

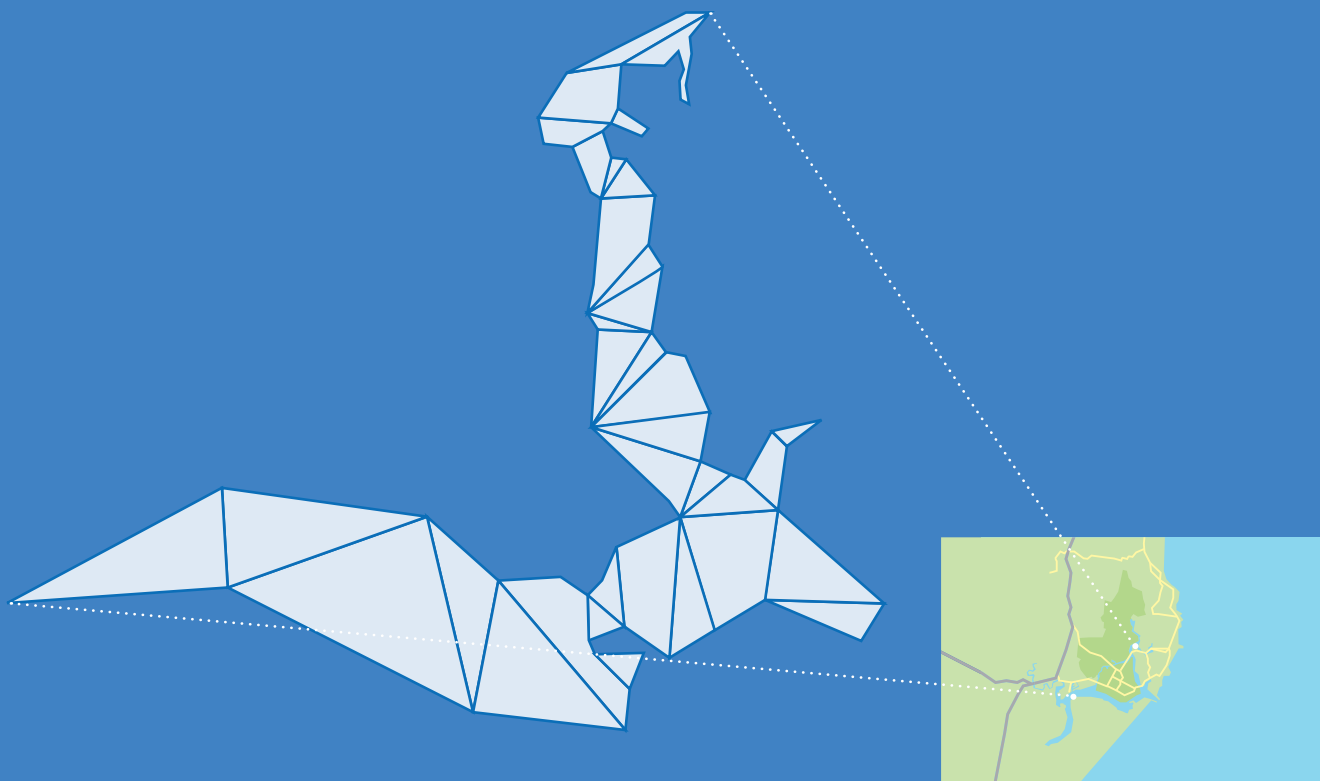
long term financial plan (LTFP) budget

ADOPTED 28 JUNE 2018



ballina
shire council

our community our future



Our design rationale for this document is based on a conceptual interpretation of its contents. To symbolise the strategic community approach, we have used segmented shapes to represent the elements of the community that fit into the geographic focus – Ballina. Together, the shapes form the Ballina River map. Every element impacts on the challenges, direction and ultimately the future of its entire form – our community. We hope you enjoy the journey and the view.

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Part A

Introduction

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OVERVIEW

The document provides comprehensive information on Council's budget along with our long term financial planning. The document is divided into seven distinct sections as follows:

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

OVERVIEW

Ballina Shire Council is a general purpose local government authority, undertaking a wide range of activities including the provision of water and wastewater (sewer) services. All revenues raised from charges levied for the provision of water and wastewater services must be expended on those activities.

To ensure a high level of accountability Council operates its water and wastewater functions as separate business activities. This is often referred to as Fund Accounting (i.e. Water Fund and Wastewater Fund). This process ensures that the income and expenses from these activities is not mixed with Council's general purpose activities. All the remaining Council activities are referred to as the General Fund.

Council prepares an Income Statement for each of the Funds, as well as preparing results on a consolidated basis for all three Funds.

In addition to this it is also important for Council to monitor its financial performance on a cash basis to ensure that there is adequate cash held to finance our current and future works and services.

The following pages provide the Income Statements for each of the Funds and on a consolidated basis.

The information for each Income Statement includes a summary of all income from continuing operations and operating expenses, as well as the Net Operating Result for the Year. A Net Operating Result before Capital Income figure is also provided as this is a more reliable identifier of the operations of Council due to the variability that can occur from year to year in capital income received. The main example of this is grant income which does vary significantly dependent on the grant programs being offered by the State and Federal Government and Council's success in securing those grants.

The estimates for 2018/19 represent the budgets for that year whereas the estimates from 2019/20 onwards provide a guide as to where the organisation is heading. Actual figures are included for previous years.

CONSOLIDATED OPERATIONS - INCOME STATEMENT (2016/17 to 2027/28)

ACTUAL 2016/17	ITEM	ESTIMATED												
		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	OPERATING RESULTS													
	Operating Activities													
46,877,300	Rates and Annual Charges	47,259,600	1	49,246,300	4	51,394,000	52,879,300	54,408,800	55,983,300	57,539,000	59,138,400	60,779,600	62,468,400	64,203,700
20,107,600	User Charges and Fees	19,666,800	(2)	20,540,600	4	21,316,700	21,878,900	22,455,200	23,048,300	23,655,500	24,279,100	24,918,800	25,575,400	26,249,200
2,299,200	Interest and Investment Revenues	1,831,900	(20)	1,791,600	(2)	1,739,200	1,983,300	2,113,000	1,924,700	1,792,900	2,031,100	2,231,700	2,661,900	3,091,700
5,869,300	Other Revenues	6,518,100	11	4,592,000	(30)	6,521,200	6,026,700	6,862,800	6,449,900	7,221,700	6,711,300	7,600,000	7,082,900	7,998,800
12,067,500	Grants and Contributions for Operating Purposes	9,464,100	(22)	8,398,400	(11)	7,825,100	7,824,600	7,940,600	8,060,500	8,215,800	8,384,300	8,559,000	8,737,200	8,919,600
12,581,600	Grants and Contributions for Capital Purposes	16,115,800	28	24,686,000	53	12,246,300	12,537,500	12,832,600	13,133,500	13,442,200	16,764,900	14,093,400	14,428,700	14,770,100
	Other Income:													
0	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
99,802,500	Total Income from Continuing Operations	100,856,300	1	109,254,900	8	101,042,500	103,130,300	106,613,000	108,600,200	111,867,100	117,309,100	118,182,500	120,954,500	125,233,100
	Operating Expenses													
22,308,000	Employee Benefits and On-costs	23,001,000	3	23,715,000	3	24,452,000	25,211,000	25,994,000	26,801,000	27,633,000	28,491,000	29,376,000	30,288,000	31,229,000
5,530,900	Borrowing Costs	5,553,400	0	4,952,900	(11)	3,481,800	4,892,000	4,104,600	3,882,400	3,857,900	3,525,900	3,221,000	2,933,300	2,635,900
22,832,700	Materials and Contracts	26,340,500	15	24,136,300	(8)	26,692,700	24,312,100	25,434,300	25,799,300	26,151,100	26,259,500	26,595,100	26,644,200	27,123,600
18,955,900	Depreciation and Amortisation	18,538,900	(2)	19,073,900	3	19,548,100	19,941,700	20,342,600	20,752,100	21,169,000	21,594,700	22,029,000	22,471,500	22,922,900
12,206,300	Other Expenses	11,225,600	(8)	10,755,500	(4)	11,688,900	11,553,900	12,267,100	11,885,100	12,929,300	12,816,800	13,546,200	13,196,400	14,243,700
6,003,500	Net Loss from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
87,837,300	Total Expenses from Continuing Operations	84,659,400	(4)	82,633,600	(2)	85,863,500	85,910,700	88,142,600	89,119,900	91,740,300	92,687,900	94,767,300	95,533,400	98,155,100
11,965,200	Net Operating Result for the Year	16,196,900	35	26,621,300	64	15,179,000	17,219,600	18,470,400	19,480,300	20,126,800	24,621,200	23,415,200	25,421,100	27,078,000
(616,400)	Net Operating Result Before Capital Income	81,100	(113)	1,935,300	2,286	2,932,700	4,682,100	5,637,800	6,346,800	6,684,600	7,856,300	9,321,800	10,992,400	12,307,900

GENERAL FUND - INCOME STATEMENT (2016/17 to 2027/28)

ACTUAL 2016/17	ITEM	ESTIMATED												
		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	OPERATING RESULTS													
	Operating Activities													
28,107,400	Rates and Annual Charges	27,698,100	(1)	29,224,300	6	30,860,500	31,823,000	32,816,800	33,842,600	34,832,900	35,852,900	36,901,700	37,981,100	39,093,000
10,967,900	User Charges and Fees	10,870,600	(1)	11,763,700	8	12,320,300	12,657,500	13,003,600	13,359,200	13,723,800	14,098,800	14,483,500	14,878,900	15,285,400
1,462,800	Interest and Investment Revenues	1,234,900	(16)	1,130,000	(8)	990,000	1,339,000	1,443,500	1,303,000	1,196,600	1,383,200	1,542,400	1,747,600	1,942,800
4,651,400	Other Revenues	5,275,600	13	3,284,900	(38)	5,180,800	4,652,200	5,453,300	5,004,700	5,739,800	5,191,900	6,041,800	5,485,100	6,360,400
11,748,500	Grants and Contributions for Operating Purposes	8,991,200	(23)	8,109,200	(10)	7,534,100	7,530,800	7,643,800	7,760,700	7,914,300	8,081,100	8,254,000	8,430,500	8,611,100
11,376,000	Grants and Contributions for Capital Purposes	12,156,300	7	21,010,500	73	8,500,800	8,712,000	8,927,100	9,148,000	9,376,700	12,609,400	9,847,900	10,093,200	10,344,600
	Other Income:													
0	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
68,314,000	Total Income from Continuing Operations	66,226,700	(3)	74,522,600	13	65,386,500	66,714,500	69,288,100	70,418,200	72,784,100	77,217,300	77,071,300	78,616,400	81,637,300
	Operating Expenses													
15,939,000	Employee Benefits and On-costs	16,434,000	3	16,945,000	3	17,472,000	18,015,000	18,575,000	19,152,000	19,746,000	20,359,000	20,992,000	21,644,000	22,316,000
1,082,300	Borrowing Costs	1,303,500	20	1,305,200	0	47,900	1,692,600	1,108,600	1,081,200	1,251,600	1,120,800	1,016,300	927,900	829,900
16,690,700	Materials and Contracts	20,644,900	24	18,406,600	(11)	20,872,000	18,424,600	19,422,900	19,693,300	19,889,800	19,931,800	20,223,100	20,143,300	20,533,500
13,764,800	Depreciation and Amortisation	13,383,900	(3)	13,814,900	3	14,183,900	14,469,700	14,761,300	15,058,900	15,362,300	15,671,900	15,987,400	16,309,500	16,637,900
5,301,400	Other Expenses	4,439,900	(16)	4,023,800	(9)	4,792,500	4,524,800	5,045,800	4,497,200	5,310,500	5,052,600	5,587,000	5,017,400	5,879,400
5,601,500	Net Loss from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
58,379,700	Total Expenses from Continuing Operations	56,206,200	(4)	54,495,500	(3)	57,368,300	57,126,700	58,913,600	59,482,600	61,560,200	62,136,100	63,805,800	64,042,100	66,196,700
9,934,300	Net Operating Result for the Year	10,020,500	1	20,027,100	100	8,018,200	9,587,800	10,374,500	10,935,600	11,223,900	15,081,200	13,265,500	14,574,300	15,440,600
(1,441,700)	Net Operating Result Before Capital Income	(2,135,800)	48	(983,400)	(54)	(482,600)	875,800	1,447,400	1,787,600	1,847,200	2,471,800	3,417,600	4,481,100	5,096,000

WATER OPERATIONS - INCOME STATEMENT (2016/17 to 2027/28)														
ACTUAL 2016/17	ITEM	ESTIMATED												
		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	OPERATING RESULTS													
	Operating Activities													
3,371,900	Annual Charges	3,474,500	3	3,560,000	2	3,654,500	3,751,300	3,850,000	3,951,700	4,056,100	4,163,500	4,272,900	4,386,300	4,501,700
7,771,200	User Charges and Fees	7,403,200	(5)	7,350,500	(1)	7,534,100	7,722,700	7,915,300	8,113,900	8,316,500	8,524,100	8,737,800	8,956,500	9,180,200
343,900	Interest and Investment Revenues	368,800	7	468,300	27	543,100	509,400	465,300	389,000	358,000	330,600	316,900	394,400	473,400
762,900	Other Revenues	805,900	6	824,400	2	845,300	866,700	888,700	911,200	934,300	957,900	982,200	1,007,000	1,032,400
159,900	Grants and Contributions for Operating Purposes	320,300	100	144,700	(55)	145,500	146,500	147,700	148,900	149,700	150,500	151,400	152,200	153,000
469,100	Grants and Contributions for Capital Purposes	1,125,000	140	800,000	(29)	820,000	840,000	860,000	880,000	900,000	920,000	940,000	960,000	980,000
	Other Income:													
0	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
12,878,900	Total Income from Continuing Operations	13,497,700	5	13,147,900	(3)	13,542,500	13,836,600	14,127,000	14,394,700	14,714,600	15,046,600	15,401,200	15,856,400	16,320,700
	Operating Expenses													
1,920,000	Employee Benefits and On-costs	1,980,000	3	2,041,000	3	2,104,000	2,169,000	2,236,000	2,305,000	2,377,000	2,451,000	2,527,000	2,605,000	2,686,000
0	Borrowing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
1,267,300	Materials and Contracts	1,309,000	3	1,384,200	6	1,449,400	1,434,600	1,460,500	1,486,400	1,557,000	1,537,600	1,563,700	1,590,300	1,617,000
1,460,600	Depreciation and Amortisation	1,380,000	(6)	1,408,000	2	1,436,200	1,465,000	1,494,300	1,524,200	1,554,700	1,585,800	1,617,600	1,650,000	1,683,000
6,533,400	Other Expenses	6,318,700	(3)	6,334,600	0	6,448,900	6,610,900	6,792,100	6,947,500	7,122,000	7,300,700	7,483,800	7,691,400	7,864,000
0	Net Loss from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
11,181,300	Total Expenses from Continuing Operations	10,987,700	(2)	11,167,800	2	11,438,500	11,679,500	11,982,900	12,263,100	12,610,700	12,875,100	13,192,100	13,536,700	13,850,000
1,697,600	Net Operating Result for the Year	2,510,000	48	1,980,100	(21)	2,104,000	2,157,100	2,144,100	2,131,600	2,103,900	2,171,500	2,209,100	2,319,700	2,470,700
1,228,500	Net Operating Result Before Capital Income	1,385,000	13	1,180,100	(15)	1,284,000	1,317,100	1,284,100	1,251,600	1,203,900	1,251,500	1,269,100	1,359,700	1,490,700

WASTEWATER OPERATIONS - INCOME STATEMENT (2016/17 to 2027/28)

ACTUAL 2016/17	ITEM	ESTIMATED												
		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	OPERATING RESULTS													
	Operating Activities													
15,398,000	Annual Charges	16,087,000	4	16,462,000	2	16,879,000	17,305,000	17,742,000	18,189,000	18,650,000	19,122,000	19,605,000	20,101,000	20,609,000
1,368,500	User Charges and Fees	1,393,000	2	1,426,400	2	1,462,300	1,498,700	1,536,300	1,575,200	1,615,200	1,656,200	1,697,500	1,740,000	1,783,600
492,500	Interest and Investment Revenues	228,200	(54)	193,300	(15)	206,100	134,900	204,200	232,700	238,300	317,300	372,400	519,900	675,500
455,000	Other Revenues	436,600	(4)	482,700	11	495,100	507,800	520,800	534,000	547,600	561,500	576,000	590,800	606,000
159,100	Grants and Contributions for Operating Purposes	152,600	(4)	144,500	(5)	145,500	147,300	149,100	150,900	151,800	152,700	153,600	154,500	155,500
736,500	Grants and Contributions for Capital Purposes	2,834,500	285	2,875,500	1	2,925,500	2,985,500	3,045,500	3,105,500	3,165,500	3,235,500	3,305,500	3,375,500	3,445,500
	Other Income:													
0	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
18,609,600	Total Income from Continuing Operations	21,131,900	14	21,584,400	2	22,113,500	22,579,200	23,197,900	23,787,300	24,368,400	25,045,200	25,710,000	26,481,700	27,275,100
	Operating Expenses													
4,449,000	Employee Benefits and On-costs	4,587,000	3	4,729,000	3	4,876,000	5,027,000	5,183,000	5,344,000	5,510,000	5,681,000	5,857,000	6,039,000	6,227,000
4,448,600	Borrowing Costs	4,249,900	(4)	3,647,700	(14)	3,433,900	3,199,400	2,996,000	2,801,200	2,606,300	2,405,100	2,204,700	2,005,400	1,806,000
4,874,700	Materials and Contracts	4,386,600	(10)	4,345,500	(1)	4,371,300	4,452,900	4,550,900	4,619,600	4,704,300	4,790,100	4,808,300	4,910,600	4,973,100
3,730,500	Depreciation and Amortisation	3,775,000	1	3,851,000	2	3,928,000	4,007,000	4,087,000	4,169,000	4,252,000	4,337,000	4,424,000	4,512,000	4,602,000
371,500	Other Expenses	467,000	26	397,100	(15)	447,500	418,200	429,200	440,400	496,800	463,500	475,400	487,600	500,300
402,000	Net Loss from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
18,276,300	Total Expenses from Continuing Operations	17,465,500	(4)	16,970,300	(3)	17,056,700	17,104,500	17,246,100	17,374,200	17,569,400	17,676,700	17,769,400	17,954,600	18,108,400
333,300	Net Operating Result for the Year	3,666,400	1,000	4,614,100	26	5,056,800	5,474,700	5,951,800	6,413,100	6,799,000	7,368,500	7,940,600	8,527,100	9,166,700
(403,200)	Net Operating Result Before Capital Income	831,900	(306)	1,738,600	109	2,131,300	2,489,200	2,906,300	3,307,600	3,633,500	4,133,000	4,635,100	5,151,600	5,721,200

GENERAL FUND – CASH FORECAST AND LONG TERM FINANCIAL PLAN

As mentioned earlier it is essential that Council understands its cash position on a regular basis. The following pages outline the forecast cash results for each Fund and on a consolidated basis.

The opposite page provides the cash forecast for General Fund. The estimates for 2018/19 represent the budgets for that year whereas the estimates from 2019/20 onwards 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 for General Fund, as per Part B of this document.

Operating Results This records the operating result for the fund, both before and after non-cash items such as depreciation.

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

- *Capital Grants and Contributions*: This item represents the capital grants and capital contributions recognised in Part D of this document.
- *Section 94 Contributions Collected*: Represents Section 94 developer contributions collected. A full explanation of this item is detailed in Part D of this document.

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

- *Loan Funds Used*: Represents loans applied during the year.
- *Proceeds from Disposal of Assets*: Represents funds derived from estimated asset sales, which primarily relate to land holdings.

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

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

Net movement in other working capital items

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

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

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

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

Reserve Balances This section shows the estimated closing balances for the equity items relating to cash.

This includes internal reserves, external reserves, section 94 contributions and working capital.

GENERAL FUND - LONG TERM FINANCIAL PLAN (2016/17 to 2027/28)														
ACTUAL 2016/17	ITEM	ESTIMATED												
		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	OPERATING RESULTS													
	General Fund Activities													
56,577,600	Operating Revenues	54,629,400	(3)	54,731,100	0	57,471,700	59,266,500	60,977,000	62,581,200	64,054,400	65,967,900	67,903,400	69,934,200	72,006,700
38,458,300	Less Operating Expenses	43,262,200	12	41,829,400	(3)	43,722,400	43,900,400	44,746,900	45,712,600	46,822,000	47,800,400	48,473,700	49,118,000	50,247,200
18,119,300	Operating Result before Non-cash Items	11,367,200	(37)	12,901,700	13	13,749,300	15,366,100	16,230,100	16,868,600	17,232,400	18,167,500	19,429,700	20,816,200	21,759,500
13,764,800	Less Depreciation	13,383,900	(3)	13,814,900	3	14,183,900	14,469,700	14,761,300	15,058,900	15,362,300	15,671,900	15,987,400	16,309,500	16,637,900
403,100	Less Land Stock Movement	0	(100)	0	0	0	0	0	0	0	0	0	0	0
152,000	Less Unwinding Interest Free Loans	119,100	(22)	70,200	(41)	48,000	20,600	21,400	22,100	22,900	23,800	24,700	25,600	25,600
5,241,100	Less Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(1,441,700)	Net Operating Result	(2,135,800)	48	(983,400)	(54)	(482,600)	875,800	1,447,400	1,787,600	1,847,200	2,471,800	3,417,600	4,481,100	5,096,000
	Add Capital Grants and Contributions													
7,584,700	Capital Grants and Contributions	6,497,000	(14)	13,006,300	100	297,100	303,100	309,300	315,600	322,000	3,328,700	335,400	342,200	349,300
2,348,300	Section 94 Contributions Collected	4,624,000	97	6,945,000	50	7,118,000	7,296,000	7,477,000	7,663,000	7,856,000	8,052,000	8,253,000	8,460,000	8,672,000
	Add Non-operating Funds Employed													
3,076,900	Loan Funds Used	7,247,800	136	10,847,300	50	8,840,000	3,118,800	8,262,000	0	0	0	0	0	5,000,000
1,310,300	Proceeds from Disposal of Assets	5,380,000	311	4,380,000	(19)	9,952,200	12,099,800	0	0	0	0	0	0	0
	Subtract Funds Deployed for Non-operating Purposes													
(23,684,100)	Capital Expenditure	(38,966,600)	65	(57,480,700)	48	(22,959,400)	(16,064,400)	(35,378,400)	(25,599,700)	(13,796,700)	(23,462,300)	(15,961,800)	(21,064,900)	(21,655,200)
(3,696,200)	Repayment of Principal on Loans	(3,232,800)	(13)	(3,236,600)	0	(3,346,600)	(17,679,700)	(3,314,400)	(3,261,800)	(2,538,700)	(2,275,300)	(1,659,000)	(1,762,500)	(1,832,800)
	Net Movement in Other Working Capital Items													
3,074,600	Net Incr / (Decr) in Leave and Working Capital	200,000	(93)	200,000	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
	Add Back Non-Cash Expense													
13,764,800	Depreciation	13,383,900	(3)	13,814,900	3	14,183,900	14,469,700	14,761,300	15,058,900	15,362,300	15,671,900	15,987,400	16,309,500	16,637,900
150,000	Investment Premiums	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(360,400)	Fair Value Adjustments Rental Properties	0	(100)	0	0	0	0	0	0	0	0	0	0	0
403,100	Land Stock Movement	0	(100)	0	0	0	0	0	0	0	0	0	0	0
152,000	Unwinding Interest Free Loans	119,100	(22)	70,200	(41)	48,000	20,600	21,400	22,100	22,900	23,800	24,700	25,600	25,600
5,241,100	Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
7,923,400	Cash Reserves - Increase / (Decrease)	(6,883,400)	(187)	(12,437,000)	81	13,850,600	4,639,700	(6,214,400)	(3,814,300)	9,275,000	4,010,600	10,597,300	6,991,000	12,492,800
	Movement in Reserves - Increase / (Decrease)													
7,768,100	Reserves - Internal - Increase / (Decrease)	(9,178,500)		(12,461,200)		10,126,300	(1,996,800)	322,300	2,069,800	2,177,200	(3,456,900)	4,752,500	(1,275,600)	3,825,700
155,300	Reserves - External - Increase / (Decrease)	2,361,100		224,100		3,990,700	6,943,200	(6,187,500)	(5,547,400)	7,424,200	7,788,400	6,162,000	8,545,400	8,897,800
0	Working Capital - Increase / (Decrease)	(66,000)		(199,900)		(266,400)	(306,700)	(349,200)	(336,700)	(326,400)	(320,900)	(317,200)	(278,800)	(230,700)
7,923,400	Total Movement in Reserves	(6,883,400)		(12,437,000)		13,850,600	4,639,700	(6,214,400)	(3,814,300)	9,275,000	4,010,600	10,597,300	6,991,000	12,492,800
	Reserves - Balances as at 30 June													
35,896,500	Internal Reserves	26,718,000		14,256,800		24,383,100	22,386,300	22,708,600	24,778,400	26,955,600	23,498,700	28,251,200	26,975,600	30,801,300
9,320,200	External Reserves	11,681,300		11,905,400		15,896,100	22,839,300	16,651,800	11,104,400	18,528,600	26,317,000	32,479,000	41,024,400	49,922,200
3,034,800	Working Capital	2,968,800		2,768,900		2,502,500	2,195,800	1,846,600	1,509,900	1,183,500	862,600	545,400	266,600	35,900
48,251,500	Total	41,368,100		28,931,100		42,781,700	47,421,400	41,207,000	37,392,700	46,667,700	50,678,300	61,275,600	68,266,600	80,759,400

WATER OPERATIONS – CASH FORECAST AND LONG TERM FINANCIAL PLAN

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

Explanations for each item are:

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

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

Operating Results This records the operating result for the fund, both before and after non-cash items such as depreciation.

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

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

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

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

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

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

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

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

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

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

WATER OPERATIONS - LONG TERM FINANCIAL PLAN (2016/17 to 2027/28)														
ACTUAL 2016/17	ITEM	ESTIMATED												
		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	OPERATING RESULTS													
12,409,800	Operating Revenues	12,372,700	(0)	12,347,900	(0)	12,722,500	12,996,600	13,267,000	13,514,700	13,814,600	14,126,600	14,461,200	14,896,400	15,340,700
9,720,700	Less Operating Expenses	9,607,700	(1)	9,759,800	2	10,002,300	10,214,500	10,488,600	10,738,900	11,056,000	11,289,300	11,574,500	11,886,700	12,167,000
2,689,100	Operating Result before Non-cash Items	2,765,000	3	2,588,100	(6)	2,720,200	2,782,100	2,778,400	2,775,800	2,758,600	2,837,300	2,886,700	3,009,700	3,173,700
1,460,600	Depreciation Expense	1,380,000	(6)	1,408,000	2	1,436,200	1,465,000	1,494,300	1,524,200	1,554,700	1,585,800	1,617,600	1,650,000	1,683,000
0	Less Unwinding Interest Free Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
0	Less Loss on Disposal of Infrastructure Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
1,228,500	Net Operating Result	1,385,000	13	1,180,100	(15)	1,284,000	1,317,100	1,284,100	1,251,600	1,203,900	1,251,500	1,269,100	1,359,700	1,490,700
	Add Capital Grants and Contributions													
0	Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0
469,100	Section 64 Contributions Collected	925,000	97	600,000	(35)	620,000	640,000	660,000	680,000	700,000	720,000	740,000	760,000	780,000
	Add Non-operating Funds Employed													
0	Loan Funds Used	0	0	0	0	0	0	0	0	0	0	0	0	0
100,000	Transfer from Section 64 Recoupments	0	(100)	0	0	0	0	0	0	0	0	0	0	0
	Subtract Funds Deployed for Non-operating Purposes													
(1,131,500)	Capital Expenditure	(3,383,500)	199	(3,294,100)	(3)	(4,340,000)	(4,728,800)	(5,699,400)	(4,372,800)	(4,269,600)	(3,964,000)	(1,329,300)	(1,430,200)	(1,477,000)
(100,000)	Contributions - Section 64 Recoupments BBRC	0	(100)	0	0	0	0	0	0	0	0	0	0	0
0	Repayment of Principal on Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
	Net Movement in Other Working Capital Items													
3,334,000	Net Incr / (Decr) in Leave and Working Capital	0	(100)	0	0	0	0	0	0	0	0	0	0	0
	Add Back Non-Cash Expense													
1,460,600	Depreciation	1,380,000	(6)	1,408,000	2	1,436,200	1,465,000	1,494,300	1,524,200	1,554,700	1,585,800	1,617,600	1,650,000	1,683,000
0	Unwinding Interest Free Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
(47,100)	Loss on Disposal of Infrastructure Assets and co	0	(100)	0	0	0	0	0	0	0	0	0	0	0
5,313,600	Reserves Movement - Increase / (Decrease)	306,500	(94)	(106,000)	(135)	(999,800)	(1,306,700)	(2,261,000)	(917,000)	(811,000)	(406,700)	2,297,400	2,339,500	2,476,700
	Movement in Reserves - Increase / (Decrease)													
5,138,300	Water Reserves	(309,900)		297,600		(764,500)	624,500	(1,448,600)	1,450,800	(560,700)	1,226,500	1,537,700	1,534,200	1,624,200
175,300	Developer Contributions - Section 64	616,400		(403,600)		(235,300)	(1,931,200)	(812,400)	(2,367,800)	(250,300)	(1,633,200)	759,700	805,300	852,500
5,313,600	Total Movement in Reserves (incl Sec 64)	306,500		(106,000)		(999,800)	(1,306,700)	(2,261,000)	(917,000)	(811,000)	(406,700)	2,297,400	2,339,500	2,476,700
	Reserves - Balances as at 30 June													
8,291,000	Water Reserves	7,981,100		8,278,700		7,514,200	8,138,700	6,690,100	8,140,900	7,580,200	8,806,700	10,344,400	11,878,600	13,502,800
7,600,400	Developer Contributions - Section 64	8,216,800		7,813,200		7,577,900	5,646,700	4,834,300	2,466,500	2,216,200	583,000	1,342,700	2,148,000	3,000,500
15,891,400	Total Reserves	16,197,900		16,091,900		15,092,100	13,785,400	11,524,400	10,607,400	9,796,400	9,389,700	11,687,100	14,026,600	16,503,300

WASTEWATER OPERATIONS – CASH FORECAST AND LONG TERM FINANCIAL PLAN

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

Explanations for each item are:

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

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

Operating Results This records the operating result for the fund, both before and after non-cash items such as depreciation.

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

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

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

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

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

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

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

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

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

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

WASTEWATER OPERATIONS - LONG TERM FINANCIAL PLAN (2016/17 to 2027/28)

ACTUAL 2016/17	ITEM	ESTIMATED												
		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	OPERATING RESULTS													
17,887,500	Operating Revenues	18,297,400	2	18,708,900	2	19,188,000	19,593,700	20,152,400	20,681,800	21,202,900	21,809,700	22,404,500	23,106,200	23,829,600
13,894,500	Less Operating Expenses	13,496,500	(3)	12,985,300	(4)	13,059,700	13,097,500	13,159,100	13,205,200	13,317,400	13,339,700	13,345,400	13,442,600	13,506,400
3,993,000	Operating Result before Non-cash Items	4,800,900	20	5,723,600	19	6,128,300	6,496,200	6,993,300	7,476,600	7,885,500	8,470,000	9,059,100	9,663,600	10,323,200
3,730,500	Depreciation Expense	3,775,000	1	3,851,000	2	3,928,000	4,007,000	4,087,000	4,169,000	4,252,000	4,337,000	4,424,000	4,512,000	4,602,000
249,300	Less Unwinding Interest Free Loans	194,000	(22)	134,000	(31)	69,000	0	0	0	0	0	0	0	0
416,400	Less Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(403,200)	Net Operating Result	831,900	(306)	1,738,600	109	2,131,300	2,489,200	2,906,300	3,307,600	3,633,500	4,133,000	4,635,100	5,151,600	5,721,200
	Add Capital Grants and Contributions													
27,000	Capital Grants and Contributions	0	(100)	0	0	0	0	0	0	0	0	0	0	0
736,500	Section 64 Contributions Collected	2,089,000	184	2,130,000	2	2,180,000	2,240,000	2,300,000	2,360,000	2,420,000	2,490,000	2,560,000	2,630,000	2,700,000
	Add Non-operating Funds Employed													
0	Loan Funds Used	0	0	0	0	0	0	0	0	0	0	0	0	0
	Subtract Funds Deployed for Non-operating Purposes													
(2,554,600)	Capital Expenditure	(7,727,800)	203	(5,865,100)	(24)	(8,134,800)	(2,986,500)	(5,193,000)	(4,911,600)	(987,400)	(5,287,700)	(1,354,000)	(1,465,300)	(1,095,000)
(2,957,900)	Repayment of Principal on Loans	(3,095,600)	5	(3,387,000)	9	(3,535,800)	(2,716,300)	(2,919,600)	(3,114,500)	(3,309,400)	(3,510,600)	(3,711,100)	(3,910,300)	(4,109,700)
	Net Movement in Other Working Capital Items													
(3,174,000)	Net Incr / (Decr) in Leave and Working Capital	0	(100)	0	0	0	0	0	0	0	0	0	0	0
	Add Back Non-Cash Expense													
3,730,500	Depreciation	3,775,000	1	3,851,000	2	3,928,000	4,007,000	4,087,000	4,169,000	4,252,000	4,337,000	4,424,000	4,512,000	4,602,000
249,300	Unwinding Interest Free Loans	194,000	(22)	134,000	(31)	69,000	0	0	0	0	0	0	0	0
463,500	Loss on Disposal of Infrastructure Assets and co	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(3,882,900)	Wastewater Reserves - Increase / (Decrease)	(3,933,500)	1	(1,398,500)	(64)	(3,362,300)	3,033,400	1,180,700	1,810,500	6,008,700	2,161,700	6,554,000	6,918,000	7,818,500
	Movement in Reserves - Increase / (Decrease)													
(4,054,498)	Wastewater Reserves	(1,386,700)		(3,241,100)		(99,400)	2,079,700	(148,400)	(219,600)	3,438,000	(536,900)	3,724,700	3,955,000	4,718,900
171,598	Developer Contributions - Section 64	(2,546,800)		1,842,600		(3,262,900)	953,700	1,329,100	2,030,100	2,570,700	2,698,600	2,829,300	2,963,000	3,099,600
(3,882,900)	Total Movement in Reserves (incl Section 64)	(3,933,500)		(1,398,500)		(3,362,300)	3,033,400	1,180,700	1,810,500	6,008,700	2,161,700	6,554,000	6,918,000	7,818,500
	Reserves - Balances as at 30 June													
4,695,802	Wastewater Reserves	3,309,102		68,002		(31,398)	2,048,302	1,899,902	1,680,302	5,118,302	4,581,402	8,306,102	12,261,102	16,980,002
6,353,398	Developer Contributions - Section 64	3,806,598		5,649,198		2,386,298	3,339,998	4,669,098	6,699,198	9,269,898	11,968,498	14,797,798	17,760,798	20,860,398
11,049,200	Total	7,115,700		5,717,200		2,354,900	5,388,300	6,569,000	8,379,500	14,388,200	16,549,900	23,103,900	30,021,900	37,840,400

CONSOLIDATED OPERATIONS - LONG TERM FINANCIAL PLAN (2016/17 to 2027/28)														
ACTUAL 2016/17	ITEM	ESTIMATED												
		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	OPERATING RESULTS													
	Operating Activities													
86,874,900	Operating Revenues	85,299,500	(2)	85,787,900	1	89,382,200	91,856,800	94,396,400	96,777,700	99,071,900	101,904,200	104,769,100	107,936,800	111,177,000
62,073,500	Less Operating Expenses	66,366,400	7	64,574,500	(3)	66,784,400	67,212,400	68,394,600	69,656,700	71,195,400	72,429,400	73,393,600	74,447,300	75,920,600
24,801,400	Operating Result before Non-cash Items	18,933,100	(24)	21,213,400	12	22,597,800	24,644,400	26,001,800	27,121,000	27,876,500	29,474,800	31,375,500	33,489,500	35,256,400
18,955,900	Less Depreciation	18,538,900	(2)	19,073,900	3	19,548,100	19,941,700	20,342,600	20,752,100	21,169,000	21,594,700	22,029,000	22,471,500	22,922,900
403,100	Less Land Stock Movement	0	(100)	0	0	0	0	0	0	0	0	0	0	0
401,300	Less Unwinding Interest Free Loans	313,100	(22)	204,200	(35)	117,000	20,600	21,400	22,100	22,900	23,800	24,700	25,600	25,600
5,657,500	Less Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(616,400)	Net Operating Result	81,100	(113)	1,935,300	2,286	2,932,700	4,682,100	5,637,800	6,346,800	6,684,600	7,856,300	9,321,800	10,992,400	12,307,900
	Add Capital Grants and Contributions													
7,611,700	Capital Grants and Contributions	6,497,000	(15)	13,006,300	100	297,100	303,100	309,300	315,600	322,000	3,328,700	335,400	342,200	349,300
3,553,900	Section 64 and 94 Contributions	7,638,000	115	9,675,000	27	9,918,000	10,176,000	10,437,000	10,703,000	10,976,000	11,262,000	11,553,000	11,850,000	12,152,000
	Add Non-operating Funds Employed													
3,076,900	Loan Funds Used	7,247,800	136	10,847,300	50	8,840,000	3,118,800	8,262,000	0	0	0	0	0	5,000,000
1,310,300	Proceeds from Disposal of Assets	5,380,000	311	4,380,000	(19)	9,952,200	12,099,800	0	0	0	0	0	0	0
	Subtract Funds Deployed for Non-operating Purposes													
(27,370,200)	Capital Expenditure	(50,077,900)	83	(66,639,900)	33	(35,434,200)	(23,779,700)	(46,270,800)	(34,884,100)	(19,053,700)	(32,714,000)	(18,645,100)	(23,960,400)	(24,227,200)
(6,654,100)	Repayment of Principal on Loans	(6,328,400)	(5)	(6,623,600)	5	(6,882,400)	(20,396,000)	(6,234,000)	(6,376,300)	(5,848,100)	(5,785,900)	(5,370,100)	(5,672,800)	(5,942,500)
	Net Movement in Other Working Capital Items													
3,234,600	Net Incr / (Decr) in Leave and Working Capital	200,000	(94)	200,000	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
	Add Back Non-Cash Expense													
18,955,900	Depreciation	18,538,900	(2)	19,073,900	3	19,548,100	19,941,700	20,342,600	20,752,100	21,169,000	21,594,700	22,029,000	22,471,500	22,922,900
150,000	Investment Premiums	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(360,400)	Fair Value Adjustments Rental Properties	0	(100)	0	0	0	0	0	0	0	0	0	0	0
403,100	Land Stock Movement	0	(100)	0	0	0	0	0	0	0	0	0	0	0
401,300	Unwinding Interest Free Loans	313,100	(22)	204,200	(35)	117,000	20,600	21,400	22,100	22,900	23,800	24,700	25,600	25,600
5,657,500	Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
9,354,100	Cash Reserves - Increase / (Decrease)	(10,510,400)	(212)	(13,941,500)	33	9,488,500	6,366,400	(7,294,700)	(2,920,800)	14,472,700	5,765,600	19,448,700	16,248,500	22,788,000
	Movement in Reserves - Increase / (Decrease)													
7,768,100	Reserves - Internal - Increase / (Decrease)	(9,178,500)		(12,461,200)		10,126,300	(1,996,800)	322,300	2,069,800	2,177,200	(3,456,900)	4,752,500	(1,275,600)	3,825,700
1,586,000	Reserves - External - Increase / (Decrease)	(1,265,900)		(1,280,400)		(371,400)	8,669,900	(7,267,800)	(4,653,900)	12,621,900	9,543,400	15,013,400	17,802,900	19,193,000
0	Working Capital	(66,000)		(199,900)		(266,400)	(306,700)	(349,200)	(336,700)	(326,400)	(320,900)	(317,200)	(278,800)	(230,700)
9,354,100	Total Movement in Reserves	(10,510,400)		(13,941,500)		9,488,500	6,366,400	(7,294,700)	(2,920,800)	14,472,700	5,765,600	19,448,700	16,248,500	22,788,000
	Reserves - Balances as at 30 June													
35,896,500	Internal Reserves	26,718,000		14,256,800		24,383,100	22,386,300	22,708,600	24,778,400	26,955,600	23,498,700	28,251,200	26,975,600	30,801,300
36,260,800	External Reserves	34,994,900		33,714,500		33,343,100	42,013,000	34,745,200	30,091,300	42,713,200	52,256,600	67,270,000	85,072,900	104,265,900
3,034,800	Working Capital	2,968,800		2,768,900		2,502,500	2,195,800	1,846,600	1,509,900	1,183,500	862,600	545,400	266,600	35,900
75,192,100	Total	64,681,700		50,740,200		60,228,700	66,595,100	59,300,400	56,379,600	70,852,300	76,617,900	96,066,600	112,315,100	135,103,100

Part B

Operating Budgets

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INTRODUCTION

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

Left Hand Page

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

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

Right Hand Page

This page provides numerical information for each program:

Actual (2014/15 to 2016/17) These 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.

