

Clarence Valley Council

2015/16 BUDGET



Clarence Valley Council

FULL SERVICE LISTING



Full Services Listing

Service		Sub-Service		DISCRETIONARY (Y/N)	NOTES ON SERVICE:
1000	GM Management	1000.01	Office of General Manager	N	Expenses relating to GM wages and activities including costing for SOAP implementation
1001	Executive Support	1001.01	Executive Support	N	Expenses relating to secretarial support services including business papers, meeting minutes, and civic functions
1010	Elected Members	1010.01	Elected Members	N	Councillor and Mayor related expenses- individual and non-councillor specific
1100	Organisation Performance and Governance	1100.01	Management of Governance Services	N	Executive Manager and Governance Officer expenses
		1100.02	Organisational Governance	N	Risk Management, Governance Operations, Property administration and legal expenses
		1100.03	Communication	N	Media releases, newsletters, branding, corporate advertising and marketing
		1100.04	Business Improvement and Integrated Planning and Reporting	N	IP&R (op plans, KPI's etc) and organisational performance related functions
2000	Corporate Management	2000.01	Directorate Management of Corporate Services	N	Corporate director specific budgets
2100	Finance & Supply	2100.01	Financial Management	N	Financial Services Manager and associated expenses
		2100.02	Financial Accounting and Compliance	N	Financial Reporting and Accounting, Treasury functions, payment of employees and suppliers, taxation, asset accounting
		2100.03	Management Accounting & Business Support	N	Budget development, compliance reporting, internal customer service relating to finance/budgets, LTTP and grant reporting/accounting
		2100.04	Supply and Light Fleet Management	N	Light fleet, small plant, inventory, procurement, contractor management
		2100.05	Revenue Management	N	Rating structure and income management, water billing, debtors, debt management,
		2100.06	Corporate Systems	N	Corporate systems access and security, data management, new system testing and upgrade, training and support, corporate reporting,
		2100.07	General Purpose Revenue Management	N	General purpose, includes Rates, General purpose - FAG, Pension Subsidy
2200	Information Services	2200.01	Information Services Management	N	Information Services Manager and associated expenses
		2200.02	Information technology	N	Hardware and Infrastructure, corporate applications, internet, GIS and mapping
		2200.03	Records	N	Corporate document management and records administration
		2200.04	Customer Service	N	Customer service centres and administration,
2300	Human Resources	2300.01	Workforce Development	N	Volunteer workforce management, structure reviews, policy and protocol development and review, workforce planning
		2300.02	Human Resources Operations	N	Recruitment and retention, inductions, Employee and Industrial relations, EEO, EAP, performance management and competencies, consultations. Includes Human Resources Manager and associated expenses
		2300.03	Training and Development	N	Training (corporate, competency and PD related, optional), leadership development, University Education Assistance, Apprentices & Trainees
		2300.04	Work Health & safety	N	WHS management systems, compliance audits, workers comp, injury management and return to work, health & wellbeing, Drug & Alcohol testing, hazard management
3000	Works & Civil Management	3000.01	Directorate Management of Works & Civil Services	N	Works & Civil Director and associated employment expenses
3100	Roads	3100.01	Urban Roads	N	Urban Roads maintenance and construction including the following: Sealed Roads Surface Maintenance, Maintenance Grading, Car Park areas, Minor Heavy Patching, Shoulder Grading/Resheeting, Kerb & Gutter maintenance, street sweeping, open and piped drain maintenance, guardrail guidepost and signs maintenance, vandalism
		3100.02	Rural Roads	N	Sealed and Unsealed Rural Roads maintenance and construction including the following: Surface Maintenance, Minor Heavy Patching, Shoulder Grading/Resheeting, Maintenance Grading and Gravel Patching, Guidepost guardrail and signs maintenance, tree maintenance and roadside growth, unsealed resheeting and vandalism
		3100.03	Regional Roads	N	Maintenance and Construction on the Regional Road network including: Surface Maintenance, Maintenance Grading, Minor Heavy Patching, Shoulder Grading/Resheeting, Kerb & Gutter Maintenance, Street Sweeping, Drainage Maintenance, Guidepost Guardrail and Signs Maintenance, pavement marking, roadside growth and tree maintenance, Rehabilitation/Heavy Patching, Vandalism and Administration
		3100.04	State Roads	N	Maintenance on State Roads pursuant to RMAP data, ordered works for significant repair items.

Service			Attachment 14. Adopted Clarence Valley Council 2015/16 Budget		DISCRETIONARY (Y/N)	NOTES ON SERVICE:
3101	Bridges	3101.01	Bridges		N	Local and Regional Bridge Maintenance and Construction. Maintenance and repair and inspection of Timber Bridges
3102	Footpaths & Cycleways	3102.01	Footpaths & Cycleways		N	Maintenance and Construction of Cycleway and Footpath network. Repairs generally fall into 4 main categories: Grinding to remove minor trip hazards, Repair of concrete cracks and minor concrete breakages with epoxy, Levelling of footpaths (predominantly pavers), and Replacement of discrete concrete slabs
3110	Wharves & Jetties	3110.01	Wharves & Jetties		N	Maintenance and Construction of Wharves and Jetties. Wharves and jetties maintenance includes the following activities: Cleaning of boat ramps four times per year prior to holiday periods, Minor repairs to wharves, jetties and boat ramps, and Administration costs
3111	Bus Shelters	3111.01	Bus Shelters		N	Maintenance and Construction of Bus Shelters. Maintenance for bus shelters consists of: Cleaning out regular public transport bus shelters four times per year, Undertaking minor repairs, Maintenance of the bus interchange in South Grafton.
3112	Street Lighting	3112.01	Street Lighting		N	Provision of council owned street lighting. Operations include payment of electricity charges, maintenance and expansion of network
3113	Floodplain Infrastructure & Operation	3113.01	Floodplain Infrastructure & Operation		N	Maintenance and Construction of floodplain assets including: Levee Maintenance, Asset Inspections, Drain and Culvert Maintenance, Bridge Maintenance, Floodgate Maintenance, Farm Crossing maintenance, Pump Maintenance, Rock Armouring, Clarence Floodplain Project (CFP) Maintenance
		3113.02	Voluntary House Raising		Y	Administration of the Clarence Valley Council Voluntary House Raising Scheme
3114	Airports	3114.01	Regional Airport		Y	Provision of a regional airport facility including administration, inspections, maintenance, runway approach clearing, building maintenance
		3114.02	South Grafton Aerodrome		Y	Operations of the Sth Grafton airstrip operated by a s355 committee.
3120	Internal Road Services	3120.01	Quarries		Y	Quarry Operations - Provide material for council road construction projects. Safety and inspection requirements. Expenses related to site rehabilitation and meeting legislative requirements
		3120.02	Depot Management		N	Management of depots (8) to meet operational needs
		3120.03	Heavy Plant		N	Purchase and Disposal of Heavy plant. Workshop operational expenses
3121	Civil & Works Administration	3121.01	Operational Administration		N	Works and Civil Manager and associated expenses. Also contains all other indoor/office staff, training seminars etc
		3121.02	Roads Ancillary		N	Work includes resumption of roads, removal of abandoned vehicles, miscellaneous road rentals and private works
3122	Emergency Services and Natural Disasters	3122.01	Natural Disaster Management		N	Expenses relating to management of Natural Disaster events, generally unclaimable including LEMC expenses
		3122.02	Natural Disaster Response - Roads		N	Emergency and restoration Natural Disaster work as it pertains to roads functions and facilities
		3122.03	Natural Disaster Response - Open Spaces		N	Emergency and restoration Natural Disaster work as it pertains to open space functions and facilities
		3122.04	Natural Disaster Response - Floodplain		N	Emergency and restoration Natural Disaster work as it pertains to floodplain functions and facilities
		3122.05	SES Operations and Emergency		N	Payment of SES levy issued by NSW government. Support in Landlord/tenancy arrangment and assistance with SES building overheads
		3122.06	RFS Operations and Emergency		N	Contribution to NSW RFS and statutory levy. Support of RFS operations and capital expenditure
3200	Parks & Open Spaces	3200.01	Parks & Open Spaces		N	Open Spaces Management, Administration and Strategic Planning. Maintenance and Renewals of Parks and Open spaces including mowing, top-dressing, irrigation, garden maintenance, furniture, lighting, inspections etc. Funding arrangements including CCRT. Service level based on park/space attributes
3201	Sporting Facilities	3201.01	Sporting Facilities		Y	Maintenance and operation of sporting facilities including building and surrounds. Service levels determined based on facility
		3201.02	Sports Councils		Y	Provision of sports council projects and payments
3202	Beaches	3202.01	Beach Area Management		N	Provision of lifesaving contract, produce and implement beach management policies, support local Surf Life-saving organisations
3203	Cemeteries	3203.01	Cemeteries		Y	Provision and maintenance of current and historic cemetery facilities. Develop and implement cemetery strategic management plan. Undertake burial operations

3204	Natural Resource Management	3204.01	Catchment Management	Y	Develop and implement a range of management plans in relation to catchment and estuary regions of the LGA. Obtain and administer grant funded programs
		3204.02	Biodiversity	Y	Develop and implement a range of management plans in relation to flora and fauna. Support and develop relationships with external biodiversity operators (E.g. Landcare and community nurseries)
		3204.03	Weed Management	N	Ground and aerial weed inspections, management and interventions. Participate in advisory committees and develop action plans
		3204.04	Bushfire Management	N	Bushfire Management plans, works and actions. Participate in management committees and sub-committees
3205	Urban Vegetation Management	3205.01	Urban Vegetation Management	N	Mowing, Garden and tree maintenance of Urban areas falling outside of park and sporting facility boundaries
3210	Buildings, Properties & Leases	3210.01	Administration Buildings	N	Operational and maintenance expenses of council buildings utilised for administrative functions.
		3210.02	Commercial and Residential Properties	Y	Operational and maintenance expenses of council buildings utilised for commercial and residential functions.
		3210.03	Property leases	N	Operational and maintenance expenses of council property pursuant to lease obligations where it is not an administrative or commercial function being undertaken.
		3210.04	Public Halls	Y	Operational and maintenance expenses of public hall network
		3210.05	Buildings in Other Services	N	Building expenses maintained by facilities sections that relate to the provision of another service. Rental income received from recipient service
		3210.06	Buildings Administration/Management	N	Management and administration expenses associated with operations and maintenance of building facilities and services
		3210.07	Council Property Management	N	Maintenance of council property assets including mowing vacant land, rates etc
3211	Public Amenities	3211.01	Public Amenities	N	Operation and maintenance of public amenities facilities across the LGA. Facility renewals and upgrades
3212	Aquatic Facilities	3212.01	Aquatic Facilities	Y	Operation and Maintenance of Aquatic facilities across all locations within the LGA. Tender processing, contract management, licensing and reporting. Capital upgrades and renewals
3220	Waste Management	3220.01	Grafton Regional Landfill	N	Provision and operation of landfill sites
		3220.02	Domestic Waste Management	N	Operation of Domestic Waste program including: Supervision, develop and management collection contracts, waste education, waste disposal, recyclables and organics processing
		3220.03	Commercial Waste Management	N	Operation of Commercial Waste program including: Supervision, develop and management of collection contracts, waste disposal
		3220.04	Waste Transfer Stations (WTS) and Other Waste	N	Transfer Station maintenance and operations. Household Asbestos removal and disposal, and other waste operations
		3220.05	Public Space Waste Removal	N	Collections from street bins, bins in parks etc. Includes illegal dumping clean ups and disposals
		3220.06	Waste Administration Management	N	Management and administration of various waste services
3221	Environmental Sustainability	3221.01	Sustainability Projects / Climate Change	Y	Projects mitigating impacts of waste management including solar energy, landfill gas, biodiversity, transport reductions and energy efficiency. Climate change advisory committee, events and programs
3230	Caravan Parks	3230.01	Caravan Parks	Y	Management of caravan parks including: Operator contract development and implementation, strategic planning, tender processes. CCRT funding and reporting. Capital Works and renewals
3231	Saleyards	3231.01	Saleyards	Y	Saleyard operations, Asset Management and capital expansion. Licensing, reporting and support for the saleyard committee.
3300	Water Supply	3300.01	Water Management	N	Provision of Engineering supervision and administration. Water efficiency program and meter reading. Strategic Planning and Statutory reporting
		3300.02	Water Operation, Maintenance & Renewals	N	Standard operations and maintenance of water network including Regional water supply. Private Works. Aboriginal Community Water Supply program.
		3300.03	Water Construction	N	Non-recurrent construction of water supply assets
3310	Sewerage Service	3310.01	Sewerage Management	N	Provision of Engineering supervision and administration. Strategic Planning and Statutory reporting
		3310.02	Sewerage Operation, Maintenance & Renewals	N	Standard operations and maintenance of sewerage network. Private Works. Includes Liquid Trade Waste. Meet legislative requirements of EPL's,
		3310.03	Sewerage Construction	N	Non-recurrent construction of sewerage network assets

Service		Attachment 14. Adopted Clarence Shire Council 2015/16 Budget		DISCRETIONARY	NOTES ON SERVICE:
4000	Environment, Planning & Community Management	4000.01	Directorate Management	N	E,P & C director specific budgets including employment expenses
4100	Compliance	4100.01	Compliance	N	Compliance activities resulting from the regulatory components of Development and Environmental Services
4110	Regulatory Services	4110.01	Ranger Operations	N	Provision of ranger services including first response call out, investigative and reporting follow up, policy and procedure development
		4110.02	Animal Control	N	Provision of pound service and liaise with relevant stakeholders. Includes compliance and education functions.
		4110.03	Parking Compliance	N	Provide parking compliance function, including pro-active monitoring, complaint review and follow up, issuing infringement notices, provision of investigative assistance for street offences
4120	Development & Environmental Services	4120.01	Planning and Assessment Services	N	Planning and engineering advice to public, pre-lodgment DA advice, undertake DA's, post development compliance, procedure and policy development and implementation
		4120.02	Building and Environmental Services	N	Includes Building Inspection services, Health Regulation, on-site wastewater management, and environmental control
4200	Community Development	4200.01	Community Development	Y	Expenses relating to the provision of community development management and supervision. Coordinate significant community level projects to enhance wellbeing and engagement
		4200.02	Youth Services	Y	Provision and co-ordination of youth projects and partnerships to young people within the LGA
		4200.03	Ageing & Access	Y	Co-ordinate projects and develop sector capacity within the aged and access sectors of the community
		4200.04	Safe Communities	Y	Provide programs, education, advice and support to the community and sector to improve community safety outcomes
		4200.05	Indigenous Services	Y	Provide quality aboriginal projects and support for sector capacity enhancement
4210	Libraries	4210.01	Clarence Regional Library	Y	Provision of a Regional Library facility with Bellingen Council. Undertake the purchasing, distribution and strategic management of the CRL collection. Provision of Administrative and technical support to regionwide library facilities.
		4210.02	Public Library Services	N	Provide library facilities to Grafton, Maclean, Yamba and Iluka communities. Provision of library programs to enhance the service offering and community wellbeing.
		4210.03	Mobile Library Services	Y	Provision of library services through a mobile service model to 20+ outlying communities on a defined fortnightly schedule.
4211	Galleries and Museums	4211.01	Gallery and Historical Services	Y	Work with the community and other partners to provide quality arts facilities and support and encourage arts and cultural programs. Develop and maintain the council and gallery collections. ARTS NSW programs, JADA program, outreach and education programs
4212	Community Centres	4212.01	Community Centres	Y	Provision of facilities (GCFC, Treelands Drive and Woolli St Hall) for diverse users for a range of community and commercial outcomes. Strategic planning and marketing of facilities to promote use
4300	Land Use Planning	4300.01	Planning Support Services	N	Income from reg and stat fees and section 149 certificates. Support planning operations and functions
		4300.02	Land Use Planning	N	Strategic land use planning and rezoning applications. Heritage Assistance Scheme
		4300.03	Management	N	Strategic and Economic Planning Manager and associated expenses.
4310	Economic Development	4310.01	Economic Development	Y	Economic development, industry support and monitoring utilising the following: networking, training, relationship development, community profiling and reporting, co-ordination with service providers
		4310.02	Sponsored Events and Festivals	Y	Administer Sponsored Events & Festivals program, monitor and evaluate events, undertake event industry development and cost mitigation programs
		4310.03	Tourism and Destination Development	Y	Provision of Visitor information services, marketing of LGA, industry liaison. Development of Destination management plans
		4310.04	Civic Events	N	Support of Civic Events (e.g Australia Day citizenship, local government week)
4400	Community Care	4400.01	Community Care Administration	Y	Management and administration of Community Care programs. Strategic planning and marketing of available services. Statutory reporting and compliance. Sectional emergency management
		4400.02	Disability Support Services	Y	Provide co-ordination of, and implement Disability support programs within the LGA. Includes Green room, My Plan My Choice, Older Parent Carer, DSP. Government funding
		4400.03	Home Care Services	Y	Provide co-ordination of, and implement Home Care Service programs within the LGA. Includes Home Care level 2 and 4, Commonwealth Home Support Program Domestic Assistance(CHSP) . Government funding
		4400.04	General Operation Services	Y	Provide co-ordination of, and implement General Operations programs within the LGA. Includes Meals on Wheels, Community Options, RISS, Podiatry, social support and Your Choice . Government funding

Clarence Valley Council

2015/16 BUDGET BY SERVICE and SUB-SERVICE



Clarence Valley Council
Service Budget for 2015/16

Service	INCOME			EXPENDITURE				Non-Cash Adjustments	NET COST (Before Trf to/fr Reserves)	RESERVE TRANSFERS		NET COST ESTIMATED 2015/16
	Operating	Capital	Total	Operating	Capital	Loan Repayments (Principal Only)	Total			Transfer To	Transfer From	
Performance, Governance & Administration												
GM Management	(83,513)	0	(83,513)	467,213	0	0	467,213	(188)	383,512	0	0	383,512
Executive Support	(329,057)	0	(329,057)	336,057	0	0	336,057	0	7,000	0	0	7,000
Elected Members	(358,755)	0	(358,755)	344,365	0	0	344,365	0	(14,390)	67,500	0	53,110
Organisation Performance and Governance	(1,278,856)	0	(1,278,856)	1,852,165	0	0	1,852,165	(150)	573,159	3,960	(11,566)	565,553
Directorate Sub Total	(2,050,181)	0	(2,050,181)	2,999,799	0	0	2,999,799	(338)	949,280	71,460	(11,566)	1,009,174
Corporate												
Corporate Management	(251,131)	0	(251,131)	262,601	0	0	262,601	(8,974)	2,497	0	0	2,497
Finance & Supply	(45,807,488)	(713,366)	(46,520,854)	12,351,408	1,926,299	(16,879)	14,260,828	(1,371,690)	(33,631,716)	1,744,552	(2,276,933)	(34,164,097)
Information Services	(1,482,287)	(2,000)	(1,484,287)	3,399,501	280,400	9,101	3,689,002	(325,069)	1,879,647	20,600	(7,800)	1,892,447
Human Resources	(401,280)	0	(401,280)	1,335,636	0	0	1,335,636	(637)	933,718	0	0	933,718
Directorate Sub Total	(47,942,186)	(715,366)	(48,657,552)	17,349,146	2,206,699	(7,778)	19,548,067	(1,706,370)	(30,815,855)	1,765,152	(2,284,733)	(31,335,436)
Works & Civil												
Works & Civil Management	0	0	0	255,415	40,000	0	295,415	0	295,415	0	(60,000)	235,415
Roads	(10,088,678)	(5,583,599)	(15,672,277)	32,172,909	5,950,433	1,384,300	39,507,642	(18,440,418)	5,394,946	962,460	(404,022)	5,953,384
Bridges	(320,600)	(550,000)	(870,600)	721,723	550,000	288,800	1,560,523	0	689,923	0	0	689,923
Footpaths & Cycleways	0	(183,000)	(183,000)	296,457	346,500	102,100	745,057	0	562,057	0	(113,500)	448,557
Wharves & Jetties	0	(1,020,000)	(1,020,000)	130,492	1,020,000	46,700	1,197,192	0	177,192	0	0	177,192
Bus Shelters	0	0	0	47,629	0	5,500	53,129	(2,029)	51,100	0	0	51,100
Street Lighting	(89,000)	0	(89,000)	467,860	0	3,700	471,560	0	382,560	33,500	0	416,060
Floodplain	(311,000)	(45,700)	(356,700)	2,911,475	0	289,953	3,201,428	(1,790,623)	1,054,105	0	0	1,054,105
Airports	(149,016)	0	(149,016)	373,079	0	90,500	463,579	(59,776)	254,787	15,400	0	270,187
Internal Road Services	(1,528,134)	(1,485,323)	(3,013,457)	965,539	6,909,792	0	7,875,331	(2,350,316)	2,511,558	3,251,969	(5,544,787)	218,740
Works & Civil Administration	(291,190)	(119,320)	(410,510)	3,523,716	0	0	3,523,716	(14,766)	3,098,440	0	0	3,098,440
Emergency Services & Natural Disasters	(815,450)	0	(815,450)	1,572,252	0	2,002	1,574,253	(127,848)	630,955	0	0	630,955
Parks, Gardens & Open Space	(242,857)	(182,215)	(425,072)	3,831,591	941,625	37,311	4,810,527	(379,601)	4,005,854	79,860	(738,130)	3,347,584
Sporting Facilities	(366,476)	0	(366,476)	2,462,445	211,150	138,027	2,811,622	(617,464)	1,827,682	85,553	(339,857)	1,573,378
Beaches	(11,300)	0	(11,300)	263,500	0	0	263,500	0	252,200	0	(230,300)	21,900
Cemeteries	(350,000)	0	(350,000)	453,203	80,000	947	534,150	(13,652)	170,497	0	(80,000)	90,497
Natural Resource Management	(596,867)	(349,775)	(946,642)	1,651,074	105,000	4,419	1,760,493	(3,066)	810,786	0	(169,000)	641,786
Urban Vegetation Management	0	0	0	1,087,994	0	0	1,087,994	(4,393)	1,083,601	0	0	1,083,601
Buildings, Properties & Leases	(543,650)	(70,000)	(613,650)	2,848,704	1,090,000	102,778	4,041,482	(757,345)	2,670,487	75,940	(1,123,623)	1,622,804
Public Amenities	0	0	0	95,864	10,250	0	106,114	(6,511)	99,603	0	(80,777)	18,826
Aquatic Facilities	(240,000)	0	(240,000)	1,786,649	40,000	160,572	1,987,221	(162,611)	1,584,610	0	(56,735)	1,527,875
Waste Management	(13,151,119)	0	(13,151,119)	12,929,903	910,000	590,068	14,429,971	(793,566)	485,285	1,124,938	(1,381,133)	229,090
Environmental Sustainability	(237,903)	0	(237,903)	305,805	0	0	305,805	(103)	67,799	405,949	(473,748)	0
Caravan Parks	(4,962,900)	0	(4,962,900)	3,557,040	85,000	0	3,642,040	(240,103)	(1,560,963)	1,645,963	(85,000)	0
Saleyards	(295,400)	0	(295,400)	296,907	10,000	9,470	316,377	(35,772)	(14,796)	24,796	(10,000)	0
Water Supply	(14,955,017)	(537,170)	(15,492,187)	14,048,047	4,549,764	1,054,140	19,651,951	(3,614,379)	545,385	3,923,209	(4,468,594)	0
Sewerage Service	(19,085,510)	(2,456,081)	(21,541,591)	16,546,855	18,018,060	2,401,668	36,966,583	(3,259,203)	12,165,789	4,168,563	(16,334,351)	0
Directorate Sub Total	(68,632,067)	(12,582,183)	(81,214,250)	105,604,124	40,867,574	6,712,954	153,184,653	(32,673,545)	39,296,858	15,798,100	(31,693,557)	23,401,400

Service	INCOME			EXPENDITURE				Non-Cash Adjustments	NET COST (Before Trf to/fr Reserves)	RESERVE TRANSFERS		NET COST ESTIMATED 2015/16
	Operating	Capital	Total	Operating	Capital	Loan Repayments (Principal Only)	Total			Transfer To	Transfer From	
Environment, Planning & Community Management												
Environment, Planning & Community Management	(233,176)	0	(233,176)	233,034	0	0	233,034	(204)	(346)	0	0	(346)
Compliance	0	0	0	117,700	0	0	117,700	0	117,700	0	0	117,700
Regulatory Services	(99,700)	0	(99,700)	718,830	0	4,609	723,439	(1,756)	621,983	0	0	621,983
Development & Environmental Services	(1,305,191)	0	(1,305,191)	2,830,139	0	0	2,830,139	(1,667)	1,523,281	0	(16,402)	1,506,879
Community Development	(152,437)	0	(152,437)	1,103,873	0	0	1,103,873	(11,732)	939,704	0	0	939,704
Libraries	(1,264,000)	0	(1,264,000)	3,038,135	311,000	0	3,349,135	(735,609)	1,349,526	0	(58,045)	1,291,481
Galleries and Museums	(108,900)	0	(108,900)	623,237	23,000	26,969	673,206	(2,563)	561,743	11,400	0	573,143
Community Centres	(171,000)	0	(171,000)	436,950	8,000	0	444,950	(11,250)	262,700	0	0	262,700
Land Use Planning	(281,190)	(20,000)	(301,190)	1,190,661	0	0	1,190,661	(217)	889,254	22,000	(93,500)	817,754
Economic Development	(316,093)	0	(316,093)	1,403,691	0	0	1,403,691	(128)	1,087,470	0	(25,000)	1,062,470
Community Care	(11,946,662)	0	(11,946,662)	11,888,324	2,000	0	11,890,324	(20,307)	(76,645)	304,733	(228,088)	0
Directorate Sub Total	(15,878,349)	(20,000)	(15,898,349)	23,584,574	344,000	31,578	23,960,152	(785,433)	7,276,370	338,133	(421,035)	7,193,468
GRAND TOTALS	(134,502,783)	(13,317,549)	(147,820,332)	149,537,644	43,418,273	6,736,754	199,692,671	(35,165,686)	16,706,654	17,972,845	(34,410,891)	268,607

