



2015/2016
Long Term Financial Plan
Adopted: 25 June 2015
Fit for the Future

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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

Fit for the Future – Action Plan	This provides details of the key principles or actions that Council has considered or implemented to ensure compliance with the NSW State Government's Fit for the Future Program.
Assumptions Applied	Details all the various assumptions that underline the financial information included in the LTFP.
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.
Capital Expenditure – Asset Renewal	This appendix duplicates the Capital Expenditure information for the General Fund and then provides estimated percentages for the works that are estimated to be renewals.
Financial Ratios – Ratio Summary	This is a summary of the various financial ratios applied by Council and required for Fit for the Future.
Financial Ratios – Calculations	The ratios are sourced from a number of calculations and this final appendix provides those calculations.

GENERAL FUND – CASH FORECAST AND LONG TERM FINANCIAL PLAN

The opposite page provides the cash forecast for General Fund. The estimates from 2016/17 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 2024/25)														
ACTUAL 2013/14	ITEMS	ESTIMATED												
		2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	OPERATING RESULTS													
	General Fund Activities													
45,750,000	Operating Revenues	48,099,850	5	49,016,500	2	50,195,800	52,534,000	54,554,800	56,776,000	58,495,500	60,239,900	62,037,000	63,888,500	65,811,000
37,863,000	Less Operating Expenses	42,114,150	11	39,137,800	(7)	38,733,400	39,782,300	40,448,900	41,827,100	43,161,200	44,009,400	45,158,300	46,349,800	47,894,800
7,887,000	Operating Result before Capital	5,985,700	(24)	9,878,700	65	11,462,400	12,751,700	14,105,900	14,948,900	15,334,300	16,230,500	16,878,700	17,538,700	17,916,200
15,865,700	Less Depreciation	13,115,600	(17)	12,888,100	(2)	12,968,100	13,358,400	13,760,600	14,174,800	14,601,400	15,040,700	15,493,500	15,959,500	16,439,800
169,300	Less Unwinding Interest Free Loans	231,300	37	220,900	(4)	205,900	119,100	70,200	48,000	20,600	21,400	22,100	22,900	23,800
2,661,100	Less Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(10,809,100)	Net Operating Result	(7,361,200)	(32)	(3,230,300)	(56)	(1,711,600)	(725,800)	275,100	726,100	712,300	1,168,400	1,363,100	1,556,300	1,452,600
	Add Capital Grants and Contributions													
6,861,000	Capital Grants and Contributions	4,661,100	(32)	4,173,300	(10)	1,269,800	5,534,300	740,800	780,900	861,600	752,900	774,900	797,500	820,900
2,295,000	Section 94 Contributions Collected	2,518,000	10	3,000,000	19	3,091,000	3,184,000	3,280,000	3,378,000	3,479,000	3,583,000	3,692,000	3,802,000	3,917,000
	Add Non-operating Funds Employed													
1,200,000	Loan Funds Used	725,000	(40)	4,000,000	452	4,100,000	0	5,100,000	0	0	0	0	0	0
1,805,000	Proceeds from Disposal of Assets	3,061,000	70	4,160,000	36	6,400,000	3,400,000	3,000,000	400,000	400,000	400,000	400,000	400,000	400,000
	Subtract Funds Deployed for Non-operating Purposes													
(26,996,000)	Capital Expenditure	(28,895,900)	7	(24,439,800)	(15)	(17,442,700)	(18,909,300)	(30,580,200)	(16,136,300)	(17,235,700)	(15,122,700)	(15,780,700)	(16,581,300)	(18,631,300)
(3,216,000)	Repayment of Principal on Loans	(3,387,700)	5	(3,947,900)	17	(3,980,100)	(3,208,700)	(3,085,200)	(3,159,200)	(2,897,900)	(2,994,600)	(2,536,700)	(1,806,000)	(1,537,900)
	Net Movement in Other Working Capital Items													
(797,900)	Net Incr / (Decr) in Leave and Working Capital	206,000	(126)	200,000	(3)	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	Depreciation	13,115,600	(17)	12,888,100	(2)	12,968,100	13,358,400	13,760,600	14,174,800	14,601,400	15,040,700	15,493,500	15,959,500	16,439,800
169,300	Unwinding Interest Free Loans	231,300	37	220,900	(4)	205,900	119,100	70,200	48,000	20,600	21,400	22,100	22,900	23,800
2,661,100	Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(10,961,900)	Cash Reserves - Increase / (Decrease)	(15,126,800)	38	(2,975,700)	(80)	5,100,400	2,952,000	(7,238,700)	412,300	141,300	3,049,100	3,628,200	4,350,900	3,084,900
	Movement in Reserves - Increase / (Decrease)													
(11,293,000)	Reserves - Internal - Increase / (Decrease)	(10,068,900)		(4,577,600)		2,372,600	2,634,100	3,034,800	507,200	(185,800)	(149,000)	(352,700)	190,300	615,500
453,000	Reserves - External - Increase / (Decrease)	(4,950,900)		1,697,700		3,081,200	669,000	(9,952,200)	78,700	503,100	3,219,900	3,956,200	4,115,500	2,279,700
(121,900)	Working Capital - Increase / (Decrease)	(107,000)		(95,800)		(353,400)	(351,100)	(321,300)	(173,600)	(176,000)	(21,800)	24,700	45,100	189,700
(10,961,900)	Total Movement in Reserves	(15,126,800)		(2,975,700)		5,100,400	2,952,000	(7,238,700)	412,300	141,300	3,049,100	3,628,200	4,350,900	3,084,900
	Reserves - Balances as at 30 June													
25,427,000	Internal Reserves	15,358,100		10,780,500		13,153,100	15,787,200	18,822,000	19,329,200	19,143,400	18,994,400	18,641,700	18,832,000	19,447,500
11,070,600	External Reserves	6,119,700		7,817,400		10,898,600	11,567,600	1,615,400	1,694,100	2,197,200	5,417,100	9,373,300	13,488,800	15,768,500
2,912,700	Working Capital	2,805,700		2,709,900		2,356,500	2,005,400	1,684,100	1,510,500	1,334,500	1,312,700	1,337,400	1,382,500	1,572,200
39,410,300	Total	24,283,500		21,307,800		26,408,200	29,360,200	22,121,500	22,533,800	22,675,100	25,724,200	29,352,400	33,703,300	36,788,200

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 2024/25)														
ACTUAL 2013/14	ITEMS	ESTIMATED												
		2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	OPERATING RESULTS													
10,689,100	Operating Revenues	10,736,800	0	10,996,100	2	11,498,300	12,052,100	12,621,900	13,555,700	14,539,300	15,525,500	16,632,900	17,314,400	18,067,700
9,218,100	Less Operating Expenses	9,602,000	4	9,491,400	(1)	9,670,000	10,081,900	10,553,100	10,962,400	11,433,600	11,924,100	12,488,300	12,813,100	13,201,000
1,471,000	Operating Result before Capital Amounts	1,134,800	(23)	1,504,700	33	1,828,300	1,970,200	2,068,800	2,593,300	3,105,700	3,601,400	4,144,600	4,501,300	4,866,700
1,859,500	Depreciation Expense	1,700,000	(9)	1,400,000	(18)	1,442,000	1,485,300	1,529,900	1,575,800	1,623,100	1,671,800	1,722,000	1,773,700	1,827,000
(388,500)	Operating Result after Depreciation	(565,200)	45	104,700	(119)	386,300	484,900	538,900	1,017,500	1,482,600	1,929,600	2,422,600	2,727,600	3,039,700
	Add Capital Grants and Contributions													
368,600	Capital Grants and Contributions	336,100	(9)	0	(100)	0	0	0	0	0	0	0	0	0
430,400	Section 64 Contributions Collected	600,000	39	430,000	(28)	450,000	470,000	490,000	510,000	530,000	550,000	570,000	590,000	610,000
	Add Non-operating Funds Employed													
0	Loan Funds Used	0	0	0	0	0	0	0	0	0	0	0	0	0
137,600	Transfer from Section 64 Recoupments BBRC	136,200	(1)	123,000	(10)	0	0	0	0	0	0	0	0	0
	Subtract Funds Deployed for Non-operating Purposes													
(1,827,100)	Capital Expenditure	(3,405,700)	86	(3,884,000)	14	(4,023,000)	(4,752,000)	(1,751,000)	(2,851,000)	(5,452,000)	(4,760,000)	(2,656,000)	(1,626,000)	(4,095,000)
(137,600)	Contributions - Section 64 Recoupments BBRC	(136,200)	(1)	(123,000)	(10)	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)	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)	Net Incr / (Decr) in Leave and Working Capital	0	(100)	(100)	100	0	0	0	0	0	0	0	0	0
	Add Back Non-Cash Expense													
1,859,500	Depreciation	1,700,000	(9)	1,400,000	(18)	1,442,000	1,485,300	1,529,900	1,575,800	1,623,100	1,671,800	1,722,000	1,773,700	1,827,000
(88,000)	Reserves Movement - Increase / (Decrease)	(1,368,800)	1,455	(1,983,400)	45	(1,778,700)	(2,345,800)	773,800	218,300	(1,850,300)	(642,600)	2,024,600	3,431,300	1,347,700
	Movement in Reserves - Increase / (Decrease)													
371,200	Water Reserves	(111,600)		(247,300)		285,400	(1,008,600)	831,200	865,100	(1,599,200)	(620,000)	2,029,500	2,828,800	1,514,200
(459,200)	Developer Contributions - Section 64	(1,257,200)		(1,736,000)		(2,064,100)	(1,337,200)	(57,400)	(646,800)	(251,100)	(22,600)	(4,900)	602,500	(166,500)
(88,000)	Total Movement in Reserves (incl Section 64)	(1,368,800)		(1,983,300)		(1,778,700)	(2,345,800)	773,800	218,300	(1,850,300)	(642,600)	2,024,600	3,431,300	1,347,700
	Reserves - Balances as at 30 June													
3,154,900	Water Reserves	3,043,300		2,796,000		3,081,400	2,072,800	2,904,000	3,769,100	2,169,900	1,549,900	3,579,400	6,408,200	7,922,400
7,746,500	Developer Contributions - Section 64	6,489,300		4,753,300		2,689,200	1,352,000	1,294,600	647,800	396,700	374,100	369,200	971,700	805,200
10,901,400	Total Reserves	9,532,600		7,549,300		5,770,600	3,424,800	4,198,600	4,416,900	2,566,600	1,924,000	3,948,600	7,379,900	8,727,600

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 2024/25)

ACTUAL 2013/14	ITEMS	ESTIMATED												
		2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	OPERATING RESULTS													
14,462,800	Operating Revenues	15,354,400	6	16,280,700	6	17,178,400	18,396,100	19,723,700	21,029,700	22,396,800	23,243,400	24,141,300	25,196,600	26,300,400
13,987,300	Less Operating Expenses	13,988,300	0	13,739,200	(2)	13,336,800	13,508,200	13,442,600	13,590,300	13,735,900	13,847,300	14,028,800	14,218,800	14,337,300
475,500	Operating Result before Capital Amounts	1,366,100	187	2,541,500	86	3,841,600	4,887,900	6,281,100	7,439,400	8,660,900	9,396,100	10,112,500	10,977,800	11,963,100
2,643,100	Depreciation Expense	2,600,000	(2)	2,600,000	0	2,678,000	2,758,000	2,841,000	2,926,000	3,014,000	3,104,000	3,197,000	3,293,000	3,392,000
394,000	Less Unwinding Interest Free Loans	349,000	(11)	301,000	(14)	249,000	194,000	134,000	69,000	0	0	0	0	0
(2,561,600)	Operating Result after Depreciation	(1,582,900)	(38)	(359,500)	(77)	914,600	1,935,900	3,306,100	4,444,400	5,646,900	6,292,100	6,915,500	7,684,800	8,571,100
	Add Capital Grants and Contributions													
0	Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0
1,351,900	Section 64 Contributions Collected	1,197,000	(11)	900,000	(25)	930,000	960,000	990,000	1,020,000	1,060,000	1,100,000	1,140,000	1,180,000	1,220,000
	Add Non-operating Funds Employed													
690,000	Loan Funds Used	0	(100)	0	0	0	0	0	0	0	0	0	0	0
559,600	Transfer from Section 64 Recoupments BBRC	409,000	(27)	0	(100)	0	0	0	0	0	0	0	0	0
	Subtract Funds Deployed for Non-operating Purposes													
(8,112,100)	Capital Expenditure	(4,488,000)	(45)	(5,746,000)	28	(5,319,000)	(5,314,000)	(3,685,000)	(6,002,000)	(6,620,000)	(6,264,000)	(1,155,000)	(1,125,000)	(1,223,000)
(559,600)	Contributions - Section 64 Recoupments BBRC	(409,000)	(27)	0	(100)	0	0	0	0	0	0	0	0	0
(2,384,800)	Repayment of Principal on Loans	(2,187,900)	(8)	(2,793,300)	28	(2,957,900)	(3,095,600)	(3,134,000)	(3,280,300)	(2,453,500)	(2,654,100)	(2,844,100)	(2,987,000)	(3,211,000)
(20,000)	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	Net Incr / (Decr) in Leave and Working Capital	0	(100)	(100)	100	0	0	0	0	0	0	0	0	0
	Add Back Non-Cash Expense													
2,643,100	Depreciation	2,600,000	(2)	2,600,000	0	2,678,000	2,758,000	2,841,000	2,926,000	3,014,000	3,104,000	3,197,000	3,293,000	3,392,000
394,000	Unwinding Interest Free Loans	349,000	(11)	301,000	(14)	249,000	194,000	134,000	69,000	0	0	0	0	0
(7,531,000)	Wastewater Reserves - Increase / (Decrease)	(4,132,800)	(45)	(5,117,900)	24	(3,525,300)	(2,581,700)	432,100	(842,900)	627,400	1,558,000	7,233,400	8,025,800	8,729,100
	Movement in Reserves - Increase / (Decrease)													
(8,213,900)	Wastewater Reserves	(5,026,800)		(5,230,700)		(1,953,900)	(620,000)	(578,000)	99,800	567,800	435,000	6,045,200	6,770,800	7,405,900
682,900	Developer Contributions - Section 64	894,000		112,800		(1,571,400)	(1,961,700)	1,010,100	(942,700)	59,600	1,123,000	1,188,200	1,255,000	1,323,200
(7,531,000)	Total Movement in Reserves (incl Section 64)	(4,132,800)		(5,117,900)		(3,525,300)	(2,581,700)	432,100	(842,900)	627,400	1,558,000	7,233,400	8,025,800	8,729,100
	Reserves - Balances as at 30 June													
15,155,500	Wastewater Reserves	10,128,700		4,898,000		2,944,100	2,324,100	1,746,100	1,845,900	2,413,700	2,848,700	8,893,900	15,664,700	23,070,600
3,420,600	Developer Contributions - Section 64	4,314,600		4,427,400		2,856,000	894,300	1,904,400	961,700	1,021,300	2,144,300	3,332,500	4,587,500	5,910,700
18,576,100	Total	14,443,300		9,325,400		5,800,100	3,218,400	3,650,500	2,807,600	3,435,000	4,993,000	12,226,400	20,252,200	28,981,300

CONSOLIDATED OPERATIONS - LONG TERM FINANCIAL PLAN (2013/14 to 2024/25)														
ACTUAL 2013/14	ITEMS	ESTIMATED												
		2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	OPERATING RESULTS													
	Operating Activities													
70,901,900	Operating Revenues	74,191,050	5	76,293,300	3	78,872,500	82,982,200	86,900,400	91,361,400	95,431,600	99,008,800	102,811,200	106,399,500	110,179,100
61,068,400	Less Operating Expenses	65,704,450	8	62,368,400	(5)	61,740,200	63,372,400	64,444,600	66,379,800	68,330,700	69,780,800	71,675,400	73,381,700	75,433,100
9,833,500	Operating Result before Capital	8,486,600	(14)	13,924,900	64	17,132,300	19,609,800	22,455,800	24,981,600	27,100,900	29,228,000	31,135,800	33,017,800	34,746,000
20,368,300	Less Depreciation	17,415,600	(14)	16,888,100	(3)	17,088,100	17,601,700	18,131,500	18,676,600	19,238,500	19,816,500	20,412,500	21,026,200	21,658,800
563,300	Less Unwinding Interest Free Loans	580,300	3	521,900	(10)	454,900	313,100	204,200	117,000	20,600	21,400	22,100	22,900	23,800
2,661,100	Less Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(13,759,200)	Net Operating Result	(9,509,300)	(31)	(3,485,100)	(63)	(410,700)	1,695,000	4,120,100	6,188,000	7,841,800	9,390,100	10,701,200	11,968,700	13,063,400
	Add Capital Grants and Contributions													
7,229,600	Capital Grants and Contributions	4,997,200	(31)	4,173,300	(16)	1,269,800	5,534,300	740,800	780,900	861,600	752,900	774,900	797,500	820,900
4,077,300	Section 64 and 94 Contributions	4,315,000	6	4,330,000	0	4,471,000	4,614,000	4,760,000	4,908,000	5,069,000	5,233,000	5,402,000	5,572,000	5,747,000
	Add Non-operating Funds Employed													
1,890,000	Loan Funds Used	725,000	(62)	4,000,000	452	4,100,000	0	5,100,000	0	0	0	0	0	0
1,805,000	Proceeds from Disposal of Assets	3,061,000	70	4,160,000	36	6,400,000	3,400,000	3,000,000	400,000	400,000	400,000	400,000	400,000	400,000
	Subtract Funds Deployed for Non-operating Purposes													
(36,935,200)	Capital Expenditure	(36,789,600)	(0)	(34,069,800)	(7)	(26,784,700)	(28,975,300)	(36,016,200)	(24,989,300)	(29,307,700)	(26,146,700)	(19,591,700)	(19,332,300)	(23,949,300)
(5,600,800)	Repayment of Principal on Loans	(5,575,600)	(0)	(6,741,200)	21	(6,938,000)	(6,304,300)	(6,219,200)	(6,439,500)	(5,351,400)	(5,648,700)	(5,380,800)	(4,793,000)	(4,748,900)
(54,000)	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													
(826,300)	Net Incr / (Decr) in Leave and Working Capital	206,000	(125)	199,800	(3)	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	Depreciation	17,415,600	(14)	16,888,100	(3)	17,088,100	17,601,700	18,131,500	18,676,600	19,238,500	19,816,500	20,412,500	21,026,200	21,658,800
563,300	Unwinding Interest Free Loans	580,300	3	521,900	(10)	454,900	313,100	204,200	117,000	20,600	21,400	22,100	22,900	23,800
2,661,100	Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(18,580,900)	Cash Reserves - Increase / (Decrease)	(20,628,400)	11	(10,077,000)	(51)	(203,600)	(1,975,500)	(6,032,800)	(212,300)	(1,081,600)	3,964,500	12,886,200	15,808,000	13,161,700
	Movement in Reserves - Increase / (Decrease)													
(11,293,000)	Reserves - Internal - Increase / (Decrease)	(10,068,900)		(4,577,600)		2,372,600	2,634,100	3,034,800	507,200	(185,800)	(149,000)	(352,700)	190,300	615,500
(7,166,000)	Reserves - External - Increase / (Decrease)	(10,452,500)		(5,403,600)		(2,222,800)	(4,258,500)	(8,746,300)	(545,900)	(719,800)	4,135,300	13,214,200	15,572,600	12,356,500
(121,900)	Working Capital	(107,000)		(95,800)		(353,400)	(351,100)	(321,300)	(173,600)	(176,000)	(21,800)	24,700	45,100	189,700
(18,580,900)	Total Movement in Reserves	(20,628,400)		(10,077,000)		(203,600)	(1,975,500)	(6,032,800)	(212,300)	(1,081,600)	3,964,500	12,886,200	15,808,000	13,161,700
	Reserves - Balances as at 30 June													
25,427,000	Internal Reserves	15,358,100		10,780,500		13,153,100	15,787,200	18,822,000	19,329,200	19,143,400	18,994,400	18,641,700	18,832,000	19,447,500
40,548,100	External Reserves	30,095,600		24,692,100		22,469,300	18,210,800	9,464,500	8,918,600	8,198,800	12,334,100	25,548,300	41,120,900	53,477,400
2,912,700	Working Capital	2,805,700		2,709,900		2,356,500	2,005,400	1,684,100	1,510,500	1,334,500	1,312,700	1,337,400	1,382,500	1,572,200
68,887,800	Total	48,259,400		38,182,500		37,978,900	36,003,400	29,970,600	29,758,300	28,676,700	32,641,200	45,527,400	61,335,400	74,497,100

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) These three 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 2014/15 This column provides the estimates for the 2014/15 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 2015/16 This is the estimate for the 2015/16 financial year.

Percentage These two columns, provide figures expressed as a percentage, as to what the 2014/15 estimate has varied by as compared to the 2013/14 estimate and similar as to what the 2015/16 estimate has varied by compared to the 2014/15 estimate.

Estimated 2016/17 to 2024/24 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 and Communications.

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 and Communications

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

STRATEGIC AND COMMUNITY FACILITIES GROUP - SUMMARY

ACTUAL 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	BUDGET ITEMS	ESTIMATED													
				2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	
			OPERATING REVENUES														
448,000	341,900	356,700	Strategic Planning	369,850	4	145,500	(61)	156,600	218,800	265,000	163,200	192,900	227,200	263,000	300,800	339,600	
174,000	239,000	298,100	Community Centres and Halls	378,700	27	382,000	1	393,700	406,000	418,600	431,400	444,900	458,800	473,000	487,700	502,900	
81,000	102,000	101,800	Cultural and Community Services	106,900	5	113,500	6	117,500	121,700	129,900	139,600	148,700	158,900	168,400	179,200	190,200	
115,000	115,000	110,400	Library Services	112,000	1	117,000	4	120,600	124,300	128,200	132,100	136,100	140,300	144,600	149,100	153,700	
281,000	321,000	348,700	Swimming Pools	352,000	1	346,000	(2)	394,100	438,500	451,900	465,700	479,900	494,600	509,700	525,400	541,500	
96,400	146,100	139,100	Tourism and Communications	141,000	1	33,500	(76)	35,100	36,800	38,500	40,200	42,000	43,800	45,600	47,400	49,300	
1,195,400	1,265,000	1,354,800	Total Operating Revenues	1,460,450	8	1,137,500	(22)	1,217,600	1,346,100	1,432,100	1,372,200	1,444,500	1,523,600	1,604,300	1,689,600	1,777,200	
			OPERATING EXPENSES														
963,400	980,800	1,024,100	Strategic Planning	1,415,850	38	1,052,500	(26)	1,012,600	1,049,600	1,081,800	1,114,900	1,148,800	1,183,700	1,220,100	1,257,400	1,295,600	
1,381,600	1,408,400	1,354,300	Community Centres and Halls	1,602,100	18	1,630,100	2	1,652,500	1,702,400	1,754,000	1,807,100	1,861,600	1,918,400	1,976,900	2,037,200	2,100,700	
594,000	632,000	460,700	Cultural and Community Services	894,500	94	942,400	5	970,200	1,000,100	1,031,700	1,063,300	1,096,900	1,131,600	1,166,100	1,202,500	1,240,000	
876,000	1,514,000	1,682,100	Library Services	1,643,700	(2)	1,587,900	(3)	1,623,800	1,665,100	1,707,500	1,751,000	1,795,400	1,841,000	1,887,800	1,935,900	1,985,300	
787,800	881,100	867,100	Swimming Pools	909,000	5	1,096,300	21	1,489,800	1,560,500	1,566,300	1,573,000	1,577,900	1,581,700	1,585,600	1,587,300	1,588,200	
808,900	794,700	904,500	Tourism and Communications	919,500	2	860,700	(6)	892,300	920,300	949,200	978,900	1,009,700	1,041,300	1,073,800	1,107,000	1,141,400	
5,411,700	6,211,000	6,292,800	Total Operating Expenses	7,384,650	17	7,169,900	(3)	7,641,200	7,898,000	8,090,500	8,288,200	8,490,300	8,697,700	8,910,300	9,127,300	9,351,200	
			NET PROGRAM OPERATING RESULT														
(515,400)	(638,900)	(667,400)	Strategic Planning	(1,046,000)	57	(907,000)	(13)	(856,000)	(830,800)	(816,800)	(951,700)	(955,900)	(956,500)	(957,100)	(956,600)	(956,000)	
(1,207,600)	(1,169,400)	(1,056,200)	Community Centres and Halls	(1,223,400)	16	(1,248,100)	2	(1,258,800)	(1,296,400)	(1,335,400)	(1,375,700)	(1,416,700)	(1,459,600)	(1,503,900)	(1,549,500)	(1,597,800)	
(513,000)	(530,000)	(358,900)	Cultural and Community Services	(787,600)	119	(828,900)	5	(852,700)	(878,400)	(901,800)	(923,700)	(948,200)	(972,700)	(997,700)	(1,023,300)	(1,049,800)	
(761,000)	(1,399,000)	(1,571,700)	Library Services	(1,531,700)	(3)	(1,470,900)	(4)	(1,503,200)	(1,540,800)	(1,579,300)	(1,618,900)	(1,659,300)	(1,700,700)	(1,743,200)	(1,786,800)	(1,831,600)	
(506,800)	(560,100)	(518,400)	Swimming Pools	(557,000)	7	(750,300)	35	(1,095,700)	(1,122,000)	(1,114,400)	(1,107,300)	(1,098,000)	(1,087,100)	(1,075,900)	(1,061,900)	(1,046,700)	
(712,500)	(648,600)	(765,400)	Tourism and Communications	(778,500)	2	(827,200)	6	(857,200)	(883,500)	(910,700)	(938,700)	(967,700)	(997,500)	(1,028,200)	(1,059,600)	(1,092,100)	
(4,216,300)	(4,946,000)	(4,938,000)	Total Operating Result - Surplus / (Deficit)	(5,924,200)	20	(6,032,400)	2	(6,423,600)	(6,551,900)	(6,658,400)	(6,916,000)	(7,045,800)	(7,174,100)	(7,306,000)	(7,437,700)	(7,574,000)	
1,313,000	1,324,000	1,104,400	Add Back Depreciation	1,161,100	5	1,161,000	(0)	1,241,000	1,278,400	1,317,100	1,356,900	1,397,900	1,440,100	1,483,700	1,528,500	1,574,700	
(2,903,300)	(3,622,000)	(3,833,600)	Total Cash Operating Result - Surplus / (Deficit)	(4,763,100)	24	(4,871,400)	2	(5,182,600)	(5,273,500)	(5,341,300)	(5,559,100)	(5,647,900)	(5,734,000)	(5,822,300)	(5,909,200)	(5,999,300)	
			Capital Movements														
22,000	23,000	24,300	Less Principal Repayments	17,300		177,500		352,900	377,300	404,700	430,800	453,900	486,100	519,500	535,000	572,000	
2,265,000	3,657,000	3,220,500	Less Transfer to Reserves	2,662,000		3,095,500		3,237,000	3,391,500	3,533,000	3,528,500	3,658,500	3,796,000	3,940,000	4,087,000	4,240,000	
534,000	453,000	901,600	Add Transfer from Reserves	869,400		250,000		0	0	0	0	0	0	0	0	0	
1,372,000	2,922,000	2,334,900	Add Capital Income	2,743,000		7,000,000		7,191,000	3,184,000	3,280,000	3,378,000	3,479,000	3,583,000	3,692,000	3,802,000	3,917,000	
0	17,000	314,000	Less Capital Expenditure	869,200		4,271,000		4,122,000	23,000	24,000	25,000	26,000	27,000	28,000	29,000	30,000	
(3,284,300)	(3,944,000)	(4,155,900)	Cash Result after Capital Movements	(4,699,200)	13	(5,165,400)	10	(5,703,500)	(5,881,300)	(6,023,000)	(6,165,400)	(6,307,300)	(6,460,100)	(6,617,800)	(6,758,200)	(6,924,300)	

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

Office Expenses

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

Aboriginal, Heritage and Economic Development Programs

Allowances for consultancies and projects for these programs.

Strategic Plans and Studies

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

Planning Proposals

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

Environmental Action Plan

Allowance for environmental improvement activities.

Capital Movements

Transfer to Reserves

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

Capital Income

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

STRATEGIC PLANNING																	
ACTUAL 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
				OPERATING REVENUES													
44,000	52,000	89,700	20000	Fees and Charges (incl Planing Proposals)	75,850	(15)	20,000	(74)	20,600	21,300	22,000	22,700	23,400	24,200	25,000	25,800	26,600
0	16,900	18,700	20002	Grants and Conts - Solar Panel Rebates	20,000	7	20,000	0	0	0	0	0	0	0	0	0	0
0	0	40,000	20002	Grants and Conts - Ballina Centre Study	120,000	200	20,000	(83)	0	0	0	0	0	0	0	0	0
29,000	5,000	12,600	20002	Grants and Conts - Other	10,000	(21)	0	(100)	0	0	0	0	0	0	0	0	0
375,000	268,000	195,700	20012	Interest on Section 94 Contributions	144,000	(26)	85,500	(41)	136,000	197,500	243,000	140,500	169,500	203,000	238,000	275,000	313,000
448,000	341,900	356,700		Total Operating Revenues	369,850	4	145,500	(61)	156,600	218,800	265,000	163,200	192,900	227,200	263,000	300,800	339,600
				OPERATING EXPENSES													
696,000	810,000	818,700	30000	Employee Costs	844,500	3	856,500	1	882,100	908,700	936,100	964,400	993,500	1,023,400	1,054,200	1,085,900	1,118,500
35,000	25,000	28,300	30000	Office Expenses	23,000	(19)	24,000	4	23,000	23,800	24,600	25,400	26,200	27,200	28,200	29,200	30,200
27,000	15,000	14,700	30002	Economic Development Programs	14,000	(5)	10,000	(29)	12,500	15,000	15,500	16,000	16,500	17,000	17,600	18,200	18,800
0	0	4,200	30001	Aboriginal Heritage Programs	10,000	138	10,000	0	12,500	15,000	15,500	16,000	16,500	17,000	17,600	18,200	18,800
8,300	12,200	28,100	30001	Heritage Programs	11,500	(59)	10,000	(13)	12,500	15,000	15,500	16,000	16,500	17,000	17,600	18,200	18,800
109,100	96,600	98,800	30003	Strategic Plans and Studies	322,000	226	102,000	(68)	50,000	51,500	53,300	55,100	56,900	58,700	60,700	62,700	64,700
88,000	15,000	31,300	30003	Planning Proposals (Rezoning)	158,850	408	20,000	(87)	20,000	20,600	21,300	22,000	22,700	23,400	24,200	25,000	25,800
0	7,000	0	30001	Environmental Action Plan	32,000	100	20,000	(38)	0	0	0	0	0	0	0	0	0
963,400	980,800	1,024,100		Total Operating Expenses	1,415,850	38	1,052,500	(26)	1,012,600	1,049,600	1,081,800	1,114,900	1,148,800	1,183,700	1,220,100	1,257,400	1,295,600
(515,400)	(638,900)	(667,400)		Operating Result - Surplus / (Deficit)	(1,046,000)	57	(907,000)	(13)	(856,000)	(830,800)	(816,800)	(951,700)	(955,900)	(956,500)	(957,100)	(956,600)	(956,000)
0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(515,400)	(638,900)	(667,400)		Cash Result - Surplus / (Deficit)	(1,046,000)	57	(907,000)	(13)	(856,000)	(830,800)	(816,800)	(951,700)	(955,900)	(956,500)	(957,100)	(956,600)	(956,000)
				Capital Movements													
0	0	0		Less Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
2,091,000	3,460,000	2,755,600		Less Transfer to Reserves	2,662,000		3,085,500		3,227,000	3,381,500	3,523,000	3,518,500	3,648,500	3,786,000	3,930,000	4,077,000	4,230,000
446,000	294,000	220,400		Add Transfer from Reserves	212,500		0		0	0	0	0	0	0	0	0	0
1,372,000	2,922,000	2,294,700		Add Capital Income	2,518,000		3,000,000		3,091,000	3,184,000	3,280,000	3,378,000	3,479,000	3,583,000	3,692,000	3,802,000	3,917,000
0	0	0		Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0
(788,400)	(882,900)	(907,900)		Cash Result after Capital Movements	(977,500)	8	(992,500)	2	(992,000)	(1,028,300)	(1,059,800)	(1,092,200)	(1,125,400)	(1,159,500)	(1,195,100)	(1,231,600)	(1,269,000)

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 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					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																	
0	0	5,600	26087	Alstonville Leisure and Entertainment Centre	35,000	525	26,000	(26)	26,800	27,700	28,600	29,500	30,400	31,400	32,400	33,400	34,500
0	0	49,100	26081	Ballina Surf Club	106,700	117	102,000	(4)	105,100	108,400	111,800	115,200	118,900	122,600	126,400	130,400	134,500
102,000	113,000	120,600	26082	Kentwell Centre	125,000	4	120,000	(4)	123,700	127,500	131,400	135,400	139,600	143,900	148,300	152,900	157,600
57,000	106,000	102,600	26083	Lennox Head Cultural and Comm Centre	92,000	(10)	113,000	23	116,400	120,000	123,700	127,500	131,400	135,500	139,700	144,000	148,400
15,000	20,000	20,200	26080	Richmond Room	20,000	(1)	21,000	5	21,700	22,400	23,100	23,800	24,600	25,400	26,200	27,000	27,900
174,000	239,000	298,100		Total Operating Revenues	378,700	27	382,000	1	393,700	406,000	418,600	431,400	444,900	458,800	473,000	487,700	502,900
OPERATING EXPENSES																	
172,000	126,000	123,500	35110	Employee Costs	171,000	38	181,000	6	186,500	192,100	197,900	203,900	210,100	216,500	223,000	229,700	236,600
46,000	48,000	52,100	35110	Kentwell Centre	52,000	(0)	54,000	4	55,900	58,000	60,100	62,200	64,300	66,600	69,100	71,700	74,300
120,000	137,000	165,200	35100	Alstonville Leisure & Entertainment Centre	183,500	11	189,000	3	194,700	200,800	207,100	213,600	220,200	227,100	234,100	241,300	248,700
102,000	138,000	172,400	30023	Lennox Head Cultural and Comm Centre	177,400	3	186,000	5	190,900	197,200	203,700	210,500	217,400	224,600	232,100	239,700	247,600
21,000	24,000	24,200	35115	Richmond Room	26,000	7	27,000	4	28,000	29,100	30,300	31,500	32,700	34,000	35,300	36,600	38,000
0	0	71,500	30025	Ballina Surf Club	110,000	54	111,000	1	114,600	118,500	122,500	126,600	130,800	135,100	139,500	144,000	148,800
15,000	22,000	33,600	35107	Public Halls	24,000	(29)	26,000	8	26,900	27,800	28,700	29,600	30,600	31,600	32,700	33,800	34,900
5,000	5,000	5,700	35108	Naval Museum	6,000	5	5,000	(17)	5,200	5,400	5,600	5,800	6,000	6,200	6,400	6,600	6,800
Debt Servicing																	
4,000	3,000	2,900	35111	Interest on Kentwell Centre	2,600	(10)	2,200	(15)	1,800	1,300	800	300	0	0	0	0	0
12,000	11,000	10,400	35111	Interest on Naval Museum	9,600	(8)	8,900	(7)	8,000	7,000	6,000	5,000	3,700	2,500	1,100	0	0
Non-cash Expenses																	
276,100	274,700	2,600	35107	Depreciation - Halls	50,000	1,823	50,000	0	50,000	51,500	53,100	54,700	56,400	58,100	59,900	61,700	63,600
427,700	438,900	690,200	35110	Depreciation - Community Centres	530,000	(23)	530,000	0	530,000	545,900	562,300	579,200	596,600	614,500	633,000	652,000	671,600
180,800	180,800	0	30021	Depreciation - Child Care Centres (Leased)	260,000	100	260,000	0	260,000	267,800	275,900	284,200	292,800	301,600	310,700	320,100	329,800
1,381,600	1,408,400	1,354,300		Total Operating Expenses	1,602,100	18	1,630,100	2	1,652,500	1,702,400	1,754,000	1,807,100	1,861,600	1,918,400	1,976,900	2,037,200	2,100,700
(1,207,600)	(1,169,400)	(1,056,200)		Operating Result - Surplus / (Deficit)	(1,223,400)	16	(1,248,100)	2	(1,258,800)	(1,296,400)	(1,335,400)	(1,375,700)	(1,416,700)	(1,459,600)	(1,503,900)	(1,549,500)	(1,597,800)
884,600	894,400	692,800		Add Back Depreciation	840,000	21	840,000	0	840,000	865,200	891,300	918,100	945,800	974,200	1,003,600	1,033,800	1,065,000
(323,000)	(275,000)	(363,400)		Cash Result - Surplus / (Deficit)	(383,400)	6	(408,100)	6	(418,800)	(431,200)	(444,100)	(457,600)	(470,900)	(485,400)	(500,300)	(515,700)	(532,800)
Capital Movements																	
15,000	15,000	16,200		Less Principal Repayments	17,300		18,500		19,900	21,300	22,700	22,800	16,900	18,100	19,500	0	0
80,000	86,000	104,100		Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
30,000	80,000	379,700		Add Transfer from Reserves	76,100		250,000		0	0	0	0	0	0	0	0	0
0	0	9,200		Add Capital Income	200,000		0		0	0	0	0	0	0	0	0	0
0	0	237,400		Less Capital Expenditure	407,100		271,000		22,000	23,000	24,000	25,000	26,000	27,000	28,000	29,000	30,000
(388,000)	(296,000)	(332,200)		Cash Result after Capital Movements	(531,700)	60	(447,600)	(16)	(460,700)	(475,500)	(490,800)	(505,400)	(513,800)	(530,500)	(547,800)	(564,700)	(582,800)

ACTUAL 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Community Facilities - Summary																	
(172,000)	(126,000)	(123,500)	35110	Employee Costs	(171,000)	38	(181,000)	6	(186,500)	(192,100)	(197,900)	(203,900)	(210,100)	(216,500)	(223,000)	(229,700)	(236,600)
52,000	62,000	65,600	35110	Kentwell Community Services Centre	70,400	7	63,800	(9)	66,000	68,200	70,500	72,900	75,300	77,300	79,200	81,200	83,300
(120,000)	(137,000)	(159,600)	35115	Alstonville Leisure & Entertainment Centre	(148,500)	(7)	(163,000)	10	(167,900)	(173,100)	(178,500)	(184,100)	(189,800)	(195,700)	(201,700)	(207,900)	(214,200)
(45,000)	(32,000)	(69,800)	30023	Lennox Head Cultural and Comm Centre	(85,400)	22	(73,000)	(15)	(74,500)	(77,200)	(80,000)	(83,000)	(86,000)	(89,100)	(92,400)	(95,700)	(99,200)
(6,000)	(4,000)	(4,000)	30023	Richmond Room	(6,000)	50	(6,000)	0	(6,300)	(6,700)	(7,200)	(7,700)	(8,100)	(8,600)	(9,100)	(9,600)	(10,100)
0	0	(22,400)		Ballina Surf Life Saving Club	(3,300)	(85)	(9,000)	173	(9,500)	(10,100)	(10,700)	(11,400)	(11,900)	(12,500)	(13,100)	(13,600)	(14,300)
(32,000)	(38,000)	(49,700)		Public Halls and Museums	(39,600)	(20)	(39,900)	1	(40,100)	(40,200)	(40,300)	(40,400)	(40,300)	(40,200)	(40,400)	(41,700)	
(323,000)	(275,000)	(363,400)		Summary Net Operating Costs	(383,400)	6	(408,100)	6	(418,800)	(431,200)	(444,100)	(457,600)	(470,900)	(485,400)	(500,300)	(515,700)	(532,800)

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 two full time and one part-time employees (total of 13 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 Centres

Operating expenses for these facilities - includes one full time employee and two part time (total of 11 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 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
				OPERATING REVENUES												
				Grants and Contributions												
8,000	8,000	6,500	20021	Area Assistance Grant	0	(100)	0	0	0	0	0	0	0	0	0	0
2,000	2,000	1,500	20021	Youth Week	2,000	33	2,000	0	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800
0	0	10,000	20021	Koala Study	0	(100)	0	0	0	0	0	0	0	0	0	0
				Fees and Charges												
64,000	71,000	76,200	26130	Northern Rivers Community Gallery	82,500	8	91,500	11	94,600	97,900	105,200	113,900	122,000	131,200	139,700	149,400
7,000	21,000	7,600	20021	Other Fees and Charges	22,400	195	20,000	(11)	20,800	21,600	22,400	23,300	24,200	25,100	26,000	27,000
81,000	102,000	101,800		Total Operating Revenues	106,900	5	113,500	6	117,500	121,700	129,900	139,600	148,700	158,900	168,400	179,200
				OPERATING EXPENSES												
				Employee Costs and Overheads												
85,000	94,000	198,000	30020	Salaries and oncosts - Comm Services	272,200	37	301,200	11	310,400	319,800	329,500	339,500	349,800	360,400	371,300	382,500
248,000	246,000	0	30004	Salaries and oncosts - Customer Service	275,000	100	318,000	16	327,600	337,500	347,700	358,200	369,000	380,100	391,600	403,400
				Community Services												
14,000	20,000	18,900	30021	Community Services Programs	10,500	(44)	15,500	48	15,500	16,100	16,700	17,300	17,900	18,600	19,300	20,000
13,000	14,000	15,200	30020	Insurance for Playgroups etc	15,000	(1)	12,000	(20)	12,400	12,800	13,200	13,600	14,100	14,600	15,100	15,600
11,000	37,000	39,400	30021	Other Community Services	20,700	(47)	12,200	(41)	12,700	13,200	13,700	14,200	14,700	15,300	15,900	16,500
				Community Land Management												
36,000	23,000	24,000	30021	Land Investigations	15,000	(38)	15,000	0	15,000	15,500	16,000	16,500	17,000	17,600	18,200	18,800
				Community Gallery												
144,000	154,200	165,200	35160	Northern Rivers Community Gallery	241,000	46	223,500	(7)	231,600	238,800	247,100	254,700	263,600	272,600	280,700	290,000
				Non-cash Expenses												
43,000	43,800	0	35160	Depreciation - Gallery	45,100	100	45,000	(0)	45,000	46,400	47,800	49,300	50,800	52,400	54,000	55,700
594,000	632,000	460,700		Total Operating Expenses	894,500	94	942,400	5	970,200	1,000,100	1,031,700	1,063,300	1,096,900	1,131,600	1,166,100	1,202,500
(513,000)	(530,000)	(358,900)		Operating Result - Surplus / (Deficit)	(787,600)	119	(828,900)	5	(852,700)	(878,400)	(901,800)	(923,700)	(948,200)	(972,700)	(997,700)	(1,023,300)
43,000	43,800	0		Add Back Depreciation	45,100	100	45,000	(0)	45,000	46,400	47,800	49,300	50,800	52,400	54,000	55,700
(470,000)	(486,200)	(358,900)		Cash Result - Surplus / (Deficit)	(742,500)	107	(783,900)	6	(807,700)	(832,000)	(854,000)	(874,400)	(897,400)	(920,300)	(943,700)	(967,600)
				Capital Movements												
0	0	0		Less Principal Repayments	0		0		0	0	0	0	0	0	0	0
33,000	18,000	37,000		Less Transfer to Reserves	0		10,000		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
4,000	20,000	60,000		Add Transfer from Reserves	62,000		0		0	0	0	0	0	0	0	0
0	0	0		Add Capital Income	0		0		0	0	0	0	0	0	0	0
0	17,000	44,500		Less Capital Expenditure	25,000		0		0	0	0	0	0	0	0	0
(499,000)	(501,200)	(380,400)		Cash Result after Capital Movements	(705,500)	85	(793,900)	13	(817,700)	(842,000)	(864,000)	(884,400)	(907,400)	(930,300)	(953,700)	(977,600)

