



## 2014/2015 Long Term Financial Plan

Adopted 26 June 2014

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# **Part A**

# **Introduction**

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## **OVERVIEW**

The budget document is divided into distinct sections as follows:

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

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

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

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

<b>Fund / Item</b>	<b>Estimated Opening Balance (\$'000)</b>	<b>Movement Increase / (Decrease) (\$'000)</b>	<b>Estimated Closing Balance (\$'000)</b>
General – Unrestricted Working Capital (1)	3,291	(130)	3,161
General – Internally Restricted Reserves (2)	19,231	(9,102)	10,129,
Water – Internally Restricted Reserves (3)	2,346	(192)	2,154
Wastewater – Internally Restricted Reserves (3)	11,492	(7,581)	3,911

- (1) Unrestricted working capital is the unrestricted net current assets held by the General Fund (i.e. current assets less current liabilities). These funds can be allocated to any projects and services as determined by Council.

The opening balance is the estimated position to 30 June 2014. Unrestricted working capital is subject to end year accrual adjustments for items such as stock takes and employee entitlements. End of year accrual adjustments may cause variations between this estimate and actual outcomes.

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

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

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

The opposite page provides the cash forecast for General Fund. The estimates from 2015/16 onwards are preliminary and provide a guide as to where the organisation is heading. Explanations for each item are:

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

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

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

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

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

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

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

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

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

**Leave Liabilities**

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

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

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

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

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

General Fund - Long Term Financial Plan (2013/14 to 2023/24)												
ESTIMATE ITEMS	ESTIMATED											
	2013/14	2014/15	%	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
<b>OPERATING RESULTS</b>												
General Fund Activities												
53,650,000 Operating Revenues	54,093,900	1	55,923,500	57,453,100	59,488,800	61,929,400	63,582,500	65,470,300	67,447,200	69,451,100	71,581,000	
48,911,000 Less Operating Expenses	47,684,500	(3)	48,023,900	47,644,900	48,817,600	50,360,500	51,977,800	53,580,900	54,600,500	55,972,800	57,326,800	
4,739,000 Operating Result before Capital	6,409,400	35	7,899,600	9,808,200	10,671,200	11,568,900	11,604,700	11,889,400	12,846,700	13,478,300	14,254,200	
15,698,500 Less Depreciation	15,538,200	(1)	15,879,400	16,258,200	16,731,700	17,212,900	17,707,600	18,215,800	18,734,900	19,298,400	19,879,100	
<b>(10,959,500) Net Operating Result</b>	<b>(9,128,800)</b>	<b>(17)</b>	<b>(7,979,800)</b>	<b>(6,450,000)</b>	<b>(5,060,500)</b>	<b>(5,644,000)</b>	<b>(5,102,900)</b>	<b>(5,326,400)</b>	<b>(5,888,200)</b>	<b>(5,820,100)</b>	<b>(5,624,900)</b>	
<b>Add Capital Grants and Contributions</b>												
Capital Grants and Contributions	7,202,000		1,486,500	655,400	674,800	694,700	715,100	737,000	759,500	782,500	806,100	
0 Internal Loan Repayments	0	(34)	0	0	0	0	0	0	0	0	0	
1,765,000 Section 94 Contributions Collected	710,000	(60)	1,040,300	2,071,500	5,183,700	6,339,300	4,529,500	3,665,400	775,500	798,800	822,800	
<b>Add Non-operating Funds Employed</b>												
1,200,000 Loan Funds Used	725,000	(40)	4,000,000	4,100,000	8,000,000	5,100,000	0	0	0	0	0	
1,808,000 Proceeds from Disposal of Assets	1,855,000	3	6,980,000	3,400,000	3,400,000	3,400,000	400,000	400,000	400,000	400,000	400,000	
<b>Subtract Funds Deployed for Non-operating Purposes</b>												
Capital Expenditure	(35,365,000)	(36)	(16,741,000)	(14,498,100)	(21,611,900)	(30,276,000)	(11,281,300)	(11,092,700)	(10,140,700)	(9,806,700)	(9,914,300)	
(3,216,000) Repayment of Principal on Loans	(3,387,700)	5	(4,037,600)	(4,068,100)	(3,271,100)	(3,217,100)	(3,300,100)	(3,065,400)	(3,192,200)	(2,769,400)	(2,171,400)	
<b>Net Movement in Leave Liabilities</b>												
200,000 Net Increase / (Decrease) in Leave Liabilities	206,000	3	212,200	218,600	225,200	232,000	239,000	246,200	253,600	261,300	269,200	
<b>Add Back Non-Cash Expense</b>												
15,698,500 Depreciation	15,538,200	(1)	15,879,400	16,258,200	16,731,700	17,212,900	17,707,600	18,215,800	18,734,900	19,298,400	19,879,100	
<b>(21,667,000) Cash Reserves - Increase / (Decrease)</b>	<b>(11,369,200)</b>	<b>(48)</b>	<b>840,000</b>	<b>1,687,500</b>	<b>3,271,900</b>	<b>(6,158,200)</b>	<b>2,906,900</b>	<b>2,779,900</b>	<b>1,702,400</b>	<b>3,144,800</b>	<b>4,466,600</b>	
<b>Movement in Reserves - Increase / (Decrease)</b>												
(8,007,000) Reserves - Internal - Increase / (Decrease)	(9,101,600)		588,400	902,800	139,200	888,300	1,883,700	2,393,500	2,764,800	3,507,200	3,440,900	
(13,538,000) Reserves - External - Increase / (Decrease)	(2,137,300)		447,500	1,106,200	3,389,100	(6,799,100)	1,229,400	532,200	(942,000)	(347,600)	932,200	
(122,000) Working Capital - Increase / (Decrease)	(130,300)		(196,000)	(321,500)	(256,400)	(247,400)	(206,200)	(145,600)	(120,400)	(14,800)	93,500	
<b>(21,667,000) Total Movement in Reserves</b>	<b>(11,369,200)</b>		<b>840,000</b>	<b>1,687,500</b>	<b>3,271,900</b>	<b>(6,158,200)</b>	<b>2,906,900</b>	<b>2,779,900</b>	<b>1,702,400</b>	<b>3,144,800</b>	<b>4,466,600</b>	
<b>Reserves - Balances as at 30 June</b>												
19,231,400 Internal Reserves	10,129,800		10,718,200	11,621,000	11,760,200	12,648,500	14,532,200	16,925,700	19,690,500	23,197,700	26,638,600	
6,558,100 External Reserves	4,420,800		4,868,400	5,974,600	9,363,700	2,564,600	3,794,000	4,326,200	3,384,200	3,036,600	3,968,800	
3,291,000 Working Capital	3,160,700		2,964,700	2,643,200	2,386,600	2,139,400	1,933,200	1,787,400	1,667,000	1,652,200	1,745,700	
<b>29,080,500 Total</b>	<b>17,711,300</b>		<b>18,561,300</b>	<b>20,238,800</b>	<b>23,510,700</b>	<b>17,352,500</b>	<b>20,259,400</b>	<b>23,039,300</b>	<b>24,741,700</b>	<b>27,896,500</b>	<b>32,353,100</b>	

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. A positive figure represents a drawdown from reserves and a negative figure represents a net transfer to reserves.
- *Dividend:* Represents a compulsory dividend paid to the General Fund.

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

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

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

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

Water Operations - Long Term Financial Plan (2013/14 to 2023/24)													
ESTIMATE	ITEMS	ESTIMATED											
		2013/14	2014/15	%	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	<b>OPERATING RESULTS</b>												
9,749,500	Operating Revenues	10,076,800	3	10,948,400	11,666,000	12,417,600	13,219,900	14,076,900	14,887,500	15,719,900	16,652,800	17,647,300	
9,416,500	Less Operating Expenses	9,469,000	1	9,738,400	9,906,600	10,206,800	10,515,900	10,834,900	11,162,900	11,500,900	11,848,500	12,206,600	
333,000	Operating Result before Capital Amounts	607,800	83	1,210,000	1,759,400	2,210,800	2,704,000	3,242,000	3,724,600	4,219,000	4,804,300	5,440,700	
	Add Developer Contributions - Operating Revenues												
280,000	Section 64 Interest Earned on Contributions Held	182,000	(35)	100,000	106,300	94,900	71,100	43,600	25,100	31,300	51,100	70,900	
613,000	Operating Result before Depreciation	789,800	29	1,310,000	1,865,700	2,305,700	2,775,100	3,285,600	3,749,700	4,250,300	4,855,400	5,511,600	
1,810,000	Depreciation Expense	1,900,000	5	1,900,000	1,957,000	2,015,800	2,076,300	2,138,600	2,202,800	2,268,900	2,337,000	2,407,200	
(1,197,000)	Operating Result after Depreciation	(1,110,200)	(7)	(590,000)	(91,300)	289,900	698,800	1,147,000	1,546,900	1,981,400	2,518,400	3,104,400	
	Add Capital Grants and Contributions												
568,000	Capital Grants and Contributions	0	(100)	0	0	0	0	0	0	0	0	0	
614,000	Section 64 Contributions Collected	600,000	(2)	708,200	708,200	708,200	708,200	708,200	708,200	849,800	849,800	849,800	
137,600	Add Non-operating Funds Employed	135,200	(1)	123,000	0	0	0	0	0	0	0	0	
	Transfer from Section 64 Recoupments BBRC	0	0	0	0	0	0	0	0	0	0	0	
	Loan Funds Applied	0	0	0	0	0	0	0	0	0	0	0	
(2,956,000)	Subtract Funds Deployed for Non-operating Purposes	(4,378,500)	48	(688,800)	(2,556,500)	(3,415,900)	(3,985,600)	(2,946,900)	(3,433,500)	(843,600)	(869,000)	(965,200)	
(137,600)	Capital Expenditure	(136,200)	(1)	(123,000)	0	0	0	0	0	0	0	0	
	Contributions - Section 64 Recoupments BBRC	0	0	0	0	0	0	0	0	0	0	0	
	Repayment of Principal on Loans	0	0	0	0	0	0	0	0	0	0	0	
(34,000)	Dividends Paid	(34,000)	0	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	
1,810,000	Add Back Non-Cash Expense	1,900,000	0	1,900,000	1,957,000	2,015,800	2,076,300	2,138,600	2,202,800	2,268,900	2,337,000	2,407,200	
	Depreciation												
(1,195,000)	Reserves Movement - Increase / (Decrease)	(3,022,700)	153	1,285,400	(16,600)	(436,000)	(536,300)	1,012,900	1,132,000	4,222,500	4,802,200	5,362,200	
	Movement in Reserves - Increase / (Decrease)												
(266,400)	Water Reserves	(191,800)		1,005,200	491,700	621,900	686,900	1,834,600	857,100	3,341,400	3,901,300	4,441,500	
(928,600)	Developer Contributions - Section 64	(2,830,900)		280,200	(508,300)	(1,057,900)	(1,223,200)	(821,700)	274,900	881,100	900,900	920,700	
(1,195,000)	Total Movement in Reserves (incl Section 64)	(3,022,700)		1,285,400	(16,600)	(436,000)	(536,300)	1,012,900	1,132,000	4,222,500	4,802,200	5,362,200	
	Reserves - Balances as at 30 June												
2,346,000	Water Reserves	2,154,200		3,159,400	3,651,100	4,273,000	4,959,900	6,794,500	7,651,600	10,993,000	14,894,300	19,335,800	
7,277,200	Developer Contributions - Section 64	4,446,300		4,726,500	4,218,200	3,160,300	1,937,100	1,115,400	1,390,300	2,271,400	3,172,300	4,093,000	
9,623,200	Total Reserves	6,600,500		7,885,900	7,869,300	7,433,300	6,897,000	7,909,900	9,041,900	13,264,400	18,066,600	23,428,800	

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.

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

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

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

Wastewater Operations - Long Term Financial Plan (2013/14 to 2023/24)													
ESTIMATE	ITEMS	ESTIMATED											
		2013/14	2014/15	%	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	<b>OPERATING RESULTS</b>												
14,184,000	Operating Revenues	14,871,400	5	16,080,800	17,879,300	19,594,100	20,739,200	21,984,100	22,880,800	23,702,800	24,553,400	25,680,100	
14,266,900	Less Operating Expenses	14,053,800	(1)	14,162,000	13,889,400	14,031,000	14,182,500	14,314,400	14,456,300	14,590,600	14,719,400	14,826,300	
<b>(82,900)</b>	<b>Operating Result before Capital Amounts</b>	<b>817,600</b>	<b>(1,086)</b>	<b>1,918,800</b>	<b>3,789,900</b>	<b>5,563,100</b>	<b>6,556,700</b>	<b>7,669,700</b>	<b>8,424,500</b>	<b>9,112,200</b>	<b>9,934,000</b>	<b>10,853,800</b>	
205,000	Add Developer Contributions - Operating Revenues	36,000	(82)	45,400	0	47,900	34,300	41,400	35,700	42,200	51,800	82,100	
122,100	Section 64 Interest Earned on Contributions Held	853,600	599	1,964,200	3,789,900	5,611,000	6,591,000	7,711,100	8,460,200	9,154,400	9,995,800	10,935,900	
	<b>Operating Result before Depreciation</b>												
3,104,000	Depreciation Expense	3,249,000	5	3,201,000	3,049,000	3,044,000	3,069,500	3,092,600	3,114,400	3,207,900	3,304,200	3,403,400	
<b>(2,981,900)</b>	<b>Operating Result after Depreciation</b>	<b>(2,395,400)</b>	<b>(20)</b>	<b>(1,236,800)</b>	<b>740,900</b>	<b>2,567,000</b>	<b>3,521,500</b>	<b>4,618,500</b>	<b>5,345,800</b>	<b>5,946,500</b>	<b>6,691,600</b>	<b>7,532,500</b>	
0	Add Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
797,000	Capital Grants and Contributions	697,000	(13)	714,000	739,500	765,000	788,000	811,700	836,100	861,200	887,100	913,800	
	Section 64 Contributions Collected												
559,700	Add Non-operating Funds Employed	0	(100)	0	0	0	0	0	0	0	0	0	
690,000	Transfer from Section 64 Recoupments BBRC	0	(100)	0	0	0	0	0	0	0	0	0	
	Loan Funds Applied	0	(100)	0	0	0	0	0	0	0	0	0	
<b>(10,729,300)</b>	<b>Subtract Funds Deployed for Non-operating Purposes</b>	<b>(7,033,800)</b>	<b>(34)</b>	<b>(2,065,600)</b>	<b>(3,718,000)</b>	<b>(2,884,100)</b>	<b>(1,802,800)</b>	<b>(6,955,300)</b>	<b>(3,595,500)</b>	<b>(2,077,000)</b>	<b>(2,094,000)</b>	<b>(2,112,000)</b>	
<b>(559,700)</b>	Capital Expenditure	0	(100)	0	0	0	0	0	0	0	0	0	
<b>(2,384,800)</b>	Contributions - Section 64 Recoupments BBRC	<b>(2,494,700)</b>	<b>5</b>	<b>(2,613,200)</b>	<b>(2,741,000)</b>	<b>(2,878,800)</b>	<b>(3,023,700)</b>	<b>(3,185,200)</b>	<b>(2,373,900)</b>	<b>(2,562,400)</b>	<b>(2,767,700)</b>	<b>(3,003,500)</b>	
<b>(20,000)</b>	Repayment of Principal on Loans	<b>(20,000)</b>	<b>0</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>	
	Dividends Paid												
3,104,000	Add Back Non-Cash Expense	3,249,000	0	3,201,000	3,049,000	3,044,000	3,069,500	3,092,600	3,114,400	3,207,900	3,304,200	3,403,400	
	Depreciation												
<b>(11,525,000)</b>	<b>Sewer Reserves - Increase / (Decrease)</b>	<b>(7,997,900)</b>	<b>(31)</b>	<b>(2,020,600)</b>	<b>(1,949,600)</b>	<b>593,100</b>	<b>2,532,700</b>	<b>(1,636,700)</b>	<b>3,306,900</b>	<b>5,356,200</b>	<b>6,001,200</b>	<b>6,714,200</b>	
<b>(11,222,300)</b>	<b>Movement in Reserves - Increase / (Decrease)</b>	<b>(7,580,600)</b>		<b>(2,132,250)</b>	<b>(1,346,100)</b>	<b>280,200</b>	<b>2,785,000</b>	<b>(1,927,700)</b>	<b>2,435,700</b>	<b>4,452,800</b>	<b>5,052,300</b>	<b>5,718,300</b>	
<b>(302,700)</b>	Wastewater Reserves	<b>(417,300)</b>		<b>111,650</b>	<b>(603,500)</b>	<b>312,900</b>	<b>(252,300)</b>	<b>289,000</b>	<b>871,800</b>	<b>903,400</b>	<b>948,900</b>	<b>995,900</b>	
<b>(11,525,000)</b>	Developer Contributions - Section 64	<b>(7,997,900)</b>		<b>(2,020,600)</b>	<b>(1,949,600)</b>	<b>593,100</b>	<b>2,532,700</b>	<b>(1,636,700)</b>	<b>3,306,900</b>	<b>5,356,200</b>	<b>6,001,200</b>	<b>6,714,200</b>	
	<b>Total Movement in Reserves (incl Section 64)</b>												
11,492,100	Reserves - Balances as at 30 June	3,911,500		1,779,250	433,150	713,350	3,496,350	1,570,650	4,005,750	8,458,550	13,510,850	19,229,150	
2,435,000	Wastewater Reserves	2,017,700		2,129,350	1,525,850	1,838,750	1,586,450	1,875,450	2,747,250	3,650,650	4,599,550	5,595,450	
	Developer Contributions - Section 64	5,929,200		3,908,600	1,959,000	2,552,100	5,084,800	3,446,100	6,753,000	12,109,200	18,110,400	24,824,600	
<b>13,927,100</b>	<b>Total</b>												