Clarence Valley Council
Sub Service Budget for 2015/16

Sub Service	INCOME			EXPENDITURE				Non-Cash Adjustments	NET COST (Before Trf to/fr Reserves)	RESERVE TRANSFERS		NET COST ESTIMATED 2015/16
	Operating	Capital	Total	Operating	Capital	Loan Repayments	Total			Transfer To	Transfer From	
<u>GM Management</u>												
Office of General Manager	(83,513)	0	(83,513)	467,213	0	0	467,213	(188)	383,512	0	0	383,512
Sub Total	(83,513)	0	(83,513)	467,213	0	0	467,213	(188)	383,512	0	0	383,512
<u>Executive Support</u>												
Executive Support	(329,057)	0	(329,057)	336,057	0	0	336,057	0	7,000	0	0	7,000
Sub Total	(329,057)	0	(329,057)	336,057	0	0	336,057	0	7,000	0	0	7,000
<u>Elected Members</u>												
Elected Member Expenses	(358,755)	0	(358,755)	344,365	0	0	344,365	0	(14,390)	67,500	0	53,110
Sub Total	(358,755)	0	(358,755)	344,365	0	0	344,365	0	(14,390)	67,500	0	53,110
<u>Organisation Performance and Governance</u>												
Executive Mgt of Governance Services	0	0	0	261,113	0	0	261,113	0	261,113	0	0	261,113
Organisation Governance	(1,278,856)	0	(1,278,856)	1,360,427	0	0	1,360,427	(150)	81,420	3,960	(11,566)	73,814
Communication	0	0	0	219,126	0	0	219,126	0	219,126	0	0	219,126
Business Improvements & Integrated Planning & Reporting	0	0	0	11,500	0	0	11,500	0	11,500	0	0	11,500
Sub Total	(1,278,856)	0	(1,278,856)	1,852,165	0	0	1,852,165	(150)	573,159	3,960	(11,566)	565,553
<u>Corporate Management</u>												
Directorate Mgt of Corporate Services	(251,131)	0	(251,131)	262,601	0	0	262,601	(8,974)	2,497	0	0	2,497
Sub Total	(251,131)	0	(251,131)	262,601	0	0	262,601	(8,974)	2,497	0	0	2,497
<u>Finance & Supply</u>												
Financial Accounting & Compliance	(968,560)	0	(968,560)	952,847	0	0	952,847	(113,382)	(129,095)	0	0	(129,095)
Management Accounting & Business Support	(413,142)	0	(413,142)	413,142	0	0	413,142	0	0	0	0	0
Supply & Light Fleet Management	(2,585,797)	(713,366)	(3,299,163)	2,683,007	1,896,299	0	4,579,306	(1,255,234)	24,909	1,744,552	(1,426,933)	342,528
Revenue Management	(1,041,938)	0	(1,041,938)	1,085,554	0	0	1,085,554	0	43,616	0	0	43,616
Corporate Systems Management	0	0	0	595,359	30,000	316	625,675	(3,075)	622,600	0	0	622,600
Financial Management	0	0	0	172,228	0	0	172,228	0	172,228	0	0	172,228
General Purpose Revenue	(34,759,621)	0	(34,759,621)	42,500	0	(17,195)	25,305	0	(34,734,316)	0	0	(34,734,316)
Administration & Overhead Management	(6,038,430)	0	(6,038,430)	6,406,772	0	0	6,406,772	0	368,342	0	(850,000)	(481,658)
Sub Total	(45,807,488)	(713,366)	(46,520,854)	12,351,408	1,926,299	(16,879)	14,260,828	(1,371,690)	(33,631,716)	1,744,552	(2,276,933)	(34,164,097)
<u>Information Services</u>												
Information Services Management	0	0	0	156,121	0	0	156,121	0	156,121	0	0	156,121
Information Technology	(326,154)	(2,000)	(328,154)	1,674,003	280,400	7,586	1,961,989	(315,754)	1,318,081	20,600	0	1,338,681
Records	(581,131)	0	(581,131)	696,610	0	1,515	698,125	(8,692)	108,302	0	(7,800)	100,502
Customer Service	(575,002)	0	(575,002)	872,767	0	0	872,767	(622)	297,142	0	0	297,142
Sub Total	(1,482,287)	(2,000)	(1,484,287)	3,399,501	280,400	9,101	3,689,002	(325,069)	1,879,647	20,600	(7,800)	1,892,447

Sub Service	INCOME			EXPENDITURE				Non-Cash Adjustments	NET COST (Before Trf to/fr Reserves)	RESERVE TRANSFERS		NET COST ESTIMATED 2015/16
	Operating	Capital	Total	Operating	Capital	Loan Repayments	Total			Transfer To	Transfer From	
<u>Human Resources</u>												
Workforce Development	0	0	0	47,338	0	0	47,338	0	47,338	0	0	47,338
Human Resources Operations	(336,280)	0	(336,280)	454,301	0	0	454,301	(637)	117,384	0	0	117,384
Training and Development	0	0	0	247,932	0	0	247,932	0	247,932	0	0	247,932
Work Health & Safety	(65,000)	0	(65,000)	368,870	0	0	368,870	0	303,870	0	0	303,870
Human Resource Management	0	0	0	217,195	0	0	217,195	0	217,195	0	0	217,195
Sub Total	(401,280)	0	(401,280)	1,335,636	0	0	1,335,636	(637)	933,718	0	0	933,718
<u>Works & Civil Management</u>												
Directorate Management of Works & Civil Services	0	0	0	235,415	0	0	235,415	0	235,415	0	0	235,415
Asset Management	0	0	0	20,000	40,000	0	60,000	0	60,000	0	(60,000)	0
Sub Total	0	0	0	255,415	40,000	0	295,415	0	295,415	0	(60,000)	235,415
<u>Roads</u>												
Urban Roads	(338,560)	(271,000)	(609,560)	15,095,009	514,000	1,064,100	16,673,109	(12,154,600)	3,908,949	23,560	(259,000)	3,673,509
Rural Roads	(3,046,397)	(1,666,166)	(4,712,563)	9,435,133	1,790,000	289,500	11,514,633	(4,528,573)	2,273,497	151,400	(145,022)	2,279,875
Regional Roads	(1,987,045)	(3,646,433)	(5,633,478)	3,713,590	3,646,433	30,700	7,390,723	(1,757,245)	0	0	0	0
State Roads	(4,716,676)	0	(4,716,676)	3,929,176	0	0	3,929,176	0	(787,500)	787,500	0	0
Sub Total	(10,088,678)	(5,583,599)	(15,672,277)	32,172,909	5,950,433	1,384,300	39,507,642	(18,440,418)	5,394,946	962,460	(404,022)	5,953,384
<u>Bridges</u>												
Bridges	(320,600)	(550,000)	(870,600)	721,723	550,000	288,800	1,560,523	0	689,923	0	0	689,923
Sub Total	(320,600)	(550,000)	(870,600)	721,723	550,000	288,800	1,560,523	0	689,923	0	0	689,923
<u>Footpaths & Cycleways</u>												
Footpaths & Cycleways	0	(183,000)	(183,000)	296,457	346,500	102,100	745,057	0	562,057	0	(113,500)	448,557
Sub Total	0	(183,000)	(183,000)	296,457	346,500	102,100	745,057	0	562,057	0	(113,500)	448,557
<u>Wharves & Jetties</u>												
Wharves & Jetties	0	(1,020,000)	(1,020,000)	130,492	1,020,000	46,700	1,197,192	0	177,192	0	0	177,192
Sub Total	0	(1,020,000)	(1,020,000)	130,492	1,020,000	46,700	1,197,192	0	177,192	0	0	177,192
<u>Bus Shelters</u>												
Bus Shelters	0	0	0	47,629	0	5,500	53,129	(2,029)	51,100	0	0	51,100
Sub Total	0	0	0	47,629	0	5,500	53,129	(2,029)	51,100	0	0	51,100
<u>Street Lighting</u>												
Street Lighting	(89,000)	0	(89,000)	467,860	0	3,700	471,560	0	382,560	33,500	0	416,060
Sub Total	(89,000)	0	(89,000)	467,860	0	3,700	471,560	0	382,560	33,500	0	416,060
<u>Floodplain</u>												
Floodplain Infrastructure and Operations	(91,000)	(45,700)	(136,700)	2,581,475	0	289,953	2,871,428	(1,790,623)	944,105	0	0	944,105
Voluntary House Raising	(220,000)	0	(220,000)	330,000	0	0	330,000	0	110,000	0	0	110,000
Sub Total	(311,000)	(45,700)	(356,700)	2,911,475	0	289,953	3,201,428	(1,790,623)	1,054,105	0	0	1,054,105
<u>Airport</u>												
Grafton Regional Airport	(126,316)	0	(126,316)	355,983	0	90,500	446,483	(49,980)	270,187	0	0	270,187
South Grafton Aerodrome	(22,700)	0	(22,700)	17,096	0	0	17,096	(9,796)	(15,400)	15,400	0	0
Sub Total	(149,016)	0	(149,016)	373,079	0	90,500	463,579	(59,776)	254,787	15,400	0	270,187

Sub Service	INCOME			EXPENDITURE				Non-Cash Adjustments	NET COST (Before Trf to/fr Reserves)	RESERVE TRANSFERS		NET COST ESTIMATED 2015/16
	Operating	Capital	Total	Operating	Capital	Loan Repayments	Total			Transfer To	Transfer From	
<u>Internal Road Services</u>												
Quarries	(699,705)	0	(699,705)	504,064	0	0	504,064	(9,604)	(205,245)	205,245	0	(0)
Depot Management	0	0	0	295,035	0	0	295,035	(18,295)	276,740	0	(58,000)	218,740
Heavy Plant and Workshops	(828,429)	(1,485,323)	(2,313,752)	166,441	6,909,792	0	7,076,233	(2,322,418)	2,440,063	3,046,724	(5,486,787)	0
Sub Total	(1,528,134)	(1,485,323)	(3,013,457)	965,539	6,909,792	0	7,875,331	(2,350,316)	2,511,558	3,251,969	(5,544,787)	218,740
<u>Works & Civil Administration</u>												
Operational Administration	(243,390)	(119,320)	(362,710)	3,424,750	0	0	3,424,750	0	3,062,040	0	0	3,062,040
Roads Ancillary	(47,800)	0	(47,800)	98,966	0	0	98,966	(14,766)	36,400	0	0	36,400
Sub Total	(291,190)	(119,320)	(410,510)	3,523,716	0	0	3,523,716	(14,766)	3,098,440	0	0	3,098,440
<u>Emergency Services & Natural Disasters</u>												
Natural Disaster Management	0	0	0	33,700	0	0	33,700	0	33,700	0	0	33,700
Natural Disaster Response - Roads	0	0	0	0	0	0	0	0	0	0	0	0
Natural Disaster Response - Open Spaces	0	0	0	0	0	0	0	0	0	0	0	0
Natural Disaster Response - Floodplain	0	0	0	0	0	0	0	0	0	0	0	0
SES Operations and Emergency	0	0	0	182,401	0	2,002	184,402	(66,447)	117,955	0	0	117,955
RFS Operations and Emergency	(815,450)	0	(815,450)	1,356,151	0	0	1,356,151	(61,401)	479,300	0	0	479,300
Sub Total	(815,450)	0	(815,450)	1,572,252	0	2,002	1,574,253	(127,848)	630,955	0	0	630,955
<u>Parks, Gardens & Open Space</u>												
Parks & Open Spaces	(242,857)	(182,215)	(425,072)	3,831,591	941,625	37,311	4,810,527	(379,601)	4,005,854	79,860	(738,130)	3,347,584
Sub Total	(242,857)	(182,215)	(425,072)	3,831,591	941,625	37,311	4,810,527	(379,601)	4,005,854	79,860	(738,130)	3,347,584
<u>Sporting Facilities</u>												
Sporting Facilities	(366,476)	0	(366,476)	2,462,445	211,150	138,027	2,811,622	(617,464)	1,827,682	85,553	(339,857)	1,573,378
Sub Total	(366,476)	0	(366,476)	2,462,445	211,150	138,027	2,811,622	(617,464)	1,827,682	85,553	(339,857)	1,573,378
<u>Beaches</u>												
Beach Management	(11,300)	0	(11,300)	263,500	0	0	263,500	0	252,200	0	(230,300)	21,900
Sub Total	(11,300)	0	(11,300)	263,500	0	0	263,500	0	252,200	0	(230,300)	21,900
<u>Cemeteries</u>												
Cemeteries	(350,000)	0	(350,000)	453,203	80,000	947	534,150	(13,652)	170,497	0	(80,000)	90,497
Sub Total	(350,000)	0	(350,000)	453,203	80,000	947	534,150	(13,652)	170,497	0	(80,000)	90,497
<u>Natural Resource Management</u>												
Catchment Management	0	(70,000)	(70,000)	3,480	105,000	4,419	112,899	0	42,899	0	0	42,899
Biodiversity	(352,936)	(279,775)	(632,711)	1,096,048	0	0	1,096,048	(3,066)	460,272	0	(169,000)	291,272
Weed Management	(243,931)	0	(243,931)	551,546	0	0	551,546	0	307,615	0	0	307,615
Bushfire Management	0	0	0	0	0	0	0	0	0	0	0	0
Sub Total	(596,867)	(349,775)	(946,642)	1,651,074	105,000	4,419	1,760,493	(3,066)	810,786	0	(169,000)	641,786
<u>Urban Vegetation Management</u>												
Urban Vegetation Management	0	0	0	1,087,994	0	0	1,087,994	(4,393)	1,083,601	0	0	1,083,601
Sub Total	0	0	0	1,087,994	0	0	1,087,994	(4,393)	1,083,601	0	0	1,083,601

Sub Service	INCOME			EXPENDITURE				Non-Cash Adjustments	NET COST (Before Trf to/fr Reserves)	RESERVE TRANSFERS		NET COST ESTIMATED 2015/16
	Operating	Capital	Total	Operating	Capital	Loan Repayments	Total			Transfer To	Transfer From	
<u>Buildings, Properties & Leases</u>												
Administration Buildings	0	0	0	780,211	60,000	4,981	845,192	(279,141)	566,051	0	(40,000)	526,051
Commercial & Residential Properties	(332,900)	0	(332,900)	157,523	10,000	0	167,523	(38,161)	(203,538)	0	(19,100)	(222,638)
Property Leases	0	0	0	0	0	0	0	0	0	0	0	0
Public Halls	(11,805)	0	(11,805)	285,405	5,000	5,353	295,758	(128,459)	155,494	0	(5,000)	150,494
Buildings in Other Services	(24,827)	(70,000)	(94,827)	1,026,136	1,015,000	91,961	2,133,097	(311,584)	1,726,686	75,940	(1,039,017)	763,609
Buildings Administration / Management	(174,118)	0	(174,118)	579,406	0	0	579,406	0	405,288	0	0	405,288
Council Property Management	0	0	0	20,023	0	483	20,506	0	20,506	0	(20,506)	0
Sub Total	(543,650)	(70,000)	(613,650)	2,848,704	1,090,000	102,778	4,041,482	(757,345)	2,670,487	75,940	(1,123,623)	1,622,804
<u>Public Amenities</u>												
Public Amenities	0	0	0	95,864	10,250	0	106,114	(6,511)	99,603	0	(80,777)	18,826
Sub Total	0	0	0	95,864	10,250	0	106,114	(6,511)	99,603	0	(80,777)	18,826
<u>Aquatic Facilities</u>												
Aquatic Facilities	(240,000)	0	(240,000)	1,786,649	40,000	160,572	1,987,221	(162,611)	1,584,610	0	(56,735)	1,527,875
Sub Total	(240,000)	0	(240,000)	1,786,649	40,000	160,572	1,987,221	(162,611)	1,584,610	0	(56,735)	1,527,875
<u>Waste Management</u>												
Grafton Regional Landfill & Waste Processing	(4,845,263)	0	(4,845,263)	4,136,302	410,000	92,367	4,638,669	(304,007)	(510,601)	920,601	(410,000)	0
Domestic Waste Management	(6,124,441)	0	(6,124,441)	6,550,697	0	455,328	7,006,025	(481,271)	400,313	0	(400,313)	(0)
Commercial Waste Management	(433,000)	0	(433,000)	228,663	0	0	228,663	0	(204,337)	204,337	0	0
Waste Transfer Stations & Other Waste	(1,627,215)	0	(1,627,215)	1,366,703	500,000	38,276	1,904,979	(8,288)	269,476	0	(500,000)	(230,524)
Public Place Waste Removal	0	0	0	490,538	0	4,097	494,635	0	494,635	0	(70,820)	423,815
Administration / Management	(121,200)	0	(121,200)	157,000	0	0	157,000	0	35,800	0	0	35,800
Sub Total	(13,151,119)	0	(13,151,119)	12,929,903	910,000	590,068	14,429,971	(793,566)	485,285	1,124,938	(1,381,133)	229,090
<u>Environmental Sustainability</u>												
Environmental Sustainability / Climate Change	(237,903)	0	(237,903)	305,805	0	0	305,805	(103)	67,799	405,949	(473,748)	0
Sub Total	(237,903)	0	(237,903)	305,805	0	0	305,805	(103)	67,799	405,949	(473,748)	0
<u>Caravan Parks</u>												
Caravan Parks	(4,962,900)	0	(4,962,900)	3,557,040	85,000	0	3,642,040	(240,103)	(1,560,963)	1,645,963	(85,000)	0
Sub Total	(4,962,900)	0	(4,962,900)	3,557,040	85,000	0	3,642,040	(240,103)	(1,560,963)	1,645,963	(85,000)	0
<u>Saleyards</u>												
Saleyards	(295,400)	0	(295,400)	296,907	10,000	9,470	316,377	(35,772)	(14,796)	24,796	(10,000)	0
Sub Total	(295,400)	0	(295,400)	296,907	10,000	9,470	316,377	(35,772)	(14,796)	24,796	(10,000)	0
<u>Water Supply</u>												
Management	(24,000)	0	(24,000)	3,633,802	0	0	3,633,802	0	3,609,802	0	0	3,609,802
Operation, Maintenance & Renewal	(14,931,017)	(431,000)	(15,362,017)	10,414,245	0	1,054,140	11,468,385	(3,614,379)	(7,508,011)	3,923,209	(25,000)	(3,609,802)
Construction	0	(106,170)	(106,170)	0	4,549,764	0	4,549,764	0	4,443,594	0	(4,443,594)	0
Sub Total	(14,955,017)	(537,170)	(15,492,187)	14,048,047	4,549,764	1,054,140	19,651,951	(3,614,379)	545,385	3,923,209	(4,468,594)	0

Sub Service	INCOME			EXPENDITURE				Non-Cash Adjustments	NET COST (Before Trf to/fr Reserves)	RESERVE TRANSFERS		NET COST ESTIMATED 2015/16
	Operating	Capital	Total	Operating	Capital	Loan Repayments	Total			Transfer To	Transfer From	
<u>Sewerage Service</u>												
Management	0	0	0	2,616,260	0	0	2,616,260	0	2,616,260	0	(23,000)	2,593,260
Operation, Maintenance & Renewal	(19,085,510)	(420,000)	(19,505,510)	13,930,595	0	2,401,668	16,332,263	(3,259,203)	(6,432,451)	4,168,563	(329,372)	(2,593,260)
Construction	0	(2,036,081)	(2,036,081)	0	18,018,060	0	18,018,060	0	15,981,979	0	(15,981,979)	0
Sub Total	(19,085,510)	(2,456,081)	(21,541,591)	16,546,855	18,018,060	2,401,668	36,966,583	(3,259,203)	12,165,789	4,168,563	(16,334,351)	0
<u>Environment, Planning & Community Management</u>												
Directorate Management of E,P & C Services	(233,176)	0	(233,176)	233,034	0	0	233,034	(204)	(346)	0	0	(346)
Sub Total	(233,176)	0	(233,176)	233,034	0	0	233,034	(204)	(346)	0	0	(346)
<u>Compliance</u>												
Compliance	0	0	0	117,700	0	0	117,700	0	117,700	0	0	117,700
Sub Total	0	0	0	117,700	0	0	117,700	0	117,700	0	0	117,700
<u>Regulatory Services</u>												
Ranger Services	0	0	0	557,747	0	0	557,747	(77)	557,670	0	0	557,670
Animal Control	(65,000)	0	(65,000)	115,025	0	4,609	119,634	(1,678)	52,956	0	0	52,956
Parking Compliance	(34,700)	0	(34,700)	46,058	0	0	46,058	0	11,358	0	0	11,358
Sub Total	(99,700)	0	(99,700)	718,830	0	4,609	723,439	(1,756)	621,983	0	0	621,983
<u>Development & Environmental Services</u>												
Planning & Assessment Services	(481,016)	0	(481,016)	1,328,317	0	0	1,328,317	(1,667)	845,634	0	(5,000)	840,634
Building & Environmental Services	(824,175)	0	(824,175)	1,501,822	0	0	1,501,822	0	677,647	0	(11,402)	666,245
Sub Total	(1,305,191)	0	(1,305,191)	2,830,139	0	0	2,830,139	(1,667)	1,523,281	0	(16,402)	1,506,879
<u>Community Development</u>												
Community Development	(6,000)	0	(6,000)	610,581	0	0	610,581	(540)	604,041	0	0	604,041
Youth Services	(76,037)	0	(76,037)	195,071	0	0	195,071	(10,771)	108,263	0	0	108,263
Ageing & Access	(16,300)	0	(16,300)	119,550	0	0	119,550	(50)	103,200	0	0	103,200
Safe Communities	(54,100)	0	(54,100)	165,571	0	0	165,571	(371)	111,100	0	0	111,100
Indigenous Services	0	0	0	13,100	0	0	13,100	0	13,100	0	0	13,100
Sub Total	(152,437)	0	(152,437)	1,103,873	0	0	1,103,873	(11,732)	939,704	0	0	939,704
<u>Libraries</u>												
Clarence Regional Library	(1,046,500)	0	(1,046,500)	1,509,926	300,800	0	1,810,726	(706,181)	58,045	0	(58,045)	0
Public Libraries	(217,500)	0	(217,500)	1,528,209	10,200	0	1,538,409	(29,428)	1,291,481	0	0	1,291,481
Mobile Library Service	0	0	0	0	0	0	0	0	0	0	0	0
Sub Total	(1,264,000)	0	(1,264,000)	3,038,135	311,000	0	3,349,135	(735,609)	1,349,526	0	(58,045)	1,291,481
<u>Galleries and Museums</u>												
Galleries and Museums	(108,900)	0	(108,900)	623,237	23,000	26,969	673,206	(2,563)	561,743	11,400	0	573,143
Sub Total	(108,900)	0	(108,900)	623,237	23,000	26,969	673,206	(2,563)	561,743	11,400	0	573,143
<u>Community Centres</u>												
Community Centres	(171,000)	0	(171,000)	436,950	8,000	0	444,950	(11,250)	262,700	0	0	262,700
Sub Total	(171,000)	0	(171,000)	436,950	8,000	0	444,950	(11,250)	262,700	0	0	262,700

Sub Service	INCOME			EXPENDITURE				Non-Cash Adjustments	NET COST (Before Trf to/fr Reserves)	RESERVE TRANSFERS		NET COST ESTIMATED 2015/16
	Operating	Capital	Total	Operating	Capital	Loan Repayments	Total			Transfer To	Transfer From	
<u>Land Use Planning</u>												
Planning Support Services	(156,290)	(20,000)	(176,290)	283,162	0	0	283,162	(217)	106,655	21,000	0	127,655
Land Use Planning	(124,900)	0	(124,900)	737,178	0	0	737,178	0	612,278	1,000	(93,500)	519,778
Management	0	0	0	170,322	0	0	170,322	0	170,322	0	0	170,322
Sub Total	(281,190)	(20,000)	(301,190)	1,190,661	0	0	1,190,661	(217)	889,254	22,000	(93,500)	817,754
<u>Economic Development</u>												
Economic Development	(131,293)	0	(131,293)	495,112	0	0	495,112	(123)	363,696	0	(25,000)	338,696
Sponsored Events & Festivals	(20,000)	0	(20,000)	198,173	0	0	198,173	0	178,173	0	0	178,173
Tourism and Destination Development	(164,800)	0	(164,800)	686,406	0	0	686,406	(5)	521,601	0	0	521,601
Civic Events	0	0	0	24,000	0	0	24,000	0	24,000	0	0	24,000
Sub Total	(316,093)	0	(316,093)	1,403,691	0	0	1,403,691	(128)	1,087,470	0	(25,000)	1,062,470
<u>Community Care</u>												
Community Care Administration	(1,818,456)	0	(1,818,456)	1,567,751	2,000	0	1,569,751	(20,307)	(269,012)	271,012	(2,000)	0
Home Care Services	(4,037,476)	0	(4,037,476)	4,004,107	0	0	4,004,107	0	(33,369)	33,369	0	0
Disability Support Services	(2,397,630)	0	(2,397,630)	2,623,366	0	0	2,623,366	0	225,736	352	(226,088)	0
General Operation Services	(3,693,100)	0	(3,693,100)	3,693,100	0	0	3,693,100	0	0	0	0	0
Sub Total	(11,946,662)	0	(11,946,662)	11,888,324	2,000	0	11,890,324	(20,307)	(76,645)	304,733	(228,088)	0
GRAND TOTALS	(134,502,783)	(13,317,549)	(147,820,332)	149,537,644	43,418,273	6,736,754	199,692,671	(35,165,686)	16,706,654	17,972,845	(34,410,891)	268,607

Clarence Valley Council

2015/16 SERVICE & SUB-SERVICE PROFIT & LOSS STATEMENTS



clarence
VALLEY COUNCIL

"Discover the Clarence"

Clarence Valley Council

Budgeted Income Statement for 2015/16 - with Comparatives



	<u>2015/16</u>	<u>14/15 OBUD</u>	<u>13/14 Actuals</u>
Income from Continuing Operations			
Rates Income	(25,911,252)	(25,272,949)	(24,630,163)
Annual Charges	(26,766,156)	(24,558,686)	(23,383,126)
User Charges	(10,567,117)	(8,402,347)	(9,286,034)
Statutory & Regulatory User Charges	(1,469,857)	(1,611,518)	(1,493,012)
General User Fees	(16,818,868)	(13,537,066)	(15,598,898)
Interest Income	(2,161,677)	(3,783,776)	(3,846,118)
Operating Grants	(21,358,729)	(23,943,861)	(20,192,661)
Operating Contributions	(3,907,970)	(3,973,655)	(4,487,755)
Other Revenue	(1,786,768)	(1,727,530)	(2,612,188)
Total Income from Continuing Operations	(110,748,395)	(106,811,388)	(105,529,955)
Expenses from Continuing Operations			
Salaries, Wages & Oncosts	37,990,949	40,209,866	33,700,166
Other Employee Costs	817,574	822,356	724,633
Borrowing Costs	9,143,780	9,031,936	9,482,972
Materials	25,971,422	14,851,302	8,670,524
Contracts & Consultancies	15,751,545	14,932,729	19,879,219
Legal Expenses	482,350	371,366	414,080
Depreciation	35,165,686	36,478,069	34,307,646
Insurance Expenses	2,131,841	2,081,929	1,878,026
Donations, Contributions & Taxes	3,897,593	3,459,286	3,324,514
Administration Expenses	1,756,622	1,687,176	1,614,729
Operating Expenses	3,767,585	4,601,118	3,833,801
Subscriptions & Memberships	306,896	237,271	264,117
Total Expenses from Continuing Operations	137,183,843	128,764,404	118,094,428
Net Operating Result before Adjustments	26,435,448	21,953,016	12,564,473
Capital Activities			
Capital Grants	(9,871,909)	(3,620,935)	(13,086,507)
Capital Contributions	(1,124,000)	(1,311,436)	(1,712,275)
Asset Sales	(2,321,640)	(2,564,755)	334,309
Recurrent Capital	14,296,490	0	0
Non-recurrent Capital	29,121,783	60,301,096	33,102,842
Net Capital Result before Adjustments	30,100,724	52,803,970	18,638,369
Net Result before Adjustments	56,536,172	74,756,986	31,202,843
Balance Sheet Movements / Non-Cash Adjustments			
Depreciation	(35,165,686)	(36,478,069)	(34,307,646)
Internal Revenue	(23,744,388)	(28,575,031)	(30,257,200)
Internal Expenses	19,146,801	29,016,290	30,927,298
Internal Plant Hire	(6,803,000)	(4,247,212)	3,411,984
Employee Leave Accruals	0	0	(3,372,679)
Employee Leave Paid	0	0	3,410,535
Loan Funds Received	0	(15,000,000)	(1,060,000)
Loan Repayments (Principal Only)	6,766,185	5,992,903	5,946,005
Long Term Debtor Repayments	(29,431)	0	9,749
Net Result before Transfers to/from Reserves	16,706,654	25,465,867	5,910,888
Adjust for Transfers to/from Reserves			
Internal Reserves	(2,193,889)	(4,631,732)	(102,904)
External Reserves	(6,409,920)	(16,637,109)	2,344,913
Unspent Loans	(6,000,000)	(9,756)	(3,603,712)
Unexpended Grant Reserves	0	(10,168)	(383,879)
S64 / S94 Contribution Reserves	(1,834,238)	(3,573,821)	91,229
Net Service Result after Transfers to/from Reserves	268,607	603,281	4,256,535

Clarence Valley Council

Budgeted Service Income Statement for 2015/16



GM Management

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	0	0	0
Total Income from Continuing Operations	0	0	0

