



Long Term Financial Plan 2017/18 to 2026/27

Adopted 22 June 2017

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Part A

Introduction

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OVERVIEW

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

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

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

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

GENERAL FUND – CASH FORECAST AND LONG TERM FINANCIAL PLAN

The opposite page provides the cash forecast for General Fund. The estimates for 2017/18 represent the budgets for that year whereas the estimates from 2018/19 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 (2013/14 to 2026/27)																
ACTUAL			ITEM	ESTIMATED												
2013/14	2014/15	2015/16		2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			OPERATING RESULTS													
			General Fund Activities													
46,105,000	49,169,800	50,716,000	Operating Revenues	55,140,600	9	52,036,500	(6)	54,000,600	56,458,400	57,476,800	58,915,100	60,409,200	62,079,600	63,629,500	65,296,000	66,998,600
36,361,000	35,858,700	40,283,100	Less Operating Expenses	42,368,700	5	39,600,700	(7)	40,689,000	41,971,100	42,779,800	43,861,400	44,635,900	45,832,600	47,171,300	47,857,000	48,889,400
9,744,000	13,311,100	10,432,900	Operating Result before Non-cash Items	12,771,900	22	12,435,800	(3)	13,311,600	14,487,300	14,697,000	15,053,700	15,773,300	16,247,000	16,458,200	17,439,000	18,109,200
15,865,700	14,144,300	14,166,800	Less Depreciation	13,056,400	(8)	13,383,900	3	13,704,300	14,071,100	14,353,700	14,642,100	14,936,400	15,236,400	15,542,500	15,854,800	16,173,200
289,900	725,700	(319,800)	Less Land Stock Movement	0	(100)	0	0	0	0	0	0	0	0	0	0	0
169,300	231,300	190,800	Less Unwinding Interest Free Loans	205,900	8	119,100	(42)	70,200	48,000	20,600	21,400	22,100	22,900	23,800	24,700	25,600
3,967,400	3,347,700	0	Less Loss on Disposal of Infrastructure Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
(10,548,300)	(5,137,900)	(3,604,900)	Net Operating Result	(490,400)	(86)	(1,067,200)	118	(462,900)	368,200	322,700	390,200	814,800	987,700	891,900	1,559,500	1,910,400
			Add Capital Grants and Contributions													
6,861,000	4,752,500	8,258,000	Capital Grants and Contributions	9,340,000	13	9,185,900	(2)	717,100	297,300	303,400	309,600	315,900	1,572,300	1,579,000	335,700	342,500
2,269,000	2,924,000	2,226,100	Section 94 Contributions Collected	2,849,000	28	6,049,000	112	7,201,000	5,381,000	11,515,000	11,802,000	2,096,000	2,149,000	2,202,000	2,256,000	2,312,000
			Add Non-operating Funds Employed													
1,200,000	725,000	500,000	Loan Funds Used	6,711,700	1,242	8,327,800	24	2,500,000	0	8,340,000	0	0	0	0	0	0
1,805,000	2,809,800	2,286,400	Proceeds from Disposal of Assets	1,540,200	(33)	7,880,000	412	7,655,000	4,655,000	2,940,000	1,400,000	960,000	960,000	960,000	960,000	960,000
			Subtract Funds Deployed for Non-operating Purposes													
(27,878,000)	(18,233,400)	(22,896,800)	Capital Expenditure	(41,852,800)	83	(40,946,100)	(2)	(20,883,200)	(34,110,500)	(37,110,500)	(27,117,500)	(13,905,500)	(17,749,500)	(22,068,800)	(15,022,700)	(15,827,400)
(3,216,000)	(3,395,400)	(3,788,900)	Repayment of Principal on Loans	(3,696,200)	(2)	(3,314,600)	(10)	(3,313,800)	(3,389,100)	(3,117,400)	(3,621,200)	(3,168,100)	(2,438,200)	(2,173,000)	(1,550,100)	(1,553,000)
			Net Movement in Other Working Capital Items													
(1,957,800)	(498,500)	2,036,000	Net Incr / (Decr) in Leave and Working Capital	200,000	(90)	200,000	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
			Add Back Non-Cash Expense													
15,865,700	14,144,300	14,166,800	Depreciation	13,056,400	(8)	13,383,900	3	13,704,300	14,071,100	14,353,700	14,642,100	14,936,400	15,236,400	15,542,500	15,854,800	16,173,200
333,000	(30,000)	(163,000)	Investment Premiums	0	(100)	0	0	0	0	0	0	0	0	0	0	0
0	(460,100)	0	Fair Value Adjustments Rental Properties	0	0	0	0	0	0	0	0	0	0	0	0	0
289,900	725,700	(319,800)	Land Stock Movement	0	(100)	0	0	0	0	0	0	0	0	0	0	0
169,300	231,300	190,800	Unwinding Interest Free Loans	205,900	8	119,100	(42)	70,200	48,000	20,600	21,400	22,100	22,900	23,800	24,700	25,600
3,967,400	3,347,700	0	Loss on Disposal of Infrastructure Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
(10,839,800)	1,905,000	(1,109,300)	Cash Reserves - Increase / (Decrease)	(12,136,200)	994	(182,200)	(98)	7,387,700	(12,479,000)	(2,232,500)	(1,973,400)	2,271,600	940,600	(2,842,600)	4,617,900	4,543,300
			Movement in Reserves - Increase / (Decrease)													
(11,293,000)	2,180,200	521,200	Reserves - Internal - Increase / (Decrease)	(11,645,500)		(4,087,800)		593,200	(292,300)	488,400	302,800	629,200	(943,600)	(3,018,800)	2,604,200	2,237,700
453,000	(275,200)	(1,630,500)	Reserves - External - Increase / (Decrease)	(582,100)		4,097,600		7,076,300	(11,744,200)	(2,210,300)	(1,854,300)	2,038,700	2,141,600	431,600	2,306,800	2,489,000
200	0	0	Working Capital - Increase / (Decrease)	91,400		(192,000)		(281,800)	(442,500)	(510,600)	(421,900)	(396,300)	(257,400)	(255,400)	(293,100)	(183,400)
(10,839,800)	1,905,000	(1,109,300)	Total Movement in Reserves	(12,136,200)		(182,200)		7,387,700	(12,479,000)	(2,232,500)	(1,973,400)	2,271,600	940,600	(2,842,600)	4,617,900	4,543,300
			Reserves - Balances as at 30 June													
25,427,000	27,607,200	28,128,400	Internal Reserves	16,482,900		12,395,100		12,988,300	12,696,000	13,184,400	13,487,200	14,116,400	13,172,800	10,154,000	12,758,200	14,995,900
11,070,600	10,795,400	9,164,900	External Reserves	8,582,800		12,680,400		19,756,700	8,012,500	5,802,200	3,947,900	5,986,600	8,128,200	8,559,800	10,866,600	13,355,600
3,034,800	3,034,800	3,034,800	Working Capital	3,126,200		2,934,200		2,652,400	2,209,900	1,699,300	1,277,400	881,100	623,700	368,300	75,200	(108,200)
39,532,400	41,437,400	40,328,100	Total	28,191,900		28,009,700		35,397,400	22,918,400	20,685,900	18,712,500	20,984,100	21,924,700	19,082,100	23,700,000	28,243,300

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 (2013/14 to 2026/27)																
ACTUAL			ITEM	ESTIMATED												
2013/14	2014/15	2015/16		2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			OPERATING RESULTS													
10,689,100	10,892,500	11,199,100	Operating Revenues	12,283,600	10	11,778,400	(4)	12,051,800	12,306,500	12,582,500	12,972,000	13,246,700	13,570,500	13,909,500	14,269,800	14,732,800
9,141,100	9,317,700	9,313,000	Less Operating Expenses	9,802,600	5	9,825,400	0	10,103,600	10,318,800	10,580,400	10,880,700	11,239,300	11,506,800	11,832,900	12,168,100	12,512,800
1,548,000	1,574,800	1,886,100	Operating Result before Non-cash Items	2,481,000	32	1,953,000	(21)	1,948,200	1,987,700	2,002,100	2,091,300	2,007,400	2,063,700	2,076,600	2,101,700	2,220,000
1,859,500	1,478,700	1,498,900	Depreciation Expense	1,428,000	(5)	1,380,000	(3)	1,407,600	1,435,800	1,464,600	1,493,900	1,523,800	1,554,300	1,585,400	1,617,200	1,649,600
0	0	0	Less Unwinding Interest Free Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
111,000	20,600	38,000	Less Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(422,500)	75,500	349,200	Net Operating Result	1,053,000	202	573,000	(46)	540,600	551,900	537,500	597,400	483,600	509,400	491,200	484,500	570,400
			Add Capital Grants and Contributions													
368,600	336,400	0	Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0
430,400	454,900	837,900	Section 64 Contributions Collected	560,000	(33)	575,000	3	600,000	620,000	640,000	660,000	680,000	700,000	720,000	740,000	760,000
			Add Non-operating Funds Employed													
0	0	0	Loan Funds Used	0	0	0	0	0	0	0	0	0	0	0	0	0
137,600	136,200	23,000	Transfer from Section 64 Recoupments BBRC	100,000	335	0	(100)	0	0	0	0	0	0	0	0	0
			Subtract Funds Deployed for Non-operating Purposes													
(1,827,100)	(2,821,700)	(1,427,000)	Capital Expenditure	(2,330,000)	63	(4,496,400)	93	(3,750,000)	(3,400,000)	(1,990,100)	(5,836,000)	(4,662,000)	(4,630,800)	(4,377,000)	(1,791,600)	(1,751,000)
(137,600)	(136,200)	(23,000)	Contributions - Section 64 Recoupments BBRC	(100,000)	335	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													
0	264,500	0	Net Incr / (Decr) in Leave and Working Capital	0	0	0	0	0	0	0	0	0	0	0	0	0
			Add Back Non-Cash Expense													
1,859,500	1,478,700	1,498,900	Depreciation	1,428,000	(5)	1,380,000	(3)	1,407,600	1,435,800	1,464,600	1,493,900	1,523,800	1,554,300	1,585,400	1,617,200	1,649,600
0	0	0	Unwinding Interest Free Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
111,000	20,600	38,000	Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
519,900	(191,100)	1,297,000	Reserves Movement - Increase / (Decrease)	711,000	(45)	(1,968,400)	(377)	(1,201,800)	(792,300)	652,000	(3,084,700)	(1,974,600)	(1,867,100)	(1,580,400)	1,050,100	1,229,000
			Movement in Reserves - Increase / (Decrease)													
979,100	966,800	461,000	Water Reserves	1,397,900		(1,087,300)		669,500	(427,800)	127,800	(2,221,600)	445,600	(1,562,700)	(1,209,900)	303,800	437,500
(459,200)	(1,157,900)	836,000	Developer Contributions - Section 64	(686,900)		(881,100)		(1,871,300)	(364,500)	524,200	(863,100)	(2,420,200)	(304,400)	(370,500)	746,300	791,500
519,900	(191,100)	1,297,000	Total Movement in Reserves (Incl Sec 64)	711,000		(1,968,400)		(1,201,800)	(792,300)	652,000	(3,084,700)	(1,974,600)	(1,867,100)	(1,580,400)	1,050,100	1,229,000
			Reserves - Balances as at 30 June													
2,916,000	3,882,800	4,343,800	Water Reserves	5,741,700		4,654,400		5,323,900	4,896,100	5,023,900	2,802,300	3,247,900	1,685,200	475,300	779,100	1,216,600
7,747,000	6,589,100	7,425,100	Developer Contributions - Section 64	6,738,200		5,857,100		3,985,800	3,621,300	4,145,500	3,282,400	862,200	557,800	187,300	933,600	1,725,100
10,663,000	10,471,900	11,768,900	Total Reserves	12,479,900		10,511,500		9,309,700	8,517,400	9,169,400	6,084,700	4,110,100	2,243,000	662,600	1,712,700	2,941,700

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 (2013/14 to 2026/27)																
ACTUAL			ITEM	ESTIMATED												
2013/14	2014/15	2015/16		2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			OPERATING RESULTS													
14,462,800	15,355,900	16,363,900	Operating Revenues	17,744,900	8	18,218,400	3	18,687,300	19,141,400	19,703,600	20,238,900	20,739,000	21,246,200	21,821,100	22,384,600	23,057,900
13,987,000	13,866,900	13,468,900	Less Operating Expenses	14,069,200	4	13,836,800	(2)	13,694,200	13,798,800	13,898,600	13,962,400	14,092,700	14,126,000	14,211,600	14,238,800	14,332,900
475,800	1,489,000	2,895,000	Operating Result before Non-cash Items	3,675,700	27	4,381,600	19	4,993,100	5,342,600	5,805,000	6,276,500	6,646,300	7,120,200	7,609,500	8,145,800	8,725,000
2,643,100	2,314,300	3,531,900	Depreciation Expense	2,678,000	(24)	3,775,000	41	3,851,000	3,928,000	4,007,000	4,087,000	4,169,000	4,252,000	4,337,000	4,424,000	4,512,000
394,000	349,200	301,100	Less Unwinding Interest Free Loans	249,000	(17)	194,000	(22)	134,000	69,000	0	0	0	0	0	0	0
20,300	12,216,800	10,800	Less Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(2,581,600)	(13,391,300)	(948,800)	Net Operating Result	748,700	(179)	412,600	(45)	1,008,100	1,345,600	1,798,000	2,189,500	2,477,300	2,868,200	3,272,500	3,721,800	4,213,000
			Add Capital Grants and Contributions													
0	0	0	Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0
1,351,900	1,385,900	1,724,500	Section 64 Contributions Collected	1,070,000	(38)	1,400,000	31	1,430,000	1,470,000	1,510,000	1,550,000	1,590,000	1,630,000	1,680,000	1,730,000	1,780,000
			Add Non-operating Funds Employed													
690,000	0	0	Loan Funds Used	0	0	0	0	0	0	0	0	0	0	0	0	0
559,600	409,000	0	Transfer from Section 64 Recoupments BBRC	0	0	0	0	0	0	0	0	0	0	0	0	0
			Subtract Funds Deployed for Non-operating Purposes													
(8,112,100)	(4,320,400)	(2,267,300)	Capital Expenditure	(4,195,400)	85	(6,700,000)	60	(7,437,900)	(5,076,700)	(2,695,400)	(5,105,100)	(4,455,100)	(1,014,500)	(5,316,400)	(1,186,000)	(1,130,700)
(559,600)	(409,000)	0	Contributions - Section 64 Recoupments BBRC	0	0	0	0	0	0	0	0	0	0	0	0	0
(2,384,800)	(2,187,900)	(2,793,300)	Repayment of Principal on Loans	(2,957,900)	6	(3,095,600)	5	(3,134,000)	(3,280,300)	(2,453,500)	(2,654,100)	(2,844,100)	(3,037,000)	(3,235,000)	(3,430,000)	(3,627,000)
			Net Movement in Other Working Capital Items													
468,500	89,600	(305,500)	Net Incr / (Decr) in Leave and Working Capital	0	(100)	0	0	0	0	0	0	0	0	0	0	0
			Add Back Non-Cash Expense													
2,643,100	2,314,300	3,531,900	Depreciation	2,678,000	(24)	3,775,000	41	3,851,000	3,928,000	4,007,000	4,087,000	4,169,000	4,252,000	4,337,000	4,424,000	4,512,000
394,000	349,200	301,100	Unwinding Interest Free Loans	249,000	(17)	194,000	(22)	134,000	69,000	0	0	0	0	0	0	0
20,300	12,216,800	10,800	Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(7,510,700)	(3,543,800)	(746,600)	Wastewater Reserves - Increase / (Decrease)	(2,407,600)	222	(4,014,000)	67	(4,148,800)	(1,544,400)	2,166,100	67,300	937,100	4,698,700	738,100	5,259,800	5,747,300
			Movement in Reserves - Increase / (Decrease)													
(8,193,600)	(4,663,700)	(2,387,900)	Wastewater Reserves	(2,857,000)		(2,731,600)		(816,100)	3,970,200	1,883,100	(155,700)	1,204,100	4,587,700	676,100	5,244,800	5,781,300
682,900	1,119,900	1,641,300	Developer Contributions - Section 64	449,400		(1,282,400)		(3,332,700)	(5,514,600)	283,000	223,000	(267,000)	111,000	62,000	15,000	(34,000)
(7,510,700)	(3,543,800)	(746,600)	Total Movement in Reserves (incl Section 64)	(2,407,600)		(4,014,000)		(4,148,800)	(1,544,400)	2,166,100	67,300	937,100	4,698,700	738,100	5,259,800	5,747,300
			Reserves - Balances as at 30 June													
15,178,000	10,514,300	8,126,400	Wastewater Reserves	5,269,400		2,537,800		1,721,700	5,691,900	7,575,000	7,419,300	8,623,400	13,211,100	13,887,200	19,132,000	24,913,300
3,420,600	4,540,500	6,181,800	Developer Contributions - Section 64	6,631,200		5,348,800		2,016,100	(3,498,500)	(3,215,500)	(2,992,500)	(3,259,500)	(3,148,500)	(3,086,500)	(3,071,500)	(3,105,500)
18,598,600	15,054,800	14,308,200	Total	11,900,600		7,886,600		3,737,800	2,193,400	4,359,500	4,426,800	5,363,900	10,062,600	10,800,700	16,060,500	21,807,800

CONSOLIDATED OPERATIONS - LONG TERM FINANCIAL PLAN (2013/14 to 2026/27)																
ACTUAL			ITEM	ESTIMATED												
2013/14	2014/15	2015/16		2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			OPERATING RESULTS													
			Operating Activities													
71,256,900	75,418,200	78,279,000	Operating Revenues	85,169,100	9	82,033,300	(4)	84,739,700	87,906,300	89,762,900	92,126,000	94,394,900	96,896,300	99,360,100	101,950,400	104,789,300
59,489,100	59,043,300	63,065,000	Less Operating Expenses	66,240,500	5	63,262,900	(4)	64,486,800	66,088,700	67,258,800	68,704,500	69,967,900	71,465,400	73,215,800	74,263,900	75,735,100
11,767,800	16,374,900	15,214,000	Operating Result before Non-cash Items	18,928,600	24	18,770,400	(1)	20,252,900	21,817,600	22,504,100	23,421,500	24,427,000	25,430,900	26,144,300	27,686,500	29,054,200
20,368,300	17,937,300	19,197,600	Less Depreciation	17,162,400	(11)	18,538,900	8	18,962,900	19,434,900	19,825,300	20,223,000	20,629,200	21,042,700	21,464,900	21,896,000	22,334,800
289,900	725,700	(319,800)	Less Land Stock Movement	0	(100)	0	0	0	0	0	0	0	0	0	0	0
563,300	580,500	491,900	Less Unwinding Interest Free Loans	454,900	(8)	313,100	(31)	204,200	117,000	20,600	21,400	22,100	22,900	23,800	24,700	25,600
4,098,700	15,585,100	48,800	Less Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(13,552,400)	(18,453,700)	(4,204,500)	Net Operating Result	1,311,300	(131)	(81,600)	(106)	1,085,800	2,265,700	2,658,200	3,177,100	3,775,700	4,365,300	4,655,600	5,765,800	6,693,800
			Add Capital Grants and Contributions													
7,229,600	5,088,900	8,258,000	Capital Grants and Contributions	9,340,000	13	9,185,900	(2)	717,100	297,300	303,400	309,600	315,900	1,572,300	1,579,000	335,700	342,500
4,051,300	4,764,800	4,788,500	Section 64 and 94 Contributions	4,479,000	(6)	8,024,000	79	9,231,000	7,471,000	13,665,000	14,012,000	4,366,000	4,479,000	4,602,000	4,726,000	4,852,000
			Add Non-operating Funds Employed													
1,890,000	725,000	500,000	Loan Funds Used	6,711,700	1,242	8,327,800	24	2,500,000	0	8,340,000	0	0	0	0	0	0
1,805,000	2,809,800	2,286,400	Proceeds from Disposal of Assets	1,540,200	(33)	7,880,000	412	7,655,000	4,655,000	2,940,000	1,400,000	960,000	960,000	960,000	960,000	960,000
			Subtract Funds Deployed for Non-operating Purposes													
(37,817,200)	(25,375,500)	(26,591,100)	Capital Expenditure	(48,378,200)	82	(52,142,500)	8	(32,071,100)	(42,587,200)	(41,796,000)	(38,058,600)	(23,022,600)	(23,394,800)	(31,762,200)	(18,000,300)	(18,709,100)
(5,600,800)	(5,583,300)	(6,582,200)	Repayment of Principal on Loans	(6,654,100)	1	(6,410,200)	(4)	(6,447,800)	(6,669,400)	(5,570,900)	(6,275,300)	(6,012,200)	(5,475,200)	(5,408,000)	(4,980,100)	(5,180,000)
			Net Movement in Other Working Capital Items													
(1,489,300)	(144,400)	1,730,500	Net Incr / (Decr) in Leave and Working Capital	200,000	(88)	200,000	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
			Add Back Non-Cash Expense													
20,368,300	17,937,300	19,197,600	Depreciation	17,162,400	(11)	18,538,900	8	18,962,900	19,434,900	19,825,300	20,223,000	20,629,200	21,042,700	21,464,900	21,896,000	22,334,800
333,000	(30,000)	(163,000)	Investment Premiums	0	(100)	0	0	0	0	0	0	0	0	0	0	0
0	(460,100)	0	Fair Value Adjustments Rental Properties	0	0	0	0	0	0	0	0	0	0	0	0	0
289,900	725,700	(319,800)	Land Stock Movement	0	(100)	0	0	0	0	0	0	0	0	0	0	0
563,300	580,500	491,900	Unwinding Interest Free Loans	454,900	(8)	313,100	(31)	204,200	117,000	20,600	21,400	22,100	22,900	23,800	24,700	25,600
4,098,700	15,585,100	48,800	Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(17,830,600)	(1,829,900)	(558,900)	Cash Reserves - Increase / (Decrease)	(13,832,800)	2,375	(6,164,600)	(55)	2,037,100	(14,815,700)	585,600	(4,990,800)	1,234,100	3,772,200	(3,684,900)	10,927,800	11,519,600
			Movement in Reserves - Increase / (Decrease)													
(11,293,000)	2,180,200	521,200	Reserves - Internal - Increase / (Decrease)	(11,645,500)		(4,087,800)		593,200	(292,300)	488,400	302,800	629,200	(943,600)	(3,018,800)	2,604,200	2,237,700
(6,537,800)	(4,010,100)	(1,080,100)	Reserves - External - Increase / (Decrease)	(2,278,700)		(1,884,800)		1,725,700	(14,080,900)	607,800	(4,871,700)	1,001,200	4,973,200	(410,700)	8,616,700	9,465,300
200	0	0	Working Capital	91,400		(192,000)		(281,800)	(442,500)	(510,600)	(421,900)	(396,300)	(257,400)	(255,400)	(293,100)	(183,400)
(17,830,600)	(1,829,900)	(558,900)	Total Movement in Reserves	(13,832,800)		(6,164,600)		2,037,100	(14,815,700)	585,600	(4,990,800)	1,234,100	3,772,200	(3,684,900)	10,927,800	11,519,600
			Reserves - Balances as at 30 June													
25,427,000	27,607,200	28,128,400	Internal Reserves	16,482,900		12,395,100		12,988,300	12,696,000	13,184,400	13,487,200	14,116,400	13,172,800	10,154,000	12,758,200	14,995,900
40,332,200	36,322,100	35,242,000	External Reserves	32,963,300		31,078,500		32,804,200	18,723,300	19,331,100	14,459,400	15,460,600	20,433,800	20,023,100	28,639,800	38,105,100
3,034,800	3,034,800	3,034,800	Working Capital	3,126,200		2,934,200		2,652,400	2,209,900	1,699,300	1,277,400	881,100	623,700	368,300	75,200	(108,200)
68,794,000	66,964,100	66,405,200	Total	52,572,400		46,407,800		48,444,900	33,629,200	34,214,800	29,224,000	30,458,100	34,230,300	30,545,400	41,473,200	52,992,800

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 (2012/13 to 2015/16) 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.

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

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

Percentage This column provides figures expressed as a percentage, as to what the 2016/17 estimate has varied by as compared to the 2015/16 actual result.

Estimated 2017/18 This is the estimate for the 2017/18 financial year.

Percentage This column provides figures expressed as a percentage, as to what the 2017/18 estimate has varied by as compared to the 2016/17 estimate.

2018/19 to 2026/27 Forward estimates have been provided as a **guide** to show the overall financial trend for a ten year forecast period.

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

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

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

Capital Movements

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

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

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

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

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

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

STRATEGIC AND COMMUNITY FACILITIES GROUP - SUMMARY

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

Background

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

Strategic Planning

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

Community 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, grant administration and event management.

STRATEGIC AND COMMUNITY FACILITIES GROUP - SUMMARY																	
ACTUAL				BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16		2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
				OPERATING REVENUES													
341,900	366,700	450,200	358,700	Strategic Planning	255,600	(29)	175,400	(31)	291,300	440,800	165,300	156,800	180,800	206,300	233,300	262,000	291,200
340,000	389,900	489,400	520,400	Community Facilities	541,900	4	543,100	0	632,800	713,600	732,700	752,500	772,800	793,400	814,600	836,400	858,500
115,000	110,400	136,300	111,900	Library Services	118,600	6	78,000	(34)	80,000	82,000	84,100	86,300	88,500	90,800	93,100	95,500	97,900
321,000	348,700	354,100	407,300	Swimming Pools	429,500	5	388,000	(10)	468,200	480,000	492,300	504,900	517,700	530,900	544,500	558,500	572,600
146,100	138,600	139,700	141,600	Tourism	114,200	(19)	64,700	(43)	156,700	68,800	70,900	73,000	75,100	167,300	79,500	81,700	84,000
1,264,000	1,354,300	1,569,700	1,539,900	Total Operating Revenues	1,459,800	(5)	1,249,200	(14)	1,629,000	1,785,200	1,545,300	1,573,500	1,634,900	1,788,700	1,765,000	1,834,100	1,904,200
				OPERATING EXPENSES													
1,270,300	1,081,200	1,150,100	1,205,100	Strategic Planning	1,540,100	28	1,209,000	(21)	1,177,600	1,207,500	1,238,100	1,269,800	1,302,100	1,335,200	1,378,900	1,403,900	1,439,700
1,756,400	1,824,300	2,107,200	2,177,700	Community Facilities	2,288,700	5	2,304,100	1	2,607,500	2,930,800	3,001,800	3,074,500	3,148,900	3,225,200	3,304,500	3,385,000	3,468,000
1,514,000	1,637,100	1,549,900	1,571,000	Library Services	1,698,000	8	1,590,800	(6)	1,630,400	1,670,900	1,712,300	1,754,900	1,798,400	1,842,900	1,888,500	1,935,200	1,983,200
881,100	867,100	822,100	792,800	Swimming Pools	895,200	13	1,371,900	53	1,503,200	1,513,400	1,522,300	1,531,700	1,541,000	1,551,700	1,559,500	1,569,800	1,578,600
589,100	611,900	532,400	590,700	Tourism	583,000	(1)	510,200	(12)	613,900	538,100	552,600	567,200	582,100	687,400	613,400	629,600	646,200
6,010,900	6,021,600	6,161,700	6,337,300	Total Operating Expenses	7,005,000	11	6,986,000	(0)	7,532,600	7,860,700	8,027,100	8,198,100	8,372,500	8,642,400	8,744,800	8,923,500	9,115,700
				NET PROGRAM OPERATING RESULT													
(928,400)	(714,500)	(699,900)	(846,400)	Strategic Planning	(1,284,500)	52	(1,033,600)	(20)	(886,300)	(766,700)	(1,072,800)	(1,113,000)	(1,121,300)	(1,128,900)	(1,145,600)	(1,141,900)	(1,148,500)
(1,416,400)	(1,434,400)	(1,617,800)	(1,657,300)	Community Facilities	(1,746,800)	5	(1,761,000)	1	(1,974,700)	(2,217,200)	(2,269,100)	(2,322,000)	(2,376,100)	(2,431,800)	(2,489,900)	(2,548,600)	(2,609,500)
(1,399,000)	(1,526,700)	(1,413,600)	(1,459,100)	Library Services	(1,579,400)	8	(1,512,800)	(4)	(1,550,400)	(1,588,900)	(1,628,200)	(1,668,600)	(1,709,900)	(1,752,100)	(1,795,400)	(1,839,700)	(1,885,300)
(560,100)	(518,400)	(468,000)	(385,500)	Swimming Pools	(465,700)	21	(983,900)	111	(1,035,000)	(1,033,400)	(1,030,000)	(1,026,800)	(1,023,300)	(1,020,800)	(1,015,000)	(1,011,300)	(1,006,000)
(443,000)	(473,300)	(392,700)	(449,100)	Tourism	(468,800)	4	(445,500)	(5)	(457,200)	(469,300)	(481,700)	(494,200)	(507,000)	(520,100)	(533,900)	(547,900)	(562,200)
(4,746,900)	(4,667,300)	(4,592,000)	(4,797,400)	Total Operating Result - Surplus / (Deficit)	(5,545,200)	16	(5,736,800)	3	(5,903,600)	(6,075,500)	(6,481,800)	(6,624,600)	(6,737,600)	(6,853,700)	(6,979,800)	(7,089,400)	(7,211,500)
1,324,000	1,104,400	1,160,000	1,189,100	Add Back Depreciation	1,241,000	4	1,266,000	2	1,331,800	1,438,900	1,468,000	1,497,700	1,528,000	1,558,900	1,590,400	1,622,500	1,655,300
(3,422,900)	(3,562,900)	(3,432,000)	(3,608,300)	Total Cash Operating Result - Surplus / (Deficit)	(4,304,200)	19	(4,470,800)	4	(4,571,800)	(4,636,600)	(5,013,800)	(5,126,900)	(5,209,600)	(5,294,800)	(5,389,400)	(5,466,900)	(5,556,200)
				Capital Movements													
23,000	24,300	17,300	18,500	Less Principal Repayments	19,900		388,800		474,700	490,800	502,900	522,100	542,500	541,000	563,000	583,000	605,000
3,657,000	3,194,600	4,109,500	3,327,000	Less Transfer to Reserves	4,909,200		8,207,900		12,475,100	5,803,800	11,661,500	11,939,200	2,256,400	2,334,100	2,413,400	2,495,200	2,579,500
453,000	901,600	888,600	848,000	Add Transfer from Reserves	2,918,800		5,277,000		10,010,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
2,922,000	2,309,000	3,104,000	2,246,100	Add Capital Income Applied	9,600,700		11,976,800		7,201,000	5,381,000	11,515,000	11,802,000	2,096,000	2,149,000	2,202,000	2,256,000	2,312,000
17,000	314,000	332,400	521,100	Less Capital Expenditure	8,279,000		9,222,800		5,024,000	25,000	26,000	27,000	28,000	29,000	30,000	31,000	32,000
(3,744,900)	(3,885,200)	(3,898,600)	(4,380,800)	Cash Result after Capital Movements	(4,992,800)	14	(5,036,500)	100	(5,334,600)	(5,565,200)	(5,679,200)	(5,803,200)	(5,930,500)	(6,039,900)	(6,183,800)	(6,310,100)	(6,450,700)

STRATEGIC PLANNING

Manager: Matthew Wood - "Manager – Strategic Planning"

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Income for strategic planning publications and services and planning proposals.

Grants and Contributions

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

Interest on Section 94 Contributions

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

Operating Expenses

Employee Costs

Based on seven full-time and one part time employees (total of 38 days), plus two motor vehicles.

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				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
52,000	89,700	72,400	114,200	20000	Planning Proposals and Other Fees	35,000	(69)	20,000	(43)	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
16,900	18,700	21,500	25,400	20002	Grants and Conts - Solar Panel Rebates	10,000	(61)	0	(100)	0	0	0	0	0	0	0	0	0
0	40,000	107,700	37,600	20002	Grants and Conts - Ballina Centre Study	0	(100)	0	0	0	0	0	0	0	0	0	0	0
5,000	22,600	73,500	17,000	20002	Grants and Conts - Other	56,100	230	13,400	(76)	13,800	14,200	14,600	15,000	15,400	15,800	16,200	16,700	17,200
268,000	195,700	175,100	164,500	20012	Interest on Section 94 Contributions	154,500	(6)	142,000	(8)	257,000	405,500	129,000	119,500	142,500	167,000	193,000	220,500	248,500
341,900	366,700	450,200	358,700		Total Operating Revenues	255,600	100	175,400	(31)	291,300	440,800	165,300	156,800	180,800	206,300	233,300	262,000	291,200
					OPERATING EXPENSES													
810,000	818,700	820,300	890,900	30000	Employee Costs	962,000	8	924,000	(4)	947,300	971,100	995,500	1,020,500	1,046,100	1,072,400	1,099,300	1,127,000	1,155,300
25,000	28,300	21,700	36,600	30000	Office Expenses	29,000	(21)	29,000	0	29,900	30,800	31,700	32,600	33,500	34,500	35,500	36,500	37,500
15,000	14,700	14,600	8,300	30002	Economic Development Programs	17,000	105	15,000	(12)	15,400	15,800	16,200	16,700	17,200	17,700	18,200	18,700	19,200
10,500	9,900	11,300	7,400	30001	Aboriginal Heritage Programs	12,000	62	15,000	25	15,400	15,800	16,200	16,700	17,200	17,700	18,200	18,700	19,200
21,700	41,300	5,300	6,100	30001	Heritage Programs	12,000	97	15,000	25	15,400	15,800	16,200	16,700	17,200	17,700	18,200	18,700	19,200
0	0	19,400	2,900	30001	Koala Management Strategy	30,700	959	26,000	(15)	26,700	27,400	28,100	28,900	29,700	30,500	31,300	32,100	33,000
0	0	0	0	30001	Significant Tree Register	0	0	50,000	100	0	0	0	0	0	0	10,000	0	0
23,000	24,000	16,000	5,000	30001	Community Land Investigations	0	(100)	0	0	0	0	0	0	0	0	0	0	0
33,600	15,600	72,500	11,100	30001	Section 94 Plan Reviews	67,400	507	20,000	(70)	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
309,500	97,400	125,000	103,100	30003	Other Strategic Plans and Studies	136,000	32	70,000	(49)	60,800	62,200	63,700	65,200	66,700	68,200	69,700	71,400	73,200
15,000	31,300	21,200	73,000	30003	Planning Proposals	193,800	165	35,000	(82)	35,900	36,900	37,900	39,000	40,100	41,200	42,300	43,500	44,700
7,000	0	22,800	60,700	30001	Environmental Action Plan	80,200	32	10,000	(88)	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
1,270,300	1,081,200	1,150,100	1,205,100		Total Operating Expenses	1,540,100	28	1,209,000	(21)	1,177,600	1,207,500	1,238,100	1,269,800	1,302,100	1,335,200	1,378,900	1,403,900	1,439,700
(928,400)	(714,500)	(699,900)	(846,400)		Operating Result - Surplus / (Deficit)	(1,284,500)	52	(1,033,600)	(20)	(886,300)	(766,700)	(1,072,800)	(1,113,000)	(1,121,300)	(1,128,900)	(1,145,600)	(1,141,900)	(1,148,500)
0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(928,400)	(714,500)	(699,900)	(846,400)		Cash Result - Surplus / (Deficit)	(1,284,500)	52	(1,033,600)	(20)	(886,300)	(766,700)	(1,072,800)	(1,113,000)	(1,121,300)	(1,128,900)	(1,145,600)	(1,141,900)	(1,148,500)
					Capital Movements													
0	0	0	0		Less Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
3,460,000	2,729,700	3,392,100	2,658,200		Less Transfer to Reserves	3,003,500		6,191,000		7,458,000	5,786,500	11,644,000	11,921,500	2,238,500	2,316,000	2,395,000	2,476,500	2,560,500
294,000	220,400	286,700	239,100		Add Transfer from Reserves	338,700		20,000		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
2,922,000	2,268,800	2,924,000	2,226,100		Add Capital Income Applied	2,849,000		6,049,000		7,201,000	5,381,000	11,515,000	11,802,000	2,096,000	2,149,000	2,202,000	2,256,000	2,312,000
0	0	0	0		Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0
(1,172,400)	(955,000)	(881,300)	(1,039,400)		Cash Result after Capital Movements	(1,100,300)	6	(1,155,600)	5	(1,133,300)	(1,162,200)	(1,191,800)	(1,222,500)	(1,253,800)	(1,285,900)	(1,328,600)	(1,352,400)	(1,387,000)

COMMUNITY FACILITIES

Manager: Vacant - “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 two full-time and one part-time employee (14 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.