**Consolidated Result - Long Term Financial Plan (2013/14 to 2023/24)**

ESTIMATE 2013/14	ESTIMATED											
	2014/15	%	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	
<b>OPERATING RESULTS</b>												
Operating Activities												
78,068,500	79,260,100	2	83,098,100	86,904,700	91,643,300	95,993,900	99,728,500	103,299,400	106,943,400	110,870,200	115,061,400	
72,594,400	71,207,300	(2)	71,924,300	71,440,900	73,055,400	75,058,900	77,127,100	79,200,100	80,692,000	82,540,700	84,359,700	
5,474,100	8,052,800	47	11,173,800	15,463,800	18,587,900	20,935,000	22,601,400	24,099,300	26,251,400	28,329,500	30,701,700	
20,612,500	20,687,200	0	20,980,400	21,264,200	21,791,500	22,358,700	22,938,800	23,533,000	24,211,700	24,939,600	25,689,700	
<b>(15,138,400)</b>	<b>(12,634,400)</b>	<b>(17)</b>	<b>(9,806,600)</b>	<b>(5,800,400)</b>	<b>(3,203,600)</b>	<b>(1,423,700)</b>	<b>(337,400)</b>	<b>566,300</b>	<b>2,039,700</b>	<b>3,389,900</b>	<b>5,012,000</b>	
<b>Net Operating Result</b>												
Add Capital Grants and Contributions												
7,770,000	4,766,700	(39)	1,486,500	655,400	674,800	694,700	715,100	737,000	759,500	782,500	806,100	
0	0	0	0	0	0	0	0	0	0	0	0	
3,176,000	2,007,000	(37)	2,462,500	3,519,200	6,656,900	7,835,500	6,049,400	5,351,300	2,486,500	2,535,700	2,566,400	
<b>Add Non-operating Funds Employed</b>												
1,759,700	725,000	(59)	4,000,000	4,100,000	8,000,000	5,100,000	0	0	0	0	0	
1,808,000	1,855,000	3	6,980,000	3,400,000	3,400,000	3,400,000	400,000	400,000	400,000	400,000	400,000	
<b>Proceeds from Disposal of Assets</b>												
<b>Subtract Funds Deployed for Non-operating Purposes</b>												
(49,050,300)	(34,065,900)	(31)	(19,505,400)	(20,772,600)	(27,911,900)	(36,064,200)	(21,183,500)	(18,121,700)	(13,061,300)	(12,769,700)	(12,991,500)	
(5,600,800)	(5,882,400)	5	(6,650,800)	(6,809,100)	(6,149,900)	(5,240,800)	(6,486,300)	(5,439,300)	(5,754,600)	(5,537,100)	(5,174,900)	
(54,000)	(54,000)	0	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	
200,000	206,000	3	212,200	218,600	225,200	232,000	239,000	246,200	253,600	261,300	269,200	
<b>Net Increase / (Decrease) in Leave</b>												
<b>Add Back Non-Cash Expense</b>												
20,612,500	20,687,200	0	20,980,400	21,264,200	21,791,500	22,358,700	22,938,800	23,533,000	24,211,700	24,939,600	25,689,700	
<b>(34,517,300)</b>	<b>(22,389,800)</b>	<b>(35)</b>	<b>104,800</b>	<b>(278,700)</b>	<b>3,429,000</b>	<b>(4,161,800)</b>	<b>2,281,100</b>	<b>7,218,800</b>	<b>11,281,100</b>	<b>13,948,200</b>	<b>16,543,000</b>	
<b>Cash Reserves - Increase / (Decrease)</b>												
(8,007,000)	(9,101,600)		588,400	902,800	139,200	888,300	1,883,700	2,393,500	2,764,800	3,507,200	3,440,900	
(26,258,000)	(13,157,900)		(287,600)	(860,000)	3,546,200	(4,802,700)	603,600	4,971,100	8,636,700	10,455,800	13,008,600	
(122,000)	(130,300)		(196,000)	(321,500)	(256,400)	(247,400)	(206,200)	(145,800)	(120,400)	(14,800)	93,500	
<b>(34,387,000)</b>	<b>(22,389,800)</b>		<b>104,800</b>	<b>(278,700)</b>	<b>3,429,000</b>	<b>(4,161,800)</b>	<b>2,281,100</b>	<b>7,218,800</b>	<b>11,281,100</b>	<b>13,948,200</b>	<b>16,543,000</b>	
<b>Total Movement in Reserves</b>												
<b>Reserves - Balances as at 30 June</b>												
19,231,400	10,129,800		10,718,200	11,621,000	11,760,200	12,548,500	14,532,200	16,925,700	19,690,500	23,197,700	26,638,600	
30,108,400	16,950,500		16,662,900	15,802,900	19,349,100	14,546,400	15,150,000	20,121,100	28,757,800	39,213,600	52,222,200	
3,291,000	3,160,700		2,964,700	2,643,200	2,386,800	2,139,400	1,933,200	1,787,400	1,667,000	1,652,200	1,745,700	
<b>52,630,800</b>	<b>30,241,000</b>		<b>30,345,800</b>	<b>30,067,100</b>	<b>33,496,100</b>	<b>29,334,300</b>	<b>31,615,400</b>	<b>38,834,200</b>	<b>50,115,300</b>	<b>64,063,500</b>	<b>80,606,500</b>	

## **Part B**

# **Operating Budgets**

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## **INTRODUCTION**

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

### **Left Hand Page**

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

**Manager** Person responsible for ensuring that the estimates are met.

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

### **Right Hand Page**

This page provides numerical information for each program:

**Actual (2011/12, 2012/13)** These two columns represent the actual results for previous years. There can be changes in reporting formats over time, however the information is provided as a **guide** to what has occurred in the past.

**Estimate 2013/14** This column provides the estimates for the 2013/14 financial year based on the latest budget review.

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

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

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

**Estimated 2015/16, 2016/17 and 2017/18** Forward estimates have been provided as a **guide** to show the overall financial trend.

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

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

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

### **Capital Movements**

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

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

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

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

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

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

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

**Background**

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

**Strategic Planning**

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

**Community Centres and Halls**

This program includes 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 and the Northern Rivers Community Gallery.

**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	ESTIMATE 2013/14	BUDGET ITEMS	ESTIMATED					
				2014/15	%	2015/16	2016/17	2017/18	
			<b>OPERATING REVENUES</b>						
447,000	342,000	377,500	Strategic Planning	220,500	(42)	116,200	129,700	171,300	
174,000	239,000	311,000	Community Centres and Halls	370,700	19	396,200	423,000	445,000	
81,000	102,000	104,200	Cultural and Community Services	109,500	5	122,800	134,200	142,700	
115,000	115,000	111,000	Library Services	116,000	5	119,500	123,200	127,000	
281,000	321,000	322,500	Swimming Pools	336,000	4	346,300	357,000	367,900	
96,000	146,000	119,300	Tourism and Communications	45,500	(62)	47,300	49,200	51,100	
<b>1,194,000</b>	<b>1,265,000</b>	<b>1,345,500</b>	<b>Total Operating Revenues</b>	<b>1,198,200</b>	<b>(11)</b>	<b>1,148,300</b>	<b>1,216,300</b>	<b>1,305,000</b>	
			<b>OPERATING EXPENSES</b>						
963,000	881,000	1,232,000	Strategic Planning	1,123,500	(9)	1,050,300	1,061,800	1,094,400	
495,000	514,000	659,400	Community Centres and Halls	759,100	15	782,200	844,400	870,500	
550,000	588,000	777,200	Cultural and Community Services	777,900	0	802,800	827,500	854,000	
360,000	1,341,000	1,449,200	Library Services	1,419,000	(2)	1,465,000	1,509,500	1,555,300	
788,000	881,000	879,100	Swimming Pools	922,000	5	1,230,400	1,538,100	1,543,400	
721,000	703,000	902,000	Tourism and Communications	776,000	(14)	800,500	825,900	852,000	
<b>3,877,000</b>	<b>5,008,000</b>	<b>5,898,900</b>	<b>Total Operating Expenses</b>	<b>5,777,500</b>	<b>(2)</b>	<b>6,131,200</b>	<b>6,605,200</b>	<b>6,769,600</b>	
<b>(2,683,000)</b>	<b>(3,743,000)</b>	<b>(4,553,400)</b>	<b>Operating Result - Surplus / (Deficit)</b>	<b>(4,579,300)</b>	<b>1</b>	<b>(4,982,900)</b>	<b>(5,388,900)</b>	<b>(5,464,600)</b>	
125,000	125,000	130,000	Add Back Depreciation	130,000	0	133,900	138,000	142,200	
<b>(2,558,000)</b>	<b>(3,618,000)</b>	<b>(4,423,400)</b>	<b>Cash Result - Surplus / (Deficit)</b>	<b>(4,449,300)</b>	<b>1</b>	<b>(4,849,000)</b>	<b>(5,250,900)</b>	<b>(5,322,400)</b>	
			<b>Capital Movements</b>						
22,000	23,000	24,300	Less Principal Repayments	17,300		177,500	352,900	377,300	
2,265,000	3,657,000	2,012,000	Less Transfer to Reserves	770,500		1,095,300	2,138,000	5,289,700	
534,000	453,000	928,800	Add Transfer from Reserves	483,000		0	0	0	
1,372,000	2,922,000	1,883,500	Add Capital Income	710,000		5,040,300	6,171,500	5,183,700	
0	17,000	644,000	Less Capital Expenditure	633,000		4,031,000	4,133,000	35,000	
<b>(2,939,000)</b>	<b>(3,940,000)</b>	<b>(4,291,400)</b>	<b>Cash Result after Capital Movements</b>	<b>(4,677,100)</b>	<b>9</b>	<b>(5,112,500)</b>	<b>(5,703,300)</b>	<b>(5,840,700)</b>	

**Manager:** Matthew Wood - "Manager – Strategic Planning"

**Background**

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

**Budget Comments**

**Operating Revenues**

**Fees and Charges**

Income for strategic planning publications and services and planning proposals.

**Grants and Contributions**

Relate primarily to heritage items and planning studies.

**Interest on Section 94 Contributions**

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

**Operating Expenses**

**Employee Costs**

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

**Office Expenses**

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

**Aboriginal, Heritage and Economic Development Programs**

Allowances for consultancies and projects for these programs.

**Strategic Plans and Studies**

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

**Planning Proposals**

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

**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	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
43,000	52,000	69,500	20000	Fees and Charges	20,000	(71)	20,600	21,300	22,000
29,000	22,000	91,000	20002	Grants and Contributions	140,000	54	40,600	41,900	43,300
375,000	268,000	217,000	20012	Interest on Section 94 Developer Contributions	60,500	(72)	55,000	66,500	106,000
<b>447,000</b>	<b>342,000</b>	<b>377,500</b>		<b>Total Operating Revenues</b>	<b>220,500</b>	<b>(42)</b>	<b>116,200</b>	<b>129,700</b>	<b>171,300</b>
				<b>OPERATING EXPENSES</b>					
696,000	810,000	812,000	30000	Employee Costs	854,500	5	880,100	906,600	933,900
35,000	25,000	24,000	30000	Office Expenses	24,000	0	24,000	24,900	25,800
8,000	12,000	56,500	30001	Aboriginal and Heritage Programs	30,000	(47)	30,000	31,000	32,000
27,000	15,000	15,000	30002	Economic Development Programs	15,000	0	15,000	15,500	16,000
109,000	97,000	229,300	30003	Strategic Plans and Studies	160,000	(30)	60,000	41,200	42,700
88,000	15,000	85,200	30003	Planning Proposals (Rezoning)	20,000	(77)	20,600	21,300	22,000
0	7,000	10,000	30001	Environmental Action Plan	20,000	100	20,800	21,300	22,000
<b>963,000</b>	<b>981,000</b>	<b>1,232,000</b>		<b>Total Operating Expenses</b>	<b>1,123,500</b>	<b>(9)</b>	<b>1,050,300</b>	<b>1,061,800</b>	<b>1,094,400</b>
<b>(516,000)</b>	<b>(639,000)</b>	<b>(854,500)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(903,000)</b>	<b>6</b>	<b>(934,100)</b>	<b>(932,100)</b>	<b>(923,100)</b>
0	0	0		Add Back Depreciation	0	0	0	0	0
<b>(516,000)</b>	<b>(639,000)</b>	<b>(854,500)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(903,000)</b>	<b>6</b>	<b>(934,100)</b>	<b>(932,100)</b>	<b>(923,100)</b>
				<b>Capital Movements</b>					
0	0	0		Less Principal Repayments	0		0	0	0
2,091,000	3,460,000	2,002,000		Less Transfer to Reserves	770,500		1,095,300	2,138,000	5,289,700
446,000	294,000	184,000		Add Transfer from Reserves	0		0	0	0
1,372,000	2,922,000	1,765,000		Add Capital Income	710,000		1,040,300	2,071,500	5,183,700
0	0	0		Less Capital Expenditure	0		0	0	0
<b>(789,000)</b>	<b>(883,000)</b>	<b>(907,500)</b>		<b>Cash Result after Capital Movements</b>	<b>(963,500)</b>	<b>6</b>	<b>(989,100)</b>	<b>(998,600)</b>	<b>(1,029,100)</b>

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

**Community Centres**

Operating expenses for the facilities identified.

**Public Halls**

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

**Naval Museum**

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

**Debt Servicing**

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

**Capital Movements**

**Loan Principal Repayments**

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

**Transfer from Reserves**

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

**Capital Expenditure**

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

**Community Facilities – Net Costs Summary**

Provides an overview of the net cost of running the community centres.

COMMUNITY CENTRES AND HALLS									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
				<b>Fees and Charges</b>					
0	0	20,000	26087	Alstonville Leisure and Entertainment Centre	25,000	25	31,000	37,200	38,400
0	0	40,000	26081	Ballina Surf Club	98,700	147	102,700	106,900	111,100
102,000	113,000	115,000	26082	Kentwell Centre	117,000	2	121,600	126,400	131,300
57,000	106,000	120,000	26083	Lennox Head Cultural and Community Centre	110,000	(8)	120,300	131,200	142,200
15,000	20,000	16,000	26080	Richmond Room	20,000	25	20,600	21,300	22,000
<b>174,000</b>	<b>239,000</b>	<b>311,000</b>		<b>Total Operating Revenues</b>	<b>370,700</b>	<b>19</b>	<b>396,200</b>	<b>423,000</b>	<b>445,000</b>
				<b>OPERATING EXPENSES</b>					
171,000	126,000	116,000	35110	Employee Costs	173,000	49	178,200	183,700	189,400
46,000	48,000	48,000	35110	Kentwell Centre	52,000	8	53,700	55,800	57,900
120,000	137,000	165,000	35100	Alstonville Leisure and Entertainment Centre	173,500	5	178,900	184,400	190,100
101,000	138,000	180,000	30023	Lennox Head Cultural and Community Centre	184,400	2	190,500	196,900	203,400
21,000	24,000	22,000	35115	Richmond Room	26,000	18	27,100	28,200	29,300
0	0	79,000	30025	Ballina Surf Club	108,000	37	111,700	153,500	158,900
15,000	22,000	30,500	35107	Public Halls	24,000	(21)	24,800	25,700	26,600
5,000	5,000	5,500	35108	Naval Museum	6,000	9	6,200	6,400	6,600
4,000	3,000	3,000	35111	<b>Debt Servicing</b>					
12,000	11,000	10,400	35111	Interest on Kentwell Centre	2,600	(13)	2,200	1,800	1,300
				Interest on Naval Museum	9,600	(8)	8,900	8,000	7,000
<b>495,000</b>	<b>514,000</b>	<b>659,400</b>		<b>Total Operating Expenses</b>	<b>759,100</b>	<b>15</b>	<b>782,200</b>	<b>844,400</b>	<b>870,500</b>
<b>(321,000)</b>	<b>(275,000)</b>	<b>(348,400)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(388,400)</b>	<b>11</b>	<b>(386,000)</b>	<b>(421,400)</b>	<b>(425,500)</b>
0	0	0		Add Back Depreciation	0	0	0	0	0
<b>(321,000)</b>	<b>(275,000)</b>	<b>(348,400)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(388,400)</b>	<b>11</b>	<b>(386,000)</b>	<b>(421,400)</b>	<b>(425,500)</b>
				<b>Capital Movements</b>					
15,000	15,000	16,200		Less Principal Repayments	17,300		18,500	19,900	21,300
80,000	86,000	0		Less Transfer to Reserves	0		0	0	0
30,000	80,000	373,300		Add Transfer from Reserves	283,000		0	0	0
0	0	10,000		Add Capital Income	0		0	0	0
0	0	268,000		Less Capital Expenditure	423,000		21,000	22,000	23,000
<b>(386,000)</b>	<b>(296,000)</b>	<b>(249,300)</b>		<b>Cash Result after Capital Movements</b>	<b>(545,700)</b>	<b>119</b>	<b>(425,500)</b>	<b>(463,300)</b>	<b>(469,800)</b>
<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>		<b>Community Facilities - Summary</b>	<b>2014/15</b>	<b>%</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
(171,000)	(126,000)	(116,000)	35110	Employee Costs	(173,000)	49	(178,200)	(183,700)	(189,400)
52,000	62,000	64,000	35110	Kentwell Community Services Centre	62,400	(3)	65,700	68,800	72,100
(120,000)	(137,000)	(145,000)	35115	Alstonville Leisure and Entertainment Centre	(148,500)	2	(147,900)	(147,200)	(151,700)
(44,000)	(32,000)	(60,000)	30023	Lennox Head Cultural and Community Centre	(74,400)	24	(70,200)	(65,700)	(61,200)
(6,000)	(4,000)	(6,000)	30023	Richmond Room	(6,000)	0	(6,500)	(6,900)	(7,300)
0	0	(39,000)		Ballina Surf Life Saving Club	(9,300)	(76)	(9,000)	(48,600)	(47,800)
(32,000)	(38,000)	(46,400)		Public Halls and Museums	(39,600)	(15)	(39,900)	(40,100)	(40,200)
<b>(321,000)</b>	<b>(275,000)</b>	<b>(348,400)</b>		<b>Tota - Net Operating Costs Per Facility</b>	<b>(388,400)</b>	<b>11</b>	<b>(386,000)</b>	<b>(421,400)</b>	<b>(425,500)</b>

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

**Background**

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

**Budget Comments**

**Operating Revenues**

**Grants and Contributions**

Major recurrent 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 seven part time employees for the Customer Services Counter and Switchboard for the Administration Centre (total of 20 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 program 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 Land Management**

Allowance for community land investigations.