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 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
				OPERATING REVENUES													
79,000	79,000	75,800	26040	Operating Grants													
36,000	36,000	34,600	26040	Library Per Capita	77,000	2	82,000	6	84,500	87,100	89,800	92,500	95,300	98,200	101,200	104,300	107,500
				Special Projects	35,000	1	35,000	0	36,100	37,200	38,400	39,600	40,800	42,100	43,400	44,800	46,200
115,000	115,000	110,400		Total Operating Revenues	112,000	1	117,000	4	120,600	124,300	128,200	132,100	136,100	140,300	144,600	149,100	153,700
				OPERATING EXPENSES													
574,000	1,209,000	1,253,300	35031	Contribution to Richmond Tweed Library	1,274,000	2	1,296,700	2	1,327,900	1,359,800	1,392,500	1,426,000	1,460,300	1,495,400	1,531,300	1,568,100	1,605,800
22,000	19,000	20,000	35030	Rates, Insurance and Security	20,000	0	18,200	(9)	19,000	19,800	20,600	21,400	22,200	23,000	23,900	24,800	25,700
58,000	63,000	61,400	35031	Electricity, Heating and Cleaning	68,000	11	71,000	4	73,200	75,500	77,800	80,300	82,800	85,400	88,200	91,000	94,000
18,000	16,000	16,900	35031	Library Sundries	18,000	7	18,000	0	18,600	19,300	20,000	20,700	21,400	22,100	22,800	23,600	24,400
32,000	34,000	15,600	35031	Special Projects	114,700	635	35,000	(69)	36,100	37,200	38,400	39,600	40,800	42,100	43,400	44,800	46,200
0	0	0	35031	Debt Servicing													
				Interest on Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
172,000	173,000	314,900	35030	Non-cash Expenses													
				Depreciation	149,000	(53)	149,000	0	149,000	153,500	158,200	163,000	167,900	173,000	178,200	183,600	189,200
876,000	1,514,000	1,682,100		Total Operating Expenses	1,643,700	(2)	1,587,900	(3)	1,623,800	1,665,100	1,707,500	1,751,000	1,795,400	1,841,000	1,887,800	1,935,900	1,985,300
(761,000)	(1,399,000)	(1,571,700)		Operating Result - Surplus / (Deficit)	(1,531,700)	(3)	(1,470,900)	(4)	(1,503,200)	(1,540,800)	(1,579,300)	(1,618,900)	(1,659,300)	(1,700,700)	(1,743,200)	(1,786,800)	(1,831,600)
172,000	173,000	314,900		Add Back Depreciation	149,000	(53)	149,000	0	149,000	153,500	158,200	163,000	167,900	173,000	178,200	183,600	189,200
(589,000)	(1,226,000)	(1,256,800)		Cash Result - Surplus / (Deficit)	(1,382,700)	10	(1,321,900)	(4)	(1,354,200)	(1,387,300)	(1,421,100)	(1,455,900)	(1,491,400)	(1,527,700)	(1,565,000)	(1,603,200)	(1,642,400)
				Capital Movements													
0	0	0		Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
59,000	61,000	253,800		Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
54,000	59,000	209,200		Add Transfer from Reserves	253,800		0		0	0	0	0	0	0	0	0	0
0	0	16,000		Add Capital Income	25,000		0		0	0	0	0	0	0	0	0	0
0	0	10,400		Less Capital Expenditure	199,100		0		0	0	0	0	0	0	0	0	0
(594,000)	(1,228,000)	(1,295,800)		Cash Result after Capital Movements	(1,303,000)	1	(1,321,900)	1	(1,354,200)	(1,387,300)	(1,421,100)	(1,455,900)	(1,491,400)	(1,527,700)	(1,565,000)	(1,603,200)	(1,642,400)

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 Expenditure

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

SWIMMING POOLS																	
ACTUAL 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
				OPERATING REVENUES													
145,000	178,000	193,600	22270	Ballina Fees	198,000	2	192,000	(3)	235,300	242,500	249,900	257,500	265,300	273,400	281,700	290,400	299,300
136,000	143,000	155,100	22271	Alstonville Fees	154,000	(1)	154,000	0	158,800	196,000	202,000	208,200	214,600	221,200	228,000	235,000	242,200
281,000	321,000	348,700			352,000	1	346,000	(2)	394,100	438,500	451,900	465,700	479,900	494,600	509,700	525,400	541,500
				OPERATING EXPENSES													
127,000	150,000	192,000	32330	Ballina Swimming Complex Maintenance and Operating Costs	184,000	(4)	120,700	(34)	139,800	144,400	149,200	154,000	159,100	164,200	169,500	175,000	180,500
182,000	200,000	201,200	32330	Contract Charges	199,000	(1)	212,000	7	218,500	225,100	231,900	239,000	246,200	253,700	261,400	269,300	277,400
1,000	1,000	400	32330	Debt Servicing Interest on Loans - Ballina	0	(100)	280,000	100	269,000	257,000	244,000	231,000	216,000	200,000	184,000	166,000	147,000
166,000	209,000	227,400	32331	Alstonville Swimming Complex Maintenance and Operating Costs	211,500	(7)	164,600	(22)	169,900	240,100	247,600	255,400	263,500	271,800	280,400	289,100	298,300
186,800	196,100	197,900	32331	Contract Charges	213,500	8	218,000	2	224,600	231,400	238,500	245,700	253,200	260,900	268,800	276,900	285,300
0	0	0	32330	Debt Servicing Interest on Loans - Alstonville	0	0	0	0	287,000	276,000	263,000	250,000	236,000	221,000	205,000	188,000	170,000
125,000	125,000	48,200	32330	Non-cash Expenses Depreciation	101,000	110	101,000	0	181,000	186,500	192,100	197,900	203,900	210,100	216,500	223,000	229,700
787,800	881,100	867,100		Total Operating Expenses	909,000	5	1,096,300	21	1,489,800	1,560,500	1,566,300	1,573,000	1,577,900	1,581,700	1,585,600	1,587,300	1,588,200
(506,800)	(560,100)	(518,400)		Operating Result - Surplus / (Deficit)	(557,000)	7	(750,300)	35	(1,095,700)	(1,122,000)	(1,114,400)	(1,107,300)	(1,098,000)	(1,087,100)	(1,075,900)	(1,061,900)	(1,046,700)
125,000	125,000	48,200		Add Back Depreciation	101,000	110	101,000	0	181,000	186,500	192,100	197,900	203,900	210,100	216,500	223,000	229,700
(381,800)	(435,100)	(470,200)		Cash Result - Surplus / (Deficit)	(456,000)	(3)	(649,300)	42	(914,700)	(935,500)	(922,300)	(909,400)	(894,100)	(877,000)	(859,400)	(838,900)	(817,000)
				Capital Movements													
7,000	8,000	8,100		Less Loan Principal Repayments	0		159,000		333,000	356,000	382,000	408,000	437,000	468,000	500,000	535,000	572,000
0	0	38,000		Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
0	0	0		Add Transfer from Reserves	238,000		0		0	0	0	0	0	0	0	0	0
0	0	15,000		Add Capital Income	0		4,000,000		4,100,000	0	0	0	0	0	0	0	0
0	0	21,700		Less Capital Expenditure	238,000		4,000,000		4,100,000	0	0	0	0	0	0	0	0
(388,800)	(443,100)	(523,000)		Cash Result after Capital Movements	(456,000)	(13)	(808,300)	77	(1,247,700)	(1,291,500)	(1,304,300)	(1,317,400)	(1,331,100)	(1,345,000)	(1,359,400)	(1,373,900)	(1,389,000)
				Summary Net Operating Costs													
(165,000)	(173,000)	(200,000)	35110	Ballina Swimming Complex	(185,000)	(8)	(420,700)	127	(392,000)	(384,000)	(375,200)	(366,500)	(356,000)	(344,500)	(333,200)	(319,900)	(305,600)
(216,800)	(262,100)	(270,200)	35110	Alstonville Swimming Complex	(271,000)	0	(228,600)	(16)	(522,700)	(551,500)	(547,100)	(542,900)	(538,100)	(532,500)	(526,200)	(519,000)	(511,400)
(381,800)	(435,100)	(470,200)		Summary Net Operating Costs	(456,000)	(3)	(649,300)	42	(914,700)	(935,500)	(922,300)	(909,400)	(894,100)	(877,000)	(859,400)	(838,900)	(817,000)

TOURISM AND COMMUNICATIONS

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

Visitor Information Centre (VIC) - Office Expenses

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

Merchandise Purchases

Cost of goods sold. Offset by sales revenue.

Commission Expenses

Costs incurred in taking reservations. Offset by reservation revenue.

Marketing and Development

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

Event Expenses – Community Event Program

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

Event Expenses – Australia Day

Costs associated with Australia Day.

Events Expenses – Other Council Support

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

Christmas Decorations

Allowance for the purchase and installation of Christmas decorations.

TOURISM AND COMMUNICATIONS																	
ACTUAL 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					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													
7,000	5,000	9,400	26122	Visitor Information Centre - Commissions	10,800	15	9,000	(17)	9,500	10,100	10,700	11,300	11,900	12,500	13,100	13,700	14,300
17,400	24,100	31,600	26122	Visitor Information Centre - Merchandise	27,000	(15)	21,500	(20)	22,300	23,100	23,900	24,700	25,600	26,500	27,400	28,300	29,300
8,000	66,000	69,700	26120	Marketing and Destination Development	101,500	46	0	(100)	0	0	0	0	0	0	0	0	0
7,000	39,000	3,400	26120	Event Revenues	1,700	(50)	3,000	76	3,300	3,600	3,900	4,200	4,500	4,800	5,100	5,400	5,700
57,000	12,000	25,000		Grants and Contributions	0		0	0	0	0	0	0	0	0	0	0	0
96,400	146,100	139,100		Total Operating Revenues	141,000	1	33,500	(76)	35,100	36,800	38,500	40,200	42,000	43,800	45,600	47,400	49,300
				OPERATING EXPENSES													
				Tourism, Corporate Communications													
332,000	338,000	406,400	35150	Employee Costs	415,000	2	464,000	12	477,900	492,400	507,300	522,600	538,400	554,700	571,400	588,600	606,300
67,000	78,000	75,100	35150	Visitor Centre Office Expenses	83,500	11	85,600	3	88,700	92,000	95,300	98,700	102,400	106,100	109,900	113,700	117,800
9,000	14,000	16,200	35152	Merchandise Purchases	19,500	20	15,000	(23)	15,500	16,000	16,500	17,000	17,600	18,200	18,800	19,400	20,000
3,000	3,000	2,500	35152	Commission Expenses	4,500	80	4,600	2	4,700	4,900	5,100	5,300	5,500	5,700	5,900	6,100	6,400
221,000	178,000	172,500	35152	Marketing and Destination Development	208,000	21	100,000	(52)	110,000	113,300	116,800	120,400	124,100	127,900	131,800	135,800	139,900
0	0	43,000	35152	Business Promotions	7,000	(84)	0	(100)	0	0	0	0	0	0	0	0	0
				Festivals and Events													
52,900	50,300	79,600	35152	Community Event Program	98,000	23	120,000	22	123,600	127,400	131,300	135,300	139,400	143,600	148,000	152,500	157,100
3,000	3,300	4,700	35152	Event Expenses - Other Groups	6,000	28	4,500	(25)	4,700	4,900	5,100	5,300	5,500	5,700	5,900	6,100	6,300
2,800	2,800	2,000	35152	Naidoc Walk	0	(100)	0	0	0	0	0	0	0	0	0	0	0
11,900	13,200	14,600	35152	Fair Go	14,000	(4)	4,000	(71)	4,000	4,200	4,400	4,600	4,800	5,000	5,200	5,400	5,600
2,800	1,500	3,600	35152	ANZAC Day	3,000	(17)	3,000	0	3,000	3,100	3,200	3,300	3,400	3,600	3,800	4,000	4,200
15,000	16,700	18,700	35152	Australia Day	19,000	2	19,000	0	19,000	19,600	20,200	20,900	21,600	22,300	23,000	23,700	24,500
0	5,600	15,800	35152	Christmas Decorations	11,000	(30)	10,000	(9)	10,000	10,300	10,700	11,100	11,500	11,900	12,300	12,700	13,100
400	2,200	1,300	35152	Other Tourism Activities	5,000	285	5,000	0	5,200	5,400	5,600	5,800	6,000	6,200	6,400	6,600	6,800
				Non-cash Expenses													
88,100	88,100	48,500	35150	Deprec - Tourism Building and Assets	26,000	(46)	26,000	0	26,000	26,800	27,700	28,600	29,500	30,400	31,400	32,400	33,400
808,900	794,700	904,500		Total Operating Expenses	919,500	2	860,700	(6)	892,300	920,300	949,200	978,900	1,009,700	1,041,300	1,073,800	1,107,000	1,141,400
(712,500)	(648,600)	(765,400)		Operating Result - Surplus / (Deficit)	(778,500)	2	(827,200)	6	(857,200)	(883,500)	(910,700)	(938,700)	(967,700)	(997,500)	(1,028,200)	(1,059,600)	(1,092,100)
88,100	88,100	48,500		Add Back Depreciation	26,000	(46)	26,000	0	26,000	26,800	27,700	28,600	29,500	30,400	31,400	32,400	33,400
(624,400)	(560,500)	(716,900)		Cash Result - Surplus / (Deficit)	(752,500)	5	(801,200)	6	(831,200)	(856,700)	(883,000)	(910,100)	(938,200)	(967,100)	(996,800)	(1,027,200)	(1,058,700)
				Capital Movements													
0	0	0		Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
2,000	32,000	32,000		Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
0	0	32,300		Add Transfer from Reserves	27,000		0		0	0	0	0	0	0	0	0	0
0	0	0		Add Capital Income	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
(626,400)	(592,500)	(716,600)		Cash Result after Capital Movements	(725,500)	1	(801,200)	10	(831,200)	(856,700)	(883,000)	(910,100)	(938,200)	(967,100)	(996,800)	(1,027,200)	(1,058,700)

DEVELOPMENT AND ENVIRONMENTAL HEALTH GROUP - SUMMARY

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

Budget Comments

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

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

Development Services

Costs associated with the assessment and management of development applications.

Building Services

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

Environmental and Public Health Services

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

Administration and Public Order

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

DEVELOPMENT AND ENVIRONMENTAL HEALTH GROUP - SUMMARY																
ACTUAL 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	BUDGET ITEMS	ESTIMATED												
				2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
			OPERATING REVENUES													
333,000	356,000	372,200	Development Services	324,000	(13)	381,000	18	392,800	405,100	417,600	430,600	444,000	457,900	472,300	487,000	502,000
540,000	598,000	893,100	Building Services	1,090,000	22	1,010,000	(7)	1,041,400	1,074,200	1,107,800	1,142,400	1,178,000	1,214,700	1,252,400	1,291,000	1,330,800
184,000	189,000	184,800	Environmental and Public Health	238,000	29	265,800	12	277,200	444,800	278,600	290,600	297,000	306,600	319,500	326,700	337,100
70,000	117,000	163,400	Administration and Public Order	248,000	52	228,500	(8)	235,900	243,700	251,600	259,700	268,100	276,700	285,500	294,600	303,800
1,127,000	1,260,000	1,613,500	Total Operating Revenues	1,900,000	18	1,885,300	(1)	1,947,300	2,167,800	2,055,600	2,123,300	2,187,100	2,255,900	2,329,700	2,399,300	2,473,700
			OPERATING EXPENSES													
1,187,000	1,156,000	1,077,900	Development Services	1,173,000	9	1,247,000	6	1,278,300	1,316,800	1,356,600	1,397,500	1,439,800	1,483,300	1,528,100	1,574,200	1,621,700
761,000	776,000	728,000	Building Services	739,100	2	822,000	11	845,900	871,500	897,800	925,000	952,900	981,700	1,011,300	1,041,800	1,073,100
569,000	638,000	682,400	Environmental and Public Health	688,100	1	793,600	15	817,300	1,145,100	842,400	897,300	922,000	949,500	981,700	1,008,600	1,039,500
944,000	1,005,000	1,080,300	Administration and Public Order	1,145,300	6	1,229,000	7	1,264,000	1,302,500	1,342,200	1,382,900	1,424,900	1,468,600	1,513,500	1,559,700	1,607,400
3,461,000	3,575,000	3,568,600	Total Operating Expenses	3,745,500	5	4,091,600	9	4,205,500	4,635,900	4,439,000	4,602,700	4,739,600	4,883,100	5,034,600	5,184,300	5,341,700
			NET PROGRAM OPERATING RESULT													
(854,000)	(800,000)	(705,700)	Development Services	(849,000)	20	(866,000)	2	(885,500)	(911,700)	(939,000)	(966,900)	(995,800)	(1,025,400)	(1,055,800)	(1,087,200)	(1,119,700)
(221,000)	(178,000)	165,100	Building Services	350,900	113	188,000	(46)	195,500	202,700	210,000	217,400	225,100	233,000	241,100	249,200	257,700
(385,000)	(449,000)	(497,600)	Environmental and Public Health	(450,100)	(10)	(527,800)	17	(540,100)	(700,300)	(563,800)	(606,700)	(625,000)	(642,900)	(662,200)	(681,900)	(702,400)
(874,000)	(888,000)	(916,900)	Administration and Public Order	(897,300)	(2)	(1,000,500)	12	(1,028,100)	(1,058,800)	(1,090,600)	(1,123,200)	(1,156,800)	(1,191,900)	(1,228,000)	(1,265,100)	(1,303,600)
(2,334,000)	(2,315,000)	(1,955,100)	Total Operating Result - Surplus / (Deficit)	(1,845,500)	(6)	(2,206,300)	20	(2,258,200)	(2,468,100)	(2,383,400)	(2,479,400)	(2,552,500)	(2,627,200)	(2,704,900)	(2,785,000)	(2,868,000)
5,000	5,000	9,800	Add Back Depreciation	4,400	(55)	4,400	0	4,400	4,600	4,800	5,000	5,200	5,400	5,600	5,800	6,000
(2,329,000)	(2,310,000)	(1,945,300)	Total Cash Operating Result - Surplus / (Deficit)	(1,841,100)	(5)	(2,201,900)	20	(2,253,800)	(2,463,500)	(2,378,600)	(2,474,400)	(2,547,300)	(2,621,800)	(2,699,300)	(2,779,200)	(2,862,000)
			Capital Movements													
5,000	6,000	6,100	Less Loan Principal Repayments	6,500		6,900		7,300	7,800	8,300	7,300	0	0	0	0	0
281,000	176,000	412,300	Less Transfer to Reserves	27,000		0		0	0	0	0	0	0	0	0	0
321,000	281,000	885,700	Add Transfer from Reserves	39,300		54,000		186,700	288,000	100,000	100,000	0	0	0	0	0
0	0	340,000	Add Capital Income	0		13,000		103,000	60,000	50,000	70,000	130,000	0	0	0	0
40,000	142,000	796,900	Less Capital Expenditure	25,300		45,000		305,000	220,000	175,000	170,000	130,000	0	0	0	0
(2,334,000)	(2,353,000)	(1,934,900)	Cash Result after Capital Movements	(1,860,600)	(4)	(2,186,800)	18	(2,276,400)	(2,343,300)	(2,411,900)	(2,481,700)	(2,547,300)	(2,621,800)	(2,699,300)	(2,779,200)	(2,862,000)

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 two part time employees (total of 44 days). Other costs include five motor vehicles.

Office Expenses

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

Legal Costs

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

DEVELOPMENT SERVICES

ACTUAL 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
				OPERATING REVENUES													
325,000	307,000	337,500	21000	Regulatory Fees and Charges	309,000	(8)	361,000	17	372,200	383,800	395,600	407,900	420,600	433,700	447,300	461,200	475,400
0	30,000	0	21002	Operating Grants and Contributions	0		0		0	0	0	0	0	0	0	0	0
8,000	19,000	34,700	21001	Other Revenues - Legals and Fines	15,000	(57)	20,000	33	20,600	21,300	22,000	22,700	23,400	24,200	25,000	25,800	26,600
333,000	356,000	372,200		Total Operating Revenues	324,000	(13)	381,000	18	392,800	405,100	417,600	430,600	444,000	457,900	472,300	487,000	502,000
				OPERATING EXPENSES													
1,065,000	1,045,000	913,200	31000	Employee Costs	973,000	7	1,047,000	8	1,078,300	1,110,700	1,144,100	1,178,500	1,214,000	1,250,500	1,288,100	1,326,800	1,366,700
54,000	53,000	64,600	31000	Office Exps, Advertising, Consultants	50,000	(23)	50,000	0	50,000	51,600	53,300	55,000	56,800	58,700	60,600	62,600	64,600
68,000	58,000	100,100	31000	Legal Costs	150,000	50	150,000	0	150,000	154,500	159,200	164,000	169,000	174,100	179,400	184,800	190,400
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		Total Operating Expenses	1,173,000	9	1,247,000	6	1,278,300	1,316,800	1,356,600	1,397,500	1,439,800	1,483,300	1,528,100	1,574,200	1,621,700
(854,000)	(800,000)	(705,700)		Operating Result - Surplus / (Deficit)	(849,000)	20	(866,000)	2	(885,500)	(911,700)	(939,000)	(966,900)	(995,800)	(1,025,400)	(1,055,800)	(1,087,200)	(1,119,700)
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)		Cash Result - Surplus / (Deficit)	(849,000)	20	(866,000)	2	(885,500)	(911,700)	(939,000)	(966,900)	(995,800)	(1,025,400)	(1,055,800)	(1,087,200)	(1,119,700)
				Capital Movements													
0	0	0		Less Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
0	22,000	0		Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
0	0	21,600		Add Transfer from Reserves	0		0		0	0	0	0	0	0	0	0	0
0	0	0		Add Capital Income	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
(854,000)	(822,000)	(684,100)		Cash Result after Capital Movements	(849,000)	24	(866,000)	2	(885,500)	(911,700)	(939,000)	(966,900)	(995,800)	(1,025,400)	(1,055,800)	(1,087,200)	(1,119,700)

BUILDING SERVICES

Manager: Vince Hunt - "Manager - Building Services"

Background

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

Budget Comments

Operating Revenues

Regulatory Fees and Fines

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

Operating Expenses

Employee Costs

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

Office and Other Expenses

Includes legal, advertising and sundry office expenses.

BUILDING SERVICES																	
ACTUAL 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
540,000	598,000	893,100	21020	OPERATING REVENUES													
				Fees and Charges	1,090,000	22	1,010,000	(7)	1,041,400	1,074,200	1,107,800	1,142,400	1,178,000	1,214,700	1,252,400	1,291,000	1,330,800
540,000	598,000	893,100		Total Operating Revenues	1,090,000	22	1,010,000	(7)	1,041,400	1,074,200	1,107,800	1,142,400	1,178,000	1,214,700	1,252,400	1,291,000	1,330,800
				OPERATING EXPENSES													
739,000	726,000	708,600	31020	Employee Costs	713,100	1	800,000	12	823,900	848,800	874,300	900,700	927,800	955,700	984,400	1,014,000	1,044,400
16,000	14,000	13,800	31020	Office Exps, Advertising, Consultants	16,000	16	12,000	(25)	12,000	12,400	12,800	13,200	13,600	14,100	14,600	15,100	15,600
6,000	36,000	5,600	31020	Legal Costs	10,000	79	10,000	0	10,000	10,300	10,700	11,100	11,500	11,900	12,300	12,700	13,100
761,000	776,000	728,000		Total Operating Expenses	739,100	2	822,000	11	845,900	871,500	897,800	925,000	952,900	981,700	1,011,300	1,041,800	1,073,100
(221,000)	(178,000)	165,100		Operating Result - Surplus / (Deficit)	350,900	113	188,000	(46)	195,500	202,700	210,000	217,400	225,100	233,000	241,100	249,200	257,700
(221,000)	(178,000)	165,100		Cash Result - Surplus / (Deficit)	350,900	113	188,000	(46)	195,500	202,700	210,000	217,400	225,100	233,000	241,100	249,200	257,700
				Capital Movements													
0	0	0		Less Principal Repayments	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		Add Transfer from Reserves	0		0		0	0	0	0	0	0	0	0	0
0	0	0		Add Capital Income	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		Cash Result after Capital Movements	350,900	113	188,000	(46)	195,500	202,700	210,000	217,400	225,100	233,000	241,100	249,200	257,700

ENVIRONMENTAL AND PUBLIC HEALTH

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

Background

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

Budget Comments

Operating Revenues

Regulatory Fees and Fines

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

Environmental Health Expenses

Employee Costs

Based on staffing structure of five full-time and one part time employee (total of 27 days). Other costs included are training and expenses relating to four motor vehicles.

Office Expenses

Advertising, legal and other sundry office expenses.

Projects and Kits

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

Water Monitoring

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

Shaws Bay and Lake Ainsworth Management Plans

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

ENVIRONMENTAL AND PUBLIC HEALTH																	
ACTUAL 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
				OPERATING REVENUES													
				Environmental Health													
176,000	175,000	183,000	21040	Regulatory Fees and Fines	232,500	27	246,800	6	254,900	263,200	271,700	280,400	289,500	298,800	308,400	318,300	328,400
0	0	0		Operating Grants	0	0	13,000	100	16,000	175,000	0	3,000	0	0	3,000	0	0
8,000	11,000	700	21040	Other Revenues	3,500	400	4,000	14	4,200	4,400	4,600	4,800	5,000	5,200	5,400	5,600	5,800
				Markets													
0	3,000	1,100	21042	Inspections	2,000	82	2,000	0	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900
184,000	189,000	184,800		Total Operating Revenues	238,000	29	265,800	12	277,200	444,800	278,600	290,600	297,000	306,600	319,500	326,700	337,100
				OPERATING EXPENSES													
				Environmental Health													
537,000	610,000	608,600	31040	Employee Costs	605,600	(0)	706,000	17	727,300	749,200	771,900	795,200	819,200	843,900	869,300	895,400	922,400
12,000	10,000	14,200	31040	Office Exps, Advertising, Consultants	14,000	(1)	14,000	0	14,000	14,600	15,200	15,800	16,400	17,000	17,600	18,200	18,900
6,000	7,000	2,900	31040	Projects and Kits	9,000	210	9,000	0	8,000	8,300	8,600	8,900	9,200	9,600	10,000	10,400	10,800
				Water Quality and Management Plans													
14,000	11,000	14,600	31042	Water Monitoring	15,000	3	16,000	7	16,600	17,200	17,800	18,400	19,100	19,800	20,500	21,200	21,900
0	0	10,600	32012	Lake Ainsworth Management Plan	15,000	42	20,000	33	19,700	0	28,000	52,000	57,000	58,000	52,000	62,000	32,000
0	0	31,100	32012	Shaws Bay Management Plan	29,000	(7)	28,000	(3)	31,000	355,000	0	6,000	0	0	11,000	0	32,000
				Noxious Plants / Vermin													
0	0	400	31043	Destruction of Pests	500	25	600	20	700	800	900	1,000	1,100	1,200	1,300	1,400	1,500
569,000	638,000	682,400		Total Operating Expenses	688,100	1	793,600	15	817,300	1,145,100	842,400	897,300	922,000	949,500	981,700	1,008,600	1,039,500
(385,000)	(449,000)	(497,600)		Operating Result - Surplus / (Deficit)	(450,100)	(10)	(527,800)	17	(540,100)	(700,300)	(563,800)	(606,700)	(625,000)	(642,900)	(662,200)	(681,900)	(702,400)
0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(385,000)	(449,000)	(497,600)		Cash Result - Surplus / (Deficit)	(450,100)	(10)	(527,800)	17	(540,100)	(700,300)	(563,800)	(606,700)	(625,000)	(642,900)	(662,200)	(681,900)	(702,400)
				Capital Movements													
0	0	0		Less Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
5,000	20,000	27,000		Less Transfer to Reserves	27,000		0		0	0	0	0	0	0	0	0	0
5,000	5,000	20,300		Add Transfer from Reserves	14,000		54,000		186,700	288,000	100,000	100,000	0	0	0	0	0
0	0	0		Add Capital Income	0		13,000		103,000	60,000	50,000	70,000	130,000	0	0	0	0
0	0	0		Less Capital Expenditure	0		45,000		305,000	220,000	175,000	170,000	130,000	0	0	0	0
(385,000)	(464,000)	(504,300)		Cash Result after Capital Movements	(463,100)	(8)	(505,800)	9	(555,400)	(572,300)	(588,800)	(606,700)	(625,000)	(642,900)	(662,200)	(681,900)	(702,400)

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 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED													
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	
				OPERATING REVENUES														
19,000	32,000	47,100	21080	Regulatory Fees and Fines	28,500	(39)	30,500	7	31,700	33,000	34,300	35,600	36,900	38,300	39,700	41,100	42,500	
51,000	85,000	116,300	21081	Fees and Charges	219,500	89	198,000	(10)	204,200	210,700	217,300	224,100	231,200	238,400	245,800	253,500	261,300	
				Fines and Other Revenues														
70,000	117,000	163,400		Total Operating Revenues	248,000	52	228,500	(8)	235,900	243,700	251,600	259,700	268,100	276,700	285,500	294,600	303,800	
				OPERATING EXPENSES														
				DEH Group Management and Administration														
590,000	617,000	599,400	31082	Employee Costs	615,300	3	706,600	15	727,900	749,800	772,400	795,600	819,500	844,200	869,700	895,900	922,900	
				Rangers														
280,000	332,000	394,400	31080	Salaries and Oncosts	441,500	12	435,500	(1)	448,700	462,300	476,300	490,700	505,500	520,800	536,500	552,700	569,400	
65,000	48,000	73,700	31083	Impounding Expenses	81,500	11	80,300	(1)	81,200	84,500	87,900	91,300	94,700	98,200	101,700	105,300	109,100	
				Debt Servicing														
4,000	3,000	3,000	31083	Interest on Loans - Dog Control	2,600	(13)	2,200	(15)	1,800	1,300	800	300	0	0	0	0	0	
				Non-cash Expenses														
5,000	5,000	9,800	31083	Depreciation - Dog Control	4,400	(55)	4,400	0	4,400	4,600	4,800	5,000	5,200	5,400	5,600	5,800	6,000	
944,000	1,005,000	1,080,300		Total Operating Expenses	1,145,300	6	1,229,000	7	1,264,000	1,302,500	1,342,200	1,382,900	1,424,900	1,468,600	1,513,500	1,559,700	1,607,400	
(874,000)	(888,000)	(916,900)		Operating Result - Surplus / (Deficit)	(897,300)	(2)	(1,000,500)	12	(1,028,100)	(1,058,800)	(1,090,600)	(1,123,200)	(1,156,800)	(1,191,900)	(1,228,000)	(1,265,100)	(1,303,600)	
5,000	5,000	9,800		Add Back Depreciation	4,400	(55)	4,400	0	4,400	4,600	4,800	5,000	5,200	5,400	5,600	5,800	6,000	
(869,000)	(883,000)	(907,100)		Cash Result - Surplus / (Deficit)	(892,900)	(2)	(996,100)	12	(1,023,700)	(1,054,200)	(1,085,800)	(1,118,200)	(1,151,600)	(1,186,500)	(1,222,400)	(1,259,300)	(1,297,600)	
				Capital Movements														
5,000	6,000	6,100		Less Principal Repayments	6,500		6,900		7,300	7,800	8,300	7,300	0	0	0	0	0	
276,000	134,000	385,300		Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0	
316,000	276,000	843,800		Add Transfer from Reserves	25,300		0		0	0	0	0	0	0	0	0	0	
0	0	340,000		Add Capital Income	0		0		0	0	0	0	0	0	0	0	0	
40,000	142,000	796,900		Less Capital Expenditure	25,300		0		0	0	0	0	0	0	0	0	0	
(874,000)	(889,000)	(911,600)		Cash Result after Capital Movements	(899,400)	(1)	(1,003,000)	12	(1,031,000)	(1,062,000)	(1,094,100)	(1,125,500)	(1,151,600)	(1,186,500)	(1,222,400)	(1,259,300)	(1,297,600)	

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.

CIVIL SERVICES GROUP - SUMMARY (GENERAL FUND)

ACTUAL 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	BUDGET ITEMS	ESTIMATED												
				2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
OPERATING REVENUES																
296,000	360,000	308,300	Engineering Management	331,800	8	366,700	11	326,000	336,300	346,800	357,600	368,600	380,200	392,100	404,200	416,600
4,000	5,000	180,100	Procurement and Building Management	0	(100)	0	0	0	0	0	0	0	0	0	0	0
374,000	308,400	325,500	Stormwater and Environmental Protection	293,100	(10)	342,000	17	352,300	362,900	373,800	385,100	396,700	408,700	421,000	433,700	446,800
173,800	687,800	499,700	Roads and Bridges	175,500	(65)	61,700	(65)	54,700	47,500	40,000	32,200	24,200	15,800	7,500	2,600	2,600
633,000	598,700	905,900	Ancillary Transport Services	805,300	(11)	797,300	(1)	810,900	829,500	848,700	868,400	888,600	909,300	930,900	958,000	987,000
1,582,000	677,000	926,000	Roads and Maritime Services	866,500	(6)	885,000	2	912,000	939,800	968,300	997,800	1,028,100	1,059,600	1,091,800	1,125,000	1,159,300
990,700	906,200	986,500	Open Spaces and Reserves	910,500	(8)	734,500	(19)	757,200	780,800	804,900	829,700	855,400	881,700	908,800	936,800	965,500
327,800	308,500	302,000	Fleet Management and Workshop	258,900	(14)	251,500	(3)	241,100	252,900	261,900	283,100	297,600	303,300	315,300	320,600	330,100
212,000	249,000	161,500	Rural Fire Service	214,000	33	221,000	3	227,800	234,800	242,000	249,400	257,100	264,900	273,000	281,400	289,900
304,000	411,000	349,700	Quarries and Sandpit	280,000	(20)	281,000	0	289,500	298,300	307,300	316,600	326,200	336,000	346,200	356,700	367,500
2,460,000	2,497,000	2,720,200	Landfill and Resource Management	4,050,000	49	4,028,000	(1)	4,147,000	4,274,000	4,425,500	4,587,000	4,692,500	4,800,000	4,897,600	4,995,200	5,117,800
5,865,800	6,579,200	6,736,500	Domestic Waste Management	5,852,500	(13)	5,977,500	2	6,124,500	6,306,400	6,446,300	6,630,200	6,829,100	7,032,000	7,238,900	7,446,800	7,644,700
13,223,100	13,587,800	14,401,900	Total Operating Revenues	14,038,100	(3)	13,946,200	(1)	14,243,000	14,663,200	15,065,500	15,537,100	15,964,100	16,391,500	16,823,100	17,261,000	17,727,800
OPERATING EXPENSES																
2,290,000	2,424,000	2,053,400	Engineering Management	2,452,700	19	2,489,300	1	2,562,500	2,640,200	2,720,300	2,802,900	2,887,700	2,975,200	3,065,500	3,158,300	3,253,800
3,138,000	3,112,700	3,669,700	Procurement and Building Management	3,444,400	(6)	3,571,500	4	3,640,400	3,741,800	3,857,400	3,976,000	4,098,600	4,224,600	4,354,700	4,472,700	4,594,600
2,377,000	2,446,000	2,507,800	Stormwater and Environmental Protection	2,662,400	6	2,209,000	(17)	2,191,400	2,258,100	2,326,700	2,397,500	2,470,400	2,545,500	2,622,900	2,702,500	2,784,500
12,633,700	16,780,800	13,306,900	Roads and Bridges	8,782,500	(34)	8,172,700	(7)	8,226,700	8,412,100	8,602,400	9,153,100	9,333,500	9,546,100	9,764,300	9,992,700	10,226,100
2,705,000	2,264,000	1,960,000	Ancillary Transport Services	2,441,100	25	2,323,400	(5)	2,343,400	2,383,300	2,424,400	2,474,800	2,541,900	2,610,900	2,682,200	2,762,500	2,846,800
1,303,000	730,000	749,800	Roads and Maritime Services	817,000	9	885,000	8	912,000	939,800	968,300	997,800	1,028,100	1,059,600	1,091,800	1,125,000	1,159,300
2,980,000	3,156,000	3,301,100	Open Spaces and Reserves	3,795,200	15	3,406,600	(10)	3,525,700	3,653,300	3,766,800	3,883,200	4,003,700	4,127,700	4,256,000	4,380,700	4,509,200
372,800	264,200	236,000	Fleet Management and Workshop	51,200	(78)	36,700	(28)	10,400	11,000	11,600	11,900	12,300	12,800	12,900	13,400	13,800
349,000	406,000	364,900	Rural Fire Service	359,600	(1)	444,800	24	459,500	474,100	489,100	504,400	520,200	536,600	553,600	570,900	588,700
78,000	218,000	172,600	Quarries and Sandpit	582,500	237	124,500	(79)	128,200	132,600	107,500	111,200	114,900	118,900	122,800	126,900	131,100
2,639,700	2,751,600	2,493,800	Landfill and Resource Management	3,308,000	33	3,209,000	(3)	3,172,000	3,147,700	3,250,700	3,367,200	3,488,900	3,611,800	3,736,100	3,864,600	3,999,400
5,090,400	6,163,100	6,082,600	Domestic Waste Management	5,839,200	(4)	5,829,000	(0)	5,945,000	6,104,400	6,266,900	6,436,600	6,609,500	6,787,500	6,969,700	7,158,100	7,350,700
35,956,600	40,716,400	36,898,600	Total Operating Expenses	34,536,300	(6)	32,701,500	(5)	33,117,200	33,898,400	34,792,100	36,116,600	37,109,700	38,157,200	39,232,500	40,328,300	41,458,000
NET PROGRAM OPERATING RESULT																
(1,994,000)	(2,064,000)	(1,745,100)	Engineering Management	(2,120,900)	22	(2,122,600)	0	(2,236,500)	(2,303,900)	(2,373,500)	(2,445,300)	(2,519,100)	(2,595,000)	(2,673,400)	(2,754,100)	(2,837,200)
(3,134,000)	(3,107,700)	(3,489,600)	Procurement and Building Management	(3,444,400)	(1)	(3,571,500)	4	(3,640,400)	(3,741,800)	(3,857,400)	(3,976,000)	(4,098,600)	(4,224,600)	(4,354,700)	(4,472,700)	(4,594,600)
(2,003,000)	(2,137,600)	(2,182,300)	Stormwater and Environmental Protection	(2,369,300)	9	(1,867,000)	(21)	(1,839,100)	(1,895,200)	(1,952,900)	(2,012,400)	(2,073,700)	(2,136,800)	(2,201,900)	(2,268,800)	(2,337,700)
(12,459,900)	(16,093,000)	(12,807,200)	Roads and Bridges	(8,607,000)	(33)	(8,111,000)	(6)	(8,172,000)	(8,364,600)	(8,562,400)	(9,120,900)	(9,309,300)	(9,530,300)	(9,756,800)	(9,990,100)	(10,223,500)
(2,072,000)	(1,665,300)	(1,054,100)	Ancillary Transport Services	(1,635,800)	55	(1,526,100)	(7)	(1,532,500)	(1,553,800)	(1,575,700)	(1,606,400)	(1,653,300)	(1,701,600)	(1,751,300)	(1,804,500)	(1,859,800)
279,000	(53,000)	176,200	Roads and Maritime Services	49,500	(72)	0	(100)	0	0	0	0	0	0	0	0	0
(1,989,300)	(2,249,800)	(2,314,600)	Open Spaces and Reserves	(2,885,200)	25	(2,672,100)	(7)	(2,768,500)	(2,872,500)	(2,961,900)	(3,053,500)	(3,148,300)	(3,246,000)	(3,347,200)	(3,443,900)	(3,543,700)
(45,000)	44,300	66,000	Fleet Management and Workshop	207,700	215	214,800	3	230,700	241,900	250,300	271,200	285,300	290,500	302,400	307,200	316,300
(137,000)	(157,000)	(203,400)	Rural Fire Service	(145,600)	(28)	(223,800)	54	(231,700)	(239,300)	(247,100)	(255,000)	(263,100)	(271,700)	(280,600)	(289,500)	(298,800)
226,000	193,000	177,100	Quarries and Sandpit	(302,500)	(271)	156,500	(152)	161,300	165,700	199,800	205,400	211,300	217,100	223,400	229,800	236,400
(179,700)	(254,600)	226,400	Landfill and Resource Management	742,000	228	819,000	10	975,000	1,126,300	1,174,800	1,219,800	1,203,600	1,188,200	1,161,500	1,130,600	1,118,400
775,400	416,100	653,900	Domestic Waste Management	13,300	(98)	148,500	1,017	179,500	202,000	179,400	193,600	219,600	244,500	269,200	288,700	294,000
(22,733,500)	(27,128,600)	(22,496,700)	Total Operating Result - Surplus / (Deficit)	(20,498,200)	(9)	(18,755,300)	(9)	(18,874,200)	(19,235,200)	(19,726,600)	(20,579,500)	(21,145,600)	(21,765,700)	(22,409,400)	(23,067,300)	(23,730,200)
12,733,000	13,931,000	13,367,400	Add Back Depreciation	11,070,800	(17)	10,753,700	(3)	10,753,700	11,077,200	11,410,400	11,753,600	12,107,100	12,471,200	12,846,400	13,232,500	13,630,500
50,000	202,000	169,300	Add Back Unwinding Interest Free Loans	231,300	37	220,900	(4)	205,900	119,100	70,200	48,000	20,800	21,400	22,100	22,900	23,800
2,762,000	4,734,000	1,892,700	Add Back Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(7,188,500)	(8,261,600)	(7,067,300)	Total Cash Result - Surplus / (Deficit)	(9,196,100)	30	(7,780,700)	(15)	(7,914,600)	(8,038,900)	(8,246,000)	(8,777,900)	(9,017,900)	(9,273,100)	(9,540,900)	(9,811,900)	(10,075,900)
Capital Movements																
1,868,500	1,946,000	2,347,100	Less Loan Principal Repayments	2,518,400		2,792,900		2,595,700	1,741,200	1,529,200	1,516,100	1,172,500	1,237,500	1,154,900	1,063,800	965,900
9,470,900	17,578,400	10,223,300	Less Transfer to Reserves	3,847,500		2,539,400		3,020,100	4,133,600	4,444,000	4,608,800	4,720,000	4,824,300	4,927,000	5,015,900	5,116,400
14,739,500	11,111,000	17,035,100	Add Transfer from Reserves	19,070,200		8,264,600		4,922,600	6,847,300	18,925,600	9,023,500	9,389,200	7,200,100	6,979,600	6,598,100	8,183,000
3,548,000	13,028,000	7,871,000	Add Capital Income	3,906,100		4,160,300		1,166,800	974,300	5,790,800	710,900	731,600	752,900	774,900	797,500	820,900
12,639,500	18,530,000	19,662,400	Less Capital Expenditure	23,098,400		15,898,800		9,901,700	12,448,300	30,259,200	15,815,300	16,949,700	14,960,700	15,212,700	15,407,300	17,451,300
(12,879,900)	(22,177,000)	(14,394,000)	Cash Result after Capital Movements	(15,684,100)	9	(16,586,900)	6	(17,342,700)	(18,540,400)	(19,762,000)	(20,983,700)	(21,739,300)	(22,342,600)	(23,081,000)	(23,903,300)	(24,605,600)