Expenses from Continuing Operations

Salaries, Wages & Oncosts	273,960	578,611	529,980
Other Employee Costs	12,500	18,515	14,329
Borrowing Costs	0	0	0
Materials	0	265	311
Contracts & Consultancies	158,000	163,365	88,943
Legal Expenses	0	0	0
Depreciation	188	10	183
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	0
Administration Expenses	1,000	565	7,198
Operating Expenses	750	996	613
Subscriptions & Memberships	2,000	2,175	1,929
Total Expenses from Continuing Operations	448,398	764,502	643,487
Net Operating Result before Adjustments	448,398	764,502	643,487

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	2,847
Net Capital Result before Adjustments	0	0	2,847
Net Service Result before Adjustments	448,398	764,502	646,334

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(188)	(10)	(183)
Internal Revenue	(83,513)	(402,507)	(392,689)
Internal Expenses	18,815	18,264	21,327
Internal Plant Hire	0	0	0
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	383,512	380,249	274,789

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	18,400
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	383,512	380,249	293,189

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**GM Management****Office of General
Management****Service Total****Income from Continuing Operations**

Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants	0	0
Operating Contributions	0	0
Other Revenue	0	0
Total Income from Continuing Operations	0	0

Expenses from Continuing Operations

Salaries, Wages & Oncosts	273,960	273,960
Other Employee Costs	12,500	12,500
Borrowing Costs	0	0
Materials	0	0
Contracts & Consultancies	158,000	158,000
Legal Expenses	0	0
Depreciation	188	188
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	1,000	1,000
Operating Expenses	750	750
Subscriptions & Memberships	2,000	2,000
Total Expenses from Continuing Operations	448,398	448,398
Net Operating Result before Adjustments	448,398	448,398

Capital Activities

Capital Grants	0	0
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	0	0
Non-Recurrent Capital	0	0
Net Capital Result before Adjustments	0	0
Net Service Result before Adjustments	448,398	448,398

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(188)	(188)
Internal Revenue	(83,513)	(83,513)
Internal Expenses	18,815	18,815
Internal Plant Hire	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	383,512	383,512

Adjust for Transfers to/from Reserves

Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	383,512	383,512

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Executive Support****Income from Continuing Operations**

	2015/16	14/15 OBUD	13/14 Actuals
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	0	0	0
Total Income from Continuing Operations	0	0	0

Expenses from Continuing Operations

Salaries, Wages & Oncosts	326,857	0	0
Other Employee Costs	2,200	0	0
Borrowing Costs	0	0	0
Materials	0	0	0
Contracts & Consultancies	0	0	0
Legal Expenses	0	0	0
Depreciation	0	0	0
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	0
Administration Expenses	7,000	0	0
Operating Expenses	0	0	0
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	336,057	0	0
Net Operating Result before Adjustments	336,057	0	0

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	0
Net Capital Result before Adjustments	0	0	0
Net Service Result before Adjustments	336,057	0	0

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	0	0	0
Internal Revenue	(329,057)	0	0
Internal Expenses	0	0	0
Internal Plant Hire	0	0	0
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	7,000	0	0

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	0
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	7,000	0	0

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Executive Support****Executive
Support****Service Total****Income from Continuing Operations**

Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants	0	0
Operating Contributions	0	0
Other Revenue	0	0
Total Income from Continuing Operations	0	0

Expenses from Continuing Operations

Salaries, Wages & Oncosts	326,857	326,857
Other Employee Costs	2,200	2,200
Borrowing Costs	0	0
Materials	0	0
Contracts & Consultancies	0	0
Legal Expenses	0	0
Depreciation	0	0
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	7,000	7,000
Operating Expenses	0	0
Subscriptions & Memberships	0	0
Total Expenses from Continuing Operations	336,057	336,057
Net Operating Result before Adjustments	336,057	336,057

Capital Activities

Capital Grants	0	0
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	0	0
Non-Recurrent Capital	0	0
Net Capital Result before Adjustments	0	0
Net Service Result before Adjustments	336,057	336,057

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	0	0
Internal Revenue	(329,057)	(329,057)
Internal Expenses	0	0
Internal Plant Hire	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	7,000	7,000

Adjust for Transfers to/from Reserves

Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	7,000	7,000

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Elected Members**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	0	0	0
Total Income from Continuing Operations	0	0	0

Expenses from Continuing Operations

Salaries, Wages & Oncosts	0	0	1,103
Other Employee Costs	4,600	0	0
Borrowing Costs	0	0	0
Materials	12,000	9,108	(2,227)
Contracts & Consultancies	0	0	0
Legal Expenses	0	0	0
Depreciation	0	0	0
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	0
Administration Expenses	255,650	282,528	242,465
Operating Expenses	6,050	6,459	5,898
Subscriptions & Memberships	47,250	47,911	44,942
Total Expenses from Continuing Operations	325,550	346,006	292,181
Net Operating Result before Adjustments	325,550	346,006	292,181

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	0
Net Capital Result before Adjustments	0	0	0
Net Service Result before Adjustments	325,550	346,006	292,181

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	0	0	0
Internal Revenue	(358,755)	(350,005)	(341,469)
Internal Expenses	18,815	14,643	14,859
Internal Plant Hire	0	0	125
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	(14,390)	10,644	(34,303)

Adjust for Transfers to/from Reserves

Internal Reserves	67,500	67,500	67,500
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	53,110	78,144	33,197

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Elected Members****Elected Member
Expenses****Service Total****Income from Continuing Operations**

Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants	0	0
Operating Contributions	0	0
Other Revenue	0	0
Total Income from Continuing Operations	0	0

Expenses from Continuing Operations

Salaries, Wages & Oncosts	0	0
Other Employee Costs	4,600	4,600
Borrowing Costs	0	0
Materials	12,000	12,000
Contracts & Consultancies	0	0
Legal Expenses	0	0
Depreciation	0	0
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	255,650	255,650
Operating Expenses	6,050	6,050
Subscriptions & Memberships	47,250	47,250
Total Expenses from Continuing Operations	325,550	325,550
Net Operating Result before Adjustments	325,550	325,550

Capital Activities

Capital Grants	0	0
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	0	0
Non-Recurrent Capital	0	0
Net Capital Result before Adjustments	0	0

Net Service Result before Adjustments

325,550	325,550
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Balance Sheet Movements / Non-Cash Adjustments

Depreciation	0	0
Internal Revenue	(358,755)	(358,755)
Internal Expenses	18,815	18,815
Internal Plant Hire	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0

Net Service Result before Transfers to/from Reserves

(14,390)	(14,390)
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Adjust for Transfers to/from Reserves

Internal Reserves	67,500	67,500
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0

Net Service Result after Transfers to/from Reserves

53,110	53,110
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Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Organisation Performance & Governance**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	(3,000)	(1,500)	(3,110)
General User Fees	(1,500)	(2,500)	(4,023)
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	(500)	(292)	(140,518)
Total Income from Continuing Operations	(5,000)	(4,292)	(147,651)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	735,733	715,456	554,130
Other Employee Costs	8,250	5,114	4,257
Borrowing Costs	0	0	0
Materials	16,000	1,533	8,756
Contracts & Consultancies	73,000	20,600	(1,717)
Legal Expenses	30,000	32,400	(6,387)
Depreciation	150	100	147
Insurance Expenses	872,802	912,514	827,702
Donations, Contributions & Taxes	0	31,695	20,189
Administration Expenses	70,600	5,368	3,250
Operating Expenses	1,300	776	787
Subscriptions & Memberships	31,700	6,807	7,958
Total Expenses from Continuing Operations	1,839,535	1,732,363	1,419,071
Net Operating Result before Adjustments	1,834,535	1,728,071	1,271,420

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	100,843
Net Capital Result before Adjustments	0	0	100,843
Net Service Result before Adjustments	1,834,535	1,728,071	1,372,263

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(150)	(100)	(147)
Internal Revenue	(1,273,856)	(1,243,065)	(1,212,507)
Internal Expenses	12,630	20,434	20,326
Internal Plant Hire	0	0	695
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	573,159	505,340	180,630

Adjust for Transfers to/from Reserves

Internal Reserves	(7,606)	1,790	24,925
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	565,553	507,130	205,555

Clarence Valley Council

Budgeted Service Income Statement for 2015/16



Organisation Performance & Governance	Executive Mgt of Governance Services	Organisation Governance	Communication	Business Improvements & Integrated Planning & Reporting	Service Total
Income from Continuing Operations					
Rates Income	0	0	0	0	0
Annual Charges	0	0	0	0	0
User Charges	0	0	0	0	0
Statutory & Regulatory User Charges	0	(3,000)	0	0	(3,000)
General User Fees	0	(1,500)	0	0	(1,500)
Interest Income	0	0	0	0	0
Operating Grants	0	0	0	0	0
Operating Contributions	0	0	0	0	0
Other Revenue	0	(500)	0	0	(500)
Total Income from Continuing Operations	0	(5,000)	0	0	(5,000)
Expenses from Continuing Operations					
Salaries, Wages & Oncosts	244,733	405,774	85,226	0	735,733
Other Employee Costs	2,250	3,000	1,500	1,500	8,250
Borrowing Costs	0	0	0	0	0
Materials	1,000	0	15,000	0	16,000
Contracts & Consultancies	0	36,000	27,000	10,000	73,000
Legal Expenses	0	30,000	0	0	30,000
Depreciation	0	150	0	0	150
Insurance Expenses	0	872,802	0	0	872,802
Donations, Contributions & Taxes	0	0	0	0	0
Administration Expenses	0	600	70,000	0	70,600
Operating Expenses	500	400	400	0	1,300
Subscriptions & Memberships	0	11,700	20,000	0	31,700
Total Expenses from Continuing Operations	248,483	1,360,427	219,126	11,500	1,839,535
Net Operating Result before Adjustments	248,483	1,355,427	219,126	11,500	1,834,535
Capital Activities					
Capital Grants	0	0	0	0	0
Capital Contributions	0	0	0	0	0
Asset Sales	0	0	0	0	0
Recurrent Capital	0	0	0	0	0
Non-Recurrent Capital	0	0	0	0	0
Net Capital Result before Adjustments	0	0	0	0	0
Net Service Result before Adjustments	248,483	1,355,427	219,126	11,500	1,834,535
Balance Sheet Movements / Non-Cash Adjustments					
Depreciation	0	(150)	0	0	(150)
Internal Revenue	0	(1,273,856)	0	0	(1,273,856)
Internal Expenses	12,630	0	0	0	12,630
Internal Plant Hire	0	0	0	0	0
Employee Leave Accruals	0	0	0	0	0
Employee Leave Paid	0	0	0	0	0
Loan Funds Received	0	0	0	0	0
Loan Repayments (Principal Only)	0	0	0	0	0
Long Term Debtor Repayments	0	0	0	0	0
Net Service Result before Transfers to/from Reserves	261,113	81,420	219,126	11,500	573,159
Adjust for Transfers to/from Reserves					
Internal Reserves	0	(7,606)	0	0	(7,606)
External Reserves	0	0	0	0	0
Unspent Loans	0	0	0	0	0
Unexpended Grant Reserves	0	0	0	0	0
S64 / S94 Contribution Reserves	0	0	0	0	0
Net Service Result after Transfers to/from Reserves	261,113	73,814	219,126	11,500	565,553

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Corporate Management**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	0	0	0
Total Income from Continuing Operations	0	0	0

Expenses from Continuing Operations

Salaries, Wages & Oncosts	234,818	239,898	220,832
Other Employee Costs	6,000	5,224	(417)
Borrowing Costs	0	0	0
Materials	0	0	162
Contracts & Consultancies	0	0	150
Legal Expenses	0	0	0
Depreciation	8,974	9,680	8,755
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	0
Administration Expenses	0	0	0
Operating Expenses	180	3,760	2,979
Subscriptions & Memberships	0	0	185
Total Expenses from Continuing Operations	249,971	258,562	232,646
Net Operating Result before Adjustments	249,971	258,562	232,646

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	2,500	0
Net Capital Result before Adjustments	0	2,500	0
Net Service Result before Adjustments	249,971	261,062	232,646

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(8,974)	(9,680)	(8,755)
Internal Revenue	(251,131)	(245,006)	(239,028)
Internal Expenses	12,630	12,264	11,907
Internal Plant Hire	0	0	0
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	2,497	18,640	(3,230)

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	21
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	2,497	18,640	(3,209)

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Corporate Management****Income from Continuing Operations**

	Directorate Mgt of Corporate Services	Service Total
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants	0	0
Operating Contributions	0	0
Other Revenue	0	0
Total Income from Continuing Operations	0	0

Expenses from Continuing Operations

Salaries, Wages & Oncosts	234,818	234,818
Other Employee Costs	6,000	6,000
Borrowing Costs	0	0
Materials	0	0
Contracts & Consultancies	0	0
Legal Expenses	0	0
Depreciation	8,974	8,974
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Operating Expenses	180	180
Subscriptions & Memberships	0	0
Total Expenses from Continuing Operations	249,971	249,971
Net Operating Result before Adjustments	249,971	249,971

Capital Activities

Capital Grants	0	0
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	0	0
Non-Recurrent Capital	0	0
Net Capital Result before Adjustments	0	0
Net Service Result before Adjustments	249,971	249,971

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(8,974)	(8,974)
Internal Revenue	(251,131)	(251,131)
Internal Expenses	12,630	12,630
Internal Plant Hire	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	2,497	2,497

Adjust for Transfers to/from Reserves

Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	2,497	2,497

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Finance & Supply**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	(25,911,252)	(25,272,949)	(24,630,165)
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	(101,500)	(91,400)	(91,519)
General User Fees	(562,685)	(423,364)	(729)
Interest Income	(630,297)	(1,231,709)	(1,590,743)
Operating Grants	(7,754,722)	(7,788,548)	(4,147,646)
Operating Contributions	0	(3,662)	(1,693)
Other Revenue	(255,000)	(235,533)	(308,509)
Total Income from Continuing Operations	(35,215,457)	(35,047,165)	(30,771,003)
Expenses from Continuing Operations			
Salaries, Wages & Oncosts	7,738,411	12,440,658	6,926,278
Other Employee Costs	260,550	253,842	237,223
Borrowing Costs	15,249	19,073	55,777
Materials	1,133,900	(7,754,256)	24,358
Contracts & Consultancies	232,000	247,291	269,985
Legal Expenses	280,000	201,130	263,862
Depreciation	1,371,690	1,256,890	1,338,234
Insurance Expenses	223,000	249,448	201,406
Donations, Contributions & Taxes	0	0	4,542
Administration Expenses	599,200	636,511	651,326
Operating Expenses	295,250	296,123	289,916
Subscriptions & Memberships	4,740	29,272	25,709
Total Expenses from Continuing Operations	12,153,990	7,875,982	10,288,618
Net Operating Result before Adjustments	(23,061,467)	(27,171,183)	(20,482,385)
Capital Activities			
Capital Grants	0	0	(15,000)
Capital Contributions	0	0	(392)
Asset Sales	(713,366)	(778,370)	(1,113,724)
Recurrent Capital	1,926,299	0	0
Non-Recurrent Capital	0	2,177,277	1,698,741
Net Capital Result before Adjustments	1,212,933	1,398,907	569,625
Net Service Result before Adjustments	(21,848,534)	(25,772,276)	(19,912,760)
Balance Sheet Movements / Non-Cash Adjustments			
Depreciation	(1,371,690)	(1,256,890)	(1,338,234)
Internal Revenue	(10,592,031)	(11,397,151)	(9,240,258)
Internal Expenses	1,575,918	5,216,251	2,584,117
Internal Plant Hire	(1,378,500)	(1,282,134)	(1,626,011)
Employee Leave Accruals	0	0	(3,372,679)
Employee Leave Paid	0	0	3,410,535
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	316	292	271
Long Term Debtor Repayments	(17,195)	0	9,749
Net Service Result before Transfers to/from Reserves	(33,631,716)	(34,491,908)	(29,485,271)
Adjust for Transfers to/from Reserves			
Internal Reserves	(288,381)	(148,641)	(2,649,830)
External Reserves	(244,000)	0	0
Unspent Loans	0	0	(115,757)
Unexpended Grant Reserves	0	0	15,000
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	(34,164,097)	(34,640,549)	(32,235,858)

	Financial Accounting & Compliance	Management Accounting & Business Support	Supply & Light Fleet Management	Revenue Management	Corporate Systems Management	Financial Management	General Purpose Revenue	Administration & Overhead Management	Service Total
Finance & Supply									
Income from Continuing Operations									
Rates Income	0	0	0	0	0	0	(25,911,252)	0	(25,911,252)
Annual Charges	0	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0	0
Statutory & Regulatory User Charges	0	0	0	(101,500)	0	0	0	0	(101,500)
General User Fees	(14,000)	0	(548,685)	0	0	0	0	0	(562,685)
Interest Income	0	0	0	0	0	0	(630,297)	0	(630,297)
Operating Grants	0	0	0	0	0	0	(7,754,722)	0	(7,754,722)
Operating Contributions	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	(255,000)	0	0	0	0	(255,000)
Total Income from Continuing Operations	(14,000)	0	(548,685)	(356,500)	0	0	(34,296,272)	0	(35,215,457)
Expenses from Continuing Operations									
Salaries, Wages & Oncosts	468,235	394,262	685,967	484,314	283,185	148,448	0	5,274,000	7,738,411
Other Employee Costs	5,500	1,000	12,800	5,000	8,850	7,400	0	220,000	260,550
Borrowing Costs	0	0	0	0	249	0	15,000	0	15,249
Materials	400	0	1,335,500	0	0	0	0	(202,000)	1,133,900
Contracts & Consultancies	86,000	5,000	114,000	0	12,000	0	12,500	2,500	232,000
Legal Expenses	0	0	0	280,000	0	0	0	0	280,000
Depreciation	113,382	0	1,255,234	0	3,075	0	0	0	1,371,690
Insurance Expenses	0	0	223,000	0	0	0	0	0	223,000
Donations, Contributions & Taxes	0	0	0	0	0	0	0	0	0
Administration Expenses	266,200	0	1,500	315,000	0	1,500	15,000	0	599,200
Operating Expenses	0	250	750	500	288,000	750	0	5,000	295,250
Subscriptions & Memberships	500	0	2,000	740	0	1,500	0	0	4,740
Total Expenses from Continuing Operations	940,217	400,512	3,630,751	1,085,554	595,359	159,598	42,500	5,299,500	12,153,990
Net Operating Result before Adjustments	926,217	400,512	3,082,066	729,054	595,359	159,598	(34,253,772)	5,299,500	(23,061,467)
Capital Activities									
Capital Grants	0	0	0	0	0	0	0	0	0
Capital Contributions	0	0	0	0	0	0	0	0	0
Asset Sales	0	0	(713,366)	0	0	0	0	0	(713,366)
Recurrent Capital	0	0	1,896,299	0	30,000	0	0	0	1,926,299
Non-Recurrent Capital	0	0	0	0	0	0	0	0	0
Net Capital Result before Adjustments	0	0	1,182,933	0	30,000	0	0	0	1,212,933
Net Service Result before Adjustments	926,217	400,512	4,264,999	729,054	625,359	159,598	(34,253,772)	5,299,500	(21,848,534)
Balance Sheet Movements / Non-Cash Adjustments									
Depreciation	(113,382)	0	(1,255,234)	0	(3,075)	0	0	0	(1,371,690)
Internal Revenue	(954,560)	(413,142)	(2,037,112)	(685,438)	0	0	(463,349)	(6,038,430)	(10,592,031)
Internal Expenses	12,630	12,630	430,756	0	0	12,630	0	1,107,272	1,575,918
Internal Plant Hire	0	0	(1,378,500)	0	0	0	0	0	(1,378,500)
Employee Leave Accruals	0	0	0	0	0	0	0	0	0
Employee Leave Paid	0	0	0	0	0	0	0	0	0
Loan Funds Received	0	0	0	0	0	0	0	0	0
Loan Repayments (Principal Only)	0	0	0	0	316	0	0	0	316
Long Term Debtor Repayments	0	0	0	0	0	0	(17,195)	0	(17,195)
Net Service Result before Transfers to/from Reserves	(129,095)	0	24,909	43,616	622,600	172,228	(34,734,316)	368,342	(33,631,716)
Adjust for Transfers to/from Reserves									
Internal Reserves	0	0	561,619	0	0	0	0	(850,000)	(288,381)
External Reserves	0	0	(244,000)	0	0	0	0	0	(244,000)
Unspent Loans	0	0	0	0	0	0	0	0	0
Unexpended Grant Reserves	0	0	0	0	0	0	0	0	0
S64 / S94 Contribution Reserves	0	0	0	0	0	0	0	0	0
Net Service Result after Transfers to/from Reserves	(129,095)	0	342,528	43,616	622,600	172,228	(34,734,316)	(481,658)	(34,164,097)

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Information Services**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	(43,000)	(43,320)	(41,184)
General User Fees	(1,100)	(1,112)	(987)
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	(3,000)	0	(4,000)
Other Revenue	0	(2,229)	(3,830)
Total Income from Continuing Operations	(47,100)	(46,661)	(50,001)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	2,209,133	2,237,349	2,040,801
Other Employee Costs	24,965	25,605	20,037
Borrowing Costs	9,303	9,942	10,538
Materials	54,550	7,546	4,291
Contracts & Consultancies	78,550	56,618	53,832
Legal Expenses	0	0	600
Depreciation	325,069	349,345	317,140
Insurance Expenses	22,737	9,920	9,849
Donations, Contributions & Taxes	0	0	0
Administration Expenses	75,650	13,959	10,444
Operating Expenses	528,870	353,779	351,231
Subscriptions & Memberships	350	272	600
Total Expenses from Continuing Operations	3,329,176	3,064,335	2,819,364
Net Operating Result before Adjustments	3,282,076	3,017,674	2,769,363

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	(2,000)	0	1,554
Recurrent Capital	280,400	0	0
Non-Recurrent Capital	0	339,000	281,834
Net Capital Result before Adjustments	278,400	339,000	283,389
Net Service Result before Adjustments	3,560,476	3,356,674	3,052,752

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(325,069)	(349,345)	(317,140)
Internal Revenue	(1,435,187)	(1,411,439)	(1,423,172)
Internal Expenses	69,705	267,311	282,600
Internal Plant Hire	620	654	207
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	9,101	8,485	7,871
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	1,879,647	1,872,340	1,603,118

Adjust for Transfers to/from Reserves

Internal Reserves	12,800	(375)	48,770
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	(11,500)
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	1,892,447	1,871,965	1,640,388

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Information Services**

	Information Services Management	Information Technology	Records	Customer Service	Service Total
Income from Continuing Operations					
Rates Income	0	0	0	0	0
Annual Charges	0	0	0	0	0
User Charges	0	0	0	0	0
Statutory & Regulatory User Charges	0	0	(43,000)	0	(43,000)
General User Fees	0	(100)	0	(1,000)	(1,100)
Interest Income	0	0	0	0	0
Operating Grants	0	0	0	0	0
Operating Contributions	0	(3,000)	0	0	(3,000)
Other Revenue	0	0	0	0	0
Total Income from Continuing Operations	0	(3,100)	(43,000)	(1,000)	(47,100)
Expenses from Continuing Operations					
Salaries, Wages & Oncosts	156,121	685,947	592,885	774,179	2,209,133
Other Employee Costs	0	6,700	8,600	9,665	24,965
Borrowing Costs	0	8,110	1,193	0	9,303
Materials	0	47,000	7,000	550	54,550
Contracts & Consultancies	0	22,000	34,550	22,000	78,550
Legal Expenses	0	0	0	0	0
Depreciation	0	315,754	8,692	622	325,069
Insurance Expenses	0	22,737	0	0	22,737
Donations, Contributions & Taxes	0	0	0	0	0
Administration Expenses	0	4,050	6,450	65,150	75,650
Operating Expenses	0	491,500	37,120	250	528,870
Subscriptions & Memberships	0	0	0	350	350
Total Expenses from Continuing Operations	156,121	1,603,798	696,490	872,767	3,329,176
Net Operating Result before Adjustments	156,121	1,600,698	653,490	871,767	3,282,076
Capital Activities					
Capital Grants	0	0	0	0	0
Capital Contributions	0	0	0	0	0
Asset Sales	0	(2,000)	0	0	(2,000)
Recurrent Capital	0	280,400	0	0	280,400
Non-Recurrent Capital	0	0	0	0	0
Net Capital Result before Adjustments	0	278,400	0	0	278,400
Net Service Result before Adjustments	156,121	1,879,098	653,490	871,767	3,560,476
Balance Sheet Movements / Non-Cash Adjustments					
Depreciation	0	(315,754)	(8,692)	(622)	(325,069)
Internal Revenue	0	(323,054)	(538,131)	(574,002)	(1,435,187)
Internal Expenses	0	69,705	0	0	69,705
Internal Plant Hire	0	500	120	0	620
Employee Leave Accruals	0	0	0	0	0
Employee Leave Paid	0	0	0	0	0
Loan Funds Received	0	0	0	0	0
Loan Repayments (Principal Only)	0	7,586	1,515	0	9,101
Long Term Debtor Repayments	0	0	0	0	0
Net Service Result before Transfers to/from Reserves	156,121	1,318,081	108,302	297,142	1,879,647
Adjust for Transfers to/from Reserves					
Internal Reserves	0	20,600	(7,800)	0	12,800
External Reserves	0	0	0	0	0
Unspent Loans	0	0	0	0	0
Unexpended Grant Reserves	0	0	0	0	0
S64 / S94 Contribution Reserves	0	0	0	0	0
Net Service Result after Transfers to/from Reserves	156,121	1,338,681	100,502	297,142	1,892,447

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Human Resources**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	0	0	0
Operating Grants	0	0	(35,000)
Operating Contributions	(65,000)	(40,000)	(60,000)
Other Revenue	0	0	0
Total Income from Continuing Operations	(65,000)	(40,000)	(95,000)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	940,518	940,990	765,117
Other Employee Costs	187,800	206,539	232,322
Borrowing Costs	0	0	0
Materials	5,000	26,962	3,279
Contracts & Consultancies	85,000	65,600	78,283
Legal Expenses	25,000	25,125	8,069
Depreciation	637	770	622
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	0
Administration Expenses	68,800	63,737	69,944
Operating Expenses	2,750	8,573	7,489
Subscriptions & Memberships	7,500	2,612	2,387
Total Expenses from Continuing Operations	1,323,006	1,340,908	1,167,513
Net Operating Result before Adjustments	1,258,006	1,300,908	1,072,513

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	1,305
Net Capital Result before Adjustments	0	0	1,305
Net Service Result before Adjustments	1,258,006	1,300,908	1,073,818

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(637)	(770)	(622)
Internal Revenue	(336,280)	(380,491)	(371,212)
Internal Expenses	12,630	56,236	52,180
Internal Plant Hire	0	0	0
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	933,718	975,883	754,164

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	(11,478)
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	933,718	975,883	742,686