**Community Gallery**

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

**Capital Movements**

**Capital Expenditure**

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

CULTURAL AND COMMUNITY SERVICES									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
				<b>Grants and Contributions - Various</b>					
8,000	8,000	8,000	20021	Area Assistance Grant	0	(100)	0	0	0
2,000	2,000	2,000	20021	Youth Week	2,000	0	2,100	2,200	2,300
0	0	10,000	20021	Koala Study	0	(100)	0	0	0
				<b>Fees and Charges</b>					
64,000	71,000	76,700	26130	Northern Rivers Community Gallery	90,500	18	103,100	113,800	121,600
7,000	21,000	7,500	20021	Other Fees and Charges	17,000	127	17,600	18,200	18,800
<b>81,000</b>	<b>102,000</b>	<b>104,200</b>		<b>Total Operating Revenues</b>	<b>109,500</b>	<b>5</b>	<b>122,800</b>	<b>134,200</b>	<b>142,700</b>
				<b>OPERATING EXPENSES</b>					
				<b>Employee Costs and Overheads</b>					
85,000	94,000	199,500	30020	Salaries and oncosts - Community Services	272,200	36	280,500	289,000	297,800
13,000	14,000	14,500		Insurance	15,000	3	15,500	16,000	16,500
248,000	246,000	260,000	30004	Salaries and oncosts - Customer Service	275,000	6	283,300	291,800	300,600
				<b>Community Services</b>					
13,000	20,000	20,500	30021	Community Services Programs	15,500	(24)	16,100	16,700	17,300
11,000	37,000	76,700	30021	Other Community Services	11,200	(85)	11,600	12,000	12,500
				<b>Community Land Management</b>					
36,000	23,000	25,000	30021	Land Investigations	15,000	(40)	15,500	16,000	16,500
				<b>Community Gallery</b>					
144,000	154,000	181,000	35160	Northern Rivers Community Gallery	174,000	(4)	180,300	186,000	192,800
<b>550,000</b>	<b>588,000</b>	<b>777,200</b>		<b>Total Operating Expenses</b>	<b>777,900</b>	<b>0</b>	<b>802,800</b>	<b>827,500</b>	<b>854,000</b>
<b>(469,000)</b>	<b>(486,000)</b>	<b>(673,000)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(668,400)</b>	<b>(1)</b>	<b>(680,000)</b>	<b>(693,300)</b>	<b>(711,300)</b>
0	0	0		Add Back Depreciation	0	0	0	0	0
<b>(469,000)</b>	<b>(486,000)</b>	<b>(673,000)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(668,400)</b>	<b>(1)</b>	<b>(680,000)</b>	<b>(693,300)</b>	<b>(711,300)</b>
				<b>Capital Movements</b>					
0	0	0		Less Principal Repayments	0		0	0	0
33,000	18,000	10,000		Less Transfer to Reserves	0		0	0	0
4,000	20,000	60,000		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	17,000	55,000		Less Capital Expenditure	10,000		10,000	11,000	12,000
<b>(498,000)</b>	<b>(501,000)</b>	<b>(678,000)</b>		<b>Cash Result after Capital Movements</b>	<b>(678,400)</b>	<b>0</b>	<b>(690,000)</b>	<b>(704,300)</b>	<b>(723,300)</b>

**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	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2016/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
79,000	79,000	76,000	26040	Operating Grants					
36,000	36,000	35,000	26040	Library Per Capita	80,000	5	82,400	84,900	87,500
				Special Projects	36,000	3	37,100	38,300	39,500
<b>115,000</b>	<b>115,000</b>	<b>111,000</b>		<b>Total Operating Revenues</b>	<b>116,000</b>	<b>5</b>	<b>119,500</b>	<b>123,200</b>	<b>127,000</b>
				<b>OPERATING EXPENSES</b>					
230,000	1,209,000	1,252,000	35031	Contribution to Richmond Tweed Library	1,274,000	2	1,312,300	1,351,700	1,392,300
22,000	19,000	20,500	35030	Building Rates, Insurance and Security	23,000	12	23,900	24,800	25,700
58,000	63,000	64,000	35031	Lighting Power and Heating and Cleaning	68,000	6	73,100	75,400	77,800
18,000	16,000	17,000	35031	Library Sundries	18,000	6	18,600	19,300	20,000
32,000	34,000	95,700	35031	Special Projects	36,000	(62)	37,100	38,300	39,500
				<b>Debt Servicing</b>					
0	0	0	35031	Interest on Loans	0	0	0	0	0
<b>360,000</b>	<b>1,341,000</b>	<b>1,449,200</b>		<b>Total Operating Expenses</b>	<b>1,419,000</b>	<b>(2)</b>	<b>1,465,000</b>	<b>1,509,500</b>	<b>1,555,300</b>
<b>(245,000)</b>	<b>(1,226,000)</b>	<b>(1,338,200)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(1,303,000)</b>	<b>(3)</b>	<b>(1,345,500)</b>	<b>(1,386,300)</b>	<b>(1,428,300)</b>
0	0	0		Add Back Depreciation	0	0	0	0	0
<b>(245,000)</b>	<b>(1,226,000)</b>	<b>(1,338,200)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(1,303,000)</b>	<b>(3)</b>	<b>(1,345,500)</b>	<b>(1,386,300)</b>	<b>(1,428,300)</b>
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
59,000	61,000	0		Less Transfer to Reserves	0		0	0	0
54,000	59,000	229,200		Add Transfer from Reserves	0		0	0	0
0	0	92,500		Add Capital Income	0		0	0	0
0	0	261,000		Less Capital Expenditure	0		0	0	0
<b>(250,000)</b>	<b>(1,228,000)</b>	<b>(1,277,500)</b>		<b>Cash Result after Capital Movements</b>	<b>(1,303,000)</b>	<b>2</b>	<b>(1,345,500)</b>	<b>(1,386,300)</b>	<b>(1,428,300)</b>

## 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	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
145,000	178,000	172,500	22270	Ballina Fees	186,000	8	191,700	197,600	203,700
136,000	143,000	150,000	22271	Alstonville Fees	150,000	0	154,600	159,400	164,200
<b>281,000</b>	<b>321,000</b>	<b>322,500</b>			<b>336,000</b>	<b>4</b>	<b>346,300</b>	<b>357,000</b>	<b>367,900</b>
				<b>OPERATING EXPENSES</b>					
127,000	150,000	154,000	32330	Ballina Swimming Complex Maintenance and Operating Costs	181,000	5	186,200	171,700	177,200
182,000	200,000	203,000	32330	Contract Charges	206,000	1	212,200	218,700	225,300
				<b>Debt Servicing</b>					
1,000	1,000	400	32330	Interest on Loans - Ballina	0	(100)	280,000	269,000	257,000
				<b>Alstonville Swimming Complex</b>					
166,000	209,000	194,700	32331	Maintenance and Operating Costs	213,500	10	220,200	227,200	234,400
187,000	196,000	197,000	32331	Contract Charges	211,500	7	217,900	511,500	507,300
				<b>Non-cash Expenses</b>					
125,000	125,000	130,000	32330	Depreciation	130,000	0	133,900	138,000	142,200
<b>788,000</b>	<b>881,000</b>	<b>879,100</b>		<b>Total Operating Expenses</b>	<b>922,000</b>	<b>5</b>	<b>1,230,400</b>	<b>1,536,100</b>	<b>1,543,400</b>
<b>(507,000)</b>	<b>(660,000)</b>	<b>(566,600)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(586,000)</b>	<b>5</b>	<b>(884,100)</b>	<b>(1,179,100)</b>	<b>(1,175,500)</b>
125,000	125,000	130,000		Add Back Depreciation	130,000	0	133,900	138,000	142,200
<b>(382,000)</b>	<b>(435,000)</b>	<b>(426,600)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(456,000)</b>	<b>7</b>	<b>(750,200)</b>	<b>(1,041,100)</b>	<b>(1,033,300)</b>
				<b>Capital Movements</b>					
7,000	8,000	8,100		Less Loan Principal Repayments	0		159,000	333,000	356,000
0	0	0		Less Transfer to Reserves	0		0	0	0
0	0	0		Add Transfer from Reserves	200,000		0	0	0
0	0	18,000		Add Capital Income	0		4,000,000	4,100,000	0
0	0	60,000		Less Capital Expenditure	200,000		4,000,000	4,100,000	0
<b>(389,000)</b>	<b>(443,000)</b>	<b>(478,700)</b>		<b>Cash Result after Capital Movements</b>	<b>(456,000)</b>	<b>(5)</b>	<b>(909,200)</b>	<b>(1,374,100)</b>	<b>(1,389,300)</b>

**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	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
				<b>Fees and Charges</b>					
7,000	5,000	7,300	26122	Visitor Information Centre - Commissions	8,000	10	8,400	8,900	9,400
17,000	24,000	25,000	26122	Visitor Information Centre - Merchandise Sales	24,000	(4)	24,800	25,600	26,400
10,000	69,000	61,000	26120	Marketing and Destination Development	13,500	(78)	14,100	14,700	15,300
5,000	36,000	1,000	26120	Event Revenues	0	(100)	0	0	0
57,000	12,000	25,000		Grants and Contributions	0		0	0	0
<b>96,000</b>	<b>146,000</b>	<b>119,300</b>		<b>Total Operating Revenues</b>	<b>45,500</b>	<b>(62)</b>	<b>47,300</b>	<b>49,200</b>	<b>51,100</b>
				<b>OPERATING EXPENSES</b>					
				<b>Tourism</b>					
332,000	338,000	415,000	35150	Employee Costs	422,000	2	434,800	448,000	461,600
67,000	78,000	83,000	35150	Visitor Information Centre - Office Expenses	84,000	1	87,200	90,500	93,800
9,000	14,000	13,000	35152	Merchandise Purchases	14,500	12	15,000	15,500	16,000
3,000	3,000	4,700	35152	Commission Expenses	4,500	(4)	4,700	4,900	5,100
221,000	177,000	194,800	35152	Marketing and Destination Development	100,000	(49)	103,000	106,200	109,500
0	0	50,000	35152	Business Promotions	0	(100)	0	0	0
53,000	50,000	80,000	35152	Event Expenses - Community Event Program	98,000	23	101,000	104,100	107,300
15,000	17,000	18,000	35152	Event Expenses - Australia Day	19,000	6	19,600	20,200	20,900
21,000	20,000	27,500	35152	Event Expenses - Other Council Support	24,000	(13)	24,900	25,800	26,700
0	6,000	16,000	35152	Christmas Decorations	10,000	(38)	10,300	10,700	11,100
<b>721,000</b>	<b>703,000</b>	<b>902,000</b>		<b>Total Operating Expenses</b>	<b>776,000</b>	<b>(14)</b>	<b>800,500</b>	<b>825,900</b>	<b>852,000</b>
<b>(625,000)</b>	<b>(557,000)</b>	<b>(782,700)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(730,500)</b>	<b>(7)</b>	<b>(753,200)</b>	<b>(776,700)</b>	<b>(800,900)</b>
0	0	0		Add Back Depreciation	0	0	0	0	0
<b>(625,000)</b>	<b>(557,000)</b>	<b>(782,700)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(730,500)</b>	<b>(7)</b>	<b>(753,200)</b>	<b>(776,700)</b>	<b>(800,900)</b>
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
2,000	32,000	0		Less Transfer to Reserves	0		0	0	0
0	0	82,300		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
<b>(627,000)</b>	<b>(589,000)</b>	<b>(700,400)</b>		<b>Cash Result after Capital Movements</b>	<b>(730,500)</b>	<b>4</b>	<b>(753,200)</b>	<b>(776,700)</b>	<b>(800,900)</b>

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

**Budget Comments**

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

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

**Development Services**

Costs associated with the assessment and management of development applications.

**Building Services**

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

**Environmental and Public Health Services**

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

**Administration and Public Order**

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

DEVELOPMENT AND ENVIRONMENTAL HEALTH GROUP - SUMMARY									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	BUDGET ITEMS	ESTIMATED					
				2014/15	%	2015/16	2016/17	2017/18	
			<b>OPERATING REVENUES</b>						
333,000	356,000	378,000	Development Services	359,000	(5)	380,000	391,900	404,000	
540,000	598,000	800,000	Building Services	800,000	0	824,900	850,700	877,500	
184,000	189,000	198,500	Environmental and Public Health	235,000	18	242,800	250,900	259,200	
70,000	117,000	135,500	Administration and Public Order	156,000	15	161,300	166,800	172,300	
<b>1,127,000</b>	<b>1,260,000</b>	<b>1,512,000</b>	<b>Total Operating Revenues</b>	<b>1,550,000</b>	<b>3</b>	<b>1,609,000</b>	<b>1,660,300</b>	<b>1,713,000</b>	
			<b>OPERATING EXPENSES</b>						
1,187,000	1,156,000	1,142,600	Development Services	1,213,000	6	1,249,600	1,287,400	1,326,300	
761,000	776,000	726,500	Building Services	785,100	5	789,800	813,800	836,400	
569,000	638,000	722,300	Environmental and Public Health	779,100	8	812,000	845,500	871,500	
947,000	1,004,000	1,120,800	Administration and Public Order	1,193,900	7	1,230,200	1,267,800	1,306,300	
<b>3,464,000</b>	<b>3,574,000</b>	<b>3,712,200</b>	<b>Total Operating Expenses</b>	<b>3,951,100</b>	<b>6</b>	<b>4,081,600</b>	<b>4,214,500</b>	<b>4,342,500</b>	
<b>(2,337,000)</b>	<b>(2,314,000)</b>	<b>(2,200,200)</b>	<b>Operating Result - Surplus / (Deficit)</b>	<b>(2,401,100)</b>	<b>9</b>	<b>(2,472,600)</b>	<b>(2,554,200)</b>	<b>(2,629,500)</b>	
5,000	5,000	5,000	Add Back Depreciation	5,000	0	5,000	5,200	5,400	
<b>(2,332,000)</b>	<b>(2,309,000)</b>	<b>(2,195,200)</b>	<b>Cash Result - Surplus / (Deficit)</b>	<b>(2,396,100)</b>	<b>9</b>	<b>(2,467,600)</b>	<b>(2,549,000)</b>	<b>(2,624,100)</b>	
			<b>Capital Movements</b>						
5,000	6,000	6,100	Less Loan Principal Repayments	6,500		6,900	7,300	7,800	
281,000	176,000	340,000	Less Transfer to Reserves	0		0	0	0	
321,000	281,000	885,700	Add Transfer from Reserves	0		0	0	0	
0	0	340,000	Add Capital Income	0		0	0	0	
40,000	142,000	843,800	Less Capital Expenditure	0		0	0	0	
<b>(2,337,000)</b>	<b>(2,352,000)</b>	<b>(2,159,400)</b>	<b>Cash Result after Capital Movements</b>	<b>(2,402,600)</b>	<b>11</b>	<b>(2,474,500)</b>	<b>(2,556,300)</b>	<b>(2,631,900)</b>	

**Manager:** Andrew Smith - "Manager - Development Services"

**Background**

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

**Budget Comments**

Operating Revenues

**Regulatory Fees and Fines**

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

Operating Expenses

**Employee Costs**

Based on staffing structure of eight full-time and two part time employees (total of 45 days). Other costs include five motor vehicles.

**Office Expenses**

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

**Legal Costs**

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

DEVELOPMENT SERVICES									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
325,000	307,000	343,000	21000	Regulatory Fees and Charges	339,000	(1)	359,400	370,600	382,000
0	30,000	0	21002	Operating Grants and Contributions	0		0	0	0
8,000	19,000	35,000	21001	Other Revenues - Legals and Fines	20,000	(43)	20,600	21,300	22,000
<b>333,000</b>	<b>356,000</b>	<b>378,000</b>		<b>Total Operating Revenues</b>	<b>359,000</b>	<b>(5)</b>	<b>380,000</b>	<b>391,900</b>	<b>404,000</b>
				<b>OPERATING EXPENSES</b>					
1,065,000	1,045,000	971,000	31000	Employee Costs	1,013,000	4	1,043,500	1,074,900	1,107,300
54,000	53,000	71,600	31000	Office Expenses, Advertising and Consultancies	50,000	(30)	51,600	53,300	55,000
68,000	58,000	100,000	31000	Legal Costs	150,000	50	154,500	159,200	164,000
				<b>Non-cash Expenses</b>					
0	0	0	31000	Depreciation	0	0	0	0	0
<b>1,187,000</b>	<b>1,156,000</b>	<b>1,142,600</b>		<b>Total Operating Expenses</b>	<b>1,213,000</b>	<b>6</b>	<b>1,249,600</b>	<b>1,287,400</b>	<b>1,326,300</b>
<b>(854,000)</b>	<b>(800,000)</b>	<b>(764,600)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(854,000)</b>	<b>12</b>	<b>(869,600)</b>	<b>(895,500)</b>	<b>(922,300)</b>
0	0	0		Add Back Depreciation	0	0	0	0	0
<b>(854,000)</b>	<b>(800,000)</b>	<b>(764,600)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(854,000)</b>	<b>12</b>	<b>(869,600)</b>	<b>(895,500)</b>	<b>(922,300)</b>
				<b>Capital Movements</b>					
0	0	0		Less Principal Repayments	0		0	0	0
0	22,000	0		Less Transfer to Reserves	0		0	0	0
0	0	21,600		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
<b>(854,000)</b>	<b>(822,000)</b>	<b>(743,000)</b>		<b>Cash Result after Capital Movements</b>	<b>(854,000)</b>	<b>15</b>	<b>(869,600)</b>	<b>(895,500)</b>	<b>(922,300)</b>

## BUILDING SERVICES

**Manager:** Vince Hunt - "Manager - Building Services"

### **Background**

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

### **Budget Comments**

### **Operating Revenues**

#### **Regulatory Fees and Fines**

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

### **Operating Expenses**

#### **Employee Costs**

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

#### **Office and Other Expenses**

Includes legal, advertising and sundry office expenses.

BUILDING SERVICES									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
540,000	598,000	800,000	21020	<b>OPERATING REVENUES</b>					
				Fees and Charges	800,000	0	824,900	850,700	877,500
<b>540,000</b>	<b>598,000</b>	<b>800,000</b>		<b>Total Operating Revenues</b>	<b>800,000</b>	<b>0</b>	<b>824,900</b>	<b>850,700</b>	<b>877,500</b>
				<b>OPERATING EXPENSES</b>					
739,000	726,000	711,500	31020	Employee Costs	743,100	4	765,500	788,600	812,300
16,000	14,000	12,000	31020	Office Expenses, Advertising and Consultancies	12,000	0	14,000	14,500	15,000
6,000	36,000	3,000	31020	Legal Costs	10,000	233	10,300	10,700	11,100
<b>761,000</b>	<b>776,000</b>	<b>726,500</b>		<b>Total Operating Expenses</b>	<b>765,100</b>	<b>5</b>	<b>789,800</b>	<b>813,800</b>	<b>838,400</b>
<b>(221,000)</b>	<b>(178,000)</b>	<b>73,500</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>34,900</b>	<b>(53)</b>	<b>35,100</b>	<b>36,900</b>	<b>39,100</b>
<b>(221,000)</b>	<b>(178,000)</b>	<b>73,500</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>34,900</b>	<b>(53)</b>	<b>35,100</b>	<b>36,900</b>	<b>39,100</b>
				<b>Capital Movements</b>					
0	0	0		Less Principal Repayments	0		0	0	0
0	0	0		Less Transfer to Reserves	0		0	0	0
0	0	0		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
<b>(221,000)</b>	<b>(178,000)</b>	<b>73,500</b>		<b>Cash Result after Capital Movements</b>	<b>34,900</b>	<b>(53)</b>	<b>35,100</b>	<b>36,900</b>	<b>39,100</b>

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

**Background**

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

**Budget Comments**

**Operating Revenues**

**Regulatory Fees and Fines**

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

**Environmental Health Expenses**

**Employee Costs**

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

**Office Expenses**

Advertising, legal and other sundry office expenses.

**Projects and Kits**

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

**Water Monitoring**

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

**Shaws Bay and Lake Ainsworth Management Plans**

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

ENVIRONMENTAL AND PUBLIC HEALTH									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
170,000	173,000	186,500	21040	Environmental Health					
14,000	13,000	9,000	21040	Regulatory Fees and Fines	221,000	18	228,200	235,700	243,400
				Other Revenues	11,000	22	11,500	12,000	12,500
0	3,000	3,000	21042	Markets					
				Inspections	3,000	0	3,100	3,200	3,300
<b>184,000</b>	<b>189,000</b>	<b>198,500</b>		<b>Total Operating Revenues</b>	<b>235,000</b>	<b>18</b>	<b>242,800</b>	<b>250,900</b>	<b>259,200</b>
				<b>OPERATING EXPENSES</b>					
537,000	610,000	618,500	31040	Environmental Health					
12,000	10,000	18,000	31040	Employee Costs	710,600	15	732,000	754,000	776,700
6,000	7,000	14,300	31040	Office Expenses, Advertising and Consultancies	14,000	(22)	14,600	15,200	15,800
				Projects and Kits	9,000	(37)	9,200	9,400	9,800
14,000	11,000	16,000	31042	Water Quality and Management Plans					
0	0	55,000	32012	Water Monitoring	15,000	(6)	15,600	16,200	16,800
				Shaws Bay/Lake Ainsworth Management Plans	30,000	(45)	40,000	50,000	51,600
0	0	500	31043	Noxious Plants / Vermin					
				Destruction of Pests	500	0	600	700	800
0	0	0	31040	Non-cash Expenses					
				Depreciation - Health	0	0	0	0	0
<b>569,000</b>	<b>638,000</b>	<b>722,300</b>		<b>Total Operating Expenses</b>	<b>779,100</b>	<b>8</b>	<b>812,000</b>	<b>845,500</b>	<b>871,500</b>
<b>(385,000)</b>	<b>(449,000)</b>	<b>(523,800)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(544,100)</b>	<b>4</b>	<b>(569,200)</b>	<b>(594,600)</b>	<b>(612,300)</b>
0	0	0		Add Back Depreciation	0	0	0	0	0
<b>(385,000)</b>	<b>(449,000)</b>	<b>(523,800)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(544,100)</b>	<b>4</b>	<b>(569,200)</b>	<b>(594,600)</b>	<b>(612,300)</b>
				<b>Capital Movements</b>					
0	0	0		Less Principal Repayments	0		0	0	0
5,000	20,000	0		Less Transfer to Reserves	0		0	0	0
5,000	5,000	20,300		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
<b>(385,000)</b>	<b>(464,000)</b>	<b>(503,500)</b>		<b>Cash Result after Capital Movements</b>	<b>(544,100)</b>	<b>8</b>	<b>(569,200)</b>	<b>(594,600)</b>	<b>(612,300)</b>

**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 four full time and six part time employees (total of 39 days) plus one vehicle. This includes the Group Manager and all support staff.