ENGINEERING 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 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
				OPERATING REVENUES													
				Engineering Services													
249,000	277,000	235,800	22010	Engineering Inspections and Other	250,800	6	295,000	18	252,000	259,800	267,800	276,000	284,400	293,200	302,200	311,400	320,900
47,000	83,000	72,500	22011	Conts - Road Safety Officer / Programs	81,000	12	71,700	(11)	74,000	76,500	79,000	81,600	84,200	87,000	89,900	92,800	95,700
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		Total Operating Revenues	331,800	8	366,700	11	326,000	336,300	346,800	357,600	368,600	380,200	392,100	404,200	416,600
				OPERATING EXPENSES													
				Engineering Management													
541,000	589,000	601,600	32020	Employee Costs - Mgmt and Admin	769,000	28	809,000	5	833,300	858,300	884,000	910,500	937,800	965,900	994,900	1,024,700	1,055,400
685,000	685,000	661,300	32020	Employee Costs - Infrastructure	732,000	11	768,000	5	791,000	814,700	839,100	864,300	890,200	916,900	944,400	972,700	1,001,900
414,000	398,000	440,700	32020	Employee Costs - Engineering Works	546,000	24	563,000	3	579,900	597,300	615,200	633,700	652,700	672,300	692,500	713,300	734,700
181,000	183,000	0	32020	Overseers	0	0	0	0	0	0	0	0	0	0	0	0	0
6,000	11,000	8,300	32020	Conferences	13,000	57	8,000	(38)	8,300	8,600	8,900	9,200	9,500	9,800	10,100	10,500	10,900
95,000	92,000	103,500	32020	Vehicles	106,700	3	106,700	0	110,000	113,300	116,700	120,300	124,000	127,800	131,700	135,700	139,800
36,000	44,000	29,300	32020	Office Expenses and Advertising	43,000	47	28,000	(35)	25,600	26,500	27,500	28,500	29,500	30,600	31,800	33,000	34,200
67,000	88,000	81,600	32020	Road Safety Officer and Programs	94,000	15	76,000	(19)	81,000	83,800	86,600	89,500	92,400	95,500	98,700	101,900	105,100
0	65,000	5,800	32020	Asset Management / Modelling	10,000	72	10,000	0	10,000	10,300	10,700	11,100	11,500	11,900	12,300	12,700	13,100
22,000	23,000	64,700	32020	North East Weight of Loads Group	27,500	(57)	28,400	3	29,300	30,200	31,200	32,200	33,200	34,200	35,300	36,400	37,500
				Emergency Services													
30,000	14,000	5,300	32021	Operating Expenses	22,000	315	11,200	(49)	11,400	11,900	12,400	12,900	13,400	13,900	14,400	14,900	15,500
26,000	41,000	50,600	32021	State Levy	62,000	23	54,000	(13)	55,700	57,400	59,200	61,000	62,900	64,800	66,800	68,900	71,000
				Non-Cash Expenses													
16,000	18,000	0	32021	Depreciation - Emergency Services	27,500	100	27,000	(2)	27,000	27,900	28,800	29,700	30,600	31,600	32,600	33,600	34,700
171,000	173,000	700	32021	Depreciation - Engineering	0	(100)	0	0	0	0	0	0	0	0	0	0	0
2,290,000	2,424,000	2,053,400		Total Operating Expenses	2,452,700	19	2,489,300	1	2,562,500	2,640,200	2,720,300	2,802,900	2,887,700	2,975,200	3,065,500	3,158,300	3,253,800
(1,994,000)	(2,064,000)	(1,745,100)		Operating Result - Surplus / (Deficit)	(2,120,900)	22	(2,122,600)	0	(2,236,500)	(2,303,900)	(2,373,500)	(2,445,300)	(2,519,100)	(2,595,000)	(2,673,400)	(2,754,100)	(2,837,200)
187,000	191,000	700		Add Back Depreciation	27,500	3,829	27,000	(2)	27,000	27,900	28,800	29,700	30,600	31,600	32,600	33,600	34,700
(1,807,000)	(1,873,000)	(1,744,400)		Cash Result - Surplus / (Deficit)	(2,093,400)	20	(2,095,600)	0	(2,209,500)	(2,276,000)	(2,344,700)	(2,415,600)	(2,488,500)	(2,563,400)	(2,640,800)	(2,720,500)	(2,802,500)
				Capital Movements													
0	0	0		Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
0	0	74,500		Less Transfer to Reserves	20,000		0		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
0	0	133,000		Add Transfer from Reserves	0		0		0	0	0	0	0	60,000	0	0	0
0	0	0		Add Capital Income	0		0		0	0	0	0	0	0	0	0	0
0	0	0		Less Capital Expenditure	0		52,000		0	0	0	0	60,000	0	0	0	0
(1,807,000)	(1,873,000)	(1,685,900)		Cash Result after Capital Movements	(2,113,400)	25	(2,147,600)	2	(2,219,500)	(2,286,000)	(2,354,700)	(2,425,600)	(2,558,500)	(2,513,400)	(2,650,800)	(2,730,500)	(2,812,500)

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 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED													
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	
				OPERATING REVENUES														
				Buildings														
4,000	5,000	180,100		Contributions and Rebates	0	(100)	0	0	0	0	0	0	0	0	0	0	0	0
4,000	5,000	180,100		Total Operating Revenues	0	(100)	0	0	0	0	0	0	0	0	0	0	0	0
				OPERATING EXPENSES														
				Office and Depot Facilities														
330,000	322,000	319,900	32000	Administration Centre	336,500	5	334,500	(1)	343,200	354,000	365,000	376,300	388,200	400,300	412,800	425,600	438,700	
188,000	194,000	336,300	32001	Works Depot - Employee Costs	405,000	20	416,000	3	428,500	441,400	454,700	468,300	482,300	496,700	511,700	511,700	511,700	
412,000	361,000	397,300	32001	Works Depot - Operating Expenses	344,000	(13)	340,500	(1)	351,200	362,300	373,800	385,600	397,800	410,300	423,200	436,400	450,000	
(28,000)	(26,000)	17,900	32001	Works Depot - Number Two	12,000	(33)	6,000	(50)	6,300	6,600	6,900	7,200	7,500	7,800	8,100	8,400	8,700	
				Community Buildings Maintenance														
21,000	116,700	44,400	32022	Visitor Centre	10,500	(76)	9,000	(14)	10,500	10,500	10,900	11,300	11,700	12,100	12,500	12,900	13,300	
121,000	99,800	86,700	32022	Community Centres and Halls	90,000	4	79,500	(12)	82,000	82,000	84,800	87,600	90,400	93,300	96,400	99,500	102,800	
11,000	12,900	17,200	32022	Surf Clubs	33,000	92	34,000	3	33,000	28,000	29,000	30,100	31,200	32,300	33,400	34,600	35,800	
21,000	17,900	14,600	32022	Museum and Gallery	18,000	23	16,000	(11)	18,000	18,000	18,600	19,200	19,800	20,400	21,200	22,000	22,800	
13,000	16,000	11,000	32022	Libraries	17,000	55	14,000	(18)	17,000	17,000	17,600	18,200	18,800	19,400	20,000	20,600	21,300	
5,000	2,400	3,900	32022	Other Community Buildings	5,000	28	10,000	100	10,000	10,000	10,400	10,800	11,200	11,600	12,000	12,400	12,800	
0	0	0	32022	Swimming Pools	0	0	90,000	100	92,800	95,600	98,600	101,600	104,800	108,000	111,400	114,800	118,400	
				Open Spaces Buildings Maintenance														
133,000	113,000	139,300	32261	Open Spaces and Reserves Buildings	138,500	(1)	147,000	6	155,200	159,900	164,900	170,000	175,400	181,000	186,800	192,700	198,800	
75,000	80,000	86,200	32310	Sports Fields Buildings	80,000	(7)	94,000	18	102,600	105,800	109,100	112,600	116,200	120,000	123,800	127,600	131,600	
281,000	257,000	304,300	32285	Public Amenities	300,500	(1)	323,000	7	329,900	340,200	350,800	361,600	372,800	384,400	396,200	408,400	421,000	
84,000	64,000	68,100	32286	Other Amenities	72,000	6	76,000	6	78,200	80,900	83,600	86,300	89,100	92,000	95,000	98,100	101,200	
				Non-Cash Expenses														
464,000	455,000	648,800	32000	Depreciation - Admin Building	677,000	4	677,000	0	677,000	697,400	718,400	740,000	762,200	785,100	808,700	833,000	858,000	
50,000	49,000	42,600	32286	Depreciation - Public Amenities	46,200	8	46,000	(0)	46,000	47,400	48,900	50,400	52,000	53,600	55,300	57,000	58,800	
323,000	330,000	565,600	32261	Depreciation - Open Spaces Buildings	290,200	(49)	290,000	(0)	290,000	298,700	307,700	317,000	326,600	336,400	346,500	356,900	367,700	
634,000	648,000	424,700	32310	Depreciation - Sports Field Buildings	569,000	34	569,000	0	569,000	586,100	603,700	621,900	640,600	659,900	679,700	700,100	721,200	
0	0	140,900	32000	Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0	
3,138,000	3,112,700	3,669,700		Total Operating Expenses	3,444,400	(6)	3,571,500	4	3,640,400	3,741,800	3,857,400	3,976,000	4,098,600	4,224,600	4,354,700	4,472,700	4,594,600	
(3,134,000)	(3,107,700)	(3,489,600)		Operating Result - Surplus / (Deficit)	(3,444,400)	(1)	(3,571,500)	4	(3,640,400)	(3,741,800)	(3,857,400)	(3,976,000)	(4,098,600)	(4,224,600)	(4,354,700)	(4,472,700)	(4,594,600)	
1,471,000	1,482,000	1,681,700		Add Back Depreciation	1,582,400	(6)	1,582,000	(0)	1,582,000	1,629,600	1,678,700	1,729,300	1,781,400	1,835,000	1,890,200	1,947,000	2,005,700	
0	0	140,900		Add Back Loss on Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0	
(1,663,000)	(1,625,700)	(1,667,000)		Cash Result - Surplus / (Deficit)	(1,862,000)	12	(1,989,500)	7	(2,058,400)	(2,112,200)	(2,178,700)	(2,246,700)	(2,317,200)	(2,389,600)	(2,464,500)	(2,525,700)	(2,588,900)	
				Capital Movements														
0	0	0		Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0	0
130,000	1,727,000	454,000		Less Transfer to Reserves	360,000		0		0	0	0	0	0	0	0	0	0	0
118,000	200,000	464,700		Add Transfer from Reserves	1,276,000		2,635,500		2,000,000	1,700,000	3,800,000	1,300,000	1,300,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
81,000	204,000	755,100		Add Capital Income	810,200		1,330,000		106,400	108,500	111,100	113,800	116,600	119,400	122,400	125,400	128,600	
99,000	298,000	1,184,500		Less Capital Expenditure	2,006,400		3,870,500		2,485,000	2,204,000	4,324,000	2,345,000	2,386,000	2,330,000	2,376,000	2,423,000	2,472,000	
(1,693,000)	(3,246,700)	(2,085,700)		Cash Result after Capital Movements	(2,142,200)	3	(1,894,500)	(12)	(2,437,000)	(2,507,700)	(2,591,600)	(3,177,900)	(3,286,600)	(3,400,200)	(3,518,100)	(3,623,300)	(3,732,300)	

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 Study and Management Plan. This item also includes \$40,000 for the Blackwater Research Project which is being co-ordinated by Southern Cross University.

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 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
				OPERATING REVENUES													
277,500	279,500	282,100	22100	Stormwater Drainage Annual Charges	285,500	1	342,000	20	352,300	362,900	373,800	385,100	396,700	408,700	421,000	433,700	446,800
500	8,000	21,500	22101	Environmental Protection Third Party Flood Modelling	7,600	(65)	0	(100)	0	0	0	0	0	0	0	0	0
96,000	20,900	21,900	22101	User Charges	0	(100)	0	0	0	0	0	0	0	0	0	0	0
374,000	308,400	325,500		Total Operating Revenues	293,100	(10)	342,000	17	352,300	362,900	373,800	385,100	396,700	408,700	421,000	433,700	446,800
				OPERATING EXPENSES													
249,000	343,000	247,600	32100	Stormwater Stormwater Drainage Maintenance	245,000	(1)	247,000	1	254,800	262,900	271,200	279,700	288,500	297,500	307,000	316,700	326,600
175,000	183,000	187,700	32101	Environmental Protection Cont to Richmond River County Council	193,000	3	199,000	3	205,000	211,200	217,600	224,200	231,000	238,000	245,200	252,600	260,200
31,000	33,000	33,700	32101	Cont to RRCC - Drainage Unions	35,000	4	36,000	3	37,100	38,300	39,500	40,700	42,000	43,300	44,600	46,000	47,400
0	0	0	32101	Cont to RRCC - Coastal Zone Mgmt Plan	0	0	35,000	100	36,100	37,200	38,400	39,600	40,800	42,100	43,400	44,800	46,200
107,000	46,000	164,300	32101	Flood Management Studies and Plans	293,000	78	80,000	(73)	41,200	42,500	43,800	45,200	46,600	48,000	49,500	51,000	52,600
18,000	10,000	55,600	32101	Coastal Hazard Study and Mgmt Plans	155,200	179	34,000	(78)	35,100	36,200	37,300	38,500	39,700	40,900	42,200	43,500	44,900
47,000	40,000	35,000	32101	Foreshore and Coastal Lakes Protection	105,000	200	75,000	(29)	77,300	79,700	82,100	84,600	87,200	89,900	92,600	95,400	98,300
0	1,000	12,500	32101	Canal Dredging	179,500	1,336	20,000	(89)	20,600	21,300	22,000	22,700	23,400	24,200	25,000	25,800	26,600
23,000	29,000	37,200	32101	Boat Ramp Maintenance and Cleaning	37,000	(1)	38,000	3	39,200	40,400	41,700	43,100	44,500	46,000	47,500	49,000	50,600
				Non-Cash Expenses													
17,000	17,000	1,600	32103	Depreciation - Environmental Protection	2,000	25	2,000	0	2,000	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800
1,615,000	1,646,000	1,654,300	32103	Depreciation - Drainage	1,417,700	(14)	1,443,000	2	1,443,000	1,486,300	1,530,900	1,576,900	1,624,300	1,673,100	1,723,300	1,775,000	1,828,300
95,000	98,000	78,300	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		Total Operating Expenses	2,662,400	6	2,209,000	(17)	2,191,400	2,258,100	2,326,700	2,397,500	2,470,400	2,545,500	2,622,900	2,702,500	2,784,500
(2,003,000)	(2,137,600)	(2,182,300)		Operating Result - Surplus / (Deficit)	(2,369,300)	9	(1,867,000)	(21)	(1,839,100)	(1,895,200)	(1,952,900)	(2,012,400)	(2,073,700)	(2,136,800)	(2,201,900)	(2,268,800)	(2,337,700)
1,632,000	1,663,000	1,655,900		Add Back Depreciation	1,419,700	(14)	1,445,000	2	1,445,000	1,488,400	1,533,100	1,579,200	1,626,700	1,675,600	1,725,900	1,777,700	1,831,100
95,000	98,000	78,300		Add Back Loss on Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(276,000)	(376,600)	(448,100)		Cash Result - Surplus / (Deficit)	(949,600)	112	(422,000)	(56)	(394,100)	(406,800)	(419,800)	(433,200)	(447,000)	(461,200)	(476,000)	(491,100)	(506,600)
				Capital Movements													
0	0	0		Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
725,000	886,000	643,900		Less Transfer to Reserves	42,600		0		0	0	0	0	0	0	0	0	0
834,000	680,000	852,100		Add Transfer from Reserves	823,100		40,000		0	0	0	0	0	0	0	0	0
0	0	0		Add Capital Income	0		0		0	0	0	0	0	0	0	0	0
424,000	162,000	441,800		Less Capital Expenditure	497,700		421,000		438,000	456,000	474,000	493,000	513,000	534,000	555,000	577,000	600,000
(591,000)	(744,600)	(681,700)		Cash Result after Capital Movements	(666,800)	(2)	(803,000)	20	(832,100)	(862,800)	(893,800)	(926,200)	(960,000)	(995,200)	(1,031,000)	(1,068,100)	(1,106,600)

ROADS AND BRIDGES

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

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

Budget Comments

Operating 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

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

Capital Expenditure

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

ROADS AND BRIDGES

ACTUAL 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED													
					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														
128,000	655,200	229,500	22110	Flood and Storm Damage	12,000	(95)	0	(100)	0	0	0	0	0	0	0	0	0	0
0	19,800	37,100	22110	LIRS Loan Subsidy	68,500	85	61,700	(10)	54,700	47,500	40,000	32,200	24,200	15,800	7,500	2,600	2,600	2,600
				Interest														
45,800	12,800	233,100		Interest on Reserves and Loans	95,000	(59)	0	(100)	0	0	0	0	0	0	0	0	0	0
173,800	687,800	499,700		Total Operating Revenues	175,500	(65)	61,700	(65)	54,700	47,500	40,000	32,200	24,200	15,800	7,500	2,600	2,600	2,600
				OPERATING EXPENSES														
				Roads and Bridges - Maintenance														
572,800	776,500	628,700	32110	Urban Roads	707,500	13	715,200	1	736,900	759,300	782,300	806,000	830,500	855,700	881,800	908,500	935,900	935,900
201,500	272,000	250,500	32110	Urban Roads - Bitumen Reseal	0	(100)	0	0	0	0	0	0	0	0	0	0	0	0
277,500	130,300	233,400	32110	Urban Roads - Heavy Patching	0	(100)	0	0	0	0	0	0	0	0	0	0	0	0
986,500	1,263,200	1,293,800	32117	Sealed Rural Roads	1,244,000	(4)	1,131,000	(9)	1,165,200	1,200,400	1,236,700	1,274,000	1,312,400	1,352,000	1,392,800	1,434,800	1,478,000	1,478,000
188,500	263,100	276,300	32117	Sealed Rural Roads - Bitumen Reseal	0	(100)	0	0	0	0	0	0	0	0	0	0	0	0
0	105,400	88,500	32117	Sealed Rural Roads - Heavy Patching	0	(100)	0	0	0	0	0	0	0	0	0	0	0	0
217,900	231,300	39,500	32117	Sealed Rural Roads - Sect 94 Heavy	100,000	153	97,000	(3)	128,000	136,000	144,000	152,000	160,000	169,000	178,000	187,000	192,000	192,000
587,000	602,000	585,900	32117	Unsealed Rural Roads	643,000	10	648,300	1	654,200	673,900	694,300	715,200	736,700	758,900	781,800	805,300	829,500	829,500
42,000	37,000	14,800	32120	Bridges	20,000	35	20,000	0	20,600	21,300	22,000	22,700	23,400	24,200	25,000	25,800	26,600	26,600
237,000	363,000	335,300	32110	Street Cleaning	334,000	(0)	366,000	10	377,100	388,500	400,400	412,600	425,000	437,900	451,100	464,900	479,000	479,000
91,000	740,000	133,600		Storm Damage	0	(100)	0	0	0	0	0	0	0	0	0	0	0	0
				Debt Servicing														
182,000	298,000	427,700	32120	Interest on Loans	467,300	9	360,900	(23)	328,600	294,300	259,200	579,600	527,700	471,000	412,000	355,300	299,600	299,600
				Non-Cash Expenses														
6,243,000	6,916,000	7,228,600	32120	Depreciation - Roads and Bridges	5,143,700	(29)	4,724,700	(8)	4,724,700	4,866,500	5,012,500	5,162,900	5,317,800	5,477,400	5,641,800	5,811,100	5,985,500	5,985,500
140,000	147,000	135,500	32120	Unwinding Interest Free Loan	123,000	0	109,600	0	91,400	71,900	51,000	28,100	0	0	0	0	0	0
2,667,000	4,636,000	1,634,800	32120	Loss on Disposal of Infrastructure Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12,633,700	16,780,800	13,306,900		Total Operating Expenses	8,782,500	(34)	8,172,700	(7)	8,226,700	8,412,100	8,602,400	9,153,100	9,333,500	9,546,100	9,764,300	9,992,700	10,226,100	10,226,100
(12,459,900)	(16,093,000)	(12,807,200)		Operating Result - Surplus / (Deficit)	(8,607,000)	(33)	(8,111,000)	(6)	(8,172,000)	(8,364,600)	(8,562,400)	(9,120,900)	(9,309,300)	(9,530,300)	(9,756,800)	(9,990,100)	(10,223,500)	(10,223,500)
6,243,000	6,916,000	7,228,600		Add Back Depreciation	5,143,700	(29)	4,724,700	(8)	4,724,700	4,866,500	5,012,500	5,162,900	5,317,800	5,477,400	5,641,800	5,811,100	5,985,500	5,985,500
140,000	147,000	135,500		Add Back Unwinding Interest Free Loan	123,000	(9)	109,600	(11)	91,400	71,900	51,000	28,100	0	0	0	0	0	0
2,667,000	4,636,000	1,634,800		Add Back Loss on Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0	0
(3,409,900)	(4,394,000)	(3,808,300)		Cash Result - Surplus / (Deficit)	(3,340,300)	(12)	(3,276,700)	(2)	(3,355,900)	(3,426,200)	(3,498,900)	(3,929,900)	(3,991,500)	(4,052,900)	(4,115,000)	(4,179,000)	(4,238,000)	(4,238,000)
				Capital Movements														
141,000	423,000	702,600		Less Loan Principal Repayments	822,000		982,800		1,015,100	1,049,300	1,084,400	1,373,300	1,021,600	1,078,300	1,071,900	1,063,800	965,900	965,900
2,288,000	9,488,000	2,467,900		Less Transfer to Reserves	95,000		0		0	0	0	0	0	0	0	0	0	0
4,466,000	2,779,000	9,572,400		Add Transfer from Reserves	5,460,100		703,000		1,021,000	1,393,000	13,614,000	3,594,000	3,427,000	874,000	308,000	317,000	327,000	327,000
2,668,000	10,074,000	4,803,700		Add Capital Income	1,197,700		1,298,500		720,400	740,800	5,679,700	597,100	615,000	633,500	652,500	672,100	692,300	692,300
6,073,000	10,230,000	13,536,300		Less Capital Expenditure	8,333,300		4,803,500		4,714,100	5,855,100	23,783,000	10,427,300	10,957,700	9,209,700	8,977,700	9,332,300	9,800,300	9,800,300
(4,777,900)	(11,682,000)	(6,139,000)		Cash Result after Capital Movements	(5,932,800)	(3)	(7,061,500)	19	(7,343,700)	(8,196,800)	(9,072,600)	(11,539,400)	(11,928,800)	(12,833,400)	(13,204,100)	(13,586,000)	(13,984,900)	(13,984,900)

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 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					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																	
116,000	55,000	248,400	22151	Private Works	150,000	(40)	150,000	0	150,000	154,500	159,200	164,000	169,000	174,100	179,400	184,800	190,400
5,000	6,000	56,500	22151	Sundry Fees and Charges	6,000	(89)	6,200	3	6,400	6,600	6,800	7,100	7,400	7,700	8,000	8,300	8,600
385,000	374,000	447,500	22200	Burns Point Ferry	441,000	(1)	495,000	12	510,000	525,500	541,500	558,000	574,900	592,300	610,200	628,700	647,700
Operating Grants & Contributions																	
96,000	98,000	98,000	22150	Street Lighting	102,000	4	102,000	0	105,100	108,300	111,600	115,000	118,500	122,100	125,800	129,600	133,500
0	25,700	48,200	22150	LIRS Loan Subsidy	43,800	(9)	39,100	(11)	34,200	29,200	24,000	18,500	12,800	6,900	1,100	0	0
0	0	0	22150	Better Boating Program	52,000	100	0	(100)	0	0	0	0	0	0	0	0	0
31,000	40,000	7,300	22150	Miscellaneous Contributions	10,500	44	5,000	(52)	5,200	5,400	5,600	5,800	6,000	6,200	6,400	6,600	6,800
633,000	598,700	905,900		Total Operating Revenues	805,300	(11)	797,300	(1)	810,900	829,500	848,700	868,400	888,600	909,300	930,900	958,000	987,000
OPERATING EXPENSES																	
Maintenance Programs																	
124,000	139,000	113,300	32132	Road and Traffic Signs	109,000	(4)	104,300	(4)	107,800	111,300	114,900	118,600	122,400	126,300	130,300	134,400	138,600
467,000	407,000	450,300	32130	Street Lighting	462,000	3	480,000	4	494,400	509,300	524,600	540,400	556,700	573,500	590,800	608,600	626,900
178,000	119,000	190,800	32135	Footpaths Maintenance	150,000	(21)	151,300	1	156,100	161,100	166,200	171,500	176,900	182,400	188,100	194,100	200,300
5,000	14,000	37,400	32137	Car Parking - Sharpes Beach Rent	38,500	3	39,400	2	40,600	41,900	43,200	44,500	45,900	47,300	48,800	50,300	51,900
8,000	8,000	5,900	32137	Car Parking - Maintenance and Rates	15,000	154	7,000	(53)	7,300	7,600	7,900	8,200	8,500	8,800	9,100	9,400	9,700
5,000	13,000	19,100	32138	Bus Shelters and Public Transport	12,000	(37)	10,000	(17)	12,000	12,400	12,900	13,400	13,900	14,400	14,900	15,400	15,900
114,000	99,000	222,500	32496	Private Works	140,000	(37)	120,000	(14)	120,000	123,600	127,400	131,300	135,400	139,600	143,800	148,200	152,700
16,000	17,000	20,900	32201	Wharves and Jetties	156,500	649	24,400	(84)	25,300	26,200	27,100	28,000	29,000	30,000	31,000	32,100	33,200
Burns Point Ferry																	
316,000	304,000	341,600	32200	Operation	336,200	(2)	329,700	(2)	340,000	350,600	361,500	372,700	384,300	396,200	408,500	421,100	434,100
297,000	309,000	305,600	32200	Salaries and Oncosts	315,000	3	325,000	3	334,800	344,900	355,300	366,000	377,000	388,400	400,100	412,200	424,600
Debt Servicing																	
165,000	179,000	183,800	32140	Interest on Loans	159,700	(13)	134,300	(16)	107,100	78,300	48,600	26,200	18,100	9,900	1,700	0	0
Non-Cash Expenses																	
632,000	152,000	24,800	32132	Depreciation - Ancillary	231,800	835	224,400	(3)	224,400	231,200	238,200	245,400	252,800	260,400	268,300	276,400	284,700
352,000	478,000	0	32132	Depreciation - Footpaths	275,400	100	333,600	21	333,600	343,700	354,100	364,800	375,800	387,100	398,800	410,800	423,200
26,000	26,000	44,000	32132	Depreciation - Maritime	40,000	(9)	40,000	0	40,000	41,200	42,500	43,800	45,200	46,600	48,000	49,500	51,000
2,705,000	2,264,000	1,960,000		Total Operating Expenses	2,441,100	25	2,323,400	(5)	2,343,400	2,383,300	2,424,400	2,474,800	2,541,900	2,610,900	2,682,200	2,762,500	2,846,800
(2,072,000)	(1,665,300)	(1,054,100)		Operating Result - Surplus / (Deficit)	(1,635,800)	55	(1,526,100)	(7)	(1,532,500)	(1,553,800)	(1,575,700)	(1,608,400)	(1,653,300)	(1,701,600)	(1,751,300)	(1,804,500)	(1,859,800)
1,010,000	656,000	68,800		Add Back Depreciation	547,200	695	598,000	9	598,000	616,100	634,800	654,000	673,800	694,100	715,100	736,700	758,900
(1,062,000)	(1,009,300)	(985,300)		Cash Result - Surplus / (Deficit)	(1,088,600)	10	(928,100)	(15)	(934,500)	(937,700)	(940,900)	(952,400)	(979,500)	(1,007,500)	(1,036,200)	(1,067,800)	(1,100,900)
Capital Movements																	
352,000	375,000	448,700		Less Loan Principal Repayments	416,500		441,900		469,100	498,000	444,800	142,800	150,900	159,200	83,000	0	0
2,586,000	1,085,000	512,300		Less Transfer to Reserves	1,000,000		0		0	0	0	0	0	0	0	0	0
5,502,000	3,019,000	2,484,000		Add Transfer from Reserves	2,321,200		2,582,100		592,000	547,100	469,400	150,500	156,200	162,100	83,600	1,100	0
119,000	1,537,000	608,100		Add Capital Income	1,873,200		1,531,800		340,000	125,000	0	0	0	0	0	0	0
3,029,000	3,948,000	2,270,500		Less Capital Expenditure	3,736,900		3,997,800		857,000	615,000	510,000	530,000	551,000	573,000	596,000	619,000	643,000
(1,408,000)	(1,861,300)	(1,124,700)		Cash Result after Capital Movements	(2,047,600)	82	(1,253,900)	(39)	(1,328,600)	(1,378,600)	(1,426,300)	(1,474,700)	(1,525,200)	(1,577,600)	(1,631,600)	(1,685,700)	(1,743,900)

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.

Works Orders (Restoration Program)

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

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

Regional Roads Block Grant

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

Income items are fully offset by matching expenditure accounts.

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

ROADS AND MARITIME SERVICES

ACTUAL 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
				OPERATING REVENUES													
171,000	47,000	0	22220	Fees and Charges													
819,000	68,000	0	22220	State Roads - Preservation Program	0	0	0	0	0	0	0	0	0	0	0	0	0
				State Roads - Works Orders	0	0	0	0	0	0	0	0	0	0	0	0	0
				External Contributions													
592,000	562,000	926,000	22220	Regional Roads Block Grant	866,500	(6)	885,000	2	912,000	939,800	968,300	997,800	1,028,100	1,059,600	1,091,800	1,125,000	1,159,300
1,582,000	677,000	926,000		Total Operating Revenues	866,500	(6)	885,000	2	912,000	939,800	968,300	997,800	1,028,100	1,059,600	1,091,800	1,125,000	1,159,300
				OPERATING EXPENSES													
182,000	98,000	0	32255	State Roads - Preservation	0	0	0	0	0	0	0	0	0	0	0	0	0
7,000	0	0	32220	State Roads - Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
555,000	21,000	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	32250	Regional Roads	817,000	9	885,000	8	912,000	939,800	968,300	997,800	1,028,100	1,059,600	1,091,800	1,125,000	1,159,300
1,303,000	730,000	749,800		Total Operating Expenses	817,000	9	885,000	8	912,000	939,800	968,300	997,800	1,028,100	1,059,600	1,091,800	1,125,000	1,159,300
279,000	(53,000)	176,200		Operating Result - Surplus / (Deficit)	49,500	(72)	0	(100)	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		Cash Result - Surplus / (Deficit)	49,500	(72)	0	(100)	0	0	0	0	0	0	0	0	0
				Capital Movements													
0	0	0		Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
287,000	24,000	73,000		Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
8,000	77,000	0		Add Transfer from Reserves	73,000		0		0	0	0	0	0	0	0	0	0
0	0	0		Add Capital Income	0		0		0	0	0	0	0	0	0	0	0
0	0	103,200		Less Capital Expenditure	115,000		0		0	0	0	0	0	0	0	0	0
0	0	0		Cash Result after Capital Movements	7,500	100	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 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					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													
14,900	200	33,100	22230	Licences - Greater than 12 months	29,000	(12)	30,000	3	30,900	31,900	32,900	33,900	35,000	36,100	37,200	38,400	39,600
19,400	39,400	9,000	22230	Licences and Hire - Less than 12 months	5,000	(44)	4,000	(20)	4,200	4,400	4,600	4,800	5,000	5,200	5,400	5,600	5,800
12,200	13,700	24,900	22230	4WD Permits	23,000	(8)	20,000	(13)	20,600	21,300	22,000	22,700	23,400	24,200	25,000	25,800	26,600
19,700	29,600	23,000	22230	Nursery - Sales	24,300	6	27,500	13	28,500	29,500	30,500	31,500	32,600	33,700	34,800	36,000	37,200
500	300	100	22230	Miscellaneous Fees	200	100	300	50	400	500	600	700	800	900	1,000	1,100	1,200
				Grants and Contributions													
143,000	130,000	192,100	22230	Grants - Regional Works Crew	104,000	(46)	107,000	3	110,400	113,900	117,400	121,100	124,900	128,700	132,700	136,800	141,100
206,000	175,000	145,500	26114	State Govt - Crown Reserve Contribution	149,500	3	154,200	3	158,900	163,800	168,800	173,900	179,200	184,700	190,400	196,200	202,100
				Vegetation Management													
206,000	152,000	136,500	22241	Operating Grants	110,500	(19)	0	(100)	0	0	0	0	0	0	0	0	0
				Other Services													
368,000	360,000	339,600	22250	Cemeteries - Fees and Charges	385,000	13	385,000	0	396,600	408,500	420,800	433,500	446,600	460,000	473,800	488,100	502,800
1,000	6,000	82,700	22256	Sporting Fields - Grants and Fees	80,000	(3)	6,500	(92)	6,700	7,000	7,300	7,600	7,900	8,200	8,500	8,800	9,100
990,700	906,200	986,500		Total Operating Revenues	910,500	(8)	734,500	(19)	757,200	780,800	804,900	829,700	855,400	881,700	908,800	936,800	965,500
				OPERATING EXPENSES													
				Open Spaces and Reserves Management													
223,000	229,000	158,300	32260	Employee Costs	178,300	13	186,300	4	191,900	197,700	203,700	209,800	216,100	222,700	229,600	230,200	230,800
				Open Spaces and Reserves													
1,481,000	1,552,000	1,633,500	32262	Operating Expenses	1,668,400	2	1,681,400	1	1,732,400	1,785,000	1,839,100	1,894,700	1,952,000	2,010,900	2,071,700	2,134,100	2,198,500
12,000	5,000	6,100	32262	Donation - Mowing on Private Property	7,500	23	7,500	0	7,800	8,100	8,400	8,700	9,000	9,300	9,600	9,900	10,200
77,000	63,000	68,100	32265	Tree Lopping and Maintenance	78,000	15	79,000	1	78,100	80,500	83,000	85,500	88,200	91,000	93,900	96,800	99,800
18,000	2,000	20,000	32265	Street Tree Planting Program	25,000	25	26,000	4	30,000	30,900	31,900	32,900	33,900	35,000	36,100	37,200	38,400
0	0	0	32265	Fig Tree Management Program	0	0	15,000	100	15,000	15,500	16,000	16,500	17,000	17,600	18,200	18,800	19,400
0	10,000	2,000	32265	Town Entry Beautification Program	138,000	6,800	0	(100)	0	0	0	0	0	0	0	0	0
166,000	184,000	178,300	32266	Nursery Operations	195,600	10	201,900	3	208,100	214,700	221,500	228,500	235,700	243,100	250,700	258,500	266,500
30,000	25,000	22,400	32267	Amphitheatre and Skatepark	29,000	29	30,900	7	31,600	33,000	34,400	35,800	37,200	38,600	40,000	41,400	42,900
4,000	2,000	1,500	32270	Beach Cleaning	5,000	233	12,000	140	12,400	12,800	13,200	13,600	14,100	14,600	15,100	15,600	16,100
218,000	229,000	232,300	32270	Surf Life Saving Services - Contract	258,000	11	265,000	3	273,000	281,200	289,700	298,400	307,400	316,700	326,300	336,100	346,200
9,000	9,000	8,500	32270	Other Beach Exps - Insurance / Permits	8,400	(1)	8,600	2	8,900	9,200	9,500	9,800	10,200	10,600	11,100	11,600	12,100
				Vegetation Management													
44,000	61,000	65,200	32275	Coastal and Bushland Reserves	69,500	7	69,500	0	69,500	72,000	74,700	77,400	80,200	83,100	86,100	89,100	92,100
64,000	66,000	104,200	32277	Weed Control	117,000	12	120,000	3	123,200	127,000	131,000	135,100	139,300	143,600	148,100	152,700	157,400
103,000	144,000	233,100	32279	Grant Funded Projects	367,700	58	51,500	(86)	51,500	53,200	54,900	56,700	58,500	60,300	62,200	64,100	66,100
				Other Services													
285,000	313,000	302,200	32310	Sports Fields - Operating Expenses	337,500	12	350,000	4	381,600	412,000	425,300	439,000	453,400	468,100	483,600	499,400	515,500
241,000	257,000	219,500	32300	Cemeteries - Operating Expenses	291,500	33	280,000	(4)	288,700	297,800	307,100	316,600	326,500	336,700	347,100	357,800	368,900
				Non-Cash Expenses													
5,000	5,000	7,200	32261	Depreciation - Cemeteries	21,300	196	22,000	3	22,000	22,700	23,400	24,200	25,000	25,800	26,600	27,400	28,300
0	0	0		Depreciation - Open Spaces	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	38,700		Loss on Disposal of Infrastructure Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
2,980,000	3,156,000	3,301,100		Total Operating Expenses	3,795,700	15	3,406,600	(10)	3,525,700	3,653,300	3,766,800	3,883,200	4,003,700	4,127,700	4,256,000	4,380,700	4,509,200
(1,989,300)	(2,249,800)	(2,314,600)		Operating Result - Surplus / (Deficit)	(2,885,200)	25	(2,672,100)	(7)	(2,768,500)	(2,872,500)	(2,961,900)	(3,053,500)	(3,148,300)	(3,246,000)	(3,347,200)	(3,443,900)	(3,543,700)
5,000	5,000	7,200		Add Back Depreciation	21,300	196	22,000	3	22,000	22,700	23,400	24,200	25,000	25,800	26,600	27,400	28,300
0	0	38,700		Add Back Loss on Infrastructure Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
(1,984,300)	(2,244,800)	(2,268,700)		Cash Result - Surplus / (Deficit)	(2,863,900)	220	(2,650,100)	(4)	(2,746,500)	(2,849,800)	(2,938,500)	(3,029,300)	(3,123,300)	(3,220,200)	(3,320,600)	(3,416,500)	(3,515,400)
				Capital Movements													
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		Less Transfer to Reserves	271,000	0	111,500	0	114,600	117,700	121,000	124,500	128,000	131,500	135,200	139,100	143,000
738,000	1,578,000	818,300		Add Transfer from Reserves	5,815,600	0	50,000	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
36,000	1,000,000	1,521,000		Add Capital Income	25,000	0	0	0	0	0	0	0	0	0	0	0	0
738,000	2,315,000	609,000		Less Capital Expenditure	5,769,500	0	700,000	0	348,000	361,000	376,000	391,000	406,000	421,000	436,000	451,000	466,000
(2,562,300)	(2,715,800)	(2,721,300)		Cash Result after Capital Movements	(3,063,900)	13	(3,411,600)	11	(3,159,100)	(3,278,500)	(3,385,500)	(3,994,800)	(4,127,300)	(4,265,700)	(4,408,800)	(4,548,500)	(4,693,400)

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 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
				<i>OPERATING REVENUES</i>													
139,400	141,300	145,700	22260	Fleet Management - Fees and Charges Staff Lease Fees	170,000	17	175,000	3	180,300	185,800	191,400	197,200	203,200	209,300	215,600	222,100	228,800
37,800	43,800	48,300	22260	Operating Grants and Contributions Diesel Rebate	52,000	8	54,000	4	55,700	57,400	59,200	61,000	62,900	64,800	66,800	68,900	71,000
45,800	20,300	19,600	22260	Interest On Investments Interest On Investments	20,000	2	5,000	(75)	(13,000)	(9,000)	(8,000)	5,000	11,000	8,000	11,000	7,000	7,000
5,400	55,100	30,800	22260	Sundry Revenues Scrap Metal Sales	16,900	(45)	17,500	4	18,100	18,700	19,300	19,900	20,500	21,200	21,900	22,600	23,300
99,400	48,000	57,600	22260	Gain on Disposal of Assets Gain on Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
327,800	308,500	302,000		Total Operating Revenues	258,900	(14)	251,500	(3)	241,100	252,900	261,900	283,100	297,600	303,300	315,300	320,600	330,100
				<i>OPERATING EXPENSES</i>													
1,981,700	2,148,900	2,238,800	32320	Operating Expenses Plant Running Expenses	2,512,000	12	2,554,400	2	2,631,100	2,710,600	2,792,300	2,876,500	2,963,200	3,052,500	3,144,400	3,239,100	3,336,600
(2,920,700)	(3,420,900)	(3,551,100)	22260	Internal Plant Hire Charges	(3,867,700)	9	(3,972,400)	3	(4,091,700)	(4,215,200)	(4,342,200)	(4,473,300)	(4,608,300)	(4,747,300)	(4,890,700)	(5,038,100)	(5,190,000)
158,600	159,800	158,300	32322	Workshop Operating Expenses	171,600	8	192,700	12	198,700	205,100	211,600	218,200	225,100	232,200	239,400	246,900	254,600
152,000	169,000	221,000	32320	Overheads Charged to Plant	337,000	52	342,000	1	352,300	362,900	373,800	385,100	396,700	408,700	421,000	433,700	446,800
3,700	1,900	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	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	32320	Non-Cash Expenses Depreciation	898,300	(22)	920,000	2	920,000	947,600	976,100	1,005,400	1,035,600	1,066,700	1,098,800	1,131,800	1,165,800
372,800	264,200	236,000		Total Operating Expenses	51,200	(78)	36,700	(28)	10,400	11,000	11,600	11,900	12,300	12,800	12,900	13,400	13,800
(45,000)	44,300	66,000		Operating Result - Surplus / (Deficit)	207,700	215	214,800	3	230,700	241,900	250,300	271,200	285,300	290,500	302,400	307,200	316,300
959,000	1,129,000	1,154,800		Add Back Depreciation	898,300	(22)	920,000	2	920,000	947,600	976,100	1,005,400	1,035,600	1,066,700	1,098,800	1,131,800	1,165,800
914,000	1,173,300	1,220,800		Cash Result - Surplus / (Deficit)	1,106,000	(9)	1,134,800	3	1,150,700	1,189,500	1,226,400	1,276,600	1,320,900	1,357,200	1,401,200	1,439,000	1,482,100
				<i>Capital Movements</i>													
30,000	32,000	0		Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
915,000	1,201,300	1,169,400		Less Transfer to Reserves	1,106,000		1,134,800		1,150,700	1,189,500	1,226,400	1,276,600	1,320,900	1,357,200	1,401,200	1,439,000	1,482,100
880,000	1,196,000	1,113,500		Add Transfer from Reserves	1,787,000		1,954,000		954,600	1,148,200	679,200	1,011,000	1,433,000	1,222,000	1,572,000	1,275,000	707,000
0	0	0		Add Capital Income	0		0		0	0	0	0	0	0	0	0	0
849,000	1,136,000	1,164,900		Less Capital Expenditure	1,787,000		1,954,000		954,600	1,148,200	679,200	1,011,000	1,433,000	1,222,000	1,572,000	1,275,000	707,000
0	0	0		Cash Result after Capital Movements	0	0	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 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
				OPERATING REVENUES													
212,000	249,000	161,500	21060	Operating Grants	214,000	33	221,000	3	227,800	234,800	242,000	249,400	257,100	264,900	273,000	281,400	289,900
212,000	249,000	161,500		Total Operating Revenues	214,000	33	221,000	3	227,800	234,800	242,000	249,400	257,100	264,900	273,000	281,400	289,900
				OPERATING EXPENSES													
210,000	187,000	244,800	31060	Contributions to Fire Brigades	165,000	(33)	247,000	50	254,500	262,200	270,100	278,300	286,700	295,400	304,400	313,600	323,100
92,000	95,000	79,300	31061	Fire Control Expenses	90,000	13	112,800	25	116,500	120,600	124,700	128,800	133,000	137,400	142,000	146,600	151,400
38,000	115,000	40,800	31062	Fire Control Expenses (Council Control)	95,600	134	76,000	(21)	79,500	82,000	84,700	87,400	90,300	93,200	96,200	99,300	102,400
				Non-Cash Expenses													
9,000	9,000	0	31062	Depreciation	9,000	100	9,000	0	9,000	9,300	9,600	9,900	10,200	10,600	11,000	11,400	11,800
349,000	406,000	364,900		Total Operating Expenses	359,600	(1)	444,800	24	459,500	474,100	489,100	504,400	520,200	536,600	553,600	570,900	588,700
(137,000)	(157,000)	(203,400)		Operating Result - Surplus / (Deficit)	(145,600)	(28)	(223,800)	54	(231,700)	(239,300)	(247,100)	(255,000)	(263,100)	(271,700)	(280,600)	(289,500)	(298,800)
9,000	9,000	0		Add Back Depreciation	9,000	100	9,000	0	9,000	9,300	9,600	9,900	10,200	10,600	11,000	11,400	11,800
(128,000)	(148,000)	(203,400)		Cash Result - Surplus / (Deficit)	(136,600)	(33)	(214,800)	57	(222,700)	(230,000)	(237,500)	(245,100)	(252,900)	(261,100)	(269,600)	(278,100)	(287,000)
				Capital Movements													
0	0	0		Less Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
56,000	26,000	21,600		Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
44,000	31,000	25,900		Add Transfer from Reserves	21,600		0		0	0	0	0	0	0	0	0	0
0	0	183,100		Add Capital Income	0		0		0	0	0	0	0	0	0	0	0
0	11,000	199,700		Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0
(140,000)	(154,000)	(215,700)		Cash Result after Capital Movements	(115,000)	(47)	(214,800)	87	(222,700)	(230,000)	(237,500)	(245,100)	(252,900)	(261,100)	(269,600)	(278,100)	(287,000)

QUARRIES

Manager: Tony Partridge – “Manager - Support Operations”

Background

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

Budget Comments

Operating Revenues

Tuckombil and Shale Quarries

Royalties received on mineral extracted.