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Human Resources**

	Workforce Development	Human Resources Operations	Training and Development	Work Health & Safety	Human Resource Management	Service Total
Income from Continuing Operations						
Rates Income	0	0	0	0	0	0
Annual Charges	0	0	0	0	0	0
User Charges	0	0	0	0	0	0
Statutory & Regulatory User Charges	0	0	0	0	0	0
General User Fees	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0
Operating Grants	0	0	0	0	0	0
Operating Contributions	0	0	0	(65,000)	0	(65,000)
Other Revenue	0	0	0	0	0	0
Total Income from Continuing Operations	0	0	0	(65,000)	0	(65,000)
Expenses from Continuing Operations						
Salaries, Wages & Oncosts	47,338	313,664	116,732	280,720	182,065	940,518
Other Employee Costs	0	4,200	131,200	46,400	6,000	187,800
Borrowing Costs	0	0	0	0	0	0
Materials	0	5,000	0	0	0	5,000
Contracts & Consultancies	0	45,000	0	40,000	0	85,000
Legal Expenses	0	10,000	0	0	15,000	25,000
Depreciation	0	637	0	0	0	637
Insurance Expenses	0	0	0	0	0	0
Donations, Contributions & Taxes	0	0	0	0	0	0
Administration Expenses	0	67,800	0	1,000	0	68,800
Operating Expenses	0	500	0	750	1,500	2,750
Subscriptions & Memberships	0	7,500	0	0	0	7,500
Total Expenses from Continuing Operations	47,338	454,301	247,932	368,870	204,565	1,323,006
Net Operating Result before Adjustments	47,338	454,301	247,932	303,870	204,565	1,258,006
Capital Activities						
Capital Grants	0	0	0	0	0	0
Capital Contributions	0	0	0	0	0	0
Asset Sales	0	0	0	0	0	0
Recurrent Capital	0	0	0	0	0	0
Non-Recurrent Capital	0	0	0	0	0	0
Net Capital Result before Adjustments	0	0	0	0	0	0
Net Service Result before Adjustments	47,338	454,301	247,932	303,870	204,565	1,258,006
Balance Sheet Movements / Non-Cash Adjustments						
Depreciation	0	(637)	0	0	0	(637)
Internal Revenue	0	(336,280)	0	0	0	(336,280)
Internal Expenses	0	0	0	0	12,630	12,630
Internal Plant Hire	0	0	0	0	0	0
Employee Leave Accruals	0	0	0	0	0	0
Employee Leave Paid	0	0	0	0	0	0
Loan Funds Received	0	0	0	0	0	0
Loan Repayments (Principal Only)	0	0	0	0	0	0
Long Term Debtor Repayments	0	0	0	0	0	0
Net Service Result before Transfers to/from Reserves	47,338	117,384	247,932	303,870	217,195	933,718
Adjust for Transfers to/from Reserves						
Internal Reserves	0	0	0	0	0	0
External Reserves	0	0	0	0	0	0
Unspent Loans	0	0	0	0	0	0
Unexpended Grant Reserves	0	0	0	0	0	0
S64 / S94 Contribution Reserves	0	0	0	0	0	0
Net Service Result after Transfers to/from Reserves	47,338	117,384	247,932	303,870	217,195	933,718

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Works & Civil Management**

2015/16

14/15 OBUD

13/14 Actuals

Income from Continuing Operations

Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	0	0	0
Total Income from Continuing Operations	0	0	0

Expenses from Continuing Operations

Salaries, Wages & Oncosts	210,600	0	0
Other Employee Costs	6,000	0	0
Borrowing Costs	0	0	0
Materials	10,000	0	0
Contracts & Consultancies	10,000	0	0
Legal Expenses	0	0	0
Depreciation	0	0	0
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	0
Administration Expenses	0	0	0
Operating Expenses	0	0	0
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	236,600	0	0
Net Operating Result before Adjustments	236,600	0	0

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	40,000	0	0
Non-Recurrent Capital	0	0	0
Net Capital Result before Adjustments	40,000	0	0
Net Service Result before Adjustments	276,600	0	0

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	0	0	0
Internal Revenue	0	0	0
Internal Expenses	18,815	0	0
Internal Plant Hire	0	0	0
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	295,415	0	0

Adjust for Transfers to/from Reserves

Internal Reserves	(60,000)	0	0
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	235,415	0	0

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Works & Civil Management****Income from Continuing Operations**

	Directorate Management of Works & Civil Services	Asset Management	Service Total
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	0	0	0
Total Income from Continuing Operations	0	0	0

Expenses from Continuing Operations

Salaries, Wages & Oncosts	210,600	0	210,600
Other Employee Costs	6,000	0	6,000
Borrowing Costs	0	0	0
Materials	0	10,000	10,000
Contracts & Consultancies	0	10,000	10,000
Legal Expenses	0	0	0
Depreciation	0	0	0
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	0
Administration Expenses	0	0	0
Operating Expenses	0	0	0
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	216,600	20,000	236,600
Net Operating Result before Adjustments	216,600	20,000	236,600

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	40,000	40,000
Non-Recurrent Capital	0	0	0
Net Capital Result before Adjustments	0	40,000	40,000
Net Service Result before Adjustments	216,600	60,000	276,600

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	0	0	0
Internal Revenue	0	0	0
Internal Expenses	18,815	0	18,815
Internal Plant Hire	0	0	0
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	235,415	60,000	295,415

Adjust for Transfers to/from Reserves

Internal Reserves	0	(60,000)	(60,000)
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	235,415	0	235,415

Clarence Valley Council

Budgeted Service Income Statement for 2015/16



<u>Roads</u>	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	(4,716,676)	(1,878,394)	(4,432,303)
Interest Income	(66,960)	(29,889)	(152,174)
Operating Grants	(3,064,997)	(4,267,126)	(3,824,155)
Operating Contributions	(2,240,045)	(2,402,735)	(2,839,186)
Other Revenue	0	0	0
Total Income from Continuing Operations	(10,088,678)	(8,578,144)	(11,247,818)
Expenses from Continuing Operations			
Salaries, Wages & Oncosts	2,442,511	1,537,245	713,429
Other Employee Costs	0	0	2,348
Borrowing Costs	755,600	832,701	909,315
Materials	8,949,820	5,688,797	2,653,522
Contracts & Consultancies	1,048,321	0	2,912,212
Legal Expenses	0	0	0
Depreciation	18,440,418	18,397,810	17,990,652
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	0
Administration Expenses	0	0	115
Operating Expenses	4,875	4,432	3,722
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	31,641,546	26,460,985	25,185,315
Net Operating Result before Adjustments	21,552,868	17,882,841	13,937,497
Capital Activities			
Capital Grants	(5,475,599)	(1,114,234)	(2,820,017)
Capital Contributions	(108,000)	(1,247,621)	(892,298)
Asset Sales	0	0	823,605
Recurrent Capital	1,409,000	0	0
Non-Recurrent Capital	4,541,433	4,730,835	6,936,468
Net Capital Result before Adjustments	366,834	2,368,980	4,047,757
Net Service Result before Adjustments	21,919,702	20,251,821	17,985,254
Balance Sheet Movements / Non-Cash Adjustments			
Depreciation	(18,440,418)	(18,397,810)	(17,990,652)
Internal Revenue	0	0	(1,731,526)
Internal Expenses	531,363	1,621,486	4,066,114
Internal Plant Hire	0	2,129,835	4,765,935
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	1,384,300	1,055,343	1,196,714
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	5,394,946	6,660,675	8,291,838
Adjust for Transfers to/from Reserves			
Internal Reserves	411,476	(315,884)	738,264
External Reserves	0	0	48,959
Unspent Loans	0	0	(622,810)
Unexpended Grant Reserves	0	0	(65,290)
S64 / S94 Contribution Reserves	146,962	29,889	83,967
Net Service Result after Transfers to/from Reserves	5,953,384	6,374,680	8,474,928

Clarence Valley Council

Budgeted Service Income Statement for 2015/16



Roads	Urban Roads	Rural Roads	Regional Roads	State Roads	Service Total
Income from Continuing Operations					
Rates Income	0	0	0	0	0
Annual Charges	0	0	0	0	0
User Charges	0	0	0	0	0
Statutory & Regulatory User Charges	0	0	0	0	0
General User Fees	0	0	0	(4,716,676)	(4,716,676)
Interest Income	(7,560)	(59,400)	0	0	(66,960)
Operating Grants	(237,000)	(2,827,997)	0	0	(3,064,997)
Operating Contributions	(94,000)	(159,000)	(1,987,045)	0	(2,240,045)
Other Revenue	0	0	0	0	0
Total Income from Continuing Operations	(338,560)	(3,046,397)	(1,987,045)	(4,716,676)	(10,088,678)
Expenses from Continuing Operations					
Salaries, Wages & Oncosts	223,400	381,500	0	1,837,611	2,442,511
Other Employee Costs	0	0	0	0	0
Borrowing Costs	523,400	197,500	34,700	0	755,600
Materials	1,826,245	3,578,643	1,656,386	1,888,546	8,949,820
Contracts & Consultancies	299,404	748,917	0	0	1,048,321
Legal Expenses	0	0	0	0	0
Depreciation	12,154,600	4,528,573	1,757,245	0	18,440,418
Insurance Expenses	0	0	0	0	0
Donations, Contributions & Taxes	0	0	0	0	0
Administration Expenses	0	0	0	0	0
Operating Expenses	4,875	0	0	0	4,875
Subscriptions & Memberships	0	0	0	0	0
Total Expenses from Continuing Operations	15,031,924	9,435,133	3,448,331	3,726,157	31,641,546
Net Operating Result before Adjustments	14,693,364	6,388,736	1,461,286	(990,519)	21,552,868
Capital Activities					
Capital Grants	(255,000)	(1,574,166)	(3,646,433)	0	(5,475,599)
Capital Contributions	(16,000)	(92,000)	0	0	(108,000)
Asset Sales	0	0	0	0	0
Recurrent Capital	0	1,109,000	300,000	0	1,409,000
Non-Recurrent Capital	514,000	681,000	3,346,433	0	4,541,433
Net Capital Result before Adjustments	243,000	123,834	0	0	366,834
Net Service Result before Adjustments	14,936,364	6,512,570	1,461,286	(990,519)	21,919,702
Balance Sheet Movements / Non-Cash Adjustments					
Depreciation	(12,154,600)	(4,528,573)	(1,757,245)	0	(18,440,418)
Internal Revenue	0	0	0	0	0
Internal Expenses	63,085	0	265,259	203,019	531,363
Internal Plant Hire	0	0	0	0	0
Employee Leave Accruals	0	0	0	0	0
Employee Leave Paid	0	0	0	0	0
Loan Funds Received	0	0	0	0	0
Loan Repayments (Principal Only)	1,064,100	289,500	30,700	0	1,384,300
Long Term Debtor Repayments	0	0	0	0	0
Net Service Result before Transfers to/from Reserves	3,908,949	2,273,497	0	(787,500)	5,394,946
Adjust for Transfers to/from Reserves					
Internal Reserves	(259,000)	(117,024)	0	787,500	411,476
External Reserves	0	0	0	0	0
Unspent Loans	0	0	0	0	0
Unexpended Grant Reserves	0	0	0	0	0
S64 / S94 Contribution Reserves	23,560	123,402	0	0	146,962
Net Service Result after Transfers to/from Reserves	3,673,509	2,279,875	0	0	5,953,384

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Bridges**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	0	0	0
Operating Grants	0	0	(92)
Operating Contributions	(320,600)	(338,684)	(249,076)
Other Revenue	0	0	0
Total Income from Continuing Operations	(320,600)	(338,684)	(249,168)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	28,000	106,894	(247,711)
Other Employee Costs	0	0	0
Borrowing Costs	191,900	207,316	221,249
Materials	430,817	233,995	90,912
Contracts & Consultancies	71,006	0	24,449
Legal Expenses	0	0	0
Depreciation	0	0	0
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	0
Administration Expenses	0	0	0
Operating Expenses	0	0	0
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	721,723	548,205	88,899
Net Operating Result before Adjustments	401,123	209,521	(160,269)

Capital Activities

Capital Grants	(550,000)	0	(1,044,260)
Capital Contributions	0	0	178,431
Asset Sales	0	0	92,250
Recurrent Capital	0	0	0
Non-Recurrent Capital	550,000	0	1,435,601
Net Capital Result before Adjustments	0	0	662,022
Net Service Result before Adjustments	401,123	209,521	501,753

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	0	0	0
Internal Revenue	0	0	(17,614)
Internal Expenses	0	57,794	183,071
Internal Plant Hire	0	58,771	339,531
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	288,800	197,828	183,426
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	689,923	523,914	1,190,167

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	89,600
External Reserves	0	0	(44,119)
Unspent Loans	0	0	(72,386)
Unexpended Grant Reserves	0	0	(178,431)
S64 / S94 Contribution Reserves	0	0	(64,000)
Net Service Result after Transfers to/from Reserves	689,923	523,914	920,830

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Bridges****Income from Continuing Operations**

	Bridges	Service Total
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants	0	0
Operating Contributions	(320,600)	(320,600)
Other Revenue	0	0
Total Income from Continuing Operations	(320,600)	(320,600)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	28,000	28,000
Other Employee Costs	0	0
Borrowing Costs	191,900	191,900
Materials	430,817	430,817
Contracts & Consultancies	71,006	71,006
Legal Expenses	0	0
Depreciation	0	0
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Operating Expenses	0	0
Subscriptions & Memberships	0	0
Total Expenses from Continuing Operations	721,723	721,723
Net Operating Result before Adjustments	401,123	401,123

Capital Activities

Capital Grants	(550,000)	(550,000)
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	0	0
Non-Recurrent Capital	550,000	550,000
Net Capital Result before Adjustments	0	0
Net Service Result before Adjustments	401,123	401,123

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	0	0
Internal Revenue	0	0
Internal Expenses	0	0
Internal Plant Hire	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	288,800	288,800
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	689,923	689,923

Adjust for Transfers to/from Reserves

Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	689,923	689,923

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Footpaths & Cycleways****Income from Continuing Operations**

	2015/16	14/15 OBUD	13/14 Actuals
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	0	0	0
Total Income from Continuing Operations	0	0	0

Expenses from Continuing Operations

Salaries, Wages & Oncosts	23,500	35,403	(116,179)
Other Employee Costs	0	0	0
Borrowing Costs	65,700	71,084	75,773
Materials	182,144	114,692	55,103
Contracts & Consultancies	25,113	0	14,969
Legal Expenses	0	0	0
Depreciation	0	0	0
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	0
Administration Expenses	0	0	0
Operating Expenses	0	0	0
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	296,457	221,179	29,665
Net Operating Result before Adjustments	296,457	221,179	29,665

Capital Activities

Capital Grants	(183,000)	(356,250)	(607,507)
Capital Contributions	0	0	0
Asset Sales	0	0	35,312
Recurrent Capital	346,500	0	0
Non-Recurrent Capital	0	664,592	669,880
Net Capital Result before Adjustments	163,500	308,342	97,685
Net Service Result before Adjustments	459,957	529,521	127,350

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	0	0	0
Internal Revenue	0	0	(18,841)
Internal Expenses	0	44,099	91,726
Internal Plant Hire	0	21,286	144,670
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	102,100	71,715	66,805
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	562,057	666,621	411,710

Adjust for Transfers to/from Reserves

Internal Reserves	(113,500)	(150,000)	7,620
External Reserves	0	0	0
Unspent Loans	0	0	(7,735)
Unexpended Grant Reserves	0	0	9,870
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	448,557	516,621	421,465

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Footpaths & Cycleways****Income from Continuing Operations**

	Footpaths & Cycleways	Service Total
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants	0	0
Operating Contributions	0	0
Other Revenue	0	0
Total Income from Continuing Operations	0	0

Expenses from Continuing Operations

Salaries, Wages & Oncosts	23,500	23,500
Other Employee Costs	0	0
Borrowing Costs	65,700	65,700
Materials	182,144	182,144
Contracts & Consultancies	25,113	25,113
Legal Expenses	0	0
Depreciation	0	0
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Operating Expenses	0	0
Subscriptions & Memberships	0	0
Total Expenses from Continuing Operations	296,457	296,457
Net Operating Result before Adjustments	296,457	296,457

Capital Activities

Capital Grants	(183,000)	(183,000)
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	346,500	346,500
Non-Recurrent Capital	0	0
Net Capital Result before Adjustments	163,500	163,500
Net Service Result before Adjustments	459,957	459,957

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	0	0
Internal Revenue	0	0
Internal Expenses	0	0
Internal Plant Hire	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	102,100	102,100
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	562,057	562,057

Adjust for Transfers to/from Reserves

Internal Reserves	(113,500)	(113,500)
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	448,557	448,557

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Wharves & Jetties**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	0	0	0
Operating Grants	0	0	13,656
Operating Contributions	0	0	0
Other Revenue	0	(5,070)	0
Total Income from Continuing Operations	0	(5,070)	13,656

Expenses from Continuing Operations

Salaries, Wages & Oncosts	10,000	17,165	10,166
Other Employee Costs	0	0	0
Borrowing Costs	35,300	38,509	41,361
Materials	56,100	46,021	16,996
Contracts & Consultancies	0	0	21,381
Legal Expenses	0	0	0
Depreciation	0	0	0
Insurance Expenses	3,800	3,762	3,671
Donations, Contributions & Taxes	0	0	0
Administration Expenses	0	0	0
Operating Expenses	13,992	15,849	2,693
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	119,192	121,306	96,269
Net Operating Result before Adjustments	119,192	116,236	109,925

Capital Activities

Capital Grants	(1,020,000)	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	1,020,000	0	0
Net Capital Result before Adjustments	0	0	0
Net Service Result before Adjustments	119,192	116,236	109,925

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	0	0	0
Internal Revenue	0	0	0
Internal Expenses	3,500	13,551	11,690
Internal Plant Hire	7,800	7,783	4,370
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	46,700	43,506	40,569
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	177,192	181,076	166,554

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	0
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	177,192	181,076	166,554

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Wharves & Jetties**

	Wharves & Jetties	Service Total
Income from Continuing Operations		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants	0	0
Operating Contributions	0	0
Other Revenue	0	0
Total Income from Continuing Operations	0	0

Expenses from Continuing Operations

Salaries, Wages & Oncosts	10,000	10,000
Other Employee Costs	0	0
Borrowing Costs	35,300	35,300
Materials	56,100	56,100
Contracts & Consultancies	0	0
Legal Expenses	0	0
Depreciation	0	0
Insurance Expenses	3,800	3,800
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Operating Expenses	13,992	13,992
Subscriptions & Memberships	0	0
Total Expenses from Continuing Operations	119,192	119,192
Net Operating Result before Adjustments	119,192	119,192

Capital Activities

Capital Grants	(1,020,000)	(1,020,000)
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	0	0
Non-Recurrent Capital	1,020,000	1,020,000
Net Capital Result before Adjustments	0	0
Net Service Result before Adjustments	119,192	119,192

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	0	0
Internal Revenue	0	0
Internal Expenses	3,500	3,500
Internal Plant Hire	7,800	7,800
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	46,700	46,700
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	177,192	177,192

Adjust for Transfers to/from Reserves

Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	177,192	177,192

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Bus Shelters**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	0	0	(2,224)
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	0	0	0
Total Income from Continuing Operations	0	0	(2,224)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	20,300	4,218	3,630
Other Employee Costs	0	0	0
Borrowing Costs	5,000	5,412	5,779
Materials	20,300	866	7,449
Contracts & Consultancies	0	35,838	21,128
Legal Expenses	0	0	0
Depreciation	2,029	13,750	1,980
Insurance Expenses	0	2,116	8,064
Donations, Contributions & Taxes	0	0	0
Administration Expenses	0	0	0
Operating Expenses	0	4,502	4,281
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	47,629	66,702	52,311
Net Operating Result before Adjustments	47,629	66,702	50,088

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	0
Net Capital Result before Adjustments	0	0	0
Net Service Result before Adjustments	47,629	66,702	50,088

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(2,029)	(13,750)	(1,980)
Internal Revenue	0	0	0
Internal Expenses	0	2,295	2,131
Internal Plant Hire	0	1,912	1,146
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	5,500	5,030	4,642
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	51,100	62,189	56,027

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	0
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	2,224
Net Service Result after Transfers to/from Reserves	51,100	62,189	58,251

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Bus Shelters**

	Bus Shelters	Service Total
Income from Continuing Operations		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants	0	0
Operating Contributions	0	0
Other Revenue	0	0
Total Income from Continuing Operations	0	0
Expenses from Continuing Operations		
Salaries, Wages & Oncosts	20,300	20,300
Other Employee Costs	0	0
Borrowing Costs	5,000	5,000
Materials	20,300	20,300
Contracts & Consultancies	0	0
Legal Expenses	0	0
Depreciation	2,029	2,029
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Operating Expenses	0	0
Subscriptions & Memberships	0	0
Total Expenses from Continuing Operations	47,629	47,629
Net Operating Result before Adjustments	47,629	47,629
Capital Activities		
Capital Grants	0	0
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	0	0
Non-Recurrent Capital	0	0
Net Capital Result before Adjustments	0	0
Net Service Result before Adjustments	47,629	47,629
Balance Sheet Movements / Non-Cash Adjustments		
Depreciation	(2,029)	(2,029)
Internal Revenue	0	0
Internal Expenses	0	0
Internal Plant Hire	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	5,500	5,500
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	51,100	51,100
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	51,100	51,100

Clarence Valley Council

Budgeted Service Income Statement for 2015/16



Street Lighting

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	0	0	0
Operating Grants	(89,000)	(89,739)	(94,000)
Operating Contributions	0	0	0
Other Revenue	0	0	0
Total Income from Continuing Operations	(89,000)	(89,739)	(94,000)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	0	0	25
Other Employee Costs	0	0	0
Borrowing Costs	3,300	3,530	3,773
Materials	0	0	0
Contracts & Consultancies	5,000	5,699	0
Legal Expenses	0	0	0
Depreciation	0	0	0
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	0
Administration Expenses	0	0	0
Operating Expenses	459,560	493,643	523,715
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	467,860	502,872	527,514
Net Operating Result before Adjustments	378,860	413,133	433,514

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	0
Net Capital Result before Adjustments	0	0	0
Net Service Result before Adjustments	378,860	413,133	433,514

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	0	0	0
Internal Revenue	0	0	0
Internal Expenses	0	0	16
Internal Plant Hire	0	0	36
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	3,700	3,392	3,133
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	382,560	416,525	436,699

Adjust for Transfers to/from Reserves

Internal Reserves	33,500	32,544	31,750
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	416,060	449,069	468,449

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Street Lighting****Street Lighting****Service Total****Income from Continuing Operations**

Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants	(89,000)	(89,000)
Operating Contributions	0	0
Other Revenue	0	0
Total Income from Continuing Operations	(89,000)	(89,000)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	0	0
Other Employee Costs	0	0
Borrowing Costs	3,300	3,300
Materials	0	0
Contracts & Consultancies	5,000	5,000
Legal Expenses	0	0
Depreciation	0	0
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Operating Expenses	459,560	459,560
Subscriptions & Memberships	0	0
Total Expenses from Continuing Operations	467,860	467,860
Net Operating Result before Adjustments	378,860	378,860

Capital Activities

Capital Grants	0	0
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	0	0
Non-Recurrent Capital	0	0
Net Capital Result before Adjustments	0	0
Net Service Result before Adjustments	378,860	378,860

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	0	0
Internal Revenue	0	0
Internal Expenses	0	0
Internal Plant Hire	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	3,700	3,700
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	382,560	382,560

Adjust for Transfers to/from Reserves

Internal Reserves	33,500	33,500
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	416,060	416,060

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Floodplain Infrastructure and Operation**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	0	0	0
Operating Grants	(311,000)	(313,480)	(237,866)
Operating Contributions	0	0	(947)
Other Revenue	0	0	(3,000)
Total Income from Continuing Operations	(311,000)	(313,480)	(241,814)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	212,100	206,118	246,500
Other Employee Costs	5,000	4,901	2,188
Borrowing Costs	110,099	129,175	146,755
Materials	626,038	832,065	306,494
Contracts & Consultancies	158,634	34,980	189,971
Legal Expenses	0	0	30,850
Depreciation	1,790,623	1,784,940	1,746,949
Insurance Expenses	0	177	173
Donations, Contributions & Taxes	0	0	0
Administration Expenses	500	1,643	10
Operating Expenses	8,481	8,287	9,508
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	2,911,475	3,002,286	2,679,398
Net Operating Result before Adjustments	2,600,475	2,688,806	2,437,584

Capital Activities

Capital Grants	(45,700)	(255,000)	(229,281)
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	382,500	400,073
Net Capital Result before Adjustments	(45,700)	127,500	170,791
Net Service Result before Adjustments	2,554,775	2,816,306	2,608,375

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(1,790,623)	(1,784,940)	(1,746,949)
Internal Revenue	0	(44,584)	(219,232)
Internal Expenses	0	94,862	168,525
Internal Plant Hire	0	0	57,513
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	289,953	477,807	266,266
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	1,054,105	1,559,451	1,134,498

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	286,030
External Reserves	0	0	0
Unspent Loans	0	0	(92,855)
Unexpended Grant Reserves	0	0	(41,540)
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	1,054,105	1,559,451	1,286,134

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Floodplain Infrastructure and Operation****Income from Continuing Operations**

	Floodplain Infrastructure and Operations	Voluntary House Raising	Service Total
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	0	0	0
Operating Grants	(91,000)	(220,000)	(311,000)
Operating Contributions	0	0	0
Other Revenue	0	0	0
Total Income from Continuing Operations	(91,000)	(220,000)	(311,000)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	212,100	0	212,100
Other Employee Costs	5,000	0	5,000
Borrowing Costs	110,099	0	110,099
Materials	296,038	330,000	626,038
Contracts & Consultancies	158,634	0	158,634
Legal Expenses	0	0	0
Depreciation	1,790,623	0	1,790,623
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	0
Administration Expenses	500	0	500
Operating Expenses	8,481	0	8,481
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	2,581,475	330,000	2,911,475
Net Operating Result before Adjustments	2,490,475	110,000	2,600,475

Capital Activities

Capital Grants	(45,700)	0	(45,700)
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	0
Net Capital Result before Adjustments	(45,700)	0	(45,700)

Net Service Result before Adjustments

2,444,775	110,000	2,554,775
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Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(1,790,623)	0	(1,790,623)
Internal Revenue	0	0	0
Internal Expenses	0	0	0
Internal Plant Hire	0	0	0
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	289,953	0	289,953
Long Term Debtor Repayments	0	0	0

Net Service Result before Transfers to/from Reserves

944,105	110,000	1,054,105
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Adjust for Transfers to/from Reserves

Internal Reserves	0	0	0
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0

Net Service Result after Transfers to/from Reserves

944,105	110,000	1,054,105
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Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Airports**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	(126,000)	(124,104)	(142,265)
Interest Income	(1,700)	0	(1,708)
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	(10,000)	(2,878)	(12,580)
Total Income from Continuing Operations	(137,700)	(126,982)	(156,553)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	94,965	58,385	40,779
Other Employee Costs	1,500	544	1,769
Borrowing Costs	11,000	13,981	4,613
Materials	94,500	25,603	8,727
Contracts & Consultancies	39,700	96,658	111,022
Legal Expenses	0	237	0
Depreciation	59,776	62,265	58,318
Insurance Expenses	3,900	3,803	3,732
Donations, Contributions & Taxes	0	0	0
Administration Expenses	12,000	11,755	9,054
Operating Expenses	10,900	22,206	13,227
Subscriptions & Memberships	200	3,915	2,718
Total Expenses from Continuing Operations	328,441	299,352	253,958
Net Operating Result before Adjustments	190,741	172,370	97,405

Capital Activities

Capital Grants	0	0	(8,690)
Capital Contributions	0	0	0
Asset Sales	0	0	74
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	705
Net Capital Result before Adjustments	0	0	(7,911)
Net Service Result before Adjustments	190,741	172,370	89,494

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(59,776)	(62,265)	(58,318)
Internal Revenue	(11,316)	(10,752)	(12,226)
Internal Expenses	20,831	71,131	75,795
Internal Plant Hire	23,807	40,043	23,685
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	(1,060,000)
Loan Repayments (Principal Only)	90,500	45,228	1,624
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	254,787	255,755	(939,945)

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	99,490
External Reserves	15,400	6,776	14,903
Unspent Loans	0	0	1,051,309
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	270,187	262,531	225,756

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Airports**

	Grafton Regional Airport	South Grafton Aerodrome	Service Total
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	(105,000)	(21,000)	(126,000)
Interest Income	0	(1,700)	(1,700)
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	(10,000)	0	(10,000)
Total Income from Continuing Operations	(115,000)	(22,700)	(137,700)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	94,965	0	94,965
Other Employee Costs	1,500	0	1,500
Borrowing Costs	11,000	0	11,000
Materials	94,000	500	94,500
Contracts & Consultancies	33,800	5,900	39,700
Legal Expenses	0	0	0
Depreciation	49,980	9,796	59,776
Insurance Expenses	3,000	900	3,900
Donations, Contributions & Taxes	0	0	0
Administration Expenses	12,000	0	12,000
Operating Expenses	10,900	0	10,900
Subscriptions & Memberships	200	0	200
Total Expenses from Continuing Operations	311,345	17,096	328,441
Net Operating Result before Adjustments	196,345	(5,604)	190,741