**Rangers**

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

**Impounding Expenses**

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

ADMINISTRATION AND PUBLIC ORDER									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
20,000	32,000	29,300	21080	Regulatory Fees and Fines	31,000	6	32,400	33,900	35,400
50,000	85,000	106,200	21081	Fees and Charges	125,000	18	128,900	132,900	136,900
				Fines and Other Revenues					
<b>70,000</b>	<b>117,000</b>	<b>135,500</b>		<b>Total Operating Revenues</b>	<b>156,000</b>	<b>15</b>	<b>161,300</b>	<b>166,800</b>	<b>172,300</b>
				<b>OPERATING EXPENSES</b>					
				<b>Group Management and Administration</b>					
590,000	617,000	632,000	31082	Employee Costs	680,300	8	700,800	721,900	743,600
				<b>Rangers</b>					
280,000	331,000	407,500	31080	Salaries and Oncosts	431,500	6	444,600	458,100	472,000
68,000	48,000	73,300	31083	Impounding Expenses	74,500	2	77,600	80,800	84,000
				<b>Debt Servicing</b>					
4,000	3,000	3,000	31083	Interest on Loans - Dog Control	2,600	(13)	2,200	1,800	1,300
				<b>Non-cash Expenses</b>					
5,000	5,000	5,000	31083	Depreciation - Dog Control	5,000	0	5,000	5,200	5,400
<b>947,000</b>	<b>1,004,000</b>	<b>1,120,800</b>		<b>Total Operating Expenses</b>	<b>1,193,900</b>	<b>7</b>	<b>1,230,200</b>	<b>1,267,800</b>	<b>1,306,300</b>
<b>(877,000)</b>	<b>(887,000)</b>	<b>(985,300)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(1,037,900)</b>	<b>5</b>	<b>(1,068,900)</b>	<b>(1,101,000)</b>	<b>(1,134,000)</b>
5,000	5,000	5,000		Add Back Depreciation	5,000	0	5,000	5,200	5,400
<b>(872,000)</b>	<b>(882,000)</b>	<b>(980,300)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(1,032,900)</b>	<b>5</b>	<b>(1,063,900)</b>	<b>(1,095,800)</b>	<b>(1,128,600)</b>
				<b>Capital Movements</b>					
5,000	6,000	6,100		Less Principal Repayments	6,500		6,900	7,300	7,800
276,000	134,000	340,000		Less Transfer to Reserves	0		0	0	0
316,000	276,000	843,800		Add Transfer from Reserves	0		0	0	0
0	0	340,000		Add Capital Income	0		0	0	0
40,000	142,000	843,800		Less Capital Expenditure	0		0	0	0
<b>(877,000)</b>	<b>(886,000)</b>	<b>(986,400)</b>		<b>Cash Result after Capital Movements</b>	<b>(1,039,400)</b>	<b>5</b>	<b>(1,070,600)</b>	<b>(1,103,100)</b>	<b>(1,136,400)</b>

**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	ESTIMATE 2013/14	BUDGET ITEMS	ESTIMATED					
				2014/15	%	2015/16	2016/17	2017/18	
<b>OPERATING REVENUES</b>									
296,000	360,000	187,400	Engineering Management	198,000	6	204,300	210,800	217,600	
4,000	5,000	180,000	Procurement and Building Management	0	(100)	0	0	0	
373,000	309,000	411,000	Stormwater and Environmental Protection	282,500	(31)	291,000	299,800	308,800	
174,000	7,097,000	462,100	Roads and Bridges	68,500	(85)	61,700	54,700	47,500	
633,000	598,000	749,100	Ancillary Transport Services	712,800	(5)	687,100	701,900	717,200	
1,582,000	677,000	933,500	Roads and Maritime Services	861,000	(8)	887,200	914,200	942,000	
990,000	906,000	946,900	Open Spaces and Reserves	719,000	(24)	741,000	763,900	787,500	
3,210,000	3,652,000	3,989,500	Fleet Management and Workshop	4,131,600	4	4,257,500	4,383,000	4,515,000	
212,000	248,000	197,000	Rural Fire Service	214,000	9	220,500	227,300	234,300	
304,000	410,000	343,000	Quarries and Sandpit	360,000	5	370,800	382,000	393,600	
5,718,000	6,867,000	6,735,300	Landfill and Resource Management	6,958,500	3	7,153,000	7,379,000	7,620,000	
6,395,000	7,100,000	7,294,000	Domestic Waste Management	6,365,500	(13)	6,580,500	6,802,500	7,010,400	
<b>19,891,000</b>	<b>28,229,000</b>	<b>22,428,800</b>	<b>Total Operating Revenues</b>	<b>20,871,400</b>	<b>(7)</b>	<b>21,454,600</b>	<b>22,119,100</b>	<b>22,793,900</b>	
<b>OPERATING EXPENSES</b>									
2,339,000	2,428,000	2,193,400	Engineering Management	2,604,200	19	2,686,500	2,768,100	2,851,900	
4,324,000	4,308,484	4,549,400	Procurement and Building Management	4,533,000	(0)	4,638,300	4,742,300	4,875,200	
2,282,000	2,349,000	2,817,800	Stormwater and Environmental Protection	2,439,500	(13)	2,479,100	2,527,700	2,604,300	
9,966,000	12,075,000	10,448,200	Roads and Bridges	10,527,800	1	10,698,100	10,929,100	11,211,100	
2,704,000	2,261,000	2,720,900	Ancillary Transport Services	2,352,400	(14)	2,301,600	2,339,300	2,379,200	
1,303,000	730,000	933,500	Roads and Maritime Services	861,000	(8)	887,200	914,200	942,000	
2,979,000	3,155,000	3,694,500	Open Spaces and Reserves	3,294,400	(11)	3,345,400	3,449,600	3,557,400	
3,255,000	3,608,000	3,937,700	Fleet Management and Workshop	4,155,600	6	4,275,800	4,404,600	4,537,700	
349,000	406,000	444,900	Rural Fire Service	396,000	(11)	408,300	421,300	434,600	
78,000	218,000	579,500	Quarries and Sandpit	342,000	(41)	249,800	257,800	265,900	
5,907,000	7,122,000	7,034,500	Landfill and Resource Management	6,889,900	(2)	6,880,700	6,956,400	7,096,800	
5,621,000	6,684,000	6,866,100	Domestic Waste Management	6,487,000	(6)	6,662,000	6,851,600	7,055,400	
<b>41,107,000</b>	<b>45,344,484</b>	<b>46,220,400</b>	<b>Total Operating Expenses</b>	<b>44,882,800</b>	<b>(3)</b>	<b>45,512,800</b>	<b>46,562,000</b>	<b>47,811,500</b>	
<b>(21,216,000)</b>	<b>(17,116,484)</b>	<b>(23,791,600)</b>	<b>Operating Result - Surplus / (Deficit)</b>	<b>(24,011,400)</b>	<b>1</b>	<b>(24,058,200)</b>	<b>(24,442,900)</b>	<b>(25,017,600)</b>	
13,970,000	15,333,000	14,567,500	Add Back Depreciation	14,375,200	(1)	14,692,500	15,027,800	15,464,200	
<b>(7,246,000)</b>	<b>(1,782,484)</b>	<b>(9,224,100)</b>	<b>Cash Result - Surplus / (Deficit)</b>	<b>(9,636,200)</b>	<b>4</b>	<b>(9,365,700)</b>	<b>(9,415,100)</b>	<b>(9,553,400)</b>	
<b>Capital Movements</b>									
1,868,000	1,946,000	2,347,100	Less Loan Principal Repayments	2,518,400		2,711,500	2,515,700	1,663,900	
9,471,000	17,578,000	2,870,100	Less Transfer to Reserves	1,824,900		2,125,200	2,615,400	3,737,800	
14,740,000	11,111,000	17,754,600	Add Transfer from Reserves	12,687,000		4,727,100	4,090,500	8,492,600	
3,547,000	13,028,000	8,133,500	Add Capital Income	4,291,700		1,486,500	655,400	674,800	
12,639,000	18,530,000	26,687,100	Less Capital Expenditure	18,710,600		18,374,000	7,117,100	11,713,900	
<b>(12,927,000)</b>	<b>(15,697,484)</b>	<b>(15,240,300)</b>	<b>Cash Result after Capital Movements</b>	<b>(15,711,400)</b>	<b>3</b>	<b>(16,362,800)</b>	<b>(16,917,400)</b>	<b>(17,501,400)</b>	

**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.

**Grants and Contributions**

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

**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. This figure is increased as an employee is now being charged direct to this account rather than directly to jobs.

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

**Overseers**

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

**Road Safety**

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

**Asset Systems and Condition Assessments**

Allowance for condition assessments.

**Contribution to 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 Council 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 MANAGEMENT									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
				<b>Engineering Services</b>					
249,000	285,000	133,000	22010	Engineering Inspections and Other Charges	147,000	11	151,600	156,400	161,400
47,000	64,000	50,400	22011	Conts - Road Safety Officer and Programs	51,000	1	52,700	54,400	56,200
0	1,000	4,000	22011	Conts - Other	0	(100)	0	0	0
<b>296,000</b>	<b>360,000</b>	<b>187,400</b>		<b>Total Operating Revenues</b>	<b>198,000</b>	<b>6</b>	<b>204,300</b>	<b>210,800</b>	<b>217,600</b>
				<b>OPERATING EXPENSES</b>					
				<b>Engineering Management</b>					
541,000	589,000	577,000	32020	Employee Costs - Management and Admin	770,000	33	793,100	816,900	841,400
685,000	685,000	657,000	32020	Employee Costs - Infrastructure Planning	743,000	13	765,300	788,300	811,900
414,000	398,000	449,000	32020	Employee Costs - Engineering Works	572,000	27	589,200	606,900	625,100
181,000	183,000	0	32020	Overseers	0	0	0	0	0
6,000	11,000	7,000	32020	Conferences	8,000	14	8,300	8,600	8,900
95,000	92,000	103,500	32020	Vehicles	108,700	3	110,000	113,300	116,700
36,000	44,000	30,500	32020	Office Expenses and Advertising	30,500	0	31,600	32,700	33,800
67,000	88,000	78,400	32020	Road Safety Officer and Programs	74,000	(8)	79,800	82,200	85,000
49,000	26,000	6,000	32020	Other Expenses	0	(100)	0	0	0
0	43,000	15,000	32020	Asset Systems and Condition Assessments	10,000	(33)	10,300	10,700	11,100
22,000	23,000	23,000	32020	North East Weight of Loads Group	24,000	4	24,800	25,600	26,400
				<b>Emergency Services</b>					
30,000	14,000	9,000	32021	Operating Expenses	11,000	22	11,500	12,000	12,500
26,000	41,000	50,000	32021	State Levy	62,000	24	63,900	65,900	67,900
				<b>Non-Cash Expenses</b>					
16,000	18,000	16,000	32021	Depreciation - Emergency Services	18,000	13	18,800	19,200	19,800
171,000	173,000	172,000	32021	Depreciation - Engineering	175,000	2	180,300	185,800	191,400
<b>2,339,000</b>	<b>2,428,000</b>	<b>2,193,400</b>		<b>Total Operating Expenses</b>	<b>2,604,200</b>	<b>19</b>	<b>2,686,500</b>	<b>2,768,100</b>	<b>2,851,900</b>
<b>(2,043,000)</b>	<b>(2,068,000)</b>	<b>(2,006,000)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(2,406,200)</b>	<b>20</b>	<b>(2,482,200)</b>	<b>(2,557,300)</b>	<b>(2,634,300)</b>
187,000	191,000	188,000		Add Back Depreciation	193,000	3	198,900	205,000	211,200
<b>(1,856,000)</b>	<b>(1,877,000)</b>	<b>(1,818,000)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(2,213,200)</b>	<b>22</b>	<b>(2,283,300)</b>	<b>(2,352,300)</b>	<b>(2,423,100)</b>
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
0	0	12,000		Less Transfer to Reserves	0		0	0	0
0	0	114,000		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
<b>(1,856,000)</b>	<b>(1,877,000)</b>	<b>(1,716,000)</b>		<b>Cash Result after Capital Movements</b>	<b>(2,213,200)</b>	<b>29</b>	<b>(2,283,300)</b>	<b>(2,352,300)</b>	<b>(2,423,100)</b>

## 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	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
				<b>Buildings</b>					
4,000	5,000	180,000		Contributions and Rebates	0	(100)	0	0	0
<b>4,000</b>	<b>5,000</b>	<b>180,000</b>		<b>Total Operating Revenues</b>	<b>0</b>	<b>(100)</b>	<b>0</b>	<b>0</b>	<b>0</b>
				<b>OPERATING EXPENSES</b>					
				<b>Office and Depot Facilities</b>					
330,000	322,000	358,000	32000	Administration Centre	331,500	(7)	356,200	367,300	378,800
188,000	194,000	369,000	32001	Works Depot - Employee Costs	392,000	6	403,800	415,900	428,400
411,000	361,000	403,600	32001	Works Depot - Operating Expenses	344,000	(15)	355,100	366,500	378,300
(28,000)	(28,000)	16,000	32001	Works Depot - Number Two	12,000	(25)	12,400	12,900	13,400
				<b>Community Buildings</b>					
21,000	116,702	47,000		Office Buildings and Visitor Centre	10,500	(78)	10,900	11,300	11,700
121,000	99,699	79,500		Community Centres and Halls	82,000	3	84,800	87,600	90,400
11,000	12,909	17,900		Surf Clubs	28,000	56	29,000	30,100	31,200
21,000	17,872	14,500		Museum and Gallery	18,000	24	18,600	19,200	19,800
13,000	15,951	14,000		Libraries	17,000	21	17,600	18,200	18,800
5,000	2,351	5,000		Other Community Buildings	5,000	0	5,200	5,400	5,600
				<b>Open Spaces and Reserves</b>					
133,000	112,000	125,000	32261	Open Spaces and Reserves Buildings	149,500	20	154,100	159,000	164,000
75,000	80,000	87,000	32310	Sports Fields Buildings	90,000	3	92,900	95,800	98,900
281,000	256,000	289,000	32285	Public Amenities	290,500	1	299,400	308,700	318,400
84,000	63,000	70,000	32286	Other Amenities	72,000	3	74,400	76,900	79,500
				<b>Non-Cash Expenses</b>					
464,000	455,000	480,000	32000	Depreciation - Admin Building	460,000	0	460,000	460,000	473,800
49,000	49,000	27,900	32285	Depreciation - Public Amenities	50,000	79	51,500	53,100	54,700
323,000	330,000	330,000	32261	Depreciation - Open Spaces Buildings	330,000	0	339,900	350,100	360,700
634,000	648,000	635,000	32310	Depreciation - Sports Field Buildings	650,000	2	669,500	689,600	710,300
1,188,000	1,199,000	1,201,000	Various	Depreciation - Community Buildings	1,201,000	0	1,203,000	1,214,700	1,238,500
<b>4,324,000</b>	<b>4,308,484</b>	<b>4,549,400</b>		<b>Total Operating Expenses</b>	<b>4,533,000</b>	<b>(0)</b>	<b>4,638,300</b>	<b>4,742,300</b>	<b>4,875,200</b>
<b>(4,320,000)</b>	<b>(4,303,484)</b>	<b>(4,369,400)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(4,533,000)</b>	<b>4</b>	<b>(4,638,300)</b>	<b>(4,742,300)</b>	<b>(4,875,200)</b>
2,658,000	2,681,000	2,653,900		Add Back Depreciation	2,691,000	1	2,723,900	2,767,500	2,838,000
<b>(1,662,000)</b>	<b>(1,622,484)</b>	<b>(1,715,500)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(1,842,000)</b>	<b>7</b>	<b>(1,914,400)</b>	<b>(1,974,800)</b>	<b>(2,037,200)</b>
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
130,000	1,727,000	0		Less Transfer to Reserves	10,000		0	0	0
118,000	200,000	457,200		Add Transfer from Reserves	2,734,000		1,450,000	300,000	2,200,000
81,000	204,000	759,800		Add Capital Income	1,228,800		106,000	109,000	112,000
99,000	298,000	1,641,900		Less Capital Expenditure	4,255,000		1,895,000	789,000	2,719,000
<b>(1,692,000)</b>	<b>(3,243,484)</b>	<b>(2,140,400)</b>		<b>Cash Result after Capital Movements</b>	<b>(2,144,200)</b>	<b>0</b>	<b>(2,253,400)</b>	<b>(2,354,800)</b>	<b>(2,444,200)</b>

**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. This expenditure is being funded by a transfer from the Civil Works Stormwater Drainage Reserve.

**Coastal Hazard Study and Management Plan**

Represents on-going work on this project.

**Foreshore and Coastal Lakes Protection**

Annual allocation for foreshore protection works.

**Canal Dredging**

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

**Boat Ramps**

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

**Capital Movements**

**Reserve Movements**

Refer to Part E of the document.

**Capital Expenditure**

Capital works as per Part C of this document.