Airport Sandpit

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

Operating Expenses

Tuckombil Quarry

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

Airport Sandpit

Some maintenance and environmental monitoring costs.

Capital Movements

Transfer to and from Reserves

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

Cash Result after Capital Movements

Any cash surplus represents the net dividend to General Fund.

QUARRIES

ACTUAL 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
				OPERATING REVENUES													
304,000	411,000	349,700	22265	Fees and Charges													
0	0	0	22265	Tuckombil	280,000	(20)	281,000	0	289,500	298,300	307,300	316,600	326,200	336,000	346,200	356,700	367,500
				Airport Sandpit	0	0	0	0	0	0	0	0	0	0	0	0	0
304,000	411,000	349,700		Total Operating Revenues	280,000	(20)	281,000	0	289,500	298,300	307,300	316,600	326,200	336,000	346,200	356,700	367,500
				OPERATING EXPENSES													
				Tuckombil Quarry													
2,000	2,000	1,500	32325	Buildings Maintenance	4,000	167	4,200	5	4,400	4,600	4,800	5,000	5,200	5,400	5,600	5,800	6,000
4,000	10,000	1,300	32325	Operating Costs	5,000	285	2,000	(60)	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900
1,000	28,000	5,400	32325	Expansion Feasibility and Approvals	295,000	5,363	0	(100)	0	0	0	0	0	0	0	0	0
15,000	10,000	23,000	32325	Indirect Expenses - Overheads	36,000	57	51,000	42	52,500	54,100	55,700	57,400	59,100	60,900	62,700	64,600	66,500
				Other Resources													
55,000	21,000	11,600	32326	Airport Sandpit	40,000	245	13,000	(68)	13,500	14,100	14,700	15,300	15,900	16,500	17,100	17,700	18,300
0	0	0	32326	North Creek Sand Dredging	150,000	100	0	(100)	0	0	0	0	0	0	0	0	0
				Non-Cash Expenses													
(90,000)	55,000	33,800	32325	Unwinding Interest Free Loan	43,000	27	44,300	3	45,700	47,200	19,200	19,900	20,600	21,400	22,100	22,900	23,800
91,000	92,000	96,000	32325	Depreciation and Remediation - Quarries	9,500	(90)	10,000	5	10,000	10,400	10,800	11,200	11,600	12,100	12,600	13,100	13,600
78,000	218,000	172,600		Total Operating Expenses	582,500	237	124,500	(79)	128,200	132,600	107,500	111,200	114,900	118,900	122,800	126,900	131,100
226,000	193,000	177,100		Operating Result - Surplus / (Deficit)	(302,500)	(271)	156,500	(152)	161,300	165,700	199,800	205,400	211,300	217,100	223,400	229,800	236,400
1,000	147,000	129,800		Add Back Depreciation and Non Cash Items	52,500	(60)	54,300	3	55,700	57,600	30,000	31,100	32,200	33,500	34,700	36,000	37,400
227,000	340,000	306,900		Cash Result - Surplus / (Deficit)	(250,000)	(181)	210,800	(184)	217,000	223,300	229,800	236,500	243,500	250,600	258,100	265,800	273,800
				Capital Movements													
0	0	0		Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
283,000	378,000	306,900		Less Transfer to Reserves	0		210,800		217,000	223,300	229,800	236,500	243,500	250,600	258,100	265,800	273,800
155,000	139,000	210,000		Add Transfer from Reserves	460,000		200,000		200,000	200,000	200,000	200,000	200,000	200,000	200,000	50,000	50,000
0	0	0		Add Capital Income	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
99,000	101,000	210,000		Cash Result after Capital Movements	210,000	0	200,000	(5)	200,000	200,000	200,000	200,000	200,000	200,000	200,000	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.

LANDFILL AND RESOURCE MANAGEMENT																	
ACTUAL 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					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													
412,000	443,000	464,300	22280	Annual Charges - Commercial Properties	501,000	8	513,000	2	525,000	538,000	551,000	564,000	577,000	591,000	605,000	619,000	634,000
0	0	0		Annual Charges - Residential Properties	1,200,000	100	1,229,000	2	1,263,000	1,297,000	1,332,000	1,369,000	1,406,000	1,444,000	1,484,000	1,524,000	1,566,000
41,000	2,000	4,600	22281	Bulk Waste Collection Service	14,500	215	15,000	3	15,000	15,000	15,500	16,000	16,500	17,000	17,600	18,200	18,800
1,215,000	1,250,000	1,281,800	22283	Fees - Self Haul General	1,360,000	6	1,410,000	4	1,444,000	1,479,000	1,514,000	1,550,000	1,587,000	1,625,000	1,664,000	1,704,000	1,745,000
347,000	329,000	633,600	22283	Fees - Self Haul Inert	662,000	4	692,000	5	709,000	726,000	743,000	761,000	779,000	798,000	817,000	837,000	857,000
239,000	254,000	150,300	22284	Contributions and Grants	125,500	(17)	20,000	(84)	21,000	22,000	23,000	24,000	25,000	26,000	27,000	28,000	29,000
50,000	79,000	54,200	22281	Interest On Investments	83,000	53	41,000	(51)	59,000	83,000	130,000	183,000	179,000	173,000	154,000	133,000	133,000
156,000	140,000	131,400	22281	Sundry Fees	104,000	(21)	108,000	4	111,000	114,000	117,000	120,000	123,000	126,000	129,000	132,000	135,000
2,460,000	2,497,000	2,720,200		Total Operating Revenues	4,050,000	49	4,028,000	(1)	4,147,000	4,274,000	4,425,500	4,587,000	4,692,500	4,800,000	4,897,600	4,995,200	5,117,800
				OPERATING EXPENSES													
				Waste Administration													
255,000	340,000	421,500	32340	Administration	430,000	2	454,000	6	439,000	450,000	462,000	474,000	486,000	498,000	510,000	523,000	536,000
433,000	505,000	525,000	32340	Internal Overheads	562,000	7	555,000	(1)	572,000	589,000	607,000	625,000	644,000	663,000	683,000	703,000	724,000
444,000	369,000	299,600	32340	Interest on Loans	232,200	(22)	154,000	(34)	74,200	10,400	0	0	0	0	0	0	0
				Waste - Internal Fees and Charges													
(479,000)	(842,000)	(892,500)	22283	Fees - Recyclables From Council (DWM)	(990,000)	11	(1,014,000)	2	(1,038,000)	(1,063,000)	(1,089,000)	(1,115,000)	(1,142,000)	(1,169,000)	(1,197,000)	(1,226,000)	(1,255,000)
(302,000)	(505,000)	(318,900)	22283	Fees - Self Haul Council (Works)	(340,000)	7	(344,000)	1	(352,000)	(360,000)	(369,000)	(378,000)	(387,000)	(396,000)	(406,000)	(416,000)	(426,000)
(2,477,000)	(3,024,000)	(2,919,400)	22283	Fees - Self Haul Council (DWM)	(1,920,000)	(34)	(1,825,000)	(5)	(1,869,000)	(1,914,000)	(1,960,000)	(2,007,000)	(2,055,000)	(2,104,000)	(2,154,000)	(2,206,000)	(2,259,000)
				Waste Received													
187,000	194,000	216,100	32342	Weighbridge Operation	216,000	(0)	222,000	3	228,000	234,000	241,000	248,000	255,000	262,000	269,000	276,000	284,000
158,000	186,000	186,800	32342	Transfer Station Operations	212,000	13	217,000	2	223,000	229,000	236,000	243,000	250,000	257,000	265,000	273,000	282,000
				Waste Collection and Recycling													
165,000	148,000	194,500	32344	Collection Kerbside	195,000	0	199,000	2	205,000	212,000	219,000	226,000	233,000	240,000	247,000	254,000	262,000
167,400	67,900	81,500	32344	Collection Other	86,000	6	88,000	2	91,000	94,000	97,000	100,000	103,000	106,000	109,000	112,000	115,000
163,000	181,000	82,000	32345	Waste Bailing Facility and Recycling	151,000	84	98,000	(35)	101,000	104,000	107,000	110,000	114,000	118,000	122,000	126,000	130,000
				Waste Disposal													
1,020,000	1,316,000	432,700	32348	Solid Waste Landfill Operations	484,000	12	493,000	2	508,000	523,000	539,000	555,000	571,000	587,000	603,000	620,000	637,000
360,000	411,000	293,500	32348	Transfer - Organics	22,000	(93)	23,000	5	24,000	25,000	26,000	27,000	28,000	29,000	30,000	31,000	32,000
0	0	1,155,800	32348	Transfer - Mixed Waste	1,037,000	(10)	1,062,000	2	1,094,000	1,127,000	1,161,000	1,196,000	1,232,000	1,269,000	1,307,000	1,346,000	1,386,000
403,000	393,000	385,000	32348	Transfer - Inert Waste	340,000	(12)	348,000	2	358,000	369,000	380,000	391,000	403,000	415,000	427,000	440,000	453,000
256,000	344,000	295,600	32348	Transfer - Recyclables	305,000	3	312,000	2	321,000	331,000	341,000	351,000	362,000	373,000	384,000	396,000	408,000
0	0	219,000	32348	Transfer Preparation - Mixed Waste	175,000	(20)	179,000	2	184,000	190,000	196,000	202,000	208,000	214,000	220,000	227,000	234,000
0	0	149,000	32348	Transfer Preparation - Inert Waste	105,000	(30)	108,000	3	111,000	114,000	117,000	121,000	125,000	129,000	133,000	137,000	141,000
0	0	98,100	32348	Transfer Preparation - Recyclables	75,000	(24)	77,000	3	79,000	81,000	83,000	85,000	88,000	91,000	94,000	97,000	100,000
659,000	812,000	125,200	32348	State Government Levy	280,000	124	200,000	(29)	206,000	212,000	218,000	225,000	232,000	239,000	246,000	253,000	261,000
9,000	15,000	17,800	32348	Deposit	16,500	(7)	17,000	3	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000
14,000	1,000	2,700	32348	Special Rubbish Clean-ups	3,000	11	3,000	0	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
161,000	238,000	131,300	32348	Reuse Organics, Soil and Concrete	221,000	68	226,000	2	232,000	239,000	247,000	255,000	263,000	271,000	279,000	287,000	295,000
27,600	64,100	17,300	32348	Investigations, Leachate and Remediation	110,000	536	51,000	(54)	53,000	55,000	57,000	59,000	61,000	63,000	65,000	67,000	69,000
				Non-Cash Expenses													
1,067,400	1,086,400	1,073,600	32340	Depreciation	1,100,000	2	1,104,000	0	1,104,000	1,137,200	1,171,400	1,206,600	1,242,800	1,280,100	1,318,600	1,358,200	1,399,000
(256,700)	191,200	67,300	32340	Unwinding Remediation PV	65,300	(3)	67,000	3	68,800	0	0	0	0	0	0	0	0
205,000	260,000	153,700	32340	Remediation Depreciation	135,000	(12)	135,000	0	135,000	139,100	143,300	147,600	152,100	156,700	161,500	166,400	171,400
2,639,700	2,751,600	2,493,800		Total Operating Expenses	3,308,000	33	3,209,000	(3)	3,172,000	3,147,700	3,250,700	3,367,200	3,488,900	3,611,800	3,736,100	3,864,600	3,999,400
(179,700)	(254,600)	226,400		Operating Result - Surplus / (Deficit)	742,000	228	819,000	10	975,000	1,126,300	1,174,800	1,219,800	1,203,600	1,188,200	1,161,500	1,130,600	1,118,400
1,015,700	1,537,600	1,294,600		Add Back Depreciation	1,300,300	0	1,306,000	0	1,307,800	1,276,300	1,314,700	1,354,200	1,394,900	1,436,800	1,480,100	1,524,600	1,570,400
836,000	1,283,000	1,521,000		Cash Result - Surplus / (Deficit)	2,042,300	34	2,125,000	4	2,282,800	2,402,600	2,489,500	2,574,000	2,598,500	2,625,000	2,641,600	2,655,200	2,688,800
				Capital Movements													
1,220,000	982,000	1,053,000		Less Loan Principal Repayments	1,127,400		1,205,600		1,111,500	193,900	0	0	0	0	0	0	0
827,000	1,496,000	1,626,700		Less Transfer to Reserves	914,900		919,400		1,171,300	2,208,700	2,489,500	2,574,000	2,598,500	2,625,000	2,641,600	2,655,200	2,688,800
577,000	1,412,000	1,361,200		Add Transfer from Reserves	682,600		100,000		105,000	109,000	113,000	2,718,000	2,823,000	3,432,000	3,566,000	3,705,000	3,849,000
644,000	213,000	0		Add Capital Income	0		0		0	0	0	0	0	0	0	0	0
10,000	430,000	152,500		Less Capital Expenditure	502,600		100,000		105,000	109,000	113,000	118,000	123,000	128,000	133,000	138,000	144,000
0	0	50,000		Cash Result after Capital Movements	180,000	260	0	(100)	0	0	0	2,600,000	2,700,000	3,304,000	3,433,000	3,567,000	3,705,000

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 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
OPERATING REVENUES																	
5,919,400	6,497,100	6,810,300	22290	Domestic Waste Mgmt Annual Charges	5,918,000	(13)	6,050,000	2	6,222,000	6,395,000	6,569,000	6,743,000	6,934,000	7,126,000	7,322,000	7,519,000	7,717,000
(302,700)	(309,300)	(307,500)	22290	Pensioner Abandonments	(286,000)	(7)	(281,000)	(2)	(312,000)	(314,000)	(316,000)	(318,000)	(320,000)	(322,000)	(324,000)	(326,000)	(328,000)
17,200	18,300	20,300	22290	Vacant Property Annual Charges	22,000	8	23,000	5	24,000	25,000	25,000	26,000	26,000	27,000	28,000	28,000	29,000
166,500	170,100	169,100	22291	State Government - Pensioner Subsidy	150,500	(11)	154,500	3	155,500	156,400	157,300	158,200	159,100	160,000	160,900	161,800	162,700
65,400	25,200	44,300	22292	Interest on Investments	48,000	8	31,000	(35)	35,000	44,000	11,000	21,000	30,000	41,000	52,000	64,000	64,000
0	177,800	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			5,852,500	(13)	5,977,500	2	6,124,500	6,306,400	6,446,300	6,630,200	6,829,100	7,032,000	7,238,900	7,446,800	7,644,700
OPERATING EXPENSES																	
Administration																	
146,200	142,500	188,500	32360	Administration - Salaries and Other Costs	205,800	9	222,000	8	201,000	206,000	211,000	216,000	221,000	227,000	233,000	239,000	245,000
44,400	43,300	39,700	32360	North East Waste Membership	46,000	16	47,000	2	48,000	49,000	50,000	52,000	54,000	56,000	58,000	60,000	62,000
370,000	387,000	406,000	32360	Indirect Expenses - Overheads	619,000	52	630,000	2	649,000	668,000	688,000	709,000	730,000	752,000	775,000	798,000	822,000
(530,500)	(521,200)	(563,500)	22292	Waste Trucks - Internal Charges	(575,000)	2	(589,000)	2	(607,000)	(625,000)	(644,000)	(663,000)	(683,000)	(703,000)	(724,000)	(746,000)	(768,000)
2,300	2,600	5,100	32361	Promotion and Education	11,000	116	11,000	0	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Debt Servicing																	
44,900	36,500	27,800	32361	Interest on Loans	18,200	(35)	8,000	(56)	0	0	0	0	0	0	0	0	0
Collection																	
17,300	15,200	0	32364	Rural Sticker	0	0	0	0	0	0	0	0	0	0	0	0	0
531,700	496,700	519,700	32364	Collection Kerbside - Mixed Waste	532,000	2	544,000	2	560,000	577,000	594,000	612,000	631,000	650,000	669,000	690,000	711,000
602,700	771,000	775,700	32364	Collection Kerbside - Organics	1,100,000	42	1,126,000	2	1,160,000	1,195,000	1,231,000	1,268,000	1,306,000	1,345,000	1,385,000	1,427,000	1,470,000
2,476,900	3,023,700	2,919,400	32364	Collection Kerbside - Disposal Fees	1,920,000	(34)	1,825,000	(5)	1,869,000	1,914,000	1,960,000	2,007,000	2,055,000	2,104,000	2,154,000	2,206,000	2,259,000
355,500	350,100	341,000	32364	Collection Kerbside - Recycling	348,000	2	356,000	2	367,000	378,000	389,000	401,000	413,000	425,000	438,000	451,000	464,000
479,000	841,500	892,500	32364	Collection Kerbside - Recycling Disposal	990,000	11	1,014,000	2	1,038,000	1,063,000	1,089,000	1,115,000	1,142,000	1,169,000	1,197,000	1,226,000	1,255,000
58,400	18,500	37,300	32364	Collection Kerbside - Bin Purchases/Distr	40,000	7	41,000	3	42,000	43,000	44,000	45,000	46,000	47,000	48,000	49,000	50,000
381,700	304,800	314,300	32364	Waste Trucks - Operating Expenses	407,000	29	417,000	2	430,000	443,000	456,000	470,000	484,000	499,000	514,000	529,000	545,000
Non-Cash Expenses																	
109,900	250,900	179,100	32360	Depreciation	177,200	(1)	177,000	(0)	177,000	182,400	187,900	193,600	199,500	205,500	211,700	218,100	224,700
5,090,400	6,163,100	6,082,600		Total Operating Expenses	5,839,200	(4)	5,829,000	(0)	5,945,000	6,104,400	6,266,900	6,436,600	6,609,500	6,787,500	6,969,700	7,158,100	7,350,700
775,400	416,100	653,900		Operating Result - Surplus / (Deficit)	13,300	(98)	148,500	1,017	179,500	202,000	179,400	193,600	219,600	244,500	269,200	288,700	294,000
110,000	251,000	179,100		Add Back Depreciation	177,200	(1)	177,000	(0)	177,000	182,400	187,900	193,600	199,500	205,500	211,700	218,100	224,700
885,400	667,100	833,000		Cash Result - Surplus / (Deficit)	190,500	(77)	325,500	71	356,500	384,400	367,300	387,200	419,100	450,000	480,900	506,800	518,700
Capital Movements																	
125,500	134,000	142,800		Less Loan Principal Repayments	152,500		162,600		0	0	0	0	0	0	0	0	0
759,900	533,100	690,200		Less Transfer to Reserves	38,000		162,900		356,500	384,400	367,300	387,200	419,100	450,000	480,900	506,800	518,700
1,417,500	0	0		Add Transfer from Reserves	350,000		0		0	1,700,000	0	0	0	0	0	0	2,000,000
0	0	0		Add Capital Income	0		0		0	0	0	0	0	0	0	0	0
1,417,500	0	0		Less Capital Expenditure	350,000		0		0	1,700,000	0	0	0	0	0	0	2,000,000
0	0	0		Cash Result after Capital Movements	0	0	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 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	BUDGET ITEMS	ESTIMATE													
				2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	
			OPERATING REVENUES														
8,613,500	9,633,500	10,689,100	Water Operations	10,736,800	0	10,996,100	2	11,498,300	12,052,100	12,621,900	13,555,700	14,539,300	15,525,500	16,632,900	17,314,400	18,067,700	
12,450,700	13,786,600	14,462,800	Wastewater Operations	15,354,400	6	16,280,700	6	17,178,400	18,396,100	19,723,700	21,029,700	22,396,800	23,243,400	24,141,300	25,196,600	26,300,400	
21,064,200	23,420,100	25,151,900	Total Operating Revenues	26,091,200	4	27,276,800	5	28,676,700	30,448,200	32,345,600	34,585,400	36,936,100	38,768,900	40,774,200	42,511,000	44,368,100	
			OPERATING EXPENSES														
10,492,400	10,923,600	11,077,600	Water Operations	11,302,000	2	10,891,400	(4)	11,112,000	11,567,200	12,083,000	12,538,200	13,056,700	13,595,900	14,210,300	14,586,800	15,028,000	
13,328,900	17,499,800	17,024,400	Wastewater Operations	16,937,300	(1)	16,640,200	(2)	16,263,800	16,460,200	16,417,600	16,585,300	16,749,900	16,951,300	17,225,800	17,511,800	17,729,300	
23,821,300	28,423,400	28,102,000	Total Operating Expenses	28,239,300	0	27,531,600	(3)	27,375,800	28,027,400	28,500,600	29,123,500	29,806,600	30,547,200	31,436,100	32,098,600	32,757,300	
(2,757,100)	(5,003,300)	(2,950,100)	Operating Result - Surplus / (Deficit)	(2,148,100)	(27)	(254,800)	(88)	1,300,900	2,420,800	3,845,000	5,461,900	7,129,500	8,221,700	9,338,100	10,412,400	11,610,800	
5,964,400	4,723,900	4,502,600	Add Back Depreciation	4,300,000	(4)	4,000,000	(7)	4,120,000	4,243,300	4,370,900	4,501,800	4,637,100	4,775,800	4,919,000	5,066,700	5,219,000	
350,600	1,757,800	131,300	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	Add Back Unwinding Interest Free Loans	349,000	(11)	301,000	(14)	249,000	194,000	134,000	69,000	0	0	0	0	0	
4,031,900	1,914,000	2,077,800	Cash Result - Surplus / (Deficit)	2,500,900	20	4,046,200	62	5,669,900	6,858,100	8,349,900	10,032,700	11,766,600	12,997,500	14,257,100	15,479,100	16,829,800	
			Capital Movements														
988,600	988,800	2,384,800	Less Loan Principal Repayments	2,187,900		2,793,300		2,957,900	3,095,600	3,134,000	3,280,300	2,453,500	2,654,100	2,844,100	2,987,000	3,211,000	
19,681,500	603,300	519,900	Less Transfer to Reserves	(20,800)		0		445,800	0	876,800	1,051,400	589,400	458,000	8,135,500	9,687,100	9,056,100	
415,500	7,175,500	8,669,200	Add Transfer from Reserves	5,329,800		5,645,300		1,854,300	1,473,500	557,900	0	1,577,300	606,600	0	0	0	
45,843,600	18,847,800	2,150,900	Add Capital Income	2,284,100		2,785,800		5,275,500	4,884,000	593,000	3,206,000	1,825,000	586,000	587,500	0	809,300	
29,566,900	26,291,200	9,939,200	Less Capital Expenditure	7,893,700		9,630,000		9,342,000	10,066,000	5,436,000	8,853,000	12,072,000	11,024,000	3,811,000	2,751,000	5,318,000	
54,000	54,000	54,000	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	ACTUAL	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													
2,432,700	2,603,000	2,860,500	10000	Annual Charges	3,089,000	8	3,204,500	4	3,385,700	3,575,600	3,776,100	4,055,300	4,354,200	4,675,800	5,021,100	5,213,100	5,411,900
5,121,700	5,949,200	7,036,900	10010	User Charges	6,781,000	(4)	7,014,300	3	7,406,300	7,820,300	8,258,200	8,876,200	9,542,200	10,258,400	11,030,200	11,439,800	11,865,700
147,600	155,000	151,800	10003	Operating Grants	150,800	(1)	153,500	2	140,300	141,000	141,700	142,500	143,200	143,900	144,600	145,400	146,100
143,000	302,400	226,400	10011	Regulatory Fees and Fines	332,000	47	302,100	(9)	311,200	320,400	330,300	340,000	350,600	360,800	372,100	382,800	394,900
768,500	623,900	413,500	10004	Interest	384,000	(7)	321,700	(16)	254,800	194,800	115,600	141,700	149,100	86,600	64,900	133,300	249,100
8,613,500	9,633,500	10,689,100		Total Operating Revenues	10,736,800	0	10,996,100	2	11,498,300	12,052,100	12,621,900	13,555,700	14,539,300	15,525,500	16,632,900	17,314,400	18,067,700
				OPERATING EXPENSES													
				Direct Expenses													
218,900	286,800	263,700	50000	Engineering Management	339,300	29	409,900	21	422,400	435,300	488,500	462,200	476,300	490,800	555,800	521,300	537,200
313,500	277,800	355,100	50005	Administration and Customer Service	412,000	16	328,700	(20)	333,500	343,900	355,100	366,200	378,500	390,400	403,400	415,600	429,100
106,000	431,100	197,600	50005	Contribution to Works and BBRC	176,200	(11)	250,000	42	41,200	42,500	43,800	45,200	46,600	48,000	49,500	51,000	52,600
8,800	8,000	11,000	50008	Miscellaneous	10,000	(9)	8,200	(18)	8,500	8,600	9,100	9,100	9,700	9,600	10,300	10,200	11,100
5,034,700	5,143,400	5,419,200	50100	Purchase of Water	5,730,000	5.7	5,700,000	(1)	5,985,000	6,284,300	6,598,600	6,928,600	7,275,100	7,638,900	8,020,900	8,261,600	8,509,500
41,900	48,700	58,100	50101	Pumping Stations - Operations	55,000	(5)	15,000	(73)	15,700	16,400	17,100	17,800	18,600	19,400	20,200	21,000	21,800
36,500	50,100	54,500	50102	Energy Costs	49,000	(10)	59,600	22	61,800	64,100	66,500	68,900	71,500	74,200	76,900	79,700	82,600
46,700	68,500	62,800	50105	Reservoirs	74,000	18	60,000	(19)	61,800	63,700	65,700	67,700	69,800	71,900	74,100	76,400	78,700
69,400	80,100	153,100	50107	Water Treatment Plants - Operations	116,500	(24)	43,000	(63)	44,300	45,700	47,100	48,600	50,200	51,800	53,500	55,200	57,000
0	0	900	50107	Water Treatment Plants - Maintenance	17,000	1,789	43,000	153	44,300	45,700	47,100	48,600	50,200	51,800	53,500	55,200	57,000
209,900	218,900	192,500	50109	Mains - Operations	208,000	8	82,000	(61)	84,500	87,200	90,000	92,900	95,800	98,800	101,800	105,000	108,300
317,000	415,300	348,700	50110	Mains - Maintenance	430,000	23	585,000	36	602,600	620,700	639,500	658,800	678,700	699,200	720,300	742,000	764,300
347,300	293,400	401,000	50113	Connections - Maintenance	315,000	(21)	250,000	(21)	257,500	265,300	273,300	281,500	290,000	298,700	307,700	317,000	326,600
255,100	309,900	322,500	50112	Other Operations	424,000	31	246,000	(42)	253,600	261,500	269,700	278,000	286,600	295,500	304,700	314,100	323,700
73,300	101,800	69,100	50113	Other Maintenance	86,000	24	110,000	28	113,300	116,800	120,400	124,100	127,900	131,800	135,800	139,900	144,200
				Indirect Expenses - Overheads													
1,072,000	1,145,000	1,197,300	50005	Overheads Distributed	1,160,000	(3)	1,301,000	12	1,340,000	1,380,200	1,421,600	1,464,200	1,508,100	1,553,300	1,599,900	1,647,900	1,697,300
				Debt Servicing													
300	100	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	50112	Depreciation	1,700,000	(9)	1,400,000	(18)	1,442,000	1,485,300	1,529,900	1,575,800	1,623,100	1,671,800	1,722,000	1,773,700	1,827,000
74,600	161,800	111,000	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		Total Operating Expenses	11,302,000	2	10,891,400	(4)	11,112,000	11,567,200	12,083,000	12,538,200	13,056,700	13,595,900	14,210,300	14,586,800	15,028,000
(1,878,900)	(1,290,100)	(388,500)		Operating Result - Surplus / (Deficit)	(565,200)	45	104,700	(119)	386,300	484,900	538,900	1,017,500	1,482,600	1,929,600	2,422,600	2,727,600	3,039,700
2,266,500	1,882,900	1,859,500		Add Back Depreciation	1,700,000	(9)	1,400,000	(18)	1,442,000	1,485,300	1,529,900	1,575,800	1,623,100	1,671,800	1,722,000	1,773,700	1,827,000
74,600	161,800	111,000		Add Back Loss on Infrastructure Disposal	0	(100)	0	0	0	0	0	0	0	0	0	0	0
462,200	754,600	1,582,000		Cash Result - Surplus / (Deficit)	1,134,800	(28)	1,504,700	33	1,828,300	1,970,200	2,068,800	2,593,300	3,105,700	3,601,400	4,144,600	4,501,300	4,866,700
				Capital Movements													
3,600	3,800	0		Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
403,600	364,000	519,900		Less Transfer to Reserves	(20,800)	0	0	445,800	0	876,800	908,800	0	0	2,042,100	2,841,300	1,547,000	
415,500	536,600	0		Add Transfer from Reserves	0	151,300	0	917,800	0	1,577,300	606,600	0	1,577,300	606,600	0	0	
274,400	47,800	799,000		Add Capital Income	2,284,100	2,262,000	2,674,500	1,898,000	593,000	1,200,500	803,000	586,000	587,500	0	809,300		
710,900	937,200	1,827,100		Less Capital Expenditure	3,405,700	3,884,000	4,023,000	4,752,000	1,751,000	2,851,000	5,452,000	4,760,000	2,656,000	1,626,000	4,095,000		
34,000	34,000	34,000		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, Reuse Water Facilities, Mains and Telemetry Operations Includes wages, plant hire and materials related to the operation of these items for the wastewater program.

Capital Movements

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

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

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

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

WASTEWATER OPERATIONS																	
ACTUAL	ACTUAL	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																	
9,762,700	10,570,400	11,668,700	12000	Annual Charges	13,011,000	12	13,964,000	7	15,063,800	16,260,800	17,542,800	18,741,400	20,024,700	20,790,600	21,584,900	22,406,800	23,257,400
1,110,300	1,176,400	1,475,500	12010	User Charges	1,350,000	(9)	1,414,100	5	1,501,800	1,595,200	1,689,500	1,777,600	1,870,600	1,927,000	1,985,200	2,045,100	2,106,700
162,000	149,600	150,800	12002	Operating Grants	150,400	(0)	150,000	(0)	137,300	138,200	139,100	140,000	140,900	141,800	142,700	143,600	144,500
64,700	75,600	98,400	12012	Regulatory Fees and Fines	123,500	26	97,500	(21)	100,500	103,500	106,700	110,000	113,400	116,900	120,500	124,200	128,000
1,275,100	1,703,200	968,800	12004	Interest	633,000	(35)	567,600	(10)	284,800	205,500	149,700	161,800	145,200	161,900	199,500	365,000	548,300
75,900	111,400	100,600	12014	Other Revenues	86,500	(14)	87,500	1	90,200	92,900	95,900	98,900	102,000	105,200	108,500	111,900	115,500
12,450,700	13,786,600	14,462,800		Total Operating Revenues	15,354,400	6	16,280,700	6	17,178,400	18,396,100	19,723,700	21,029,700	22,396,800	23,243,400	24,141,300	25,196,600	26,300,400
OPERATING EXPENSES																	
Direct Expenses																	
429,700	378,000	376,500	55000	Engineering Management	455,000	21	462,000	2	475,000	488,000	503,500	519,000	535,600	552,200	568,900	586,600	604,400
110,000	1,571,200	665,600	55002	Contributions to Works and BBRC	454,000	(32)	536,000	18	41,200	42,000	43,300	44,600	46,000	47,400	48,900	50,400	52,000
811,700	684,600	793,600	55002	Administration and Customer Service Costs	774,000	(2)	801,000	3	823,000	846,000	872,800	899,600	927,200	955,500	985,300	1,015,600	1,046,800
213,800	0	239,300	55002	Engineering and Technical Costs	196,000	(18)	0	(100)	0	0	0	0	0	0	0	0	0
72,200	97,000	74,200	55004	Other Management Costs	67,000	(10)	20,000	(70)	20,000	60,000	20,700	21,400	22,100	22,800	23,600	24,400	25,200
888,400	1,193,100	1,276,000	55012	Energy Costs	1,327,000	4	1,368,000	3	1,409,000	1,451,300	1,495,100	1,540,300	1,586,900	1,634,800	1,684,300	1,735,400	1,787,800
98,900	170,200	117,800	55011	Pumping Stations - Operations	188,000	60	195,000	4	200,000	206,000	212,300	218,900	225,600	232,600	239,800	247,200	254,700
1,122,400	1,030,600	1,074,700	55011	Pumping Stations - Maintenance	1,139,000	6	1,090,000	(4)	1,123,000	1,157,000	1,191,800	1,227,600	1,264,500	1,302,500	1,341,600	1,381,900	1,423,400
1,279,500	1,190,800	1,497,900	55015	Treatment Plants - Operations	1,594,000	6	695,000	(56)	717,000	739,000	761,400	784,600	808,600	833,200	858,600	884,600	911,600
132,200	186,600	198,300	55015	Treatment Plants - Biosolids	148,000	(25)	152,000	3	157,000	162,000	166,900	172,000	177,200	182,600	188,100	193,800	199,700
306,900	359,600	258,900	55015	Treatment Plants - Maintenance	305,000	18	1,055,000	246	1,086,000	1,118,000	1,151,700	1,186,500	1,222,300	1,259,100	1,297,000	1,336,100	1,376,400
522,700	501,000	463,900	55010	Mains - Maintenance	582,000	25	562,000	(3)	579,000	596,000	613,900	632,400	651,500	671,200	691,400	712,200	733,700
41,800	58,800	46,700	55022	Telemetry	34,000	(27)	15,000	(56)	15,000	15,000	15,500	16,100	16,700	17,300	17,900	18,500	19,100
0	0	0		Mains - Camera and Jetting	0	0	170,000	100	175,000	180,000	185,400	191,000	196,800	202,800	208,900	215,200	221,700
375,200	436,000	387,800	55022	Other Operations	405,000	4	372,000	(8)	378,000	389,000	400,900	413,300	426,300	439,600	453,200	467,300	481,800
Indirect Expenses - Overheads																	
1,302,000	1,503,000	1,729,000	55002	Overheads Distributed	1,777,000	3	1,888,000	6	1,945,000	2,003,000	2,063,100	2,125,000	2,188,800	2,254,500	2,322,100	2,391,800	2,463,600
Debt Servicing																	
1,173,600	3,266,700	4,766,800	55006	Interest on Loans	4,543,300	(5)	4,358,200	(4)	4,193,600	4,055,900	3,744,300	3,598,000	3,439,800	3,239,200	3,049,200	2,906,300	2,682,300
Non-cash Expenses																	
3,697,900	2,841,000	2,643,100	55022	Depreciation	2,600,000	(2)	2,600,000	0	2,678,000	2,758,000	2,841,000	2,926,000	3,014,000	3,104,000	3,197,000	3,293,000	3,392,000
276,000	1,596,000	20,300		Loss on Disposal of Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
474,000	435,600	394,000	55022	Unwinding Interest Free Loan	349,000	(11)	301,000	(14)	249,000	194,000	134,000	69,000	0	0	0	0	0
13,328,900	17,499,800	17,024,400		Total Operating Expenses	16,937,300	(1)	16,640,200	(2)	16,263,800	16,460,200	16,417,600	16,585,300	16,749,900	16,951,300	17,225,800	17,511,800	17,729,300
(878,200)	(3,713,200)	(2,561,600)		Operating Result - Surplus / (Deficit)	(1,582,900)	(38)	(359,500)	(77)	914,600	1,935,900	3,306,100	4,444,400	5,646,900	6,292,100	6,915,500	7,684,800	8,571,100
3,697,900	2,841,000	2,643,100		Add Back Depreciation	2,600,000	(2)	2,600,000	0	2,678,000	2,758,000	2,841,000	2,926,000	3,014,000	3,104,000	3,197,000	3,293,000	3,392,000
276,000	1,596,000	20,300		Add Back Loss on Infrastructure Disposal	0	(100)	0	0	0	0	0	0	0	0	0	0	0
474,000	435,600	394,000	55022	Add Back Unwinding Interest Free Loan	349,000	(11)	301,000	(14)	249,000	194,000	134,000	69,000	0	0	0	0	0
3,569,700	1,159,400	495,800		Cash Result - Surplus / (Deficit)	1,366,100	176	2,541,500	86	3,841,600	4,887,900	6,281,100	7,439,400	8,660,900	9,396,100	10,112,500	10,977,800	11,963,100
Capital Movements																	
985,000	985,000	2,384,800		Less Loan Principal Repayments	2,187,900		2,793,300		2,957,900	3,095,600	3,134,000	3,280,300	2,453,500	2,654,100	2,844,100	2,987,000	3,211,000
19,277,900	239,300	0		Less Transfer to Reserves	0	0	0	0	0	0	142,600	589,400	458,000	6,093,400	6,845,800	7,509,100	
0	6,638,900	8,669,200		Add Transfer from Reserves	5,329,800		5,494,000		1,854,300	555,700	557,900	0	0	0	0	0	0
45,569,200	18,800,000	1,351,900		Add Capital Income	0		523,800		2,601,000	2,986,000	0	2,005,500	1,022,000	0	0	0	0
28,856,000	25,354,000	8,112,100		Less Capital Expenditure	4,488,000		5,746,000		5,319,000	5,314,000	3,685,000	6,002,000	6,620,000	6,264,000	1,155,000	1,125,000	1,223,000
20,000	20,000	20,000		Cash Result after Capital Movements	20,000	0	20,000	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000

GENERAL MANAGER'S GROUP - SUMMARY

Manager: Paul Hickey - "General Manager"

Budget Comments

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

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

Governance

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

Administrative Services

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

Financial Services

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

Information Services

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

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.

GENERAL MANAGER'S GROUP - SUMMARY																
ACTUAL	ACTUAL	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
OPERATING REVENUES																
0	0	0	Governance	0	0	0	0	0	0	0	0	0	0	0	0	0
39,000	19,000	19,600	Administrative Services	29,000	48	27,700	(4)	28,900	30,200	31,500	32,800	34,100	35,500	36,900	38,300	39,700
147,000	156,000	191,700	Financial Services	208,200	9	182,400	(12)	187,200	192,200	197,500	202,800	207,800	212,900	218,200	223,700	229,300
20,721,000	20,799,000	19,967,600	Financial Services - General Purpose Revenues	22,321,300	12	23,361,600	5	24,491,000	25,893,700	27,350,000	28,930,400	29,893,800	30,890,000	31,920,100	32,985,300	34,086,600
5,000	4,000	13,100	Information Services	8,500	(35)	10,500	24	10,900	11,300	11,700	12,100	12,500	12,900	13,300	13,800	14,300
188,000	233,000	189,900	Human Resources and Risk Management	299,000	57	125,000	(58)	129,000	133,200	137,600	142,000	146,500	151,200	156,000	160,900	165,900
3,207,000	4,601,500	3,380,000	Property Management	3,004,200	(11)	3,185,800	6	2,706,400	2,774,200	2,859,000	2,910,600	2,992,400	3,053,100	3,141,900	3,212,200	3,283,900
3,483,400	4,005,300	4,617,800	Ballina Byron Gateway Airport	4,831,100	5	5,154,500	7	5,234,500	5,322,100	5,414,300	5,512,700	5,612,700	5,713,300	5,793,500	5,904,400	6,012,600
27,790,400	29,817,800	28,379,700	Total Operating Revenues	30,701,300	8	32,047,500	4	32,787,900	34,356,900	36,001,600	37,743,400	38,899,800	40,068,900	41,279,900	42,538,600	43,832,300
OPERATING EXPENSES																
925,000	1,144,000	1,034,700	Governance	1,040,600	1	1,064,600	2	1,336,600	1,131,000	1,166,100	1,202,500	1,499,800	1,278,300	1,317,900	1,342,700	1,659,300
533,100	528,800	679,600	Administrative Services	566,500	(17)	581,700	3	597,500	615,900	635,100	654,800	675,100	695,900	717,600	740,000	762,800
(2,900,000)	(3,187,000)	(3,495,700)	Financial Services	(3,744,300)	7	(4,085,000)	9	(4,208,400)	(4,333,200)	(4,462,800)	(4,596,300)	(4,733,600)	(4,875,100)	(5,021,200)	(5,170,400)	(5,324,900)
1,438,000	1,338,000	1,464,300	Information Services	1,634,300	12	1,726,300	6	1,778,500	1,832,500	1,887,900	1,944,900	2,003,800	2,064,400	2,126,800	2,191,300	2,257,600
1,263,000	964,000	1,371,400	Human Resources and Risk Management	1,915,100	40	1,071,300	(44)	1,087,600	1,108,500	1,133,400	1,163,000	1,196,700	1,235,300	1,278,600	1,326,600	1,378,400
1,753,000	2,091,000	3,647,600	Property Management	4,029,800	10	3,205,400	(20)	1,583,800	1,634,200	1,686,200	1,685,100	1,738,600	1,793,000	1,849,300	1,907,200	1,967,100
3,552,000	4,056,000	6,404,400	Ballina Byron Gateway Airport	4,352,600	(32)	4,719,500	8	4,767,900	4,838,600	4,912,200	4,988,400	5,063,200	5,141,700	5,227,500	5,354,900	5,507,200
6,564,100	6,934,800	11,106,300	Total Operating Expenses	9,794,600	(12)	8,283,800	(15)	6,943,500	6,827,500	6,958,100	7,042,400	7,443,600	7,333,500	7,496,500	7,692,300	8,207,500
NET PROGRAM OPERATING RESULT																
(925,000)	(1,144,000)	(1,034,700)	Governance	(1,040,600)	1	(1,064,600)	2	(1,336,600)	(1,131,000)	(1,166,100)	(1,202,500)	(1,499,800)	(1,278,300)	(1,317,900)	(1,342,700)	(1,659,300)
(494,100)	(509,800)	(660,000)	Administrative Services	(537,500)	(19)	(554,000)	3	(568,600)	(585,700)	(603,600)	(622,000)	(641,000)	(660,400)	(680,700)	(701,700)	(723,100)
23,768,000	24,142,000	23,655,000	Financial Services	26,273,800	11	27,629,000	5	28,886,600	30,419,100	32,010,300	33,729,500	34,835,200	35,978,000	37,159,500	38,379,400	39,640,800
(1,433,000)	(1,334,000)	(1,451,200)	Information Services	(1,625,800)	12	(1,715,800)	6	(1,767,600)	(1,821,200)	(1,876,200)	(1,932,800)	(1,991,300)	(2,051,500)	(2,113,500)	(2,177,500)	(2,243,300)
(1,075,000)	(731,000)	(1,181,500)	Human Resources and Risk Management	(1,616,100)	37	(946,300)	(41)	(958,600)	(975,300)	(995,800)	(1,021,000)	(1,050,200)	(1,084,100)	(1,122,600)	(1,165,700)	(1,212,500)
1,454,000	2,510,500	(267,600)	Property Management	(1,025,600)	283	(19,600)	(98)	1,122,600	1,140,000	1,172,800	1,225,500	1,253,800	1,260,100	1,292,600	1,305,000	1,316,800
(68,600)	(50,700)	(1,786,600)	Ballina Byron Gateway Airport	478,500	(127)	435,000	(9)	466,600	483,500	502,100	524,300	549,500	571,600	566,000	549,500	505,400
21,226,300	22,883,000	17,273,400	Total Operating Result - Surplus / (Deficit)	20,906,700	21	23,763,700	14	25,844,400	27,529,400	29,043,500	30,701,000	31,456,200	32,735,400	33,783,400	34,846,300	35,624,800
948,000	999,000	1,384,100	Add Back Depreciation	879,300	(36)	969,000	10	969,000	998,200	1,028,300	1,059,300	1,091,200	1,124,000	1,157,800	1,192,700	1,228,600
0	0	2,075,400	Add Back Loss on Disposal of Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
22,174,300	23,882,000	20,732,900	Total Cash Operating Result - Surplus / (Deficit)	21,786,000	5	24,732,700	14	26,813,400	28,527,600	30,071,800	31,760,300	32,547,400	33,859,400	34,941,200	36,039,000	36,853,400
Capital Movements																
288,000	572,000	838,700	Less Loan Principal Repayments	845,500		970,600		1,024,200	1,082,400	1,143,000	1,205,000	1,271,500	1,271,000	862,300	207,200	0
14,221,400	12,621,300	5,690,100	Less Transfer to Reserves	7,066,900		7,092,400		10,500,400	7,230,300	8,475,400	2,886,900	2,926,400	2,913,500	3,403,700	4,114,200	4,270,000
6,062,000	9,462,000	11,563,800	Add Transfer from Reserves	8,644,300		7,038,600		6,194,400	4,317,000	4,344,200	1,314,800	1,598,400	1,262,800	1,687,600	2,313,200	2,548,200
9,944,000	14,103,000	817,300	Add Capital Income	4,522,000		4,360,000		6,600,000	8,100,000	3,200,000	600,000	600,000	600,000	600,000	600,000	600,000
4,412,000	12,170,000	6,222,600	Less Capital Expenditure	4,903,000		4,225,000		3,114,000	6,218,000	122,000	126,000	130,000	135,000	540,000	1,145,000	1,150,000
19,258,900	22,083,700	20,362,600	Cash Result after Capital Movements	22,136,900	9	23,843,300	8	24,969,200	26,413,900	27,875,600	29,457,200	30,417,900	31,402,700	32,422,800	33,485,800	34,581,600

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 and Personal Assistant (10 days in total), plus one motor vehicle. Also includes office expenses and the external audit fee.

