



**Ballina Shire Council
Budget
2012/2013**

Adopted 28 June 2012

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Part A

Introduction

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OVERVIEW

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

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

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

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

Capital Available

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

A summary of the estimated results for the 2012/13 year is as follows:

Fund / Item	Estimated Opening Balance (\$'000)	Movement Increase / (Decrease) (\$'000)	Estimated Closing Balance (\$'000)
General – Unrestricted Working Capital (1)	2,565	(106)	2,459
General – Internally Restricted Reserves (2)	17,043	(4,357)	12,686
Water – Internally Restricted Reserves (3)	2,277	(870)	1,407
Sewer – Internally Restricted Reserves (3)	24,164	15,354	8,810

- (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 2012. Unrestricted working capital is subject to end year accrual adjustments for items such as stock takes and employee entitlements. End of year accrual adjustments may cause variations between this estimate and actual outcomes.

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

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

GENERAL FUND – CASH FORECAST

The opposite page provides the cash forecast for General Fund. The estimates from 2013/14 onwards are preliminary and provide a guide as to where the organisation is heading. Explanations for each item are:

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

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

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

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

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

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

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

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

- *Capital 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 government legislation.
- *Working Capital:* This represents the net movement in unrestricted working capital available (i.e. cash).

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

General Fund - Long Term Financial Plan (2011/12 to 2021/22)

ESTIMATE	ITEMS	ESTIMATED												
		2011/12	2012/13	%	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	
	OPERATING RESULTS													
	General Fund Activities													
48,507,000	Operating Revenues	51,077,500	5	53,573,700	55,839,900	58,119,300	59,980,000	62,202,100	64,895,300	66,954,900	69,349,900	71,754,700		
44,214,000	Less Operating Expenses	44,873,500	1	45,949,400	47,615,900	49,293,800	50,757,700	52,618,700	54,413,500	55,935,100	57,763,600	59,014,000		
4,293,000	Operating Result before Capital	6,204,000	45	7,624,300	8,224,000	8,825,500	9,222,300	9,583,400	10,481,800	11,019,800	11,585,300	12,740,700		
12,474,500	Less Depreciation	14,343,400	15	14,435,500	14,929,100	15,355,200	15,795,800	16,248,700	16,714,700	17,193,400	17,681,900	18,213,900		
(8,181,500)	Net Operating Result	(8,139,400)	(1)	(6,811,200)	(6,705,100)	(6,529,700)	(6,573,500)	(6,665,300)	(6,232,900)	(6,173,600)	(6,096,600)	(6,473,200)		
	Add Capital Grants and Contributions													
3,230,000	Capital Grants and Contributions	11,950,000	270	2,867,900	588,900	606,400	624,300	642,800	661,800	681,300	701,400	722,100		
405,000	Internal Loan Repayments	72,000	(62)	0	0	0	0	0	0	0	0	0		
1,598,000	Section 94 Contributions Collected	1,100,000	(31)	2,236,000	3,303,000	4,402,300	4,534,400	4,670,400	4,810,500	4,955,000	5,103,500	5,256,600		
1,300,000	Add Non-operating Funds Employed	8,200,000	531	7,000,000	0	0	4,800,000	8,000,000	0	0	0	0		
7,068,000	Loan Funds Used	2,100,000	(70)	3,260,000	0	0	0	0	0	0	0	0		
	Proceeds from Disposal of Assets													
(21,425,000)	Capital Expenditure	(31,737,400)	48	(19,190,000)	(6,259,500)	(7,742,800)	(24,045,700)	(19,526,500)	(9,868,000)	(9,481,700)	(7,094,200)	(7,831,200)		
(2,242,000)	Repayment of Principal on Loans	(2,514,400)	12	(3,347,000)	(3,454,900)	(3,689,600)	(3,536,000)	(2,909,500)	(3,068,800)	(2,844,700)	(2,664,800)	(2,751,300)		
743,000	Net Movement in Leave Liabilities	764,800	3	787,800	811,500	835,900	861,000	886,900	913,600	941,100	969,400	998,500		
	Net Increase / (Decrease) in Leave Liabilities													
12,474,500	Add Back Non-Cash Expense	14,343,400	15	14,435,500	14,929,100	15,355,200	15,795,800	16,248,700	16,714,700	17,193,400	17,681,900	18,213,900		
	Depreciation													
(5,030,000)	General Fund - Cash Reserves - Increase	(3,861,000)	(23)	1,239,000	3,213,000	3,237,700	(7,539,700)	1,347,500	3,920,900	5,270,800	8,660,600	9,135,400		
	Movement in Reserves - Increase / (Decrease)													
(2,091,000)	Reserves - Internal - Increase / (Decrease)	(4,356,500)		13,000	837,100	954,200	1,004,700	512,300	2,735,700	1,427,400	3,720,900	4,330,200		
(2,915,000)	Reserves - External - Increase / (Decrease)	601,100		1,310,000	2,547,300	2,505,500	(6,310,300)	988,100	1,237,600	3,789,400	4,736,000	4,364,300		
(24,000)	Working Capital - Increase / (Decrease)	(105,800)		(84,000)	(171,400)	(222,000)	(234,100)	(152,900)	(62,400)	54,000	201,700	440,900		
(5,030,000)	Total Movement in Reserves	(3,861,000)		1,239,000	3,213,000	3,237,700	(7,539,700)	1,347,500	3,920,900	5,270,800	8,660,600	9,135,400		
	Reserves - Balances as at 30 June													
17,043,200	Internal Reserves	12,686,700		12,689,700	13,536,800	14,491,000	15,495,700	16,008,000	18,743,700	20,171,100	23,892,000	26,222,200		
8,015,900	External Reserves	8,617,000		9,927,000	12,474,300	14,979,800	6,669,500	7,657,600	8,895,200	12,684,600	17,422,600	21,786,900		
2,722,100	Working Capital	2,616,500		2,532,500	2,361,100	2,139,100	1,905,000	1,752,100	1,699,700	1,753,700	1,955,400	2,396,300		
27,781,200	Total	23,920,200		25,159,200	28,372,200	31,609,900	24,070,200	25,417,700	29,338,600	34,609,400	43,270,000	52,405,400		

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

Explanations for each item are:

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

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

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

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

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

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

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

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

- *Capital 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 government legislation in that they must be expended on Water Fund activities. However, even though they are restricted, Council maintains internal reserves to finance future capital works, along with the externally restricted Section 64 contributions.

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

Water Operations - Long Term Financial Plan (2011/12 to 2021/22)

ESTIMATE	ITEMS	ESTIMATED												
		2011/12	2012/13	%	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	
	OPERATING RESULTS													
7,828,400	Operating Revenues	8,147,200	4	8,639,800	9,164,600	9,742,700	10,363,500	11,011,800	11,721,500	12,486,100	13,309,900	14,197,500		
8,658,400	Less Operating Expenses	8,529,100	(1)	8,792,400	9,047,400	9,321,200	9,603,400	9,894,700	10,194,300	10,502,500	10,820,200	11,147,300		
(830,000)	Operating Result Excl Dep & Sec 64 Interest	(381,900)	(54)	(152,600)	117,200	421,500	750,100	1,117,100	1,527,200	1,983,600	2,489,700	3,050,200		
	Add Developer Contributions - Operating Revenues													
447,000	Section 64 Interest Earned on Contributions Held	425,000	(5)	172,000	200,000	220,000	117,600	153,900	0	12,100	49,700	89,200		
(383,000)	Operating Result before Depreciation	43,100	(111)	19,400	317,200	641,500	867,700	1,271,000	1,527,200	1,995,700	2,539,400	3,139,400		
2,100,000	Less Depreciation	2,300,000	10	2,300,000	2,369,000	2,440,100	2,513,400	2,588,900	2,666,600	2,746,600	2,829,000	2,913,900		
(2,483,000)	Net Operating Result	(2,256,900)	(9)	(2,280,600)	(2,051,800)	(1,798,600)	(1,645,700)	(1,317,900)	(1,139,400)	(750,900)	(289,600)	225,500		
	Add Capital Grants and Contributions													
24,000	Capital Grants and Contributions	0	(100)	0	0	0	0	0	0	0	0	0		
316,000	Section 64 Contributions Collected	614,000	94	620,000	620,000	620,000	620,000	620,000	740,000	740,000	740,000	740,000		
	Add Non-operating Funds Employed													
0	Loan Funds Used	0	0	0	0	0	0	0	0	0	0	0		
	Subtract Funds Deployed for Non-operating Purposes													
(905,000)	Capital Expenditure	(7,620,000)	742	(843,500)	(537,500)	(1,211,900)	(516,800)	(4,872,100)	(537,900)	(554,100)	(570,800)	(588,100)		
(3,500)	Repayment of Principal on Loans	(3,800)	9	0	0	0	0	0	0	0	0	0		
(34,000)	Dividends Paid	(34,000)	0	(34,000)	(35,100)	(36,200)	(37,300)	(38,500)	(39,700)	(40,900)	(42,200)	(43,500)		
2,100,000	Add Back Non-Cash Expense	2,300,000	0	2,300,000	2,369,000	2,440,100	2,513,400	2,588,900	2,666,600	2,746,600	2,829,000	2,913,900		
(985,500)	Reserves Movement - Increase / (Decrease)	(7,000,700)	610	(238,100)	364,600	13,400	933,600	(3,019,600)	1,689,600	2,140,700	2,666,400	3,247,800		
	Movement in Reserves - Increase / (Decrease)													
(1,131,500)	Water Reserves	(868,700)		(650,100)	82,100	(106,600)	206,000	556,500	949,600	1,368,600	1,876,700	2,418,600		
146,000	Developer Contributions - Section 64	(6,131,000)		412,000	282,500	120,000	727,600	(3,576,100)	740,000	752,100	789,700	829,200		
(985,500)	Total Movement in Reserves (incl Section 64)	(7,000,700)		(238,100)	364,600	13,400	933,600	(3,019,600)	1,689,600	2,140,700	2,666,400	3,247,800		
	Reserves - Balances as at 30 June													
2,276,500	Water Reserves	1,406,800		756,700	836,800	732,200	938,200	1,494,700	2,444,300	3,832,900	5,709,600	8,128,200		
7,667,800	Developer Contributions - Section 64	1,536,800		1,948,800	2,231,300	2,351,300	3,078,900	(497,200)	242,800	994,900	1,784,600	2,613,800		
9,944,300	Total Reserves (including Section 64)	2,943,600		2,705,500	3,070,100	3,083,500	4,017,100	997,500	2,687,100	4,827,800	7,494,200	10,742,000		

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

Explanations for each item are:

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

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

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

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

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

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

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

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

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

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

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

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

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

Wastewater Operations - Long Term Financial Plan (2011/12 to 2021/22)

ESTIMATE	ITEMS	ESTIMATED												
		2011/12	2012/13	%	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	
	OPERATING RESULTS													
11,818,500	Operating Revenues	12,533,200	6	13,453,800	14,282,500	15,219,200	15,539,700	16,076,100	16,617,500	17,226,200	17,877,900	18,561,500		
9,803,300	Less Operating Expenses	11,247,000	15	13,115,100	13,252,600	13,392,400	13,533,400	13,673,000	13,813,100	13,944,300	14,074,000	14,197,100		
2,015,200	Operating Result before Capital Amounts	1,286,200	(36)	338,700	1,029,900	1,826,800	2,006,300	2,403,100	2,804,400	3,281,900	3,803,900	4,364,400		
	Add Developer Contributions - Operating Revenues													
236,000	Section 64 Interest Earned on Contributions Held	290,000	22	349,000	56,000	36,000	15,700	3,300	10,900	31,300	52,400	74,700		
2,253,200	Operating Result before Depreciation	1,576,200	(30)	687,700	1,085,900	1,864,800	2,022,000	2,406,400	2,815,300	3,313,200	3,856,300	4,439,100		
4,334,000	Less Depreciation	4,411,300	2	4,489,100	4,567,200	4,645,700	4,724,300	4,803,000	4,881,400	4,959,400	5,036,900	5,188,100		
(2,080,800)	Net Operating Result	(2,835,100)	36	(3,801,400)	(3,481,300)	(2,780,900)	(2,702,300)	(2,396,600)	(2,066,100)	(1,646,200)	(1,180,600)	(749,000)		
	Add Capital Grants and Contributions													
146,000	Capital Grants and Contributions	0	(100)	0	0	0	0	0	0	0	0	0		
681,000	Section 64 Contributions Collected	697,000	2	714,000	739,500	765,000	788,000	811,700	836,100	861,200	887,100	913,800		
40,531,000	Add Non-operating Funds Employed	23,636,000	(42)	0	0	0	0	0	0	0	0	0		
	Loan Funds Used													
(40,637,000)	Capital Expenditure	(23,690,000)	(42)	(6,364,000)	(1,568,000)	(2,532,000)	(2,497,000)	(612,000)	(528,000)	(544,000)	(560,000)	(577,000)		
(965,000)	Repayment of Principal on Loans	(965,000)	0	(2,364,800)	(2,494,700)	(2,613,200)	(2,741,000)	(2,878,800)	(3,023,700)	(3,186,200)	(2,373,900)	(2,562,400)		
(20,000)	Dividends	(20,000)	0	(20,000)	(20,600)	(21,300)	(22,000)	(22,700)	(23,400)	(24,200)	(25,000)	(25,800)		
4,334,000	Add Back Non-Cash Expense	4,411,300	0	4,489,100	4,567,200	4,645,700	4,724,300	4,803,000	4,881,400	4,959,400	5,036,900	5,188,100		
	Depreciation													
1,969,200	Sewer Reserves - Increase / (Decrease)	1,216,200	(38)	(7,387,100)	(2,257,900)	(2,536,700)	(2,450,000)	(195,400)	76,300	420,000	1,784,500	2,187,700		
	Movement in Reserves - Increase / (Decrease)													
1,050,200	Wastewater Reserves	229,200		(2,500,100)	(1,953,400)	(2,039,700)	(2,753,700)	(1,010,400)	(770,700)	(472,500)	845,000	1,199,200		
919,000	Developer Contributions - Section 64	987,000		(4,887,000)	(304,500)	(497,000)	303,700	815,000	847,000	892,500	939,500	988,500		
1,969,200	Total Movement in Reserves (incl Section 64)	1,216,200		(7,387,100)	(2,257,900)	(2,536,700)	(2,450,000)	(195,400)	76,300	420,000	1,784,500	2,187,700		
	Reserves - Balances as at 30 June													
10,290,700	Wastewater Reserves	10,519,900		8,019,800	6,066,400	4,026,700	1,273,000	262,600	(508,100)	(980,600)	(135,600)	1,063,600		
4,833,000	Developer Contributions - Section 64	5,820,000		933,000	628,500	131,500	435,200	1,250,200	2,097,200	2,989,700	3,929,200	4,917,700		
15,123,700	Total	16,339,900		8,952,800	6,694,900	4,158,200	1,708,200	1,512,800	1,589,100	2,009,100	3,793,600	5,981,300		

Budget Assumptions

A number of financial assumptions must be made to prepare the budget. The key assumptions applied for the period 2012/13 to 2015/16 are as follows:

Factor	2012/13	2013/14	2014/15	2015/16
CPI (%)	3	3	3	3
Increase in Labour Costs (%)	3.25	3	3	3
Interest Rates – Investment (%)	5.6	5	5	5
Interest Rates – Loan Borrowing (%)	8	8	8	8
Increase in Rate Income from Rate Pegging Increase (%)	5.7	6	3	3
Increase in Rate Income from Growth in Assessments (%)	0.08	1	1	1
Increase in Revenue from Financial Assistance Grant (%)	2.75	3	3	3
Increase in Water Annual and Usage Charges	5.9	5.9	5.9	5.9
Increase in Sewer Annual and Usage Charges	10	10	10	10
Increase in Domestic Waste Annual Charges	9	9	4	4

Part B

Operating Budgets

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INTRODUCTION

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

Left Hand Page

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

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

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

Right Hand Page

This page provides numerical information for each program:

Actual (2009/10, 2010/11) 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 2011/12 This column relates to the December budget review estimates for the 2011/12 financial year.

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

Estimated 2012/13 This is the estimate for the 2012/13 financial year.

Percentage This figure, expressed as a percentage, provides a guide as to what the 2012/13 estimate has varied by, with respect to the latest 2011/12 estimate.

Estimated 2013/14, 2014/15 and 2015/16 Forward estimates have been provided as a **guide** to show the overall financial trend.

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

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

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

Capital Movements

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

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

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

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

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

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

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

GROUP SUMMARY – STRATEGIC AND COMMUNITY SERVICES

Manager: Steve Barnier - “Group Manager – Strategic and Community Services”

Background

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

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 Services

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

STRATEGIC AND COMMUNITY SERVICES GROUP - SUMMARY									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
				Strategic Planning					
133,021	103,469	48,100	20000	Fees and Charges	1,000	(98)	1,100	1,200	1,300
27,160	20,496	45,500	20001	Grants and Contributions	28,000	(38)	28,900	29,900	30,900
				Community Services					
78,866	103,035	98,500	26082	Ballina Community Services Centre	107,000	9	110,300	113,800	117,300
0	200	52,000	26083	Lennox Head Cultural and Leisure Centre	62,000	19	63,900	65,900	67,900
16,193	17,209	15,500	26080	Richmond Room	16,000	3	16,500	17,000	17,600
8,937	131,538	10,000	20021	Operating Grants and Contributions	10,000	0	10,400	10,800	11,200
58,502	55,506	60,100	26130	Community Gallery	58,900	(2)	61,100	63,300	65,600
				Interest					
308,495	394,501	354,000		Section 94 Contributions	354,000	0	187,500	218,000	279,000
631,174	825,954	683,700		Total Operating Revenues	636,900	(7)	479,700	519,900	590,800
				OPERATING EXPENSES					
				Strategic Planning					
720,296	744,743	685,500	30000	Employee Costs	828,900	21	862,200	896,600	932,300
35,850	26,571	29,000	30000	Office Expenses	21,500	(26)	22,300	23,200	24,100
232,499	182,287	601,100	30002	Strategic Planning Studies	96,000	(84)	99,100	102,400	105,800
22,644	0	0		Environmental Action Plan	20,000	100	131,600	135,600	139,700
				Community Services					
84,081	106,232	103,000	30020	Employee Costs	100,000	(3)	104,000	108,200	112,600
92,843	120,714	90,000	35110	Ballina Community Services Centre	103,100	15	107,300	111,600	115,900
139,502	134,219	150,000	35100	Alstonville Leisure and Entertainment Centre	156,000	4	160,900	165,900	171,000
0	27,757	252,000	30023	Lennox Head Cultural and Leisure Centre	232,400	(8)	241,400	250,700	260,200
66,200	65,600	55,000	30022	Wardell Community Services Centre	0	(100)	0	0	0
24,329	30,036	34,500	35115	Richmond Room	34,200	(1)	35,600	37,000	38,400
42,253	38,840	80,000	30021	Other Community Services	52,100	(35)	54,600	56,600	58,600
135,961	149,085	182,500	35160	Community Gallery	174,400	(4)	182,300	189,400	196,700
				Debt Servicing					
4,296	3,919	3,500	35111	Interest on Loans - Community Centres	3,300	(6)	3,000	2,600	2,200
				Non-cash Expenses					
100,938	172,402	300,000	30021	Depreciation - Community Services	300,000	0	300,000	300,000	303,000
29,311	29,312	49,000	35162	Depreciation - Gallery	30,000	(39)	30,000	30,000	30,900
1,731,003	1,831,717	2,615,100		Total Operating Expenses	2,151,900	(18)	2,334,300	2,409,800	2,491,400
(1,099,829)	(1,005,763)	(1,931,400)		Operating Result - Surplus / (Deficit)	(1,515,000)	(22)	(1,854,600)	(1,889,900)	(1,900,600)
130,249	201,714	349,000		Add Back Depreciation	330,000		330,000	330,000	333,900
(969,580)	(804,049)	(1,582,400)		Cash Result - Surplus / (Deficit)	(1,185,000)	(25)	(1,524,600)	(1,559,900)	(1,566,700)
				Capital Movements					
4,730	5,028	5,500		Less Principal Repayments	5,700		6,000	6,400	6,800
2,199,200	3,568,139	1,952,000		Less Transfer to Reserves	1,454,000		2,423,500	3,521,000	4,681,300
290,100	349,250	479,500		Add Transfer from Reserves	0		0	0	0
1,536,505	2,653,496	1,598,000		Add Capital Income	1,100,000		2,236,000	3,303,000	4,402,300
0	0	0		Less Capital Expenditure	0		0	0	0
(1,346,905)	(1,374,470)	(1,462,400)		Cash Result after Capital Movements	(1,544,700)	6	(1,718,100)	(1,784,300)	(1,852,500)

STRATEGIC PLANNING

Manager: Matthew Wood - "Manager – Strategic Planning"

Background

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

Budget Comments

STRATEGIC PLANNING

Operating Revenues

Fees and Charges

Income for strategic planning publications and services and rezoning fees.

Grants and Contributions

Relate primarily to heritage items and planning studies.

Interest on Section 94 Contributions

This program oversees Council's section 94 plans.

Operating Expenses

Employee Costs

Based on four full-time staff and five part time staff (total 34 days) plus two motor vehicles.

Office Expenses

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

Strategic Planning Studies

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

STRATEGIC PLANNING									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
133,021	103,469	48,100	20000	Fees and Charges	1,000	(98)	1,100	1,200	1,300
27,160	20,496	45,500	20002	Grants and Contributions	28,000	(38)	28,900	29,900	30,900
308,495	394,501	354,000	20012	Interest on Section 94 Contributions	354,000	0	187,500	218,000	279,000
468,676	518,466	447,600		Total Operating Revenues	383,000	(14)	217,500	249,100	311,200
				OPERATING EXPENSES					
720,296	744,743	685,500	30000	Employee Costs	828,900	21	862,200	896,600	932,300
35,850	26,571	29,000	30000	Office and Other Expenses	21,500	(26)	22,300	23,200	24,100
18,290	37,747	29,500	30001	Heritage Programs	16,000	(46)	16,500	17,000	17,600
55,481	27,682	56,500	30002	Economic Development Programs	14,000	(75)	14,500	15,000	15,500
158,728	116,858	515,100	30003	Strategic Plans and Studies	66,000	(87)	68,100	70,400	72,700
22,644	0	0	30001	Environmental Action Plan	20,000	100	131,600	135,600	139,700
1,011,289	953,601	1,315,600		Total Operating Expenses	966,400	(27)	1,115,200	1,157,800	1,201,900
(542,613)	(435,135)	(868,000)		Operating Result - Surplus / (Deficit)	(583,400)	(33)	(897,700)	(908,700)	(890,700)
0	0	0		Add Back Depreciation	0		0	0	0
(542,613)	(435,135)	(868,000)		Cash Result - Surplus / (Deficit)	(583,400)	(33)	(897,700)	(908,700)	(890,700)
				Capital Movements					
0	0	0		Less Principal Repayments	0		0	0	0
2,174,200	3,433,139	1,952,000		Less Transfer to Reserves	1,454,000		2,423,500	3,521,000	4,681,300
265,100	324,250	445,500		Add Transfer from Reserves	0		0	0	0
1,536,505	2,653,496	1,598,000		Add Capital Income	1,100,000		2,236,000	3,303,000	4,402,300
0	0	0		Less Capital Expenditure	0		0	0	0
(915,208)	(890,528)	(776,500)		Cash Result after Capital Movements	(937,400)	21	(1,085,200)	(1,126,700)	(1,169,700)

COMMUNITY SERVICES

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

Background

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

Budget Comments

Operating Revenues

Community Services Centres

Revenues for the Ballina and Lennox Head Centres, Richmond Room and the Northern Rivers Community Gallery.

Grants and Contributions

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

Operating Expenses

Employee Costs

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

Community Services Centres

Operating expenses for these facilities - includes one full time staff member and two part time/casuals.

Community Gallery

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

Community Services

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

COMMUNITY SERVICES									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
				Fees and Charges					
78,866	103,035	98,500		Ballina Community Services Centre	107,000	9	110,300	113,800	117,300
0	200	52,000		Lennox Head Cultural and Community Centre	62,000	19	63,900	65,900	67,900
16,193	17,209	15,500		Richmond Room	16,000	3	16,500	17,000	17,600
58,502	55,506	60,100		Northern Rivers Community Gallery	58,900	(2)	61,100	63,300	65,600
				Grants and Contributions					
7,400	0	8,000		Area Assistance Grant	8,000	0	8,300	8,600	8,900
1,537	1,538	2,000		Youth Week	2,000	0	2,100	2,200	2,300
0	130,000	0		Miscellaneous Grants and Contributions	0	0	0	0	0
162,498	307,488	236,100		Total Operating Revenues	253,900	8	262,200	270,800	279,600
				OPERATING EXPENSES					
84,081	106,232	103,000		Employee Costs	100,000	(3)	104,000	108,200	112,600
92,843	120,714	90,000		Ballina Community Services Centre	103,100	15	107,300	111,600	115,900
0	27,757	252,000		Lennox Head Cultural and Community Centre	232,400	(8)	241,400	250,700	260,200
66,200	65,600	55,000		Wardell Community Centre	0	(100)	0	0	0
24,329	30,036	34,500		Richmond Room	34,200	(1)	35,600	37,000	38,400
139,502	134,219	150,000		Alstonville Leisure and Entertainment Centre	156,000	4	160,900	165,900	171,000
135,961	149,085	182,500		Northern Rivers Community Gallery	174,400	(4)	182,300	189,400	196,700
42,253	38,840	80,000		Other Community Programs	52,100	(35)	54,600	56,600	58,600
				Debt Servicing					
4,296	3,919	3,500		Interest on Community Centres	3,300	(6)	3,000	2,600	2,200
				Non-Cash Expenses					
0	71,465	200,000		Depreciation - Community Centres	200,000	0	200,000	200,000	200,000
100,938	100,937	100,000		Depreciation - Child Care Centres (Leased)	100,000	0	100,000	100,000	103,000
29,311	29,312	49,000		Depreciation - Community Gallery	30,000	(39)	30,000	30,000	30,900
719,714	878,116	1,299,500		Total Operating Expenses	1,185,500	(9)	1,219,100	1,252,000	1,289,500
(557,216)	(570,628)	(1,063,400)		Operating Result - Surplus / (Deficit)	(931,600)	(12)	(956,900)	(981,200)	(1,009,900)
130,249	201,714	349,000		Add Back Depreciation	330,000		330,000	330,000	333,900
(426,967)	(368,914)	(714,400)		Cash Result - Surplus / (Deficit)	(601,600)	(16)	(626,900)	(651,200)	(676,000)
				Capital Movements					
4,730	5,028	5,500		Less Principal Repayments	5,700		6,000	6,400	6,800
25,000	135,000	0		Less Transfer to Reserves	0		0	0	0
25,000	25,000	34,000		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
(431,697)	(483,942)	(685,900)		Cash Result after Capital Movements	(607,300)	(11)	(632,900)	(657,600)	(682,800)

GROUP SUMMARY – REGULATORY SERVICES

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

Budget Comments

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

The major programs in the Regulatory Services Group are;

Development Services

Costs associated with the assessment and management of development applications.