STORMWATER AND ENVIRONMENTAL PROTECTION									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
277,000	280,000	281,000	22100	Stormwater Drainage Annual Charges	282,500	1	291,000	299,800	308,800
96,000	29,000	130,000	22101	Environmental Protection Operating Grants	0	(100)	0	0	0
<b>373,000</b>	<b>309,000</b>	<b>411,000</b>		<b>Total Operating Revenues</b>	<b>282,500</b>	<b>(31)</b>	<b>291,000</b>	<b>299,800</b>	<b>308,800</b>
				<b>OPERATING EXPENSES</b>					
249,000	344,000	246,000	32100	Stormwater Stormwater Drainage Maintenance	255,000	4	301,000	325,000	335,100
175,000	183,000	187,500	32101	Environmental Protection Cont to Richmond River County Council	193,000	3	198,800	204,800	211,000
31,000	33,000	34,000	32101	Cont to Rich River CC - Drainage Unions	35,000	3	36,100	37,200	38,400
			32101	Cont to Rich River CC - Coastal Zone Mgmt Plan	35,000	100	0	0	0
107,000	46,000	434,200	32101	Flood Management Studies and Plans	105,000	(76)	70,900	31,900	32,900
18,000	10,000	178,100	32101	Coastal Hazard Study and Management Plans	30,000	(83)	32,000	33,000	34,000
47,000	40,000	55,000	32101	Foreshore and Coastal Lakes Protection	55,000	0	56,700	58,500	60,300
0	1,000	16,000	32101	Canal Dredging	16,500	3	17,000	17,600	18,200
23,000	29,000	30,000	32101	Boat Ramp Maintenance and Cleaning	37,000	23	38,200	39,400	40,600
				<b>Non-Cash Expenses</b>					
17,000	17,000	17,000	32103	Depreciation - Environmental Protection	18,000	6	18,600	19,200	19,800
1,615,000	1,646,000	1,620,000	32103	Depreciation - Drainage	1,660,000	2	1,709,800	1,761,100	1,814,000
<b>2,282,000</b>	<b>2,349,000</b>	<b>2,817,800</b>		<b>Total Operating Expenses</b>	<b>2,439,500</b>	<b>(13)</b>	<b>2,479,100</b>	<b>2,527,700</b>	<b>2,604,300</b>
<b>(1,909,000)</b>	<b>(2,040,000)</b>	<b>(2,406,800)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(2,157,000)</b>	<b>(10)</b>	<b>(2,188,100)</b>	<b>(2,227,900)</b>	<b>(2,295,500)</b>
1,632,000	1,663,000	1,637,000		Add Back Depreciation	1,678,000	3	1,726,400	1,780,300	1,833,800
<b>(277,000)</b>	<b>(377,000)</b>	<b>(769,800)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(479,000)</b>	<b>(38)</b>	<b>(459,700)</b>	<b>(447,600)</b>	<b>(461,700)</b>
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
725,000	886,000	0		Less Transfer to Reserves	0		0	0	0
834,000	680,000	852,100		Add Transfer from Reserves	75,000		40,000	0	0
0	0	0		Add Capital Income	0		0	0	0
424,000	162,000	765,300		Less Capital Expenditure	230,800		365,000	383,000	406,000
<b>(592,000)</b>	<b>(745,000)</b>	<b>(683,000)</b>		<b>Cash Result after Capital Movements</b>	<b>(634,800)</b>	<b>(7)</b>	<b>(784,700)</b>	<b>(830,600)</b>	<b>(867,700)</b>

**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	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
128,000	7,097,000	462,100	22110	Operating Grants and Contributions Flood and Storm Damage	68,500	(85)	61,700	54,700	47,500
46,000	0	0		Interest Interest on WUEA Loan Invested	0	0	0	0	0
<b>174,000</b>	<b>7,097,000</b>	<b>462,100</b>		<b>Total Operating Revenues</b>	<b>68,500</b>	<b>(85)</b>	<b>61,700</b>	<b>54,700</b>	<b>47,500</b>
				<b>OPERATING EXPENSES</b>					
				<b>Roads and Bridges - Maintenance</b>					
1,052,000	1,179,000	1,300,000	32110	Urban Roads	1,307,500	1	1,325,600	1,365,700	1,407,200
1,393,000	1,863,000	1,630,200	32117	Sealed Rural Roads	1,681,000	3	1,697,300	1,726,500	1,782,600
587,000	602,000	628,500	32117	Unsealed Rural Roads	663,000	8	663,000	682,900	703,500
42,000	37,000	22,000	32120	Bridges	20,000	(9)	20,000	20,600	21,300
236,000	293,000	275,000	32110	Street Cleaning	311,000	13	311,000	320,500	330,200
91,000	740,000	136,000		Storm Damage	0	(100)	0	0	0
182,000	298,000	433,000	32120	<b>Debt Servicing</b> Interest on Loans	467,300	8	438,000	403,600	367,400
140,000	147,000	135,500	32120	<b>Non-Cash Expenses</b> Unwinding Interest Free Loan	123,000	0	109,500	91,500	91,500
5,821,000	6,464,000	5,450,000	32120	Depreciation - Roads	5,500,000	1	5,665,000	5,835,000	6,010,100
422,000	452,000	440,000	32120	Depreciation - Bridges	455,000	3	468,700	482,800	497,300
<b>9,966,000</b>	<b>12,075,000</b>	<b>10,448,200</b>		<b>Total Operating Expenses</b>	<b>10,527,800</b>	<b>1</b>	<b>10,698,100</b>	<b>10,929,100</b>	<b>11,211,100</b>
<b>(9,792,000)</b>	<b>(4,978,000)</b>	<b>(9,986,100)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(10,459,300)</b>	<b>5</b>	<b>(10,636,400)</b>	<b>(10,874,400)</b>	<b>(11,163,600)</b>
6,383,000	7,083,000	6,025,500		Add Back Depreciation	6,078,000	1	6,243,200	6,409,300	6,598,900
<b>(3,409,000)</b>	<b>2,085,000</b>	<b>(3,960,600)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(4,381,300)</b>	<b>11</b>	<b>(4,393,200)</b>	<b>(4,465,100)</b>	<b>(4,564,700)</b>
				<b>Capital Movements</b>					
141,000	423,000	702,600		Less Loan Principal Repayments	822,000		901,400	935,100	972,000
2,288,000	9,468,000	498,300		Less Transfer to Reserves	0		0	0	0
4,466,000	2,779,000	10,783,500		Add Transfer from Reserves	2,327,700		437,000	876,500	1,246,700
2,668,000	10,074,000	5,390,700		Add Capital Income	1,038,900		530,500	546,400	562,800
6,073,000	10,230,000	17,575,800		Less Capital Expenditure	4,658,000		2,455,500	2,987,100	3,454,100
<b>(4,777,000)</b>	<b>(5,203,000)</b>	<b>(6,563,100)</b>		<b>Cash Result after Capital Movements</b>	<b>(6,495,700)</b>	<b>(1)</b>	<b>(6,782,600)</b>	<b>(6,964,400)</b>	<b>(7,181,300)</b>

## ANCILLARY TRANSPORT SERVICES

**Manager:** Paul Busmanis - "Manager - Engineering Works"

### **Background**

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

### **Budget Comments**

#### **Operating Revenues**

##### **Fees and Charges**

##### **Private Works**

Income for private works undertaken by Council.

##### **Burns Point Ferry**

Income from the operation of the Burns Point Ferry.

##### **Operating Grants**

##### **Street Lighting**

State Government subsidy towards street lighting costs for main roads.

##### **LIRS Subsidy**

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

#### **Operating Expenses**

##### **Roads and Traffic Signs**

Maintenance of street signs and road lines

##### **Street Lighting**

Electricity charges for street lighting.

##### **Footpaths, Parking Areas and Bus Shelters**

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

##### **Private Works**

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

##### **Wharves and Jetties**

Allocation for maintenance of wharves and jetties in the shire.

##### **Burns Point Ferry**

Operating expenses. Partly offset by operating revenues.

##### **Debt Servicing**

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

#### **Capital Movements**

##### **Loan Principal Repayments**

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

##### **Transfer from Reserves**

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

##### **Capital Expenditure**

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

ANCILLARY TRANSPORT SERVICES									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
				<b>Fees and Charges</b>					
116,000	55,000	150,000	22151	Private Works	100,000	(33)	103,000	106,100	109,300
5,000	6,000	8,000	22151	Sundry Fees and Charges	8,000	0	6,200	6,400	6,600
385,000	374,000	435,000	22200	Burns Point Ferry	416,000	(4)	428,500	441,500	454,900
				<b>Operating Grants &amp; Contributions</b>					
96,000	98,000	100,000	22150	Street Lighting	102,000	2	105,100	108,300	111,600
0	0	0	22150	Better Boating Program	40,000	100	0	0	0
31,000	65,000	58,100	221150	Miscellaneous Contributions and LIRS Subsidy	48,800	(16)	44,300	39,600	34,800
<b>633,000</b>	<b>598,000</b>	<b>749,100</b>		<b>Total Operating Revenues</b>	<b>712,800</b>	<b>(6)</b>	<b>687,100</b>	<b>701,900</b>	<b>717,200</b>
				<b>OPERATING EXPENSES</b>					
				<b>Maintenance Programs</b>					
124,000	139,000	108,900	32132	Road and Traffic Signs	103,500	(5)	103,500	106,900	110,400
467,000	407,000	390,000	32130	Street Lighting	402,000	3	414,100	426,600	439,400
178,000	118,000	146,000	32135	Footpaths Maintenance	150,000	3	150,000	154,800	159,800
4,000	13,000	37,000	32137	Car Parking Areas - Sharpes Beach Rent	38,500	4	39,700	40,900	42,200
8,000	8,000	8,600	32137	Car Parking Areas - Maintenance	15,000	74	15,500	16,000	16,500
5,000	13,000	28,000	32138	Bus Shelters and Public Transport Promotion	12,000	(57)	12,000	12,400	12,900
114,000	98,000	130,000	32496	Private Works	80,000	(38)	82,400	84,900	87,500
16,000	17,000	20,500	32201	Wharves and Jetties	104,500	410	24,800	25,700	26,600
				<b>Burns Point Ferry</b>					
316,000	304,000	337,100	32200	Operation	311,200	(8)	320,700	330,900	341,300
297,000	309,000	306,000	32200	Salaries and Oncosts	315,000	3	324,500	334,300	344,400
				<b>Debt Servicing</b>					
165,000	179,000	187,800	32140	Interest on Loans	169,700	(15)	134,300	107,100	78,300
				<b>Non-Cash Expenses</b>					
632,000	152,000	640,000	32132	Depreciation - Ancillary	155,000	(78)	159,700	164,500	169,500
352,000	478,000	355,000	32132	Depreciation - Footpaths	480,000	35	494,400	509,300	524,600
26,000	26,000	26,000	32132	Depreciation - Ferry	26,000	0	26,000	25,000	25,800
<b>2,704,000</b>	<b>2,261,000</b>	<b>2,720,900</b>		<b>Total Operating Expenses</b>	<b>2,352,400</b>	<b>(14)</b>	<b>2,301,600</b>	<b>2,339,300</b>	<b>2,379,200</b>
<b>(2,071,000)</b>	<b>(1,663,000)</b>	<b>(1,971,800)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(1,639,600)</b>	<b>(17)</b>	<b>(1,614,500)</b>	<b>(1,637,400)</b>	<b>(1,662,000)</b>
1,010,000	656,000	1,021,000		Add Back Depreciation	661,000	(35)	680,100	698,800	719,900
<b>(1,061,000)</b>	<b>(1,007,000)</b>	<b>(960,800)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(978,600)</b>	<b>3</b>	<b>(934,400)</b>	<b>(938,600)</b>	<b>(942,100)</b>
				<b>Capital Movements</b>					
352,000	375,000	448,700		Less Loan Principal Repayments	416,500		441,900	469,100	498,000
2,586,000	1,085,000	62,000		Less Transfer to Reserves	0		0	0	0
5,502,000	3,019,000	2,496,900		Add Transfer from Reserves	1,676,800		1,387,100	542,000	547,100
119,000	1,537,000	985,500		Add Capital Income	1,028,000		850,000	0	0
3,029,000	3,946,000	3,335,000		Less Capital Expenditure	2,583,800		2,138,500	462,000	490,800
<b>(1,407,000)</b>	<b>(1,859,000)</b>	<b>(1,314,100)</b>		<b>Cash Result after Capital Movements</b>	<b>(1,274,100)</b>	<b>(3)</b>	<b>(1,277,700)</b>	<b>(1,327,700)</b>	<b>(1,383,800)</b>

**Manager:** Paul Busmanis - "Manager - Engineering Works"

**Background**

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

**Budget Comments**

**Operating Revenues**

**Preservation Program**

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

**Works Orders (Restoration Program)**

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

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

**Regional Roads Block Grant**

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

**Income items are fully offset by matching expenditure accounts.**

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

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

## 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 days) and one motor vehicle.

#### **Open Spaces and Reserves**

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

#### **Vegetation Management**

Includes wages, oncosts, plant hire and materials related to the provision of vegetation management services largely provided on crown reserves. The majority of the weed control item represents Council's contribution to the Far North Coast (Noxious Plants) County Council.

#### **Sporting Grounds**

Includes wages, plant hire and materials for the maintenance and operation of sporting fields.

#### **Cemeteries**

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

### **Capital Movements**

#### **Transfer to Reserves**

Represents the surplus generated on the Council cemeteries.

#### **Transfer from Reserves**

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

#### **Capital Income**

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

#### **Capital Expenditure**

Refer to Part C of this document for further information.

OPEN SPACES AND RESERVES									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
				<b>Fees and Charges - Open Spaces</b>					
15,000	0	5,000	22230	Commercial Activity Licences	1,000	(80)	1,100	1,200	1,300
12,000	14,000	22,000	22230	4WD Permits	20,000	(9)	20,600	21,300	22,000
20,000	30,000	21,500	22230	Nursery - Sales	26,300	22	27,100	28,000	28,000
20,000	39,000	27,100	22230	Miscellaneous Fees	33,200	23	34,300	35,500	36,700
				<b>Grants and Contributions - Open Spaces</b>					
143,000	130,000	94,000	22230	Operating Grants - Regional Works Crew	104,000	11	107,200	110,800	114,100
206,000	175,000	145,500	26114	State Government - Crown Reserve Contribution	149,500	3	154,100	158,800	163,700
				<b>Vegetation Management</b>					
205,000	152,000	110,800	22241	Operating Grants	0	(100)	0	0	0
				<b>Cemeteries</b>					
368,000	360,000	380,000	22250	Fees and Charges	385,000	1	396,600	408,500	420,800
				<b>Sporting Fields</b>					
1,000	6,000	141,000	22256	Operating Grants	0	(100)	0	0	0
<b>990,000</b>	<b>906,000</b>	<b>946,900</b>		<b>Total Operating Revenues</b>	<b>719,000</b>	<b>(24)</b>	<b>741,000</b>	<b>763,900</b>	<b>787,500</b>
				<b>OPERATING EXPENSES</b>					
				<b>Open Spaces and Reserves Management</b>					
223,000	229,000	191,000	32260	Employee Costs	178,300	(7)	183,800	189,400	195,100
				<b>Open Spaces and Reserves</b>					
1,481,000	1,552,000	1,603,500	32262	Operating Expenses	1,646,000	3	1,656,800	1,707,000	1,758,700
12,000	5,000	7,000	32262	Donation - Mowing on Private Property	7,500	7	7,500	7,800	8,100
94,000	65,000	99,500	32265	Tree Planting and Maintenance	103,000	4	108,000	111,300	114,800
0	10,000	140,000	32265	Town Entry Program	0	(100)	0	0	0
166,000	184,000	191,000	32266	Nursery Operations	195,600	2	201,800	208,200	214,800
30,000	25,000	28,600	32267	Amphitheatre and Skatepark	29,000	1	30,300	31,600	32,900
4,000	2,000	10,900	32270	Beach Cleaning	11,000	1	11,400	11,800	12,200
216,000	229,000	235,000	32270	Surf Life Saving Services - Contract	242,000	3	249,300	256,800	264,600
9,000	9,000	12,500	32270	Other Beach Expenses - Insurance and Permits	10,000	(20)	10,400	10,800	11,200
				<b>Vegetation Management</b>					
34,000	45,000	57,000	32275	Coastal Reserves	58,500	3	58,500	60,400	62,500
10,000	16,000	11,000	32276	Bushland Reserves	11,000	0	11,000	11,600	12,200
64,000	66,000	134,100	32277	Weed Control	117,000	(13)	120,600	124,400	128,300
103,000	144,000	393,400	32279	Environmental Extension Activities	51,500	(67)	52,800	54,500	55,300
				<b>Sporting Grounds</b>					
285,000	312,000	290,000	32310	Operating Expenses	337,500	16	337,500	348,700	360,600
				<b>Cemeteries</b>					
241,000	257,000	285,000	32300	Cemeteries	291,500	2	300,500	309,900	319,500
				<b>Non-Cash Expenses</b>					
5,000	5,000	5,000	32261	Deprec - Cemeteries	5,000	0	5,200	5,400	5,600
<b>2,979,000</b>	<b>3,155,000</b>	<b>3,694,500</b>		<b>Total Operating Expenses</b>	<b>3,294,400</b>	<b>(11)</b>	<b>3,345,400</b>	<b>3,449,600</b>	<b>3,557,400</b>
<b>(1,989,000)</b>	<b>(2,249,000)</b>	<b>(2,747,600)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(2,575,400)</b>	<b>(6)</b>	<b>(2,604,400)</b>	<b>(2,685,700)</b>	<b>(2,769,900)</b>
5,000	5,000	5,000		Add Back Depreciation	5,000	0	5,200	5,400	5,600
<b>(1,984,000)</b>	<b>(2,244,000)</b>	<b>(2,742,600)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(2,570,400)</b>	<b>(6)</b>	<b>(2,599,200)</b>	<b>(2,680,300)</b>	<b>(2,764,300)</b>
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
614,000	734,000	461,000		Less Transfer to Reserves	93,500		96,100	98,600	101,300
738,000	1,578,000	761,000		Add Transfer from Reserves	4,050,900		50,000	50,000	50,000
36,000	1,000,000	500,000		Add Capital Income	995,000		0	0	0
738,000	2,315,000	877,100		Less Capital Expenditure	5,369,400		335,000	352,000	373,000
<b>(2,562,000)</b>	<b>(2,715,000)</b>	<b>(2,819,700)</b>		<b>Cash Result after Capital Movements</b>	<b>(2,985,400)</b>	<b>6</b>	<b>(2,980,300)</b>	<b>(3,080,900)</b>	<b>(3,168,600)</b>

**Manager:** Tony Partridge - "Manager - Support Operations"

**Background**

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

**Budget Comments**

**Operating Revenues**

**Fees and Charges**

**Hire Charges**

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

**Contributions**

**Staff - Contributions to Vehicles**

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

**Operating Expenses**

**Plant Running Expenses**

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

**Workshop Operating Expenses**

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

**Overheads Charged to Plant**

Represents internal overheads charged to the plant operations

**Capital Movements**

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

**Loan Principal Repayments**

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

**Transfer to Reserves**

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

**Transfer from Reserves**

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

**Capital Expenditure**

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

**Cash Result after Capital Movements**

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

FLEET AND PLANT									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
2,964,000	3,520,000	3,791,500	22260	<b>Fleet Management - Fees and Charges</b>					
				Internal Hire Charges	3,941,600	4	4,061,800	4,181,300	4,307,100
46,000	20,000	33,000	22260	<b>Interest On Investments</b>					
				Interest On Investments	20,000		20,600	21,300	22,000
139,000	141,000	165,000	22260	<b>Contributions</b>					
				Staff - Contributions to Vehicles	170,000	3	175,100	180,400	185,900
61,000	(29,000)	0	22260	<b>Gain on Disposal of Assets</b>					
				Gain / (Loss) on Disposal of Assets	0	0	0	0	0
<b>3,210,000</b>	<b>3,652,000</b>	<b>3,989,500</b>		<b>Total Operating Revenues</b>	<b>4,131,600</b>	<b>4</b>	<b>4,257,500</b>	<b>4,383,000</b>	<b>4,515,000</b>
				<b>OPERATING EXPENSES</b>					
				<b>Operating Expenses</b>					
1,982,000	2,149,000	2,443,500	32320	Plant Running Expenses	2,512,000	3	2,582,500	2,660,200	2,740,500
158,000	158,000	170,100	32322	Workshop Operating Expenses	171,600	1	177,000	182,500	188,300
152,000	169,000	222,000	32320	Overheads Charged to Plant	337,000	52	347,200	357,700	368,500
4,000	2,000	0	32320	<b>Debt Servicing</b>					
				Interest on Loans	0	0	0	0	0
959,000	1,129,000	1,102,100	32320	<b>Non-Cash Expenses</b>					
				Depreciation	1,135,000	3	1,169,100	1,204,200	1,240,400
<b>3,255,000</b>	<b>3,608,000</b>	<b>3,937,700</b>		<b>Total Operating Expenses</b>	<b>4,155,600</b>	<b>6</b>	<b>4,275,800</b>	<b>4,404,600</b>	<b>4,537,700</b>
(45,000)	44,000	51,800		<b>Operating Result - Surplus / (Deficit)</b>	<b>(24,000)</b>	<b>(146)</b>	<b>(18,300)</b>	<b>(21,600)</b>	<b>(22,700)</b>
959,000	1,129,000	1,102,100		Add Back Depreciation	1,135,000	3	1,169,100	1,204,200	1,240,400
<b>914,000</b>	<b>1,173,000</b>	<b>1,153,900</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>1,111,000</b>	<b>(4)</b>	<b>1,150,800</b>	<b>1,182,600</b>	<b>1,217,700</b>
				<b>Capital Movements</b>					
30,000	32,000	0		Less Loan Principal Repayments	0		0	0	0
915,000	1,201,000	1,153,900		Less Transfer to Reserves	1,111,000		1,150,800	1,182,600	1,217,700
880,000	1,196,000	1,870,000		Add Transfer from Reserves	755,000		1,085,000	1,139,000	1,207,000
0	0	0		Add Capital Income	0		0	0	0
849,000	1,136,000	1,870,000		Less Capital Expenditure	755,000		1,085,000	1,139,000	1,207,000
<b>0</b>	<b>0</b>	<b>0</b>		<b>Cash Result after Capital Movements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Manager:** Tony Partridge – “Manager - Support Operations”

**Background**

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

**Budget Comments**

**Operating Revenues**

**Operating Grants**

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

**Operating Expenses**

***Contributions to Bushfire Brigades***

Consists of:

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

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

**Fire Control Expenses**

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

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

## QUARRIES

**Manager:** Tony Partridge – “Manager - Support Operations”

### **Background**

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

### **Budget Comments**

#### **Operating Revenues**

##### **Tuckombil and Shale Quarries**

Royalties received on mineral extracted.