Councillors

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

Election Expenses

The cost of Council elections.

Subscriptions and Contributions

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

Donations

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

Capital Movements

Transfer to Reserves

Nominal transfer to assist with future election costs.

GOVERNANCE																	
ACTUAL	ACTUAL	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													
				Contributions													
0	0	0	26000	Internal Contributions	0		0	0	0	0	0	0	0	0	0	0	
0	0	0		Total Operating Revenues	0	0	0	0	0	0	0	0	0	0	0	0	
				OPERATING EXPENSES													
				General Manager's Office													
325,000	347,000	428,900	35000	Employee Costs	418,300	(2)	439,300	5	452,500	466,100	480,100	494,500	509,400	524,700	540,500	540,900	541,300
4,000	4,000	6,300	35000	Sundry Expenses	8,000	27	5,000	(38)	5,200	5,400	5,600	5,800	6,100	6,400	6,700	7,000	7,300
50,000	55,000	53,000	35000	Audit - External	54,500	3	56,000	3	57,700	59,500	61,300	63,200	65,100	67,100	69,200	71,300	73,500
1,000	1,000	6,100	35000	Legal Expenses	2,000	(67)	2,000	0	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900
				Councillors													
320,000	316,000	329,400	35005	Councillors Allowances and Exps	341,000	4	341,100	0	363,600	365,400	376,900	388,900	401,100	413,600	426,400	439,600	453,200
0	200,000	0	35005	Election	0	0	0	0	230,000	0	0	0	260,000	0	0	0	291,000
72,000	75,000	74,900	35005	Subscriptions and Contributions	80,800	8	83,200	3	86,100	89,000	92,000	95,100	98,200	101,500	104,800	108,200	111,800
				Donations													
22,000	24,000	25,300	35001	Public Halls - Rates and Charges	26,000	3	28,000	8	28,900	29,800	30,700	31,700	32,700	33,700	34,800	35,900	37,000
31,000	35,000	35,900	35001	Public Halls - Improvements	41,000	14	41,000	0	42,300	43,600	45,000	46,400	47,800	49,300	50,800	52,400	54,000
15,000	5,000	5,000	35001	Scholarship - Southern Cross Uni	10,000	100	10,000	0	10,000	10,000	10,300	10,700	11,100	11,500	11,900	12,300	12,700
81,000	82,000	69,300	35001	Community Groups - Donations	55,000	(21)	55,000	0	55,200	56,900	58,700	60,500	62,400	64,300	66,300	68,300	70,400
4,000	0	600	35001	Community Groups - Council Fees	4,000	567	4,000	0	3,000	3,100	3,200	3,300	3,400	3,600	3,800	4,000	4,200
925,000	1,144,000	1,034,700		Total Operating Expenses	1,040,600	1	1,064,600	2	1,336,600	1,131,000	1,166,100	1,202,500	1,499,800	1,278,300	1,317,900	1,342,700	1,659,300
(925,000)	(1,144,000)	(1,034,700)		Operating Result - Surplus / (Deficit)	(1,040,600)	1	(1,064,600)	2	(1,336,600)	(1,131,000)	(1,166,100)	(1,202,500)	(1,499,800)	(1,278,300)	(1,317,900)	(1,342,700)	(1,659,300)
0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(925,000)	(1,144,000)	(1,034,700)		Cash Result - Surplus / (Deficit)	(1,040,600)	1	(1,064,600)	2	(1,336,600)	(1,131,000)	(1,166,100)	(1,202,500)	(1,499,800)	(1,278,300)	(1,317,900)	(1,342,700)	(1,659,300)
				Capital Movements													
0	0	0		Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
31,000	31,000	2,000		Less Transfer to Reserves	60,000		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		Add Transfer from Reserves	2,000		0		230,000	0	0	0	260,000	0	0	0	291,000
0	0	0		Add Capital Income	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
(934,000)	(1,004,000)	(1,030,900)		Cash Result after Capital Movements	(1,098,600)	7	(1,144,600)	4	(1,196,600)	(1,196,000)	(1,231,100)	(1,267,500)	(1,304,800)	(1,348,300)	(1,387,900)	(1,415,700)	(1,446,300)

ADMINISTRATIVE SERVICES

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

Background

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

Budget Comments

Operating Revenues

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

Operating Expenses

Administration

Employee Costs - Records

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

Office Expenses

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

Sundry Administration Expenses

Includes cash delivery services and sundry expenses.

ADMINISTRATIVE SERVICES																	
ACTUAL 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
				OPERATING REVENUES													
			26005	Fees and Charges													
39,000	19,000	19,600		Sundry Sales and Services	29,000	48	27,700	(4)	28,900	30,200	31,500	32,800	34,100	35,500	36,900	38,300	39,700
39,000	19,000	19,600		Total Operating Revenues	29,000	48	27,700	(4)	28,900	30,200	31,500	32,800	34,100	35,500	36,900	38,300	39,700
				OPERATING EXPENSES													
				Administration													
254,400	243,800	375,000	35015	Employee Costs - Records Mgmt	272,000	(27)	293,000	8	301,600	310,700	320,100	329,700	339,600	349,800	360,300	371,100	382,200
3,000	2,600	1,700	35015	Office Equipment	2,000	18	3,000	50	3,100	3,200	3,300	3,400	3,600	3,800	4,000	4,200	4,400
17,600	17,500	16,700	35015	Advertising	18,500	11	19,000	3	19,600	20,200	20,900	21,600	22,300	23,000	23,700	24,500	25,300
92,600	83,300	91,800	35015	Printing, Stationery and Postage	101,000	10	93,000	(8)	95,900	98,900	102,000	105,100	108,400	111,700	115,100	118,700	122,300
110,600	125,000	133,300	35015	Telephone	98,500	(26)	106,200	8	109,600	113,000	116,500	120,300	124,100	128,000	132,100	136,200	140,400
22,900	21,800	24,500	35015	Sundry Administration Expenses	33,500	37	27,500	(18)	27,700	28,700	29,700	30,700	31,700	32,800	34,000	35,300	36,600
32,000	34,800	36,600	35015	Community Connect	41,000	12	40,000	(2)	40,000	41,200	42,600	44,000	45,400	46,800	48,400	50,000	51,600
533,100	528,800	679,600		Total Operating Expenses	566,500	(17)	581,700	3	597,500	615,900	635,100	654,800	675,100	695,900	717,600	740,000	762,800
(494,100)	(509,800)	(660,000)		Operating Result - Surplus / (Deficit)	(537,500)	(19)	(554,000)	3	(568,600)	(585,700)	(603,600)	(622,000)	(641,000)	(660,400)	(680,700)	(701,700)	(723,100)
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)		Cash Result - Surplus / (Deficit)	(537,500)	(19)	(554,000)	3	(568,600)	(585,700)	(603,600)	(622,000)	(641,000)	(660,400)	(680,700)	(701,700)	(723,100)
				Capital Movements													
0	0	0		Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
0	0	5,000		Less Transfer to Reserves	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		Add Capital Income	0		0		0	0	0	0	0	0	0	0	0
0	0	19,600		Less Capital Expenditure	5,000		5,000		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
(494,100)	(509,800)	(684,600)		Cash Result after Capital Movements	(542,500)	(21)	(559,000)	3	(573,600)	(590,700)	(608,600)	(627,000)	(646,000)	(665,400)	(685,700)	(706,700)	(728,100)

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 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
OPERATING REVENUES																	
Rates																	
11,213,000	12,023,000	12,780,600	26020	Residential	13,207,000	3.3	13,952,700	5.6	14,767,500	15,712,600	16,718,200	17,788,200	18,410,800	19,055,200	19,722,100	20,412,400	21,126,800
3,168,000	3,305,000	3,476,100	26020	Business	3,648,000	4.9	3,898,200	6.9	4,125,900	4,390,000	4,671,000	4,969,900	5,143,800	5,323,800	5,510,100	5,703,000	5,902,600
1,218,000	1,303,000	1,356,800	26020	Farmland	1,389,000	2.4	1,468,100	5.7	1,553,800	1,653,200	1,759,000	1,871,600	1,937,100	2,004,900	2,075,100	2,147,700	2,222,900
Postponed Rates																	
0	0	(600)	26020	Postponed Rates	500	(183)	500	0	600	700	800	900	1,000	1,100	1,200	1,300	1,400
Abandonments																	
(594,000)	(582,000)	(581,800)	26021	Pensioner Abandonments	(625,000)	7	(653,800)	5	(657,300)	(660,900)	(664,500)	(668,100)	(671,700)	(675,300)	(678,900)	(682,500)	(686,200)
Extra Charges																	
138,000	131,000	101,300	26023	Interest	97,000	(4)	100,000	3	103,000	106,100	109,300	112,600	116,000	119,500	123,100	126,800	130,600
General Purpose Grants																	
4,312,000	3,413,000	1,800,200	26025	Financial Assistance Grant	3,716,900	106	3,716,900	0	3,716,900	3,809,800	3,905,000	4,002,600	4,102,700	4,205,300	4,310,400	4,418,200	4,528,700
316,000	316,000	318,300	26025	Pensioners Assistance Subsidy	338,900	6	353,000	4	354,800	356,600	325,800	327,500	329,100	330,700	332,400	334,000	335,600
Interest																	
950,000	890,000	716,700	26026	Interest on Investments	549,000	(23)	526,000	(4)	525,800	525,600	525,400	525,200	525,000	524,800	524,600	524,400	524,200
20,721,000	20,799,000	19,967,600		Operating Result - Surplus / (Deficit)	22,321,300	12	23,361,600	5	24,491,000	25,893,700	27,350,000	28,930,400	29,893,800	30,890,000	31,920,100	32,985,300	34,086,600
0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
20,721,000	20,799,000	19,967,600		Cash Result - Surplus / (Deficit)	22,321,300	12	23,361,600	5	24,491,000	25,893,700	27,350,000	28,930,400	29,893,800	30,890,000	31,920,100	32,985,300	34,086,600
Capital Movements																	
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		Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
847,000	1,757,000	1,789,000		Add Transfer from Reserves	0		0		0	0	0	0	0	0	0	0	0
0	0	0		Add Capital Income	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		Cash Result after Capital Movements	22,321,300	3	23,361,600	5	24,491,000	25,893,700	27,350,000	28,930,400	29,893,800	30,890,000	31,920,100	32,985,300	34,086,600

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 two part time employees (total of 60 days) employed within the finance section and one motor vehicle.

Bank Charges

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

Rating Costs

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

Valuation Fees

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

Audit Fees

Fees for internal audit of specific projects.

Overheads Distributed to Business Activities

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

FINANCIAL SERVICES																	
ACTUAL	ACTUAL	ACTUAL	LEDGER	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	ACCOUNT		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													
50,000	58,000	78,500	26028	Section 603 Certificates	96,500	23	87,500	(9)	90,200	93,000	95,900	98,800	101,800	104,900	108,100	111,400	114,800
22,000	26,000	28,900	26028	Credit Card Surcharge	29,000	0	27,600	(5)	28,700	29,800	31,000	32,200	33,400	34,600	35,800	37,100	38,400
21,000	11,000	30,300	26028	Legal Costs Recovered	28,700	(5)	13,300	(54)	14,300	15,400	16,600	17,800	18,600	19,400	20,300	21,200	22,100
				Contributions and Dividends													
54,000	61,000	54,000	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		Total Operating Revenues	208,200	9	182,400	(12)	187,200	192,200	197,500	202,800	207,800	212,900	218,200	223,700	229,300
				OPERATING EXPENSES													
1,026,000	1,078,000	1,153,000	35020	Employee Costs	1,033,200	(10)	1,067,200	3	1,099,200	1,132,200	1,166,200	1,201,200	1,237,300	1,274,400	1,312,600	1,352,000	1,392,500
84,000	85,000	85,000	35020	Bank Charges	94,000	11	94,000	0	97,300	100,600	104,000	107,500	111,100	114,800	118,700	122,800	126,900
34,000	25,000	46,800	35021	Rating Costs	47,000	0	32,000	(32)	33,100	34,200	35,300	36,400	37,600	38,800	40,000	41,300	42,700
83,000	89,000	117,300	35021	Valuation Fees	105,500	(10)	108,500	3	111,800	115,200	118,700	122,300	126,000	129,800	133,800	137,900	142,200
17,000	23,000	22,200	35021	Audit - Internal	33,000	49	23,000	(30)	23,000	23,700	24,500	25,300	26,100	26,900	27,800	28,700	29,600
				Indirect Costs													
(4,144,000)	(4,487,000)	(4,920,000)	35021	Overheads Distributed	(5,057,000)	3	(5,409,700)	7	(5,572,800)	(5,739,100)	(5,911,500)	(6,089,000)	(6,271,700)	(6,459,800)	(6,654,100)	(6,853,100)	(7,058,800)
(2,900,000)	(3,187,000)	(3,495,700)		Total Operating Expenses	(3,744,300)	7	(4,085,000)	9	(4,208,400)	(4,333,200)	(4,462,800)	(4,596,300)	(4,733,600)	(4,875,100)	(5,021,200)	(5,170,400)	(5,324,900)
3,047,000	3,343,000	3,687,400		Operating Result - Surplus / (Deficit)	3,952,500	7	4,267,400	8	4,395,600	4,525,400	4,660,300	4,799,100	4,941,400	5,088,000	5,239,400	5,394,100	5,554,200
3,047,000	3,343,000	3,687,400		Cash Result - Surplus / (Deficit)	3,952,500	7	4,267,400	8	4,395,600	4,525,400	4,660,300	4,799,100	4,941,400	5,088,000	5,239,400	5,394,100	5,554,200
				Capital Movements													
0	0	0		Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
25,000	8,000	0		Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
56,000	7,000	0		Add Transfer from Reserves	0		0		0	0	0	0	0	0	0	0	0
0	0	0		Add Capital Income	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
3,078,000	3,342,000	3,687,400		Cash Result after Capital Movements	3,952,500	7	4,267,400	8	4,395,600	4,525,400	4,660,300	4,799,100	4,941,400	5,088,000	5,239,400	5,394,100	5,554,200

INFORMATION SERVICES

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

Background

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

Budget Comments

Operating Revenues

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

Operating Expenses

Employee Costs

Salaries and oncosts for seven full and three part time employees (44 days) and one motor vehicle.

Hardware Costs

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

Software and Consumables

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

Capital Movements

Capital Expenditure

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

INFORMATION SERVICES

ACTUAL 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
				OPERATING REVENUES													
5,000	4,000	13,100	26045	Fees and Charges													
				Sundry Sales and Services	8,500	(35)	10,500	24	10,900	11,300	11,700	12,100	12,500	12,900	13,300	13,800	14,300
5,000	4,000	13,100		Total Operating Revenues	8,500	(35)	10,500	24	10,900	11,300	11,700	12,100	12,500	12,900	13,300	13,800	14,300
				OPERATING EXPENSES													
				Information Services													
534,000	519,000	667,000	35040	Employee Costs	767,300	15	873,300	14	899,600	926,700	954,600	983,300	1,012,900	1,043,300	1,074,700	1,107,100	1,140,400
302,000	279,000	175,100	35040	Hardware Lease	203,000	16	209,000	3	215,300	221,800	228,500	235,400	242,500	249,800	257,300	265,100	273,100
45,000	52,000	65,000	35040	Hardware Support Costs	56,000	(14)	76,000	36	78,400	80,900	83,400	86,000	88,800	91,600	94,500	97,500	100,600
140,000	138,000	171,000	35040	Software - Civica Licence	26,000	(85)	185,000	612	190,600	196,400	202,300	208,400	214,700	221,200	227,900	234,800	241,900
417,000	350,000	386,200	35040	Software and Consumables	582,000	51	383,000	(34)	394,600	406,700	419,100	431,800	444,900	458,500	472,400	486,800	501,600
1,438,000	1,338,000	1,464,300		Total Operating Expenses	1,634,300	12	1,726,300	6	1,778,500	1,832,500	1,887,900	1,944,900	2,003,800	2,064,400	2,126,800	2,191,300	2,257,600
(1,433,000)	(1,334,000)	(1,451,200)		Operating Result - Surplus / (Deficit)	(1,625,800)	12	(1,715,800)	6	(1,767,600)	(1,821,200)	(1,876,200)	(1,932,800)	(1,991,300)	(2,051,500)	(2,113,500)	(2,177,500)	(2,243,300)
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)		Cash Result - Surplus / (Deficit)	(1,625,800)	12	(1,715,800)	6	(1,767,600)	(1,821,200)	(1,876,200)	(1,932,800)	(1,991,300)	(2,051,500)	(2,113,500)	(2,177,500)	(2,243,300)
				Capital Movements													
0	0	0		Less Loan Principal Repayments	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
28,000	0	0		Add Transfer from Reserves	0		0		0	0	0	0	0	0	0	0	0
25,000	0	0		Add Capital Income	0		0		0	0	0	0	0	0	0	0	0
51,000	20,000	26,600		Less Capital Expenditure	20,000		20,000		21,000	22,000	23,000	24,000	25,000	26,000	27,000	28,000	29,000
(1,431,000)	(1,354,000)	(1,477,800)		Cash Result after Capital Movements	(1,645,800)	11	(1,735,800)	5	(1,788,600)	(1,843,200)	(1,899,200)	(1,956,800)	(2,016,300)	(2,077,500)	(2,140,500)	(2,205,500)	(2,272,300)

HUMAN RESOURCES AND RISK MANAGEMENT

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

Background

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

Budget Comments

Operating Revenues

Contributions

Includes insurance adjustments (refunds) and staff training subsidies.

Operating Expenses

Employee Costs

Salaries and oncosts for the six full time staff and three part time staff (38 days) plus one motor vehicle.

Staff Training and Development

Training, education and recruitment costs for Council employees.

Staff Support Services

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

Employee Oncosts

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

Risk Management

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

Oncosts Recouped

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

Capital Movements

Transfer to Reserve

Funds transferred to employees leave reserve.

Capital Income

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

HUMAN RESOURCES AND RISK MANAGEMENT																	
ACTUAL 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
OPERATING REVENUES																	
2,000	13,000	47,100	26050	Contributions - LSL	32,000	(32)	5,000	(84)	5,200	5,400	5,600	5,800	6,000	6,200	6,400	6,600	6,800
46,000	61,000	29,400	26050	Contributions - Training	21,000	(29)	10,000	(52)	10,300	10,700	11,100	11,500	11,900	12,300	12,700	13,100	13,500
65,000	16,000	7,500	26050	Maternity Leave - Centrelink Payments	18,000	140	20,000	11	20,600	21,300	22,000	22,700	23,400	24,200	25,000	25,800	26,600
29,000	67,000	47,600	26050	Refunds - Insurance	81,000	70	45,000	(44)	46,500	48,000	49,600	51,200	52,800	54,500	56,200	58,000	59,800
46,000	76,000	58,300	26050	Refunds - Workers Compensation	147,000	152	45,000	(69)	46,400	47,800	49,300	50,800	52,400	54,000	55,700	57,400	59,200
188,000	233,000	189,900		Total Operating Revenues	299,000	57	125,000	(58)	129,000	133,200	137,600	142,000	146,500	151,200	156,000	160,900	165,900
OPERATING EXPENSES																	
Human Resources																	
690,000	702,000	652,200	35050	Employee Costs	656,000	1	695,300	6	716,300	737,900	760,200	783,100	806,800	831,200	856,300	882,100	908,700
378,000	420,000	422,600	35051	Staff Training and Development	422,500	(0)	429,500	2	442,500	456,100	470,000	484,300	499,000	514,100	529,800	545,900	562,400
41,000	25,000	25,100	35051	Staff Support and Recognition	59,500	137	36,000	(39)	37,100	38,500	39,900	41,300	42,800	44,300	45,800	47,300	48,900
Employee Oncosts																	
1,973,000	1,958,000	2,041,500	35051	Superannuation	2,108,600	3	2,190,000	4	2,239,000	2,293,000	2,352,000	2,417,000	2,487,000	2,563,000	2,645,000	2,733,000	2,826,000
2,000	3,000	1,900	35051	Jury Duty	2,000	5	2,000	0	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900
877,000	737,000	560,100	35055	Workers Compensation Premiums	680,000	21	722,000	6	744,000	766,500	789,900	813,800	838,500	864,100	890,200	917,100	944,700
1,112,000	1,234,000	1,292,700	35056	Employee Entitlements - Salaried Staff	1,630,000	26	1,386,000	(15)	1,427,700	1,470,700	1,515,100	1,560,800	1,607,900	1,656,300	1,706,200	1,757,600	1,810,500
1,302,000	1,143,000	1,356,600	35056	Employee Entitlements - Wages Staff	1,624,000	20	1,223,000	(25)	1,259,900	1,297,900	1,337,100	1,377,400	1,418,900	1,461,700	1,505,700	1,551,100	1,597,900
Risk Management																	
1,000	2,000	7,500	35057	Fidelity Guarantee	7,500	0	7,800	4	8,100	8,400	8,700	9,000	9,300	9,600	9,900	10,200	10,600
466,000	510,000	534,500	35057	Public Risk and Plant	556,000	4	573,000	3	590,200	608,000	626,300	645,100	664,500	684,500	705,100	726,300	748,100
32,000	10,000	39,700	35057	Excess Public Risk	40,000	1	40,000	0	41,200	42,500	43,800	45,200	46,600	48,000	49,500	51,000	52,600
Oncosts Recouped																	
(5,531,000)	(5,732,000)	(5,474,300)	35058	Oncosts Recouped - Internal Works	(5,719,000)	4	(6,146,300)	7	(6,330,800)	(6,520,800)	(6,716,600)	(6,918,200)	(7,125,800)	(7,339,600)	(7,559,900)	(7,786,800)	(8,020,500)
(80,000)	(48,000)	(88,700)	35058	Oncosts Recouped - External Works	(152,000)	71	(87,000)	(43)	(89,700)	(92,500)	(95,300)	(98,200)	(101,300)	(104,500)	(107,700)	(111,000)	(114,400)
1,263,000	964,000	1,371,400		Total Operating Expenses	1,915,100	40	1,071,300	(44)	1,087,600	1,108,500	1,133,400	1,163,000	1,196,700	1,235,300	1,278,600	1,326,600	1,378,400
(1,075,000)	(731,000)	(1,181,500)		Operating Result - Surplus / (Deficit)	(1,616,100)	37	(946,300)	(41)	(958,600)	(975,300)	(995,800)	(1,021,000)	(1,050,200)	(1,084,100)	(1,122,600)	(1,165,700)	(1,212,500)
0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(1,075,000)	(731,000)	(1,181,500)		Cash Result - Surplus / (Deficit)	(1,616,100)	37	(946,300)	(41)	(958,600)	(975,300)	(995,800)	(1,021,000)	(1,050,200)	(1,084,100)	(1,122,600)	(1,165,700)	(1,212,500)
Capital Movements																	
0	0	0		Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
327,000	313,000	297,000		Less Transfer to Reserves	32,000		0		0	0	0	0	0	0	0	0	0
215,000	8,000	336,000		Add Transfer from Reserves	192,100		0		0	0	0	0	0	0	0	0	0
0	0	(797,900)		Add Capital Income	206,000		200,000		200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
0	0	0		Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0
(1,187,000)	(1,036,000)	(1,940,400)		Cash Result after Capital Movements	(1,250,000)	(36)	(746,300)	(40)	(758,600)	(775,300)	(795,800)	(821,000)	(850,200)	(884,100)	(922,600)	(965,700)	(1,012,500)

PROPERTY MANAGEMENT

Manager: Paul Tsikleas – “Manager Commercial Services”

Background

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

Budget Comments

Operating Revenues

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

Flat Rock Tent Park Income from campers at the park.

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

Operating Expenses

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

Land Development Rates and charges applicable for these land holdings.

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

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

Capital Movements

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

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

Cash Result after Capital Movements

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

PROPERTY MANAGEMENT																	
ACTUAL 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
OPERATING REVENUES																	
1,784,000	1,698,000	1,618,900	26065	Council Owned Properties	1,547,500	(4)	1,821,000	18	1,908,000	1,941,400	1,997,900	2,036,600	2,098,800	2,139,100	2,203,800	2,246,400	2,290,400
411,000	260,000	354,400	26060	Properties - Investment / Commercial	247,000	(30)	252,000	2	259,000	241,200	248,800	256,500	264,500	272,800	281,400	290,000	299,100
65,000	72,000	87,600	26061	Properties - Others	72,000	(18)	62,000	(14)	63,900	65,900	68,000	70,200	72,400	74,700	77,000	79,400	81,900
331,000	355,000	422,600	26113	Council Controlled - Crown Reserves	409,500	(3)	421,800	3	434,500	447,700	461,300	475,300	489,700	504,500	519,700	535,400	551,500
0	1,815,500	697,300	26063	Caravan Parks and Tent Park	545,200	(22)	532,000	(2)	0	0	0	0	0	0	0	0	0
355,000	121,000	18,000	26064	Flat Rock Tent Park	80,000	344	41,000	(49)	6,000	13,000	21,000	23,000	20,000	17,000	15,000	16,000	16,000
261,000	179,000	181,200	26065	Contributions	103,000	(43)	56,000	(46)	35,000	65,000	62,000	49,000	47,000	45,000	45,000	45,000	45,000
0	101,000	0	26064	BBRC Program	0	0	0	0	0	0	0	0	0	0	0	0	0
3,207,000	4,601,500	3,380,000		Interest on Investments	3,004,200	(11)	3,185,800	6	2,706,400	2,774,200	2,859,000	2,910,600	2,992,400	3,053,100	3,141,900	3,212,200	3,283,900
				Interest on Investments - Comm Infra													
				Interest on Investments - Property Dev													
				Interest on Investments - Grant BBRC													
				Total Operating Revenues													
OPERATING EXPENSES																	
392,000	405,000	343,600	35070	Property Management	295,100	(14)	305,100	3	314,300	323,700	333,400	343,400	353,700	364,300	375,200	386,400	398,000
38,000	13,000	21,700	35070	Employee Costs	45,000	107	20,000	(56)	20,600	21,200	21,800	22,500	23,200	23,900	24,600	25,300	26,100
0	225,000	1,420,000	35070	Property Investigations	2,385,000	68	1,567,000	(34)	0	(100)	0	(100)	0	(100)	0	(100)	0
7,000	14,000	10,300	35073	BBRC Scheme	47,000	356	48,000	2	49,500	51,000	52,700	0	0	0	0	0	0
110,000	115,000	59,200	35073	Land Development	216,000	265	160,000	(26)	61,900	63,800	65,800	67,900	70,000	72,200	74,400	76,700	79,100
11,000	12,000	8,500	35074	Wollongbar Residential Estate	39,500	365	25,000	(37)	25,900	26,800	27,700	28,600	29,500	30,400	31,500	32,600	33,700
0	0	0	35074	Southern Cross Industrial Estate	0	0	0	0	0	0	0	0	0	0	0	0	0
180,000	255,000	214,000	35076	Russellton Industrial Estate	219,000	2	222,900	2	230,100	237,900	245,800	253,900	262,300	270,700	279,400	288,300	297,500
137,000	165,000	157,200	35080	Land Stock Movements	119,500	(24)	128,600	8	132,800	137,100	141,400	145,900	150,700	155,500	160,500	165,700	171,000
40,000	48,000	59,000	35082	Property - Operations and Maintenance	47,000	(20)	49,700	6	51,400	53,100	55,000	56,900	58,800	60,700	62,600	64,700	66,800
34,000	62,000	67,600	35084	Properties - Council Investment	68,500	1	70,700	3	73,200	75,800	78,500	81,200	83,900	86,800	89,700	92,700	95,700
267,000	282,000	301,000	35145	Properties - Council Commercial	261,500	(13)	271,400	4	280,300	289,600	299,100	308,900	319,100	329,500	340,200	351,200	362,600
4,000	2,000	0	35145	Properties - Council Residential	0	0	0	0	0	0	0	0	0	0	0	0	0
369,000	325,000	362,000	35085	Properties - Crown Reserves	178,000	(51)	228,000	28	234,800	241,900	249,100	256,500	264,200	272,100	280,300	288,700	297,400
16,000	17,000	439,700	35145	Caravan Parks and Tent Park	13,600	(97)	14,000	3	14,000	14,500	15,000	15,500	16,000	16,500	17,000	17,600	18,200
148,000	151,000	183,800	35145	Flat Rock Tent Park	95,100	(48)	95,000	(0)	95,000	97,900	100,900	104,000	107,200	110,500	113,900	117,400	121,000
1,753,000	2,091,000	3,647,600		Interest on Loans - Flat Rock	178,000	(51)	228,000	28	234,800	241,900	249,100	256,500	264,200	272,100	280,300	288,700	297,400
1,454,000	2,510,500	(267,600)		Indirect Expenses - Overheads	178,000	(51)	228,000	28	234,800	241,900	249,100	256,500	264,200	272,100	280,300	288,700	297,400
164,000	168,000	623,500		Overheads Distributed	178,000	(51)	228,000	28	234,800	241,900	249,100	256,500	264,200	272,100	280,300	288,700	297,400
1,618,000	2,678,500	355,900		Non-cash Expenses	13,600	(97)	14,000	3	14,000	14,500	15,000	15,500	16,000	16,500	17,000	17,600	18,200
				Depreciation - Flat Rock Tent Park	13,600	(97)	14,000	3	14,000	14,500	15,000	15,500	16,000	16,500	17,000	17,600	18,200
				Depreciation - Commercial Buildings	95,100	(48)	95,000	(0)	95,000	97,900	100,900	104,000	107,200	110,500	113,900	117,400	121,000
				Total Operating Expenses	4,029,800	10	3,205,400	(20)	1,583,800	1,634,200	1,686,200	1,685,100	1,738,600	1,793,000	1,849,300	1,907,200	1,967,100
				Operating Result - Surplus / (Deficit)	(1,025,600)	283	(19,600)	(98)	1,122,600	1,140,000	1,172,800	1,225,500	1,253,800	1,260,100	1,292,600	1,305,000	1,316,800
				Add Back Depreciation	108,700	(83)	109,000	0	109,000	112,400	115,900	119,500	123,200	127,000	130,900	135,000	139,200
				Cash Result - Surplus / (Deficit)	(916,900)	(358)	89,400	(110)	1,231,600	1,252,400	1,288,700	1,345,000	1,377,000	1,387,100	1,423,500	1,440,000	1,456,000
37,000	40,000	0		Capital Movements	0		0		0	0	0	0	0	0	0	0	0
11,075,000	5,834,000	5,175,400		Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
4,276,000	6,978,000	4,436,400		Less Transfer to Reserves	6,571,300		6,688,000		10,108,000	6,878,400	8,138,900	2,562,800	2,615,400	2,545,900	2,603,100	2,641,200	2,597,200
8,763,000	4,459,000	1,615,200		Add Transfer from Reserves	8,063,200		6,948,600		5,886,400	4,236,000	4,260,200	1,227,800	1,248,400	1,168,800	1,189,600	1,211,200	1,151,200
3,129,000	6,363,000	1,179,800		Add Capital Income	3,591,000		4,160,000		6,400,000	3,400,000	3,000,000	400,000	400,000	400,000	400,000	400,000	400,000
				Less Capital Expenditure	3,766,000		4,110,000		3,010,000	1,610,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
416,000	1,878,500	52,300		Cash Result after Capital Movements	400,000	665	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 permanent staff members (20 days) two vehicles and conference and travel expenses.

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

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 2011/12	ACTUAL 2012/13	ACTUAL 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
					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	26100	Landing Fees	2,238,000	6	2,301,000	3	2,327,500	2,360,100	2,391,700	2,424,400	2,457,100	2,489,900	2,496,700	2,504,600	2,511,600
881,000	848,000	1,078,000	26100	Security Recouped	1,066,000	(1)	1,272,000	19	1,310,200	1,349,600	1,390,100	1,431,900	1,474,900	1,519,200	1,564,800	1,611,800	1,660,200
424,400	491,400	522,200	26100	Rentals	679,500	30	626,000	(8)	645,000	664,600	685,000	705,700	727,300	749,500	772,300	795,900	820,100
294,000	363,000	414,900	26100	Car Parking	475,000	14	550,000	16	566,500	583,500	601,100	619,200	637,800	657,000	676,800	697,200	718,200
0	56,000	65,400	26100	Advertising	70,000	7	70,000	0	72,100	74,300	76,600	78,900	81,300	83,800	86,400	89,000	91,700
0	89,000	72,000	26100	Interest	0	(100)	0	0	0	0	4,000	12,000	20,000	27,000	36,000	47,000	47,000
Grants and Contributions																	
0	0	63,500	26100	Operating Grants and Contributions	44,000	(31)	100,000	127	103,000	106,100	109,300	112,600	116,000	119,500	123,100	126,800	130,700
0	138,600	259,700	26100	LIRS Subsidy	235,600	(9)	210,500	(11)	184,400	157,300	129,100	99,700	69,100	37,300	6,300	0	0
Other Revenues																	
20,000	23,300	29,100	26100	Parking Fines	23,000	(21)	25,000	9	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		Total Operating Revenues	4,831,100	5	5,154,500	7	5,234,500	5,322,100	5,414,300	5,512,700	5,612,700	5,713,300	5,793,500	5,904,400	6,012,600
OPERATING EXPENSES																	
Airport																	
477,000	519,000	500,300	35120	Employee Costs	503,100	1	529,100	5	545,000	559,700	576,400	593,700	611,600	629,900	648,800	668,200	688,300
314,000	307,000	269,300	35120	Buildings Maintenance and Repair	240,000	(11)	235,000	(2)	242,100	249,400	256,900	264,600	272,500	280,700	289,200	297,900	306,800
623,000	758,000	901,700	35125	Security for Departure Lounge	940,000	4	1,132,000	20	1,166,000	1,201,000	1,237,000	1,274,000	1,313,000	1,352,000	1,393,000	1,435,000	1,478,000
848,000	937,000	1,049,000	35125	Operations	1,105,000	5	1,165,400	5	1,200,600	1,236,600	1,273,700	1,311,800	1,351,000	1,391,400	1,433,400	1,476,400	1,520,600
Indirect Expenses																	
268,000	280,000	294,000	35120	Overheads Distributed	302,000	3	325,000	8	334,800	344,800	355,100	365,800	376,800	388,100	399,700	411,700	424,100
Debt Servicing																	
238,000	424,000	554,100	35150	Interest on Loans	491,900	(11)	473,000	(4)	419,400	361,300	300,700	238,700	170,300	102,600	36,500	8,000	0
Non-Cash Expenses																	
784,000	831,000	760,600	35150	Depreciation - Airport	770,600	1	860,000	12	860,000	885,800	912,400	939,800	968,000	997,000	1,026,900	1,057,700	1,089,400
0	0	2,075,400	35120	Loss on Disposal of Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
3,552,000	4,056,000	6,404,400		Total Operating Expenses	4,352,600	(32)	4,719,500	8	4,767,900	4,838,600	4,912,200	4,988,400	5,063,200	5,141,700	5,227,500	5,354,900	5,507,200
(68,600)	(50,700)	(1,786,600)		Operating Result - Surplus / (Deficit)	478,500	(127)	435,000	(9)	466,600	483,500	502,100	524,300	549,500	571,600	566,000	549,500	505,400
784,000	831,000	760,600		Add Back Depreciation	770,600	1	860,000	12	860,000	885,800	912,400	939,800	968,000	997,000	1,026,900	1,057,700	1,089,400
0	0	2,075,400		Add Back Loss Infrastructure Disposal	0	(100)	0	0	0	0	0	0	0	0	0	0	0
715,400	780,300	1,049,400		Cash Result - Surplus / (Deficit)	1,249,100	19	1,295,000	4	1,326,600	1,369,300	1,414,500	1,464,100	1,517,500	1,568,600	1,592,900	1,607,200	1,594,800
Capital Movements																	
251,000	532,000	838,700		Less Loan Principal Repayments	845,500		970,600		1,024,200	1,082,400	1,143,000	1,205,000	1,271,500	1,271,000	862,300	207,200	0
1,006,400	4,646,300	210,700		Less Transfer to Reserves	403,600		324,400		302,400	286,900	271,500	259,100	246,000	297,600	730,600	1,400,000	1,594,800
618,000	541,000	4,996,600		Add Transfer from Reserves	387,000		90,000		78,000	81,000	84,000	87,000	90,000	94,000	1,102,000	1,106,000	0
1,156,000	9,644,000	0		Add Capital Income	725,000		0		0	4,500,000	0	0	0	0	0	0	0
1,232,000	5,787,000	4,996,600		Less Capital Expenditure	1,112,000		90,000		78,000	4,581,000	84,000	87,000	90,000	94,000	498,000	1,102,000	1,106,000
0	0	0		Cash Result after Capital Movements	0	0	0	0	0	0	0	0	0	0	0	0	0
953,400	1,204,300	(471,900)		Earnings before Int, Dep (EBITDA)	1,741,000		1,768,000		1,746,000	1,730,600	1,715,200	1,702,800	1,687,800	1,671,200	1,629,400	1,615,200	1,594,800

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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 2015/16					Funding Sources 2016/17					Funding Sources 2017/18					Funding Sources 2018/19				
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	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	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
Regional Sports Centre - Design	250,000													250,000	0					0					0					0
Swimming Pools																														
Ballina	4,000,000												4,000,000		0					0					0					0
Alstonville		4,100,000																4,100,000		0					0					0
Group Total	4,271,000	4,122,000	23,000	24,000	25,000	26,000	27,000	28,000	29,000	30,000	0	0	4,000,000	250,000	21,000	0	0	4,100,000	0	22,000	0	0	0	0	23,000	0	0	0	0	24,000
General Manager's Group																														
Administration																														
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
Information Services																														
Computer Equipment	20,000	21,000	22,000	23,000	24,000	25,000	26,000	27,000	28,000	29,000					20,000					21,000					22,000					23,000
Property Development																														
Russellton Industrial Estate	1,800,000													1,800,000	0					0					0					0
Wollongbar Urban Expansion Area	2,300,000	3,000,000												2,300,000	0				3,000,000	0					0					0
Southern Cross Industrial Estate			1,600,000											0	0				0				1,600,000	0					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				10,000	0
Ballina Airport																														
Apron Extension								1,000,000	1,000,000					0					0						0					0
Car Park / Shade Covers														0					0						0					0
Drainage Upgrade														0					0						0					0
Fence to Airside														0					0						0					0
Fire Fighting Infrastructure														0					0						0					0
Hardstand														0					0						0					0
Lease Area - Stage One														0					0						0					0
Obstacle Light Tower Lennox Head														0					0						0					0
Overlay to Rental Car Park														0					0						0					0
PAPI / PAALC								400,000						0					0						0					0
Runway Lights														0					0						0					0
Runway Upgrade														0					0						0					0
Storage Containers														0					0						0					0
Storage Shed														0					0						0					0
Terminal Renovation				4,500,000										0					0	4,500,000					0					0
Gallery Display	15,000													15,000					0						0					0
Miscellaneous Infrastructure	75,000	78,000	81,000	84,000	87,000	90,000	94,000	98,000	102,000	106,000				75,000					78,000						81,000					84,000
Sub Total - Airport	90,000	78,000	4,581,000	84,000	87,000	90,000	94,000	498,000	1,102,000	1,106,000	0	0	0	90,000	0	0	0	0	78,000	0	4,500,000	0	0	81,000	0	0	0	0	84,000	0
Group Total	4,225,000	3,114,000	6,218,000	122,000	126,000	130,000	135,000	540,000	1,145,000	1,150,000	0	0	0	4,200,000	25,000	0	0	0	3,088,000	26,000	4,500,000	0	0	1,691,000	27,000	0	0	0	94,000	28,000
Development and Environmental Health Group																														
Environmental Health																														
Shaws Bay Estuary Mgmt Plan	45,000	305,000	220,000	175,000	170,000	130,000	0	0	0	0	13,000				32,000	103,000	15,000		152,000	35,000	60,000	80,000		80,000	0	50,000	100,000			25,000
Group Total	45,000	305,000	220,000	175,000	170,000	130,000	0	0	0	0	13,000	0	0	0	32,000	103,000	15,000	0	152,000	35,000	60,000	80,000	0	80,000	0	50,000	100,000	0	0	25,000
Civil Services																														
Engineering Management																														
Surveying Equipment	52,000					60,000									52,000					0					0					0
Depot and Administration Centre																														
Depot - Improvements	0	162,000	168,000	175,000	182,000	189,000	197,000	205,000	213,000	222,000					0	106,400				55,600	108,500				59,500	111,100				63,900
Administration Centre - Improvements	496,000										330,000				166,000					0					0					0