Building Services

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

Public and Environmental Health Services

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

Administration and Public Order

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

REGULATORY SERVICES GROUP - SUMMARY									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	BUDGET ITEMS	ESTIMATED					
				2012/13	%	2013/14	2014/15	2015/16	
			OPERATING REVENUES						
324,873	326,920	312,000	Development Services	312,000	0	321,600	331,700	342,000	
795,178	762,483	589,900	Building Services	670,000	14	770,700	842,400	893,700	
167,172	272,777	191,000	Public and Environmental Health Services	191,000	0	197,400	204,100	210,800	
84,323	90,480	77,300	Administration and Public Order	78,000	1	80,900	84,000	87,100	
1,371,546	1,452,660	1,170,200	Total Operating Revenues	1,251,000	7	1,370,600	1,462,200	1,533,600	
			OPERATING EXPENSES						
1,289,026	1,640,900	1,199,500	Development Services	1,312,800	9	1,362,800	1,414,900	1,469,000	
745,129	723,696	768,000	Building Services	779,700	2	812,900	844,800	878,000	
828,835	742,341	619,300	Public and Environmental Health Services	701,700	13	733,800	762,600	792,700	
854,710	895,260	982,500	Administration and Public Order	1,056,000	7	1,098,000	1,141,600	1,187,000	
3,717,700	4,002,197	3,569,300	Total Operating Expenses	3,850,200	8	4,007,500	4,163,900	4,326,700	
(2,346,154)	(2,549,537)	(2,399,100)	Operating Result - Surplus / (Deficit)	(2,599,200)	8	(2,636,900)	(2,701,700)	(2,793,100)	
	3,453	3,500	Add Back Depreciation	3,400		3,600	3,800	4,000	
(2,342,701)	(2,546,084)	(2,395,600)	Cash Result - Surplus / (Deficit)	(2,595,800)	8	(2,633,300)	(2,697,900)	(2,789,100)	
			Capital Movements						
4,784	5,085	5,500	Less Loan Principal Repayments	5,700		6,100	6,500	6,900	
54,300	41,300	0	Less Transfer to Reserves	340,000		0	0	0	
259,300	79,800	320,900	Add Transfer from Reserves	340,000		0	0	0	
0	0	0	Add Capital Income	340,000		0	0	0	
0	0	315,600	Less Capital Expenditure	340,000		0	0	0	
(2,142,485)	(2,512,669)	(2,395,800)	Cash Result after Capital Movements	(2,601,500)	9	(2,639,400)	(2,704,400)	(2,796,000)	

Manager: Andrew Smith - "Manager - Development Services"

Background

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

Budget Comments

Operating Revenues

Regulatory Fees and Fines

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

Operating Expenses

Employee Costs

Based on staffing structure of nine full-time employees and three part time employees (total 53 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
319,714	261,977	300,000	21000	Regulatory Fees and Fines	307,000	2	316,400	326,300	336,400
5,159	64,943	12,000	21001	Other Revenues	5,000	(58)	5,200	5,400	5,600
324,873	326,920	312,000		Total Operating Revenues	312,000	0	321,600	331,700	342,000
				OPERATING EXPENSES					
953,266	1,002,679	1,064,500	31000	Employee Costs	1,103,800	4	1,147,400	1,192,800	1,240,000
57,158	93,521	55,000	31000	Office and Other Expenses	59,000	7	60,900	62,900	65,000
278,602	544,700	80,000	31000	Legal Costs	150,000	88	154,500	159,200	164,000
0	0	0	31000	Non-cash Expenses Depreciation	0	0	0	0	0
1,289,026	1,640,900	1,199,500		Total Operating Expenses	1,312,800	9	1,362,800	1,414,900	1,469,000
(964,153)	(1,313,980)	(887,500)		Operating Result - Surplus / (Deficit)	(1,000,800)	13	(1,041,200)	(1,083,200)	(1,127,000)
0	0	0		Add Back Depreciation	0		0	0	0
(964,153)	(1,313,980)	(887,500)		Cash Result - Surplus / (Deficit)	(1,000,800)	13	(1,041,200)	(1,083,200)	(1,127,000)
				Capital Movements					
0	0	0		Less Principal Repayments	0		0	0	0
0	0	0		Less Transfer to Reserves	0		0	0	0
0	30,000	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
(964,153)	(1,283,980)	(887,500)		Cash Result after Capital Movements	(1,000,800)	13	(1,041,200)	(1,083,200)	(1,127,000)

BUILDING SERVICES

Manager: Vince Hunt - "Manager - Building Services"

Background

Revenues and expenses associated with items such as building inspections.

Budget Comments

Operating Revenues

Regulatory Fees and Fines

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

Operating Expenses

Employee Costs

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

Office and Other Expenses

Includes legal, advertising and sundry office expenses.

BUILDING SERVICES									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<i>OPERATING REVENUES</i>					
757,697	728,314	553,900	21020	Regulatory Fees and Fines	627,000	13	726,300	796,500	846,300
37,481	34,169	36,000	21021	Other Revenues	43,000	19	44,400	45,900	47,400
795,178	762,483	589,900		Total Operating Revenues	670,000	14	770,700	842,400	893,700
				<i>OPERATING EXPENSES</i>					
719,706	705,128	749,000	31020	Employee Costs	768,700	3	798,900	830,300	862,900
11,319	16,687	14,000	31020	Office and Other Expenses	8,000	(43)	10,000	10,300	10,700
14,104	1,881	5,000	31020	Legal Costs	3,000	(40)	4,000	4,200	4,400
745,129	723,696	768,000		Total Operating Expenses	779,700	2	812,900	844,800	878,000
50,049	38,787	(178,100)		Operating Result - Surplus / (Deficit)	(109,700)	(38)	(42,200)	(2,400)	15,700
50,049	38,787	(178,100)		Cash Result - Surplus / (Deficit)	(109,700)	(38)	(42,200)	(2,400)	15,700
				<i>Capital Movements</i>					
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
50,049	38,787	(178,100)		Cash Result after Capital Movements	(109,700)	(38)	(42,200)	(2,400)	15,700

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

Background

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

Budget Comments

Operating Revenues

Regulatory Fees and Fines

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

Environmental Health Expenses

Employee Costs

Based on staffing structure of six full time staff and two part time staff (total 36 days). Other costs included are training and expenses relating to four motor vehicles.

Office Expenses

Major costs include water testing and legal expenses.

Other Expenses

Includes technical equipment maintenance and destruction of pests.

Water Monitoring

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

PUBLIC AND ENVIRONMENTAL HEALTH									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
				Environmental Health					
153,196	203,192	184,000	21040	Regulatory Fees and Fines	184,000	0	190,100	196,500	202,900
5,481	7,403	6,500	21040	Other Revenues	5,000	(23)	5,200	5,400	5,600
				Operating Grants & Contributions					
6,431	0	0	21041	Lennox Water Efficiency	0	0	0	0	0
0	60,000	0	21041	OSSM Inspection Grant	0		0	0	0
				Markets					
2,064	2,182	500	21042	Rents and fees	2,000	300	2,100	2,200	2,300
167,172	272,777	191,000		Total Operating Revenues	191,000	0	197,400	204,100	210,800
				OPERATING EXPENSES					
				Environmental Health					
534,763	574,832	569,000	31040	Employee Costs	644,200	13	669,600	696,000	723,500
26,450	31,219	16,800	31040	Office Expenses	13,000	(23)	13,500	14,000	14,500
17,888	81,953	12,300	31040	Other Expenses	9,000	(27)	9,400	9,800	10,200
				Water Quality and Management Plans					
18,327	14,846	20,000	31042	Water Monitoring	20,000	0	20,700	21,500	22,300
2,315	39,067	0	32012	Shaws Bay and Lake Ainsworth Management Plans	15,000	100	20,000	20,600	21,400
				Noxious Plants / Vermin					
464	424	500	31043	Destruction of Pests	500	0	600	700	800
				SEAA Project					
228,628	0	700	31044	SEAA Urban Sustainability	0	(100)	0	0	0
				Non-cash Expenses					
0	0	0	31040	Depreciation - Health	0	0	0	0	0
828,835	742,341	619,300		Total Operating Expenses	701,700	13	733,800	762,600	792,700
(661,663)	(469,564)	(428,300)		Operating Result - Surplus / (Deficit)	(510,700)	19	(536,400)	(558,500)	(581,900)
0	0	0		<i>Add Back Depreciation</i>	0		0	0	0
(661,663)	(469,564)	(428,300)		Cash Result - Surplus / (Deficit)	(510,700)	19	(536,400)	(558,500)	(581,900)
				Capital Movements					
0	0	0		Less Principal Repayments	0		0	0	0
29,300	16,300	0		Less Transfer to Reserves	0		0	0	0
259,300	24,800	5,300		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
(431,663)	(461,064)	(423,000)		Cash Result after Capital Movements	(510,700)	21	(536,400)	(558,500)	(581,900)

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

Background

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

Budget Comments

Regulatory Fees and Fines

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

Operating Expenses

Employee Costs

Based on staffing of four full time employees and five part time employees (total 34 days) plus one vehicle.

Rangers

Council has a total of three rangers.

Impounding Expenses

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

ADMINISTRATION AND PUBLIC ORDER

ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
				Regulatory Fees & Fines					
1,873	721	4,000	21080.1950.0222	Sundry Fines & Income	2,000	(50)	2,100	2,200	2,300
278	3,329	500	21080.1951.0138	Sundry Public Order (Busking)	500	0	600	700	800
54,370	55,835	38,000	21080.1952.0221	Parking Fines	45,500	20	46,900	48,400	49,900
0	0	1,000	21080.6775.0138	Abandoned Vehicles - Sale	1,000	0	1,100	1,200	1,300
				Dog Control and Other Animals					
17,960	17,012	11,000	21081.1953.0091	Companion Animal Registration Fees	8,000	(27)	8,300	8,600	8,900
299	120	6,000	21081.1954.0091	Dog Impounding Fees	5,000	(17)	5,200	5,400	5,600
7,585	9,904	13,000	21081.1955.0222	Dog Fines	13,000	0	13,400	13,900	14,400
407	1,025	1,500	21081.1956.0091	Animal Surrender Fee	1,000	(33)	1,100	1,200	1,300
1,000	1,836	1,500	21081.1957.0124	Hire of Dog Collar	1,000	(33)	1,100	1,200	1,300
551	698	800	21081.1960.0124	Hire of Cat Trap	1,000	25	1,100	1,200	1,300
84,323	90,480	77,300		Total Operating Revenues	78,000	1	80,900	84,000	87,100
				OPERATING EXPENSES					
				Regulatory Administration					
523,162	574,080	598,000	31082.0300.0300	Salaries and Oncosts	639,000	7	664,600	691,200	718,900
0	9,504	9,500	31082.0504.0347	Motor Vehicles	9,600	1	9,900	10,200	10,600
				Enforcement Activities					
18,823	3,864	19,000	31081.0300.0300	Rangers - Salaries and Oncosts (Parking)	0	(100)	0	0	0
250,374	156,930	156,500	31080.0300.0300	Rangers - Salaries and Oncosts (General Activities)	333,500	113	346,900	360,800	375,300
563	1,385	1,500	31080.0300.0340	Rangers - Uniforms	1,600	7	1,700	1,800	1,900
1,610	1,700	2,000	31080.0328.0343	Rangers - Conferences	2,000	0	2,100	2,200	2,300
				Dog Control and Other Animals					
	89,368	122,000	31083.0300.0300	Dog Control Salaries & Oncosts	0	(100)	0	0	0
2,920	3,209	3,000	31083.0415.0690	Rates	4,000	33	4,200	4,400	4,600
17,652	18,195	19,500	31083.1961.0401	Dog Pound Cleaning	20,000	3	20,600	21,300	22,000
1,018	2,034	2,500	31083.1962.0401	Dog Pound Impounding Expenses	2,000	(20)	2,100	2,200	2,300
1,745	1,011	2,000	31083.1963.0401	Dog Pound Food	1,500	(25)	1,600	1,700	1,800
5,300	7,383	5,000	31083.1964.0401	Dog Pound Maintenance	6,000	20	6,200	6,400	6,600
2,283	4,196	3,500	31083.1966.0401	Dog Control Veterinary Expenses	4,000	14	4,200	4,400	4,600
229	595	1,000	31083.1967.0401	Dog Control Collars	1,000	0	1,100	1,200	1,300
2,423	1,813	7,000	31083.1968.0401	Sundry	5,000	(29)	5,200	5,400	5,600
8,190	900	10,000	31083.1969.0422	Dog Control Legals	5,000	(50)	5,200	5,400	5,600
1,733	2,163	2,500	31083.1969.0647	Dog Pound Electricity	3,000	20	3,100	3,200	3,300
575	601	500	31083.1969.0635	Insurance	500	0	600	700	800
349	1,864	1,500	31083.1969.0601	Advertising	2,000	33	2,100	2,200	2,300
4,474	4,351	4,500	31083.1969.0640	Telephone Ranger	5,000	11	5,200	5,400	5,600
3,570	2,697	3,000	31083.1970.0401	Straying Livestock	3,500	17	3,700	3,900	4,100
0	0	1,500	31083.1971.0639	Regional Companion Animal C'tee	1,000	(33)	1,100	1,200	1,300
				Debt Servicing					
4,264	3,964	3,500	31083.1969.0700	Interest on Loan Dog Pound (External)	3,400	(3)	3,000	2,600	2,200
				Non-cash Expenses					
3,453	3,453	3,500	31083.0680.0745	Depreciation - Dog Control	3,400	(3)	3,600	3,800	4,000
854,710	895,260	982,500		Total Operating Expenses	1,056,000	7	1,098,000	1,141,600	1,187,000
(770,387)	(804,780)	(905,200)		Operating Result - Surplus / (Deficit)	(978,000)	8	(1,017,100)	(1,057,600)	(1,099,900)
3,453	3,453	3,500		Add Back Depreciation	3,400		3,600	3,800	4,000
(766,934)	(801,327)	(901,700)		Cash Result - Surplus / (Deficit)	(974,600)	8	(1,013,500)	(1,053,800)	(1,095,900)
				Capital Movements					
4,784	5,085	5,500		Less Principal Repayments	5,700		6,100	6,500	6,900
25,000	25,000	0		Less Transfer to Reserves	340,000		0	0	0
0	25,000	315,600		Add Transfer from Reserves	340,000		0	0	0
0	0	0		Add Capital Income	340,000		0	0	0
0	0	315,600		Less Capital Expenditure	340,000		0	0	0
(796,718)	(806,412)	(907,200)		Cash Result after Capital Movements	(980,300)	8	(1,019,600)	(1,060,300)	(1,102,800)

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

Budget Comments

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

Asset Management

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

Stormwater and Environmental Management

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

Roads and Bridges

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

Ancillary Transport Services

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

Roads and Traffic Authority (RTA) Works

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

Open Space and Reserves

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

Fleet Management and Workshop

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

Rural Fire Services

Costs associated with the provision of rural fire services.

Quarries and Sandpit

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

Swimming Pools

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

Landfill Management & Resource Recovery

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

Waste – Domestic

Provision of domestic waste collection services to residential properties.

CIVIL SERVICES GROUP - SUMMARY								
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	BUDGET ITEMS	ESTIMATED				
				2012/13	%	2013/14	2014/15	2015/16
			OPERATING REVENUES					
237,588	215,303	163,600	Asset Management	162,800	(0)	164,400	169,700	175,200
362,585	409,376	292,500	Stormwater and Environmental Protection	290,000	(1)	298,600	307,500	316,600
1,234,269	824,704	153,400	Roads and Bridges	0	(100)	0	0	0
4,497,610	679,806	633,600	Ancillary Transport Services	713,000	13	734,500	756,800	779,800
1,507,522	1,469,549	1,354,500	Roads and Traffic Authority	1,050,000	(22)	1,078,500	1,111,300	1,145,000
749,334	917,506	887,900	Open Space and Reserves	761,600	(14)	750,400	773,500	797,200
3,023,640	3,082,803	3,344,300	Fleet Management and Workshop	4,022,300	20	4,177,800	4,303,900	4,434,000
137,014	212,768	190,000	Rural Fire Service	262,600	38	270,600	278,900	287,400
302,013	585,220	315,000	Quarries and Sandpit	324,600	3	334,400	344,500	354,900
281,082	265,261	283,000	Swimming Pools	291,000	3	300,000	309,300	318,800
5,902,024	6,969,819	6,088,000	Landfill Management and Resource Recovery	6,927,100	14	7,352,200	7,685,500	8,023,200
5,175,124	5,631,358	6,368,000	Waste - Domestic	6,925,300	9	7,210,400	7,500,200	7,801,100
23,409,805	21,263,473	20,073,800	Total Operating Revenues	21,730,300	8	22,671,800	23,541,100	24,433,200
			OPERATING EXPENSES					
2,735,685	2,991,270	3,220,600	Asset Management	3,045,700	(5)	3,159,000	3,277,400	3,400,000
1,182,807	2,304,061	1,542,600	Stormwater and Environmental Protection	2,220,500	44	2,199,100	2,266,100	2,334,900
7,297,845	9,729,162	9,256,900	Roads and Bridges	10,952,300	18	10,477,700	10,849,900	11,239,800
5,125,361	2,765,154	2,098,000	Ancillary Transport Services	2,486,700	19	2,542,500	2,583,200	2,630,400
1,252,022	1,379,849	1,362,600	Roads and Traffic Authority	1,050,000	(20)	1,078,500	1,111,300	1,145,000
4,031,001	4,245,878	4,797,200	Open Space and Reserves	4,313,400	(10)	4,383,100	4,443,000	4,582,200
2,829,503	3,358,111	3,334,500	Fleet Management and Workshop	3,933,100	18	3,999,800	4,109,500	4,223,000
221,694	412,063	399,300	Rural Fire Service	418,100	5	431,500	445,400	459,700
344,036	193,261	325,500	Quarries and Sandpit	199,600	(39)	236,300	243,800	251,600
740,670	805,040	754,500	Swimming Pools	784,700	4	808,200	832,700	858,800
5,837,070	5,954,935	6,765,600	Landfill Management and Resource Recovery	7,095,800	5	7,422,700	7,796,500	8,178,900
5,084,818	5,725,331	6,111,500	Waste - Domestic	6,667,000	9	6,967,600	7,208,100	7,455,200
36,682,512	39,864,115	39,968,800	Total Operating Expenses	43,166,900	8	43,706,000	45,166,900	46,759,500
(13,272,707)	(18,600,642)	(19,895,000)	Operating Result - Surplus / (Deficit)	(21,436,600)	8	(21,034,200)	(21,625,800)	(22,326,300)
7,594,847	12,030,054	10,796,000	Add Back Depreciation	12,342,000	14	12,411,400	12,767,200	13,134,100
(5,677,860)	(6,570,588)	(9,099,000)	Cash Result - Surplus / (Deficit)	(9,094,600)	(0)	(8,622,800)	(8,858,600)	(9,192,200)
			Capital Movements					
1,580,525	1,745,441	1,865,100	Less Loan Principal Repayments	2,201,600		2,483,400	2,559,800	2,761,100
12,300,100	12,708,900	6,426,800	Less Transfer to Reserves	2,238,200		2,261,500	2,290,600	2,318,700
8,402,900	14,895,105	15,893,100	Add Transfer from Reserves	5,234,200		3,564,400	3,275,100	4,725,400
5,284,500	4,991,249	4,622,100	Add Capital Income	13,575,000		571,900	588,900	606,400
5,950,267	13,563,633	16,491,300	Less Capital Expenditure	19,402,400		5,891,200	5,805,900	7,340,400
(11,821,352)	(14,702,208)	(13,367,000)	Cash Result after Capital Movements	(14,127,600)	6	(15,122,600)	(15,650,900)	(16,280,600)

Manager: Dave Kelly – “Manager - Infrastructure Planning”

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Majority of revenue sourced from engineering inspection fees.

Grants and Contributions

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

Operating Expenses

Employee Costs

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

Infrastructure Planning - 7 full time and 1 part-time (total 39 days)

Engineering Management - 5 full time (total 25 days)

Engineering Works - 4 full time (20 days)

Total - 79 days

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

Office Expenses

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

Road Safety

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

Contribution to NEWLOG

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

Emergency Services

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

Facilities

Administration Centre Building

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

Depot

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

Non-cash Expenses

Depreciation

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

ASSET MANAGEMENT									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
				Engineering Services					
200,153	172,987	114,000	22010	Fees and Charges	113,000	(1)	116,500	120,200	124,000
37,435	42,316	49,600	22011	Conts - Road Safety Officer and Programs	49,800	0	47,900	49,500	51,200
0	0	0	22011	Conts - Other	0	0	0	0	0
237,588	215,303	163,600		Total Operating Revenues	162,800	(0)	164,400	169,700	175,200
				OPERATING EXPENSES					
				Engineering Management					
1,628,855	1,639,488	1,745,500	32020	Employee Costs	1,807,300	4	1,878,700	1,952,900	2,030,000
109,900	115,935	153,000	32020	Overseers	159,100	4	165,500	172,100	179,000
73,349	93,851	64,500	32020	Office Expenses and Advertising	27,500	(57)	28,500	29,600	30,700
51,586	70,380	70,600	32020	Road Safety	70,800	0	73,100	75,600	78,200
17,127	46,030	66,500	32020	Other Expenses	0	(100)	0	0	0
21,021	21,125	22,000	32020	North East Weight of Loads Group	23,000	5	23,700	24,500	25,300
				Emergency Services					
27,786	31,682	56,000	32021	Operating Expenses	42,000	(25)	43,400	44,900	46,500
				Office Facilities					
262,803	328,912	324,500	32000	Administration Centre	305,000	(6)	314,400	324,400	334,600
421,016	490,029	599,000	32001	Works Depot	487,000	(19)	504,200	522,000	540,300
0	30,883	0	32001	Works Depot Two - Stockpiles	0	0	0	0	0
				Non-Cash Expenses					
8,944	8,943	4,000	32021	Depreciation - Emergency Services	9,000	125	9,000	9,300	9,600
113,298	114,012	115,000	32021	Depreciation - Engineering	115,000	0	118,500	122,100	125,800
2,735,685	2,991,270	3,220,600		Total Operating Expenses	3,045,700	(5)	3,159,000	3,277,400	3,400,000
(2,498,097)	(2,775,967)	(3,057,000)		Operating Result - Surplus / (Deficit)	(2,882,900)	(6)	(2,994,600)	(3,107,700)	(3,224,800)
122,242	122,955	119,000		Add Back Depreciation	124,000		127,500	131,400	135,400
(2,375,855)	(2,653,012)	(2,938,000)		Cash Result - Surplus / (Deficit)	(2,758,900)	(6)	(2,867,100)	(2,976,300)	(3,089,400)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
50,500	33,100	0		Less Transfer to Reserves	0		0	0	0
153,000	111,496	117,600		Add Transfer from Reserves	0		0	0	0
0	30,000	81,000		Add Capital Income	70,000		71,900	73,900	75,900
17,869	50,415	209,600		Less Capital Expenditure	342,000		352,500	363,100	373,900
(2,291,224)	(2,595,031)	(2,949,000)		Cash Result after Capital Movements	(3,030,900)	3	(3,147,700)	(3,265,500)	(3,387,400)

Manager: Paul Busmanis – “Manager - Engineering Works”

Background

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

Budget Comments

Operating Revenues

Annual Charges

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

Operating Expenses

Stormwater

Allocation for stormwater drainage maintenance.

Contribution

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

Flood Management Studies and Plans

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

Coastal Hazard Study and Management Plan

Represents on-going work on this project.

Foreshore and Coastal Lakes Protection

Annual allocation for foreshore protection works.

Canal Dredging

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

Boat Ramps

Cleaning and maintenance of boat ramps.

Capital Movements

Capital Expenditure

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

STORMWATER AND ENVIRONMENTAL PROTECTION									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
272,959	272,751	277,500	22100	OPERATING REVENUES					
				Stormwater Drainage					
				Annual Charges	285,000	3	293,600	302,500	311,600
89,626	136,625	15,000	22101	Environmental Protection					
				Operating Grants	5,000	(67)	5,000	5,000	5,000
362,585	409,376	292,500		Total Operating Revenues	290,000	(1)	298,600	307,500	316,600
				OPERATING EXPENSES					
				Stormwater					
131,484	209,847	273,200	32100	Stormwater Drainage Maintenance	270,000	(1)	236,900	244,400	252,000
				Environmental Protection					
209,725	230,900	207,000	32101	Contribution to Regional Authorities	213,000	3	219,400	226,100	233,000
82,264	171,478	157,100	32101	Flood Management Studies and Plans	30,000	(81)	30,900	31,900	32,900
309	58,137	123,300	32101	Coastal Hazard Study and Mgmt Plan	30,000	(76)	30,900	31,900	32,900
31,889	65,835	36,000	32101	Foreshore and Coastal Lakes Protection	66,000	83	68,000	70,300	72,600
0	0	16,000	32101	Polution Control & Canal Dredging	16,000	0	16,500	17,000	17,600
11,061	20,896	15,000	32101	Boat Ramps	30,000	100	31,000	32,000	33,000
				Non-Cash Expenses					
15,252	15,252	15,000	32103	Depreciation - Environmental Protection	15,500	3	15,500	16,000	16,500
700,823	1,531,716	700,000	32103	Depreciation - Drainage	1,550,000	121	1,550,000	1,596,500	1,644,400
1,182,807	2,304,061	1,542,600		Total Operating Expenses	2,220,500	44	2,199,100	2,266,100	2,334,900
(820,222)	(1,894,685)	(1,250,100)		Operating Result - Surplus / (Deficit)	(1,930,500)	54	(1,900,500)	(1,958,600)	(2,018,300)
716,075	1,546,968	715,000		Add Back Depreciation	1,565,500		1,565,500	1,612,500	1,660,900
(104,147)	(347,717)	(535,100)		Cash Result - Surplus / (Deficit)	(365,000)	(32)	(335,000)	(346,100)	(357,400)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
921,200	835,000	375,000		Less Transfer to Reserves	0		0	0	0
581,500	867,400	825,000		Add Transfer from Reserves	375,000		0	0	0
66,000	0	0		Add Capital Income	0		0	0	0
206,569	267,566	457,900		Less Capital Expenditure	665,000		339,500	349,700	360,200
(584,416)	(582,883)	(543,000)		Cash Result after Capital Movements	(655,000)	21	(674,500)	(695,800)	(717,600)

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

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

Budget Comments

Operating Expenses

Roads and Bridges Maintenance

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

Street Cleaning

Provision for street and footpath cleaning of town centres.

