



Delivering the Operational Plan

Annual Budget 2023 – 2024

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Executive Summary	1
Income and Expenditure Commentary	1
Rates and annual charges.....	1
User charges and fees	1
Interest and investment revenue.....	1
Grants and Contributions revenue	2
Employee costs	2
Borrowing costs	2
Materials and Contracts	3
Other Expenses	3
Major Capital Expenditure items 2023/24	3
Formatting note	3
Financial Summaries	4
Detailed Budget	8
Borrowings	48
Glossary of terms and abbreviations	49

Executive Summary

The budget forms part of the Operational Plan, along with the Revenue Policy and Fees and Charges. While the Delivery Program covers a four-year period and contains high-level financial information, the budget focusses on the next financial year and shows more detailed expenditure and income.

The 2023/24 budget has been prepared using the previous year's Long Term Financial Plan as a base, adjusted for known variations and new demands.

The \$287 million budget is made up of 3 funds:

General	\$184 million
Sewer	\$52 million
Water	\$51 million

Income and Expenditure Commentary

Rates and annual charges

For 2023/24, the Independent Pricing and Regulatory Tribunal has set the rate peg at 4.0% (3.7% + 0.3% growth) for Tweed Shire Council.

IPART has also approved an above pegging increase of 2.35% (6.35% in total) which has been budgeted for in the 2023/24 financial year

According to IPART, "The rate peg is mainly based on the Local Government Cost Index (LGCI). The LGCI measures price changes over the previous year for the goods and labour an average council will use. We also look at productivity changes over the same period."

For further detail, refer to Council's Revenue Policy.

User charges and fees

Generally, user charges and fees have been set to increase by CPI, although there are exceptions where individual fees have been assessed and will increase at a different rate. Some fees are prescribed by the State Government, with Council having no discretion in the setting of those fees.

For further detail, refer to Council's Fees and Charges document.

Interest and investment revenue

Council's estimated interest investment revenue for 2023/24 is \$5.6 million.

Interest on overdue rates, charges and deferred debts is budgeted at \$343,000

Council's diversified portfolio of bonds, term deposits and floating rate notes is managed in-house with the goal of maximising returns whilst maintaining a minimal level of risk and complying with the State Government's Ministerial Order.

A significant portion of invested funds are restricted and not available for general expenditure. Major restrictions are Water, Sewer, Waste and Holiday Park funds, developer contributions, reserves, and unexpended loans and grants.

Grants and Contributions revenue

A conservative approach has been taken when budgeting for grants and contributions revenue. The Federal Financial Assistance Grant is forecast to grow at 1% per year. Over many years this grant has proven impossible to predict.

Generally, only known future grants are included in the forward projections, with the exception of grants which have been reliably received over a long period of time. Provision in the roads budget had been made for future unconfirmed grants. The related expenditure budgets are noted as being conditional upon the grants being confirmed.

Developer contributions are assumed to generally remain static. This income is held as a restricted asset until recouped to fund projects and/or debt servicing of past projects.

Employee costs

Council employs over 700 full time equivalent staff.

Employee-related costs, which include salaries, entitlements, insurance, taxes, travel and training costs, are estimated to be in the region of \$69 million.

It is assumed that employee costs will grow at various rates of between 2.5% and 4.75% over the next 10 years. This includes anticipated award and superannuation increases and growth through salary progression.

Borrowing costs

Council's loan portfolio of \$119 million generates an interest expense of \$7.9 million per year, progressively reducing as the overall debt is paid down over time.

The annual borrowing program averages around \$2 million, and focuses on renewing major infrastructure such as bridges and stormwater drainage, as well as flood mitigation works and public toilet renewals. It is anticipated that over time the annual borrowing program will be reduced, as major bridge and drainage upgrades are completed.

The 2023/24 Budget includes a one-off \$4 million dollar loan (deferred from 2022/23) to fund the Animal Rehoming Facility.

Principal repayments range from \$7.6 million to \$9.9 million.

Materials and Contracts

Materials and contracts are set to increase by 3% on average across the period of the Long-Term Financial Plan.

Other Expenses

Other Expenses are set to increase by 3% on average across the period of the Long-Term Financial Plan.

Major Capital Expenditure items 2023/24

Capital expenditure totalling \$86 million is included in the budget. Major items are:

Casuarina Way Boardwalk	\$ 0.8m
Depot Relocation	\$ 8.0m
Waste Transfer Station Infrastructure	\$ 5.8m
Animal Pound Relocation	\$ 5.2m
Eviron Quarry landfill haul road	\$ 4.0m
Various Capital Roadworks	\$15.2m
Sewer Infrastructure	\$22.0m
Stormwater Drainage	\$ 1.4m
Clarrie Hall Dam Raising	\$ 5.2m
Bray Park Weir	\$ 3.6m
Other Water Infrastructure	\$ 2.6m

Formatting note

The figures in this document are displayed in thousands of dollars, denoted as \$000. Due to rounding, some totals may appear to not agree to the sum of the figures that comprise them. For example, \$3,600 and \$6,700 sum to \$10,300. These figures would be displayed as (\$000) \$4, \$7 and \$10.