WATER - CAPITAL EXPENDITURE

Expenditure Description	Expenditure Summary										Funding Sources 2015/16				Funding Sources 2016/17				Funding Sources 2017/18				Funding Source 2018/19				
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	
Main Renewals																											
Main Renewal - Cherry St														0				0				0					0
Main Renewal - Brighton St														0				0				0					0
Main Renewal - Moon Street														0				0				0					0
Main Renewal - Ascot Place														0				0				0					0
Main Renewal - Smith Drive design														0				0				0					0
Main Renewal - Smith Drive	500,000												500,000				0				0						0
Main Renewal - Recurrent	506,000	678,000	634,000	706,000	784,000	937,000	958,000	1,053,000	1,154,000	1,260,000				506,000			678,000			634,000						706,000	
Underbore - Ross Lane														0				0				0					0
Pipeline Rehabilitation Study														0				0				0					0
Water Reservoirs																											
Recycled Water Distn and Storage												0		0				0			0						0
Reservoirs - Ross Lane (New)	500,000					3,211,000					500,000			0			0			0							0
Reservoirs - Pacific Pines					1,077,000									0				0			0						0
Reservoirs - Access Upgrades	15,000	15,000	11,000	11,000									15,000				15,000			11,000						11,000	
Reservoirs - East Ballina Fencing	20,000												20,000				0			0						0	
Miscellaneous																											
Water Fluoride Dosing Plant-Marom crk														0				0			0						0
Fluoride Dosing Plant- Plant														0				0			0						0
Water Telemetry	5,000	6,000	7,000	9,000	10,000	12,000	13,000	15,000	16,000	18,000			5,000				6,000			7,000						9,000	
Pressure Mgmt Zones (PMZs)																											
Lumley's Lane PMZ												0		0			0			0							0
Southern Cross Dr PMZ												0		0			0			0							0
Construct Temple Street PMZ														0				0			0						0
Fox Street PMZ														0				0			0						0
Temple Street PMZ														0				0			0						0
Owen Street PMZ														0				0			0						0
Basalt Court Reservoir DMA														0				0			0						0
Silver Gull Drive DMA														0				0			0						0
Seaview Street DMA														0				0			0						0
Pressure Mgmt - Preliminary														0				0			0						0
Pressure and Demand Mgmt														0				0			0						0
Boundary Valves														0				0			0						0
Water Pump and Bore Stations																											
Pump Stns - Ballina Hts Booster												0		0			0			0							0
Pump Stns - North Ck Rd Booster				474,000										0			0			0			474,000				0
Pump Stns - Basalt Court Booster	170,000										170,000			0			0			0							0
Pump Stns - East Ballina Booster	292,000										292,000			0			0			0							0
Pump Stns - Russellton Booster			446,000											0			0		446,000								0
Pump Stns - Wollongbar Booster					662,000									0				0			0						0
Bore - Lindendale														0				0			0						0
Bore - Ellis Road														0				0			0						0
Trunk Mains																											
WD01 Ballina Heights												0		0			0			0							0
East Ballina Boosted PZ Aug	900,000										900,000			0			0			0							0
Wardell Mains						282,000								0			0			0							0
North Ballina Reticulation Mains							712,000							0				0			0						0
North Ballina Distribution Mains		103,000	1,975,000				2,343,000							0			51,500	51,500	987,500	987,500							0
Pine Ave Distribution Mains	300,000	2,314,000									300,000			0		2,314,000		0		0							0
Ballina Island Distribution Mains								1,175,000						0				0		0							0
Lennox Head Mains	100,000	618,000	424,000			232,000					100,000			0		309,000	309,000	212,000	212,000							0	
CURA B Distribution Main						330,000								0				0		0							0
Russellton Reticulation Mains			160,000											0				0		80,000	80,000						0
West Ballina Bypass Distn Main									2,428,000					0				0		0							0
Lennox Palms Dist and Reticulation			345,000				388,000							0				0		172,500	172,500						0
Pacific Pine Distribution Main				238,000										0			0		0		119,000						119,000
Water Treatment Plant																											
Marom Creek WTP - Chem Storage	100,000												100,000					0			0						0
Marom Creek WTP - SCADA	150,000		106,000										150,000						106,000								0
Marom Creek WTP - Process			318,000											0					318,000								0
Marom Creek WTP - Renewals	21,000	23,000	24,000	26,000	28,000	30,000	32,000	34,000	37,000	39,000			21,000				23,000			24,000						26,000	
Plant and Equipment																											
Vehicle and Plant Replacement	55,000	6,000	33,000	7,000		116,000	1,000	54,000	82,000				55,000				6,000			33,000						7,000	
Water Meter - New <20mm	180,000	206,000	212,000	219,000	225,000	232,000	239,000	246,000	253,000	261,000			180,000				206,000			212,000						219,000	
Water Meter - New > 20mm	20,000												20,000														0
Water Meter - Replacement	50,000	54,000	57,000	61,000	65,000	70,000	74,000	79,000	84,000	89,000			50,000				54,000			57,000						61,000	
Total Capital Expenditure	3,884,000	4,023,000	4,752,000	1,751,000	2,851,000	5,452,000	4,760,000	2,656,000	1,626,000	4,095,000	0	2,262,000	0	1,622,000	0	2,674,500	0	1,348,500	0	1,898,000	0	2,854,000	0	593,000	0	1,158,000	

WASTEWATER - CAPITAL EXPENDITURE

Asset Description	Expenditure Summary										Funding Sources 2015/16				Funding Sources 2016/17				Funding Sources 2017/18				Funding Source 2018/19						
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	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	600,000																												
SP2001 - Wet Well Protection - Swift St	130,000											65,000	65,000																
SP3001 - Pump Stn - Byron Street, Lennox	1,590,000											300,000	1,290,000																
SP3110 - Pump Stn - Montwood Drive		103,000		1,091,000													103,000										1,091,000		
SP4004 - Pump Stn - Granada			318,000																			318,000							
SP3101 - Pump Stn - Skennars Head / Tara	200,000	735,000									0	158,800	0	41,200			735,000												
North Ballina - New Pumping Station			106,000	1,364,000																			106,000				1,364,000		
SP5006 - Richmond St Storage and Gravity		10,000	172,000														10,000						172,000						
SP2402 - Lindsay Avenue			106,000																			106,000							
New North Creek SPS, Skennars Head						1,022,000																							
Pump Capacity Upgrade Program	170,000	175,000	166,000	259,000	268,000						0	0	0	170,000			175,000					166,000				259,000			
Pumping Stations Renewal Program					338,000	348,000	358,000	369,000	380,000	391,000	0	0	0																
Various Upgrades																													
Treatment Facilities - Minor Capital																													
Wastewater Treatment Plant Ballina	50,000	21,000	21,000	22,000	23,000	23,000	24,000	25,000	25,000	26,000				50,000			21,000					21,000				22,000			
Wastewater Treatment Plant Lennox	20,000	21,000	21,000	22,000	23,000	23,000	24,000	25,000	25,000	26,000				20,000			21,000					21,000				22,000			
Wastewater Treatment Plant Alstonville	20,000	10,000	11,000	11,000	11,000	12,000	12,000	12,000	13,000	13,000				20,000			10,000					11,000				11,000			
Wastewater Treatment Plant Wardell	10,000	10,000	11,000	11,000	11,000	12,000	12,000	12,000	13,000	13,000				10,000			10,000					11,000				11,000			
Ballina Treatment Plant Upgrade																													
Ballina Upgrade - Project Mgmt	60,000	21,000												60,000			21,000												
Ballina - Other	50,000	31,000												50,000			31,000												
Ballina - Civil Const														0			0					0				0			
Ballina - Mech Const														0			0					0				0			
Ballina - Elect Const														0			0					0				0			
Ballina - Commissioning														0			0					0				0			
Ballina - Emergency works														0			0					0				0			
Ballina - Post Completion Works	296,000	31,000												296,000			31,000												
Ballina - Solar														0			0					0				0			
Reverse Osmosis Plant	1,500,000	412,000												1,500,000			412,000												
Lennox Head Treatment Plant Upgrade																													
Lennox - Capacity Upgrade - Other														0			0					0				0			
Lennox - Capacity Upgrade - Elect Const														0			0					0				0			
Lennox - Capacity Upgrade - Commission														0			0					0				0			
Lennox - Post Completion Works	110,000	31,000												110,000			31,000												
Alstonville Treatment Plant Upgrade																													
Biosolids Management			424,000											0			0					424,000					0		
Maturation Pond			385,000											0			0					385,000					0		
SCADA Upgrade		103,000		219,000										0			103,000									219,000			
Wardell Treatment Plant Upgrade																													
SCADA Upgrade		206,000		109,000										0			206,000									109,000			
Trunk Mains																													
Rising Main Rehab Swift St	60,000													60,000			0												
SP3001 - Byron Street, Lennox Hd					546,000									0			0												
SP4006 - Gravity Sewer A'ville						342,000								0			0												
WWTP40 - Gravity Main A'ville		62,000	1,137,000											0			0												
GM4104 - Gravity Main Wollongbar	150,000	1,747,000												150,000		1,747,000	0												
GM4104 - Transfer Mains A'ville / W'bar		155,000	1,498,000											0		155,000	0												
GMWUEA - Gravity Mains		80,000												0		80,000	0												
Hutley Drive - Parallel Mains		505,000												0		505,000	0												
SP3111 - The Grove Rising Main		52,000												0		52,000	0												
GM2101 - Gravity Main West Ballina			205,000											0			0					205,000							
GM2104 - Gravity Main West Ballina						438,000								0			0												
SP2401 - Power Drive Rising Main Ext			146,000											0			0					146,000							
RM-PS6 - CURA B Transfer Rising Main					4,011,000									0			0												
North Creek Road and Rising Main						1,022,000								0			0												
Ocean Breeze Repair and Lining														0			0												
RW Distribution Storage and Completion														0			0												
Diversion of Ballina Heights to Ballina														0			0												
Contingency - Wollongbar														0			0												
SP4004 - Gravity Trunk Main A'ville														0			0												
Rising Main - 300mm to BHE - PS3														0			0												
Wastewater - Capital Expenditure Carried Forward																													

WASTEWATER - CAPITAL EXPENDITURE (cont'd)																										
Asset Description	Expenditure Summary										Funding Sources 2015/16				Funding Sources 2016/17				Funding Sources 2017/18				Funding Source 2018/19			
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	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													0					0				0				0
Main Renewals	422,000	435,000	448,000	461,000	475,000	489,000	504,000	519,000	535,000	551,000				422,000			435,000				448,000					461,000
Ballina Gardens													0					0				0				0
SP2301 - Pipework													0					0				0				0
SP2014 - Pipe Replacement													0					0				0				0
Wollongbar Primary School													0					0				0				0
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					1,000
New Wastewater Connection (E-one)	50,000	52,000	53,000	55,000	56,000	58,000	60,000	61,000	63,000	65,000			50,000				52,000				53,000					55,000
Plant and Equipment																										
Telemetry Installation	15,000	15,000	16,000	16,000	17,000	17,000	18,000	18,000	19,000	20,000			15,000				15,000				16,000					16,000
Plant Replacement Sewer	87,000	0	27,000		126,000	118,000	141,000	113,000	51,000	52,000			87,000				0				27,000					0
Other Miscellaneous Works																										
Backlog													0					0				0				0
Wastewater Strategy - Technical																										
Recycled Water - Design													0					0				0				0
Recycled Water - Consultants													0					0				0				0
Reuse Program																										
Project Management													0					0				0				0
Ross Lane Dual Reticulation Reservoir						1,556,000	1,602,000						0					0				0				0
Ballina Heights Boosted Pump Stn Recycle													0					0				0				0
Lennox Palms Estate Reticulation Mains		197,000											0				197,000				0					0
Pacific Pines Distribution Mains						250,000	258,000						0				0				0					0
Hendersons Farm Distribution Mains						264,000	272,000						0				0				0					0
Meadows Distribution Main						61,000	63,000						0				0				0					0
Greenfield Grove Distribution Mains						158,000	162,000						0				0				0					0
Lennox Head Distribution Mains						176,000	181,000						0				0				0					0
Fig Tree Hill Distribution Mains						230,000	236,000						0				0				0					0
CURA B Distribution Mains							2,336,000						0				0				0					0
Reservoir Access Upgrades	5,000	5,000											5,000				5,000				0					0
Kings Court													0				0				0					0
Reuse Williams Reserve													0				0				0					0
Reuse Saunders Oval													0				0				0					0
Recycled Water Comms	100,000	52,000											100,000				52,000				0					0
Connection Audits	10,000				51,000					65,000			10,000				0				0					0
Alstonville Recycled Water	40,000	41,000	42,000	44,000	45,000								40,000				41,000				42,000					44,000
OSR Reuse Skennars Head																										
Total Capital Expenditure	5,746,000	5,319,000	5,314,000	3,685,000	6,002,000	6,620,000	6,264,000	1,155,000	1,125,000	1,223,000	0	523,800	0	5,222,200	0	2,601,000	0	2,718,000	0	2,986,000	0	2,328,000	0	0	0	3,685,000

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

The second table, 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).

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

SECTION 94 CONTRIBUTIONS APPLIED													
ACTUAL 2012/13	ACTUAL 2013/14	BUDGET ITEMS	ESTIMATED										
			2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
1,500	7,700	Open Spaces Plan											
68,900	33,500	Various Works											
0	0	Pop Denison District Park											
		Saunders Oval Expansion	0	0	15,000	80,000	100,000	100,000	0	0	0	0	0
		Shaws Bay Mgmt Plan											
70,400	41,200	Sub Total Open Spaces	0	0	15,000	80,000	100,000	100,000	0	0	0	0	0
		Community Facilities Plan											
	6,500	Miscellaneous - Old Plan											
32,600		Ballina SLSC and Other											
32,600	6,500	Sub Total Community Facilities	0	0	0	0	0	0	0	0	0	0	0
		Car Parking											
14,400		Review											
8,700	12,300	74 and 78 Tamar Street	261,700										
	842,100	74 and 78 Tamar Street - Car Parks	16,200										
2,022,600		74 and 78 Tamar Street - Land											
2,045,700	854,400	Sub Total Car Parking	277,900	0	0	0	0	0	0	0	0	0	0
		Wollongbar Urban Expansion Area											
110,000	121,500	Wollongbar Link Road	127,700	110,000	110,000	110,000	110,000	55,000		0	0	0	0
110,000	121,500	Sub Total WUEA	127,700	110,000	110,000	110,000	110,000	55,000	0	0	0	0	0
		Heavy Vehicles - Bridges											
255,900	192,000	Heavy Vehicles - Teven Bridge Loan	192,000	195,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	135,000
		Heavy Vehicles - Rural Roads											
148,900	17,200	Reseals (Capital)	278,000										
231,200	39,500	Heavy Patching	100,000	97,000	128,000	136,000	144,000	152,000	160,000	169,000	178,000	187,000	192,000
636,000	248,700	Sub Total Heavy Vehicles	570,000	292,000	258,000	266,000	274,000	282,000	290,000	299,000	308,000	317,000	327,000
		Roads Plan											
30,200	1,139,200	Ballina Heights Drive											
110,000		Cumbalum Interchange Loan Interest											
	30,700	River St / Moon St Roundabout	960,000			817,000							
		Links Avenue											
76,000	13,000	Tamar Street / Cherry Street Roundabout	520,000										
		Hutley Drive		49,000									
		Rocky Point R/bout					11,900,000						
		Teven Climbing Lanes					1,330,000						
		Sthn Cross Right Hand Turn Ban						3,130,000					
		Angels Beach Signals						127,000					
		Hogan Street Left In							3,137,000				
216,200	1,182,900	Sub Total Roads Plan	1,480,000	49,000	0	817,000	13,230,000	3,257,000	3,137,000	575,000	0	0	0
		Section 94 Recouped for Revenue											
	25,900	Roads Plan (Existing)											
0	25,900	Sub Total Recouped to Road Reserve	0	0	0	0	0	0	0	0	0	0	0
		Section 94 Recouped to Community Infrastructure Reserve											
166,000	369,300	Open Spaces	250,000	53,000	55,000	57,000	59,000	61,000	63,000	65,000	67,000	69,000	71,000
225,300	475,900	Community Facilities	250,000	53,000	55,000	57,000	59,000	61,000	63,000	65,000	67,000	69,000	71,000
90,000		Lennox Car Parking											
150,000		Roads (Community Infrastructure)											
631,300	845,200	Sub Total Recouped	500,000	106,000	110,000	114,000	118,000	122,000	126,000	130,000	134,000	138,000	142,000
		Open Spaces (WUEA)	72,600	72,600									
127,500	101,300	Community Facilities (WUEA)	24,700	24,600									
215,400	40,500	Community Facilities (Ballina Hts)	80,000	60,000									
180,000	60,000	WUEA (WUEA)											
9,100	193,100	Roads (WUEA)	127,300	127,400									
256,100	394,900	Sub Total Recouped (Land Schemes)	284,600	284,600	0	0	0	0	0	0	0	0	0
788,100													
4,530,300	3,721,200	Total Section 94 Funds Applied	3,240,200	841,600	493,000	1,387,000	13,832,000	3,816,000	3,553,000	1,004,000	442,000	455,000	469,000

SECTION 94 CONTRIBUTIONS - PLAN BALANCES													
ACTUAL 2012/13	ACTUAL 2013/14	BUDGET ITEMS	ESTIMATED										
			2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
189,800	209,700	Open Space	414,100	798,000	1,261,000	1,682,500	2,107,500	2,556,000	3,129,500	3,731,000	4,362,000	5,023,000	5,716,000
209,800	290,700	Community Facilities	572,000	1,047,400	1,633,900	2,250,900	2,898,400	3,578,400	4,291,900	5,040,400	5,825,900	6,648,900	7,511,400
46,200	194,300	Wollongbar Urban Expansion Area	426,600	426,100	428,600	434,100	443,100	510,100	636,600	769,100	908,600	1,055,100	1,208,600
1,155,300	332,500	Car Parking	141,600	194,600	251,100	310,600	373,600	440,100	510,100	583,600	660,600	741,600	826,100
658,800	680,600	Heavy Vehicle	429,600	397,100	406,100	415,100	424,600	434,100	444,100	454,100	464,100	474,600	485,100
3,353,800	2,675,100	Road Plan (All Plans)	1,820,800	3,185,400	4,801,900	5,683,900	(5,779,100)	(7,348,100)	(8,746,100)	(7,530,100)	(5,685,100)	(3,785,100)	(1,828,100)
5,613,700	4,382,900	Total Section 94 Funds Held	3,804,700	6,048,600	8,782,600	10,777,100	468,100	170,600	266,100	3,048,100	6,536,100	10,158,100	13,919,100

SECTION 94 CONTRIBUTIONS COLLECTED													
ACTUAL 2012/13	ACTUAL 2013/14	BUDGET ITEMS	ESTIMATED										
			2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
317,800	517,800	Open Space	513,000	500,000	515,000	530,000	546,000	562,000	579,000	596,000	614,000	632,000	651,000
331,500	648,100	Community Facilities	600,000	600,000	618,000	637,000	656,000	676,000	696,000	717,000	739,000	761,000	784,000
87,200	265,900	Wollongbar Urban Expansion Area (WUJEA)	350,000	100,000	103,000	106,000	109,000	112,000	115,000	118,000	122,000	126,000	130,000
1,023,200	0	Car Parking	80,000	50,000	52,000	54,000	56,000	58,000	60,000	62,000	64,000	66,000	68,000
231,600	244,200	Heavy Vehicle	300,000	250,000	258,000	266,000	274,000	282,000	290,000	299,000	308,000	317,000	327,000
828,000	523,700	Road Plan - New	500,000	1,500,000	1,545,000	1,591,000	1,639,000	1,688,000	1,739,000	1,791,000	1,845,000	1,900,000	1,957,000
74,800	69,100	Road Plan - Future	120,000	0	0	0	0	0	0	0	0	0	0
28,100	25,900	Road Plan - Existing	55,000	0	0	0	0	0	0	0	0	0	0
2,922,200	2,294,700	Total Section 94 Funds Collected	2,518,000	3,000,000	3,091,000	3,184,000	3,280,000	3,378,000	3,479,000	3,583,000	3,692,000	3,802,000	3,917,000

CAPITAL GRANTS AND CAPITAL CONTRIBUTIONS

The table opposite provides details on estimated capital grants and contributions. Brief details on the information provided for 2015/16 is as follows.

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.

Building Management

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

Roads

Various funding for road related projects.

Shared Pathways

Council will be applying for grants for on-going construction of the Coastal Shared Path project.

Other Water Transport

Funding approved from the NSW State Government Better Boating Program (BBP).

Sports Fields

Represents grant monies under the Building Better Regional Cities Program for the Wollongbar Sports Fields.

CAPITAL GRANTS AND CAPITAL CONTRIBUTIONS													
ACTUAL 2012/13	ACTUAL 2013/14	BUDGET ITEMS	ESTIMATED										
			2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	9,200	Community Centres											
		State - Solar Hot Water ALEC											
		Lennox Community Centre	200,000										
		Library											
	16,000	State - Expansion											
		Friends of Library	5,000										
		Contrib from RTRL re Ballina Lib improvements	20,000										
		Swimming Pools											
	15,000	Solar Hot Water											
		Property											
	150,000	State - 89 Tamar St											
		Reimbursements	600,000										
		Airport											
2,344,400		Federal - Apron Extension											
		State - Terminal (Poles and Wires)				4,500,000							
		Environmental Health											
		Shaws Bay Mgmt Plan - OEH		13,000	103,000	60,000	50,000	50,000					
		Shaws Bay Mgmt Plan - Crown Lands						20,000	130,000				
		Depot and Administration Centre											
113,500	71,000	Council - Depot / Administration Centre	103,800	330,000	106,400	108,500	111,100	113,800	116,600	119,400	122,400	125,400	128,600
		Insurance Claim - Depot No. 2	150,000										
		Procurement and Building Management											
	90,000	Council - Asset Management System											
	95,000	State - Naval Musuem											
		State - Marine Rescue Tower (PRMF)	350,000										
		Federal - Marine Rescue Tower	0	1,000,000									
2,100,000	200,000	Federal - Ballina Surf Club											
		State - Lake Ainsworth (PRMF)	136,400										
	329,100	Ballina Surf Club - Contribution											
		Urban Roads											
17,200		RMS - Teven Road Intersection A'ville											
31,100		RTR - Various Urban and Rural Projects		1,127,500	546,400	562,800	579,700	597,100	615,000	633,500	652,500	672,100	692,300
		Regional Road Program - Angels Beach Drive		171,000	174,000	178,000							
		RMS - Gateway Treatments	46,400										
		Private Developers - Ballina Heights Drive	330,000										
		Essential Energy - Ballina Heights Drive	30,000										
3,000,000	2,000,000	Federal - BBRC Ballina Heights Drive											
		<i>(continued on following page)</i>											

CAPITAL GRANTS AND CAPITAL CONTRIBUTIONS (cont'd)													
ACTUAL 2012/13	ACTUAL 2013/14	BUDGET ITEMS	ESTIMATED										
			2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		Rural Roads											
	75,000	RTR - Boatharbour and Midgen Flat Roads											
600,000	477,300	RTR - Angels Beach Drive											
		RTR - Eltham and Yellow Creek Bridges											
		RTR - Maguires Bridges	50,000										
		RTR - Martin Street	104,800										
		RTR - Wardell Road	130,000										
	8,200	Essential Energy - Compton Drive											
	228,000	RMS - Eltham Rd											
1,114,000	444,200	RMS - Coast Rd Tobin Cl	192,800										
		RMS - Rifle Range Road											
145,100		RMS - Ross Lane											
77,000	77,000	RMS - 3 x 3 Tuckombil Road											
228,000	294,000	RMS - Tuckombil Road											
11,700		RMS - Lumleys and Bagotville Roads											
		RMS - Maguires Bridge	0										
		RMS - Rifle Range Road	236,700										
		RMS - 3x3 Rifle Range Rd	77,000										
		Ancillary											
32,500		RMS - Footpaths and Shared Paths (PAMP)											
	226,500	RMS - Coastal Shared Path	840,000										
		RMS - Coastal Shared Path (East) - Stage 2		850,000									
30,800		RMS - Coastal Path (West) - Stage 3	395,000										
		RMS - Headlands Drive											
		RMS - Speed Zones	7,300										
	40,000	Council - Wastewater to Trinity Place											
	14,900	State - Bus Shelter											
		State - Crown Reserve Monies - Shared Path	100,000	181,800									
	13,200	State - Tamar / Kerr Sts - Pedestrian Facility											
		Community - Newrybar Car Park	10,000										
		State - Shared Path Cultural Signage Grant	69,000										
	173,800	State - Swift St Bus Interchange	212,500										
20,800	105,900	State - BBP - Wardell Town Centre	7,900										
		Other Water Transport											
152,900		State - BBP - Emigrant Creek Ramp											
		State - BBP - Emigrant Creek Pontoon	43,500										
	33,800	State - BBP - Cawarra Boat Ramp											
		State - BBP - Keith Hall Boat Ramp	30,000		225,000								
		State - BBP - Fishery Creek Car Park	158,000										
		State - RBP - East Wardell, Pontoon		50,000									
		State - RBP - Captain Cook Park - Pontoons		250,000									
		State - Fishery Creek - Pontoon		50,000									
		State - RBP - Faulks Reserve - Pontoon		100,000									
		State - RBP - Emigrant Creek - Access			40,000								
		State - RBP - Nth Ck Road, Lennox - Ramp			75,000								
		State - RBP - Brunswick St, Ballina - Ramp				125,000							
		Ballina RSL - Captain Cook Park - Pontoons		50,000									
		Sports Fields											
		Netball Courts	25,000										
1,000,000	1,521,000	Federal - Wollongbar Sports Fields											
		Rural Fire Service											
	183,100	State - Newrybar Fire Shed											
		Landfill and Resource Management											
	212,500	Federal - Biochar											
		Internal Loan Repayments											
	72,000	Council - Internal Loan Repayments											
11,393,500	6,861,200	Total Capital Grants and Contributions	4,661,100	4,173,300	1,269,800	5,534,300	740,800	780,900	861,600	752,900	774,900	797,500	820,900

ASSET SALES AND LOAN INCOME

Asset Sales

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

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

Loan Funds

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

ASSET SALES													
ACTUAL 2012/13	ACTUAL 2013/14	BUDGET ITEMS	ESTIMATED										
			2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
518,800	496,600 568,000	Southern Cross Industrial Estate Sales Land Sale - Adjoining BP Service Station Land Sale - Residual Land ARC Site Land Sale - Standard Lots	262,000	910,000 250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
518,800	1,064,600	Sub Total - Southern Cross	262,000	1,160,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
412,900		Russellton Industrial Estate Sales Land Sale - Large Lots Land Sale - Standard Lots Lane Sale - Tennis Court Site			1,500,000 150,000 1,500,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
412,900	0	Sub Total - Russellton	0	0	3,150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
1,355,400	400,600	Other Skennars Head - Residual Lennox Head - Ross Street Surplus Land - Alstonville Plaza Wollongbar - Land Development Sale of Road Ballina High School Surplus Land - Tintenbar Quarry Surplus Land - North Creek Road	195,000 2,500,000 34,000 70,000 0	3,000,000	3,000,000	3,000,000	2,600,000						
1,355,400	400,600	Sub Total - Other Land Sales	2,799,000	3,000,000	3,000,000	3,000,000	2,600,000	0	0	0	0	0	0
2,287,100	1,465,200	Total Capital Income from Land Sales	3,061,000	4,160,000	6,400,000	3,400,000	3,000,000	400,000	400,000	400,000	400,000	400,000	400,000
	340,000	Other Asset Sales Animal Shelter Site											
2,287,100	1,805,200	Total Capital Income from Asset Sales	3,061,000	4,160,000	6,400,000	3,400,000	3,000,000	400,000	400,000	400,000	400,000	400,000	400,000

LOAN INCOME													
ACTUAL 2012/13	ACTUAL 2013/14	BUDGET ITEMS	ESTIMATED										
			2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
7,300,000		Airport Car Park	725,000										
1,570,000 2,280,000	1,200,000	Roads Ballina Heights Drive - Section 94 Plan McLeay Culvert - RMS Agreement Cumbalum Interchange - Section 94 Plan Hutley Drive - Section 94 Plan Reseals - LIRS						5,100,000	0	0	0	0	0
1,000,000		Bridges and Ancillary Transport Ballina Town Beautification - LIRS											
1,300,000		Swimming Pools Ballina Alstonville		4,000,000	4,100,000								
13,450,000	1,200,000	Total Loan Income	725,000	4,000,000	4,100,000	0	5,100,000	0	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 (cont'd)

Reserve Title	2014/15			2015/16			2016/17			2017/18			2018/19		
	To	From	Net	To	From	Net	To	From	Net	To	From	Net	To	From	Net
Development and Env Health Group															
Environmental and Public Health															
Environmental Health Projects															
Mgmt Plans (Shaws Bay / Lake A)		14,000	(14,000)		27,000	(27,000)		19,700	(19,700)						
On Site Septic Management	27,000		27,000	27,000		(27,000)									
Administration and Public Order															
Animal Shelter		25,300	(25,300)												
Total - Dev & Env Health Group	27,000	39,300	(12,300)	0	54,000	(54,000)	0	19,700	(19,700)	0	0	0	0	0	0
Civil Services Group															
Engineering Management															
Section 94 Road Plan Admin	20,000		20,000	0		0	10,000		10,000	10,000		10,000	10,000		10,000
Surveying Equipment															
Administration Centre and Depot															
Administration Building	10,000	4,800	5,200												
Depot and Procurement		94,200	(94,200)												
Procurement and Building Mgmt															
Public Buildings Maintenance															
Building Projects		33,400	(33,400)												
Amenities Toilet Improvements		20,000	(20,000)												
Asset System		52,500	(52,500)												
Lennox Hd Surf Club / Lake Ains		213,600	(213,600)		1,110,000	(1,110,000)									
Marine Rescue Tower		46,500	(46,500)												
Marine Rescue Tower (PRMF)	350,000		350,000	350,000		(350,000)									
Ballina Surf Club		219,500	(219,500)												
Ballina Surf Club (Civil Works)		39,000	(39,000)												
Ballina Surf Club (Animal Pound)		20,000	(20,000)												
Ballina Surf Club (Comm Infra)		67,000	(67,000)												
Ballina Surf Club (Pop Denison)		12,000	(12,000)												
Infrastructure - Property Dev Res					0	0	2,000,000	(2,000,000)		1,700,000	(1,700,000)		3,300,000	(3,300,000)	
Infrastructure - Comm Infra Res										0	0		500,000	(500,000)	
Stormwater															
Drainage Works	35,000	321,900	(286,900)												
Richmond River Blackwater		40,000	(40,000)		25,000	(25,000)									
Environmental Protection															
Management Plans	7,600	461,200	(453,600)		15,000	(15,000)									
Roads and Bridges															
Road Works Contingency		1,560,500	(1,560,500)												
Roads Pre-Plan Sec 94		100,000	(100,000)		21,000	(21,000)									
Alstonville Bypass Handover	30,000	286,100	(256,100)		130,000	(130,000)		20,000	(20,000)	0	0		0	0	0
Ballina Bypass Handover	65,000	1,448,000	(1,383,000)		51,000	(51,000)		633,000	(633,000)	200,000	(200,000)		0	0	0
Roads to Recovery															
Ballina Heights Drive		44,800	(44,800)												
Ancillary Transport Facilities															
Footpaths / Shared Paths		260,400	(260,400)												
Coastal Recreation Path Reserve	1,000,000		1,000,000	1,000,000		(1,000,000)									
Strategic Services Reserve		34,000	(34,000)												
Civil Contingency Reserve		20,000	(20,000)												
SIC Reserve for Shared Path		235,700	(235,700)												
Misc Reserves for Shared Path		249,500	(249,500)												
Quarry Reserve for Shared Path		261,500	(261,500)												
Wardell Town Centre					120,000	(120,000)									
Ferry Wharves and Jetties															
Ferry Reserve															
East Wardell, Pontoon (Wardell TC)					50,000	(50,000)									
East Wardell, Pontoon (Comm Infra)					25,000	(25,000)									
Keith Hall, Ramp (Comm Infra)								50,000	(50,000)						
Fishery Creek Car Park (Civil)		157,500	(157,500)												
Kieth Hall Ramp (SIC Reserve)		30,000	(30,000)												
Regatta Ave Precinct (Stormwater)		40,000	(40,000)												
Emigrant Creek Pontoon		25,300	(25,300)												
Trawler Harbour Plan (Quarry)		40,000	(40,000)												
RMS Works															
RMS Works		73,000	(73,000)												
Open Space and Reserves															
Porter Park (Comm Services)		93,400	(93,400)												
Open Space Programs		160,400	(160,400)												
Vegetation Management															
Grants	72,500	278,200	(205,700)												
Sports Fields															
Sports Fields - Projects		121,600	(121,600)												
Netball Courts	25,000		25,000												
Wollongbar Fields (Grant)	80,000	2,719,000	(2,639,000)												
Wollongbar Fields (Prop Dev)		400,000	(400,000)												
Wollongbar Fields (Roads BHD)		284,000	(284,000)												
Ballina Hockey Club				6,500		6,500	6,700		6,700	7,000		7,000	7,300		7,300
Cemeteries															
Cemeteries - Operations	93,500	50,000	43,500	105,000	50,000	55,000	107,900	50,000	57,900	110,700	50,000	60,700	113,700	50,000	63,700
Fleet Management	1,106,000	1,787,000	(681,000)	1,134,800	1,954,000	(819,200)	1,150,700	954,600	196,100	1,189,500	1,148,200	41,300	1,226,400	679,200	547,200
Rural Fire Service															
Quarries and Sandpit		21,600	(21,600)												
Quarry Operations	0	460,000	(460,000)	210,800	200,000	10,800	217,000	200,000	17,000	223,300	200,000	23,300	229,800	200,000	29,800
Quarry - Shaws Bay Mgmt Plan								77,000	(77,000)		104,000	(104,000)			
Landfill Management															
Landfill Operations	789,400	485,000	304,400	899,400	100,000	799,400	1,150,300	105,000	1,045,300	2,186,700	109,000	2,077,700	2,466,500	113,000	2,353,500
Waste Levy	125,500	197,600	(72,100)	20,000	0	20,000	21,000	0	21,000	22,000	0	22,000	23,000	0	23,000
Biochar Grant	0		0												
Domestic Waste Management															
	38,000	350,000	(312,000)	162,900	0	162,900	356,500	0	356,500	384,400	1,700,000	(1,315,600)	367,300	0	367,300
Group Total - Civil Services	3,847,500	13,919,700	(10,072,200)	2,539,400	5,201,000	(2,661,600)	3,020,100	4,089,600	(1,069,500)	4,133,600	5,211,200	(1,077,600)	4,444,000	4,842,200	(398,200)
Total - Increase / (Decrease)	13,603,400	28,623,200	(15,019,800)	12,727,300	15,607,200	(2,879,900)	16,757,500	11,303,700	5,453,800	14,755,400	11,452,300	3,303,100	16,452,400	23,369,800	(6,917,400)

RESERVE BALANCES - GENERAL FUND

Reserve Title	2014/15			2015/16			2016/17			2017/18			2018/19		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
Strategic and Community Facilities Group															
Section 94 Contributions	4,382,900	(578,200)	3,804,700	3,804,700	2,243,900	6,048,600	6,048,600	2,734,000	8,782,600	8,782,600	1,994,500	10,777,100	10,777,100	(10,309,000)	468,100
Strategic Planning Studies	386,400	(185,100)	201,300	201,300	0	201,300	201,300	0	201,300	201,300	0	201,300	201,300	0	201,300
Section 94 Reviews	73,400	(61,400)	12,000	12,000	0	12,000	12,000	0	12,000	12,000	0	12,000	12,000	0	12,000
Energy Saving Programs	12,100	0	12,100	12,100	0	12,100	12,100	0	12,100	12,100	0	12,100	12,100	0	12,100
Community Programs	9,000	(9,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Community Centres / Halls	19,100	(14,100)	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000
Swimming Pools	38,000	(38,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Community Gallery	39,700	(32,000)	7,700	7,700	0	7,700	7,700	0	7,700	7,700	0	7,700	7,700	0	7,700
Public Art	10,000	0	10,000	10,000	10,000	20,000	20,000	10,000	30,000	30,000	10,000	40,000	40,000	10,000	50,000
Library Services	253,800	(253,800)	0	0	0	0	0	0	0	0	0	0	0	0	0
Tourism and Events	42,600	(27,000)	15,600	15,600	0	15,600	15,600	0	15,600	15,600	0	15,600	15,600	0	15,600
Group Total	5,267,000	(1,198,600)	4,068,400	4,068,400	2,253,900	6,322,300	6,322,300	2,744,000	9,066,300	9,066,300	2,004,500	11,070,800	11,070,800	(10,299,000)	771,800
General Manager's Group															
Governance															
Community Donations	2,000	(2,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Councillor Election	0	60,000	60,000	60,000	80,000	140,000	140,000	(140,000)	0	0	65,000	65,000	65,000	65,000	130,000
Administration Services															
Records Management	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000
Legal and Audits	72,500	0	72,500	72,500	0	72,500	72,500	0	72,500	72,500	0	72,500	72,500	0	72,500
Human Resources															
Leave Entitlements	1,968,800	(160,100)	1,808,700	1,808,700	0	1,808,700	1,808,700	0	1,808,700	1,808,700	0	1,808,700	1,808,700	0	1,808,700
Property Management															
<i>General Property Reserves</i>															
Community Infrastructure	2,946,600	(1,310,000)	1,636,600	1,636,600	(1,412,600)	224,000	224,000	297,400	521,400	521,400	329,800	851,200	851,200	50,500	901,700
Property Development	3,777,600	(1,548,500)	2,229,100	2,229,100	(816,300)	1,412,800	1,412,800	1,187,300	2,600,100	2,600,100	(112,700)	2,487,400	2,487,400	(519,900)	1,967,500
Sub Total	6,724,200	(2,858,500)	3,865,700	3,865,700	(2,228,900)	1,636,800	1,636,800	1,484,700	3,121,500	3,121,500	217,100	3,338,600	3,338,600	(469,400)	2,869,200
<i>Specific Property Reserves</i>															
Wigmore Arcade	63,000	(10,000)	53,000	53,000	40,000	93,000	93,000	45,000	138,000	138,000	50,000	188,000	188,000	55,000	243,000
Other Properties (Council)	8,100	0	8,100	8,100	0	8,100	8,100	0	8,100	8,100	0	8,100	8,100	0	8,100
Ballina Heights BBRC	1,325,000	(700,000)	625,000	625,000	(625,000)	0	0	0	0	0	0	0	0	0	0
WUEA BBRC	770,600	(695,200)	75,400	75,400	(75,400)	0	0	0	0	0	0	0	0	0	0
Crown Properties	98,100	(26,500)	71,600	71,600	(8,700)	62,900	62,900	(9,300)	53,600	53,600	(9,900)	43,700	43,700	(10,500)	33,200
Camping Ground															
Flat Rock Tent Park	153,100	138,000	291,100	291,100	140,400	431,500	431,500	144,200	575,700	575,700	148,100	723,800	723,800	152,200	876,000
Airport															
Operations	(592,500)	16,600	(575,900)	(575,900)	234,400	(341,500)	(341,500)	224,400	(117,100)	(117,100)	205,900	88,800	88,800	187,500	276,300
Group Total	10,597,900	(4,237,700)	6,360,200	6,360,200	(2,443,200)	3,917,000	3,917,000	1,749,000	5,666,000	5,666,000	676,200	6,342,200	6,342,200	(20,200)	6,322,000
Development and Env Health Group															
Environmental / Public Health															
Environ Health Projects	34,500	0	34,500	34,500	0	34,500	34,500	0	34,500	34,500	0	34,500	34,500	0	34,500
Shaws Bay/Lake A Mgmt Plans	60,700	(14,000)	46,700	46,700	(27,000)	19,700	19,700	(19,700)	0	0	0	0	0	0	0
On Site Septic Management	0	27,000	27,000	27,000	(27,000)	0	0	0	0	0	0	0	0	0	0
Public Order															
Animal Shelter	25,300	(25,300)	0	0	0	0	0	0	0	0	0	0	0	0	0
Group Total	120,500	(12,300)	108,200	108,200	(54,000)	54,200	54,200	(19,700)	34,500	34,500	0	34,500	34,500	0	34,500
(Reserve balances carried forward on following page)															

RESERVE BALANCES - GENERAL FUND (cont'd)

Reserve Title	2014/15			2015/16			2016/17			2017/18			2018/19		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
Civil Services Group															
Engineering Management															
Sec 94 Road Plan Admin	12,100	(12,100)	0	0	0	0	0	0	0	0	0	0	0	0	0
Surveying Equipment	0	0	0	0	0	0	0	10,000	10,000	10,000	10,000	20,000	20,000	10,000	30,000
Asset Management	62,500	(52,500)	10,000	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000
Road Safety	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Climate Adaption	5,100	(5,100)	0	0	0	0	0	0	0	0	0	0	0	0	0
SES	8,000	(8,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Stormwater Plan	5,000	(5,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Admin Centre and Depot															
Depots and Procurement	99,000	(89,000)	10,000	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000
Procurement and Building Mgmt															
Lennox Surf Club / Lake A	1,323,600	(213,600)	1,110,000	1,110,000	(1,110,000)	0	0	0	0	0	0	0	0	0	0
Ballina Surf Club	239,500	(239,500)	0	0	0	0	0	0	0	0	0	0	0	0	0
Marine Rescue Tower	46,500	303,500	350,000	350,000	(350,000)	0	0	0	0	0	0	0	0	0	0
Public Buildings Mtce	1,000	(1,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Building Projects	65,400	(65,400)	0	0	0	0	0	0	0	0	0	0	0	0	0
Stormwater and Environmental Protection															
Stormwater	426,900	(366,900)	60,000	60,000	(25,000)	35,000	35,000	0	35,000	35,000	0	35,000	35,000	0	35,000
Management Plans	626,700	(453,600)	173,100	173,100	(15,000)	158,100	158,100	0	158,100	158,100	0	158,100	158,100	0	158,100
Roads and Bridges															
Alstonville Bypass Handover	946,900	(256,100)	690,800	690,800	(130,000)	560,800	560,800	(20,000)	540,800	540,800	0	540,800	540,800	0	540,800
Ballina Bypass Handover	2,556,800	(1,383,000)	1,173,800	1,173,800	(51,000)	1,122,800	1,122,800	(633,000)	489,800	489,800	(200,000)	289,800	289,800	0	289,800
Civil Infrastructure (RTR)	77,300	0	77,300	77,300	0	77,300	77,300	0	77,300	77,300	0	77,300	77,300	0	77,300
Civil Infrastructure (BHD)	344,100	(328,800)	15,300	15,300	0	15,300	15,300	0	15,300	15,300	0	15,300	15,300	0	15,300
Roads Works Contingency	2,060,100	(1,777,000)	283,100	283,100	0	283,100	283,100	0	283,100	283,100	0	283,100	283,100	0	283,100
Roads Pre-Plan Sec 94	291,500	(80,000)	211,500	211,500	(21,000)	190,500	190,500	0	190,500	190,500	0	190,500	190,500	0	190,500
Ancillary Transport Facilities															
Footpaths	260,400	(260,400)	0	0	0	0	0	0	0	0	0	0	0	0	0
Coastal Recreational Path	0	1,000,000	1,000,000	1,000,000	(1,000,000)	0	0	0	0	0	0	0	0	0	0
Car Parks	118,700	(82,400)	36,300	36,300	0	36,300	36,300	0	36,300	36,300	0	36,300	36,300	0	36,300
Bus Shelters	38,100	(23,300)	14,800	14,800	0	14,800	14,800	0	14,800	14,800	0	14,800	14,800	0	14,800
Street Lighting	47,200	(47,200)	0	0	0	0	0	0	0	0	0	0	0	0	0
Town Centres	421,500	0	421,500	421,500	(170,000)	251,500	251,500	0	251,500	251,500	0	251,500	251,500	0	251,500
Marine Infrastructure															
Ferry Slippage	5,500	(5,500)	0	0	0	0	0	0	0	0	0	0	0	0	0
Marine Infrastructure	7,000	(7,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Emigrant Creek	25,300	(25,300)	0	0	0	0	0	0	0	0	0	0	0	0	0
RMS Works															
RMS Works	125,900	(125,900)	0	0	0	0	0	0	0	0	0	0	0	0	0
SIC Reserve	265,700	(265,700)	0	0	0	0	0	0	0	0	0	0	0	0	0
Open Space and Reserves															
Porter Park	93,400	(93,400)	0	0	0	0	0	0	0	0	0	0	0	0	0
Open Space Programs	162,400	(160,400)	2,000	2,000	0	2,000	2,000	0	2,000	2,000	0	2,000	2,000	0	2,000
Vegetation Management	205,700	(205,700)	0	0	0	0	0	0	0	0	0	0	0	0	0
Wollongbar Fields (Grant)	2,718,900	(2,639,000)	79,900	79,900	0	79,900	79,900	0	79,900	79,900	0	79,900	79,900	0	79,900
Sports Fields	139,300	(121,600)	17,700	17,700	0	17,700	17,700	0	17,700	17,700	0	17,700	17,700	0	17,700
Netball Courts	0	25,000	25,000	25,000	0	25,000	25,000	0	25,000	25,000	0	25,000	25,000	0	25,000
Cemeteries	110,100	43,500	153,600	153,600	55,000	208,600	208,600	57,900	266,500	266,500	60,700	327,200	327,200	63,700	390,900
Hockey club reserve	0	6,500	6,500	6,500	0	6,500	6,500	6,700	13,200	13,200	7,000	20,200	20,200	7,300	27,500
Fleet Management and Workshop															
Operating Reserve	921,400	(681,000)	240,400	240,400	(819,200)	(578,800)	(578,800)	196,100	(382,700)	(382,700)	41,300	(341,400)	(341,400)	547,200	205,800
Rural Fire Service															
Fire Fighting Fund	55,400	(21,600)	33,800	33,800	0	33,800	33,800	0	33,800	33,800	0	33,800	33,800	0	33,800
Quarries and Sandpit															
Quarry Operating Reserve	1,698,200	(761,500)	936,700	936,700	10,800	947,500	947,500	(60,000)	887,500	887,500	(80,700)	806,800	806,800	29,800	836,600
Landfill Management and Resource Recovery															
LRM Operations	1,534,100	304,400	1,838,500	1,838,500	799,400	2,637,900	2,637,900	1,045,300	3,683,200	3,683,200	2,077,700	5,760,900	5,760,900	2,353,500	8,114,400
Waste Levy	584,900	(72,100)	512,800	512,800	20,000	532,800	532,800	21,000	553,800	553,800	22,000	575,800	575,800	23,000	598,800
Biochar Grant	212,500	0	212,500	212,500	0	212,500	212,500	0	212,500	212,500	0	212,500	212,500	0	212,500
Waste - Domestic															
Operations	1,562,600	(312,000)	1,250,600	1,250,600	162,900	1,413,500	1,413,500	356,500	1,770,000	1,770,000	(1,315,600)	454,400	454,400	367,300	821,700
Group Total	20,512,200	(9,571,200)	10,941,000	10,941,000	(2,636,600)	8,304,400	8,304,400	980,500	9,284,900	9,284,900	622,400	9,907,300	9,907,300	3,401,800	13,309,100
Total - Increase / (Decrease)	36,497,600	(15,019,800)	21,477,800	21,477,800	(2,879,900)	18,597,900	18,597,900	5,453,800	24,051,700	24,051,700	3,303,100	27,354,800	27,354,800	38,425,600	(6,917,400)
Reserve Dissection															
Internally Restricted	25,427,000	(10,068,900)	15,358,100	15,358,100	(4,577,600)	10,780,500	10,780,500	2,372,600	13,153,100	13,153,100	2,634,100	15,787,200	15,787,200	26,858,000	(8,036,000)
Externally Restricted	11,070,600	(4,950,900)	6,119,700	6,119,700	1,697,700	7,817,400	7,817,400	3,081,200	10,898,600	10,898,600	669,000	11,567,600	11,567,600	11,567,600	(9,952,200)

Part F

General Fund Loan Principal and Interest Repayment Schedule

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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.