Debt Servicing

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

Capital Movements

Loan Principal Repayments

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

Transfer to Reserves

This item represents income generated on the interest free loan for the link road at Wollongbar. Any interest generated will offset the cost of the road to Council.

Capital Income

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

Capital Expenditure

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

ROADS AND BRIDGES									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
				Operating Grants					
1,234,269	824,704	153,400	22110	Flood Damage	0	(100)	0	0	0
				Interest					
0	0	0		Interest on WUEA Loan Invested	0	0	0	0	0
1,234,269	824,704	153,400		Total Operating Revenues	0	(100)	0	0	0
				OPERATING EXPENSES					
				Roads and Bridges - Maintenance					
1,355,714	1,250,447	1,053,000	32110	Urban Roads	2,129,300	102	1,208,500	1,295,300	1,390,200
1,518,652	1,503,235	1,426,500	32117	Sealed Rural Roads	1,484,000	4	1,574,800	1,673,200	1,780,300
352,228	554,452	576,000	32117	Unsealed Rural Roads	630,000	9	661,500	694,600	729,400
13,065	33,512	38,000	32120	Bridges	40,000	5	42,000	44,100	46,400
129,584	168,184	211,500	32110	Street Cleaning	330,000	56	340,000	350,400	361,000
801,674	211,173	90,400		Storm Damage	0	(100)	0	0	0
				Debt Servicing					
4,348	68,954	183,500	32120	Interest on Loans	302,000	65	625,400	602,600	574,200
				Non-Cash Expenses					
0	133,875	140,000	32120	Unwinding Interest Free Loan	147,000	0	135,500	123,000	109,500
2,947,520	5,398,542	5,335,000	32120	Depreciation - Roads	5,450,000	2	5,450,000	5,613,500	5,782,000
175,060	406,788	203,000	32120	Depreciation - Bridges	440,000	117	440,000	453,200	466,800
7,297,845	9,729,162	9,256,900		Total Operating Expenses	10,952,300	18	10,477,700	10,849,900	11,239,800
(6,063,576)	(8,904,458)	(9,103,500)		Operating Result - Surplus / (Deficit)	(10,952,300)	20	(10,477,700)	(10,849,900)	(11,239,800)
3,122,580	5,939,205	5,678,000		Add Back Depreciation	6,037,000		6,025,500	6,169,700	6,358,300
(2,940,996)	(2,965,253)	(3,425,500)		Cash Result - Surplus / (Deficit)	(4,915,300)	43	(4,452,200)	(4,660,200)	(4,881,500)
				Capital Movements					
14,122	65,036	141,000		Less Loan Principal Repayments	522,500		690,100	712,900	791,400
5,186,600	4,015,400	1,620,000		Less Transfer to Reserves	0		0	0	0
3,118,400	7,100,400	4,696,300		Add Transfer from Reserves	1,397,500		733,200	618,700	1,849,800
4,752,200	3,692,803	2,406,300		Add Capital Income	7,405,000		500,000	515,000	530,500
4,306,993	8,186,116	6,759,500		Less Capital Expenditure	9,065,900		2,642,400	2,615,100	3,887,400
(4,578,111)	(4,438,602)	(4,843,400)		Cash Result after Capital Movements	(5,701,200)	18	(6,551,500)	(6,854,500)	(7,180,000)

ANCILLARY TRANSPORT SERVICES

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

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

Budget Comments

Operating Revenues

Operating Grants

Street Lighting

State Government subsidy towards street lighting costs for highways.

Fees and Charges

Private Works

Income for private works undertaken by Council.

Burns Point Ferry

Income from the operation of the Burns Point Ferry.

Operating Expenses

Roads and Traffic Signs

Maintenance of street signs and road lines

Street Lighting

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

Footpaths, Parking Areas and Bus Shelters

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

Private Works

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

Wharves and Jetties

Allocation for maintenance of wharves and jetties in the shire.

Burns Point Ferry

Operating expenses. Partly offset by operating revenues above.

Debt Servicing

Interest payable on loans for town centre redevelopment works.

Capital Movements

Loan Principal Repayments

Principal payable on town centre re-development loans.

Transfer from Reserves

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

Capital Income

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

Capital Expenditure

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

ANCILLARY TRANSPORT SERVICES									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
				Operating Grants					
91,000	94,000	96,000	22150	Street Lighting	96,000	0	98,900	101,900	105,000
				Contributions					
49,445	0	28,100	221150	Miscellaneous Contributions	0	(100)	0	0	0
				Fees and Charges					
8,672	6,325	6,000	22151	Sundry Fees & Charges	6,000	0	6,200	6,400	6,600
3,970,949	214,424	100,000	22151	Private Works	200,000	100	206,000	212,200	218,600
377,544	365,057	403,500	22200	Burns Point Ferry	411,000	2	423,400	436,300	449,600
4,497,610	679,806	633,600		Total Operating Revenues	713,000	13	734,500	756,800	779,800
				OPERATING EXPENSES					
				Maintenance Programs					
101,516	148,881	178,000	32132	Road and Traffic Signs	109,700	(38)	110,900	114,500	118,200
357,949	467,245	468,500	32130	Street Lighting	300,000	(36)	309,000	318,300	327,900
259,708	218,247	167,500	32135	Footpaths Maintenance	143,600	(14)	148,100	152,700	157,500
23,433	25,792	26,000	32137	Parking Areas	44,300	70	45,700	47,200	48,700
26,768	10,805	8,000	32138	Bus Shelters and Services	12,000	50	12,400	12,900	13,400
3,321,358	226,901	100,000	32496	Private Works	175,000	75	180,300	185,800	191,400
20,959	17,561	19,500	32201	Wharves and Jetties	20,100	3	20,900	21,700	22,500
				Burns Point Ferry					
304,313	281,458	316,000	32200	Operation	282,500	(11)	291,300	300,500	310,000
277,859	284,098	280,000	32200	Salaries and Oncosts	290,000	4	298,700	307,700	317,000
				Debt Servicing					
205,244	185,589	165,000	32140	Interest on Loans	194,500	18	210,200	180,200	153,700
				Non-Cash Expenses					
33,472	592,031	83,000	32132	Depreciation - Ancillary	600,000	623	600,000	618,000	636,600
167,795	281,559	233,000	32132	Depreciation - Footpaths	290,000	24	290,000	298,700	307,700
24,987	24,987	53,500	32132	Depreciation - Ferry	25,000	(53)	25,000	25,000	25,800
5,125,361	2,765,154	2,098,000		Total Operating Expenses	2,486,700	19	2,542,500	2,583,200	2,630,400
(627,751)	(2,085,348)	(1,464,400)		Operating Result - Surplus / (Deficit)	(1,773,700)	21	(1,808,000)	(1,826,400)	(1,850,600)
226,254	898,577	369,500		Add Back Depreciation	915,000		915,000	941,700	970,100
(401,497)	(1,186,771)	(1,094,900)		Cash Result - Surplus / (Deficit)	(858,700)	(22)	(893,000)	(884,700)	(880,500)
				Capital Movements					
311,441	331,031	352,000		Less Loan Principal Repayments	433,300		492,400	462,000	488,500
3,244,200	3,278,700	2,556,700		Less Transfer to Reserves	143,500		0	0	0
3,576,100	3,401,400	7,000,200		Add Transfer from Reserves	1,590,900		642,200	642,200	642,200
418,100	488,446	192,800		Add Capital Income	1,800,000		0	0	0
1,004,483	2,566,258	4,624,400		Less Capital Expenditure	3,215,700		405,100	417,400	430,300
(967,421)	(3,472,914)	(1,435,000)		Cash Result after Capital Movements	(1,260,300)	(12)	(1,148,300)	(1,121,900)	(1,157,100)

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

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

Budget Comments

Operating Revenues

Fees and Charges

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.

Works Orders (Restoration Program)

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

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

External Contributions

Regional Roads Block Grant

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

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

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

ROADS AND MARITIME SERVICES									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<i>OPERATING REVENUES</i>					
				Fees and Charges					
161,483	173,853	183,500	22220	State Roads - Preservation Program	150,000	(18)	154,500	159,200	164,000
675,039	673,696	530,500	22220	State Roads - Works Orders	300,000	(43)	309,000	318,300	327,900
				External Contributions					
671,000	622,000	640,500	22220	Regional Roads Block Grant	600,000	(6)	615,000	633,800	653,100
1,507,522	1,469,549	1,354,500		Total Operating Revenues	1,050,000	(22)	1,078,500	1,111,300	1,145,000
				<i>OPERATING EXPENSES</i>					
113,630	159,344	180,500	32255	State Roads - Preservation	150,000	(17)	154,500	159,200	164,000
87,664	357	3,000	32220	State Roads - Construction	0	(100)	0	0	0
326,412	606,482	530,500	32220	State Roads - Works Order	300,000	(43)	309,000	318,300	327,900
724,316	613,666	648,600	32250	Regional Roads	600,000	(7)	615,000	633,800	653,100
1,252,022	1,379,849	1,362,600		Total Operating Expenses	1,050,000	(23)	1,078,500	1,111,300	1,145,000
255,500	89,700	(8,100)		Operating Result - Surplus / (Deficit)	0	(100)	0	0	0
0	0	0		Add Back Depreciation	0		0	0	0
255,500	89,700	(8,100)		Cash Result - Surplus / (Deficit)	0	(100)	0	0	0
				<i>Capital Movements</i>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
327,200	89,700	0		Less Transfer to Reserves	0		0	0	0
71,700	0	8,100		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
0	0	0		Cash Result after Capital Movements	0	0	0	0	0

OPEN SPACES AND RESERVES

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

Background

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

Budget Comments

Operating Revenues

Operating Grants

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

Contributions

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

Fees and Charges

Includes income from occasional hire of certain open space areas, beach permits for 4 wheel drive vehicles and sales from the Council nursery, the majority of which are internal sales to Council.

Cemetery Charges

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

Operating Expenses

Management

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

Open Spaces and Reserves

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

Vegetation Management

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

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

Sporting Grounds

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

Other

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

Capital Movements

Transfer to Reserves

Represents the surplus generated on the Council cemeteries.

Transfer from Reserves

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

Capital Income

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

Capital Expenditure

Refer to Part C of this document for further information.

OPEN SPACES AND RESERVES									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
				Operating Grants - Open Spaces					
114,590	112,182	175,500	22230	Operating Grants - Regional Works Crews	150,000	(15)	154,600	159,300	164,100
112,008	235,500	206,000	26114	Crown Reserve Contributions	178,500	(13)	149,400	154,000	158,800
				Fees and Charges - Open Spaces					
36,821	52,249	44,000	22230	Sundry Sales	48,100	9	49,800	51,600	53,400
31,498	21,680	18,500	22230	Nursery	25,000	35	25,800	26,600	27,400
				Vegetation Management					
138,536	118,251	133,900	22241	Operating Grants	0	(100)	0	0	0
				Cemeteries					
312,911	374,344	310,000	22250	Fees and Charges	360,000	16	370,800	382,000	393,500
				Sporting Fields					
2,970	3,300	0	22256	Operating Grants	0	0	0	0	0
749,334	917,506	887,900		Total Operating Revenues	761,600	(14)	750,400	773,500	797,200
				OPERATING EXPENSES					
				Open Spaces and Reserves Management					
210,414	220,570	232,500	32260	Employee Costs	240,100	3	249,600	259,500	269,800
				Open Spaces and Reserves					
106,620	98,453	140,000	32261	Buildings	146,100	4	150,700	155,500	160,500
1,388,778	1,468,377	1,486,000	32262	Operating Expenses	1,495,300	1	1,497,700	1,542,900	1,589,500
14,018	9,719	33,000	32262	Picnic Areas	34,000	3	35,100	36,200	37,300
87,653	63,320	90,000	32265	Tree Planting and Maintenance	168,500	87	171,000	99,100	102,300
145,172	173,825	154,500	32266	Nursery	159,300	3	164,500	169,700	175,100
31,411	26,119	29,000	32267	Amphitheatre and Skatepark	35,600	23	36,800	38,200	39,600
29,871	10,454	11,500	32270	Beach Cleaning	13,000	13	13,500	14,000	14,500
179,761	185,037	216,000	32270	Surf Life Saving	220,000	2	226,600	233,400	240,500
39,531	18,171	24,500	32270	Beach Buildings	18,300	(25)	19,100	19,900	20,700
				Vegetation Management					
27,698	8,658	33,500	32275	Coastal Reserves	57,000	70	58,800	60,600	62,500
7,117	9,576	10,500	32276	Bushland Reserves	11,000	5	11,400	11,800	12,200
41,893	62,215	63,500	32277	Weed Control	66,000	4	68,000	70,200	72,400
206,360	247,222	366,200	32279	Environmental Extension Activities	50,000	(86)	51,600	53,300	55,000
				Sporting Grounds					
69,024	74,716	74,000	32310	Buildings Maintenance	67,300	(9)	69,500	71,700	74,000
281,795	300,934	274,500	32310	Operating Expenses	290,000	6	298,800	307,800	317,100
				Other					
307,684	347,131	326,500	32286	Public Toilets and Other Amenities	304,600	(7)	314,400	324,400	334,600
188,813	271,299	273,000	32300	Cemeteries	276,400	1	285,100	294,000	303,200
				Non-Cash Expenses					
261,945	244,016	550,000	32261	Deprec - Open Spaces and Reserves	250,000	(55)	250,000	257,500	265,300
377,615	375,679	380,000	32261	Deprec - Sporting Grounds	380,000	0	380,000	391,400	403,200
1,288	2,694	1,500	32261	Deprec - Cemeteries	3,000	100	3,000	3,100	3,200
28,540	27,693	27,000	32261	Deprec - Public Toilets	27,900	3	27,900	28,800	29,700
4,031,001	4,245,878	4,797,200		Total Operating Expenses	4,313,400	(10)	4,383,100	4,443,000	4,582,200
(3,281,667)	(3,328,372)	(3,909,300)		Operating Result - Surplus / (Deficit)	(3,551,800)	(9)	(3,632,700)	(3,669,500)	(3,785,000)
669,388	650,082	958,500		<i>Add Back Depreciation</i>	660,900		660,900	680,800	701,400
(2,612,279)	(2,678,290)	(2,950,800)		Cash Result - Surplus / (Deficit)	(2,890,900)	(2)	(2,971,800)	(2,988,700)	(3,083,600)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
810,300	721,400	155,000		Less Transfer to Reserves	83,600		85,700	88,000	90,300
695,500	1,353,309	758,900		Add Transfer from Reserves	423,000		125,000	50,000	50,000
48,200	780,000	0		Add Capital Income	0		0	0	0
271,415	1,863,528	796,900		Less Capital Expenditure	589,000		310,700	319,400	328,200
(2,950,294)	(3,129,909)	(3,143,800)		Cash Result after Capital Movements	(3,140,500)	(0)	(3,243,200)	(3,346,100)	(3,452,100)

Manager: *Andrew Jeavons - "Manager - Support Operations"*

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Hire Charges

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

Contributions

Staff - Contributions to Vehicles

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

Operating Expenses

Plant Running Expenses

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

Workshop Operating Expenses

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

Overheads Charged to Plant

Represents internal overheads charged to the plant operations

Capital Movements

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

Loan Principal Repayments

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

Transfer to Reserves

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

Transfer from Reserves

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

Capital Expenditure

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

Cash Result after Capital Movements

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

FLEET AND PLANT									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
				Fleet Management - Fees and Charges					
2,963,376	3,017,719	3,193,300	22260	Hire Charges	3,866,700	21	4,017,500	4,138,700	4,263,800
				Contributions					
132,470	139,285	151,000	22260	Staff - Contributions to Vehicles	155,600	3	160,300	165,200	170,200
				Gain on Disposal of Assets					
(72,206)	(74,201)	0	22260	Gain / (Loss) on Disposal of Assets	0	0	0	0	0
3,023,640	3,082,803	3,344,300		Total Operating Revenues	4,022,300	20	4,177,800	4,303,900	4,434,000
				OPERATING EXPENSES					
				Operating Expenses					
1,806,712	2,091,214	2,077,000	32320	Plant Running Expenses	2,400,800	16	2,433,200	2,506,500	2,582,300
180,540	163,703	182,000	32322	Workshop Operating Expenses	187,400	3	193,400	199,400	205,600
138,996	147,996	152,000	32320	Overheads Charged to Plant	169,000	11	174,100	179,400	184,800
				Debt Servicing					
7,018	5,414	3,500	32320	Interest on Loans	105,900	2,926	97,000	89,000	81,000
				Non-Cash Expenses					
696,237	949,784	920,000	32320	Depreciation	1,070,000	16	1,102,100	1,135,200	1,169,300
2,829,503	3,358,111	3,334,500		Total Operating Expenses	3,933,100	18	3,999,800	4,109,500	4,223,000
194,137	(275,308)	9,800		Operating Result - Surplus / (Deficit)	89,200	810	178,000	194,400	211,000
696,237	949,784	920,000		Add Back Depreciation	1,070,000		1,102,100	1,135,200	1,169,300
890,374	674,476	929,800		Cash Result - Surplus / (Deficit)	1,159,200	25	1,280,100	1,329,600	1,380,300
				Capital Movements					
26,736	28,340	30,000		Less Loan Principal Repayments	121,800		97,000	105,000	113,000
890,400	674,500	899,800		Less Transfer to Reserves	1,037,400		1,183,100	1,224,600	1,267,300
169,700	583,900	937,000		Add Transfer from Reserves	900,000		1,154,900	962,700	1,086,800
0	0	1,300,000		Add Capital Income	0		0	0	0
142,938	555,536	2,237,000		Less Capital Expenditure	900,000		1,154,900	962,700	1,086,800
0	0	0		Cash Result after Capital Movements	0	0	0	0	0

Manager: Andrew Jeavons – “Manager - Support Operations”

Background

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

Budget Comments

Operating Revenues

Operating Grants

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

Operating Expenses

Contributions to Bushfire Brigades

Consists of:

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

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

Fire Control Expenses

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

RURAL FIRE SERVICE									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<i>OPERATING REVENUES</i>					
137,014	212,768	190,000	21060	Operating Grants	262,600	38	270,600	278,900	287,400
137,014	212,768	190,000		Total Operating Revenues	262,600	38	270,600	278,900	287,400
				<i>OPERATING EXPENSES</i>					
116,861	224,353	209,800	31060	Contributions to Fire Brigades	193,000	(6)	198,900	205,000	211,300
84,923	73,516	138,000	31061	Fire Control Expenses	96,200	(30)	99,700	103,200	106,800
14,400	108,683	46,500	31062	Fire Control Expenses (Council Controlled)	123,400	165	127,400	131,500	135,700
				Non-cash Expenses					
5,510	5,511	5,000	31062	Depreciation	5,500	10	5,500	5,700	5,900
221,694	412,063	399,300		Total Operating Expenses	418,100	5	431,500	445,400	459,700
(84,680)	(199,295)	(209,300)		<i>Operating Result - Surplus / (Deficit)</i>	(155,500)	(26)	(160,900)	(166,500)	(172,300)
5,510	5,511	5,000		Add Back Depreciation	5,500		5,500	5,700	5,900
(79,170)	(193,784)	(204,300)		<i>Cash Result - Surplus / (Deficit)</i>	(150,000)	(27)	(155,400)	(160,800)	(166,400)
				<i>Capital Movements</i>					
0	0	0		Less Principal Repayments	0		0	0	0
0	35,800	0		Less Transfer to Reserves	0		0	0	0
0	12,000	44,000		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	9,218	0		Less Capital Expenditure	0		0	0	0
(79,170)	(226,802)	(160,300)		<i>Cash Result after Capital Movements</i>	(150,000)	(6)	(155,400)	(160,800)	(166,400)

QUARRIES AND SANDPIT

Manager: Andrew Jeavons – “Manager - Support Operations”

Background

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

Budget Comments

Operating Revenues

Tuckombil and Shale Quarries

Royalties received on mineral extracted.

Airport Sandpit

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

Operating Expenses

Tuckombil Quarry

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

Airport Sandpit

Some maintenance costs and costs associated with environmental monitoring.

Capital Movements

Transfer to and from Reserves

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

Cash Result after Capital Movements

Any cash surplus represents the net dividend to General Fund.

QUARRIES AND SAND PIT									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
				Fees and Charges					
302,013	585,220	315,000	22265	Tuckombil	324,600	3	334,400	344,500	354,900
0	0	0	22265	Shale Quarries	0	0	0	0	0
0	0	0	22265	Airport Sandpit	0	0	0	0	0
302,013	585,220	315,000		Total Operating Revenues	324,600	3	334,400	344,500	354,900
				OPERATING EXPENSES					
				Tuckombil Quarry					
17,657	426	4,000	32325	Buildings Maintenance	4,200	5	4,400	4,600	4,800
100,435	4,560	83,500	32325	Operating Costs	34,600	(59)	35,700	36,800	38,000
11,004	9,000	15,000	32325	Indirect Expenses - Overheads	10,000	(33)	10,300	10,600	10,900
				Other Resources					
0	0	0	32326	Shale Quarries	0	0	0	0	0
37,000	36,300	49,000	32326	Airport Sandpit	6,300	(87)	6,600	6,900	7,200
				Non-Cash Expenses					
177,940	142,975	174,000	32325	Depreciation & Remediation - Quarries	144,500	(17)	179,300	184,900	190,700
344,036	193,261	325,500		Total Operating Expenses	199,600	(39)	236,300	243,800	251,600
(42,023)	391,959	(10,500)		Operating Result - Surplus / (Deficit)	125,000	(1,290)	98,100	100,700	103,300
177,940	142,975	174,000		Add Back Depreciation	144,500		179,300	184,900	190,700
135,917	534,934	163,500		Cash Result - Surplus / (Deficit)	269,500	65	277,400	285,600	294,000
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
131,000	421,200	163,500		Less Transfer to Reserves	269,500		277,400	285,600	294,000
37,000	136,300	100,000		Add Transfer from Reserves	223,000		223,000	223,000	223,000
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
41,917	250,034	100,000		Cash Result after Capital Movements	223,000	123	223,000	223,000	223,000

SWIMMING POOLS

Manager: Andrew Jeavons – “Manager - Support Operations”

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Generated largely from entrance fees.

Operating Expenses

Ballina Swimming Pool

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

Alstonville Swimming Pool

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

Capital Movements

Loan Principal Repayments

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

SWIMMING POOLS									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<i>OPERATING REVENUES</i>					
149,850	139,680	145,000	22270	Ballina Fees	150,000	3	154,700	159,500	164,400
131,232	125,581	138,000	22271	Alstonville Fees	141,000	2	145,300	149,800	154,400
281,082	265,261	283,000			291,000	3	300,000	309,300	318,800
				<i>OPERATING EXPENSES</i>					
134,670	161,027	134,000	32330	Ballina Swimming Complex Maintenance and Operating Costs	138,200	3	142,300	146,800	151,600
180,570	172,972	185,500	32330	Contractual Charges	190,000	2	195,800	201,700	207,900
2,219	1,805	1,500	32330	Debt Servicing Interest on Loans - Ballina	900	(40)	400	0	0
151,812	199,549	154,500	32331	Alstonville Swimming Complex Maintenance and Operating Costs	174,000	13	179,500	185,200	191,100
179,281	181,505	193,000	32331	Contractual Charges	193,000	0	198,900	204,900	211,200
3,936	0	0	32331	Debt Servicing Interest on Loans - Alstonville	0	0	0	0	0
88,182	88,182	86,000	32330	Non-Cash Expenses Depreciation	88,600	3	91,300	94,100	97,000
740,670	805,040	754,500		Total Operating Expenses	784,700	4	808,200	832,700	858,800
(459,588)	(539,779)	(471,500)		Operating Result - Surplus / (Deficit)	(493,700)	5	(508,200)	(523,400)	(540,000)
88,182	88,182	86,000		<i>Add Back Depreciation</i>	88,600		91,300	94,100	97,000
(371,406)	(451,597)	(385,500)		Cash Result - Surplus / (Deficit)	(405,100)	5	(416,900)	(429,300)	(443,000)
				<i>Capital Movements</i>					
41,227	49,022	7,000		Less Loan Principal Repayments	7,600		8,100	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	5,482	0		Less Capital Expenditure	0		0	0	0
(412,633)	(506,101)	(392,500)		Cash Result after Capital Movements	(412,700)	5	(425,000)	(429,300)	(443,000)

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

Background

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

Budget Comments

Operating Revenues

Annual Charges

Annual charges for commercial waste collection services and business recycling.

Contributions

Income reimbursed to Council from the State Government levy.

Waste Recycling Fees

Represents income from recyclables (majority from Council collection)

Waste Disposal Fees

Gate charges for users of the Council landfill.

Sundry Fees

Sale of waste bins and miscellaneous items.