Budget Items This is a description of the main budget items for the program.

Estimated 2017/18 and 2018/19 This is the estimate for the financial years.

Percentage These columns provides figures expressed as a percentage, as to what the 2017/18 estimate has varied by as compared to the 2016/17 actual and the 2018/19 estimate varies to the 2017/18 estimate.

2019/20 to 2027/28 Forward estimates have been provided as a **guide** to show the overall financial trend for a ten year forecast period.

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

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

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

Capital Movements

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

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

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

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

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

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

STRATEGIC AND COMMUNITY FACILITIES GROUP - SUMMARY

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

Background

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

Strategic Planning

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

Community Facilities

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

Library Services

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

Swimming Pools

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

Tourism

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

STRATEGIC AND COMMUNITY FACILITIES GROUP - SUMMARY

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
463,600	379,100	325,800	Strategic Planning	318,900	(2)	293,800	(8)	298,000	410,400	566,300	426,300	300,400	466,500	640,200	822,100	1,013,000
476,000	500,000	528,700	Community Facilities	684,200	29	763,700	12	893,500	917,200	941,600	966,600	991,900	1,018,200	1,044,800	1,072,200	1,100,200
136,300	111,900	118,300	Library Services	124,100	5	85,000	(32)	87,200	89,400	91,700	94,000	96,400	98,900	101,400	104,000	106,600
354,100	407,300	435,400	Swimming Pools	45,000	(90)	656,900	1,360	673,500	690,600	708,100	726,100	744,500	763,400	782,800	802,600	822,900
139,700	141,600	108,300	Tourism	211,700	95	150,300	(29)	62,200	64,200	66,200	158,200	70,200	72,300	74,600	76,900	79,300
1,569,700	1,539,900	1,516,500	Total Operating Revenues	1,383,900	(9)	1,949,700	41	2,014,400	2,171,800	2,373,900	2,371,200	2,203,400	2,419,300	2,643,800	2,877,800	3,122,000
			OPERATING EXPENSES													
1,150,100	1,205,100	1,263,000	Strategic Planning	1,393,000	10	1,181,500	(15)	1,209,900	1,239,200	1,269,000	1,299,900	1,331,300	1,363,300	1,395,800	1,429,700	1,464,300
2,273,400	2,378,400	2,442,700	Community Facilities	2,527,900	3	2,767,100	9	3,076,700	3,150,700	3,225,500	3,301,600	3,380,400	3,461,300	3,544,700	3,629,600	3,717,500
1,564,100	1,587,600	1,657,500	Library Services	1,677,900	1	1,686,000	0	1,727,600	1,770,500	1,814,400	1,859,400	1,905,300	1,952,400	2,000,800	2,050,400	2,101,200
822,100	879,900	898,200	Swimming Pools	1,097,300	22	1,630,100	49	1,640,000	1,650,000	1,660,800	1,670,400	1,680,600	1,690,600	1,700,500	1,710,300	1,720,400
535,700	603,700	622,800	Tourism	647,100	4	631,200	(2)	555,100	569,500	584,100	689,100	614,400	630,100	646,200	662,800	679,500
6,345,400	6,654,700	6,884,200	Total Operating Expenses	7,343,200	7	7,895,900	8	8,209,300	8,379,900	8,553,800	8,820,400	8,912,000	9,097,700	9,288,000	9,482,800	9,682,900
			NET PROGRAM OPERATING RESULT													
(686,500)	(826,000)	(937,200)	Strategic Planning	(1,074,100)	15	(887,700)	(17)	(911,900)	(828,800)	(702,700)	(873,600)	(1,030,900)	(896,800)	(755,600)	(607,600)	(451,300)
(1,797,400)	(1,878,400)	(1,914,000)	Community Facilities	(1,843,700)	(4)	(2,003,400)	9	(2,183,200)	(2,233,500)	(2,283,900)	(2,335,000)	(2,388,500)	(2,443,100)	(2,499,900)	(2,557,400)	(2,617,300)
(1,427,800)	(1,475,700)	(1,539,200)	Library Services	(1,553,800)	1	(1,601,000)	3	(1,640,400)	(1,681,100)	(1,722,700)	(1,765,400)	(1,808,900)	(1,853,500)	(1,899,400)	(1,946,400)	(1,994,600)
(468,000)	(472,600)	(462,800)	Swimming Pools	(1,052,300)	127	(973,200)	(8)	(966,500)	(959,400)	(952,700)	(944,300)	(936,100)	(927,200)	(917,700)	(907,700)	(897,500)
(396,000)	(462,100)	(514,500)	Tourism	(435,400)	(15)	(480,900)	10	(492,900)	(505,300)	(517,900)	(530,900)	(544,200)	(557,800)	(571,600)	(585,900)	(600,200)
(4,775,700)	(5,114,800)	(5,367,700)	Total Operating Result - Surplus / (Deficit)	(5,959,300)	11	(5,946,200)	(0)	(6,194,900)	(6,208,100)	(6,179,900)	(6,449,200)	(6,708,600)	(6,678,400)	(6,644,200)	(6,605,000)	(6,560,900)
1,160,000	1,189,100	1,253,000	Add Back Depreciation	1,266,000	1	1,309,000	3	1,416,100	1,445,500	1,475,500	1,506,200	1,537,500	1,569,500	1,602,100	1,635,400	1,669,400
(3,615,700)	(3,925,700)	(4,114,700)	Total Cash Operating Result - Surplus / (Deficit)	(4,693,300)	14	(4,637,200)	(1)	(4,778,800)	(4,762,600)	(4,704,400)	(4,943,000)	(5,171,100)	(5,108,900)	(5,042,100)	(4,969,600)	(4,891,500)
			Capital Movements													
17,300	18,500	19,900	Less Principal Repayments	354,000		510,500		529,300	543,100	564,300	587,200	589,500	612,300	635,900	660,500	685,800
4,109,500	3,327,000	9,902,600	Less Transfer to Reserves	6,907,000		11,032,500		7,337,700	7,640,900	7,975,600	8,019,300	8,084,000	8,443,700	8,816,000	9,202,300	9,602,600
888,600	848,000	2,764,000	Add Transfer from Reserves	8,716,100		11,003,200		10,300	10,600	10,900	561,200	561,500	561,800	562,100	562,500	562,900
3,104,000	2,246,100	5,465,200	Add Capital Income Applied	11,871,800		7,766,000		7,118,000	7,296,000	7,477,000	7,663,000	7,856,000	8,052,000	8,253,000	8,460,000	8,672,000
332,400	521,100	3,199,100	Less Capital Expenditure	13,904,900		8,356,200		550,000	566,000	584,000	1,157,000	1,181,000	1,206,000	1,232,000	1,259,000	1,287,000
(4,082,300)	(4,698,200)	(9,007,100)	Cash Result after Capital Movements	(5,271,300)	(41)	(5,767,200)	9	(6,067,500)	(6,206,000)	(6,340,400)	(6,482,300)	(6,608,100)	(6,757,100)	(6,910,900)	(7,068,900)	(7,232,000)

STRATEGIC PLANNING

Manager: Vacant - "Manager – Strategic Planning"

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Income for strategic planning publications and services and planning proposals.

Grants and Contributions

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

Interest on Section 94 Contributions

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

Operating Expenses

Employee Costs

Based on six full-time and three part time employees (total of 38 days), plus one motor vehicle.

Office Expenses

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

Economic Development, Aboriginal, Heritage Programs and Koala Management Programs

Allowances for consultancies and projects for these programs.

Strategic Plans and Studies

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

Planning Proposals

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

Capital Movements

Transfer to and from Reserves - Represents Section 94 contributions collected plus interest earned on Section 94 contributions held, along with transfers from reserves for projects that have not been completed in the previous year and the funding is carried forward to the current year.

Capital Income

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

STRATEGIC PLANNING

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
72,400	114,200	53,700	Planning Proposals and Other Fees	57,500	7	20,000	(65)	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
21,500	25,400	5,700	Grants and Conts - Solar Panel Rebates	0	(100)	0	0	0	0	0	0	0	0	0	0	0
107,700	37,600	0	Grants and Conts - Ballina Centre Study	0	0	0	0	0	0	0	0	0	0	0	0	0
86,900	37,400	84,400	Grants and Conts - Other	104,400	24	73,300	(30)	75,000	61,800	63,600	65,500	67,500	69,500	71,600	73,800	76,000
175,100	164,500	182,000	Interest on Section 94 Contributions	157,000	(14)	200,500	28	202,500	327,500	481,000	338,500	210,000	373,500	544,500	723,500	911,500
463,600	379,100	325,800	Total Operating Revenues	318,900	(2)	293,800	(8)	298,000	410,400	566,300	426,300	300,400	466,500	640,200	822,100	1,013,000
			OPERATING EXPENSES													
820,300	890,900	940,300	Employee Costs	857,000	(9)	941,100	10	963,000	985,400	1,008,300	1,031,700	1,055,600	1,080,100	1,105,100	1,130,700	1,156,900
21,700	36,600	34,300	Office Expenses	29,000	(15)	30,400	5	31,300	32,200	33,100	34,100	35,100	36,100	37,100	38,100	39,100
72,500	11,100	16,700	Section 94 Plan Reviews	20,000	20	20,000	0	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
107,700	70,500	1,800	Ballina Major Regional Centre	38,200	2,022	20,000	(48)	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
300	19,300	28,700	Plans of Management	21,300	(26)	30,000	41	30,800	31,600	32,400	33,300	34,200	35,100	36,000	36,900	37,900
14,600	8,300	18,700	Economic Development Programs	15,000	(20)	15,000	0	15,400	15,800	16,200	16,700	17,200	17,700	18,200	18,700	19,200
11,300	7,400	8,800	Aboriginal Cultural Programs	15,000	70	15,000	0	15,400	15,800	16,200	16,700	17,200	17,700	18,200	18,700	19,200
5,300	6,100	10,800	Heritage Programs	15,000	39	15,000	0	15,400	15,800	16,200	16,700	17,200	17,700	18,200	18,700	19,200
19,400	2,900	0	Koala Management Actions	26,000	100	15,000	(42)	15,400	15,800	16,200	16,700	17,200	17,700	18,200	18,700	19,200
0	0	25,300	Public Art Projects	24,000	(5)	10,000	(58)	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
0	0	0	Significant Tree Register	50,000	100	0	(100)	0	0	0	0	0	0	0	0	0
17,000	13,300	25,500	Other Strategic Plans and Studies	83,800	229	30,000	(64)	30,800	31,700	32,600	33,500	34,400	35,300	36,200	37,300	38,400
21,200	73,000	63,300	Planning Proposals	161,200	155	20,000	(88)	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
16,000	5,000	8,400	Community Property Management	17,500	108	10,000	(43)	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
22,800	60,700	80,400	Environmental Action Plan	20,000	(75)	10,000	(50)	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
1,150,100	1,205,100	1,263,000	Total Operating Expenses	1,393,000	10	1,181,500	(15)	1,209,900	1,239,200	1,269,000	1,299,900	1,331,300	1,363,300	1,395,800	1,429,700	1,464,300
(686,500)	(826,000)	(937,200)	Operating Result - Surplus / (Deficit)	(1,074,100)	15	(887,700)	(17)	(911,900)	(828,800)	(702,700)	(873,600)	(1,030,900)	(896,800)	(755,600)	(607,600)	(451,300)
0	0	0	Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(686,500)	(826,000)	(937,200)	Cash Result - Surplus / (Deficit)	(1,074,100)	15	(887,700)	(17)	(911,900)	(828,800)	(702,700)	(873,600)	(1,030,900)	(896,800)	(755,600)	(607,600)	(451,300)
			Capital Movements													
0	0	0	Less Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
3,392,100	2,658,200	2,773,200	Less Transfer to Reserves	4,802,900		7,152,500		7,327,700	7,630,900	7,965,600	8,009,300	8,074,000	8,433,700	8,806,000	9,192,300	9,592,600
286,700	239,100	185,200	Add Transfer from Reserves	196,000		10,000		10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
2,924,000	2,226,100	2,348,300	Add Capital Income Applied	4,624,000		6,945,000		7,118,000	7,296,000	7,477,000	7,663,000	7,856,000	8,052,000	8,253,000	8,460,000	8,672,000
0	0	0	Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0
(867,900)	(1,019,000)	(1,176,900)	Cash Result after Capital Movements	(1,057,000)	(10)	(1,085,200)	3	(1,111,300)	(1,153,100)	(1,180,400)	(1,208,700)	(1,237,400)	(1,266,700)	(1,296,500)	(1,327,400)	(1,359,000)

COMMUNITY FACILITIES

Manager: Craig Brown - "Manager – Community Facilities"

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Revenues for the Alstonville Leisure and Entertainment Centre, Ballina Surf Club, Kentwell Centre, Lennox Head Cultural and Community Centre, Richmond Room, Northern Rivers Community Gallery and other miscellaneous community service programs.

Operating Expenses

Employee Costs

Based on one full-time and one part-time employee (8 days).

Employee Costs – Community Centres

Based on six full-time and one part-time employee (33 days) plus a significant allowance for relief staff to assist with annual leave, sick leave etc.

Community Centres / Halls / Gallery

Operating expenses for the facilities identified.

Public Halls

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

Naval Museum

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

Community Gallery

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

Community Services Programs and Services

Allowance for social service programs including Youth Week, NAIDOC Week and Seniors Programs. Also includes items such as the life education van and rent payable to the State Government for a pre-school leased by Council on crown land.

Capital Movements

Loan Principal Repayments

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

Transfer from Reserves

Refer to Part D for further details of reserve movements.

Capital Expenditure

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

LIBRARY SERVICES

Manager *Craig Brown - "Manager – Community Facilities"*

Background

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

Budget Comments

Operating Revenues

Library Per Capita

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

Special Projects

Subject to applications each year. Offset by expenditure.

Operating Expenditure

Contribution to Richmond Tweed Regional Library (RTRL)

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

Other Library Expenses

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

LIBRARY SERVICES

ACTUAL			BUDGET ITEMS				ESTIMATED									
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Operating Grants													
76,500	77,000	77,400	Library Per Capita	83,000	7	85,000	2	87,200	89,400	91,700	94,000	96,400	98,900	101,400	104,000	106,600
59,800	34,900	40,900	Special Projects	41,100	0	0	(100)	0	0	0	0	0	0	0	0	0
136,300	111,900	118,300	Total Operating Revenues	124,100	5	85,000	(32)	87,200	89,400	91,700	94,000	96,400	98,900	101,400	104,000	106,600
			OPERATING EXPENSES													
1,274,700	1,298,000	1,336,900	Contribution to Richmond Tweed Library	1,353,700	1	1,387,300	2	1,422,000	1,457,600	1,494,100	1,531,500	1,569,800	1,609,100	1,649,400	1,690,700	1,733,000
33,900	35,400	45,500	Rates, Insurance and Security	39,300	(14)	41,000	4	42,100	43,400	44,700	46,000	47,300	48,600	50,000	51,500	53,000
52,700	59,800	60,300	Electricity, Heating and Cleaning	69,000	14	64,000	(7)	65,700	67,500	69,300	71,200	73,100	75,100	77,100	79,100	81,200
17,200	16,800	17,600	Library Sundries	18,800	7	18,700	(1)	19,300	19,900	20,500	21,100	21,700	22,300	23,000	23,700	24,400
37,100	25,600	23,600	Special Projects (Grant Funded)	45,100	91	0	(100)	0	0	0	0	0	0	0	0	0
			Indirect Expenses - Overheads													
0	0	0	Overheads	0	0	0	0	0	0	0	0	0	0	0	0	0
			Non-cash Expenses													
148,500	152,000	173,600	Depreciation	152,000	(12)	175,000	15	178,500	182,100	185,800	189,600	193,400	197,300	201,300	205,400	209,600
1,564,100	1,587,600	1,657,500	Total Operating Expenses	1,677,900	1	1,686,000	0	1,727,600	1,770,500	1,814,400	1,859,400	1,905,300	1,952,400	2,000,800	2,050,400	2,101,200
(1,427,800)	(1,475,700)	(1,539,200)	Operating Result - Surplus / (Deficit)	(1,553,800)	1	(1,601,000)	3	(1,640,400)	(1,681,100)	(1,722,700)	(1,765,400)	(1,808,900)	(1,853,500)	(1,899,400)	(1,946,400)	(1,994,600)
148,500	152,000	173,600	Add Back Depreciation	152,000	(12)	175,000	15	178,500	182,100	185,800	189,600	193,400	197,300	201,300	205,400	209,600
(1,279,300)	(1,323,700)	(1,365,600)	Cash Result - Surplus / (Deficit)	(1,401,800)	3	(1,426,000)	2	(1,461,900)	(1,499,000)	(1,536,900)	(1,575,800)	(1,615,500)	(1,656,200)	(1,698,100)	(1,741,000)	(1,785,000)
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
120,100	64,200	81,600	Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
253,800	88,100	64,200	Add Transfer from Reserves	4,000		0		0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0
156,600	39,300	0	Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0
(1,302,200)	(1,339,100)	(1,383,000)	Cash Result after Capital Movements	(1,397,800)	1	(1,426,000)	2	(1,461,900)	(1,499,000)	(1,536,900)	(1,575,800)	(1,615,500)	(1,656,200)	(1,698,100)	(1,741,000)	(1,785,000)

SWIMMING POOLS

Manager: Craig Brown - "Manager – Community Facilities"

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Generated primarily from entrance fees.

Operating Expenses

Ballina Swimming Pool

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

Alstonville Swimming Pool

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

Capital Movements

Loan Principal Repayments

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

Transfer from Reserves

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

Capital Income

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

Capital Expenditure

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

SWIMMING POOLS																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
198,400	247,200	255,600	Ballina Fees	45,000	(82)	384,900	755	394,700	404,800	415,100	425,700	436,500	447,600	459,000	470,600	482,500
155,700	160,100	179,800	Alstonville Fees	0	(100)	272,000	100	278,800	285,800	293,000	300,400	308,000	315,800	323,800	332,000	340,400
354,100	407,300	435,400		45,000	(90)	656,900	1,360	673,500	690,600	708,100	726,100	744,500	763,400	782,800	802,600	822,900
			OPERATING EXPENSES													
			Ballina Swimming Complex													
119,100	159,500	192,900	Operating Costs	91,100	(53)	201,100	121	206,400	212,100	218,000	223,900	230,000	236,100	242,500	249,000	255,700
200,500	195,900	205,400	Contract Management Charges	164,000	(20)	280,000	71	287,100	294,300	301,800	309,400	317,200	325,300	333,500	341,900	350,600
			Debt Servicing													
0	0	7,200	Interest on Loans - Ballina	234,700	3,160	286,600	22	276,200	265,300	254,200	242,300	230,200	217,600	204,500	190,900	176,900
			Alstonville Swimming Complex													
197,500	211,700	170,600	Operating Costs	77,200	(55)	201,100	160	206,400	212,100	218,000	223,900	230,000	236,100	242,500	249,000	255,700
204,200	210,000	216,500	Contract Management Charges	164,000	(24)	280,000	71	287,100	294,300	301,800	309,400	317,200	325,300	333,500	341,900	350,600
			Debt Servicing													
0	0	0	Interest on Loans - Alstonville	181,600	100	231,300	27	223,000	214,200	205,300	195,700	186,000	175,900	165,300	154,400	143,100
			Non-cash Expenses													
100,800	102,800	105,600	Depreciation	184,700	75	150,000	(19)	153,800	157,700	161,700	165,800	170,000	174,300	178,700	183,200	187,800
822,100	879,900	898,200	Total Operating Expenses	1,097,300	22	1,630,100	49	1,640,000	1,650,000	1,660,800	1,670,400	1,680,600	1,690,600	1,700,500	1,710,300	1,720,400
(468,000)	(472,600)	(462,800)	Operating Result - Surplus / (Deficit)	(1,052,300)	127	(973,200)	(8)	(966,500)	(959,400)	(952,700)	(944,300)	(936,100)	(927,200)	(917,700)	(907,700)	(897,500)
100,800	102,800	105,600	Add Back Depreciation	184,700	75	150,000	(19)	153,800	157,700	161,700	165,800	170,000	174,300	178,700	183,200	187,800
(367,200)	(369,800)	(357,200)	Cash Result - Surplus / (Deficit)	(867,600)	143	(823,200)	(5)	(812,700)	(801,700)	(791,000)	(778,500)	(766,100)	(752,900)	(739,000)	(724,500)	(709,700)
			Capital Movements													
0	0	0	Less Loan Principal Repayments	332,700		487,800		506,500	526,200	546,200	567,700	589,500	612,300	635,900	660,500	685,800
166,400	439,000	5,902,800	Less Transfer to Reserves	11,800		0		0	0	0	0	0	0	0	0	0
200,000	115,400	1,379,000	Add Transfer from Reserves	5,192,400		0		0	0	0	0	0	0	0	0	0
0	0	3,076,900	Add Capital Income Applied	7,247,800		0		0	0	0	0	0	0	0	0	0
36,400	115,400	3,076,900	Less Capital Expenditure	12,440,200		0		0	0	0	0	0	0	0	0	0
(370,000)	(808,800)	(4,881,000)	Cash Result after Capital Movements	(1,212,100)	(75)	(1,311,000)	8	(1,319,200)	(1,327,900)	(1,337,200)	(1,346,200)	(1,355,600)	(1,365,200)	(1,374,900)	(1,385,000)	(1,395,500)
			Summary Net Operating Costs													
(121,200)	(108,200)	(142,700)	Ballina Swimming Complex	(210,100)	47	(96,200)	(54)	(98,800)	(101,600)	(104,700)	(107,600)	(110,700)	(113,800)	(117,000)	(120,300)	(123,800)
(246,000)	(261,600)	(207,300)	Alstonville Swimming Complex	(241,200)	16	(209,100)	(13)	(214,700)	(220,600)	(226,800)	(232,900)	(239,200)	(245,600)	(252,200)	(258,900)	(265,900)
(367,200)	(369,800)	(350,000)	Summary Net Operating Costs	(451,300)	29	(305,300)	(32)	(313,500)	(322,200)	(331,500)	(340,500)	(349,900)	(359,400)	(369,200)	(379,200)	(389,700)

TOURISM

Manager: Craig Brown - "Manager – Community Facilities"

Background

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

Budget Comments

Operating Revenues

Commissions and Merchandise Sales

Commissions earned at the tourism information centre.

Marketing and Destination Development Revenues

Contributions to marketing campaigns.

Operating Expenses

Employee Costs

Based on one full-time and four part time employees (14 days).

Visitor Information Centre (VIC) - Office Expenses

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

Merchandise Purchases

Cost of goods sold. Offset by sales revenue.

Commission Expenses

Costs incurred in taking reservations. Offset by reservation revenue.

Marketing and Development

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

TOURISM																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Fees and Charges													
12,900	14,100	10,700	Visitor Information Centre - Commissions	9,800	(8)	8,700	(11)	9,100	9,500	9,900	10,300	10,700	11,100	11,600	12,100	12,600
31,400	40,600	34,100	Visitor Information Centre - Merchandise	37,300	9	37,000	(1)	38,000	39,100	40,200	41,300	42,400	43,600	44,800	46,000	47,300
89,800	83,500	13,200	Marketing and Destination Development	14,000	6	104,000	643	14,400	14,800	15,200	105,600	16,000	16,400	16,900	17,400	17,900
5,600	3,400	300	Other Revenues	600	100	600	0	700	800	900	1,000	1,100	1,200	1,300	1,400	1,500
0	0	50,000	Grants and Contributions	150,000	200	0	(100)	0	0	0	0	0	0	0	0	0
139,700	141,600	108,300	Total Operating Revenues	211,700	95	150,300	(29)	62,200	64,200	66,200	158,200	70,200	72,300	74,600	76,900	79,300
			OPERATING EXPENSES													
			Tourism													
251,300	273,600	248,600	Employee Costs	230,200	(7)	271,000	18	277,300	283,900	290,600	297,500	304,500	311,700	319,000	326,500	334,100
19,700	117,800	17,100	Sales and Reservations	27,000	58	118,000	337	28,800	29,600	30,400	121,200	32,000	32,900	33,800	34,700	35,600
74,300	96,700	151,900	Visitor Centre Office Expenses	92,900	(39)	88,200	(5)	91,100	94,200	97,300	100,400	103,600	106,800	110,200	113,700	117,200
164,400	89,000	177,800	Marketing and Destination Development	270,400	52	126,000	(53)	129,300	132,600	136,000	139,600	143,200	146,900	150,700	154,700	158,700
			Non-cash Expenses													
26,000	26,600	27,400	Deprec - Tourism Building and Assets	26,600	(3)	28,000	5	28,600	29,200	29,800	30,400	31,100	31,800	32,500	33,200	33,900
535,700	603,700	622,800	Total Operating Expenses	647,100	4	631,200	(2)	555,100	569,500	584,100	689,100	614,400	630,100	646,200	662,800	679,500
(396,000)	(462,100)	(514,500)	Operating Result - Surplus / (Deficit)	(435,400)	(15)	(480,900)	10	(492,900)	(505,300)	(517,900)	(530,900)	(544,200)	(557,800)	(571,600)	(585,900)	(600,200)
26,000	26,600	27,400	Add Back Depreciation	26,600	(3)	28,000	5	28,600	29,200	29,800	30,400	31,100	31,800	32,500	33,200	33,900
(370,000)	(435,500)	(487,100)	Cash Result - Surplus / (Deficit)	(408,800)	(16)	(452,900)	11	(464,300)	(476,100)	(488,100)	(500,500)	(513,100)	(526,000)	(539,100)	(552,700)	(566,300)
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
61,000	84,300	35,000	Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
27,000	61,000	84,300	Add Transfer from Reserves	0		0		0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0
0	0	0	Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0
(404,000)	(458,800)	(437,800)	Cash Result after Capital Movements	(408,800)	(7)	(452,900)	11	(464,300)	(476,100)	(488,100)	(500,500)	(513,100)	(526,000)	(539,100)	(552,700)	(566,300)

DEVELOPMENT AND ENVIRONMENTAL HEALTH GROUP - SUMMARY

Manager: Matthew Wood - "Group Manager – Development and Environmental Health"

Budget Comments

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

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

Development Services

Costs associated with the assessment and management of development applications.

Building Services

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

Environmental and Public Health Services

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

Public Order

Costs associated with the delivery of ranger services and a parking officer.

DEVELOPMENT AND ENVIRONMENTAL HEALTH GROUP - SUMMARY

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
342,800	642,000	852,000	Development Services	648,900	(24)	672,000	4	689,400	707,500	725,900	744,900	764,300	784,100	804,400	825,300	846,800
1,144,000	1,387,400	1,428,900	Building Services	1,314,600	(8)	1,332,000	1	1,365,800	1,401,000	1,437,000	1,473,700	1,511,200	1,549,900	1,589,600	1,630,200	1,672,000
238,100	262,400	272,700	Environmental and Public Health	412,000	51	341,000	(17)	350,200	359,800	369,600	379,600	389,800	400,200	410,800	421,700	432,900
313,900	233,100	183,300	Public Order	261,000	42	262,000	0	269,100	276,500	284,000	291,600	299,400	307,300	315,400	323,800	332,400
2,038,800	2,524,900	2,736,900	Total Operating Revenues	2,636,500	(4)	2,607,000	(1)	2,674,500	2,744,800	2,816,500	2,889,800	2,964,700	3,041,500	3,120,200	3,201,000	3,284,100
			OPERATING EXPENSES													
1,277,900	1,303,300	1,889,600	Development Services	2,364,500	25	1,736,500	(27)	1,777,400	1,819,400	1,862,300	1,906,200	1,951,100	1,997,000	2,044,000	2,092,300	2,141,600
926,900	1,070,600	1,115,100	Building Services	1,177,500	6	1,211,500	3	1,239,800	1,268,700	1,298,200	1,328,300	1,359,200	1,390,800	1,423,100	1,456,200	1,490,000
763,400	956,700	1,110,300	Environmental and Public Health	1,540,400	39	1,557,200	1	1,589,500	1,627,800	1,666,900	1,707,000	1,748,000	1,790,000	1,832,900	1,877,000	1,912,300
532,700	556,900	579,300	Public Order	565,700	(2)	585,100	3	600,500	615,600	631,400	647,400	663,700	680,300	697,400	714,900	732,800
3,500,900	3,887,500	4,694,300	Total Operating Expenses	5,648,100	20	5,090,300	(10)	5,207,200	5,331,500	5,458,800	5,588,900	5,722,000	5,858,100	5,997,400	6,140,400	6,276,700
			NET PROGRAM OPERATING RESULT													
(935,100)	(661,300)	(1,037,600)	Development Services	(1,715,600)	65	(1,064,500)	(38)	(1,088,000)	(1,111,900)	(1,136,400)	(1,161,300)	(1,186,800)	(1,212,900)	(1,239,600)	(1,267,000)	(1,294,800)
217,100	316,800	313,800	Building Services	137,100	(56)	120,500	(12)	126,000	132,300	138,800	145,400	152,000	159,100	166,500	174,000	182,000
(525,300)	(694,300)	(837,600)	Environmental and Public Health	(1,128,400)	35	(1,216,200)	8	(1,239,300)	(1,268,000)	(1,297,300)	(1,327,400)	(1,358,200)	(1,389,800)	(1,422,100)	(1,455,300)	(1,479,400)
(218,800)	(323,800)	(396,000)	Public Order	(304,700)	(23)	(323,100)	6	(331,400)	(339,100)	(347,400)	(355,800)	(364,300)	(373,000)	(382,000)	(391,100)	(400,400)
(1,462,100)	(1,362,600)	(1,957,400)	Total Operating Result - Surplus / (Deficit)	(3,011,600)	54	(2,483,300)	(18)	(2,532,700)	(2,586,700)	(2,642,300)	(2,699,100)	(2,757,300)	(2,816,600)	(2,877,200)	(2,939,400)	(2,992,600)
4,400	4,500	5,300	Add Back Depreciation	4,500	(15)	5,500	22	5,700	5,900	6,100	6,300	6,500	6,700	6,900	7,100	7,300
(1,457,700)	(1,358,100)	(1,952,100)	Total Cash Operating Result - Surplus / (Deficit)	(3,007,100)	54	(2,477,800)	(18)	(2,527,000)	(2,580,800)	(2,636,200)	(2,692,800)	(2,750,800)	(2,809,900)	(2,870,300)	(2,932,300)	(2,985,300)
			Capital Movements													
6,500	6,900	7,300	Less Loan Principal Repayments	7,800	7	8,300	6	7,300	0	0	0	0	0	0	0	0
44,000	28,000	542,500	Less Transfer to Reserves	0	(100)	0	0	0	0	0	0	0	0	0	0	0
39,300	54,000	184,700	Add Transfer from Reserves	1,044,200	465	170,000	(84)	0	0	0	0	0	0	0	0	0
0	0	95,000	Add Capital Income Applied	181,900	91	95,000	(48)	0	0	0	0	0	0	0	0	0
22,400	5,100	0	Less Capital Expenditure	856,000	100	265,000	(69)	0	0	0	0	0	0	0	0	0
(1,491,300)	(1,344,100)	(2,222,200)	Cash Result after Capital Movements	(2,644,800)	19	(2,486,100)	(6)	(2,534,300)	(2,580,800)	(2,636,200)	(2,692,800)	(2,750,800)	(2,809,900)	(2,870,300)	(2,932,300)	(2,985,300)

DEVELOPMENT SERVICES

Manager: Andrew Smith - "Manager - Development Services"

Background

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

Budget Comments

Operating Revenues

Regulatory Fees and Fines

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

Operating Expenses

Employee Costs

Based on staffing structure totalling 60 days. Other costs include 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			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
337,700	622,300	762,000	Regulatory Fees and Charges	563,900	(26)	602,000	7	617,600	633,900	650,400	667,500	684,900	702,700	720,900	739,700	759,000
5,100	19,700	90,000	Other Revenues - Legals and Fines	85,000	(6)	70,000	(18)	71,800	73,600	75,500	77,400	79,400	81,400	83,500	85,600	87,800
342,800	642,000	852,000	Total Operating Revenues	648,900	(24)	672,000	4	689,400	707,500	725,900	744,900	764,300	784,100	804,400	825,300	846,800
			OPERATING EXPENSES													
1,121,500	1,184,100	1,481,600	Employee Costs	1,419,500	(4)	1,453,500	2	1,487,200	1,521,600	1,556,800	1,592,900	1,629,800	1,667,500	1,706,000	1,745,500	1,785,800
53,400	69,700	81,200	Office Exps, Advertising, Consultants	80,000	(1)	83,000	4	85,200	87,600	90,000	92,400	94,800	97,300	99,900	102,700	105,500
103,000	49,500	326,800	Legal Costs	865,000	165	200,000	(77)	205,000	210,200	215,500	220,900	226,500	232,200	238,100	244,100	250,300
1,277,900	1,303,300	1,889,600	Total Operating Expenses	2,364,500	25	1,736,500	(27)	1,777,400	1,819,400	1,862,300	1,906,200	1,951,100	1,997,000	2,044,000	2,092,300	2,141,600
(935,100)	(661,300)	(1,037,600)	Operating Result - Surplus / (Deficit)	(1,715,600)	65	(1,064,500)	(38)	(1,088,000)	(1,111,900)	(1,136,400)	(1,161,300)	(1,186,800)	(1,212,900)	(1,239,600)	(1,267,000)	(1,294,800)
0	0	0	Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(935,100)	(661,300)	(1,037,600)	Cash Result - Surplus / (Deficit)	(1,715,600)	65	(1,064,500)	(38)	(1,088,000)	(1,111,900)	(1,136,400)	(1,161,300)	(1,186,800)	(1,212,900)	(1,239,600)	(1,267,000)	(1,294,800)
			Capital Movements													
0	0	0	Less Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	233,000	Less Transfer to Reserves	0	(100)	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Add Transfer from Reserves	273,000	100	0	(100)	0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Less Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0
(935,100)	(661,300)	(1,270,600)	Cash Result after Capital Movements	(1,442,600)	14	(1,064,500)	(26)	(1,088,000)	(1,111,900)	(1,136,400)	(1,161,300)	(1,186,800)	(1,212,900)	(1,239,600)	(1,267,000)	(1,294,800)

BUILDING SERVICES

Manager: Vince Hunt - "Manager - Building Services"

Background

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

Budget Comments

Operating Revenues

Regulatory Fees and Fines

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

Operating Expenses

Employee Costs

Based on staffing structure of 55 days. Other costs included are training and expenses relating to motor vehicles.