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	0
Net Capital Result before Adjustments	0	0	0
Net Service Result before Adjustments	196,345	(5,604)	190,741

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(49,980)	(9,796)	(59,776)
Internal Revenue	(11,316)	0	(11,316)
Internal Expenses	20,831	0	20,831
Internal Plant Hire	23,807	0	23,807
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	90,500	0	90,500
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	270,187	(15,400)	254,787

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	0
External Reserves	0	15,400	15,400
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	270,187	0	270,187

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Internal Road Services**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	(630,000)	(634,748)	(498,873)
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	(108,000)	(164,296)	(352,963)
Total Income from Continuing Operations	(738,000)	(799,044)	(851,836)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	656,612	698,469	324,396
Other Employee Costs	1,000	2,935	1,807
Borrowing Costs	0	28,308	30,209
Materials	3,040,400	2,313,043	129,670
Contracts & Consultancies	684,100	677,807	600,166
Legal Expenses	0	0	0
Depreciation	2,350,316	2,215,970	1,478,782
Insurance Expenses	319,300	313,336	254,210
Donations, Contributions & Taxes	0	0	0
Administration Expenses	10,400	9,866	8,435
Operating Expenses	89,240	106,216	94,501
Subscriptions & Memberships	1,750	5,741	5,902
Total Expenses from Continuing Operations	7,153,118	6,371,691	2,928,080
Net Operating Result before Adjustments	6,415,118	5,572,647	2,076,243

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	(1,485,323)	(1,524,933)	235,789
Recurrent Capital	6,909,792	0	0
Non-Recurrent Capital	0	8,649,704	2,640,248
Net Capital Result before Adjustments	5,424,469	7,124,771	2,876,037
Net Service Result before Adjustments	11,839,587	12,697,418	4,952,280

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(2,350,316)	(2,215,970)	(1,478,782)
Internal Revenue	(790,134)	(2,006,536)	(850,349)
Internal Expenses	1,057,421	2,275,111	1,397,921
Internal Plant Hire	(7,245,000)	(7,096,368)	(3,736,128)
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	5,323	4,942
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	2,511,558	3,658,978	289,884

Adjust for Transfers to/from Reserves

Internal Reserves	(2,234,818)	(3,225,467)	1,052,092
External Reserves	(58,000)	0	0
Unspent Loans	0	0	(76,706)
Unexpended Grant Reserves	0	0	(13,221)
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	218,740	433,511	1,252,049

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Internal Road Services**

	Quarries	Depot Management	Heavy Plant and Workshops	Service Total
Income from Continuing Operations				
Rates Income	0	0	0	0
Annual Charges	0	0	0	0
User Charges	0	0	0	0
Statutory & Regulatory User Charges	0	0	0	0
General User Fees	(630,000)	0	0	(630,000)
Interest Income	0	0	0	0
Operating Grants	0	0	0	0
Operating Contributions	0	0	0	0
Other Revenue	0	0	(108,000)	(108,000)
Total Income from Continuing Operations	(630,000)	0	(108,000)	(738,000)
Expenses from Continuing Operations				
Salaries, Wages & Oncosts	46,100	0	610,512	656,612
Other Employee Costs	0	0	1,000	1,000
Borrowing Costs	0	0	0	0
Materials	141,000	21,400	2,878,000	3,040,400
Contracts & Consultancies	252,000	76,100	356,000	684,100
Legal Expenses	0	0	0	0
Depreciation	9,604	18,295	2,322,418	2,350,316
Insurance Expenses	0	36,500	282,800	319,300
Donations, Contributions & Taxes	0	0	0	0
Administration Expenses	0	9,400	1,000	10,400
Operating Expenses	0	88,640	600	89,240
Subscriptions & Memberships	0	0	1,750	1,750
Total Expenses from Continuing Operations	448,704	250,335	6,454,080	7,153,118
Net Operating Result before Adjustments	(181,296)	250,335	6,346,080	6,415,118
Capital Activities				
Capital Grants	0	0	0	0
Capital Contributions	0	0	0	0
Asset Sales	0	0	(1,485,323)	(1,485,323)
Recurrent Capital	0	0	6,909,792	6,909,792
Non-Recurrent Capital	0	0	0	0
Net Capital Result before Adjustments	0	0	5,424,469	5,424,469
Net Service Result before Adjustments	(181,296)	250,335	11,770,549	11,839,587
Balance Sheet Movements / Non-Cash Adjustments				
Depreciation	(9,604)	(18,295)	(2,322,418)	(2,350,316)
Internal Revenue	(69,705)	0	(720,429)	(790,134)
Internal Expenses	55,360	44,700	957,361	1,057,421
Internal Plant Hire	0	0	(7,245,000)	(7,245,000)
Employee Leave Accruals	0	0	0	0
Employee Leave Paid	0	0	0	0
Loan Funds Received	0	0	0	0
Loan Repayments (Principal Only)	0	0	0	0
Long Term Debtor Repayments	0	0	0	0
Net Service Result before Transfers to/from Reserves	(205,245)	276,740	2,440,063	2,511,558
Adjust for Transfers to/from Reserves				
Internal Reserves	205,245	0	(2,440,063)	(2,234,818)
External Reserves	0	(58,000)	0	(58,000)
Unspent Loans	0	0	0	0
Unexpended Grant Reserves	0	0	0	0
S64 / S94 Contribution Reserves	0	0	0	0
Net Service Result after Transfers to/from Reserves	(0)	218,740	0	218,740

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Works & Civil Administration**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	(39,000)	(39,013)	(19,564)
General User Fees	(5,500)	0	0
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	(42,300)	0	0
Total Income from Continuing Operations	(86,800)	(39,013)	(19,564)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	3,068,600	3,322,952	3,068,274
Other Employee Costs	19,450	16,988	16,908
Borrowing Costs	0	0	0
Materials	4,000	74,920	16,391
Contracts & Consultancies	153,200	544	7,982
Legal Expenses	0	0	0
Depreciation	14,766	14,320	12,671
Insurance Expenses	16,000	10,910	21,983
Donations, Contributions & Taxes	0	0	0
Administration Expenses	22,000	15,749	16,602
Operating Expenses	8,000	7,326	8,092
Subscriptions & Memberships	8,000	8,466	8,304
Total Expenses from Continuing Operations	3,314,016	3,472,175	3,177,208
Net Operating Result before Adjustments	3,227,216	3,433,162	3,157,644

Capital Activities

Capital Grants	(119,320)	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	13,701
Net Capital Result before Adjustments	(119,320)	0	13,701
Net Service Result before Adjustments	3,107,896	3,433,162	3,171,345

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(14,766)	(14,320)	(12,671)
Internal Revenue	(204,390)	(419,715)	(424,240)
Internal Expenses	209,700	331,440	371,573
Internal Plant Hire	0	0	8,436
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	3,098,440	3,330,567	3,114,443

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	20,369
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	3,098,440	3,330,567	3,134,811

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Works & Civil Administration**

	Operational Administration	Roads Ancillary	Service Total
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	(39,000)	0	(39,000)
General User Fees	0	(5,500)	(5,500)
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	0	(42,300)	(42,300)
Total Income from Continuing Operations	(39,000)	(47,800)	(86,800)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	3,068,600	0	3,068,600
Other Employee Costs	19,450	0	19,450
Borrowing Costs	0	0	0
Materials	4,000	0	4,000
Contracts & Consultancies	69,000	84,200	153,200
Legal Expenses	0	0	0
Depreciation	0	14,766	14,766
Insurance Expenses	16,000	0	16,000
Donations, Contributions & Taxes	0	0	0
Administration Expenses	22,000	0	22,000
Operating Expenses	8,000	0	8,000
Subscriptions & Memberships	8,000	0	8,000
Total Expenses from Continuing Operations	3,215,050	98,966	3,314,016
Net Operating Result before Adjustments	3,176,050	51,166	3,227,216

Capital Activities

Capital Grants	(119,320)	0	(119,320)
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	0
Net Capital Result before Adjustments	(119,320)	0	(119,320)
Net Service Result before Adjustments	3,056,730	51,166	3,107,896

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	0	(14,766)	(14,766)
Internal Revenue	(204,390)	0	(204,390)
Internal Expenses	209,700	0	209,700
Internal Plant Hire	0	0	0
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	3,062,040	36,400	3,098,440

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	0
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	3,062,040	36,400	3,098,440

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Emergency Services and Natural Disasters**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	0	0	0
Operating Grants	(815,450)	(729,876)	(2,122,721)
Operating Contributions	0	0	(42,872)
Other Revenue	0	0	(14,622)
Total Income from Continuing Operations	(815,450)	(729,876)	(2,180,215)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	1,250	1,218	212,121
Other Employee Costs	8,800	8,530	19,165
Borrowing Costs	2,308	2,455	2,569
Materials	425,700	422,818	928,714
Contracts & Consultancies	4,600	4,355	489,186
Legal Expenses	300	0	0
Depreciation	127,848	124,150	124,730
Insurance Expenses	33,900	31,979	31,197
Donations, Contributions & Taxes	815,745	744,607	965,136
Administration Expenses	17,150	17,382	10,867
Operating Expenses	116,850	95,890	107,040
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	1,554,452	1,453,384	2,890,726
Net Operating Result before Adjustments	739,002	723,508	710,511

Capital Activities

Capital Grants	0	0	(402,632)
Capital Contributions	0	0	0
Asset Sales	0	0	(13,518)
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	425,006
Net Capital Result before Adjustments	0	0	8,856
Net Service Result before Adjustments	739,002	723,508	719,366

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(127,848)	(124,150)	(124,730)
Internal Revenue	0	0	0
Internal Expenses	17,800	21,252	186,809
Internal Plant Hire	0	0	212,510
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	2,002	1,843	1,728
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	630,955	622,453	995,683

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	(23,071)
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	630,955	622,453	972,612

Clarence Valley Council

Budgeted Service Income Statement for 2015/16



Emergency Services and Natural Disasters	Natural Disaster Management	Natural Disaster Response - Roads	Natural Disaster Response - Open Spaces	Natural Disaster Response - Floodplain	SES Operations and Emergency	RFS Operations and Emergency	Service Total
Income from Continuing Operations							
Rates Income	0	0	0	0	0	0	0
Annual Charges	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0
Statutory & Regulatory User Charges	0	0	0	0	0	0	0
General User Fees	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0
Operating Grants	0	0	0	0	0	(815,450)	(815,450)
Operating Contributions	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0
Total Income from Continuing Operations	0	0	0	0	0	(815,450)	(815,450)
Expenses from Continuing Operations							
Salaries, Wages & Oncosts	0	0	0	0	0	1,250	1,250
Other Employee Costs	0	0	0	0	0	8,800	8,800
Borrowing Costs	0	0	0	0	2,308	0	2,308
Materials	33,700	0	0	0	13,500	378,500	425,700
Contracts & Consultancies	0	0	0	0	0	4,600	4,600
Legal Expenses	0	0	0	0	0	300	300
Depreciation	0	0	0	0	66,447	61,401	127,848
Insurance Expenses	0	0	0	0	12,000	21,900	33,900
Donations, Contributions & Taxes	0	0	0	0	78,145	737,600	815,745
Administration Expenses	0	0	0	0	0	17,150	17,150
Operating Expenses	0	0	0	0	0	116,850	116,850
Subscriptions & Memberships	0	0	0	0	0	0	0
Total Expenses from Continuing Operations	33,700	0	0	0	172,401	1,348,351	1,554,452
Net Operating Result before Adjustments	33,700	0	0	0	172,401	532,901	739,002
Capital Activities							
Capital Grants	0	0	0	0	0	0	0
Capital Contributions	0	0	0	0	0	0	0
Asset Sales	0	0	0	0	0	0	0
Recurrent Capital	0	0	0	0	0	0	0
Non-Recurrent Capital	0	0	0	0	0	0	0
Net Capital Result before Adjustments	0	0	0	0	0	0	0
Net Service Result before Adjustments	33,700	0	0	0	172,401	532,901	739,002
Balance Sheet Movements / Non-Cash Adjustments							
Depreciation	0	0	0	0	(66,447)	(61,401)	(127,848)
Internal Revenue	0	0	0	0	0	0	0
Internal Expenses	0	0	0	0	10,000	7,800	17,800
Internal Plant Hire	0	0	0	0	0	0	0
Employee Leave Accruals	0	0	0	0	0	0	0
Employee Leave Paid	0	0	0	0	0	0	0
Loan Funds Received	0	0	0	0	0	0	0
Loan Repayments (Principal Only)	0	0	0	0	2,002	0	2,002
Long Term Debtor Repayments	0	0	0	0	0	0	0
Net Service Result before Transfers to/from Reserves	33,700	0	0	0	117,955	479,300	630,955
Adjust for Transfers to/from Reserves							
Internal Reserves	0	0	0	0	0	0	0
External Reserves	0	0	0	0	0	0	0
Unspent Loans	0	0	0	0	0	0	0
Unexpended Grant Reserves	0	0	0	0	0	0	0
S64 / S94 Contribution Reserves	0	0	0	0	0	0	0
Net Service Result after Transfers to/from Reserves	33,700	0	0	0	117,955	479,300	630,955

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Parks & Open Spaces****Income from Continuing Operations**

	2015/16	14/15 OBUD	13/14 Actuals
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	(94,117)	(87,080)	(58,099)
Operating Grants	(75,000)	(51,250)	(33,231)
Operating Contributions	0	(6,817)	(5,911)
Other Revenue	(73,740)	(50,483)	(82,903)
Total Income from Continuing Operations	(242,857)	(195,630)	(180,144)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	784,593	1,547,980	1,408,764
Other Employee Costs	4,590	9,058	3,090
Borrowing Costs	28,644	35,224	38,193
Materials	2,005,449	226,925	410,823
Contracts & Consultancies	236,956	76,653	393,658
Legal Expenses	0	0	0
Depreciation	379,601	800,750	370,342
Insurance Expenses	42,408	38,472	36,575
Donations, Contributions & Taxes	0	13,676	13,217
Administration Expenses	2,921	1,222	4,949
Operating Expenses	78,455	132,682	83,223
Subscriptions & Memberships	3,031	1,222	3,412
Total Expenses from Continuing Operations	3,566,649	2,883,864	2,766,245
Net Operating Result before Adjustments	3,323,792	2,688,234	2,586,101

Capital Activities

Capital Grants	(107,215)	(1,622,500)	(83,410)
Capital Contributions	(75,000)	(17,500)	(98,035)
Asset Sales	0	0	0
Recurrent Capital	304,275	0	0
Non-Recurrent Capital	637,350	2,447,000	577,951
Net Capital Result before Adjustments	759,410	807,000	396,506
Net Service Result before Adjustments	4,083,202	3,495,234	2,982,607

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(379,601)	(800,750)	(370,342)
Internal Revenue	0	(16,372)	(587,804)
Internal Expenses	264,276	1,143,885	1,114,478
Internal Plant Hire	666	714,266	603,792
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	37,311	48,609	45,395
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	4,005,854	4,584,872	3,788,125

Adjust for Transfers to/from Reserves

Internal Reserves	(8,000)	2,779	(120,457)
External Reserves	(730,130)	(1,450,461)	(789,212)
Unspent Loans	0	0	(28,087)
Unexpended Grant Reserves	0	0	9,711
S64 / S94 Contribution Reserves	79,860	(140,000)	72,649
Net Service Result after Transfers to/from Reserves	3,347,584	2,997,190	2,932,729

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Parks & Open Spaces****Income from Continuing Operations**

	Parks & Open Spaces	Service Total
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	(94,117)	(94,117)
Operating Grants	(75,000)	(75,000)
Operating Contributions	0	0
Other Revenue	(73,740)	(73,740)
Total Income from Continuing Operations	(242,857)	(242,857)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	784,593	784,593
Other Employee Costs	4,590	4,590
Borrowing Costs	28,644	28,644
Materials	2,005,449	2,005,449
Contracts & Consultancies	236,956	236,956
Legal Expenses	0	0
Depreciation	379,601	379,601
Insurance Expenses	42,408	42,408
Donations, Contributions & Taxes	0	0
Administration Expenses	2,921	2,921
Operating Expenses	78,455	78,455
Subscriptions & Memberships	3,031	3,031
Total Expenses from Continuing Operations	3,566,649	3,566,649
Net Operating Result before Adjustments	3,323,792	3,323,792

Capital Activities

Capital Grants	(107,215)	(107,215)
Capital Contributions	(75,000)	(75,000)
Asset Sales	0	0
Recurrent Capital	304,275	304,275
Non-Recurrent Capital	637,350	637,350
Net Capital Result before Adjustments	759,410	759,410
Net Service Result before Adjustments	4,083,202	4,083,202

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(379,601)	(379,601)
Internal Revenue	0	0
Internal Expenses	264,276	264,276
Internal Plant Hire	666	666
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	37,311	37,311
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	4,005,854	4,005,854

Adjust for Transfers to/from Reserves

Internal Reserves	(8,000)	(8,000)
External Reserves	(730,130)	(730,130)
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	79,860	79,860
Net Service Result after Transfers to/from Reserves	3,347,584	3,347,584

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Sporting Facilities**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	(700)
General User Fees	0	(558)	(450)
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	(62,191)	(45,424)	(69,182)
Other Revenue	(304,285)	(308,761)	(312,349)
Total Income from Continuing Operations	(366,476)	(354,743)	(382,681)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	0	402,562	338,843
Other Employee Costs	0	0	0
Borrowing Costs	103,406	111,682	118,950
Materials	992,720	39,939	220,389
Contracts & Consultancies	327,026	333,369	447,700
Legal Expenses	0	0	797
Depreciation	617,464	787,395	602,404
Insurance Expenses	136,369	102,415	102,176
Donations, Contributions & Taxes	7,692	7,504	21,856
Administration Expenses	1,077	4,730	755
Operating Expenses	110,868	137,323	114,434
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	2,296,622	1,926,919	1,968,304
Net Operating Result before Adjustments	1,930,146	1,572,176	1,585,623

Capital Activities

Capital Grants	0	0	(26,954)
Capital Contributions	0	0	(47,348)
Asset Sales	0	0	0
Recurrent Capital	173,150		
Non-Recurrent Capital	38,000	168,043	373,188
Net Capital Result before Adjustments	211,150	168,043	298,885
Net Service Result before Adjustments	2,141,296	1,740,219	1,884,508

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(617,464)	(787,395)	(602,404)
Internal Revenue	0	(70,000)	(132,539)
Internal Expenses	175,823	452,955	406,198
Internal Plant Hire	0	355,773	327,292
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	138,027	104,525	96,954
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	1,837,682	1,796,077	1,980,008

Adjust for Transfers to/from Reserves

Internal Reserves	(82,447)	30,751	(114,326)
External Reserves	(176,857)	(201,848)	(258,561)
Unspent Loans	0	0	(7,500)
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	(14,807)
Net Service Result after Transfers to/from Reserves	1,578,378	1,624,980	1,584,814

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Sporting Facilities**

Sporting Facilities

Service Total

Income from Continuing Operations

Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants	0	0
Operating Contributions	(62,191)	(62,191)
Other Revenue	(304,285)	(304,285)
Total Income from Continuing Operations	(366,476)	(366,476)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	0	0
Other Employee Costs	0	0
Borrowing Costs	103,406	103,406
Materials	992,720	982,720
Contracts & Consultancies	327,026	327,026
Legal Expenses	0	0
Depreciation	617,464	617,464
Insurance Expenses	136,369	136,369
Donations, Contributions & Taxes	7,692	7,692
Administration Expenses	1,077	1,077
Operating Expenses	110,868	110,868
Subscriptions & Memberships	0	0
Total Expenses from Continuing Operations	2,296,622	2,286,622
Net Operating Result before Adjustments	1,930,146	1,920,146

Capital Activities

Capital Grants	0	0
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	173,150	173,150
Non-Recurrent Capital	38,000	38,000
Net Capital Result before Adjustments	211,150	211,150
Net Service Result before Adjustments	2,141,296	2,131,296

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(617,464)	(617,464)
Internal Revenue	0	0
Internal Expenses	175,823	175,823
Internal Plant Hire	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	138,027	138,027
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	1,837,682	1,827,682

Adjust for Transfers to/from Reserves

Internal Reserves	(82,447)	(82,447)
External Reserves	(176,857)	(176,857)
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	1,578,378	1,568,378

Clarence Valley Council

Budgeted Service Income Statement for 2015/16



Beaches	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	(11,300)	(12,047)	(9,770)
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	0	0	0
Total Income from Continuing Operations	(11,300)	(12,047)	(9,770)
Expenses from Continuing Operations			
Salaries, Wages & Oncosts	0	0	250
Other Employee Costs	0	0	0
Borrowing Costs	0	0	0
Materials	0	4,239	0
Contracts & Consultancies	230,300	225,263	208,825
Legal Expenses	0	0	0
Depreciation	0	0	0
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	30,100	29,324	29,903
Administration Expenses	0	1,278	564
Operating Expenses	0	0	0
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	260,400	260,104	239,541
Net Operating Result before Adjustments	249,100	248,057	229,771
Capital Activities			
Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	0
Net Capital Result before Adjustments	0	0	0
Net Service Result before Adjustments	249,100	248,057	229,771
Balance Sheet Movements / Non-Cash Adjustments			
Depreciation	0	0	0
Internal Revenue	0	(229,494)	(208,726)
Internal Expenses	3,100	51,177	51,137
Internal Plant Hire	0	0	148
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	252,200	69,740	72,330
Adjust for Transfers to/from Reserves			
Internal Reserves	0	0	0
External Reserves	(230,300)	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	21,900	69,740	72,330

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Beaches**

	Beach Management	Service Total
Income from Continuing Operations		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	(11,300)	(11,300)
Interest Income	0	0
Operating Grants	0	0
Operating Contributions	0	0
Other Revenue	0	0
Total Income from Continuing Operations	(11,300)	(11,300)
Expenses from Continuing Operations		
Salaries, Wages & Oncosts	0	0
Other Employee Costs	0	0
Borrowing Costs	0	0
Materials	0	0
Contracts & Consultancies	230,300	230,300
Legal Expenses	0	0
Depreciation	0	0
Insurance Expenses	0	0
Donations, Contributions & Taxes	30,100	30,100
Administration Expenses	0	0
Operating Expenses	0	0
Subscriptions & Memberships	0	0
Total Expenses from Continuing Operations	260,400	260,400
Net Operating Result before Adjustments	249,100	249,100
Capital Activities		
Capital Grants	0	0
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	0	0
Non-Recurrent Capital	0	0
Net Capital Result before Adjustments	0	0
Net Service Result before Adjustments	249,100	249,100
Balance Sheet Movements / Non-Cash Adjustments		
Depreciation	0	0
Internal Revenue	0	0
Internal Expenses	3,100	3,100
Internal Plant Hire	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	252,200	252,200
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	(230,300)	(230,300)
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	21,900	21,900

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Cemeteries**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	(350,000)	(388,400)	(361,716)
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	0	(112)	(113)
Total Income from Continuing Operations	(350,000)	(388,512)	(361,829)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	201,700	143,661	174,941
Other Employee Costs	0	0	0
Borrowing Costs	746	824	883
Materials	65,000	188,020	65,826
Contracts & Consultancies	80,000	72,879	78,834
Legal Expenses	0	0	0
Depreciation	13,652	5,400	13,319
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	103
Administration Expenses	0	0	0
Operating Expenses	0	485	486
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	361,098	411,269	334,392
Net Operating Result before Adjustments	11,098	22,757	(27,437)

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	80,000	0	4,594
Net Capital Result before Adjustments	80,000	0	4,594
Net Service Result before Adjustments	91,098	22,757	(22,843)

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(13,652)	(5,400)	(13,319)
Internal Revenue	0	0	0
Internal Expenses	57,105	50,288	87,810
Internal Plant Hire	35,000	5,573	34,636
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	947	877	812
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	170,497	74,095	87,095

Adjust for Transfers to/from Reserves

Internal Reserves	(80,000)	(4,000)	(3,747)
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	90,497	70,095	83,348

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Cemeteries****Income from Continuing Operations**

	Cemeteries	Service Total
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	(350,000)	(350,000)
Interest Income	0	0
Operating Grants	0	0
Operating Contributions	0	0
Other Revenue	0	0
Total Income from Continuing Operations	(350,000)	(350,000)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	201,700	201,700
Other Employee Costs	0	0
Borrowing Costs	746	746
Materials	65,000	65,000
Contracts & Consultancies	80,000	80,000
Legal Expenses	0	0
Depreciation	13,652	13,652
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Operating Expenses	0	0
Subscriptions & Memberships	0	0
Total Expenses from Continuing Operations	361,098	361,098
Net Operating Result before Adjustments	11,098	11,098

Capital Activities

Capital Grants	0	0
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	0	0
Non-Recurrent Capital	80,000	80,000
Net Capital Result before Adjustments	80,000	80,000
Net Service Result before Adjustments	91,098	91,098

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(13,652)	(13,652)
Internal Revenue	0	0
Internal Expenses	57,105	57,105
Internal Plant Hire	35,000	35,000
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	947	947
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	170,497	170,497

Adjust for Transfers to/from Reserves

Internal Reserves	(80,000)	(80,000)
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	90,497	90,497

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Natural Resource Management****Income from Continuing Operations**

	2015/16	14/15 OBUD	13/14 Actuals
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	(13,857)	(36,045)	(38,871)
General User Fees	(3,545)	(4,258)	(3,591)
Interest Income	0	0	0
Operating Grants	(573,302)	(693,974)	(778,472)
Operating Contributions	(3,447)	(3,363)	(64,974)
Other Revenue	(2,716)	(6,348)	(2,585)
Total Income from Continuing Operations	(596,867)	(743,988)	(888,492)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	534,248	1,145,115	1,391,076
Other Employee Costs	7,231	8,978	12,723
Borrowing Costs	3,480	3,846	4,124
Materials	1,030,532	1,104,109	169,453
Contracts & Consultancies	9,738	80,457	574,946
Legal Expenses	2,050	6,350	85
Depreciation	3,066	3,825	2,991
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	0
Administration Expenses	6,695	6,885	15,725
Operating Expenses	7,909	5,094	7,598
Subscriptions & Memberships	1,025	1,710	2,198
Total Expenses from Continuing Operations	1,605,973	2,366,369	2,180,919
Net Operating Result before Adjustments	1,009,106	1,622,381	1,292,426

Capital Activities

Capital Grants	(349,775)	(272,951)	(28,333)
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	105,000	0	0
Non-Recurrent Capital	0	139,000	113,069
Net Capital Result before Adjustments	(244,775)	(133,951)	84,736
Net Service Result before Adjustments	764,331	1,488,430	1,377,162

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(3,066)	(3,825)	(2,991)
Internal Revenue	0	(709,325)	(611,002)
Internal Expenses	45,101	413,806	540,511
Internal Plant Hire	0	0	99,555
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	4,419	4,092	3,790
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	810,786	1,193,178	1,407,024

Adjust for Transfers to/from Reserves

Internal Reserves	0	(6,667)	(29,019)
External Reserves	(169,000)	0	5,850
Unspent Loans	0	0	(4,353)
Unexpended Grant Reserves	0	0	(304,522)
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	641,786	1,186,511	1,074,980

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Natural Resource Management****Income from Continuing Operations**