Operating Expenses

Waste Administration

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

Waste Received

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

Waste Collection

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

Waste Recycling

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

Waste Disposal

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

Capital Movements

Loan Principal Repayments

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

Transfer to or from Reserves

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

LANDFILL MANAGEMENT AND RESOURCE RECOVERY									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
				Fees and Charges					
350,595	386,411	414,000	22280	Annual Charges	449,100	8	462,800	477,800	492,200
475,460	400,792	41,000	22281	Bulk Waste Collection	0	(100)	0	0	0
97,289	364,775	239,000	22284	Contributions	304,800	28	386,100	469,500	555,600
808,904	981,917	650,000	22282	Waste Recycling - Fees	1,020,000	57	1,078,000	1,120,000	1,163,000
4,095,658	4,766,455	4,620,000	22283	Waste Disposal - Fees	5,071,000	10	5,342,000	5,535,000	5,734,000
74,118	69,469	124,000	22281	Sundry Fees	82,200	(34)	83,300	83,200	78,400
5,902,024	6,969,819	6,088,000			6,927,100	14	7,352,200	7,685,500	8,023,200
				OPERATING EXPENSES					
				Waste Administration					
220,054	187,587	263,500	32340	Administration	265,500	1	263,000	269,000	275,000
357,000	423,996	433,000	32340	Internal Overheads	505,000	17	520,000	536,000	552,000
				Debt Servicing					
23,840	16,425	8,500	32340	Interest on Loans - Waste Administration	0	(100)	0	0	0
				Waste Receiving					
183,777	178,266	197,500	32342	Weighbridge	203,000	3	209,000	215,000	221,000
136,653	138,924	161,000	32342	Transfer Stations	157,800	(2)	162,000	167,000	172,000
				Waste Collection					
97,091	138,418	144,000	32344	Collection Kerbside	155,000	8	160,000	165,000	170,000
228,463	267,438	134,500	32344	Collection Other	76,500	(43)	79,000	81,000	83,000
87,319	48,984	51,000	32344	Collection Recycling	60,000	18	62,000	64,000	66,000
				Waste Recycling					
528,544	459,901	453,500	32345	Material Recovery Facility	520,400	15	538,000	554,000	570,000
				Debt Servicing					
29,139	20,075	10,500	32340	Interest on Loans - Recycling	0	(100)	0	0	0
				Waste Disposal					
258,094	207,119	236,500	32348	Solid Waste Landfill	241,000	2	250,000	257,000	264,000
728,878	742,784	885,000	32348	Waste Bale, Placement, Cover, Transport	890,000	1	917,000	945,000	973,000
314,879	576,416	760,000	32348	DECC Levy	1,016,000	34	1,287,000	1,565,000	1,852,000
				Green Waste Transport	400,000		412,000	424,000	437,000
				Deposit	16,000	(3)	16,000	16,000	16,000
11,771	15,386	16,500	32348	Special Rubbish Clean-ups	12,000	(6)	12,000	12,000	12,000
35,605	19,382	13,000	32348	Green Waste	207,000	3	213,000	219,000	225,000
171,915	216,250	200,500	32348	Landfill Closures, Leachate and Remediation	30,000	13	30,000	30,000	30,000
38,307	(297)	26,500	32348	Waste Transport - Construction and Demolition	500,000	11	515,000	530,000	546,000
272,520	336,371	450,000	32348						
				Debt Servicing					
587,976	502,652	419,600	32340	Interest on Loans - Landfill	377,400	(10)	306,700	232,200	154,000
				Non-Cash Expenses					
1,525,245	1,458,858	1,511,000	32340	Depreciation	1,463,200	(3)	1,471,000	1,515,300	1,560,900
5,837,070	5,954,935	6,765,600		Total Operating Expenses	7,095,800	5	7,422,700	7,796,500	8,178,900
64,954	1,014,884	(677,600)		Operating Result - Surplus / (Deficit)	5,632,600				
1,525,245	1,458,858	1,511,000		Add Back Depreciation	(168,700)	(75)	(70,500)	(111,000)	(155,700)
1,590,199	2,473,742	833,400		Cash Result - Surplus / (Deficit)	1,463,200		1,471,000	1,515,300	1,560,900
				Cash Result - Surplus / (Deficit)	1,294,500	55	1,400,500	1,404,300	1,405,200
				Capital Movements					
1,076,499	1,154,128	1,209,600		Less Loan Principal Repayments	982,300		1,053,000	1,127,400	1,205,600
513,700	2,471,100	265,800		Less Transfer to Reserves	312,200		347,500	276,900	199,600
0	1,211,000	21,000		Add Transfer from Reserves	324,800		386,100	469,500	555,600
0	0	642,000		Add Capital Income	4,300,000		0	0	0
0	59,514	21,000		Less Capital Expenditure	4,624,800		386,100	469,500	555,600
0	0	0		Cash Result after Capital Movements	0	0	0	0	0

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

Background

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

Budget Comments

Operating Revenues

Domestic Waste Management

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

Pensioner Abandonment's

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

Vacant Land

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

Operating Expenses

Administration

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

NEWF

Council's contribution to the North East Waste Forum.

Overheads

Internal charge for Council overheads.

Collection

Includes wages, plant hire, contractor payments and materials related to collection of waste (green waste, recycling and garbage 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
4,580,021	5,072,799	5,919,000	22290	Domestic Waste Management Charges	6,453,300	9	6,713,200	6,984,200	7,265,700
(270,139)	(282,671)	(325,000)	22290	Pensioner Abandonments	(315,000)	(3)	(324,000)	(333,000)	(343,000)
13,969	16,383	17,000	22290	Vacant Property Charges	17,000	0	18,000	19,000	20,000
664,151	613,928	527,000	22292	Plant Charges	600,000	14	618,000	637,000	656,000
148,576	155,469	180,000	22291	Pensioner Subsidy	170,000	(6)	175,000	180,000	185,000
38,546	55,450	50,000	22292	Interest on Investments	0	(100)	10,200	13,000	17,400
5,175,124	5,631,358	6,368,000			6,925,300	9	7,210,400	7,500,200	7,801,100
				OPERATING EXPENSES					
				Administration					
78,119	114,575	153,000	32360	Administration	85,000	(44)	88,000	90,000	92,000
37,766	80,381	43,000	32360	NEWF	44,000	2	45,000	46,000	47,000
348,996	384,996	370,000	32360	Indirect Expenses - Overheads	387,000	5	399,000	411,000	423,000
79,661	36,079	11,000	32361	Promotion	6,200	(44)	6,000	6,000	6,000
				Debt Servicing					
60,110	52,742	45,000	32361	Interest on Loans	36,500	(19)	27,800	18,200	8,000
				Collection					
2,875,660	3,221,891	3,890,500	32364	Collection Kerbside	4,151,000	7	4,366,000	4,530,000	4,700,000
991,870	1,151,596	932,000	32364	Collection Recycling	1,279,500	37	1,346,000	1,396,000	1,447,000
367,442	456,114	407,000	32364	Vehicle Costs	410,000	1	422,000	435,000	448,000
				Non-Cash Expenses					
245,194	226,957	260,000	32360	Depreciation	267,800	3	267,800	275,900	284,200
5,084,818	5,725,331	6,111,500		Total Operating Expenses	6,667,000	9	6,967,600	7,208,100	7,455,200
90,306	(93,973)	256,500		Operating Result - Surplus / (Deficit)	258,300	1	242,800	292,100	345,900
245,194	226,957	260,000		Add Back Depreciation	267,800		267,800	275,900	284,200
335,500	132,984	516,500		Cash Result - Surplus / (Deficit)	526,100	2	510,600	568,000	630,100
				Capital Movements					
110,500	117,884	125,500		Less Loan Principal Repayments	134,100		142,800	152,500	162,600
225,000	133,000	391,000		Less Transfer to Reserves	392,000		367,800	415,500	467,500
0	117,900	1,385,000		Add Transfer from Reserves	0		300,000	309,000	318,000
0	0	0		Add Capital Income	0		0	0	0
0	0	1,385,000		Less Capital Expenditure	0		300,000	309,000	318,000
0	0	0		Cash Result after Capital Movements	0	0	0	0	0

GROUP SUMMARY – CIVIL SERVICES (Water and Sewer Activities)

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

Budget Comments

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

The programs include:

Water Supplies

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

Sewerage Services

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

CIVIL SERVICES GROUP SUMMARY (WATER AND SEWER)									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	BUDGET ITEMS	ESTIMATE					
				2012/13	%	2013/14	2014/15	2015/16	
			OPERATING REVENUES						
7,403,705	7,899,121	8,275,400	Water Supply Services	8,572,200	4	8,811,800	9,364,600	9,962,700	
12,626,955	10,728,874	11,976,500	Sewerage Services	12,823,200	7	13,802,800	14,338,500	15,257,200	
20,030,660	18,627,995	20,251,900	Total Operating Revenues	21,395,400	6	22,614,600	23,703,100	25,219,900	
			OPERATING EXPENSES						
8,744,312	9,814,860	10,758,400	Water Supply Services	10,829,100	1	11,092,400	11,416,400	11,761,300	
11,060,253	11,944,022	13,459,300	Sewerage Services	15,666,800	16	17,612,200	17,827,800	18,046,100	
19,804,565	21,758,882	24,217,700	Total Operating Expenses	26,495,900	9	28,704,600	29,244,200	29,807,400	
226,095	(3,130,887)	(3,965,800)	Operating Result - Surplus / (Deficit)	(5,100,500)	29	(6,090,000)	(5,541,100)	(4,587,500)	
5,494,268	6,359,416	6,434,000	Add Back Depreciation	6,711,300	4	6,789,100	6,936,200	7,085,800	
5,720,363	3,228,529	2,468,200	Cash Result - Surplus / (Deficit)	1,610,800	(35)	699,100	1,395,100	2,498,300	
			Capital Movements						
3,166	1,188,354	988,500	Less Loan Principal Repayments	988,800		2,384,800	2,494,700	2,613,200	
14,637,842	3,324,470	15,608,200	Less Transfer to Reserves	715,000		521,000	338,100	258,000	
0	12,003,524	1,131,500	Add Transfer from Reserves	16,223,000		3,158,200	1,961,400	2,154,300	
15,987,526	23,823	45,987,000	Add Capital Income	24,970,000		6,330,000	1,637,500	2,020,000	
7,012,881	10,689,052	32,936,000	Less Capital Expenditure	41,046,000		7,227,500	2,105,500	3,743,900	
54,000	54,000	54,000	Cash Result after Capital Movements	54,000	0	54,000	55,700	57,500	

WATER OPERATIONS

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

Background

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

Budget Comments

Operating Revenues

Annual Charges

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

User Charges

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

Operating Grants

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

Other Revenues

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

Interest

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

Operating Expenses

Engineering Management

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

Administration and Customer Service

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

Engineering and Technical

Includes items such as telephone expenses.

Purchase of Water

Purchase of water from Rous Water County Council.

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

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

Capital Movements

Transfer to or from Reserves

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

Capital Expenditure

Refer to Part C of this document for further information.

Cash Result - Surplus / (Deficit)

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

WATER OPERATIONS									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
1,806,150	2,158,190	2,343,000	10000	Annual Charges	2,460,500	5	2,680,200	2,851,000	3,033,100
4,614,753	4,551,136	4,811,900	10010	User Charges	4,961,000	3	5,290,300	5,641,600	6,016,100
145,677	191,213	167,000	10003	Operating Grants	172,100	3	177,300	182,700	188,200
212,063	285,849	137,000	10011	Regulatory Fees and Fines	137,000	0	141,200	145,500	149,900
93,446	150,388	195,500	10012	Other Revenues	292,600	50	301,600	310,900	320,400
531,616	562,345	621,000	10004	Interest	549,000	(12)	221,200	232,900	255,000
7,403,705	7,899,121	8,275,400		Total Operating Revenues	8,572,200	4	8,811,800	9,364,600	9,962,700
				OPERATING EXPENSES					
				Direct Expenses					
200,702	201,371	227,500	50000	Engineering Management	275,200	21	283,800	292,600	301,600
352,470	532,655	503,000	50005	Administration and Customer Service	463,300	(8)	478,000	493,100	508,700
72,201	98,030	242,000	50000	Engineering and Technical	38,000	(84)	44,300	45,800	47,300
3,679,947	4,264,266	5,037,000	50100	Purchase of Water	5,143,000	2.1	5,297,400	5,456,500	5,620,200
31,446	35,793	43,400	50102	Energy Costs	49,400	14	51,300	53,300	55,300
67,514	34,862	50,000	50101	Groundwater Bores	45,000	(10)	46,500	48,100	49,700
64,191	58,899	51,500	50105	Reservoirs	60,000	17	61,800	63,700	65,700
69,192	71,230	108,000	50107	Water Treatment Plants	81,000	(25)	83,500	86,100	88,800
312,671	363,903	386,000	50110	Water Supply Mains	435,000	13	448,100	461,700	475,600
833,859	886,662	905,500	50109	Water Supply Operations	774,000	(15)	797,500	810,200	834,800
18,574	5,417	20,000	50112	Telemetry Operations	10,000	(50)	10,300	10,700	11,100
7,330	7,289	8,000	50008	Miscellaneous	8,000	0	8,300	8,600	8,900
1,570	1,000	4,000	50008	Conservation Promotion	2,000	(50)	2,100	2,200	2,300
				Indirect Expenses - Overheads					
900,000	1,007,004	1,072,000	50005	Overheads Distributed	1,145,000	7 (100)	1,179,400	1,214,800	1,251,200
				Debt Servicing					
767	506	500	50010	Interest On Loans	200	(60)	0	0	0
				Non-cash Expenses					
2,131,878	2,245,973	2,100,000	50112	Depreciation	2,300,000	10	2,300,000	2,369,000	2,440,100
8,744,312	9,814,860	10,758,400		Total Operating Expenses	10,829,100	1	11,092,400	11,416,400	11,761,300
(1,340,607)	(1,915,739)	(2,483,000)		Operating Result - Surplus / (Deficit)	(2,256,900)	(9)	(2,280,600)	(2,051,800)	(1,798,600)
2,131,878	2,245,973	2,100,000		Add Back Depreciation	2,300,000		2,300,000	2,369,000	2,440,100
791,271	330,234	(383,000)		Cash Result - Surplus / (Deficit)	43,100	(111)	19,400	317,200	641,500
				Capital Movements					
3,166	3,354	3,500		Less Loan Principal Repayments	3,800		0	0	0
615,255	380,159	447,000		Less Transfer to Reserves	425,000		172,000	282,100	220,000
0	871,601	1,131,500		Add Transfer from Reserves	869,700		650,100	0	106,600
253,000	17,963	641,000		Add Capital Income	7,170,000		380,000	537,500	720,000
391,850	802,285	905,000		Less Capital Expenditure	7,620,000		843,500	537,500	1,211,900
34,000	34,000	34,000		Cash Result after Capital Movements	34,000	0	34,000	35,100	36,200

SEWER OPERATIONS

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

Background

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

Budget Comments

Annual Charges

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

User Charges

Major income item relates to trade waste charges.

Operating Grants

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

Regulatory Fees and Fines

Primarily relates to income for the sale of drainage diagrams.

Interest

Includes interest on funds held by the Sewer Fund.

Operating Expenses

Engineering Management

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

Administration and Customer Service

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

Engineering and Technical

Includes items such as telephone expenses and effluent water testing.

Pumping Stations, Reuse Water Facilities, Mains and Telemetry Operations

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

Capital Movements

Transfer to or from Reserves

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

Capital Income

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

Capital Expenditure

Refer to Part C of this document for further information.

Cash Result - Surplus / (Deficit)

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

SEWER OPERATIONS									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
7,135,228	8,378,108	9,660,000	12000	Annual Charges	10,466,200	8	11,298,800	12,198,500	13,170,200
808,758	811,039	810,500	12010	User Charges	913,000	13	972,000	1,035,000	1,102,000
148,632	159,830	162,500	12002	Operating Grants	154,000	(5)	159,000	164,000	169,000
80,095	85,983	62,000	12012	Regulatory Fees and Fines	70,000	13	72,000	74,000	76,000
285,384	379,511	357,500	12014	Other Revenues	263,000	(26)	271,000	280,000	289,000
4,168,868	914,403	924,000	12004	Interest	957,000	4	1,030,000	587,000	451,000
12,626,955	10,728,874	11,976,500		Total Operating Revenues	12,823,200	7	13,802,800	14,338,500	15,257,200
				OPERATING EXPENSES					
				Direct Expenses					
572,281	588,716	459,500	55000	Engineering Management	556,500	21	573,000	590,000	607,000
530,552	646,164	905,500	55002	Administration and Customer Service Costs	733,000	(19)	757,000	781,000	805,000
272,196	279,962	256,000	55002	Engineering and Technical Costs	241,000	(6)	248,000	255,000	262,000
643,313	841,451	928,300	55012	Energy Costs	1,015,000	9	1,045,400	1,076,800	1,109,100
1,916,270	1,401,121	1,261,000	55011	Pumping Stations	1,334,000	6	1,372,000	1,411,000	1,453,000
1,365,678	1,705,333	1,660,000	55015	Reuse Water Facilities	1,690,000	2	1,742,000	1,794,000	1,848,000
821,505	575,340	500,000	55010	Mains	550,000	10	567,000	584,000	602,000
32,551	26,794	55,000	55022	Telemetry Operations	60,000	9	62,000	64,000	66,000
12,951	20,312	22,000	55004	Donations	24,000	9	25,000	26,000	27,000
0	830	1,000	55004	Legal Costs	1,000	0	1,000	1,000	1,000
24,396	98,146	135,000	55004	Conservation Promotion	100,000	(26)	103,000	106,000	109,000
134,632	195,828	87,000	55004	Preparation of Plans and Investigations	35,000	(60)	36,000	37,000	38,000
189,538	206,382	259,000	55022	Other Costs	270,000	4	277,000	284,000	293,000
				Indirect Expenses - Overheads					
1,161,000	1,238,004	1,302,000	55002	Overheads Distributed	1,503,000	15	1,548,000	1,594,000	1,642,000
				Debt Servicing					
21,000	8,196	1,294,000	55006	Interest on Loans	3,143,000	143	4,766,700	4,656,800	4,538,300
				Non-cash Expenses					
0	510,185	474,000	55022	Unwinding Interest Free Loan	435,500	(6)	394,000	349,200	301,100
3,362,390	3,603,258	3,860,000	55022	Depreciation	3,975,800	3	4,095,100	4,218,000	4,344,600
11,060,253	11,944,022	13,459,300		Total Operating Expenses	15,666,800	16	17,612,200	17,827,800	18,046,100
1,566,702	(1,215,148)	(1,482,800)		Operating Result - Surplus / (Deficit)	(2,843,600)	92	(3,809,400)	(3,489,300)	(2,788,900)
3,362,390	4,113,443	4,334,000		Add Back Depreciation	4,411,300		4,489,100	4,567,200	4,645,700
4,929,092	2,898,295	2,851,200		Cash Result - Surplus / (Deficit)	1,567,700	(45)	679,700	1,077,900	1,856,800
				Capital Movements					
0	1,185,000	985,000		Less Loan Principal Repayments	985,000		2,384,800	2,494,700	2,613,200
14,022,587	2,944,311	15,161,200		Less Transfer to Reserves	290,000		349,000	56,000	38,000
0	11,131,923	0		Add Transfer from Reserves	15,353,300		2,508,100	1,961,400	2,047,700
15,734,526	5,860	45,346,000		Add Capital Income	17,800,000		5,950,000	1,100,000	1,300,000
6,621,031	9,886,767	32,031,000		Less Capital Expenditure	33,426,000		6,384,000	1,568,000	2,532,000
20,000	20,000	20,000		Cash Result after Capital Movements	20,000	0	20,000	20,600	21,300

Manager: Paul Hickey - "General Manager"

Budget Comments

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

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

Governance and Corporate Management

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

Administrative Services

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

Regional Library

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

Human Resources and Risk Management

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

Tourism

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

Property Management

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

Ballina Byron Gateway Airport

Revenue and expenses associated with the operation of the airport.

GENERAL MANAGER'S GROUP - SUMMARY								
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	BUDGET ITEMS	ESTIMATED				
				2012/13	%	2013/14	2014/15	2015/16
			OPERATING REVENUES					
0	0	0	Governance	0	0	0	0	0
39,322	28,811	39,000	Administrative Services	32,600	(16)	34,000	35,400	36,800
131,011	224,589	346,600	Financial Services	144,600	(58)	151,300	154,800	158,400
17,296,003	18,551,004	18,869,500	Financial Services - General Purpose Revenues	20,513,500	9	21,847,000	22,549,600	23,413,200
5,517	4,629	5,500	Information Services	4,000	(27)	4,200	4,400	4,600
112,258	113,171	118,000	Regional Library	95,000	(19)	97,900	101,000	104,200
126,850	178,156	205,000	Human Resources and Risk Management	104,000	(49)	107,200	110,700	114,300
89,386	93,379	94,300	Tourism	36,400	(61)	36,300	37,800	39,300
3,228,179	3,636,250	3,288,500	Property Management	2,743,200	(17)	2,619,100	2,791,000	2,885,900
2,376,779	2,728,815	3,592,500	Ballina Byron Gateway Airport	3,786,000	5	4,154,600	4,532,000	4,805,000
23,405,305	25,558,804	26,578,900	Total Operating Revenues	27,459,300	3	29,051,600	30,316,700	31,561,700
			OPERATING EXPENSES					
965,901	895,955	968,600	Governance	1,197,900	24	1,047,200	1,083,800	1,121,500
1,112,176	1,022,650	1,164,500	Administrative Services	1,195,200	3	1,211,000	1,240,300	1,283,000
(2,408,222)	(2,520,224)	(2,778,000)	Financial Services - General Purpose Revenues	(3,105,400)	12	(3,191,200)	(3,274,400)	(3,359,600)
1,078,625	1,307,387	1,508,500	Information Services	1,356,200	(10)	1,398,400	1,446,300	1,495,800
1,248,470	1,348,147	1,407,200	Regional Library	1,435,800	2	1,476,000	1,529,900	1,576,400
770,290	1,387,136	2,103,500	Human Resources and Risk Management	1,684,400	(20)	1,674,300	1,675,400	1,679,900
805,306	685,279	746,400	Tourism	699,600	(6)	720,700	747,000	774,200
2,003,714	1,805,904	2,128,900	Property Management	2,093,200	(2)	2,037,200	2,207,400	2,281,000
2,656,645	3,087,759	3,285,200	Ballina Byron Gateway Airport	3,491,000	6	3,963,500	4,148,700	4,219,200
8,232,905	9,019,993	10,534,800	Total Operating Expenses	10,047,900	(5)	10,337,100	10,804,400	11,071,400
15,172,400	16,538,811	16,044,100	Operating Result - Surplus / (Deficit)	17,411,400	9	18,714,500	19,512,300	20,490,300
1,626,331	1,470,154	1,326,000	Add Back Depreciation	1,668,000		1,690,500	1,828,100	1,883,200
16,798,731	18,008,965	17,370,100	Cash Result - Surplus / (Deficit)	19,079,400	10	20,405,000	21,340,400	22,373,500
			Capital Movements					
467,447	262,634	366,000	Less Loan Principal Repayments	301,400		851,500	882,200	914,800
3,448,800	11,675,500	9,746,700	Less Transfer to Reserves	4,774,200		6,270,300	2,529,700	2,808,700
9,476,900	24,128,853	6,437,900	Add Transfer from Reserves	6,987,600		6,067,900	1,681,800	1,623,600
1,440,200	1,555,699	8,123,700	Add Capital Income	9,171,800		13,343,800	811,500	835,900
9,071,625	12,795,464	4,618,000	Less Capital Expenditure	11,995,000		13,298,800	453,600	402,400
14,727,959	18,959,919	17,201,000	Cash Result after Capital Movements	18,168,200	6	19,396,100	19,968,200	20,707,100

Manager Paul Hickey – “General Manager”

Background

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

Budget Comments

Operating Expenses

General Manager's Office

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

Councillors

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

Election Expenses

The cost of Council elections.

Subscriptions and Contributions

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

Donations

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

Capital Movements

Transfer to Reserves

Nominal transfer to assist with future election costs.

GOVERNANCE									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
				Contributions					
0	0	0	26000	Internal Contributions	0		0	0	0
0	0	0		Total Operating Revenues	0	0	0	0	0
				OPERATING EXPENSES					
				General Manager's Office					
338,415	328,405	342,500	35000	Employee Costs	395,100	15	410,700	426,900	443,800
16,896	29,729	17,500	35000	Sundry Expenses	4,000	(77)	16,000	16,500	17,100
55,086	47,807	50,000	35000	External Audit	51,500	3	53,100	54,700	56,400
2,966	1,707	2,000	35000	Legal Expenses	1,000	(50)	3,000	3,100	3,200
				Councillors					
284,485	299,822	322,500	35005	Councillors Allowances and Expenses	328,000	2	338,100	348,900	359,800
75,400	0	0	35005	Election	200,000	100	0	0	0
67,690	69,935	73,500	35005	Subscriptions and Contributions	76,300	4	78,900	81,600	84,300
				Donations					
16,494	19,559	22,000	35001	Public Buildings - Rates and Charges	24,000	9	24,800	25,600	26,400
3,956	22,404	40,000	35001	Public Buildings - Capital Improvements	40,000	0	36,100	37,200	38,400
104,513	73,989	96,600	35001	Community Groups - Cash Donations	75,000	(22)	82,500	85,100	87,700
0	2,598	2,000	35001	Community Groups - Council Development Fees	3,000	50	4,000	4,200	4,400
965,901	895,955	968,600		Total Operating Expenses	1,197,900	24	1,047,200	1,083,800	1,121,500
(965,901)	(895,955)	(968,600)		Operating Result - Surplus / (Deficit)	(1,197,900)	24	(1,047,200)	(1,083,800)	(1,121,500)
0	0	0		Add Back Depreciation	0		0	0	0
(965,901)	(895,955)	(968,600)		Cash Result - Surplus / (Deficit)	(1,197,900)	24	(1,047,200)	(1,083,800)	(1,121,500)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
70,000	36,600	20,000		Less Transfer to Reserves	25,000		40,000	45,000	50,000
121,000	20,000	21,600		Add Transfer from Reserves	135,000		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
(914,901)	(912,555)	(967,000)		Cash Result after Capital Movements	(1,087,900)	13	(1,087,200)	(1,128,800)	(1,171,500)

ADMINISTRATIVE SERVICES

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

Background

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

Budget Comments

Operating Revenues

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

Operating Expenses

Administration

Employee Costs - Administration

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

Employee Costs - Records

Includes three fulltime and one part time staff and associated oncosts (17 days).

Various Office Expenses

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

ADMINISTRATIVE SERVICES									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
				Fees and Charges					
39,322	28,811	39,000	26005	Sundry Sales and Services	32,600	(16)	34,000	35,400	36,800
39,322	28,811	39,000		Total Operating Revenues	32,600	(16)	34,000	35,400	36,800
				OPERATING EXPENSES					
				Administration					
303,111	224,316	207,500	35015	Employee Costs - Administration	202,000	(3)	206,800	215,100	223,700
130,302	190,104	241,500	35015	Employee Costs - Records Management	250,500	4	260,500	270,900	281,700
4,587	6,206	6,000	35015	Office Equipment	6,000	0	6,200	6,400	6,600
34,988	56,274	59,000	35015	Advertising	65,000	10	67,000	69,200	71,400
90,499	83,761	86,500	35015	Printing, Stationery and Postage	93,000	8	95,900	98,900	102,000
115,008	121,031	130,000	35015	Telephone	144,000	11	134,200	138,300	142,700
24,628	28,052	24,000	35015	Sundry Administration Expenses	24,700	3	30,400	31,500	32,600
409,053	312,906	410,000	32000	Depreciation					
				Depreciation - Administration	410,000	0	410,000	410,000	422,300
1,112,176	1,022,650	1,164,500		Total Operating Expenses	1,195,200	3	1,211,000	1,240,300	1,283,000
(1,072,854)	(993,839)	(1,125,500)		Operating Result - Surplus / (Deficit)	(1,162,600)	3	(1,177,000)	(1,204,900)	(1,246,200)
409,053	312,906	410,000		Add Back Depreciation	410,000		410,000	410,000	422,300
(663,801)	(680,933)	(715,500)		Cash Result - Surplus / (Deficit)	(752,600)	5	(767,000)	(794,900)	(823,900)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
0	0	0		Less Transfer to Reserves	0		0	0	0
0	0	0		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
(663,801)	(680,933)	(715,500)		Cash Result after Capital Movements	(752,600)	5	(767,000)	(794,900)	(823,900)

Manager Peter Morgan - "Manager –Finance and Governance"

Background

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

Budget Comments

Operating Revenues

Rates

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

Abandonments

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

Extra Charges

Represents interest charged on overdue rates.