Office and Other Expenses

Includes legal, advertising and sundry office expenses.

BUILDING SERVICES																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
1,144,000	1,387,400	1,428,900	Fees and Charges	1,314,600	(8)	1,332,000	1	1,365,800	1,401,000	1,437,000	1,473,700	1,511,200	1,549,900	1,589,600	1,630,200	1,672,000
1,144,000	1,387,400	1,428,900	Total Operating Revenues	1,314,600	(8)	1,332,000	1	1,365,800	1,401,000	1,437,000	1,473,700	1,511,200	1,549,900	1,589,600	1,630,200	1,672,000
			OPERATING EXPENSES													
906,000	1,031,800	1,080,800	Employee Costs	1,086,500	1	1,180,500	9	1,207,900	1,235,900	1,264,500	1,293,700	1,323,700	1,354,400	1,385,700	1,417,700	1,450,400
14,600	25,900	22,900	Office Exps, Advertising, Consultants	21,000	(8)	21,000	0	21,600	22,200	22,800	23,400	24,000	24,600	25,300	26,000	26,700
6,300	12,900	11,400	Legal Costs	70,000	514	10,000	(86)	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
926,900	1,070,600	1,115,100	Total Operating Expenses	1,177,500	6	1,211,500	3	1,239,800	1,268,700	1,298,200	1,328,300	1,359,200	1,390,800	1,423,100	1,456,200	1,490,000
217,100	316,800	313,800	Operating Result - Surplus / (Deficit)	137,100	(56)	120,500	(12)	126,000	132,300	138,800	145,400	152,000	159,100	166,500	174,000	182,000
217,100	316,800	313,800	Cash Result - Surplus / (Deficit)	137,100	(56)	120,500	(12)	126,000	132,300	138,800	145,400	152,000	159,100	166,500	174,000	182,000
			Capital Movements													
0	0	0	Less Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Less Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Add Transfer from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Less Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0
217,100	316,800	313,800	Cash Result after Capital Movements	137,100	(56)	120,500	(12)	126,000	132,300	138,800	145,400	152,000	159,100	166,500	174,000	182,000

ENVIRONMENTAL AND PUBLIC HEALTH

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

Background

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

Budget Comments

Operating Revenues

Regulatory Fees and Fines

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

Environmental Health Expenses

Employee Costs

Based on staffing structure of 47 days. Other costs included are training and expenses relating to motor vehicles.

Office Expenses

Advertising, legal and other sundry office expenses.

Projects and Kits

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

Water Monitoring

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

Shaws Bay Coastal Management Plan and Lake Ainsworth Coastal Management Plan

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

Healthy Waterways

Allowance for this program if approved by IPART.

ENVIRONMENTAL AND PUBLIC HEALTH

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Environmental Health													
109,900	128,600	141,800	OSSM Fees and Charges	157,000	11	160,000	2	164,100	168,300	172,600	177,000	181,500	186,100	190,800	195,700	200,800
126,800	131,200	129,600	Registrations and Inspections	154,500	19	179,000	16	184,000	189,300	194,700	200,200	205,800	211,500	217,300	223,200	229,200
0	0	0	Operating Grants	98,500	100	0	(100)	0	0	0	0	0	0	0	0	0
1,400	2,600	1,300	Litter Fines	2,000	54	2,000	0	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900
238,100	262,400	272,700	Total Operating Revenues	412,000	184	341,000	(82)	350,200	359,800	369,600	379,600	389,800	400,200	410,800	421,700	432,900
			OPERATING EXPENSES													
			Environmental Health													
709,100	887,700	1,019,000	Employee Costs	862,000	(15)	1,108,600	29	1,133,800	1,160,100	1,187,000	1,214,500	1,242,700	1,271,500	1,300,900	1,331,100	1,361,900
19,800	35,300	25,100	Office Exps, Advertising, Consultants	83,500	233	25,000	(70)	25,800	26,600	27,400	28,200	29,000	29,800	30,700	31,700	32,700
7,400	6,900	11,300	Projects and Kits	18,000	59	16,000	(11)	12,000	12,400	12,800	13,300	13,800	14,300	14,800	15,300	15,800
			Management Plans													
14,600	14,100	27,700	Water Monitoring	27,500	(1)	27,500	0	28,300	29,100	29,900	30,800	31,700	32,600	33,500	34,400	35,300
0	0	5,400	Lake Ainsworth Coastal Management Plan	44,600	726	32,000	(28)	32,800	33,700	34,600	35,500	36,400	37,400	38,400	39,400	40,400
12,000	12,100	21,300	Shaws Bay Coastal Management Plan	106,000	398	32,000	(70)	32,800	33,700	34,600	35,500	36,400	37,400	38,400	39,400	40,400
0	0	0	Healthy Waterways Program	299,600	100	315,300	5	323,100	331,200	339,500	348,000	356,700	365,600	374,700	384,100	384,100
0	0	0	Grant Funded Project	98,500	100	0	(100)	0	0	0	0	0	0	0	0	0
			Noxious Plants / Vermin													
500	600	500	Destruction of Pests	700	40	800	14	900	1,000	1,100	1,200	1,300	1,400	1,500	1,600	1,700
763,400	956,700	1,110,300	Total Operating Expenses	1,540,400	39	1,557,200	1	1,589,500	1,627,800	1,666,900	1,707,000	1,748,000	1,790,000	1,832,900	1,877,000	1,912,300
(525,300)	(694,300)	(837,600)	Operating Result - Surplus / (Deficit)	(1,128,400)	35	(1,216,200)	8	(1,239,300)	(1,268,000)	(1,297,300)	(1,327,400)	(1,358,200)	(1,389,800)	(1,422,100)	(1,455,300)	(1,479,400)
0	0	0	Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(525,300)	(694,300)	(837,600)	Cash Result - Surplus / (Deficit)	(1,128,400)	35	(1,216,200)	8	(1,239,300)	(1,268,000)	(1,297,300)	(1,327,400)	(1,358,200)	(1,389,800)	(1,422,100)	(1,455,300)	(1,479,400)
			Capital Movements													
0	0	0	Less Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
44,000	28,000	303,000	Less Transfer to Reserves	0	(100)	0	0	0	0	0	0	0	0	0	0	0
14,000	54,000	184,700	Add Transfer from Reserves	764,700	314	170,000	(78)	0	0	0	0	0	0	0	0	0
0	0	95,000	Add Capital Income Applied	181,900	91	95,000	(48)	0	0	0	0	0	0	0	0	0
0	0	0	Less Capital Expenditure	856,000	100	265,000	(69)	0	0	0	0	0	0	0	0	0
(555,300)	(668,300)	(860,900)	Cash Result after Capital Movements	(1,037,800)	21	(1,216,200)	17	(1,239,300)	(1,268,000)	(1,297,300)	(1,327,400)	(1,358,200)	(1,389,800)	(1,422,100)	(1,455,300)	(1,479,400)

Manager: *Kerri Watts - "Manager - Environmental and Public Health"*

Background

This program includes income and expenses in respect to enforcement activities undertaken by Council's rangers.

Budget Comments

Operating Revenues

Regulatory Fees and Fines

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

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

Operating Expenses

Rangers

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

Impounding Expenses

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

PUBLIC ORDER

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Regulatory Fees and Fines													
56,400	46,100	35,400	Fees and Charges	68,000	92	68,000	0	70,000	72,100	74,200	76,300	78,500	80,700	83,000	85,300	87,700
195,500	129,800	101,200	Parking Fines	130,000	28	130,000	0	133,300	136,700	140,200	143,800	147,400	151,100	154,900	158,800	162,800
51,500	44,400	35,000	Dog Fines	51,000	46	51,000	0	52,300	53,700	55,100	56,500	58,000	59,500	61,000	62,600	64,200
10,500	12,800	11,700	Other Fines and Other Revenues	12,000	3	13,000	8	13,500	14,000	14,500	15,000	15,500	16,000	16,500	17,100	17,700
313,900	233,100	183,300	Total Operating Revenues	261,000	42	262,000	0	269,100	276,500	284,000	291,600	299,400	307,300	315,400	323,800	332,400
			OPERATING EXPENSES													
			Rangers													
443,300	469,800	485,200	Salaries and Oncosts	458,000	(6)	475,000	4	486,100	497,500	509,200	521,100	533,300	545,800	558,500	571,500	584,800
82,500	80,400	87,000	Impounding Expenses	101,900	17	103,800	2	108,400	112,200	116,100	120,000	123,900	127,800	132,000	136,300	140,700
			Debt Servicing													
2,500	2,200	1,800	Interest on Loans - Dog Control	1,300	(28)	800	(38)	300	0	0	0	0	0	0	0	0
			Non-cash Expenses													
4,400	4,500	5,300	Depreciation - Dog Control	4,500	(15)	5,500	22	5,700	5,900	6,100	6,300	6,500	6,700	6,900	7,100	7,300
532,700	556,900	579,300	Total Operating Expenses	565,700	(2)	585,100	3	600,500	615,600	631,400	647,400	663,700	680,300	697,400	714,900	732,800
(218,800)	(323,800)	(396,000)	Operating Result - Surplus / (Deficit)	(304,700)	(23)	(323,100)	6	(331,400)	(339,100)	(347,400)	(355,800)	(364,300)	(373,000)	(382,000)	(391,100)	(400,400)
4,400	4,500	5,300	Add Back Depreciation	4,500	(15)	5,500	22	5,700	5,900	6,100	6,300	6,500	6,700	6,900	7,100	7,300
(214,400)	(319,300)	(390,700)	Cash Result - Surplus / (Deficit)	(300,200)	(23)	(317,600)	6	(325,700)	(333,200)	(341,300)	(349,500)	(357,800)	(366,300)	(375,100)	(384,000)	(393,100)
			Capital Movements													
6,500	6,900	7,300	Less Principal Repayments	7,800	7	8,300	6	7,300	0	0	0	0	0	0	0	0
0	0	6,500	Less Transfer to Reserves	0	(100)	0	0	0	0	0	0	0	0	0	0	0
25,300	0	0	Add Transfer from Reserves	6,500	100	0	(100)	0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
22,400	5,100	0	Less Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0
(218,000)	(331,300)	(404,500)	Cash Result after Capital Movements	(301,500)	(25)	(325,900)	8	(333,000)	(333,200)	(341,300)	(349,500)	(357,800)	(366,300)	(375,100)	(384,000)	(393,100)

CIVIL SERVICES GROUP – SUMMARY (GENERAL FUND)

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

Budget Comments

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

Engineering Management

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

Depot and Ancillary Building Management

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

Stormwater and Environmental Management

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

Roads and Bridges

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

Ancillary Transport Services

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

Roads and Maritime Services (RMS)

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

Open Spaces and Reserves

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

Fleet Management and Workshop

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

Rural Fire Service

Costs associated with the provision of rural fire services.

Quarries and Sandpit

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

Landfill and Resource Management

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

Domestic Waste Management

Provision of domestic waste collection services to residential properties.

ENGINEERING (ASSET) MANAGEMENT

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

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Majority of revenue sourced from engineering inspection fees.

Operating Expenses

Employee Costs – Management and Administration

Includes salaries and oncosts related to seven full-time equivalent employees (32 days) and associated oncosts.

Employee Costs – Infrastructure

Includes salaries and oncosts related to six full-time and three part-time employees (40 days) and associated oncosts.

Employee Costs – Engineering Works

Includes salaries and oncosts related to five full-time employees (30 days) and associated oncosts. Other costs include an internal charge to cover the cost of motor vehicles.

Road Safety Officer and Programs

Includes salaries and oncosts for a part-time Road Safety Officer (2.5 days) (50% funded by RMS grant) plus Road Safety Program costs.

Asset Management

Allowance for condition assessments and other asset related matters.

North East Weight of Loads Group (NEWLOG)

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

Emergency Services

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

Capital Movements

Transfer to Reserves

Transfer to fund regular replacement of surveying equipment.

Capital Expenditure

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

ENGINEERING (ASSET) MANAGEMENT

ACTUAL			BUDGET ITEMS				ESTIMATED									
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Engineering Services													
250,800	205,000	350,500	Engineering Inspections and Overheads	228,500	(35)	232,000	2	307,400	315,300	323,400	331,700	340,200	348,900	357,800	366,900	376,300
71,000	49,400	58,100	Conts - Road Safety Officer / Programs	87,100	50	75,000	(14)	77,000	79,100	81,200	83,400	85,700	88,000	90,300	92,700	95,100
0	0	0	Conts - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
321,800	254,400	408,600	Total Operating Revenues	315,600	(23)	307,000	(3)	384,400	394,400	404,600	415,100	425,900	436,900	448,100	459,600	471,400
			OPERATING EXPENSES													
			Engineering Management													
769,000	790,400	832,800	Employee Costs - Mgmt and Admin	655,000	(21)	861,000	31	880,800	901,100	921,800	943,000	964,700	986,900	1,009,600	1,032,800	1,056,600
732,000	763,300	740,500	Employee Costs - Infrastructure	831,000	12	841,000	1	860,300	880,100	900,300	921,000	942,200	963,900	986,100	1,008,800	1,032,000
546,000	600,600	584,100	Employee Costs - Engineering Works	611,000	5	641,000	5	655,700	670,800	686,200	702,000	718,100	734,600	751,500	768,800	786,500
13,000	10,800	6,000	Conferences	4,500	(25)	8,000	78	8,200	8,500	8,800	9,100	9,400	9,700	10,000	10,300	10,600
106,700	106,700	108,900	Vehicles	80,000	(27)	80,400	1	82,500	84,600	86,800	89,000	91,300	93,600	96,000	98,400	100,900
43,000	48,000	52,600	Office Expenses and Advertising	56,600	8	54,300	(4)	55,900	57,500	59,100	60,900	62,700	64,500	66,300	68,100	70,000
74,000	55,600	61,100	Road Safety Officer and Programs	74,600	22	57,000	(24)	58,500	60,100	61,700	63,500	65,300	67,100	68,900	70,700	72,500
10,000	2,600	4,000	Asset Management / Modelling	1,000	(75)	70,000	6,900	10,000	10,300	10,600	10,900	81,200	11,500	11,800	12,100	12,500
27,500	61,800	64,300	North East Weight of Loads Group	29,500	(54)	34,000	15	34,900	35,800	36,700	37,700	38,700	39,700	40,700	41,800	42,900
			Emergency Services													
22,000	7,800	18,900	Operating Expenses	14,000	(26)	13,000	(7)	13,600	14,200	14,800	15,400	16,000	16,600	17,200	17,800	18,400
62,000	72,800	79,200	State Levy	71,000	(10)	72,000	1	73,800	75,700	77,600	79,600	81,600	83,700	85,800	88,000	90,200
0	1,900	5,700	Ses Building Maintenance	2,000	(65)	4,000	100	4,100	4,300	4,500	4,700	4,900	5,100	5,300	5,500	5,700
0	0	1,600	Marine Rescue Tower Building Maintenance	0	(100)	8,000	100	8,200	8,500	8,800	9,100	9,400	9,700	10,000	10,300	10,600
			Non-Cash Expenses													
99,900	101,500	103,500	Depreciation - Emergency Services	102,000	(1)	104,000	2	106,100	108,300	110,500	112,800	115,100	117,500	119,900	122,300	124,800
0	0	0	Depreciation - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
2,505,100	2,623,800	2,663,200	Total Operating Expenses	2,532,200	(5)	2,847,700	12	2,852,600	2,919,800	2,988,200	3,058,700	3,200,600	3,204,100	3,279,100	3,355,700	3,434,200
(2,183,300)	(2,369,400)	(2,254,600)	Operating Result - Surplus / (Deficit)	(2,216,600)	(2)	(2,540,700)	15	(2,468,200)	(2,525,400)	(2,583,600)	(2,643,600)	(2,774,700)	(2,767,200)	(2,831,000)	(2,896,100)	(2,962,800)
99,900	101,500	103,500	Add Back Depreciation	102,000	(1)	104,000	2	106,100	108,300	110,500	112,800	115,100	117,500	119,900	122,300	124,800
(2,083,400)	(2,267,900)	(2,151,100)	Cash Result - Surplus / (Deficit)	(2,114,600)	(2)	(2,436,700)	15	(2,362,100)	(2,417,100)	(2,473,100)	(2,530,800)	(2,659,600)	(2,649,700)	(2,711,100)	(2,773,800)	(2,838,000)
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
27,700	27,000	10,000	Less Transfer to Reserves	10,000	0	30,000	200	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
12,100	0	0	Add Transfer from Reserves	0	0	69,600	100	0	60,000	0	0	70,000	0	75,000	0	0
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
0	121,100	1,021,000	Less Capital Expenditure	0	(100)	20,000	100	0	60,000	0	0	0	0	75,000	0	0
(2,099,000)	(2,416,000)	(3,182,100)	Cash Result after Capital Movements	(2,124,600)	(33)	(2,417,100)	14	(2,397,100)	(2,452,100)	(2,508,100)	(2,565,800)	(2,624,600)	(2,684,700)	(2,746,100)	(2,808,800)	(2,873,000)

DEPOT AND ANCILLARY BUILDING MANAGEMENT

Manager: Tony Partridge – “Manager – Support Operations”

Background

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

Budget Comments

Operating Revenues

Contributions

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

Operating Expenses

Administration Centre

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

Works Depots

Employee Costs – Includes salaries and oncosts for staff providing procurement, contract management and inventory services. Based on four full-time staff and one part time staff member (22.5 days).

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

Community Buildings

Represents the maintenance budgets for the buildings identified.

Open Spaces Buildings

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

Capital Movements

Reserve Movements

Refer to Part E of this document.

Capital Income

Typically relates to internal contributions to finance depot improvement works.

Capital Expenditure

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

DEPOT AND ANCILLARY BUILDING MANAGEMENT																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Buildings													
178,300	0	0	Contributions and Rebates	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	Total Operating Revenues	0	0	0	0	0	0	0	0	0	0	0	0	
			OPERATING EXPENSES													
			Office and Depot Facilities													
317,300	315,400	254,100	Administration Centre	284,200	12	286,000	1	293,500	301,300	309,100	317,300	325,700	334,400	343,200	352,300	361,400
376,300	393,400	426,900	Works Depot - Employee Costs	401,100	(6)	434,000	8	444,000	454,200	464,600	475,300	486,200	497,300	508,700	508,700	508,700
351,100	308,900	331,900	Works Depot - Operating Expenses	354,000	7	347,900	(2)	357,100	366,900	376,800	387,100	397,400	408,000	418,700	430,000	441,400
16,600	28,800	11,300	Works Depot - Number Two	9,100	(19)	8,000	(12)	8,200	8,500	8,800	9,100	9,400	9,700	10,000	10,300	10,600
			Open Spaces Buildings Maintenance													
126,300	162,300	204,200	Open Spaces and Reserves Buildings	208,300	2	217,100	4	222,900	228,700	234,700	240,800	247,100	253,600	260,200	266,900	273,900
87,300	89,200	81,400	Sports Fields Buildings	76,500	(6)	79,000	3	81,200	83,400	85,600	87,900	90,200	92,600	95,100	97,700	100,300
334,600	311,300	380,000	Public Amenities	384,100	1	398,000	4	415,800	426,600	437,600	448,800	460,500	472,400	484,600	496,900	509,800
82,700	101,000	102,600	Other Amenities	127,900	25	84,000	(34)	86,200	88,600	91,000	93,400	95,800	98,400	101,000	103,600	106,500
			Non-Cash Expenses													
688,700	711,600	734,200	Depreciation - Administration Building	714,000	(3)	740,000	4	754,800	769,900	785,300	801,100	817,200	833,600	850,300	867,400	884,800
46,200	48,900	50,800	Depreciation - Public Amenities	47,000	(7)	52,000	11	53,100	54,200	55,300	56,500	57,700	58,900	60,100	61,400	62,700
291,500	312,500	327,500	Depreciation - Open Spaces Buildings	295,800	(10)	330,000	12	336,600	343,400	350,300	357,400	364,600	371,900	379,400	387,000	394,800
569,000	606,100	624,200	Depreciation - Sports Field Buildings	580,400	(7)	630,000	9	642,600	655,500	668,700	682,100	695,800	709,800	724,000	738,500	753,300
252,000	0	763,600	Loss on Disposal of Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
3,539,600	3,389,400	4,292,700	Total Operating Expenses	3,482,400	(19)	3,606,000	4	3,696,000	3,781,200	3,867,800	3,956,800	4,047,600	4,140,600	4,235,300	4,320,700	4,408,200
(3,539,600)	(3,389,400)	(4,292,700)	Operating Result - Surplus / (Deficit)	(3,482,400)	(19)	(3,606,000)	4	(3,696,000)	(3,781,200)	(3,867,800)	(3,956,800)	(4,047,600)	(4,140,600)	(4,235,300)	(4,320,700)	(4,408,200)
1,595,400	1,679,100	1,736,700	Add Back Depreciation	1,637,200	(6)	1,752,000	7	1,787,100	1,823,000	1,859,600	1,897,100	1,935,300	1,974,200	2,013,800	2,054,300	2,095,600
252,000	0	763,600	Add Back Loss on Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(1,692,200)	(1,710,300)	(1,792,400)	Cash Result - Surplus / (Deficit)	(1,845,200)	3	(1,854,000)	0	(1,908,900)	(1,958,200)	(2,008,200)	(2,059,700)	(2,112,300)	(2,166,400)	(2,221,500)	(2,266,400)	(2,312,600)
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
1,698,800	1,419,200	2,123,800	Less Transfer to Reserves	250,000	(88)	0	(100)	0	0	0	0	0	0	0	0	0
1,335,900	1,627,700	2,580,600	Add Transfer from Reserves	505,000	(80)	332,000	(34)	0	0	0	0	0	0	0	0	0
659,600	777,700	1,581,300	Add Capital Income Applied	107,900	(93)	221,900	106	112,100	114,400	116,800	119,200	121,600	124,200	126,800	129,400	132,200
761,200	1,337,300	1,410,000	Less Capital Expenditure	478,000	(66)	727,000	52	291,000	299,000	308,000	321,000	334,000	347,000	361,000	375,000	390,000
(2,156,700)	(2,061,400)	(1,164,300)	Cash Result after Capital Movements	(1,960,300)	68	(2,027,100)	3	(2,087,800)	(2,142,800)	(2,199,400)	(2,261,500)	(2,324,700)	(2,389,200)	(2,455,700)	(2,512,000)	(2,570,400)

STORMWATER AND ENVIRONMENTAL PROTECTION

Manager: Paul Busmanis – “Manager - Engineering Works”

Background

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

Budget Comments

Operating Revenues

Annual Charges

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

Operating Expenses

Stormwater

Allocation for stormwater drainage maintenance.

Contributions

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

Flood Management Studies and Plans

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

Coastal Zone Management Plan

Represents on-going work on this project.

Foreshore Protection Works

Annual allocation for foreshore protection works and beach cleaning.

Canal Dredging

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

Boat Ramps

Cleaning and maintenance of boat ramps.

Capital Movements

Reserve Movements

Refer to Part E of the document.

Capital Expenditure

Capital works as per Part C of this document.

STORMWATER AND ENVIRONMENTAL PROTECTION

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Stormwater Drainage													
284,000	369,500	375,100	Annual Charges	380,000	1	382,000	1	384,000	386,900	389,900	392,900	394,900	396,900	398,900	400,900	403,000
			Environmental Protection													
7,700	0	22,800	Third Party Flood Modelling	20,000	(12)	0	(100)	0	0	0	0	0	0	0	0	0
0	5,100	156,100	Operating Grants and Contributions	131,000	(16)	130,000	(1)	100,000	0	0	0	0	0	0	0	0
291,700	374,600	554,000	Total Operating Revenues	531,000	(4)	512,000	(4)	484,000	386,900	389,900	392,900	394,900	396,900	398,900	400,900	403,000
			OPERATING EXPENSES													
			Stormwater													
289,100	272,900	217,300	Stormwater Drainage Maintenance	375,000	73	295,000	(21)	302,600	310,500	318,600	326,900	335,400	344,100	353,200	362,600	372,200
			Environmental Protection													
192,000	196,600	200,100	Cont to County Council (CC)	203,000	1	208,000	2	213,200	218,600	224,100	229,800	235,600	241,500	247,600	253,800	260,200
34,400	35,200	35,900	Cont to CC - Drainage Unions	36,300	1	38,000	5	39,000	40,000	41,000	42,100	43,200	44,300	45,500	46,700	47,900
0	0	0	Cont to CC - Coastal Zone Mgmt Plan	35,000	100	36,000	3	36,900	37,900	38,900	39,900	40,900	42,000	43,100	44,200	45,400
100,500	78,700	23,400	Flood Management Studies and Plans	238,600	920	130,000	(46)	130,000	30,800	31,600	32,400	33,300	34,200	35,100	36,000	36,900
6,100	26,600	4,400	Coastal Zone Management Plan	60,000	1,264	60,000	0	30,000	30,800	31,600	32,400	33,300	34,200	35,100	36,000	36,900
107,600	55,200	22,000	Foreshore Protection Works	18,000	(18)	80,000	344	82,000	84,100	86,300	88,500	90,800	93,100	95,500	97,900	100,400
147,300	44,900	0	Canal Dredging	60,000	100	10,000	(83)	160,000	21,000	21,600	22,200	22,800	200,000	22,000	22,600	23,200
45,700	45,000	40,700	Boat Ramp Maintenance and Cleaning	44,500	9	47,000	6	48,200	49,500	50,800	52,100	53,500	54,900	56,400	57,900	59,500
			Non-Cash Expenses													
1,600	2,000	1,600	Depreciation - Environmental Protection	2,100	31	2,200	5	2,300	2,400	2,500	2,600	2,700	2,800	2,900	3,000	3,100
1,417,700	1,456,800	1,448,800	Depreciation - Drainage	1,471,900	2	1,450,000	(1)	1,479,000	1,508,600	1,538,800	1,569,600	1,601,000	1,633,100	1,665,800	1,699,200	1,733,200
1,200	0	39,600	Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
2,343,200	2,213,900	2,033,800	Total Operating Expenses	2,544,400	25	2,356,200	(7)	2,523,200	2,334,200	2,385,800	2,438,500	2,492,500	2,724,200	2,602,200	2,659,900	2,718,900
(2,051,500)	(1,839,300)	(1,479,800)	Operating Result - Surplus / (Deficit)	(2,013,400)	36	(1,844,200)	(8)	(2,039,200)	(1,947,300)	(1,995,900)	(2,045,600)	(2,097,600)	(2,327,300)	(2,203,300)	(2,259,000)	(2,315,900)
1,419,300	1,458,800	1,450,400	Add Back Depreciation	1,474,000	2	1,452,200	(1)	1,481,300	1,511,000	1,541,300	1,572,200	1,603,700	1,635,900	1,668,700	1,702,200	1,736,300
1,200	0	39,600	Add Back Loss on Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(631,000)	(380,500)	10,200	Cash Result - Surplus / (Deficit)	(539,400)	(5,388)	(392,000)	(27)	(557,900)	(436,300)	(454,600)	(473,400)	(493,900)	(691,400)	(534,600)	(556,800)	(579,600)
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
612,300	507,000	785,100	Less Transfer to Reserves	257,000	(67)	70,000	(73)	75,000	35,000	35,000	35,000	45,000	50,000	35,000	35,000	35,000
872,000	567,000	522,500	Add Transfer from Reserves	256,800	(51)	182,000	(29)	160,000	0	0	0	0	200,000	0	0	0
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
221,100	302,700	255,300	Less Capital Expenditure	339,200	33	656,000	93	763,300	807,600	832,000	866,000	901,000	937,000	974,000	1,013,000	1,053,000
(592,400)	(623,200)	(507,700)	Cash Result after Capital Movements	(878,800)	73	(936,000)	7	(1,236,200)	(1,278,900)	(1,321,600)	(1,374,400)	(1,439,900)	(1,478,400)	(1,543,600)	(1,604,800)	(1,667,600)

ROADS AND BRIDGES

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

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

Budget Comments

Operating Revenues

Operating Grants and Contributions

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

Operating Expenses

Roads and Bridges Maintenance

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

Street Cleaning

Provision for street and footpath cleaning of town centres.

Debt Servicing

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

Capital Movements

Loan Principal Repayments

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

Reserve Movements

Refer to Part E for further information.

Capital Income

Typically represents grants for road construction works. Refer to Part C of this document for further information.

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			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Operating Grants and Contributions													
12,000	0	34,100	Flood and Storm Damage	0	(100)	0	0	0	0	0	0	0	0	0	0	0
69,300	62,700	56,400	LIRS Loan Subsidy	47,500	(16)	40,000	(16)	32,200	24,200	15,800	7,500	2,600	0	0	0	0
0	214,000	0	Natural Disaster Funding	231,700	100	0	(100)	0	0	0	0	0	0	0	0	0
238,800	0	1,484,400	Roads to Recovery	1,195,000	(19)	197,000	(84)	634,000	646,700	659,700	672,900	686,400	700,200	714,300	728,600	743,200
			Interest													
93,700	73,800	62,000	Interest on Reserves and Loans	80,000	29	0	(100)	0	0	0	0	0	0	0	0	0
413,800	350,500	1,636,900	Total Operating Revenues	1,554,200	(5)	237,000	(85)	666,200	670,900	675,500	680,400	689,000	700,200	714,300	728,600	743,200
			OPERATING EXPENSES													
			Roads and Bridges - Maintenance													
786,800	666,600	714,500	Urban Roads	760,500	6	762,000	0	781,100	800,900	821,100	842,000	863,400	885,300	907,700	930,700	954,300
1,261,700	1,379,200	1,267,000	Sealed Rural Roads	1,231,100	(3)	1,396,000	13	1,431,000	1,467,000	1,503,900	1,541,700	1,580,400	1,620,100	1,660,900	1,702,500	1,745,200
662,800	672,300	567,100	Unsealed Rural Roads	686,000	21	668,000	(3)	684,800	702,000	719,600	737,700	756,200	775,200	794,700	814,700	835,200
10,400	13,100	32,600	Bridges	22,000	(33)	25,000	14	25,700	26,400	27,100	27,800	28,500	29,300	30,100	30,900	31,700
380,200	397,700	361,400	Street Cleaning	407,000	13	387,000	(5)	396,700	406,800	417,100	427,700	438,600	449,800	461,200	472,800	484,800
2,000	277,400	186,000	Natural Disasters	196,600	6	0	(100)	0	0	0	0	0	0	0	0	0
			Debt Servicing													
430,300	360,900	318,200	Interest on Loans	294,300	(8)	259,200	(12)	222,600	184,700	143,000	431,000	375,300	321,600	279,000	260,000	241,000
			Non-Cash Expenses													
6,163,400	5,853,500	5,568,900	Depreciation - Roads and Bridges	4,915,400	(12)	5,580,000	14	5,691,600	5,805,500	5,921,700	6,040,200	6,161,100	6,284,400	6,410,100	6,538,400	6,669,200
123,000	109,600	91,400	Unwinding Interest Free Loan	71,900	(21)	51,000	(29)	28,100	0	0	0	0	0	0	0	0
3,009,500	0	2,762,800	Loss on Disposal of Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
12,830,100	9,730,300	11,869,900	Total Operating Expenses	8,584,800	(28)	9,128,200	6	9,261,600	9,393,300	9,553,500	10,048,100	10,203,500	10,365,700	10,543,700	10,750,000	10,961,400
(12,416,300)	(9,379,800)	(10,233,000)	Operating Result - Surplus / (Deficit)	(7,030,600)	(31)	(8,891,200)	26	(8,595,400)	(8,722,400)	(8,878,000)	(9,367,700)	(9,514,500)	(9,665,500)	(9,829,400)	(10,021,400)	(10,218,200)
6,163,400	5,853,500	5,568,900	Add Back Depreciation	4,915,400	(12)	5,580,000	14	5,691,600	5,805,500	5,921,700	6,040,200	6,161,100	6,284,400	6,410,100	6,538,400	6,669,200
123,000	109,600	91,400	Add Back Unwinding Interest Free Loan	71,900	(21)	51,000	(29)	28,100	0	0	0	0	0	0	0	0
3,009,500	0	2,762,800	Add Back Loss on Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(3,120,400)	(3,416,700)	(1,809,900)	Cash Result - Surplus / (Deficit)	(2,043,300)	13	(3,260,200)	60	(2,875,700)	(2,916,900)	(2,956,300)	(3,327,500)	(3,353,400)	(3,381,100)	(3,419,300)	(3,483,000)	(3,549,000)
			Capital Movements													
822,000	982,800	1,015,100	Less Loan Principal Repayments	1,049,300	3	1,084,400	3	1,170,300	804,600	846,300	1,235,900	1,226,800	1,126,900	464,000	483,000	502,000
1,640,400	1,802,200	2,973,300	Less Transfer to Reserves	3,488,200	17	0	(100)	0	0	0	0	0	0	0	0	0
5,526,800	3,171,000	1,118,400	Add Transfer from Reserves	7,092,900	534	12,280,700	73	1,578,000	1,803,000	15,522,000	13,650,000	771,000	796,000	829,300	649,000	669,000
1,540,000	4,718,700	5,335,300	Add Capital Income Applied	4,681,300	(12)	7,029,000	50	185,000	3,288,700	8,454,500	196,400	200,400	204,500	208,600	212,800	217,100
6,975,000	8,764,400	8,027,200	Less Capital Expenditure	13,077,000	63	23,313,900	78	6,522,000	10,449,400	29,568,400	19,063,300	6,565,800	6,982,900	7,968,800	8,042,000	8,325,900
(5,491,000)	(7,076,400)	(7,371,800)	Cash Result after Capital Movements	(7,883,600)	7	(8,348,800)	6	(8,805,000)	(9,079,200)	(9,394,500)	(9,780,300)	(10,174,600)	(10,490,400)	(10,814,200)	(11,146,200)	(11,490,800)

ANCILLARY TRANSPORT SERVICES

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

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

Budget Comments

Operating Revenues

Fees and Charges

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

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

Operating Grants

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

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

Operating Expenses

Roads and Traffic Signs Maintenance of street signs and road lines

Street Lighting Electricity charges for street lighting.

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

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

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

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

Capital Movements

Loan Principal Repayments

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

Reserve Movements

Refer to Part E for further information.