Fit for the Future – Action Plan - Overview

This page provides a summary of some of the key principles and assumptions considered in developing this LTFP. This page helps to explain how funds are either reallocated over time, or savings made, to meet for the key Fit for the Future indicators.

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.

Capital Expenditure – Asset Renewal Calculations

These two pages identify all the General Fund Capital Expenditure, with a percentage allocated against each project in respect to renewal expenditure. These assumptions support the calculation of the asset renewal ratio.

Financial Indicators - Ratio Summary

These two pages provide a summary of the key financial indicators, including the Fit for the Future indicators.

Financial Ratios - Calculations

A number of supporting pages are provided that outline details of the numerator and denominator calculations that determine the financial ratios.

Assumptions Applied

This final page lists the major assumptions applied in the preparation of the LTFP.

Fit for the Future - Action Plan - Overview	2014/15 (\$'000)	2015/16 (\$'000)	2016/17 (\$'000)	2017/18 (\$'000)	2018/19 (\$'000)	2019/20 (\$'000)	2020/21 (\$'000)	2021/22 (\$'000)	2022/23 (\$'000)	2023/24 (\$'000)	2024/25 (\$'000)
Summary of major actions / assumptions reflected in the LTFP are as follows:											
1. Less than CPI increases for major revenue funded areas											
Roads - Actual Budget Allocations	2,715	2,612	2,705	2,791	2,879	2,970	3,063	3,160	3,259	3,361	3,462
Open Spaces - Actual Budget Allocations	1,258	1,276	1,314	1,354	1,395	1,436	1,480	1,524	1,570	1,617	1,665
Sub Total	3,973	3,888	4,019	4,145	4,274	4,406	4,543	4,684	4,829	4,978	5,127
Budget allocation if standard CPI was applied to 2014/15	3,973	4,068	4,190	4,316	4,445	4,578	4,716	4,857	5,003	5,153	5,308
Net Saving Per Annum	0	180	171	171	171	172	173	174	174	175	180
2. Waste dividend for asset renewal following finalisation of waste loans											
Current interest and principal repayments	1,360	1,360	1,186	204	0	0	0	0	0	0	0
Waste Dividend	180	0	0	0	0	2,600	2,700	3,304	3,433	3,567	3,705
Waste dividend allocated to infrastructure renewal											
Road Renewal	0	0	0	0	0	1,500	1,560	2,122	2,207	2,295	2,387
Open Spaces and Sports Fields Renewal	0	0	0	0	0	500	520	541	563	586	609
Community Infrastructure Renewal	0	0	0	0	0	500	520	541	563	586	609
Contribution to Operations	0	0	0	0	0	100	100	100	100	100	100
Total Dividend	0	0	0	0	0	2,600	2,700	3,304	3,433	3,567	3,705
3. IPART approved variations for rate pegging increase (2015/16 and 2016/17)											
Additional revenue attributable to special variations		550	1,014	1,045	1,077	1,109	1,142	1,176	1,211	1,248	1,286
Additional applied to swimming pool renewal through interest on loans	0	280	556	533	507	481	452	421	389	354	317
Additional applied to swimming pool renewal through principal on loans	0	159	333	356	382	408	437	468	500	535	572
Additional applied to recurrent operations	0	111	100	105	104	104	102	96	94	92	85
Additional applied to capital expenditure	0	0	25	51	84	116	151	191	228	267	312
Total	0	550	1,014	1,045	1,077	1,109	1,142	1,176	1,211	1,248	1,286
4. Proposed variations to meet Fit for the Future (2017/18 to 2019/20)											
Estimated Ordinary Rate Income (excluding special variations)	18,244	19,319	20,447	21,163	21,904	22,670	23,464	24,285	25,135	26,015	26,925
Estimated Ordinary Rate Income (including special variations)	18,244	19,319	20,447	21,756	23,148	24,630	25,492	26,384	27,307	28,263	29,252
Additional revenue attributable to special variations	0	0	0	593	1,245	1,959	2,028	2,099	2,172	2,248	2,327
Additional applied to capital works for roads renewal	0	0	0	593	1,245	1,959	2,028	2,099	2,172	2,248	2,327
5. Revised depreciation forecasts											
Based on revised remaining useful life, total life and current condition	17,416	16,888	17,088	17,602	18,132	18,677	19,239	19,817	20,413	21,026	21,659
6. Completion of Building Better Cities Regional Program											
Assumed timeframe for payment of rebates (reduction in operating expenses)	2,225	1,517	0	0	0	0	0	0	0	0	0
7. Long term lease arrangement of Ballina Airport											
Net Operating Result Airport Operations	479	435	467	484	502	524	550	572	566	550	505
Target figure from lease of airport - net increase in operating result of \$1m for 2016/17			1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267
Revised Operating Result			1,467	1,514	1,563	1,617	1,675	1,731	1,760	1,779	1,772
Possible Net Improvement in Operating Result - Currently not included in LTFP			1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267
8. Land sale movements											
Forecast land sales	3,061	4,160	6,400	3,400	3,000	400	400	400	400	400	400
Forecast Property Development Reserve Balance	2,229	1,413	2,600	2,487	1,968	1,886	1,795	1,803	1,812	1,801	1,777
Possible \$2m investment on Council owned land to create \$4m commercial property											
Rental income assuming 8% return (not included in LTFP)				320	330	339	350	360	371	382	394
Revised Property Development Reserve Balance				487	(33)	(114)	(205)	(197)	(188)	(199)	(223)
9. Property Dividends Allocated to Asset Renewal Projects											
Infrastructure - Property Dev Reserve Transfer	0	0	2,000	1,700	3,300	300	300	200	200	200	200
Infrastructure - Comm Infra Reserve Transfer	0	0	0	0	500	1,000	1,000	1,000	1,000	1,000	1,000
Total	0	0	2,000	1,700	3,800	1,300	1,300	1,200	1,200	1,200	1,200
10. Salary savings from non replacement of existing positions											
Strategic Planner - Vacant	47	50	52	53	55	56	58	60	61	63	65
Environmental Health - 50%	0	54	56	57	59	61	63	64	66	68	70
Finance Officer - Part Time	26	29	30	31	32	33	34	35	36	37	38
Depot Officer - 50%	31	36	37	38	39	40	41	43	44	45	47
Totals	103	169	174	179	184	190	196	201	207	214	220
11. Higher than CPI allocation for revenue funded recurrent capital											
Roads Actual Allocation (includes loans for Hutley Drive)		3,104	3,241	3,377	3,520	3,562	4,062	4,218	4,380	4,546	4,818
Footpaths Actual Allocation		296	320	366	459	477	496	516	537	558	580
Street Lighting Actual Allocation		25	47	49	51	53	55	57	59	61	63
Community Buildings Actual Allocation		180	223	232	241	251	261	271	282	293	305
Open Spaces Actual Allocation		156	162	168	175	182	189	197	205	213	222
Sports Fields Actual Allocation		156	162	168	175	182	189	197	205	213	222
Total	0	3,917	4,155	4,360	4,621	4,707	5,252	5,456	5,668	5,884	6,210
Budget allocation if standard CPI was applied from 2015/16 onwards		3,917	4,035	4,156	4,280	4,409	4,541	4,677	4,817	4,962	5,111
Net increase in annual allocation		0	120	205	341	299	711	779	851	922	1,099

GENERAL FUND - INCOME STATEMENT (2013/14 to 2024/25)														
ACTUAL 2013/14	ITEMS	ESTIMATED												
		2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	OPERATING RESULTS													
	Operating Activities													
24,301,000	Rates and Annual Charges	25,261,000	4	26,542,700	5	27,865,800	29,400,500	31,020,300	32,732,600	33,841,700	34,985,400	36,166,600	37,380,600	38,633,300
9,267,000	User Charges and Fees	9,728,450	5	10,121,400	4	10,355,100	10,653,200	10,924,200	11,203,700	11,490,300	11,785,000	12,060,600	12,345,700	12,636,900
1,736,000	Interest and Investment Revenues	1,224,000	(29)	985,500	(19)	986,800	1,125,200	1,197,700	1,171,300	1,217,500	1,258,300	1,298,700	1,338,200	1,379,800
4,413,000	Other Revenues	4,448,500	1	4,365,800	(2)	4,533,000	4,624,400	4,770,700	4,902,400	5,059,300	5,197,900	5,362,700	5,509,100	5,659,700
5,974,000	Grants and Contributions for Operating Purposes	7,437,900	25	7,001,100	(6)	6,455,100	6,730,700	6,641,900	6,766,000	6,886,700	7,013,300	7,148,400	7,314,900	7,501,300
10,940,000	Grants and Contributions for Capital Purposes	8,179,100	(25)	8,197,300	0	5,415,600	9,804,800	5,139,900	5,311,600	5,527,900	5,558,900	5,726,600	5,897,000	6,074,400
0	Other Income:													
0	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
56,631,000	Total Income from Continuing Operations	56,278,950	(1)	57,213,800	2	55,611,400	62,338,800	59,694,700	62,087,600	64,023,400	65,798,800	67,763,600	69,785,500	71,885,400
	Operating Expenses													
14,771,000	Employee Benefits and On-costs	15,230,100	3	15,702,900	3	16,190,800	16,693,600	17,212,200	17,746,500	18,298,100	18,866,100	19,452,200	20,056,200	20,678,900
16,495,000	Materials and Contracts	20,087,150	22	16,549,500	(18)	15,179,000	16,009,500	16,151,400	16,611,600	17,112,900	17,632,800	18,171,900	18,687,100	19,217,300
1,679,000	Borrowing Costs	1,615,400	(4)	1,644,400	2	1,702,800	1,406,000	1,193,300	1,379,100	1,192,400	1,028,400	862,400	740,200	640,400
15,866,000	Depreciation and Amortisation	13,115,600	(17)	12,888,100	(2)	12,968,100	13,358,400	13,760,600	14,174,800	14,601,400	15,040,700	15,493,500	15,959,500	16,439,800
5,073,000	Other Expenses	5,412,800	7	5,461,900	1	5,866,700	5,792,300	5,962,200	6,137,900	6,578,400	6,503,500	6,693,900	6,889,200	7,382,000
2,617,000	Net Loss from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
56,501,000	Total Expenses from Continuing Operations	55,461,050	(2)	52,246,800	(6)	51,907,400	53,259,800	54,279,700	56,049,900	57,783,200	59,071,500	60,673,900	62,332,200	64,358,400
130,000	Net Operating Result for the Year	817,900	529	4,967,000	507	3,704,000	9,079,000	5,415,000	6,037,700	6,240,200	6,727,300	7,089,700	7,453,300	7,527,000
(10,810,000)	Net Operating Result Before Capital Income	(7,361,200)	(32)	(3,230,300)	(56)	(1,711,600)	(725,800)	275,100	726,100	712,300	1,168,400	1,363,100	1,556,300	1,452,600

WATER FUND - INCOME STATEMENT (2013/14 to 2024/25)

ACTUAL 2013/14	ITEMS	ESTIMATED												
		2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	OPERATING RESULTS													
	Operating Activities													
2,860,500	Rates and Annual Charges	3,089,000	8	3,204,500	4	3,385,700	3,575,600	3,776,100	4,055,300	4,354,200	4,675,800	5,021,100	5,213,100	5,411,900
7,263,300	User Charges and Fees	7,113,000	(2)	7,316,400	3	7,717,500	8,140,700	8,588,500	9,216,200	9,892,800	10,619,200	11,402,300	11,822,600	12,260,600
413,500	Interest and Investment Revenues	384,000	(7)	321,700	(16)	254,800	194,800	115,600	141,700	149,100	86,600	64,900	133,300	249,100
0	Other Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
	Grants and Contributions for Operating Purposes													
151,800		150,800	(1)	153,500	2	140,300	141,000	141,700	142,500	143,200	143,900	144,600	145,400	146,100
1,007,100	Grants and Contributions for Capital Purposes	1,636,100	62	1,130,000	(31)	1,150,000	1,170,000	1,190,000	1,210,000	1,230,000	1,250,000	1,270,000	1,290,000	1,310,000
	Other Income:													
0	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
11,696,200	Total Income from Continuing Operations	12,372,900	6	12,126,100	(2)	12,648,300	13,222,100	13,811,900	14,765,700	15,769,300	16,775,500	17,902,900	18,604,400	19,377,700
	Operating Expenses													
1,429,000	Employee Benefits and On-costs	1,473,400	3	1,519,200	3	1,566,400	1,615,000	1,665,200	1,716,900	1,770,200	1,825,200	1,881,900	1,940,300	2,000,600
7,227,000	Materials and Contracts	7,698,200	7	7,458,600	(3)	8,077,014	8,160,200	8,572,300	8,920,700	9,329,200	9,754,900	10,252,400	10,508,400	10,825,400
0	Borrowing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
1,859,500	Depreciation and Amortisation	1,700,000	(9)	1,400,000	(18)	1,442,000	1,485,300	1,529,900	1,575,800	1,623,100	1,671,800	1,722,000	1,773,700	1,827,000
451,100	Other Expenses	430,400	(5)	513,600	19	26,586	306,700	315,600	324,800	334,200	344,000	354,000	364,400	375,000
111,000	Net Loss from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
11,077,600	Total Expenses from Continuing Operations	11,302,000	2	10,891,400	(4)	11,112,000	11,567,200	12,083,000	12,538,200	13,056,700	13,595,900	14,210,300	14,586,800	15,028,000
618,600	Net Operating Result for the Year	1,070,900	73	1,234,700	15	1,536,300	1,654,900	1,728,900	2,227,500	2,712,600	3,179,600	3,692,600	4,017,600	4,349,700
(388,500)	Net Operating Result Before Capital Income	(565,200)	45	104,700	(119)	386,300	484,900	538,900	1,017,500	1,482,600	1,929,600	2,422,600	2,727,600	3,039,700

WASTEWATER FUND - INCOME STATEMENT (2013/14 to 2024/25)

ACTUAL 2013/14	ITEMS	ESTIMATED												
		2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	OPERATING RESULTS													
	Operating Activities													
11,668,700	Rates and Annual Charges	13,011,000	12	13,964,000	7	15,063,800	16,260,800	17,542,800	18,741,400	20,024,700	20,790,600	21,584,900	22,406,800	23,257,400
1,573,900	User Charges and Fees	1,473,500	(6)	1,511,600	3	1,602,300	1,698,700	1,796,200	1,887,600	1,984,000	2,043,900	2,105,700	2,169,300	2,234,700
968,800	Interest and Investment Revenues	633,000	(35)	567,600	(10)	284,800	205,500	149,700	161,800	145,200	161,900	199,500	365,000	548,300
74,600	Other Revenues	86,500	16	87,500	1	90,200	92,900	95,900	98,900	102,000	105,200	108,500	111,900	115,500
150,800	Grants and Contributions for Operating Purposes	150,400	(0)	150,000	(0)	137,300	138,200	139,100	140,000	140,900	141,800	142,700	143,600	144,500
2,014,200	Grants and Contributions for Capital Purposes	1,697,000	(16)	1,400,000	(18)	1,430,000	1,460,000	1,490,000	1,520,000	1,560,000	1,600,000	1,640,000	1,680,000	1,720,000
	Other Income:													
26,000	Net Gain from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
16,477,000	Total Income from Continuing Operations	17,051,400	3	17,680,700	4	18,608,400	19,856,100	21,213,700	22,549,700	23,956,800	24,843,400	25,781,300	26,876,600	28,020,400
	Operating Expenses													
3,510,600	Employee Benefits and On-costs	3,619,500	3	3,731,900	3	3,847,800	3,967,400	4,090,600	4,217,600	4,348,700	4,483,700	4,622,900	4,766,500	4,914,500
4,316,700	Materials and Contracts	4,399,500	2	4,182,100	(5)	3,784,400	3,928,600	4,003,600	4,122,100	4,244,800	4,370,400	4,549,600	4,684,100	4,822,400
5,160,800	Borrowing Costs	4,892,300	(5)	4,659,200	(5)	4,442,600	4,249,900	3,878,300	3,667,000	3,439,800	3,239,200	3,049,200	2,906,300	2,682,300
2,643,100	Depreciation and Amortisation	2,600,000	(2)	2,600,000	0	2,678,000	2,758,000	2,841,000	2,926,000	3,014,000	3,104,000	3,197,000	3,293,000	3,392,000
1,372,900	Other Expenses	1,426,000	4	1,467,000	3	1,511,000	1,556,300	1,604,100	1,652,600	1,702,600	1,754,000	1,807,100	1,861,900	1,918,100
20,300	Net Loss from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
17,024,400	Total Expenses from Continuing Operations	16,937,300	(1)	16,640,200	(2)	16,263,800	16,460,200	16,417,600	16,585,300	16,749,900	16,951,300	17,225,800	17,511,800	17,729,300
(547,400)	Net Operating Result for the Year	114,100	(121)	1,040,500	812	2,344,600	3,395,900	4,796,100	5,964,400	7,206,900	7,892,100	8,555,500	9,364,800	10,291,100
(2,561,600)	Net Operating Result Before Capital Income	(1,582,900)	(38)	(359,500)	(77)	914,600	1,935,900	3,306,100	4,444,400	5,646,900	6,292,100	6,915,500	7,684,800	8,571,100

CONSOLIDATED OPERATIONS - INCOME STATEMENT (2013/14 to 2024/25)

ACTUAL 2013/14	ITEMS	ESTIMATED												
		2014/15	%	2015/16	%	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	OPERATING RESULTS													
	Operating Activities													
38,830,200	Rates and Annual Charges	41,361,000	7	43,711,200	6	46,315,300	49,236,900	52,339,200	55,529,300	58,220,600	60,451,800	62,772,600	65,000,500	67,302,600
18,104,200	User Charges and Fees	18,314,950	1	18,949,400	3	19,674,900	20,492,600	21,308,900	22,307,500	23,367,100	24,448,100	25,568,600	26,337,600	27,132,200
3,118,300	Interest and Investment Revenues	2,241,000	(28)	1,874,800	(16)	1,526,400	1,525,500	1,463,000	1,474,800	1,511,800	1,506,800	1,563,100	1,836,500	2,177,200
4,487,600	Other Revenues	4,535,000	1	4,453,300	(2)	4,623,200	4,717,300	4,866,600	5,001,300	5,161,300	5,303,100	5,471,200	5,621,000	5,775,200
	Grants and Contributions for Operating Purposes													
6,276,600		7,739,100	23	7,304,600	(6)	6,732,700	7,009,900	6,922,700	7,048,500	7,170,800	7,299,000	7,435,700	7,603,900	7,791,900
13,790,300	Grants and Contributions for Capital Purposes	11,512,200	(17)	10,727,300	(7)	7,995,600	12,434,800	7,819,900	8,041,600	8,317,900	8,408,900	8,636,600	8,867,000	9,104,400
	Other Income:													
26,000	Net Gain from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
84,633,200	Total Income from Continuing Operations	85,703,250	1	87,020,600	2	86,868,100	95,417,000	94,720,300	99,403,000	103,749,500	107,417,700	111,447,800	115,266,500	119,283,500
	Operating Expenses													
19,710,600	Employee Benefits and On-costs	20,323,000	3	20,954,000	3	21,605,000	22,276,000	22,968,000	23,681,000	24,417,000	25,175,000	25,957,000	26,763,000	27,594,000
28,038,700	Materials and Contracts	32,184,850	15	28,190,200	(12)	27,040,414	28,098,300	28,727,300	29,654,400	30,686,900	31,758,100	32,973,900	33,879,600	34,865,100
6,839,800	Borrowing Costs	6,507,700	(5)	6,303,600	(3)	6,145,400	5,655,900	5,071,600	5,046,100	4,632,200	4,267,600	3,911,600	3,646,500	3,322,700
20,368,600	Depreciation and Amortisation	17,415,600	(14)	16,888,100	(3)	17,088,100	17,601,700	18,131,500	18,676,600	19,238,500	19,816,500	20,412,500	21,026,200	21,658,800
6,897,000	Other Expenses	7,269,200	5	7,442,500	2	7,404,286	7,655,300	7,881,900	8,115,300	8,615,200	8,601,500	8,855,000	9,115,500	9,675,100
2,748,300	Net Loss from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
84,603,000	Total Expenses from Continuing Operations	83,700,350	(1)	79,778,400	(5)	79,283,200	81,287,200	82,780,300	85,173,400	87,589,800	89,618,700	92,110,000	94,430,800	97,115,700
30,200	Net Operating Result for the Year	2,002,900	6,532	7,242,200	262	7,584,900	14,129,800	11,940,000	14,229,600	16,159,700	17,799,000	19,337,800	20,835,700	22,167,800
(13,760,100)	Net Operating Result Before Capital Income	(9,509,300)	(31)	(3,485,100)	(63)	(410,700)	1,695,000	4,120,100	6,188,000	7,841,800	9,390,100	10,701,200	11,968,700	13,063,400

GENERAL FUND BALANCE SHEET - 2011/12 to 2024/25 (\$'000)

ITEM	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
ASSETS											
Current Assets											
Cash and Investments	19,300	15,700	22,900	27,900	20,700	21,100	21,200	24,200	27,800	32,200	35,300
Receivables	5,490	5,630	5,800	5,980	6,160	6,350	6,550	6,750	6,960	7,170	7,390
Inventories	1,070	1,100	1,140	1,180	1,220	1,260	1,300	1,340	1,390	1,440	1,490
Other	60	70	80	90	100	110	120	130	140	150	160
Total Current Assets	25,920	22,500	29,920	35,150	28,180	28,820	29,170	32,420	36,290	40,960	44,340
Non Current Assets											
Investments	6,767	7,433	5,349	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330
Receivables	170	180	190	200	210	220	230	240	250	260	270
Inventories	3,110	3,190	3,290	3,390	3,500	3,610	3,720	3,840	3,960	4,080	4,210
Infrastructure, Property, Plant and Equipment	765,200	776,750	781,220	786,770	803,590	805,550	808,180	808,260	808,550	809,170	811,360
Investment Property	19,480	19,950	20,550	21,170	21,810	22,470	23,150	23,850	24,570	25,310	26,070
Total Non-Current Assets	794,727	807,503	810,599	814,860	832,440	835,180	838,610	839,520	840,660	842,150	845,240
TOTAL ASSETS	820,647	830,003	840,519	850,010	860,620	864,000	867,780	871,940	876,950	883,110	889,580
LIABILITIES											
Current Liabilities											
Payables	6,610	6,770	6,980	7,190	7,410	7,640	7,870	8,110	8,360	8,620	8,880
Borrowings	3,948	3,980	3,209	3,085	3,159	2,898	2,995	2,537	1,806	1,538	1,384
Provisions	6,940	7,200	7,500	7,800	8,100	8,400	8,700	9,000	6,600	6,900	6,900
Total Current Liabilities	17,498	17,950	17,689	18,075	18,669	18,938	19,565	19,647	16,766	17,058	17,164
Non Current Liabilities											
Payables	0	0	0	0	0	0	0	0	0	0	0
Borrowings	19,604	19,624	20,516	17,430	19,371	16,473	13,479	10,942	9,136	7,598	6,214
Provisions	4,510	4,800	5,100	5,400	5,700	6,000	6,300	6,600	6,900	7,300	7,700
Total Non-Current Liabilities	24,114	24,424	25,616	22,830	25,071	22,473	19,779	17,542	16,036	14,898	13,914
TOTAL LIABILITIES	41,612	42,374	43,304	40,906	43,740	41,411	39,343	37,189	32,802	31,956	31,078
Net Assets	779,035	787,629	797,215	809,104	816,880	822,589	828,437	834,751	844,148	851,154	858,502
EQUITY											
Retained Earnings	485,135	486,629	487,115	489,604	487,780	483,589	479,237	475,051	473,648	469,454	465,302
Revaluation Reserves	293,900	301,000	310,100	319,500	329,100	339,000	349,200	359,700	370,500	381,700	393,200
Council Equity Interest	779,035	787,629	797,215	809,104	816,880	822,589	828,437	834,751	844,148	851,154	858,502

WATER SUPPLY BALANCE SHEET - 2011/12 to 2024/25 (\$'000)											
ITEM	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
ASSETS											
Current Assets											
Cash and Investments	9,560	9,320	9,610	8,610	9,450	10,320	8,730	8,110	10,140	12,970	14,490
Receivables	2,100	2,160	2,230	2,300	2,370	2,450	2,530	2,610	2,690	2,780	2,870
Inventories	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total Current Assets	11,660	11,480	11,840	10,910	11,820	12,770	11,260	10,720	12,830	15,750	17,360
Non Current Assets											
Investments	1,269	0	0	0	0	0	0	0	0	0	0
Receivables	180	190	200	210	220	230	240	250	260	270	280
Inventories	0	0	0	0	0	0	0	0	0	0	0
Infrastructure, Property, Plant and Equipment	113,200	115,700	118,300	121,600	121,800	123,100	126,900	130,000	130,900	130,800	133,100
Investment Property	0	0	0	0	0	0	0	0	0	0	0
Total Non-Current Assets	114,649	115,890	118,500	121,810	122,020	123,330	127,140	130,250	131,160	131,070	133,380
TOTAL ASSETS	126,309	127,370	130,340	132,720	133,840	136,100	138,400	140,970	143,990	146,820	150,740
LIABILITIES											
Current Liabilities											
Payables	0	0	0	0	0	0	0	0	0	0	0
Borrowings	0	0	0	0	0	0	0	0	0	0	0
Provisions	130	140	150	160	170	180	190	200	210	220	230
Total Current Liabilities	130	140	150	160	170	180	190	200	210	220	230
Non Current Liabilities											
Payables	0	0	0	0	0	0	0	0	0	0	0
Borrowings	0	0	0	0	0	0	0	0	0	0	0
Provisions	0	0	0	0	0	0	0	0	0	0	0
Total Non-Current Liabilities	0	0	0	0	0	0	0	0	0	0	0
TOTAL LIABILITIES	130	140	150	160	170	180	190	200	210	220	230
Net Assets	126,179	127,230	130,190	132,560	133,670	135,920	138,210	140,770	143,780	146,600	150,510
EQUITY											
Retained Earnings	36,879	35,730	35,890	35,360	33,470	32,620	31,810	31,170	30,880	30,300	30,710
Revaluation Reserves	89,300	91,500	94,300	97,200	100,200	103,300	106,400	109,600	112,900	116,300	119,800
Council Equity Interest	126,179	127,230	130,190	132,560	133,670	135,920	138,210	140,770	143,780	146,600	150,510

WASTEWATER BALANCE SHEET - 2011/12 to 2024/25 (\$'000)

ITEM	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
ASSETS											
Current Assets											
Cash and Investments	13,040	7,810	5,860	5,240	4,670	4,770	5,340	5,780	11,830	18,610	26,020
Receivables	1,660	1,700	1,760	1,820	1,880	1,940	2,000	2,060	2,130	2,200	2,270
Inventories	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total Current Assets	14,700	9,510	7,620	7,060	6,550	6,710	7,340	7,840	13,960	20,810	28,290
Non Current Assets											
Investments	424	0	0	0	0	0	0	0	0	0	0
Receivables	270	280	290	300	310	320	330	340	360	380	400
Inventories	0	0	0	0	0	0	0	0	0	0	0
Infrastructure, Property, Plant and Equipment	266,500	269,600	272,200	274,800	275,600	278,700	282,300	285,500	283,500	281,300	279,100
Investment Property	0	0	0	0	0	0	0	0	0	0	0
Total Non-Current Assets	267,194	269,880	272,490	275,100	275,910	279,020	282,630	285,840	283,860	281,680	279,500
TOTAL ASSETS	281,894	279,390	280,110	282,160	282,460	285,730	289,970	293,680	297,820	302,490	307,790
LIABILITIES											
Current Liabilities											
Payables	90	100	110	120	130	140	150	160	170	180	190
Borrowings	2,793	2,958	3,096	3,134	3,280	2,454	2,654	2,844	2,987	3,211	3,435
Provisions	470	490	510	530	550	570	590	610	630	650	670
Total Current Liabilities	3,353	3,548	3,716	3,784	3,960	3,164	3,394	3,614	3,787	4,041	4,295
Non Current Liabilities											
Payables	0	0	0	0	0	0	0	0	0	0	0
Borrowings	60,926	57,968	54,872	51,738	48,458	46,004	43,350	40,506	37,519	34,308	30,873
Provisions	0	0	0	0	0	0	0	0	0	0	0
Total Non-Current Liabilities	60,926	57,968	54,872	51,738	48,458	46,004	43,350	40,506	37,519	34,308	30,873
TOTAL LIABILITIES	64,279	61,516	58,588	55,522	52,418	49,168	46,744	44,120	41,306	38,349	35,168
Net Assets	217,615	217,874	221,522	226,638	230,042	236,562	243,226	249,560	256,514	264,141	272,622
EQUITY											
Retained Earnings	104,315	101,774	101,922	103,438	103,142	105,762	108,426	110,660	113,414	116,741	120,722
Revaluation Reserves	113,300	116,100	119,600	123,200	126,900	130,800	134,800	138,900	143,100	147,400	151,900
Council Equity Interest	217,615	217,874	221,522	226,638	230,042	236,562	243,226	249,560	256,514	264,141	272,622

CONSOLIDATED BALANCE SHEET - 2011/12 to 2024/25 (\$'000)

ITEM	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
ASSETS											
Current Assets											
Cash and Investments	41,900	32,830	38,370	41,750	34,820	36,190	35,270	38,090	49,770	63,780	75,810
Receivables	9,250	9,490	9,790	10,100	10,410	10,740	11,080	11,420	11,780	12,150	12,530
Inventories	1,070	1,100	1,140	1,180	1,220	1,260	1,300	1,340	1,390	1,440	1,490
Other	60	70	80	90	100	110	120	130	140	150	160
Total Current Assets	52,280	43,490	49,380	53,120	46,550	48,300	47,770	50,980	63,080	77,520	89,990
Non Current Assets											
Investments	8,460	7,433	5,349	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330
Receivables	620	650	680	710	740	770	800	830	870	910	950
Inventories	3,110	3,190	3,290	3,390	3,500	3,610	3,720	3,840	3,960	4,080	4,210
Infrastructure, Property, Plant and Equipment	1,144,900	1,162,050	1,171,720	1,183,170	1,200,990	1,207,350	1,217,380	1,223,760	1,222,950	1,221,270	1,223,560
Investment Property	19,480	19,950	20,550	21,170	21,810	22,470	23,150	23,850	24,570	25,310	26,070
Total Non-Current Assets	1,176,570	1,193,273	1,201,589	1,211,770	1,230,370	1,237,530	1,248,380	1,255,610	1,255,680	1,254,900	1,258,120
TOTAL ASSETS	1,228,850	1,236,763	1,250,969	1,264,890	1,276,920	1,285,830	1,296,150	1,306,590	1,318,760	1,332,420	1,348,110
LIABILITIES											
Current Liabilities											
Payables	6,700	6,870	7,090	7,310	7,540	7,780	8,020	8,270	8,530	8,800	9,070
Borrowings	6,741	6,938	6,304	6,219	6,440	5,351	5,649	5,381	4,793	4,749	4,819
Provisions	7,540	7,830	8,160	8,490	8,820	9,150	9,480	9,810	7,440	7,770	7,800
Total Current Liabilities	20,981	21,638	21,554	22,019	22,800	22,281	23,149	23,461	20,763	21,319	21,689
Non Current Liabilities											
Payables	0	0	0	0	0	0	0	0	0	0	0
Borrowings	80,530	77,592	75,388	69,169	67,829	62,478	56,829	51,448	46,655	41,906	37,087
Provisions	4,510	4,800	5,100	5,400	5,700	6,000	6,300	6,600	6,900	7,300	7,700
Total Non-Current Liabilities	85,040	82,392	80,488	74,569	73,529	68,478	63,129	58,048	53,555	49,206	44,787
TOTAL LIABILITIES	106,021	104,030	102,042	96,588	96,329	90,759	86,278	81,509	74,318	70,525	66,476
Net Assets	1,122,829	1,132,733	1,148,927	1,168,302	1,180,591	1,195,071	1,209,872	1,225,081	1,244,442	1,261,895	1,281,634
EQUITY											
Retained Earnings	626,329	624,133	624,927	628,402	624,391	621,971	619,472	616,881	617,942	616,495	616,734
Revaluation Reserves	496,500	508,600	524,000	539,900	556,200	573,100	590,400	608,200	626,500	645,400	664,900
Council Equity Interest	1,122,829	1,132,733	1,148,927	1,168,302	1,180,591	1,195,071	1,209,872	1,225,081	1,244,442	1,261,895	1,281,634

CAPITAL EXPENDITURE - GENERAL FUND											CAPITAL EXPENDITURE - GENERAL FUND - ASSET RENEWAL RATIO CALCULATIONS																				
Asset Description	Expenditure Summary										Building and Infrastructure Renewal Ratio Calculations (% Renewal)										Asset Renewal Values										
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	
Strategic and Community Facilities Group																															
Community Facilities																															
Community Centres and Halls	21,000	22,000	23,000	24,000	25,000	26,000	27,000	28,000	29,000	30,000	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	0
Regional Sports Centre - Design	250,000										0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	0
Swimming Pools																															
Ballina	4,000,000										90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	3,600,000	0	0	0	0	0	0	0	0	0	0
Alstonville		4,100,000									90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	0	3,690,000	0	0	0	0	0	0	0	0	0
Group Total	4,271,000	4,122,000	23,000	24,000	25,000	26,000	27,000	28,000	29,000	30,000																					
General Manager's Group																															
Administration																															
Records Projects	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	0
Information Services																															
Computer Equipment	20,000	21,000	22,000	23,000	24,000	25,000	26,000	27,000	28,000	29,000	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	0
Property Development																															
Russellton Industrial Estate	1,800,000										0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	0
Wollongbar Urban Expansion Area	2,300,000	3,000,000									0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	0
Southern Cross Industrial Estate			1,600,000								0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	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	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Ballina Airport																															
Apron Extension										1,000,000	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0	0	0	0	0	0	0	0	0	1,000,000	1,000,000
Car Park / Shade Covers											0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	0
Drainage Upgrade											100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0	0	0	0	0	0	0	0	0	0	0
Fence to Airside											100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0	0	0	0	0	0	0	0	0	0	0
Fire Fighting Infrastructure											0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	0
Hardstand											100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0	0	0	0	0	0	0	0	0	0	0
Lease Area - Stage One											0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	0
Obstacle Light Tower Lennox Head											100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0	0	0	0	0	0	0	0	0	0	0
Overlay to Rental Car Park											100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0	0	0	0	0	0	0	0	0	0	0
PAPI / PAALC								400,000			100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0	0	0	0	0	0	0	400,000	0	0	0
Runway Lights											100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0	0	0	0	0	0	0	0	0	0	0
Runway Upgrade											100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0	0	0	0	0	0	0	0	0	0	0
Storage Containers											0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	0
Storage Shed											0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	0
Terminal Renovation			4,500,000								50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	0	0	2,250,000	0	0	0	0	0	0	0	0
Gallery Display	15,000										0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Infrastructure	75,000	78,000	81,000	84,000	87,000	90,000	94,000	98,000	102,000	106,000	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	75,000	78,000	81,000	84,000	87,000	90,000	94,000	98,000	102,000	106,000	
Sub Total - Airport	90,000	78,000	4,581,000	84,000	87,000	90,000	94,000	498,000	1,102,000	1,106,000																					
Group Total	4,225,000	3,114,000	6,218,000	122,000	126,000	130,000	135,000	540,000	1,145,000	1,150,000																					
Development and Environmental Health Group																															
Environmental Health																															
Shaws Bay Estuary Mgmt Plan	45,000	305,000	220,000	175,000	170,000	130,000	0	0	0	0	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	23,000	153,000	110,000	88,000	85,000	65,000	0	0	0	0	
Group Total	45,000	305,000	220,000	175,000	170,000	130,000	0	0	0	0																					
Civil Services																															
Engineering Management																															
Surveying Equipment	52,000					60,000					0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	0
Depot and Administration Centre																															
Depot - Improvements	0	162,000	168,000	175,000	182,000	189,000	197,000	205,000	213,000	222,000	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0	162,000	168,000	175,000	182,000	189,000	197,000	205,000	213,000	222,000	
Administration Centre - Improvements	496,000										100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	496,000	0	0	0	0	0	0	0	0	0	0

FINANCIAL INDICATORS - RATIO SUMMARY											
Item	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Operating Performance Ratio - Target > 0 average over three years (Fit for the Future)											
Consolidated	-0.128	-0.046	-0.005	0.020	0.047	0.068	0.082	0.095	0.104	0.112	0.119
Three Year Average	-0.120	-0.113	-0.060	-0.010	0.021	0.045	0.066	0.082	0.094	0.104	0.112
General	-0.153	-0.066	-0.034	-0.014	0.005	0.013	0.012	0.019	0.022	0.024	0.022
Three Year Average	-0.127	-0.137	-0.084	-0.038	-0.014	0.001	0.010	0.015	0.018	0.022	0.023
Water	-0.053	0.010	0.034	0.040	0.043	0.075	0.102	0.124	0.146	0.158	0.168
Three Year Average	-0.061	-0.023	-0.003	0.028	0.039	0.053	0.073	0.100	0.124	0.142	0.157
Wastewater	-0.103	-0.022	0.053	0.105	0.168	0.211	0.252	0.271	0.286	0.305	0.326
Three Year Average	-0.108	-0.101	-0.024	0.045	0.109	0.161	0.210	0.245	0.270	0.287	0.306
Own Source Operating Revenue - Target > 60% average over three years (Fit for the Future)											
Consolidated	79.6%	81.4%	85.3%	81.6%	86.6%	86.9%	87.1%	87.3%	87.5%	87.6%	89.3%
Three Year Average	69.9%	79.2%	82.1%	82.7%	84.5%	85.0%	86.8%	87.1%	87.3%	87.5%	88.1%
General	73.6%	74.8%	80.2%	74.8%	81.8%	82.1%	82.1%	82.4%	82.5%	82.6%	93.1%
Three Year Average	62.4%	73.0%	76.2%	76.6%	78.9%	79.5%	82.0%	82.2%	82.4%	82.5%	86.1%
Water	90.7%	94.9%	95.1%	95.1%	95.2%	95.4%	95.5%	95.7%	95.8%	95.9%	96.0%
Three Year Average	90.0%	91.9%	93.5%	95.0%	95.1%	95.2%	95.4%	95.5%	95.7%	95.8%	95.9%
Wastewater	91.9%	93.9%	94.1%	94.3%	94.5%	94.7%	94.9%	94.9%	94.9%	95.0%	95.0%
Three Year Average	89%	91%	93%	94%	94%	95%	95%	95%	95%	95%	95%
Building and Infrastructure Asset Renewal Ratio - Target > Greater than 100% average over three years (Fit for the Future)											
Consolidated	95.52%	101.56%	99.18%	97.55%	79.67%	86.74%	89.07%	94.99%	82.77%	80.01%	92.93%
Three Year Average	96.34%	91.04%	98.75%	99.43%	92.13%	87.99%	85.16%	90.27%	88.94%	85.92%	85.24%
General	114.40%	116.77%	105.62%	98.06%	99.46%	109.65%	111.52%	100.52%	100.94%	105.60%	106.66%
Three Year Average	92.24%	102.12%	112.26%	106.82%	101.05%	102.39%	106.88%	107.23%	104.33%	102.35%	104.40%
Water	110.00%	164.14%	231.14%	274.56%	67.26%	62.19%	72.45%	226.58%	89.08%	21.09%	106.58%
Three Year Average	68.23%	120.90%	168.43%	223.28%	190.98%	134.67%	67.30%	120.41%	129.37%	112.25%	72.25%
Wastewater	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Three Year Average	132.36%	24.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Infrastructure Backlog Ratio - Target < 2% (Fit for the Future)											
General	0.27%	0.26%	0.26%	0.26%	0.26%	0.25%	0.25%	0.25%	0.25%	0.24%	0.24%
Asset Maintenance Ratio - Target > 100% average over three years (Fit for the Future)											
General	101.06%	100.31%	100.65%	101.94%	102.11%	102.15%	102.18%	102.22%	102.26%	102.27%	102.20%
Three Year Average	103.45%	97.95%	100.67%	100.97%	101.57%	102.07%	102.15%	102.19%	102.22%	102.25%	102.24%
Real Operating Expenditure Per Capita Over Time (Fit for the Future) (Decrease Over Time)											
General	1.10	1.01	0.96	0.95	0.93	0.92	0.92	0.90	0.89	0.88	0.87