##### **Airport Sandpit**

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

#### **Operating Expenses**

##### **Tuckombil Quarry**

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

##### **Airport Sandpit**

Some maintenance and environmental monitoring costs.

#### **Capital Movements**

##### **Transfer to and from Reserves**

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

##### **Cash Result after Capital Movements**

Any cash surplus represents the net dividend to General Fund.

QUARRIES									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
				<b>Fees and Charges</b>					
304,000	410,000	343,000	22265	Tuckombil	360,000	5	370,800	382,000	393,600
0	0	0	22265	Airport Sandpit	0	0	0	0	0
<b>304,000</b>	<b>410,000</b>	<b>343,000</b>		<b>Total Operating Revenues</b>	<b>360,000</b>	<b>5</b>	<b>370,800</b>	<b>382,000</b>	<b>393,600</b>
				<b>OPERATING EXPENSES</b>					
				<b>Tuckombil Quarry</b>					
2,000	2,000	4,500	32325	Buildings Maintenance	4,000	(11)	4,200	4,400	4,600
4,000	10,000	6,000	32325	Operating Costs	5,000	(17)	5,200	5,400	5,600
1,000	28,000	300,000	32325	Expansion Feasibility and Approvals	0	(100)	0	0	0
15,000	10,000	23,000	32325	Indirect Expenses - Overheads	36,000	57	37,100	38,200	39,300
				<b>Other Resources</b>					
0	0	0	32326	Shale Quarries	0	0	0	0	0
55,000	21,000	19,000	32326	Airport Sandpit	20,000	5	20,800	21,600	22,400
0	0	50,000	32326	North Creek Dredging	100,000	100	0	0	0
				<b>Non-Cash Expenses</b>					
1,000	147,000	177,000	32325	Depreciation and Remediation - Quarries	177,000	0	182,500	188,200	194,000
<b>78,000</b>	<b>218,000</b>	<b>579,500</b>		<b>Total Operating Expenses</b>	<b>342,000</b>	<b>(41)</b>	<b>249,800</b>	<b>257,800</b>	<b>265,900</b>
<b>226,000</b>	<b>192,000</b>	<b>(236,500)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>18,000</b>	<b>(108)</b>	<b>121,000</b>	<b>124,200</b>	<b>127,700</b>
1,000	147,000	177,000		Add Back Depreciation	177,000	0	182,500	188,200	194,000
<b>227,000</b>	<b>339,000</b>	<b>(59,800)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>195,000</b>	<b>(428)</b>	<b>303,500</b>	<b>312,400</b>	<b>321,700</b>
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
283,000	378,000	0		Less Transfer to Reserves	195,000		303,500	312,400	321,700
155,000	139,000	269,500		Add Transfer from Reserves	210,000		178,000	178,000	178,000
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
<b>99,000</b>	<b>100,000</b>	<b>210,000</b>		<b>Cash Result after Capital Movements</b>	<b>210,000</b>	<b>0</b>	<b>178,000</b>	<b>178,000</b>	<b>178,000</b>

**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	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
				<b>Fees and Charges</b>					
412,000	444,000	462,000	22280	Annual Charges - Commercial Properties	497,000	8	512,000	527,000	543,000
0	0	0		Annual Charges - Residential Properties	1,191,000	100	1,230,000	1,271,000	1,314,000
41,000	2,000	7,000	22281	Bulk Waste Collection Service	18,500	164	19,000	20,000	21,000
479,000	841,000	913,500	22283	Fees - Recyclables From Council (DWM)	990,000	8	1,020,000	1,051,000	1,083,000
1,215,000	1,250,000	1,362,000	22283	Fees - Self Haul General	1,430,000	5	1,473,000	1,517,000	1,563,000
347,000	328,000	503,000	22283	Fees - Self Haul Inert	462,000	(8)	476,000	490,000	505,000
302,000	505,000	292,300	22283	Fees - Self Haul Council (Works)	360,000	23	371,000	382,000	393,000
2,477,000	3,024,000	2,999,000	22283	Fees - Self Haul Council (DWM)	1,825,000	(39)	1,880,000	1,936,000	1,994,000
239,000	253,000	5,000	22284	Contributions and Grants	0	(100)	0	0	0
50,000	79,000	70,000	22281	Interest On Investments	60,000	(14)	44,000	54,000	70,000
156,000	141,000	121,500	22281	Sundry Fees	125,000	3	128,000	131,000	134,000
<b>5,718,000</b>	<b>6,867,000</b>	<b>6,735,300</b>		<b>Total Operating Revenues</b>	<b>6,958,500</b>	<b>3</b>	<b>7,163,000</b>	<b>7,379,000</b>	<b>7,620,000</b>
				<b>OPERATING EXPENSES</b>					
				<b>Waste Administration</b>					
255,000	340,000	421,000	32340	Administration	410,000	(3)	420,000	431,000	442,000
433,000	505,000	525,000	32340	Internal Overheads	562,000	7	579,000	596,000	614,000
444,000	369,000	306,700	32340	Interest on Loans	232,200	(24)	154,000	74,200	10,400
				<b>Waste Received</b>					
187,000	194,000	222,600	32342	Weighbridge Operation	219,000	(2)	226,000	232,000	238,000
158,000	185,000	169,000	32342	Transfer Station Operations	189,000	12	195,000	201,000	207,000
				<b>Waste Collection</b>					
165,000	148,000	175,000	32344	Collection Kerbside	195,000	11	200,000	206,000	212,000
157,000	68,000	69,000	32344	Collection Other	66,000	(4)	68,000	70,000	72,000
				<b>Waste Recycling</b>					
162,000	181,000	130,000	32345	Material Recovery Facility	121,000	(7)	78,500	81,000	83,000
				<b>Debt Servicing</b>					
10,000	0	0	32340	Interest on Loans - Recycling	0	0	0	0	0
				<b>Waste Disposal</b>					
1,020,000	1,316,000	465,000	32348	Solid Waste Landfill Operations	304,000	(35)	314,000	324,000	334,000
360,000	411,000	370,000	32348	Transfer - Organics	32,000	(91)	33,000	34,000	35,000
0	0	1,130,000	32348	Transfer - Mixed Waste	1,182,000	5	1,217,000	1,254,000	1,292,000
403,000	393,000	430,000	32348	Transfer - Inert Waste	440,000	2	453,000	467,000	481,000
256,000	344,000	330,000	32348	Transfer - Recyclables	380,000	15	391,000	403,000	415,000
0	0	266,000	32348	Transfer Preparation - Mixed Waste	300,000	13	309,000	318,000	328,000
0	0	180,000	32348	Transfer Preparation - Inert Waste	180,000	0	185,000	191,000	197,000
0	0	120,000	32348	Transfer Preparation - Recyclables	120,000	0	124,000	128,000	132,000
659,000	812,000	50,000	32348	State Government Levy	150,000	200	155,000	160,000	165,000
9,000	15,000	15,000	32348	Deposit	16,500	10	17,000	17,000	17,000
14,000	1,000	4,000	32348	Special Rubbish Clean-ups	3,000	(25)	3,000	3,000	3,000
161,000	238,000	159,000	32348	Reuse Organics, Soil and Concrete	241,000	52	248,000	255,000	263,000
28,000	64,000	16,000	32348	Investigations, Leachate and Remediation	50,000	213	10,000	10,000	10,000
				<b>Non-Cash Expenses</b>					
1,016,000	1,538,000	1,482,200	32340	Depreciation	1,497,200	1	1,501,200	1,501,200	1,546,400
<b>5,907,000</b>	<b>7,122,000</b>	<b>7,034,500</b>		<b>Total Operating Expenses</b>	<b>6,889,900</b>	<b>(2)</b>	<b>6,880,700</b>	<b>6,956,400</b>	<b>7,096,800</b>
<b>(189,000)</b>	<b>(255,000)</b>	<b>(299,200)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>68,600</b>	<b>(123)</b>	<b>272,300</b>	<b>422,600</b>	<b>523,200</b>
1,016,000	1,538,000	1,482,200		Add Back Depreciation	1,497,200	1	1,501,200	1,501,200	1,546,400
<b>827,000</b>	<b>1,283,000</b>	<b>1,183,000</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>1,565,800</b>	<b>32</b>	<b>1,773,500</b>	<b>1,923,800</b>	<b>2,069,600</b>
				<b>Capital Movements</b>					
1,210,000	982,000	1,053,000		Less Loan Principal Repayments	1,127,400		1,205,600	1,111,500	193,900
827,000	1,496,000	130,000		Less Transfer to Reserves	438,400		567,900	812,300	1,875,700
577,000	1,412,000	124,500		Add Transfer from Reserves	507,600		100,000	105,000	2,110,000
643,000	213,000	287,500		Add Capital Income	0		0	0	0
10,000	430,000	412,000		Less Capital Expenditure	507,600		100,000	105,000	2,110,000
<b>0</b>	<b>0</b>	<b>0</b>		<b>Cash Result after Capital Movements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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.

**NEW**

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

**Overheads**

Internal charge for Council overheads.

**Collection**

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

**Capital Movements**

**Loan Principal Repayments**

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

**Transfer to Reserves**

Represents the operating surplus less principal repayments.

**Transfer from Reserves**

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

**Capital Expenditure**

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

**Cash Result - Surplus / (Deficit)**

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

DOMESTIC WASTE MANAGEMENT									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
<b>OPERATING REVENUES</b>									
5,919,000	6,497,000	6,806,000	22290	Domestic Waste Management Charges	5,869,000	(14)	6,070,000	6,273,000	6,479,000
(303,000)	(309,000)	(310,000)	22290	Pensioner Abandonments	(311,000)	0	(312,000)	(312,000)	(314,000)
17,000	18,000	19,000	22290	Vacant Property Charges	22,000	16	23,000	23,000	24,000
530,000	699,000	579,000	22292	Waste Trucks - Internal Charges and Profit	600,000	4	616,000	837,000	656,000
167,000	170,000	170,000	22291	State Government Grant - Pensioner Subsidy	155,500	(9)	155,500	155,500	156,400
65,000	25,000	30,000	22292	Interest on Investments	30,000	0	26,000	26,000	9,000
<b>6,395,000</b>	<b>7,100,000</b>	<b>7,294,000</b>			<b>6,365,500</b>	<b>(13)</b>	<b>6,580,500</b>	<b>6,802,500</b>	<b>7,010,400</b>
<b>OPERATING EXPENSES</b>									
<b>Administration</b>									
146,000	142,000	182,500	32360	Administration - Salaries and Other Costs	201,800	11	207,000	212,000	217,000
44,000	43,000	45,000	32360	North East Waste Membership	46,000	2	47,000	48,000	49,000
370,000	387,000	405,500	32360	Indirect Expenses - Overheads	619,000	53	638,000	657,000	677,000
2,000	3,000	8,000	32361	Promotion	8,000	0	8,000	8,000	8,000
<b>Debt Servicing</b>									
45,000	36,000	27,800	32361	Interest on Loans	18,200	(35)	8,000	0	0
<b>Collection</b>									
17,000	15,000	0	32364	Rural Sticker	0	0	0	0	0
532,000	497,000	528,000	32364	Collection Kerbside - Mixed Waste	605,000	15	623,000	642,000	661,000
603,000	771,000	706,000	32364	Collection Kerbside - Organics	1,098,000	56	1,131,000	1,165,000	1,200,000
2,477,000	3,024,000	2,999,000	32364	Collection Kerbside - Disposal Fees	1,825,000	(39)	1,880,000	1,938,000	1,994,000
356,000	350,000	352,000	32364	Collection Kerbside - Recycling	373,000	6	384,000	395,000	407,000
479,000	841,000	913,500	32364	Collection Kerbside - Recycling Disposal Fees	990,000	8	1,020,000	1,051,000	1,083,000
58,000	19,000	31,000	32364	Collection Kerbside - Bin Purchases / Distn	40,000	29	41,000	42,000	43,000
382,000	305,000	400,000	32364	Waste Trucks - Operating Expenses	412,000	3	424,000	437,000	450,000
<b>Non-Cash Expenses</b>									
110,000	251,000	267,800	32360	Depreciation	251,000	(6)	251,000	258,600	266,400
<b>5,621,000</b>	<b>6,684,000</b>	<b>6,866,100</b>		<b>Total Operating Expenses</b>	<b>6,487,000</b>	<b>(6)</b>	<b>6,862,000</b>	<b>6,851,600</b>	<b>7,055,400</b>
<b>774,000</b>	<b>416,000</b>	<b>427,900</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(121,500)</b>	<b>(128)</b>	<b>(81,500)</b>	<b>(49,100)</b>	<b>(45,000)</b>
110,000	251,000	267,800		Add Back: Depreciation	251,000	(6)	251,000	258,600	266,400
<b>884,000</b>	<b>667,000</b>	<b>695,700</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>129,500</b>	<b>(81)</b>	<b>169,500</b>	<b>209,500</b>	<b>221,400</b>
<b>Capital Movements</b>									
125,000	134,000	142,800		Less Loan Principal Repayments	152,500		162,600	0	0
760,000	533,000	552,900		Less Transfer to Reserves	(23,000)		6,900	209,500	221,400
1,418,000	0	0		Add Transfer from Reserves	350,000		0	900,000	954,000
0	0	0		Add Capital Income	0		0	0	0
1,417,000	0	0		Less Capital Expenditure	350,000		0	900,000	954,000
<b>0</b>	<b>0</b>	<b>0</b>		<b>Cash Result after Capital Movements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## CIVIL SERVICES GROUP - SUMMARY (WATER AND WASTEWATER)

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

### **Budget Comments**

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

The programs include:

### **Water Operations**

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

### **Wastewater Operations**

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

CIVIL SERVICES GROUP - SUMMARY (WATER AND WASTEWATER)								
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	BUDGET ITEMS	ESTIMATE				
				2014/15	%	2015/16	2016/17	2017/18
			<b>OPERATING REVENUES</b>					
8,615,000	9,633,000	10,029,500	Water Operations	10,258,800	2	11,048,400	11,772,300	12,512,500
12,439,000	13,787,000	14,389,000	Wastewater Operations	14,907,400	4	16,126,200	17,679,300	19,642,000
<b>21,054,000</b>	<b>23,420,000</b>	<b>24,418,500</b>	<b>Total Operating Revenues</b>	<b>25,166,200</b>	<b>3</b>	<b>27,174,600</b>	<b>29,451,600</b>	<b>32,154,500</b>
			<b>OPERATING EXPENSES</b>					
10,467,000	10,755,000	11,226,500	Water Operations	11,369,000	1	11,638,400	11,863,600	12,222,600
12,937,000	16,126,000	17,370,900	Wastewater Operations	17,302,800	(0)	17,363,000	16,938,400	17,075,000
<b>23,404,000</b>	<b>26,881,000</b>	<b>28,597,400</b>	<b>Total Operating Expenses</b>	<b>28,671,800</b>	<b>0</b>	<b>29,001,400</b>	<b>28,802,000</b>	<b>29,297,600</b>
<b>(2,350,000)</b>	<b>(3,461,000)</b>	<b>(4,178,900)</b>	<b>Operating Result - Surplus / (Deficit)</b>	<b>(3,505,600)</b>	<b>(16)</b>	<b>(1,826,800)</b>	<b>649,600</b>	<b>2,856,900</b>
6,438,000	5,160,000	4,914,000	Add Back Depreciation	5,149,000	5	5,101,000	5,008,000	5,059,800
<b>4,088,000</b>	<b>1,699,000</b>	<b>735,100</b>	<b>Cash Result - Surplus / (Deficit)</b>	<b>1,643,400</b>	<b>124</b>	<b>3,274,200</b>	<b>5,655,600</b>	<b>7,916,700</b>
			<b>Capital Movements</b>					
989,000	989,000	2,384,800	Less Loan Principal Repayments	2,494,700		2,613,200	2,741,000	2,878,800
19,786,000	603,000	485,000	Less Transfer to Reserves	218,000		1,150,600	598,000	1,044,900
465,000	7,390,000	12,186,000	Add Transfer from Reserves	7,908,600		2,664,250	1,346,100	0
45,843,000	18,848,000	3,688,000	Add Capital Income	4,627,000		643,750	2,665,800	2,361,000
29,567,000	26,291,000	13,685,300	Less Capital Expenditure	11,412,300		2,764,400	6,274,500	6,300,000
<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>Cash Result after Capital Movements</b>	<b>54,000</b>	<b>0</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>

**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 eight full time and one part-time staff (39 days) are spread between water and wastewater, with one staff member also shared with waste.

**Administration and Customer Service**

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

**Engineering and Technical**

Includes items such as telephone expenses.

**Purchase of Water**

Purchase of water from Rous Water County Council.

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

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

**Capital Movements**

**Transfer to or from Reserves**

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

**Capital Expenditure**

Refer to Part C of this document for further information.