Capital Income

Typically represents grants for projects. Refer to Part C of this document for further information.

Capital Expenditure

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

ANCILLARY TRANSPORT SERVICES																	
ACTUAL			LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17			2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
				OPERATING REVENUES													
				Fees and Charges													
190,100	728,000	238,000	22151	Private Works	139,000	(42)	130,000	(6)	133,300	136,700	140,200	143,800	147,500	151,200	155,000	159,000	163,100
55,400	41,100	48,300	22151	Sundry Fees and Charges	12,000	(75)	10,000	(17)	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
363,500	350,700	387,000	22200	Burns Point Ferry - Toll Fees	374,000	(3)	384,000	3	393,700	403,700	413,900	424,300	435,000	446,000	457,200	468,700	480,500
80,500	99,500	92,200	22200	Burns Point Ferry - Season Tickets	110,000	19	112,000	2	114,800	117,700	120,700	123,800	126,900	130,100	133,400	136,800	140,300
8,000	11,100	10,000	22200	Burns Point Ferry - Diesel Rebate	11,000	10	11,000	0	11,300	11,600	11,900	12,200	12,600	13,000	13,400	13,800	14,200
				Operating Grants & Contributions													
98,000	98,000	98,000	22150	Street Lighting	100,000	2	102,000	2	104,600	107,300	110,000	112,800	115,700	118,600	121,600	124,700	127,900
44,600	40,000	35,100	22150	LIRS Loan Subsidy	29,200	(17)	24,000	(18)	18,500	12,800	6,900	1,100	0	0	0	0	0
27,400	6,800	42,000	22150	Boating Programs	0	(100)	0	0	0	0	0	0	0	0	0	0	0
19,000	0	6,600	22150	Miscellaneous Contributions	137,200	1,979	0	(100)	0	0	0	0	0	0	0	0	0
10,000	0	10,600	22150	PAMP	19,400	83	0	(100)	0	0	0	0	0	0	0	0	0
896,500	1,375,200	967,800		Total Operating Revenues	931,800	(4)	773,000	(17)	786,500	800,400	814,500	829,200	849,200	870,700	892,700	915,500	938,900
				OPERATING EXPENSES													
				Maintenance Programs													
100,200	65,300	111,000	32132	Road and Traffic Signs	133,300	20	110,000	(17)	113,000	116,100	119,300	122,600	126,000	129,400	133,000	136,600	140,200
505,800	469,400	585,900	32130	Street Lighting	550,000	(6)	571,000	4	585,400	600,200	615,300	630,800	646,700	663,000	679,600	696,800	714,400
150,700	152,400	148,800	32135	Footpaths Maintenance	401,600	170	186,500	(54)	191,500	196,700	202,000	207,500	213,000	218,800	224,600	230,400	236,500
19,300	58,400	41,100	32137	Car Parking - Sharpes Beach Rent	41,000	(0)	42,000	2	43,100	44,200	45,400	46,600	47,800	49,000	50,300	51,600	52,900
6,300	6,600	7,000	32137	Car Parking - Maintenance and Rates	7,500	7	7,700	3	7,900	8,100	8,400	8,700	9,000	9,300	9,600	9,900	10,200
5,500	2,700	1,100	32138	Bus Shelters and Public Transport	10,000	809	10,000	0	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
173,200	636,700	244,300	32496	Private Works	120,000	(51)	118,000	(2)	121,000	124,200	127,400	130,700	134,100	137,600	141,100	144,700	148,400
80,600	78,400	98,500	32201	Wharves and Jetties	41,200	(58)	42,800	4	44,000	45,200	46,400	47,700	49,000	50,300	51,700	53,100	54,600
				Burns Point Ferry													
358,800	318,700	216,400	32200	Operation	337,600	56	217,800	(35)	423,500	229,500	455,600	241,800	488,100	254,600	511,200	268,000	534,900
305,500	336,300	343,900	32200	Salaries and Oncosts	337,000	(2)	345,000	2	353,700	362,600	371,700	381,000	390,600	400,400	410,500	420,800	431,400
				Debt Servicing													
159,600	134,300	106,900	32140	Interest on Loans	78,300	(27)	48,600	(38)	134,200	121,100	230,900	210,700	196,000	184,000	170,000	124,000	106,000
				Non-Cash Expenses													
102,000	165,300	137,700	32132	Depreciation - Ancillary	112,200	(19)	145,000	29	147,900	150,900	154,000	157,100	160,300	163,600	166,900	170,300	173,800
280,600	413,400	353,000	32132	Depreciation - Footpaths	306,000	(13)	355,000	16	362,100	369,400	376,800	384,400	392,100	400,000	408,000	416,200	424,600
38,700	33,500	33,700	32132	Depreciation - Maritime	40,800	21	35,000	(14)	35,700	36,500	37,300	38,100	38,900	39,700	40,500	41,400	42,300
2,286,800	2,871,400	2,429,300		Total Operating Expenses	2,516,500	4	2,234,400	(11)	2,573,300	2,415,300	2,801,400	2,618,900	2,903,100	2,711,500	3,009,100	2,776,300	3,083,100
(1,390,300)	(1,496,200)	(1,461,500)		Operating Result - Surplus / (Deficit)	(1,584,700)	8	(1,461,400)	(8)	(1,786,800)	(1,614,900)	(1,986,900)	(1,789,700)	(2,053,900)	(1,840,800)	(2,116,400)	(1,860,800)	(2,144,200)
421,300	612,200	524,400		Add Back Depreciation	459,000	(12)	535,000	17	545,700	556,800	568,100	579,600	591,300	603,300	615,400	627,900	640,700
(969,000)	(884,000)	(937,100)		Cash Result - Surplus / (Deficit)	(1,125,700)	20	(926,400)	(18)	(1,241,100)	(1,058,100)	(1,418,800)	(1,210,100)	(1,462,600)	(1,237,500)	(1,501,000)	(1,232,900)	(1,503,500)
				Capital Movements													
416,500	441,900	469,100		Less Loan Principal Repayments	498,000	6	444,800	(11)	277,800	290,900	460,200	396,000	326,000	338,000	352,000	463,000	481,000
2,168,800	2,707,300	413,400		Less Transfer to Reserves	70,900	(83)	100,000	41	100,000	110,000	110,000	120,000	120,000	125,000	125,000	130,000	130,000
1,382,400	4,818,700	2,267,700		Add Transfer from Reserves	1,034,900	(54)	1,350,500	30	443,000	243,000	742,000	522,000	762,000	522,000	772,000	587,000	847,000
1,817,800	450,200	124,000		Add Capital Income Applied	698,500	463	2,639,400	278	0	0	0	0	0	0	0	0	0
2,463,700	2,538,500	2,107,400		Less Capital Expenditure	1,652,000	(22)	4,175,500	153	543,000	542,000	559,000	581,000	604,000	628,000	653,000	680,000	708,000
(2,817,800)	(1,302,800)	(1,535,300)		Cash Result after Capital Movements	(1,613,200)	5	(1,656,800)	3	(1,718,900)	(1,758,000)	(1,806,000)	(1,785,100)	(1,750,600)	(1,806,500)	(1,859,000)	(1,918,900)	(1,975,500)

ROADS AND MARITIME SERVICES (RMS)

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

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

Budget Comments

Operating Revenues

Regional Roads Block Grant

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

Income items are fully offset by matching expenditure accounts.

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

ROADS AND MARITIME SERVICES

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			External Contributions													
866,500	876,000	1,003,200	Regional Roads Block Grant	938,000	(6)	783,000	(17)	723,900	742,500	761,600	780,900	801,000	821,500	842,500	863,800	886,000
866,500	876,000	1,003,200	Total Operating Revenues	938,000	(6)	783,000	(17)	723,900	742,500	761,600	780,900	801,000	821,500	842,500	863,800	886,000
			OPERATING EXPENSES													
669,200	770,000	837,800	Regional Roads	766,000	(9)	706,000	(8)	723,900	742,500	761,600	780,900	801,000	821,500	842,500	863,800	886,000
669,200	770,000	837,800	Total Operating Expenses	766,000	(9)	706,000	(8)	723,900	742,500	761,600	780,900	801,000	821,500	842,500	863,800	886,000
197,300	106,000	165,400	Operating Result - Surplus / (Deficit)	172,000	4	77,000	(55)	0	0	0	0	0	0	0	0	0
0	0	0	Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
197,300	106,000	165,400	Cash Result - Surplus / (Deficit)	172,000	4	77,000	(55)	0	0	0	0	0	0	0	0	0
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
146,900	103,100	0	Less Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
125,900	146,900	103,100	Add Transfer from Reserves	0	(100)	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
176,300	149,800	268,500	Less Capital Expenditure	160,000	(40)	77,000	(52)	0	0	0	0	0	0	0	0	0
0	0	0	Cash Result after Capital Movements	12,000	100	0	(100)	0	0	0	0	0	0	0	0	0

OPEN SPACES AND RESERVES

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

Background

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

Budget Comments

Operating Revenues

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

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

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

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

Operating Expenses

Management Includes salaries and oncosts for three full time employees and one part-time employee (total of 17.5 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 Rous County Council.

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

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

Capital Movements

Transfer to Reserves Typically 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. Refer to Part E of this document for further information on other transfers from reserve.

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

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

OPEN SPACES AND RESERVES																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Fees and Charges													
45,000	46,100	42,000	Commercial Activity Licences	43,000	2	50,000	16	51,300	52,600	54,000	55,400	56,800	58,300	59,800	61,300	62,900
25,300	34,800	46,500	4WD Permits	54,000	16	55,000	2	56,400	57,900	59,400	60,900	62,500	64,100	65,800	67,500	69,200
37,300	21,200	30,000	Nursery - Sales	26,000	(13)	28,000	8	28,800	29,600	30,400	31,300	32,200	33,100	34,000	34,900	35,900
300	4,200	15,100	Miscellaneous Fees	16,500	9	16,500	0	17,100	17,700	18,300	18,900	19,500	20,100	20,700	21,300	22,000
			Grants and Contributions													
120,900	120,900	85,000	Grants - Regional Works Crew	99,000	16	73,000	(26)	74,900	77,000	79,100	81,200	83,400	85,600	87,900	90,200	92,600
7,200	61,900	0	Grants - Sporting Fields	0	0	0	0	0	0	0	0	0	0	0	0	0
149,600	152,100	154,200	State Govt - Crown Reserve Contribution	157,900	2	161,600	2	165,800	170,100	174,400	178,800	183,300	188,000	192,800	197,700	202,700
			Vegetation Management													
95,100	38,000	53,300	Operating Grants	56,300	6	5,000	(91)	5,200	5,400	5,600	5,800	6,000	6,200	6,400	6,600	6,800
			Other Services													
403,200	398,300	452,600	Cemeteries - Fees and Charges	406,000	(10)	420,000	3	430,500	441,300	452,400	463,800	475,400	487,300	499,500	512,000	524,800
			Interest on Investments													
79,200	51,400	0	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
963,100	928,900	878,700	Total Operating Revenues	858,700	(2)	809,100	(6)	830,000	851,600	873,600	896,100	919,100	942,700	966,900	991,500	1,016,900
			OPERATING EXPENSES													
			Open Spaces and Reserves Management													
179,900	188,500	285,300	Employee Costs	386,000	35	397,100	3	406,300	415,800	425,500	435,400	445,500	455,800	466,400	466,700	467,000
			Open Spaces and Reserves													
1,482,200	1,565,400	1,573,800	Operating Expenses	1,594,000	1	1,651,300	4	1,692,900	1,735,700	1,779,600	1,824,500	1,870,500	1,917,600	1,966,100	2,015,700	2,066,500
5,300	5,400	4,400	Donation - Mowing on Private Property	1,000	(77)	4,000	300	4,100	4,300	4,500	4,700	4,900	5,100	5,300	5,500	5,700
62,000	98,700	110,300	Tree Lopping and Maintenance	80,000	(27)	83,000	4	85,100	87,300	89,600	91,900	94,300	96,700	99,200	101,700	104,300
17,900	3,600	20,400	Street Tree Planting Program	39,600	94	20,000	(49)	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
0	9,100	39,000	Fig Tree Management Program	15,000	(62)	15,000	0	15,400	15,800	16,200	16,700	17,200	17,700	18,200	18,700	19,200
87,300	2,200	5,700	Town Entry Beautification Program	42,800	651	0	(100)	0	0	0	0	0	0	0	0	0
207,700	219,700	253,100	Nursery Operations	237,700	(6)	252,500	6	258,900	265,600	272,600	279,700	287,000	294,400	302,000	309,800	317,700
26,400	31,300	21,800	Amphitheatre and Skateparks	39,500	81	30,000	(24)	31,100	32,200	33,300	34,400	35,500	36,600	37,700	39,000	40,300
4,100	20,000	3,000	Beach Cleaning	37,700	1,157	14,000	(63)	14,400	14,800	15,200	15,600	16,000	16,400	16,900	17,400	17,900
261,400	279,400	301,000	Surf Life Saving Services - Contract	305,000	1	312,000	2	319,800	327,800	336,000	344,400	353,100	362,000	371,100	380,400	390,000
2,100	42,500	6,600	Other Beach Exps - Insurance / Permits	6,000	(9)	8,000	33	8,200	8,500	8,800	9,100	9,400	9,700	10,000	10,300	10,600
			Vegetation Management													
73,100	70,400	79,700	Coastal and Bushland Reserves	70,400	(12)	71,700	2	74,000	76,400	78,800	81,300	83,800	86,300	88,900	91,600	94,300
101,000	103,400	105,300	Weed Control - Cont to County Council	106,900	2	109,400	2	112,200	115,100	118,000	121,000	124,100	127,300	130,500	133,800	137,200
9,500	12,600	9,000	Weed Control	14,200	58	14,000	(1)	14,400	14,900	15,400	15,900	16,400	16,900	17,400	18,000	18,600
173,800	322,900	160,700	Projects	206,600	29	55,300	(73)	57,300	69,300	71,300	63,300	65,500	67,700	69,900	72,100	74,400
			Other Services													
368,400	410,400	447,100	Sports Fields - Operating Expenses	408,900	(9)	444,500	9	464,900	477,700	490,700	503,800	517,400	531,400	545,800	560,500	575,500
275,000	289,200	318,500	Cemeteries - Operating Expenses	290,500	(9)	297,000	2	304,600	312,600	320,800	329,000	337,500	346,300	355,400	364,600	374,000
			Non-Cash Expenses													
21,300	19,600	19,000	Depreciation - Cemeteries	22,500	18	20,000	(11)	20,400	20,900	21,400	21,900	22,400	22,900	23,400	23,900	24,400
0	0	0	Depreciation - Open Spaces	0	0	0	0	0	0	0	0	0	0	0	0	0
85,000	0	1,675,100	Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
3,443,400	3,694,300	5,438,800	Total Operating Expenses	3,904,300	(28)	3,798,800	(3)	3,904,500	4,015,800	4,119,400	4,214,900	4,323,400	4,434,300	4,548,300	4,654,500	4,763,100
(2,480,300)	(2,765,400)	(4,560,100)	Operating Result - Surplus / (Deficit)	(3,045,600)	(33)	(2,989,700)	(2)	(3,074,500)	(3,164,200)	(3,245,800)	(3,318,800)	(3,404,300)	(3,491,600)	(3,581,400)	(3,663,000)	(3,746,200)
21,300	19,600	19,000	Add Back Depreciation	22,500	18	20,000	(11)	20,400	20,900	21,400	21,900	22,400	22,900	23,400	23,900	24,400
85,000	0	1,675,100	Add Back Loss on Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(2,374,000)	(2,745,800)	(2,866,000)	Cash Result - Surplus / (Deficit)	(3,023,100)	5	(2,969,700)	(2)	(3,054,100)	(3,143,300)	(3,224,400)	(3,296,900)	(3,381,900)	(3,468,700)	(3,558,000)	(3,639,100)	(3,721,800)
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
5,876,900	2,174,000	885,400	Less Transfer to Reserves	1,426,500	61	123,000	(91)	125,900	128,700	131,600	134,800	137,900	141,000	144,100	147,400	150,800
5,807,100	4,743,300	4,099,700	Add Transfer from Reserves	2,624,600	(36)	1,750,000	(33)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
25,000	0	139,800	Add Capital Income Applied	304,000	117	900,000	196	0	0	0	0	0	0	0	0	0
606,600	3,156,200	3,838,500	Less Capital Expenditure	1,689,300	(56)	3,246,000	92	871,000	896,000	923,000	960,000	998,000	1,037,000	1,079,000	1,122,000	1,166,000
(3,025,400)	(3,332,700)	(3,350,400)	Cash Result after Capital Movements	(3,210,300)	(4)	(3,688,700)	15	(4,001,000)	(4,118,000)	(4,229,000)	(4,341,700)	(4,467,800)	(4,596,700)	(4,731,100)	(4,858,500)	(4,988,600)

FLEET AND PLANT

Manager: Tony Partridge - "Manager - Support Operations"

Background

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

Budget Comments

Operating Revenues

Fees and Charges

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

Operating Expenses

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

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

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

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

Capital Movements

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

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

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

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

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

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

FLEET AND PLANT																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Fleet Management - Fees and Charges													
156,200	164,500	161,500	Staff Lease Fees	180,700	12	162,000	(10)	166,100	170,300	174,600	179,000	183,500	188,100	192,900	197,800	202,800
			Operating Grants and Contributions													
44,000	46,100	60,100	Diesel Rebate	55,900	(7)	60,000	7	61,500	63,100	64,700	66,400	68,100	69,900	71,700	73,500	75,400
			Interest On Investments													
20,300	17,000	16,500	Interest On Investments	10,000	(39)	0	(100)	0	0	0	0	0	0	0	12,000	48,000
			Sundry Revenues													
26,600	56,400	27,100	Scrap Metal Sales	10,300	(62)	10,000	(3)	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
			Gain on Disposal of Assets													
79,800	0	0	Gain on Disposal of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
326,900	284,000	265,200	Total Operating Revenues	256,900	(3)	232,000	(10)	237,900	244,000	250,200	256,600	263,100	269,800	276,700	295,800	339,100
			OPERATING EXPENSES													
			Operating Expenses													
2,165,500	2,141,700	2,255,700	Plant Running Expenses	2,461,800	9	2,272,300	(8)	2,329,300	2,387,800	2,448,000	2,509,600	2,572,700	2,637,400	2,703,700	2,771,600	2,841,300
(3,612,200)	(3,772,000)	(3,743,300)	Internal Plant Hire Charges	(3,776,000)	1	(3,836,800)	2	(4,057,700)	(4,291,500)	(4,539,000)	(4,801,100)	(5,078,700)	(5,372,500)	(5,683,500)	(6,012,800)	(6,361,600)
150,600	157,100	152,500	Workshop Operating Expenses	197,000	29	179,500	(9)	183,400	188,300	193,200	198,300	203,600	209,000	214,400	250,000	225,700
337,000	342,000	344,000	Overheads Charged to Plant	356,000	3	365,700	3	374,900	384,300	394,000	403,900	414,000	424,400	435,100	446,000	457,200
			Debt Servicing													
0	0	0	Interest on Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
			Loss on Disposal of Assets													
19,200	0	0	Loss on Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
			Non-Cash Expenses													
980,800	925,300	974,200	Depreciation	938,400	(4)	980,000	4	999,600	1,019,600	1,040,000	1,060,800	1,082,100	1,103,800	1,125,900	1,148,500	1,171,500
40,900	(205,900)	(16,900)	Total Operating Expenses	177,200	(1,149)	(39,300)	(122)	(170,500)	(311,500)	(463,800)	(628,500)	(806,300)	(997,900)	(1,204,400)	(1,396,700)	(1,665,900)
286,000	489,900	282,100	Operating Result - Surplus / (Deficit)	79,700	(72)	271,300	240	408,400	555,500	714,000	885,100	1,069,400	1,267,700	1,481,100	1,692,500	2,005,000
980,800	925,300	974,200	Add Back Depreciation	938,400	(4)	980,000	4	999,600	1,019,600	1,040,000	1,060,800	1,082,100	1,103,800	1,125,900	1,148,500	1,171,500
1,266,800	1,415,200	1,256,300	Cash Result - Surplus / (Deficit)	1,018,100	(19)	1,251,300	23	1,408,000	1,575,100	1,754,000	1,945,900	2,151,500	2,371,500	2,607,000	2,841,000	3,176,500
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
1,266,800	1,423,800	1,256,300	Less Transfer to Reserves	1,018,100	(19)	1,251,300	23	1,408,000	1,575,100	1,754,000	1,945,900	2,151,500	2,371,500	2,607,000	2,841,000	3,176,500
1,223,200	1,385,100	1,381,400	Add Transfer from Reserves	1,964,100	42	1,319,800	(33)	2,004,100	1,551,300	1,760,000	2,018,400	2,050,900	2,468,400	1,313,600	1,257,900	1,398,300
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
1,223,200	1,376,500	1,381,400	Less Capital Expenditure	1,964,100	42	1,319,800	(33)	2,004,100	1,551,300	1,760,000	2,018,400	2,050,900	2,468,400	1,313,600	1,257,900	1,398,300
0	0	0	Cash Result after Capital Movements	0	0	0	0	0	0	0	0	0	0	0	0	0

RURAL FIRE SERVICE

Manager: Tony Partridge – “Manager - Support Operations”

Background

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

Budget Comments

Operating Revenues

Operating Grants

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

Operating Expenses

Contributions to Bushfire Brigades

Consists of:

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

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

Fire Control Expenses

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

RURAL FIRE SERVICE

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
181,900	172,300	200,100	OPERATING REVENUES													
			Operating Grants	194,000	(3)	200,000	3	205,100	210,400	215,800	221,300	226,900	232,700	238,600	244,700	251,000
181,900	172,300	200,100	Total Operating Revenues	194,000	(3)	200,000	3	205,100	210,400	215,800	221,300	226,900	232,700	238,600	244,700	251,000
			OPERATING EXPENSES													
50,600	52,500	53,500	Contribution to NSW Fire Brigades	55,400	4	56,000	1	57,400	58,900	60,400	62,000	63,600	65,200	66,900	68,600	70,400
111,800	120,000	154,600	Contribution to Rural Fire Fighting Fund	159,000	3	163,000	3	167,100	171,300	175,600	180,000	184,500	189,200	194,000	198,900	203,900
83,000	80,500	88,100	Fire Control Expenses	109,500	24	107,200	(2)	110,300	113,500	116,700	119,900	123,200	126,600	130,200	133,800	137,500
32,100	77,000	56,500	Fire Control Expenses (Council Control)	99,700	76	103,600	4	106,400	109,300	112,200	115,200	118,200	121,400	124,600	127,900	131,400
			Non-Cash Expenses													
0	0	0	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
277,500	330,000	352,700	Total Operating Expenses	423,600	20	429,800	1	441,200	453,000	464,900	477,100	489,500	502,400	515,700	529,200	543,200
(95,600)	(157,700)	(152,600)	Operating Result - Surplus / (Deficit)	(229,600)	50	(229,800)	0	(236,100)	(242,600)	(249,100)	(255,800)	(262,600)	(269,700)	(277,100)	(284,500)	(292,200)
0	0	0	Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(95,600)	(157,700)	(152,600)	Cash Result - Surplus / (Deficit)	(229,600)	50	(229,800)	0	(236,100)	(242,600)	(249,100)	(255,800)	(262,600)	(269,700)	(277,100)	(284,500)	(292,200)
			Capital Movements													
0	0	0	Less Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
31,000	0	0	Less Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
21,600	19,000	0	Add Transfer from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Less Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0
(105,000)	(138,700)	(152,600)	Cash Result after Capital Movements	(229,600)	50	(229,800)	0	(236,100)	(242,600)	(249,100)	(255,800)	(262,600)	(269,700)	(277,100)	(284,500)	(292,200)

QUARRIES

Manager: Tony Partridge – “Manager - Support Operations”

Background

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

Budget Comments

Operating Revenues

Tuckombil and Stockers Quarries

Royalties received on mineral extracted.

Airport Sandpit

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

Operating Expenses

Tuckombil Quarry

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

Airport Sandpit

Some maintenance and environmental monitoring costs.

Capital Movements

Transfer to and from Reserves

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

Cash Result after Capital Movements

Any cash surplus represents the net dividend to General Fund.

QUARRIES																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Fees and Charges													
251,800	324,100	69,100	Tuckombil and Stokers Quarries	64,900	(6)	66,400	2	68,100	69,900	71,700	73,600	75,500	77,500	79,500	81,500	83,600
0	0	0	Airport Sandpit	0	0	0	0	0	0	0	0	0	0	0	0	0
			Non-cash Items													
223,900	53,100	0	Remediation Provisions	0	0	0	0	0	0	0	0	0	0	0	0	0
475,700	377,200	69,100	Total Operating Revenues	64,900	(6)	66,400	2	68,100	69,900	71,700	73,600	75,500	77,500	79,500	81,500	83,600
			OPERATING EXPENSES													
			Tuckombil Quarry													
4,300	300	3,000	Buildings Maintenance	2,300	(23)	2,400	4	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300
1,700	800	28,100	Operating Costs	23,100	(18)	23,700	3	24,500	25,300	26,100	26,900	27,800	28,700	29,600	30,500	31,400
121,900	32,600	19,900	Expansion Feasibility and Approvals	257,100	1,192	15,900	(94)	16,300	16,800	17,300	17,800	18,300	18,800	19,300	19,800	20,300
36,000	51,000	34,000	Indirect Expenses - Overheads	0	(100)	0	0	0	0	0	0	0	0	0	0	0
			Stokers Quarry													
0	0	0	Stage 1 Rectification Works	250,000	100	0	(100)	0	0	0	0	0	0	0	0	0
			Other Resources													
11,500	5,900	5,200	Airport Sandpit	5,100	(2)	3,000	(41)	3,200	3,400	3,600	3,800	4,000	4,200	4,400	4,600	4,800
0	60,300	10,600	North Creek Dredging	105,000	891	0	(100)	0	0	0	0	0	0	0	0	0
0	0	16,000	Ballina Bar and Sand Nourishment	10,200	(36)	0	(100)	0	0	0	0	0	0	0	0	0
			Non-Cash Expenses													
43,000	28,000	20,100	Unwinding Interest Free Loan	47,200	135	19,200	(59)	19,900	20,600	21,400	22,100	22,900	23,800	24,700	25,600	25,600
9,400	9,500	9,600	Depreciation - Quarries	10,300	7	10,200	(1)	10,500	10,800	11,100	11,400	11,700	12,000	12,300	12,600	12,900
227,800	188,400	146,500	Total Operating Expenses	710,300	385	74,400	(90)	76,900	79,500	82,200	84,800	87,600	90,500	93,400	96,300	98,300
247,900	188,800	(77,400)	Operating Result - Surplus / (Deficit)	(645,400)	734	(8,000)	(99)	(8,800)	(9,600)	(10,500)	(11,200)	(12,100)	(13,000)	(13,900)	(14,800)	(14,700)
(223,900)	(53,100)	0	Add Back Remediation	0	0	0	0	0	0	0	0	0	0	0	0	0
43,000	28,000	20,100	Add Back Unwinding	47,200	135	19,200	(59)	19,900	20,600	21,400	22,100	22,900	23,800	24,700	25,600	25,600
9,400	9,500	9,600	Add Back Depreciation	10,300	7	10,200	(1)	10,500	10,800	11,100	11,400	11,700	12,000	12,300	12,600	12,900
76,400	173,200	(47,700)	Cash Result - Surplus / (Deficit)	(587,900)	1,132	21,400	(104)	21,600	21,800	22,000	22,300	22,500	22,800	23,100	23,400	23,800
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
76,400	265,900	0	Less Transfer to Reserves	0	0	21,400	100	21,600	21,800	22,000	22,300	22,500	22,800	23,100	23,400	23,800
250,000	192,700	247,700	Add Transfer from Reserves	587,900	137	0	(100)	0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	4,200	Less Capital Expenditure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
250,000	100,000	195,800	Cash Result after Capital Movements	0	(100)	0	0	0	0	0	0	0	0	0	0	0

LANDFILL AND RESOURCE MANAGEMENT

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

Background

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

Budget Comments

Operating Revenues

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

Fees – Self Haul Represents gate charges for users of the Council landfill, including Council internal use.

Contributions Typically represents income reimbursed to Council from the State Government waste levy.

Sundry Fees Sale of waste bins and miscellaneous items.

Operating Expenses

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

Internal Fees Represents gate charges for Council internal use of the landfill.

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

Waste Collection and Recycling Staff wages and plant hire related to collection of waste from business and non-rateable properties, along with the management of recyclates.

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

Capital Movements

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

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

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

DOMESTIC WASTE MANAGEMENT

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

Background

This program represents the kerb side collection services for domestic (residential) properties.

Budget Comments

Operating Revenues

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

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

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

Operating Expenses

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

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

Waste Trucks - Internal Charges Represents gate charges for Council internal use of the landfill.

Overheads Internal charge for Council overheads.

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

Capital Movements

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

Transfer to Reserves Represents the operating surplus less principal repayments.

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

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

Cash Result - Surplus / (Deficit)

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

DOMESTIC WASTE MANAGEMENT																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
5,919,100	6,134,600	6,360,800	Domestic Waste Mgmt Annual Charges	6,571,500	3	6,725,000	2	6,893,100	7,065,400	7,242,000	7,423,100	7,608,700	7,798,900	7,993,900	8,193,700	8,398,500
(276,000)	(276,500)	(273,000)	Pensioner Abandonments	(255,000)	(7)	(254,000)	(0)	(256,000)	(258,000)	(260,000)	(262,000)	(264,000)	(266,000)	(268,000)	(270,000)	(272,000)
21,100	21,700	22,300	Vacant Property Annual Charges	19,000	(15)	19,000	0	19,500	20,000	20,500	21,000	21,500	22,000	22,600	23,200	23,800
151,800	152,100	150,200	State Government - Pensioner Subsidy	139,300	(7)	119,000	(15)	120,000	121,000	122,000	123,000	124,000	125,000	126,000	127,000	128,000
49,100	47,600	47,800	Interest on Investments	57,000	19	62,000	9	65,000	27,000	31,000	34,000	38,000	43,000	47,000	47,000	0
0	0	0	Gain / (Loss) on Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
5,865,100	6,079,500	6,308,100		6,531,800	4	6,671,000	2	6,841,600	6,975,400	7,155,500	7,339,100	7,528,200	7,722,900	7,921,500	8,120,900	8,278,300
			OPERATING EXPENSES													
			Administration													
181,500	204,900	206,100	Salaries and Oncosts and Assoc Exps	222,000	8	240,000	8	245,000	250,000	255,000	260,000	265,000	270,000	276,000	282,000	288,000
45,400	38,100	38,200	North East Waste Membership	39,000	2	40,000	3	41,000	42,000	43,000	44,000	45,000	46,000	47,000	48,000	49,000
619,000	630,000	637,000	Indirect Expenses - Overheads	688,000	8	704,000	2	722,000	740,000	759,000	778,000	797,000	817,000	837,000	858,000	879,000
(530,500)	(618,900)	(640,200)	Waste Trucks - Internal Charges	(630,000)	(2)	(644,000)	2	(660,000)	(677,000)	(694,000)	(711,000)	(729,000)	(747,000)	(766,000)	(785,000)	(805,000)
10,300	2,900	17,500	Promotion and Education	3,000	(83)	3,000	0	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
			Debt Servicing													
18,200	8,000	0	Interest on Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
			Collection													
451,100	514,700	517,100	Collection Kerbside - Mixed Waste	532,000	3	615,000	16	630,000	646,000	663,000	680,000	697,000	714,000	732,000	750,000	769,000
1,146,300	1,244,400	1,231,700	Collection Kerbside - Organics	1,180,000	(4)	1,191,000	1	1,221,000	1,252,000	1,283,000	1,315,000	1,348,000	1,382,000	1,417,000	1,452,000	1,488,000
1,992,400	1,832,300	1,865,600	Collection Kerbside - Disposal Fees	1,929,900	3	2,171,000	12	2,225,000	2,281,000	2,338,000	2,396,000	2,456,000	2,517,000	2,580,000	2,645,000	2,711,000
334,500	497,700	518,800	Collection Kerbside - Recycling	502,700	(3)	402,000	(20)	412,000	422,000	433,000	444,000	455,000	466,000	478,000	490,000	502,000
982,400	960,800	1,002,700	Collection Kerbside - Recycling Disposal	1,003,000	0	1,231,000	23	1,262,000	1,294,000	1,326,000	1,359,000	1,393,000	1,428,000	1,464,000	1,501,000	1,539,000
47,600	48,800	51,400	Collection Kerbside - Bin Maintenance/Purc	43,000	(16)	113,000	163	116,000	119,000	122,000	125,000	128,000	131,000	134,000	137,000	140,000
389,700	375,900	383,700	Waste Trucks - Operating Expenses	431,000	12	440,600	2	452,000	463,000	475,000	487,000	499,000	511,000	524,000	537,000	550,000
			Non-Cash Expenses													
177,200	177,200	177,200	Depreciation	180,600	2	180,000	(0)	183,600	187,300	191,100	195,000	198,900	202,900	207,000	211,200	215,500
5,865,100	5,916,800	6,006,800	Total Operating Expenses	6,124,200	2	6,686,600	9	6,852,600	7,022,300	7,197,100	7,375,000	7,555,900	7,740,900	7,933,000	8,129,200	8,328,500
0	162,700	301,300	Operating Result - Surplus / (Deficit)	407,600	35	(15,600)	(104)	(11,000)	(46,900)	(41,600)	(35,900)	(27,700)	(18,000)	(11,500)	(8,300)	(50,200)
177,200	177,200	177,200	Add Back Depreciation	180,600	2	180,000	(0)	183,600	187,300	191,100	195,000	198,900	202,900	207,000	211,200	215,500
177,200	339,900	478,500	Cash Result - Surplus / (Deficit)	588,200	23	164,400	(72)	172,600	140,400	149,500	159,100	171,200	184,900	195,500	202,900	165,300
			Capital Movements													
152,500	162,600	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
25,600	339,900	478,500	Less Transfer to Reserves	588,200	23	164,400	(72)	172,600	140,400	149,500	159,100	171,200	184,900	195,500	202,900	165,300
900	541,900	0	Add Transfer from Reserves	0	0	0	0	1,700,000	0	0	0	0	0	2,000,000	0	0
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
0	379,300	0	Less Capital Expenditure	0	0	0	0	1,700,000	0	0	0	0	0	2,000,000	0	0
0	0	0	Cash Result after Capital Movements	0	0	0	0	0	0	0	0	0	0	0	0	0

CIVIL SERVICES GROUP - SUMMARY (WATER AND WASTEWATER)

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

Budget Comments

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

The programs include:

Water Operations

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

Wastewater Operations

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

CIVIL SERVICES GROUP - SUMMARY (WATER AND WASTEWATER)

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
10,892,500	11,199,100	12,409,800	Water Operations	12,372,700	(0)	12,347,900	(0)	12,722,500	12,996,600	13,267,000	13,514,700	13,814,600	14,126,600	14,461,200	14,896,400	15,340,700
15,355,900	16,349,100	17,887,500	Wastewater Operations	18,297,400	2	18,708,900	2	19,188,000	19,593,700	20,152,400	20,681,800	21,202,900	21,809,700	22,404,500	23,106,200	23,829,600
26,248,400	27,548,200	30,297,300	Total Operating Revenues	30,670,100	1	31,056,800	1	31,910,500	32,590,300	33,419,400	34,196,500	35,017,500	35,936,300	36,865,700	38,002,600	39,170,300
			OPERATING EXPENSES													
10,817,000	10,849,900	11,181,300	Water Operations	10,987,700	(2)	11,167,800	2	11,438,500	11,679,500	11,982,900	12,263,100	12,610,700	12,875,100	13,192,100	13,536,700	13,850,000
28,747,200	17,297,900	18,290,700	Wastewater Operations	17,465,500	(5)	16,970,300	(3)	17,056,700	17,104,500	17,246,100	17,374,200	17,569,400	17,676,700	17,769,400	17,954,600	18,108,400
39,564,200	28,147,800	29,472,000	Total Operating Expenses	28,453,200	(3)	28,138,100	(1)	28,495,200	28,784,000	29,229,000	29,637,300	30,180,100	30,551,800	30,961,500	31,491,300	31,958,400
(13,315,800)	(599,600)	825,300	Operating Result - Surplus / (Deficit)	2,216,900	169	2,918,700	32	3,415,300	3,806,300	4,190,400	4,559,200	4,837,400	5,384,500	5,904,200	6,511,300	7,211,900
3,793,000	5,030,800	5,191,100	Add Back Depreciation	5,155,000	(1)	5,259,000	2	5,364,200	5,472,000	5,581,300	5,693,200	5,806,700	5,922,800	6,041,600	6,162,000	6,285,000
12,237,400	74,800	416,400	Add Back Loss on Sale of Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
349,200	301,100	249,300	Add Back Unwinding Interest Free Loans	194,000	(22)	134,000	(31)	69,000	0	0	0	0	0	0	0	0
3,063,800	4,807,100	6,682,100	Cash Result - Surplus / (Deficit)	7,565,900	13	8,311,700	10	8,848,500	9,278,300	9,771,700	10,252,400	10,644,100	11,307,300	11,945,800	12,673,300	13,496,900
			Capital Movements													
2,187,900	2,793,300	2,957,900	Less Loan Principal Repayments	3,095,600		3,387,000		3,535,800	2,716,300	2,919,600	3,114,500	3,309,400	3,510,600	3,711,100	3,910,300	4,109,700
782,500	637,500	2,000,897	Less Transfer to Reserves	0		520,000		7,700	2,959,700	0	1,580,000	3,568,700	1,267,300	5,497,400	5,813,500	6,761,200
5,039,300	2,011,000	803,000	Add Transfer from Reserves	1,295,600		3,175,500		534,800	0	1,385,300	134,500	511,500	348,300	0	0	0
2,063,400	361,000	1,213,797	Add Capital Income Applied	5,399,400		1,633,000		6,689,000	4,167,000	2,709,000	3,646,000	1,033,500	2,428,000	0	0	0
7,142,100	3,694,300	3,686,100	Less Capital Expenditure	11,111,300		9,159,200		12,474,800	7,715,300	10,892,400	9,284,400	5,257,000	9,251,700	2,683,300	2,895,500	2,572,000
54,000	54,000	54,000	Cash Result after Capital Movements	54,000	0	54,000	0	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000

WATER OPERATIONS

Manager: Bridget Walker - "Manager - Water and Wastewater"

Background

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

Budget Comments

Operating Revenues

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

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

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

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

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

Operating Expenses

Engineering Management Relates to salaries for engineering and administration staff. A total of 57 days are spread between water and wastewater, with one staff member also shared with waste.