COMMUNITY FACILITIES																		
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
					Fees and Charges													
0	5,600	41,800	24,500	26087/26090	Alstonville Leisure / Entertainment Centre	21,800	(11)	22,000	1	22,600	23,200	23,800	24,400	25,100	25,800	26,500	27,200	27,900
0	49,100	107,000	110,500	26081	Ballina Surf Club	110,000	(0)	112,500	2	115,500	118,500	121,600	124,800	128,100	131,400	134,900	138,400	142,000
113,000	120,600	132,500	139,400	26082	Kentwell Centre	130,700	(6)	134,000	3	137,500	141,000	144,600	148,300	152,100	156,000	160,000	164,100	168,300
106,000	102,600	88,300	90,500	26083	Lennox Head Cultural and Comm Centre	123,300	36	118,500	(4)	121,500	124,800	128,100	131,600	135,100	138,700	142,300	146,100	149,900
0	0	0	0		Ballina Indoor Sports Centre	0	0	0	0	63,000	128,300	131,600	135,100	138,700	142,300	146,000	149,800	153,600
20,000	20,200	19,800	20,900	26080	Richmond Room	21,700	4	20,000	(8)	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
71,000	76,200	71,800	77,100	26130	Northern Rivers Community Gallery	98,100	27	99,000	1	114,000	117,400	120,800	124,200	127,700	131,200	134,800	138,500	142,300
9,000	7,600	26,700	56,000	20021	Other Fees and Charges	34,800	(38)	35,600	2	36,600	37,600	38,700	39,900	41,100	42,400	43,800	45,200	46,600
					Grants and Contributions													
19,000	6,500	0	0	20021	Miscellaneous Grants	0	0	0	0	0	0	0	0	0	0	0	0	0
2,000	1,500	1,500	1,500	20021	Youth Week	1,500	0	1,500	0	1,600	1,700	1,800	1,900	2,000	2,100	2,200	2,300	2,400
340,000	389,900	489,400	520,400		Total Operating Revenues	541,900	4	543,100	0	632,800	713,600	732,700	752,500	772,800	793,400	814,600	836,400	858,500
					OPERATING EXPENSES													
220,000	321,500	371,500	397,300	35110	Employee Costs	382,000	(4)	414,000	8	511,500	592,400	607,400	622,700	638,400	654,500	671,000	687,900	705,300
48,000	52,100	51,100	58,600	35110	Kentwell Centre	56,600	(3)	55,000	(3)	56,700	58,500	60,300	62,100	63,900	65,900	68,000	70,100	72,300
137,000	165,200	173,400	174,100	35100	Alstonville Leisure & Entertainment Centre	193,100	11	194,000	0	199,100	204,400	209,800	215,300	221,000	226,800	232,700	238,700	244,900
138,000	172,400	169,000	173,600	30023	Lennox Head Cultural and Comm Centre	209,400	21	205,000	(2)	210,900	217,000	223,200	229,700	236,200	242,800	249,700	256,600	264,000
0	0	0	0		Ballina Indoor Sports Centre	0	0	0	0	113,000	228,300	234,500	240,900	247,300	254,100	261,100	268,200	275,300
24,000	24,200	25,700	25,500	35115	Richmond Room	27,300	7	27,300	0	28,400	29,500	30,600	31,700	32,800	33,900	35,000	36,100	37,300
0	71,500	111,400	96,100	30025	Ballina Surf Club	121,100	26	121,800	1	125,400	129,100	132,900	136,700	140,500	144,500	148,500	152,700	156,900
22,000	33,600	30,600	34,300	35107	Public Halls	43,700	27	26,000	(41)	26,700	27,400	28,100	28,900	29,800	30,700	31,600	32,500	33,400
5,000	5,700	5,000	4,600	35108	Naval Museum	4,600	0	4,600	0	4,800	5,000	5,200	5,400	5,600	5,800	6,000	6,200	6,400
173,200	184,600	239,000	255,800	35160	Northern Rivers Community Gallery	309,300	21	303,100	(2)	319,400	328,200	337,600	346,800	356,700	366,300	376,400	386,300	396,800
					Community Services													
26,000	30,400	19,900	25,000	30021	Community Services Programs	29,800	19	30,000	1	31,000	32,000	33,000	34,000	35,000	36,000	37,000	38,100	39,200
11,000	12,000	13,800	14,000	30021	Other Community Services	17,000	21	12,300	(28)	12,700	13,100	13,500	14,000	14,500	15,000	15,500	16,000	16,500
					Debt Servicing													
3,000	2,900	2,500	2,200	35111	Interest on Kentwell Centre	1,800	(18)	1,300	(28)	800	300	0	0	0	0	0	0	0
11,000	10,400	9,600	8,900	35111	Interest on Naval Museum	8,000	(10)	7,000	(13)	6,000	5,000	3,700	2,500	1,100	0	0	0	0
					Non-cash Expenses													
274,700	2,600	49,600	50,900	35107	Depreciation - Halls	50,000	(2)	51,000	2	52,100	53,200	54,300	55,400	56,600	57,800	59,000	60,200	61,500
43,800	45,000	45,100	46,000	35160	Depreciation - Gallery	45,000	(2)	45,900	2	46,900	47,900	48,900	49,900	50,900	52,000	53,100	54,200	55,300
438,900	490,200	530,000	540,700	35110	Depreciation - Community Centres	530,000	(2)	540,600	2	591,500	683,400	697,100	711,100	725,400	740,000	754,800	769,900	785,300
180,800	200,000	260,000	270,100	30021	Depreciation - Child Care Centres (Leased)	260,000	(4)	265,200	2	270,600	276,100	281,700	287,400	293,200	299,100	305,100	311,300	317,600
1,756,400	1,824,300	2,107,200	2,177,700		Total Operating Expenses	2,288,700	5	2,304,100	1	2,607,500	2,930,800	3,001,800	3,074,500	3,148,900	3,225,200	3,304,500	3,385,000	3,468,000
(1,416,400)	(1,434,400)	(1,617,800)	(1,657,300)		Operating Result - Surplus / (Deficit)	(1,746,800)	5	(1,761,000)	1	(1,974,700)	(2,217,200)	(2,269,100)	(2,322,000)	(2,376,100)	(2,431,800)	(2,489,900)	(2,548,600)	(2,609,500)
938,200	737,800	884,700	907,700		Add Back Depreciation	885,000	(3)	902,700	2	961,100	1,060,600	1,082,000	1,103,800	1,126,100	1,148,900	1,172,000	1,195,600	1,219,700
(478,200)	(696,600)	(733,100)	(749,600)		Cash Result - Surplus / (Deficit)	(861,800)	15	(858,300)	(0)	(1,013,600)	(1,156,600)	(1,187,100)	(1,218,200)	(1,250,000)	(1,282,900)	(1,317,900)	(1,353,000)	(1,389,800)
					Capital Movements													
15,000	16,200	17,300	18,500		Less Principal Repayments	19,900		21,300		22,700	22,800	16,900	18,100	19,500	0	0	0	0
104,000	179,100	369,900	81,300		Less Transfer to Reserves	1,016,700		2,016,900		5,017,100	17,300	17,500	17,700	17,900	18,100	18,400	18,700	19,000
100,000	439,700	121,100	344,400		Add Transfer from Reserves	1,052,600		5,257,000		10,000,000	0	0	0	0	0	0	0	0
0	9,200	180,000	20,000		Add Capital Income Applied	40,000		0		0	0	0	0	0	0	0	0	0
17,000	281,900	139,400	366,400		Less Capital Expenditure	188,300		3,295,000		5,024,000	25,000	26,000	27,000	28,000	29,000	30,000	31,000	32,000
(514,200)	(724,900)	(958,600)	(851,400)		Cash Result after Capital Movements	(994,100)	17	(934,500)	(6)	(1,077,400)	(1,221,700)	(1,247,500)	(1,281,000)	(1,315,400)	(1,330,000)	(1,366,300)	(1,402,700)	(1,440,800)

LIBRARY SERVICES

Manager *Vacant - “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				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
79,000	75,800	76,500	77,000	26040	Operating Grants	77,600	1	78,000	1	80,000	82,000	84,100	86,300	88,500	90,800	93,100	95,500	97,900
36,000	34,600	59,800	34,900	26040	Library Per Capita	41,000	17	0	(100)	0	0	0	0	0	0	0	0	0
					Special Projects													
115,000	110,400	136,300	111,900		Total Operating Revenues	118,600	6	78,000	(34)	80,000	82,000	84,100	86,300	88,500	90,800	93,100	95,500	97,900
					OPERATING EXPENSES													
1,209,000	1,253,300	1,274,700	1,298,000	35031	Contribution to Richmond Tweed Library	1,335,000	3	1,337,200	0	1,370,700	1,405,000	1,440,200	1,476,300	1,513,300	1,551,200	1,590,000	1,629,800	1,670,600
19,000	20,000	19,700	18,800	35030	Rates, Insurance and Security	20,300	8	20,800	2	21,500	22,200	22,900	23,600	24,300	25,000	25,700	26,500	27,300
63,000	61,400	52,700	59,800	35031	Electricity, Heating and Cleaning	70,000	17	62,000	(11)	63,700	65,400	67,100	69,000	70,900	72,800	74,700	76,600	78,700
16,000	16,900	17,200	16,800	35031	Library Sundries	18,500	10	18,800	2	19,400	20,000	20,600	21,200	21,800	22,400	23,100	23,800	24,500
34,000	15,600	37,100	25,600	35031	Special Projects (Grant Funded)	105,200	311	0	(100)	0	0	0	0	0	0	0	0	0
					Non-cash Expenses													
173,000	269,900	148,500	152,000	35030	Depreciation	149,000	(2)	152,000	2	155,100	158,300	161,500	164,800	168,100	171,500	175,000	178,500	182,100
1,514,000	1,637,100	1,549,900	1,571,000		Total Operating Expenses	1,698,000	8	1,590,800	(6)	1,630,400	1,670,900	1,712,300	1,754,900	1,798,400	1,842,900	1,888,500	1,935,200	1,983,200
(1,399,000)	(1,526,700)	(1,413,600)	(1,459,100)		Operating Result - Surplus / (Deficit)	(1,579,400)	8	(1,512,800)	(4)	(1,550,400)	(1,588,900)	(1,628,200)	(1,668,600)	(1,709,900)	(1,752,100)	(1,795,400)	(1,839,700)	(1,885,300)
173,000	269,900	148,500	152,000		Add Back Depreciation	149,000	(2)	152,000	2	155,100	158,300	161,500	164,800	168,100	171,500	175,000	178,500	182,100
(1,226,000)	(1,256,800)	(1,265,100)	(1,307,100)		Cash Result - Surplus / (Deficit)	(1,430,400)	9	(1,360,800)	(5)	(1,395,300)	(1,430,600)	(1,466,700)	(1,503,800)	(1,541,800)	(1,580,600)	(1,620,400)	(1,661,200)	(1,703,200)
					Capital Movements													
0	0	0	0		Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
61,000	253,800	120,100	64,200		Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
59,000	209,200	253,800	88,100		Add Transfer from Reserves	64,200		0		0	0	0	0	0	0	0	0	0
0	16,000	0	0		Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0
0	10,400	156,600	39,300		Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0
(1,228,000)	(1,295,800)	(1,288,000)	(1,322,500)		Cash Result after Capital Movements	(1,366,200)	3	(1,360,800)	(0)	(1,395,300)	(1,430,600)	(1,466,700)	(1,503,800)	(1,541,800)	(1,580,600)	(1,620,400)	(1,661,200)	(1,703,200)

SWIMMING POOLS

Manager: Vacant - "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				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
178,000	193,600	198,400	247,200	22270	Ballina Fees	254,000	3	228,000	(10)	268,200	275,000	282,100	289,300	296,700	304,300	312,100	320,100	328,200
143,000	155,100	155,700	160,100	22271	Alstonville Fees	175,500	10	160,000	(9)	200,000	205,000	210,200	215,600	221,000	226,600	232,400	238,400	244,400
321,000	348,700	354,100	407,300			429,500	100	388,000	(10)	468,200	480,000	492,300	504,900	517,700	530,900	544,500	558,500	572,600
					OPERATING EXPENSES													
150,000	192,000	119,100	128,800	32330	Ballina Swimming Complex Operating Costs	129,100	0	187,100	45	204,100	209,600	215,300	221,000	227,000	233,000	239,300	245,700	252,200
200,000	201,200	200,500	195,900	32330	Contract Management Charges	208,000	6	200,000	(4)	224,300	230,000	235,800	241,800	247,900	254,200	260,700	267,300	274,000
1,000	400	0	0	32330	Debt Servicing Interest on Loans - Ballina	0	0	235,000	100	227,000	218,000	209,000	200,000	190,000	181,000	170,000	160,000	149,000
209,000	227,400	197,500	155,300	32331	Alstonville Swimming Complex Operating Costs	159,600	3	187,100	17	204,100	209,600	215,300	221,000	227,000	233,000	239,300	245,700	252,200
196,100	197,900	204,200	210,000	32331	Contract Management Charges	217,500	4	200,000	(8)	224,300	230,000	235,800	241,800	247,900	254,200	260,700	267,300	274,000
0	0	0	0	32330	Debt Servicing Interest on Loans - Alstonville	0	0	178,000	100	231,000	224,000	215,000	206,000	197,000	188,000	177,000	167,000	156,000
125,000	48,200	100,800	102,800	32330	Non-cash Expenses Depreciation	181,000	76	184,700	2	188,400	192,200	196,100	200,100	204,200	208,300	212,500	216,800	221,200
881,100	867,100	822,100	792,800		Total Operating Expenses	895,200	13	1,371,900	53	1,503,200	1,513,400	1,522,300	1,531,700	1,541,000	1,551,700	1,559,500	1,569,800	1,578,600
(560,100)	(518,400)	(468,000)	(385,500)		Operating Result - Surplus / (Deficit)	(465,700)	21	(983,900)	111	(1,035,000)	(1,033,400)	(1,030,000)	(1,026,800)	(1,023,300)	(1,020,800)	(1,015,000)	(1,011,300)	(1,006,000)
125,000	48,200	100,800	102,800		Add Back Depreciation	181,000	76	184,700	2	188,400	192,200	196,100	200,100	204,200	208,300	212,500	216,800	221,200
(435,100)	(470,200)	(367,200)	(282,700)		Cash Result - Surplus / (Deficit)	(284,700)	1	(799,200)	181	(846,600)	(841,200)	(833,900)	(826,700)	(819,100)	(812,500)	(802,500)	(794,500)	(784,800)
					Capital Movements													
8,000	8,100	0	0		Less Loan Principal Repayments	0		367,500		452,000	468,000	486,000	504,000	523,000	541,000	563,000	583,000	605,000
0	0	166,400	439,000		Less Transfer to Reserves	889,000		0		0	0	0	0	0	0	0	0	0
0	0	200,000	115,400		Add Transfer from Reserves	1,379,000		0		0	0	0	0	0	0	0	0	0
0	15,000	0	0		Add Capital Income Applied	6,711,700		5,927,800		0	0	0	0	0	0	0	0	0
0	21,700	36,400	115,400		Less Capital Expenditure	8,090,700		5,927,800		0	0	0	0	0	0	0	0	0
(443,100)	(485,000)	(370,000)	(721,700)		Cash Result after Capital Movements	(1,173,700)	63	(1,166,700)	(1)	(1,298,600)	(1,309,200)	(1,319,900)	(1,330,700)	(1,342,100)	(1,353,500)	(1,365,500)	(1,377,500)	(1,389,800)

ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
(173,000)	(200,000)	(121,200)	(77,500)	35110	Ballina Swimming Complex	(83,100)	7	(394,100)	374	(387,200)	(382,600)	(378,000)	(373,500)	(368,200)	(363,900)	(357,900)	(352,900)	(347,000)
(262,100)	(270,200)	(246,000)	(205,200)	35110	Alstonville Swimming Complex	(201,600)	(2)	(405,100)	101	(459,400)	(458,600)	(455,900)	(453,200)	(450,900)	(448,600)	(444,600)	(441,600)	(437,800)
(435,100)	(470,200)	(367,200)	(282,700)		Summary Net Operating Costs	(284,700)	1	(799,200)	181	(846,600)	(841,200)	(833,900)	(826,700)	(819,100)	(812,500)	(802,500)	(794,500)	(784,800)

TOURISM

Manager: Vacant - "Manager – Community Facilities"

Background

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

Budget Comments

Operating Revenues

Commissions and Merchandise Sales

Commissions earned at the tourism information centre.

Marketing and Destination Development Revenues

Contributions to marketing campaigns.

Operating Expenses

Employee Costs

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

Event Expenses – Community Event Program

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

Event Expenses – Australia Day

Costs associated with Australia Day.

Christmas Decorations

Allowance for the purchase and installation of Christmas decorations.

TOURISM																		
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
					Fees and Charges													
5,000	9,400	12,900	14,100	26122	Visitor Information Centre - Commissions	17,000	21	12,800	(25)	13,300	13,800	14,300	14,800	15,300	15,800	16,300	16,800	17,300
24,100	31,600	31,400	40,600	26122	Visitor Information Centre - Merchandise	33,600	(17)	38,300	14	39,300	40,400	41,500	42,600	43,700	44,900	46,100	47,300	48,500
66,000	69,700	95,300	83,500	26120	Marketing and Destination Development	13,000	(84)	13,000	0	103,400	13,800	14,200	14,600	15,000	105,400	15,800	16,200	16,700
39,000	2,900	100	3,400	26120	Other Revenues	600	(82)	600	0	700	800	900	1,000	1,100	1,200	1,300	1,400	1,500
12,000	25,000	0	0	26120	Grants and Contributions	50,000	100	0	(100)	0	0	0	0	0	0	0	0	0
146,100	138,600	139,700	141,600		Total Operating Revenues	114,200	(19)	64,700	(43)	156,700	68,800	70,900	73,000	75,100	167,300	79,500	81,700	84,000
					OPERATING EXPENSES													
					Tourism													
223,000	238,300	251,300	273,600	35150	Employee Costs	214,100	(22)	255,200	19	261,700	268,400	275,300	282,300	289,500	296,900	304,500	312,200	320,100
17,000	18,700	19,700	117,800	35152	Sales and Reservations	27,000	(77)	27,000	0	117,700	28,500	29,300	30,100	30,900	121,700	32,600	33,500	34,400
78,000	75,100	71,000	83,700	35150	Visitor Centre Office Expenses	89,600	7	79,400	(11)	82,200	85,000	87,800	90,600	93,400	96,300	99,400	102,500	105,700
183,000	231,300	164,400	89,000	35152	Marketing and Destination Development	226,300	154	122,000	(46)	125,100	128,400	131,800	135,200	138,700	142,300	146,000	149,800	153,700
					Non-cash Expenses													
88,100	48,500	26,000	26,600	35150	Deprec - Tourism Building and Assets	26,000	(2)	26,600	2	27,200	27,800	28,400	29,000	29,600	30,200	30,900	31,600	32,300
589,100	611,900	532,400	590,700		Total Operating Expenses	583,000	(1)	510,200	(12)	613,900	538,100	552,600	567,200	582,100	687,400	613,400	629,600	646,200
(443,000)	(473,300)	(392,700)	(449,100)		Operating Result - Surplus / (Deficit)	(468,800)	4	(445,500)	(5)	(457,200)	(469,300)	(481,700)	(494,200)	(507,000)	(520,100)	(533,900)	(547,900)	(562,200)
88,100	48,500	26,000	26,600		Add Back Depreciation	26,000	(2)	26,600	2	27,200	27,800	28,400	29,000	29,600	30,200	30,900	31,600	32,300
(354,900)	(424,800)	(366,700)	(422,500)		Cash Result - Surplus / (Deficit)	(442,800)	5	(418,900)	(5)	(430,000)	(441,500)	(453,300)	(465,200)	(477,400)	(489,900)	(503,000)	(516,300)	(529,900)
					Capital Movements													
0	0	0	0		Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
32,000	32,000	61,000	84,300		Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
0	32,300	27,000	61,000		Add Transfer from Reserves	84,300		0		0	0	0	0	0	0	0	0	0
0	0	0	0		Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0
0	0	0	0		Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0
(386,900)	(424,500)	(400,700)	(445,800)		Cash Result after Capital Movements	(358,500)	(20)	(418,900)	17	(430,000)	(441,500)	(453,300)	(465,200)	(477,400)	(489,900)	(503,000)	(516,300)	(529,900)

DEVELOPMENT AND ENVIRONMENTAL HEALTH GROUP - SUMMARY

Manager: Rod Willis - “Group Manager – Development and Environmental Health”

Budget Comments

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

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

Development Services

Costs associated with the assessment and management of development applications.

Building Services

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

Environmental and Public Health Services

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

Public Order

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

DEVELOPMENT AND ENVIRONMENTAL HEALTH GROUP - SUMMARY																	
ACTUAL				BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16		2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
				OPERATING REVENUES													
383,000	418,900	342,800	642,000	Development Services	750,000	17	798,900	7	786,700	807,100	828,000	849,400	871,300	893,800	916,900	940,600	964,800
572,000	846,400	1,144,000	1,387,400	Building Services	1,414,000	2	1,290,600	(9)	1,323,600	1,357,700	1,392,600	1,428,400	1,465,000	1,502,600	1,540,900	1,580,300	1,620,700
188,200	184,800	238,100	262,400	Environmental and Public Health	278,800	6	280,000	0	287,700	295,800	304,000	312,300	320,900	329,700	338,600	347,700	357,000
110,600	163,400	313,900	233,100	Public Order	189,000	(19)	210,000	11	215,800	221,800	227,900	234,100	240,400	246,900	253,500	260,300	267,400
1,253,800	1,613,500	2,038,800	2,524,900	Total Operating Revenues	2,631,800	4	2,579,500	(2)	2,613,800	2,682,400	2,752,500	2,824,200	2,897,600	2,973,000	3,049,900	3,128,900	3,209,900
				OPERATING EXPENSES													
1,363,000	1,276,300	1,269,600	1,294,700	Development Services	1,525,500	18	1,704,500	12	1,742,200	1,786,100	1,831,000	1,877,100	1,924,400	1,972,800	2,022,300	2,073,300	2,125,500
1,000,000	949,000	926,900	1,070,600	Building Services	1,238,000	16	1,102,500	(11)	1,130,200	1,158,700	1,187,900	1,217,900	1,248,600	1,280,100	1,312,300	1,345,300	1,379,100
815,000	854,400	763,400	960,100	Environmental and Public Health	1,058,200	10	1,464,300	38	1,499,000	1,537,200	1,576,300	1,616,600	1,657,700	1,699,800	1,742,900	1,787,200	1,832,700
398,000	488,900	532,400	555,800	Public Order	542,600	(2)	567,700	5	576,600	591,700	607,300	623,500	640,000	657,000	674,400	692,300	710,500
3,576,000	3,568,600	3,492,300	3,881,200	Total Operating Expenses	4,364,300	12	4,839,000	11	4,948,000	5,073,700	5,202,500	5,335,100	5,470,700	5,609,700	5,751,900	5,898,100	6,047,800
				NET PROGRAM OPERATING RESULT													
(980,000)	(857,400)	(926,800)	(652,700)	Development Services	(775,500)	19	(905,600)	17	(955,500)	(979,000)	(1,003,000)	(1,027,700)	(1,053,100)	(1,079,000)	(1,105,400)	(1,132,700)	(1,160,700)
(428,000)	(102,600)	217,100	316,800	Building Services	176,000	(44)	188,100	7	193,400	199,000	204,700	210,500	216,400	222,500	228,600	235,000	241,600
(626,800)	(669,600)	(525,300)	(697,700)	Environmental and Public Health	(779,400)	12	(1,184,300)	52	(1,211,300)	(1,241,400)	(1,272,300)	(1,304,300)	(1,336,800)	(1,370,100)	(1,404,300)	(1,439,500)	(1,475,700)
(287,400)	(325,500)	(218,500)	(322,700)	Public Order	(353,600)	10	(357,700)	1	(360,800)	(369,900)	(379,400)	(389,400)	(399,600)	(410,100)	(420,900)	(432,000)	(443,100)
(2,322,200)	(1,955,100)	(1,453,500)	(1,356,300)	Total Operating Result - Surplus / (Deficit)	(1,732,500)	28	(2,259,500)	30	(2,334,200)	(2,391,300)	(2,450,000)	(2,510,900)	(2,573,100)	(2,636,700)	(2,702,000)	(2,769,200)	(2,837,900)
5,000	9,800	4,400	4,500	Add Back Depreciation	4,400	(2)	4,500	2	4,600	4,700	4,800	4,900	5,000	5,100	5,300	5,500	5,700
(2,317,200)	(1,945,300)	(1,449,100)	(1,351,800)	Total Cash Operating Result - Surplus / (Deficit)	(1,728,100)	28	(2,255,000)	30	(2,329,600)	(2,386,600)	(2,445,200)	(2,506,000)	(2,568,100)	(2,631,600)	(2,696,700)	(2,763,700)	(2,832,200)
				Capital Movements													
6,000	6,100	6,500	6,900	Less Loan Principal Repayments	7,300		7,800	7	8,300	7,300	0	0	0	0	0	0	0
176,000	412,300	44,000	78,000	Less Transfer to Reserves	100,000		0	(100)	0	0	0	0	0	0	0	0	0
281,000	885,700	39,300	54,000	Add Transfer from Reserves	184,700		208,000	13	0	0	0	0	0	0	0	0	0
0	340,000	0	0	Add Capital Income Applied	223,900		0	(100)	0	0	0	0	0	0	0	0	0
142,000	796,900	22,400	5,100	Less Capital Expenditure	395,900		208,000	(47)	0	0	0	0	0	0	0	0	0
(2,360,200)	(1,934,900)	(1,482,700)	(1,387,800)	Cash Result after Capital Movements	(1,822,700)	31	(2,262,800)	24	(2,337,900)	(2,393,900)	(2,445,200)	(2,506,000)	(2,568,100)	(2,631,600)	(2,696,700)	(2,763,700)	(2,832,200)

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 70 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				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
334,000	384,200	337,700	622,300	21000	Regulatory Fees and Charges	675,000	8	688,900	2	706,700	725,100	743,900	763,100	782,800	803,000	823,800	845,100	866,900
30,000	0	0	0	21002	Operating Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0
19,000	34,700	5,100	19,700	21001	Other Revenues - Legals and Fines	75,000	281	110,000	47	80,000	82,000	84,100	86,300	88,500	90,800	93,100	95,500	97,900
383,000	418,900	342,800	642,000		Total Operating Revenues	750,000	100	798,900	7	786,700	807,100	828,000	849,400	871,300	893,800	916,900	940,600	964,800
					OPERATING EXPENSES													
1,252,000	1,111,600	1,113,200	1,175,500	31000	Employee Costs	1,302,000	11	1,504,500	16	1,542,200	1,580,900	1,620,500	1,661,100	1,702,800	1,745,500	1,789,200	1,834,100	1,880,100
53,000	64,600	53,400	69,700	31000	Office Exps, Advertising, Consultants	73,500	5	50,000	(32)	46,200	47,500	48,800	50,200	51,600	53,000	54,400	56,000	57,600
58,000	100,100	103,000	49,500	31000	Legal Costs	150,000	203	150,000	0	153,800	157,700	161,700	165,800	170,000	174,300	178,700	183,200	187,800
1,363,000	1,276,300	1,269,600	1,294,700		Total Operating Expenses	1,525,500	18	1,704,500	12	1,742,200	1,786,100	1,831,000	1,877,100	1,924,400	1,972,800	2,022,300	2,073,300	2,125,500
(980,000)	(857,400)	(926,800)	(652,700)		Operating Result - Surplus / (Deficit)	(775,500)	19	(905,600)	17	(955,500)	(979,000)	(1,003,000)	(1,027,700)	(1,053,100)	(1,079,000)	(1,105,400)	(1,132,700)	(1,160,700)
0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(980,000)	(857,400)	(926,800)	(652,700)		Cash Result - Surplus / (Deficit)	(775,500)	19	(905,600)	17	(955,500)	(979,000)	(1,003,000)	(1,027,700)	(1,053,100)	(1,079,000)	(1,105,400)	(1,132,700)	(1,160,700)
					Capital Movements													
0	0	0	0		Less Principal Repayments	0		0	0	0	0	0	0	0	0	0	0	0
22,000	0	0	50,000		Less Transfer to Reserves	100,000		0	(100)	0	0	0	0	0	0	0	0	0
0	21,600	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
(1,002,000)	(835,800)	(926,800)	(702,700)		Cash Result after Capital Movements	(875,500)	25	(905,600)	3	(955,500)	(979,000)	(1,003,000)	(1,027,700)	(1,053,100)	(1,079,000)	(1,105,400)	(1,132,700)	(1,160,700)

BUILDING SERVICES

Manager: Vince Hunt - "Manager - Building Services"

Background

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

Budget Comments

Operating Revenues

Regulatory Fees and Fines

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

Operating Expenses

Employee Costs

Based on staffing structure of 53 days. Other costs included are training and expenses relating to motor vehicles. The budget also includes a preliminary allowance for a compliance officer to assist with pool inspection programs.

Office and Other Expenses

Includes legal, advertising and sundry office expenses.

BUILDING SERVICES																		
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
572,000	846,400	1,144,000	1,387,400	21020	OPERATING REVENUES													
					Fees and Charges	1,414,000	2	1,290,600	(9)	1,323,600	1,357,700	1,392,600	1,428,400	1,465,000	1,502,600	1,540,900	1,580,300	1,620,700
572,000	846,400	1,144,000	1,387,400		Total Operating Revenues	1,414,000	2	1,290,600	(9)	1,323,600	1,357,700	1,392,600	1,428,400	1,465,000	1,502,600	1,540,900	1,580,300	1,620,700
					OPERATING EXPENSES													
950,000	929,600	906,000	1,031,800	31020	Employee Costs	1,209,000	17	1,075,500	(11)	1,102,500	1,130,200	1,158,600	1,187,700	1,217,500	1,248,100	1,279,400	1,311,500	1,344,400
14,000	13,800	14,600	25,900	31020	Office Exps, Advertising, Consultants	19,000	(27)	12,000	(37)	12,300	12,700	13,100	13,500	13,900	14,300	14,700	15,100	15,500
36,000	5,600	6,300	12,900	31020	Legal Costs	10,000	(22)	15,000	50	15,400	15,800	16,200	16,700	17,200	17,700	18,200	18,700	19,200
1,000,000	949,000	926,900	1,070,600		Total Operating Expenses	1,238,000	16	1,102,500	(11)	1,130,200	1,158,700	1,187,900	1,217,900	1,248,600	1,280,100	1,312,300	1,345,300	1,379,100
(428,000)	(102,600)	217,100	316,800		Operating Result - Surplus / (Deficit)	176,000	(44)	188,100	7	193,400	199,000	204,700	210,500	216,400	222,500	228,600	235,000	241,600
(428,000)	(102,600)	217,100	316,800		Cash Result - Surplus / (Deficit)	176,000	(44)	188,100	7	193,400	199,000	204,700	210,500	216,400	222,500	228,600	235,000	241,600
					Capital Movements													
0	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
(428,000)	(102,600)	217,100	316,800		Cash Result after Capital Movements	176,000	(44)	188,100	7	193,400	199,000	204,700	210,500	216,400	222,500	228,600	235,000	241,600

ENVIRONMENTAL AND PUBLIC HEALTH

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

Background

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

Budget Comments

Operating Revenues

Regulatory Fees and Fines

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

Environmental Health Expenses

Employee Costs

Based on staffing structure of 46 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 Zone Management Plan and Lake Ainsworth 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				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
					Environmental Health													
79,700	79,400	109,900	128,600	21040	OSSM Fees and Charges	141,000	10	145,000	3	148,900	152,900	156,900	161,000	165,200	169,500	173,900	178,400	183,000
89,800	91,400	108,400	115,100	21040	Registrations and Inspections	119,000	3	117,000	(2)	120,100	123,400	126,800	130,200	133,800	137,500	141,200	145,000	148,900
7,700	13,300	18,400	16,100	21040	Other Regulatory Fees and Charges	15,800	(2)	15,000	(5)	15,600	16,300	17,000	17,700	18,400	19,100	19,800	20,500	21,200
0	0	0	0	21041	Operating Grants	0	0	0	0	0	0	0	0	0	0	0	0	0
11,000	700	1,400	2,600	21040	Litter Fines	3,000	15	3,000	0	3,100	3,200	3,300	3,400	3,500	3,600	3,700	3,800	3,900
188,200	184,800	238,100	262,400		Total Operating Revenues	278,800	6	280,000	(4)	287,700	295,800	304,000	312,300	320,900	329,700	338,600	347,700	357,000
					OPERATING EXPENSES													
					Environmental Health													
787,000	780,600	709,100	887,700	31040	Employee Costs	944,400	6	1,034,000	9	1,059,400	1,086,000	1,113,200	1,141,100	1,169,600	1,198,900	1,229,000	1,259,900	1,291,500
10,000	14,200	19,800	35,300	31040	Office Exps, Advertising, Consultants	16,500	(53)	19,000	15	19,600	20,300	21,000	21,700	22,400	23,100	23,800	24,600	25,400
7,000	2,900	7,400	6,900	31040	Projects and Kits	12,000	74	18,000	50	16,500	17,100	17,700	18,300	18,900	19,500	20,100	20,800	21,500
					Management Plans													
11,000	14,600	14,600	17,500	31042	Water Monitoring	22,000	26	25,000	14	25,800	26,600	27,400	28,300	29,200	30,100	31,000	31,900	32,800
0	10,600	0	0	31045	Lake Ainsworth Management Plan	20,000	100	30,000	50	30,800	31,600	32,400	33,300	34,200	35,100	36,000	36,900	37,900
0	31,100	12,000	12,100	31045	Shaws Bay Management Plan	42,700	253	30,000	(30)	30,800	31,600	32,400	33,300	34,200	35,100	36,000	36,900	37,900
0	0	0	0	31045	Healthy Waterways	0	0	307,600	100	315,300	323,100	331,200	339,500	348,000	356,700	365,600	374,700	384,100
					Noxious Plants / Vermin													
0	400	500	600	31043	Destruction of Pests	600	0	700	17	800	900	1,000	1,100	1,200	1,300	1,400	1,500	1,600
815,000	854,400	763,400	960,100		Total Operating Expenses	1,058,200	10	1,464,300	38	1,499,000	1,537,200	1,576,300	1,616,600	1,657,700	1,699,800	1,742,900	1,787,200	1,832,700
(626,800)	(669,600)	(525,300)	(697,700)		Operating Result - Surplus / (Deficit)	(779,400)	12	(1,184,300)	52	(1,211,300)	(1,241,400)	(1,272,300)	(1,304,300)	(1,336,800)	(1,370,100)	(1,404,300)	(1,439,500)	(1,475,700)
0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(626,800)	(669,600)	(525,300)	(697,700)		Cash Result - Surplus / (Deficit)	(779,400)	12	(1,184,300)	52	(1,211,300)	(1,241,400)	(1,272,300)	(1,304,300)	(1,336,800)	(1,370,100)	(1,404,300)	(1,439,500)	(1,475,700)
					Capital Movements													
0	0	0	0		Less Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
20,000	27,000	44,000	28,000		Less Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
5,000	20,300	14,000	54,000		Add Transfer from Reserves	184,700	208,000	13	0	0	0	0	0	0	0	0	0	0
0	0	0	0		Add Capital Income Applied	223,900	0	(100)	0	0	0	0	0	0	0	0	0	0
0	0	0	0		Less Capital Expenditure	395,900	208,000	(47)	0	0	0	0	0	0	0	0	0	0
(641,800)	(676,300)	(555,300)	(671,700)		Cash Result after Capital Movements	(766,700)	14	(1,184,300)	54	(1,211,300)	(1,241,400)	(1,272,300)	(1,304,300)	(1,336,800)	(1,370,100)	(1,404,300)	(1,439,500)	(1,475,700)

Manager: Kerrie 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

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				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
					Regulatory Fees and Fines													
32,000	47,100	56,400	46,100	21080	Fees and Charges	37,500	(19)	28,000	(25)	29,000	30,000	31,000	32,000	33,000	34,100	35,200	36,300	37,500
56,600	77,000	195,500	129,800	21081	Parking Fines	105,000	(19)	130,000	24	133,300	136,700	140,200	143,800	147,400	151,100	154,900	158,800	162,800
13,000	23,100	51,500	44,400	21081	Dog Fines	35,000	(21)	40,000	14	41,000	42,100	43,200	44,300	45,500	46,700	47,900	49,100	50,400
9,000	16,200	10,500	12,800	21081	Other Fines and Other Revenues	11,500	(10)	12,000	4	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,100	16,700
110,600	163,400	313,900	233,100		Total Operating Revenues	189,000	(19)	210,000	11	215,800	221,800	227,900	234,100	240,400	246,900	253,500	260,300	267,400
					OPERATING EXPENSES													
					DEH Group Management and Administration													
10,000	8,000	8,300	8,600	31082	Employee Salaries and Oncosts	8,800	2	0	(100)	0	0	0	0	0	0	0	0	0
					Rangers													
332,000	394,400	443,300	469,800	31080	Salaries and Oncosts	452,000	(4)	476,000	5	486,500	498,800	511,400	524,300	537,500	551,100	565,000	579,300	593,900
48,000	73,700	73,900	70,700	31083	Impounding Expenses	75,600	7	85,900	14	84,700	87,900	91,100	94,300	97,500	100,800	104,100	107,500	110,900
					Debt Servicing													
3,000	3,000	2,500	2,200	31083	Interest on Loans - Dog Control	1,800	(18)	1,300	(28)	800	300	0	0	0	0	0	0	0
					Non-cash Expenses													
5,000	9,800	4,400	4,500	31083	Depreciation - Dog Control	4,400	(2)	4,500	2	4,600	4,700	4,800	4,900	5,000	5,100	5,300	5,500	5,700
398,000	488,900	532,400	555,800		Total Operating Expenses	542,600	(2)	567,700	5	576,600	591,700	607,300	623,500	640,000	657,000	674,400	692,300	710,500
(287,400)	(325,500)	(218,500)	(322,700)		Operating Result - Surplus / (Deficit)	(353,600)	10	(357,700)	1	(360,800)	(369,900)	(379,400)	(389,400)	(399,600)	(410,100)	(420,900)	(432,000)	(443,100)
5,000	9,800	4,400	4,500		Add Back Depreciation	4,400	(2)	4,500	2	4,600	4,700	4,800	4,900	5,000	5,100	5,300	5,500	5,700
(282,400)	(316,700)	(214,100)	(318,200)		Cash Result - Surplus / (Deficit)	(349,200)	10	(353,200)	1	(356,200)	(365,200)	(374,600)	(384,500)	(394,600)	(405,000)	(415,600)	(426,500)	(437,400)
					Capital Movements													
6,000	6,100	6,500	6,900		Less Principal Repayments	7,300		7,800	7	8,300	7,300	0	0	0	0	0	0	0
134,000	385,300	0	0		Less Transfer to Reserves	0		0	0	0	0	0	0	0	0	0	0	0
276,000	843,800	25,300	0		Add Transfer from Reserves	0		0	0	0	0	0	0	0	0	0	0	0
0	340,000	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0	0
142,000	796,900	22,400	5,100		Less Capital Expenditure	0		0	0	0	0	0	0	0	0	0	0	0
(288,400)	(320,200)	(217,700)	(330,200)		Cash Result after Capital Movements	(356,500)	8	(361,000)	1	(364,500)	(372,500)	(374,600)	(384,500)	(394,600)	(405,000)	(415,600)	(426,500)	(437,400)

CIVIL SERVICES GROUP – SUMMARY (GENERAL FUND)

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

Budget Comments

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

Engineering Management

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

Procurement and Building Management

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

Stormwater and Environmental Management

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

Roads and Bridges

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

Ancillary Transport Services

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

Roads and Maritime Services (RMS)

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

Open Spaces and Reserves

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

Fleet Management and Workshop

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

Rural Fire Service

Costs associated with the provision of rural fire services.

Quarries and Sandpit

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

Landfill and Resource Management

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

Domestic Waste Management

Provision of domestic waste collection services to residential properties.