**Cash Result - Surplus / (Deficit)**

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

WATER OPERATIONS									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
<b>OPERATING REVENUES</b>									
2,433,000	2,803,000	2,853,000	10000	Annual Charges	3,015,000	6	3,236,500	3,446,800	3,670,700
4,919,000	5,582,000	5,996,000	10010	User Charges	6,286,000	5	6,908,300	7,374,600	7,872,400
148,000	155,000	150,000	10003	Operating Grants	136,800	(9)	137,500	138,300	139,000
143,000	302,000	212,000	10011	Regulatory Fees and Fines	202,000	(5)	208,100	214,400	220,900
203,000	367,000	432,500	10012	Other Revenues	361,000	(17)	372,000	383,300	395,000
789,000	824,000	386,000	10004	Interest	258,000	(33)	186,000	214,900	214,500
<b>8,615,000</b>	<b>9,633,000</b>	<b>10,029,500</b>		<b>Total Operating Revenues</b>	<b>10,268,800</b>	<b>2</b>	<b>11,048,400</b>	<b>11,772,300</b>	<b>12,512,500</b>
<b>OPERATING EXPENSES</b>									
<b>Direct Expenses</b>									
191,000	287,000	305,000	50000	Engineering Management	304,300	(0)	313,600	323,200	333,100
519,000	807,000	736,000	50005	Administration and Customer Service	680,200	(8)	684,300	579,000	597,300
78,000	1,000	10,000	50000	Engineering and Technical	5,000	(50)	5,200	5,400	5,600
5,035,000	5,143,000	5,420,000	50100	Purchase of Water	5,730,000	5.7	5,901,800	6,079,000	6,261,500
36,000	50,000	46,500	50102	Energy Costs	49,000	5	50,900	52,800	54,700
42,000	49,000	45,000	50101	Groundwater Bores	55,000	22	57,000	59,000	61,000
47,000	68,000	62,000	50105	Reservoirs	64,000	3	66,000	68,000	70,100
69,000	80,000	153,500	50107	Water Treatment Plants	86,500	(44)	89,200	92,100	95,100
317,000	415,000	400,000	50110	Water Supply Mains	410,000	3	422,300	435,000	448,200
786,000	819,000	1,027,000	50109	Water Supply Operations	916,000	(11)	943,900	972,900	1,002,800
9,000	8,000	14,500	50008	Miscellaneous	9,000	(38)	9,300	9,600	9,900
1,072,000	1,145,000	1,197,000	50005	<b>Indirect Expenses - Overheads</b> Overheads Distributed	1,160,000	(3)	1,194,800	1,230,600	1,267,500
0	0	0	50010	<b>Debt Servicing</b> Interest On Loans	0	0	0	0	0
2,266,000	1,883,000	1,810,000	50112	<b>Non-cash Expenses</b> Depreciation	1,900,000	5	1,900,000	1,957,000	2,015,800
<b>10,467,000</b>	<b>10,755,000</b>	<b>11,226,500</b>		<b>Total Operating Expenses</b>	<b>11,369,000</b>	<b>1</b>	<b>11,638,400</b>	<b>11,863,600</b>	<b>12,222,600</b>
<b>(1,852,000)</b>	<b>(1,122,000)</b>	<b>(1,197,000)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(1,110,200)</b>	<b>(7)</b>	<b>(590,000)</b>	<b>(91,300)</b>	<b>289,900</b>
2,286,000	1,883,000	1,810,000		Add Back Depreciation	1,900,000	5	1,900,000	1,957,000	2,015,800
<b>414,000</b>	<b>761,000</b>	<b>613,000</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>789,800</b>	<b>29</b>	<b>1,310,000</b>	<b>1,865,700</b>	<b>2,305,700</b>
<b>Capital Movements</b>									
4,000	4,000	0		Less Loan Principal Repayments	0		0	0	0
404,000	364,000	280,000		Less Transfer to Reserves	182,000		1,105,200	598,000	716,800
465,000	530,000	404,000		Add Transfer from Reserves	328,000		123,000	0	0
274,000	48,000	2,253,000		Add Capital Income	3,476,700		405,000	1,322,800	1,861,000
711,000	937,000	2,956,000		Less Capital Expenditure	4,378,500		698,800	2,556,500	3,415,900
<b>34,000</b>	<b>34,000</b>	<b>34,000</b>		<b>Cash Result after Capital Movements</b>	<b>34,000</b>	<b>0</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>

## 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 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
9,763,000	10,570,000	11,631,000	12000	Annual Charges	12,884,000	11	14,135,000	15,691,900	17,419,700
839,000	970,000	1,094,000	12010	User Charges	1,122,000	3	1,232,400	1,353,800	1,487,300
150,000	150,000	150,000	12002	Operating Grants	136,400	(9)	136,400	137,300	138,200
65,000	76,000	82,000	12012	Regulatory Fees and Fines	80,500	(2)	82,900	85,400	88,000
347,000	318,000	507,000	12014	Other Revenues	316,500	(38)	326,100	335,900	345,900
1,275,000	1,703,000	925,000	12004	Interest	368,000	(60)	213,400	75,000	162,900
<b>12,439,000</b>	<b>13,787,000</b>	<b>14,389,000</b>		<b>Total Operating Revenues</b>	<b>14,907,400</b>	<b>4</b>	<b>16,126,200</b>	<b>17,679,300</b>	<b>19,642,000</b>
				<b>OPERATING EXPENSES</b>					
				<b>Direct Expenses</b>					
406,000	378,000	377,500	55000	Engineering Management	458,000	21	472,000	483,000	496,000
720,000	685,000	749,500	55002	Administration and Customer Service Costs	760,000	1	782,000	804,000	826,000
325,000	1,847,000	989,700	55002	Engineering and Technical Costs	671,000	(32)	678,000	271,000	278,000
196,000	202,000	176,000	55004	Other Management Costs	137,000	(22)	140,000	144,300	148,700
888,000	1,193,000	1,347,500	55012	Energy Costs	1,387,000	3	1,428,700	1,471,800	1,515,800
1,221,000	1,201,000	1,372,000	55011	Pumping Stations	1,372,000	0	1,372,000	1,411,000	1,453,000
1,719,000	1,737,000	1,862,000	55015	Reuse Water Facilities	1,897,000	2	1,954,000	2,013,000	2,073,000
523,000	501,000	531,000	55010	Mains	562,000	6	579,000	596,000	614,000
42,000	59,000	62,000	55022	Telemetry Operations	64,000	3	66,000	68,000	70,000
247,000	277,000	304,000	55022	Other Operations Costs	312,000	3	322,000	332,000	342,000
				<b>Indirect Expenses - Overheads</b>					
1,302,000	1,503,000	1,729,000	55002	Overheads Distributed	1,777,000	3	1,830,000	1,885,000	1,942,000
				<b>Debt Servicing</b>					
1,174,000	3,266,000	4,766,700	55006	Interest on Loans	4,656,800	(2)	4,538,300	4,410,500	4,272,700
				<b>Non-cash Expenses</b>					
474,000	436,000	394,000	55022	Unwinding Interest Free Loan	349,000	(11)	301,000	249,000	194,000
3,698,000	2,841,000	2,710,000	55022	Depreciation	2,900,000	7	2,900,000	2,800,000	2,850,000
<b>12,937,000</b>	<b>16,126,000</b>	<b>17,370,900</b>		<b>Total Operating Expenses</b>	<b>17,302,800</b>	<b>(0)</b>	<b>17,363,000</b>	<b>16,938,400</b>	<b>17,075,000</b>
<b>(498,000)</b>	<b>(2,339,000)</b>	<b>(2,981,900)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(2,395,400)</b>	<b>(20)</b>	<b>(1,236,800)</b>	<b>740,900</b>	<b>2,567,000</b>
4,172,000	3,277,000	3,104,000		Add Back Depreciation	3,249,000	5	3,201,000	3,049,000	3,044,000
<b>3,674,000</b>	<b>938,000</b>	<b>122,100</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>853,600</b>	<b>599</b>	<b>1,964,200</b>	<b>3,789,900</b>	<b>5,611,000</b>
				<b>Capital Movements</b>					
985,000	985,000	2,384,800		Less Loan Principal Repayments	2,494,700		2,613,200	2,741,000	2,878,800
19,382,000	239,000	205,000		Less Transfer to Reserves	36,000		45,400	0	328,100
0	6,860,000	11,782,000		Add Transfer from Reserves	7,580,600		2,541,250	1,346,100	0
45,589,000	18,800,000	1,435,000		Add Capital Income	1,150,300		238,750	1,343,000	500,000
28,856,000	25,354,000	10,729,300		Less Capital Expenditure	7,033,800		2,065,600	3,718,000	2,884,100
<b>20,000</b>	<b>20,000</b>	<b>20,000</b>		<b>Cash Result after Capital Movements</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>

**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 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	BUDGET ITEMS	ESTIMATED					
				2014/15	%	2015/16	2016/17	2017/18	
			<b>OPERATING REVENUES</b>						
0	0	0	Governance	0	0	0	0	0	0
39,000	19,000	28,000	Administrative Services	27,500	(2)	28,700	30,000	31,300	
147,000	155,000	192,000	Financial Services	158,200	(18)	162,200	165,900	169,700	
20,722,000	20,799,000	19,998,000	Financial Services - General Purpose Revenues	22,163,300	11	23,206,900	24,206,700	25,053,000	
4,000	4,000	11,000	Information Services	11,500	5	11,900	12,300	12,700	
186,970	233,000	181,400	Human Resources and Risk Management	122,000	(33)	125,800	129,800	133,900	
3,205,000	4,601,000	3,264,300	Property Management	3,010,700	(8)	3,126,400	2,774,700	2,820,900	
3,482,000	4,006,000	4,689,300	Ballina Byron Gateway Airport	4,981,100	6	5,049,700	5,078,000	5,455,400	
<b>27,785,970</b>	<b>29,817,000</b>	<b>28,364,000</b>	<b>Total Operating Revenues</b>	<b>30,474,300</b>	<b>7</b>	<b>31,711,600</b>	<b>32,457,400</b>	<b>33,676,900</b>	
			<b>OPERATING EXPENSES</b>						
924,000	1,144,000	1,050,300	Governance	1,038,600	(1)	1,070,600	1,333,700	1,137,700	
535,000	531,000	547,500	Administrative Services	560,000	2	578,100	596,100	614,600	
(2,900,000)	(3,187,000)	(3,608,500)	Financial Services	(3,777,300)	5	(3,891,300)	(4,006,600)	(4,126,300)	
1,438,000	1,338,000	1,486,500	Information Services	1,559,300	5	1,591,100	1,639,400	1,689,100	
1,263,000	964,000	1,855,200	Human Resources and Risk Management	962,100	(48)	939,400	918,200	898,100	
1,764,000	2,088,000	3,178,500	Property Management	3,915,100	23	3,502,300	1,609,600	1,660,800	
3,551,000	4,056,000	4,266,900	Ballina Byron Gateway Airport	4,353,500	2	4,387,500	4,431,000	4,754,700	
<b>6,575,000</b>	<b>6,934,000</b>	<b>8,778,400</b>	<b>Total Operating Expenses</b>	<b>8,611,300</b>	<b>(2)</b>	<b>8,177,700</b>	<b>6,521,400</b>	<b>6,625,700</b>	
<b>21,210,970</b>	<b>22,883,000</b>	<b>19,585,600</b>	<b>Operating Result - Surplus / (Deficit)</b>	<b>21,863,000</b>	<b>12</b>	<b>23,533,900</b>	<b>25,936,000</b>	<b>27,051,200</b>	
948,000	898,000	896,000	Add Back Depreciation	1,028,000	3	1,048,000	1,087,200	1,119,900	
<b>22,158,970</b>	<b>23,881,000</b>	<b>20,581,600</b>	<b>Cash Result - Surplus / (Deficit)</b>	<b>22,891,000</b>	<b>11</b>	<b>24,581,900</b>	<b>27,023,200</b>	<b>28,171,100</b>	
			<b>Capital Movements</b>						
288,000	572,000	838,700	Less Loan Principal Repayments	845,500		1,141,700	1,192,200	1,222,100	
14,218,000	12,623,000	4,808,200	Less Transfer to Reserves	5,533,900		12,246,900	5,872,200	7,345,800	
8,062,000	9,462,000	12,005,800	Add Transfer from Reserves	6,198,200		9,704,300	4,526,100	4,352,200	
9,943,000	14,103,000	1,818,000	Add Capital Income	3,261,000		7,192,200	3,618,600	11,625,200	
4,412,000	12,170,000	7,189,600	Less Capital Expenditure	3,310,000		4,336,000	3,248,000	9,863,000	
<b>19,245,970</b>	<b>22,081,000</b>	<b>21,568,900</b>	<b>Cash Result after Capital Movements</b>	<b>22,660,800</b>	<b>5</b>	<b>23,753,800</b>	<b>24,855,500</b>	<b>25,717,600</b>	

**Manager** Paul Hickey – “General Manager”

**Background**

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

**Budget Comments**

**Operating Expenses**

**General Manager’s Office**

Includes employment costs for General Manager and Personal Assistant (10 days in total), plus one motor vehicle. Also includes office expenses and the external audit fee.

**Councillors**

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

**Election Expenses**

The cost of Council elections.

**Subscriptions and Contributions**

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

**Donations**

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

**Capital Movements**

**Transfer to Reserves**

Nominal transfer to assist with future election costs.

GOVERNANCE									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
0	0	0	26000	Contributions					
				Internal Contributions	0		0	0	0
0	0	0		<b>Total Operating Revenues</b>	0	0	0	0	0
				<b>OPERATING EXPENSES</b>					
				<b>General Manager's Office</b>					
325,000	347,000	416,000	35000	Employee Costs	418,300	1	430,900	443,900	457,300
4,000	4,000	6,000	35000	Sundry Expenses	6,000	0	6,300	6,600	6,900
50,000	55,000	53,000	35000	Audit - External	54,500	3	56,200	57,900	59,700
1,000	1,000	2,000	35000	Legal Expenses	2,000	0	2,100	2,200	2,300
				<b>Councillors</b>					
319,000	316,000	335,000	35005	Councillors Allowances and Expenses	343,000	2	363,700	364,700	376,000
0	200,000	0	35005	Election	0	0	0	230,000	0
72,000	75,000	78,500	35005	Subscriptions and Contributions	80,800	3	83,500	86,400	89,300
				<b>Donations</b>					
22,000	24,000	25,000	35001	Public Halls - Rates and Charges	26,000	4	28,800	27,700	28,600
31,000	35,000	40,000	35001	Public Halls - Capital Improvements	41,000	3	42,300	43,600	45,000
15,000	5,000	15,000	35001	Scholarship - Southern Cross University	10,000	(33)	10,000	10,000	10,000
81,000	82,000	75,800	35001	Community Groups - Donations	55,000	(27)	56,700	58,500	60,300
4,000	0	4,000	35001	Community Groups - Council Planning Fees	2,000	(50)	2,100	2,200	2,300
924,000	1,144,000	1,050,300		<b>Total Operating Expenses</b>	1,038,600	(1)	1,070,600	1,333,700	1,137,700
(924,000)	(1,144,000)	(1,050,300)		<b>Operating Result - Surplus / (Deficit)</b>	(1,038,600)	(1)	(1,070,600)	(1,333,700)	(1,137,700)
0	0	0		Add Back Depreciation	0	0	0	0	0
(924,000)	(1,144,000)	(1,050,300)		<b>Cash Result - Surplus / (Deficit)</b>	(1,038,600)	(1)	(1,070,600)	(1,333,700)	(1,137,700)
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
31,000	31,000	0		Less Transfer to Reserves	60,000		80,000	90,000	70,000
22,000	171,000	5,800		Add Transfer from Reserves	0		0	230,000	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
(933,000)	(1,004,000)	(1,044,600)		<b>Cash Result after Capital Movements</b>	(1,098,600)	5	(1,150,600)	(1,193,700)	(1,207,700)

## ADMINISTRATIVE SERVICES

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

### **Background**

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

### **Budget Comments**

### **Operating Revenues**

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

### **Operating Expenses**

#### **Administration**

#### **Employee Costs - Records**

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

#### **Office Expenses**

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

#### **Sundry Administration Expenses**

Includes cash delivery services and sundry expenses.

ADMINISTRATIVE SERVICES									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
				<b>Fees and Charges</b>					
39,000	19,000	28,000	26005	Sundry Sales and Services	27,500	(2)	28,700	30,000	31,300
<b>39,000</b>	<b>19,000</b>	<b>28,000</b>		<b>Total Operating Revenues</b>	<b>27,500</b>	<b>(2)</b>	<b>28,700</b>	<b>30,000</b>	<b>31,300</b>
				<b>OPERATING EXPENSES</b>					
				<b>Administration</b>					
254,000	244,000	254,000	35015	Employee Costs - Records Management	261,000	3	268,900	277,000	285,400
6,000	5,000	6,000	35015	Office Equipment	6,000	0	6,200	6,400	6,600
50,000	52,000	53,000	35015	Advertising	59,500	12	61,400	63,400	65,400
83,000	83,000	90,500	35015	Printing, Stationery and Postage	92,000	2	91,200	94,100	97,000
111,000	125,000	117,000	35015	Telephone	113,500	(3)	122,200	126,000	130,000
21,000	22,000	27,000	35015	Sundry Administration Expenses	28,000	4	28,200	29,200	30,200
<b>535,000</b>	<b>531,000</b>	<b>547,500</b>		<b>Total Operating Expenses</b>	<b>560,000</b>	<b>2</b>	<b>578,100</b>	<b>596,100</b>	<b>614,600</b>
<b>(496,000)</b>	<b>(512,000)</b>	<b>(519,500)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(532,500)</b>	<b>3</b>	<b>(549,400)</b>	<b>(566,100)</b>	<b>(583,300)</b>
0	0	0		Add Back Depreciation	0	0	0	0	0
<b>(496,000)</b>	<b>(512,000)</b>	<b>(519,500)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(532,500)</b>	<b>3</b>	<b>(549,400)</b>	<b>(566,100)</b>	<b>(583,300)</b>
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
0	0	0		Less Transfer to Reserves	0		0	0	0
0	0	0		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	25,300		Less Capital Expenditure	5,000		5,000	5,000	5,000
<b>(496,000)</b>	<b>(512,000)</b>	<b>(544,800)</b>		<b>Cash Result after Capital Movements</b>	<b>(537,500)</b>	<b>(1)</b>	<b>(554,400)</b>	<b>(571,100)</b>	<b>(588,300)</b>

**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	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
				<b>Rates</b>					
11,213,000	12,023,000	12,755,000	26020	Residential	13,145,000	3.1	13,605,100	14,081,300	14,574,100
3,168,000	3,305,000	3,525,000	26020	Business	3,628,000	2.9	3,755,000	3,886,400	4,022,400
1,218,000	1,303,000	1,378,000	26020	Farmland	1,389,000	0.8	1,437,600	1,487,900	1,540,000
0	0	0	26020	Special Rate for Swimming Pools	0	0.0	448,000	896,000	927,400
				<b>Postponed Rates</b>					
0	0	(500)	26020	Postponed Rates	500	(200)	600	700	800
				<b>Abandonments</b>					
(593,000)	(582,000)	(599,500)	26021	Pensioner Abandonments	(591,000)	(1)	(594,100)	(597,200)	(600,300)
				<b>Extra Charges</b>					
138,000	131,000	101,000	26023	Interest	127,000	26	130,800	134,700	138,700
				<b>General Purpose Grants</b>					
4,312,000	3,413,000	1,800,000	26025	Financial Assistance Grant	3,594,900	100	3,594,900	3,594,900	3,666,800
316,000	316,000	325,000	26025	Pensioners Assistance Subsidy	290,900	(10)	292,400	293,800	295,300
				<b>Interest</b>					
950,000	890,000	714,000	26026	Interest on Investments	579,000	(18)	538,600	488,200	487,800
<b>20,722,000</b>	<b>20,799,000</b>	<b>19,998,000</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>22,163,300</b>	<b>11</b>	<b>23,206,900</b>	<b>24,266,700</b>	<b>25,053,000</b>
0	0	0		Add Back Depreciation	0	0	0	0	0
<b>20,722,000</b>	<b>20,799,000</b>	<b>19,998,000</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>22,163,300</b>	<b>11</b>	<b>23,206,900</b>	<b>24,266,700</b>	<b>25,053,000</b>
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
1,757,000	1,789,000	0		Less Transfer to Reserves	0		0	0	0
847,000	1,757,000	1,789,000		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
<b>19,812,000</b>	<b>20,767,000</b>	<b>21,787,000</b>		<b>Cash Result after Capital Movements</b>	<b>22,163,300</b>	<b>2</b>	<b>23,206,900</b>	<b>24,266,700</b>	<b>25,053,000</b>

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

**Background**

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

**Budget Comments**

**Operating Revenues**

**Fees and Charges**

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

**Dividends**

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

**Operating Expenses**

**Employee Costs**

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

**Bank Charges**

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

**Rating Costs**

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

**Valuation Fees**

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

**Audit Fees**

Fees for internal audit of specific projects.