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

Purchase of Water, Reservoirs, Water Treatment Plants, Mains etc Includes wages, plant hire and materials related to the operation of these items for the water program.

Capital Movements

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

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

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

WATER OPERATIONS																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
3,092,600	3,226,000	3,371,900	Annual Charges	3,474,500	3	3,560,000	2	3,654,500	3,751,300	3,850,000	3,951,700	4,056,100	4,163,500	4,272,900	4,386,300	4,501,700
6,432,000	6,654,300	7,771,200	User Charges	7,403,200	(5)	7,350,500	(1)	7,534,100	7,722,700	7,915,300	8,113,900	8,316,500	8,524,100	8,737,800	8,956,500	9,180,200
797,900	796,400	762,900	Fees and Fines	805,900	6	824,400	2	845,300	866,700	888,700	911,200	934,300	957,900	982,200	1,007,000	1,032,400
152,600	157,400	159,900	Operating Grants	320,300	100	144,700	(55)	145,500	146,500	147,700	148,900	149,700	150,500	151,400	152,200	153,000
417,400	339,000	343,900	Interest	368,800	7	468,300	27	543,100	509,400	465,300	389,000	358,000	330,600	316,900	394,400	473,400
0	26,000	0	Gain on Disposal of Plant and Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
10,892,500	11,199,100	12,409,800	Total Operating Revenues	12,372,700	(0)	12,347,900	(0)	12,722,500	12,996,600	13,267,000	13,514,700	13,814,600	14,126,600	14,461,200	14,896,400	15,340,700
			OPERATING EXPENSES													
			Direct Expenses													
337,700	355,600	360,000	Engineering Management	442,400	23	506,900	15	559,700	532,800	546,300	560,100	619,200	588,800	603,700	619,000	634,800
350,100	415,700	446,700	Administration and Customer Service	358,600	(20)	355,600	(1)	365,400	375,200	400,500	396,000	406,600	417,400	428,400	459,800	451,700
176,900	150,000	294,800	Contribution to Works and BBRC	41,900	(86)	86,900	107	44,000	45,100	46,300	47,500	48,700	50,000	51,300	52,600	54,000
17,700	10,700	11,300	Miscellaneous	12,000	6	12,300	3	12,700	13,100	13,500	13,900	14,300	14,700	15,100	15,500	15,900
5,720,300	5,703,100	5,886,500	Purchase of Water	5,977,700	2	5,943,700	(1)	6,092,400	6,244,800	6,401,000	6,561,200	6,725,400	6,893,600	7,066,000	7,242,700	7,423,800
10,600	10,700	11,600	Pumping Stations - Operations	10,000	(14)	10,000	0	10,900	11,800	12,700	13,600	14,500	15,400	16,300	17,200	18,200
47,500	34,400	37,600	Pumping Stations - Energy Costs	39,500	5	44,200	12	45,900	47,600	49,400	51,200	53,000	54,800	56,600	58,500	60,400
77,800	55,700	66,800	Reservoirs - Operations and Maintenance	52,000	(22)	62,000	19	63,600	65,300	67,000	68,700	70,600	72,500	74,400	76,300	78,300
129,500	111,800	134,900	Water Treatment Plants - Operations	154,000	14	157,500	2	161,700	166,000	170,300	174,800	179,500	184,200	189,000	194,000	199,000
38,700	30,600	42,000	Water Treatment Plants - Maintenance	30,500	(27)	31,100	2	32,000	32,900	33,900	34,900	35,900	36,900	37,900	38,900	40,000
172,900	83,200	49,300	Mains - Operations	55,000	12	55,000	0	56,500	58,100	59,700	61,400	63,100	64,800	66,500	68,300	70,200
446,600	364,500	397,400	Mains - Maintenance	405,000	2	404,200	(0)	414,400	424,900	435,600	446,600	457,800	469,300	481,200	493,300	505,800
343,800	345,100	376,400	Water Connections - Maintenance	320,000	(15)	320,000	0	328,000	336,200	344,700	353,400	362,300	371,400	380,700	390,300	400,100
232,600	247,000	223,900	Water Quality Testing, Reading and Other	234,800	5	241,200	3	247,700	254,000	260,700	267,300	274,400	281,400	288,800	296,200	304,000
55,000	67,900	62,500	Telemetry and Plant Maintenance	92,300	48	95,300	3	97,700	100,300	102,900	105,600	108,400	111,200	114,100	117,000	120,000
			Indirect Expenses - Overheads													
1,160,000	1,301,000	1,319,000	Overheads Distributed	1,382,000	5	1,433,900	4	1,469,700	1,506,400	1,544,100	1,582,700	1,622,300	1,662,900	1,704,500	1,747,100	1,790,800
			Debt Servicing													
0	0	0	Interest On Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
			Non-cash Expenses													
1,478,700	1,498,900	1,460,600	Depreciation	1,380,000	(6)	1,408,000	2	1,436,200	1,465,000	1,494,300	1,524,200	1,554,700	1,585,800	1,617,600	1,650,000	1,683,000
20,600	64,000	0	Loss on Disposal of Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0	0
10,817,000	10,849,900	11,181,300	Total Operating Expenses	10,987,700	(2)	11,167,800	2	11,438,500	11,679,500	11,982,900	12,263,100	12,610,700	12,875,100	13,192,100	13,536,700	13,850,000
75,500	349,200	1,228,500	Operating Result - Surplus / (Deficit)	1,385,000	13	1,180,100	(15)	1,284,000	1,317,100	1,284,100	1,251,600	1,203,900	1,251,500	1,269,100	1,359,700	1,490,700
1,478,700	1,498,900	1,460,600	Add Back Depreciation	1,380,000	(6)	1,408,000	2	1,436,200	1,465,000	1,494,300	1,524,200	1,554,700	1,585,800	1,617,600	1,650,000	1,683,000
20,600	64,000	0	Add Back Loss on Infrastructure Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0
1,574,800	1,912,100	2,689,100	Cash Result - Surplus / (Deficit)	2,765,000	3	2,588,100	(6)	2,720,200	2,782,100	2,778,400	2,775,800	2,758,600	2,837,300	2,886,700	3,009,700	3,173,700
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
782,500	637,500	2,000,897	Less Transfer to Reserves	0	0	520,000	0	0	846,300	0	1,580,000	0	1,267,300	1,523,400	1,545,500	1,662,700
0	0	0	Add Transfer from Reserves	131,500	0	0	0	534,800	0	1,292,000	0	511,500	0	0	0	0
2,063,400	186,400	477,297	Add Capital Income Applied	521,000	0	1,260,000	0	1,119,000	2,827,000	1,663,000	3,211,000	1,033,500	2,428,000	0	0	0
2,821,700	1,427,000	1,131,500	Less Capital Expenditure	3,383,500	0	3,294,100	0	4,340,000	4,728,800	5,699,400	4,372,800	4,269,600	3,964,000	1,329,300	1,430,200	1,477,000
34,000	34,000	34,000	Cash Result after Capital Movements	34,000	0	34,000	0	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000

WASTEWATER OPERATIONS

Manager: Bridget Walker - "Manager - Water and Wastewater"

Background

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

Budget Comments

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

User Charges Major income item relates to trade waste charges.

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

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

Interest Includes interest on funds held by the Wastewater Fund.

Operating Expenses

Engineering Management Relates to salaries for engineering and administration staff. A total of 57 days are spread between water and wastewater, with one staff member also shared with waste.

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

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

Capital Movements

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

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

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

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

WASTEWATER OPERATIONS																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
13,005,500	14,087,200	15,398,000	Annual Charges	16,087,000	4	16,462,000	2	16,879,000	17,305,000	17,742,000	18,189,000	18,650,000	19,122,000	19,605,000	20,101,000	20,609,000
1,038,400	1,141,900	1,368,500	User Charges	1,393,000	2	1,426,400	2	1,462,300	1,498,700	1,536,300	1,575,200	1,615,200	1,656,200	1,697,500	1,740,000	1,783,600
151,700	156,600	159,100	Operating Grants	152,600	(4)	144,500	(5)	145,500	147,300	149,100	150,900	151,800	152,700	153,600	154,500	155,500
391,000	385,300	385,400	Fees and Fines	361,600	(6)	408,500	13	418,900	429,600	440,500	451,600	463,000	474,700	486,800	499,200	511,900
672,700	496,500	492,500	Interest	228,200	(54)	193,300	(15)	206,100	134,900	204,200	232,700	238,300	317,300	372,400	519,900	675,500
96,600	81,600	84,000	Other Revenues	75,000	(11)	74,200	(1)	76,200	78,200	80,300	82,400	84,600	86,800	89,200	91,600	94,100
15,355,900	16,349,100	17,887,500	Total Operating Revenues	18,297,400	2	18,708,900	2	19,188,000	19,593,700	20,152,400	20,681,800	21,202,900	21,809,700	22,404,500	23,106,200	23,829,600
			OPERATING EXPENSES													
			Direct Expenses													
439,900	383,500	410,900	Engineering Management	412,400	0	473,100	15	485,400	497,600	510,800	524,000	537,100	551,300	565,500	580,600	595,700
754,600	865,000	1,188,700	Administration and Customer Service	1,009,500	(15)	994,300	(2)	1,019,800	1,046,200	1,088,300	1,101,100	1,129,400	1,158,400	1,187,900	1,238,300	1,249,700
452,000	196,000	611,200	Contributions to Works and BBRC	42,000	(93)	87,000	107	44,100	45,300	46,500	47,700	48,900	50,200	51,500	52,800	54,200
27,100	23,800	30,300	Miscellaneous	245,300	710	30,000	(88)	70,900	31,800	32,700	33,600	35,500	36,500	37,500	38,500	
1,304,800	1,032,900	950,800	Energy Costs	1,058,900	11	1,059,100	0	1,086,000	1,113,500	1,141,700	1,170,600	1,200,400	1,230,800	1,261,900	1,293,700	1,326,300
541,900	460,000	274,800	Mains - Maintenance	247,200	(10)	280,000	13	287,000	294,200	301,600	309,200	317,000	325,000	333,200	341,600	350,200
136,900	258,000	264,200	Pumping Stations - Operations	270,000	2	292,000	8	287,300	293,100	299,000	305,000	311,100	317,100	254,700	254,700	
1,077,800	932,200	1,009,800	Pumping Stations - Maintenance	878,400	(13)	885,000	1	907,200	929,900	953,200	977,100	1,001,600	1,026,700	1,052,400	1,078,800	1,105,800
0	137,200	160,500	Camera and Jetting - Maintenance	187,500	17	184,700	(1)	189,400	194,200	199,100	204,100	209,300	214,600	220,000	225,500	231,200
1,633,700	1,364,100	1,169,100	Treatment Plants - Operations	1,213,100	4	1,242,000	2	1,273,500	1,305,900	1,339,200	1,373,300	1,408,300	1,443,900	1,480,500	1,518,200	1,556,700
138,100	98,500	66,900	Treatment Plants - Biosolids	93,000	39	95,000	2	97,400	99,900	102,400	105,000	107,700	110,400	113,200	116,100	119,100
424,700	1,038,300	1,145,600	Treatment Plants - Maintenance	992,300	(13)	1,015,300	2	1,041,000	1,067,200	1,094,100	1,121,700	1,150,100	1,179,100	1,208,800	1,239,300	1,270,600
9,000	44,100	67,300	Maintenance - Other	80,000	19	85,000	6	87,200	89,400	91,700	94,000	96,400	98,900	101,400	104,000	106,600
501,800	294,300	315,900	Operations - Other	368,200	17	382,500	4	392,600	403,000	413,600	424,500	435,700	447,000	458,600	470,900	483,400
0	80,000	79,200	Recycled Water - Mtce and Operations	248,800	214	231,000	(7)	237,000	243,200	249,400	255,800	262,400	269,100	276,100	283,200	290,600
			Indirect Expenses - Overheads													
1,777,000	1,888,000	1,950,000	Overheads Distributed	2,094,000	7	2,135,600	2	2,189,000	2,243,700	2,299,800	2,357,300	2,416,200	2,476,600	2,538,500	2,602,000	2,667,100
			Debt Servicing													
4,647,600	4,358,200	4,199,300	Interest on Loans	4,055,900	(3)	3,513,700	(13)	3,364,900	3,199,400	2,996,000	2,801,200	2,606,300	2,405,100	2,204,700	2,005,400	1,806,000
			Non-cash Expenses													
2,314,300	3,531,900	3,730,500	Depreciation	3,775,000	1	3,851,000	2	3,928,000	4,007,000	4,087,000	4,169,000	4,252,000	4,337,000	4,424,000	4,512,000	4,602,000
12,216,800	10,800	416,400	Loss on Disposal of Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
349,200	301,100	249,300	Unwinding Interest Free Loan	194,000	(22)	134,000	(31)	69,000	0	0	0	0	0	0	0	0
28,747,200	17,297,900	18,290,700	Total Operating Expenses	17,465,500	(5)	16,970,300	(3)	17,056,700	17,104,500	17,246,100	17,374,200	17,569,400	17,676,700	17,769,400	17,954,600	18,108,400
(13,391,300)	(948,800)	(403,200)	Operating Result - Surplus / (Deficit)	831,900	(306)	1,738,600	109	2,131,300	2,489,200	2,906,300	3,307,600	3,633,500	4,133,000	4,635,100	5,151,600	5,721,200
2,314,300	3,531,900	3,730,500	Add Back Depreciation	3,775,000	1	3,851,000	2	3,928,000	4,007,000	4,087,000	4,169,000	4,252,000	4,337,000	4,424,000	4,512,000	4,602,000
12,216,800	10,800	416,400	Add Back Loss on Infrastructure Disposal	0	(100)	0	0	0	0	0	0	0	0	0	0	0
349,200	301,100	249,300	Add Back Unwinding Interest Free Loan	194,000	(22)	134,000	(31)	69,000	0	0	0	0	0	0	0	0
1,489,000	2,895,000	3,993,000	Cash Result - Surplus / (Deficit)	4,800,900	20	5,723,600	19	6,128,300	6,496,200	6,993,300	7,476,600	7,885,500	8,470,000	9,059,100	9,663,600	10,323,200
			Capital Movements													
2,187,900	2,793,300	2,957,900	Less Loan Principal Repayments	3,095,600		3,387,000		3,535,800	2,716,300	2,919,600	3,114,500	3,309,400	3,510,600	3,711,100	3,910,300	4,109,700
0	0	0	Less Transfer to Reserves	0		0		7,700	2,113,400	0	0	3,568,700	0	3,974,000	4,268,000	5,098,500
5,039,300	2,011,000	803,000	Add Transfer from Reserves	1,164,100		3,175,500		0	0	93,300	134,500	0	348,300	0	0	0
0	174,600	736,500	Add Capital Income Applied	4,878,400		373,000		5,570,000	1,340,000	1,046,000	435,000	0	0	0	0	0
4,320,400	2,267,300	2,554,600	Less Capital Expenditure	7,727,800		5,865,100		8,134,800	2,986,500	5,193,000	4,911,600	987,400	5,287,700	1,354,000	1,465,300	1,095,000
20,000	20,000	20,000	Cash Result after Capital Movements	20,000	0	20,000	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000

GENERAL MANAGER'S GROUP - SUMMARY

Manager: Paul Hickey - "General Manager"

Budget Comments

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

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

Communications

Includes costs associated with the elected councillors and the General Manager's office, the corporate communications function which includes statutory management reporting and customer service.

Financial Services

This program outlines the financial services such as creditors, debtors, purchasing and rates.

Information Services

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

Human Resources and Risk Management

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

Property Management

Includes costs associated with Council's commercial property portfolio.

Ballina Byron Gateway Airport

Revenue and expenses associated with the operation of the airport.

GENERAL MANAGER'S GROUP - SUMMARY

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
17,400	46,800	21,100	Communications	22,000	4	15,000	(32)	15,400	16,000	16,600	17,200	17,800	18,400	19,100	19,800	20,500
203,900	274,000	260,200	Financial Services	234,500	(10)	230,000	(2)	237,000	242,500	248,200	253,900	259,600	265,500	271,500	277,700	284,000
22,370,900	23,415,400	27,343,300	Financial Services - General Purpose Revenues	26,290,200	(4)	27,699,800	5	29,264,400	30,153,200	31,069,900	32,015,100	32,924,500	33,860,100	34,822,900	35,813,700	36,833,100
17,600	3,100	231,100	Information Services	103,000	(55)	103,000	0	123,100	126,200	129,400	132,700	136,100	139,600	143,100	146,700	150,400
295,400	191,400	446,500	Human Resources and Risk Management	302,600	(32)	160,800	(47)	143,500	147,500	151,500	155,600	159,700	163,900	168,200	172,700	177,300
3,385,100	2,570,800	2,599,800	Property Management	2,597,600	(0)	2,562,300	(1)	2,605,200	2,919,200	2,915,800	2,964,800	3,035,000	3,105,600	3,178,300	3,251,600	3,327,300
4,709,700	5,111,900	5,780,100	Ballina Byron Gateway Airport	6,784,700	17	6,632,000	(2)	7,069,500	7,248,900	7,433,300	7,624,700	7,847,800	8,084,200	8,327,600	8,578,400	8,836,600
31,000,000	31,613,400	36,682,100	Total Operating Revenues	36,334,600	(1)	37,402,900	3	39,458,100	40,853,500	41,964,700	43,164,000	44,380,500	45,637,300	46,930,700	48,260,600	49,629,200
			OPERATING EXPENSES													
1,838,600	1,997,600	2,392,300	Communications	2,337,600	(2)	2,346,700	0	2,410,900	2,747,500	2,545,100	2,605,200	2,666,300	3,031,200	2,793,600	2,836,300	2,880,200
(3,774,600)	(4,086,900)	(4,256,800)	Financial Services	(4,383,700)	3	(4,467,900)	2	(4,635,700)	(4,753,300)	(4,874,500)	(4,948,900)	(5,013,900)	(5,202,700)	(5,333,900)	(5,469,600)	(5,607,700)
1,913,000	2,049,200	2,375,000	Information Services	2,656,600	12	2,915,100	10	2,985,300	3,057,100	3,130,700	3,206,000	3,283,100	3,362,100	3,442,900	3,525,700	3,610,600
1,366,300	1,282,200	781,500	Human Resources and Risk Management	1,156,700	48	736,500	(36)	726,900	747,400	771,700	800,200	832,400	869,200	908,900	953,100	1,002,000
2,115,000	2,961,700	1,773,600	Property Management	2,517,400	42	1,618,000	(36)	2,009,600	1,612,000	1,653,300	1,634,500	1,676,200	1,718,800	1,762,400	1,807,100	1,853,400
4,362,900	4,513,400	4,957,900	Ballina Byron Gateway Airport	5,295,300	7	5,602,100	6	5,817,700	5,881,200	5,935,100	6,004,800	6,114,300	6,247,100	6,392,000	6,540,700	6,694,500
7,821,200	8,717,200	8,023,500	Total Operating Expenses	9,579,900	19	8,750,500	(9)	9,314,700	9,291,900	9,161,400	9,301,800	9,558,400	10,025,700	9,965,900	10,193,300	10,433,000
			NET PROGRAM OPERATING RESULT													
(1,821,200)	(1,950,800)	(2,371,200)	Communications	(2,315,600)	(2)	(2,331,700)	1	(2,395,500)	(2,731,500)	(2,528,500)	(2,588,000)	(2,648,500)	(3,012,800)	(2,774,500)	(2,816,500)	(2,859,700)
26,349,400	27,776,300	31,860,300	Financial Services	30,908,400	(3)	32,397,700	5	34,137,100	35,149,000	36,192,600	37,217,900	38,198,000	39,328,300	40,428,300	41,561,000	42,724,800
(1,895,400)	(2,046,100)	(2,143,900)	Information Services	(2,553,600)	19	(2,812,100)	10	(2,862,200)	(2,930,900)	(3,001,300)	(3,073,300)	(3,147,000)	(3,222,500)	(3,299,800)	(3,379,000)	(3,460,200)
(1,070,900)	(1,090,800)	(335,000)	Human Resources and Risk Management	(854,100)	155	(575,700)	(33)	(583,400)	(599,900)	(620,200)	(644,600)	(672,700)	(705,300)	(740,700)	(780,400)	(824,700)
1,270,100	(390,900)	826,200	Property Management	80,200	(90)	944,300	1,077	595,600	1,307,200	1,262,500	1,330,300	1,358,800	1,386,800	1,415,900	1,444,500	1,473,900
346,800	598,500	822,200	Ballina Byron Gateway Airport	1,489,400	81	1,029,900	(31)	1,251,800	1,367,700	1,498,200	1,619,900	1,733,500	1,837,100	1,935,600	2,037,700	2,142,100
23,178,800	22,896,200	28,658,600	Total Operating Result - Surplus / (Deficit)	26,754,700	(7)	28,652,400	7	30,143,400	31,561,600	32,803,300	33,862,200	34,822,100	35,611,600	36,964,800	38,067,300	39,196,200
879,400	942,200	921,900	Add Back Depreciation	1,110,200	20	1,147,000	3	1,181,400	1,205,100	1,229,400	1,254,100	1,279,300	1,305,000	1,331,300	1,358,000	1,385,200
30,000	163,000	(150,000)	Add Back Non Cash Investment Premium	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(725,700)	319,800	(403,100)	Add Back Landstock	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(460,100)	0	360,400	Add Back Fair Value Adjustments Rental Properties	0	(100)	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Add Back Gain / Loss on Disposal of Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0	0
22,902,400	24,321,200	29,387,800	Total Cash Operating Result - Surplus / (Deficit)	27,864,900	(5)	29,799,400	7	31,324,800	32,766,700	34,032,700	35,116,300	36,101,400	36,916,600	38,296,100	39,425,300	40,581,400
			Capital Movements													
845,500	970,600	1,073,300	Less Loan Principal Repayments	1,129,800		1,188,600		1,361,900	16,041,100	1,443,600	1,042,700	396,400	198,100	207,100	156,000	164,000
7,266,500	7,065,900	7,061,300	Less Transfer to Reserves	9,645,700		14,607,100		21,809,900	15,523,700	3,549,700	4,136,000	4,982,700	5,371,600	5,552,900	5,798,000	5,988,600
8,585,000	3,599,700	4,300,500	Add Transfer from Reserves	7,084,800		11,651,000		11,087,300	16,448,000	1,797,700	1,551,400	2,165,000	6,528,800	1,272,700	8,306,800	3,341,900
4,065,400	7,156,500	1,310,700	Add Capital Income Applied	6,103,400		16,727,300		18,992,200	12,318,600	200,000	200,000	200,000	3,200,000	200,000	200,000	5,200,000
5,331,900	3,750,700	2,171,600	Less Capital Expenditure	4,539,100		15,024,300		9,415,000	416,800	702,000	486,000	1,010,000	8,114,000	118,000	7,122,000	7,126,000
22,108,900	23,290,200	24,692,800	Cash Result after Capital Movements	25,738,500	4	27,357,700	6	28,817,500	29,551,700	30,335,100	31,203,000	32,077,300	32,961,700	33,890,800	34,856,100	35,844,700

COMMUNICATIONS

Manager *Caroline Klose – “Manager - Communications”*

Background

This program relates to expenses associated with the General Manager’s office, the elected Council, donations to community groups, Council’s communications team and frontline customer service staff.

Budget Comments

Operating Expenses

General Manager’s Office

Includes employment costs for six full-time staff (30 days in total), plus one motor vehicle. Also includes office expenses and the external audit fee.

Employee Costs – Customer Service

Based on two full time and six part time employees for the Customer Services Counter and Switchboard for the Administration Centre (total of 27 days)

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, Joint Organisation, Country Mayors, Sea Change Taskforce and Arts Northern Rivers.

Donations

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

Corporate Office Expenses

Includes corporate expenses for items such as printing and stationery, advertising etc.

Capital Movements

Reserve Movements

The annual transfer to reserve relates typically to the creation of a reserve to fund future election costs. The transfer from reserve is the funding of the election.

COMMUNICATIONS																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Fees and Charges													
17,400	46,800	21,100	Sundry Sales and Services	22,000	4	15,000	(32)	15,400	16,000	16,600	17,200	17,800	18,400	19,100	19,800	20,500
17,400	46,800	21,100	Total Operating Revenues	22,000	4	15,000	(32)	15,400	16,000	16,600	17,200	17,800	18,400	19,100	19,800	20,500
			OPERATING EXPENSES													
			Governance and Communications													
907,600	945,500	1,029,000	Employee Costs	1,148,000	12	1,265,100	10	1,294,300	1,324,200	1,354,800	1,386,100	1,418,100	1,450,800	1,484,300	1,495,400	1,506,800
10,200	8,600	9,200	Sundry Expenses	11,100	21	12,000	8	12,400	12,900	13,400	13,900	14,400	14,900	15,400	15,900	16,400
59,900	68,700	66,500	Audit - External	75,000	13	77,000	3	79,000	81,000	83,100	85,200	87,400	89,600	91,900	94,200	96,600
0	1,000	5,300	Legal Expenses	2,500	(53)	2,000	(20)	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900
			Councillors													
304,800	308,300	351,000	Councillors Allowances and Exps	360,000	3	356,000	(1)	365,200	385,000	385,000	395,200	405,500	428,200	427,100	438,300	449,800
0	0	246,500	Election	0	(100)	0	0	0	260,000	0	0	0	290,000	0	0	0
57,100	62,600	62,700	Subscriptions and Contributions	69,300	11	70,700	2	72,800	75,000	77,200	79,400	81,700	84,100	86,500	89,000	91,500
			Corporate Office Expenses													
102,900	119,000	122,600	Printing, Stationery and Postage	115,000	(6)	114,000	(1)	116,900	119,900	122,900	126,100	129,300	132,600	136,100	139,600	143,200
13,000	9,800	12,000	Advertising	10,000	(17)	10,000	0	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
100	6,900	6,100	Office Equipment	6,300	3	6,500	3	6,700	6,900	7,100	7,300	7,500	7,700	7,900	8,100	8,400
84,000	115,400	145,500	Telephone	120,500	(17)	87,000	(28)	89,200	91,700	94,200	96,700	99,200	101,900	104,600	107,300	110,200
20,800	26,600	44,200	Sundry Administration Expenses	29,000	(34)	30,000	3	30,900	31,900	32,900	33,900	34,900	35,900	36,900	37,900	38,900
34,400	33,200	37,600	Community Connect	27,000	(28)	29,000	7	29,800	30,700	31,600	32,500	33,400	34,300	35,300	36,300	37,300
			Donations													
26,400	27,800	29,500	Donations - Public Halls - Rates	32,000	8	32,000	0	32,800	33,700	34,600	35,500	36,400	37,400	38,400	39,400	40,400
10,000	10,000	10,000	Donations - Sthn Cross Scholarship	10,000	0	10,000	0	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
31,400	17,400	18,600	Donations - Public Halls - Capital	41,000	120	0	(100)	0	0	0	0	0	0	0	0	0
7,500	6,000	6,000	Donations - Lighthouse Chairs	5,200	(13)	6,000	15	6,200	6,400	6,600	6,800	7,000	7,200	7,400	7,600	7,800
35,000	83,700	55,400	Donations - General	78,700	42	72,000	(9)	73,800	75,700	77,600	79,600	81,600	83,700	85,800	88,000	90,200
0	0	30,100	Donations - Sporting Groups	20,000	(34)	20,000	0	30,000	40,000	50,000	51,300	52,600	54,000	55,400	56,800	58,300
5,100	1,200	0	Community Groups - Council Fees	3,000	100	2,400	(20)	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300
			Festivals and Events Support													
95,900	122,300	77,700	Festivals and Events Program	150,000	93	120,000	(20)	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
13,500	3,900	4,000	Fair Go	4,000	0	4,000	0	4,100	4,300	4,500	4,700	4,900	5,100	5,300	5,500	5,700
19,000	19,700	22,800	Australia Day	20,000	(12)	21,000	5	21,600	22,200	22,800	23,400	24,000	24,600	25,300	26,000	26,700
1,838,600	1,997,600	2,392,300	Total Operating Expenses	2,337,600	(2)	2,346,700	0	2,410,900	2,747,500	2,545,100	2,605,200	2,666,300	3,031,200	2,793,600	2,836,300	2,880,200
(1,821,200)	(1,950,800)	(2,371,200)	Operating Result - Surplus / (Deficit)	(2,315,600)	(2)	(2,331,700)	1	(2,395,500)	(2,731,500)	(2,528,500)	(2,588,000)	(2,648,500)	(3,012,800)	(2,774,500)	(2,816,500)	(2,859,700)
0	0	0	Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(1,821,200)	(1,950,800)	(2,371,200)	Cash Result - Surplus / (Deficit)	(2,315,600)	(2)	(2,331,700)	1	(2,395,500)	(2,731,500)	(2,528,500)	(2,588,000)	(2,648,500)	(3,012,800)	(2,774,500)	(2,816,500)	(2,859,700)
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
192,200	94,000	127,300	Less Transfer to Reserves	30,000	0	41,500	0	45,000	60,000	71,000	71,000	73,000	75,000	80,000	85,000	90,000
2,000	18,700	290,600	Add Transfer from Reserves	47,700	0	0	0	0	260,000	0	0	0	290,000	0	0	0
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Less Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0
(2,011,400)	(2,026,100)	(2,207,900)	Cash Result after Capital Movements	(2,297,900)	4	(2,373,200)	3	(2,440,500)	(2,531,500)	(2,599,500)	(2,659,000)	(2,721,500)	(2,797,800)	(2,854,500)	(2,901,500)	(2,949,700)

FINANCIAL SERVICES – GENERAL PURPOSE REVENUES

Manager Linda Coulter - "Manager – Financial Services"

Background

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

Budget Comments

Operating Revenues

Rates

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

Abandonments

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

Extra Charges

Represents interest charged on overdue rates.

General Purpose Grants

Financial Assistance Grant (FAG)

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

Pensioner Subsidy

Represents the State Government contribution towards the pensioner abandonments.

Interest on Investments

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

Capital Movements

Cash Surplus

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

FINANCIAL SERVICES - GENERAL PURPOSE REVENUES																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Rates													
13,206,900	13,968,100	14,890,400	Residential	15,725,500	6	16,776,300	7	17,850,000	18,430,100	19,029,100	19,647,500	20,236,900	20,844,000	21,469,300	22,113,400	22,776,800
3,644,700	3,826,700	4,055,800	Business	4,303,000	6	4,596,400	7	4,890,600	5,049,500	5,213,600	5,383,000	5,544,500	5,710,800	5,882,100	6,058,600	6,240,400
1,387,800	1,445,600	1,507,000	Farmland	1,580,000	5	1,609,500	2	1,712,500	1,768,200	1,825,700	1,885,000	1,941,600	1,999,800	2,059,800	2,121,600	2,185,200
			Postponed Rates													
2,800	(600)	100	Postponed Rates	500	400	500	0	600	700	800	900	1,000	1,100	1,200	1,300	1,400
			Abandonments													
(636,400)	(639,100)	(647,500)	Pensioner Abandonments	(632,900)	(2)	(637,400)	1	(640,800)	(645,800)	(650,800)	(655,800)	(659,200)	(662,600)	(666,100)	(669,600)	(673,100)
			Extra Charges													
86,600	79,600	64,700	Interest	50,100	(23)	50,000	(0)	51,300	52,600	53,900	55,200	56,600	58,000	59,500	61,000	62,500
			General Purpose Grants													
		92,600	Emergency Services Grant	4,000		0		0	0	0	0	0	0	0	0	0
3,717,800	3,831,300	6,194,600	Financial Assistance Grant	4,284,600	(31)	4,371,000	2	4,458,400	4,547,600	4,638,600	4,731,400	4,826,000	4,922,500	5,021,000	5,121,400	5,223,800
339,400	350,200	355,000	Pensioners Assistance Subsidy	339,600	(4)	343,000	1	351,600	360,400	369,400	378,600	388,100	397,800	407,700	417,900	428,300
			Interest													
651,300	716,600	680,600	Interest on Investments	635,800	(7)	590,500	(7)	590,200	589,900	589,600	589,300	589,000	588,700	588,400	588,100	587,800
(30,000)	(163,000)	150,000	Premium Adjustments	0	(100)	0	0	0	0	0	0	0	0	0	0	0
22,370,900	23,415,400	27,343,300	Operating Result - Surplus / (Deficit)	26,290,200	(4)	27,699,800	5	29,264,400	30,153,200	31,069,900	32,015,100	32,924,500	33,860,100	34,822,900	35,813,700	36,833,100
30,000	163,000	(150,000)	Add Back Non Cash Premium	0	(100)	0	0	0	0	0	0	0	0	0	0	0
22,400,900	23,578,400	27,193,300	Cash Result - Surplus / (Deficit)	26,290,200	(3)	27,699,800	5	29,264,400	30,153,200	31,069,900	32,015,100	32,924,500	33,860,100	34,822,900	35,813,700	36,833,100
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
0	0	2,108,000	Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
0	0	0	Add Transfer from Reserves	0		0		0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0
0	0	0	Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0
22,400,900	23,578,400	25,085,300	Cash Result after Capital Movements	26,290,200	5	27,699,800	5	29,264,400	30,153,200	31,069,900	32,015,100	32,924,500	33,860,100	34,822,900	35,813,700	36,833,100

FINANCIAL SERVICES

Manager *Linda Coulter - "Manager – Financial Services"*

Background

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

Budget Comments

Operating Revenues

Fees and Charges

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

Dividends

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

Operating Expenses

Employee Costs

Salaries and oncosts for ten full time and four part time employees (total of 59 days) employed within the finance section plus one motor vehicle.

Bank Charges

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

Rating Costs

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

Valuation Fees

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

Audit Fees

Fees for internal audit of specific projects.