CIVIL SERVICES GROUP - SUMMARY (GENERAL FUND)																		
ACTUAL				BUDGET ITEMS	ESTIMATED													
2012/13	2013/14	2014/15	2015/16		2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
				OPERATING REVENUES														
360,000	308,300	321,800	254,400	Engineering Management	296,500	17	286,300	(3)	293,800	301,600	309,500	317,600	325,900	334,500	343,200	352,300	361,500	
5,000	180,100	0	0	Procurement and Building Management	0	0	0	0	0	0	0	0	0	0	0	0	0	
329,300	347,400	291,700	374,600	Stormwater and Environmental Protection	579,000	55	496,000	(14)	511,900	483,900	385,900	387,900	389,900	391,900	393,900	395,900	397,900	
687,900	499,700	413,800	350,500	Roads and Bridges	2,559,300	630	947,500	(63)	532,000	666,200	670,900	675,500	680,400	689,000	700,200	714,300	728,600	
598,700	905,900	896,500	1,375,200	Ancillary Transport Services	957,600	(30)	758,200	(21)	771,500	785,100	798,900	812,900	827,600	847,600	869,200	891,300	914,000	
677,000	926,000	866,500	876,000	Roads and Maritime Services	1,003,200	15	746,000	(26)	764,800	784,500	804,500	825,000	846,100	867,800	890,200	912,700	936,000	
906,200	987,000	963,100	1,049,600	Open Spaces and Reserves	810,800	(23)	772,400	(5)	792,400	813,200	834,300	855,900	878,200	900,900	924,100	947,800	972,200	
308,500	302,000	326,900	284,000	Fleet Management and Workshop	267,500	(6)	247,900	(7)	253,200	246,700	260,300	262,100	265,000	266,100	273,500	297,000	283,800	
249,000	161,500	181,900	172,300	Rural Fire Service	219,000	27	167,500	(24)	171,800	176,200	180,700	185,400	190,200	195,100	200,100	205,200	210,500	
411,000	349,700	475,700	377,200	Quarries and Sandpit	69,800	(81)	52,900	(24)	54,300	55,800	57,300	58,800	60,400	62,000	63,600	65,300	67,000	
2,497,000	2,720,200	3,958,300	3,844,500	Landfill and Resource Management	3,410,000	(11)	2,058,000	(20)	2,149,400	2,248,800	2,295,200	2,341,700	2,389,200	2,435,700	2,493,200	2,552,700	2,613,200	
6,579,200	6,736,500	5,865,100	6,079,500	Domestic Waste Management	6,308,000	4	6,434,800	2	6,567,800	6,746,700	6,930,900	7,119,300	7,302,100	7,501,400	7,705,300	7,869,900	8,067,300	
13,608,800	14,424,300	14,561,300	15,037,800	Total Operating Revenues	16,480,700	10	12,967,500	(21)	12,862,900	13,308,700	13,528,400	13,842,100	14,155,000	14,492,000	14,856,500	15,204,400	15,552,000	
				OPERATING EXPENSES														
2,431,000	2,053,400	2,505,100	2,621,900	Engineering Management	2,680,200	2	2,694,400	1	2,762,100	2,831,600	2,902,700	2,975,500	3,050,300	3,127,100	3,205,800	3,286,200	3,368,700	
3,004,000	3,634,900	3,726,400	3,713,200	Procurement and Building Management	3,686,700	(1)	3,717,300	1	3,804,800	3,894,700	3,986,700	4,080,600	4,176,500	4,274,400	4,374,600	4,464,700	4,556,900	
2,446,000	2,507,800	2,343,200	2,213,900	Stormwater and Environmental Protection	2,373,300	7	2,315,300	(2)	2,376,100	2,548,000	2,344,000	2,395,700	2,448,400	2,502,400	2,734,400	2,612,300	2,670,000	
15,778,700	12,418,700	12,830,100	9,730,300	Roads and Bridges	8,210,300	(16)	8,419,600	3	8,472,300	8,592,600	8,710,500	9,190,600	9,323,700	9,463,500	9,609,600	9,771,100	9,960,700	
2,264,000	1,960,000	2,286,800	2,871,400	Ancillary Transport Services	2,377,800	(17)	2,261,700	(5)	2,184,600	2,415,900	2,354,600	2,495,600	2,434,100	2,586,300	2,532,400	2,689,900	2,635,700	
730,000	749,800	669,200	770,000	Roads and Maritime Services	942,000	22	746,000	(21)	764,800	784,500	804,500	825,000	846,100	867,800	890,200	912,700	936,000	
3,141,000	3,310,700	3,448,900	3,448,900	Open Spaces and Reserves	3,699,500	6	3,693,600	(6)	3,766,600	3,865,500	3,966,600	4,070,200	4,176,300	4,284,600	4,395,500	4,498,100	4,603,400	
264,200	236,000	40,900	(214,500)	Fleet Management and Workshop	(28,700)	(87)	(26,300)	(8)	(31,200)	(36,600)	(42,200)	(48,100)	(54,200)	(60,700)	(67,300)	(74,100)	(81,100)	
407,000	364,900	277,000	330,000	Rural Fire Service	393,800	19	382,100	(3)	392,500	403,100	414,000	425,000	436,300	447,800	459,600	471,800	484,300	
218,000	172,600	227,800	188,400	Quarries and Sandpit	738,900	292	102,300	(86)	76,100	78,600	81,100	83,700	86,200	88,900	91,700	94,600	97,500	
2,751,600	2,493,800	2,612,000	3,544,300	Landfill and Resource Management	2,912,800	(18)	2,356,400	(19)	2,360,200	2,409,100	2,459,500	2,509,500	2,562,900	2,616,900	2,672,500	2,727,600	2,782,300	
6,163,100	6,082,600	5,865,100	5,916,800	Domestic Waste Management	5,918,000	0	6,094,200	3	6,243,300	6,397,000	6,554,800	6,717,700	6,884,700	7,052,700	7,226,800	7,405,000	7,588,300	
39,598,800	35,985,200	36,832,500	35,385,200	Total Operating Expenses	34,139,000	(4)	32,756,600	(4)	33,172,200	34,184,000	34,536,800	35,721,000	36,371,300	37,251,700	38,125,800	38,859,900	39,632,700	
				NET PROGRAM OPERATING RESULT														
(2,071,000)	(1,745,100)	(2,183,300)	(2,367,500)	Engineering Management	(2,383,700)	1	(2,408,100)	1	(2,468,300)	(2,530,000)	(2,593,200)	(2,657,900)	(2,724,400)	(2,792,600)	(2,862,600)	(2,933,900)	(3,007,200)	
(2,999,000)	(3,454,800)	(3,726,400)	(3,713,200)	Procurement and Building Management	(3,686,700)	(1)	(3,717,300)	1	(3,804,800)	(3,894,700)	(3,986,700)	(4,080,600)	(4,176,500)	(4,274,400)	(4,374,600)	(4,464,700)	(4,556,900)	
(2,116,700)	(2,160,400)	(2,051,500)	(1,839,300)	Stormwater and Environmental Protection	(1,794,300)	(2)	(1,819,300)	1	(1,864,200)	(2,064,100)	(1,958,100)	(2,007,800)	(2,058,500)	(2,110,500)	(2,340,500)	(2,216,400)	(2,272,100)	
(15,090,800)	(11,919,000)	(12,416,300)	(9,379,800)	Roads and Bridges	(5,651,000)	(40)	(7,472,100)	32	(7,940,300)	(7,926,400)	(8,039,600)	(8,515,100)	(8,643,300)	(8,774,500)	(8,909,400)	(9,056,800)	(9,232,100)	
(1,665,300)	(1,054,100)	(1,390,300)	(1,496,200)	Ancillary Transport Services	(1,420,200)	(5)	(1,503,500)	6	(1,413,100)	(1,630,800)	(1,555,700)	(1,682,700)	(1,606,500)	(1,738,700)	(1,663,200)	(1,798,600)	(1,721,700)	
(53,000)	176,200	197,300	106,000	Roads and Maritime Services	61,200	(42)	0	(100)	0	0	0	0	0	0	0	0	0	
(2,234,800)	(2,323,700)	(2,485,800)	(2,649,900)	Open Spaces and Reserves	(3,123,100)	18	(2,921,200)	(6)	(2,974,200)	(3,052,300)	(3,132,300)	(3,214,300)	(3,298,100)	(3,383,700)	(3,471,400)	(3,550,300)	(3,631,200)	
44,300	66,000	286,000	498,500	Fleet Management and Workshop	296,200	(41)	274,200	(7)	284,400	283,300	302,500	310,200	319,200	326,800	340,800	371,100	334,900	
(158,000)	(203,400)	(95,100)	(157,700)	Rural Fire Service	(174,800)	11	(214,600)	23	(220,700)	(226,900)	(233,300)	(239,600)	(246,100)	(252,700)	(259,500)	(266,600)	(273,800)	
193,000	177,100	247,900	188,800	Quarries and Sandpit	(669,100)	(454)	(49,400)	(93)	(21,800)	(22,800)	(23,800)	(24,900)	(25,800)	(26,900)	(28,100)	(29,300)	(30,500)	
(254,600)	226,400	1,346,300	300,200	Landfill and Resource Management	497,200	66	(298,400)	(160)	(210,800)	(160,300)	(164,300)	(167,800)	(173,700)	(181,200)	(179,300)	(174,900)	(169,100)	
416,100	653,900	0	162,700	Domestic Waste Management	390,000	140	340,600	(13)	324,500	349,700	376,100	401,600	417,400	448,700	478,500	464,900	479,000	
(25,989,800)	(21,560,900)	(22,271,200)	(20,347,400)	Total Operating Result - Surplus / (Deficit)	(17,658,300)	(13)	(19,789,100)	12	(20,309,300)	(20,875,300)	(21,008,400)	(21,878,900)	(22,216,300)	(22,759,700)	(23,269,300)	(23,655,500)	(24,080,700)	
13,931,000	13,367,400	12,100,500	12,031,000	Add Back Depreciation	10,787,000	(10)	11,003,200	2	11,224,400	11,449,700	11,679,500	11,913,900	12,153,100	12,397,000	12,645,800	12,899,600	13,158,400	
0	0	(223,900)	(53,100)	Add Back Remediation	0	(100)	0	0	0	0	0	0	0	0	0	0	0	
202,000	169,300	231,300	190,800	Add Back Unwinding Interest Free Loans	205,900	8	119,100	(42)	70,200	48,000	20,600	21,400	22,100	22,900	23,800	24,700	25,600	
4,734,000	1,892,000	3,347,700	0	Add Back Loss on Disposal of Infrastructure Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	
(7,122,800)	(6,132,200)	(6,815,600)	(8,178,700)	Total Cash Result - Surplus / (Deficit)	(6,665,400)	(19)	(8,666,800)	30	(9,014,700)	(9,377,600)	(9,308,300)	(9,943,600)	(10,041,100)	(10,339,800)	(10,599,700)	(10,731,200)	(10,896,700)	
				Capital Movements														
1,946,000	2,347,100	2,526,100	2,792,900	Less Loan Principal Repayments	2,595,700		1,741,200	(33)	1,529,200	1,521,100	1,171,500	1,646,500	1,572,900	1,490,800	1,401,900	750,000	781,000	
17,578,400	10,223,300	15,060,600	12,835,300	Less Transfer to Reserves	4,799,400		2,693,400	(44)	3,069,400	3,205,400	3,269,500	3,352,900	3,426,600	3,523,800	3,631,400	3,695,500	3,738,200	
11,111,000	17,009,200	16,815,200	18,672,700	Add Transfer from Reserves	16,217,900		10,987,9											

ENGINEERING (ASSET) MANAGEMENT

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

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Majority of revenue sourced from engineering inspection fees.

Operating Expenses

Employee Costs – Management and Administration

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

Employee Costs – Infrastructure

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

Employee Costs – Engineering Works

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

Road Safety Officer and Programs

Includes salaries and oncosts for a part-time Road Safety Officer (three 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				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
					Engineering Services													
277,000	235,800	250,800	205,000	22010	Engineering Inspections and Overheads	242,000	18	228,500	(6)	234,400	240,500	246,700	253,100	259,600	266,300	273,100	280,200	287,400
83,000	72,500	71,000	49,400	22011	Conts - Road Safety Officer / Programs	54,500	10	57,800	6	59,400	61,100	62,800	64,500	66,300	68,200	70,100	72,100	74,100
0	0	0	0	22011	Conts - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
360,000	308,300	321,800	254,400		Total Operating Revenues	296,500	17	286,300	(3)	293,800	301,600	309,500	317,600	325,900	334,500	343,200	352,300	361,500
					OPERATING EXPENSES													
					Engineering Management													
589,000	601,600	769,000	790,400	32020	Employee Costs - Mgmt and Admin	830,000	5	853,000	3	874,300	896,200	918,600	941,600	965,100	989,200	1,013,900	1,039,200	1,065,200
685,000	661,300	732,000	763,300	32020	Employee Costs - Infrastructure	789,000	3	820,000	4	840,500	861,500	883,000	905,100	927,700	950,900	974,700	999,100	1,024,100
398,000	440,700	546,000	600,600	32020	Employee Costs - Engineering Works	585,000	(3)	600,000	3	615,000	630,400	646,200	662,400	679,000	696,000	713,400	731,200	749,500
183,000	0	0	0	32020	Overseers	0	0	0	0	0	0	0	0	0	0	0	0	0
11,000	8,300	13,000	10,800	32020	Conferences	8,000	(26)	8,000	0	8,200	8,500	8,800	9,100	9,400	9,700	10,000	10,300	10,600
92,000	103,500	106,700	106,700	32020	Vehicles	108,900	2	80,000	(27)	82,000	84,100	86,300	88,500	90,800	93,100	95,500	97,900	100,400
44,000	29,300	43,000	48,000	32020	Office Expenses and Advertising	44,000	(8)	48,500	10	49,900	51,300	52,700	54,100	55,600	57,200	58,900	60,600	62,300
88,000	81,600	74,000	55,600	32020	Road Safety Officer and Programs	57,000	3	63,400	11	65,200	67,000	68,800	70,600	72,600	74,800	77,000	79,200	81,400
65,000	5,800	10,000	2,600	32020	Asset Management / Modelling	31,600	1,115	0	(100)	0	0	0	0	0	0	0	0	0
23,000	64,700	27,500	61,800	32020	North East Weight of Loads Group	29,000	(53)	29,500	2	30,300	31,100	31,900	32,700	33,600	34,500	35,400	36,300	37,300
					Emergency Services													
21,000	5,300	22,000	7,800	32021	Operating Expenses	18,700	140	8,000	(57)	8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500
41,000	50,600	62,000	72,800	32021	State Levy	79,000	9	82,000	4	84,100	86,300	88,500	90,800	93,100	95,500	97,900	100,400	103,000
					Non-Cash Expenses													
18,000	0	99,900	101,500	32021	Depreciation - Emergency Services	100,000	(1)	102,000	2	104,100	106,200	108,400	110,600	112,900	115,200	117,600	120,000	122,400
173,000	700	0	0	32021	Depreciation - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
2,431,000	2,053,400	2,505,100	2,621,900		Total Operating Expenses	2,680,200	2	2,694,400	1	2,762,100	2,831,600	2,902,700	2,975,500	3,050,300	3,127,100	3,205,800	3,286,200	3,368,700
(2,071,000)	(1,745,100)	(2,183,300)	(2,367,500)		Operating Result - Surplus / (Deficit)	(2,383,700)	1	(2,408,100)	1	(2,468,300)	(2,530,000)	(2,593,200)	(2,657,900)	(2,724,400)	(2,792,600)	(2,862,600)	(2,933,900)	(3,007,200)
191,000	700	99,900	101,500		Add Back Depreciation	100,000	(1)	102,000	2	104,100	106,200	108,400	110,600	112,900	115,200	117,600	120,000	122,400
(1,880,000)	(1,744,400)	(2,083,400)	(2,266,000)		Cash Result - Surplus / (Deficit)	(2,283,700)	1	(2,306,100)	1	(2,364,200)	(2,423,800)	(2,484,800)	(2,547,300)	(2,611,500)	(2,677,400)	(2,745,000)	(2,813,900)	(2,884,800)
					Capital Movements													
0	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0	0
0	74,500	27,700	27,000		Less Transfer to Reserves	10,000		10,000	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
0	133,000	12,100	0		Add Transfer from Reserves	0		0	0	0	0	0	60,000	0	0	0	0	0
0	0	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0	0
0	0	0	121,100		Less Capital Expenditure	0		0	0	0	0	60,000	0	0	0	0	70,000	0
(1,880,000)	(1,685,900)	(2,099,000)	(2,414,100)		Cash Result after Capital Movements	(2,293,700)	(5)	(2,316,100)	1	(2,374,200)	(2,433,800)	(2,554,800)	(2,497,300)	(2,621,500)	(2,687,400)	(2,755,000)	(2,893,900)	(2,894,800)

PROCUREMENT AND BUILDING MANAGEMENT

Manager: Tony Partridge – “Manager – Support Operations”

Background

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

Budget Comments

Operating Revenues

Contributions

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

Operating Expenses

Administration Centre

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

Works Depots

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

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

Community Buildings

Represents the maintenance budgets for the buildings identified.

Open Spaces 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.

PROCUREMENT AND BUILDING MANAGEMENT																		
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
5,000	180,100	178,300	0		Buildings													
					Contributions and Rebates	0	0	0	0	0	0	0	0	0	0	0	0	0
5,000	180,100	0	0		Total Operating Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
					OPERATING EXPENSES													
					Office and Depot Facilities													
322,000	319,900	317,300	315,400	32000	Administration Centre	331,500	5	289,700	(13)	297,400	305,300	313,400	321,600	330,000	338,800	347,600	356,700	366,000
194,000	336,300	376,300	393,400	32001	Works Depot - Employee Costs	425,000	8	431,100	1	441,900	452,900	464,200	475,800	487,600	499,800	512,200	512,200	512,200
361,000	397,300	351,100	308,900	32001	Works Depot - Operating Expenses	352,800	14	372,000	5	381,700	392,000	402,500	413,200	424,200	435,400	446,700	458,400	470,500
(26,000)	17,900	16,600	28,800	32001	Works Depot - Number Two	7,000	(76)	8,100	16	8,400	8,700	9,000	9,300	9,600	9,900	10,200	10,500	10,800
					Community Buildings Maintenance													
8,000	10,300	3,300	13,000	32022	Visitor Centre	9,000	(31)	10,000	11	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
100,000	86,700	108,100	98,700	32022	Community Centres and Halls	84,300	(15)	80,000	(5)	82,200	84,500	86,800	89,200	91,600	94,000	96,600	99,300	102,000
13,000	17,200	31,900	79,500	32022	Surf Clubs	57,000	(28)	47,300	(17)	48,700	50,100	51,500	52,900	54,400	55,900	57,400	59,000	60,600
18,000	14,600	20,700	17,300	32022	Museum and Gallery	15,000	(13)	16,000	7	16,500	17,000	17,500	18,000	18,500	19,000	19,600	20,200	20,800
16,000	11,000	14,200	16,600	32022	Libraries	23,000	39	20,100	(13)	20,700	21,300	21,900	22,500	23,100	23,700	24,300	25,000	25,700
2,000	3,900	8,600	11,600	32022	Other Community Buildings	14,000	21	13,000	(7)	13,400	13,800	14,200	14,600	15,000	15,400	15,900	16,400	16,900
0	0	0	87,100	32022	Swimming Pools	68,000	(22)	68,000	0	69,800	71,600	73,400	75,400	77,400	79,400	81,500	83,600	85,800
					Open Spaces Buildings Maintenance													
113,000	139,300	126,300	162,300	32261	Open Spaces and Reserves Buildings	169,300	4	190,000	12	194,900	200,100	205,400	210,800	216,300	222,000	227,800	233,600	239,700
80,000	86,200	87,300	89,200	32310	Sports Fields Buildings	83,300	(7)	84,500	1	86,800	89,100	91,500	93,900	96,400	98,900	101,500	104,200	107,000
257,000	304,300	334,600	311,300	32285	Public Amenities	366,500	18	369,600	1	379,000	388,800	399,000	409,400	420,000	430,700	442,000	453,400	465,000
64,000	68,100	82,700	101,000	32286	Other Amenities	76,000	(25)	80,700	6	82,900	85,100	87,500	89,900	92,300	94,700	97,200	99,800	102,400
					Non-Cash Expenses													
455,000	648,800	688,700	711,600	32000	Depreciation - Administration Building	700,000	(2)	714,000	2	728,300	742,900	757,800	773,000	788,500	804,300	820,400	836,900	853,700
49,000	42,600	46,200	48,900	32286	Depreciation - Public Amenities	46,000	(6)	47,000	2	48,000	49,000	50,000	51,000	52,100	53,200	54,300	55,400	56,600
330,000	565,600	291,500	312,500	32261	Depreciation - Open Spaces Buildings	290,000	(7)	295,800	2	301,800	307,900	314,100	320,400	326,900	333,500	340,200	347,100	354,100
648,000	424,700	569,000	606,100	32310	Depreciation - Sports Field Buildings	569,000	(6)	580,400	2	592,100	604,000	616,100	628,500	641,100	654,000	667,100	680,500	694,200
0	140,200	252,000	0	32000	Loss on Disposal of Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0	0
3,004,000	3,634,900	3,726,400	3,713,200		Total Operating Expenses	3,686,700	(1)	3,717,300	1	3,804,800	3,894,700	3,986,700	4,080,600	4,176,500	4,274,400	4,374,600	4,464,700	4,556,900
(2,999,000)	(3,454,800)	(3,726,400)	(3,713,200)		Operating Result - Surplus / (Deficit)	(3,686,700)	(1)	(3,717,300)	1	(3,804,800)	(3,894,700)	(3,986,700)	(4,080,600)	(4,176,500)	(4,274,400)	(4,374,600)	(4,464,700)	(4,556,900)
1,482,000	1,681,700	1,595,400	1,679,100		Add Back Depreciation	1,605,000	(4)	1,637,200	2	1,670,200	1,703,800	1,738,000	1,772,900	1,808,600	1,845,000	1,882,000	1,919,900	1,958,600
0	140,200	252,000	0		Add Back Loss on Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0	0
(1,517,000)	(1,632,900)	(1,879,000)	(2,034,100)		Cash Result - Surplus / (Deficit)	(2,081,700)	2	(2,080,100)	(0)	(2,134,600)	(2,190,900)	(2,248,700)	(2,307,700)	(2,367,900)	(2,429,400)	(2,492,600)	(2,544,800)	(2,598,300)
					Capital Movements													
0	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0	0
1,727,000	454,000	1,698,800	1,419,200		Less Transfer to Reserves	0		0	0	0	0	0	0	0	0	0	0	0
200,000	464,700	1,335,900	1,627,700		Add Transfer from Reserves	2,025,700		100,000	(95)	0	0	0	2,100,000	1,500,000	1,000,000	1,700,000	1,700,000	1,700,000
204,000	755,100	659,600	777,700		Add Capital Income Applied	1,581,000		107,900	(93)	110,100	112,300	114,700	117,100	119,500	121,900	124,500	127,100	129,700
298,000	1,178,300	761,200	1,337,300		Less Capital Expenditure	3,819,000		576,000	(85)	671,000	822,000	1,093,000	3,214,000	2,636,000	2,159,000	2,882,000	2,905,000	2,928,000
(3,138,000)	(2,045,400)	(2,343,500)	(2,385,200)		Cash Result after Capital Movements	(2,294,000)	(4)	(2,448,200)	7	(2,695,500)	(2,900,600)	(3,227,000)	(3,304,600)	(3,384,400)	(3,466,500)	(3,550,100)	(3,622,700)	(3,696,600)

STORMWATER AND ENVIRONMENTAL PROTECTION

Manager: Paul Busmanis – “Manager - Engineering Works”

Background

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

Budget Comments

Operating Revenues

Annual Charges

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

Operating Expenses

Stormwater

Allocation for stormwater drainage maintenance.

Contributions

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

Flood Management Studies and Plans

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

Coastal 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				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
					Stormwater Drainage													
279,500	282,100	284,000	369,500	22100	Annual Charges	375,000	1	380,000	1	381,900	383,900	385,900	387,900	389,900	391,900	393,900	395,900	397,900
					Environmental Protection													
8,000	21,500	7,700	0	22101	Third Party Flood Modelling	43,000	100	20,000	(53)	0	0	0	0	0	0	0	0	0
41,800	43,800	0	5,100	22101	Operating Grants and Contributions	161,000	3,057	96,000	(40)	130,000	100,000	0	0	0	0	0	0	0
329,300	347,400	291,700	374,600		Total Operating Revenues	579,000	55	496,000	(14)	511,900	483,900	385,900	387,900	389,900	391,900	393,900	395,900	397,900
					OPERATING EXPENSES													
					Stormwater													
343,000	247,600	289,100	272,900	32100	Stormwater Drainage Maintenance	244,000	(11)	248,500	2	255,000	261,800	268,700	275,800	283,000	290,400	298,300	306,300	314,500
					Environmental Protection													
183,000	187,700	192,000	196,600	32101	Cont to County Council (CC)	203,000	3	203,000	0	208,100	213,400	218,800	224,300	230,000	235,800	241,700	247,800	254,000
33,000	33,700	34,400	35,200	32101	Cont to CC - Drainage Unions	36,800	5	36,300	(1)	37,300	38,300	39,300	40,300	41,400	42,500	43,600	44,700	45,900
0	0	0	0	32101	Cont to CC - Coastal Zone Mgmt Plan	70,000	100	35,000	(50)	35,900	37,800	38,800	39,800	40,800	41,900	43,000	44,100	45,200
46,000	164,300	100,500	78,700	32101	Flood Management Studies and Plans	197,600	151	116,000	(41)	130,000	130,000	30,800	31,600	32,400	33,300	34,200	35,100	36,000
10,000	55,600	6,100	26,600	32101	Coastal Zone Management Plan	50,500	90	60,000	19	60,000	30,000	30,800	31,600	32,400	33,300	34,200	35,100	36,000
40,000	35,000	107,600	55,200	32101	Foreshore Protection Works	66,000	20	78,000	18	80,000	82,000	84,100	86,300	88,500	90,800	93,100	95,500	97,900
1,000	12,500	147,300	44,900	32101	Canal Dredging	22,000	(51)	20,000	(9)	20,500	175,000	21,000	21,600	22,200	22,800	200,000	22,000	22,600
29,000	37,200	45,700	45,000	32101	Boat Ramp Maintenance and Cleaning	38,400	20	44,500	16	45,700	46,900	48,100	49,400	50,700	52,000	53,400	54,800	56,300
					Non-Cash Expenses													
17,000	1,600	1,600	2,000	32103	Depreciation - Environmental Protection	2,000	0	2,100	5	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900	3,000
1,646,000	1,654,300	1,417,700	1,456,800	32103	Depreciation - Drainage	1,443,000	(1)	1,471,900	2	1,501,400	1,531,500	1,562,200	1,593,500	1,625,400	1,658,000	1,691,200	1,725,100	1,759,700
98,000	78,300	1,200	0	32100	Loss on Disposal of Infrastructure Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
2,446,000	2,507,800	2,343,200	2,213,900		Total Operating Expenses	2,373,300	7	2,315,300	(2)	2,376,100	2,548,000	2,344,000	2,395,700	2,448,400	2,502,400	2,734,400	2,612,300	2,670,000
(2,116,700)	(2,160,400)	(2,051,500)	(1,839,300)		Operating Result - Surplus / (Deficit)	(1,794,300)	(2)	(1,819,300)	1	(1,864,200)	(2,064,100)	(1,958,100)	(2,007,800)	(2,058,500)	(2,110,500)	(2,340,500)	(2,216,400)	(2,272,100)
1,663,000	1,655,900	1,419,300	1,458,800		Add Back Depreciation	1,445,000	(1)	1,474,000	2	1,503,600	1,533,800	1,564,600	1,596,000	1,628,000	1,660,700	1,694,000	1,728,000	1,762,700
98,000	78,300	1,200	0		Add Back Loss on Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0	0
(355,700)	(426,200)	(631,000)	(380,500)		Cash Result - Surplus / (Deficit)	(349,300)	(8)	(345,300)	(1)	(360,600)	(530,300)	(393,500)	(411,800)	(430,500)	(449,800)	(646,500)	(488,400)	(509,400)
					Capital Movements													
0	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0	0
886,000	643,900	612,300	507,000		Less Transfer to Reserves	301,600		55,000	(82)	55,000	65,000	35,000	35,000	35,000	45,000	50,000	35,000	35,000
680,000	852,100	872,000	567,000		Add Transfer from Reserves	522,500		0	(100)	0	175,000	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
162,000	441,800	221,100	302,700		Less Capital Expenditure	427,400		434,000	2	474,000	493,000	506,000	519,000	532,000	546,000	560,000	574,000	589,000
(723,700)	(659,800)	(592,400)	(623,200)		Cash Result after Capital Movements	(555,800)	(11)	(834,300)	50	(889,600)	(913,300)	(934,500)	(965,800)	(997,500)	(1,040,800)	(1,056,500)	(1,097,400)	(1,133,400)

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				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
					Operating Grants and Contributions													
47,000	1,500	12,000	0	22110	Flood and Storm Damage	0	0	0	0	0	0	0	0	0	0	0	0	0
19,800	37,100	69,300	62,700	22110	LIRS Loan Subsidy	54,700	(13)	47,500	(13)	40,000	32,200	24,200	15,800	7,500	2,600	0	0	0
608,300	228,000	0	214,000	22110	Natural Disaster Funding	0	(100)	0	0	0	0	0	0	0	0	0	0	0
0	0	238,800	0	22110	Roads to Recovery	2,495,000	100	900,000	(64)	492,000	634,000	646,700	659,700	672,900	686,400	700,200	714,300	728,600
				22110	Other	9,600		0	(100)	0	0	0	0	0	0	0	0	0
					Interest													
12,800	233,100	93,700	73,800		Interest on Reserves and Loans	0	(100)	0	0	0	0	0	0	0	0	0	0	0
687,900	499,700	413,800	350,500		Total Operating Revenues	2,559,300	630	947,500	(63)	532,000	666,200	670,900	675,500	680,400	689,000	700,200	714,300	728,600
					OPERATING EXPENSES													
					Roads and Bridges - Maintenance													
776,500	628,700	786,800	666,600	32110	Urban Roads	734,000	10	777,000	6	777,000	796,800	817,000	837,600	858,800	880,600	902,900	925,700	949,100
1,263,200	1,293,800	1,261,700	1,379,200	32117	Sealed Rural Roads	1,186,300	(14)	1,246,000	5	1,246,000	1,277,400	1,309,600	1,342,600	1,376,400	1,411,000	1,446,500	1,482,900	1,520,200
602,000	585,900	662,800	672,300	32117	Unsealed Rural Roads	654,000	(3)	686,000	5	686,000	703,200	720,900	739,000	757,600	776,700	796,200	816,200	836,700
37,000	14,800	10,400	13,100	32120	Bridges	21,000	60	22,000	5	22,000	22,600	23,200	23,800	24,400	25,100	25,800	26,500	27,200
363,000	335,300	380,200	397,700	32110	Street Cleaning	376,000	(5)	407,000	8	417,300	427,800	438,700	449,800	461,200	472,900	484,900	497,100	509,600
740,000	133,600	2,000	277,400	32110	Natural Disasters	0	(100)	0	0	0	0	0	0	0	0	0	0	0
					Debt Servicing													
298,000	427,700	430,300	360,900	32120	Interest on Loans	328,600	(9)	294,300	(10)	259,200	222,600	184,700	477,000	418,000	361,300	306,600	263,000	243,000
					Non-Cash Expenses													
6,916,000	7,228,600	6,163,400	5,853,500	32120	Depreciation - Roads and Bridges	4,819,000	(18)	4,915,400	2	5,013,800	5,114,100	5,216,400	5,320,800	5,427,300	5,535,900	5,646,700	5,759,700	5,874,900
147,000	135,500	123,000	109,600	32120	Unwinding Interest Free Loan	91,400	(17)	71,900	(21)	51,000	28,100	0	0	0	0	0	0	0
4,636,000	1,634,800	3,009,500	0	32120	Loss on Disposal of Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0	0
15,778,700	12,418,700	12,830,100	9,730,300		Total Operating Expenses	8,210,300	(16)	8,419,600	3	8,472,300	8,592,600	8,710,500	9,190,600	9,323,700	9,463,500	9,609,600	9,771,100	9,960,700
(15,090,800)	(11,919,000)	(12,416,300)	(9,379,800)		Operating Result - Surplus / (Deficit)	(5,651,000)	(40)	(7,472,100)	32	(7,940,300)	(7,926,400)	(8,039,600)	(8,515,100)	(8,643,300)	(8,774,500)	(8,909,400)	(9,056,800)	(9,232,100)
6,916,000	7,228,600	6,163,400	5,853,500		Add Back Depreciation	4,819,000	(18)	4,915,400	2	5,013,800	5,114,100	5,216,400	5,320,800	5,427,300	5,535,900	5,646,700	5,759,700	5,874,900
147,000	135,500	123,000	109,600		Add Back Unwinding Interest Free Loan	91,400	(17)	71,900	(21)	51,000	28,100	0	0	0	0	0	0	0
4,636,000	1,634,800	3,009,500	0		Add Back Loss on Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0	0
(3,391,800)	(2,920,100)	(3,120,400)	(3,416,700)		Cash Result - Surplus / (Deficit)	(740,600)	(78)	(2,484,800)	236	(2,875,500)	(2,784,200)	(2,823,200)	(3,194,300)	(3,216,000)	(3,238,600)	(3,262,700)	(3,297,100)	(3,357,200)
					Capital Movements													
423,000	702,600	822,000	982,800		Less Loan Principal Repayments	1,015,100		1,049,300	3	1,084,400	1,170,300	804,600	1,262,300	1,255,900	1,247,800	1,148,900	487,000	507,000
9,488,000	2,467,900	1,640,400	1,802,200		Less Transfer to Reserves	1,659,100		0	(100)	0	0	0	0	0	0	0	0	0
2,779,000	9,546,500	5,526,800	3,171,000		Add Transfer from Reserves	3,309,000		4,624,000	40	432,000	17,609,000	13,962,000	13,498,000	355,000	364,000	373,000	382,000	392,000
10,074,000	4,803,700	1,540,000	4,718,700		Add Capital Income Applied	6,522,700		4,028,000	(38)	2,682,000	185,000	8,528,700	192,500	196,400	200,400	204,500	208,600	212,800
10,230,000	14,424,200	6,975,000	8,764,400		Less Capital Expenditure	14,006,400		13,063,700	(7)	7,412,100	22,838,300	28,658,000	19,339,600	6,439,300	6,700,000	7,124,200	8,108,300	8,398,300
(10,679,800)	(6,164,600)	(5,491,000)	(7,076,400)		Cash Result after Capital Movements	(7,589,500)	7	(7,945,800)	5	(8,258,000)	(8,998,800)	(9,795,100)	(10,105,700)	(10,359,800)	(10,622,000)	(10,958,300)	(11,301,800)	(11,657,700)

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													
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
					OPERATING REVENUES														
					Fees and Charges														
55,000	248,400	190,100	728,000	22151	Private Works	245,000	(66)	122,000	(50)	125,100	128,300	131,600	134,900	138,300	141,800	145,500	149,300	153,200	
6,000	56,500	55,400	41,100	22151	Sundry Fees and Charges	12,800	(69)	12,000	(6)	12,300	12,700	13,100	13,500	13,900	14,300	14,700	15,100	15,500	
293,000	357,400	363,500	350,700	22200	Burns Point Ferry - Toll Fees	369,000	5	374,000	1	383,500	393,200	403,100	413,300	423,700	434,400	445,300	456,500	468,000	
76,000	82,100	80,500	99,500	22200	Burns Point Ferry - Season Tickets	110,000	11	110,000	0	112,800	115,700	118,600	121,600	124,700	127,900	131,100	134,400	137,800	
5,000	8,000	8,000	11,100	22200	Burns Point Ferry - Diesel Rebate	10,000	(10)	11,000	10	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	98,000	22150	Street Lighting	98,000	0	100,000	2	102,500	105,100	107,800	110,500	113,300	116,200	119,200	122,200	125,300	
25,700	48,200	44,600	40,000	22150	LIRS Loan Subsidy	34,200	(15)	29,200	(15)	24,000	18,500	12,800	6,900	1,100	0	0	0	0	
0	0	27,400	6,800	22150	Boating Programs	42,000	518	0	(100)	0	0	0	0	0	0	0	0	0	
40,000	7,300	19,000	0	22150	Miscellaneous Contributions	6,600	100	0	(100)	0	0	0	0	0	0	0	0	0	
0	0	10,000	0	22150	PAMP	30,000	100	0	(100)	0	0	0	0	0	0	0	0	0	
598,700	905,900	896,500	1,375,200		Total Operating Revenues	957,600	(30)	758,200	(21)	771,500	785,100	798,900	812,900	827,600	847,600	869,200	891,300	914,000	
					OPERATING EXPENSES														
					Maintenance Programs														
139,000	113,300	100,200	65,300	32132	Road and Traffic Signs	112,800	73	107,600	(5)	110,500	113,500	116,500	119,800	123,100	126,500	130,000	133,500	137,100	
407,000	450,300	505,800	469,400	32130	Street Lighting	550,000	17	550,000	0	563,900	578,200	592,800	607,800	623,200	638,900	655,000	671,500	688,400	
119,000	190,800	150,700	152,400	32135	Footpaths Maintenance	224,700	47	184,000	(18)	189,000	194,100	199,400	204,700	210,300	215,900	221,600	227,500	233,400	
14,000	37,400	19,300	58,400	32137	Car Parking - Sharpes Beach Rent	40,200	(31)	41,000	2	42,100	43,200	44,300	45,500	46,700	47,900	49,100	50,400	51,700	
8,000	5,900	6,300	6,600	32137	Car Parking - Maintenance and Rates	7,200	9	7,500	4	7,700	7,900	8,100	8,400	8,700	9,000	9,300	9,600	9,900	
13,000	19,100	5,500	2,700	32138	Bus Shelters and Public Transport	12,000	344	10,000	(17)	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900	
99,000	222,500	173,200	636,700	32496	Private Works	215,000	(66)	105,000	(51)	107,700	110,500	113,400	116,300	119,300	122,400	125,600	128,800	132,100	
17,000	20,900	80,600	78,400	32201	Wharves and Jetties	91,800	17	42,200	(54)	43,400	44,600	45,800	47,100	48,400	49,700	51,000	52,300	53,800	
					Burns Point Ferry														
304,000	341,600	358,800	318,700	32200	Operation	235,000	(26)	340,100	45	247,500	355,000	262,600	372,300	278,100	390,200	294,400	408,700	311,100	
309,000	305,600	305,500	336,300	32200	Salaries and Oncosts	332,000	(1)	337,000	2	345,500	354,200	363,100	372,200	381,600	391,200	401,000	411,100	421,400	
					Debt Servicing														
179,000	183,800	159,600	134,300	32140	Interest on Loans	107,100	(20)	78,300	(27)	48,600	126,200	110,100	92,900	75,700	65,000	55,000	45,000	34,000	
					Non-Cash Expenses														
152,000	24,800	102,000	165,300	32132	Depreciation - Ancillary	110,000	(33)	112,200	2	114,500	116,800	119,200	121,600	124,100	126,600	129,200	131,800	134,500	
478,000	0	280,600	413,400	32132	Depreciation - Footpaths	300,000	(27)	306,000	2	312,200	318,500	324,900	331,400	338,100	344,900	351,800	358,900	366,100	
26,000	44,000	38,700	33,500	32132	Depreciation - Maritime	40,000	19	40,800	2	41,700	42,600	43,500	44,400	45,300	46,300	47,300	48,300	49,300	
2,264,000	1,960,000	2,286,800	2,871,400		Total Operating Expenses	2,377,800	(17)	2,261,700	(5)	2,184,600	2,415,900	2,354,600	2,495,600	2,434,100	2,586,300	2,532,400	2,689,900	2,635,700	
(1,665,300)	(1,054,100)	(1,390,300)	(1,496,200)		Operating Result - Surplus / (Deficit)	(1,420,200)	(5)	(1,503,500)	6	(1,413,100)	(1,630,800)	(1,555,700)	(1,682,700)	(1,606,500)	(1,738,700)	(1,663,200)	(1,798,600)	(1,721,700)	
656,000	68,800	421,300	612,200		Add Back Depreciation	450,000	(26)	459,000	2	468,400	477,900	487,600	497,400	507,500	517,800	528,300	539,000	549,900	
(1,009,300)	(985,300)	(969,000)	(884,000)		Cash Result - Surplus / (Deficit)	(970,200)	10	(1,044,500)	8	(944,700)	(1,152,900)	(1,068,100)	(1,185,300)	(1,099,000)	(1,220,900)	(1,134,900)	(1,259,600)	(1,171,800)	
					Capital Movements														
375,000	448,700	416,500	441,900		Less Loan Principal Repayments	469,100		498,000	6	444,800	350,800	366,900	384,200	317,000	243,000	253,000	263,000	274,000	
1,085,000	512,300	2,168,800	2,707,300		Less Transfer to Reserves	11,600		0	(100)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
3,019,000	2,484,000	1,382,400	4,818,700		Add Transfer from Reserves	2,402,400		832,300	(65)	749,400	408,000	308,000	408,000	308,000	408,000	308,000	408,000	308,000	
1,537,000	608,100	1,817,800	450,200		Add Capital Income Applied	822,600		550,000	(33)	425,000	0	0	0	0	0	0	0	0	
3,948,000	2,270,500	2,463,700	2,538,500		Less Capital Expenditure	3,242,900		1,465,000	(55)	1,360,000	530,000	543,000	556,000	570,000	584,000	598,000	613,000	628,000	
(1,861,300)	(1,124,700)	(2,817,800)	(1,302,800)		Cash Result after Capital Movements	(1,468,800)	13	(1,625,200)	11	(1,625,100)	(1,675,700)	(1,720,000)	(1,767,500)	(1,728,000)	(1,689,900)	(1,727,900)	(1,777,600)	(1,815,800)	

ROADS AND MARITIME SERVICES (RMS)

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

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

Budget Comments

Operating Revenues

Preservation Program

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

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				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
					Fees and Charges													
47,000	0	0	0	22220	State Roads - Preservation Program	0	0	0	0	0	0	0	0	0	0	0	0	0
68,000	0	0	0	22220	State Roads - Works Orders	0	0	0	0	0	0	0	0	0	0	0	0	0
					External Contributions													
562,000	926,000	866,500	876,000	22220	Regional Roads Block Grant	1,003,200	15	746,000	(26)	764,800	784,500	804,500	825,000	846,100	867,800	890,200	912,700	936,000
677,000	926,000	866,500	876,000		Total Operating Revenues	1,003,200	100	746,000	(26)	764,800	784,500	804,500	825,000	846,100	867,800	890,200	912,700	936,000
					OPERATING EXPENSES													
98,000	0	0	0	32255	State Roads - Preservation	0	0	0	0	0	0	0	0	0	0	0	0	0
21,000	0	0	0	32220	State Roads - Works Order	0	0	0	0	0	0	0	0	0	0	0	0	0
611,000	749,800	669,200	770,000	32250	Regional Roads	942,000	22	746,000	(21)	764,800	784,500	804,500	825,000	846,100	867,800	890,200	912,700	936,000
730,000	749,800	669,200	770,000		Total Operating Expenses	942,000	22	746,000	(21)	764,800	784,500	804,500	825,000	846,100	867,800	890,200	912,700	936,000
(53,000)	176,200	197,300	106,000		Operating Result - Surplus / (Deficit)	61,200	(42)	0	(100)	0	0	0	0	0	0	0	0	0
0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(53,000)	176,200	197,300	106,000		Cash Result - Surplus / (Deficit)	61,200	(42)	0	(100)	0	0	0	0	0	0	0	0	0
					Capital Movements													
0	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0	0
24,000	73,000	146,900	103,100		Less Transfer to Reserves	0		0	0	0	0	0	0	0	0	0	0	0
77,000	0	125,900	146,900		Add Transfer from Reserves	103,100		0	(100)	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	103,200	176,300	149,800		Less Capital Expenditure	164,300		0	(100)	0	0	0	0	0	0	0	0	0
0	0	0	0		Cash Result after Capital Movements	0	0	0	0	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 3.5 full time employees (total of 12.5 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 Far North Coast (Noxious Plants) County Council.