	Catchment Management	Biodiversity	Weed Management	Bushfire Management	Service Total
Rates Income	0	0	0	0	0
Annual Charges	0	0	0	0	0
User Charges	0	0	0	0	0
Statutory & Regulatory User Charges	0	(11,807)	(2,050)	0	(13,857)
General User Fees	0	(3,545)	0	0	(3,545)
Interest Income	0	0	0	0	0
Operating Grants	0	(334,868)	(238,434)	0	(573,302)
Operating Contributions	0	0	(3,447)	0	(3,447)
Other Revenue	0	(2,716)	0	0	(2,716)
Total Income from Continuing Operations	0	(352,936)	(243,931)	0	(596,867)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	0	534,248	0	0	534,248
Other Employee Costs	0	6,675	556	0	7,231
Borrowing Costs	3,480	0	0	0	3,480
Materials	0	491,615	538,917	0	1,030,532
Contracts & Consultancies	0	5,125	4,613	0	9,738
Legal Expenses	0	2,050	0	0	2,050
Depreciation	0	3,066	0	0	3,066
Insurance Expenses	0	0	0	0	0
Donations, Contributions & Taxes	0	0	0	0	0
Administration Expenses	0	5,670	1,025	0	6,695
Operating Expenses	0	2,499	5,410	0	7,909
Subscriptions & Memberships	0	1,025	0	0	1,025
Total Expenses from Continuing Operations	3,480	1,051,972	550,521	0	1,605,973
Net Operating Result before Adjustments	3,480	699,036	306,590	0	1,009,106

Capital Activities

Capital Grants	(70,000)	(279,775)	0	0	(349,775)
Capital Contributions	0	0	0	0	0
Asset Sales	0	0	0	0	0
Recurrent Capital	105,000	0	0	0	105,000
Non-Recurrent Capital	0	0	0	0	0
Net Capital Result before Adjustments	35,000	(279,775)	0	0	(244,775)
Net Service Result before Adjustments	38,480	419,261	306,590	0	764,331

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	0	(3,066)	0	0	(3,066)
Internal Revenue	0	0	0	0	0
Internal Expenses	0	44,076	1,025	0	45,101
Internal Plant Hire	0	0	0	0	0
Employee Leave Accruals	0	0	0	0	0
Employee Leave Paid	0	0	0	0	0
Loan Funds Received	0	0	0	0	0
Loan Repayments (Principal Only)	4,419	0	0	0	4,419
Long Term Debtor Repayments	0	0	0	0	0
Net Service Result before Transfers to/from Reserves	42,899	460,272	307,615	0	810,786

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	0	0	0
External Reserves	0	(169,000)	0	0	(169,000)
Unspent Loans	0	0	0	0	0
Unexpended Grant Reserves	0	0	0	0	0
S64 / S94 Contribution Reserves	0	0	0	0	0
Net Service Result after Transfers to/from Reserves	42,899	291,272	307,615	0	641,786

Clarence Valley Council

Budgeted Service Income Statement for 2015/16



Urban Vegetation Management	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	0	(380)	0
Total Income from Continuing Operations	0	(380)	0
Expenses from Continuing Operations			
Salaries, Wages & Oncosts	0	660,078	431,037
Other Employee Costs	0	0	0
Borrowing Costs	0	0	0
Materials	1,034,956	(628,437)	48,209
Contracts & Consultancies	48,166	35,044	49,376
Legal Expenses	0	0	0
Depreciation	4,393	4,410	4,286
Insurance Expenses	479	13,691	445
Donations, Contributions & Taxes	0	0	0
Administration Expenses	0	0	180
Operating Expenses	0	0	0
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	1,087,994	84,786	533,533
Net Operating Result before Adjustments	1,087,994	84,406	533,533
Capital Activities			
Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	50,000	0
Net Capital Result before Adjustments	0	50,000	0
Net Service Result before Adjustments	1,087,994	134,406	533,533
Balance Sheet Movements / Non-Cash Adjustments			
Depreciation	(4,393)	(4,410)	(4,286)
Internal Revenue	0	(50,000)	0
Internal Expenses	0	383,749	234,553
Internal Plant Hire	0	582,916	322,628
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	1,083,601	1,046,661	1,086,428
Adjust for Transfers to/from Reserves			
Internal Reserves	0	0	(4,982)
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	1,083,601	1,046,661	1,081,446

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Urban Vegetation Management****Urban Vegetation
Management****Service Total****Income from Continuing Operations**

Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants	0	0
Operating Contributions	0	0
Other Revenue	0	0
Total Income from Continuing Operations	0	0

Expenses from Continuing Operations

Salaries, Wages & Oncosts	0	0
Other Employee Costs	0	0
Borrowing Costs	0	0
Materials	1,034,956	1,034,956
Contracts & Consultancies	48,166	48,166
Legal Expenses	0	0
Depreciation	4,393	4,393
Insurance Expenses	479	479
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Operating Expenses	0	0
Subscriptions & Memberships	0	0
Total Expenses from Continuing Operations	1,087,994	1,087,994
Net Operating Result before Adjustments	1,087,994	1,087,994

Capital Activities

Capital Grants	0	0
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	0	0
Non-Recurrent Capital	0	0
Net Capital Result before Adjustments	0	0

Net Service Result before Adjustments

1,087,994	1,087,994
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Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(4,393)	(4,393)
Internal Revenue	0	0
Internal Expenses	0	0
Internal Plant Hire	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	1,083,601	1,083,601

Adjust for Transfers to/from Reserves

Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	1,083,601	1,083,601

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Buildings, Properties & Leases****Income from Continuing Operations**

	2015/16	14/15 OBUD	13/14 Actuals
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	(4,100)	0	(3,987)
Interest Income	(5,940)	0	(2,795)
Operating Grants	0	0	0
Operating Contributions	(54,664)	(64,331)	(45,929)
Other Revenue	(304,828)	(314,578)	(596,634)
Total Income from Continuing Operations	(369,532)	(378,909)	(649,345)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	544,276	634,776	651,790
Other Employee Costs	0	8,320	3,349
Borrowing Costs	64,629	42,200	52,934
Materials	147,871	217,333	78,569
Contracts & Consultancies	480,916	635,338	636,225
Legal Expenses	0	1,291	22,486
Depreciation	757,345	751,300	644,481
Insurance Expenses	227,416	217,697	198,024
Donations, Contributions & Taxes	0	0	0
Administration Expenses	279	8,089	6,325
Operating Expenses	325,486	434,803	385,546
Subscriptions & Memberships	0	1,630	2,961
Total Expenses from Continuing Operations	2,548,218	2,952,777	2,682,690
Net Operating Result before Adjustments	2,178,686	2,573,868	2,033,345

Capital Activities

Capital Grants	0	0	(5,083,888)
Capital Contributions	(70,000)	0	(7,249)
Asset Sales	0	0	192,201
Recurrent Capital	5,000	0	0
Non-Recurrent Capital	1,085,000	1,112,000	4,901,268
Net Capital Result before Adjustments	1,020,000	1,112,000	2,332
Net Service Result before Adjustments	3,198,686	3,685,868	2,035,677

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(757,345)	(751,300)	(644,481)
Internal Revenue	(174,118)	(412,691)	(503,068)
Internal Expenses	300,383	311,704	910,033
Internal Plant Hire	103	5,650	22,967
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	102,778	43,468	204,173
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	2,670,487	2,882,699	2,025,301

Adjust for Transfers to/from Reserves

Internal Reserves	(49,856)	(1,028,521)	(209,016)
External Reserves	(1,073,767)	0	0
Unspent Loans	0	(9,756)	(39,438)
Unexpended Grant Reserves	0	0	402,277
S64 / S94 Contribution Reserves	75,940	0	0
Net Service Result after Transfers to/from Reserves	1,622,804	1,844,422	2,179,124

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Buildings, Properties & Leases****Income from Continuing Operations**

	Administration Buildings	Commercial & Residential Properties	Property Leases	Public Halls	Buildings in Other Services	Buildings Administration / Management	Council Property Management	Service Total
Rates Income	0	0	0	0	0	0	0	0
Annual Charges	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Statutory & Regulatory User Charges	0	0	0	0	0	0	0	0
General User Fees	0	0	0	0	(4,100)	0	0	(4,100)
Interest Income	0	0	0	0	(5,940)	0	0	(5,940)
Operating Grants	0	0	0	0	0	0	0	0
Operating Contributions	0	(54,664)	0	0	0	0	0	(54,664)
Other Revenue	0	(278,236)	0	(11,805)	(14,787)	0	0	(304,828)
Total Income from Continuing Operations	0	(332,900)	0	(11,805)	(24,827)	0	0	(369,532)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	0	0	0	514	0	543,762	0	544,276
Other Employee Costs	0	0	0	0	0	0	0	0
Borrowing Costs	4,998	0	0	5,121	54,042	0	468	64,629
Materials	24,980	27,784	0	15,610	77,935	0	1,562	147,871
Contracts & Consultancies	110,094	26,969	0	76,824	267,029	0	0	480,916
Legal Expenses	0	0	0	0	0	0	0	0
Depreciation	279,141	38,161	0	128,459	311,584	0	0	757,345
Insurance Expenses	96,052	7,109	0	40,911	83,344	0	0	227,416
Donations, Contributions & Taxes	0	0	0	0	0	0	0	0
Administration Expenses	0	279	0	0	0	0	0	279
Operating Expenses	154,263	14,945	0	7,718	148,560	0	0	325,486
Subscriptions & Memberships	0	0	0	0	0	0	0	0
Total Expenses from Continuing Operations	669,528	115,247	0	275,157	942,494	543,762	2,030	2,548,218
Net Operating Result before Adjustments	669,528	(217,653)	0	263,352	917,667	543,762	2,030	2,178,686

Capital Activities

Capital Grants	0	0	0	0	0	0	0	0
Capital Contributions	0	0	0	0	(70,000)	0	0	(70,000)
Asset Sales	0	0	0	0	0	0	0	0
Recurrent Capital	5,000	0	0	0	0	0	0	5,000
Non-Recurrent Capital	55,000	10,000	0	5,000	1,015,000	0	0	1,085,000
Net Capital Result before Adjustments	60,000	10,000	0	5,000	945,000	0	0	1,020,000
Net Service Result before Adjustments	729,528	(207,653)	0	268,352	1,862,667	543,762	2,030	3,198,686

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(279,141)	(38,161)	0	(128,459)	(311,584)	0	0	(757,345)
Internal Revenue	0	0	0	0	0	(174,118)	0	(174,118)
Internal Expenses	110,580	42,276	0	10,248	83,642	35,644	17,993	300,383
Internal Plant Hire	103	0	0	0	0	0	0	103
Employee Leave Accruals	0	0	0	0	0	0	0	0
Employee Leave Paid	0	0	0	0	0	0	0	0
Loan Funds Received	0	0	0	0	0	0	0	0
Loan Repayments (Principal Only)	4,981	0	0	5,353	91,961	0	483	102,778
Long Term Debtor Repayments	0	0	0	0	0	0	0	0
Net Service Result before Transfers to/from Reserves	566,051	(203,538)	0	155,494	1,726,686	405,288	20,506	2,670,487

Adjust for Transfers to/from Reserves

Internal Reserves	0	(19,100)	0	0	(10,250)	0	(20,506)	(49,856)
External Reserves	(40,000)	0	0	(5,000)	(1,028,767)	0	0	(1,073,767)
Unspent Loans	0	0	0	0	0	0	0	0
Unexpended Grant Reserves	0	0	0	0	0	0	0	0
S64 / S94 Contribution Reserves	0	0	0	0	75,940	0	0	75,940
Net Service Result after Transfers to/from Reserves	526,051	(222,638)	0	150,494	763,609	405,288	0	1,622,804

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Public Amenities**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	0	0	0
Total Income from Continuing Operations	0	0	0

Expenses from Continuing Operations

Salaries, Wages & Oncosts	0	23,430	21,822
Other Employee Costs	0	0	0
Borrowing Costs	0	0	0
Materials	76,851	16,764	5,128
Contracts & Consultancies	8,892	775	1,959
Legal Expenses	0	0	0
Depreciation	6,511	7,165	6,352
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	0
Administration Expenses	0	0	0
Operating Expenses	3,610	0	0
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	95,864	48,134	35,261
Net Operating Result before Adjustments	95,864	48,134	35,261

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	10,250	0	0
Non-Recurrent Capital	0	40,000	30,382
Net Capital Result before Adjustments	10,250	40,000	30,382
Net Service Result before Adjustments	106,114	88,134	65,643

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(6,511)	(7,165)	(6,352)
Internal Revenue	0	0	0
Internal Expenses	0	6,063	7,292
Internal Plant Hire	0	5,564	4,524
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	99,603	92,596	71,108

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	(40,182)
External Reserves	(80,777)	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	18,826	92,596	30,926

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Public Amenities****Public Amenities****Service Total****Income from Continuing Operations**

Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants	0	0
Operating Contributions	0	0
Other Revenue	0	0
Total Income from Continuing Operations	0	0

Expenses from Continuing Operations

Salaries, Wages & Oncosts	0	0
Other Employee Costs	0	0
Borrowing Costs	0	0
Materials	76,851	76,851
Contracts & Consultancies	8,892	8,892
Legal Expenses	0	0
Depreciation	6,511	6,511
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Operating Expenses	3,610	3,610
Subscriptions & Memberships	0	0
Total Expenses from Continuing Operations	95,864	95,864
Net Operating Result before Adjustments	95,864	95,864

Capital Activities

Capital Grants	0	0
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	10,250	10,250
Non-Recurrent Capital	0	0
Net Capital Result before Adjustments	10,250	10,250
Net Service Result before Adjustments	106,114	106,114

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(6,511)	(6,511)
Internal Revenue	0	0
Internal Expenses	0	0
Internal Plant Hire	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	99,603	99,603

Adjust for Transfers to/from Reserves

Internal Reserves	0	0
External Reserves	(80,777)	(80,777)
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	18,826	18,826

Clarence Valley Council

Budgeted Service Income Statement for 2015/16



Aquatic Facilities	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	(240,000)	(249,205)	(270,878)
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	0	0	(1,160)
Total Income from Continuing Operations	(240,000)	(249,205)	(272,038)
Expenses from Continuing Operations			
Salaries, Wages & Oncosts	31,560	274	12,786
Other Employee Costs	0	111	0
Borrowing Costs	15,813	18,152	20,219
Materials	188,000	207,023	118,706
Contracts & Consultancies	1,212,200	1,115,450	1,135,119
Legal Expenses	0	0	0
Depreciation	162,611	311,215	158,645
Insurance Expenses	26,500	26,331	25,180
Donations, Contributions & Taxes	0	0	0
Administration Expenses	0	2,283	1,766
Operating Expenses	21,200	31,476	26,829
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	1,657,884	1,712,315	1,499,249
Net Operating Result before Adjustments	1,417,884	1,463,110	1,227,212
Capital Activities			
Capital Grants	0	0	(3,668)
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	40,000	300,000	88,980
Net Capital Result before Adjustments	40,000	300,000	85,312
Net Service Result before Adjustments	1,457,884	1,763,110	1,312,524
Balance Sheet Movements / Non-Cash Adjustments			
Depreciation	(162,611)	(311,215)	(158,645)
Internal Revenue	0	0	(200,639)
Internal Expenses	128,765	124,048	136,928
Internal Plant Hire	0	0	7,483
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	160,572	44,288	42,065
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	1,584,610	1,620,231	1,139,716
Adjust for Transfers to/from Reserves			
Internal Reserves	(21,735)	(200,000)	115,327
External Reserves	(35,000)	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	1,527,875	1,420,231	1,255,043

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Aquatic Facilities****Income from Continuing Operations**

	Aquatic Facilities	Service Total
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	(240,000)	(240,000)
Interest Income	0	0
Operating Grants	0	0
Operating Contributions	0	0
Other Revenue	0	0
Total Income from Continuing Operations	(240,000)	(240,000)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	31,560	31,560
Other Employee Costs	0	0
Borrowing Costs	15,813	15,813
Materials	188,000	188,000
Contracts & Consultancies	1,212,200	1,212,200
Legal Expenses	0	0
Depreciation	162,611	162,611
Insurance Expenses	26,500	26,500
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Operating Expenses	21,200	21,200
Subscriptions & Memberships	0	0
Total Expenses from Continuing Operations	1,657,884	1,657,884
Net Operating Result before Adjustments	1,417,884	1,417,884

Capital Activities

Capital Grants	0	0
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	0	0
Non-Recurrent Capital	40,000	40,000
Net Capital Result before Adjustments	40,000	40,000
Net Service Result before Adjustments	1,457,884	1,457,884

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(162,611)	(162,611)
Internal Revenue	0	0
Internal Expenses	128,765	128,765
Internal Plant Hire	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	160,572	160,572
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	1,584,610	1,584,610

Adjust for Transfers to/from Reserves

Internal Reserves	(21,735)	(21,735)
External Reserves	(35,000)	(35,000)
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	1,527,875	1,527,875

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Waste Management**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	(7,247,500)	(7,140,783)	(7,131,766)
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	(2,935,600)	(3,058,967)	(2,715,552)
Interest Income	(280,000)	(271,681)	(267,282)
Operating Grants	(215,000)	(214,902)	(365,038)
Operating Contributions	(15,000)	0	(5,545)
Other Revenue	(185,000)	(40,821)	(174,058)
Total Income from Continuing Operations	(10,878,100)	(10,727,154)	(10,659,241)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	893,830	572,446	573,502
Other Employee Costs	3,800	12,433	3,167
Borrowing Costs	531,142	698,958	761,818
Materials	353,123	281,330	49,416
Contracts & Consultancies	4,589,932	4,386,278	4,277,434
Legal Expenses	0	625	0
Depreciation	793,566	852,775	774,211
Insurance Expenses	11,700	11,435	10,988
Donations, Contributions & Taxes	2,474,000	2,150,000	1,790,058
Administration Expenses	25,000	47,356	8,937
Operating Expenses	90,300	88,740	73,194
Subscriptions & Memberships	47,000	47,000	45,688
Total Expenses from Continuing Operations	9,813,394	9,149,376	8,368,412
Net Operating Result before Adjustments	(1,064,707)	(1,577,778)	(2,290,829)

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	(2,100)
Asset Sales	0	0	31
Recurrent Capital	0	0	0
Non-Recurrent Capital	910,000	0	619,068
Net Capital Result before Adjustments	910,000	0	616,999
Net Service Result before Adjustments	(154,707)	(1,577,778)	(1,673,830)

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(793,566)	(852,775)	(774,211)
Internal Revenue	(2,273,019)	(2,417,454)	(3,126,259)
Internal Expenses	2,808,903	4,023,845	3,704,002
Internal Plant Hire	307,606	195,827	234,823
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	590,068	551,728	515,973
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	485,285	(76,607)	(1,119,502)

Adjust for Transfers to/from Reserves

Internal Reserves	214,938	281,091	827,554
External Reserves	(471,133)	(100,447)	184,775
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	150,344
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	229,090	104,037	43,171

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Waste Management**

	Grafton Regional Landfill & Waste Processing	Domestic Waste Management	Commercial Waste Management	Waste Transfer Stations & Other Waste	Public Place Waste Removal	Administration / Management	Service Total
Income from Continuing Operations							
Rates Income	0	0	0	0	0	0	0
Annual Charges	0	(5,782,500)	(385,000)	(1,080,000)	0	0	(7,247,500)
User Charges	0	0	0	0	0	0	0
Statutory & Regulatory User Charges	0	0	0	0	0	0	0
General User Fees	(2,645,600)	0	0	(290,000)	0	0	(2,935,600)
Interest Income	(160,000)	(120,000)	0	0	0	0	(280,000)
Operating Grants	0	(215,000)	0	0	0	0	(215,000)
Operating Contributions	0	0	0	(15,000)	0	0	(15,000)
Other Revenue	(185,000)	0	0	0	0	0	(185,000)
Total Income from Continuing Operations	(2,990,600)	(6,117,500)	(385,000)	(1,385,000)	0	0	(10,878,100)
Expenses from Continuing Operations							
Salaries, Wages & Oncosts	469,400	73,100	0	78,500	128,530	144,300	893,830
Other Employee Costs	3,800	0	0	0	0	0	3,800
Borrowing Costs	38,632	473,274	0	19,035	202	0	531,142
Materials	72,000	208,000	4,000	20,000	49,123	0	353,123
Contracts & Consultancies	249,000	3,544,269	132,000	580,000	84,663	0	4,589,932
Legal Expenses	0	0	0	0	0	0	0
Depreciation	304,007	481,271	0	8,288	0	0	793,566
Insurance Expenses	1,800	7,500	0	2,400	0	0	11,700
Donations, Contributions & Taxes	2,474,000	0	0	0	0	0	2,474,000
Administration Expenses	0	25,000	0	0	0	0	25,000
Operating Expenses	17,100	73,200	0	0	0	0	90,300
Subscriptions & Memberships	0	47,000	0	0	0	0	47,000
Total Expenses from Continuing Operations	3,629,738	4,932,615	136,000	708,223	262,518	144,300	9,813,394
Net Operating Result before Adjustments	639,138	(1,184,885)	(249,000)	(676,777)	262,518	144,300	(1,064,707)
Capital Activities							
Capital Grants	0	0	0	0	0	0	0
Capital Contributions	0	0	0	0	0	0	0
Asset Sales	0	0	0	0	0	0	0
Recurrent Capital	0	0	0	0	0	0	0
Non-Recurrent Capital	410,000	0	0	500,000	0	0	910,000
Net Capital Result before Adjustments	410,000	0	0	500,000	0	0	910,000
Net Service Result before Adjustments	1,049,138	(1,184,885)	(249,000)	(176,777)	262,518	144,300	(154,707)
Balance Sheet Movements / Non-Cash Adjustments							
Depreciation	(304,007)	(481,271)	0	(8,288)	0	0	(793,566)
Internal Revenue	(1,854,663)	(6,941)	(48,000)	(242,215)	0	(121,200)	(2,273,019)
Internal Expenses	316,564	1,618,082	92,663	658,480	110,414	12,700	2,808,903
Internal Plant Hire	190,000	0	0	0	117,606	0	307,606
Employee Leave Accruals	0	0	0	0	0	0	0
Employee Leave Paid	0	0	0	0	0	0	0
Loan Funds Received	0	0	0	0	0	0	0
Loan Repayments (Principal Only)	92,367	455,328	0	38,276	4,097	0	590,068
Long Term Debtor Repayments	0	0	0	0	0	0	0
Net Service Result before Transfers to/from Reserves	(510,601)	400,313	(204,337)	269,476	494,635	35,800	485,285
Adjust for Transfers to/from Reserves							
Internal Reserves	510,601	0	204,337	(500,000)	0	0	214,938
External Reserves	0	(400,313)	0	0	(70,820)	0	(471,133)
Unspent Loans	0	0	0	0	0	0	0
Unexpended Grant Reserves	0	0	0	0	0	0	0
S64 / S94 Contribution Reserves	0	0	0	0	0	0	0
Net Service Result after Transfers to/from Reserves	0	(0)	0	(230,524)	423,815	35,800	229,090

Clarence Valley Council

Budgeted Service Income Statement for 2015/16



Environmental Sustainability	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	(88,458)	(86,300)	(77,326)
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	(149,445)	(145,800)	(172,393)
Total Income from Continuing Operations	(237,903)	(232,100)	(249,720)
Expenses from Continuing Operations			
Salaries, Wages & Oncosts	46,137	44,931	269
Other Employee Costs	0	0	0
Borrowing Costs	0	0	0
Materials	259,565	204,454	35,528
Contracts & Consultancies	0	0	6,185
Legal Expenses	0	0	0
Depreciation	103	110	100
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	0
Administration Expenses	0	0	1,258
Operating Expenses	0	0	23,883
Subscriptions & Memberships	0	0	9,300
Total Expenses from Continuing Operations	305,805	249,495	76,523
Net Operating Result before Adjustments	67,902	17,395	(173,197)
Capital Activities			
Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	0
Net Capital Result before Adjustments	0	0	0
Net Service Result before Adjustments	67,902	17,395	(173,197)
Balance Sheet Movements / Non-Cash Adjustments			
Depreciation	(103)	(110)	(100)
Internal Revenue	0	(646,500)	(584,453)
Internal Expenses	0	233,088	775,435
Internal Plant Hire	0	0	176
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	67,799	(396,127)	17,860
Adjust for Transfers to/from Reserves			
Internal Reserves	(67,799)	396,127	(17,860)
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	(0)	0	(0)

Clarence Valley Council

Budgeted Service Income Statement for 2015/16



	Environmental Sustainability / Climate Change	Service Total
<u>Environmental Sustainability</u>		
Income from Continuing Operations		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	(88,458)	(88,458)
Operating Grants	0	0
Operating Contributions	0	0
Other Revenue	(149,445)	(149,445)
Total Income from Continuing Operations	(237,903)	(237,903)
Expenses from Continuing Operations		
Salaries, Wages & Oncosts	46,137	46,137
Other Employee Costs	0	0
Borrowing Costs	0	0
Materials	259,565	259,565
Contracts & Consultancies	0	0
Legal Expenses	0	0
Depreciation	103	103
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Operating Expenses	0	0
Subscriptions & Memberships	0	0
Total Expenses from Continuing Operations	305,805	305,805
Net Operating Result before Adjustments	67,902	67,902
Capital Activities		
Capital Grants	0	0
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	0	0
Non-Recurrent Capital	0	0
Net Capital Result before Adjustments	0	0
Net Service Result before Adjustments	67,902	67,902
Balance Sheet Movements / Non-Cash Adjustments		
Depreciation	(103)	(103)
Internal Revenue	0	0
Internal Expenses	0	0
Internal Plant Hire	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	67,799	67,799
Adjust for Transfers to/from Reserves		
Internal Reserves	(67,799)	(67,799)
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	(0)	(0)

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Caravan Parks**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	(4,950,000)	(4,670,943)	(4,827,710)
Interest Income	(5,000)	(1,382)	(5,326)
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	(7,900)	(8,237)	(25,309)
Total Income from Continuing Operations	(4,962,900)	(4,680,562)	(4,858,345)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	60,100	0	(26,100)
Other Employee Costs	10,000	11,493	0
Borrowing Costs	0	0	(560)
Materials	123,750	185,178	96,130
Contracts & Consultancies	1,972,000	1,946,923	1,919,138
Legal Expenses	5,000	6,635	2,913
Depreciation	240,103	219,450	234,247
Insurance Expenses	38,300	38,235	36,993
Donations, Contributions & Taxes	244,000	227,145	243,808
Administration Expenses	186,800	244,393	173,149
Operating Expenses	335,800	416,696	378,049
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	3,215,853	3,296,148	3,057,766
Net Operating Result before Adjustments	(1,747,047)	(1,384,414)	(1,800,579)

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	2,621
Recurrent Capital	0	0	0
Non-Recurrent Capital	85,000	770,000	569,366
Net Capital Result before Adjustments	85,000	770,000	571,987
Net Service Result before Adjustments	(1,662,047)	(614,414)	(1,228,592)

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(240,103)	(219,450)	(234,247)
Internal Revenue	0	0	0
Internal Expenses	337,687	437,168	493,599
Internal Plant Hire	3,500	0	18,288
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	40,000
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	(1,560,963)	(396,696)	(910,952)

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	0
External Reserves	1,560,963	396,696	913,573
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	0	0	2,621

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Caravan Parks****Caravan Parks****Service Total****Income from Continuing Operations**

Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	(4,950,000)	(4,950,000)
Interest Income	(5,000)	(5,000)
Operating Grants	0	0
Operating Contributions	0	0
Other Revenue	(7,900)	(7,900)
Total Income from Continuing Operations	(4,962,900)	(4,962,900)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	60,100	60,100
Other Employee Costs	10,000	10,000
Borrowing Costs	0	0
Materials	123,750	123,750
Contracts & Consultancies	1,972,000	1,972,000
Legal Expenses	5,000	5,000
Depreciation	240,103	240,103
Insurance Expenses	38,300	38,300
Donations, Contributions & Taxes	244,000	244,000
Administration Expenses	186,800	186,800
Operating Expenses	335,800	335,800
Subscriptions & Memberships	0	0
Total Expenses from Continuing Operations	3,215,853	3,215,853
Net Operating Result before Adjustments	(1,747,047)	(1,747,047)

Capital Activities

Capital Grants	0	0
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	0	0
Non-Recurrent Capital	85,000	85,000
Net Capital Result before Adjustments	85,000	85,000
Net Service Result before Adjustments	(1,662,047)	(1,662,047)