Financial Summaries

	2023/24	2024/25	2025/26	2026/27
	\$000	\$000	\$000	\$000
Consolidated Summary				
1. Income Statement	7,714	8,050	7,316	8,440
101 Operating Expenses	181,271	183,308	186,885	191,749
102 Interest Expense	7,923	7,490	7,047	6,613
103 Depreciation Exp	53,053	54,441	55,806	57,326
104 Rates Income	(72,373)	(74,183)	(76,035)	(77,939)
105 Annual Charges Inc	(63,299)	(65,493)	(67,538)	(69,407)
106 Interest Received	(7,397)	(7,006)	(6,874)	(6,242)
107 Fees & Charges Inc	(60,866)	(61,742)	(63,494)	(65,140)
108 Op Grants & Cont Inc	(22,111)	(20,425)	(20,441)	(20,661)
109 Section 94/64 Inc	(6,562)	(6,693)	(6,840)	(7,162)
110 Grants Capital Inc	(1,270)	(973)	(505)	0
114 Other Revenue	(655)	(674)	(692)	(697)
2. Balance Sheet	92,173	91,258	81,107	122,971
213N Capital Exp - New	43,249	40,350	16,429	42,848
213R Capital Exp - Renew	26,041	25,930	26,244	22,592
213U Capital Exp- Upgrade	16,662	19,147	31,688	50,214
214 Loan Redemption	7,817	7,784	8,206	8,678
215 Sale of Assets	(1,597)	(1,953)	(1,460)	(1,361)
3. Non-Cash	(82,160)	(85,304)	(87,296)	(89,447)
316 Depn Reversal	(53,053)	(54,441)	(55,806)	(57,326)
317 ABC	44,192	45,296	46,429	47,590
318 Internal Transfers	(73,299)	(76,159)	(77,920)	(79,711)
4. Restricted Funding	(17,728)	(14,004)	(1,127)	(41,964)
420 Trans from reserves	(43,731)	(30,978)	(8,416)	(11,442)
421 Sec 94/64 Recoupment	(13,804)	(14,581)	(32,099)	(67,789)
422 Sec 94/64 Reversal	7,606	7,747	7,904	8,236
423 Transfer to reserves	38,478	26,084	33,760	30,431
424 Loan funding	(6,276)	(2,276)	(2,276)	(1,400)
Grand Total	0	0	0	0
Expenditure	292,334	279,229	278,768	321,004
Income	292,334	279,229	278,768	321,004

Funds Summary	2023/24	2024/25	2025/26	2026/27
	\$000	\$000	\$000	\$000
General Fund	0	0	0	0
1. Income Statement	25,548	26,602	26,579	26,964
101 Operating Expenses	144,794	145,398	147,776	150,758
102 Interest Expense	4,318	4,034	3,789	3,538
103 Depreciation Exp	27,955	28,635	29,266	29,956
104 Rates Income	(72,373)	(74,183)	(76,035)	(77,939)
105 Annual Charges Inc	(20,906)	(21,533)	(22,179)	(22,845)
106 Interest Received	(4,421)	(4,103)	(4,120)	(4,137)
107 Fees & Charges Inc	(28,895)	(28,449)	(29,126)	(29,826)
108 Op Grants & Cont Inc	(21,175)	(19,478)	(19,483)	(19,692)
109 Section 94/64 Inc	(2,033)	(2,071)	(2,111)	(2,152)
110 Grants Capital Inc	(1,060)	(973)	(505)	0
114 Other Revenue	(655)	(674)	(692)	(697)
2. Balance Sheet	51,926	49,828	33,392	41,459
213N Capital Exp - New	30,080	28,110	11,457	20,126
213R Capital Exp - renew	17,034	17,427	16,913	15,907
213U Capital Exp- Upgrade	781	797	813	829
214 Loan Redemption	5,627	5,446	5,669	5,959
215 Sale of Assets	(1,597)	(1,953)	(1,460)	(1,361)
3. Non-Cash	(65,099)	(67,757)	(69,244)	(70,800)
316 Depn Reversal	(27,955)	(28,635)	(29,266)	(29,956)
317 ABC	34,599	35,464	36,351	37,259
318 Internal Transfers	(71,743)	(74,585)	(76,329)	(78,103)
4. Restricted Funding	(12,375)	(8,673)	9,273	2,376
420 Trans from reserves	(31,958)	(15,807)	3,867	545
421 Sec 94/64 Recoupment	(1,092)	(1,040)	(1,040)	(1,040)
422 Sec 94/64 Reversal	3,077	3,125	3,175	3,226
423 Transfer to reserves	23,874	7,325	5,547	1,045
424 Loan funding	(6,276)	(2,276)	(2,276)	(1,400)
Expenditure	189,364	169,415	151,986	157,319
Income	189,364	169,415	151,986	157,319

Funds Summary	2023/24	2024/25	2025/26	2026/27
	\$000	\$000	\$000	\$000
Sewer Fund	0	0	0	0
1. Income Statement	(7,720)	(7,964)	(8,018)	(7,412)
101 Operating Expenses	21,357	22,102	22,823	23,953
102 Interest Expense	0	0	0	0
103 Depreciation Exp	13,913	14,295	14,728	15,186
105 Annual Charges Inc	(35,309)	(36,603)	(37,758)	(38,752)
106 Interest Received	(1,800)	(1,713)	(1,610)	(1,374)
107 Fees & Charges Inc	(3,516)	(3,634)	(3,744)	(3,844)
108 Op Grants & Cont Inc	(572)	(581)	(590)	(598)
109 Section 94/64 Inc	(1,793)	(1,830)	(1,868)	(1,984)
2. Balance Sheet	22,089	25,016	26,442	35,280
213N Capital Exp - New	4,155	8,006	2,994	4,071
213R Capital Exp - renew	4,219	3,968	4,060	3,524
213U Capital Exp- Upgrade	13,715	13,043	19,388	27,686
214 Loan Redemption	0	0	0	0
3. Non-Cash	(10,766)	(11,046)	(11,375)	(11,726)
316 Depn Reversal	(13,913)	(14,295)	(14,728)	(15,186)
317 ABC	4,733	4,852	4,973	5,097
318 Internal Transfers	(1,586)	(1,603)	(1,620)	(1,637)
4. Restricted Funding	(3,602)	(6,006)	(7,049)	(16,142)
420 Trans from reserves	(6,980)	(9,980)	(6,562)	(4,744)
421 Sec 94/64 Recoupment	(3,697)	(3,981)	(18,501)	(28,208)
422 Sec 94/64 Reversal	1,793	1,830	1,868	1,984
423 Transfer to reserves	5,282	6,125	16,146	14,825
Expenditure	51,874	56,492	68,765	77,519
Income	51,874	56,492	68,765	77,519