FINANCIAL INDICATORS - RATIO SUMMARY (CONT'D)											
Item	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Debt Service Ratio - Target < 20% (Fit for the Future)											
Consolidated	16.29%	17.10%	16.59%	14.41%	12.99%	12.57%	10.46%	10.02%	9.04%	7.93%	7.33%
Three Year Average	15.4%	17.2%	16.7%	16.0%	14.7%	13.3%	12.0%	11.0%	9.8%	9.0%	8.1%
General Fund	10.40%	11.41%	11.32%	8.78%	7.84%	7.99%	6.99%	6.68%	5.48%	3.99%	3.31%
Three Year Average	9.4%	11.0%	11.0%	10.5%	9.3%	8.2%	7.6%	7.2%	6.4%	5.4%	4.3%
Water	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Three Year Average	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wastewater	46.11%	45.78%	43.08%	39.93%	35.55%	33.04%	26.31%	25.35%	24.41%	23.39%	22.41%
Three Year Average	44.1%	48.1%	45.0%	42.9%	39.5%	36.2%	31.6%	28.2%	25.4%	24.4%	23.4%
Rates and Annual Charges Outstanding - Target < 10%											
Consolidated	5.98%	5.51%	5.10%	4.94%	4.61%	4.35%	4.18%	4.02%	3.88%	3.75%	3.44%
General	5.34%	5.15%	4.86%	4.64%	4.41%	4.18%	4.05%	3.92%	3.80%	3.68%	3.31%
Water	11.87%	10.89%	10.65%	10.14%	9.57%	9.03%	8.45%	7.90%	7.41%	7.15%	3.33%
Wastewater	5.73%	4.88%	4.23%	4.26%	3.85%	3.59%	3.41%	3.27%	3.15%	3.05%	2.93%
Debt Service Cover Ratio - Target > 2.0											
Consolidated	1.19	1.51	1.74	2.09	2.42	2.60	3.18	3.38	3.77	4.34	4.00
General Fund	1.47	2.02	2.28	3.04	3.56	3.59	4.04	4.28	5.21	7.17	1.81
Water	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Wastewater	0.83	0.93	1.09	1.22	1.43	1.59	2.05	2.14	2.23	2.36	2.49
Cash Expense Cover Ratio											
Consolidated	6.69%	5.12%	5.81%	6.14%	4.97%	5.02%	4.75%	4.98%	6.31%	7.85%	9.06%
General	5.21%	4.14%	5.86%	6.94%	5.00%	4.94%	4.82%	5.34%	5.96%	6.70%	7.13%
Water	12.27%	11.67%	11.68%	10.16%	10.82%	11.47%	9.41%	8.48%	10.29%	12.78%	13.85%
Wastewater	7.33%	4.29%	3.12%	2.71%	2.34%	2.32%	2.53%	2.65%	5.27%	8.05%	10.93%
Unrestricted Current Ratio - Target > 1.5:1											
Consolidated	1.53	1.23	1.96	2.59	2.68	2.84	2.75	2.70	3.44	3.21	3.40
General Fund	1.65	1.19	1.60	1.96	2.14	2.17	2.09	2.11	2.79	2.76	3.07
Water Fund	39.77	48.05	61.01	59.74	61.91	67.35	57.18	51.73	59.34	67.17	71.98
Wastewater Fund	3.10	1.43	1.28	1.63	1.17	1.82	1.86	1.58	2.81	4.01	5.21
Available Working Capital (\$'000)											
General	2,806	2,710	2,357	2,005	1,684	1,511	1,335	1,313	1,337	1,383	1,572
Water	3,043	2,796	3,081	2,073	2,904	3,769	2,170	1,550	3,579	6,408	7,922
Wastewater	10,129	4,898	2,944	2,324	1,746	1,846	2,414	2,849	8,894	15,665	23,071

FINANCIAL RATIOS - CALCULATIONS											
Item	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Operating Performance Ratio - Consolidated											
Total Income from Continuing Operations	83,503	84,797	84,613	93,131	92,401	97,050	101,362	104,995	108,988	112,769	116,747
Less Gain from Disposal of Assets											
Less Fair Value Adjustments											
Less Capital Grants and Contributions	(9,312)	(8,503)	(5,741)	(10,148)	(5,501)	(5,689)	(5,931)	(5,986)	(6,177)	(6,370)	(6,568)
Denominator	74,191	76,293	78,873	82,982	86,900	91,361	95,432	99,009	102,811	106,400	110,179
Total Expenses from Continuing Operations	83,700	79,778	79,283	81,287	82,780	85,173	87,590	89,619	92,110	94,431	97,116
Loss from Disposal of Assets											
Less Revaluation Decrements											
Adjusted Continuing Expenses	83,700	79,778	79,283	81,287	82,780	85,173	87,590	89,619	92,110	94,431	97,116
Adjusted Operating Result (Numerator)	(9,509)	(3,485)	(411)	1,695	4,120	6,188	7,842	9,390	10,701	11,969	13,063
Operating Revenue (excl Capital)	74,191	76,293	78,873	82,982	86,900	91,361	95,432	99,009	102,811	106,400	110,179
Operating Performance Ratio (Consolidated)	-0.13	-0.05	-0.01	0.02	0.05	0.07	0.08	0.09	0.10	0.11	0.12
Operating Performance Ratio - General											
Total Income from Continuing Operations	55,279	56,190	54,557	61,252	58,576	60,935	62,836	64,576	66,504	68,488	70,549
Less Gain from Disposal of Assets											
Less Fair Value Adjustments											
Less Capital Grants and Contributions	(7,179)	(7,173)	(4,361)	(8,718)	(4,021)	(4,159)	(4,341)	(4,336)	(4,467)	(4,600)	(4,738)
Denominator	48,100	49,017	50,196	52,534	54,555	56,776	58,496	60,240	62,037	63,889	65,811
Total Expenses from Continuing Operations	55,461	52,247	51,907	53,260	54,280	56,050	57,783	59,072	60,674	62,332	64,358
Loss from Disposal of Assets											
Less Revaluation Decrements											
Adjusted Continuing Expenses	55,461	52,247	51,907	53,260	54,280	56,050	57,783	59,072	60,674	62,332	64,358
Adjusted Operating Result (Numerator)	(7,361)	(3,230)	(1,712)	(726)	275	726	712	1,168	1,363	1,556	1,453
Operating Revenue (excl Capital)	48,100	49,017	50,196	52,534	54,555	56,776	58,496	60,240	62,037	63,889	65,811
Operating Performance Ratio (General)	-0.153	-0.066	-0.034	-0.014	0.005	0.013	0.012	0.019	0.022	0.024	0.022
Operating Performance Ratio - Water											
Total Income from Continuing Operations	11,673	11,426	11,948	12,522	13,112	14,066	15,069	16,076	17,203	17,904	18,678
Less Gain from Disposal of Assets											
Less Fair Value Adjustments											
Less Capital Grants and Contributions	(936)	(430)	(450)	(470)	(490)	(510)	(530)	(550)	(570)	(590)	(610)
Denominator	10,737	10,996	11,498	12,052	12,622	13,556	14,539	15,526	16,633	17,314	18,068
Total Expenses from Continuing Operations	11,302	10,891	11,112	11,567	12,083	12,538	13,057	13,596	14,210	14,587	15,028
Loss from Disposal of Assets											
Less Revaluation Decrements											
Adjusted Continuing Expenses	11,302	10,891	11,112	11,567	12,083	12,538	13,057	13,596	14,210	14,587	15,028
Adjusted Operating Result (Numerator)	(565)	105	386	485	539	1,018	1,483	1,930	2,423	2,728	3,040
Operating Revenue (excl Capital)	10,737	10,996	11,498	12,052	12,622	13,556	14,539	15,526	16,633	17,314	18,068
Operating Performance Ratio (Water)	-0.05	0.01	0.03	0.04	0.04	0.08	0.10	0.12	0.15	0.16	0.17
Operating Performance Ratio - Wastewater											
Total Income from Continuing Operations	16,551	17,181	18,108	19,356	20,714	22,050	23,457	24,343	25,281	26,377	27,520
Less Gain from Disposal of Assets											
Less Fair Value Adjustments											
Less Capital Grants and Contributions	(1,197)	(900)	(930)	(960)	(990)	(1,020)	(1,060)	(1,100)	(1,140)	(1,180)	(1,220)
Denominator	15,354	16,281	17,178	18,396	19,724	21,030	22,397	23,243	24,141	25,197	26,300
Total Expenses from Continuing Operations	16,937	16,640	16,264	16,460	16,418	16,585	16,750	16,951	17,226	17,512	17,729
Loss from Disposal of Assets											
Less Revaluation Decrements											
Adjusted Continuing Expenses	16,937	16,640	16,264	16,460	16,418	16,585	16,750	16,951	17,226	17,512	17,729
Adjusted Operating Result (Numerator)	(1,583)	(360)	915	1,936	3,306	4,444	5,647	6,292	6,916	7,685	8,571
Operating Revenue (excl Capital)	15,354	16,281	17,178	18,396	19,724	21,030	22,397	23,243	24,141	25,197	26,300
Operating Performance Ratio (Wastewater)	-0.10	-0.02	0.05	0.11	0.17	0.21	0.25	0.27	0.29	0.30	0.33

FINANCIAL RATIOS - CALCULATIONS (CONT'D)											
Item	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Own Source Operating Revenue - Consolidated											
Total Continuing Income	83,503	84,797	84,613	93,131	92,401	97,050	101,362	104,995	108,988	112,769	116,747
Less Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0
Less Fair Value Adjustments	0	0	0	0	0	0	0	0	0	0	0
Less Capital Grants and Contributions	(9,312)	(8,503)	(5,741)	(10,148)	(5,501)	(5,689)	(5,931)	(5,986)	(6,177)	(6,370)	(6,568)
Less Operating Grants and Contribution	(7,739)	(7,305)	(6,733)	(7,010)	(6,923)	(7,049)	(7,171)	(7,299)	(7,436)	(7,604)	(5,974)
Numerator	66,452	68,989	72,140	75,972	79,978	84,313	88,261	91,710	95,376	98,796	104,205
Gain from Disposal of Assets											
Fair Value Adjustments											
Total Continuing Income less Fair Value etc	83,503	84,797	84,613	93,131	92,401	97,050	101,362	104,995	108,988	112,769	116,747
Own Source Operating Revenue - Consolidated	79.6%	81.4%	85.3%	81.6%	86.6%	86.9%	87.1%	87.3%	87.5%	87.6%	89.3%
Own Source Operating Revenue - General											
Total Continuing Income	55,279	56,190	54,557	61,252	58,576	60,935	62,836	64,576	66,504	68,488	70,549
Less Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0
Less Fair Value Adjustments	0	0	0	0	0	0	0	0	0	0	0
Less Capital Grants and Contributions	(7,179)	(7,173)	(4,361)	(8,718)	(4,021)	(4,159)	(4,341)	(4,336)	(4,467)	(4,600)	(4,738)
Less Operating Grants and Contribution	(7,438)	(7,001)	(6,455)	(6,731)	(6,642)	(6,766)	(6,887)	(7,013)	(7,148)	(7,315)	(152)
Numerator	40,662	42,015	43,741	45,803	47,913	50,010	51,609	53,227	54,889	56,574	65,659
Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0
Fair Value Adjustments	0	0	0	0	0	0	0	0	0	0	0
Total Continuing Income less Fair Value etc	55,279	56,190	54,557	61,252	58,576	60,935	62,836	64,576	66,504	68,488	70,549
Own Source Operating Revenue - (General)	73.6%	74.8%	80.2%	74.8%	81.8%	82.1%	82.1%	82.4%	82.5%	82.6%	93.1%
Own Source Operating Revenue - Water											
Total Continuing Income	11,673	11,426	11,948	12,522	13,112	14,066	15,069	16,076	17,203	17,904	18,678
Less Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0
Less Fair Value Adjustments	0	0	0	0	0	0	0	0	0	0	0
Less Capital Grants and Contributions	(936)	(430)	(450)	(470)	(490)	(510)	(530)	(550)	(570)	(590)	(610)
Less Operating Grants and Contribution	(151)	(154)	(140)	(141)	(142)	(143)	(143)	(144)	(145)	(145)	(146)
Numerator	10,586	10,843	11,358	11,911	12,480	13,413	14,396	15,382	16,488	17,169	17,922
Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0
Fair Value Adjustments	0	0	0	0	0	0	0	0	0	0	0
Total Continuing Income less Fair Value etc	11,673	11,426	11,948	12,522	13,112	14,066	15,069	16,076	17,203	17,904	18,678
Own Source Operating Revenue (Water)	90.7%	94.9%	95.1%	95.1%	95.2%	95.4%	95.5%	95.7%	95.8%	95.9%	96.0%
Own Source Operating Revenue - Wastewater											
Total Continuing Income	16,551	17,181	18,108	19,356	20,714	22,050	23,457	24,343	25,281	26,377	27,520
Less Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0
Less Fair Value Adjustments	0	0	0	0	0	0	0	0	0	0	0
Less Capital Grants and Contributions	(1,197)	(900)	(930)	(960)	(990)	(1,020)	(1,060)	(1,100)	(1,140)	(1,180)	(1,220)
Less Operating Grants and Contribution	(150)	(150)	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)	(145)
Numerator	15,204	16,131	17,041	18,258	19,585	20,890	22,256	23,102	23,999	25,053	26,156
Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0
Fair Value Adjustments	0	0	0	0	0	0	0	0	0	0	0
Total Continuing Income less Fair Value etc	16,551	17,181	18,108	19,356	20,714	22,050	23,457	24,343	25,281	26,377	27,520
Own Source Operating Revenue (Wastewater)	91.9%	93.9%	94.1%	94.3%	94.5%	94.7%	94.9%	94.9%	94.9%	95.0%	95.0%

FINANCIAL RATIOS - CALCULATIONS (CONT'D)											
Item	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Unrestricted Current Ratio - Consolidated											
Current Assets	52,280	43,490	49,380	53,120	46,550	48,300	47,770	50,980	63,080	77,520	89,990
Externally Restricted Cash and Investments	30,096	24,692	22,469	18,211	9,465	8,919	8,199	12,334	25,548	41,121	51,198
Externally Restricted Receivables	4,058	3,860	3,990	4,120	4,250	4,390	4,530	4,670	4,820	4,980	5,140
Externally Restricted Inventories and Other	0	0	0	0	0	0	0	0	0	0	0
Numerator	18,127	14,938	22,921	30,789	32,836	34,991	35,041	33,976	32,712	31,419	33,652
Current Liabilities	20,981	21,638	21,554	22,019	22,800	22,281	23,149	23,461	20,763	21,319	21,689
Current Liabilities to Rest Assets	3,787	4,008	4,196	4,284	4,490	3,724	3,984	4,234	4,437	4,701	4,965
Provisions - Payable > 12 months	5,347	5,510	5,680	5,860	6,040	6,230	6,420	6,620	6,820	6,820	6,820
Denominator	11,847	12,120	11,679	11,875	12,269	12,328	12,745	12,607	9,506	9,798	9,904
Unrestricted Current Ratio (Consolidated)	1.53	1.23	1.96	2.59	2.68	2.84	2.75	2.70	3.44	3.21	3.40
Unrestricted Current Ratio - General Fund											
Current Assets	25,920	22,500	29,920	35,150	28,180	28,820	29,170	32,420	36,290	40,960	44,340
Externally Restricted Cash and Investments	6,120	7,817	10,899	11,568	1,615	1,694	2,197	5,417	9,373	13,489	13,489
Externally Restricted Receivables	298	310	320	330	340	360	380	400	420	420	420
Externally Restricted Inventories and Other	0	0	0	0	0	0	0	0	0	0	0
Numerator	19,503	14,373	18,701	23,252	26,225	26,766	26,593	26,603	26,497	27,051	30,431
Current Liabilities	17,498	17,950	17,689	18,075	16,669	18,938	19,565	19,647	16,766	17,058	17,164
Current Liabilities relating to Restricted Assets	304	320	330	340	360	380	400	420	440	440	440
Payables - Payable > 12 months	0	0	0	0	0	0	0	0	0	0	0
Provisions - Payable > 12 months	5,347	5,510	5,680	5,860	6,040	6,230	6,420	6,620	6,820	6,820	6,820
Denominator	11,847	12,120	11,679	11,875	12,269	12,328	12,745	12,607	9,506	9,798	9,904
Unrestricted Current Ratio (General Fund)	1.65	1.19	1.60	1.96	2.14	2.17	2.09	2.11	2.79	2.76	3.07
Unrestricted Current Ratio - Water Fund											
Current Assets	11,660	11,480	11,840	10,910	11,820	12,770	11,260	10,720	12,830	15,750	17,360
Externally Restricted Receivables (not in ratio)	2,100	0	0	0	0	0	0	0	0	0	0
Externally Cash (not included in ratio calculation)	3,043	2,796	3,081	2,073	2,904	3,769	2,170	1,550	3,579	6,408	7,922
Externally Restricted Cash / Investments (Dev Conts)	6,489	4,753	2,689	1,352	1,295	648	397	374	369	972	805
Externally Restricted Receivables	0	0	0	0	0	0	0	0	0	0	0
Externally Restricted Inventories and Other	0	0	0	0	0	0	0	0	0	0	0
Numerator	5,171	6,727	9,151	9,558	10,525	12,122	10,863	10,346	12,461	14,778	16,555
Current Liabilities	130	140	150	160	170	180	190	200	210	220	230
Denominator	130	140	150	160	170	180	190	200	210	220	230
Unrestricted Current Ratio (Water Fund)	39.77	48.05	61.01	59.74	61.91	67.35	57.18	51.73	59.34	67.17	71.98
Unrestricted Current Ratio - Wastewater Fund											
Current Assets	14,700	9,510	7,620	7,060	6,550	6,710	7,340	7,840	13,960	20,810	28,290
Externally Restricted Receivables (not in ratio)	1,660	0	0	0	0	0	0	0	0	0	0
Externally Cash (not included in ratio calculation)	10,129	4,896	2,944	2,324	1,746	1,846	2,414	2,849	8,894	15,665	23,071
Externally Restricted Cash / Investments (Dev Conts)	4,315	4,427	2,856	894	1,904	962	1,021	2,144	3,333	4,588	5,911
Externally Restricted Receivables	0	0	0	0	0	0	0	0	0	0	0
Externally Restricted Inventories and Other	0	0	0	0	0	0	0	0	0	0	0
Numerator	10,385	5,083	4,764	6,166	4,646	5,748	6,319	5,696	10,628	16,223	22,379
Current Liabilities	3,353	3,548	3,716	3,784	3,960	3,164	3,394	3,614	3,787	4,041	4,295
Denominator	3,353	3,548	3,716	3,784	3,960	3,164	3,394	3,614	3,787	4,041	4,295
Unrestricted Current Ratio (Wastewater Fund)	3.10	1.43	1.28	1.63	1.17	1.82	1.86	1.58	2.81	4.01	5.21

FINANCIAL RATIOS - CALCULATIONS (CONT'D)											
Item	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Debt Service Ratio - Consolidated											
Principal Repayments	5,576	6,741	6,938	6,304	6,219	6,440	5,351	5,649	5,381	4,793	4,749
Loan Borrowing Interest Repayments	6,508	6,304	6,145	5,656	5,072	5,046	4,632	4,268	3,912	3,647	3,323
Numerator	12,083	13,045	13,083	11,960	11,291	11,486	9,984	9,916	9,292	8,440	8,072
Total Continuing Income	83,503	84,797	84,613	93,131	92,401	97,050	101,362	104,995	108,988	112,769	116,747
Excluding Gain From Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0
Excluding Fair Value Adjustments	0	0	0	0	0	0	0	0	0	0	0
Excluding Capital Grants and Contributions	(9,312)	(8,503)	(5,741)	(10,148)	(5,501)	(5,689)	(5,931)	(5,986)	(6,177)	(6,370)	(6,568)
Denominator	74,191	76,293	78,873	82,982	86,900	91,361	95,432	99,009	102,811	106,400	110,179
Debt Service Ratio (Consolidated)	16.29%	17.10%	16.59%	14.41%	12.99%	12.57%	10.46%	10.02%	9.04%	7.93%	7.33%
Debt Service Ratio - General											
Principal Repayments	3,388	3,948	3,980	3,209	3,085	3,159	2,898	2,995	2,537	1,806	1,538
Loan Borrowing Interest Repayments	1,615	1,644	1,703	1,406	1,193	1,379	1,192	1,028	862	740	640
Numerator	5,003	5,592	5,683	4,615	4,279	4,538	4,090	4,023	3,399	2,546	2,178
Total Continuing Income	55,279	56,190	54,557	61,252	58,576	60,935	62,836	64,576	66,504	68,488	70,549
Excluding Gain From Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0
Excluding Fair Value Adjustments	0	0	0	0	0	0	0	0	0	0	0
Excluding Capital Grants and Contributions	(7,179)	(7,173)	(4,361)	(8,718)	(4,021)	(4,159)	(4,341)	(4,336)	(4,467)	(4,600)	(4,738)
Denominator	48,100	49,017	50,196	52,534	54,555	56,776	58,496	60,240	62,037	63,889	65,811
Debt Service Ratio (General)	10.40%	11.41%	11.32%	8.78%	7.84%	7.99%	6.99%	6.68%	5.48%	3.99%	3.31%
Debt Service Ratio - Water											
Principal Repayments	0	0	0	0	0	0	0	0	0	0	0
Loan Borrowing Interest Repayments	0	0	0	0	0	0	0	0	0	0	0
Numerator	0	0	0	0	0	0	0	0	0	0	0
Total Continuing Income	11,673	11,426	11,948	12,522	13,112	14,066	15,069	16,076	17,203	17,904	18,678
Excluding Gain From Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0
Excluding Fair Value Adjustments	0	0	0	0	0	0	0	0	0	0	0
Excluding Capital Grants and Contributions	(936)	(430)	(450)	(470)	(490)	(510)	(530)	(550)	(570)	(590)	(610)
Denominator	10,737	10,996	11,498	12,052	12,622	13,556	14,539	15,526	16,633	17,314	18,068
Debt Service Ratio (Water)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Debt Service Ratio - Wastewater											
Principal Repayments	2,188	2,793	2,958	3,096	3,134	3,280	2,454	2,654	2,844	2,987	3,211
Loan Borrowing Interest Repayments	4,892	4,659	4,443	4,250	3,878	3,667	3,440	3,239	3,049	2,906	2,682
Numerator	7,080	7,453	7,401	7,346	7,012	6,947	5,893	5,893	5,893	5,893	5,893
Total Continuing Income	16,551	17,181	18,108	19,356	20,714	22,050	23,457	24,343	25,281	26,377	27,520
Excluding Gain From Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0
Excluding Fair Value Adjustments	0	0	0	0	0	0	0	0	0	0	0
Excluding Capital Grants and Contributions	(1,197)	(900)	(930)	(960)	(990)	(1,020)	(1,060)	(1,100)	(1,140)	(1,180)	(1,220)
Denominator	15,354	16,281	17,178	18,396	19,724	21,030	22,397	23,243	24,141	25,197	26,300
Debt Service Ratio (Wastewater)	46.11%	45.78%	43.08%	39.93%	35.55%	33.04%	26.31%	25.35%	24.41%	23.39%	22.41%

FINANCIAL RATIOS - CALCULATIONS (CONT'D)											
Item	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Debt Service Cover Ratio - Consolidated											
Principal Repayments	5,576	6,741	6,938	6,304	6,219	6,440	5,351	5,649	5,381	4,793	4,749
Loan Borrowing Interest Repayments	6,508	6,304	6,145	5,656	5,072	5,046	4,632	4,268	3,912	3,647	3,323
Denominator	12,083	13,045	13,083	11,960	11,291	11,486	9,984	9,916	9,292	8,440	8,072
Total Income from Continuing Operations	83,503	84,797	84,613	93,131	92,401	97,050	101,362	104,995	108,988	112,769	116,747
Excluding Gain From Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0
Excluding Fair Value Adjustments	0	0	0	0	0	0	0	0	0	0	0
Excluding Capital Grants and Contributions	(9,312)	(8,503)	(5,741)	(10,148)	(5,501)	(5,689)	(5,931)	(5,986)	(6,177)	(6,370)	(6,568)
Total Expenses from Continuing Operations	83,700	79,778	79,283	81,287	82,780	85,173	87,590	89,619	92,110	94,431	97,116
Excluding Loss from from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0
Excluding Revaluation Decrements	0	0	0	0	0	0	0	0	0	0	0
Excluding Interest	(6,508)	(6,304)	(6,145)	(5,656)	(5,072)	(5,046)	(4,632)	(4,268)	(3,912)	(3,647)	(3,323)
Excluding Depreciation	(17,416)	(16,888)	(17,088)	(17,602)	(18,132)	(18,677)	(19,239)	(19,817)	(20,413)	(21,026)	(15,866)
Numerator	14,414	19,707	22,823	24,953	27,323	29,911	31,713	33,474	35,025	36,641	32,252
Debt Service Cover Ratio (Consolidated)	1.19	1.51	1.74	2.09	2.42	2.60	3.18	3.38	3.77	4.34	4.00
Debt Service Cover Ratio - General											
Principal Repayments	3,388	3,948	3,980	3,209	3,085	3,159	2,898	2,995	2,537	1,806	1,538
Loan Borrowing Interest Repayments	1,615	1,644	1,703	1,406	1,193	1,379	1,192	1,028	862	740	640
Denominator	5,003	5,592	5,683	4,615	4,279	4,538	4,090	4,023	3,399	2,546	2,178
Total Income from Continuing Operations	55,279	56,190	54,557	61,252	58,576	60,935	62,836	64,576	66,504	68,488	70,549
Excluding Gain From Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0
Excluding Fair Value Adjustments	0	0	0	0	0	0	0	0	0	0	0
Excluding Capital Grants and Contributions	(7,179)	(7,173)	(4,361)	(8,718)	(4,021)	(4,159)	(4,341)	(4,336)	(4,467)	(4,600)	(4,738)
Total Expenses from Continuing Operations	55,461	52,247	51,907	53,260	54,280	56,050	57,783	59,072	60,674	62,332	64,358
Excluding Loss from from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0
Excluding Revaluation Decrements	0	0	0	0	0	0	0	0	0	0	0
Excluding Interest	(1,615)	(1,644)	(1,703)	(1,406)	(1,193)	(1,379)	(1,192)	(1,028)	(862)	(740)	(640)
Excluding Depreciation	(13,116)	(12,888)	(12,968)	(13,358)	(13,761)	(14,175)	(14,601)	(15,041)	(15,494)	(15,960)	(1,860)
Numerator	7,370	11,302	12,959	14,039	15,229	16,280	16,506	17,238	17,719	18,256	3,953
Debt Service Cover Ratio (General)	1.47	2.02	2.28	3.04	3.56	3.59	4.04	4.28	5.21	7.17	1.81
Debt Service Cover Ratio - Water											
Principal Repayments	0	0	0	0	0	0	0	0	0	0	0
Loan Borrowing Interest Repayments	0	0	0	0	0	0	0	0	0	0	0
Denominator	0	0	0	0	0	0	0	0	0	0	0
Total Income from Continuing Operations	11,673	11,426	11,948	12,522	13,112	14,066	15,069	16,076	17,203	17,904	18,678
Excluding Gain From Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0
Excluding Fair Value Adjustments	0	0	0	0	0	0	0	0	0	0	0
Excluding Capital Grants and Contributions	(936)	(430)	(450)	(470)	(490)	(510)	(530)	(550)	(570)	(590)	(610)
Total Expenses from Continuing Operations	11,302	10,891	11,112	11,567	12,083	12,538	13,057	13,596	14,210	14,587	15,028
Excluding Loss from from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0
Excluding Depreciation	(1,700)	(1,400)	(1,442)	(1,485)	(1,530)	(1,576)	(1,623)	(1,672)	(1,722)	(1,774)	(2,643)
Numerator	1,135	1,505	1,828	1,970	2,069	2,593	3,106	3,601	4,145	4,501	5,683
Debt Service Cover Ratio (Water)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Debt Service Cover Ratio - Wastewater											
Principal Repayments	2,188	2,793	2,958	3,096	3,134	3,280	2,454	2,654	2,844	2,987	3,211
Loan Borrowing Interest Repayments	4,892	4,659	4,443	4,250	3,878	3,667	3,440	3,239	3,049	2,906	2,682
Denominator	7,080	7,453	7,401	7,346	7,012	6,947	5,893	5,893	5,893	5,893	5,893
Total Income from Continuing Operations	16,551	17,181	18,108	19,356	20,714	22,050	23,457	24,343	25,281	26,377	27,520
Excluding Gain From Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0
Excluding Fair Value Adjustments	0	0	0	0	0	0	0	0	0	0	0
Excluding Capital Grants and Contributions	(1,197)	(900)	(930)	(960)	(990)	(1,020)	(1,060)	(1,100)	(1,140)	(1,180)	(1,220)
Total Expenses from Continuing Operations	16,937	16,640	16,264	16,460	16,418	16,585	16,750	16,951	17,226	17,512	17,729
Excluding Loss from from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0
Excluding Interest	(4,892)	(4,659)	(4,443)	(4,250)	(3,878)	(3,667)	(3,440)	(3,239)	(3,049)	(2,906)	(2,682)
Excluding Depreciation	(2,600)	(2,600)	(2,678)	(2,758)	(2,841)	(2,926)	(3,014)	(3,104)	(3,197)	(3,293)	(3,392)
Numerator	5,909	6,900	8,035	8,944	10,025	11,037	12,101	12,635	13,162	13,884	14,645
Debt Service Cover Ratio (Wastewater)	0.83	0.93	1.09	1.22	1.43	1.59	2.05	2.14	2.23	2.36	2.49

FINANCIAL RATIOS - CALCULATIONS (CONT'D)											
Item	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Rates and Annual Charges Outstanding - Consolidated											
Sundry Debtor - Rates / Annual Charges	2,315	2,243	2,191	2,250	2,228	2,223	2,233	2,228	2,228	2,230	2,229
Sundry Debtor - Interest and Extra Charges	301	314	308	308	310	309	309	309	309	309	309
Provision for Doubtful Rates and Annual Charges	(3)	(4)	(5)	(4)	(4)	(5)	(4)	(5)	(5)	(4)	(5)
Numerator	2,613	2,553	2,494	2,553	2,533	2,527	2,538	2,533	2,532	2,534	2,533
Collectable	43,677	46,324	48,868	51,731	54,892	58,063	60,747	62,990	65,305	67,533	26,836
Denominator	43,677	46,324	48,868	51,731	54,892	58,063	60,747	62,990	65,305	67,533	26,836
Rates and Charges Outstanding (Consolidated)	5.98%	5.51%	5.10%	4.94%	4.61%	4.35%	4.18%	4.02%	3.88%	3.75%	9.44%
Rates and Annual Charges Outstanding - General											
Sundry Debtor - Rates / Annual Charges	1,125	1,129	1,121	1,125	1,125	1,124	1,125	1,124	1,124	1,124	1,124
Sundry Debtor - Interest and Extra Charges	301	314	308	308	310	309	309	309	309	309	309
Provision for Doubtful Rates and Annual Charges	(3)	(4)	(5)	(4)	(4)	(5)	(4)	(5)	(5)	(4)	(5)
Numerator	1,424	1,439	1,423	1,429	1,430	1,427	1,429	1,429	1,428	1,429	1,429
Collectable	26,668	27,966	29,305	30,824	32,449	34,163	35,269	36,414	37,596	38,809	4,289
Denominator	26,668	27,966	29,305	30,824	32,449	34,163	35,269	36,414	37,596	38,809	4,289
Rates and Charges Outstanding (General)	5.34%	5.15%	4.86%	4.64%	4.41%	4.18%	4.05%	3.92%	3.80%	3.68%	33.31%
Rates and Annual Charges Outstanding - Water											
Sundry Debtor - Rates / Annual Charges	414	394	403	404	400	402	402	401	402	402	402
Sundry Debtor - Interest and Extra Charges	0	0	0	0	0	0	0	0	0	0	0
Provision for Doubtful Rates and Annual Charges	0	0	0	0	0	0	0	0	0	0	0
Numerator	414	394	403	404	400	402	402	401	402	402	402
Collectable	3,489	3,619	3,780	3,978	4,180	4,455	4,756	5,078	5,422	5,615	12,070
Denominator	3,489	3,619	3,780	3,978	4,180	4,455	4,756	5,078	5,422	5,615	12,070
Rates and Charges Outstanding (Water)	11.87%	10.89%	10.65%	10.14%	9.57%	9.03%	8.45%	7.90%	7.41%	7.15%	3.33%
Rates and Annual Charges Outstanding - Wastewater											
Sundry Debtor - Rates / Annual Charges	775	719	668	721	703	697	707	702	702	704	703
Sundry Debtor - Interest and Extra Charges	0	0	0	0	0	0	0	0	0	0	0
Provision for Doubtful Rates and Annual Charges	0	0	0	0	0	0	0	0	0	0	0
Numerator	775	719	668	721	703	697	707	702	702	704	703
Collectable	13,520	14,739	15,783	16,929	18,264	19,444	20,722	21,498	22,287	23,109	23,961
Denominator	13,520	14,739	15,783	16,929	18,264	19,444	20,722	21,498	22,287	23,109	23,961
Rates and Charges Outstanding (Wastewater)	5.73%	4.88%	4.23%	4.26%	3.85%	3.59%	3.41%	3.27%	3.15%	3.05%	2.93%

FINANCIAL RATIOS - CALCULATIONS (CONT'D)											
Item	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Cash Expense Cover Ratio - Consolidated											
Current Year Cash and Equivalents	41,900	32,830	38,370	41,750	34,820	36,190	35,270	38,090	49,770	63,780	75,810
Payments from Cash Flows	75,110	76,920	79,230	81,610	84,060	86,590	89,190	91,870	94,630	97,470	100,400
Cash Expense Cover Ratio (Consolidated)	6.69%	5.12%	5.81%	6.14%	4.97%	5.02%	4.75%	4.98%	6.31%	7.85%	9.06%
Cash Expense Cover Ratio - General											
Current Year Cash and Equivalents	19,300	15,700	22,900	27,900	20,700	21,100	21,200	24,200	27,800	32,200	35,300
Payments from Cash Flows	44,420	45,490	46,860	48,270	49,720	51,220	52,760	54,350	55,990	57,670	59,410
Cash Expense Cover Ratio (General)	5.21%	4.14%	5.86%	6.94%	5.00%	4.94%	4.82%	5.34%	5.96%	6.70%	7.13%
Cash Expense Cover Ratio - Water											
Current Year Cash and Equivalents	9,560	9,320	9,610	8,610	9,450	10,320	8,730	8,110	10,140	12,970	14,490
Payments from Cash Flows	9,350	9,580	9,870	10,170	10,480	10,800	11,130	11,470	11,820	12,180	12,550
Cash Expense Cover Ratio (Water)	12.27%	11.67%	11.68%	10.16%	10.82%	11.47%	9.41%	8.48%	10.29%	12.78%	13.85%
Cash Expense Cover Ratio - Wastewater											
Current Year Cash and Equivalents	13,040	7,810	5,860	5,240	4,670	4,770	5,340	5,780	11,830	18,610	26,020
Payments from Cash Flows	21,350	21,870	22,530	23,210	23,910	24,630	25,370	26,140	26,930	27,740	28,580
Cash Expense Cover Ratio (Wastewater)	7.33%	4.29%	3.12%	2.71%	2.34%	2.32%	2.53%	2.65%	5.27%	8.05%	10.93%
Cost Efficiency - General Fund											
Total Expenses from Continuing Operations	55,461	52,247	51,907	53,260	54,280	56,050	57,783	59,072	60,674	62,332	64,358
Net Loss from the Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0
Revaluation Decrements	0	0	0	0	0	0	0	0	0	0	0
Net Expenses	55,461	52,247	51,907	53,260	54,280	56,050	57,783	59,072	60,674	62,332	64,358
Population Data	41,686	42,041	42,398	42,758	43,122	43,488	43,858	44,231	44,607	44,986	45,368
Expenditure Deflated by	3.0%	2.4%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Cumulative Deflation	82.9%	81.0%	78.5%	76.2%	73.9%	71.7%	69.5%	67.4%	65.4%	63.5%	61.5%
Deflated Expenditure	46,005	42,298	40,763	40,570	40,107	40,172	40,172	39,836	39,689	39,550	39,611
Denominator	41,686	42,041	42,398	42,758	43,122	43,488	43,858	44,231	44,607	44,986	45,368
Result	1.10	1.01	0.96	0.95	0.93	0.92	0.92	0.90	0.89	0.88	0.87
Three Year Average	1.11	1.06	1.02	0.97	0.95	0.93	0.92	0.91	0.90	0.89	0.88

FINANCIAL RATIOS - CALCULATIONS (CONT'D)

Item	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Available Working Capital (\$'000)											
General	2,806	2,710	2,357	2,005	1,684	1,511	1,335	1,313	1,337	1,383	1,572
Water	3,043	2,796	3,081	2,073	2,904	3,769	2,170	1,550	3,579	6,408	7,922
Wastewater	10,129	4,898	2,944	2,324	1,746	1,846	2,414	2,849	8,894	15,665	23,071
Bld & Infrastructure Renewal Ratio - Consolidated											
<u>Building and Infrastructure Renewals</u>	15,430	15,848	15,674	15,880	13,360	14,983	15,847	17,409	15,624	15,557	18,614
Depreciation Costs (Bld & Infra only)	16,154	15,604	15,804	16,279	16,769	17,273	17,792	18,326	18,877	19,445	20,030
Bld & Infrastructure Renewal Ratio (Consolidated)	96%	102%	99%	98%	80%	87%	89%	95%	83%	80%	93%
Bld & Infrastructure Renewal Ratio - General											
<u>Building and Infrastructure Renewals</u>	13,560	13,550	12,341	11,802	12,331	14,003	14,671	13,621	14,090	15,183	15,797
Depreciation Costs (Bld & Infra only)	11,854	11,604	11,684	12,036	12,398	12,771	13,155	13,551	13,958	14,378	14,811
Bld & Infrastructure Renewal Ratio (General)	114%	117%	106%	98%	99%	110%	112%	101%	101%	106%	107%
Bld & Infrastructure Renewal Ratio - Water											
<u>Building and Infrastructure Renewals</u>	1,870	2,298	3,333	4,078	1,029	980	1,176	3,788	1,534	374	2,817
Depreciation Costs (Bld & Infra only)	1,700	1,400	1,442	1,485	1,530	1,576	1,623	1,672	1,722	1,774	2,643
Bld & Infrastructure Renewal Ratio (Water)	110%	164%	231%	275%	67%	62%	72%	227%	89%	21%	107%
Bld & Infrastructure Renewal Ratio - Wastewater											
<u>Building and Infrastructure Renewals</u>	0	0	0	0	0	0	0	0	0	0	0
Depreciation Costs (Bld & Infra only)	2,600	2,600	2,678	2,758	2,841	2,926	3,014	3,104	3,197	3,293	3,392
Bld & Infrastructure Renewal Ratio (Wastewater)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Infrastructure Backlog Ratio - General											
<u>Estimated Cost to bring Assets to Standard</u>	1,503	1,525	1,555	1,586	1,618	1,650	1,683	1,717	1,751	1,786	1,822
Total WDV of Infrastructure and Buildings	566,159	579,747	597,139	615,053	633,505	652,510	672,086	692,248	713,016	734,406	756,438
Infrastructure Backlog Ratio - General	0.27%	0.26%	0.26%	0.26%	0.26%	0.25%	0.25%	0.25%	0.25%	0.24%	0.24%

ASSUMPTIONS APPLIED												
ASSUMPTIONS	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
General Assumptions												
Consumer Price Index (%)	3.00%	3.00%	2.40%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Consumer Price Index (%) - Offset FAGs	3.00%	3.00%	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Capital Works Indexation (CPI Plus)	3.00%	3.00%	3.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Rate Pegging Limit (%)	5.90%	2.30%	5.41%	5.34%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Growth Rate for Rates (%)	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Fit for the Future Additional Percentage (%)	0.00%	0.00%	0.00%	0.00%	2.90%	2.90%	2.90%	0.00%	0.00%	0.00%	0.00%	0.00%
Combined Growth, Rate Peg and Fit for Future (%)	6.40%	2.80%	5.91%	5.84%	6.40%	6.40%	6.40%	3.50%	3.50%	3.50%	3.50%	3.50%
Financial Assistance Grant (%)	3.00%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Salary and Oncost Increases (%)	3.25%	2.70%	2.80%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Interest on Investments (%)	4.00%	4.00%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Interest on Loans (%)	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Airport Income Growth (%)	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Population Growth Rate	0.80%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%
Depreciation		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Waste Assumptions												
Waste Charges for DWM %		8.00%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Waste Gate Fees %		8.00%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
DWM Annual Collection Charge %		3.50%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
LRM Annual Management Charge \$	0	70	72	73	75	77	79	81	83	85	87	89
DWM Annual Collection Charge - Urban \$	408	352	360	369	378	387	396	406	416	426	436	446
DWM Annual Collection Charge - Rural \$	408	307	314	322	330	338	346	354	362	371	380	389
DWM Annual Collection Charge - Vacant Land \$	37	38	39	40	41	42	43	44	45	46	47	48
Services Levied - Urban		14,364	14,488	14,542	14,597	14,652	14,707	14,762	14,817	14,873	14,928	14,984
Services Levied - Rural		2,647	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658
Services Levied - Vacant Land		584	601	601	601	601	601	601	601	601	601	601
Total Services		17,011	17,146	17,200	17,255	17,310	17,365	17,420	17,475	17,531	17,586	17,642
LRM Dividends												
Road Capital		0	0	0	0	0	1,500,000	1,560,000	2,122,000	2,207,000	2,295,000	2,387,000
Open Spaces		0	0	0	0	0	500,000	520,000	541,000	563,000	586,000	609,000
Community Infrastructure		0	0	0	0	0	500,000	520,000	541,000	563,000	586,000	609,000
Dividend to Operations		0	0	0	0	0	100,000	100,000	100,000	100,000	100,000	100,000
Total Dividend		0	0	0	0	0	2,600,000	2,700,000	3,304,000	3,433,000	3,567,000	3,705,000
Wastewater Assumptions												
Fixed Charge %	9.00%	10.00%	7.00%	7.00%	7.00%	7.00%	6.00%	6.00%	3.00%	3.00%	3.00%	3.00%
Variable Charge %	9.00%	10.00%	7.00%	7.00%	7.00%	7.00%	6.00%	6.00%	3.00%	3.00%	3.00%	3.00%
Sewer Maintenance Expenses %		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Residential Connections (Connected) #		14,031	14,159	14,265	14,372	14,480	14,589	14,698	14,808	14,919	15,031	15,144
Residential Connections (Not Connected) #		467	488	488	488	488	488	488	488	488	488	488
Non-residential Connections #	1,380	1,380	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203
Growth Rate for Residential Connections %		0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Growth Rate for Non-Residential Connections %		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sewer - Annual Access Charge (Connected) \$	734	807	863	923	988	1,057	1,120	1,187	1,223	1,260	1,298	1,337
Sewer - Annual Access Charge (Not Connected) \$	553	608	651	697	746	798	846	897	924	952	981	1,010
Sewer - Usage - Non Res (Increase Rev) \$	640,000	704,000	753,300	806,000	862,400	922,800	978,200	1,036,900	1,068,000	1,100,000	1,133,000	1,167,000
Water Assumptions												
Rous Water % Increase as per their LTFP		6.00%	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	3.00%	3.00%
Water Access Charge %	8.00%	6.00%	3.00%	5.00%	5.00%	5.00%	7.00%	7.00%	7.00%	7.00%	3.00%	3.00%
Water Consumption Charge Increase %	8.00%	6.00%	3.00%	5.00%	5.00%	5.00%	7.00%	7.00%	7.00%	7.00%	3.00%	3.00%
Residential Connections #		13,647	14,063	14,168	14,275	14,382	14,490	14,598	14,708	14,818	14,929	15,041
Vacant Properties #		344	311	311	311	311	311	311	311	311	311	311
Growth Rate for Residential Connections %		0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Water - Annual Access Charge \$	178	189	194	204	214	225	241	258	276	295	304	313
Water - Consumption Charges (< 350) \$	1.91	2.02	2.09	2.19	2.30	2.41	2.58	2.76	2.96	3.16	3.26	3.36
Water - Consumption Charges (> 350) \$	2.87	3.04	3.13	3.29	3.45	3.63	3.88	4.15	4.44	4.75	4.90	5.04
Total Water Consumption Residential (KLs)	1,974,000	2,045,000	2,045,000	2,045,000	2,045,000	2,045,000	2,045,000	2,045,000	2,045,000	2,045,000	2,045,000	2,045,000
Growth in Water Consumption Residential %	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Water Usage > 350 Residential %	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%
Average Consumption Per Res Connection (KL)		150	145	144	143	142	141	140	139	138	137	136
Total Water Consumption Non-Residential (KLs)	557,000	558,000	558,000	558,000	558,000	558,000	558,000	558,000	558,000	558,000	558,000	558,000
Growth in Water Consumption Non-Residential %	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Water Usage > 350 Non-Residential %	70%	68%	66%	64%	62%	60%	58%	56%	54%	52%	50%	48%
Developer Contributions - Average Lot Charge \$	3,200	3,541	3,541	3,541	3,541	3,541	3,541	4,249	4,249	4,249	4,249	4,249
Developer Contributions - Number of Lots PA #	200	200	200	200	200	200	200	200	200	200	200	200
Increase in Charge Per Lot %	0%	0%	0%	0%	0%	0%	0%	20%	0%	0%	0%	0%