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(240,103)	(240,103)
Internal Revenue	0	0
Internal Expenses	337,687	337,687
Internal Plant Hire	3,500	3,500
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	(1,560,963)	(1,560,963)

Adjust for Transfers to/from Reserves

Internal Reserves	0	0
External Reserves	1,560,963	1,560,963
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	0	0

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Saleyards**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	(288,000)	(256,550)	(284,992)
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	(7,400)	(7,886)	(7,400)
Total Income from Continuing Operations	(295,400)	(264,436)	(292,392)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	99,000	73,559	76,812
Other Employee Costs	800	0	0
Borrowing Costs	7,457	8,241	8,836
Materials	16,800	30,579	9,744
Contracts & Consultancies	76,800	55,648	58,461
Legal Expenses	0	0	0
Depreciation	35,772	191,040	34,900
Insurance Expenses	4,500	4,434	4,326
Donations, Contributions & Taxes	0	0	0
Administration Expenses	3,800	4,167	3,699
Operating Expenses	11,850	14,331	12,496
Subscriptions & Memberships	3,100	3,751	2,873
Total Expenses from Continuing Operations	259,879	385,750	212,148
Net Operating Result before Adjustments	(35,521)	121,314	(80,244)

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	10,000	0	3,015
Net Capital Result before Adjustments	10,000	0	3,015
Net Service Result before Adjustments	(25,521)	121,314	(77,230)

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(35,772)	(191,040)	(34,900)
Internal Revenue	0	0	0
Internal Expenses	37,028	70,957	64,330
Internal Plant Hire	0	0	1,061
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	9,470	8,769	8,121
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	(14,796)	10,000	(38,618)

Adjust for Transfers to/from Reserves

Internal Reserves	14,796	0	38,618
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	0	10,000	0

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Saleyards****Saleyards****Service Total****Income from Continuing Operations**

Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	(288,000)	(288,000)
Interest Income	0	0
Operating Grants	0	0
Operating Contributions	0	0
Other Revenue	(7,400)	(7,400)
Total Income from Continuing Operations	(295,400)	(295,400)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	99,000	99,000
Other Employee Costs	800	800
Borrowing Costs	7,457	7,457
Materials	16,800	16,800
Contracts & Consultancies	76,800	76,800
Legal Expenses	0	0
Depreciation	35,772	35,772
Insurance Expenses	4,500	4,500
Donations, Contributions & Taxes	0	0
Administration Expenses	3,800	3,800
Operating Expenses	11,850	11,850
Subscriptions & Memberships	3,100	3,100
Total Expenses from Continuing Operations	259,879	259,879
Net Operating Result before Adjustments	(35,521)	(35,521)

Capital Activities

Capital Grants	0	0
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	0	0
Non-Recurrent Capital	10,000	10,000
Net Capital Result before Adjustments	10,000	10,000
Net Service Result before Adjustments	(25,521)	(25,521)

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(35,772)	(35,772)
Internal Revenue	0	0
Internal Expenses	37,028	37,028
Internal Plant Hire	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	9,470	9,470
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	(14,796)	(14,796)

Adjust for Transfers to/from Reserves

Internal Reserves	14,796	14,796
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	0	0

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Water Supply Services****Income from Continuing Operations**

	2015/16	14/15 OBUD	13/14 Actuals
Rates Income	0	0	0
Annual Charges	(3,502,374)	(3,117,314)	(3,069,244)
User Charges	(9,101,495)	(7,240,683)	(8,119,313)
Statutory & Regulatory User Charges	(76,000)	(77,122)	(93,923)
General User Fees	(522,678)	(415,953)	(574,050)
Interest Income	(287,788)	(771,024)	(539,262)
Operating Grants	(252,691)	(288,473)	(259,731)
Operating Contributions	(603,000)	(536,143)	(581,066)
Other Revenue	(90,117)	(99,602)	(100,309)
Total Income from Continuing Operations	(14,436,143)	(12,546,314)	(13,336,897)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	1,914,279	359,167	1,286,279
Other Employee Costs	4,400	3,090	7,916
Borrowing Costs	1,877,673	1,958,152	2,020,889
Materials	1,650,900	4,222,921	992,180
Contracts & Consultancies	880,273	1,707,520	1,505,950
Legal Expenses	40,000	27,810	38,752
Depreciation	3,614,379	4,345,265	3,526,223
Insurance Expenses	69,730	45,354	55,805
Donations, Contributions & Taxes	0	5,305	4,830
Administration Expenses	19,200	1,375	28,545
Operating Expenses	420,320	596,014	338,202
Subscriptions & Memberships	8,000	9,270	7,932
Total Expenses from Continuing Operations	10,499,154	13,281,243	9,813,501
Net Operating Result before Adjustments	(3,936,989)	734,929	(3,523,396)

Capital Activities

Capital Grants	0	0	0
Capital Contributions	(431,000)	(5,272)	(394,205)
Asset Sales	(106,170)	(198,578)	(12,338)
Recurrent Capital	1,439,764	0	0
Non-Recurrent Capital	3,110,000	5,856,629	2,158,908
Net Capital Result before Adjustments	4,012,594	5,652,779	1,752,365
Net Service Result before Adjustments	75,605	6,387,708	(1,771,031)

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(3,614,379)	(4,345,265)	(3,526,223)
Internal Revenue	(518,874)	(421,938)	(1,347,141)
Internal Expenses	2,942,393	2,526,046	3,244,936
Internal Plant Hire	606,500	0	785,503
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	1,054,140	982,758	916,423
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	545,385	5,129,309	(1,697,534)

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	0
External Reserves	623,615	(4,129,309)	1,375,062
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	(1,169,000)	(1,000,000)	475,925
Net Service Result after Transfers to/from Reserves	0	0	153,454

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Water Supply Services**

	Management	Operation, Maintenance & Renewal	Construction	Service Total
Income from Continuing Operations				
Rates Income	0	0	0	0
Annual Charges	0	(3,502,374)	0	(3,502,374)
User Charges	0	(9,101,495)	0	(9,101,495)
Statutory & Regulatory User Charges	0	(76,000)	0	(76,000)
General User Fees	0	(522,678)	0	(522,678)
Interest Income	0	(287,788)	0	(287,788)
Operating Grants	0	(252,691)	0	(252,691)
Operating Contributions	0	(603,000)	0	(603,000)
Other Revenue	0	(90,117)	0	(90,117)
Total Income from Continuing Operations	0	(14,436,143)	0	(14,436,143)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	977,679	936,600	0	1,914,279
Other Employee Costs	4,400	0	0	4,400
Borrowing Costs	0	1,877,673	0	1,877,673
Materials	23,000	1,627,900	0	1,650,900
Contracts & Consultancies	38,900	841,373	0	880,273
Legal Expenses	40,000	0	0	40,000
Depreciation	0	3,614,379	0	3,614,379
Insurance Expenses	49,430	20,300	0	69,730
Donations, Contributions & Taxes	0	0	0	0
Administration Expenses	19,200	0	0	19,200
Operating Expenses	11,200	409,120	0	420,320
Subscriptions & Memberships	8,000	0	0	8,000
Total Expenses from Continuing Operations	1,171,809	9,327,345	0	10,499,154
Net Operating Result before Adjustments	1,171,809	(5,108,798)	0	(3,936,989)

Capital Activities

Capital Grants	0	0	0	0
Capital Contributions	0	(431,000)	0	(431,000)
Asset Sales	0	0	(106,170)	(106,170)
Recurrent Capital	0	0	1,439,764	1,439,764
Non-Recurrent Capital	0	0	3,110,000	3,110,000
Net Capital Result before Adjustments	0	(431,000)	4,443,594	4,012,594
Net Service Result before Adjustments	1,171,809	(5,539,798)	4,443,594	75,605

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	0	(3,614,379)	0	(3,614,379)
Internal Revenue	(24,000)	(494,874)	0	(518,874)
Internal Expenses	2,431,593	510,800	0	2,942,393
Internal Plant Hire	30,400	576,100	0	606,500
Employee Leave Accruals	0	0	0	0
Employee Leave Paid	0	0	0	0
Loan Funds Received	0	0	0	0
Loan Repayments (Principal Only)	0	1,054,140	0	1,054,140
Long Term Debtor Repayments	0	0	0	0
Net Service Result before Transfers to/from Reserves	3,609,802	(7,508,011)	4,443,594	545,385

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	0	0
External Reserves	0	3,467,209	(2,843,594)	623,615
Unspent Loans	0	0	0	0
Unexpended Grant Reserves	0	0	0	0
S64 / S94 Contribution Reserves	0	431,000	(1,600,000)	(1,169,000)
Net Service Result after Transfers to/from Reserves	3,609,802	(3,609,802)	0	0

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Sewerage Services**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	2
Annual Charges	(16,016,282)	(14,300,589)	(13,182,116)
User Charges	(1,465,622)	(1,161,664)	(1,166,721)
Statutory & Regulatory User Charges	(35,356)	(50,842)	(24,882)
General User Fees	(473,385)	(381,890)	(604,734)
Interest Income	(550,417)	(1,144,338)	(971,117)
Operating Grants	(198,694)	(1,636,256)	(188,429)
Operating Contributions	0	0	0
Other Revenue	(14,038)	(7,331)	(13,404)
Total Income from Continuing Operations	(18,753,794)	(18,682,910)	(16,151,402)
Expenses from Continuing Operations			
Salaries, Wages & Oncosts	1,969,469	355,581	1,632,820
Other Employee Costs	4,400	1,123	3,694
Borrowing Costs	5,289,360	4,772,106	4,924,091
Materials	1,490,600	4,796,848	739,922
Contracts & Consultancies	582,141	254,214	1,070,381
Legal Expenses	0	0	0
Depreciation	3,259,203	3,087,430	3,179,710
Insurance Expenses	72,800	33,318	31,187
Donations, Contributions & Taxes	0	0	33,008
Administration Expenses	2,200	1,744	3,401
Operating Expenses	653,800	1,208,060	786,623
Subscriptions & Memberships	8,000	7,879	8,217
Total Expenses from Continuing Operations	13,331,973	14,518,303	12,413,054
Net Operating Result before Adjustments	(5,421,821)	(4,164,607)	(3,738,348)
Capital Activities			
Capital Grants	(2,021,300)	0	(2,732,866)
Capital Contributions	(420,000)	(5,769)	(345,261)
Asset Sales	(14,781)	(62,874)	38,118
Recurrent Capital	1,003,060		
Non-Recurrent Capital	17,015,000	32,326,301	8,604,656
Net Capital Result before Adjustments	15,561,979	32,257,658	5,564,647
Net Service Result before Adjustments	10,140,158	28,093,051	1,826,300
Balance Sheet Movements / Non-Cash Adjustments			
Depreciation	(3,259,203)	(3,087,430)	(3,179,710)
Internal Revenue	(331,716)	(307,589)	(760,685)
Internal Expenses	2,468,883	1,756,794	2,608,553
Internal Plant Hire	745,999	0	732,368
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	(15,000,000)	0
Loan Repayments (Principal Only)	2,413,904	2,256,412	2,226,791
Long Term Debtor Repayments	(12,236)	0	0
Net Service Result before Transfers to/from Reserves	12,165,789	13,711,238	3,453,616
Adjust for Transfers to/from Reserves			
Internal Reserves	0	0	0
External Reserves	(5,200,789)	(11,198,716)	768,250
Unspent Loans	(6,000,000)	0	(3,587,393)
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	(965,000)	(2,500,000)	(549,668)
Net Service Result after Transfers to/from Reserves	0	12,522	84,805

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Sewerage Services**

	Management	Operation, Maintenance & Renewal	Construction	Service Total
Income from Continuing Operations				
Rates Income	0	0	0	0
Annual Charges	0	(16,016,282)	0	(16,016,282)
User Charges	0	(1,465,622)	0	(1,465,622)
Statutory & Regulatory User Charges	0	(35,356)	0	(35,356)
General User Fees	0	(473,385)	0	(473,385)
Interest Income	0	(550,417)	0	(550,417)
Operating Grants	0	(198,694)	0	(198,694)
Operating Contributions	0	0	0	0
Other Revenue	0	(14,038)	0	(14,038)
Total Income from Continuing Operations	0	(18,753,794)	0	(18,753,794)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	773,965	1,195,504	0	1,969,469
Other Employee Costs	4,400	0	0	4,400
Borrowing Costs	0	5,289,360	0	5,289,360
Materials	41,000	1,449,600	0	1,490,600
Contracts & Consultancies	0	582,141	0	582,141
Legal Expenses	0	0	0	0
Depreciation	0	3,259,203	0	3,259,203
Insurance Expenses	38,600	34,200	0	72,800
Donations, Contributions & Taxes	0	0	0	0
Administration Expenses	2,000	200	0	2,200
Operating Expenses	2,000	651,800	0	653,800
Subscriptions & Memberships	8,000	0	0	8,000
Total Expenses from Continuing Operations	869,965	12,462,008	0	13,331,973
Net Operating Result before Adjustments	869,965	(6,291,786)	0	(5,421,821)

Capital Activities

Capital Grants	0	0	(2,021,300)	(2,021,300)
Capital Contributions	0	(420,000)	0	(420,000)
Asset Sales	0	0	(14,781)	(14,781)
Recurrent Capital	0	0	1,003,060	1,003,060
Non-Recurrent Capital	0	0	17,015,000	17,015,000
Net Capital Result before Adjustments	0	(420,000)	15,981,979	15,561,979
Net Service Result before Adjustments	869,965	(6,711,786)	15,981,979	10,140,158

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	0	(3,259,203)	0	(3,259,203)
Internal Revenue	0	(331,716)	0	(331,716)
Internal Expenses	1,746,295	722,588	0	2,468,883
Internal Plant Hire	0	745,999	0	745,999
Employee Leave Accruals	0	0	0	0
Employee Leave Paid	0	0	0	0
Loan Funds Received	0	0	0	0
Loan Repayments (Principal Only)	0	2,413,904	0	2,413,904
Long Term Debtor Repayments	0	(12,236)	0	(12,236)
Net Service Result before Transfers to/from Reserves	2,616,260	(6,432,451)	15,981,979	12,165,789

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	0	0
External Reserves	(23,000)	3,419,191	(8,596,979)	(5,200,789)
Unspent Loans	0	0	(6,000,000)	(6,000,000)
Unexpended Grant Reserves	0	0	0	0
S64 / S94 Contribution Reserves	0	420,000	(1,385,000)	(965,000)
Net Service Result after Transfers to/from Reserves	2,593,260	(2,593,260)	0	0

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Environmental Planning & Community Management**

2015/16

14/15 OBUD

13/14 Actuals

Income from Continuing Operations

Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	0	0	0
Total Income from Continuing Operations	0	0	0

Expenses from Continuing Operations

Salaries, Wages & Oncosts	215,300	213,555	207,533
Other Employee Costs	3,500	6,929	1,256
Borrowing Costs	0	0	0
Materials	0	0	0
Contracts & Consultancies	0	0	0
Legal Expenses	0	0	0
Depreciation	204	165	199
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	0
Administration Expenses	100	7,314	9,254
Operating Expenses	400	860	661
Subscriptions & Memberships	900	1,222	131
Total Expenses from Continuing Operations	220,404	230,045	219,033
Net Operating Result before Adjustments	220,404	230,045	219,033

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	298
Net Capital Result before Adjustments	0	0	298
Net Service Result before Adjustments	220,404	230,045	219,332

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(204)	(165)	(199)
Internal Revenue	(233,176)	(227,489)	(221,943)
Internal Expenses	12,630	12,264	11,907
Internal Plant Hire	0	0	0
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	(346)	14,655	9,097

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	(516)
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	(346)	14,655	8,581

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Environmental Planning & Community Management****Directorate
Management of
E,P & C Services****Service Total****Income from Continuing Operations**

Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants	0	0
Operating Contributions	0	0
Other Revenue	0	0
Total Income from Continuing Operations	0	0

Expenses from Continuing Operations

Salaries, Wages & Oncosts	215,300	215,300
Other Employee Costs	3,500	3,500
Borrowing Costs	0	0
Materials	0	0
Contracts & Consultancies	0	0
Legal Expenses	0	0
Depreciation	204	204
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	100	100
Operating Expenses	400	400
Subscriptions & Memberships	900	900
Total Expenses from Continuing Operations	220,404	220,404
Net Operating Result before Adjustments	220,404	220,404

Capital Activities

Capital Grants	0	0
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	0	0
Non-Recurrent Capital	0	0
Net Capital Result before Adjustments	0	0
Net Service Result before Adjustments	220,404	220,404

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(204)	(204)
Internal Revenue	(233,176)	(233,176)
Internal Expenses	12,630	12,630
Internal Plant Hire	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	(346)	(346)

Adjust for Transfers to/from Reserves

Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	(346)	(346)

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Compliance**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	0	0	0
Total Income from Continuing Operations	0	0	0

Expenses from Continuing Operations

Salaries, Wages & Oncosts	72,700	0	0
Other Employee Costs	5,000	0	0
Borrowing Costs	0	0	0
Materials	0	0	0
Contracts & Consultancies	0	0	0
Legal Expenses	40,000	0	0
Depreciation	0	0	0
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	0
Administration Expenses	0	0	0
Operating Expenses	0	0	0
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	117,700	0	0
Net Operating Result before Adjustments	117,700	0	0

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	0
Net Capital Result before Adjustments	0	0	0
Net Service Result before Adjustments	117,700	0	0

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	0	0	0
Internal Revenue	0	0	0
Internal Expenses	0	0	0
Internal Plant Hire	0	0	0
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	117,700	0	0

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	0
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	117,700	0	0

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Compliance****Compliance****Service Total****Income from Continuing Operations**

Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants	0	0
Operating Contributions	0	0
Other Revenue	0	0
Total Income from Continuing Operations	0	0

Expenses from Continuing Operations

Salaries, Wages & Oncosts	72,700	72,700
Other Employee Costs	5,000	5,000
Borrowing Costs	0	0
Materials	0	0
Contracts & Consultancies	0	0
Legal Expenses	40,000	40,000
Depreciation	0	0
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Operating Expenses	0	0
Subscriptions & Memberships	0	0
Total Expenses from Continuing Operations	117,700	117,700
Net Operating Result before Adjustments	117,700	117,700

Capital Activities

Capital Grants	0	0
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	0	0
Non-Recurrent Capital	0	0
Net Capital Result before Adjustments	0	0
Net Service Result before Adjustments	117,700	117,700

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	0	0
Internal Revenue	0	0
Internal Expenses	0	0
Internal Plant Hire	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	117,700	117,700

Adjust for Transfers to/from Reserves

Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	117,700	117,700

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Regulatory Services**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	(15,000)	(13,238)	(13,033)
General User Fees	0	0	0
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	(84,700)	(76,044)	(75,769)
Total Income from Continuing Operations	(99,700)	(89,282)	(88,802)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	551,508	494,836	450,792
Other Employee Costs	17,540	17,034	1,011
Borrowing Costs	227	521	787
Materials	18,000	30,527	15,779
Contracts & Consultancies	4,100	7,170	14,102
Legal Expenses	7,500	18,263	10,995
Depreciation	1,756	4,030	1,713
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	0
Administration Expenses	2,000	7,251	2,598
Operating Expenses	9,000	7,085	8,379
Subscriptions & Memberships	0	3,090	0
Total Expenses from Continuing Operations	611,630	589,807	506,155
Net Operating Result before Adjustments	511,930	500,525	417,352

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	0
Net Capital Result before Adjustments	0	0	0
Net Service Result before Adjustments	511,930	500,525	417,352

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(1,756)	(4,030)	(1,713)
Internal Revenue	0	(362,352)	(353,514)
Internal Expenses	18,300	457,038	452,348
Internal Plant Hire	88,900	5,437	5,011
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	4,609	4,273	4,002
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	621,983	600,891	523,488

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	2,893
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	621,983	600,891	526,381

Clarence Valley Council

Budgeted Service Income Statement for 2015/16



Regulatory Services

Income from Continuing Operations

	Ranger Services	Animal Control	Parking Compliance	Service Total
Rates Income	0	0	0	0
Annual Charges	0	0	0	0
User Charges	0	0	0	0
Statutory & Regulatory User Charges	0	(15,000)	0	(15,000)
General User Fees	0	0	0	0
Interest Income	0	0	0	0
Operating Grants	0	0	0	0
Operating Contributions	0	0	0	0
Other Revenue	0	(50,000)	(34,700)	(84,700)
Total Income from Continuing Operations	0	(65,000)	(34,700)	(99,700)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	434,450	73,000	44,058	551,508
Other Employee Costs	13,320	2,220	2,000	17,540
Borrowing Costs	0	227	0	227
Materials	3,000	15,000	0	18,000
Contracts & Consultancies	0	4,100	0	4,100
Legal Expenses	7,500	0	0	7,500
Depreciation	77	1,678	0	1,756
Insurance Expenses	0	0	0	0
Donations, Contributions & Taxes	0	0	0	0
Administration Expenses	2,000	0	0	2,000
Operating Expenses	8,500	500	0	9,000
Subscriptions & Memberships	0	0	0	0
Total Expenses from Continuing Operations	468,847	96,725	46,058	611,630
Net Operating Result before Adjustments	468,847	31,725	11,358	511,930

Capital Activities

Capital Grants	0	0	0	0
Capital Contributions	0	0	0	0
Asset Sales	0	0	0	0
Recurrent Capital	0	0	0	0
Non-Recurrent Capital	0	0	0	0
Net Capital Result before Adjustments	0	0	0	0
Net Service Result before Adjustments	468,847	31,725	11,358	511,930

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(77)	(1,678)	0	(1,756)
Internal Revenue	0	0	0	0
Internal Expenses	0	18,300	0	18,300
Internal Plant Hire	88,900	0	0	88,900
Employee Leave Accruals	0	0	0	0
Employee Leave Paid	0	0	0	0
Loan Funds Received	0	0	0	0
Loan Repayments (Principal Only)	0	4,609	0	4,609
Long Term Debtor Repayments	0	0	0	0
Net Service Result before Transfers to/from Reserves	557,670	52,956	11,358	621,983

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	0	0
External Reserves	0	0	0	0
Unspent Loans	0	0	0	0
Unexpended Grant Reserves	0	0	0	0
S64 / S94 Contribution Reserves	0	0	0	0
Net Service Result after Transfers to/from Reserves	557,670	52,956	11,358	621,983

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Development & Environmental Services**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	(971,454)	(1,086,469)	(948,547)
General User Fees	(268,750)	(335,650)	(308,878)
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	(39,345)	(46,135)	(44,292)
Total Income from Continuing Operations	(1,279,549)	(1,468,254)	(1,301,717)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	2,250,404	1,922,792	1,837,496
Other Employee Costs	55,280	26,991	16,877
Borrowing Costs	0	0	0
Materials	10,250	17,599	7,964
Contracts & Consultancies	75,000	70,437	85,816
Legal Expenses	51,000	50,000	38,074
Depreciation	1,667	1,805	1,626
Insurance Expenses	0	0	178
Donations, Contributions & Taxes	50,000	56,175	42,616
Administration Expenses	74,500	68,006	73,393
Operating Expenses	1,550	7,941	6,058
Subscriptions & Memberships	5,850	5,107	4,871
Total Expenses from Continuing Operations	2,575,501	2,226,853	2,114,970
Net Operating Result before Adjustments	1,295,952	758,599	813,253

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	62
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	0
Net Capital Result before Adjustments	0	0	62
Net Service Result before Adjustments	1,295,952	758,599	813,315

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(1,667)	(1,805)	(1,626)
Internal Revenue	(25,642)	(445,313)	(411,078)
Internal Expenses	254,638	729,698	733,261
Internal Plant Hire	0	0	29
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	1,523,281	1,041,179	1,133,900

Adjust for Transfers to/from Reserves

Internal Reserves	(11,402)	(5,405)	(98,252)
External Reserves	(5,000)	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	1,506,879	1,035,774	1,035,648

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Development & Environmental Services**

	Planning & Assessment Services	Building & Environmental Services	Service Total
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	(465,000)	(506,454)	(971,454)
General User Fees	36,400	(305,150)	(268,750)
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	0
Other Revenue	(39,345)	0	(39,345)
Total Income from Continuing Operations	(467,945)	(811,604)	(1,279,549)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	1,030,600	1,219,804	2,250,404
Other Employee Costs	26,750	28,530	55,280
Borrowing Costs	0	0	0
Materials	500	9,750	10,250
Contracts & Consultancies	15,000	60,000	75,000
Legal Expenses	50,000	1,000	51,000
Depreciation	1,667	0	1,667
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	50,000	0	50,000
Administration Expenses	70,000	4,500	74,500
Operating Expenses	300	1,250	1,550
Subscriptions & Memberships	2,000	3,850	5,850
Total Expenses from Continuing Operations	1,246,817	1,328,684	2,575,501
Net Operating Result before Adjustments	778,872	517,080	1,295,952

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	0
Net Capital Result before Adjustments	0	0	0

Net Service Result before Adjustments

778,872	517,080	1,295,952
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Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(1,667)	0	(1,667)
Internal Revenue	(13,071)	(12,571)	(25,642)
Internal Expenses	81,500	173,138	254,638
Internal Plant Hire	0	0	0
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	845,634	677,647	1,523,281

Adjust for Transfers to/from Reserves

Internal Reserves	0	(11,402)	(11,402)
External Reserves	(5,000)	0	(5,000)
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	840,634	666,245	1,506,879

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Community Development****Income from Continuing Operations**

	2015/16	14/15 OBUD	13/14 Actuals
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	0	0	0
Interest Income	0	0	(18,004)
Operating Grants	(146,437)	(113,230)	(380,912)
Operating Contributions	0	0	(2,460)
Other Revenue	(6,000)	(847)	(4,809)
Total Income from Continuing Operations	(152,437)	(114,077)	(406,185)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	556,300	638,806	763,403
Other Employee Costs	27,900	31,353	17,752
Borrowing Costs	0	0	0
Materials	27,000	182,187	242,058
Contracts & Consultancies	186,000	117,876	385,337
Legal Expenses	0	0	0
Depreciation	11,732	23,620	20,222
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	127,256	89,297	68,843
Administration Expenses	103,100	10,741	39,346
Operating Expenses	3,200	2,918	36,700
Subscriptions & Memberships	14,600	644	360
Total Expenses from Continuing Operations	1,057,088	1,097,442	1,574,020
Net Operating Result before Adjustments	904,651	983,365	1,167,835

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	(20,274)	(74,246)
Asset Sales	0	0	1
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	55,000
Net Capital Result before Adjustments	0	(20,274)	(19,245)
Net Service Result before Adjustments	904,651	963,091	1,148,590

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(11,732)	(23,620)	(20,222)
Internal Revenue	0	(97,281)	(134,973)
Internal Expenses	46,785	89,703	131,883
Internal Plant Hire	0	0	2,597
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	939,704	931,893	1,127,875

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	(1,263)
External Reserves	0	0	2,460
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	(400,881)
S64 / S94 Contribution Reserves	0	20,274	92,250
Net Service Result after Transfers to/from Reserves	939,704	952,167	820,442

Clarence Valley Council

Budgeted Service Income Statement for 2015/16



Community Development

Income from Continuing Operations

	Community Development	Youth Services	Ageing & Access	Safe Communities	Indigenous Services	Service Total
Rates Income	0	0	0	0	0	0
Annual Charges	0	0	0	0	0	0
User Charges	0	0	0	0	0	0
Statutory & Regulatory User Charges	0	0	0	0	0	0
General User Fees	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0
Operating Grants	0	(76,037)	(16,300)	(54,100)	0	(146,437)
Operating Contributions	0	0	0	0	0	0
Other Revenue	(6,000)	0	0	0	0	(6,000)
Total Income from Continuing Operations	(6,000)	(76,037)	(16,300)	(54,100)	0	(152,437)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	317,000	78,200	78,200	82,900	0	556,300
Other Employee Costs	14,000	4,200	4,500	3,600	1,600	27,900
Borrowing Costs	0	0	0	0	0	0
Materials	6,200	4,000	6,000	2,000	8,800	27,000
Contracts & Consultancies	49,300	87,300	17,300	31,100	1,000	186,000
Legal Expenses	0	0	0	0	0	0
Depreciation	540	10,771	50	371	0	11,732
Insurance Expenses	0	0	0	0	0	0
Donations, Contributions & Taxes	127,256	0	0	0	0	127,256
Administration Expenses	34,700	9,500	12,300	45,000	1,600	103,100
Operating Expenses	600	1,100	800	600	100	3,200
Subscriptions & Memberships	14,200	0	400	0	0	14,600
Total Expenses from Continuing Operations	563,796	195,071	119,550	165,571	13,100	1,057,088
Net Operating Result before Adjustments	557,796	119,034	103,250	111,471	13,100	904,651