Detailed Budget

Funds Summary	2023/24	2024/25	2025/26	2026/27
	\$000	\$000	\$000	\$000
Water Fund	0	0	0	0
1. Income Statement	(10,113)	(10,588)	(11,244)	(11,112)
101 Operating Expenses	15,121	15,808	16,285	17,039
102 Interest Expense	3,605	3,456	3,258	3,075
103 Depreciation Exp	11,184	11,511	11,811	12,184
105 Annual Charges Inc	(7,084)	(7,357)	(7,601)	(7,810)
106 Interest Received	(1,175)	(1,189)	(1,144)	(731)
107 Fees & Charges Inc	(28,455)	(29,659)	(30,624)	(31,470)
108 Op Grants & Cont Inc	(364)	(366)	(368)	(371)
109 Section 94/64 Inc	(2,735)	(2,792)	(2,861)	(3,027)
110 Grants Capital Inc	(210)	0	0	0
2. Balance Sheet	18,158	16,414	21,273	46,231
213N Capital Exp - New	9,015	4,234	1,978	18,651
213R Capital Exp - renew	4,788	4,535	5,271	3,161
213U Capital Exp- Upgrade	2,167	5,307	11,488	21,700
214 Loan Redemption	2,189	2,338	2,536	2,719
3. Non-Cash	(6,295)	(6,501)	(6,677)	(6,922)
316 Depn Reversal	(11,184)	(11,511)	(11,811)	(12,184)
317 ABC	4,859	4,981	5,105	5,233
318 Internal Transfers	30	29	29	29
4. Restricted Funding	(1,750)	675	(3,352)	(28,197)
420 Trans from reserves	(4,793)	(5,191)	(5,722)	(7,243)
421 Sec 94/64 Recoupment	(9,015)	(9,560)	(12,558)	(38,542)
422 Sec 94/64 Reversal	2,735	2,792	2,861	3,027
423 Transfer to reserves	9,322	12,634	12,066	14,560
Expenditure	51,096	53,322	58,016	86,167
Income	51,096	53,322	58,016	86,167

Job/ Project	Description	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000
Service: Conservation					
<i>Operating Expenses</i>					
A1182	Koala Management Plan	154	157	161	164
A1564	Vegetation Management Strategy	230	235	241	247
A3599	Native Animal Welfare Groups	16	16	17	17
A3615	Significant Tree Identification	6	6	6	6
A3620	Koala Beach	94	97	99	102
		499	511	523	536
<i>ABC</i>					
A7043	ABC Biodiversity	684	701	719	737
		684	701	719	737
	Service Total	1,183	1,212	1,242	1,272
Service: Natural Area Management					
<i>Operating Expenses</i>					
A3106	Pottsville Environment Park NRM	25	26	26	27
A3117	Beaches	42	43	44	44
A3122	Fire Hazard Reduction	105	107	109	111
A3223	Pottsville Wetland	10	10	10	10
A3545	Bushland management	12	12	13	13
A3550	Noxious Weeds	216	220	224	229
		409	417	426	434
	Service Total	409	417	426	434
Service: Coastal Management					
<i>Operating Expenses</i>					
A0450	Coastal Management Planning	8	9	9	9
A1523	Lot 500 bushland	167	170	174	177
A1531	Coastal Assets Management	111	114	117	120
A1591	Tweed Coastal Zone Management	126	129	132	135
A5558	Coastal Ranger	127	131	134	138
A5560	Tweed Coast Conservation Program	554	556	559	562
A5705	Dune Stabilisation	95	97	99	101
A5720	Sand Bypass	1	1	1	1
A5755	Wharves Maintenance	25	25	26	26
A5788	Tweed Coast Estuary Management	39	40	41	42
		1,254	1,272	1,291	1,311
<i>Interest Expense</i>					
A1577	Coastline Management Plan Loan repayments	124	113	102	90
		124	113	102	90
<i>Loan Redemption</i>					
A1577	Coastline Management Plan Loan repayments	179	163	174	186
		179	163	174	186
<i>ABC</i>					
A7082	ABC Coastal Management	336	344	353	362
		336	344	353	362
<i>Transfer to reserves</i>					
A5732	Coastal Zone Management Plan Review - Dreamtime Beach	120	120	120	120
		120	120	120	120
	Service Total	2,012	2,012	2,040	2,068
Service: Pest Animal Management					
<i>Operating Expenses</i>					
A3505	Vertebrate Pest Management	6	6	6	6
		6	6	6	6
<i>ABC</i>					