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

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

Capital Movements

Transfer to Reserves 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				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
					Fees and Charges													
39,600	42,100	45,000	46,100	22230	Commercial Activity Licences	31,000	(33)	43,000	39	44,100	45,300	46,500	47,700	48,900	50,200	51,500	52,800	54,200
13,700	24,900	25,300	34,800	22230	4WD Permits	43,000	24	47,000	9	48,200	49,500	50,800	52,100	53,500	54,900	56,300	57,800	59,300
29,600	23,000	37,300	21,200	22230	Nursery - Sales	30,500	44	26,500	(13)	27,300	28,100	28,900	29,800	30,700	31,600	32,500	33,400	34,400
300	600	300	4,200	22230	Miscellaneous Fees	13,000	210	14,500	12	15,000	15,600	16,200	16,800	17,400	18,000	18,600	19,200	19,800
					Grants and Contributions													
130,000	192,100	120,900	120,900	22230	Grants - Regional Works Crew	81,000	(33)	74,000	(9)	76,000	78,100	80,200	82,300	84,600	86,900	89,200	91,500	93,900
6,000	0	7,200	61,900	22256	Grants - Sporting Fields	0	(100)	0	0	0	0	0	0	0	0	0	0	0
175,000	145,500	149,600	152,100	26114	State Govt - Crown Reserve Contribution	154,000	1	156,400	2	160,400	164,500	168,700	173,000	177,400	181,900	186,600	191,400	196,300
					Vegetation Management													
152,000	136,500	95,100	158,700	22241	Operating Grants	58,300	(63)	5,000	(91)	5,200	5,400	5,600	5,800	6,000	6,200	6,400	6,600	6,800
					Other Services													
360,000	339,600	403,200	398,300	22250	Cemeteries - Fees and Charges	400,000	0	406,000	2	416,200	426,700	437,400	448,400	459,700	471,200	483,000	495,100	507,500
0	82,700	79,200	51,400	22256	Interest on Investments	0	(100)	0	0	0	0	0	0	0	0	0	0	0
906,200	987,000	963,100	1,049,600		Total Operating Revenues	810,800	(23)	772,400	(5)	792,400	813,200	834,300	855,900	878,200	900,900	924,100	947,800	972,200
					OPERATING EXPENSES													
					Open Spaces and Reserves Management													
229,000	158,300	179,900	188,500	32260	Employee Costs	288,000	53	386,000	34	395,800	405,800	416,000	426,500	437,200	448,200	459,500	469,800	480,100
					Open Spaces and Reserves													
1,537,000	1,643,100	1,482,200	1,565,400	32262	Operating Expenses	1,703,600	9	1,617,000	(5)	1,636,200	1,677,800	1,720,400	1,764,200	1,809,000	1,854,900	1,901,800	1,949,900	1,999,200
5,000	6,100	5,300	5,400	32262	Donation - Mowing on Private Property	7,500	39	4,000	(47)	4,100	4,300	4,500	4,700	4,900	5,100	5,300	5,500	5,700
63,000	68,100	62,000	98,700	32265	Tree Lopping and Maintenance	79,000	(20)	80,000	1	82,100	84,200	86,400	88,600	90,900	93,200	95,600	98,000	100,500
2,000	20,000	17,900	3,600	32265	Street Tree Planting Program	40,000	1,011	20,000	(50)	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
0	0	0	9,100	32265	Fig Tree Management Program	15,000	65	15,000	0	15,400	15,800	16,200	16,700	17,200	17,700	18,200	18,700	19,200
10,000	2,000	87,300	2,200	32265	Town Entry Beautification Program	48,500	2,105	0	(100)	0	0	0	0	0	0	0	0	0
184,000	178,300	207,700	219,700	32266	Nursery Operations	245,900	12	238,200	(3)	244,400	250,800	257,300	264,000	270,900	277,900	285,100	292,500	300,100
25,000	22,400	26,400	31,300	32267	Amphitheatre and Skateparks	37,400	19	39,500	6	41,800	43,200	44,600	46,000	47,500	49,000	50,500	52,100	53,800
2,000	1,500	4,100	1,200	32270	Beach Cleaning	12,500	942	12,700	2	13,100	13,500	13,900	14,300	14,700	15,100	15,500	15,900	16,300
229,000	232,300	261,400	279,400	32270	Surf Life Saving Services - Contract	300,000	7	305,000	2	312,700	320,600	328,700	337,000	345,500	354,200	363,100	372,200	381,600
9,000	8,500	7,600	66,500	32270	Other Beach Exps - Insurance / Permits	8,800	(87)	8,900	1	9,200	9,500	9,800	10,100	10,400	10,700	11,000	11,300	11,600
					Vegetation Management													
61,000	65,200	73,100	70,400	32275	Coastal and Bushland Reserves	69,500	(1)	70,400	1	72,700	75,100	77,500	80,000	82,500	85,000	87,500	90,200	92,900
56,000	98,700	101,000	103,400	32277	Weed Control - Cont to County Council	105,300	2	106,900	2	109,600	112,400	115,300	118,200	121,200	124,300	127,500	130,700	134,000
10,000	5,500	9,500	12,600	32277	Weed Control	14,000	11	14,200	1	14,600	15,100	15,600	16,100	16,600	17,100	17,600	18,200	18,800
144,000	233,100	173,800	322,900	32279	Projects	262,800	(19)	53,400	(80)	55,400	57,400	59,400	61,400	63,400	65,600	67,800	70,000	72,200
					Other Services													
313,000	302,200	368,400	410,400	32310	Sports Fields - Operating Expenses	387,700	(6)	408,900	5	417,400	428,900	440,800	452,900	465,400	478,000	490,900	504,200	517,800
257,000	219,500	275,000	289,200	32300	Cemeteries - Operating Expenses	286,400	(1)	291,000	2	298,600	306,500	314,500	322,700	331,100	339,600	348,400	357,400	366,800
					Non-Cash Expenses													
5,000	7,200	21,300	19,600	32261	Depreciation - Cemeteries	22,000	12	22,500	2	23,000	23,500	24,000	24,500	25,000	25,500	26,100	26,700	27,300
0	0	0	0		Depreciation - Open Spaces	0	0	0	0	0	0	0	0	0	0	0	0	0
0	38,700	85,000	0		Loss on Disposal of Infrastructure Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
3,141,000	3,310,700	3,448,900	3,699,500		Total Operating Expenses	3,933,900	6	3,693,600	(6)	3,766,600	3,865,500	3,966,600	4,070,200	4,176,300	4,284,600	4,395,500	4,498,100	4,603,400
(2,234,800)	(2,323,700)	(2,485,800)	(2,649,900)		Operating Result - Surplus / (Deficit)	(3,123,100)	18	(2,921,200)	(6)	(2,974,200)	(3,052,300)	(3,132,300)	(3,214,300)	(3,298,100)	(3,383,700)	(3,471,400)	(3,550,300)	(3,631,200)
5,000	7,200	21,300	19,600		Add Back Depreciation	22,000	12	22,500	2	23,000	23,500	24,000	24,500	25,000	25,500	26,100	26,700	27,300
0	38,700	85,000	0		Add Back Loss on Infrastructure Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
(2,229,800)	(2,277,800)	(2,379,500)	(2,630,300)		Cash Result - Surplus / (Deficit)	(3,101,100)	18	(2,898,700)	(7)	(2,951,200)	(3,028,800)	(3,108,300)	(3,189,800)	(3,273,100)	(3,358,200)	(3,445,300)	(3,523,600)	(3,603,900)
					Capital Movements													
0	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0	0
734,000	2,182,900	5,876,900	2,174,000		Less Transfer to Reserves	123,600		115,000	(7)	117,600	120,200	122,900	125,700	128,600	131,600	134,600	137,700	140,700
1,578,000	818,300	5,807,100	4,743,300		Add Transfer from Reserves	4,638,000		1,890,000	(59)	850,000	800,000	2,150,000	50,000	50,000	50,000	50,000	50,000	50,000
1,000,000	1,521,000	25,000	0		Add Capital Income Applied	149,800		0	(100)	0	0	0	0	0	0	0	0	0
2,315,000	609,000	606,600	3,156,200		Less Capital Expenditure	4,817,300		2,053,000	(57)	1,446,000	1,621,000	3,244,000	1,167,000	1,191,000	1,215,000	1,239,000	1,264,000	1,289,000
(2,700,800)	(2,730,400)	(3,030,900)	(3,217,200)		Cash Result after Capital Movements	(3,254,200)	1	(3,176,700)	(2)	(3,664,800)	(3,970,000)	(4,325,200)	(4,432,500)	(4,542,700)	(4,654,800)	(4,768,900)	(4,875,300)	(4,983,600)

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				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED													
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
141,300	145,700	156,200	164,500	22260	OPERATING REVENUES														
					Fleet Management - Fees and Charges														
					Staff Lease Fees	178,000	8	180,700	2	185,300	190,000	194,600	199,700	204,700	209,900	215,200	220,600	226,200	
43,800	48,300	44,000	46,100	22260	Operating Grants and Contributions	55,000	19	55,900	2	57,300	58,800	60,300	61,900	63,500	65,100	66,800	68,500	70,300	
					Diesel Rebate														
20,300	19,600	20,300	17,000	22260	Interest On Investments	3,000	(82)	1,000	(67)	0	(13,000)	(6,000)	(11,000)	(15,000)	(21,000)	(21,000)	(5,000)	(26,000)	
					Interest On Investments														
55,100	30,800	26,600	56,400	22260	Sundry Revenues	31,500	(44)	10,300	(67)	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900	13,300	
					Scrap Metal Sales														
48,000	57,600	79,800	0	22260	Gain on Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	
					Gain on Disposal of Equipment														
306,500	302,000	326,900	284,000		Total Operating Revenues	267,500	(6)	247,900	(7)	253,200	246,700	260,300	262,100	265,000	266,100	273,500	297,000	283,800	
					OPERATING EXPENSES														
					Operating Expenses														
2,148,900	2,238,800	2,165,500	2,141,700	32320	Plant Running Expenses	2,533,500	18	2,478,300	(2)	2,540,800	2,604,900	2,670,500	2,737,600	2,806,500	2,877,000	2,949,300	3,023,500	3,099,600	
(3,420,900)	(3,551,100)	(3,612,200)	(3,780,600)	22260	Internal Plant Hire Charges	(4,000,900)	6	(3,976,000)	(1)	(4,075,800)	(4,178,500)	(4,283,700)	(4,391,500)	(4,502,000)	(4,615,200)	(4,731,100)	(4,850,000)	(4,971,700)	
159,800	158,300	150,600	157,100	32322	Workshop Operating Expenses	174,700	11	177,000	1	181,700	186,500	191,500	196,700	201,900	207,200	212,600	218,300	254,000	
169,000	221,000	337,000	342,000	32320	Overheads Charged to Plant	344,000	1	356,000	3	364,900	374,100	383,500	393,100	403,000	413,100	423,500	434,100	445,000	
1,900	0	0	0	32320	Debt Servicing	0	0	0	0	0	0	0	0	0	0	0	0	0	
					Interest on Loans														
76,600	14,200	19,200	0	22260	Loss on Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	
					Loss on Disposal of Assets														
1,128,900	1,154,800	980,800	925,300	32320	Non-Cash Expenses	920,000	(1)	938,400	2	957,200	976,400	996,000	1,016,000	1,036,400	1,057,200	1,078,400	1,100,000	1,122,000	
					Depreciation														
264,200	236,000	40,900	(214,500)		Total Operating Expenses	(28,700)	(87)	(26,300)	(8)	(31,200)	(36,800)	(42,200)	(48,100)	(54,200)	(60,700)	(67,300)	(74,100)	(51,100)	
44,300	66,000	286,000	498,500		Operating Result - Surplus / (Deficit)	296,200	(41)	274,200	(7)	284,400	283,300	302,600	310,200	319,200	326,800	340,800	371,100	334,900	
1,129,000	1,154,800	980,800	925,300		Add Back Depreciation	920,000	(1)	938,400	2	957,200	976,400	996,000	1,016,000	1,036,400	1,057,200	1,078,400	1,100,000	1,122,000	
1,173,300	1,220,800	1,266,800	1,423,800		Cash Result - Surplus / (Deficit)	1,216,200	(15)	1,212,600	(0)	1,241,600	1,259,700	1,298,600	1,326,200	1,355,600	1,384,000	1,419,200	1,471,100	1,456,900	
					Capital Movements														
32,000	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0	0	
1,201,300	1,169,400	1,266,800	1,423,800		Less Transfer to Reserves	1,216,200		1,212,600	(0)	1,241,600	1,259,700	1,298,500	1,326,200	1,355,600	1,384,000	1,419,200	1,471,100	1,456,900	
1,196,000	1,113,500	1,223,200	1,385,100		Add Transfer from Reserves	2,070,000		1,396,600	(33)	1,816,100	931,200	1,553,500	1,495,900	1,613,200	1,609,500	1,304,600	1,028,400	1,522,100	
0	0	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0	0	
1,136,000	1,164,900	1,223,200	1,385,100		Less Capital Expenditure	2,070,000		1,396,600	(33)	1,816,100	931,200	1,553,500	1,495,900	1,613,200	1,609,500	1,304,600	1,028,400	1,522,100	
0	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				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
249,000	161,500	181,900	172,300	21060	OPERATING REVENUES													
					Operating Grants	219,000	27	167,500	(24)	171,800	176,200	180,700	185,400	190,200	195,100	200,100	205,200	210,500
249,000	161,500	181,900	172,300		Total Operating Revenues	219,000	27	167,500	(24)	171,800	176,200	180,700	185,400	190,200	195,100	200,100	205,200	210,500
					OPERATING EXPENSES													
50,000	50,700	50,600	52,500	31060	Contribution to NSW Fire Brigades	53,500	2	54,400	2	55,800	57,200	58,700	60,200	61,800	63,400	65,000	66,700	68,400
138,000	194,100	111,800	120,000	31060	Contribution to Rural Fire Fighting Fund	154,600	29	157,000	2	161,000	165,100	169,300	173,600	178,000	182,500	187,100	191,800	196,600
95,000	79,300	83,000	80,500	31061	Fire Control Expenses	107,000	33	109,500	2	112,800	116,100	119,500	122,900	126,300	129,800	133,400	137,200	141,100
115,000	40,800	31,600	77,000	31062	Fire Control Expenses (Council Control)	78,700	2	61,200	(22)	62,900	64,700	66,500	68,300	70,200	72,100	74,100	76,100	78,200
					Non-Cash Expenses													
9,000	0	0	0	31062	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
407,000	364,900	277,000	330,000		Total Operating Expenses	393,800	19	382,100	(3)	392,500	403,100	414,000	425,000	436,300	447,800	459,600	471,800	484,300
(158,000)	(203,400)	(95,100)	(157,700)		Operating Result - Surplus / (Deficit)	(174,800)	11	(214,600)	23	(220,700)	(226,900)	(233,300)	(239,600)	(246,100)	(252,700)	(259,500)	(266,600)	(273,800)
9,000	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(149,000)	(203,400)	(95,100)	(157,700)		Cash Result - Surplus / (Deficit)	(174,800)	11	(214,600)	23	(220,700)	(226,900)	(233,300)	(239,600)	(246,100)	(252,700)	(259,500)	(266,600)	(273,800)
					Capital Movements													
0	0	0	0		Less Principal Repayments	0		0	0	0	0	0	0	0	0	0	0	0
26,000	21,600	31,000	0		Less Transfer to Reserves	0		0	0	0	0	0	0	0	0	0	0	0
31,000	25,900	21,600	19,000		Add Transfer from Reserves	0		0	0	0	0	0	0	0	0	0	0	0
0	183,100	(500)	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0	0
11,000	199,700	0	0		Less Capital Expenditure	0		0	0	0	0	0	0	0	0	0	0	0
(155,000)	(215,700)	(105,000)	(138,700)		Cash Result after Capital Movements	(174,800)	26	(214,600)	23	(220,700)	(226,900)	(233,300)	(239,600)	(246,100)	(252,700)	(259,500)	(266,600)	(273,800)

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				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
					Fees and Charges													
411,000	349,700	251,800	324,100	22265	Tuckombil and Stokers Quarries	69,800	(78)	52,900	(24)	54,300	55,800	57,300	58,800	60,400	62,000	63,600	65,300	67,000
0	0	0	0	22265	Airport Sandpit	0	0	0	0	0	0	0	0	0	0	0	0	0
					Non-cash Items													
0	0	223,900	53,100	22265	Remediation Provisions	0	(100)	0	0	0	0	0	0	0	0	0	0	0
411,000	349,700	475,700	377,200		Total Operating Revenues	69,800	(81)	52,900	(24)	54,300	55,800	57,300	58,800	60,400	62,000	63,600	65,300	67,000
					OPERATING EXPENSES													
					Tuckombil Quarry													
2,000	1,500	4,300	300	32325	Buildings Maintenance	4,200	1,300	4,300	2	4,500	4,700	4,900	5,100	5,300	5,500	5,700	5,900	6,100
10,000	1,300	1,700	800	32325	Operating Costs	2,000	150	2,100	5	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900	3,000
28,000	5,400	121,900	32,600	32325	Expansion Feasibility and Approvals	260,000	698	25,000	(90)	25,700	26,400	27,100	27,800	28,500	29,300	30,100	30,900	31,700
10,000	23,000	36,000	51,000	32325	Indirect Expenses - Overheads	34,000	(33)	0	(100)	0	0	0	0	0	0	0	0	0
					Stokers Quarry													
0	0	0	0	32325	Stage 1 Rectification Works	250,000	100	0	(100)	0	0	0	0	0	0	0	0	0
					Other Resources													
21,000	11,600	11,500	5,900	32326	Airport Sandpit	13,000	120	13,400	3	13,900	14,400	14,900	15,400	15,900	16,400	16,900	17,500	18,100
0	0	0	60,300	32326	North Creek Dredging	90,000	49	0	(100)	0	0	0	0	0	0	0	0	0
0	0	0	0	32326	Ballina Bar and Sand Nourishment	30,000	100	0	(100)	0	0	0	0	0	0	0	0	0
					Non-Cash Expenses													
55,000	33,800	43,000	28,000	32325	Unwinding Interest Free Loan	45,700	63	47,200	3	19,200	19,900	20,600	21,400	22,100	22,900	23,800	24,700	25,600
92,000	96,000	9,400	9,500	32325	Depreciation - Quarries	10,000	5	10,300	3	10,600	10,900	11,200	11,500	11,800	12,100	12,400	12,700	13,000
218,000	172,600	227,800	188,400		Total Operating Expenses	738,900	292	102,300	(86)	76,100	78,600	81,100	83,700	86,200	88,900	91,700	94,600	97,500
193,000	177,100	247,900	188,800		Operating Result - Surplus / (Deficit)	(669,100)	(454)	(49,400)	(93)	(21,800)	(22,800)	(23,800)	(24,900)	(25,800)	(26,900)	(28,100)	(29,300)	(30,500)
0	0	(223,900)	(53,100)		Add Back Remediation	0	(100)	0	0	0	0	0	0	0	0	0	0	0
55,000	33,800	43,000	28,000		Add Back Unwinding	45,700	63	47,200	3	19,200	19,900	20,600	21,400	22,100	22,900	23,800	24,700	25,600
92,000	96,000	9,400	9,500		Add Back Depreciation	10,000	5	10,300	3	10,600	10,900	11,200	11,500	11,800	12,100	12,400	12,700	13,000
340,000	306,900	76,400	173,200		Cash Result - Surplus / (Deficit)	(613,400)	(454)	8,100	(101)	8,000	8,000	8,000	8,000	8,100	8,100	8,100	8,100	8,100
					Capital Movements													
0	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0	0
378,000	306,900	76,400	265,900		Less Transfer to Reserves	0		8,100	100	8,000	8,000	8,000	8,000	8,100	8,100	8,100	8,100	8,100
139,000	210,000	250,000	192,700		Add Transfer from Reserves	896,400		0	(100)	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	83,000		0	(100)	0	0	0	0	0	0	0	0	0
101,000	210,000	250,000	100,000		Cash Result after Capital Movements	200,000	100	0	(100)	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.

LANDFILL AND RESOURCE MANAGEMENT																		
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
					Fees and Charges													
443,000	464,300	501,900	515,600	22280	Annual Charges - Commercial Properties	540,000	5	551,000	2	564,000	578,000	592,000	606,000	622,000	638,000	654,000	671,000	688,000
0	0	1,199,900	1,267,600		Annual Charges - Residential Properties	1,284,000	1	0	(100)	0	0	0	0	0	0	0	0	0
2,000	4,600	10,000	15,100	22281	Bulk Waste Collection Service	15,000	(1)	15,000	0	15,400	15,800	16,200	16,700	17,200	17,700	18,200	18,700	19,200
1,250,000	1,281,800	1,262,500	774,300	22283	Fees - Self Haul General	596,000	(23)	611,000	3	626,000	642,000	658,000	674,000	691,000	708,000	726,000	744,000	763,000
329,000	633,600	683,600	714,900	22283	Fees - Self Haul Inert	677,000	(5)	692,000	2	709,000	727,000	745,000	764,000	783,000	803,000	823,000	844,000	865,000
254,000	150,300	125,400	326,200	22284	Contributions and Grants	125,000	(62)	21,000	(83)	22,000	23,000	24,000	25,000	26,000	27,000	28,000	29,000	30,000
79,000	54,200	85,400	106,100	22281	Interest On Investments	97,000	(9)	92,000	(5)	135,000	183,000	178,000	172,000	164,000	154,000	154,000	154,000	154,000
140,000	131,400	89,600	124,700	22281	Sundry Fees	76,000	(39)	76,000	0	78,000	80,000	82,000	84,000	86,000	88,000	90,000	92,000	94,000
2,497,000	2,720,200	3,958,300	3,844,500		Total Operating Revenues	3,410,000	(11)	2,058,000	(40)	2,149,400	2,248,800	2,295,200	2,341,700	2,389,200	2,435,700	2,493,200	2,552,700	2,613,200
					OPERATING EXPENSES													
					Waste Administration													
340,000	421,500	439,900	475,100	32340	Administration	608,000	(16)	516,000	(15)	493,000	504,000	515,000	526,000	538,000	550,000	562,000	574,000	586,000
505,000	525,000	562,000	555,000	32340	Internal Overheads	644,000	(16)	531,000	(18)	544,000	558,000	572,000	586,000	601,000	616,000	631,000	647,000	663,000
369,000	299,600	208,300	154,000	32340	Interest on Loans	74,200	(16)	10,400	(86)	0	0	0	0	0	0	0	0	0
					Waste - Internal Fees and Charges													
(842,000)	(892,500)	(982,400)	(957,400)	22283	Fees - Council Recyclables (DWM)	(983,000)	3	(1,003,000)	2	(1,028,000)	(1,054,000)	(1,080,000)	(1,107,000)	(1,135,000)	(1,163,000)	(1,192,000)	(1,222,000)	(1,253,000)
(505,000)	(318,900)	(314,900)	(465,700)	22283	Fees - Self Haul Council (Works)	(422,000)	(9)	(430,000)	2	(441,000)	(452,000)	(463,000)	(475,000)	(487,000)	(499,000)	(511,000)	(524,000)	(537,000)
(3,024,000)	(2,919,400)	(1,992,400)	(1,831,900)	22283	Fees - Self Haul Council (DWM)	(1,892,000)	3	(1,929,900)	2	(1,978,000)	(2,027,000)	(2,078,000)	(2,130,000)	(2,183,000)	(2,238,000)	(2,294,000)	(2,351,000)	(2,410,000)
					Waste Received													
194,000	216,100	206,600	172,600	32342	Weighbridge Operation	200,000	16	205,000	3	210,000	215,000	220,000	225,000	231,000	237,000	243,000	249,000	255,000
186,000	186,800	189,800	199,700	32342	Transfer Station Operations	188,000	(6)	191,000	2	196,000	201,000	206,000	211,000	216,000	221,000	227,000	233,000	239,000
					Waste Collection and Recycling													
148,000	194,500	173,800	191,800	32344	Collection Kerbside	195,000	2	198,000	2	203,000	208,000	214,000	220,000	226,000	232,000	238,000	244,000	250,000
67,900	81,500	81,600	91,200	32344	Collection Other	94,000	3	95,000	1	97,000	99,000	101,000	103,000	105,000	107,000	110,000	113,000	116,000
181,000	82,000	123,500	61,500	32345	Waste Bailing Facility and Recycling	71,000	15	71,000	0	73,000	75,000	77,000	79,000	81,000	83,000	85,000	87,000	89,000
					Waste Disposal													
1,316,000	432,700	320,700	308,000	32348	Solid Waste Landfill Operations	585,800	90	363,000	(38)	371,000	379,000	387,000	395,000	404,000	413,000	422,000	431,000	440,000
411,000	293,500	7,600	1,400	32348	Transfer - Organics	0	(100)	0	0	0	0	0	0	0	0	0	0	0
0	1,155,800	1,021,300	856,100	32348	Transfer - Mixed Waste	859,000	0	873,000	2	895,000	917,000	940,000	964,000	988,000	1,013,000	1,038,000	1,064,000	1,091,000
393,000	385,000	301,500	316,000	32348	Transfer - Inert Waste	358,000	13	363,000	1	372,000	381,000	391,000	401,000	411,000	421,000	432,000	443,000	454,000
344,000	295,600	277,800	137,200	32348	Transfer - Recyclables	131,000	(5)	133,000	2	136,000	139,000	142,000	146,000	150,000	154,000	158,000	162,000	166,000
0	219,000	146,500	120,000	32348	Transfer Preparation - Mixed Waste	160,000	33	162,000	1	166,000	170,000	174,000	178,000	182,000	187,000	192,000	197,000	202,000
0	149,000	61,400	63,600	32348	Transfer Preparation - Inert Waste	81,000	27	82,000	1	84,000	86,000	88,000	90,000	92,000	94,000	96,000	98,000	100,000
0	98,100	55,800	54,300	32348	Transfer Preparation - Recyclables	69,000	27	70,000	1	72,000	74,000	76,000	78,000	80,000	82,000	84,000	86,000	88,000
812,000	125,200	174,600	375,200	32348	State Government Levy	215,000	(43)	218,000	1	223,000	229,000	235,000	241,000	247,000	253,000	259,000	265,000	272,000
15,000	17,800	21,700	19,600	32348	Deposit	17,000	(13)	17,000	0	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000
1,000	2,700	1,100	1,700	32348	Special Rubbish Clean-ups	3,000	76	3,000	0	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
238,000	131,300	173,600	586,200	32348	Reuse Organics, Soil and Concrete	312,000	(47)	317,100	2	325,000	333,000	341,000	349,000	358,000	367,000	376,000	385,000	394,000
64,100	17,300	74,800	19,900	32348	Investigations, Leachate and Remediation	37,000	86	37,000	0	38,000	39,000	40,000	41,000	42,000	43,000	44,000	45,000	46,000
			791,700	32348	Other	0	(100)	0	0	0	0	0	0	0	0	0	0	0
					Non-Cash Expenses													
1,086,400	1,073,600	1,081,300	1,071,900	32340	Depreciation	1,104,000	3	1,126,100	2	1,148,700	1,171,700	1,195,200	1,219,200	1,243,600	1,268,500	1,293,900	1,319,800	1,346,200
191,200	67,300	65,300	53,200	32340	Unwinding Remediation PV	68,800	29	0	(100)	0	0	0	0	0	0	0	0	0
260,000	153,700	131,200	122,400	32340	Remediation Depreciation	135,000	10	137,700	2	140,500	143,400	146,300	149,300	152,300	155,400	158,600	161,800	165,100
2,751,600	2,493,800	2,612,000	3,544,300		Total Operating Expenses	2,912,800	(18)	2,356,400	(19)	2,360,200	2,409,100	2,459,500	2,509,500	2,562,900	2,616,900	2,672,500	2,727,600	2,782,300
(254,600)	226,400	1,346,300	300,200		Operating Result - Surplus / (Deficit)	497,200	66	(298,400)	(160)	(210,800)	(160,300)	(164,300)	(167,800)	(173,700)	(181,200)	(179,300)	(174,900)	(169,100)
1,537,600	1,294,600	1,277,800	1,247,500		Add Back Depreciation	1,307,800	5	1,263,800	(3)	1,289,200	1,315,100	1,341,500	1,368,500	1,395,900	1,423,900	1,452,500	1,481,600	1,511,300
1,283,000	1,521,000	2,624,100	1,547,700		Cash Result - Surplus / (Deficit)	1,805,000	17	965,400	(47)	1,078,400	1,154,800	1,177,200	1,200,700	1,222,200	1,242,700	1,273,200	1,306,700	1,342,200
					Capital Movements													
982,000	1,053,000	1,135,100	1,205,600		Less Loan Principal Repayments	1,111,500		193,900	(83)	0	0	0	0	0	0	0	0	0
1,496,000	1,626,700	1,489,000	2,065,900		Less Transfer to Reserves	910,300		771,500	(15)	1,078,400	1,154,800	1,177,200	1,200,700	1,222,200	1,242,700	1,273,200	1,306,700	1,342,200
1,412,000	1,361,200	257,300	1,459,400		Add Transfer from Reserves	250,800		612,000	144	217,000	226,000	1,232,000	1,238,000	1,244,000	1,250,000	3,856,000	1,262,000	1,269,000
213,000	0	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0	0
430,000	152,500																	

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				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED													
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
					OPERATING REVENUES														
6,497,100 (309,300)	6,810,300 (307,500)	5,919,100 (276,000)	6,134,600 (276,500)	22290	Domestic Waste Mgmt Annual Charges	6,362,500 (270,000)	4 (2)	6,497,500 (272,000)	2 1	6,659,900 (273,000)	6,826,400 (275,000)	6,997,100 (277,000)	7,172,000 (279,000)	7,351,300 (281,000)	7,535,100 (283,000)	7,723,500 (285,000)	7,916,600 (287,000)	8,114,500 (289,000)	
18,300	20,300	21,100	21,700	22290	Vacant Property Annual Charges	24,000	11 (13)	21,000		21,500	22,000	22,600	23,200	23,800	24,400	25,000	25,600	26,200	
170,100	169,100	151,800	152,100	22291	State Government - Pensioner Subsidy	148,500	(2)	139,300	(6)	136,400	137,300	138,200	139,100	140,000	140,900	141,800	142,700	143,600	
25,200	44,300	49,100	47,600	22292	Interest on Investments	43,000	(10)	49,000	14	23,000	36,000	50,000	64,000	68,000	84,000	100,000	72,000	72,000	
177,800	0	0	0	22292	Gain / (Loss) on Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	
6,579,200	6,736,500	5,965,100	6,079,500																
					OPERATING EXPENSES														
					Administration														
142,500	188,500	181,500	204,900	32360	Salaries and Oncoasts	190,000	(7)	222,000	17	227,000	232,000	237,000	242,000	247,000	252,000	257,000	263,000	269,000	
43,300	39,700	45,400	38,100	32360	North East Waste Membership	38,000	(0)	39,000	3	40,000	41,000	42,000	43,000	44,000	45,000	46,000	47,000	48,000	
387,000	406,000	619,000	630,000	32360	Indirect Expenses - Overheads	637,000	1	688,000	8	705,000	723,000	741,000	760,000	779,000	798,000	818,000	838,000	859,000	
(521,200)	(563,500)	(530,500)	(618,900)	22292	Waste Trucks - Internal Charges	(621,000)	0	(630,000)	1	(646,000)	(662,000)	(679,000)	(696,000)	(713,000)	(731,000)	(749,000)	(768,000)	(787,000)	
2,600	5,100	10,300	2,900	32361	Promotion and Education	3,000	3	3,000	0	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
					Debt Servicing														
36,500	27,800	18,200	8,000	32361	Interest on Loans	0	(100)	0	0	0	0	0	0	0	0	0	0	0	
					Collection														
15,200	0	0	0	32364	Rural Stickers	0	0	0	0	0	0	0	0	0	0	0	0	0	
496,700	519,700	451,100	514,700	32364	Collection Kerbside - Mixed Waste	524,000	2	532,000	2	545,000	558,000	572,000	587,000	602,000	617,000	632,000	648,000	664,000	
771,000	775,700	1,146,300	1,244,400	32364	Collection Kerbside - Organics	1,163,000	(7)	1,180,000	1	1,209,000	1,239,000	1,270,000	1,302,000	1,335,000	1,368,000	1,402,000	1,437,000	1,473,000	
3,023,700	2,919,400	1,992,400	1,832,300	32364	Collection Kerbside - Disposal Fees	1,892,000	3	1,929,900	2	1,978,000	2,027,000	2,078,000	2,130,000	2,183,000	2,238,000	2,294,000	2,351,000	2,410,000	
350,100	341,000	334,500	497,700	32364	Collection Kerbside - Recycling	495,000	(1)	502,700	2	515,000	528,000	541,000	554,000	568,000	582,000	597,000	612,000	627,000	
841,500	892,500	982,400	960,800	32364	Collection Kerbside - Recycling Disposal	983,000	2	1,003,000	2	1,028,000	1,054,000	1,080,000	1,107,000	1,135,000	1,163,000	1,192,000	1,222,000	1,253,000	
18,500	37,300	47,600	48,800	32364	Collection Kerbside - Bin Purchases	42,000	(14)	43,000	2	44,000	45,000	46,000	47,000	48,000	49,000	50,000	51,000	52,000	
304,800	314,300	389,700	375,900	32364	Waste Trucks - Operating Expenses	395,000	5	401,000	2	411,000	421,000	432,000	443,000	454,000	465,000	477,000	489,000	501,000	
					Non-Cash Expenses														
250,900	179,100	177,200	177,200	32360	Depreciation	177,000	(0)	180,600	2	184,300	188,000	191,800	195,700	199,700	203,700	207,800	212,000	216,300	
6,163,100	6,082,600	5,865,100	5,916,800		Total Operating Expenses	5,918,000	0	6,094,200	3	6,243,300	6,397,000	6,554,800	6,717,700	6,884,700	7,052,700	7,226,800	7,405,000	7,588,300	
416,100	653,900	0	162,700		Operating Result - Surplus / (Deficit)	390,000	140	340,600	(13)	324,500	349,700	376,100	401,600	417,400	448,700	478,500	464,900	479,000	
251,000	179,100	177,200	177,200		Add Back Depreciation	177,000	(0)	180,600	2	184,300	188,000	191,800	195,700	199,700	203,700	207,800	212,000	216,300	
667,100	833,000	177,200	339,900		Cash Result - Surplus / (Deficit)	567,000	67	521,200	(8)	508,800	537,700	567,900	597,300	617,100	652,400	686,300	676,900	695,300	
					Capital Movements														
134,000	142,800	152,500	162,600		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0	0	
533,100	680,200	25,600	339,900		Less Transfer to Reserves	567,000		521,200	(8)	508,800	537,700	567,900	597,300	617,100	652,400	686,300	676,900	695,300	
0	0	900	541,900		Add Transfer from Reserves	0		1,533,000	100	0	0	0	414,000	0	0	1,813,000	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	379,300		Less Capital Expenditure	0		1,533,000	100	0	0	0	414,000	0	0	1,813,000	0	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												
2012/13	2013/14	2014/15	2015/16		2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
				OPERATING REVENUES													
9,633,500	10,689,100	10,892,500	11,199,100	Water Operations	12,283,600	10	11,778,400	(4)	12,051,800	12,306,500	12,582,500	12,972,000	13,246,700	13,570,500	13,909,500	14,269,800	14,732,800
13,786,600	14,462,800	15,355,900	16,363,900	Wastewater Operations	17,744,900	8	18,218,400	3	18,687,300	19,141,400	19,703,600	20,238,900	20,739,000	21,246,200	21,821,100	22,384,600	23,057,900
23,420,100	25,151,900	26,248,400	27,563,000	Total Operating Revenues	30,028,500	9	29,996,800	(0)	30,739,100	31,447,900	32,286,100	33,210,900	33,985,700	34,816,700	35,730,600	36,654,400	37,790,700
				OPERATING EXPENSES													
10,923,600	11,111,600	10,817,000	10,849,900	Water Operations	11,230,600	4	11,205,400	(0)	11,511,200	11,754,600	12,045,000	12,374,600	12,763,100	13,061,100	13,418,300	13,785,300	14,162,400
17,499,800	17,044,400	28,747,200	17,312,700	Wastewater Operations	16,996,200	(2)	17,805,800	5	17,679,200	17,795,800	17,905,600	18,049,400	18,261,700	18,378,000	18,548,600	18,662,800	18,844,900
28,423,400	28,156,000	39,564,200	28,162,600	Total Operating Expenses	28,226,800	0	29,011,200	3	29,190,400	29,550,400	29,950,600	30,424,000	31,024,800	31,439,100	31,966,900	32,448,100	33,007,300
(5,003,300)	(3,004,100)	(13,315,800)	(599,600)	Operating Result - Surplus / (Deficit)	1,801,700	(400)	985,600	(45)	1,548,700	1,897,500	2,335,500	2,786,900	2,960,900	3,377,600	3,763,700	4,206,300	4,783,400
4,723,900	4,502,600	3,793,000	5,030,800	Add Back Depreciation	4,108,000	(18)	5,155,000	26	5,258,600	5,363,800	5,471,600	5,580,900	5,692,800	5,806,300	5,922,400	6,041,200	6,161,600
1,757,800	131,300	12,237,400	74,800	Add Back Loss on Sale of Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
435,600	394,000	349,200	301,100	Add Back Unwinding Interest Free Loans	249,000	(17)	194,000	(22)	134,000	69,000	0	0	0	0	0	0	0
1,914,000	2,023,800	3,063,800	4,807,100	Cash Result - Surplus / (Deficit)	6,156,700	28	6,334,600	3	6,941,300	7,330,300	7,807,100	8,367,800	8,653,700	9,183,900	9,686,100	10,247,500	10,945,000
				Capital Movements													
988,800	2,384,800	2,187,900	2,793,300	Less Loan Principal Repayments	2,957,900		3,095,600		3,134,000	3,280,300	2,453,500	2,654,100	2,844,100	3,037,000	3,235,000	3,430,000	3,627,000
603,300	485,900	782,500	637,500	Less Transfer to Reserves	1,483,000		0		833,200	715,600	852,100	0	522,400	3,048,700	0	3,785,900	4,382,300
7,175,500	8,689,200	5,039,300	2,011,000	Add Transfer from Reserves	3,090,600		5,095,900		3,849,800	327,300	0	3,618,400	237,900	1,567,600	2,187,000	0	0
18,847,800	2,150,900	2,083,400	361,000	Add Capital Income Applied	1,773,000		2,915,500		4,418,000	4,869,000	238,000	1,663,000	3,646,000	1,033,500	1,109,300	0	0
26,291,200	9,939,200	7,142,100	3,694,300	Less Capital Expenditure	6,525,400		11,196,400		11,187,900	8,476,700	4,685,500	10,941,100	9,117,100	5,645,300	9,693,400	2,977,600	2,881,700
54,000	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 50 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 Commerce.