**Overheads Distributed to Business Activities**

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

FINANCIAL SERVICES									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
				<b>Fees and Charges</b>					
50,000	58,000	78,100	26028	Section 603 Certificates	62,500	(20)	64,700	66,700	68,800
22,000	25,000	28,500	26028	Credit Card Surcharge	29,000	2	30,100	31,100	32,100
21,000	11,000	31,400	26028	Legal Costs Recovered	12,700	(60)	13,400	14,100	14,800
				<b>Contributions and Dividends</b>					
54,000	61,000	54,000	26028	Dividends	54,000	0	54,000	54,000	54,000
<b>147,000</b>	<b>155,000</b>	<b>192,000</b>		<b>Total Operating Revenues</b>	<b>158,200</b>	<b>(18)</b>	<b>162,200</b>	<b>165,900</b>	<b>169,700</b>
				<b>OPERATING EXPENSES</b>					
1,026,000	1,078,000	1,026,000	35020	Employee Costs	1,033,200	1	1,064,200	1,096,200	1,129,100
84,000	85,000	95,000	35020	Bank Charges	86,000	(9)	88,600	91,900	92,800
34,000	25,000	51,000	35021	Rating Costs	32,000	(37)	32,900	34,000	35,100
83,000	89,000	117,000	35021	Valuation Fees	105,500	(10)	108,700	112,000	115,400
17,000	23,000	26,000	35021	Audit - Internal	23,000	(12)	23,700	24,500	25,300
(4,144,000)	(4,487,000)	(4,921,500)	35021	<b>Indirect Costs</b>					
				Overheads Distributed to Business Activities	(5,057,000)	3	(5,209,400)	(5,365,200)	(5,527,000)
<b>(2,900,000)</b>	<b>(3,187,000)</b>	<b>(3,606,500)</b>		<b>Total Operating Expenses</b>	<b>(3,777,300)</b>	<b>5</b>	<b>(3,891,300)</b>	<b>(4,006,600)</b>	<b>(4,129,300)</b>
<b>3,047,000</b>	<b>3,342,000</b>	<b>3,798,500</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>3,935,500</b>	<b>4</b>	<b>4,053,500</b>	<b>4,172,500</b>	<b>4,299,000</b>
				<i>Add Back Depreciation</i>					
<b>3,047,000</b>	<b>3,342,000</b>	<b>3,798,500</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>3,935,500</b>	<b>4</b>	<b>4,053,500</b>	<b>4,172,500</b>	<b>4,299,000</b>
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
25,000	8,000	0		Less Transfer to Reserves	0		0	0	0
56,000	7,000	0		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
<b>3,078,000</b>	<b>3,341,000</b>	<b>3,798,500</b>		<b>Cash Result after Capital Movements</b>	<b>3,935,500</b>	<b>4</b>	<b>4,053,500</b>	<b>4,172,500</b>	<b>4,299,000</b>

**Manager**

Stewart Littleford – “Manager – Information Services”

**Background**

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

**Budget Comments**

**Operating Revenues**

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

**Operating Expenses**

**Employee Costs**

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

**Hardware Costs**

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

**Software and Consumables**

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

**Capital Movements**

**Capital Expenditure**

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

INFORMATION SERVICES									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
				<b>Fees and Charges</b>					
4,000	4,000	11,000	28045	Sundry Sales and Services	11,500	5	11,900	12,300	12,700
<b>4,000</b>	<b>4,000</b>	<b>11,000</b>		<b>Total Operating Revenues</b>	<b>11,500</b>	<b>5</b>	<b>11,900</b>	<b>12,300</b>	<b>12,700</b>
				<b>OPERATING EXPENSES</b>					
				<b>Information Services</b>					
534,000	519,000	692,000	35040	Employee Costs	767,300	11	790,500	814,300	838,800
302,000	279,000	197,000	35040	Hardware Lease	203,000	3	209,100	215,400	221,900
45,000	52,000	49,500	35040	Hardware Support Costs	43,000	(13)	44,400	45,900	47,500
140,000	138,000	170,000	35040	Software - Civica Licence	180,000	6	170,000	175,100	180,400
417,000	350,000	378,000	35040	Software and Consumables	366,000	(3)	377,100	388,700	400,500
0	0	0	35040	<b>Depreciation</b>					
				Depreciation	0	0	0	0	0
<b>1,438,000</b>	<b>1,338,000</b>	<b>1,486,500</b>		<b>Total Operating Expenses</b>	<b>1,559,300</b>	<b>5</b>	<b>1,591,100</b>	<b>1,639,400</b>	<b>1,689,100</b>
<b>(1,434,000)</b>	<b>(1,334,000)</b>	<b>(1,475,500)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(1,547,800)</b>	<b>5</b>	<b>(1,579,200)</b>	<b>(1,627,100)</b>	<b>(1,676,400)</b>
0	0	0		Add Back Depreciation	0	0	0	0	0
<b>(1,434,000)</b>	<b>(1,334,000)</b>	<b>(1,475,500)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(1,547,800)</b>	<b>5</b>	<b>(1,579,200)</b>	<b>(1,627,100)</b>	<b>(1,676,400)</b>
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
0	0	0		Less Transfer to Reserves	0		0	0	0
28,000	0	0		Add Transfer from Reserves	0		0	0	0
25,000	0	0		Add Capital Income	0		0	0	0
51,000	20,000	25,000		Less Capital Expenditure	20,000		21,000	22,000	23,000
<b>(1,432,000)</b>	<b>(1,354,000)</b>	<b>(1,500,500)</b>		<b>Cash Result after Capital Movements</b>	<b>(1,567,800)</b>	<b>4</b>	<b>(1,600,200)</b>	<b>(1,649,100)</b>	<b>(1,699,400)</b>

**Manager**

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

**Background**

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

**Budget Comments**

**Operating Revenues**

**Contributions**

Includes insurance adjustments (refunds) and staff training subsidies.

**Operating Expenses**

**Employee Costs**

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

**Staff Training and Development**

Training, education and recruitment costs for Council employees.

**Staff Support Services**

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

**Employee Oncosts**

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

**Risk Management**

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

**Oncosts Recouped**

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

**Capital Movements**

**Transfer to Reserve**

Funds transferred to employees leave reserve.

**Capital Income**

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

HUMAN RESOURCES AND RISK MANAGEMENT									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
2,000	13,000	44,000	26050	Contributions - LSL	3,000	(93)	3,100	3,200	3,300
46,000	61,000	22,000	26050	Contributions - Training	20,000	(9)	20,600	21,300	22,000
64,970	16,000	8,000	26050	Maternity Leave - Centrelink Payments	20,000	150	20,800	21,300	22,000
28,000	67,000	50,400	26050	Refunds - Insurance	34,000	(33)	35,100	36,200	37,300
46,000	76,000	57,000	26050	Refunds - Workers Compensation	45,000	(21)	46,400	47,800	49,300
<b>186,970</b>	<b>233,000</b>	<b>181,400</b>		<b>Total Operating Revenues</b>	<b>122,000</b>	<b>(33)</b>	<b>125,800</b>	<b>129,800</b>	<b>133,900</b>
				<b>OPERATING EXPENSES</b>					
				<b>Human Resources</b>					
690,000	702,000	678,500	35050	Employee Costs	656,000	(3)	675,900	696,400	717,500
378,000	420,000	398,000	35051	Staff Training and Development	402,500	1	414,800	427,400	440,500
40,000	25,000	30,500	35051	Staff Support and Recognition	52,500	72	54,200	56,000	57,800
				<b>Employee Oncosts</b>					
1,974,000	1,958,000	2,080,000	35051	Superannuation	2,078,600	(0)	2,088,400	2,100,400	2,114,600
2,000	3,000	2,000	35051	Jury Duty	2,000	0	2,100	2,200	2,300
877,000	737,000	586,200	35055	Workers Compensation Premiums	640,000	9	659,500	679,600	700,300
1,112,000	1,234,000	1,731,000	35056	Employee Entitlements - Salaried Staff	1,320,000	(24)	1,359,700	1,400,600	1,442,800
1,302,000	1,143,000	1,413,000	35056	Employee Entitlements - Wages Staff	1,164,000	(18)	1,199,000	1,235,200	1,272,500
				<b>Risk Management</b>					
1,000	2,000	2,000	35057	Fidelity Guarantee	2,500	25	2,600	2,700	2,800
466,000	510,000	534,000	35057	Public Risk and Plant	600,000	12	618,000	636,600	655,700
32,000	10,000	30,000	35057	Excess Public Risk	40,000	33	41,200	42,500	43,800
				<b>Oncosts Recouped</b>					
(5,531,000)	(5,732,000)	(5,555,000)	35058	Oncosts Recouped - Internal Works	(5,959,000)	7	(6,137,800)	(6,322,000)	(6,511,800)
(80,000)	(48,000)	(75,000)	35058	Oncosts Recouped - External Works	(37,000)	(51)	(38,200)	(39,400)	(40,700)
<b>1,263,000</b>	<b>964,000</b>	<b>1,855,200</b>		<b>Total Operating Expenses</b>	<b>962,100</b>	<b>(48)</b>	<b>939,400</b>	<b>918,200</b>	<b>898,100</b>
<b>(1,076,030)</b>	<b>(731,000)</b>	<b>(1,673,800)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(840,100)</b>	<b>(50)</b>	<b>(813,600)</b>	<b>(788,400)</b>	<b>(764,200)</b>
0	0	0		Add Back Depreciation	0	0	0	0	0
<b>(1,076,030)</b>	<b>(731,000)</b>	<b>(1,673,800)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(840,100)</b>	<b>(60)</b>	<b>(813,600)</b>	<b>(788,400)</b>	<b>(764,200)</b>
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
327,000	313,000	41,000		Less Transfer to Reserves	0		0	0	0
215,000	8,000	336,000		Add Transfer from Reserves	0		0	0	0
0	0	200,000		Add Capital Income	206,000		212,200	218,600	225,200
0	0	0		Less Capital Expenditure	0		0	0	0
<b>(1,188,030)</b>	<b>(1,036,000)</b>	<b>(1,178,800)</b>		<b>Cash Result after Capital Movements</b>	<b>(634,100)</b>	<b>(46)</b>	<b>(601,400)</b>	<b>(569,800)</b>	<b>(539,000)</b>

## 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.



**Manager:** Neil Weatherson – “Business Manager - Airport”

**Background**

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

**Budget Comments**

**Operating Revenues**

**Landing Fees**

Collected from Regional Express Airlines, Jetstar and Virgin.

**Rentals**

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

**Other Fees**

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

**Operating Expenses**

**Employee Costs**

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

**Buildings Maintenance and Repair**

Maintenance of airport buildings and associated infrastructure plus cleaning costs.

**Security in Departure Lounge**

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

**Operations**

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

**Overheads Distributed**

Represents overheads redistributed from other Council programs to the airport.

**Interest on Loans**

Loans applicable to development of the airport.

**Capital Movements**

**Loan Principal Repayments**

Loan repayments related to development of the airport.

**Transfer to Reserves**

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

**Transfer from Reserves**

Transfer to cover any capital expenditure planned for the year.

**Capital Income**

Loan income to finance capital expenditure, where required.

**Capital Expenditure**

Refer to Part C of this document.

**Cash Result after Capital Movements**

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

BALLINA - BYRON GATEWAY AIRPORT									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<b>OPERATING REVENUES</b>					
				<b>Fees and Charges</b>					
1,863,000	1,996,000	2,196,000	26100	Landing Fees	2,338,000	6	2,383,500	2,385,100	2,412,700
881,000	848,000	1,014,000	26100	Security Recouped	1,130,000	11	1,152,600	1,175,700	1,199,300
313,000	374,000	421,500	26100	Rentals	422,500	0	431,000	440,000	449,200
294,000	363,000	435,000	26100	Car Parking	625,000	44	637,500	650,300	683,400
0	56,000	70,000	26100	Advertising	70,000	0	71,400	72,900	74,400
0	89,000	79,000	26100	Interest	0	(100)	0	3,000	9,000
				<b>Grants and Contributions</b>					
0	139,000	303,800	26100	Operating Grants and Contributions	235,800	(22)	210,500	184,400	477,300
131,000	141,000	170,000	26100	Other Recoupments	160,000	(6)	163,200	166,600	170,100
<b>3,482,000</b>	<b>4,006,000</b>	<b>4,689,300</b>		<b>Total Operating Revenues</b>	<b>4,981,100</b>	<b>6</b>	<b>5,049,700</b>	<b>5,078,000</b>	<b>5,455,400</b>
				<b>OPERATING EXPENSES</b>					
				<b>Airport</b>					
477,000	519,000	495,500	35120	Employee Costs	508,100	3	523,400	539,100	551,200
314,000	307,000	249,000	35120	Buildings Maintenance and Repair	230,000	(8)	182,100	185,900	213,300
623,000	758,000	860,000	35125	Security for Departure Lounge	950,000	10	978,500	1,007,000	1,038,100
847,000	937,000	964,500	35125	Operations	986,000	2	1,015,800	1,046,200	1,012,300
				<b>Indirect Expenses</b>					
268,000	280,000	295,000	35120	Overheads Distributed	302,000	2	311,100	320,400	330,000
				<b>Debt Servicing</b>					
238,000	424,000	572,900	35150	Interest on Loans	517,400	(10)	496,600	425,100	676,200
				<b>Non-Cash Expenses</b>					
784,000	831,000	830,000	35150	Depreciation - Airport	860,000	4	880,000	906,400	933,600
<b>3,551,000</b>	<b>4,056,000</b>	<b>4,266,900</b>		<b>Total Operating Expenses</b>	<b>4,353,500</b>	<b>2</b>	<b>4,387,500</b>	<b>4,431,000</b>	<b>4,754,700</b>
<b>(69,000)</b>	<b>(60,000)</b>	<b>422,400</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>627,600</b>	<b>49</b>	<b>662,200</b>	<b>647,000</b>	<b>700,700</b>
784,000	831,000	830,000		Add Back Depreciation	860,000	4	880,000	906,400	933,600
<b>715,000</b>	<b>781,000</b>	<b>1,252,400</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>1,487,600</b>	<b>19</b>	<b>1,542,200</b>	<b>1,553,400</b>	<b>1,634,300</b>
				<b>Capital Movements</b>					
251,000	532,000	838,700		Less Loan Principal Repayments	845,500		1,141,700	1,192,200	1,222,100
1,006,000	4,647,000	413,700		Less Transfer to Reserves	642,100		400,600	361,200	412,200
618,000	541,000	4,993,000		Add Transfer from Reserves	400,000		200,000	210,000	223,000
1,156,000	9,644,000	0		Add Capital Income	725,000		0	0	8,000,000
1,232,000	5,787,000	4,993,000		Less Capital Expenditure	1,125,000		200,000	210,000	8,223,000
<b>0</b>	<b>0</b>	<b>0</b>		<b>Cash Result after Capital Movements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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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 five columns under this heading provide the estimated capital expenditure for the period 2013/14 to 2017/18.

### **Funding Source**

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

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

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## **Part D**

# **Section 94 Contributions and Other Capital Income**

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## **INTRODUCTION**

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

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

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

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

## SECTION 94 CONTRIBUTIONS

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

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

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

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

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

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

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



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

***Property***

**Insurance Claim – Lennox Head Cultural and Community Centre**

Estimated settlement figure for this claim.

***Depot***

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

***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.



**Asset Sales**

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

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

**Loan Funds**

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

ASSET SALES							
ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED			
				2014/15	2015/16	2016/17	2017/18
518,783	500,000 568,000	26070.8626.0950 26070.8621.0950 26070.8621.0950	<b>Southern Cross Industrial Estate Sales</b> Land - Adjoining BP Service Station Land - Residual Land ARC Site Land - Standard Lots		730,000 250,000	250,000	250,000
<b>518,783</b>	<b>1,068,000</b>		<b>Sub Total - Southern Cross</b>	<b>0</b>	<b>980,000</b>	<b>250,000</b>	<b>250,000</b>
412,868		26070.8620.0950	<b>Russellton Industrial Estate Sales</b> Major Sales Land - Standard Lots		1,500,000	150,000	150,000
<b>412,868</b>	<b>0</b>		<b>Sub Total - Russellton</b>	<b>0</b>	<b>1,500,000</b>	<b>150,000</b>	<b>150,000</b>
1,355,349	400,000	26070.8619.0950 26070.8628.0950 26070.8866.0950 26070.8867.0950 26085.7780.0950	<b>Other</b> Skennars Head - Residual Lennox Head - Ross Street Alstonville Plaza Russellton - Tennis Courts Wollongbar - Land Development Tintenbar Quarry	180,000 1,600,000 75,000	1,500,000 3,000,000	3,000,000	3,000,000
<b>1,355,349</b>	<b>400,000</b>		<b>Sub Total - Other Land Sales</b>	<b>1,855,000</b>	<b>4,500,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>2,287,000</b>	<b>1,468,000</b>		<b>Total Capital Income from Land Sales</b>	<b>1,855,000</b>	<b>6,980,000</b>	<b>3,400,000</b>	<b>3,400,000</b>
	340,000	21085.1949.0950	<b>Other Asset Sales</b> Animal Shelter Site				
<b>2,287,000</b>	<b>1,808,000</b>		<b>Total Capital Income from Asset Sales</b>	<b>1,855,000</b>	<b>6,980,000</b>	<b>3,400,000</b>	<b>3,400,000</b>

LOAN INCOME							
ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED			
				2014/15	2015/16	2016/17	2017/18
7,300,000		26102.4160.0940	<b>Airport</b> Infrastructure	725,000			8,000,000
1,570,000 2,280,000	1,200,000	22115.3338.0940 22115.3308.0940 22115.3338.0940 22115.3330.0940 22115.3336.0940	<b>Roads</b> Ballina Heights Drive - Section 94 Plan McLeay Culvert - RMS Agreement Cumbalum Interchange - Section 94 Plan River / Moon St Roundabout (LIRS) Tamar / Cherry St Roundabout (LIRS) Hutley Drive - Section 94 Plan (2018/19) Reseal (LIRS)				
1,000,000		22115.3307.0940	<b>Bridges and Ancillary Transport</b> Town Beautification - Ballina (LIRS)				
1,300,000		22156.6426.0940	<b>Plant</b> Heavy Plant - Expansion				
1,000,000		22261.6425.0940	<b>Swimming Pools</b> Ballina Alstonville		4,000,000	4,100,000	
<b>14,450,000</b>	<b>1,200,000</b>		<b>Total Loan Income</b>	<b>725,000</b>	<b>4,000,000</b>	<b>4,100,000</b>	<b>8,000,000</b>

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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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## **Part F**

# **General Fund Loan Principal and Interest Repayment Schedule**

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