Job/ Project	Description	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000
A7041	ABC Pest management	84	86	88	90
		84	86	88	90
	Service Total	90	92	95	97
Service: Waterways (Catchment) Management					
<i>Operating Expenses</i>					
A0455	Waterways Asset Management	37	38	39	40
A1534	Waterways Asset Replacement	36	36	37	38
A5678	Tweed Kenya Mentoring Program	20	20	20	21
A5700	Foreshore Protection	28	29	29	30
A5750	Boat Ramps Maintenance	24	24	25	25
A5757	Southern Boatharbour Maintenance	72	74	75	77
A5760	Canal Maintenance	50	51	52	53
A5781	Lower Tweed Management Plan	396	404	412	420
A5785	Sustainability & Environment education projects	0	0	0	0
A5786	Catchment Water Quality	219	223	227	231
		883	900	917	935
<i>Depreciation Exp</i>					
A7982	Depreciation Water Transport	59	59	59	59
		59	59	59	59
<i>Fees & Charges Inc</i>					
A5758	Southern Boatharbour Income	(158)	(161)	(165)	(168)
		(158)	(161)	(165)	(168)
<i>Depn Reversal</i>					
A7982	Depreciation Water Transport	(59)	(59)	(59)	(59)
		(59)	(59)	(59)	(59)
<i>ABC</i>					
A7081	ABC Waterways	536	550	563	578
		536	550	563	578
<i>Internal Transfers</i>					
A5778	Dividend from Water & Sewer	(239)	(243)	(248)	(252)
		(239)	(243)	(248)	(252)
<i>Transfer to reserves</i>					
A5780	Waterways Funding	86	88	90	91
		86	88	90	91
	Service Total	1,108	1,133	1,158	1,184
Service: Climate Change & Sustainability					
<i>Operating Expenses</i>					
A2373	Home Expo	0	12	0	12
A2715	Water Sample Testing	4	4	4	4
A2384	Sustainability Program	6	6	7	7
A3414	Sustainability awards	12	0	12	0
A3511	Phosphorous action plan	6	6	6	7
A3602	Climate Change Fund	32	32	33	34
A3621	NRM Office expenses	5	5	5	5
A3626	Natural Resource Management	1,712	1,759	1,807	1,856
		1,777	1,825	1,874	1,924
<i>Depreciation Exp</i>					
A7921	Depreciation Environmental Protection	364	364	364	364
		364	364	364	364
<i>Fees & Charges Inc</i>					
A2373	Home Expo	0	(2)	0	(2)
		0	(2)	0	(2)
<i>Depn Reversal</i>					
A7921	Depreciation Environmental Protection	(364)	(364)	(364)	(364)
		(364)	(364)	(364)	(364)
<i>ABC</i>					
A7045	ABC Environment Management	596	610	626	641
A7095	ABC Environmental Sustainability	139	142	146	149
		734	753	772	791

Job/ Project	Description	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000
<i>Internal Transfers</i>					
A7045	ABC Environment Management	(1,813)	(1,858)	(1,905)	(1,952)
		(1,813)	(1,858)	(1,905)	(1,952)
	Service Total	699	717	741	761
Service: Resource Recovery and Waste Disposal					
<i>Operating Expenses</i>					
A2505	Collection - Landfill, Green & Recycling	5,746	5,918	6,095	6,277
A2506	Pensioner Rebate-Garbage	333	333	333	333
A2507	Bi-Annual Clean-Up Collection	440	454	467	481
A2510	Murwillumbah Disposal Depot	220	224	228	233
A2512	Eviron Road Precinct	113	116	119	123
A2515	Stotts Creek Resource Recovery Centre	4,062	4,162	4,265	4,372
A2517	Old Bogangar Rd	7	7	7	8
A2518	Eviron Future Landfill Site	18	19	19	19
A2520	Tyalgum Ck Depot	12	12	13	13
A2521	657 Eviron Rd House	14	15	15	15
A2522	655 Eviron Rd House	14	14	14	15
A2523	Waste Management Levy payments	1,495	1,525	1,555	1,586
A2524	Recycling Exp Training	14	14	15	15
A2525	Recycling Expenses	684	702	721	741
A2526	Recycling Expenses Other Costs	169	174	178	183
A2527	Be Tidy Collection	31	32	33	34
A2530	Anti Litter Campaign	2	2	2	2
A2535	Bulk Collection	440	453	467	481
A2536	Transporting Waste Contract Payments	5,990	6,170	6,355	6,545
A2539	Food & Garden Organics Collection System	85	88	91	93
A2540	Sundry Expenses	25	25	26	27
A2542	Waste Legal Expenses	20	21	22	22
A2558	Illegal dumping costs	186	191	197	203
A2567	SCRRC - Master Plan Design	124	128	131	135
A2574	SCRRC The Tip Shop Expenses	148	153	157	162
A2577	Cooltowns/ zero waste/ zero emissions officer	113	117	120	124
A3098	719 Eviron Rd House: Future Land Fill Site	6	6	6	7
A3099	751 Eviron Rd House: Future Land Fill Site	12	12	12	3
		20,521	21,084	21,664	22,251
<i>Depreciation Exp</i>					
A2551	Tips Depreciation	60	60	60	60
A7916	Depreciation DWM	27	27	27	27
A7920	Depreciation Other Waste Management	27	27	27	27
		115	115	115	115
<i>Annual Charges Inc</i>					
A2532	Green Waste Service Charge	(2,995)	(3,084)	(3,177)	(3,272)
A2655	Domestic Collection	(11,984)	(12,344)	(12,714)	(13,095)
A2656	Land Fill Management Charge	(2,558)	(2,635)	(2,714)	(2,795)
A2680	Recycling Income	(3,369)	(3,471)	(3,575)	(3,682)
		(20,906)	(21,533)	(22,179)	(22,845)
<i>Fees & Charges Inc</i>					
A2521	657 Eviron Rd House	(33)	(34)	(35)	(37)
A2522	655 Eviron Rd House	(29)	(30)	(31)	(32)
A2654	Non-Domestic Collection	(1,240)	(1,278)	(1,316)	(1,355)
A2660	Waste Income - Assorted	(5,393)	(5,555)	(5,722)	(5,893)
A2664	Bulk Collection DWM	(884)	(911)	(938)	(966)
A2665	Bulk Collection Non-DWM	(16)	(16)	(17)	(17)
A2667	Sundry Garbage Income	(3)	(3)	(3)	(3)
A2669	Cane Farm Income (Quirk)	(6)	(6)	(7)	(7)
A3099	751 Eviron Rd House: Future Land Fill Site	0	0	0	1
		(7,606)	(7,834)	(8,069)	(8,310)
<i>Op Grants & Cont Inc</i>					