WATER OPERATIONS																		
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
2,603,000	2,860,500	3,092,600	3,226,000	10000	Annual Charges	3,370,800	4	3,439,500	2	3,531,000	3,824,500	3,721,000	3,839,400	3,961,800	4,088,200	4,217,600	4,351,000	4,489,400
5,582,400	6,590,600	6,432,000	6,654,300	10010	User Charges	7,652,100	15	7,000,200	(9)	7,174,500	7,354,100	7,537,700	7,763,300	7,995,900	8,235,500	8,483,100	8,737,800	9,000,500
669,200	672,700	797,900	796,400	10011	Fees and Fines	765,000	(4)	825,900	8	846,800	868,200	890,200	912,800	935,800	959,500	983,600	1,008,400	1,034,000
155,000	151,800	152,600	157,400	10003	Operating Grants	157,300	(0)	144,000	(8)	144,700	145,500	146,200	147,000	147,800	148,600	149,500	150,300	151,100
623,900	413,500	417,400	339,000	10004	Interest	338,400	(0)	368,800	9	354,800	314,200	287,400	309,500	205,400	138,700	75,700	22,300	57,800
0	0	0	26,000	10012	Gain on Disposal of Plant and Equipment	0	(100)	0	0	0	0	0	0	0	0	0	0	0
9,633,500	10,689,100	10,892,500	11,199,100		Total Operating Revenues	12,283,600	10	11,778,400	(4)	12,051,800	12,306,500	12,582,500	12,972,000	13,246,700	13,570,500	13,909,500	14,289,800	14,732,800
					OPERATING EXPENSES													
					Direct Expenses													
286,800	263,700	337,700	355,600	50000	Engineering Management	459,800	29	423,400	(8)	474,100	445,000	456,200	467,800	529,700	491,900	504,400	517,200	530,300
246,500	310,700	350,100	415,700	50005	Administration and Customer Service	424,400	2	401,600	(5)	402,000	413,000	424,100	435,600	447,300	459,400	471,600	484,000	496,800
438,900	222,200	176,900	150,000	50005	Contribution to Works and BBRC	294,800	97	41,900	(86)	43,000	44,100	45,300	46,500	47,700	48,900	50,200	51,500	52,800
8,000	11,000	17,700	10,700	50008	Miscellaneous	8,400	(21)	12,000	43	12,300	12,700	13,100	13,500	13,900	14,300	14,700	15,100	15,500
5,143,400	5,419,200	5,720,300	5,703,100	50100	Purchase of Water	5,886,700	3	5,977,700	2	6,127,200	6,280,400	6,437,500	6,630,700	6,829,700	7,034,700	7,245,800	7,463,300	7,687,300
800	12,700	10,600	10,700	50101	Pumping Stations - Operations	16,600	55	15,000	(10)	16,000	17,000	18,100	19,200	20,300	21,400	22,500	23,600	24,700
50,100	54,500	47,500	34,400	50102	Pumping Stations - Energy Costs	44,000	28	45,500	3	47,100	48,800	50,500	52,200	53,900	55,600	57,500	59,500	61,500
68,500	62,800	77,800	55,700	50105/50106	Reservoirs - Operations and Maintenance	63,000	13	60,000	(5)	61,600	63,200	64,800	66,600	68,400	70,200	72,000	73,800	75,800
80,100	153,100	129,500	111,800	50107	Water Treatment Plants - Operations	112,100	0	134,000	20	137,600	141,400	145,200	149,100	153,000	157,200	161,400	165,700	170,000
47,900	46,300	38,700	30,600	50107	Water Treatment Plants - Maintenance	39,800	30	37,500	(6)	38,500	39,600	40,700	41,900	43,100	44,300	45,500	46,800	48,100
218,900	192,500	172,900	83,200	50109	Mains - Operations	57,000	(31)	70,000	23	71,800	73,800	75,800	77,800	79,900	82,000	84,100	86,400	88,800
415,300	348,700	446,600	364,500	50110	Mains - Maintenance	405,000	11	500,000	23	512,500	525,400	538,700	552,200	566,100	580,400	595,100	610,000	625,300
293,400	401,000	343,800	345,100	50113	Water Connections - Maintenance	360,000	4	350,000	(3)	358,800	367,800	377,000	385,500	396,200	406,200	416,400	426,900	437,600
333,400	376,300	232,600	247,000	50112	Water Quality Testing, Reading and Other	239,800	(3)	259,800	8	266,600	273,600	280,900	288,200	295,800	303,500	311,400	319,400	327,700
101,800	69,100	55,000	67,900	50113	Telemetry and Plant Maintenance	72,200	6	115,000	59	117,900	121,000	124,200	127,400	130,700	134,100	137,500	141,000	144,600
					Indirect Expenses - Overheads													
1,145,000	1,197,300	1,160,000	1,301,000	50005	Overheads Distributed	1,319,000	1	1,382,000	5	1,416,600	1,452,000	1,488,300	1,525,500	1,563,600	1,602,700	1,642,800	1,683,900	1,726,000
					Debt Servicing													
100	0	0	0	50010	Interest On Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
					Non-cash Expenses													
1,882,900	1,859,500	1,478,700	1,498,900	50112	Depreciation	1,428,000	(5)	1,380,000	(3)	1,407,600	1,435,800	1,464,600	1,493,900	1,523,800	1,554,300	1,585,400	1,617,200	1,649,600
161,800	111,000	20,600	64,000	50112	Loss on Disposal of Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
10,923,600	11,111,600	10,817,000	10,849,900		Total Operating Expenses	11,230,600	4	11,205,400	(0)	11,511,200	11,754,600	12,045,000	12,374,600	12,763,100	13,061,100	13,418,300	13,785,300	14,162,400
(1,290,100)	(422,500)	75,500	349,200		Operating Result - Surplus / (Deficit)	1,053,000	202	573,000	(48)	540,600	551,900	537,500	597,400	483,600	509,400	491,200	484,500	570,400
1,882,900	1,859,500	1,478,700	1,498,900		Add Back Depreciation	1,428,000	(5)	1,380,000	(3)	1,407,600	1,435,800	1,464,600	1,493,900	1,523,800	1,554,300	1,585,400	1,617,200	1,649,600
161,800	111,000	20,600	64,000		Add Back Loss on Infrastructure Disposal	0	(100)	0	0	0	0	0	0	0	0	0	0	0
754,600	1,548,000	1,574,800	1,912,100		Cash Result - Surplus / (Deficit)	2,481,000	30	1,953,000	(21)	1,948,200	1,987,700	2,002,100	2,091,300	2,007,400	2,063,700	2,076,600	2,101,700	2,220,000
					Capital Movements													
3,800	0	0	0		Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
364,000	485,900	782,500	637,500		Less Transfer to Reserves	1,483,000		0		833,200	0	218,000	0	522,400	0	276,100	435,000	
536,600	0	0	0		Add Transfer from Reserves	0		908,900		0	327,300	0	2,115,700	0	1,567,600	1,225,100	0	0
47,800	799,000	2,063,400	186,400		Add Capital Income Applied	1,366,000		1,668,500		2,669,000	1,119,000	238,000	1,663,000	3,211,000	1,033,500	1,109,300	0	0
937,200	1,827,100	2,821,700	1,427,000		Less Capital Expenditure	2,330,000		4,496,400		3,750,000	3,400,000	1,990,100	5,836,000	4,662,000	4,630,800	4,377,000	1,791,600	1,751,000
34,000	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 50 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 Commerce.

WASTEWATER OPERATIONS																		
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
OPERATING REVENUES																		
10,570,400	11,688,700	13,005,500	14,087,200	12000	Annual Charges	15,399,200	9	15,937,000	3	16,341,000	16,755,000	17,179,000	17,614,000	18,059,000	18,516,000	18,984,000	19,464,000	19,956,000
941,900	1,098,100	1,038,400	1,141,900	12010	User Charges	1,328,600	16	1,351,000	2	1,423,400	1,497,000	1,571,700	1,611,600	1,651,800	1,693,200	1,735,800	1,779,700	1,824,800
149,600	150,800	151,700	156,600	12002	Operating Grants	157,700	1	143,600	(9)	144,500	145,500	146,400	147,300	148,200	149,100	150,000	150,900	151,800
310,100	475,800	391,000	400,100	12012	Fees and Fines	408,900	2	406,600	(1)	417,000	427,600	438,500	449,700	461,100	472,700	484,700	497,000	509,600
1,703,200	968,800	672,700	496,500	12004	Interest	370,600	(25)	308,200	(17)	287,500	240,500	290,200	336,400	336,900	331,100	380,200	404,300	524,600
111,400	100,600	96,600	81,600	12014	Other Revenues	79,900	(2)	72,000	(10)	73,900	75,800	77,800	79,900	82,000	84,100	86,400	88,700	91,100
13,786,600	14,462,800	15,355,900	16,363,900		Total Operating Revenues	17,744,900	8	18,218,400	3	18,687,300	19,141,400	19,703,600	20,238,900	20,739,000	21,246,200	21,821,100	22,384,600	23,057,900
OPERATING EXPENSES																		
Direct Expenses																		
378,000	376,500	439,900	383,500	55000	Engineering Management	509,000	33	392,400	(23)	402,700	413,000	424,300	435,600	446,900	458,100	470,300	482,600	494,800
708,600	816,900	754,600	865,000	55002	Administration and Customer Service	847,500	(2)	1,001,000	18	984,300	1,009,800	1,036,100	1,063,000	1,090,600	1,118,700	1,147,400	1,176,600	1,206,700
1,571,200	665,600	452,000	196,000	55002	Contributions to Works and BBRC	611,200	212	42,000	(93)	43,100	44,200	45,400	46,600	47,800	49,000	50,300	51,600	52,900
93,000	70,900	27,100	23,800	55004	Miscellaneous	25,000	5	69,000	176	29,800	30,700	31,600	32,500	33,400	34,300	35,300	36,300	37,300
1,193,100	1,276,000	1,304,800	1,032,900	55012	Energy Costs	1,110,900	8	1,148,900	3	1,178,000	1,207,900	1,238,500	1,269,900	1,302,200	1,335,100	1,368,800	1,403,500	1,439,000
481,000	463,900	541,900	460,000	55010	Mains - Maintenance	260,000	(39)	280,000	0	287,000	294,200	301,600	309,200	317,000	325,000	333,200	341,600	350,200
170,200	117,800	136,900	258,000	55011	Pumping Stations - Operations	265,000	3	270,000	2	281,600	287,300	293,100	299,000	305,000	311,100	317,100	324,700	332,700
1,030,600	1,074,700	1,077,800	932,200	55011	Pumping Stations - Maintenance	1,035,000	11	1,020,000	(1)	1,045,500	1,071,700	1,098,500	1,126,000	1,154,200	1,183,100	1,212,700	1,243,100	1,274,200
0	0	0	137,200	55014	Camera and Jetting - Maintenance	165,000	20	202,500	23	207,600	212,800	218,200	223,700	229,300	235,100	241,000	247,100	253,300
1,190,800	1,497,900	1,633,700	1,364,100	55015	Treatment Plants - Operations	1,206,000	(12)	1,265,100	5	1,297,200	1,330,100	1,364,000	1,398,800	1,434,500	1,470,900	1,508,300	1,546,500	1,585,700
186,600	198,300	138,100	98,500	55015	Treatment Plants - Biosolids	80,000	(19)	90,000	13	92,300	94,700	97,100	99,600	102,100	104,700	107,400	110,100	112,900
359,600	258,900	424,700	1,038,300	55015	Treatment Plants - Maintenance	1,226,000	18	1,195,300	(3)	1,225,400	1,256,300	1,288,000	1,320,500	1,353,700	1,387,700	1,422,600	1,458,500	1,495,200
58,800	46,700	9,000	44,100	55021	Maintenance - Other	62,000	41	75,000	21	76,900	78,900	80,900	83,000	85,100	87,300	89,500	91,800	94,100
436,000	627,100	501,800	294,300	55022	Operations - Other	350,000	19	405,200	16	415,800	426,800	437,900	449,500	461,200	473,300	485,600	498,500	511,700
0	0	0	94,800	60010	Recycled Water - Maintenance and Operations	153,000	61	230,500	51	236,300	242,300	248,500	254,800	261,200	267,800	274,600	281,600	288,700
Indirect Expenses - Overheads																		
1,503,000	1,729,000	1,777,000	1,888,000	55002	Overheads Distributed	1,950,000	3	2,094,000	7	2,146,400	2,200,100	2,255,100	2,311,500	2,369,300	2,428,500	2,489,200	2,551,400	2,615,200
Debt Servicing																		
3,266,700	4,766,800	4,647,600	4,358,200	55006	Interest on Loans	4,193,600	(4)	4,055,900	(3)	3,744,300	3,598,000	3,439,800	3,239,200	3,049,200	2,856,300	2,658,300	2,463,300	2,266,300
Non-cash Expenses																		
2,841,000	2,643,100	2,314,300	3,531,900	55022	Depreciation	2,678,000	(24)	3,775,000	41	3,851,000	3,928,000	4,007,000	4,087,000	4,169,000	4,252,000	4,337,000	4,424,000	4,512,000
1,596,000	20,300	12,216,800	10,800		Loss on Disposal of Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
435,600	394,000	349,200	301,100	55022	Unwinding Interest Free Loan	249,000	(17)	194,000	(22)	134,000	69,000	0	0	0	0	0	0	0
17,499,800	17,044,400	28,747,200	17,312,700		Total Operating Expenses	16,998,200	(2)	17,805,800	5	17,679,200	17,795,800	17,905,600	18,049,400	18,261,700	18,378,000	18,548,600	18,662,800	18,844,900
(3,713,200)	(2,581,600)	(13,391,300)	(948,800)		Operating Result - Surplus / (Deficit)	748,700	(179)	412,600	(45)	1,008,100	1,345,600	1,798,000	2,189,500	2,477,300	2,868,200	3,272,500	3,721,800	4,213,000
2,841,000	2,643,100	2,314,300	3,531,900		Add Back Depreciation	2,678,000	(24)	3,775,000	41	3,851,000	3,928,000	4,007,000	4,087,000	4,169,000	4,252,000	4,337,000	4,424,000	4,512,000
1,596,000	20,300	12,216,800	10,800		Add Back Loss on Infrastructure Disposal	0	(100)	0	0	0	0	0	0	0	0	0	0	0
435,600	394,000	349,200	301,100	55022	Add Back Unwinding Interest Free Loan	249,000	(17)	194,000	(22)	134,000	69,000	0	0	0	0	0	0	0
1,159,400	475,800	1,489,000	2,895,000		Cash Result - Surplus / (Deficit)	3,675,700	27	4,381,600	19	4,993,100	5,342,600	5,805,000	6,276,500	6,646,300	7,120,200	7,609,500	8,145,800	8,725,000
Capital Movements																		
985,000	2,384,800	2,187,900	2,793,300		Less Loan Principal Repayments	2,957,900		3,095,600		3,134,000	3,260,300	2,453,500	2,654,100	2,844,100	3,037,000	3,235,000	3,430,000	3,627,000
239,300	0	0	0		Less Transfer to Reserves	0		0		0	715,600	636,100	0	0	3,048,700	0	3,509,800	3,947,300
6,638,900	8,689,200	5,039,300	2,011,000		Add Transfer from Reserves	3,050,600		4,187,000		3,649,800	0	0	1,502,700	237,900	0	961,900	0	0
18,800,000	1,351,900	0	174,600		Add Capital Income Applied	407,000		1,247,000		1,749,000	3,750,000	0	0	435,000	0	0	0	0
25,354,000	8,112,100	4,320,400	2,267,300		Less Capital Expenditure	4,195,400		6,700,000		7,437,900	5,076,700	2,695,400	5,105,100	4,455,100	1,014,500	5,316,400	1,186,000	1,130,700
20,000	20,000	20,000	20,000		Cash Result after Capital Movements	20,000	0	20,000	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000

GENERAL MANAGER'S GROUP - SUMMARY

Manager: Paul Hickey - "General Manager"

Budget Comments

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

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

Governance and Communications

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

Financial Services

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

Information Services

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

Human Resources and Risk Management

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

Property Management

Includes costs associated with Council's commercial property portfolio.

Ballina Byron Gateway Airport

Revenue and expenses associated with the operation of the airport.

GENERAL MANAGER'S GROUP - SUMMARY																	
ACTUAL				BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16		2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
				OPERATING REVENUES													
18,000	19,100	17,400	46,800	Communications	24,000	(49)	19,500	(19)	20,100	20,800	21,500	22,300	23,100	23,900	24,800	25,700	26,600
156,000	191,700	203,900	274,000	Financial Services	232,700	(15)	235,800	1	242,800	250,000	255,700	261,600	267,500	273,600	279,900	286,300	292,900
21,213,000	20,300,600	22,370,900	23,415,400	Financial Services - General Purpose Revenues	24,908,500	6	25,999,700	4	27,427,800	28,977,800	29,795,200	30,636,200	31,501,500	32,392,000	33,308,400	34,251,400	35,221,800
4,000	13,600	17,600	3,100	Information Services	177,000	5,610	103,000	(42)	105,600	108,300	111,100	113,900	116,800	119,800	122,900	126,000	129,200
233,000	189,900	295,400	191,400	Human Resources and Risk Management	431,800	126	162,100	(62)	166,400	170,800	175,200	179,900	184,600	189,500	194,500	199,700	204,900
4,601,500	3,380,000	3,385,100	2,570,800	Property Management	3,032,900	18	2,533,800	(16)	2,565,100	2,673,400	2,685,400	2,753,800	2,811,400	2,875,400	2,928,700	2,992,500	3,055,700
4,005,300	4,617,800	4,709,700	5,111,900	Ballina Byron Gateway Airport	5,761,400	13	6,186,400	7	6,367,100	6,481,000	6,606,500	6,707,600	6,816,800	6,951,700	7,099,900	7,247,000	7,401,400
30,230,800	28,712,700	31,000,000	31,613,400	Total Operating Revenues	34,568,300	9	35,240,300	2	36,894,900	38,682,100	39,650,600	40,675,300	41,721,700	42,825,900	43,958,100	45,128,600	46,332,500
				OPERATING EXPENSES													
1,858,100	1,851,900	1,838,600	1,997,600	Communications	2,518,200	26	2,282,900	(9)	2,348,300	2,415,700	2,744,200	2,545,500	2,608,000	2,672,300	3,028,000	2,781,400	2,825,600
(3,187,000)	(3,745,700)	(3,774,600)	(4,086,900)	Financial Services	(4,151,700)	2	(4,401,700)	6	(4,510,500)	(4,623,300)	(4,738,300)	(4,856,400)	(4,927,300)	(5,049,500)	(5,174,800)	(5,303,400)	(5,435,500)
1,577,000	1,838,300	1,913,000	2,049,200	Information Services	2,313,400	13	2,580,300	12	2,645,300	2,712,100	2,780,600	2,850,800	2,922,500	2,996,100	3,071,600	3,149,000	3,228,500
964,000	1,371,400	1,366,300	1,282,200	Human Resources and Risk Management	1,114,300	(13)	985,100	(12)	1,003,000	1,023,500	1,048,500	1,077,700	1,111,000	1,148,700	1,190,400	1,236,100	1,285,600
1,925,600	3,357,700	2,115,000	2,961,700	Property Management	3,250,100	10	1,608,500	(51)	1,650,800	1,693,700	1,738,000	1,783,200	1,727,100	1,772,000	1,817,700	1,864,500	1,912,400
4,056,200	6,404,400	4,362,900	4,513,400	Ballina Byron Gateway Airport	5,078,400	13	5,467,000	8	5,673,800	5,750,100	5,814,700	5,869,900	5,938,600	6,048,500	6,182,200	6,327,400	6,475,400
7,193,900	11,078,000	7,821,200	8,717,200	Total Operating Expenses	10,122,700	16	8,522,100	(16)	8,810,700	8,971,800	9,387,700	9,270,700	9,379,900	9,588,100	10,115,100	10,055,000	10,292,000
				NET PROGRAM OPERATING RESULT													
(1,840,100)	(1,832,800)	(1,821,200)	(1,950,800)	Governance	(2,494,200)	28	(2,263,400)	(9)	(2,328,200)	(2,394,900)	(2,722,700)	(2,523,200)	(2,584,900)	(2,648,400)	(3,003,200)	(2,755,700)	(2,799,000)
24,556,000	24,238,000	26,349,400	27,776,300	Financial Services	29,292,900	5	30,637,200	5	32,181,100	33,851,100	34,789,200	35,754,200	36,696,300	37,715,100	38,763,100	39,841,100	40,950,200
(1,573,000)	(1,824,700)	(1,895,400)	(2,046,100)	Information Services	(2,136,400)	4	(2,477,300)	16	(2,539,700)	(2,603,800)	(2,669,500)	(2,736,900)	(2,805,700)	(2,876,300)	(2,948,700)	(3,023,000)	(3,099,300)
(731,000)	(1,181,500)	(1,070,900)	(1,090,800)	Human Resources and Risk Management	(682,500)	(37)	(823,000)	21	(836,600)	(852,700)	(873,300)	(897,800)	(926,400)	(959,200)	(995,900)	(1,036,400)	(1,080,700)
2,675,900	22,300	1,270,100	(390,900)	Property Management	(217,200)	(44)	925,300	(526)	914,300	979,700	947,400	970,600	1,084,300	1,103,400	1,111,000	1,128,000	1,143,300
(50,900)	(1,786,600)	346,800	598,500	Ballina Byron Gateway Airport	683,000	14	719,400	5	693,300	730,900	791,800	837,700	878,200	903,200	916,700	919,600	926,000
23,036,900	17,634,700	23,178,800	22,896,200	Total Operating Result - Surplus / (Deficit)	24,445,600	7	26,718,200	9	28,084,200	29,710,300	30,262,900	31,404,600	32,341,800	33,237,800	33,843,000	35,073,600	36,040,500
998,800	1,384,100	879,400	942,200	Add Back Depreciation	1,024,000	9	1,110,200	8	1,143,500	1,177,800	1,201,400	1,225,600	1,250,300	1,275,400	1,301,000	1,327,200	1,353,800
(414,000)	(333,000)	30,000	163,000	Add Back Non Cash Investment Premium	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(165,000)	(289,900)	(725,700)	319,800	Add Back Landstock	0	(100)	0	0	0	0	0	0	0	0	0	0	0
0	0	(460,100)	0	Add Back Fair Value Adjustments Rental Properties	0	0	0	0	0	0	0	0	0	0	0	0	0
0	2,075,400	0	0	Add Back Gain / Loss on Disposal of Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0	0
23,456,700	20,471,300	22,902,400	24,321,200	Total Cash Operating Result - Surplus / (Deficit)	25,469,600	5	27,828,400	9	29,227,700	30,888,100	31,464,300	32,630,200	33,592,100	34,513,200	35,144,000	36,400,800	37,394,300
				Capital Movements													
572,000	838,700	845,500	970,600	Less Loan Principal Repayments	1,073,300		1,176,800		1,301,600	1,369,900	1,443,000	1,452,600	1,052,700	406,400	208,100	217,100	167,000
12,621,300	5,690,100	7,765,000	5,562,000	Less Transfer to Reserves	4,812,300		10,570,800		10,041,600	7,135,200	6,434,300	5,112,800	4,589,400	4,808,100	5,771,500	5,832,000	5,954,100
9,482,000	11,563,800	7,330,100	3,383,700	Add Transfer from Reserves	7,527,100		4,989,400		3,842,100	8,021,700	3,871,700	2,682,500	2,504,300	4,776,500	4,788,900	2,271,300	2,294,000
14,103,000	(342,600)	3,566,900	7,113,800	Add Capital Income Applied	1,740,200		14,980,000		7,855,000	4,855,000	3,140,000	1,600,000	1,160,000	2,410,000	2,410,000	1,160,000	1,160,000
12,170,000	6,222,600	5,331,900	3,750,700	Less Capital Expenditure	4,513,600		10,382,000		2,463,000	6,624,000	1,195,000	147,000	652,000	4,657,000	3,662,000	167,000	172,000
21,658,400	18,941,100	19,867,000	24,535,400	Cash Result after Capital Movements	24,337,700	(1)	25,668,200	5	27,118,600	28,635,700	29,403,700	30,200,300	30,982,300	31,828,200	32,701,300	33,616,000	34,555,200

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 four full-time staff and two part – time employees (28 days in total), plus one motor vehicle. Also includes office expenses and the external audit fee.

Employee Costs – Customer Services

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

Councillors

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

Election Expenses

The cost of Council elections.

Subscriptions and Contributions

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

Donations

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

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				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
0	0	0	4,300	26000	Contributions													
					Internal Contributions	0	(100)	0	0	0	0	0	0	0	0	0	0	0
18,000	19,100	17,400	42,500	26005	Fees and Charges													
					Sundry Sales and Services	24,000	(44)	19,500	(19)	20,100	20,800	21,500	22,300	23,100	23,900	24,800	25,700	26,600
18,000	19,100	17,400	46,800		Total Operating Revenues	24,000	(49)	19,500	(19)	20,100	20,800	21,500	22,300	23,100	23,900	24,800	25,700	26,600
					OPERATING EXPENSES													
708,000	847,000	907,600	945,500	35000	Governance and Communications	1,048,000	11	1,164,000	11	1,193,200	1,223,200	1,253,900	1,285,400	1,317,600	1,350,700	1,384,500	1,394,900	1,405,500
9,000	10,100	10,200	8,600	35000	Employee Costs	12,000	40	12,100	1	12,600	13,100	13,600	14,100	14,600	15,100	15,600	16,100	16,600
55,000	53,000	59,900	68,700	35000	Sundry Expenses	71,400	4	75,000	5	76,900	78,900	80,900	83,000	85,100	87,300	89,500	91,800	94,100
1,000	6,100	0	1,000	35000	Audit - External	5,300	430	2,500	(53)	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400
					Legal Expenses													
316,000	329,400	304,800	308,300	35005	Councillors	371,400	20	358,500	(3)	367,800	377,500	387,400	397,600	407,900	418,400	429,400	440,700	452,300
200,000	0	0	0	35005	Councillors Allowances and Exps	246,000	100	0	(100)	0	0	260,000	0	0	0	290,000	0	0
57,000	55,500	57,100	62,600	35005	Election	63,900	2	67,800	6	69,800	71,900	74,000	76,100	78,300	80,500	82,800	85,200	87,600
					Subscriptions and Contributions													
83,300	91,800	102,900	119,000	35015	Corporate Office Expenses	108,300	(9)	96,000	(11)	98,400	101,000	103,600	106,300	109,000	111,900	114,800	117,700	120,800
17,500	16,700	13,000	9,800	35015	Printing, Stationery and Postage	10,000	2	10,000	0	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
2,600	1,700	100	6,900	35015	Advertising	6,200	(10)	6,300	2	6,500	6,700	6,900	7,100	7,300	7,500	7,700	7,900	8,100
125,000	133,300	84,000	115,400	35015	Office Equipment	165,500	43	120,500	(27)	123,600	126,800	130,100	133,500	137,100	140,700	144,400	148,200	152,000
21,700	21,700	20,800	26,600	35015	Telephone	44,700	68	27,000	(40)	27,900	28,800	29,700	30,600	31,500	32,500	33,500	34,500	35,500
34,800	36,600	34,400	33,200	35015	Sundry Administration Expenses	32,000	(4)	27,000	(16)	27,800	28,600	29,400	30,200	31,100	32,000	32,900	33,800	34,700
					Community Connect													
24,000	25,300	26,400	27,800	35001	Donations	30,000	8	32,000	7	32,800	33,700	34,600	35,500	36,400	37,400	38,400	39,400	40,400
5,000	5,000	10,000	10,000	35001	Donations - Public Halls - Rates	10,000	0	10,000	0	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
35,000	35,900	31,400	17,400	35001	Donations - Sthn Cross Scholarship	37,300	114	41,000	10	42,100	43,200	44,300	45,500	46,700	47,900	49,100	50,400	51,700
7,000	6,000	7,500	6,000	35001	Donations - Public Halls - Capital	5,100	(15)	5,200	2	5,400	5,600	5,800	6,000	6,200	6,400	6,600	6,800	7,000
76,000	63,300	35,000	83,700	35001	Donations - Lighthouse Chairs	60,000	(28)	66,000	10	62,600	64,200	65,900	67,600	69,300	71,100	72,900	74,800	76,700
0	0	0	0	35001	Donations - General	30,100	100	20,000	(34)	30,000	40,000	50,000	51,300	52,600	54,000	55,400	56,800	58,300
0	0	0	0	35001	Donations - Sporting Groups	14,000	100	0	(100)	0	0	0	0	0	0	0	0	0
0	600	5,100	1,200	35001	Donations - Carry Forwards	3,000	150	3,000	0	3,100	3,200	3,300	3,400	3,500	3,600	3,700	3,800	3,900
					Community Groups - Council Fees													
50,300	79,600	95,900	122,300	35152	Festivals and Events Support	120,000	(2)	115,000	(4)	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
13,200	14,600	13,500	3,900	35152	Festivals and Events Program	4,000	3	4,000	0	4,100	4,300	4,500	4,700	4,900	5,100	5,300	5,500	5,700
16,700	18,700	19,000	19,700	35152	Fair Go	20,000	2	20,000	0	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
					Australia Day													
1,858,100	1,851,900	1,838,600	1,997,600		Total Operating Expenses	2,518,200	26	2,282,900	(9)	2,348,300	2,415,700	2,744,200	2,545,500	2,608,000	2,672,300	3,028,000	2,781,400	2,825,600
(1,840,100)	(1,832,800)	(1,821,200)	(1,950,800)		Operating Result - Surplus / (Deficit)	(2,494,200)	28	(2,263,400)	(9)	(2,328,200)	(2,394,900)	(2,722,700)	(2,523,200)	(2,584,900)	(2,648,400)	(3,003,200)	(2,755,700)	(2,799,000)
0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(1,840,100)	(1,832,800)	(1,821,200)	(1,950,800)		Cash Result - Surplus / (Deficit)	(2,494,200)	28	(2,263,400)	(9)	(2,328,200)	(2,394,900)	(2,722,700)	(2,523,200)	(2,584,900)	(2,648,400)	(3,003,200)	(2,755,700)	(2,799,000)
					Capital Movements													
0	0	0	0		Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
31,000	7,000	192,200	94,000		Less Transfer to Reserves	90,000		30,000		35,000	40,000	55,000	70,000	70,000	75,000	80,000	85,000	
171,000	5,800	2,000	18,700		Add Transfer from Reserves	290,100		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	19,600	0	0		Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0
(1,700,100)	(1,853,600)	(2,011,400)	(2,026,100)		Cash Result after Capital Movements	(2,294,100)	13	(2,293,400)	(0)	(2,363,200)	(2,434,900)	(2,517,700)	(2,593,200)	(2,654,900)	(2,723,400)	(2,788,200)	(2,835,700)	(2,884,000)

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				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
					Rates													
12,023,000	12,780,600	13,206,900	13,968,100	26020	Residential	14,902,200	7	15,634,000	5	16,634,600	17,699,200	18,230,200	18,777,100	19,340,400	19,920,600	20,518,200	21,133,700	21,767,700
3,305,000	3,476,100	3,644,700	3,826,700	26020	Business	4,047,400	6	4,303,000	6	4,578,400	4,871,400	5,017,500	5,168,000	5,323,000	5,482,700	5,647,200	5,816,600	5,991,100
1,303,000	1,356,800	1,387,800	1,445,600	26020	Farmland	1,509,700	4	1,580,000	5	1,681,100	1,788,700	1,842,400	1,897,700	1,954,600	2,013,200	2,073,600	2,135,800	2,199,900
					Postponed Rates													
0	(600)	2,800	(600)	26020	Postponed Rates	500	(183)	500	0	600	700	800	900	1,000	1,100	1,200	1,300	1,400
					Abandonments													
(582,000)	(581,800)	(636,400)	(639,100)	26021	Pensioner Abandonments	(650,600)	2	(656,900)	1	(660,400)	(663,900)	(667,500)	(671,100)	(674,700)	(678,300)	(681,900)	(685,500)	(689,100)
					Extra Charges													
131,000	101,300	86,600	79,600	26023	Interest	74,000	(7)	75,100	1	77,000	78,900	80,900	82,900	85,000	87,100	89,300	91,500	93,800
					General Purpose Grants													
				26025	Emergency Services Grant	45,800		0		0	0	0	0	0	0	0	0	0
3,413,000	1,800,200	3,717,800	3,831,300	26025	Financial Assistance Grant	4,085,900	7	4,168,600	2	4,252,000	4,337,000	4,423,700	4,512,200	4,602,400	4,694,400	4,788,300	4,884,100	4,981,800
316,000	318,300	339,400	350,200	26025	Pensioners Assistance Subsidy	351,600	0	354,600	1	324,000	325,600	327,300	328,900	330,500	332,200	333,800	335,500	337,100
					Interest													
890,000	716,700	651,300	716,600	26026	Interest on Investments	541,000	(25)	540,800	(0)	540,500	540,200	539,900	539,600	539,300	539,000	538,700	538,400	538,100
414,000	333,000	(30,000)	(163,000)	26026	Premium Adjustments	0	(100)	0	0	0	0	0	0	0	0	0	0	0
21,213,000	20,300,600	22,370,900	23,415,400		Operating Result - Surplus / (Deficit)	24,908,500	6	25,999,700	4	27,427,800	28,977,800	29,795,200	30,636,200	31,501,500	32,392,000	33,308,400	34,251,400	35,221,800
(414,000)	(333,000)	30,000	163,000		Add Back Non Cash Premium	0	(100)	0	0	0	0	0	0	0	0	0	0	0
20,799,000	19,967,600	22,400,900	23,578,400		Cash Result - Surplus / (Deficit)	24,908,500	6	25,999,700	4	27,427,800	28,977,800	29,795,200	30,636,200	31,501,500	32,392,000	33,308,400	34,251,400	35,221,800
					Capital Movements													
0	0	0	0		Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
1,789,000	0	0	0		Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
1,757,000	1,789,000	0	0		Add Transfer from Reserves	0		0		0	0	0	0	0	0	0	0	0
0	0	0	0		Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0
0	0	0	0		Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0
20,767,000	21,756,600	22,400,900	23,578,400		Cash Result after Capital Movements	24,908,500	6	25,999,700	4	27,427,800	28,977,800	29,795,200	30,636,200	31,501,500	32,392,000	33,308,400	34,251,400	35,221,800

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.

Bank Charges

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

Rating Costs

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

Valuation Fees

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

Audit Fees

Fees for internal audit of specific projects.