Overheads Distributed to Business Activities

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

FINANCIAL SERVICES

ACTUAL			BUDGET ITEMS	ESTIMATED											
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			OPERATING REVENUES												
			Fees and Charges												
94,000	101,800	98,300	88,600	(10)	88,000	(1)	90,300	92,600	95,000	97,400	99,900	102,500	105,100	107,800	110,500
27,000	28,900	31,800	31,400	(1)	31,000	(1)	31,900	32,900	33,900	34,900	35,900	36,900	38,000	39,100	40,200
28,900	66,200	58,200	60,500	4	57,000	(6)	60,800	63,000	65,300	67,600	69,800	72,100	74,400	76,800	79,300
			Contributions and Dividends												
54,000	77,100	71,900	54,000	(25)	54,000	0	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000
203,900	274,000	260,200	234,500	(10)	230,000	(2)	237,000	242,500	248,200	253,900	259,600	265,500	271,500	277,700	284,000
			OPERATING EXPENSES												
1,026,800	1,021,700	1,029,300	1,063,000	3	1,079,100	2	1,103,900	1,129,300	1,155,300	1,181,800	1,209,000	1,236,800	1,265,200	1,294,300	1,324,000
83,300	89,700	89,500	96,300	8	94,000	(2)	96,700	99,700	102,700	105,800	109,000	112,200	115,500	118,800	122,200
44,500	83,400	82,300	88,100	7	85,000	(4)	87,200	89,500	91,800	94,200	96,700	99,200	101,800	104,400	107,100
97,300	99,300	101,600	112,500	11	159,000	41	108,700	111,500	114,300	117,200	180,200	123,300	126,400	129,600	132,900
30,500	21,000	24,500	25,400	4	26,000	2	26,700	27,400	28,100	28,900	29,700	30,500	31,300	32,100	33,000
			0		0		0	0	0	0	0	0	0	0	0
			Indirect Costs												
(5,057,000)	(5,402,000)	(5,584,000)	(5,769,000)	3	(5,911,000)	2	(6,058,900)	(6,210,700)	(6,366,700)	(6,476,800)	(6,638,500)	(6,804,700)	(6,974,100)	(7,148,800)	(7,326,900)
(3,774,600)	(4,086,900)	(4,256,800)	(4,383,700)	3	(4,467,900)	2	(4,635,700)	(4,753,300)	(4,874,500)	(4,948,900)	(5,013,900)	(5,202,700)	(5,333,900)	(5,469,600)	(5,607,700)
3,978,500	4,360,900	4,517,000	4,618,200	2	4,697,900	2	4,872,700	4,995,800	5,122,700	5,202,800	5,273,500	5,468,200	5,605,400	5,747,300	5,891,700
			<i>Add Back Depreciation</i>												
3,978,500	4,360,900	4,517,000	4,618,200	2	4,697,900	2	4,872,700	4,995,800	5,122,700	5,202,800	5,273,500	5,468,200	5,605,400	5,747,300	5,891,700
			Cash Result - Surplus / (Deficit)												
			Capital Movements												
0	0	0	0		0		0	0	0	0	0	0	0	0	0
0	103,500	0	0		10,000		10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500
0	0	0	0		53,000		0	0	0	0	60,000	0	0	0	0
0	0	0	0		0		0	0	0	0	0	0	0	0	0
0	0	0	0		0		0	0	0	0	0	0	0	0	0
3,978,500	4,257,400	4,517,000	4,618,200	2	4,740,900	3	4,862,200	4,984,800	5,111,200	5,190,800	5,321,000	5,455,200	5,591,900	5,733,300	5,877,200
			Cash Result after Capital Movements												

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, geographical information services and records management.

Budget Comments

Operating Revenues

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

Operating Expenses

Employee Costs

Information Services - Salaries and oncosts for nine full time and three part time employees (59 days) and one motor vehicle.

Records Management - Includes five full-time and associated oncosts (total of 25 days).

Hardware Lease and Support 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			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Fees and Charges													
17,600	3,100	231,100	Sundry Sales and Services	103,000	(55) 0	103,000	0 0	123,100	126,200	129,400	132,700	136,100	139,600	143,100	146,700	150,400
17,600	3,100	231,100	Total Operating Revenues	103,000	(55)	103,000	0	123,100	126,200	129,400	132,700	136,100	139,600	143,100	146,700	150,400
			OPERATING EXPENSES													
			Information Services													
1,029,300	1,131,300	1,216,100	Employee Costs	1,514,400	25	1,662,100	10	1,700,500	1,739,700	1,779,800	1,820,900	1,862,900	1,905,900	1,949,800	1,994,800	2,040,800
174,000	186,100	179,800	Hardware Lease	194,000	8	169,000	(13)	173,300	177,700	182,200	186,800	191,500	196,300	201,300	206,400	211,600
106,800	93,400	134,900	Hardware Support Costs	124,400	(8)	141,000	13	144,700	148,400	152,400	156,400	160,400	164,600	168,900	173,300	177,900
174,200	187,900	219,700	Software - Civica Licence	235,000	7	310,000	32	317,800	325,800	334,000	342,400	351,000	359,800	368,800	378,100	387,600
428,700	429,200	594,900	Software and Consumables	531,700	(11)	585,000	10	599,800	615,000	630,500	646,400	662,800	679,600	696,800	714,300	732,400
0	21,300	29,600	Projects and Training	57,100	93	48,000	(16)	49,200	50,500	51,800	53,100	54,500	55,900	57,300	58,800	60,300
1,913,000	2,049,200	2,375,000	Total Operating Expenses	2,656,600	12	2,915,100	10	2,985,300	3,057,100	3,130,700	3,206,000	3,283,100	3,362,100	3,442,900	3,525,700	3,610,600
(1,895,400)	(2,046,100)	(2,143,900)	Operating Result - Surplus / (Deficit)	(2,553,600)	19	(2,812,100)	10	(2,862,200)	(2,930,900)	(3,001,300)	(3,073,300)	(3,147,000)	(3,222,500)	(3,299,800)	(3,379,000)	(3,460,200)
0	0	0	Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(1,895,400)	(2,046,100)	(2,143,900)	Cash Result - Surplus / (Deficit)	(2,553,600)	19	(2,812,100)	10	(2,862,200)	(2,930,900)	(3,001,300)	(3,073,300)	(3,147,000)	(3,222,500)	(3,299,800)	(3,379,000)	(3,460,200)
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
40,000	59,100	139,200	Less Transfer to Reserves	0	(100)	0	0	0	0	0	0	0	0	0	0	0
0	40,000	32,000	Add Transfer from Reserves	167,400	423	0	(100)	0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	23,400	100	0	(100)	0	0	0	0	0	0	0	0	0
11,400	54,300	66,700	Less Capital Expenditure	182,900	174	22,000	(88)	23,000	24,000	25,000	26,000	27,000	28,000	29,000	30,000	31,000
(1,946,800)	(2,119,500)	(2,317,800)	Cash Result after Capital Movements	(2,545,700)	10	(2,834,100)	11	(2,885,200)	(2,954,900)	(3,026,300)	(3,099,300)	(3,174,000)	(3,250,500)	(3,328,800)	(3,409,000)	(3,491,200)

HUMAN RESOURCES AND RISK MANAGEMENT

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

Background

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

Budget Comments

Operating Revenues

Contributions

Includes insurance adjustments (refunds) and staff training subsidies.

Operating Expenses

Employee Costs

Salaries and oncosts for five full time staff and three part time staff (35 days).

Staff Training and Development

Training, education and recruitment costs for Council employees.

Staff Support Services

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

Employee Oncosts

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

Risk Management

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

Oncosts Recouped

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

Capital Movements

Transfer to Reserve

Typically represents funds transferred to the 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			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
32,000	34,600	15,900	Contributions - LSL	24,900	57	20,000	(20)	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
26,800	29,300	124,100	Contributions - Training	34,200	(72)	40,800	19	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
9,000	11,800	12,100	Maternity Leave - Centrelink Payments	15,000	24	12,000	(20)	12,300	12,700	13,100	13,500	13,900	14,300	14,700	15,100	15,500
80,400	50,900	165,100	Refunds - Insurance	78,500	(52)	28,000	(64)	28,700	29,500	30,300	31,100	31,900	32,700	33,600	34,500	35,400
147,200	64,800	129,300	Refunds - Workers Compensation	150,000	16	60,000	(60)	61,500	63,100	64,700	66,400	68,100	69,900	71,700	73,500	75,400
295,400	191,400	446,500	Total Operating Revenues	302,600	(32)	160,800	(47)	143,500	147,500	151,500	155,600	159,700	163,900	168,200	172,700	177,300
			OPERATING EXPENSES													
			Human Resources													
687,000	741,300	792,700	Employee Costs	850,300	7	795,400	(6)	813,800	832,600	851,800	871,500	891,600	912,200	933,200	954,700	976,700
420,000	446,500	433,000	Staff Training and Development	451,500	4	355,000	(21)	364,100	373,500	383,100	392,900	403,000	413,300	423,900	434,700	445,800
60,000	48,600	47,600	Staff Support and Recognition	62,600	32	77,800	24	53,400	54,900	56,400	58,000	59,600	61,200	62,900	64,600	66,400
			Employee Oncosts													
2,103,900	2,157,400	2,244,700	Superannuation	2,344,000	4	2,352,000	0	2,410,000	2,473,000	2,541,000	2,614,000	2,692,000	2,776,000	2,864,000	2,958,000	3,058,000
5,200	2,400	2,000	Jury Duty	3,200	60	2,000	(38)	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900
560,300	557,000	475,600	Workers Compensation Premiums	396,600	(17)	417,400	5	428,100	439,200	450,600	462,300	474,300	486,600	499,100	511,900	524,900
1,513,700	1,411,900	1,039,400	Employee Entitlements - Salaried Staff	1,860,000	79	1,706,000	(8)	1,748,800	1,792,600	1,837,600	1,883,800	1,931,100	1,979,500	2,029,200	2,080,100	2,132,300
1,304,200	1,651,100	1,815,600	Employee Entitlements - Wages Staff	1,431,300	(21)	1,469,000	3	1,505,600	1,543,400	1,582,100	1,621,900	1,662,700	1,704,400	1,747,200	1,791,000	1,835,900
			Risk Management													
7,500	0	0	Fidelity Guarantee	8,200	100	8,400	2	8,700	9,000	9,300	9,600	9,900	10,200	10,500	10,800	11,100
557,200	568,700	591,000	Public Risk and Plant	610,500	3	590,000	(3)	604,800	620,000	635,500	651,400	667,700	684,400	701,600	719,200	737,200
17,700	24,800	33,600	Excess Public Risk	41,500	24	42,500	2	43,600	44,700	45,900	47,100	48,300	49,600	50,900	52,200	53,600
			Oncosts Recouped													
(5,729,400)	(6,181,000)	(6,587,900)	Oncosts Recouped - Internal Works	(6,772,000)	3	(7,009,000)	3	(7,184,300)	(7,364,000)	(7,548,200)	(7,737,000)	(7,930,600)	(8,129,000)	(8,332,400)	(8,540,800)	(8,754,400)
(141,000)	(146,500)	(105,800)	Oncosts Recouped - External Works	(131,000)	24	(70,000)	(47)	(71,800)	(73,700)	(75,700)	(77,700)	(79,700)	(81,800)	(83,900)	(86,100)	(88,400)
1,366,300	1,282,200	781,500	Total Operating Expenses	1,156,700	48	736,500	(36)	726,900	747,400	771,700	800,200	832,400	869,200	908,900	953,100	1,002,000
(1,070,900)	(1,090,800)	(335,000)	Operating Result - Surplus / (Deficit)	(854,100)	155	(575,700)	(33)	(583,400)	(599,900)	(620,200)	(644,600)	(672,700)	(705,300)	(740,700)	(780,400)	(824,700)
0	0	0	Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(1,070,900)	(1,090,800)	(335,000)	Cash Result - Surplus / (Deficit)	(854,100)	155	(575,700)	(33)	(583,400)	(599,900)	(620,200)	(644,600)	(672,700)	(705,300)	(740,700)	(780,400)	(824,700)
				0		0										
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
233,500	1,787,900	337,000	Less Transfer to Reserves	155,200	(54)	0	(100)	0	0	0	0	0	0	0	0	0
592,100	0	0	Add Transfer from Reserves	83,000	100	0	(100)	0	0	0	0	0	0	0	0	0
0	2,078,700	0	Add Capital Income Applied	200,000	100	200,000	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
0	0	36,100	Less Capital Expenditure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(712,300)	(800,000)	(708,100)	Cash Result after Capital Movements	(726,300)	3	(375,700)	(48)	(383,400)	(399,900)	(420,200)	(444,600)	(472,700)	(505,300)	(540,700)	(580,400)	(624,700)

PROPERTY MANAGEMENT

Manager: Paul Tsikleas – “Manager Commercial Services”

Background

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

Budget Comments

Operating Revenues

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

Flat Rock Tent Park Income from campers at the park.

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

Operating Expenses

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

Land Development Rates and charges applicable for these land holdings.

Property – Operations and Maintenance Represents expenses for managing the various categories of property within the property portfolio.

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

Capital Movements

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

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

Cash Result after Capital Movements

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

PROPERTY MANAGEMENT																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Council Owned Properties													
1,462,100	1,639,800	1,749,300	Properties - Investment / Commercial	1,769,500	1	1,826,000	3	1,862,600	1,899,800	1,937,800	1,976,400	2,015,800	2,056,100	2,097,100	2,139,000	2,181,700
218,600	225,100	211,600	Properties - Others	205,500	(3)	207,600	1	212,800	218,200	224,100	230,400	236,800	243,400	250,100	257,200	264,400
			Council Controlled - Crown Reserves													
81,400	64,500	65,800	Properties - Crown Reserves	44,400	(33)	41,300	(7)	42,100	42,900	43,700	44,600	45,500	46,400	47,300	48,200	49,200
			Caravan Parks and Tent Park													
432,400	421,600	413,400	Flat Rock Tent Park	438,200	6	448,400	2	459,700	471,300	483,200	495,400	507,900	520,700	533,800	547,200	561,000
			Contributions													
545,200	92,000	440,000	BBRC Program	0	(100)	0	0	0	0	0	0	0	0	0	0	0
			Interest on Investments													
80,200	41,000	25,500	Interest on Investments - Comm Infra	66,000	159	0	(100)	10,000	33,000	29,000	14,000	18,000	22,000	27,000	32,000	37,000
105,100	86,800	54,600	Interest on Investments - Property Dev	74,000	36	39,000	(47)	18,000	254,000	198,000	204,000	211,000	217,000	223,000	228,000	234,000
0	0	0	Interest on Investments - Grant BBRC	0	0	0	0	0	0	0	0	0	0	0	0	0
			Other Revenues													
460,100	0	(360,400)	Fair Value Adjustments Rental Props	0	(100)	0	0	0	0	0	0	0	0	0	0	0
3,385,100	2,570,800	2,599,800	Total Operating Revenues	2,597,600	(0)	2,562,300	(1)	2,605,200	2,919,200	2,915,800	2,964,800	3,035,000	3,105,600	3,178,300	3,251,600	3,327,300
			OPERATING EXPENSES													
			Property Management													
292,800	310,700	304,600	Employee Costs	321,000	5	329,100	3	336,700	344,400	352,300	360,400	368,700	377,200	385,800	394,600	403,600
44,000	13,700	0	Property Investigations	41,200	100	10,000	(76)	10,200	10,400	10,600	10,800	11,000	11,300	11,600	11,900	12,200
1,440,100	1,084,200	738,900	BBRC Scheme	725,000	(2)	0	(100)	0	0	0	0	0	0	0	0	0
			Land Development													
16,400	28,300	17,000	Wollongbar Residential Estate	62,500	268	11,000	(82)	11,300	11,600	11,900	0	0	0	0	0	0
97,900	150,700	78,200	Southern Cross Industrial Estate	215,500	176	48,600	(77)	49,700	50,800	51,900	53,000	54,200	55,400	56,600	57,800	59,100
9,000	9,800	11,300	Russellton Industrial Estate	34,600	206	13,000	(62)	13,400	13,800	14,200	14,600	15,000	15,400	15,800	16,200	16,700
(725,700)	319,800	(403,100)	Land Stock Movements	0	(100)	0	0	0	0	0	0	0	0	0	0	0
			Property - Operations and Maintenance													
199,400	246,000	263,700	Properties - Council Investment	255,600	(3)	252,600	(1)	259,700	267,000	274,300	281,800	289,600	297,400	305,400	313,800	322,700
98,800	118,500	110,500	Properties - Council Commercial	123,400	12	127,600	3	131,200	134,900	138,600	142,500	146,400	150,400	154,400	158,500	162,900
29,200	22,300	34,500	Properties - Council Residential	60,900	77	46,000	(24)	47,300	48,700	50,100	51,600	53,100	54,600	56,200	57,800	59,400
66,900	65,300	58,100	Properties - Crown Reserves	70,600	22	72,400	3	74,500	76,600	78,800	81,000	83,300	85,600	88,000	90,400	92,900
			Caravan Parks and Tent Park													
259,500	250,600	259,800	Flat Rock Tent Park	285,900	10	294,700	3	303,000	311,400	320,000	328,800	337,700	346,800	356,300	366,100	376,100
0	0	0	Interest on Loans - Flat Rock	0	0	0	0	0	0	0	0	0	0	0	0	0
			Overheads and Interest on Loans													
178,000	230,000	185,000	Overheads Distributed	210,000	14	210,000	0	215,200	220,500	226,100	182,900	187,400	192,200	197,000	201,900	206,900
0	0	0	Interest on Loans - Property Development	0	0	86,000	100	438,000	0	0	0	0	0	0	0	0
			Non-cash Expenses													
13,600	14,000	14,500	Depreciation - Flat Rock Tent Park	14,300	(1)	15,000	5	15,300	15,700	16,100	16,500	16,900	17,300	17,700	18,100	18,500
95,100	97,800	100,600	Depreciation - Commercial Buildings	96,900	(4)	102,000	5	104,100	106,200	108,400	110,600	112,900	115,200	117,600	120,000	122,400
2,115,000	2,961,700	1,773,600	Total Operating Expenses	2,517,400	42	1,618,000	(36)	2,009,600	1,612,000	1,653,300	1,634,500	1,676,200	1,718,800	1,762,400	1,807,100	1,853,400
1,270,100	(390,900)	826,200	Operating Result - Surplus / (Deficit)	80,200	(90)	944,300	1,077	595,600	1,307,200	1,262,500	1,330,300	1,358,800	1,386,800	1,415,900	1,444,500	1,473,900
108,700	111,800	115,100	Add Back Depreciation	111,200	(3)	117,000	5	119,400	121,900	124,500	127,100	129,800	132,500	135,300	138,100	140,900
(460,100)	0	360,400	Add Back Fair Value Adjustments	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(725,700)	319,800	(403,100)	Add Back Landstock Movements	0	(100)	0	0	0	0	0	0	0	0	0	0	0
193,000	40,700	898,600	Cash Result - Surplus / (Deficit)	191,400	(79)	1,061,300	454	715,000	1,429,100	1,387,000	1,457,400	1,488,600	1,519,300	1,551,200	1,582,600	1,614,800
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	14,606,100	0	0	0	0	0	0	0
6,528,800	4,563,100	3,793,600	Less Transfer to Reserves	8,101,900	114	13,684,300	69	20,802,500	14,436,800	2,307,700	2,348,800	2,410,600	2,472,100	2,534,900	2,597,400	2,661,700
7,587,100	3,453,000	3,278,400	Add Transfer from Reserves	6,633,700	102	10,048,000	51	10,535,300	15,734,000	1,041,700	1,013,400	1,545,000	1,076,800	1,108,700	1,140,800	1,173,900
3,340,400	2,286,400	1,310,300	Add Capital Income Applied	5,380,000	311	10,127,300	88	18,792,200	12,118,600	0	0	0	0	0	0	0
4,191,700	817,000	1,369,400	Less Capital Expenditure	3,703,200	170	7,152,300	93	8,940,000	38,800	21,000	22,000	523,000	24,000	25,000	26,000	27,000
400,000	400,000	324,300	Cash Result after Capital Movements	400,000	23	400,000	0	300,000	200,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

BALLINA-BYRON GATEWAY AIRPORT

Manager: Paul Tsikleas – “Manager Commercial Services”

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 eight full time employees (40 days) two vehicles and conference and travel expenses.

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

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

Interest on Loans Loans applicable to development of the airport.

Capital Movements

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

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

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

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

Capital Expenditure Refer to Part C of this document.

Cash Result after Capital Movements The activities of the airport are treated as a self-funded entity, with any surplus or deficit transferred to / from the airport reserve. The airport is forecast to provide a dividend to the General Fund for 2018/19 onwards.

BALLINA - BYRON GATEWAY AIRPORT																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Fees and Charges													
2,177,700	2,231,100	2,469,800	Landing Fees	3,076,500	25	3,125,000	2	3,218,900	3,315,700	3,415,300	3,517,900	3,623,500	3,732,400	3,844,500	3,960,000	4,078,900
1,067,000	1,265,100	1,375,400	Security Recouped	1,454,000	6	1,466,900	1	1,511,000	1,556,400	1,603,100	1,651,200	1,700,800	1,751,900	1,804,500	1,858,700	1,914,500
623,500	645,900	840,100	Rentals	883,900	5	872,000	(1)	994,900	1,025,100	1,056,200	1,088,100	1,121,200	1,155,300	1,190,400	1,226,600	1,263,800
467,200	568,000	641,200	Car Parking	695,000	8	510,000	(27)	700,000	721,000	742,700	765,000	788,000	811,700	836,100	861,200	887,100
66,700	72,400	73,300	Advertising	85,000	16	85,000	0	87,600	90,300	93,100	95,900	98,800	101,800	104,900	108,100	111,400
0	0	0	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
			Grants and Contributions													
46,200	83,800	57,900	Contributions - Fire Station, NDB etc	62,000	7	74,000	19	76,300	78,600	81,000	83,500	86,100	88,700	91,400	94,200	97,100
0	0	99,300	Airlines Conts to CAGRO	341,000	243	350,000	3	360,500	371,400	382,600	394,100	406,000	418,200	430,800	443,800	457,200
240,100	214,100	188,800	LIRS Subsidy	157,300	(17)	129,100	(18)	99,700	69,100	37,300	6,300	0	0	0	0	0
			Other Revenues													
21,300	31,500	34,300	Parking Fines	30,000	(13)	20,000	(33)	20,600	21,300	22,000	22,700	23,400	24,200	25,000	25,800	26,600
4,709,700	5,111,900	5,780,100	Total Operating Revenues	6,784,700	17	6,632,000	(2)	7,069,500	7,248,900	7,433,300	7,624,700	7,847,800	8,084,200	8,327,600	8,578,400	8,836,600
			OPERATING EXPENSES													
			Airport													
723,500	728,200	779,500	Employee Costs	824,600	6	866,100	5	886,200	906,700	927,700	949,200	971,200	993,700	1,016,700	1,040,200	1,064,300
247,700	270,500	268,600	Buildings Cleaning and Maintenance	268,000	(0)	238,000	(11)	279,000	287,000	282,100	290,100	298,200	305,700	313,400	321,200	329,200
955,600	999,200	1,051,800	Security for Departure Lounge	1,094,000	4	1,297,000	19	1,315,000	1,354,000	1,395,000	1,437,000	1,480,000	1,524,000	1,570,000	1,617,000	1,666,000
861,100	887,100	1,250,600	Operations	1,331,200	6	1,429,900	7	1,465,900	1,502,500	1,540,100	1,578,500	1,617,800	1,658,400	1,699,600	1,741,800	1,785,000
			Indirect Expenses													
302,000	325,000	378,000	Overheads Distributed	410,000	8	431,400	5	442,200	453,300	464,600	476,200	488,100	500,300	512,800	525,600	538,700
			Debt Servicing													
502,300	473,000	422,600	Interest on Loans	368,500	(13)	309,700	(16)	367,400	294,500	220,700	146,800	109,500	92,500	83,500	75,000	67,000
			Non-Cash Expenses													
770,700	830,400	806,800	Depreciation - Airport	999,000	24	1,030,000	3	1,062,000	1,083,200	1,104,900	1,127,000	1,149,500	1,172,500	1,196,000	1,219,900	1,244,300
0	0	0	Loss on Disposal of Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0	0
4,362,900	4,513,400	4,957,900	Total Operating Expenses	5,295,300	7	5,602,100	6	5,817,700	5,881,200	5,935,100	6,004,800	6,114,300	6,247,100	6,392,000	6,540,700	6,694,500
346,800	598,500	822,200	Operating Result - Surplus / (Deficit)	1,489,400	81	1,029,900	(31)	1,251,800	1,367,700	1,498,200	1,619,900	1,733,500	1,837,100	1,935,600	2,037,700	2,142,100
770,700	830,400	806,800	Add Back Depreciation	999,000	24	1,030,000	3	1,062,000	1,083,200	1,104,900	1,127,000	1,149,500	1,172,500	1,196,000	1,219,900	1,244,300
0	0	0	Add Back Loss Infrastructure Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0
1,117,500	1,428,900	1,629,000	Cash Result - Surplus / (Deficit)	2,488,400	53	2,059,900	(17)	2,313,800	2,450,900	2,603,100	2,746,900	2,883,000	3,009,600	3,131,600	3,257,600	3,386,400
			Capital Movements													
845,500	970,600	1,073,300	Less Loan Principal Repayments	1,129,800	5	1,188,600	5	1,361,900	1,435,000	1,443,600	1,042,700	396,400	198,100	207,100	156,000	164,000
272,000	458,300	556,200	Less Transfer to Reserves	1,358,600	144	871,300	(36)	951,900	1,015,900	1,159,500	1,704,200	2,486,600	2,811,500	2,924,500	3,101,600	3,222,400
403,800	88,000	699,500	Add Transfer from Reserves	153,000	(78)	1,550,000	913	552,000	454,000	756,000	538,000	560,000	5,162,000	164,000	7,166,000	2,168,000
725,000	2,791,400	400	Add Capital Income Applied	500,000	124,900	6,400,000	1,180	0	0	0	0	0	3,000,000	0	0	5,000,000
1,128,800	2,879,400	699,400	Less Capital Expenditure	653,000	(7)	7,850,000	1,102	452,000	354,000	656,000	438,000	460,000	8,062,000	64,000	7,066,000	7,068,000
0	0	0	Cash Result after Capital Movements	0	0	100,000	100	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
1,619,800	1,901,900	2,051,600	Earnings before Int, Dep (EBITDA)	2,856,900	39	2,369,600	(17)	2,681,200	2,745,400	2,823,800	2,893,700	2,992,500	3,102,100	3,215,100	3,332,600	3,453,400

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Part C

Capital Expenditure

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INTRODUCTION

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

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

The information provided is as follows:

Expenditure Summary

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

Funding Source

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

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

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CAPITAL EXPENDITURE - GENERAL FUND																														
Asset Description	2018/19					2019/20					2020/21					2021/22					2022/23									
	2018/19	2019/20	2020/21	2021/22	2022/23	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue
Strategic and Community Facilities Group																														
Community Facilities																														
Community Centres	24,000	25,000	26,000	27,000	28,000				24,000					25,000					26,000						27,000					28,000
Ballina Indoor Sports Centre	7,700,000					700,000			0					0					0						0				0	
Buildings - Asset Management Program	320,300	245,000	252,000	260,000	270,000				82,300	238,000				245,000					252,000						260,000				270,000	
Buildings AMP - Fit for the Future	150,000	280,000	288,000	297,000	309,000				150,000	280,000				288,000					297,000						309,000				309,000	
Infrastructure - Comm Infra Dividends					550,000				0	0				0					0					0				550,000	0	
Northern Rivers Community Gallery																														
Gallery - Ignite Studios (Fire Station)	66,200					66,200			0					0															0	
Gallery Lighting	95,700					54,800			40,900	0				0															0	
Group Total	8,356,200	550,000	566,000	584,000	1,157,000	821,000	0	0	7,123,200	412,000	0	0	0	550,000	0	0	0	0	566,000	0	0	0	0	0	584,000	0	0	0	550,000	607,000
General Manager's Group																														
Information Services																														
Computer Equipment	22,000	23,000	24,000	25,000	26,000				22,000					23,000					24,000						25,000				26,000	
Property Development																														
WUEA - Stages One and Two	75,000								75,000	0				0					0						0			0	0	
North Creek Road Development	1,150,000							1,150,000	0					0					0						0			0	0	
Boeing Avenue - Lots Two and Three	3,536,000	5,458,400	14,800					3,536,000	0			5,458,400		0		14,800			0						0			0	0	
WUEA - Stage Three	2,211,300	3,381,600	4,000					2,211,300	0			3,381,600		0		4,000			0						0			0	0	
Fiat Rock Tent Park																														
Flat Rock Improvements	180,000	100,000	20,000	21,000	22,000			180,000	0			100,000		0				20,000						21,000				22,000	0	
Ballina Gateway Airport																														
Masterplan, Apron and Runway	100,000				380,000			100,000	0					0					0						0			380,000	0	
Baggage Area		400,000		600,000				0	0			400,000		0					0					600,000				0	0	
Car Park, Solar and Boom Gates	1,400,000							500,000	900,000	0				0					0						0			0	0	
PALC and ALER	370,000							370,000	0					0					0						0			0	0	
Terminal	5,900,000					4,000,000		1,900,000	0					0					0						0			0	0	
Certified Air Ground Radio Service			300,000					0	0					0					300,000						0			0	0	
Miscellaneous Infrastructure	80,000	52,000	54,000	56,000	58,000			80,000	0			52,000		0				54,000						56,000				58,000	0	
Sub Total - Airport	7,850,000	452,000	354,000	656,000	438,000	4,000,000	0	2,400,000	1,450,000	0	0	0	452,000	0	0	0	0	354,000	0	0	0	0	0	656,000	0	0	0	438,000	0	
Group Total	15,024,300	9,415,000	416,800	702,000	486,000	4,000,000	0	8,147,300	2,855,000	22,000	0	0	8,840,000	552,000	23,000	0	0	18,800	374,000	24,000	0	0	0	677,000	25,000	0	0	460,000	26,000	
Development and Environmental Health Group																														
Environmental Health																														
Shaws Bay Coastal Management Plan	265,000					95,000	170,000		0	0	0			0	0				0										0	
Animal Control																														
Pound																													0	
Group Total	265,000	0	0	0	0	95,000	170,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

CAPITAL EXPENDITURE - GENERAL FUND (cont'd)																														
Asset Description	2018/19					2019/20					2020/21					2021/22					2022/23									
	2018/19	2019/20	2020/21	2021/22	2022/23	Grants / Contra	Sec 94	Loans	Reserves	General Revenue	Grants / Contra	Sec 94	Loans	Reserves	General Revenue	Grants / Contra	Sec 94	Loans	Reserves	General Revenue	Grants / Contra	Sec 94	Loans	Reserves	General Revenue	Grants / Contra	Sec 94	Loans	Reserves	General Revenue
Civil Services																														
Engineering Management and Emergency Services																														
Surveying Equipment			60,000						0					0					60,000	0					0					0
Road Reserve - Encroachment	20,000								9,600	10,400				0					0						0					0
Ballina Marine Rescue Centre									0					0					0						0					0
Depot and Administration Centre																														
Depot - Improvement Program	432,000	180,000	185,000	191,000	199,000	109,900			257,000	65,100	112,100			67,900	114,400					70,600	116,800				74,200	119,200			79,800	
Depot - Car Park	187,000					112,000			75,000	0	0			0	0				0	0	0			0		0			0	
Ancillary Building Management																														
Public Amenities - Improvements	108,000	111,000	114,000	117,000	122,000					108,000				111,000						114,000					117,000				122,000	
Stormwater																														
Urban Lanes	23,000	24,000	25,000	26,000	27,000					23,000				24,000						25,000					26,000				27,000	
Stormwater - Upgrades	633,000	465,000	479,000	493,000	513,000				182,000	451,000				465,000					479,000					493,000				513,000		
Stormwater - Fit for the Future		274,300	303,600	313,000	326,000					0				274,300					303,600					313,000				326,000		
Roads and Bridges																														
Roads - Reconstruction Program	4,721,100	2,247,000	2,741,700	2,898,700	2,232,400	1,329,000			1,365,000	2,027,100	185,000			2,062,000	188,700				2,553,000	192,500				2,706,200	196,400				2,036,000	
Roads - Roads to Recovery Grant	492,000	634,000	646,700	659,700	672,900	197,000			295,000	0	634,000			0	646,700				0	659,700				0	672,900				0	
Roads - Fit for Future	711,100	900,000	900,000	927,000	964,000					711,100				900,000					900,000					927,000				964,000		
Urban Roads - Bitumen Reseals	337,000	347,000	357,000	368,000	383,000					337,000				347,000					357,000					368,000				383,000		
Urban Roads - Heavy Patching	356,000	367,000	378,000	389,000	405,000					356,000				367,000					378,000					389,000				405,000		
Rural Roads - Bitumen Reseals	327,000	337,000	347,000	357,000	371,000					327,000				337,000					347,000					357,000				371,000		
Rural Roads - Heavy Patching	182,000	187,000	193,000	199,000	207,000					182,000				187,000					193,000					199,000				207,000		
Bypass Funds - Alstonville	0	0	100,000	103,000	107,000				0	0				0					100,000	0				103,000	0			107,000		
Bypass Funds - Ballina	150,000	155,000	160,000	165,000	172,000				150,000	0				155,000	0				160,000	0				165,000	0			172,000		
Bypass Funds - Tintenbar to Ewingsdale	100,000	103,000	106,000	109,000	113,000				100,000	0				103,000	0				106,000	0				109,000	0			113,000		
Airport Boulevard	6,900,000					3,000,000			3,900,000	0	0			0					3,900,000	0				0				0		
Lake Ainsworth Precinct	1,620,000								1,620,000	0				0					0					0				0		
River Street Beautification - Moon / Grant	2,700,000								0	0				0					0					0				0		
Lennox Head - Village Renewal			4,200,000	1,300,000					0	0				0					0					1,300,000				0		
S 94 - River / Moon Sts Roundabout									0	0				0					0					0				0		
S 94 - Hutley Drive	4,419,700						4,419,700		0	0				0					0					0				0		
S 94 - Angels Bch Die/Bangalow Rd R'bout		936,000							0	0		936,000		0					0					0				0		
S 94 - River St Fish Ck/Tweed St - 4 Lanes				4,464,000					0	0				0					0		2,214,000	2,250,000			0			0		
S 94 - River St Fish Ck/Bypass - 4 Lanes				11,006,000					0	0				0					0		8,128,000	2,878,000			0			0		
S 94 - Fisheries Creek Bridge - 4 Lanes				6,138,000					0	0				0					0		3,044,000	3,094,000			0			0		
S 94 - River St - Land				154,000					0	0				0					0		114,000	40,000			0			0		
S 94 - Tamarind Dr Nth Ck/Kerr St - 4 Lanes					8,395,000				0	0				0					0						0		8,275,000	120,000		
S 94 - Canal Bridge - 4 Lanes					4,696,000				0	0				0					0						0		4,629,000	67,000		
S 94 - Heavy Vehicles	191,000	199,000	207,000	215,000	224,000		191,000		0	0		199,000		0		207,000			0		215,000			224,000				0		
Bridges	107,000	110,000	113,000	116,000	121,000					107,000				110,000					113,000					116,000				121,000		
Sub Total - Roads and Bridges	23,313,900	6,522,000	10,449,400	29,568,400	19,063,300	4,526,000	4,610,700	2,700,000	7,430,000	4,047,200	819,000	1,135,000	0	258,000	4,310,000	835,400	207,000	3,100,000	1,466,000	4,841,000	852,200	13,715,000	8,262,000	1,677,000	5,062,200	869,300	13,128,000	0	392,000	4,674,000
Ancillary Transport Services																														
Footpaths and Shared Paths	482,500	490,000	488,000	504,000	524,000				23,500	459,000				490,000					488,000					504,000				524,000		
Coastal Walk	1,502,000					750,000			752,000	0				0					0					0				0		
Coastal Shared Path	1,710,000					1,710,000			0	0				0					0					0				0		
Street Lighting	51,000	53,000	54,000	55,000	57,000					51,000				53,000					54,000					55,000				57,000		
Car Park - Commercial Road Alstonville	200,000								200,000	0				0					0					0				0		
Water Transport and Wharves																														
North Creek Road, Lennox - Parking	90,000					63,900			26,100	0				0					0					0				0		
Brunswick Street, Ballina - Design	140,000					115,500			24,500	0				0					0					0				0		
RMS	77,000									77,000				0						0				0				0		