General Purpose Grants

Financial Assistance Grant (FAG)

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

Pensioner Rates Subsidy

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

Interest on Investments

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

Capital Movements

Cash Surplus

The surplus on this program offsets other loss making programs.

FINANCIAL SERVICES - GENERAL PURPOSE REVENUES									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
				Rates					
10,078,760	10,520,219	11,282,000	26020	Residential	11,968,500	6.1	12,806,300	13,318,600	13,851,300
2,453,419	2,880,243	3,119,500	26020	Business	3,390,500	8.7	3,627,800	3,772,900	3,923,800
1,097,469	1,155,850	1,204,000	26020	Farmland	1,301,000	8.1	1,392,100	1,447,800	1,505,700
				Postponed Rates					
445	(364)	1,000	26020	Postponed Rates	500	(50)	500	500	500
				Abandonments					
(635,026)	(599,406)	(636,000)	26021	Pensioner Abandonments	(677,000)	6	(724,400)	(753,400)	(783,500)
				Extra Charges					
59,328	96,695	133,500	26023	Interest	78,000	(42)	83,500	86,900	90,400
				General Purpose Grants					
3,106,567	3,327,581	2,543,500	26025	Financial Assistance Grant	3,483,000	37	3,726,800	3,838,700	3,954,000
328,842	322,547	353,000	26025	Pensioners Assistance Subsidy	375,000	6	401,300	413,400	434,100
				Interest					
806,199	847,639	889,000	26026	Interest on Investments	594,000	(33)	533,100	424,200	436,900
17,296,003	18,551,004	18,889,500		Operating Result - Surplus / (Deficit)	20,513,500	9	21,847,000	22,549,600	23,413,200
				<i>Add Back Depreciation</i>					
17,296,003	18,551,004	18,889,500		Cash Result - Surplus / (Deficit)	20,513,500	9	21,847,000	22,549,600	23,413,200
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
914,000	846,500	0		Less Transfer to Reserves	0		0	0	0
789,000	815,000	846,500		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
17,171,003	18,519,504	19,736,000		Cash Result after Capital Movements	20,513,500	4	21,847,000	22,549,600	23,413,200

Manager Peter Morgan - "Manager –Finance and Governance"

Background

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

Budget Comments

Operating Revenues

Fees and Charges

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

Dividends

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

Operating Expenses

Employee Costs

Salaries and oncosts for 10 full time staff and 8 part time staff (72 days) employed within the finance section and one motor vehicle.

Bank Charges

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

Rating

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

Valuation Fees

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

Audit Fees

Fee for external or internal auditors for specific projects.

Overheads Distributed to Business Activities

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

FINANCIAL SERVICES									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
				Fees and Charges					
59,268	49,165	52,100	26028	Section 603 Certificates	54,100	4	58,100	60,000	62,000
9,760	20,246	25,000	26028	Credit Card Surcharge	25,000	0	26,800	27,700	28,600
7,983	4,178	20,500	26028	Legal Costs Recovered	11,500	(44)	12,400	13,100	13,800
				Contributions and Dividends					
0	97,000	195,000	26028	Contributions	0	(100)	0	0	0
54,000	54,000	54,000	26028	Dividends	54,000	0	54,000	54,000	54,000
131,011	224,589	346,600		Total Operating Revenues	144,600	(58)	151,300	154,800	158,400
				OPERATING EXPENSES					
1,051,756	1,078,235	1,125,500	35020	Employee Costs	1,150,600	2	1,196,600	1,244,500	1,294,300
69,789	73,377	92,000	35020	Bank Charges	86,000	(7)	89,400	92,400	95,400
23,227	19,626	41,000	35021	Rating Costs	31,000	(24)	27,000	27,900	28,900
72,938	86,670	91,500	35021	Valuation Fees	94,000	3	96,900	99,900	103,000
11,063	28,868	16,000	35021	Audits - Internal and External	20,000	25	20,600	21,300	22,000
				Indirect Costs					
(3,636,995)	(3,807,000)	(4,144,000)	35021	Overheads Distributed to Business Activities	(4,487,000)	8	(4,621,700)	(4,760,400)	(4,903,200)
(2,408,222)	(2,520,224)	(2,778,000)		Total Operating Expenses	(3,105,400)	12	(3,191,200)	(3,274,400)	(3,359,600)
2,539,233	2,744,813	3,124,600		Operating Result - Surplus / (Deficit)	3,250,000	4	3,342,500	3,429,200	3,518,000
				<i>Add Back Depreciation</i>					
2,539,233	2,744,813	3,124,600		Cash Result - Surplus / (Deficit)	3,250,000	4	3,342,500	3,429,200	3,518,000
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
0	36,000	0		Less Transfer to Reserves	0		0	0	0
0	40,000	56,000		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
2,539,233	2,748,813	3,180,600		Cash Result after Capital Movements	3,250,000	2	3,342,500	3,429,200	3,518,000

Manager Peter Morgan - "Manager –Finance and Governance"

Background

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

Budget Comments

Operating Revenues

Library Per Capita

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

Special Projects

Subject to applications each year. Offset by expenditure.

Operating Expenditure

Contribution to Richmond Tweed Regional Library

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

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

REGIONAL LIBRARY									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
				Operating Grants					
77,103	78,499	82,000	26040	Library Per Capita	85,000	4	87,600	90,300	93,100
35,155	34,672	36,000	26040	Special Projects	10,000	(72)	10,300	10,700	11,100
112,258	113,171	118,000		Total Operating Revenues	95,000	(19)	97,900	101,000	104,200
				OPERATING EXPENSES					
1,027,000	1,122,680	1,167,000	35030	Contribution to Richmond Tweed Library	1,210,000	4	1,246,300	1,296,200	1,335,100
33,875	35,789	34,000	35030	Buildings and Furniture Maintenance and Repair	35,300	4	36,600	37,900	39,200
54,228	50,212	51,000	35031	Lighting Power and Heating and Cleaning	51,000	0	52,700	54,400	56,200
14,371	16,368	19,000	35031	Library Sundries	17,500	(8)	18,100	18,700	19,400
10,843	12,183	90,200	35031	Special Projects	10,000	(89)	10,300	10,700	11,100
				Debt Servicing					
488	0	0	35031	Interest on Loans	0	0	0	0	0
				Non-cash Expenses					
107,665	110,915	46,000	35030	Depreciation	112,000	143	112,000	112,000	115,400
1,248,470	1,348,147	1,407,200		Total Operating Expenses	1,435,800	2	1,476,000	1,529,900	1,576,400
(1,136,212)	(1,234,976)	(1,289,200)		Operating Result - Surplus / (Deficit)	(1,340,800)	4	(1,378,100)	(1,428,900)	(1,472,200)
107,665	110,915	46,000		Add Back Depreciation	112,000		112,000	112,000	115,400
(1,028,547)	(1,124,061)	(1,243,200)		Cash Result - Surplus / (Deficit)	(1,228,800)	(1)	(1,266,100)	(1,316,900)	(1,356,800)
				Capital Movements					
12,950	0	0		Less Loan Principal Repayments	0		0	0	0
55,700	54,200	0		Less Transfer to Reserves	0		0	0	0
31,500	74,700	54,200		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	43,321	0		Less Capital Expenditure	0		0	0	0
(1,065,697)	(1,146,882)	(1,189,000)		Cash Result after Capital Movements	(1,228,800)	3	(1,266,100)	(1,316,900)	(1,356,800)

INFORMATION SERVICES

Manager

Stewart Littleford – “Manager – Information Services”

Background

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

Budget Comments

Operating Revenues

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

Operating Expenses

Employee Costs

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

Hardware Costs

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

Software and Consumables

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

Capital Movements

Capital Expenditure

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

INFORMATION SERVICES									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
				Fees and Charges					
5,517	4,629	5,500	26045	Sundry Sales and Services	4,000	(27)	4,200	4,400	4,600
5,517	4,629	5,500		Total Operating Revenues	4,000	(27)	4,200	4,400	4,600
				OPERATING EXPENSES					
				Information Services					
512,678	501,712	507,500	35040	Employee Costs	544,600	7	566,300	588,800	612,300
279,133	310,947	312,500	35040	Hardware Lease and Support Costs	342,600	10	353,100	363,800	374,800
286,814	494,728	688,500	35040	Software and Consumables	469,000	(32)	479,000	493,700	508,700
0	0	0	35040	Depreciation					
				Depreciation	0	0	0	0	0
1,078,625	1,307,387	1,508,500		Total Operating Expenses	1,356,200	(10)	1,398,400	1,446,300	1,495,800
(1,073,108)	(1,302,758)	(1,503,000)		Operating Result - Surplus / (Deficit)	(1,352,200)	(10)	(1,394,200)	(1,441,900)	(1,491,200)
0	0	0		Add Back Depreciation	0		0	0	0
(1,073,108)	(1,302,758)	(1,503,000)		Cash Result - Surplus / (Deficit)	(1,352,200)	(10)	(1,394,200)	(1,441,900)	(1,491,200)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
0	28,000	0		Less Transfer to Reserves	0		0	0	0
239,000	0	28,000		Add Transfer from Reserves	0		0	0	0
160,000	0	25,000		Add Capital Income	0		0	0	0
449,510	24,043	60,500		Less Capital Expenditure	25,000		25,800	26,600	27,400
(1,123,618)	(1,354,801)	(1,510,500)		Cash Result after Capital Movements	(1,377,200)	(9)	(1,420,000)	(1,468,500)	(1,518,600)

Manager

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

Background

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

Budget Comments

Operating Revenues

Contributions

Includes insurance adjustments (refunds) and staff training subsidies.

Operating Expenses

Employee Costs

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

Training and Development

Training costs for Council employees.

Staff Support Services

Includes funding for counselling and long service recognition.

Employee Oncosts

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

Risk Management

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

Oncosts Recouped

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

Capital Movements

Transfer to Reserve

Funds transferred to employees leave reserve.

Capital Income

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

HUMAN RESOURCES AND RISK MANAGEMENT									
ACTUAL	ACTUAL	ESTIMATE	LEDGER	BUDGET ITEMS	ESTIMATED				
2009/10	2010/11	2011/12	ACCOUNT		2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
0	8,168	2,000	26050	Contributions - LSL	2,000	0	2,100	2,200	2,300
7,200	39,414	48,000	26050	Contributions - Training	10,000	(79)	10,300	10,700	11,100
118,178	73,359	42,000	26050	Refunds - Insurance	32,000	(24)	33,000	34,000	35,100
1,472	57,215	62,000	26050	Refunds Workers Compensation	40,000	(35)	41,200	42,500	43,800
0	0	51,000	26050	Maternity Leave - Centrelink	20,000		20,600	21,300	22,000
126,850	178,156	205,000		Total Operating Revenues	104,000	(49)	107,200	110,700	114,300
				OPERATING EXPENSES					
				Human Resources					
480,864	506,723	651,000	35050	Employee Costs	696,100	7	723,900	752,700	782,800
397,892	480,355	403,000	35051	Staff Training and Development	383,900	(5)	395,600	407,700	420,100
7,805	24,913	56,000	35051	Staff Support and Recognition	30,000	(46)	31,000	32,100	33,200
				Employee Oncosts					
2,051,825	2,014,106	1,966,000	35051	Superannuation	2,024,500	3	2,016,500	2,019,600	2,025,800
911	(35)	2,000	35051	Jury Duty	2,100	5	2,200	2,300	2,400
487,372	734,457	867,000	35055	Occupational Health & Safety - Workers Comp	977,100	13	1,006,800	1,037,400	1,068,900
1,092,919	1,425,079	1,599,000	35056	Employee Entitlements - Salaried Staff	1,544,300	(3)	1,590,900	1,638,800	1,688,200
1,216,579	1,059,918	1,624,500	35056	Employee Entitlements - Wages Staff	1,354,200	(17)	1,395,100	1,437,100	1,480,400
				Risk Management					
1,779	1,429	2,000	35057	Fidelity Guarantee	2,100	5	2,200	2,300	2,400
488,568	508,916	470,000	35057	Public Risk and Plant	484,100	3	498,700	513,700	529,200
90,162	0	0	35057	Insurance Damage Repairs	0	0	0	0	0
48,720	12,338	38,000	35057	Excess Public Risk	39,200	3	40,400	41,700	43,000
				Oncosts Recouped					
(4,972,469)	(5,294,231)	(5,490,000)	35058	Oncosts Recouped - Internal Works	(5,745,000)	5	(5,917,400)	(6,095,000)	(6,277,900)
(622,637)	(86,832)	(85,000)	35058	Oncosts Recouped - External Works	(108,200)	27	(111,600)	(115,000)	(118,600)
770,290	1,387,136	2,103,500		Total Operating Expenses	1,684,400	(20)	1,674,300	1,675,400	1,679,900
(643,440)	(1,208,980)	(1,898,500)		Operating Result - Surplus / (Deficit)	(1,580,400)	(17)	(1,567,100)	(1,564,700)	(1,565,600)
				<i>Add Back Depreciation</i>					
(643,440)	(1,208,980)	(1,898,500)		Cash Result - Surplus / (Deficit)	(1,580,400)	(17)	(1,567,100)	(1,564,700)	(1,565,600)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
259,500	358,000	67,000		Less Transfer to Reserves	0		39,400	40,600	41,800
0	955,700	215,000		Add Transfer from Reserves	0		0	0	0
0	0	742,500		Add Capital Income	764,800		787,800	811,500	835,900
0	0	0		Less Capital Expenditure	0		0	0	0
(902,940)	(611,280)	(1,008,000)		Cash Result after Capital Movements	(815,600)	(19)	(818,700)	(793,800)	(771,500)

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

Background

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

Budget Comments

Operating Revenues

Reservations and Sales

Commissions earned at the tourism information centre.

Destination Development

Contributions to marketing campaigns.

Events

Revenues raised at Council managed events.

Operating Expenses

Employee Costs

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

VIC Operations

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

Sales

Cost of goods sold. Offset by sales revenue.

Reservations

Costs incurred in taking reservations. Offset by reservation revenue.

Destination Development

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

Event Expenses

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

TOURISM									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
				Fees and Charges					
6,897	8,669	7,000	26122	Visitor Information Centre - Commissions	8,400	20	7,400	7,900	8,400
17,175	15,007	17,500	26122	Visitor Information Centre - Merchandise Sales	20,000	14	20,600	21,300	22,000
18,567	69,203	9,000	26120	Marketing and Development Revenues	8,000	(11)	8,300	8,600	8,900
46,747	500	60,800	26120	Event Revenues	0	(100)	0	0	0
89,386	93,379	94,300		Total Operating Revenues	36,400	(61)	36,300	37,800	39,300
				OPERATING EXPENSES					
				Tourism					
370,764	326,920	327,200	35150	Employee Costs	340,000	4	353,700	367,900	382,700
88,259	83,160	94,400	35150	Visitor Information Centre - Office Expenses	99,200	5	103,000	106,800	110,600
19,450	16,697	12,000	35152	Merchandise Purchases	13,000	8	13,400	13,900	14,400
1,600	2,544	2,500	35152	Commission Expenses	2,600	4	2,700	2,800	2,900
77,455	127,818	171,000	35152	Marketing and Development	100,000	(42)	100,000	103,000	106,100
197,078	77,540	89,300	35152	Event Expenses	94,800	6	97,900	101,100	104,400
				Debt Servicing					
100	0	0	35150	Interest on Loans - Tourism	0	0	0	0	0
				Non-cash Expenses					
50,600	50,600	50,000	35150	Depreciation - Tourism	50,000	0	50,000	51,500	53,100
805,306	685,279	746,400		Total Operating Expenses	699,600	(6)	720,700	747,000	774,200
(715,920)	(591,900)	(652,100)		Operating Result - Surplus / (Deficit)	(663,200)	2	(684,400)	(709,200)	(734,900)
50,600	50,600	50,000		Add Back Depreciation	50,000		50,000	51,500	53,100
(665,320)	(541,300)	(602,100)		Cash Result - Surplus / (Deficit)	(613,200)	2	(634,400)	(657,700)	(681,800)
				Capital Movements					
3,000	0	0		Less Loan Principal Repayments	0		0	0	0
0	0	0		Less Transfer to Reserves	0		0	0	0
20,000	0	0		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
(648,320)	(541,300)	(602,100)		Cash Result after Capital Movements	(613,200)	2	(634,400)	(657,700)	(681,800)

Manager: Paul Tsikleas – “Manager Commercial Services”

Background

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

Budget Comments

Operating Revenues

Property Revenues

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

Flat Rock Tent Park

Income from campers at the park.

Interest on Investments

Interest earnings on the community infrastructure and commercial development reserves.

Operating Expenses

Property Management

Salaries and oncosts for four full time staff employed (20 days) within the property section plus three motor vehicles. Allowance is also provided for 30% of one employee in this budget with the balance of that salary being charged directly to jobs. Budget also includes provision for investigation into property purchases and legal expenses.

Land Development

Rates and charges applicable for these land holdings.

Properties

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

Flat Rock Tent Park

Expenses to manage and run the tent park.

Community Buildings

Provision for maintenance and other operating costs.

Debt Servicing

Interest on loans on various community buildings.

Capital Movements

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

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

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

Cash Result after Capital Movements

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

PROPERTY MANAGEMENT									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
				Council Owned Properties					
1,482,269	1,757,902	1,836,500	26065	Properties - Investment	1,766,900	(4)	1,820,200	1,875,100	1,931,600
415,314	671,760	411,000	26060	Properties - Others	267,200	(35)	275,600	284,300	293,000
				Council Controlled - Crown Reserves					
98,029	78,088	64,500	26061	Properties - Crown Reserves	57,100	(11)	59,000	61,000	63,000
				Operating Grants and Contributions					
59,997	46,514	35,000	26063	Internal Loan Repayments	3,000	(91)	0	0	0
				Caravan Parks and Tent Park					
337,396	309,643	358,500	26113	Flat Rock Tent Park	369,000	3	409,300	421,600	434,300
				Interest on Investments					
333,189	248,015	172,000	26064	Interest on Investments - Community Infra	160,000	(7)	0	2,000	22,000
0	0	256,000	26065	Interest on Investments - Industrial land	120,000	(53)	55,000	116,000	110,000
501,985	524,328	155,000	26064	Interest on Investments - Commercial Opp	0	(100)	0	31,000	32,000
3,228,179	3,636,250	3,288,500		Total Operating Revenues	2,743,200	(17)	2,619,100	2,791,000	2,885,900
				OPERATING EXPENSES					
				Property Management					
367,213	400,041	423,500	35070	Employee Costs	481,100	14	500,300	520,300	541,200
15,407	32,285	110,000	35070	Property Investigations and Feasibilities	30,000	(73)	31,000	32,000	33,000
				Land Development					
0	736	10,000	35073	Wollongbar Residential Estate	5,000	(50)	5,200	5,400	5,600
24,294	30,300	109,000	35073	Southern Cross Industrial Estate	142,000	30	33,000	34,100	35,300
3,153	9,819	9,500	35074	Russellton Industrial Estate	11,000	16	11,400	11,800	12,200
				Property - Operations and Maintenance					
134,946	174,727	204,000	35076	Properties - Council Investment	183,700	(10)	189,800	196,200	202,800
247,891	214,273	137,000	35080	Properties - Council Other Commercial	109,000	(20)	112,400	116,000	119,800
56,917	57,205	45,500	35082	Properties - Council Residential	45,000	(1)	46,500	48,100	49,800
55,432	24,962	73,500	35084	Properties - Crown	42,000	(43)	43,600	45,200	46,800
				Caravan Parks and Tent Park					
276,456	291,093	314,500	35145	Flat Rock Tent Park	325,100	3	335,600	346,500	357,700
0	4,600	12,500	35145	Interest on Loans - Flat Rock	1,100	(91)	0	0	0
				Community Buildings					
22,180	30,200	25,500	35107	Community Halls	28,000	10	28,900	29,900	31,000
10,880	6,792	9,500	35108	Naval Museum	8,000	(16)	8,300	8,600	8,900
				Debt Servicing					
200	0	0	35115	Interest on Loans - Richmond Room	0	0	0	0	0
12,785	12,094	10,900	35108	Interest on Loans - Naval Museum	11,200	3	10,400	9,600	8,900
				Indirect Expenses - Overheads					
272,004	255,996	369,000	35085	Overheads Distributed	325,000	(12)	334,800	344,800	355,200
				Non-Cash Expenses					
80,156	76,976	80,000	35080	Depreciation - Sundry Properties	80,000	0	80,000	164,800	169,800
76,248	0	60,000	35105	Depreciation - Other Community Buildings	80,000	33	80,000	103,000	106,100
169,515	168,066	120,000	35107	Depreciation - Public Halls	170,000	42	170,000	175,100	180,400
178,037	15,739	5,000	35145	Depreciation - Tent Park and Caravan Parks	16,000	220	16,000	16,000	16,500
2,003,714	1,805,904	2,128,900		Total Operating Expenses	2,093,200	(2)	2,037,200	2,207,400	2,281,000
1,224,465	1,830,346	1,159,600		Operating Result - Surplus / (Deficit)	650,000	(44)	581,900	583,600	604,900
503,956	260,781	265,000		Add Back Depreciation	346,000		346,000	458,900	472,800
1,728,421	2,091,127	1,424,600		Cash Result - Surplus / (Deficit)	996,000	(30)	927,900	1,042,500	1,077,700
				Capital Movements					
18,421	25,232	46,700		Less Loan Principal Repayments	49,600		10,200	10,900	11,700
2,149,600	10,174,200	9,116,700		Less Transfer to Reserves	3,956,000		6,068,600	2,136,400	2,214,600
8,022,400	22,223,453	4,582,600		Add Transfer from Reserves	6,075,600		5,716,900	1,254,800	1,248,600
1,280,200	1,055,699	6,831,200		Add Capital Income	5,432,000		5,556,000	0	0
8,526,000	12,231,494	3,398,500		Less Capital Expenditure	8,218,000		5,922,000	0	0
337,000	2,939,353	276,500		Cash Result after Capital Movements	280,000	1	200,000	150,000	100,000

Manager: Neil Weatherson – “Business Manager - Airport”

Background

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

Budget Comments

Operating Revenues

Landing Fees

Collected from Regional Express Airlines, Jetstar and Virgin.

Rentals

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

Other Fees

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

Operating Expenses

Employee Costs

Includes costs for five permanent staff members (25 days) two vehicles and conference and travel expenses.

Buildings Maintenance and Repair

Maintenance of buildings plus cleaning costs.

Security in Departure Lounge

Contract for security services

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 to fund capital expense, if required.

Cash Result after Capital Movements

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

BALLINA - BYRON GATEWAY AIRPORT									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				OPERATING REVENUES					
				Fees and Charges					
1,262,669	1,379,363	2,003,000	26100	Landing Fees	2,117,500	6	2,266,300	2,414,400	2,560,300
637,841	751,098	820,000	26100	Security Recouped	840,000	2	945,000	1,053,000	1,134,000
182,848	216,411	324,500	26100	Rentals	330,500	2	371,600	415,000	428,000
293,421	372,073	440,000	26100	Car Parking	438,000	(0)	509,900	585,900	617,000
0	0	0	26100	Advertising	60,000	100	61,800	63,700	65,700
0	9,870	5,000	26100	Other Recoupments	0	(100)	0	0	0
2,376,779	2,728,815	3,592,500		Total Operating Revenues	3,786,000	5	4,154,600	4,532,000	4,805,000
				OPERATING EXPENSES					
				Airport					
302,876	411,136	481,000	35120	Employee Costs	462,600	(4)	480,400	499,000	518,300
264,583	283,527	291,500	35120	Buildings Maintenance and Repair	265,000	(9)	273,000	281,200	289,600
486,120	556,548	665,000	35125	Security for Departure Lounge	750,000	13	880,500	1,018,100	1,048,600
600,537	671,644	790,000	35125	Operations	761,300	(4)	784,600	808,400	832,700
				Indirect Expenses					
204,000	213,000	268,000	35120	Overheads Distributed	280,000	4	288,400	297,100	306,000
				Debt Servicing					
243,472	216,952	234,700	35150	Interest on Loans	222,100	(5)	484,100	449,200	404,400
				Non-Cash Expenses					
555,057	734,952	555,000	35150	Depreciation - Airport	750,000	35	772,500	795,700	819,600
2,656,645	3,087,759	3,285,200		Total Operating Expenses	3,491,000	6	3,963,500	4,148,700	4,219,200
(279,866)	(358,944)	307,300		Operating Result - Surplus / (Deficit)	295,000	(4)	191,100	383,300	585,800
555,057	734,952	555,000		Add Back Depreciation	750,000		772,500	795,700	819,600
275,191	376,008	862,300		Cash Result - Surplus / (Deficit)	1,045,000	21	963,600	1,179,000	1,405,400
				Capital Movements					
433,076	237,402	319,300		Less Loan Principal Repayments	251,800		841,300	871,300	903,100
0	142,000	543,000		Less Transfer to Reserves	793,200		122,300	307,700	502,300
254,000	0	634,000		Add Transfer from Reserves	777,000		351,000	427,000	375,000
0	500,000	525,000		Add Capital Income	2,975,000		7,000,000	0	0
96,115	496,606	1,159,000		Less Capital Expenditure	3,752,000		7,351,000	427,000	375,000
0	0	0		Cash Result after Capital Movements	0	0	0	0	0

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Part C

Capital Expenditure

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INTRODUCTION

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

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

The information provided is as follows:

Expenditure Summary

These columns provide the estimated expenditure for the period from 2012/13 to 2015/16.