Overheads Distributed to Business Activities

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

FINANCIAL SERVICES																		
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
					Fees and Charges													
58,000	78,500	94,000	101,800	26028	Section 603 Certificates	98,000	(4)	99,600	2	102,200	104,800	107,500	110,300	113,100	116,000	119,000	122,000	125,100
26,000	28,900	27,000	28,900	26028	Credit Card Surcharge	30,700	6	31,400	2	32,400	33,400	34,500	35,600	36,700	37,800	38,900	40,100	41,300
11,000	30,300	28,900	66,200	26028	Legal Costs Recovered	50,000	(24)	50,800	2	54,200	57,800	59,700	61,700	63,700	65,800	68,000	70,200	72,500
					Contributions and Dividends													
61,000	54,000	54,000	77,100	26028	Dividends	54,000	(30)	54,000	0	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000
156,000	191,700	203,900	274,000		Total Operating Revenues	232,700	(15)	235,800	1	242,800	250,000	255,700	261,600	267,500	273,600	279,900	286,300	292,900
					OPERATING EXPENSES													
1,078,000	903,000	1,026,800	1,021,700	35020	Employee Costs	1,085,500	6	1,063,000	(2)	1,089,600	1,116,800	1,144,700	1,173,300	1,202,600	1,232,600	1,263,400	1,294,900	1,327,200
85,000	85,000	83,300	89,700	35020	Bank Charges	94,300	5	96,300	2	99,200	102,200	105,300	108,400	111,500	114,700	117,900	121,300	124,700
25,000	46,800	44,500	83,400	35021	Rating Costs	71,000	(15)	70,100	(1)	72,000	73,900	75,800	77,800	79,900	82,000	84,200	86,400	88,600
89,000	117,300	97,300	99,300	35021	Valuation Fees	110,700	11	112,500	2	115,400	118,400	121,500	124,600	127,800	131,100	134,500	137,900	141,400
23,000	22,200	30,500	21,000	35021	Audit - Internal	25,000	19	25,400	2	26,100	26,800	27,500	28,200	29,000	29,800	30,600	31,400	32,200
				35020	Emergency Services Levy	45,800		0		0	0	0	0	0	0	0	0	0
(4,487,000)	(4,920,000)	(5,057,000)	(5,402,000)	35021	Indirect Costs													
					Overheads Distributed	(5,584,000)	3	(5,769,000)	3	(5,912,800)	(6,061,400)	(6,213,100)	(6,368,700)	(6,478,100)	(6,639,700)	(6,805,400)	(6,975,300)	(7,149,600)
(3,187,000)	(3,745,700)	(3,774,600)	(4,086,900)		Total Operating Expenses	(4,151,700)	2	(4,401,700)	6	(4,510,500)	(4,623,300)	(4,738,300)	(4,856,400)	(4,927,300)	(5,049,500)	(5,174,800)	(5,303,400)	(5,435,500)
3,343,000	3,937,400	3,978,500	4,360,900		Operating Result - Surplus / (Deficit)	4,384,400	1	4,637,500	6	4,753,300	4,873,300	4,994,000	5,118,000	5,194,800	5,323,100	5,454,700	5,589,700	5,728,400
					Add Back Depreciation				0									
3,343,000	3,937,400	3,978,500	4,360,900		Cash Result - Surplus / (Deficit)	4,384,400	1	4,637,500	6	4,753,300	4,873,300	4,994,000	5,118,000	5,194,800	5,323,100	5,454,700	5,589,700	5,728,400
					Capital Movements													
0	0	0	0		Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
8,000	0	0	103,500		Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
7,000	0	0	0		Add Transfer from Reserves	0		0		0	0	0	0	0	0	0	0	0
0	0	0	0		Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0
0	0	0	0		Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0
3,342,000	3,937,400	3,978,500	4,257,400		Cash Result after Capital Movements	4,384,400	3	4,637,500	6	4,753,300	4,873,300	4,994,000	5,118,000	5,194,800	5,323,100	5,454,700	5,589,700	5,728,400

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 ten full time and two part time employees (55 days) and one motor vehicle.

Records Management - Includes four full-time and on part-time employees and associated oncosts (total of 23 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				LEDGER #REF!	BUDGET ITEMS	ESTIMATED													
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
				26045	OPERATING REVENUES														
4,000	13,600	17,600	3,100		Fees and Charges														
					Sundry Sales and Services	177,000	5,610	103,000	(42) 0	105,600	108,300	111,100	113,900	116,800	119,800	122,900	126,000	129,200	
4,000	13,600	17,600	3,100		Total Operating Revenues	177,000	5,610	103,000	(42)	105,600	108,300	111,100	113,900	116,800	119,800	122,900	126,000	129,200	
				35040 35040 35040 35040 35040 35040	OPERATING EXPENSES														
					Information Services														
758,000	1,041,000	1,029,300	1,131,300		Employee Costs	1,266,200	12	1,486,400	17	1,523,700	1,561,900	1,601,000	1,641,100	1,682,200	1,724,400	1,767,600	1,811,900	1,857,300	
279,000	175,100	174,000	186,100		Hardware Lease	201,800	8	194,000	(4)	198,900	203,900	209,000	214,300	219,700	225,200	230,900	236,700	242,700	
52,000	65,000	106,800	93,400		Hardware Support Costs	119,500	28	102,400	(14)	105,100	108,000	110,900	113,900	116,900	120,000	123,100	126,400	129,800	
138,000	184,000	174,200	187,900		Software - Civica Licence	231,000	23	235,000	2	240,900	247,000	253,200	259,600	266,100	272,800	279,700	286,700	293,900	
350,000	373,200	428,700	450,500		Software and Consumables	460,200	2	512,500	11	525,400	538,700	552,500	566,500	580,800	595,400	610,500	626,000	641,900	
0	0	0	0		Software and Consumables	34,700	100	50,000	44	51,300	52,600	54,000	55,400	56,800	58,300	59,800	61,300	62,900	
1,577,000	1,838,300	1,913,000	2,049,200			Total Operating Expenses	2,313,400	13	2,580,300	12	2,645,300	2,712,100	2,780,600	2,850,800	2,922,500	2,996,100	3,071,600	3,149,000	3,228,500
(1,573,000)	(1,824,700)	(1,895,400)	(2,046,100)			Operating Result - Surplus / (Deficit)	(2,136,400)	4	(2,477,300)	16	(2,539,700)	(2,603,800)	(2,669,500)	(2,736,900)	(2,805,700)	(2,876,300)	(2,948,700)	(3,023,000)	(3,099,300)
0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
(1,573,000)	(1,824,700)	(1,895,400)	(2,046,100)		Cash Result - Surplus / (Deficit)	(2,136,400)	4	(2,477,300)	16	(2,539,700)	(2,603,800)	(2,669,500)	(2,736,900)	(2,805,700)	(2,876,300)	(2,948,700)	(3,023,000)	(3,099,300)	
					Capital Movements														
0	0	0	0		Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0	
0		40,000	59,100		Less Transfer to Reserves	96,700		0	(100)	0	0	0	0	0	0	0	0	0	
0	0	0	40,000		Add Transfer from Reserves	54,100		111,700	106	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	
20,000	26,600	11,400	54,300		Less Capital Expenditure	103,500		87,000	(16)	23,000	24,000	25,000	26,000	27,000	28,000	29,000	30,000	31,000	
(1,593,000)	(1,851,300)	(1,946,800)	(2,119,500)		Cash Result after Capital Movements	(2,282,500)	8	(2,452,600)	7	(2,562,700)	(2,627,800)	(2,694,500)	(2,762,900)	(2,832,700)	(2,904,300)	(2,977,700)	(3,053,000)	(3,130,300)	

HUMAN RESOURCES AND RISK MANAGEMENT

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

Background

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

Budget Comments

Operating Revenues

Contributions

Includes insurance adjustments (refunds) and staff training subsidies.

Operating Expenses

Employee Costs

Salaries and oncosts for 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				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
13,000	47,100	32,000	34,600	26050	Contributions - LSL	18,000	(48)	18,000	0	18,500	19,000	19,500	20,000	20,500	21,100	21,700	22,300	22,900
61,000	29,400	26,800	29,300	26050	Contributions - Training	118,800	305	10,000	(82)	10,300	10,800	10,900	11,200	11,500	11,800	12,100	12,500	12,900
16,000	7,500	9,000	11,800	26050	Maternity Leave - Centrelink Payments	15,000	27	15,000	0	15,400	15,800	16,200	16,700	17,200	17,700	18,200	18,700	19,200
67,000	47,600	80,400	50,800	26050	Refunds - Insurance	181,000	256	52,100	(71)	53,500	54,900	56,300	57,800	59,300	60,800	62,400	64,000	65,600
76,000	58,300	147,200	64,800	26050	Refunds - Workers Compensation	99,000	53	67,000	(32)	68,700	70,500	72,300	74,200	76,100	78,100	80,100	82,200	84,300
233,000	189,900	295,400	191,400		Total Operating Revenues	431,800	126	162,100	(62)	166,400	170,800	175,200	179,900	184,600	189,500	194,500	199,700	204,900
					OPERATING EXPENSES													
					Human Resources													
702,000	652,200	687,000	741,300	35050	Employee Costs	888,800	20	768,200	(14)	787,500	807,300	827,800	848,400	869,700	891,500	913,900	936,800	960,300
420,000	422,600	420,000	446,500	35051	Staff Training and Development	451,500	1	458,500	2	470,100	482,000	494,300	506,800	519,700	532,900	546,500	560,400	574,600
25,000	25,100	60,000	48,600	35051	Staff Support and Recognition	57,800	19	78,100	35	80,400	82,700	85,000	87,300	89,700	92,200	94,800	97,400	100,000
					Employee Oncosts													
1,958,000	2,041,500	2,103,900	2,157,400	35051	Superannuation	2,240,000	4	2,294,000	2	2,343,000	2,386,000	2,454,000	2,517,000	2,585,000	2,658,000	2,736,000	2,819,000	2,907,000
3,000	1,900	5,200	2,400	35051	Jury Duty	2,000	(17)	2,100	5	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900	3,000
737,000	560,100	580,300	557,000	35055	Workers Compensation Premiums	602,000	8	575,800	(4)	590,400	605,500	621,000	637,000	653,300	670,100	687,300	704,800	722,700
1,234,000	1,282,700	1,513,700	1,411,900	35056	Employee Entitlements - Salaried Staff	1,558,000	10	1,550,000	(0)	1,589,000	1,628,900	1,669,700	1,711,700	1,754,700	1,798,800	1,844,000	1,890,300	1,937,800
1,143,000	1,356,600	1,304,200	1,651,100	35056	Employee Entitlements - Wages Staff	1,255,000	(24)	1,431,300	14	1,467,300	1,503,900	1,541,700	1,580,400	1,620,100	1,660,900	1,702,500	1,745,300	1,789,100
					Risk Management													
2,000	7,500	7,500	0	35057	Fidelity Guarantee	8,000	100	8,200	3	8,500	8,800	9,100	9,400	9,700	10,000	10,300	10,600	10,900
510,000	534,500	557,200	568,700	35057	Public Risk and Plant	602,000	6	580,600	(4)	595,200	610,100	625,400	641,100	657,200	673,700	690,600	707,900	725,600
10,000	39,700	17,700	24,800	35057	Excess Public Risk	40,800	65	41,500	2	42,800	43,700	44,800	46,000	47,200	48,400	49,700	51,000	52,300
					Oncosts Recouped													
(5,732,000)	(5,474,300)	(5,729,400)	(6,181,000)	35058	Oncosts Recouped - Internal Works	(6,460,000)	5	(6,872,000)	3	(6,638,900)	(7,009,800)	(7,185,200)	(7,365,000)	(7,549,300)	(7,738,100)	(7,931,700)	(8,130,000)	(8,333,300)
(48,000)	(88,700)	(141,000)	(148,500)	35058	Oncosts Recouped - External Works	(129,600)	(12)	(131,000)	1	(134,300)	(137,800)	(141,300)	(144,900)	(148,600)	(152,400)	(156,300)	(160,300)	(164,400)
964,000	1,371,400	1,366,300	1,282,200		Total Operating Expenses	1,114,300	(13)	985,100	(12)	1,003,000	1,023,500	1,048,500	1,077,700	1,111,000	1,148,700	1,190,400	1,236,100	1,285,600
(731,000)	(1,181,500)	(1,070,900)	(1,090,800)		Operating Result - Surplus / (Deficit)	(882,600)	(37)	(823,000)	21	(836,600)	(852,700)	(873,300)	(897,800)	(926,400)	(959,200)	(995,800)	(1,036,400)	(1,080,700)
0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(731,000)	(1,181,500)	(1,070,900)	(1,090,800)		Cash Result - Surplus / (Deficit)	(882,600)	(37)	(823,000)	21	(836,600)	(852,700)	(873,300)	(897,800)	(926,400)	(959,200)	(995,800)	(1,036,400)	(1,080,700)
					Capital Movements													
0	0	0	0		Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
313,000	297,000	732,000	284,000		Less Transfer to Reserves	60,000	0	(100)	0	0	0	0	0	0	0	0	0	0
8,000	336,000	192,100	0		Add Transfer from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
0	(1,957,800)	(488,500)	2,036,000		Add Capital Income Applied	200,000	0	200,000	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
0	0	0	0		Less Capital Expenditure	36,100	0	(100)	0	0	0	0	0	0	0	0	0	0
(1,036,600)	(3,100,300)	(2,109,300)	661,200		Cash Result after Capital Movements	(578,600)	(188)	(823,000)	8	(636,600)	(852,700)	(873,300)	(897,800)	(926,400)	(959,200)	(995,800)	(836,400)	(580,700)

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				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
1,688,000	1,618,900	1,462,100	1,639,800	26065	Council Owned Properties	1,747,100	7	1,769,500	1	1,804,900	1,841,000	1,877,700	1,915,200	1,953,400	1,992,400	2,032,200	2,072,800	2,114,200
260,000	354,400	218,600	225,100	26060	Properties - Investment / Commercial	226,300	1	226,800	0	232,400	238,000	244,200	250,800	257,500	264,500	271,700	279,200	285,900
					Properties - Others													
72,000	87,600	81,400	64,500	26061	Council Controlled - Crown Reserves	68,200	6	69,300	2	70,600	71,900	73,300	74,700	75,200	77,700	79,200	80,800	82,400
					Properties - Crown Reserves													
355,000	422,600	432,400	421,600	26113	Caravan Parks and Tent Park	430,300	2	438,200	2	449,200	460,500	472,200	484,100	495,300	508,800	521,600	534,700	548,200
					Flat Rock Tent Park													
1,815,500	697,300	545,200	92,000	26063	Contributions	440,000	378	0	(100)	0	0	0	0	0	0	0	0	0
					BBRC Program													
121,000	18,000	80,200	41,000	26064	Interest on Investments	16,000	(61)	16,000	0	0	1,000	6,000	2,000	2,000	2,000	2,000	4,000	5,000
179,000	181,200	105,100	86,800	26065	Interest on Investments - Comm Infra	105,000	21	14,000	(87)	8,000	61,000	12,000	27,000	26,000	30,000	22,000	21,000	19,000
101,000	0	0	0	26064	Interest on Investments - Property Dev	0	0	0	0	0	0	0	0	0	0	0	0	0
					Other Revenues													
0	0	460,100	0	26060	Fair Value Adjustments Rental Props	0	0	0	0	0	0	0	0	0	0	0	0	0
4,601,500	3,380,000	3,385,100	2,570,800		Total Operating Revenues	3,032,900	100	2,533,800	(16)	2,565,100	2,673,400	2,685,400	2,753,800	2,811,400	2,875,400	2,928,700	2,992,500	3,055,700
					OPERATING EXPENSES													
					Property Management													
405,000	343,600	292,800	310,700	35070	Employee Costs	296,700	(5)	321,000	8	329,000	337,200	345,600	354,200	363,000	372,000	381,300	390,800	400,500
13,000	21,700	44,000	13,700	35070	Property Investigations	20,400	49	20,800	2	21,300	21,800	22,300	22,900	23,500	24,100	24,700	25,300	25,900
225,000	1,420,000	1,440,100	1,084,200	35070	BBRC Scheme	1,460,200	35	0	(100)	0	0	0	0	0	0	0	0	0
					Land Development													
14,000	10,300	16,400	28,300	35073	Wollongbar Residential Estate	45,000	59	45,800	2	47,100	48,400	49,700	51,000	0	0	0	0	0
115,000	58,200	97,900	150,700	35073	Southern Cross Industrial Estate	279,300	85	72,300	(74)	74,000	75,700	77,400	79,200	81,000	82,900	84,800	86,700	88,700
12,600	8,500	9,000	9,800	35074	Russellton Industrial Estate	25,600	161	26,100	2	26,800	27,500	28,300	29,100	30,000	30,900	31,800	32,700	33,600
(165,000)	(289,900)	(725,700)	319,800	35074	Land Stock Movements	0	(100)	0	0	0	0	0	0	0	0	0	0	0
					Property - Operations and Maintenance													
255,000	214,000	199,400	246,000	35076	Properties - Council Investment	280,600	14	258,700	(8)	266,000	273,400	281,100	286,700	296,600	304,700	313,000	321,600	330,300
165,000	157,200	98,800	118,500	35080	Properties - Council Commercial	146,500	24	133,700	(9)	137,400	141,100	144,800	148,600	152,600	156,700	160,900	165,100	169,300
48,000	59,000	29,200	22,300	35082	Properties - Council Residential	50,900	128	51,900	2	53,400	54,900	56,600	58,300	60,000	61,700	63,400	65,100	67,000
62,000	67,500	66,900	65,300	35084	Properties - Crown Reserves	69,200	6	70,600	2	72,700	74,800	76,900	79,100	81,300	83,600	85,900	88,300	90,700
					Caravan Parks and Tent Park													
282,000	301,000	259,500	250,600	35145	Flat Rock Tent Park	281,700	12	286,400	2	294,400	302,600	311,000	319,600	328,400	337,300	346,400	355,800	365,600
2,000	0	0	0	35145	Interest on Loans - Flat Rock	0	0	0	0	0	0	0	0	0	0	0	0	0
					Indirect Expenses - Overheads													
325,000	362,000	178,000	230,000	35085	Overheads Distributed	185,000	(20)	210,000	14	215,200	220,500	226,100	231,800	187,400	192,200	197,000	201,900	206,900
					Non-cash Expenses													
16,700	439,700	13,600	14,000	35145	Depreciation - Flat Rock Tent Park	14,000	0	14,300	2	14,600	14,900	15,200	15,600	16,000	16,400	16,800	17,200	17,600
150,900	183,800	95,100	97,800	35145	Depreciation - Commercial Buildings	95,000	(3)	96,900	2	98,900	100,900	103,000	105,100	107,300	109,500	111,700	114,000	116,300
1,925,600	3,357,700	2,115,000	2,961,700		Total Operating Expenses	3,250,100	10	1,608,500	(51)	1,650,800	1,693,700	1,738,000	1,783,200	1,727,100	1,772,000	1,817,700	1,864,600	1,912,400
2,675,900	22,300	1,270,100	(390,900)		Operating Result - Surplus / (Deficit)	(217,200)	(44)	925,300	(528)	914,300	979,700	947,400	970,600	1,084,300	1,103,400	1,111,000	1,128,000	1,143,300
167,600	623,500	108,700	111,800		Add Back Depreciation	109,000	(3)	111,200	2	113,500	115,800	118,200	120,700	123,300	125,900	128,500	131,200	133,900
0	0	(460,100)	0		Add Back Fair Value Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
(165,000)	(289,900)	(725,700)	319,800		Add Back Landstock Movements	0	(100)	0	0	0	0	0	0	0	0	0	0	0
2,678,500	365,900	193,000	40,700		Cash Result - Surplus / (Deficit)	(108,200)	(366)	1,036,500	(1,058)	1,027,800	1,095,500	1,085,600	1,091,300	1,207,600	1,229,300	1,239,500	1,259,200	1,277,200
					Capital Movements													
40,000	0	0	0		Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
5,834,000	5,175,400	6,528,800	4,563,100		Less Transfer to Reserves	4,040,900	9,999,200	147	9,584,900	6,672,200	5,947,300	4,562,800	3,546,900	3,085,800	3,815,400	3,853,500	3,890,200	3,890,200
6,978,000	4,436,400	6,732,200	3,237,000		Add Transfer from Reserves	6,539,900	5,302,700	(19)	3,542,100	7,721,700	3,311,700	2,482,500	1,801,300	2,320,500	2,039,900	2,059,300	2,079,000	2,079,000
4,459,000	1,615,200	3,340,400	2,286,400		Add Capital Income Applied	1,540,200	7,880,000	412	7,655,000	4,655,000	2,940,000	1,400,000	960,000	960,000	960,000	960,000	960,000	960,000
6,363,000	1,179,800	4,191,700	817,000		Less Capital Expenditure	3,731,000	3,820,000	2	2,240,000	6,400,000	970,000	21,000	22,000	1,023,000	24,000	25,000	26,000	26,000
1,878,500	52,300	(454,900)	184,000		Cash Result after Capital Movements	200,000	9	400,000	100	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000

BALLINA-BYRON GATEWAY AIRPORT

Manager: Paul Tsiklas – “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 four full time employees (20 days) two vehicles and conference and travel expenses.

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

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

Interest on Loans Loans applicable to development of the airport.

Capital Movements

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

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

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

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

Capital Expenditure Refer to Part C of this document.

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

BALLINA - BYRON GATEWAY AIRPORT

ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES													
					Fees and Charges													
1,996,000	2,113,000	2,177,700	2,231,100	26100	Landing Fees	2,468,000	11	2,574,000	4	2,600,100	2,616,200	2,633,300	2,648,600	2,666,900	2,683,200	2,701,700	2,717,200	2,734,800
848,000	1,078,000	1,067,000	1,265,100	26100	Security Recouped	1,370,000	8	1,464,000	7	1,508,000	1,553,300	1,599,900	1,647,900	1,697,400	1,748,400	1,800,900	1,855,000	1,910,700
491,400	522,200	623,500	645,900	26100	Rentals	838,000	30	820,100	(2)	893,600	937,800	992,700	1,022,900	1,054,100	1,085,900	1,119,000	1,152,900	1,188,100
363,000	414,900	467,200	568,000	26100	Car Parking	634,000	12	660,000	4	679,800	700,200	721,300	743,000	765,300	788,300	812,000	836,400	861,500
56,000	65,400	66,700	72,400	26100	Advertising	72,000	(1)	73,000	1	106,500	109,700	113,000	116,400	119,900	123,500	127,300	131,200	135,200
89,000	72,000	0	0	26100	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
					Grants and Contributions													
0	63,500	46,200	83,800	26100	Contributions - Fire Station, NDB etc	60,000	(28)	72,000	20	74,200	76,500	78,800	81,200	83,700	86,300	88,900	91,600	94,400
0	0	0	0	26100	Airlines Confs to CAGRO	110,000	100	341,000	210	350,000	361,000	371,000	382,000	394,000	406,000	418,000	430,600	443,800
138,600	259,700	240,100	214,100	26100	LIRS Subsidy	184,400	(14)	157,300	(15)	129,100	99,700	69,100	37,300	6,300	0	0	0	0
					Other Revenues													
23,300	29,100	21,300	31,500	26100	Parking Fines	25,000	(21)	25,000	0	25,800	26,600	27,400	28,300	29,200	30,100	31,100	32,100	33,100
4,005,300	4,617,800	4,709,700	5,111,900		Total Operating Revenues	5,761,400	13	6,186,400	7	6,367,100	6,481,000	6,606,500	6,707,600	6,816,800	6,951,700	7,098,900	7,247,000	7,401,400
					OPERATING EXPENSES													
					Airport													
519,000	500,300	519,600	514,500	35120	Employee Costs	557,000	8	563,000	1	603,700	618,800	634,200	650,100	666,300	683,000	700,100	717,600	735,600
307,000	269,300	247,700	270,500	35120	Buildings Cleaning and Maintenance	261,000	(4)	283,000	8	305,900	313,500	322,400	320,600	329,500	338,600	347,100	355,800	364,700
758,000	901,700	955,600	999,200	35125	Security for Departure Lounge	1,112,000	11	1,244,000	12	1,282,000	1,320,000	1,360,000	1,401,000	1,443,000	1,486,000	1,531,000	1,577,000	1,624,000
937,000	1,049,000	1,065,000	1,100,800	35125	Operations	1,430,600	30	1,539,500	8	1,604,200	1,645,600	1,686,800	1,729,000	1,772,100	1,816,400	1,861,600	1,907,900	1,955,100
					Indirect Expenses													
280,000	294,000	302,000	325,000	35120	Overheads Distributed	378,000	16	410,000	8	420,300	430,800	441,600	452,600	463,900	475,500	487,400	499,600	512,100
					Debt Servicing													
424,000	554,100	502,300	473,000	35150	Interest on Loans	424,800	(10)	428,500	1	427,700	359,400	286,500	211,700	136,800	99,500	82,500	73,500	64,000
					Non-Cash Expenses													
831,200	760,600	770,700	830,400	35150	Depreciation - Airport	915,000	10	999,000	9	1,030,000	1,062,000	1,083,200	1,104,900	1,127,000	1,149,500	1,172,500	1,196,000	1,219,900
0	2,075,400	0	0	35120	Loss on Disposal of Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0	0
4,056,200	6,404,400	4,362,900	4,513,400		Total Operating Expenses	5,078,400	13	5,467,000	8	5,673,800	5,750,100	5,814,700	5,869,900	5,938,600	6,048,500	6,182,200	6,327,400	6,475,400
(50,900)	(1,786,600)	346,800	598,500		Operating Result - Surplus / (Deficit)	683,000	14	719,400	5	693,300	730,900	791,800	837,700	878,200	903,200	916,700	919,600	926,000
831,200	760,600	770,700	830,400		Add Back Depreciation	915,000	10	999,000	9	1,030,000	1,062,000	1,083,200	1,104,900	1,127,000	1,149,500	1,172,500	1,196,000	1,219,900
0	2,075,400	0	0		Add Back Loss Infrastructure Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0
780,300	1,049,400	1,117,500	1,428,900		Cash Result - Surplus / (Deficit)	1,598,000	12	1,718,400	8	1,723,300	1,792,900	1,875,000	1,942,600	2,005,200	2,052,700	2,089,200	2,115,600	2,145,900
					Capital Movements													
532,000	838,700	845,500	970,600		Less Loan Principal Repayments	1,073,300		1,176,800	10	1,301,600	1,369,900	1,443,000	1,452,600	1,052,700	406,400	208,100	217,100	167,000
4,646,300	210,700	272,000	458,300		Less Transfer to Reserves	524,700		541,600	3	421,700	423,000	432,000	490,000	952,500	1,646,300	1,881,100	1,898,500	1,978,900
541,000	4,996,600	403,800	88,000		Add Transfer from Reserves	643,000		(425,000)	(166)	300,000	300,000	300,000	200,000	703,000	2,456,000	2,459,000	212,000	215,000
9,644,000	0	725,000	2,791,400		Add Capital Income Applied	0		6,900,000	100	0	0	0	0	0	1,250,000	1,250,000	0	0
5,787,000	4,996,600	1,128,800	2,879,400		Less Capital Expenditure	643,000		6,475,000	907	200,000	200,000	200,000	100,000	603,000	3,609,000	3,609,000	112,000	115,000
0	0	0	0		Cash Result after Capital Movements	0	0	0	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
1,204,300	(471,900)	1,619,800	1,901,900		Earnings before Int, Dep (EBITDA)	2,022,800	6	2,146,900	6	2,151,000	2,152,300	2,161,500	2,154,300	2,142,000	2,152,200	2,171,700	2,189,100	2,209,900

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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, excluding 2016/17. The funding sources are dissected into the following columns:

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

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CAPITAL EXPENDITURE - GENERAL FUND																										
Asset Description	Expenditure Year						Funding Sources 2017/18					Funding Sources 2018/19					Funding Sources 2019/20					Funding Sources 2020/21				
	2017/18	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
Strategic and Community Facilities Group																										
Community Facilities																										
Community Centres and Halls	23,000	24,000	25,000	26,000	27,000	28,000					23,000					24,000					25,000					26,000
Ballina Indoor Sports Centre	3,257,000	5,000,000								3,257,000	0				5,000,000	0					0					0
Swimming Pools																										
Ballina Redevelopment	3,309,500									3,309,500	0					0					0					0
Alstonville Redevelopment	2,618,300									2,618,300	0					0					0					0
Northern Rivers Community Gallery																										
Gallery Expansion	15,000										15,000															
Group Total	9,222,800	5,024,000	25,000	26,000	27,000	28,000	0	0	5,927,800	3,257,000	38,000	0	0	0	5,000,000	24,000	0	0	0	0	25,000	0	0	0	0	26,000
General Manager's Group																										
Information Services																										
Computer Equipment	22,000	23,000	24,000	25,000	26,000	27,000					22,000					23,000					24,000					25,000
Telephone System	65,000									65,000	0					0					0					0
Property Development																										
Russellton Industrial Estate	500,000		4,500,000							500,000	0				0	0				4,500,000	0				0	0
Southern Cross Industrial Estate	2,500,000	500,000		950,000						2,500,000	0				500,000	0				0	0			950,000		0
Wollongbar Urban Expansion	720,000	1,680,000	1,800,000							720,000	0				1,680,000	0				1,800,000	0				0	0
Flat Rock Tent Park																										
Flat Rock Improvements	100,000	60,000	100,000	20,000	21,000	22,000				100,000	0				60,000	0				100,000	0				20,000	0
Ballina Gateway Airport																										
Apron											0				0	0				0	0				0	0
PAPI / PAALC						500,000					0				0	0				0	0				0	0
Terminal	6,400,000						4,500,000		2,400,000	(500,000)	0				0	0				0	0				0	0
Miscellaneous Infrastructure	75,000	200,000	200,000	200,000	100,000	103,000				75,000	0				200,000	0				200,000	0				200,000	0
Certified Air Ground Radio Service											0				0	0				0	0				0	0
Sub Total - Airport	6,475,000	200,000	200,000	200,000	100,000	603,000	4,500,000	0	2,400,000	(425,000)	0	0	0	0	200,000	0	0	0	0	200,000	0	0	0	0	200,000	0
Group Total	10,382,000	2,463,000	6,624,000	1,195,000	147,000	652,000	4,500,000	0	2,400,000	3,460,000	22,000	0	0	0	2,440,000	23,000	0	0	0	6,600,000	24,000	0	0	0	1,170,000	25,000
Development and Environmental Health Group																										
Environmental Health																										
Shaws Bay CZMP	208,000						0	0		208,000	0	0	0			0	0	0			0	0				0
Group Total	208,000	0	0	0	0	0	0	0	0	208,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Civil Services																										
Engineering Management																										
Surveying Equipment				60,000							0					0					0					60,000
Depot and Administration Centre																										
Depot 1 - Improvements	168,000	175,000	182,000	187,000	192,000	197,000	107,900				60,100	110,100				64,900	112,300				69,700	114,700				72,300

CAPITAL EXPENDITURE - GENERAL FUND (cont'd)																										
Asset Description	Expenditure Year						Funding Sources 2017/18					Funding Sources 2018/19					Funding Sources 2019/20					Funding Sources 2020/21				
	2017/18	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
Civil Services (continued)																										
Procurement and Building Management																										
Ballina Surf Club Refurbishment	100,000									100,000	0					0					0					0
Infrastructure - Prop Dev Dividend					1,100,000	500,000					0				0	0				0					0	0
Infrastructure - Comm Infra Dividend					1,000,000	1,000,000					0				0	0				0					0	0
Buildings Asset Mgmt Program	204,000	238,000	248,000	254,000	260,000	267,000					204,000					238,000					248,000					254,000
Buildings - Fit for the Future		150,000	280,000	287,000	294,000	301,000					0					150,000					280,000					287,000
Buildings - LRM Dividend	0	0	0	250,000	250,000	250,000					0					0				0				250,000		0
Public Amenities																										
Public Amenities - Improvements	104,000	108,000	112,000	115,000	118,000	121,000					104,000					108,000					112,000					115,000
Stormwater																										
Urban Lanes	0	23,000	24,000	25,000	26,000	27,000					0					23,000					24,000					25,000
Stormwater Upgrades	434,000	451,000	469,000	481,000	493,000	505,000					434,000					451,000					469,000					481,000
Roads and Bridges																										
Roads - Reconstruction Program	2,961,100	2,207,000	2,245,000	2,739,700	1,956,700	2,309,400	1,028,000				1,933,100	182,000				2,025,000	185,000				2,060,000	188,700				2,551,000
Roads - Airport Boulevard	7,000,000						3,000,000			4,000,000	0	0				0	0				0					0
Roads - Roads to Recovery	900,000	492,000	634,000	646,700	659,700	672,900	900,000				0	492,000				0	634,000				0	646,700				0
Roads - LRM Dividend	0	0	0	500,000	500,000	500,000				0	0				0	0				0	0			500,000		0
Roads / Stormwater - Fit for Future	389,600	711,100	1,174,300	1,203,600	1,234,200	1,265,000					389,600					711,100					1,174,300					1,203,600
Urban Roads - Bitumen Reseals	324,000	337,000	350,000	359,000	368,000	377,000					324,000					337,000					350,000					359,000
Rural Roads - Bitumen Reseals	314,000	327,000	340,000	349,000	358,000	367,000					314,000					327,000					340,000					349,000
Urban Roads - Heavy Patching	342,000	356,000	370,000	379,000	388,000	398,000					342,000					356,000					370,000					379,000
Rural Roads - Heavy Patching	175,000	182,000	189,000	194,000	199,000	204,000					175,000					182,000					189,000					194,000
Bypass Funds - Alstonville	0	0	0	0	0	0				0	0				0	0				0	0				0	0
Bypass Funds - Ballina	200,000	0	0	0	0	0				200,000	0				0	0				0	0				0	0
River St - Moon to Grant		2,500,000									0		2,500,000			0				0	0					0
Lake Ainsworth Upgrades	170,000										170,000					0				0	0					0
S 94 - Hutley Drive		0	17,224,000								0		0			0		17,224,000			0					0
S 94 - River St - Four Lanes				15,614,000							0					0					0		10,438,000	5,176,000		0
S 94 - River St - Four Lanes Bridge				6,195,000							0					0					0		3,072,000	3,123,000		0
S 94 - River St - Four Lanes Land				155,000							0					0					0		114,000	41,000		0
S 94 - Tamarind Dr - Four Lanes					8,556,000						0					0					0					0
S 94 - Tamarind Dr - Bridge					4,786,000						0					0					0					0
S 94 - Heavy Vehicles	184,000	192,000	200,000	208,000	216,000	225,000		184,000			0		192,000			0		200,000			0		208,000			0
Bridges	104,000	108,000	112,000	115,000	118,000	121,000					104,000					108,000					112,000					115,000
Sub Total - Roads and Bridges	13,063,700	7,412,100	22,838,300	28,658,000	19,339,600	6,439,300	4,928,000	184,000	0	4,200,000	3,751,700	674,000	192,000	2,500,000	0	4,046,100	819,000	17,424,000	0	0	4,595,300	835,400	13,832,000	8,340,000	500,000	5,150,600
Ancillary Transport Services																										
Footpaths / Shared Paths Program	366,000	459,000	477,000	489,000	501,000	514,000					366,000					459,000					477,000					489,000
Coastal Shared Path - Stage 4	850,000	850,000					425,000			425,000	0	425,000			425,000	0					0					0
Street Lighting	49,000	51,000	53,000	54,000	55,000	56,000					49,000					51,000					53,000					54,000
Water Transport and Wharves																										
Brunswick Street, Ballina - Ramp	200,000						125,000				75,000					0					0					0
RMS																0					0					0

CAPITAL EXPENDITURE - GENERAL FUND (cont'd)																										
Asset Description	Expenditure Year						Funding Sources 2017/18					Funding Sources 2018/19					Funding Sources 2019/20					Funding Sources 2020/21				
	2017/18	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
<i>Civil Services (continued)</i>																										
Open Spaces - Parks / Reserves																										
Crown Reserve Works Program	25,000	26,000	27,000	28,000	29,000	30,000					25,000					26,000					27,000					28,000
Park Improvements	168,000	175,000	182,000	187,000	192,000	197,000					168,000					175,000					182,000					187,000
Open Spaces - Fit for the Future		270,000	480,000	492,000	504,000	517,000					0					270,000					480,000					492,000
Park Improvements - LRM Dividend	0	0	0	250,000	250,000	250,000				0	0				0	0				0	0				250,000	0
Captain Cook Master Plan			750,000	2,100,000						0	0				0	0				750,000	0				2,100,000	0
Ballina Town Entry Statements		800,000								0	0				800,000	0					0					0
Wollongbar Skate Park	450,000									450,000	0					0					0					0
Open Spaces - Sports Fields																										
Sports Fields Improvements		175,000	182,000	187,000	192,000	197,000					0					175,000					182,000					187,000
Ballina Tennis Club	20,000										20,000					0					0					0
Skennars Head Fields - Expansion	1,300,000									1,300,000	0					0					0					0
Cemeteries																										
East Ballina Master Plan	90,000										90,000															
Fleet and Plant	1,396,600	1,816,100	931,200	1,553,500	1,495,900	1,613,200				1,396,600	0				1,816,100	0				931,200	0				1,553,500	0
Quarry																										
Mountain Bike Club Access Road											0					0										
Waste Management																										
Landfill - Improvements	209,000	217,000	226,000	232,000	238,000	244,000				209,000	0				217,000	0				226,000	0				232,000	0
Landfill - Stockpile Processing	56,000									56,000	0				0	0					0					0
Landfill - External Road	47,000									47,000	0				0	0					0					0
Landfill - Recycled Loadout	300,000									300,000	0				0	0					0					0
Domestic Waste - Trucks	1,533,000				414,000					1,533,000	0				0	0				0	0				0	0
Group Total	21,133,300	13,396,200	27,461,500	35,889,500	26,943,500	13,225,500	5,585,900	184,000	0	10,016,600	5,346,800	1,209,100	192,000	2,500,000	3,258,100	6,237,000	931,300	17,424,000	0	1,907,200	7,199,000	950,100	13,832,000	8,340,000	4,885,500	7,881,900
Total - All Groups	40,946,100	20,883,200	34,110,500	37,110,500	27,117,500	13,905,500	10,085,900	184,000	8,327,800	16,941,600	5,406,800	1,209,100	192,000	2,500,000	10,698,100	6,284,000	931,300	17,424,000	0	8,507,200	7,248,000	950,100	13,832,000	8,340,000	6,055,500	7,932,900