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
A2657	DWM Pensioner Rebate Subsidy	(185)	(185)	(185)	(185)
		(185)	(185)	(185)	(185)
<i>Other Revenue</i>					
A2575	SCRRC The Tip Shop Income	(117)	(119)	(122)	(124)
A3099	751 Eviron Rd House: Future Land Fill Site	(26)	(27)	(28)	(20)
		(143)	(146)	(149)	(144)
<i>Capital Exp - New</i>					
A2568	SCRRC - Office & Amenities Building	5,200	0	0	0
A2576	Transfer station infrastructure	580	4,030	0	0
A2606	Eviron Quarry landfill haul road construction	4,000	7,000	2,000	0
A2614	Internal roadworks and traffic management SCRRC	0	0	800	0
A2615	Eviron landfill cell 1, leachate and surface water mgt	360	4,240	2,680	15,000
A2620	Organics/green waste drop off area	90	360	120	0
		10,230	15,630	5,600	15,000
<i>Depn Reversal</i>					
A2551	Tips Depreciation	(60)	(60)	(60)	(60)
A7916	Depreciation DWM	(27)	(27)	(27)	(27)
A7920	Depreciation Other Waste Management	(27)	(27)	(27)	(27)
		(115)	(115)	(115)	(115)
<i>ABC</i>					
A7088	ABC Domestic Waste Management Fee	1,471	1,508	1,546	1,584
A7089	ABC Commercial Waste	755	774	793	813
		2,226	2,282	2,339	2,397
<i>Trans from reserves</i>					
A2561	DWM Reserves & Funding	(14,273)	(1,080)	0	0
A2562	Non-DWM Reserves & Funding	(9,740)	(8,551)	1,580	(2,570)
		(24,013)	(9,632)	1,580	(2,570)
<i>Transfer to reserves</i>					
A2561	DWM Reserves & Funding	12,339	(3,104)	583	(5,083)
A2562	Non-DWM Reserves & Funding	7,537	3,438	(1,183)	(512)
		19,876	334	(600)	(5,594)
	Service Total	0	0	0	(0)
Service: Sustainable Agriculture					
<i>Operating Expenses</i>					
A3588	Tweed Sustainable Agriculture Strategy	42	43	44	45
A3592	Sustainable Agriculture Small Grants	24	25	25	26
		66	68	69	71
<i>ABC</i>					
A7094	ABC Sustainable Agriculture	119	122	125	128
		119	122	125	128
	Service Total	185	189	194	199
Service: Water Supply					
<i>Operating Expenses</i>					
B0005	Prop Exp Oth Than WTP	6	7	7	7
B0007	342 Duranbah Rd House	6	6	6	7
B0008	Clarrie Hall Dam Land	43	45	46	47
B0011	511 Doon Doon Road	7	7	7	7
B0100	Purchase Of Water	37	38	39	40
B0105	Taxes & Bank Charges	497	512	527	540
B0300	Clarrie Hall Dam	558	575	590	604
B0307	Tyalgum Weir	23	24	25	25
B0308	Bray Park Weir	46	48	49	50
B0310	Byrrill Creek Dam Site	187	193	198	202
B0311	857 Byrrill Ck Rd Houses: Future Dam Site	6	6	7	7
B0312	778 Byrrill Ck Rd House: Future Dam Site	2	2	2	2
B0315	Crams Farm - 145 Commissioners Ck Rd DoonDoon	241	248	255	261
B0360	Land and Bushfire Management Plan Water Catchment Ops	10	11	11	11
B0400	Reservoirs	499	547	579	624