Funding Source

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

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

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CAPITAL WORKS - GENERAL FUND

Asset Description	Expenditure Summary				Funding Sources 2012/13					Funding Sources 2013/14					Funding Sources 2014/15					Funding Sources 2015/16					
	2012/13	2013/14	2014/15	2015/16	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	
General Manager's Group																									
Information Services																									
Computer Equipment	25,000	25,800	26,600	27,400					25,000					25,800					26,600						27,400
Civica Software																									
Property Management (Industrial)																									
Russellton Estate	600,000	0	0	0				600,000	0				0	0					0						0
Southern Cross Estate	0	0	0	0				0	0				0	0					0						0
Southern Cross Est Stage 14								0	0				0	0					0						0
Southern Cross Est Stage 15	110,000							110,000	0				0	0					0						0
Property Management (Commercial)																									
Wigmore Arcade Improvements								0	0				0	0					0						0
Skennars Head - Fields Dev								0	0				0	0				0	0					0	0
Wollongbar - Fields Acquisition								0	0				0	0					0						0
Wollongbar - Fields Development								0	0				0	0					0						0
Property Management (Community)																									
Wollongbar - Fields Development	1,858,000	4,322,000			1,000,000			858,000	0	1,496,000			2,826,000	0					0						0
Lennox Head Community Centre								0	0				0	0					0						0
Lennox Head rural Fire shed								0	0				0	0					0						0
Ballina Surf Club	5,500,000				2,600,000			2,900,000	0				0	0					0						0
Regional Sports Centre								0	0				0	0					0						0
Coastguard Tower	150,000	1,600,000						150,000	0				1,600,000	0					0						0
Ballina Player's Theatre								0	0				0	0					0						0
Library																									
Ballina Library								0	0				0	0					0						0
Camping Ground																									
Flat Rock	0	0	0	0				0	0				0	0					0						0
Ballina Airport																									
Terminal Renovation								0	0				0	0					0						0
Runway Upgrade		7,000,000						0	0		7,000,000		0	0					0						0
Apron Extension	3,475,000				2,975,000			500,000	0				0	0					0						0
Drainage Upgrade	25,000	25,000	25,000	25,000				25,000	0				25,000	0				25,000	0					25,000	0
Land Acquisition								0	0				0	0				0	0						0
Lease Area - Stage One			52,000	250,000				0	0				0	0				52,000	0				250,000		0
Runway Lights								0	0				0	0				0	0						0
Long Term Car Park								0	0				0	0				0	0						0
Pedestrian Crossing								0	0				0	0				0	0						0
CCTV	40,000	40,000						40,000	0				40,000	0				0	0						0
Fence to Airside	80,000							80,000	0				0	0				0	0						0
Toilets to Departure Lounge	40,000							40,000	0				0	0				0	0						0
Electronic Gate		26,000						0	0				26,000	0				0	0						0
Shade Structures		160,000						0	0				160,000	0				0	0						0
Overlay to Rental Car Park	80,000		100,000					80,000	0				0	0				100,000	0						0
Storage Containers	12,000							12,000	0				0	0				0	0						0
Runway End Treatment (Runway 24)		100,000						0	0				100,000	0				0	0						0
Fire Fighting Infrastructure (services etc)			250,000	100,000				0	0				0	0				250,000	0				100,000		0
Car Park / Entrance Road								0	0				0	0				0	0						0
PAPI / PAALC								0	0				0	0				0	0						0
Miscellaneous Infrastructure								0	0				0	0				0	0						0
Sub Total - Airport	3,752,000	7,351,000	427,000	375,000	2,975,000	0	0	777,000	0	0	0	7,000,000	351,000	0	0	0	0	427,000	0	0	0	0	0	375,000	0
Total - GM's Group	11,995,000	13,298,800	453,600	402,400	6,575,000	0	0	5,285,000	135,000	1,496,000	0	4,777,000	25,800	0	0	0	0	427,000	26,600	0	0	0	0	375,000	27,400
Regulatory Services Group																									
Regulatory Support																									
Lake Ainsworth Generator								0	0				0	0				0	0						0
Miscellaneous	340,000							340,000	0				0	0				0	0						0
Total - Regulatory	340,000	0	0	0	0	0	0	340,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

CAPITAL WORKS - GENERAL FUND

Asset Description	Expenditure Summary				Funding Sources 2012/13					Funding Sources 2013/14					Funding Sources 2014/15					Funding Sources 2015/16					
	2012/13	2013/14	2014/15	2015/16	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	
	Civil Services																								
Asset Management																									
Depot	150,000	154,500	159,100	163,900	70,000				80,000	71,900				82,600	73,900				85,200	75,900					88,000
Bldg Asset Management Program	192,000	198,000	204,000	210,000					192,000					198,000					204,000						210,000
Administration Centre									0					0					0						0
Administration Centre - Improve									0					0					0						0
Depot energy efficient lighting									0					0					0						0
SES Building									0					0					0						0
Stormwater																									
Urban Lanes	20,000	20,200	20,800	21,400					20,000					20,200					20,800						21,400
Stormwater Upgrades	645,000	319,300	328,900	338,800				375,000	270,000					319,300					328,900						338,800
Roads and Bridges																									
Roads - Council Reconstruction	3,313,500	2,642,400	2,615,100	2,142,400	1,005,000	15,000		757,500	1,536,000	500,000				2,142,400	515,000				2,100,100	530,500					1,611,900
Roads - McLeay Culvert	1,743,400								43,400					0					0						0
Sec 94 - Ballina Heights Drive	1,200,000								1,200,000					0					0						0
Sec 94 - Cumbalum Interchange	2,809,000								300,000					0					0						0
Sec 94 - Links Avenue				1,100,000					0					0					0		770,000				330,000
Sec 94 - Tamar/Cherry R/bout				645,000					0					0					0		451,500				193,500
Sec 94 - Hutley Drive									0					0					0						0
Sec 94 - Rocky Point R/bout									0					0					0						0
Sec 94 - Teven Climbing Lanes									0					0					0						0
Sec 94 - Sthn X Right Turn Ban									0					0					0						0
Sec 94 - Angels Beach Signals									0					0					0						0
Sec 94 - Hogan Street Left In									0					0					0						0
Sec 94 - Sheather Street Left In									0					0					0						0
Sec 94 - Other									0					0					0						0
Sub Total - Roads	9,065,900	2,642,400	2,615,100	3,887,400	1,005,000	24,000	5,400,000	757,500	1,879,400	500,000	0	0	0	2,142,400	515,000	0	0	0	2,100,100	530,500	1,221,500	0	0	0	2,135,400
Bridges									0					0					0						0

CAPITAL WORKS - GENERAL FUND

Asset Description	Expenditure Summary				Funding Sources 2012/13					Funding Sources 2013/14					Funding Sources 2014/15					Funding Sources 2015/16					
	2012/13	2013/14	2014/15	2015/16	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	
Civil Services (cont'd)																									
Ancillary Transport Services																									
Footpaths / Cycleways	170,000	176,100	182,400	383,900					170,000					176,100					182,400						383,900
Coastal Recreational Path/Walk Car Park	703,700	185,000	190,000				523,700	180,000						185,000					190,000						0
Street Lighting Replacement								0						0					0						0
Street Lighting Installation	42,000	44,000	45,000	46,400				42,000						44,000					45,000						46,400
Bus Shelters																									
Bus Services																									
Town Beautification																									
Alstonville								0						0					0						0
Wardell	500,000						500,000	0						0					0						0
Ballina	1,800,000					1,800,000	0	0						0					0						0
Water Transport and Wharves																									
Emigrant Creek Ramp								0						0					0						0
Emigrant Ck Pontoon								0						0					0						0
Fawcett Park Pontoon								0						0					0						0
South Ballina Boat Ramp								0						0					0						0
Ferry Ramp								0						0					0						0
Open Space - Parks and Reserves																									
Crane Street War Memorial								0						0					0						0
Pat Morton Stairs								0						0					0						0
Pat Morton Toilet	118,000						118,000	0						0					0						0
Crown Reserve LPMA Works	21,000	22,700	23,400	24,200				21,000						22,700					23,400						24,200
Community Infrastructure								0						0					0						0
Playground Improvements	140,000	144,000	148,000	152,000				140,000						144,000					148,000						152,000
Open Space - Sporting Fields																									
Hill Park Sight Screen								0						0					0						0
Sporting Fields - Various		144,000	148,000	152,000				0						144,000					148,000						152,000
Saunders Oval Extension	170,000					170,000		0						0					0						0
Fripp Oval Lights								0						0					0						0
Fripp Oval Dressing Shed								0						0					0						0
Kingsford smith lights	120,000							120,000						0					0						0
Skennars Head Lights								0						0					0						0
Williams Res Screening	20,000							20,000						0					0						0
Open Space - Cemeteries																									
Ballina								0						0					0						0
Alstonville								0						0					0						0

CAPITAL WORKS - GENERAL FUND

Asset Description	Expenditure Summary				Funding Sources 2012/13					Funding Sources 2013/14					Funding Sources 2014/15					Funding Sources 2015/16					
	2012/13	2013/14	2014/15	2015/16	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	
<i>Civil Services (cont'd)</i>																									
Fleet and Plant																									
Light Vehicle	320,000	325,900	335,700	345,800				320,000	0				325,900	0				335,700	0				345,800	0	
Heavy Vehicle	580,000	829,000	627,000	741,000				580,000	0				829,000	0				627,000	0				741,000	0	
Sub Total - Plant	900,000	1,154,900	962,700	1,086,800	0	0	0	900,000	0	0	0	1,154,900	0	0	0	0	962,700	0	0	0	0	1,086,800	0		
Swimming Pools																									
Ballina									0					0					0					0	
Alstonville									0					0					0					0	
Quarries and Sandpits																									
Tuckombil								0	0					0					0					0	
Rural Fire Service																									
Rural Fire Sheds									0					0					0					0	
Waste Management																									
Landfill Mgmt & Resource Rec	324,800	386,100	469,500	555,600				324,800	0				386,100	0				469,500	0				555,600	0	
Landfill Mgmt Biochar	4,300,000				4,300,000				0					0					0					0	
Domestic Waste Management	0	300,000	309,000	318,000				0	0				300,000	0				309,000	0				318,000	0	
Total - Civil Services	19,402,400	5,891,200	5,805,900	7,340,400	5,375,000	194,000	7,200,000	3,499,000	3,134,400	571,900	0	0	1,841,000	3,478,300	588,900	0	0	1,741,200	3,475,800	606,400	1,221,500	0	1,960,400	3,552,100	
Total - All Groups	31,737,400	19,190,000	6,259,500	7,742,800	11,950,000	194,000	7,200,000	9,124,000	3,269,400	2,067,900	0	7,000,000	6,618,000	3,504,100	588,900	0	0	2,168,200	3,502,400	606,400	1,221,500	0	2,335,400	3,579,500	

Water Operations - Capital Expenditure

Expenditure Description	Expenditure Summary				Funding Sources 2012/13				Funding Sources 2013/14				Funding Sources 2014/15				Funding Sources 2015/16			
	2012/13	2013/14	2014/15	2015/16	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
Water Storage																				
Reservoirs - Ballina Heights	3,500,000					3,500,000		0		0		0		0		0		0		0
Reservoirs - Pacific Pines						0		0		0		0		0		0		0		0
Reservoirs - Ross Lane						0		0		0		0		0		0		0		0
Water Pump & Bore Stations																				
Pumping Stations - Ballina Heights Booster	70,000					70,000		0		0		0		0		0		0		0
Pumping Stations - North Creek Road Booster						0		0		0		0		0		0		0		0
Pumping Stations - North Lennox Booster						0		0		0		0		0		0		0		0
Pumping Stations - Basalt Court Booster	180,000					180,000		0		0		0		0		0		0		0
Pumping Stations - Pacific Pines Booster	110,000					110,000		0		0		0		0		0		0		0
Water Trunk Mains - Extension																				
Ballina - WD05 Angels Beach - Stage 1	80,000					80,000		0		0		0		0		0		0		0
Ballina - WD19 Angels Beach - Stage 2		140,000				0		0		140,000		0		0		0		0		0
Ballina - WD01 Ballina Hts Trunk Main	220,000					220,000		0		0		0		0		0		0		0
Ballina - WD02 Ballina Hts Distribution Main	80,000					80,000		0		0		0		0		0		0		0
Ballina - WMD1 Reservoir Supply	940,000					940,000		0		0		0		0		0		0		0
Ballina - WD13 Pressure Zone Distribution Area 1						0		0		0		0		0		0		0		0
Ballina - WD30 Pressure Zone Distribution Area 2						0		0		0		0		0		0		0		0
Ballina - WD37 Trunk Main Area 1						0		0		0		0		0		0		0		0
Lennox Head - WD08 Pacific Pines - Stage 1 (DN300)	300,000					300,000		0		0		0		0		0		0		0
Lennox Head - WD07 Pacific Pines - Stage 1 (DN375)	100,000					100,000		0		0		0		0		0		0		0
Lennox Head - WD06 Pacific Pines - Reservoir Supply	70,000					70,000		0		0		0		0		0		0		0
Lennox Head - WD09 Pacific Pines - PZ Distn Stage 1						0		0		0		0		0		0		0		0
Lennox Head - WD28 Pacific Pines - PZ Distn Stage 2	150,000					150,000		0		0		0		0		0		0		0
Ballina - WMD6 Pressure Zone Distribution - Area 1						0		0		0		0		0		0		0		0
Wollongbar - WD17 Pressure Zone - Area 1						0		0		0		0		0		0		0		0
Wollongbar - WD18 Pressure Zone - Area 2						0		0		0		0		0		0		0		0
Wollongbar - WD45 Pressure Zone - Area 1						0		0		0		0		0		0		0		0
Water Trunk Mains - Augmentation																				
Ballina - WD23 Main Parallel to Missingham Bridge	130,000					130,000		0		0		0		0		0		0		0
Ballina - WD23 Boring Parallel to Missingham Bridge	380,000					380,000		0		0		0		0		0		0		0
Ballina - WD22 PZ Distribution for Coastal Growth	150,000					150,000		0		0		0		0		0		0		0
Ballina - WD33 PZ Distribution for Coastal Growth	160,000					160,000		0		0		0		0		0		0		0
Lennox Head - WD43 Basalt Court - Distn Main	40,000					40,000		0		0		0		0		0		0		0
Water Mains - WD31 HLZ Distribution		70,000				0		0		70,000		0		0		0		0		0
Water Mains - WD41 HLZ Distribution			60,000			0		0		0		0		60,000		0		0		0
Lennox Head - WD26 Distribution Main Upgrade	240,000					240,000		0		0		0		0		0		0		0
Lennox Head - WD27 Distribution Main Upgrade						0		0		0		0		0		0		0		0
Ballina - WD36 Distribution Main Upgrade	140,000					140,000		0		0		0		0		0		0		0
Ballina - WD36 Distribution Main Fishery Creek	130,000					130,000		0		0		0		0		0		0		0
Ballina - WMD7 New Highway Main				570,000		0		0		0		0		0		0		570,000		0
Wollongbar - WD40 Distribution Main Upgrade		170,000				0		0		170,000		0		0		0		0		0
Ballina - Reticulation Duplication - East Ballina				150,000		0		0		0		0		0		0		150,000		0
Miscellaneous																				
Vehicle and Plant Replacement	50,000	51,500	53,100	54,700				50,000				51,500		53,100		0				54,700
Telemetry Instalation																				
Water Mains Renewal Program	400,000	412,000	424,400	437,200				400,000				412,000		424,400		0				437,200
Total Capital Expenditure	7,620,000	843,500	537,500	1,211,900	0	7,170,000	0	450,000	0	380,000	0	463,500	0	537,500	0	0	0	720,000	0	491,900

Sewer Operations - Capital Expenditure

Asset Description	Expenditure Summary				Funding Sources 2012/13				Funding Sources 2013/14				Funding Sources 2014/15				Funding Sources 2015/16			
	2012/13	2013/14	2014/15	2015/16	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
Wastewater Management Strategy																				
Land Acquisition Feasibility & Investigations							0	0				0		0		0		0		0
Technical Design								0				0		0		0		0		0
Wastewater Strategy - Technical Consultancies																				
Recycled Water Distn Sys - Detailed Design							0	0				0		0		0		0		0
Recycled Water Environmental Assessments	50,000							50,000				0		0		0		0		0
Technical Consultancies - Project Mgmt							0	0				0		0		0		0		0
Ballina Wastewater Treatment Plant																				
Ballina Upgrade - Project Management	984,000						784,000	200,000				0		0		0		0		0
Ballina - Concept Design Finalisation	95,000							95,000				0		0		0		0		0
Ballina - Detailed Design	500,000							500,000				0		0		0		0		0
Ballina - Other	706,000						706,000	0				0		0		0		0		0
Ballina - Civil Const	3,996,000							3,996,000				0		0		0		0		0
Ballina - Mech Const	3,294,000							3,294,000				0		0		0		0		0
Ballina - Elect Const	3,269,000							769,000	2,500,000			0		0		0		0		0
Ballina - Telemetry	12,000						12,000	0				0		0		0		0		0
Ballina - Commissioning	1,460,000						1,460,000	0				0		0		0		0		0
Ballina - Demolition of Existing Facility	385,000						385,000	0				0		0		0		0		0
Ballina - Construction of Sludge Storage	2,100,000							52,000	2,048,000			0		0		0		0		0
Ballina - Post Completion Works	230,000						230,000	0				0		0		0		0		0
Lennox Head Wastewater Treatment Plant																				
Lennox Head - Project Management	4,000						4,000	0				0		0		0		0		0
Lennox Head - Optimisation Upgrade Contract	416,000						416,000	0				0		0		0		0		0
Concept Design Finalisation	170,000							170,000				0		0		0		0		0
Detailed Design	135,000						135,000	0				0		0		0		0		0
Capacity Upgrade - Other	359,000							59,000	300,000			0		0		0		0		0
Capacity Upgrade - Civil Const	1,498,000							498,000	1,000,000			0		0		0		0		0
Capacity Upgrade - Mech Const	992,000							492,000	500,000			0		0		0		0		0
Capacity Upgrade - Elect Const	873,000							223,000	650,000			0		0		0		0		0
Capacity Upgrade - Telemetry	1,000							1,000	0			0		0		0		0		0
Capacity Upgrade - Commissioning	395,000							395,000	0			0		0		0		0		0
Post Completion Works	97,000							97,000	0			0		0		0		0		0
Catchment Diversion Works																				
Ballina - Diversion Ancillary Works	120,000	380,000					120,000	0				380,000		0		0		0		0
Ballina - Catchment Diversion Works	1,500,000	1,000,000					1,500,000	0	1,000,000			0		0		0		0		0
Urban Dual Reticulation (UDR) Program																				
UDR - Project Management	200,000	300,000					200,000	0	300,000			0		0		0		0		0
Distribution Systems Ballina / Lennox	1,000,000	1,400,000					1,000,000	0	1,400,000			0		0		0		0		0
Land Acquisition - Ballina Heights							0	0	0			0		0		0		0		0
Land Acquisition - Ross Lane			1,100,000				0	0	0			0	1,100,000		0		0		0	0
Construct Dual Retic Res - Ballina Heights	1,000,000	2,000,000					1,000,000	0	2,000,000			0		0		0		0		0
Construct Dual Retic Res - Kings Court	600,000	500,000					600,000	0	500,000			0		0		0		0		0
Construct Dual Retic Res - Ross Lane				1,300,000			0	0	0			0		0		0	1,300,000		0	0
Recycled Water Implementation - Open Space																				
Open Space Irrigation - Design Systems	0	0	0	0			0	0	0			0		0		0		0		0
Open Space Irrigation - Installations	100,000	0	0	0			100,000	0	0			0		0		0		0		0
OSR Reuse Ballina Heights Sportsfield							0	0				0		0		0		0		0
OSR Reuse Various Sportsfields							0	0				0		0		0		0		0
Recycled Water Implement - Veg Regeneration																				
Vegetation Regeneration - Feasibility							0	0				0		0		0		0		0
Vegetation Regeneration - Land Acquisition							0	0				0		0		0		0		0
Vegetation Regeneration - Irrigation Systems							0	0				0		0		0		0		0
Vegetation Regeneration - Trunk Mains							0	0				0		0		0		0		0
Sewer Capital Expenditure Carried Forward																				

Sewer Operations - Capital Expenditure (Carried Forward)

Asset Description	Expenditure Summary				Funding Sources 2012/13				Funding Sources 2013/14				Funding Sources 2014/15				Funding Sources 2015/16			
	2012/13	2013/14	2014/15	2015/16	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
Cumalum (Ballina Heights/Ross Lane)																				
Cumalum Pump Station - Upgrade Pumps				150,000				0				0		0		0				150,000
Existing Cumalum Pump Station - New gravity				200,000				0				0		0		0				200,000
Skennars Head																				
Stewart Land - New Pump Station				150,000				0				0		0		0				150,000
Stewart Land - New Gravity Main				100,000				0				0		0		0				100,000
Stewart Land - New Rising Main				150,000				0				0		0		0				150,000
North Ballina																				
River Oakes - Gravity Main								0				0		0		0		0		0
River Oakes - Rising Main								0				0		0		0		0		0
Trunk Mains																				
SP4106 - Rising Main - Kays Lane, Alstonville	25,000							25,000				0		0		0		0		0
SP3001 - Rising Main - Byron Street, Lennox	270,000							0				0		0		0		0		0
Diversion of SP2101 to Ballina, North Ballina	260,000							0				0		0		0		0		0
SP2001 - Rising Main - Rehab - Swift St, Ballina		350,000						0		350,000		0		0		0		0		0
Diversion of North Ballina Pump Station to Ballina	175,000							0				0		0		0		0		0
New Rising Main North Ballina to Ballina	690,000							0				0		0		0		0		0
Diversion of Ballina Heights to Ballina	525,000							0				0		0		0		0		0
Gravity Trunk Mains - Wollongbar Expansion								0				0		0		0		0		0
Underbores - Wollongbar								0				0		0		0		0		0
SP3106 to SP3107 - Gravity Main - Seamist	15,000					0	15,000	0				0		0		0		0		0
SP3110 - Parallel Gravity Main - Hutley Dr	398,000						398,000	0				0		0		0		0		0
Rising Main - Skennars Ridge Sthn	116,000						116,000	0				0		0		0		0		0
Preliminaries - Wollongbar							0	0				0		0		0		0		0
Contingency - Wollongbar							0	0				0		0		0		0		0
WUEA Trenched Mains (Sewer)	30,000						30,000	0				0		0		0		0		0
Gravity Trunk Main A2 - Wollongbar	69,000						69,000	0				0		0		0		0		0
WUEA Mains TD/TB/TC (WPE)	114,000						114,000	0				0		0		0		0		0
WUEA Underbored Mains (Sewer)							0	0				0		0		0		0		0
WUEA Electrical	20,000						20,000	0				0		0		0		0		0
WUEA Mains TH/TK	70,000						70,000	0				0		0		0		0		0
WUEA Mains TL	45,000						45,000	0				0		0		0		0		0
Gravity Trunk Main B13 - Wollongbar	25,000						25,000	0				0		0		0		0		0
Gravity Trunk Main Ramses Street - Wollongbar						0	0	0				0		0		0		0		0
Gravity Main - Pacific Pines	160,000						160,000	0				0		0		0		0		0
Nth Creek Rd Pipeline							0	0				0		0		0		0		0
Sewer Mains - Renewals																				
Sewer Mains - Miscellaneous Renewals	400,000	0	0	0		0	400,000	0				0		0		0		0		0
Inflow & Infiltration Program - Renewals	1,200,000	400,000	412,000	424,000			1,200,000	0		400,000		0		0		412,000		0		424,000
Inflow & Infiltration Program - Project Mgmt						0	0	0				0		0		0		0		0
Plant and Equipment																				
Telemetry Installation	70,000	0	0	0		0	70,000	0				0		0		0		0		0
Plant Replacement Sewer	52,000	54,000	56,000	58,000		0	52,000	52,000				54,000		0		56,000		0		58,000
Other Miscellaneous Works																				
Backlog	0	0	0	0			0	0				0		0		0		0		0
Total Capital Expenditure	33,426,000	6,384,000	1,568,000	2,532,000	0	0	17,800,000	15,626,000	0	5,950,000	0	434,000	0	1,100,000	0	468,000	0	1,300,000	0	1,232,000

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. Capital income also includes land sales and loan funds.

The next two pages of this section outlines the Section 94 contributions collected and interest raised, along with the contributions applied during the year to specific Council projects.

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

SECTION 94 CONTRIBUTIONS

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

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

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

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

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

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

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

SECTION 94 FUNDS COLLECTED						
ACTUAL 2010/11	ESTIMATE 2011/12	BUDGET ITEMS	ESTIMATED			
			2012/13	2013/14	2014/15	2015/16
547,630	255,000	Open Space	250,000	257,500	265,200	273,200
433,226	265,000	Community Facilities	250,000	257,500	265,200	273,200
17,878	257,500	Wollongbar Urban Expansion Area (WUEA)	150,000	154,500	159,100	163,900
0	48,500	Car Parking	100,000	103,000	106,100	109,300
546,449	412,000	Heavy Vehicle	250,000	257,500	265,200	273,200
282,476	250,000	Road Plan - New	100,000	1,206,000	2,242,200	3,309,500
519,479	80,000	Road Plan - Future	0	0	0	0
306,358	30,000	Road Plan - Existing	0	0	0	0
2,653,496	1,598,000	Total Section 94 Funds Collected	1,100,000	2,236,000	3,303,000	4,402,300
SECTION 94 FUNDS APPLIED						
ACTUAL 2010/11	ESTIMATE 2011/12	BUDGET ITEMS	ESTIMATED			
			2012/13	2013/14	2014/15	2015/16
192,509	51,500	Open Spaces Plan				
	24,000	Play Equipment				
		Saunders Oval Expansion	170,000			
192,509	75,500	Sub Total Open Spaces	170,000	0	0	0
786,418		Community Facilities Plan				
		Lennox Head Community Centre				
786,418	0	Sub Total Community Facilities	0	0	0	0
		Wollongbar Urban Expansion Area				
	50,000	Wollongbar Link Road	110,000	283,700	161,500	163,100
0	50,000	Sub Total WUEA	110,000	283,700	161,500	163,100
1,374,000	121,000	Heavy Vehicles - Bridges				
		Heavy Vehicles - Teven Bridge Loan	256,000	192,000	192,000	192,000
		Heavy Vehicles - Rural Roads				
	55,000	Ross Lane				
	30,000	North Teven Road				
176,100	272,500	Heavy Patching Various	250,000	257,500	265,200	273,200
1,550,100	478,500	Sub Total Heavy Vehicles	506,000	449,500	457,200	465,200
		Roads Plan				
	123,800	Ballina Heights Drive				
		Cumbalum Interchange	9,000			
		Links Avenue				770,000
		Tamar/Cherry R/bout				451,500
68,800	144,800	Hutley Drive	15,000			
260,000	268,600	Sub Total Roads Plan	24,000	0	0	1,221,500
		Administration				
		Heavy Vehicle Plan Review				
		Administration Plan				
		Section 94 Recouped				
	50,000	Open Spaces (Development Opportunities)	50,000	51,500	53,000	54,600
		Open Spaces (Community Infrastructure)	100,000	103,000	106,100	109,300
	100,000	Community Facilities (Comm Infra)	150,000	154,500	159,100	163,900
	175,000	Roads (Community Infrastructure)	150,000	154,500	159,100	163,900
907,635	325,000	Sub Total Recouped	450,000	463,500	477,300	491,700
3,954,658	1,197,600	Total Section 94 Funds Applied	1,260,000	1,196,700	1,096,000	2,341,500
SECTION 94 BALANCES						
ACTUAL 2010/11	ESTIMATE 2011/12	BUDGET ITEMS	ESTIMATED			
			2012/13	2013/14	2014/15	2015/16
328,600	466,100	Open Space	409,100	522,100	641,200	766,500
405,200	615,200	Community Facilities	745,200	866,700	994,300	1,128,600
18,200	237,700	Wollongbar Urban Expansion Area	283,700	161,500	163,100	167,900
2,101,100	2,268,600	Car Parking	2,493,600	2,659,100	2,831,700	3,012,000
921,700	915,200	Heavy Vehicle	699,200	524,700	345,700	162,200
2,779,400	2,805,800	Road Plan (All Plans)	2,871,800	3,995,300	6,178,400	8,257,000
6,554,200	7,308,600	Total Section 94 Funds Held	7,502,600	8,729,400	11,154,400	13,494,200

CAPITAL GRANTS AND CONTRIBUTIONS

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

Property

Ballina Surf Club - The total estimated cost of the Ballina Surf Club is \$5.8 million with the Federal Government providing a grant of \$2.3m, the Ballina Surf Club providing a contribution of \$300,000 and Council the balance.