WATER - CAPITAL EXPENDITURE																										
Expenditure Description	Expenditure Year										Funding Sources 2017/18				Funding Source 2018/19				Funding Source 2019/20				Funding Source 2020/21			
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	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	634,000	706,000	784,000	937,000	958,000	1,053,000	1,154,000	1,260,000	1,292,000	1,324,000				634,000				706,000				784,000				937,000
Water Reservoirs																										
Reservoirs - Ross Lane (New)						3,211,000						0	0			0		0				0			0	0
Reservoirs - Pacific Pines					1,077,000								0			0		0				0			0	0
Reservoirs - Access Upgrades	400,000												400,000					0				0			0	0
Demolish Grays Lane Reservoir	50,000												50,000			0		0				0			0	0
New Inlet - Lennox Reservoir	25,000												25,000			0		0				0			0	0
Miscellaneous																										
Telemetry	7,000	9,000	10,000	12,000	13,000	15,000	16,000	18,000	18,000	18,000				7,000				9,000				10,000				12,000
Ethernet Telemetry Upgrade	50,000	50,000	50,000										50,000					50,000				50,000				0
Smart Water Meter Network	10,000	10,000											10,000					10,000				0				0
Pressure Mgmt Zones (PMZs)																										
Basalt Court Reservoir DMA	134,000											134,000	0			0		0			0		0	0		0
Second Stage Installations	600,000											500,000	100,000					0				0				0
Water Pump and Bore Stations																										
Pump Stns - Basalt Court Booster	160,000											160,000	0			0		0			0		0	0		0
Pump Stns - Russellton Booster							446,000					0	0			0		0			0		0	0		0
Pump Stns - Wollongbar Booster	662,000											662,000	0			0		0			0		0	0		0
Trunk Mains																										
East Ballina Boosted PZ Aug	200,000											200,000	0			0		0			0		0	0		0
Wardell Mains								282,000				0	0			0		0			0		0	0		0
North Ballina Reticulation Mains					712,000							0	0			0		0			0		0	0		0
North Ballina Distribution Mains					2,343,000							0	0			0		0			0		0	0		0
Pine Ave Distribution Mains	25,000	2,589,000	2,078,000									12,500	12,500		2,589,000		0			1,039,000		1,039,000	0	0		0
Ballina Island Distribution Mains												0	0			0		0			0		0	0		0
Lennox Head Mains												0	0			0		0			0		0	0		0
CURA B Distribution Main				330,000								0	0			0		0			0		0	0		330,000
Russellton Reticulation Mains			160,000									0	0			0		0			80,000		80,000	0	0	0
West Ballina Bypass Distn Main								2,428,000				0	0			0		0			0		0	0		0
Lennox Palms Dist and Reticulation					388,000							0	0			0		0			0		0	0		0
Pacific Pine Distribution Main				238,000								0	0			0		0			0		0	238,000		0
Connections for Green Field Sites		80,000										0	0			80,000		0				0				0
PRV at Water Wheels	150,000												150,000					0				0				0
Water Treatment Plant																										
Marom Creek WTP - Upgrade	668,000												668,000					0				0				0
Marom Creek WTP - Secure Yield & M	75,000												75,000					0				0				0
Marom Creek WTP - Renewals	24,000	26,000	28,000	30,000	32,000	34,000	37,000	39,000	40,000	41,000			24,000				26,000				28,000				30,000	
Plant and Equipment																										
Vehicle and Plant Replacement	123,400			141,100		24,000	191,800		82,600				123,400					0				0				141,100
Vacuum Excavation Equipment	200,000												200,000					0				0				0
Water Capital - Service Connection																										
Water Meter - New <20mm	212,000	219,000	225,000	232,000	239,000	246,000	253,000	261,000	268,000	275,000			212,000				219,000				225,000				232,000	
Water Meter - New > 20mm			0	0	0	0	0	0	0	0			0				0				0				0	
Water Meter - Replacement	57,000	61,000	65,000	70,000	74,000	79,000	84,000	89,000	91,000	93,000			57,000				61,000				65,000				70,000	
Water Meter - Conversion of Meters	30,000												30,000				0				0				0	
Total Capital Expenditure	4,496,400	3,750,000	3,400,000	1,990,100	5,836,000	4,662,000	4,630,800	4,377,000	1,791,600	1,751,000	0	1,668,500	0	2,827,900	0	2,669,000	0	1,081,000	0	1,119,000	0	2,281,000	0	238,000	0	1,752,100

WASTEWATER - CAPITAL EXPENDITURE																										
Asset Description	Expenditure Year										Funding Sources 2017/18				Funding Source 2018/19				Funding Source 2019/20				Funding Source 2020/21			
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
Pumping Stations																										
SP2001 - Wet Well Protection - Swift Street		350,000	200,000											0				350,000				200,000				0
SP3001 - Pump Stn - Byron Street, Lennox	1,273,000													1,273,000				0				0				0
SP3110 - Pump Stn - Montwood Drive			700,000											0				0		700,000		0				0
SP3101 - Skennars Head / Tara Downs		839,000												0				839,000				0				0
North Ballina - New Pumping Station		106,000	1,364,000											0				106,000		1,364,000		0				0
SP5006 - Richmond St Storage and Gravity				182,000										0				0				0				182,000
SP2402 - Lindsay Avenue				106,000										0				0				0				106,000
SP2401 - Power Drive Pumps				62,300										0				0				0				62,300
Pumping Stations - Capacity Upgrade Program	250,000	259,000	268,000											250,000				259,000		268,000		0				0
Pumping Stations - Renewal Program			338,000	348,000	358,000	369,000	380,000	391,000	400,000	410,000				0				0				338,000				348,000
Sullage Dump Point - Bicentennial gardens	20,000													20,000				0				0				0
Chickiba Pump Station Refurbishment	200,000													200,000				0				0				0
Swift St Pump Station / Pipework Refurb	500,000													500,000				0				0				0
Airport Pump Station - Well Refurbishment	195,000													195,000				0				0				0
Pump Station Control Upgrade	100,000													100,000				0				0				0
Treatment Facilities - Minor Capital																										
Wastewater Treatment Plant Ballina	21,000	22,000	23,000	23,000	24,000	25,000	25,000	26,000	27,000	28,000				21,000				22,000				23,000				23,000
Wastewater Treatment Plant Lennox	21,000	22,000	23,000	23,000	24,000	25,000	25,000	26,000	27,000	28,000				21,000				22,000				23,000				23,000
Wastewater Treatment Plant Alstonville	21,000	11,000	11,000	12,000	12,000	12,000	13,000	13,000	14,000	15,000				21,000				11,000				11,000				12,000
Wastewater Treatment Plant Wardell	11,000	11,000	11,000	12,000	12,000	12,000	13,000	13,000	14,000	15,000				11,000				11,000				11,000				12,000
Security at Lennox and Ballina	10,000	65,000												10,000				65,000				0				0
Portable Belt Presee Upgrade	20,000													20,000				0				0				0
Ballina Treatment Plant Upgrade																										
Ballina - Septic Receival	50,000													50,000				0				0				0
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 Receival	50,000													50,000				0				0				0
Lennox Head Treatment Plant Upgrade																										
Lennox - EAT Decanters	100,000													100,000				0				0				0
Treatment Plant Master Plan		200,000												0				200,000				0				0
Lennox - Membrane Replacement				300,000										0				0				0				300,000
Alstonville Treatment Plant Upgrade																										
Alstonville - Biosolids Management		200,000												0				200,000				0				0
Alstonville - Maturation Pond	115,000													115,000				0				0				0
Alstonville - SCADA Upgrade	219,000													219,000				0				0				0
Alstonville - Diffused Aeration Upgrade		200,000												0				200,000				0				0
Treatment Plant Master Plan	200,000													200,000				0				0				0
Wardell Treatment Plant Upgrade																										
Wardell - SCADA Upgrade	109,000													109,000				0				0				0
Treatment Plant Master Plan		100,000												0				100,000				0				0
Trunk Mains																										
Rising Main Rehabilitation - Swift Street		60,000												0				60,000				0				0
SP3001 - Byron Street, Lennox Head					546,000									0				0				0				0
SP4006 - Gravity Sewer A'ville				342,000										0				0				0				342,000
WWTP40 - Gravity Main A'ville	1,137,000													1,137,000				0				0				0
GM4104 - Gravity Main Wollongbar	896,000	951,000												896,000				951,000				0				0
GM4104 - Transfer Mains A'ville / W'bar	110,000	1,498,000												110,000		749,000		749,000				0				0
GMWUEA - Gravity Mains			200,000											0				0		200,000		0				0
GM2101 - Gravity Main West Ballina								205,000						0				0		0		0				0
GM2104 - Gravity Main West Ballina			438,000											0				0		438,000		0				0
RM-PS6 - CURA B Transfer Rising Main								4,011,000						0				0				0		0		0
Karaluren Close, Lennox Head PS		100,000												0				100,000				0				0
Wastewater - Capital Expenditure Carried Forward																										

WASTEWATER - CAPITAL EXPENDITURE (cont'd)																										
Asset Description	Expenditure Year										Funding Sources 2017/18				Funding Source 2018/19				Funding Source 2019/20				Funding Source 2020/21			
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	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	200,000	461,000	475,000	489,000	504,000	519,000	535,000	551,000	565,000	580,000				200,000				461,000				475,000				489,000
Plant and Equipment																										
Plant Replacement	141,000	24,900	68,700	121,100	109,100	29,100	4,500	60,400	118,000	32,700				141,000				24,900				68,700				121,100
Vacuum Excavation Truck	350,000													350,000				0				0				0
Forklift for Ballina WWTP	30,000													30,000				0				0				0
Backhoe		85,000												0				85,000				0				0
Bypass Pump	75,000													75,000				0				0				0
Other Miscellaneous Works																										
Telemetry	16,000	16,000	17,000	17,000	18,000	18,000	19,000	20,000	21,000	22,000				16,000				16,000				17,000				17,000
Ethernet Telemetry Upgrade	150,000	150,000	150,000											150,000				150,000				150,000				0
Other Miscellaneous Works														0				0				0				0
Reuse Program																										
Ross Lane - Dual Reticulation Reservoir					500,000	2,612,000								0				0				0				0
Lennox Palms Estate - Reticulation Mains		197,000												0				197,000				0				0
Henderson Farm - Distribution Mains			280,000											0				0		280,000		0				0
Meadows Estate - Distribution Main		270,000												0				270,000				0				0
Greenfield Grove - Distribution Mains				158,000	162,000									0				0				0				158,000
Lennox Head - Distribution Mains						362,000								0				0				0				0
Fig Tree Hill - Distribution Mains						472,000								0				0				0				0
CURA B - Distribution Mains					2,336,000									0				0				0				0
Lennox to Angels Drive - Main		200,000												0				200,000				0				0
Recycled Water - Hydrant Standpipes	40,000													40,000				0				0				0
Recycled Water - Hydrant Installations	30,000	30,000												30,000				30,000				0				0
Recycled Water - Communications	20,000													20,000				0				0				0
Recycled Water - Alstonville	10,000	10,000	10,000											10,000				10,000				10,000				0
Recycled Water Bulk User Smart Metering	10,000													10,000				0				0				0
Total Capital Expenditure	6,700,000	7,437,900	5,076,700	2,695,400	5,105,100	4,455,100	1,014,500	5,316,400	1,186,000	1,130,700	0	1,247,000	0	5,453,000	0	1,749,000	0	5,688,900	0	3,750,000	0	1,326,700	0	0	0	2,695,400

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 APPLIED														
ACTUAL		BUDGET ITEMS	ESTIMATED											
2013/14	2014/15		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
7,700		Open Spaces Plan	11,300											
33,500		Various Works		350,000										
		Pop Denison Master Plan												
		Saunders Oval Expansion												
		Shaws Bay Coastal Zone Management Plan							0	0	0	0	0	0
		Bolwarra Court Playground	41,500											
41,200	0	Sub Total Open Spaces	52,800	350,000	0	0	0	0	0	0	0	0	0	0
6,500	900	Community Facilities Plan	185,700											
		Miscellaneous - Old Plan		70,000										
		Footpath Carlisle St Wardell												
		Wardell Town Centre												
6,500	900	Sub Total Community Facilities	185,700	70,000	0	0	0	0	0	0	0	0	0	0
12,300		Car Parking												
842,100	14,200	74 and 78 Tamar Street	221,400	10,400										
854,400	14,200	74 and 78 Tamar Street - Car Parks	221,400	10,400	0	0	0	0	0	0	0	0	0	0
		Sub Total Car Parking	221,400	10,400										
		Wollongbar Urban Expansion Area												
121,500	127,700	Wollongbar Link Road	110,000	110,000	110,000	110,000	55,000		0	0	0	0	0	0
121,500	127,700	Sub Total WUEA	110,000	110,000	110,000	110,000	55,000	0	0	0	0	0	0	0
192,000	192,000	Heavy Vehicles - Bridges												
		Heavy Vehicles - Teven Bridge Loan	195,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	0	
		Heavy Vehicles - Rural Roads												
56,700	213,500	Heavy Patching and reseals	110,500	383,500	184,000	192,000	200,000	208,000	216,000	225,000	234,000	243,000	382,000	392,000
248,700	405,500	Sub Total Heavy Vehicles	305,500	513,500	314,000	322,000	330,000	338,000	346,000	355,000	364,000	373,000	382,000	392,000
		Roads Plan												
1,139,200	369,100	Ballina Heights Drive												
30,700	730,700	River St / Moon St Roundabout	106,200											
	130,100	Tamar Street / Cherry Street Roundabout	10,000											
13,000		Hutley Drive		268,900		0	17,224,000							
		Hutley Drive - North Creek Road	16,300	33,500										
		River St - Four Lanes						10,438,000						
		River St - Bridge						3,072,000						
		River St - Land						114,000						
		Tamarind Dr - Four Lanes							8,434,000					
		Tamarind Dr - Bridge							4,718,000					
1,182,900	1,229,900	Sub Total Roads Plan	132,500	322,400	0	0	17,224,000	13,624,000	13,152,000	0	0	0	0	0
		Section 94 Recouped to Community Infrastructure Reserve												
369,300	202,700	Open Spaces	72,500	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
476,900	527,100	Community Facilities	401,000	250,000	450,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
		Lennox Car Parking												
		Roads (Community Infrastructure)												
845,200	729,800	Sub Total Recouped	473,500	450,000	650,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
101,300	72,600	Open Spaces (WUEA)	155,300											
40,500	0	Community Facilities (WUEA)	24,600											
60,000	60,000	Community Facilities (Ballina Heights)		60,000										
193,100	127,300	Roads (WUEA)	127,400											
394,900	259,900	Sub Total Recouped (Land Schemes)	307,300	60,000	0	0	0	0	0	0	0	0	0	0
	54,000	Roads (Transferred to Internal Reserve)												
0	54,000	Sub Total Recouped for Roads Pre-Plan	0	0	0	0	0	0	0	0	0	0	0	0
3,695,300	2,821,900	Total Section 94 Funds Applied	1,788,800	1,886,300	1,074,000	882,000	18,059,000	14,412,000	13,948,000	805,000	814,000	823,000	832,000	842,000

SECTION 94 CONTRIBUTIONS - PLAN BALANCES														
ACTUAL		BUDGET ITEMS	ESTIMATED											
2013/14	2014/15		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
209,700	552,200	Open Space	548,700	328,700	586,200	860,200	1,152,700	1,463,700	1,793,700	2,143,200	2,513,200	2,904,700	3,318,200	3,754,700
290,700	518,300	Community Facilities	616,200	789,200	1,057,200	1,549,200	2,070,200	2,620,700	3,202,700	3,816,700	4,464,700	5,147,200	5,866,200	6,622,200
194,300	328,200	Wollongbar Urban Expansion Area	228,600	155,600	99,100	42,100	40,100	94,100	150,100	208,600	269,100	332,100	397,600	465,600
332,500	374,600	Car Parking	228,100	314,200	356,200	400,200	446,200	494,200	544,200	596,200	650,700	707,200	766,200	827,200
680,600	614,100	Heavy Vehicle	710,700	585,700	598,700	612,200	626,200	640,200	654,700	669,200	684,200	699,700	715,200	731,200
2,675,100	2,272,700	Road Plan (All Plans)	2,859,300	4,135,400	8,728,400	14,537,900	1,393,900	(2,351,600)	(5,410,600)	(5,065,600)	(4,711,600)	(4,348,600)	(3,976,600)	(3,595,600)
4,382,900	4,660,100	Total Section 94 Funds Held	5,191,600	6,308,800	11,425,800	18,001,800	5,729,300	2,961,300	934,800	2,368,300	3,870,300	5,442,300	7,086,800	8,805,300

SECTION 94 CONTRIBUTIONS COLLECTED														
ACTUAL		BUDGET ITEMS	ESTIMATED											
2013/14	2014/15		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
517,800	601,600	Open Space	257,600	316,000	450,000	461,000	473,000	485,000	497,000	509,000	522,000	535,000	548,000	562,000
648,100	793,600	Community Facilities	686,600	531,000	700,000	718,000	736,000	754,000	773,000	792,000	812,000	832,000	853,000	874,000
265,900	249,500	Wollongbar Urban Expansion Area (WUEA)	300	31,000	50,000	51,000	52,000	53,000	54,000	55,000	56,000	57,000	58,000	59,000
0	43,800	Car Parking	63,700	92,000	35,000	36,000	37,000	38,000	39,000	40,000	41,000	42,000	43,000	44,000
244,200	318,500	Heavy Vehicle	379,300	376,000	314,000	322,000	330,000	338,000	346,000	355,000	364,000	373,000	382,000	392,000
523,700	863,000	Road Plan - New (including Former Plan)	768,300	1,503,000	4,500,000	5,613,000	3,753,000	9,847,000	10,093,000	345,000	354,000	363,000	372,000	381,000
69,100	54,000	Road Plan - Former Plan	70,300	0	0	0	0	0	0	0	0	0	0	0
2,268,800	2,924,000	Total Section 94 Funds Collected	2,226,100	2,849,000	6,049,000	7,201,000	5,381,000	11,515,000	11,802,000	2,096,000	2,149,000	2,202,000	2,256,000	2,312,000

CAPITAL GRANTS AND CAPITAL CONTRIBUTIONS

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

Airport

Represents State Government grants for major projects at the airport, 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.

Other Water Transport

Funding approved from the NSW Boating Now Program.

CAPITAL GRANTS AND CAPITAL CONTRIBUTIONS													
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
		Community Centres											
	20,000	State - Lennox Auditorium Capital Income											
		State or Federal - Indoor Sports Centre											
180,000		State - Lennox Community Centre											
		Gallery											
		Arts NSW grant - lighting	40,000										
		Property											
600,000		Private - Reimbursement											
		Airport											
	2,207,000	State - Terminal (RTIF)	0	4,500,000						1,250,000	1,250,000		
	84,400	State - Airport Taxiway (RTIF)											
		Environmental Health											
		Shaws Bay CZMP - OEH	223,900										
		Depot and Administration Centre											
103,800	330,000	Depot / Administration Centre	106,400	107,900	110,100	112,300	114,700	117,100	119,500	121,900	124,500	127,100	129,700
		Admin Centre - Roofing / Air Conditioning	450,600										
		Procurement and Building Management											
350,000		State - Marine Rescue Tower (PRMF)											
	200,000	Federal - Marine Rescue Tower											
	247,700	RMS - Marine Rescue Tower											
		State - Marine Rescue Tower (P/Ship)	167,000										
		Federal - National Stronger Regions	850,000										
136,400		State - Lake Ainsworth (PRMF)											
		Contributions Wigmores Hall (Swift St)	7,000										
		Urban Roads											
	200,000	RMS - River Street											
652,000	1,194,600	RTR - Various Urban and Rural Projects											
	202,300	RMS - Regional Road Program	174,500	0	182,000	185,000	188,700	192,500	196,400	200,400	204,500	208,600	212,800
46,500		RMS - Gateway Treatments											
320,000		Private - Ballina Heights Drive											
30,000		Essential Energy - Ballina Heights Drive											
		RMS - Coast Road / Skennars Hd Rd R'about	1,997,100										
	1,004,000	RMS - Angels Drive / Links Ave Roundabout	1,000,000										
		Federal - Airport Boulevard		3,000,000									
	6,100	NCHP - Ross Street Mobilisation											

CAPITAL GRANTS AND CAPITAL CONTRIBUTIONS (cont'd)													
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
		Rural Roads											
	200,000	RTR - River St Ballina											
	160,000	RTR - Wardell Rd											
	152,000	RTR - Fox St											
	984,600	RMS - Teven Road											
192,800		RMS - Coast Rd Tobin Cl											
	75,000	RMS - Maguires Bridge											
221,700		RMS - Rifle Range Road											
77,000	71,100	RMS - 3x3 Rifle Range Rd											
	200,000	State - Disaster - Local and Rural Roads											
	269,000	RMS Angels Beach Drive 16/17											
		RMS - Ross Lane Straightening	787,100										
		Federal - Ross Lane / Coast Road Roundabout	930,000	1,028,000									
		RMS Highway Handover	1,634,000										
		Ancillary											
802,000		RMS - Coastal Shared Path - Stages 1 and 2		425,000	425,000								
	19,900	RMS - Shared Path East - Preconstruction											
270,500	296,000	RMS - Coastal Shared Path - Stage 3	2,600										
12,100		RMS - Speed Zones											
281,800		State - Shared Path (PRMF)											
10,000		Private - Newrybar Car Park											
22,700	46,300	State - Shared Path Cultural Signage											
	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											
212,800		State - Swift St Bus Interchange											
7,900		State - BBP - Wardell Town Centre											
		Other Water Transport											
43,500		State - BBP - Emigrant Creek Pontoon											
		State - RBP - Keith Hall Boat Ramp	225,000										
		State - RBP - Keith Hall Boat Ramp Design	30,000										
154,500		State - BBP - Fishery Creek Car Park											
		State - RBP - East Wardell, Pontoon	50,000										
		State - RBP - Captain Cook Park - Pontoon	250,000										
		State - RBP - Fishery Creek - Pontoon	50,000										
		State - RBP - Faulks Reserve - Pontoon	100,000										
		State - RBP - Emigrant Creek - Access	40,000										
		State - RBP - Nth Ck Road, Lennox - Ramp	75,000										
		State - RBP - Brunswick St, Ballina - Ramp		125,000									
		Open Spaces											
		Ballina RSL - Captain Cook Park Master Plan	60,000										
		Sharpes Beach Observation Tower	39,800										
		Sports Fields											
25,000		Netball Club Contributions	20,000										
		Wbar & Aville Rugby Club Contributions	30,000										
		Rural Fire Service											
(500)		State - Newrybar Fire Shed											
4,752,500	8,258,000	Total Capital Grants and Contributions	9,340,000	9,185,900	717,100	297,300	303,400	309,600	315,900	1,572,300	1,579,000	335,700	342,500

ASSET SALES AND LOAN INCOME

Asset Sales

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

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

Loan Funds

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

ASSET SALES													
ACTUAL		BUDGET ITEMS	ESTIMATED										
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
		Southern Cross Industrial Estate Sales											
	910,100	Land Sale - Large Lots			1,350,000	1,350,000							
261,800	750,100	Land Sale - Standard Lots	725,000		1,325,000	1,325,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
261,800	1,660,200	Sub Total - Southern Cross	725,000	0	2,675,000	2,675,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
		Russellton Industrial Estate Sales											
		Land Sale - Standard Lots	225,000	90,000		0	360,000	360,000	360,000	360,000	360,000	360,000	360,000
		Lane Sale - Alstonville Tennis Court Site		1,300,000									
0	0	Sub Total - Russellton	225,000	1,390,000	0	0	360,000	360,000	360,000	360,000	360,000	360,000	360,000
		Other											
195,300		Surplus Land - Alstonville Plaza											
2,249,600	175,600	Wollongbar - Land Development	387,000	3,990,000	1,980,000	1,980,000	1,980,000	440,000					
33,700		Ballina High School - Road Reserve											
		9 North Creek Road	203,200										
		54 North Creek Road		2,500,000									
		Henderson Farm Residual or ARC			3,000,000								
	450,600	Bagotville Quarry											
69,400		Tintenbar Quarry											
2,548,000	626,200	Sub Total - Other Land Sales	590,200	6,490,000	4,980,000	1,980,000	1,980,000	440,000	0	0	0	0	0
2,809,800	2,286,400	Total Capital Income from Land Sales	1,540,200	7,880,000	7,655,000	4,655,000	2,940,000	1,400,000	960,000	960,000	960,000	960,000	960,000

LOAN INCOME													
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
		Airport											
725,000	500,000	Terminal	0	2,400,000									
		Roads											
		Ballina Heights Drive - Section 94 Plan											
		McLeay Culvert - RMS Agreement											
		Cumbalum Interchange - Section 94 Plan											
		River St - Moon to Grant Beautification			2,500,000								
		River St - Four Lanes - Section 94 Plan					5,176,000						
		River St - Bridge - Section 94 Plan					3,123,000						
		River St - Land - Section 94 Plan					41,000						
		Swimming Pools											
		Ballina	3,818,100	3,309,500									
		Alstonville	2,893,600	2,618,300									
725,000	500,000	Total Loan Income	6,711,700	8,327,800	2,500,000	0	8,340,000	0	0	0	0	0	0

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Part E

Reserves

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INTRODUCTION

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

1) *External Legislation*

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

2) *Self-funding Operations*

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

3) *Financial Management*

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

4) *Asset Replacement*

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

5) *Opportunities*

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

Summary

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

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

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

The titles for each reserve are relatively self-explanatory.

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RESERVE MOVEMENTS - GENERAL FUND

Reserve Title	2017/18			2018/19			2019/20			2020/21		
	To	From	Net	To	From	Net	To	From	Net	To	From	Net
Strategic and Community Facilities Group												
Strategic Planning												
Section 94 Contributions	6,191,000	1,074,000	5,117,000	7,458,000	882,000	6,576,000	5,786,500	18,059,000	(12,272,500)	11,644,000	14,412,000	(2,768,000)
Community Facilities												
Ballina Indoor Sports Centre	2,000,000	3,257,000	(1,257,000)	5,000,000	5,000,000	0	0	0	0	0	0	0
Community Gallery												
Public Art Contributions	10,000	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000	10,000	0
Total - Strat & Comm Facilities	8,201,000	4,341,000	3,860,000	12,468,000	5,892,000	6,576,000	5,796,500	18,069,000	(12,272,500)	11,654,000	14,422,000	(2,768,000)
General Manager's Group												
Governance												
Councillor Election	30,000	0	30,000	35,000	0	35,000	40,000	0	40,000	55,000	260,000	(205,000)
Information Services												
Records Management		15,000	(15,000)									
Information Fee		96,700	(96,700)			0			0			0
Property Management												
Community Infrastructure Reserve												
Interest Earned on Reserve	16,000		16,000	0		0	1,000		1,000	6,000		6,000
Rental - 89 Tamar Street	702,500	76,600	625,900	716,600	78,800	637,800	730,900	81,000	649,900	745,500	83,300	662,200
Rental - ARC (50%)	127,200	2,400	124,800	129,700	2,500	127,200	132,300	2,600	129,700	135,000	2,700	132,300
Rental - Fawcett Street Café	67,100	26,400	40,700	68,500	27,200	41,300	69,900	28,000	41,900	71,300	28,800	42,500
Skennars Head Fields		1,150,000	(1,150,000)									
Shaws Bay CZMP		104,000	(104,000)									
Wollongbar Skate Park		450,000	(450,000)									
Captain Cook Master Plan						0		750,000	(750,000)		2,100,000	(2,100,000)
Ballina Town Entry Treatments			0		800,000	(800,000)						
Section 94 Recoupments	650,000		650,000	450,000		450,000	450,000		450,000	450,000		450,000
Dividend - Property Development	0		0	0		0	0		0	1,000,000		1,000,000
Loan P & I - Comm Buildings		29,600	(29,600)		29,600	(29,600)		28,100	(28,100)		20,600	(20,600)
Loan P & I - Town Centre		407,300	(407,300)		324,400	(324,400)		308,000	(308,000)		308,000	(308,000)
Russellton Sales												
Sub Total - Comm Infra	1,562,800	2,246,300	(683,500)	1,364,800	1,262,500	102,300	1,384,100	1,197,700	186,400	2,407,800	2,543,400	(135,600)
Property Development Reserve												
Interest Earned on Reserve	14,000		14,000	8,000		8,000	61,000		61,000	12,000		12,000
Southern Cross Movements	0	2,613,200	(2,613,200)	2,675,000	615,900	2,059,100	2,675,000	118,600	2,556,400	600,000	1,071,400	(471,400)
Russellton Movements	1,390,000	563,600	826,400	0	65,200	(65,200)	0	4,566,900	(4,566,900)	360,000	68,700	291,300
Wollongbar Movements	3,990,000	810,100	3,179,900	1,980,000	1,772,500	207,500	1,980,000	1,894,900	85,100	1,980,000	97,400	1,882,600
Norfolk Homes Rental (100%)	150,400		150,400	153,400		153,400	156,500		156,500	159,600		159,600
Sale Land for Sports Centre				3,000,000	3,000,000	0			0			
ARC Rental (50%)	127,200	2,400	124,800	129,700	2,500	127,200	132,300	2,600	129,700	135,000	2,700	132,300
Ballina Surf Club		100,000	(100,000)			0			0			0
North Creek Road - Development	2,500,000		2,500,000			0			0			
Airport Boulevard Road		4,000,000	(4,000,000)			0			0			
Dividend - Community Infrastructure		0	0			0			0	1,000,000		(1,000,000)
Dividend - General Fund Operations		357,800	(357,800)		365,200	(365,200)		374,200	(374,200)		389,200	(389,200)
Sub Total - Property Develop	8,171,600	8,447,100	(275,500)	7,946,100	5,821,300	2,124,800	5,004,800	6,957,200	(1,952,400)	3,246,600	2,629,400	617,200
(Reserve movements carried forward on following page)												

RESERVE MOVEMENTS - GENERAL FUND (cont'd)												
Reserve Title	2017/18			2018/19			2019/20			2020/21		
	To	From	Net	To	From	Net	To	From	Net	To	From	Net
<i>Miscellaneous Community Property Reserves</i>												
Crown Reserves	63,000	70,600	(7,600)	64,200	72,700	(8,500)	65,400	74,800	(9,400)	66,700	76,900	(10,200)
<i>Miscellaneous Commercial Property Reserves</i>												
Wigmore Arcade	50,000		50,000	55,000		55,000	60,000		60,000	65,000		65,000
Flat Rock Tent Park	151,800	250,000	(98,200)	154,800	60,000	94,800	157,900	100,000	57,900	161,200	20,000	141,200
Airport	541,600	(425,000)	966,600	421,700	300,000	121,700	423,000	300,000	123,000	432,000	300,000	132,000
Total - GM's Group	10,570,800	10,700,700	(129,900)	10,041,600	7,516,500	2,525,100	7,135,200	8,629,700	(1,494,500)	6,434,300	5,829,700	604,600
<i>Development and Env Health Group</i>												
Development Services												
Development Services Resources		25,000	(25,000)									
Total - Dev & Env Health Group	0	25,000	(25,000)	0	0	0	0	0	0	0	0	0
<i>Civil Services Group</i>												
Engineering Management												
Surveying Equipment	10,000		10,000	10,000		10,000	10,000		10,000	10,000		10,000
Procurement and Building Mgmt												
Infrastructure - Comm Infra Res		0	0		0	0		0	0		0	0
Infrastructure - Comm Infra Res		0	0		0	0		0	0		0	0
Stormwater												
Canal Dredging	55,000		55,000	55,000		55,000	65,000	175,000	(110,000)	35,000		35,000
Roads and Bridges												
Ballina Bypass Handover		200,000	(200,000)		0	0		0	0		0	0
Ancillary Transport Facilities												
Coastal Path Reserve		425,000	(425,000)		425,000	(425,000)						
Ferry Wharves and Jetties												
Ferry Slippage				50,000		50,000	50,000	100,000	(50,000)	50,000		50,000
Open Space and Reserves												
OSR reserve for Lennox Hd Consultation		10,000	(10,000)									
Sports Fields												
Ballina Hockey Club	6,900	0	6,900	7,100	0	7,100	7,300	0	7,300	7,500	0	7,500
Cemeteries												
Cemeteries - Operations	115,000	140,000	(25,000)	117,600	50,000	67,600	120,200	50,000	70,200	122,900	50,000	72,900
Fleet Management	1,212,600	1,371,600	(159,000)	1,241,600	1,816,100	(574,500)	1,259,700	931,200	328,500	1,298,500	1,553,500	(255,000)
Quarries and Sandpit												
Quarry Operations	8,100	0	8,100	8,000	0	8,000	8,000	0	8,000	8,000	0	8,000
Quarry - Shaws Bay CZMP		104,000	(104,000)									
Landfill Management												
Landfill Operations	750,500	556,000	194,500	1,056,400	217,000	839,400	1,131,800	226,000	905,800	1,153,200	1,232,000	(78,800)
Landfill Operations - Sports Centre	0	2,000,000	(2,000,000)	0	2,000,000	(2,000,000)	0		0			
Waste Levy	21,000	56,000	(35,000)	22,000	0	22,000	23,000	0	23,000	24,000	0	24,000
Domestic Waste Management	521,200	1,533,000	(1,011,800)	508,800	0	508,800	537,700	0	537,700	567,900	0	567,900
Group Total - Civil Services	2,700,300	6,395,600	(3,695,300)	3,076,500	4,508,100	(1,431,600)	3,212,700	1,482,200	1,730,500	3,277,000	2,835,500	441,500
Total - Increase / (Decrease)	21,472,100	21,462,300	9,800	25,586,100	17,916,600	7,669,500	16,144,400	28,180,900	(12,036,500)	21,365,300	23,087,200	(1,721,900)

RESERVE BALANCES - GENERAL FUND												
Reserve Title	2017/18			2018/19			2019/20			2020/21		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
<u>Strategic and Community Facilities Group</u>												
Section 94 Conts (External)	6,308,800	5,117,000	11,425,800	11,425,800	6,576,000	18,001,800	18,001,800	(12,272,500)	5,729,300	5,729,300	(2,768,000)	2,961,300
Strategic Planning Studies	241,000	0	241,000	241,000	0	241,000	241,000	0	241,000	241,000	0	241,000
Section 94 Reviews	32,100	0	32,100	32,100	0	32,100	32,100	0	32,100	32,100	0	32,100
Environmental Action Plan	26,600	0	26,600	26,600	0	26,600	26,600	0	26,600	26,600	0	26,600
Community Centres / Halls	48,500	0	48,500	48,500	0	48,500	48,500	0	48,500	48,500	0	48,500
Ballina Indoor Sports Centre	1,257,000	(1,257,000)	0	0	0	0	0	0	0	0	0	0
Community Gallery	7,700	0	7,700	7,700	0	7,700	7,700	0	7,700	7,700	0	7,700
Public Art	40,000	0	40,000	40,000	0	40,000	40,000	0	40,000	40,000	0	40,000
Swimming Pool - Operations	10,500	0	10,500	10,500	0	10,500	10,500	0	10,500	10,500	0	10,500
Tourism and Events	15,600	0	15,600	15,600	0	15,600	15,600	0	15,600	15,600	0	15,600
Group Total	7,987,800	3,860,000	11,847,800	11,847,800	6,576,000	18,423,800	18,423,800	(12,272,500)	6,151,300	6,151,300	(2,768,000)	3,383,300
<u>General Manager's Group</u>												
Governance												
Councillor Election	84,000	30,000	114,000	114,000	35,000	149,000	149,000	40,000	189,000	189,000	(205,000)	(16,000)
Administration and Financial Services												
Legal / Audit / Revaluations	184,500	0	184,500	184,500	0	184,500	184,500	0	184,500	184,500	0	184,500
Human Resources												
Leave Entitlements	2,852,700	0	2,852,700	2,852,700	0	2,852,700	2,852,700	0	2,852,700	2,852,700	0	2,852,700
Information Services												
Information Fee	96,700	(96,700)	0	0	0	0	0	0	0	0	0	0
Records Management	15,000	(15,000)	0	0	0	0	0	0	0	0	0	0
Property Management												
General Property Reserves												
Community Infrastructure	630,100	(683,500)	(53,400)	(53,400)	102,300	48,900	48,900	186,400	235,300	235,300	(135,600)	99,700
Property Development	576,300	(275,500)	300,800	300,800	2,124,800	2,425,600	2,425,600	(1,952,400)	473,200	473,200	617,200	1,090,400
Sub Total	1,206,400	(959,000)	247,400	247,400	2,227,100	2,474,500	2,474,500	(1,766,000)	708,500	708,500	481,600	1,190,100
Specific Property Reserves												
Wigmore Arcade	176,100	50,000	226,100	226,100	55,000	281,100	281,100	60,000	341,100	341,100	65,000	406,100
Other Properties (Council)	8,100	0	8,100	8,100	0	8,100	8,100	0	8,100	8,100	0	8,100
Crown Properties	110,100	(7,600)	102,500	102,500	(8,500)	94,000	94,000	(9,400)	84,600	84,600	(10,200)	74,400
Camping Ground												
Flat Rock Tent Park	625,600	(98,200)	527,400	527,400	94,800	622,200	622,200	57,900	680,100	680,100	141,200	821,300
Airport												
Airport Operations	(472,300)	966,600	494,300	494,300	121,700	616,000	616,000	123,000	739,000	739,000	132,000	871,000
Group Total	4,886,900	(129,900)	4,757,000	4,757,000	2,525,100	7,282,100	7,282,100	(1,494,500)	5,787,600	5,787,600	604,600	6,392,200
<u>Development and Env Health Group</u>												
Development Services												
Development Services Resources	150,000	(25,000)	125,000	125,000	0	125,000	125,000	0	125,000	125,000	0	125,000
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	152,700	0	152,700	152,700	0	152,700	152,700	0	152,700	152,700	0	152,700
Group Total	337,200	(25,000)	312,200	312,200	0	312,200	312,200	0	312,200	312,200	0	312,200
(Reserve balances carried forward on following page)												