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
B0510	Pump Stations Maintenance	1,394	1,431	1,470	1,560
B0600	Water Mains	206	212	218	223
B0611	Tweed District Water Reticulation	3,086	3,398	3,636	3,763
B0670	Tyalgum Water Reticulation	5	6	6	6
B0675	Uki Water Reticulation	17	17	18	19
B0710	Bray Park WTP	2,770	2,868	2,965	3,093
B0720	Tyalgum Water Treat Plant	180	185	190	210
B0730	Uki Water Treatment Plant	236	243	249	267
B0801	Riparian Rehab/Buffer Zone	13	13	14	14
B0810	Plumbing Compliance Checks	5	5	6	6
B0816	Metered Stand Pipes	22	23	24	24
B0822	Misc Equipment	21	21	22	23
B0830	SCADA Operations	135	132	109	111
B0835	Dial Before You Dig Service	15	15	15	16
B0840	Meter Reading All Areas	125	128	132	135
B0841	Meter Reading-North	107	121	124	128
B0842	Meter Reading-Coast	122	136	140	144
B0843	Meter Reading-South	121	125	147	151
B0844	Hire of Vacuum Truck	329	338	347	356
B0848	Service/Repair- to external party property	5	5	5	5
B0900	Mgmt Expenses/Other Costs	284	292	299	307
B0901	Management Expenses Timesheet Salaries	123	127	130	134
B0902	Management Expenses Salaries	2,362	2,433	2,506	2,568
B0904	Strategy Development & Business Management	37	126	0	101
B0906	Performance Reporting	0	3	0	0
B0910	Mobility Devices	17	18	18	19
B0912	Asset Mgt Data	53	55	56	103
B0913	Integrated Water Cycle Management (IWCM)	0	0	0	0
B0917	Water Demand Management	145	19	19	20
B0920	Laboratory Charges	784	808	828	849
B0922	Depot Expenses - All Areas	14	14	15	15
B0925	Office Facilities & Suppl	9	9	10	10
B0936	Bray Park WTP Office Fitout	0	0	0	0
B0941	Field Staff Training	92	95	97	99
B1250	Metered Standpipes	31	32	32	33
B1262	Vehicles	51	53	54	56
B1280	PRV's	35	36	37	38
		15,121	15,808	16,285	17,039
<i>Interest Expense</i>					
B0125	Interest On Loans	3,605	3,456	3,258	3,075
		3,605	3,456	3,258	3,075
<i>Depreciation Exp</i>					
B7930	Depreciation Water	11,184	11,511	11,811	12,184
		11,184	11,511	11,811	12,184
<i>Annual Charges Inc</i>					
B0225	Access Charge	(7,084)	(7,357)	(7,601)	(7,810)
		(7,084)	(7,357)	(7,601)	(7,810)
<i>Interest Received</i>					
B0215	Water Sales	(97)	(100)	(105)	(109)
B0220	Interest On Investments	(1,079)	(1,089)	(1,039)	(623)
		(1,175)	(1,189)	(1,144)	(731)
<i>Fees & Charges Inc</i>					
B0007	342 Duranbah Rd House	(28)	(29)	(29)	(30)
B0011	511 Doon Doon Road	(24)	(24)	(25)	(25)
B0200	Water Rates	(1)	(1)	(1)	(1)
B0215	Water Sales	(276)	(287)	(299)	(311)
B0231	Volumetric Charge	(27,452)	(28,619)	(29,547)	(30,354)
B0310	Byrrell Creek Dam Site	(5)	(5)	(5)	(5)
B0311	857 Byrrell Ck Rd Houses: Future Dam Site	(16)	(16)	(17)	(17)
B0312	778 Byrrell Ck Rd House: Future Dam Site	(11)	(12)	(12)	(12)

Job/ Project	Description	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000
B0315	Crams Farm - 145 Commissioners Ck Rd DoonDoon	(21)	(21)	(22)	(22)
B0813	Special Water Meter Reading Income	(110)	(115)	(119)	(124)
B0850	Connection Fees	(407)	(421)	(436)	(452)
B0851	Stand Pipe Hire	(5)	(5)	(5)	(5)
B0881	Reservoir Lease	(65)	(67)	(70)	(73)
B0882	Sundry Income	(34)	(36)	(37)	(39)
		(28,455)	(29,659)	(30,624)	(31,470)
<i>Op Grants & Cont Inc</i>					
B0210	Grants & Subsidies	(364)	(366)	(368)	(371)
		(364)	(366)	(368)	(371)
<i>Section 94/64 Inc</i>					
B0240	Capital Contributions Revenue	(2,735)	(2,792)	(2,861)	(3,027)
		(2,735)	(2,792)	(2,861)	(3,027)
<i>Grants Capital Inc</i>					
B1100	Capital Works Funding	(210)	0	0	0
		(210)	0	0	0
<i>Capital Exp - New</i>					
B0611	Tweed District Water Reticulation	452	467	485	502
B1261	Safety Equipment	21	21	22	22
B1276	Bray Park WTP - membrane replacement	0	0	0	3,690
B1281	Bray Park Weir - adjacent land purchase	2,000	0	0	0
B1451	Clarrie Hall Dam Raising	5,210	1,873	724	11,119
B1452	Clarrie Hall Dam Catchment Master Plan	140	0	0	0
B1691	Pottsville CO2 Dosing System- New	309	0	0	0
B1763	WPS 7 - Country Club Reservoir - inline chlorination install	0	0	0	215
B1765	Kingscliff Reservoir - inline chlorination installation	202	0	0	0
B1786	Pottsville West Reservoir - inline chlorination installation	203	0	0	0
B1812	Uki 2 Reservoir - new	0	123	575	0
B1814	WPS 22 - inline chlorination installation	209	0	0	0
B1824	Razorback Reservoir - inline chlorination installation	209	0	0	0
B1825	Rayles Lane Large Reservoir - inline chlorination install	0	0	0	215
B1965	Kings Forest Duplication	0	576	0	0
B2568	Cowell Park to Mooball Duplication 200mm x 3800m	0	0	0	2,754
B2656	Seabreeze Blvd to Sassafras St New Trunk Main 250(?) x1430 m	0	1,038	0	0
B3006	WPS 7 Marana Reservoir - mech upgrade & flow meter instal	60	0	0	0
B3007	Interconnection at Simpson Dr Flow meter	0	0	86	0
B3008	Interconnection at Simpson Dr North Flow meter	0	0	86	0
B3009	Short St Flow meter	0	86	0	0
B3010	Wilson Park crossing Flow meter	0	49	0	0
B3013	Banora Hill Dr (Oxley Cove) Flow meter	0	0	0	52
B3015	Kirkwood/Minjungbal Flow meter	0	0	0	82
		9,015	4,234	1,978	18,651
<i>Capital Exp - Renew</i>					
B0510	Pump Stations Maintenance	0	0	0	0
B0611	Tweed District Water Reticulation	857	887	920	952
B0720	Tyalgum Water Treat Plant	0	0	0	24
B1291	Dams/Weirs - minor capital works	17	17	18	18
B1292	Reservoirs - minor capital works	17	18	18	19
B1293	WPS - minor capital works	17	17	18	18
B1295	WTP - minor capital works	23	23	24	24
B1493	Tyalgum Weir Refurbishment	74	0	0	0
B1630	WPS 1A Pump Replacement	0	465	0	0
B1652	WPS 11 Bilambil Village - Mech & Elec renewal	0	943	0	0
B1791	Rayles Lane Large - Access	180	0	0	0
B2033	Clothiers Creek Rd, south from Eviron Rd 150mm x 1002m	0	0	0	525
B2141	Brett St, Wharf St east along Brett St 150mm x 231m	0	0	0	153
B2151	Old Lismore Rd, Sovereign Way to Tyalgum Rd – Renewal 150mm	0	0	320	0
B2155	Cabarita Rd, Kauri Ave to Banksia Ave 100mm x 507m	243	0	0	0
B2160	Nullum St, Prince St to Wollumbin St 150mm x 241m	147	0	0	0
B2161	Seaview Rd, Oyster Point Rd to Hibiscus Pde 100mm x 147m	0	73	0	0
B2162	Terranora Rd, Banora Hills Dr to Pileena St 100mm x 511m	299	0	0	0