Depot

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

Internal Loan Repayments

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

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

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

CAPITAL GRANTS / CONTRIBUTIONS						
ACTUAL 2010/11	ESTIMATE 2011/12	BUDGET ITEMS	ESTIMATED			
			2012/13	2013/14	2014/15	2015/16
	25,000	Information Services Internal Contributions				
		Property				
40,000		Insurance Claim - Lennox Head Comm Centre		800,000		
40,000		Ballina Surf Club	2,600,000			
		Federal - Solar Panels				
		Federal - Wollongbar Sportsfield	1,000,000	1,496,000		
		Airport				
	525,000	Federal - Apron Extension	2,975,000			
		Administration Centre and Depot				
	25,000	Council - Administration Centre				
	56,000	Council - Depot	70,000	71,900	73,900	75,900
		Asset Management				
30,000		State - SES Building				
		Urban Roads				
	77,000	RTA - 3 x 3 Rifle Range Road				
	5,000	Contrib Unnamed Rd Alst				
626,751		RTA - Various		500,000	515,000	530,500
		Rural Roads				
	106,500	RTA - Rifle Range Rd Seg 220				
	281,500	RTA - Coast Road Seg 242				
	137,800	RTA - Wardell Rd Black Spot				
	100,000	RTA - Rifle Range Road	750,000			
	1,143,000	RTA - Coast Rd Landslip				
	550,000	RTR - Boatharbour & Midgen Flat Rds				
	4,000	RTA - Ross Lane	255,000			
	1,500	NRCMA Contrib to East St				
566,052		RTA - Various				
		Footpaths and Cycleways				
	30,000	RTA - Footpaths (PAMP)				
150,000		State - Coastal Shared Path				
220,000		State - Lake Ainsworth Car Park				
	17,300	State - Yacht Club Carpark				
		RMS - Headlands Drive				
	34,500	State - Wardell Wharf (Part TC)				
		Other Water Transport				
1,996		State - Fishery Creek Car Park				
49,450	111,000	State - Grant Emigrant Creek Ramp				
55,000		State - Fawcett Park Pontoon				
		Open Spaces and Reserves				
120,000		State and Federal - Pat Morton Stairs				
50,000		Federal - Crane Street War Memorial				
		Sporting Fields				
269,000		State				
250,000		Private				
131,000		Federal -				
		Rural Fire Service				
		State - Newrybar Shed				
		Landfill Management & Resource Recovery				
		Fed - Biochar Facility	4,300,000			
		Internal Loan Repayments				
295,089	405,200	Council - Internal Loan Repayments	72,000	0	0	0
2,894,338	3,635,300	Total Capital Grants and Contributions	12,022,000	2,867,900	588,900	606,400

CAPITAL GRANTS AND CONTRIBUTIONS (continued)

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 possibly (subject to purchase) at Lennox Head.

The figures provided are indicative only and typically land sales are subject to further detailed reports to Council.

Loan Funds

Loans are occasionally utilised for capital expenditure. For further details on the capital projects that relate to these loans refer to Part C of this document.

ASSET SALES						
ACTUAL 2010/11	ESTIMATE 2011/12	BUDGET ITEMS	ESTIMATED			
			2012/13	2013/14	2014/15	2015/16
	6,026,000	Southern Cross Industrial Estate Sales Land - Harvey Norman Land - Adjoining BP Service Station Land - Residual Land ARC Site		1,100,000 1,760,000		
720,610	400,000	Land - Bridge Club Land - Standard Lots		0	0	0
720,610	6,426,000	Sub Total - Southern Cross	0	2,860,000	0	0
		Russellton Industrial Estate Sales Land - Standard Lots	400,000	0	0	0
0	0	Sub Total - Russellton	400,000	0	0	0
		Other RTA - Compulsory Acquisition Residual Land - Skennars Head Lennox Hd Ross St Land Russellton - Tennis Courts Wollongbar - Land Development	1,360,000	400,000		
12,000	0	Sub Total - Other Land Sales	1,360,000	400,000	0	0
732,610	6,426,000	Total Capital Income from Land Sales	1,760,000	3,260,000	0	0
	642,000	Other Asset Sales Sale of Bulk Waste Business Sale of Animal Shelter	340,000			
	7,068,000	Total Capital Income from Asset Sales	2,100,000	3,260,000	0	0

LOAN INCOME						
ACTUAL 2010/11	ESTIMATE 2011/12	BUDGET ITEMS	ESTIMATED			
			2012/13	2013/14	2014/15	2015/16
500,000		Airport Infrastructure		7,000,000		
		Roads Ballina Heights Drive - Section 94 McLeay Culvert - RMS Agreement Cumbalum Interchange - Section 94 Hutley Drive - Section 94 Reseal (Local Infrastructure Renewal) (Mtce)	1,200,000 1,700,000 2,500,000 1,000,000	0	0	0
2,500,000		Bridges and Ancillary Transport Teven Bridges Town Beautification - Ballina	1,800,000			
	1,300,000	Plant Heavy Plant - Expansion				
		Swimming Pools Ballina Alstonville				
3,000,000	1,300,000	Total Loan Income	8,200,000	7,000,000	0	0

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Part E

Reserves

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INTRODUCTION

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

1) External Legislation

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

2) Self-funding Operations

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

3) Financial Management

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

4) Asset Replacement

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

5) Opportunities

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

Summary

The information contained in this section of the document firstly details the various movements in reserves for the General Fund. The figures provided detail transfers to and from each reserve and the net movement on a year by year basis for the period 2011/12 to 2014/15.

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

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

The comments provided typically relate to the 2011/12 financial year.

RESERVE MOVEMENTS - GENERAL FUND

STRATEGIC SERVICES

Strategic Planning

Section 94 Contributions Transfers to and from the various plans as detailed in Part D.

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

GENERAL MANAGER'S GROUP

Governance

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

Human Resources

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

Property Management

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

Commercial Opportunities Transfers to the reserve represent estimated interest earnings, sales and repayments of internal loans from the plant operations and Flat Rock Tent Park and transfers from typically represent commercial projects.

Industrial Land Reserve Items included in this reserve are:

- Wollongbar Urban Expansion land - holding and development costs
- Southern Cross Industrial Estate - Estimated revenue from land sales and holding/development costs
- Russellton Industrial Estate - Estimated revenue from land sales and holding/development costs
- Rental - Norfolk Homes and ARC - Rental income from a Southern Cross land leases
- Loan Repayments - Waste - Internal loan repayments
- Property Net Result - The net result for the property program is transferred to or from this reserve
- General Fund Dividend - Dividend to General Fund from Council's Commercial Services unit
- Net contributions to other programs - The property program also funds other major works for Council.

RESERVE MOVEMENTS - GENERAL FUND															
Reserve Title	2011/12			2012/13			2013/14			2014/15			2015/16		
	To	From	Net	To	From	Net	To	From	Net	To	From	Net	To	From	Net
Strategic and Community Services Group															
Strategic Planning															
Section 94 Contributions	1,952,000	1,197,600	754,400	1,454,000	1,260,000	194,000	2,423,500	1,196,700	1,226,800	3,521,000	1,096,000	2,425,000	4,681,300	2,341,500	2,339,800
ARC Linkage (Quarry)		15,000	(15,000)			0			0			0			0
Captain Cook Park(Com Infra)		60,000	(60,000)			0			0			0			0
Strategic Studies		370,500	(370,500)			0			0			0			0
Community Services															
Crime Prevention		30,000	(30,000)			0			0			0			0
Community Services			0			0			0			0			0
Community Gallery															
Northern Rivers Comm Gallery		4,000	(4,000)			0			0			0			0
Total - Strat & Comm Serv	1,952,000	1,677,100	274,900	1,454,000	1,260,000	194,000	2,423,500	1,196,700	1,226,800	3,521,000	1,096,000	2,425,000	4,681,300	2,341,500	2,339,800
General Manager's Group															
Governance															
Donations		16,600	(16,600)			0			0			0			0
Donation (Com Infra)		5,000	(5,000)			0			0			0			0
Councillor Election	20,000		20,000	25,000	135,000	(110,000)	40,000		40,000	45,000		45,000	50,000	0	50,000
Financial Services															
Financial Assistance Grant		846,500	(846,500)			0			0			0			0
Equipment		56,000	(56,000)			0			0			0			0
Library Services															
Projects		54,200	(54,200)			0			0			0			0
Information Services															
		28,000	(28,000)			0			0			0			0
Human Resources															
Employee Leave Entitlements	67,000	215,000	(148,000)	0		0	39,400		39,400	40,600		40,600	41,800		41,800
Tourism and Events															
			0			0			0			0			0
Property Management															
Community Infrastructure Reserve															
Interest Earned on Reserve	172,000		172,000	160,000		160,000	0		0	2,000		2,000	22,000		22,000
Rental - 89 Tamar Street	707,000	20,000	687,000	710,300	24,000	686,300	731,700	24,800	706,900	753,700	25,600	728,100	776,400	26,400	750,000
Rental - ARC (50%)	159,000	4,500	154,500	163,800	5,000	158,800	168,700	5,200	163,500	173,800	5,400	168,400	179,100	5,600	173,500
Rental - Fawcett Park Café	88,500	5,000	83,500	84,300	5,000	79,300	86,900	5,200	81,700	89,600	5,400	84,200	92,300	5,600	86,700
Land Sale Dividends	2,180,000		2,180,000	0		0	1,430,000		1,430,000	0		0	0		0
Lennox Head Comm Centre	395,000		(395,000)	0		0	800,000		800,000	0		0	0		0
Lennox head fire shed	55,000		(55,000)			0			0			0			0
Legal Costs	20,000		(20,000)			0			0			0			0
Sharpes Beach Masterplan	40,000		(40,000)			0			0			0			0
Property Investigations	20,000		(20,000)			0			0			0			0
Other Infrastructure - Property	443,000		(443,000)	150,000		(150,000)	1,600,000		(1,600,000)			0			0
Surf Club	400,500		(400,500)	2,900,000		(2,900,000)	0		0			0			0
Section 94 Recoupments	325,000		325,000	450,000		450,000	463,500		463,500	477,300		477,300	491,700		491,700
Loan P & I - Comm Buildings		29,600	(29,600)		29,600	(29,600)		29,600	(29,600)		29,600	(29,600)		29,600	(29,600)
Non-Property Related Funding			0			0			0			0			0
Loan P & I - Town Centre	407,500		(407,500)	567,200		(567,200)	642,200		(642,200)	642,200		(642,200)	642,200		(642,200)
Coastal Walk / Shared Path	299,900		(299,900)			0			0			0			0
River Street Roundabouts	308,000		(308,000)			0			0			0			0
Town Centre Improvements	1,500,000		(1,500,000)			0			0			0			0
Sub Total - Comm Infra	3,939,500	3,640,000	299,500	1,568,400	3,680,800	(2,112,400)	3,680,800	2,307,000	1,373,800	1,496,400	708,200	788,200	1,561,500	709,400	852,100
Commercial Opportunities Reserve															
Interest Earned on Reserve	155,000		155,000	0		0	0		0	31,000		31,000	32,000		32,000
Income from Land Sales			0			0	400,000		400,000	0		0	0		0
WUEA Sportsfield Development			0	0		0	1,684,000		(1,684,000)			0	0		0
S94 Recoupments			0			0			0			0			0
Skennars Head - Sports Fields		30,000	(30,000)			0			0			0			0
Wollongbar - Sports Fields		1,575,000	(1,575,000)			0			0			0			0
Internal Loan - Street Lighting	33,000		33,000	143,500		143,500	27,500		27,500			0			0
Loan Repayments - Flat Rock	49,500		49,500	41,300		41,300			0			0			0
Loan Repayments - Airport	68,700		68,700	0		0			0			0			0
Loan Repayments - Plant	33,500		33,500	33,800		33,800			0			0			0
Sub Total - Comm Opps	339,700	1,605,000	(1,265,300)	218,600	0	218,600	427,500	1,684,000	(1,256,500)	31,000	0	31,000	32,000	0	32,000
Industrial Land Reserve															
Interest Earned on Reserve	256,000		256,000	120,000		120,000	55,000		55,000	116,000		116,000	110,000		110,000
Internal Repayment - Waste	289,500		(289,500)	0		0	0		0	0		0	0		0
Wollongbar Urban Exp Area		10,000	(10,000)		5,000	(5,000)		5,200	(5,200)		5,400	(5,400)		5,600	(5,600)
Southern Cross Estate	4,246,000	592,000	3,654,000	0	362,000	(362,000)	1,430,000	146,300	1,283,700	0	150,800	(150,800)	0	155,500	(155,500)
Russellton Estate	163,500		(163,500)	400,000		(286,000)	0	88,700	(88,700)	0	91,400	(91,400)	0	94,200	(94,200)
Rental - Norfolk Homes	133,000		133,000	134,800		134,800	138,900		138,900	143,100		143,100	147,400		147,400
Rental - ARC (50%)	159,000	4,500	154,500	163,800	5,000	158,800	168,700	5,200	163,500	173,800	5,400	168,400	179,100	5,600	173,500
Dividend		281,500	(281,500)		513,800	(513,800)		473,600	(473,600)		413,300	(413,300)		382,000	(382,000)
Sub Total - Industrial Dev	5,082,500	1,051,500	4,031,000	818,600	1,571,800	(753,200)	1,792,600	719,000	1,073,600	432,900	666,300	(233,400)	436,500	642,900	(206,400)
(Reserve movements carried forward on following page)															

RESERVE MOVEMENTS - GENERAL FUND (Cont'd)

Budget Comments (continued from previous page)

GENERAL MANAGER'S GROUP (cont'd)

Crown Reserves Transfer of Income and Expenses of Commercial Activities on Crown Reserves

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

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

Ballina - Byron Gateway Airport

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

CIVIL SERVICES GROUP

Open Space and Reserves

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

Fleet Management and Workshop

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

Quarries and Sandpit

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

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

Waste Management

Landfill Management & Resource Recovery

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

Waste – Domestic

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

RESERVE MOVEMENTS - GENERAL FUND (cont'd)																
Reserve Title	2011/12			2012/13			2013/14			2014/15			2015/16			
	To	From	Net	To	From	Net	To	From	Net	To	From	Net	To	From	Net	
Miscellaneous Community Property Reserves																
ALEC			0			0			0			0			0	
Surf Club(Lennox Land Sale)			0	1,360,000		1,360,000			0			0			0	
Wollongbar Sportsfield (Fed Grant)			0	858,000		(858,000)			0			0			0	
Crown Reserves	64,500	73,500	(9,000)	57,100	42,000	15,100	59,000	43,600	(1,142,000)	15,400	61,000	45,200	15,800	63,000	46,800	16,200
Miscellaneous Commercial Property Reserves																
Wigmore Arcade		48,000	(48,000)	34,000		34,000	35,000		35,000	40,000		40,000	45,000		45,000	
Flat Rock Tent Park	31,500	47,000	(15,500)	42,800	40,200	2,600	73,700	0	73,700	75,100	0	75,100	76,600	0	76,600	
Airport	543,000	634,000	(91,000)	793,200	777,000	16,200	122,300	351,000	(228,700)	307,700	427,000	(119,300)	502,300	375,000	127,300	
Total - GM's Group	10,087,700	8,320,300	1,767,400	4,917,700	7,104,800	(2,187,100)	6,270,300	6,246,600	23,700	2,529,700	1,846,700	683,000	2,808,700	1,774,100	1,034,600	
Regulatory Services Group																
Development Services																
Public Health			0			0			0			0			0	
Env Health Projects			0			0			0			0			0	
DECC Water Efficiency Grant		5,300	(5,300)			0			0			0			0	
Rangers																
Animal Shelter (Comm Infra)		280,000	(280,000)	340,000	340,000	0			0			0			0	
Animal Shelter	0	25,000	(25,000)			0			0			0			0	
Lake Ainsworth Bubble Blower		10,600	(10,600)			0			0			0			0	
Total - Regulatory Services	0	320,900	(320,900)	340,000	340,000	0	0	0	0	0	0	0	0	0	0	
Civil Services Group																
Asset Management																
Climate Adaption		8,500	(8,500)			0			0			0			0	
Stormwater Plan		15,000	(15,000)			0			0			0			0	
Cumbalum Delivery Plan(SIC)		27,000	(27,000)			0			0			0			0	
SES Building		9,800	(9,800)			0			0			0			0	
Administration Building		50,000	(50,000)			0			0			0			0	
Depot (r Quarry)		7,500	(7,500)			0			0			0			0	
Stormwater Drainage	375,000	610,400	(235,400)	375,000	(375,000)	0	0	0	0	0	0	0	0	0	0	
Environmental Protection																
Nth Creek Dreging Study(Ind Land)		5,000	(5,000)			0			0			0			0	
Management Plans		209,600	(209,600)			0			0			0			0	
Roads and Bridges																
Roads	871,000	2,086,600	(1,215,600)	757,500	(757,500)	0			0			0			0	
RTR Carry Forward	300,000		300,000			0			0			0			0	
Wollongbar Urban Expansion		1,618,500	(1,618,500)			0			0			0			0	
Karr St (SIC)		30,000	(30,000)			0			0			0			0	
Wollongbar Link Road (SIC)			0			0			0			0			0	
Ballina Hts Rd	141,000		141,000			0			0			0			0	
Teven Bridges Loan		164,100	(164,100)			0			0			0			0	
Ancillary Transport Facilities																
Footpaths	523,700	602,500	(78,800)	523,700	(623,700)	0			0			0			0	
Shared Pathway (Com Infra)		25,000	(25,000)			0			0			0			0	
Park Lane Cycleway			0			0			0			0			0	
Yacht Club Car Park(Quarry)		17,300	(17,300)			0			0			0			0	
Lake Ainsworth Carpark			0			0			0			0			0	
Town Signage		32,600	(32,600)			0			0			0			0	
Street Lighting - Energy Saving		171,000	(171,000)			0			0			0			0	
Street Lighting - Installations(Com Infra)		13,000	(13,000)			0			0			0			0	
Community Infrastructure Reserve Transfer			0			0			0			0			0	
Altonville Town Centre		1,486,300	(1,486,300)			0			0			0			0	
Ballina Town Centre	1,500,000		1,522,500	0	0	0			0			0			0	
Wardell Town Centre	500,000	672,000	(172,000)		500,000	(500,000)			0			0			0	
Ferry Wharves & Jetties																
Ferry Ramp (Quarry)		51,700	(51,700)			0			0			0			0	
Boat Ramps (Quarry)		111,000	(111,000)			0			0			0			0	
Boatramps & Wharves		87,900	(87,900)			0			0			0			0	
Marine Infrastructure			0			0			0			0			0	
Canal Maintenance			0			0			0			0			0	
RTA Works																
RTA Works		8,100	(8,100)			0			0			0			0	
SIC Reserve			0			0			0			0			0	
Open Space and Reserves																
Playground Equipment		194,600	(194,600)			0			0			0			0	
Pat Morton Toilet	118,000		118,000	118,000	(118,000)	0			0			0			0	
Vegetation Management		182,800	(182,800)			0			0			0			0	
Cemeteries to vege			10,000	10,000	(10,000)	0			0			0			0	
Sporting Fields		141,000	(141,000)			0			0			0			0	
Cemeteries - Operations	37,000	165,000	(128,000)	83,600	50,000	33,600	85,700	50,000	35,700	88,000	50,000	38,000	90,300	50,000	40,300	
Cemeteries - Ballina Entrance			0		75,000	(75,000)		75,000	(75,000)			0			0	
Fleet Management	899,800	937,000	(37,200)	1,037,400	900,000	137,400	1,183,100	1,154,900	28,200	1,224,600	962,700	261,900	1,267,300	1,086,800	180,500	
Rural Fire Service																
Rural Fire Service		44,000	(44,000)			0			0			0			0	
Quarries and Sandpit																
Quarry Operations	163,500	100,000	63,500	269,500	223,000	46,500	277,400	223,000	54,400	285,600	223,000	62,600	294,000	223,000	71,000	
Swimming Pools																
Swimming Pools			0			0			0			0			0	
Landfill Management																
Landfill Management	265,800	21,000	244,800	312,200	324,800	(12,600)	347,500	386,100	(38,600)	276,900	469,500	(192,600)	199,600	565,600	(366,000)	
Domestic Waste Management																
Domestic Waste Management	391,000	1,385,000	(994,000)	392,000	0	392,000	367,800	300,000	67,800	415,500	309,000	106,500	467,500	318,000	149,500	
Group Total - Civil Services	6,085,800	12,813,100	(6,727,300)	2,094,700	3,857,000	(1,762,300)	2,261,500	2,189,000	72,500	2,290,600	2,014,200	276,400	2,318,700	2,233,400	85,300	
Total - Increase / (Decrease)	18,125,500	23,131,400	(5,005,900)	8,806,400	12,561,800	(3,755,400)	10,955,300	9,632,300	1,323,000	8,341,300	4,956,900	3,384,400	9,808,700	6,349,000	3,459,700	

RESERVE BALANCES - GENERAL FUND

STRATEGIC AND COMMUNITY SERVICES GROUP

Strategic Planning

Section 94 Contribution Section 94 Reserve balances as detailed in Part D.

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

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

GENERAL MANAGER'S GROUP

Governance

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

Financial Services

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

Human Resources

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

Property Management

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

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

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

Wigmore Arcade Reserve to finance future improvements to the Arcade.

Other Properties Reserve to finance works to miscellaneous Council properties.

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

Camping Ground

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

Airport

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

REGULATORY SERVICES GROUP

Environmental Health

Environmental Health Projects To assist with projects as required.

RESERVE BALANCES - GENERAL FUND															
Reserve Title	2011/12			2012/13			2013/14			2014/15			2015/16		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
Strategic and Community Services Group															
Section 94 Contributions	6,554,200	754,400	7,308,600	7,308,600	194,000	7,502,600	7,502,600	1,226,800	8,729,400	8,729,400	2,425,000	11,154,400	11,154,400	2,339,800	13,494,200
Strategic Studies	441,700	(370,500)	71,200	71,200	0	71,200	71,200	0	71,200	71,200	0	71,200	71,200	0	71,200
Crime Prevention	30,000	(30,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Community Services	100,000	0	100,000	100,000	0	100,000	100,000	0	100,000	100,000	0	100,000	100,000	0	100,000
Community Gallery	4,000	(4,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Strategic Services	7,129,900	349,900	7,479,800	7,479,800	194,000	7,673,800	7,673,800	1,226,800	8,900,600	8,900,600	2,425,000	11,325,600	11,325,600	2,339,800	13,665,400
General Manager's Group															
Governance															
Community Donations	16,600	(16,600)	0	0	0	0	0	0	0	0	0	0	0	0	0
Councillor Election	90,000	20,000	110,000	110,000	(110,000)	0	0	40,000	40,000	40,000	45,000	85,000	85,000	50,000	135,000
Financial Services															
Financial Assistance Grant	846,500	(846,500)	0	0	0	0	0	0	0	0	0	0	0	0	0
Legal and Audits	101,000	(56,000)	45,000	45,000	0	45,000	45,000	0	45,000	45,000	0	45,000	45,000	0	45,000
Information Services															
TRIM Installation	28,000	(28,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Human Resources															
Employee Leave Entitlements	1,610,800	(148,000)	1,462,800	1,462,800	0	1,462,800	1,462,800	39,400	1,502,200	1,502,200	40,600	1,542,800	1,542,800	41,800	1,584,600
Library Services															
Special Project Grants	54,200	(54,200)	0	0	0	0	0	0	0	0	0	0	0	0	0
Tourism															
Projects	9,000	0	9,000	9,000	0	9,000	9,000	0	9,000	9,000	0	9,000	9,000	0	9,000
Property Management															
<i>Financial Property Activities</i>															
Community Infrastructure	917,300	(83,500)	833,800	833,800	(2,112,400)	(1,278,600)	(1,278,600)	1,373,800	95,200	95,200	788,200	883,400	883,400	852,100	1,735,500
Commercial Opportunities	3,536,500	(1,265,300)	2,271,200	2,271,200	218,600	2,489,800	2,489,800	(1,256,500)	1,233,300	1,233,300	31,000	1,264,300	1,264,300	32,000	1,296,300
Industrial Land Development	303,500	4,026,000	4,329,500	4,329,500	(753,200)	3,576,300	3,576,300	1,073,600	4,649,900	4,649,900	(233,400)	4,416,500	4,416,500	(206,400)	4,210,100
Sub Total	4,757,300	2,677,200	7,434,500	7,434,500	(2,647,000)	4,787,500	4,787,500	1,190,900	5,978,400	5,978,400	585,800	6,564,200	6,564,200	677,700	7,241,900
Other Property Reserves															
Wigmore Arcade	144,100	(48,000)	96,100	96,100	34,000	130,100	130,100	35,000	165,100	165,100	40,000	205,100	205,100	45,000	250,100
Other Properties (Council)	51,900	0	51,900	51,900	0	51,900	51,900	0	51,900	51,900	0	51,900	51,900	0	51,900
ALEC	28,000	0	28,000	28,000	0	28,000	28,000	0	28,000	28,000	0	28,000	28,000	0	28,000
Surf Club	0	0	0	0	1,360,000	1,360,000	1,360,000	0	1,360,000	1,360,000	0	1,360,000	1,360,000	0	1,360,000
Community Gallery	11,200	0	11,200	11,200	0	11,200	11,200	0	11,200	11,200	0	11,200	11,200	0	11,200
Civic Buildings	50,000	(50,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Wollongbar Sportsfields (Fed G	0	0	0	0	(859,000)	(859,000)	(859,000)	(1,142,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Crown Properties	143,700	(9,000)	134,700	134,700	15,100	149,800	149,800	15,400	165,200	165,200	15,800	181,000	181,000	16,200	197,200
Camping Ground															
Flat Rock Tent Park	0	(15,500)	(15,500)	(15,500)	2,600	(12,900)	(12,900)	73,700	60,800	60,800	75,100	135,900	135,900	76,600	212,500
Airport															
Operations	(302,000)	(91,000)	(393,000)	(393,000)	16,200	(376,800)	(376,800)	(228,700)	(605,500)	(605,500)	(119,300)	(724,800)	(724,800)	127,300	(597,500)
Total - GM's Group	7,640,300	1,334,400	8,974,700	8,974,700	(2,187,100)	6,787,600	6,787,600	23,700	6,811,300	6,811,300	683,000	7,494,300	7,494,300	1,034,600	8,528,900
Regulatory Services Group															
Public Health															
Environmental Health Projects	21,500	0	21,500	21,500	0	21,500	21,500	0	21,500	21,500	0	21,500	21,500	0	21,500
DECC Water Efficiency	5,300	(5,300)	0	0	0	0	0	0	0	0	0	0	0	0	0
Environmental Health															
Projects	25,000	(25,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Regulatory Services	51,800	(30,300)	21,500	21,500	0	21,500	21,500	0	21,500	21,500	0	21,500	21,500	0	21,500
(Reserve balances carried forward on following page)															

RESERVE BALANCES - GENERAL FUND (Cont'd)

Budget Comments (continued from previous page)

CIVIL SERVICES GROUP

Asset Management

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

Stormwater and Environmental Protection

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

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

Roads and Bridges

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

WUAE Loan Funds Reserve for interest earned and unspent loan funding for WUEA Roadworks.