CAPITAL EXPENDITURE - GENERAL FUND (cont'd)																														
Asset Description	2018/19					2019/20					2020/21					2021/22					2022/23									
	2018/19	2019/20	2020/21	2021/22	2022/23	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue
<i>Civil Services (continued)</i>																														
Open Spaces - Parks / Reserves																														
Crown Reserve Works	26,000	27,000	28,000	29,000	30,000				26,000					27,000					28,000						29,000				30,000	
Playgrounds - Improvement Program	155,000	162,000	133,500	192,000	200,000				155,000					162,000					133,500						192,000				200,000	
Playgrounds - Fit for the Future	270,000	480,000	494,000	509,000	529,000				270,000					480,000					494,000						509,000				529,000	
Management Plan - Killen Falls	20,000	20,000	53,500						20,000					20,000					53,500						0				0	
Skate Park - Wollongbar	450,000								0	450,000				0					0						0				0	
Open Spaces - Sports Fields																														
Sports Fields - Improvements	175,000	182,000	187,000	193,000	201,000				175,000					182,000					187,000						193,000				201,000	
Skennars Head Sports Fields	2,150,000					900,000			1,250,000	0				0					0						0				0	
Fleet and Plant																														
Fleet and Plant	1,319,800	2,004,100	1,551,300	1,760,000	2,018,400				1,319,800	0			2,004,100	0			1,551,300	0			1,760,000	0			2,018,400	0			0	
Waste Management																														
Landfill - Improvements	100,000	100,000	103,000	106,000	110,000				100,000	0			100,000	0			103,000	0			106,000	0			110,000	0			0	
Landfill - Levy Works	200,000	200,000	373,300	36,000	37,000				200,000	0			200,000	0			373,300	0			36,000	0			37,000	0			0	
Domestic Waste - Trucks		1,700,000							0	0			1,700,000	0			0	0			0	0			0	0			0	
Group Total	33,835,200	12,994,400	15,081,600	34,092,400	23,956,700	8,287,300	4,610,700	2,700,000	11,849,500	6,387,700	931,100	1,135,000	0	4,262,100	6,666,200	949,800	207,000	3,100,000	3,553,600	7,271,200	969,000	13,715,000	8,262,000	3,579,000	7,567,400	988,500	13,128,000	0	2,557,400	7,282,800
Total - All Groups	57,480,700	22,959,400	16,064,400	35,378,400	25,599,700	13,203,300	4,780,700	10,847,300	21,827,700	6,821,700	931,100	1,135,000	8,840,000	4,814,100	7,239,200	949,800	207,000	3,118,800	3,927,600	7,861,200	969,000	13,715,000	8,262,000	4,256,000	8,176,400	988,500	13,128,000	0	3,567,400	7,915,800

WATER - CAPITAL EXPENDITURE

Expenditure Description											Funding Source 2018/19				Funding Source 2019/20				Funding Source 2020/21				Funding Source 2021/22				Funding Source 2022/23							
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves				
Main Renewals																																		
Main Renewal - Recurrent	706,000	727,000	749,000	771,000	802,000	834,000	867,000	902,000	938,000	976,000				706,000				727,000				749,000				771,000				802,000				
Water Reservoirs																																		
Reservoirs - Ross Lane (New)	500,000				3,211,000							500,000		0				0				0				0		3,211,000		0				
Reservoirs - Pacific Pines				1,077,000										0				0				1,077,000				0				0				
Reservoirs - Access Upgrades	330,000													330,000				0				0				0				0				
Miscellaneous																																		
Telemetry	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000				9,000				9,000				9,000				9,000				9,000				
Ethernet Telemetry Upgrade	173,100	50,000												173,100				50,000				0				0				0				
Smart Water Meter Network	10,000													10,000				0				0				0				0				
Water Network Master Plan	150,000													150,000				0				0				0				0				
Water Pump and Bore Stations																																		
Pump Stns - Basalt Court Booster	330,000											330,000		0				0				0				0				0				
Pump Stns - East Ballina Booster	350,000											350,000		0				0				0				0				0				
Trunk Mains																																		
Wardell Mains													282,000	0				0				0				0				0				
North Ballina Reticulation Mains				712,000										0				0				0				712,000				0				
North Ballina Distribution Mains		2,078,000		2,343,000										0		1,039,000		1,039,000				0		586,000		1,757,000				0				
Pine Ave Distribution Mains			2,589,000											0				0		2,589,000		0				0				0				
Ballina Island Distribution Mains						1,175,000								0				0				0				0				0				
Lennox Head Mains						1,274,000								0				0				0				0				0				
CURA B Distribution Main			330,000											0				0				330,000				0				0				
Russellton Reticulation Mains		160,000												0		80,000		80,000				0				0				0				
West Ballina Bypass Distn Main								2,428,000						0				0				0				0				0				
Lennox Palms Dist and Reticulation				388,000										0				0				0				388,000				0				
Pacific Pine Distribution Main			238,000											0				0				0				0				0				
Connections for Green Field Sites	80,000											80,000		0				0				0				0				0				
PRV at Water Wheels	150,000													150,000				0				0				0				0				
Water Treatment Plant																																		
Marom Creek WTP - Upgrade	200,000	1,000,000	400,000											200,000				1,000,000				400,000				0				0				
Marom Creek WTP - Renewals	26,000	27,000	28,000	29,000	30,000	31,000	32,000	33,000	34,000	35,000				26,000				27,000				28,000				29,000				30,000				
Plant and Equipment																																		
Vehicle and Plant Replacement			87,800	63,400	800	167,600		25,300	75,200	68,000				0				0				87,800				63,400				800				
Water Capital - Service Connection																																		
Water Meter - New <20mm	219,000	226,000	233,000	240,000	250,000	260,000	270,000	281,000	292,000	304,000				219,000				226,000				233,000				240,000				250,000				
Water Meter - Replacement	61,000	63,000	65,000	67,000	70,000	73,000	76,000	79,000	82,000	85,000				61,000				63,000				65,000				67,000				70,000				
Total Capital Expenditure	3,294,100	4,340,000	4,728,800	5,699,400	4,372,800	4,269,600	3,964,000	1,329,300	1,430,200	1,477,000	0	1,260,000	0	2,034,100	0	1,119,000	0	3,221,000	0	2,827,000	0	1,901,800	0	1,663,000	0	4,036,400	0	3,211,000	0	1,161,800				

WASTEWATER - CAPITAL EXPENDITURE

Asset Description											Funding Source 2018/19				Funding Source 2019/20				Funding Source 2020/21				Funding Source 2021/22				Funding Source 2022/23							
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves				
Pumping Stations																																		
SP2001 - Well Protection - Swift Street	350,000	200,000											350,000	200,000																				
SP3110 - Pump Stn - Montwood Drive		700,000											0	700,000																				
SP3101 - Skennars Head / Tara	400,000												400,000																					
North Ballina - New Pumping Station	106,000	1,364,000											106,000	1,364,000																				
SP5006 - Richmond St Storage			182,000										0									182,000												
SP2402 - Lindsay Avenue			106,000										0									106,000												
SP2401 - Power Drive Pumps			62,300										0									62,300												
Pumping Stations - Capacity Upgrade	259,000	268,000											259,000	268,000																				
Pumping Stations - Renewal Program		338,000	348,000	362,000	376,000	391,000	407,000	423,000	440,000	440,000				0								338,000				348,000				362,000		376,000		
Airport Pump Station - Refurbishment	33,000											33,000		0								0				0						0		
Treatment Facilities - Minor Capital																																		
Wastewater Treatment Plant Ballina	22,000	23,000	24,000	25,000	26,000	27,000	28,000	29,000	30,000	30,000				22,000								23,000				24,000				25,000		26,000		
Wastewater Treatment Plant Lennox	22,000	23,000	24,000	25,000	26,000	27,000	28,000	29,000	30,000	30,000				22,000								23,000				24,000				25,000		26,000		
Wastewater Treatment Plant	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000				11,000								11,000				11,000				11,000		11,000		
Wastewater Treatment Plant Wardell	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000				11,000								11,000				11,000				11,000		11,000		
Security at Lennox and Ballina	75,000												75,000									0				0				0		0		
Portable Belt Presee Upgrade	20,000												20,000									0				0				0		0		
Ballina Treatment Plant Upgrade																																		
Ballina - Gantry Crane		500,000											0	500,000								0				0						0		
Ballina - Programed Membrane		500,000	500,000	500,000	500,000								0	500,000								0				500,000				0		500,000		
Ballina - Contaminated Vac Ex Waste	5,000												5,000									0				0				0		0		
Ballina - Kubota Membrane Turbine	200,000												200,000									0				0				0		0		
Lennox Head Treatment Plant Upgrade																																		
Lennox - EAT Decanters	100,000												100,000									0				0				0		0		
Lennox - Treatment Master Plan	30,000												30,000									0				0				0		0		
Lennox - Membrane Replacement	300,000							300,000					300,000									0				0				0		0		
Lennox - Recycled Water Quality	120,000												120,000									0				0				0		0		
Alstonville Treatment Plant Upgrade																																		
Alstonville - Master Plan	200,000	600,000											200,000	600,000								0				0				0		0		
Wardell Treatment Plant Upgrade																																		
Treatment Plant Master Plan				100,000									0									0				100,000				0		0		
Trunk Mains																																		
Rising Main Rehabilitation - Swift St	60,000												60,000									0				0				0		0		
SP3001 - Byron Street, Lennox Head				546,000									0									0				546,000				0		0		
SP4006 - Gravity Sewer A'ville			342,000										0									0				0				0		0		
WWTP40 - Gravity Main A'ville	340,000												340,000									0				0				0		0		
GM4104 - Gravity Main Wollongbar	1,138,000												1,138,000									0				0				0		0		
GM4104 - Transfer Mains A'ville/W'bar	10,000	1,000,000	498,000										10,000	1,000,000								0				0				0		0		
GMWUEA - Gravity Mains		200,000											0									0				0				0		0		
GM2101 - Gravity Main West Ballina							205,000						0									0				0				0		0		
GM2104 - Gravity Main West Ballina		438,000											0	438,000								0				0				0		0		
RM-PS6 - CURA B Transfer Rising								4,011,000					0									0				0				0		0		
Karaluren Close, Lennox Head PS		100,000											0									0				100,000				0		0		
Wastewater - Capital Expenditure Carried Forward																																		

WASTEWATER - CAPITAL EXPENDITURE (cont'd)																																	
Asset Description											Funding Source 2018/19				Funding Source 2019/20				Funding Source 2020/21				Funding Source 2021/22				Funding Source 2022/23						
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves			
Wastewater Mains - Renewals																																	
Main Renewals	411,000	423,000	436,000	453,000	471,000	490,000	510,000	530,000	551,000	551,000				411,000				423,000				436,000				453,000				471,000			
Chickiba Rising Main Renewal	475,000													475,000				0				0				0				0			
Seamist Rising Main Renewal	50,000	650,000												50,000				650,000				0				0				0			
Plant and Equipment																																	
Plant Replacement Program	104,100	59,800	83,200	145,000	26,600	11,400	56,700	0	370,300				104,100				59,800				83,200				145,000				26,600				
Backhoe (expansion to fleet)			185,000											0				0				185,000				0				0			
Other Miscellaneous Works																																	
Telemetry	16,000	16,000	16,000	17,000	18,000	19,000	20,000	21,000	22,000	22,000				16,000				16,000				16,000				17,000				18,000			
Ethernet Telemetry Upgrade	300,000	150,000												300,000				150,000				0				0				0			
Wastewater Network Master Plan	150,000													150,000				0				0				0				0			
Reuse Program																																	
Ross Lane - Dual Retic Reservoir				500,000	2,612,000									0				0				0				500,000	435,000		2,177,000				
Lennox Palms Estate - Retic Mains	197,000													197,000				0				0				0				0			
Henderson Farm - Distribution Mains		280,000												0				280,000				0				0				0			
Meadows Estate - Distribution Main		270,000												0				270,000				0				0				0			
Greenfield Grove - Distribution Mains			158,000	162,000										0				0				158,000				162,000				0			
Lennox Head - Distribution Mains					362,000									0				0				0				0				362,000			
Fig Tree Hill - Distribution Mains					472,000									0				0				0				0				472,000			
CURA B - Distribution Mains				2,336,000										0				0				0				2,336,000				0			
Lennox to Angels Drive - Main	300,000													300,000				0				0				0				0			
Recycled Water - Hydrant Standpipes														0				0				0				0				0			
Recycled Water - Hydrant Installations	30,000													30,000				0				0				0				0			
Recycled Water - Communications	10,000													10,000				0				0				0				0			
Recycled Water - Alstonville	10,000	10,000												10,000				10,000				0				0				0			
Total Capital Expenditure	5,865,100	8,134,800	2,986,500	5,193,000	4,911,600	987,400	5,287,700	1,354,000	1,465,300	1,095,000	0	373,000	0	5,492,100	0	5,570,000	0	2,564,800	0	1,340,000	0	1,646,500	0	1,046,000	0	4,147,000	0	435,000	0	4,476,600			

Part D

Section 94 Contributions and Other Capital Income

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INTRODUCTION

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

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

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

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

SECTION 94 CONTRIBUTIONS

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

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

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

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

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

The third table, on the following page, outlines the contributions that are being applied to specific projects.

Any net surplus or deficit between funds collected is either transferred to the Section 94 reserves (surplus) or transferred from the Section 94 Reserves (deficit).

SECTION 94 CONTRIBUTIONS - PLAN BALANCES														
ACTUAL			BUDGET ITEMS	ESTIMATED										
2014/15	2015/16	2016/17		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
552,200	548,700	724,700	Open Space	890,900	790,900	863,900	943,400	1,029,400	1,122,400	1,223,900	1,333,400	1,451,400	1,577,900	1,713,400
518,300	616,200	575,600	Community Facilities	1,445,600	1,378,100	1,314,100	1,253,600	1,196,600	1,143,600	1,095,100	1,051,600	1,013,100	980,100	952,100
328,200	228,600	170,100	Wollongbar Urban Expansion Area	150,600	131,100	168,100	263,100	362,100	465,100	572,600	684,600	801,100	923,100	1,051,100
374,600	228,100	235,100	Car Parking	764,200	1,318,200	1,897,700	2,504,200	3,138,700	3,801,200	4,493,700	5,216,700	5,972,200	6,760,700	7,582,700
614,100	710,700	700,400	Heavy Vehicle	399,100	408,100	417,100	426,600	436,100	446,100	456,100	466,600	477,100	487,600	498,600
2,272,700	2,859,300	3,978,500	Road Plan (All Plans)	5,258,800	4,973,600	9,889,600	15,996,100	8,887,100	2,365,100	8,755,100	15,447,100	22,451,600	29,779,600	37,443,600
4,660,100	5,191,600	6,384,400	Total Section 94 Funds Held	8,909,200	9,000,000	14,550,500	21,387,000	15,050,000	9,343,500	16,596,500	24,200,000	32,166,500	40,509,000	49,241,500

SECTION 94 CONTRIBUTIONS COLLECTED														
ACTUAL			BUDGET ITEMS	ESTIMATED										
2014/15	2015/16	2016/17		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
601,600	257,600	313,900	Open Space	900,000	200,000	205,000	210,000	215,000	220,000	226,000	232,000	238,000	244,000	250,000
793,600	686,600	458,300	Community Facilities	1,300,000	200,000	205,000	210,000	215,000	220,000	226,000	232,000	238,000	244,000	250,000
249,500	300	44,100	Wollongbar Urban Expansion Area (WUEA)	85,000	87,000	89,000	91,000	93,000	95,000	97,000	99,000	101,000	104,000	107,000
43,800	63,700	10,800	Car Parking	525,000	537,000	550,000	564,000	578,000	592,000	607,000	622,000	638,000	654,000	670,000
318,500	379,300	451,000	Heavy Vehicle	314,000	321,000	329,000	337,000	345,000	354,000	363,000	372,000	381,000	391,000	401,000
863,000	768,300	964,600	Road Plan - New (including Former Plan)	1,500,000	5,600,000	5,740,000	5,884,000	6,031,000	6,182,000	6,337,000	6,495,000	6,657,000	6,823,000	6,994,000
54,000	70,300	105,600	Road Plan - Former Plan	0	0	0	0	0	0	0	0	0	0	0
2,924,000	2,226,100	2,348,300	Total Section 94 Funds Collected	4,624,000	6,945,000	7,118,000	7,296,000	7,477,000	7,663,000	7,856,000	8,052,000	8,253,000	8,460,000	8,672,000

SECTION 94 CONTRIBUTIONS - PLAN BALANCES

ACTUAL			BUDGET ITEMS					ESTIMATED					
2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	11,300	70,100	Open Spaces Plan										
		7,400	Various Works										
			342,600										
			149,200	170,000									
			60,000										
	41,500		Bolwarra Court Playground										
0	52,800	77,500	551,800	170,000	0	0	0	0	0	0	0	0	0
	900	185,700	Community Facilities Plan										
		157,800	Miscellaneous - Old Plan										
		55,700	Footpath Carlisle St Wardell										
900	185,700	213,500	0	0	0	0	0	0	0	0	0	0	0
	14,200	221,400	Car Parking										
		10,400	74 and 78 Tamar Street - Car Parks										
14,200	221,400	10,400	0	0	0	0	0	0	0	0	0	0	0
	127,700	110,000	Wollongbar Urban Expansion Area										
		110,000	Wollongbar Link Road										
127,700	110,000	110,000	110,000	110,000	55,000	0	0	0	0	0	0	0	0
	192,000	195,000	Sub Total WUEA										
	213,500	110,600	Heavy Vehicles										
		130,000	Heavy Vehicles - Teven Bridge Loan										
		354,600	Heavy Patching and Reseals										
405,500	305,600	484,600	626,800	321,000	329,000	337,000	345,000	354,000	363,000	372,000	381,000	391,000	401,000
	369,100	730,700	Roads Plan										
	730,700	106,200	Ballina Heights Drive										
	130,100	10,000	River St / Moon St Roundabout										
			Tamar Street / Cherry Street Roundabout										
				1,584,000	0	0	0	0	0	0	0	0	0
		16,300	307,600	4,419,700	0	0	0	0	0	0	0	0	0
		47,900	10,000										
					936,000	0	0	0	0	0	0	0	0
					0	0	2,214,000	0	0	0	0	0	0
					0	0	8,128,000	0	0	0	0	0	0
					0	0	3,044,000	0	0	0	0	0	0
					0	0	114,000	0	0	0	0	0	0
					0	0	0	8,275,000	0	0	0	0	0
					0	0	0	4,629,000	0	0	0	0	0
1,229,900	132,500	47,900	317,600	6,003,700	936,000	0	13,500,000	12,904,000	0	0	0	0	0
	202,700	84,300	Section 94 Recouped to Community Infrastructure Reserve										
	527,100	249,300	Open Spaces										
			Community Facilities										
			Roads										
729,800	473,500	333,600	650,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
	72,600	155,300	Open Spaces (WUEA)										
	60,000	24,600	Community Facilities (WUEA)										
	127,300	60,000	Community Facilities (Ballina Heights)										
			Roads (WUEA)										
259,900	307,300	60,000	0	0	0	0	0	0	0	0	0	0	0
	54,000		Roads (Transferred to Internal Reserve)										
54,000	0	0	0	0	0	0	0	0	0	0	0	0	0
2,821,900	1,788,800	1,337,500	2,256,200	7,054,700	1,770,000	787,000	14,295,000	13,708,000	813,000	822,000	831,000	841,000	851,000

CAPITAL GRANTS AND CAPITAL CONTRIBUTIONS

The table opposite provides details on estimated capital grants and contributions. Brief details on the information provided for 2018/19 is as follows.

Community Centres

Council intends to apply for \$700,000 for the Ballina Indoor Sports Centre under Round 2 of the State Government Stronger Country Communities Program.

Airport

Represents State Government grants for major projects at the airport, along with a forecast in later years.

Depot

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

Roads and Ancillary Facilities

Various funding for road and transport related projects. Airport Boulevard is a Federal Government grant that has already been approved.

The Coastal Walk and Coastal Shared Path grants have been approved.

Sports Fields

Council intends to apply for \$900,000 for the Skennars Head Sports Fields expansion under Round 2 of the State Government Stronger Country Communities Program.

CAPITAL GRANTS AND CAPITAL CONTRIBUTIONS													
ACTUAL			BUDGET ITEMS	ESTIMATED									
2014/15	2015/16	2016/17		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
180,000	20,000		Community Centres State - Lennox Auditorium Capital Income State - Stronger Country Com - Rd 2 - BISC State - Lennox Community Centre	700,000									
		40,000	Gallery State - Ignite Studios State - Lighting	66,200 54,800									
600,000			Property Private - Reimbursement										
			Information Systems Contributions to phone system										
	2,207,000	400	Airport State - Terminal (RTIF) State - Terminal (RTIF)	4,000,000									
	84,400	0	State - Airport Taxiway and Runway						3,000,000				
		95,000	Environmental Health Shaws Bay CMP - OEH Shaws Bay CMP - PRMF	95,000									
103,800	330,000	106,400	Depot and Administration Centre Internal - Depot Internal - Depot - Car Park Internal - Administration Centre	109,900 112,000	112,100	114,400	116,800	119,200	121,600	124,200	126,800	129,400	132,200
		450,600											
350,000			Procurement and Building Management State - Marine Rescue Tower (PRMF) Federal - Marine Rescue Tower State - Marine Rescue Tower State - Marine Rescue Tower (P/Ship) Federal - Marine Rescue Tower State - Lake Ainsworth (PRMF) Private - Wigmore Hall (Swift St)										
	200,000	412,500											
	247,700	(32,700)											
136,400		637,500											
		7,000											
	200,000		Urban Roads RMS - River Street RTR - Various Urban and Rural Projects										
652,000	1,194,600												
	202,300	174,700	RMS - Regional Road Program RMS - Gateway Treatments Private - Ballina Heights Drive Essential Energy - Ballina Heights Drive	182,000	185,000	188,700	192,500	196,400	200,400	204,500	208,600	212,800	217,100
46,500													
320,000		1,503,300	RMS - Coast Road / Skennars Hd Rd R'about										
30,000		1,004,000	RMS - Angels Drive / Links Ave Roundabout Federal - Airport Boulevard	3,000,000									
	6,100		NCHP - Ross Street Mobilisation RMS - Byron Bay Road Roundabout RMS - Ellis Rd - Safety Initiative										

CAPITAL GRANTS AND CAPITAL CONTRIBUTIONS (cont'd)													
ACTUAL			BUDGET ITEMS	ESTIMATED									
2014/15	2015/16	2016/17		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			Rural Roads										
	512,000		RTR - River Street, Wardell Road, Fox Street										
	984,600		RMS - Teven Road										
414,500			RMS - Coast Rd Tobin Close, Rifle Range Road										
	75,000		RMS - Maguires Bridge										
77,000	71,100		RMS - 3x3 Rifle Range Rd										
			RMS - Supplementary Block Grant										
			RMS - Repair Program Regional Roads										
		1,634,000	RMS - Highway Handover										
		787,100	RMS - Ross Lane Straightening										
	200,000	437,000	State - Disaster - Local and Rural Roads										
		68,100	Federal - Department of Infrastructure	1,011,000									
			Federal - Ross Lane / Coast Road Roundabout										
			Private - Dust Sealing Contributions	136,000									
			Ancillary										
802,000			RMS - Coastal Shared Path - Stages 1 and 2										
	19,900	2,600	RMS - Shared Path East - Preconstruction										
		300	RMS - Angels Drive / Links Ave Roundabout										
270,500	296,000		RMS - Coastal Shared Path - Stage 3										
12,100			RMS - Speed Zones										
	6,600		RMS - Grant / River Streets Refuge										
	49,500		RMS - Ballina St - Coast Rd to Allens Parade										
	5,500		RMS - Fox St from Kerr to Hickey										
	12,600		RMS - Martin St Winton to Crane										
	13,800		RMS - Kerr St from Bentinck to Fox										
243,400	46,300		State - Shared Path										
			State - Shared Path Compton Drive										
			State - Reg Growth - Env and Tourism - Walk	750,000									
281,800			State - Shared Path (PRMF)										
			State - Stronger Country Comms - Rd 1 - Path	830,000									
			Fed - Reg Jobs and Invest Package - Path	880,000									
10,000			Private - Newrybar Car Park										
			Other Water Transport										
			State - RBP - Keith Hall Boat Ramp										
		24,600	State - RBP - Keith Hall Boat Ramp Design										
		10,800	State - RBP - East Wardell, Pontoon										
		35,000	State - RBP - Captain Cook Park - Pontoons										
154,500		13,400	State - RBP - Fishery Creek - Pontoon / Park										
		16,700	State - RBP - Faulks Reserve - Pontoon										
43,500			State - RBP - Emigrant Creek - Access										
		11,100	State - RBP - Nth Ck Road, Lennox - Ramp	63,900									
		9,500	State - RBP - Brunswick St, Ballina - Ramp	115,500									
			Open Spaces and Sports Fields										
			Ballina RSL - Captain Cook Park Master Plan										
			Private - Playground Elevation Estate										
		50,000	State - Ocean Pool										
		39,800	State - Sharpes Beach Observation Tower										
			Wastewater - Bulwinkel Park										
			Sports Fields										
			State - Netball Club Contributions										
		20,000	Kingsford Smith Res Clubhouse Improvements										
			Stronger Country - Williams Lighting										
			Stronger Country Commn - Ballina Tennis										
		30,000	Wollongbar Rugby Club Contributions										
			State - Stronger Country Com - Rd 2 - Skennars	900,000									
4,753,000	7,989,000	7,584,700	Total Capital Grants and Contributions	13,006,300	297,100	303,100	309,300	315,600	322,000	3,328,700	335,400	342,200	349,300

ASSET SALES AND LOAN INCOME

Asset Sales

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

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

Loan Funds

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

ASSET SALES													
ACTUAL			LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED								
2014/15	2015/16	2016/17			2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
				Southern Cross Industrial Estate Sales									
	910,100		26070.8621.0950	Land Sale - Boeing Avenue - Lots One and Two		8,312,700	5,541,800						
261,800	750,100	719,600	26070.8621.0950	Land Sale - Large Lots									
			24006.8621.0950	Land Sale - Standard Lots									
261,800	1,660,200	719,600		Sub Total - Southern Cross	0	8,312,700	5,541,800	0	0	0	0	0	0
				Russellton Industrial Estate Sales									
			24006.8620.0950	Land Sale - Standard Lots	225,000								
			24006.8921.0950	Lane Sale - Alstonville Tennis Court Site									
0	0	0		Sub Total - Russellton	225,000	0	0	0	0	0	0	0	0
				Other									
195,300			26070.8866.0950	Surplus Land - Alstonville Plaza									
				Surplus Land - Miscellaneous Sales	300,000								
2,249,600	175,600	387,500	24006.8867.0950	WUEA - Stages One and Two	300,000								
				WUEA - Stage Three		1,639,500	6,558,000						
33,700		203,200		Ballina High School - Road Reserve									
				7 North Creek Road									
			24006.8915.0950	54 North Creek Road	2,605,000								
			24006.8448.0950	Asset Sale to Finance Balance of BISC	950,000								
	450,600		26070.8913.0950	Bagotville Quarry									
69,400			26085.7780.0950	Tintenbar Quarry									
2,548,000	626,200	590,700		Sub Total - Other Land Sales	4,155,000	1,639,500	6,558,000	0	0	0	0	0	0
2,809,800	2,286,400	1,310,300		Total Capital Income from Land Sales	4,380,000	9,952,200	12,099,800	0	0	0	0	0	0

LOAN INCOME													
ACTUAL			LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED								
2014/15	2015/16	2016/17			2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
725,000	500,000	0	24000.4160.0940	Airport	2,400,000	0	0	0	0	0	0	0	5,000,000
				Roads and Town Centres									
			24012.2630.940	River Street Beautification - Moon / Grant	2,700,000	0	0	0	0	0	0	0	0
				Lennox Head - Village Renewal	0	0	3,100,000	0	0	0	0	0	0
				S 94 - Hutley Drive	0	0	0	0	0	0	0	0	0
				S 94 - River St Fish Ck/Tweed St - 4 Lanes	0	0	0	2,250,000	0	0	0	0	0
				S 94 - River St Fish Ck/Bypass - 4 Lanes	0	0	0	2,878,000	0	0	0	0	0
				S 94 - Fisheries Creek Bridge - 4 Lanes	0	0	0	3,094,000	0	0	0	0	0
				S 94 - River St - Land	0	0	0	40,000	0	0	0	0	0
				S 94 - Tamarind Dr Nth Ck / Kerr St - 4 Lanes	0	0	0	0	0	0	0	0	0
				S 94 - Canal Bridge - 4 Lanes	0	0	0	0	0	0	0	0	0
				Swimming Pools									
		3,818,100	24008.4461.0940	Ballina	0	0	0	0	0	0	0	0	0
		2,893,600	24009.4493.0940	Alstonville	0	0	0	0	0	0	0	0	0
				Property Development (Bridging Loans)									
			24006.2640.940	Boeing Avenue - Lots One and Two	3,536,000	5,458,400	14,800						
			24006.2640.940	WUEA - Stage Three	2,211,300	3,381,600	4,000						
725,000	500,000	6,711,700		Total Loan Income	10,847,300	8,840,000	3,118,800	8,262,000	0	0	0	0	5,000,000

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Part E

Reserves

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INTRODUCTION

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

1) *External Legislation*

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

2) *Self-funding Operations*

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

3) *Financial Management*

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

4) *Asset Replacement*

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

5) *Opportunities*

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

Summary

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

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

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

The titles for each reserve are relatively self-explanatory.

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RESERVE MOVEMENTS - GENERAL FUND												
Reserve Title	2018/19			2019/20			2020/21			2021/22		
	To	From	Net	To	From	Net	To	From	Net	To	From	Net
Strategic and Community Facilities Group												
Strategic Planning												
Section 94 Contributions	7,145,500	7,054,700	90,800	7,320,500	1,770,000	5,550,500	7,623,500	787,000	6,836,500	7,958,000	14,295,000	(6,337,000)
Strategic Planning Studies												
Plans of Management												
Section 94 Reviews												
Environmental Action Plan												
NR Carpool												
Community Facilities												
Community Centres												
Lennox Head Community Centre												
Ballina Indoor Sports Centre	3,870,000	6,902,000	(3,032,000)									
Building Asset Renewal Program		119,800	(119,800)									
Ballina Surf Club												
Lennox Head Surf Club												
Infrastructure - Comm Infra Res		0	0		0	0		0	0		0	0
Public Halls												
Northlakes Hall												
Community Gallery												
Gallery Projects		40,900	(40,900)									
Public Art Contributions	10,000	10,000	0	10,000	10,300	(300)	10,000	10,600	(600)	10,000	10,900	(900)
Library Services												
State Grant Projects												
Swimming Pools												
Operations												
Redevelopment												
Tourism												
Tourism and Events												
Total - Strat & Comm Facilities	11,025,500	14,127,400	(3,101,900)	7,330,500	1,780,300	5,550,200	7,633,500	797,600	6,835,900	7,968,000	14,305,900	(6,337,900)
General Manager's Group												
Governance												
Donations												
Councillor Election	41,500	0	41,500	45,000	0	45,000	60,000	260,000	(200,000)	71,000	0	71,000
Community Events												
Financial Assistance Grant In Advance												
Financial Services												
Projects / Legals / Revaluations	10,000	53,000	(43,000)	10,500	0	10,500	11,000	0	11,000	11,500	0	11,500
Human Resources												
Employee Leave Entitlements												
Projects												
Insurance Reserve - Funded Programs												
Insurance Reserve												
Statecover and Statewide Insurance												
Information Services												
Equipment Replacement												
Business Records Scanning												
Records Management												
Information Fee			0			0			0			0
Property Management												
Community Infrastructure Reserve												
Interest Earned on Reserve	0		0	10,000		10,000	33,000		33,000	29,000		29,000
Rental - 89 Tamar Street	739,000	69,900	669,100	753,800	71,900	681,900	768,900	73,900	695,000	784,300	75,900	708,400
Rental - ARC												
Rental - Fawcett Street Café	68,000	25,900	42,100	69,400	26,700	42,700	70,800	27,500	43,300	72,200	28,300	43,900
Sale Proceeds - Miscellaneous Parcels	300,000		300,000									
Insurance Reserve												
Admin Centre - Roof and Air-con												
Skennars Head Fields												
League Club Grandstand												
LHCC Maintenance												
Ballina Indoor Sports Centre		700,000	(700,000)									
Community Gallery			0									
Russellton Sale	225,000		225,000									
Shaws Bay CZMP												
Wollongbar Skate Park			0									
Lake Ainsworth			0									
Missingham Car Park			0									
Footpath Asset Renewals			0									
Lennox Head Village Renewal			0			0		1,100,000	(1,100,000)		1,300,000	(1,300,000)
Ballina Town Entry Treatments												
Section 94 Recoupments	450,000		450,000	450,000		450,000	450,000		450,000	450,000		450,000
Loan P & I - Comm Buildings		29,600	(29,600)		28,100	(28,100)		20,600	(20,600)		20,600	(20,600)
Loan P & I - Town Centre		324,400	(324,400)		243,000	(243,000)		243,000	(243,000)		522,000	(522,000)
Property Assessments												
Russellton Sales												
Sub Total - Comm Infra	1,782,000	1,149,800	632,200	1,283,200	369,700	913,500	1,322,700	1,465,000	(142,300)	1,335,500	1,946,800	(611,300)
Property Development Reserve												
Interest Earned on Reserve	39,000		39,000	18,000		18,000	254,000		254,000	198,000		198,000
Southern Cross Movements	0	89,500	(89,500)	0	91,600	(91,600)	0	93,700	(93,700)	0	95,900	(95,900)
Russellton Movements		50,500	(50,500)	0	51,800	(51,800)	0	53,200	(53,200)	0	54,600	(54,600)
Wollongbar Movements	300,000	130,300	169,700	0	56,700	(56,700)	0	58,100	(58,100)	0	59,600	(59,600)
Norfolk Homes Rental (100%)	153,000		153,000	156,100		156,100	159,200		159,200	162,400		162,400
Property Sale for Sports Centre	950,000	950,000	0									
ARC Rental	259,000	4,000	255,000	264,200	4,100	260,100	269,500	4,300	265,200	274,900	4,500	270,400
Ballina Surf Club												
North Creek Road - Development	2,605,000	1,150,000	1,455,000									
Auction Expenses												
Shelly Beach Café												
Pump Station Southern Cross			0									
Airport Boulevard Road		3,900,000	(3,900,000)									
Wigmore Arcade Capital			0									
Hutley Drive - North	1,584,000		1,584,000									
Skennars Head Fields Easement												
Boeing Avenue - Lots One and Two	3,536,000	3,589,000	(53,000)	13,771,100	5,728,400	8,042,700	5,556,600	9,024,000	(3,467,400)			
WUEA - Stage Three	2,211,300	2,244,300	(33,000)	5,021,100	3,549,600	1,471,500	6,562,000	5,600,900	961,100			
Dividend - General Fund Operations		378,600	(378,600)		301,900	(301,900)		231,200	(231,200)		187,600	(187,600)
Sub Total - Property Develop	11,637,300	12,486,200	(848,900)	19,230,500	9,784,100	9,446,400	12,801,300	15,065,400	(2,264,100)	635,300	402,200	233,100
(Reserve movements carried forward on following page)												