RESERVE BALANCES - GENERAL FUND (cont'd)												
Reserve Title	2017/18			2018/19			2019/20			2020/21		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
Civil Services Group												
Engineering Management												
Asset Management	23,000	0	23,000	23,000	0	23,000	23,000	0	23,000	23,000		23,000
Surveying Equipment	10,000	10,000	20,000	20,000	10,000	30,000	30,000	10,000	40,000	40,000	10,000	50,000
Admin Centre and Depot												
Depots and Procurement	7,000		7,000	7,000		7,000	7,000		7,000	7,000		7,000
Procurement and Building Mgmt												
Ballina Surf Club	119,800		119,800	119,800		119,800	119,800		119,800	119,800		119,800
Marine Rescue Centre	39,300		39,300	39,300		39,300	39,300		39,300	39,300		39,300
Building Renewals	50,000		50,000	50,000		50,000	50,000		50,000	50,000		50,000
Stormwater and Environmental Protection												
Stormwater	(15,000)	0	(15,000)	(15,000)	0	(15,000)	(15,000)	0	(15,000)	(15,000)	0	(15,000)
Canal Dredging	0	55,000	55,000	55,000	55,000	110,000	110,000	(110,000)	0	0	35,000	35,000
Management Plans	297,600	0	297,600	297,600	0	297,600	297,600	0	297,600	297,600	0	297,600
Roads and Bridges												
Alstonville Bypass Handover	845,400	0	845,400	845,400	0	845,400	845,400	0	845,400	845,400	0	845,400
Ballina Bypass Handover	1,227,700	(200,000)	1,027,700	1,027,700	0	1,027,700	1,027,700	0	1,027,700	1,027,700	0	1,027,700
Ballina Bypass Handover (2017)	1,634,000	0	1,634,000	1,634,000	0	1,634,000	1,634,000	0	1,634,000	1,634,000	0	1,634,000
RMS Contributions	77,300		77,300	77,300		77,300	77,300		77,300	77,300		77,300
Ballina Heights Drive	5,100		5,100	5,100		5,100	5,100		5,100	5,100		5,100
Roads Works Contingency	144,900	0	144,900	144,900	0	144,900	144,900	0	144,900	144,900	0	144,900
Roads Pre-Plan Sec 94	159,800	0	159,800	159,800	0	159,800	159,800	0	159,800	159,800	0	159,800
Ancillary Transport Facilities												
Coastal Recreational Path	880,000	(425,000)	455,000	455,000	(425,000)	30,000	30,000	0	30,000	30,000	0	30,000
Private Works	60,000		60,000	60,000		60,000	60,000		60,000	60,000		60,000
Marine Infrastructure												
Boat Ramps and Infrastructure	14,700		14,700	14,700		14,700	14,700		14,700	14,700		14,700
Ferry Slippage	0	0	0	0	50,000	50,000	50,000	(50,000)	0	0	50,000	50,000
Open Spaces and Reserves												
Open Space Programs	10,000	(10,000)	0	0		0	0		0	0		0
Sports Fields												
Synthetic Hockey Field	13,200	6,900	20,100	20,100	7,100	27,200	27,200	7,300	34,500	34,500	7,500	42,000
Cemeteries												
Operations	311,000	(25,000)	286,000	286,000	67,600	353,600	353,600	70,200	423,800	423,800	72,900	496,700
Fleet Management												
Plant and Fleet Operations	149,900	(159,000)	(9,100)	(9,100)	(574,500)	(583,600)	(583,600)	328,500	(255,100)	(255,100)	(255,000)	(510,100)
Rural Fire Service												
Operations and Capital	45,800		45,800	45,800		45,800	45,800		45,800	45,800		45,800
Quarries and Sandpit												
Quarry Operations	445,700	(95,900)	349,800	349,800	8,000	357,800	357,800	8,000	365,800	365,800	8,000	373,800
Landfill Management and Resource Recovery												
LRM Operations	2,811,700	(1,805,500)	1,006,200	1,006,200	(1,160,600)	(154,400)	(154,400)	905,800	751,400	751,400	(78,800)	672,600
Waste Levy (External)	534,500	(35,000)	499,500	499,500	22,000	521,500	521,500	23,000	544,500	544,500	24,000	568,500
Waste - Domestic												
DWM Operations (External)	1,951,400	(1,011,800)	939,600	939,600	508,800	1,448,400	1,448,400	537,700	1,986,100	1,986,100	567,900	2,554,000
Group Total	11,853,800	(3,695,300)	8,158,500	8,158,500	(1,431,600)	6,726,900	6,726,900	1,730,500	8,457,400	8,457,400	441,500	8,898,900
Total - Increase / (Decrease)	25,065,700	9,800	25,075,500	36,923,300	7,669,500	32,745,000	32,745,000	(12,036,500)	20,708,500	20,708,500	(1,721,900)	18,986,600
Reserve Dissection												
Internally Restricted	16,695,400	(4,087,800)	12,607,600	24,455,400	(11,254,600)	13,200,800	13,200,800	(292,300)	12,908,500	12,908,500	488,400	13,396,900
Externally Restricted	8,370,300	4,097,600	12,467,900	12,467,900	7,076,300	19,544,200	19,544,200	(11,744,200)	7,800,000	7,800,000	(2,210,300)	5,589,700

Part F

General Fund Loan Principal and Interest Repayment Schedule

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GENERAL FUND - LOAN PRINCIPAL AND INTEREST REPAYMENT SCHEDULE																				
Description	2017/18		2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26		2026/27	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
Animal Control																				
Dog Pound	7,796	1,333	8,286	842	7,324	320														
Community Services																				
Kentwell Community Centre	7,708	1,318	8,193	832	7,242	317														
Community Properties																				
Naval Museum and Florrie	13,550	7,019	14,536	6,033	15,582	4,987	16,850	3,720	18,119	2,456	19,495	1,075	0	0						
Swimming Pools																				
Ballina - Stage One	135,000	134,000	140,000	129,000	145,000	124,000	150,000	119,000	155,000	114,000	161,000	108,000	166,000	103,000	172,000	97,000	178,000	91,000	184,000	85,000
Alstonville - Stage One	103,000	101,000	106,000	98,000	110,000	94,000	114,000	90,000	118,000	86,000	122,000	82,000	126,000	78,000	131,000	73,000	135,000	69,000	140,000	64,000
Ballina - Stage Two	72,500	99,000	115,000	129,000	119,000	125,000	124,000	120,000	129,000	115,000	134,000	110,000	139,000	105,000	145,000	99,000	151,000	93,000	157,000	87,000
Alstonville - Stage Two	57,000	79,000	91,000	102,000	94,000	99,000	98,000	95,000	102,000	91,000	106,000	87,000	110,000	83,000	115,000	78,000	119,000	74,000	124,000	69,000
Waste Non Domestic																				
Landfill Opening																				
Waste Baler																				
Landfill Closure																				
Landfill Closure	193,893	10,400																		
Sub Total	193,893	10,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Town Centres																				
Ballina 2000/01																				
Ballina 2002/03	79,401	3,353																		
Ballina 2003/04	290,138	34,384	309,273	15,148																
Ballina 2018/19					208,000	100,000	216,000	92,000	225,000	83,000	234,000	74,000	243,000	65,000	253,000	55,000	263,000	45,000	274,000	34,000
Ballina 2012/13 (LIRS) (Quarry Funded)	128,482	40,542	135,548	33,476	142,833	26,192	150,913	18,111	159,159	9,865	82,987	1,686	0	0	0	0	0	0	0	0
Sub Total	498,021	78,279	444,821	48,624	350,833	126,192	366,913	110,111	384,159	92,865	316,987	75,686	243,000	65,000	253,000	55,000	263,000	45,000	274,000	34,000
Roads Bridges Footpaths																				
Ramses Street	3,767	644	4,003	407	3,539	155														
Reseal (LIRS) (Quarry Funded)	98,876	31,200	104,314	25,762	109,920	20,157	116,139	13,938	122,484	7,592	63,420	1,297								
<i>The following loans reduce the overall roads budget</i>																				
Wollongbar Link Road (Sec 94)	350,000		350,000		400,000															
Ballina Heights Drive (LIRS)	110,300	43,400	115,900	37,800	121,800	31,900	128,100	25,600	134,700	19,000	141,600	12,100	149,000	4,700						
McLeay Culvert (RMS)	118,270	63,290	125,014	56,547	132,124	49,436	139,300	46,260	147,680	33,880	156,017	25,543	164,828	16,731	174,161	7,398	0	0	0	0
Cumbalum Interchange (Sec 94)	171,753	91,906	181,542	82,116	191,870	71,789	202,286	57,373	214,461	49,198	226,565	37,094	239,360	24,300	252,984	10,676	0	0	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	416,000	334,000	433,000	317,000	450,000	300,000	468,000	282,000	487,000	263,000	507,000	243,000
Sub Total	852,966	230,440	880,773	202,632	959,253	173,437	585,825	143,171	1,035,325	443,670	1,020,602	393,034	1,003,188	345,731	895,145	300,074	487,000	263,000	507,000	243,000
Teven Bridges	196,359	63,880	203,592	56,647	211,003	49,236	218,731	41,508	226,976	33,263	235,281	24,958	244,656	15,583	253,742	6,497				
Airport																				
Airport	67,737	35,087	72,664	30,160	78,492	24,331	84,227	18,597	90,574	12,243	97,045	5,779								
Airport	152,808	62,466	160,491	54,783	169,300	45,975	177,963	37,311	187,228	28,047	196,975	18,299	207,229	8,046						
Airport	58,300	6,600	60,000	4,900	61,700	3,200	63,400	1,400	0	0										
Airport - Runway (LIRS)	721,549	227,684	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	85,300	21,100	88,600	17,800	92,100	14,300	95,700	10,700	99,400	6,900	103,000	3,000	0	0	0	0	0	0	0	0
Airport - Apron	44,100	15,600	45,600	14,100	47,200	12,500	49,200	10,800	50,600	9,100	52,400	7,300	54,200	5,500	56,100	3,500	58,100	1,500	0	0
Airport Terminal	47,000	60,000	113,000	118,000	119,000	112,000	125,000	106,000	131,000	100,000	138,000	93,000	145,000	86,000	152,000	79,000	159,000	72,000	167,000	64,000
	1,176,794	428,537	1,301,589	427,743	1,369,933	359,398	1,443,012	286,519	1,452,633	211,692	1,052,730	136,844	406,429	99,546	208,100	82,500	217,100	73,500	167,000	64,000
Total Repayments	3,314,600	1,234,200	3,313,800	1,201,400	3,389,200	1,155,900	3,117,300	1,009,000	3,621,200	1,189,900	3,168,100	1,018,600	2,438,300	894,900	2,173,000	791,100	1,550,100	708,500	1,553,000	646,000
Total External Loans	3,314,600	1,234,200	3,313,800	1,201,400	3,389,200	1,155,900	3,117,300	1,009,000	3,621,200	1,189,900	3,168,100	1,018,600	2,438,300	894,900	2,173,000	791,100	1,550,100	708,500	1,553,000	646,000
External Loans Outstanding																				
Balance as at 1 July	23,271,200		28,284,400		27,470,600		24,081,400		29,304,100		25,682,900		22,514,800		20,076,500		17,903,500		16,353,400	
Repayments	3,314,600		3,313,800		3,389,200		3,117,300		3,621,200		3,168,100		2,438,300		2,173,000		1,550,100		1,553,000	
New Loans	8,327,800		2,500,000		0		8,340,000		0		0		0		0		0		0	
Balance as at 30 June	28,284,400		27,470,600		24,081,400		29,304,100		25,682,900		22,514,800		20,076,500		17,903,500		16,353,400		14,800,400	

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Part G

Appendices

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APPENDICES

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

Income Statements and Balance Sheets

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

GENERAL FUND - INCOME STATEMENT (2013/14 to 2026/27)																
ACTUAL			ITEM	ESTIMATED												
2013/14	2014/15	2015/16		2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			OPERATING RESULTS													
			Operating Activities													
24,301,000	24,729,500	26,093,600	Rates and Annual Charges	27,574,700	6	27,480,100	(0)	29,016,600	30,645,400	31,543,000	32,466,700	33,419,300	34,398,700	35,406,700	36,444,000	38,209,600
9,284,000	10,070,700	10,785,800	User Charges and Fees	10,746,000	(0)	10,622,000	(1)	10,993,600	11,296,800	11,543,600	11,794,800	12,055,200	12,320,200	12,593,500	12,870,800	13,156,700
2,105,000	1,403,300	1,298,100	Interest and Investment Revenues	1,086,500	(16)	982,900	(10)	1,093,500	1,345,600	1,042,800	1,049,000	1,064,800	1,095,100	1,131,000	1,149,400	1,157,400
4,577,000	3,984,700	2,303,300	Other Revenues	4,024,900	75	4,958,500	23	4,566,600	5,245,800	4,743,300	5,550,400	5,011,700	5,930,600	5,294,400	6,148,400	6,308,700
5,780,000	7,846,000	9,075,200	Grants and Contributions for Operating Purposes	10,525,500	16	7,434,000	(29)	7,109,300	7,337,800	7,338,100	7,437,200	7,545,200	7,687,000	7,841,900	8,002,400	8,166,200
10,914,000	12,768,000	11,484,100	Grants and Contributions for Capital Purposes	13,209,000	15	16,270,200	23	8,979,300	6,766,100	12,933,400	13,254,500	3,583,400	4,922,100	5,011,900	3,853,400	3,947,800
			Other Income:													
0	0	0	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
56,961,000	60,802,200	61,040,100	Total Income from Continuing Operations	67,166,600	10	67,747,700	1	61,758,900	62,637,500	69,144,200	71,552,600	62,679,600	66,353,700	67,279,400	68,468,400	70,946,400
			Operating Expenses													
14,771,000	15,453,100	16,138,000	Employee Benefits and On-costs	16,640,000	3	17,157,000	3	17,690,000	18,239,000	18,805,000	19,389,000	19,991,000	20,613,000	21,253,000	21,913,000	22,594,000
1,679,000	1,564,000	1,334,300	Borrowing Costs	1,152,200	(14)	1,353,200	17	1,271,300	1,203,800	1,029,600	1,211,500	1,040,700	917,700	814,900	733,200	671,600
15,428,000	17,761,300	17,587,400	Materials and Contracts	18,952,600	8	15,841,200	(16)	16,272,700	16,907,700	16,890,600	17,317,200	17,507,400	18,049,200	18,400,900	18,634,200	18,878,400
15,866,000	14,146,000	14,166,800	Depreciation and Amortisation	13,056,400	(8)	13,383,900	3	13,704,300	14,071,100	14,353,700	14,642,100	14,936,400	15,236,400	15,542,500	15,854,800	16,173,200
4,928,000	1,228,600	3,934,400	Other Expenses	4,646,800	18	4,809,400	3	4,304,200	5,081,600	4,809,200	5,348,100	4,805,900	5,627,600	5,364,300	5,920,300	6,771,000
3,924,000	974,000	0	Net Loss from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
56,596,000	51,127,000	53,160,900	Total Expenses from Continuing Operations	54,448,000	2	52,544,700	(3)	53,242,500	55,503,200	55,888,100	57,907,900	58,281,400	60,443,900	61,375,600	63,055,500	65,088,200
365,000	9,675,200	7,879,200	Net Operating Result for the Year	12,718,600	61	15,203,000	20	8,516,400	7,134,300	13,256,100	13,644,700	4,398,200	5,909,800	5,903,800	5,412,900	5,858,200
(10,549,000)	(3,092,800)	(3,604,900)	Net Operating Result Before Capital Income	(490,400)	(86)	(1,067,200)	118	(462,900)	368,200	322,700	390,200	814,800	987,700	891,900	1,559,500	1,910,400

WATER FUND - INCOME STATEMENT (2013/14 to 2026/27)																
ACTUAL			ITEM	ESTIMATED												
2013/14	2014/15	2015/16		2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			OPERATING RESULTS													
			Operating Activities													
2,860,500	3,092,600	3,226,000	Rates and Annual Charges	3,370,800		3,439,500	2	3,531,000	3,624,500	3,721,000	3,839,400	3,961,800	4,088,200	4,217,600	4,351,000	4,489,400
6,590,600	6,432,000	6,654,300	User Charges and Fees	7,652,100	15	7,000,200	(9)	7,174,500	7,354,100	7,537,700	7,763,300	7,995,900	8,235,500	8,483,100	8,737,800	9,000,500
413,500	417,400	339,000	Interest and Investment Revenues	338,400	(0)	368,800	9	354,800	314,200	287,400	309,500	205,400	138,700	75,700	22,300	57,800
672,700	797,900	822,400	Other Revenues	765,000	(7)	825,900	8	846,800	868,200	890,200	912,800	935,800	959,500	983,600	1,008,400	1,034,000
151,800	152,600	157,400	Grants and Contributions for Operating Purposes	157,300	(0)	144,000	(8)	144,700	145,500	146,200	147,000	147,800	148,600	149,500	150,300	151,100
851,300	764,300	1,059,900	Grants and Contributions for Capital Purposes	869,400	(18)	775,000	(11)	800,000	820,000	840,000	860,000	880,000	900,000	920,000	940,000	960,000
			Other Income:													
0	0	0	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
11,540,400	11,656,800	12,259,000	Total Income from Continuing Operations	13,153,000	7	12,553,400	(5)	12,851,800	13,126,500	13,422,500	13,832,000	14,126,700	14,470,500	14,829,500	15,209,800	15,692,800
			Operating Expenses													
1,429,000	1,763,000	1,876,000	Employee Benefits and On-costs	1,934,000	3	1,994,000	3	2,056,000	2,120,000	2,186,000	2,254,000	2,324,000	2,396,000	2,470,000	2,547,000	2,626,000
0	0	0	Borrowing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
1,802,400	1,354,100	1,264,400	Materials and Contracts	1,344,000	6	1,468,200	9	1,524,800	1,512,000	1,539,500	1,567,300	1,645,400	1,624,100	1,653,100	1,681,600	1,710,900
1,859,500	1,478,700	1,498,900	Depreciation and Amortisation	1,428,000	(5)	1,380,000	(3)	1,407,600	1,435,800	1,464,600	1,493,900	1,523,800	1,554,300	1,585,400	1,617,200	1,649,600
5,909,700	6,200,600	6,172,600	Other Expenses	6,524,600	6	6,363,200	(2)	6,522,800	6,686,800	6,854,900	7,059,400	7,269,900	7,486,700	7,709,800	7,939,500	8,175,900
111,000	20,600	38,000	Net Loss from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
11,111,600	10,817,000	10,849,900	Total Expenses from Continuing Operations	11,230,600	4	11,205,400	(0)	11,511,200	11,754,600	12,045,000	12,374,600	12,763,100	13,061,100	13,418,300	13,785,300	14,162,400
428,800	839,800	1,409,100	Net Operating Result for the Year	1,922,400	36	1,348,000	(30)	1,340,600	1,371,900	1,377,500	1,457,400	1,363,600	1,409,400	1,411,200	1,424,500	1,530,400
(422,500)	75,500	349,200	Net Operating Result Before Capital Income	1,053,000	202	573,000	(46)	540,600	551,900	537,500	597,400	483,600	509,400	491,200	484,500	570,400

WASTEWATER FUND - INCOME STATEMENT (2013/14 to 2026/27)																
ACTUAL			ITEM	ESTIMATED												
2013/14	2014/15	2015/16		2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			OPERATING RESULTS													
			Operating Activities													
11,668,700	13,005,500	14,087,200	Rates and Annual Charges	15,399,200	9	15,937,000	3	16,341,000	16,755,000	17,179,000	17,614,000	18,059,000	18,516,000	18,984,000	19,464,000	19,956,000
1,098,100	1,038,400	1,141,900	User Charges and Fees	1,328,600	16	1,351,000	2	1,423,400	1,497,000	1,571,700	1,611,600	1,651,800	1,693,200	1,735,800	1,779,700	1,824,800
968,800	678,700	496,500	Interest and Investment Revenues	370,600	(25)	308,200	(17)	287,500	240,500	290,200	336,400	336,900	331,100	380,200	404,300	524,600
550,400	462,400	473,400	Other Revenues	488,800	3	478,600	(2)	490,900	503,400	516,300	529,600	543,100	556,800	571,100	585,700	600,700
150,800	151,700	156,600	Grants and Contributions for Operating Purposes	157,700	1	143,600	(9)	144,500	145,500	146,400	147,300	148,200	149,100	150,000	150,900	151,800
2,014,200	2,131,400	2,470,000	Grants and Contributions for Capital Purposes	1,815,500	(26)	2,145,500	18	2,175,500	2,215,500	2,255,500	2,295,500	2,335,500	2,375,500	2,425,500	2,475,500	2,525,500
			Other Income:													
5,700	0	0	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
16,456,700	17,468,100	18,825,600	Total Income from Continuing Operations	19,560,400	4	20,363,900	4	20,862,800	21,356,900	21,959,100	22,534,400	23,074,500	23,621,700	24,246,600	24,860,100	25,583,400
			Operating Expenses													
3,510,600	3,219,000	3,676,000	Employee Benefits and On-costs	3,790,000	3	3,908,000	3	4,029,000	4,154,000	4,283,000	4,416,000	4,553,000	4,694,000	4,840,000	4,990,000	5,145,000
5,160,800	4,996,800	4,659,300	Borrowing Costs	4,442,600	(5)	4,249,900	(4)	3,878,300	3,667,000	3,439,800	3,239,200	3,049,200	2,856,300	2,658,300	2,463,300	2,266,300
5,288,300	5,670,300	5,096,600	Materials and Contracts	5,740,100	13	5,426,900	(5)	5,546,700	5,662,600	5,781,400	5,902,500	6,025,200	6,149,700	6,276,300	6,337,200	6,461,800
2,643,100	2,314,300	3,531,900	Depreciation and Amortisation	2,678,000	(24)	3,775,000	41	3,851,000	3,928,000	4,007,000	4,087,000	4,169,000	4,252,000	4,337,000	4,424,000	4,512,000
421,300	330,000	338,100	Other Expenses	345,500	2	446,000	29	374,200	384,200	394,400	404,700	465,300	426,000	437,000	448,300	459,800
0	12,197,600	2,500	Net Loss from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
17,024,100	28,728,000	17,304,400	Total Expenses from Continuing Operations	16,996,200	(2)	17,805,800	5	17,679,200	17,795,800	17,905,600	18,049,400	18,261,700	18,378,000	18,548,600	18,662,800	18,844,900
(567,400)	(11,259,900)	1,521,200	Net Operating Result for the Year	2,564,200	69	2,558,100	(0)	3,183,600	3,561,100	4,053,500	4,485,000	4,812,800	5,243,700	5,698,000	6,197,300	6,738,500
(2,581,600)	(13,391,300)	(948,800)	Net Operating Result Before Capital Income	748,700	(179)	412,600	(45)	1,008,100	1,345,600	1,798,000	2,189,500	2,477,300	2,868,200	3,272,500	3,721,800	4,213,000

CONSOLIDATED OPERATIONS - INCOME STATEMENT (2013/14 to 2026/27)																
ACTUAL			ITEM	ESTIMATED												
2013/14	2014/15	2015/16		2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			OPERATING RESULTS													
			Operating Activities													
38,830,200	40,827,600	43,406,800	Rates and Annual Charges	46,344,700	7	46,856,600	1	48,888,600	51,024,900	52,443,000	53,920,100	55,440,100	57,002,900	58,608,300	60,259,000	62,655,000
16,972,700	17,541,100	18,582,000	User Charges and Fees	19,726,700	6	18,973,200	(4)	19,591,500	20,147,900	20,653,000	21,169,700	21,702,900	22,248,900	22,812,400	23,388,300	23,982,000
3,487,300	2,499,400	2,133,600	Interest and Investment Revenues	1,795,500	(16)	1,659,900	(8)	1,735,800	1,900,300	1,620,400	1,694,900	1,607,100	1,564,900	1,586,900	1,576,000	1,739,800
5,800,100	5,245,000	3,599,100	Other Revenues	5,278,700	47	6,263,000	19	5,904,300	6,617,400	6,149,800	6,992,800	6,490,600	7,446,900	6,849,100	7,742,500	7,943,400
6,082,600	8,150,300	9,389,200	Grants and Contributions for Operating Purposes	10,840,500	15	7,721,600	(29)	7,398,500	7,628,800	7,630,700	7,731,500	7,841,200	7,984,700	8,141,400	8,303,600	8,469,100
13,608,500	15,663,700	15,014,000	Grants and Contributions for Capital Purposes	15,893,900	6	19,190,700	21	11,954,800	9,801,600	16,028,900	16,410,000	6,798,900	8,197,600	8,357,400	7,268,900	7,433,300
			Other Income:													
5,700	0	0	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
84,787,100	89,927,100	92,124,700	Total Income from Continuing Operations	99,880,000	8	100,665,000	1	95,473,500	97,120,900	104,525,800	107,919,000	99,880,800	104,445,900	106,355,500	108,538,300	112,222,600
			Operating Expenses													
19,710,600	20,435,100	21,690,000	Employee Benefits and On-costs	22,364,000	3	23,059,000	3	23,775,000	24,513,000	25,274,000	26,059,000	26,868,000	27,703,000	28,563,000	29,450,000	30,365,000
6,839,800	6,560,800	5,993,600	Borrowing Costs	5,594,800	(7)	5,603,100	0	5,149,600	4,870,800	4,469,400	4,450,700	4,089,900	3,774,000	3,473,200	3,196,500	2,937,900
22,518,700	24,785,700	23,948,400	Materials and Contracts	26,036,700	9	22,736,300	(13)	23,344,200	24,082,300	24,211,500	24,787,000	25,178,000	25,823,000	26,330,300	26,653,000	27,051,100
20,368,600	17,939,000	19,197,600	Depreciation and Amortisation	17,162,400	(11)	18,538,900	8	18,962,900	19,434,900	19,825,300	20,223,000	20,629,200	21,042,700	21,464,900	21,896,000	22,334,800
11,259,000	7,759,200	10,445,100	Other Expenses	11,516,900	10	11,618,600	1	11,201,200	12,152,600	12,058,500	12,812,200	12,541,100	13,540,300	13,511,100	14,308,100	15,406,700
4,035,000	13,192,200	40,500	Net Loss from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
84,731,700	90,672,000	81,315,200	Total Expenses from Continuing Operations	82,674,800	2	81,555,900	(1)	82,432,900	85,053,600	85,838,700	88,331,900	89,306,200	91,883,000	93,342,500	95,503,600	98,095,500
55,400	(744,900)	10,809,500	Net Operating Result for the Year	17,205,200	59	19,109,100	11	13,040,600	12,067,300	18,687,100	19,587,100	10,574,600	12,562,900	13,013,000	13,034,700	14,127,100
(13,553,100)	(16,408,600)	(4,204,500)	Net Operating Result Before Capital Income	1,311,300	(131)	(81,600)	(106)	1,085,800	2,265,700	2,658,200	3,177,100	3,775,700	4,365,300	4,655,600	5,765,800	6,693,800

GENERAL FUND BALANCE SHEET (\$'000)															
ITEM	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
ASSETS															
Current Assets															
Cash and Investments	40,238	31,942	38,979	36,692	21,000	24,700	32,100	19,600	17,400	15,400	17,700	18,600	15,800	20,400	24,900
Receivables	5,071	5,269	3,779	6,941	7,080	7,190	7,370	7,560	7,750	7,950	8,150	8,360	8,570	8,790	9,010
Inventories	1,010	996	1,407	808	830	850	880	910	940	970	1,000	1,030	1,060	1,090	1,120
Other	704	57	(355)	181	190	200	210	220	230	240	250	260	270	280	290
Total Current Assets	47,023	38,264	43,810	44,622	29,100	32,940	40,560	28,290	26,320	24,560	27,100	28,250	25,700	30,560	35,320
Non Current Assets															
Investments	9,259	9,277	5,150	3,811	7,400	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Receivables	157	156	112	114	120	130	140	150	160	170	180	190	200	210	220
Inventories	2,816	3,051	2,459	3,015	3,080	3,130	3,210	3,300	3,390	3,480	3,570	3,660	3,760	3,860	3,960
Infrastructure, Property, Plant and Equipment	732,433	749,424	809,504	820,963	849,760	877,320	884,500	904,540	927,300	939,780	938,750	941,260	947,790	946,960	946,610
Investment Property	18,350	18,404	21,282	21,977	22,420	22,760	23,330	23,920	24,520	25,140	25,770	26,420	27,090	27,770	28,470
Total Non-Current Assets	763,015	780,312	838,507	849,880	882,780	906,840	914,680	935,410	958,870	972,070	971,770	975,030	982,340	982,300	982,760
TOTAL ASSETS	810,038	818,576	882,317	894,502	911,880	939,780	955,240	963,700	985,190	996,630	998,870	1,003,280	1,008,040	1,012,860	1,018,080
LIABILITIES															
Current Liabilities															
Payables	4,962	7,507	6,249	6,978	7,120	7,230	7,420	7,610	7,810	8,010	8,220	8,430	8,650	8,870	9,100
Borrowings	5,565	5,556	3,793	3,696	3,315	3,314	3,389	3,117	3,621	3,168	2,438	2,173	1,550	1,553	0
Provisions	7,286	6,585	6,466	6,936	7,100	7,300	7,500	7,700	7,900	8,100	8,400	8,700	9,000	9,300	9,600
Total Current Liabilities	17,813	19,648	16,508	17,610	17,535	17,844	18,309	18,427	19,331	19,278	19,058	19,303	19,200	19,723	18,700
Non Current Liabilities															
Payables	540	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	22,056	20,183	19,400	16,319	19,957	24,971	24,082	20,964	25,683	22,515	20,077	17,904	16,353	14,800	14,800
Provisions	3,938	4,568	4,560	4,466	4,700	5,000	5,300	5,600	5,900	6,200	6,500	6,800	7,200	7,600	8,000
Total Non-Current Liabilities	26,534	24,751	23,960	20,785	24,657	29,971	29,382	26,564	31,583	28,715	26,577	24,704	23,553	22,400	22,800
TOTAL LIABILITIES	44,347	44,399	40,468	38,395	42,191	47,814	47,691	44,991	50,914	47,993	45,635	44,007	42,754	42,123	41,500
Net Assets	765,691	774,177	841,849	856,107	869,689	891,966	907,549	918,709	934,276	948,637	953,235	959,274	965,287	970,737	976,580
EQUITY															
Retained Earnings	487,632	488,865	498,603	507,454	513,989	530,866	537,349	539,209	545,276	549,837	544,435	540,174	535,687	530,337	525,080
Revaluation Reserves	278,059	285,312	343,246	348,653	355,700	361,100	370,200	379,500	389,000	398,800	408,800	419,100	429,600	440,400	451,500
Council Equity Interest	765,691	774,177	841,849	856,107	869,689	891,966	907,549	918,709	934,276	948,637	953,235	959,274	965,287	970,737	976,580

WATER SUPPLY BALANCE SHEET (\$'000)															
ITEM	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
ASSETS															
Current Assets															
Cash and Investments	9,520	9,662	9,094	9,625	11,030	9,950	10,620	10,200	10,330	8,110	8,560	7,000	5,800	6,240	6,240
Receivables	1,866	2,095	2,062	2,043	2,090	2,130	2,190	2,250	2,310	2,370	2,430	2,500	2,570	2,640	2,710
Inventories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	121	118	130	140	150	160	170	180	190	200	210	220	230
Total Current Assets	11,386	11,757	11,277	11,786	13,250	12,220	12,960	12,610	12,810	10,660	11,180	9,700	8,580	9,100	9,180
Non Current Assets															
Investments	1,298	1,240	1,241	952	952	952	952	952	952	952	952	952	952	952	952
Receivables	165	164	153	108	120	130	140	150	160	170	180	190	200	210	220
Inventories	0	0	0	11	100	200	300	400	500	600	700	800	900	1,000	1,100
Infrastructure, Property, Plant and Equipment	108,371	111,486	68,999	71,157	72,100	75,200	77,500	79,500	80,000	84,300	87,400	90,500	93,300	91,700	90,100
Investment Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Non-Current Assets	109,834	112,890	70,393	72,228	73,272	76,482	78,892	81,002	81,612	86,022	89,232	92,442	95,352	93,862	92,372
TOTAL ASSETS	121,220	124,647	81,670	84,014	86,522	88,702	91,852	93,612	94,422	96,682	100,412	102,142	103,932	102,962	101,552
LIABILITIES															
Current Liabilities															
Payables	0	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	0
Provisions	146	124	143	133	140	150	160	170	180	190	200	210	220	230	240
Total Current Liabilities	146	124	143	133	140	150	160	170	180	190	200	210	220	230	240
Non Current Liabilities															
Payables	0	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	0
Provisions	0	0	16	14	20	30	40	50	60	70	80	90	100	110	120
Total Non-Current Liabilities	0	0	16	14	20	30	40	50	60	70	80	90	100	110	120
TOTAL LIABILITIES	146	124	159	147	160	180	200	220	240	260	280	300	320	340	360
Net Assets	121,074	124,523	81,511	83,867	86,362	88,522	91,652	93,392	94,182	96,422	100,132	101,842	103,612	102,622	101,192
EQUITY															
Retained Earnings	37,328	37,912	39,088	40,469	42,062	43,522	45,452	45,992	45,582	46,522	48,932	49,342	49,712	47,322	44,492
Revaluation Reserves	83,746	86,611	42,423	43,398	44,300	45,000	46,200	47,400	48,600	49,900	51,200	52,500	53,900	55,300	56,700
Council Equity Interest	121,074	124,523	81,511	83,867	86,362	88,522	91,652	93,392	94,182	96,422	100,132	101,842	103,612	102,622	101,192

WASTEWATER BALANCE SHEET (\$'000)															
ITEM	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
ASSETS															
Current Assets															
Cash and Investments	29,502	18,057	12,826	13,588	10,740	8,010	7,200	11,180	13,070	12,920	14,130	18,720	19,400	24,650	30,440
Receivables	1,780	1,335	1,243	1,305	1,340	1,370	1,410	1,450	1,490	1,530	1,570	1,610	1,660	1,710	1,760
Inventories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	422	0	0	0	0	0	0	0	0	0	0	0	0
Total Current Assets	31,282	19,392	14,491	14,893	12,080	9,380	8,610	12,630	14,560	14,450	15,700	20,330	21,060	26,360	32,200
Non Current Assets															
Investments	329	519	1,749	1,344	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
Receivables	319	190	230	139	150	160	170	180	190	200	210	220	230	240	250
Inventories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure, Property, Plant and Equipment	253,533	264,586	196,722	198,622	200,100	203,000	206,600	207,700	206,400	207,400	207,700	204,500	205,500	202,300	198,900
Investment Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Non-Current Assets	254,181	265,295	198,701	200,105	201,650	204,560	208,170	209,280	207,990	209,000	209,310	206,120	207,130	203,940	200,550
TOTAL ASSETS	285,463	284,687	213,192	214,998	213,730	213,940	216,780	221,910	222,550	223,450	225,010	226,450	228,190	230,300	232,750
LIABILITIES															
Current Liabilities															
Payables	4,379	83	162	125	130	140	150	160	170	180	190	200	210	220	230
Borrowings	2,385	2,495	2,793	2,958	3,096	3,134	3,280	2,454	2,654	2,844	3,037	3,235	3,430	3,627	3,824
Provisions	461	452	437	482	500	510	530	550	570	590	610	630	650	670	690
Total Current Liabilities	7,225	3,030	3,392	3,565	3,726	3,784	3,960	3,164	3,394	3,614	3,837	4,065	4,290	4,517	4,744
Non Current Liabilities															
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	65,130	63,719	61,582	58,925	55,829	52,695	49,415	46,962	44,308	41,463	38,426	35,191	31,761	28,134	24,310
Provisions	0	0	43	45	100	200	300	400	500	600	700	800	900	1,000	1,100
Total Non-Current Liabilities	65,130	63,719	61,625	58,970	55,929	52,895	49,715	47,362	44,808	42,063	39,126	35,991	32,661	29,134	25,410
TOTAL LIABILITIES	72,355	66,749	65,017	62,535	59,655	56,679	53,675	50,525	48,202	45,678	42,963	40,056	36,951	33,651	30,154
Net Assets	213,108	217,938	148,175	152,463	154,075	157,261	163,105	171,385	174,348	177,773	182,047	186,394	191,239	196,649	202,596
EQUITY															
Retained Earnings	108,417	107,971	96,711	98,161	98,675	100,961	105,305	112,085	113,548	115,373	118,047	120,794	123,939	127,649	131,796
Revaluation Reserves	104,691	109,967	51,464	54,302	55,400	56,300	57,800	59,300	60,800	62,400	64,000	65,600	67,300	69,000	70,800
Council Equity Interest	213,108	217,938	148,175	152,463	154,075	157,261	163,105	171,385	174,348	177,773	182,047	186,394	191,239	196,649	202,596

CONSOLIDATED BALANCE SHEET (\$'000)															
ITEM	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
ASSETS															
Current Assets															
Cash and Investments	79,260	59,661	60,899	59,905	42,770	42,660	49,920	40,980	40,800	36,430	40,390	44,320	41,000	51,290	61,580
Receivables	8,717	8,699	7,084	10,289	10,510	10,690	10,970	11,260	11,550	11,850	12,150	12,470	12,800	13,140	13,480
Inventories	1,010	996	1,407	808	830	850	880	910	940	970	1,000	1,030	1,060	1,090	1,120
Other	704	57	188	299	320	340	360	380	400	420	440	460	480	500	520
Total Current Assets	89,691	69,413	69,578	71,301	54,430	54,540	62,130	53,530	53,690	49,670	53,980	58,280	55,340	66,020	76,700
Non Current Assets															
Investments	10,886	11,036	8,140	6,107	9,752	5,852	5,852	5,852	5,852	5,852	5,852	5,852	5,852	5,852	5,852
Receivables	641	510	495	361	390	420	450	480	510	540	570	600	630	660	690
Inventories	2,816	3,051	2,459	3,026	3,180	3,330	3,510	3,700	3,890	4,080	4,270	4,460	4,660	4,860	5,060
Infrastructure, Property, Plant and Equipment	1,094,337	1,125,496	1,075,225	1,090,742	1,121,960	1,155,520	1,168,600	1,191,740	1,213,700	1,231,480	1,233,850	1,236,260	1,246,590	1,240,960	1,235,610
Investment Property	18,350	18,404	21,282	21,977	22,420	22,760	23,330	23,920	24,520	25,140	25,770	26,420	27,090	27,770	28,470
Total Non-Current Assets	1,127,030	1,158,497	1,107,601	1,122,213	1,157,702	1,187,882	1,201,742	1,225,692	1,248,472	1,267,092	1,270,312	1,273,592	1,284,822	1,280,102	1,275,682
TOTAL ASSETS	1,216,721	1,227,910	1,177,179	1,193,514	1,212,132	1,242,422	1,263,872	1,279,222	1,302,162	1,316,762	1,324,292	1,331,872	1,340,162	1,346,122	1,352,382
LIABILITIES															
Current Liabilities															
Payables	9,341	7,590	6,411	7,103	7,250	7,370	7,570	7,770	7,980	8,190	8,410	8,630	8,860	9,090	9,330
Borrowings	7,950	8,051	6,586	6,654	6,410	6,448	6,669	5,571	6,275	6,012	5,475	5,408	4,980	5,180	3,824
Provisions	7,893	7,161	7,046	7,551	7,740	7,960	8,190	8,420	8,650	8,880	9,210	9,540	9,870	10,200	10,530
Total Current Liabilities	25,184	22,802	20,043	21,308	21,400	21,778	22,429	21,761	22,905	23,082	23,095	23,578	23,710	24,470	23,684
Non Current Liabilities															
Payables	540	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	87,186	83,902	80,982	75,244	75,786	77,666	73,497	67,926	69,990	63,978	58,503	53,095	48,115	42,935	39,111
Provisions	3,938	4,568	4,619	4,525	4,820	5,230	5,640	6,050	6,460	6,870	7,280	7,690	8,200	8,710	9,220
Total Non-Current Liabilities	91,664	88,470	85,601	79,769	80,606	82,896	79,137	73,976	76,450	70,848	65,783	60,785	56,315	51,645	48,331
TOTAL LIABILITIES	116,848	111,272	105,644	101,077	102,006	104,674	101,566	95,737	99,356	93,930	88,878	84,363	80,025	76,115	72,015
Net Assets	1,099,873	1,116,638	1,071,535	1,092,437	1,110,126	1,137,748	1,162,306	1,183,486	1,202,806	1,222,832	1,235,414	1,247,509	1,260,137	1,270,007	1,280,367
EQUITY															
Retained Earnings	633,377	634,748	634,402	646,084	654,726	675,348	688,106	697,286	704,406	711,732	711,414	710,309	709,337	705,307	701,367
Revaluation Reserves	466,496	481,890	437,133	446,353	455,400	462,400	474,200	486,200	498,400	511,100	524,000	537,200	550,800	564,700	579,000
Council Equity Interest	1,099,873	1,116,638	1,071,535	1,092,437	1,110,126	1,137,748	1,162,306	1,183,486	1,202,806	1,222,832	1,235,414	1,247,509	1,260,137	1,270,007	1,280,367