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
B2165	William St 100mm x 328m	0	0	0	192
B2169	Chinderah Bay Dr, Pacific Hwy to Chinderah Rd 500mm x 1204m	0	765	0	0
B2171	Megan St, Kirkwood to Duffy St 100mm x 431m	200	0	0	0
B2571	Tweed Coast Rd Chinderah Sth Ozone St - mains replacement 91	0	0	709	0
B2572	Clothiers Creek Road West Of Kauri St to end of AC section	181	0	0	0
B2576	Minjungbal Dr East side Kirkwood to Tweed City - mains repla	250	0	0	0
B2647	Philp Pde, Stephen Pl to Fraser Dr - Replacement 150mm x 650	331	0	0	0
B2649	Tweed Coast Rd, Pandanus Pde-Towners Ave - Repl 100mm x 305m	100	0	0	0
B2650	Plantation Rd & Reardons Rd - Upgrade 50mm x 1497m	262	0	0	0
B2657	Tumbulgum Rd, Old Ferry Rd to Mayal Creek - Replacement 100m	336	0	0	0
B2658	Kendon Ave & Hall Dr, Joshua St to Byangum Rd including Lind	232	0	0	0
B3031	Warana Ave - 100mm x 267m mains replacement	0	103	0	0
B3032	Charles St - 250mm x 212m mains replacement	0	0	0	168
B3033	Ducat St - 100mm x 818m mains replacement	0	317	0	0
B3034	Ducat, Jalibah Ave, Moolau Ave, Parkes Dr - 100mm x 626m	0	242	0	0
B3035	Inlet Dr and surrounds 100mm x 318m & 150mm x 530m	0	400	0	0
B3036	Reserve Crk Road - 100mm x 211m mains replacement	0	0	0	87
B3037	Harwood St, Byangum Rd and William St - 100mm x 228m	0	0	91	0
B3038	Phillip St & Ocean Drive - 100mm x 492m mains replacement	0	0	189	0
B3039	Oceanview Cr and surrounds - 100mm x 1743m mains replacement	0	0	694	0
B3040	Piggabeen Rd - 100mm x 564m mains replacement	0	0	0	232
B3041	Lalina Av, Nerang St, Myeerimba Pde - 100mm x 1200m	0	0	478	0
B3042	Panaroma Dr - 100mm x 285m mains replacement	0	0	114	0
B3043	Jacaranda Ave -100mm x 268m & 150mm x 661m mains replacement	0	0	463	0
B3044	Dinsey St, Quirk Pl & Vulcan St - 100mm x 201m main replacem	0	0	80	0
B3045	The Anchorage, Mainbrace & Bowsprit – Renewal 100mm x 737m	0	263	0	0
B3046	Riviera Ave - 100mm x 429m mains replacement	0	0	171	0
B3047	Hastings Rd, Cabarita Rd & Banksia Ave - 100mm x 862m	0	0	343	0
B3048	Steep St, Adelaide st, Charles St & Recreation St - 100mm x	0	0	0	307
B3049	Poinciana Av, Oleander Ave, Ti Tree Av and others - 100mm x	0	0	474	0
B3051	Waugh St and Chinderah Bay Dr - 100mm x 292m mains replaceme	0	0	147	0
B3052	Oconnor Dr - 100mm x 121m mains replacement	0	0	0	50
B3054	Bellevue Ave, Elouera Tce, Hope St - 100mm x 562m mains repl	0	0	0	231
B3057	Terranora Rd - 150mm x 1005m mains replacement	511	0	0	0
B3061	Lakeview Pde - 200mm x 147m mains replacement	0	0	0	98
B3073	Kennedy Dr - 100mm x 157m mains replacement	0	0	0	64
B6926	Flood - Blacks Drain water main restoration	97	0	0	0
B6930	Lakeview Pde Land Slip Main Repair 250mmx252m, 150mmx249m	259	0	0	0
B6932	Relocation of Depot from Back Pad - New Temp Site TBC	155	0	0	0
		4,788	4,535	5,271	3,161
<i>Capital Exp- Upgrade</i>					
B0312	778 Byrill Ck Rd House: Future Dam Site	0	0	0	0
B1451	Clarrie Hall Dam Raising	20	865	7,488	21,700
B1481	Bray Park Weir - Mitigation of Risk of Salt Water Contaminat	1,560	3,000	4,000	0
B1690	WPS 5 Banora Pt - Mech, Elec & Civil Upgrade	0	300	0	0
B2150	Kirkwood Rd, Faser Dr to Stephen Pl 150mm x 602m	474	0	0	0
B2504	Chambers Reservoir Zone Distribution Watermains Upgrade	0	818	0	0
B2636	Broadway/TVW to Station St upgrade 200mm x 120m	112	0	0	0
B3076	Reserve Creek Rd, Kielvale Water Main Upgrade 200mm x 660m	0	324	0	0
		2,167	5,307	11,488	21,700
<i>Loan Redemption</i>					
B0126	Loan Repayments	2,189	2,338	2,536	2,719
		2,189	2,338	2,536	2,719
<i>Depn Reversal</i>					
B7930	Depreciation Water	(11,184)	(11,511)	(11,811)	(12,184)
		(11,184)	(11,511)	(11,811)	(12,184)
<i>ABC</i>					
B7001	ABC Dams & Weirs	59	60	62	63
B7002	ABC Reservoirs	37	38	39	40
B7003	ABC Water Pumping Stations	73	75	76	78