RESERVE MOVEMENTS - GENERAL FUND (cont'd)												
Reserve Title	2018/19			2019/20			2020/21			2021/22		
	To	From	Net	To	From	Net	To	From	Net	To	From	Net
Miscellaneous Community Property Reserves												
Ballina Heights BBRC												
Wollongbar BBRC												
Crown Reserves	41,300	72,400	(31,100)	42,100	74,500	(32,400)	42,900	76,600	(33,700)	43,700	43,700	0
Miscellaneous Commercial Property Reserves												
Wigmore Arcade	70,000		70,000	90,000		90,000	110,000		110,000	130,000		130,000
Flat Rock Tent Park	153,700	417,500	(263,800)	156,700	100,000	56,700	159,900	20,000	139,900	163,200	21,000	142,200
Airport	871,300	1,550,000	(678,700)	951,900	552,000	399,900	1,015,900	454,000	561,900	1,159,500	756,000	403,500
Total - GM's Group	14,607,100	15,728,900	(1,121,800)	21,809,900	10,880,300	10,929,600	15,523,700	17,341,000	(1,817,300)	3,549,700	3,169,700	380,000
Development and Env Health Group												
Development Services												
Development Services - Resources												
Developer Services - Quarry Audits												
Environmental and Public Health												
Env Health - Coastal Mgmt Plans												
Public Order												
Public Order and Safety												
Total - Dev & Env Health Group	0	0	0	0	0	0	0	0	0	0	0	0
Civil Services Group												
Engineering and Building Management												
Asset Management												
Asset Revaluations	20,000	69,600	(49,600)	20,000		20,000	20,000		20,000	20,000		20,000
Surveying Equipment	10,000		10,000	15,000		15,000	15,000	60,000	(45,000)	15,000		15,000
Administration Centre and Depot												
Administration Building												
Depot		257,000	(257,000)									
Ancillary Building Management												
Public Amenities Improvements												
			0									
Stormwater												
Drainage Works												
Canal Dredging	70,000	182,000	(182,000)	75,000	160,000	(85,000)	35,000		35,000	35,000		35,000
Environmental Protection												
Management Plans (Part External)												
Roads and Bridges												
Road Works Contingency												
Roads Pre-Plan Sec 94		1,660,000	(1,660,000)									
Alstonville Bypass Handover		0	0		0	0	100,000		(100,000)	103,000		(103,000)
Ballina Bypass Handover		150,000	(150,000)		155,000	(155,000)	160,000		(160,000)	165,000		(165,000)
Tintenbar to Ewingsdale Handover		100,000	(100,000)		103,000	(103,000)	106,000		(106,000)	109,000		(109,000)
Lake Ainsworth Precinct		1,620,000	(1,620,000)									
Ancillary Transport Facilities												
Footpaths / Shared Paths												
Coastal Shared Path Reserve		23,500	(23,500)									
Coastal Shared Path Reserve - BISC		752,000	(752,000)									
Wardell Town Centre		98,000	(98,000)									
Ferry Wharves and Jetties												
East Wardell, Pontoon												
Faulks Reserve, Pontoon												
Boat Ramps and Infrastructure												
Captain Cook Park Pontoon												
Fishery Creek Pontoon												
Fishery Creek Pontoon (Comm Infr)												
Keith Hall, Ramp (Comm Infra)												
Captain Cook Pontoon (Comm Infra)												
North Creek Road, Lennox - Ramp		26,100	(26,100)									
Brunswick Street, Ballina - Ramp		24,500	(24,500)									
Ferry Slippage	100,000		100,000	100,000	200,000	(100,000)	110,000		110,000	110,000	220,000	(110,000)
RMS Works												
RMS Works												
Open Space and Reserves												
Open Space Programs												
Playground Improvements												
Lennox Village Renewal												
Wollongbar Skate Park		450,000	(450,000)									
Playground Elevation Estate												
Vegetation Management												
Veg Mgmt - Grants												
Shared Path												
Sports Fields												
Sports Fields - Projects												
Netball Courts		1,250,000	(1,250,000)									
Stormwater - Management Plans												
Open Space Programs												
Wollongbar Fields (Grant)												
Wollongbar Fields (Council)												
Wollongbar Fields (Contingency)												
Ballina Hockey Club	7,000	0	7,000	7,200	0	7,200	7,400	0	7,400	7,600	0	7,600
Cemeteries												
Sport and Recreation Plan												
Cemeteries - Operations	123,000	50,000	73,000	125,900	50,000	75,900	128,700	50,000	78,700	131,600	50,000	81,600
Fleet Management	1,251,300	1,319,800	(68,500)	1,408,000	2,004,100	(596,100)	1,575,100	1,551,300	23,800	1,754,000	1,760,000	(6,000)
Rural Fire Service												
Quarries and Sandpit												
Quarry - Operations												
Quarry - Shaws Bay CMP	21,400	0	21,400	21,600	0	21,600	21,800	0	21,800	22,000	0	22,000
Landfill Management and DWM												
Landfill Operations												
Landfill Operations - External Operation	760,000	100,000	660,000	330,000	100,000	230,000	343,000	103,000	240,000	361,000	106,000	255,000
Landfill Operations - Sports Centre	0	2,220,000	(2,220,000)	0		0						
Waste Levy	33,000	221,000	(188,000)	34,000	200,000	(166,000)	35,000	373,300	(338,300)	36,000	36,000	0
Quarry Road - Mountain Bike												
Wollongbar Asbestos												
Domestic Waste Management	164,400	0	164,400	172,600	1,700,000	(1,527,400)	140,400	0	140,400	149,500	0	149,500
Group Total - Civil Services	2,560,100	10,573,500	(8,013,400)	2,309,300	4,672,100	(2,362,800)	2,431,400	2,503,600	(72,200)	2,641,700	2,549,000	92,700
Total - Increase / (Decrease)	28,192,700	40,429,800	(12,237,100)	31,449,700	17,332,700	14,117,000	25,588,600	20,642,200	4,946,400	14,159,400	20,024,600	(5,865,200)

RESERVE BALANCES - GENERAL FUND

Reserve Title	2018/19			2019/20			2020/21			2021/22		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
Strategic and Community Facilities Group												
Strategic Planning												
Section 94 Conts (External)	8,909,200	90,800	9,000,000	9,000,000	5,550,500	14,550,500	14,550,500	6,836,500	21,387,000	21,387,000	(6,337,000)	15,050,000
Strategic Planning Studies	313,100	0	313,100	313,100	0	313,100	313,100	0	313,100	313,100	0	313,100
Section 94 Reviews	82,800	0	82,800	82,800	0	82,800	82,800	0	82,800	82,800	0	82,800
Car Pooling Project	0	0	0	0	0	0	0	0	0	0	0	0
Environmental Action Plan	26,600	0	26,600	26,600	0	26,600	26,600	0	26,600	26,600	0	26,600
Community Facilities												
Community Centres / Halls	49,800	0	49,800	49,800	0	49,800	49,800	0	49,800	49,800	0	49,800
Ballina Indoor Sports Centre	3,032,000	(3,032,000)	0	0	0	0	0	0	0	0	0	0
Ballina Surf Club	119,800	0	119,800	119,800	0	119,800	119,800	0	119,800	119,800	0	119,800
Building Renewals	171,600	(119,800)	51,800	51,800	0	51,800	51,800	0	51,800	51,800	0	51,800
Alstonville Preschool	0	0	0	0	0	0	0	0	0	0	0	0
Community Gallery	48,600	(40,900)	7,700	7,700	0	7,700	7,700	0	7,700	7,700	0	7,700
Public Art	35,700	0	35,700	35,700	(300)	35,400	35,400	(600)	34,800	34,800	(900)	33,900
Library Services	77,600	0	77,600	77,600	0	77,600	77,600	0	77,600	77,600	0	77,600
Swimming Pool - Operations	0	0	0	0	0	0	0	0	0	0	0	0
Swimming Pool - Capital	0	0	0	0	0	0	0	0	0	0	0	0
Tourism and Events	15,600	0	15,600	15,600	0	15,600	15,600	0	15,600	15,600	0	15,600
0	0	0	0	0	0	0	0	0	0	0	0	0
Group Total	12,882,400	(3,101,900)	9,780,500	9,780,500	5,550,200	15,330,700	15,330,700	6,835,900	22,166,600	22,166,600	(6,337,900)	15,828,700
General Manager's Group												
Governance												
Community Donations	0	0	0	0	0	0	0	0	0	0	0	0
Councillor Election	113,500	41,500	155,000	155,000	45,000	200,000	200,000	(200,000)	0	0	71,000	71,000
Community Events	0	0	0	0	0	0	0	0	0	0	0	0
Administration and Financial Services												
Legal / Audit / Revaluations	134,500	(43,000)	91,500	91,500	10,500	102,000	102,000	11,000	113,000	113,000	11,500	124,500
Financial Assistance Grant	2,108,000	0	2,108,000	2,108,000	0	2,108,000	2,108,000	0	2,108,000	2,108,000	0	2,108,000
Human Resources												
Leave Entitlements	3,012,700	0	3,012,700	3,012,700	0	3,012,700	3,012,700	0	3,012,700	3,012,700	0	3,012,700
Projects	34,000	0	34,000	34,000	0	34,000	34,000	0	34,000	34,000	0	34,000
Insurance	128,200	0	128,200	128,200	0	128,200	128,200	0	128,200	128,200	0	128,200
Information Services												
Information Fee and Equipment	0	0	0	0	0	0	0	0	0	0	0	0
Records Management	0	0	0	0	0	0	0	0	0	0	0	0
Business Records Scanning	8,900	0	8,900	8,900	0	8,900	8,900	0	8,900	8,900	0	8,900
Property Management												
<i>General Property Reserves</i>												
Community Infrastructure	(225,100)	632,200	407,100	407,100	913,500	1,320,600	1,320,600	(142,300)	1,178,300	1,178,300	(611,300)	567,000
Property Development	1,575,000	(848,900)	726,100	726,100	9,446,400	10,172,500	10,172,500	(2,264,100)	7,908,400	7,908,400	233,100	8,141,500
Sub Total	1,349,900	(216,700)	1,133,200	1,133,200	10,359,900	11,493,100	11,493,100	(2,406,400)	9,086,700	9,086,700	(378,200)	8,708,500
<i>Specific Property Reserves</i>												
Wigmore Arcade	226,100	70,000	296,100	296,100	90,000	386,100	386,100	110,000	496,100	496,100	130,000	626,100
Other Properties (Council)	8,100	0	8,100	8,100	0	8,100	8,100	0	8,100	8,100	0	8,100
Ballina Heights BBRC	0	0	0	0	0	0	0	0	0	0	0	0
Wollongbar BBRC	0	0	0	0	0	0	0	0	0	0	0	0
Crown Properties	108,500	(31,100)	77,400	77,400	(32,400)	45,000	45,000	(33,700)	11,300	11,300	0	11,300
Flat Rock Tent Park	652,400	(263,800)	388,600	388,600	56,700	445,300	445,300	139,900	585,200	585,200	142,200	727,400
Airport Operations	703,600	(678,700)	24,900	24,900	399,900	424,800	424,800	561,900	986,700	986,700	403,500	1,390,200
Group Total	8,588,400	(1,121,800)	7,466,600	7,466,600	10,929,600	18,396,200	18,396,200	(1,817,300)	16,578,900	16,578,900	380,000	16,958,900
Development and Env Health Group												
Development Services												
Development Services Resources	35,000	0	35,000	35,000	0	35,000	35,000	0	35,000	35,000	0	35,000
Environmental / Public Health												
Environmental Health Projects	34,500	0	34,500	34,500	0	34,500	34,500	0	34,500	34,500	0	34,500
Shaws Bay / Lake Ains CZMPs	143,200	0	143,200	143,200	0	143,200	143,200	0	143,200	143,200	0	143,200
Public Order												
Animal Shelter	0	0	0	0	0	0	0	0	0	0	0	0
Group Total	212,700	0	212,700	212,700	0	212,700	212,700	0	212,700	212,700	0	212,700
(Reserve balances carried forward on following page)												

RESERVE BALANCES - GENERAL FUND (cont'd)

Reserve Title	2018/19			2019/20			2020/21			2021/22		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
Civil Services Group												
Engineering Management												
Asset Management / Revaluations	49,600	(49,600)	0	0	20,000	20,000	20,000	20,000	40,000	40,000	20,000	60,000
Surveying Equipment	20,000	10,000	30,000	30,000	15,000	45,000	45,000	(45,000)	0	0	15,000	15,000
Depots and Ancillary Buildings												
Depot	257,000	(257,000)	0	0	0	0	0	0	0	0	0	0
Stormwater and Environmental Protection												
Stormwater	212,000	(182,000)	30,000	30,000	0	30,000	30,000	0	30,000	30,000	0	30,000
Canal Dredging	15,000	70,000	85,000	85,000	(85,000)	0	0	35,000	35,000	35,000	35,000	70,000
Management Plans	444,300	0	444,300	444,300	0	444,300	444,300	0	444,300	444,300	0	444,300
Roads and Bridges												
Alstonville Bypass Handover	909,900	0	909,900	909,900	0	909,900	909,900	(100,000)	809,900	809,900	(103,000)	706,900
Ballina Bypass Handover	1,367,300	(150,000)	1,217,300	1,217,300	(155,000)	1,062,300	1,062,300	(160,000)	902,300	902,300	(165,000)	737,300
Tintenbar to Ewingsdale Handover	1,392,400	(100,000)	1,292,400	1,292,400	(103,000)	1,189,400	1,189,400	(106,000)	1,083,400	1,083,400	(109,000)	974,400
RMS Contributions	77,300	0	77,300	77,300	0	77,300	77,300	0	77,300	77,300	0	77,300
Ballina Heights Drive	5,100	0	5,100	5,100	0	5,100	5,100	0	5,100	5,100	0	5,100
Roads Construction	1,950,400	(1,660,000)	290,400	290,400	0	290,400	290,400	0	290,400	290,400	0	290,400
Roads Pre-Plan Sec 94	286,400	0	286,400	286,400	0	286,400	286,400	0	286,400	286,400	0	286,400
Lake Ainsworth Precinct	1,620,000	(1,620,000)	0	0	0	0	0	0	0	0	0	0
Ancillary Transport Facilities												
Footpaths	23,500	(23,500)	0	0	0	0	0	0	0	0	0	0
Coastal Recreational Path	850,000	(850,000)	0	0	0	0	0	0	0	0	0	0
Private Works	60,000	0	60,000	60,000	0	60,000	60,000	0	60,000	60,000	0	60,000
Town Centres	0	0	0	0	0	0	0	0	0	0	0	0
Marine Infrastructure												
Boat Ramps and Infrastructure	53,700	(50,600)	3,100	3,100	0	3,100	3,100	0	3,100	3,100	0	3,100
Ferry Slippage	0	100,000	100,000	100,000	(100,000)	0	0	110,000	110,000	110,000	(110,000)	0
Open Spaces and Reserves												
Open Spaces Programs	78,800	0	78,800	78,800	0	78,800	78,800	0	78,800	78,800	0	78,800
Wollongbar Skate Park	450,000	(450,000)	0	0	0	0	0	0	0	0	0	0
Vegetation Management	30,000	0	30,000	30,000	0	30,000	30,000	0	30,000	30,000	0	30,000
Sports Fields												
Wollongbar Fields (Grant)	0	0	1,600	1,600	0	1,600	1,600	0	1,600	1,600	0	1,600
Wollongbar Fields (Council)	1,600	0	1,600	1,600	0	1,600	1,600	0	1,600	1,600	0	1,600
Wollongbar Fields (Contingency)	159,300	0	159,300	159,300	0	159,300	159,300	0	159,300	159,300	0	159,300
Skenners Head Fields	1,250,000	(1,250,000)	0	0	0	0	0	0	0	0	0	0
Netball Courts	0	0	0	0	0	0	0	0	0	0	0	0
Synthetic Hockey Field	20,100	7,000	27,100	27,100	7,200	34,300	34,300	7,400	41,700	41,700	7,600	49,300
Cemeteries - Operations	300,500	73,000	373,500	373,500	75,900	449,400	449,400	78,700	528,100	528,100	81,600	609,700
Plant and Fleet - Operations	(42,400)	(68,500)	(110,900)	(110,900)	(596,100)	(707,000)	(707,000)	23,800	(683,200)	(683,200)	(6,000)	(689,200)
Rural Fire Service - Operations	45,800	0	45,800	45,800	0	45,800	45,800	0	45,800	45,800	0	45,800
Quarry - Operations	323,700	21,400	345,100	345,100	21,600	366,700	366,700	21,800	388,500	388,500	22,000	410,500
Landfill Management and Resource Recovery												
LRM Operations	1,418,100	(1,560,000)	(141,900)	(141,900)	230,000	88,100	88,100	240,000	328,100	328,100	255,000	583,100
Waste Levy (External)	635,300	(188,000)	447,300	447,300	(166,000)	281,300	281,300	(338,300)	(57,000)	(57,000)	0	(57,000)
Waste - Domestic												
DWM Operations (External)	2,451,100	164,400	2,615,500	2,615,500	(1,527,400)	1,088,100	1,088,100	140,400	1,228,500	1,228,500	149,500	1,378,000
Group Total	16,715,800	(8,013,400)	8,702,400	8,702,400	(2,362,800)	6,339,600	6,339,600	(72,200)	6,267,400	6,267,400	92,700	6,360,100
Total - Increase / (Decrease)	38,399,300	(12,237,100)	26,162,200	26,162,200	14,117,000	40,279,200	40,279,200	4,946,400	45,225,600	45,225,600	(5,865,200)	39,360,400
Reserve Dissection												
Internally Restricted	26,930,500	(12,461,200)	14,469,300	14,469,300	10,126,300	24,595,600	24,595,600	(1,996,800)	22,598,800	22,598,800	322,300	22,921,100
Externally Restricted	11,468,800	224,100	11,692,900	11,692,900	3,990,700	15,683,600	15,683,600	6,943,200	22,626,800	22,626,800	(6,187,500)	16,439,300

Part F

General Fund Loan Principal and Interest Repayment Schedule

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GENERAL FUND - LOAN PRINCIPAL AND INTEREST REPAYMENT SCHEDULE																				
Description	2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26		2026/27		2027/28	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
Community Facilities																				
Kentwell Community Centre	8,193	832	7,242	317																
Naval Museum and Florrie	14,536	6,033	15,582	4,987	16,850	3,720	18,119	2,456	19,495	1,075	0	0								
Swimming Pools																				
Ballina - Stage One	138,352	130,498	143,342	125,507	148,512	120,337	153,869	114,980	159,419	109,430	165,169	103,680	171,127	97,723	177,299	91,550	183,694	85,155	190,320	78,529
Ballina - Stage Two	112,664	129,723	117,239	125,148	121,999	120,388	126,953	115,434	132,107	110,280	137,471	104,916	143,053	99,334	148,862	93,525	154,906	87,481	161,196	81,191
Ballina - Stage Three	20,119	26,386	20,922	25,583	21,899	24,606	22,715	23,790	23,898	22,608	24,872	21,633	25,948	20,557	27,073	19,432	28,247	18,258	29,375	17,130
Alstonville - Stage One	104,852	98,899	108,634	95,117	112,552	91,199	116,612	87,139	120,818	82,933	125,176	78,575	129,691	74,060	134,368	69,383	139,215	64,536	144,237	59,515
Alstonville - Stage Two	89,134	102,630	92,753	99,011	96,519	95,245	100,438	91,326	104,516	87,247	108,760	83,004	113,176	78,588	117,772	73,992	122,554	69,210	127,530	64,234
Alstonville - Stage Three	22,715	29,790	23,622	28,884	24,725	27,781	25,646	26,860	26,981	25,525	28,082	24,424	29,296	23,210	30,567	21,939	31,892	20,614	33,165	19,341
Animal Control																				
Dog Pound	8,286	842	7,324	320																
Town Centres																				
Ballina 2000/01																				
Ballina 2002/03																				
Ballina 2003/04	309,273	15,148																		
Ballina 2018/19			135,000	108,000	140,000	103,000	146,000	97,000	152,000	91,000	158,000	85,000	164,000	79,000	171,000	72,000	274,000	34,000	285,000	23,000
Lennox Head - Village Renewal							155,000	124,000	161,000	118,000	168,000	111,000	174,000	105,000	181,000	98,000	189,000	90,000	196,000	83,000
Ballina 2012/13	135,548	33,476	142,833	26,192	150,913	18,111	159,159	9,865	82,987	1,686	0	0	0	0	0	0	0	0	0	0
Sub Total	444,821	48,624	277,833	134,192	290,913	121,111	460,159	230,865	395,987	210,686	326,000	196,000	338,000	184,000	352,000	170,000	463,000	124,000	481,000	106,000
Roads Bridges Footpaths																				
Ramses Street	4,003	407	3,539	155																
Reseal	104,314	25,762	109,920	20,157	116,139	13,938	122,484	7,592	63,420	1,297										
<i>The following loans reduce the overall roads budget</i>																				
Wollongbar Link Road (Sec 94)	350,000		400,000																	
Ballina Heights Drive (LIRS)	115,900	37,800	121,800	31,900	128,100	25,600	134,700	19,000	141,600	12,100	149,000	4,700								
McLeay Culvert (RMS)	125,014	56,547	132,124	49,436	139,300	46,260	147,680	33,880	156,017	25,543	164,828	16,731	174,161	7,398	0	0	0	0	0	0
Cumbalum Interchange (Sec 94)	181,542	82,116	191,870	71,789	202,286	57,373	214,461	49,198	226,565	37,094	239,360	24,300	252,984	10,676	0	0	0	0	0	0
Hutley Drive (Sec 94)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River St - Four Laning - Section 94					0	0	0	0	413,000	330,000	429,000	314,000	446,000	297,000	464,000	279,000	483,000	260,000	502,000	241,000
Sub Total	880,773	202,632	959,253	173,437	585,825	143,171	619,325	109,670	1,000,602	406,034	982,188	359,731	873,145	315,074	464,000	279,000	483,000	260,000	502,000	241,000
Teven Bridges	203,592	56,647	211,003	49,236	218,731	41,508	226,976	33,263	235,281	24,958	244,656	15,583	253,742	6,497						
Waste Non Domestic																				
Landfill Opening																				
Waste Baler																				
Landfill Closure																				
Landfill Closure																				
Sub Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ballina - Byron Gateway Airport																				
Airport	72,664	30,160	78,492	24,331	84,227	18,597	90,574	12,243	97,045	5,779										
Airport	160,491	54,783	169,300	45,975	177,963	37,311	187,228	28,047	196,975	18,299	207,229	8,046								
Airport	60,000	4,900	61,700	3,200	63,400	1,400	0	0												
Airport - Runway	761,234	188,000	802,141	147,092	847,522	101,711	893,831	55,402	465,310	9,466										
Airport - Car Park and Shade	88,600	17,800	92,100	14,300	95,700	10,700	99,400	6,900	103,000	3,000	0	0	0	0	0	0	0	0	0	0
Airport - Apron	45,600	14,100	47,200	12,500	49,200	10,800	50,600	9,100	52,400	7,300	54,200	5,500	56,100	3,500	58,100	1,500	0	0	0	0
Airport Terminal	0	0	111,000	120,000	117,000	114,000	122,000	109,000	128,000	103,000	135,000	96,000	142,000	89,000	149,000	82,000	156,000	75,000	164,000	67,000
Sub Total	1,188,589	309,743	1,361,933	367,398	1,435,012	294,519	1,443,633	220,692	1,042,730	146,844	396,429	109,546	198,100	92,500	207,100	83,500	156,000	75,000	164,000	67,000
Property Development																				
Boeing Avenue - Lots One and Two	0	53,000	0	270,000	9,009,200	0														
WUEA - Stage Three	0	33,000	0	168,000	5,596,900	0														
Sub Total	0	86,000	0	438,000	14,606,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Repayments	3,236,600	1,229,300	3,346,700	1,667,100	17,679,600	1,083,600	3,314,400	1,056,500	3,261,800	1,227,600	2,538,800	1,097,100	2,275,300	991,500	1,659,000	902,300	1,762,500	804,300	1,832,800	733,900
Total External Loans	3,236,600	1,229,300	3,346,700	1,667,100	17,679,600	1,083,600	3,314,400	1,056,500	3,261,800	1,227,600	2,538,800	1,097,100	2,275,300	991,500	1,659,000	902,300	1,762,500	804,300	1,832,800	733,900
External Loans Outstanding																				
Balance as at 1 July	27,286,300		34,897,000		40,390,300		25,829,500		30,777,100		27,515,300		24,976,500		22,701,200		21,042,200		19,279,700	
Repayments	3,236,600		3,346,700		17,679,600		3,314,400		3,261,800		2,538,800		2,275,300		1,659,000		1,762,500		1,832,800	
New Loans	10,847,300		8,840,000		3,118,800		8,262,000		0		0		0		0		0		0	
Balance as at 30 June	34,897,000		40,390,300		25,829,500		30,777,100		27,515,300		24,976,500		22,701,200		21,042,200		19,279,700		17,446,900	

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Part G

Appendices

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APPENDICES

The following pages provide supporting information applied in the preparation of this document.

Balance Sheets

The next four pages provide the forecast Balance Sheets for the General, Water and Wastewater (Sewer) Funds.

GENERAL FUND BALANCE SHEET (\$'000)														
ITEM	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
ASSETS														
Current Assets														
Cash and Investments	38,979	36,692	47,644	42,600	30,200	44,100	48,700	42,500	38,700	48,000	52,000	62,600	69,600	82,100
Receivables	3,779	6,941	4,892	4,970	5,090	5,220	5,360	5,500	5,640	5,790	5,940	6,090	6,250	6,410
Inventories	1,407	808	2,420	2,460	2,520	2,590	2,660	2,730	2,800	2,870	2,950	3,030	3,110	3,190
Other	(355)	181	1,630	1,660	1,700	1,750	1,800	1,850	1,900	1,950	2,000	2,050	2,110	2,170
Total Current Assets	43,810	44,622	56,586	51,690	39,510	53,660	58,520	52,580	49,040	58,610	62,890	73,770	81,070	93,870
Non Current Assets														
Investments	5,150	3,811	5,328	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Receivables	112	114	71	80	90	100	110	120	130	140	150	160	170	180
Inventories	2,459	3,015	1,678	1,710	1,750	1,800	1,850	1,900	1,950	2,000	2,050	2,110	2,170	2,230
Infrastructure, Property, Plant and Equipment	809,504	820,963	854,296	879,880	923,550	932,330	933,920	954,540	965,080	963,510	971,300	971,270	976,030	981,050
Investment Property	21,282	21,977	22,025	22,360	22,880	23,460	24,050	24,660	25,280	25,920	26,570	27,240	27,930	28,630
Other			20											
Total Non-Current Assets	838,507	849,880	883,418	907,530	951,770	961,190	963,430	984,720	995,940	995,070	1,003,570	1,004,280	1,009,800	1,015,590
TOTAL ASSETS	882,317	894,502	940,004	959,220	991,280	1,014,850	1,021,950	1,037,300	1,044,980	1,053,680	1,066,460	1,078,050	1,090,870	1,109,460
LIABILITIES														
Current Liabilities														
Payables	6,249	6,978	9,391	9,540	9,760	10,010	10,270	10,530	10,800	11,070	11,350	11,640	11,940	12,240
Borrowings	3,793	3,696	3,123	3,237	3,347	17,680	3,314	3,262	2,539	2,275	1,659	1,763	1,833	0
Provisions	6,466	6,936	7,448	7,600	7,800	8,000	8,200	8,500	8,800	9,100	9,400	9,700	10,000	10,300
Total Current Liabilities	16,508	17,610	19,962	20,377	20,907	35,690	21,784	22,292	22,139	22,445	22,409	23,103	23,773	22,540
Non Current Liabilities														
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	19,400	16,319	19,999	24,050	31,550	22,711	22,515	27,515	24,977	22,701	21,042	19,280	17,447	0
Provisions	4,560	4,466	4,260	4,500	4,800	5,100	5,400	5,700	6,000	6,300	6,600	6,900	7,300	7,700
Total Non-Current Liabilities	23,960	20,785	24,259	28,550	36,350	27,811	27,915	33,215	30,977	29,001	27,642	26,180	24,747	7,700
TOTAL LIABILITIES	40,468	38,395	44,221	48,926	57,257	63,500	49,700	55,507	53,115	51,447	50,051	49,282	48,520	30,240
Net Assets	841,849	856,107	895,783	910,294	934,023	951,350	972,251	981,793	991,865	1,002,234	1,016,409	1,028,768	1,042,350	1,079,220
EQUITY														
Retained Earnings	498,603	507,454	535,300	544,394	559,623	567,550	578,851	578,493	578,465	578,434	582,009	583,468	585,850	611,220
Revaluation Reserves	343,246	348,653	360,483	365,900	374,400	383,800	393,400	403,300	413,400	423,800	434,400	445,300	456,500	468,000
Council Equity Interest	841,849	856,107	895,783	910,294	934,023	951,350	972,251	981,793	991,865	1,002,234	1,016,409	1,028,768	1,042,350	1,079,220

WATER SUPPLY BALANCE SHEET (\$'000)														
ITEM	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
ASSETS														
Current Assets														
Cash and Investments	9,094	9,625	14,303	14,000	14,300	13,540	14,170	12,730	14,190	13,630	14,860	16,400	18,030	18,030
Receivables	2,062	2,043	2,130	2,170	2,220	2,280	2,340	2,400	2,460	2,530	2,600	2,670	2,740	2,810
Inventories	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	121	118	111	120	130	140	150	160	170	180	190	200	210	220
Total Current Assets	11,277	11,786	16,544	16,290	16,650	15,960	16,660	15,290	16,820	16,340	17,650	19,270	20,980	21,060
Non Current Assets														
Investments	1,241	952	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589
Receivables	153	108	112	120	130	140	150	160	170	180	190	200	210	220
Inventories	0	11	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure, Property, Plant and Equipment	68,999	71,157	76,782	78,800	80,700	83,600	86,900	91,100	93,900	96,600	99,000	97,400	95,800	94,100
Investment Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Non-Current Assets	70,393	72,228	78,483	80,509	82,419	85,329	88,639	92,849	95,659	98,369	100,779	99,189	97,599	95,909
TOTAL ASSETS	81,670	84,014	95,027	96,799	99,069	101,289	105,299	108,139	112,479	114,709	118,429	118,459	118,579	116,969
LIABILITIES														
Current Liabilities														
Payables	0	0	18	100	200	300	400	500	600	700	800	900	1,000	1,100
Borrowings	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Provisions	143	133	120	130	140	150	160	170	180	190	200	210	220	230
Total Current Liabilities	143	133	138	230	340	450	560	670	780	890	1,000	1,110	1,220	1,330
Non Current Liabilities														
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Provisions	16	14	13	20	30	40	50	60	70	80	90	100	110	120
Total Non-Current Liabilities	16	14	13	20	30	40	50	60	70	80	90	100	110	120
TOTAL LIABILITIES	159	147	151	250	370	490	610	730	850	970	1,090	1,210	1,330	1,450
Net Assets	81,511	83,867	94,876	96,549	98,699	100,799	104,689	107,409	111,629	113,739	117,339	117,249	117,249	115,519
EQUITY														
Retained Earnings	39,088	40,469	42,124	42,949	43,799	44,499	46,889	48,109	50,829	51,339	53,339	51,649	49,949	46,519
Revaluation Reserves	42,423	43,398	52,752	53,600	54,900	56,300	57,800	59,300	60,800	62,400	64,000	65,600	67,300	69,000
Council Equity Interest	81,511	83,867	94,876	96,549	98,699	100,799	104,689	107,409	111,629	113,739	117,339	117,249	117,249	115,519

WASTEWATER BALANCE SHEET (\$'000)														
ITEM	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
ASSETS														
Current Assets														
Cash and Investments	12,826	13,588	9,938	10,100	10,250	13,690	17,130	18,450	19,790	24,890	26,110	31,700	37,610	44,390
Receivables	1,243	1,305	1,288	1,310	1,350	1,390	1,430	1,470	1,510	1,550	1,590	1,630	1,680	1,730
Inventories	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	422	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Current Assets	14,491	14,893	11,226	11,410	11,600	15,080	18,560	19,920	21,300	26,440	27,700	33,330	39,290	46,120
Non Current Assets														
Investments	1,749	1,344	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105
Receivables	230	139	127	130	140	150	160	170	180	190	200	210	220	230
Inventories	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure, Property, Plant and Equipment	196,722	198,622	209,652	213,600	215,600	219,800	218,800	219,900	220,600	217,300	218,300	215,200	212,200	208,700
Investment Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Non-Current Assets	198,701	200,105	210,884	214,835	216,845	221,055	220,065	221,175	221,885	218,595	219,605	216,515	213,525	210,035
TOTAL ASSETS	213,192	214,998	222,110	226,245	228,445	236,135	238,625	241,095	243,185	245,035	247,305	249,845	252,815	256,155
LIABILITIES														
Current Liabilities														
Payables	162	125	140	150	160	170	180	190	200	210	220	230	240	250
Borrowings	2,793	2,958	3,096	3,387	3,536	2,716	2,920	3,115	3,309	3,511	3,711	3,910	4,110	0
Provisions	437	482	523	540	560	580	600	620	640	660	680	700	720	740
Total Current Liabilities	3,392	3,565	3,759	4,077	4,256	3,466	3,700	3,925	4,149	4,381	4,611	4,840	5,070	990
Non Current Liabilities														
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	61,582	58,925	56,079	52,692	49,156	46,440	43,520	40,406	37,096	33,586	29,875	25,964	21,855	21,855
Provisions	43	45	46	100	200	300	400	500	600	700	800	900	1,000	1,100
Total Non-Current Liabilities	61,625	58,970	56,125	52,792	49,356	46,740	43,920	40,906	37,696	34,286	30,675	26,864	22,855	22,955
TOTAL LIABILITIES	65,017	62,535	59,884	56,869	53,612	50,206	47,620	44,830	41,846	38,666	35,286	31,705	27,924	23,945
Net Assets	148,175	152,463	162,226	169,376	174,833	185,929	191,005	196,265	201,339	206,369	212,019	218,140	224,891	232,210
EQUITY														
Retained Earnings	96,711	98,161	98,522	104,676	108,633	118,029	121,405	124,865	128,139	131,269	135,019	139,140	143,891	149,110
Revaluation Reserves	51,464	54,302	63,704	64,700	66,200	67,900	69,600	71,400	73,200	75,100	77,000	79,000	81,000	83,100
Council Equity Interest	148,175	152,463	162,226	169,376	174,833	185,929	191,005	196,265	201,339	206,369	212,019	218,140	224,891	232,210

CONSOLIDATED BALANCE SHEET (\$'000)														
ITEM	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
ASSETS														
Current Assets														
Cash and Investments	60,899	59,905	71,885	66,700	54,750	71,330	80,000	73,680	72,680	86,520	92,970	110,700	125,240	144,520
Receivables	7,084	10,289	8,310	8,450	8,660	8,890	9,130	9,370	9,610	9,870	10,130	10,390	10,670	10,950
Inventories	1,407	808	2,420	2,460	2,520	2,590	2,660	2,730	2,800	2,870	2,950	3,030	3,110	3,190
Other	188	299	1,741	1,780	1,830	1,890	1,950	2,010	2,070	2,130	2,190	2,250	2,320	2,390
Total Current Assets	69,578	71,301	84,356	79,390	67,760	84,700	93,740	87,790	87,160	101,390	108,240	126,370	141,340	161,050
Non Current Assets														
Investments	8,140	6,107	8,022	6,194	6,194	6,194	6,194	6,194	6,194	6,194	6,194	6,194	6,194	6,194
Receivables	495	361	310	330	360	390	420	450	480	510	540	570	600	630
Inventories	2,459	3,026	1,678	1,710	1,750	1,800	1,850	1,900	1,950	2,000	2,050	2,110	2,170	2,230
Infrastructure, Property, Plant and Equipment	1,075,225	1,090,742	1,140,730	1,172,280	1,219,850	1,235,730	1,239,620	1,265,540	1,279,580	1,277,410	1,288,600	1,283,870	1,284,030	1,283,850
Investment Property	21,282	21,977	22,025	22,360	22,880	23,460	24,050	24,660	25,280	25,920	26,570	27,240	27,930	28,630
Total Non-Current Assets	1,107,601	1,122,213	1,172,785	1,202,874	1,251,034	1,267,574	1,272,134	1,298,744	1,313,484	1,312,034	1,323,954	1,319,984	1,320,924	1,321,534
TOTAL ASSETS	1,177,179	1,193,514	1,257,141	1,282,264	1,318,794	1,352,274	1,365,874	1,386,534	1,400,644	1,413,424	1,432,194	1,446,354	1,462,264	1,482,584
LIABILITIES														
Current Liabilities														
Payables	6,411	7,103	9,549	9,790	10,120	10,480	10,850	11,220	11,600	11,980	12,370	12,770	13,180	13,590
Borrowings	6,586	6,654	6,219	6,624	6,882	20,396	6,234	6,376	5,848	5,786	5,370	5,673	5,943	0
Provisions	7,046	7,551	8,091	8,270	8,500	8,730	8,960	9,290	9,620	9,950	10,280	10,610	10,940	11,270
Total Current Liabilities	20,043	21,308	23,859	24,684	25,502	39,606	26,044	26,886	27,068	27,716	28,020	29,053	30,063	24,860
Non Current Liabilities														
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	80,982	75,244	76,078	76,742	80,707	69,151	66,035	67,921	62,073	56,287	50,917	45,244	39,302	21,855
Provisions	4,619	4,525	4,319	4,620	5,030	5,440	5,850	6,260	6,670	7,080	7,490	7,900	8,410	8,920
Total Non-Current Liabilities	85,601	79,769	80,397	81,362	85,737	74,591	71,885	74,181	68,743	63,367	58,407	53,144	47,712	30,775
TOTAL LIABILITIES	105,644	101,077	104,256	106,045	111,239	114,197	97,929	101,067	95,811	91,083	86,427	82,197	77,774	55,635
Net Assets	1,071,535	1,092,437	1,152,885	1,176,219	1,207,555	1,238,078	1,267,945	1,285,467	1,304,833	1,322,341	1,345,767	1,364,157	1,384,490	1,426,949
EQUITY														
Retained Earnings	634,402	646,084	675,946	692,019	712,055	730,078	747,145	751,467	757,433	761,041	770,367	774,257	779,690	806,849
Revaluation Reserves	437,133	446,353	476,939	484,200	495,500	508,000	520,800	534,000	547,400	561,300	575,400	589,900	604,800	620,100
Council Equity Interest	1,071,535	1,092,437	1,152,885	1,176,219	1,207,555	1,238,078	1,267,945	1,285,467	1,304,833	1,322,341	1,345,767	1,364,157	1,384,490	1,426,949