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

Ancillary Transport Facilities

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

Ferry, Wharves and Jetties

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

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

RTA Works

SIC Reserve Funds generated from surpluses generated on RTA contracts.

Open Space and Reserves

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

Fleet Management and Workshop

Operating Reserve Surplus generated on operations to finance plant purchases.

Fire Fighting fund Contingency to meet fire-fighting expenses.

Quarries and Sandpit

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

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

Landfill Management and Resource Recovery

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

Waste – Domestic

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

RESERVE BALANCES - GENERAL FUND (cont'd)															
Reserve Title	2011/12			2012/13			2013/14			2014/15			2015/16		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
Civil Services Group															
Asset Management															
Asset Management	46,500	0	46,500	46,500	0	46,500	46,500	0	46,500	46,500	0	46,500	46,500	0	46,500
Climate Adaption	8,500	(8,500)	0	0	0	0	0	0	0	0	0	0	0	0	0
Stormwater Plan	15,000	(15,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
SES Building	9,600	(9,600)	0	0	0	0	0	0	0	0	0	0	0	0	0
Stormwater and Environmental Protection															
Stormwater	630,900	(235,400)	395,500	395,500	(375,000)	20,500	20,500	0	20,500	20,500	0	20,500	20,500	0	20,500
Management Plans	499,700	(220,200)	279,500	279,500	0	279,500	279,500	0	279,500	279,500	0	279,500	279,500	0	279,500
Roads and Bridges															
Civil Works and Contingency	2,713,000	(1,215,600)	1,497,400	1,497,400	(757,500)	739,900	739,900	0	739,900	739,900	0	739,900	739,900	0	739,900
RTR Carry Forward	0	300,000	300,000	300,000	0	300,000	300,000	0	300,000	300,000	0	300,000	300,000	0	300,000
WUECA Loan Funds	1,618,500	(1,618,500)	0	0	0	0	0	0	0	0	0	0	0	0	0
Ballina Heights Rd	0	141,000	141,000	141,000	0	141,000	141,000	0	141,000	141,000	0	141,000	141,000	0	141,000
Teven Bridge Loan Repayment	164,100	(164,100)	0	0	0	0	0	0	0	0	0	0	0	0	0
Ancillary Transport Facilities															
Footpaths	768,400	(78,800)	689,600	689,600	(523,700)	165,900	165,900	0	165,900	165,900	0	165,900	165,900	0	165,900
Carparks	82,400	0	82,400	82,400	0	82,400	82,400	0	82,400	82,400	0	82,400	82,400	0	82,400
Town Signage	32,600	(32,600)	0	0	0	0	0	0	0	0	0	0	0	0	0
Street Lighting	171,000	(171,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Bus Shelters	39,300	0	39,300	39,300	0	39,300	39,300	0	39,300	39,300	0	39,300	39,300	0	39,300
Town Centres	2,180,800	(1,680,800)	500,000	500,000	(500,000)	0	0	0	0	0	0	0	0	0	0
Ferry Wharves & Jetties															
Ferry Shippage	25,000	0	25,000	25,000	0	25,000	25,000	0	25,000	25,000	0	25,000	25,000	0	25,000
Boatramps & Wharves	89,900	(87,900)	2,000	2,000	0	2,000	2,000	0	2,000	2,000	0	2,000	2,000	0	2,000
Marine Infrastructure	7,000	0	7,000	7,000	0	7,000	7,000	0	7,000	7,000	0	7,000	7,000	0	7,000
RTA Works															
RTA Works	61,000	(8,100)	52,900	52,900	0	52,900	52,900	0	52,900	52,900	0	52,900	52,900	0	52,900
SIC Resene	90,600	(57,000)	33,600	33,600	0	33,600	33,600	0	33,600	33,600	0	33,600	33,600	0	33,600
Open Space and Reserves															
Playground Equipment	194,600	(194,600)	0	0	0	0	0	0	0	0	0	0	0	0	0
Pat Moreton Stairs	0	118,000	118,000	118,000	(118,000)	0	0	0	0	0	0	0	0	0	0
Vegetation Management	182,800	(182,800)	0	0	0	0	0	0	0	0	0	0	0	0	0
Sporting Fields	143,500	(141,000)	2,500	2,500	0	2,500	2,500	0	2,500	2,500	0	2,500	2,500	0	2,500
Cemeteries	238,900	(128,000)	110,900	110,900	(61,400)	59,500	59,500	(39,300)	20,200	20,200	38,000	58,200	58,200	40,300	98,500
Fleet Management and Workshop															
Operating Reserve	824,700	(37,200)	787,500	787,500	137,400	924,900	924,900	28,200	953,100	953,100	261,900	1,215,000	1,215,000	180,500	1,395,500
Rural Fire Service															
Fire Fighting Fund	52,800	(44,000)	8,800	8,800	0	8,800	8,800	0	8,800	8,800	0	8,800	8,800	0	8,800
Quarries and Sandpit															
Quarry Operating Reserve	1,626,400	(139,000)	1,487,400	1,487,400	46,500	1,533,900	1,533,900	54,400	1,588,300	1,588,300	62,600	1,650,900	1,650,900	71,000	1,721,900
Landfill Management and Resource Recovery															
Operations	1,728,600	244,800	1,973,400	1,973,400	(12,600)	1,960,800	1,960,800	(38,600)	1,922,200	1,922,200	(192,600)	1,729,600	1,729,600	(356,000)	1,373,600
Waste - Domestic															
Operations	996,900	(994,000)	2,900	2,900	392,000	394,900	394,900	67,800	462,700	462,700	106,500	569,200	569,200	149,500	718,700
Group Total - Civil Services	15,243,000	(6,659,900)	8,583,100	8,583,100	(1,762,300)	6,820,800	6,820,800	72,500	6,893,300	6,893,300	276,400	7,169,700	7,169,700	85,300	7,255,000
Total - Increase / (Decrease)	30,065,000	(5,005,900)	25,059,100	25,059,100	(3,755,400)	21,303,700	21,303,700	1,323,000	22,626,700	22,626,700	3,384,400	26,011,100	26,011,100	3,459,700	29,470,800
Reserve Dissection															
Internally Restricted	19,134,200	(2,091,000)	17,043,200	17,043,200	(4,356,500)	12,686,700	12,686,700	13,000	12,699,700	12,699,700	837,100	13,536,800	13,536,800	954,200	14,491,000
Externally Restricted	10,930,800	(2,914,900)	8,015,900	8,015,900	601,100	8,617,000	8,617,000	1,310,000	9,927,000	9,927,000	2,547,300	12,474,300	12,474,300	2,505,500	14,979,800

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Part F

Financial Indicators

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INTRODUCTION

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

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

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

The financial indicators adopted measure our financial position and financial performance.

The framework for these indicators is tabled below.

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

The next few pages provide details on the indicators adopted.

FINANCIAL INDICATORS

OPERATIONAL LIQUIDITY - SHORT TERM FOCUS

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

a) Unrestricted Current Ratio

Council aims to maintain a Consolidated Unrestricted Current Ratio above 2:1.

b) Rates and Annual Charges Outstanding Ratio

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

c) Available Working Capital / Funds

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

Financial Indicators												
Indicator	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
1. Operational Liquidity - Short Term Focus												
a) Unrestricted Current Ratio - General Fund												
Total Current Assets	26,079	29,965	26,304	27,743	31,156	34,594	27,254	28,801	32,922	38,393	47,254	56,589
Less Restricted Current Assets	6,291	6,500	6,600	6,900	7,200	7,500	7,900	8,300	8,700	9,100	9,500	9,500
Unrestricted Current Assets	19,788	23,465	19,704	20,843	23,956	27,094	19,354	20,501	24,222	29,293	37,754	47,089
Total Current Liabilities	13,428	13,428	15,442	18,347	20,455	22,690	24,536	25,910	28,059	29,845	31,665	33,751
Less Unrestricted Current Liabilities	6,240	6,500	6,800	7,100	7,400	7,800	8,200	8,600	9,000	9,400	9,800	9,800
Unrestricted Current Liabilities	7,188	6,928	8,642	11,247	13,055	14,890	16,336	17,310	19,059	20,445	21,865	23,951
Unrestricted Current Ratio - General	2.75	3.39	2.28	1.85	1.84	1.82	1.18	1.18	1.27	1.43	1.73	1.97
b) Rates and Annual Charges Outstanding												
Sundry Debtor - Rates and Annual Charges	3,071	2,880	2,700	2,520	2,340	2,250	2,160	2,070	1,980	1,890	1,800	1,710
Sundry Debtor - Interest and Extra Charges	194	200	300	400	500	600	700	800	900	1,000	1,100	1,200
Provision for Doubtful Rates and Annual Charges	0	0	0	0	0	0	0	0	0	0	0	0.00
Numerator	3,265	3,080	3,000	2,920	2,840	2,850	2,860	2,870	2,880	2,890	2,900	2,910
Collectable	33,278	34,300	35,400	36,500	37,600	38,800	40,000	41,200	42,500	43,800	45,200	46,600
Denominator	33,278	34,300	35,400	36,500	37,600	38,800	40,000	41,200	42,500	43,800	45,200	46,600
Rates Outstanding Percentage	9.81%	8.98%	8.47%	8.00%	7.55%	7.35%	7.15%	6.97%	6.78%	6.60%	6.42%	6.24%
c) Available Working Capital												
General Fund	2,746	2,722	2,617	2,533	2,361	2,139	1,905	1,752	1,700	1,754	1,955	2,396
Water Operations	3,836	2,277	1,407	757	839	732	938	1,495	2,444	3,633	5,710	8,128
Sewer Operations	12,277	24,164	8,810	6,302	4,341	2,293	(612)	(1,574)	(2,385)	(2,873)	(2,037)	(846)

FINANCIAL INDICATORS (continued)

FISCAL RESPONSIBILITY - MEDIUM TERM FOCUS

a) Operating Balance Ratio

Councils aim to maintain the Operating Balance Ratio at better than minus 10% for Consolidated, General, Water and Sewer Funds.

b) Debt Service Ratio

Council aims to maintain a Debt Service Ratio at less than 12% for Consolidated, General, Water and Sewer Funds and new loans have identified repayment funding sources.

c) Rates and Annual Charges Coverage Ratio

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

d) Outstanding Employee Leave Entitlements Ratio

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

FINANCIAL SUSTAINABILITY - LONG TERM FOCUS

a) Asset Consumption Ratio

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

b) Net Financial Liabilities Ratio

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

Financial Indicators (continued)												
Indicator	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
2. Fiscal Responsibility - Medium Term Focus												
a) Operating Balance Ratio - Consolidated												
Net Operating Balance (excluding capital items)	(4,845)	(11,742)	(13,240)	(13,901)	(12,246)	(11,117)	(10,973)	(10,432)	(9,479)	(8,588)	(7,576)	(7,052)
Operating Revenue (excluding capital items)	63,824	68,759	72,473	76,188	79,543	83,339	85,963	89,404	93,213	96,704	100,639	104,678
Operating Balance Ratio - Consolidated	7.6%	17.1%	18.3%	18.3%	15.4%	13.3%	12.8%	11.7%	10.2%	8.9%	7.5%	6.7%
b) Operating Balance Ratio - General Fund												
Net Operating Balance (excluding capital items)	(1,718)	(6,181)	(6,939)	(6,576)	(6,432)	(6,218)	(5,223)	(5,274)	(4,800)	(4,897)	(4,576)	(3,307)
Operating Revenue (excluding capital items)	44,300	48,507	51,078	53,574	55,840	58,119	59,960	62,202	64,895	66,955	69,349	71,755
Operating Balance Ratio - General Fund	3.8%	16.9%	13.6%	10.4%	9.7%	9.0%	8.7%	8.5%	7.4%	7.0%	6.6%	5.4%
c) Operating Balance Ratio - Water												
Net Operating Balance (excluding capital items)	(1,916)	(2,463)	(2,257)	(2,291)	(2,052)	(1,759)	(1,646)	(1,318)	(1,139)	(751)	(290)	226
Operating Revenue (excluding capital items)	7,899	8,275	8,572	8,812	9,365	10,471	11,722	11,166	11,722	12,498	13,360	14,287
Operating Balance Ratio - Water	24.3%	30.0%	26.3%	25.9%	21.9%	18.1%	15.7%	11.8%	9.7%	6.0%	2.2%	1.6%
d) Operating Balance Ratio - Wastewater												
Net Operating Balance (excluding capital items)	(1,211)	(1,483)	(2,844)	(3,809)	(3,489)	(2,789)	(2,754)	(2,448)	(2,105)	(1,852)	(1,189)	(759)
Operating Revenue (excluding capital items)	10,735	11,977	12,823	13,803	14,339	15,257	15,512	16,036	16,597	17,251	17,930	18,636
Operating Balance Ratio - Wastewater	11.3%	12.4%	22.2%	27.6%	24.3%	18.3%	17.8%	15.3%	12.7%	9.5%	6.6%	4.1%
e) Debt Service Ratio - General Fund												
Debt Redemption from General Revenue	1,713	1,837	2,442	3,347	3,455	3,690	3,536	2,910	3,059	2,845	2,665	2,751
Transfers to Sinking Funds	0	0	0	0	0	0	0	0	0	0	0	0
Interest Applicable for Year	1,048	1,067	1,255	1,768	1,996	1,389	1,186	1,701	1,867	1,701	1,533	1,372
Bank Overdraft Interest	0	0	0	0	0	0	0	0	0	0	0	0
Numerator	2,761	2,904	3,697	5,115	5,451	5,079	4,722	4,611	4,926	4,546	4,198	4,123
Total Operating Revenue	60,278	63,335	64,128	68,078	69,732	73,128	75,139	77,591	79,368	81,591	84,154	87,733
Less Internal Revenues	3,109	3,109	3,109	3,109	3,109	3,109	3,109	3,109	3,109	3,109	3,109	3,109
Less Special Purpose Grants/Conds. - Operating	15,978	15,978	15,978	15,978	15,978	15,978	15,978	15,978	15,978	15,978	15,978	15,978
Less Grants and Contributions - Capital	41,191	41,510	42,659	44,750	46,709	48,671	50,246	52,175	54,566	56,313	58,805	60,462
Denominator	6.70%	7.00%	8.70%	11.40%	10.80%	10.40%	9.40%	8.80%	9.00%	8.10%	7.20%	6.80%
f) Rates and Annual Charges Coverage Ratio												
Rates & Annual Charges	29,625	33,220	35,742	38,212	40,259	42,427	44,115	45,874	47,706	49,615	51,604	53,677
Total Revenue from Continuing Operations	86,979	76,335	92,050	86,301	84,816	90,110	91,499	98,910	96,675	102,297	106,342	110,492
Rates and Annual Charges Coverage Ratio	34.1%	43.5%	38.8%	44.3%	47.5%	47.1%	48.2%	46.4%	48.4%	48.5%	48.5%	48.6%
g) Outstanding Employee Entitlements												
Cost Efficiency	67,779	80,906	85,713	89,090	91,799	94,456	96,936	99,635	102,692	105,290	108,214	110,883
Operating Costs	43,500	44,000	44,500	45,000	45,500	46,000	46,500	47,000	47,500	48,000	48,500	49,000
Shire Population	\$1,558	\$1,839	\$1,926	\$1,980	\$2,017	\$2,063	\$2,085	\$2,124	\$2,162	\$2,194	\$2,231	\$2,259
Cost Efficiency Per Resident (\$)												
3. Financial Sustainability - Long Term Focus												
a) Asset Consumption Ratio												
Written Down Value of Depreciable Assets	865,229	716,295	788,503	773,280	759,353	747,879	751,286	751,833	737,691	722,420	722,719	723,614
Replacement Cost of Depreciable Assets	1,251,272	1,363,886	1,486,636	1,546,102	1,577,024	1,608,564	1,640,736	1,673,550	1,707,021	1,741,162	1,775,985	1,811,505
Asset Consumption Ratio	69.1%	52.5%	51.7%	50.0%	48.2%	46.5%	45.8%	44.9%	43.2%	41.5%	40.7%	39.9%
b) Net Financial Liabilities Ratio												
Total Liabilities Less Current Assets	(3,914)	30,886	63,431	64,757	56,994	48,854	56,316	58,781	50,378	40,776	28,777	16,227
Operating Revenues (excluding capital items)	63,824	68,759	72,473	76,188	79,543	83,339	85,963	89,404	93,213	96,704	100,639	104,678
Net Financial Liabilities Ratio	-6.1%	44.9%	87.5%	85.0%	71.7%	58.6%	65.5%	65.7%	54.0%	42.2%	28.6%	15.5%

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Part G

General Fund Loan Principal & Interest Repayment

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General Fund - Loan Principal and Interest Repayment Schedule

Description	2011/2012		2012/2013		2013/2014		2014/2015		2015/2016		2016/2017		2017/2018		2018/2019		2019/2020		2020/2021		2021/2022	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
Animal Control																						
Dog Pound	5,455	3,733	5,745	3,383	6,107	3,022	6,491	2,637	6,894	2,234	7,334	1,794	7,796	1,333	8,286	842	7,324	320	0	0	0	0
Community Services																						
Kentwell Community Centre	5,535	3,491	5,680	3,345	6,038	2,987	6,418	2,607	6,817	2,209	7,252	1,774	7,708	1,318	8,193	832	7,242	317	0	0	0	0
Community Properties																						
Naval Museum and Florrie	9,656	10,914	9,360	11,209	10,160	10,409	10,924	9,646	11,696	8,873	12,601	7,969	13,550	7,019	14,536	6,033	15,582	4,987	16,850	3,720	18,119	2,456
Waste Non Domestic																						
Future Landfill	574,277	247,953	591,592	230,640	635,708	186,523	680,926	141,306	728,839	93,392	778,846	43,384	0	0	0	0	0	0	0	0	0	0
Waste Baler	114,132	52,333	121,518	44,947	130,261	36,205	139,037	27,428	148,411	18,055	158,475	7,990	0	0	0	0	0	0	0	0	0	0
Landfill Closure	123,536	73,493	132,468	64,561	141,424	55,605	152,000	45,000	162,600	34,400	174,200	22,800	193,900	10,400	0	0	0	0	0	0	0	0
Landfill Closure	128,157	45,798	136,740	37,215	145,591	28,364	155,442	18,513	165,758	8,197	0	0	0	0	0	0	0	0	0	0	0	0
Sub Total	940,102	419,577	982,318	377,363	1,052,984	306,697	1,127,405	232,247	1,205,608	154,044	1,111,521	74,174	193,900	10,400	0	0	0	0	0	0	0	0
Domestic Waste																						
Part Landfill Closure	125,520	45,027	134,140	36,507	142,822	27,824	152,486	18,161	162,606	8,041	0	0	0	0	0	0	0	0	0	0	0	0
Town Centres																						
Ballina Town Centre 99/00	46,627	2,277	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ballina Town Centre 00/01	50,860	9,747	54,216	6,390	57,528	2,813	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ballina Town Centre 02/03	57,037	26,017	60,244	22,509	63,665	19,088	67,188	15,566	71,125	11,629	75,128	7,626	79,401	3,353	0	0	0	0	0	0	0	0
Ballina Town Centre 03/04	197,479	126,943	210,841	113,580	224,163	100,258	239,782	84,639	255,345	69,076	272,186	52,235	290,138	34,284	309,273	15,148	0	0	0	0	0	0
Ballina Town Centre 12/13 - LIRS			108,000	52,000	112,000	48,000	117,000	43,000	121,000	39,000	126,000	34,000	131,000	29,000	137,000	23,000	142,000	18,000	148,000	12,000	154,000	6,000
Ballina Town Centre 12/13 - Standard			0	0	35,000	40,000	38,000	37,000	41,000	34,000	44,000	31,000	48,000	27,000	51,000	24,000	56,000	19,000	60,000	15,000	65,000	10,000
Sub Total	352,003	164,984	433,301	194,479	492,356	210,159	461,970	180,205	488,470	153,705	517,314	124,861	548,539	93,637	497,273	62,148	198,000	37,000	208,000	27,000	219,000	16,000
Roads Bridges Footpaths																						
Civil Works - Roads	13,405	655	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ramses Street	2,607	1,804	2,776	1,635	2,950	1,460	3,136	1,274	3,331	1,079	3,543	867	3,767	644	4,003	407	3,539	155	0	0	0	0
Reseal			83,000	40,000	86,000	37,000	86,000	37,000	90,000	33,000	93,000	30,000	97,000	26,000	101,000	22,000	105,000	18,000	109,000	14,000	114,000	9,000
<i>These next loans impact on roads budget</i>																						
Wollongbar Link Road (Sec 94)	50,000		300,000	300,000	300,000	300,000	300,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	400,000	0	0	0	0	0	0
Ballina Heights Drive (Sec 94)			54,700	86,500	58,600	82,600	62,700	78,500	67,100	74,100	71,800	69,400	76,800	64,400	82,200	59,000	87,900	53,300	94,000	46,000	102,000	38,000
Cumalun Interchange (Sec 94)				92,000	200,000	99,000	193,000	107,000	185,000	116,000	176,000	125,000	167,000	135,000	157,000	146,000	146,000	158,000	134,000	170,000	122,000	122,000
McLeay Culvert (RMS)				63,000	136,000	68,000	131,000	73,000	126,000	79,000	120,000	86,000	113,000	92,000	107,000	10,000	99,000	108,000	91,000	116,000	83,000	83,000
Hutley Drive (Sec 94)				40,864	29,161	44,006	26,018	47,000	23,000	50,000	20,000	55,000	15,000	60,000	10,000	63,000	7,000	68,000	2,000	73,000	0	0
Sub Total	66,012	2,459	440,476	128,135	602,550	457,060	618,836	440,774	690,431	419,179	713,343	396,267	915,567	755,044	955,203	715,407	958,439	671,455	692,000	623,000	743,000	572,000
Teven Bridges	75,000	181,000	82,003	173,872	87,583	168,293	94,073	161,802	101,000	155,000	109,000	147,000	119,000	137,000	129,000	127,000	140,000	116,000	152,000	104,000	165,000	91,000
Airport																						
Airport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Airport	48,269	54,554	46,791	56,032	50,790	52,033	54,607	48,216	58,464	44,359	62,989	39,834	67,737	35,087	72,664	30,160	78,492	24,331	84,227	18,597	90,574	12,243
Airport	166,670	145,782	166,670	134,364	166,670	122,931	166,670	118,000	166,670	105,000	166,670	93,000	166,670	82,000	166,670	70,000	166,670	58,000	166,670	40,000	166,670	35,000
Airport	35,692	34,333	38,315	31,709	40,864	29,161	44,006	26,018	47,000	23,000	50,000	20,000	55,000	15,000	60,000	10,000	63,000	7,000	68,000	2,000	73,000	0
Airport - Runway				583,000	280,000	606,000	257,000	631,000	232,000	656,000	207,000	682,000	181,000	709,000	154,000	738,000	125,000	767,000	96,000	798,000	65,000	65,000
Airport - Terminal																						
Sub Total	250,631	234,669	251,776	222,105	841,324	484,125	871,283	449,234	903,134	404,359	935,659	359,834	971,407	633,087	1,303,334	904,160	1,365,162	830,331	1,429,897	747,597	1,427,244	675,243
Swimming Pools																						
Ballina	7,020	1,465	7,590	895	8,054	394	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Alstonville	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Plant Operations																						
Plant and Equipment	0	0	90,000	104,000	97,000	97,000	105,000	89,000	113,000	81,000	122,000	72,000	132,000	62,000	143,000	51,000	153,000	41,000	166,000	28,000	179,000	15,000
Internal Loans																						
Plant																						
Plant Acquisitions	30,041	3,493	31,843	1,911	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Waste																						
Waste Management	121,439	8,491	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Waste																						
Waste Management	148,044	10,476	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other																						
Flat Rock	37,000	12,500	40,150	1,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Airport	68,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Repayments	2,242,200	1,102,300	2,514,400	1,258,300	3,347,000	1,768,000	3,454,900	1,586,300	3,689,700	1,388,600	3,536,000	1,185,700	2,909,500	1,700,800	3,058,800	1,867,400	2,844,700	1,701,400	2,664,700	1,533,300	2,751,400	1,371,700
Total Internal Loans	405,224	34,960	71,993	3,011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total External Loans	1,836,976	1,067,340	2,442,407	1,255,289	3,347,000	1,768,000 </																