Capital Activities

Capital Grants	0	0	0	0	0	0
Capital Contributions	0	0	0	0	0	0
Asset Sales	0	0	0	0	0	0
Recurrent Capital	0	0	0	0	0	0
Non-Recurrent Capital	0	0	0	0	0	0
Net Capital Result before Adjustments	0	0	0	0	0	0
Net Service Result before Adjustments	557,796	119,034	103,250	111,471	13,100	904,651

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(540)	(10,771)	(50)	(371)	0	(11,732)
Internal Revenue	0	0	0	0	0	0
Internal Expenses	46,785	0	0	0	0	46,785
Internal Plant Hire	0	0	0	0	0	0
Employee Leave Accruals	0	0	0	0	0	0
Employee Leave Paid	0	0	0	0	0	0
Loan Funds Received	0	0	0	0	0	0
Loan Repayments (Principal Only)	0	0	0	0	0	0
Long Term Debtor Repayments	0	0	0	0	0	0
Net Service Result before Transfers to/from Reserves	604,041	108,263	103,200	111,100	13,100	939,704

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	0	0	0	0
External Reserves	0	0	0	0	0	0
Unspent Loans	0	0	0	0	0	0
Unexpended Grant Reserves	0	0	0	0	0	0
S64 / S94 Contribution Reserves	0	0	0	0	0	0
Net Service Result after Transfers to/from Reserves	604,041	108,263	103,200	111,100	13,100	939,704

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Libraries**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	(24,000)	(18,133)	(22,415)
Interest Income	(30,000)	(35,265)	(30,143)
Operating Grants	(207,500)	(207,510)	(199,390)
Operating Contributions	(198,000)	(197,364)	(193,560)
Other Revenue	0	(4,121)	(4,055)
Total Income from Continuing Operations	(459,500)	(462,393)	(449,563)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	1,039,900	1,048,442	1,022,591
Other Employee Costs	19,600	5,125	12,093
Borrowing Costs	0	0	559
Materials	24,700	264,187	129,515
Contracts & Consultancies	80,800	632	25,109
Legal Expenses	0	0	1,435
Depreciation	735,609	811,924	717,668
Insurance Expenses	4,500	4,981	4,870
Donations, Contributions & Taxes	0	0	0
Administration Expenses	55,700	13,959	34,264
Operating Expenses	99,581	6,519	76,090
Subscriptions & Memberships	73,300	4,916	39,823
Total Expenses from Continuing Operations	2,133,690	2,160,685	2,064,017
Net Operating Result before Adjustments	1,674,190	1,698,292	1,614,454

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	(3,209)
Recurrent Capital	311,000	0	0
Non-Recurrent Capital	0	277,000	334,309
Net Capital Result before Adjustments	311,000	277,000	331,100
Net Service Result before Adjustments	1,985,190	1,975,292	1,945,554

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(735,609)	(811,924)	(717,668)
Internal Revenue	(804,500)	(806,492)	(788,568)
Internal Expenses	904,445	1,019,931	999,289
Internal Plant Hire	0	0	1,756
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	12,535
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	1,349,526	1,376,807	1,452,899

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	(7,110)
External Reserves	(58,045)	33,687	(20,787)
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	(16,000)
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	1,291,481	1,410,494	1,409,002

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Libraries**

	Clarence Regional Library	Public Libraries	Mobile Library Service	Service Total
Income from Continuing Operations				
Rates Income	0	0	0	0
Annual Charges	0	0	0	0
User Charges	0	0	0	0
Statutory & Regulatory User Charges	0	0	0	0
General User Fees	(14,000)	(10,000)	0	(24,000)
Interest Income	(30,000)	0	0	(30,000)
Operating Grants	0	(207,500)	0	(207,500)
Operating Contributions	(198,000)	0	0	(198,000)
Other Revenue	0	0	0	0
Total Income from Continuing Operations	(242,000)	(217,500)	0	(459,500)
Expenses from Continuing Operations				
Salaries, Wages & Oncosts	410,300	629,600	0	1,039,900
Other Employee Costs	12,500	7,100	0	19,600
Borrowing Costs	0	0	0	0
Materials	16,800	7,900	0	24,700
Contracts & Consultancies	59,000	21,800	0	80,800
Legal Expenses	0	0	0	0
Depreciation	706,181	29,428	0	735,609
Insurance Expenses	4,500	0	0	4,500
Donations, Contributions & Taxes	0	0	0	0
Administration Expenses	39,200	16,500	0	55,700
Operating Expenses	93,500	6,081	0	99,581
Subscriptions & Memberships	68,000	5,300	0	73,300
Total Expenses from Continuing Operations	1,409,981	723,709	0	2,133,690
Net Operating Result before Adjustments	1,167,981	506,209	0	1,674,190
Capital Activities				
Capital Grants	0	0	0	0
Capital Contributions	0	0	0	0
Asset Sales	0	0	0	0
Recurrent Capital	300,800	10,200	0	311,000
Non-Recurrent Capital	0	0	0	0
Net Capital Result before Adjustments	300,800	10,200	0	311,000
Net Service Result before Adjustments	1,468,781	516,409	0	1,985,190
Balance Sheet Movements / Non-Cash Adjustments				
Depreciation	(706,181)	(29,428)	0	(735,609)
Internal Revenue	(804,500)	0	0	(804,500)
Internal Expenses	99,945	804,500	0	904,445
Internal Plant Hire	0	0	0	0
Employee Leave Accruals	0	0	0	0
Employee Leave Paid	0	0	0	0
Loan Funds Received	0	0	0	0
Loan Repayments (Principal Only)	0	0	0	0
Long Term Debtor Repayments	0	0	0	0
Net Service Result before Transfers to/from Reserves	58,045	1,291,481	0	1,349,526
Adjust for Transfers to/from Reserves				
Internal Reserves	0	0	0	0
External Reserves	(58,045)	0	0	(58,045)
Unspent Loans	0	0	0	0
Unexpended Grant Reserves	0	0	0	0
S64 / S94 Contribution Reserves	0	0	0	0
Net Service Result after Transfers to/from Reserves	0	1,291,481	0	1,291,481

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Galleries and Museums****Income from Continuing Operations**

	2015/16	14/15 OBUD	13/14 Actuals
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	(44,800)	(54,661)	(64,094)
Interest Income	0	0	0
Operating Grants	(33,500)	(7,000)	(59,500)
Operating Contributions	(27,500)	(150)	(3,531)
Other Revenue	(3,100)	(5,800)	(9,150)
Total Income from Continuing Operations	(108,900)	(67,611)	(136,274)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	326,000	302,506	320,751
Other Employee Costs	8,500	3,000	3,558
Borrowing Costs	16,444	19,720	21,402
Materials	45,500	74,755	81,959
Contracts & Consultancies	130,700	69,295	91,483
Legal Expenses	1,500	1,500	1,550
Depreciation	2,563	2,590	2,500
Insurance Expenses	0	5,942	7,673
Donations, Contributions & Taxes	23,800	0	0
Administration Expenses	43,900	46,157	37,130
Operating Expenses	7,900	4,243	4,206
Subscriptions & Memberships	3,800	2,553	2,272
Total Expenses from Continuing Operations	610,607	532,261	574,485
Net Operating Result before Adjustments	501,707	464,650	438,211

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	(8,780)
Asset Sales	0	0	(250)
Recurrent Capital	23,000	0	0
Non-Recurrent Capital	0	23,000	32,334
Net Capital Result before Adjustments	23,000	23,000	23,304
Net Service Result before Adjustments	524,707	487,650	461,516

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(2,563)	(2,590)	(2,500)
Internal Revenue	0	(49,430)	(51,783)
Internal Expenses	12,630	86,848	85,355
Internal Plant Hire	0	0	83
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	26,969	26,435	24,703
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	561,743	548,913	517,373

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	7,737
External Reserves	11,400	6,513	14,796
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	539
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	573,143	555,426	540,445

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Galleries and Museums****Galleries and
Museums****Service Total****Income from Continuing Operations**

Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	(44,800)	(44,800)
Interest Income	0	0
Operating Grants	(33,500)	(33,500)
Operating Contributions	(27,500)	(27,500)
Other Revenue	(3,100)	(3,100)
Total Income from Continuing Operations	(108,900)	(108,900)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	326,000	326,000
Other Employee Costs	8,500	8,500
Borrowing Costs	16,444	16,444
Materials	45,500	45,500
Contracts & Consultancies	130,700	130,700
Legal Expenses	1,500	1,500
Depreciation	2,563	2,563
Insurance Expenses	0	0
Donations, Contributions & Taxes	23,800	23,800
Administration Expenses	43,900	43,900
Operating Expenses	7,900	7,900
Subscriptions & Memberships	3,800	3,800
Total Expenses from Continuing Operations	610,607	610,607
Net Operating Result before Adjustments	501,707	501,707

Capital Activities

Capital Grants	0	0
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	23,000	23,000
Non-Recurrent Capital	0	0
Net Capital Result before Adjustments	23,000	23,000
Net Service Result before Adjustments	524,707	524,707

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(2,563)	(2,563)
Internal Revenue	0	0
Internal Expenses	12,630	12,630
Internal Plant Hire	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	26,969	26,969
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	561,743	561,743

Adjust for Transfers to/from Reserves

Internal Reserves	0	0
External Reserves	11,400	11,400
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	573,143	573,143

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Community Centres**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	(168,000)	(185,960)	(155,157)
Interest Income	0	0	0
Operating Grants	0	0	0
Operating Contributions	0	0	(682)
Other Revenue	0	(6,663)	(2,725)
Total Income from Continuing Operations	(168,000)	(192,623)	(158,564)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	349,100	327,400	287,910
Other Employee Costs	300	2,894	789
Borrowing Costs	0	0	1,251
Materials	42,500	44,872	43,103
Contracts & Consultancies	19,000	10,620	23,143
Legal Expenses	0	0	0
Depreciation	11,250	10,890	10,976
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	0
Administration Expenses	9,000	8,174	5,636
Operating Expenses	5,200	5,744	4,854
Subscriptions & Memberships	600	690	591
Total Expenses from Continuing Operations	436,950	411,284	378,253
Net Operating Result before Adjustments	268,950	218,661	219,690

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	1,224
Recurrent Capital	8,000	0	0
Non-Recurrent Capital	0	0	27,925
Net Capital Result before Adjustments	8,000	0	29,149
Net Service Result before Adjustments	276,950	218,661	248,839

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(11,250)	(10,890)	(10,976)
Internal Revenue	(3,000)	(3,750)	(38,071)
Internal Expenses	0	272	25
Internal Plant Hire	0	0	1,158
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	25,466
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	262,700	204,293	226,442

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	2,579
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	0
S64 / S94 Contribution Reserves	0	0	(30,033)
Net Service Result after Transfers to/from Reserves	262,700	204,293	198,988

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Community Centres****Income from Continuing Operations**

	Community Centres	Service Total
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	(168,000)	(168,000)
Interest Income	0	0
Operating Grants	0	0
Operating Contributions	0	0
Other Revenue	0	0
Total Income from Continuing Operations	(168,000)	(168,000)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	349,100	349,100
Other Employee Costs	300	300
Borrowing Costs	0	0
Materials	42,500	42,500
Contracts & Consultancies	19,000	19,000
Legal Expenses	0	0
Depreciation	11,250	11,250
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	9,000	9,000
Operating Expenses	5,200	5,200
Subscriptions & Memberships	600	600
Total Expenses from Continuing Operations	436,950	436,950
Net Operating Result before Adjustments	268,950	268,950

Capital Activities

Capital Grants	0	0
Capital Contributions	0	0
Asset Sales	0	0
Recurrent Capital	8,000	8,000
Non-Recurrent Capital	0	0
Net Capital Result before Adjustments	8,000	8,000
Net Service Result before Adjustments	276,950	276,950

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(11,250)	(11,250)
Internal Revenue	(3,000)	(3,000)
Internal Expenses	0	0
Internal Plant Hire	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Service Result before Transfers to/from Reserves	262,700	262,700

Adjust for Transfers to/from Reserves

Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Net Service Result after Transfers to/from Reserves	262,700	262,700

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Land Use Planning****Income from Continuing Operations**

	2015/16	14/15 OBUD	13/14 Actuals
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	(171,690)	(172,569)	(175,119)
General User Fees	0	0	0
Interest Income	(1,000)	(432)	(950)
Operating Grants	(97,500)	(15,000)	(39,950)
Operating Contributions	(1,000)	(584)	(981)
Other Revenue	0	(50)	0
Total Income from Continuing Operations	(271,190)	(188,635)	(217,000)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	881,116	863,396	793,037
Other Employee Costs	12,870	9,803	2,296
Borrowing Costs	0	0	0
Materials	216,000	45,000	55,605
Contracts & Consultancies	10,000	19,383	28,420
Legal Expenses	0	0	0
Depreciation	217	235	211
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	0	0	0
Administration Expenses	13,000	12,596	14,583
Operating Expenses	300	1,000	648
Subscriptions & Memberships	0	0	0
Total Expenses from Continuing Operations	1,133,503	951,413	894,800
Net Operating Result before Adjustments	862,313	762,778	677,800

Capital Activities

Capital Grants	0	0	0
Capital Contributions	(20,000)	(15,000)	(20,791)
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	274
Net Capital Result before Adjustments	(20,000)	(15,000)	(20,517)
Net Service Result before Adjustments	842,313	747,778	657,283

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(217)	(235)	(211)
Internal Revenue	0	0	(666)
Internal Expenses	37,158	34,608	33,599
Internal Plant Hire	0	0	0
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	879,254	782,151	690,004

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	(5,025)
External Reserves	(88,500)	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	(300)
S64 / S94 Contribution Reserves	22,000	16,016	22,722
Net Service Result after Transfers to/from Reserves	812,754	798,167	707,401

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Land Use Planning****Income from Continuing Operations**

	Planning Support Services	Land Use Planning	Management	Service Total
Rates Income	0	0	0	0
Annual Charges	0	0	0	0
User Charges	0	0	0	0
Statutory & Regulatory User Charges	(155,290)	(16,400)	0	(171,690)
General User Fees	0	0	0	0
Interest Income	(1,000)	0	0	(1,000)
Operating Grants	0	(107,500)	0	(107,500)
Operating Contributions	0	(1,000)	0	(1,000)
Other Revenue	0	0	0	0
Total Income from Continuing Operations	(156,290)	(124,900)	0	(281,190)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	275,745	449,580	155,792	881,116
Other Employee Costs	4,100	6,870	1,900	12,870
Borrowing Costs	0	0	0	0
Materials	0	236,000	0	236,000
Contracts & Consultancies	0	10,000	0	10,000
Legal Expenses	0	0	0	0
Depreciation	217	0	0	217
Insurance Expenses	0	0	0	0
Donations, Contributions & Taxes	0	0	0	0
Administration Expenses	3,000	10,000	0	13,000
Operating Expenses	100	200	0	300
Subscriptions & Memberships	0	0	0	0
Total Expenses from Continuing Operations	283,162	712,650	157,692	1,153,503
Net Operating Result before Adjustments	126,872	587,750	157,692	872,313

Capital Activities

Capital Grants	0	0	0	0
Capital Contributions	(20,000)	0	0	(20,000)
Asset Sales	0	0	0	0
Recurrent Capital	0	0	0	0
Non-Recurrent Capital	0	0	0	0
Net Capital Result before Adjustments	(20,000)	0	0	(20,000)
Net Service Result before Adjustments	106,872	587,750	157,692	852,313

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(217)	0	0	(217)
Internal Revenue	0	0	0	0
Internal Expenses	0	24,528	12,630	37,158
Internal Plant Hire	0	0	0	0
Employee Leave Accruals	0	0	0	0
Employee Leave Paid	0	0	0	0
Loan Funds Received	0	0	0	0
Loan Repayments (Principal Only)	0	0	0	0
Long Term Debtor Repayments	0	0	0	0
Net Service Result before Transfers to/from Reserves	106,655	612,278	170,322	889,254

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	0	0
External Reserves	0	(93,500)	0	(93,500)
Unspent Loans	0	0	0	0
Unexpended Grant Reserves	0	0	0	0
S64 / S94 Contribution Reserves	21,000	1,000	0	22,000
Net Service Result after Transfers to/from Reserves	127,655	519,778	170,322	817,754

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Economic Development****Income from Continuing Operations**

	2015/16	14/15 OBUD	13/14 Actuals
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	(384)
General User Fees	(92,000)	(92,000)	0
Interest Income	0	0	0
Operating Grants	(100,000)	0	(70,000)
Operating Contributions	(12,000)	0	0
Other Revenue	(81,293)	(156,337)	(57,604)
Total Income from Continuing Operations	(285,293)	(248,337)	(127,988)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	687,309	602,004	216,788
Other Employee Costs	26,800	21,251	8,614
Borrowing Costs	0	824	883
Materials	381,294	347,759	77,989
Contracts & Consultancies	92,560	117,087	132,288
Legal Expenses	0	0	0
Depreciation	128	335	125
Insurance Expenses	0	0	0
Donations, Contributions & Taxes	125,000	104,558	86,405
Administration Expenses	29,100	19,258	14,927
Operating Expenses	14,700	18,562	1,221
Subscriptions & Memberships	4,200	9,777	3,150
Total Expenses from Continuing Operations	1,361,091	1,241,415	542,389
Net Operating Result before Adjustments	1,075,798	993,078	414,401

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	0
Recurrent Capital	0	0	0
Non-Recurrent Capital	0	0	363
Net Capital Result before Adjustments	0	0	363
Net Service Result before Adjustments	1,075,798	993,078	414,763

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(128)	(335)	(125)
Internal Revenue	(30,800)	0	(9,134)
Internal Expenses	42,600	65,193	23,445
Internal Plant Hire	0	0	8,108
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	877	812
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	1,087,470	1,058,813	437,869

Adjust for Transfers to/from Reserves

Internal Reserves	0	(11,410)	3,915
External Reserves	0	0	0
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	0	(10,220)
S64 / S94 Contribution Reserves	(25,000)	0	0
Net Service Result after Transfers to/from Reserves	1,062,470	1,047,403	431,564

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Economic Development****Income from Continuing Operations**

	Economic Development	Sponsored Events & Festivals	Tourism and Destination Development	Civic Events	Service Total
Rates Income	0	0	0	0	0
Annual Charges	0	0	0	0	0
User Charges	0	0	0	0	0
Statutory & Regulatory User Charges	0	0	0	0	0
General User Fees	0	0	(92,000)	0	(92,000)
Interest Income	0	0	0	0	0
Operating Grants	(100,000)	0	0	0	(100,000)
Operating Contributions	0	(12,000)	0	0	(12,000)
Other Revenue	(1,293)	(8,000)	(72,000)	0	(81,293)
Total Income from Continuing Operations	(101,293)	(20,000)	(164,000)	0	(285,293)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	268,889	54,773	363,647	0	687,309
Other Employee Costs	11,200	3,400	12,200	0	26,800
Borrowing Costs	0	0	0	0	0
Materials	137,000	3,000	217,294	24,000	381,294
Contracts & Consultancies	42,000	15,000	35,560	0	92,560
Legal Expenses	0	0	0	0	0
Depreciation	123	0	5	0	128
Insurance Expenses	0	0	0	0	0
Donations, Contributions & Taxes	3,000	122,000	0	0	125,000
Administration Expenses	19,100	0	10,000	0	29,100
Operating Expenses	300	0	14,400	0	14,700
Subscriptions & Memberships	1,200	0	3,000	0	4,200
Total Expenses from Continuing Operations	482,812	198,173	656,106	24,000	1,361,091
Net Operating Result before Adjustments	381,519	178,173	492,106	24,000	1,075,798

Capital Activities

Capital Grants	0	0	0	0	0
Capital Contributions	0	0	0	0	0
Asset Sales	0	0	0	0	0
Recurrent Capital	0	0	0	0	0
Non-Recurrent Capital	0	0	0	0	0
Net Capital Result before Adjustments	0	0	0	0	0
Net Service Result before Adjustments	381,519	178,173	492,106	24,000	1,075,798

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(123)	0	(5)	0	(128)
Internal Revenue	(30,000)	0	(800)	0	(30,800)
Internal Expenses	12,300	0	30,300	0	42,600
Internal Plant Hire	0	0	0	0	0
Employee Leave Accruals	0	0	0	0	0
Employee Leave Paid	0	0	0	0	0
Loan Funds Received	0	0	0	0	0
Loan Repayments (Principal Only)	0	0	0	0	0
Long Term Debtor Repayments	0	0	0	0	0
Net Service Result before Transfers to/from Reserves	363,696	178,173	521,601	24,000	1,087,470

Adjust for Transfers to/from Reserves

Internal Reserves	0	0	0	0	0
External Reserves	0	0	0	0	0
Unspent Loans	0	0	0	0	0
Unexpended Grant Reserves	0	0	0	0	0
S64 / S94 Contribution Reserves	(25,000)	0	0	0	(25,000)
Net Service Result after Transfers to/from Reserves	338,696	178,173	521,601	24,000	1,062,470

Clarence Valley Council

Budgeted Service Income Statement for 2015/16

**Community Care**

	2015/16	14/15 OBUD	13/14 Actuals
Income from Continuing Operations			
Rates Income	0	0	0
Annual Charges	0	0	0
User Charges	0	0	0
Statutory & Regulatory User Charges	0	0	0
General User Fees	(399,249)	(347,669)	(311,748)
Interest Income	(120,000)	(124,676)	(128,963)
Operating Grants	(7,423,936)	(7,527,497)	(7,370,184)
Operating Contributions	(302,523)	(334,398)	(316,160)
Other Revenue	(17,061)	(29,620)	(35,593)
Total Income from Continuing Operations	(8,262,769)	(8,363,860)	(8,162,647)

Expenses from Continuing Operations

Salaries, Wages & Oncosts	4,754,253	4,691,540	4,530,855
Other Employee Costs	56,448	94,633	74,512
Borrowing Costs	0	0	0
Materials	708,792	686,253	706,243
Contracts & Consultancies	1,591,821	2,118,960	1,774,876
Legal Expenses	0	0	0
Depreciation	20,307	24,945	19,812
Insurance Expenses	1,700	1,659	1,619
Donations, Contributions & Taxes	0	0	0
Administration Expenses	38,300	41,135	37,546
Operating Expenses	19,108	51,725	38,729
Subscriptions & Memberships	30,000	29,639	29,705
Total Expenses from Continuing Operations	7,220,729	7,740,489	7,213,898
Net Operating Result before Adjustments	(1,042,040)	(623,371)	(948,749)

Capital Activities

Capital Grants	0	0	0
Capital Contributions	0	0	0
Asset Sales	0	0	54,504
Recurrent Capital	2,000	0	0
Non-Recurrent Capital	0	0	370
Net Capital Result before Adjustments	2,000	0	54,874
Net Service Result before Adjustments	(1,040,040)	(623,371)	(893,875)

Balance Sheet Movements / Non-Cash Adjustments

Depreciation	(20,307)	(24,945)	(19,812)
Internal Revenue	(3,683,893)	(3,390,310)	(3,514,557)
Internal Expenses	4,667,595	4,396,738	4,533,328
Internal Plant Hire	0	0	213
Employee Leave Accruals	0	0	0
Employee Leave Paid	0	0	0
Loan Funds Received	0	0	0
Loan Repayments (Principal Only)	0	0	0
Long Term Debtor Repayments	0	0	0
Net Service Result before Transfers to/from Reserves	(76,645)	358,112	105,296

Adjust for Transfers to/from Reserves

Internal Reserves	76,645	(347,944)	(250,222)
External Reserves	0	0	128,963
Unspent Loans	0	0	0
Unexpended Grant Reserves	0	(10,168)	70,284
S64 / S94 Contribution Reserves	0	0	0
Net Service Result after Transfers to/from Reserves	0	0	54,320

Clarence Valley Council

Budgeted Service Income Statement for 2015/16



Community Care	Community Care Administration	Home Care Services	Disability Support Services	General Operation Services	Service Total
Income from Continuing Operations					
Rates Income	0	0	0	0	0
Annual Charges	0	0	0	0	0
User Charges	0	0	0	0	0
Statutory & Regulatory User Charges	0	0	0	0	0
General User Fees	0	(105,868)	(127,414)	(165,967)	(399,249)
Interest Income	(120,000)	0	0	0	(120,000)
Operating Grants	0	(3,062,076)	(1,394,639)	(2,967,221)	(7,423,936)
Operating Contributions	(173,000)	(125,974)	0	(3,549)	(302,523)
Other Revenue	0	(9,563)	0	(7,498)	(17,061)
Total Income from Continuing Operations	(293,000)	(3,303,481)	(1,522,053)	(3,144,235)	(8,262,769)
Expenses from Continuing Operations					
Salaries, Wages & Oncosts	554,502	2,272,245	683,198	1,244,308	4,754,253
Other Employee Costs	22,400	17,801	6,367	9,880	56,448
Borrowing Costs	0	0	0	0	0
Materials	7,000	47,400	124,032	530,360	708,792
Contracts & Consultancies	106,100	90,500	733,857	661,364	1,591,821
Legal Expenses	0	0	0	0	0
Depreciation	20,307	0	0	0	20,307
Insurance Expenses	1,700	0	0	0	1,700
Donations, Contributions & Taxes	0	0	0	0	0
Administration Expenses	38,300	0	0	0	38,300
Operating Expenses	11,100	4,550	2,158	1,300	19,108
Subscriptions & Memberships	30,000	0	0	0	30,000
Total Expenses from Continuing Operations	791,409	2,432,496	1,549,612	2,447,212	7,220,729
Net Operating Result before Adjustments	498,409	(870,985)	27,559	(697,023)	(1,042,040)
Capital Activities					
Capital Grants	0	0	0	0	0
Capital Contributions	0	0	0	0	0
Asset Sales	0	0	0	0	0
Recurrent Capital	2,000	0	0	0	2,000
Non-Recurrent Capital	0	0	0	0	0
Net Capital Result before Adjustments	2,000	0	0	0	2,000
Net Service Result before Adjustments	500,409	(870,985)	27,559	(697,023)	(1,040,040)
Balance Sheet Movements / Non-Cash Adjustments					
Depreciation	(20,307)	0	0	0	(20,307)
Internal Revenue	(1,525,456)	(733,995)	(875,577)	(548,865)	(3,683,893)
Internal Expenses	776,342	1,571,611	1,073,754	1,245,888	4,667,595
Internal Plant Hire	0	0	0	0	0
Employee Leave Accruals	0	0	0	0	0
Employee Leave Paid	0	0	0	0	0
Loan Funds Received	0	0	0	0	0
Loan Repayments (Principal Only)	0	0	0	0	0
Long Term Debtor Repayments	0	0	0	0	0
Net Service Result before Transfers to/from Reserves	(269,012)	(33,369)	225,736	0	(76,645)
Adjust for Transfers to/from Reserves					
Internal Reserves	269,012	33,369	(225,736)	0	76,645
External Reserves	0	0	0	0	0
Unspent Loans	0	0	0	0	0
Unexpended Grant Reserves	0	0	0	0	0
S64 / S94 Contribution Reserves	0	0	0	0	0
Net Service Result after Transfers to/from Reserves	0	0	0	0	0