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
B7004	ABC Water Mains	267	274	281	288
B7005	ABC Water Treatment	160	164	168	172
B7006	ABC Water Consumer Services	295	302	310	318
B7007	ABC Water Fund Management	3,969	4,068	4,170	4,274
		4,859	4,981	5,105	5,233
<i>Internal Transfers</i>					
B0128	Dividend to General Fund	122	124	126	128
B0941	Field Staff Training	(92)	(95)	(97)	(99)
		30	29	29	29
<i>Trans from reserves</i>					
B1100	Capital Works Funding	(4,793)	(5,191)	(5,722)	(7,243)
		(4,793)	(5,191)	(5,722)	(7,243)
<i>Sec 94/64 Recoupment</i>					
B1100	Capital Works Funding	(9,015)	(9,560)	(12,558)	(38,542)
		(9,015)	(9,560)	(12,558)	(38,542)
<i>Sec 94/64 Reversal</i>					
B0240	Capital Contributions Revenue	2,735	2,792	2,861	3,027
		2,735	2,792	2,861	3,027
<i>Transfer to reserves</i>					
B1080	Transfer To ARR	9,322	12,634	12,066	14,560
		9,322	12,634	12,066	14,560
	Service Total	0	0	0	0

Service: Wastewater Services*Operating Expenses*

D0004	5 Reynolds St MB House	4	4	4	4
D0006	Mech/Elec Building Kingscliff	108	110	113	116
D0010	Oth Prop (Not STP & SPS)	3	3	3	4
D0105	Taxes & Bank Charges	709	730	748	767
D0230	Banora Point	667	797	828	857
D0240	Kingscliff	256	372	386	400
D0250	Murwillumbah	522	540	612	633
D0260	Hastings Point	199	258	268	278
D0270	Tumbulgum	170	175	197	201
D0280	Tyalgum	74	77	80	82
D0290	Uki	22	22	23	23
D0295	Burringbar/Mooball	17	18	18	19
D0305	Banora Pt Pump Stations	1,932	1,994	2,065	2,272
D0310	Kingscliff Pump Stations	515	532	550	602
D0315	Murbah Pump Stations	572	591	612	668
D0320	Hastings Pt Pump Stations	642	663	686	750
D0322	Tumbulgum Pump Station	44	45	47	48
D0325	Tyalgum Pump Station	19	19	20	20
D0327	Uki SPS	51	53	54	56
D0329	Burringbar/Mooball SPS	51	53	54	56
D0330	Sewer Pump Stations General	160	165	171	176
D0331	Council owned SPPS	82	85	88	101
D0335	Hartigan St - SGM Infiltration Investigation	60	0	0	0
D0350	Private Works Switchbrds	0	0	0	0
D0400	WWTP	206	212	218	224
D0402	Tweed Heads WWTP	294	303	311	318
D0407	Banora Point WWTP	3,270	3,264	3,355	3,557
D0412	Kingscliff WWTP	1,231	1,214	1,253	1,312
D0417	Murwillumbah WWTP	1,046	1,080	1,114	1,180
D0418	Murwillumbah Recycled WWTP	315	316	325	342
D0422	Hastings Point WWTP	802	827	852	900
D0424	Tumbulgum WWTP	132	136	139	167
D0427	Tyalgum WWTP	215	221	227	232
D0430	Uki WWTP	227	234	240	246
D0432	Mooball WWTP	194	199	205	228
D0503	Tweed Lab payments to Sewer Fund	(315)	(319)	(324)	(328)

Job/ Project	Description	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000
D0600	Sewer Mains	242	249	260	267
D0801	Riparian Rehab/Buffer Zone	15	16	16	16
D0810	Trade Waste Management	213	220	226	232
D0820	Misc Equipment	18	18	19	19
D0830	SCADA Operations	272	300	287	294
D0835	Dial Before You Dig Service	12	12	13	13
D0852	Hire of Vacuum Truck	320	330	338	347
D0900	Mgt Exp Other	272	279	286	293
D0901	Management Expenses Timesheet Salaries	316	326	335	344
D0902	Management Expenses Salaries	2,346	2,416	2,488	2,551
D0904	Strategy Development & Business Management	37	63	62	0
D0906	Performance Reporting	0	3	0	0
D0910	Mobility Devices	17	18	18	19
D0912	Asset Mgt Data	74	76	78	126
D0920	Laboratory Charges	253	261	267	274
D0925	Office Facilities & Suppl	15	16	16	16
D0941	Field Staff Training	115	118	121	124
D1260	Equipment Purchases General	32	33	34	34
D1262	Vehicles	57	59	61	62
D3100	Gravity Sewer Rehabilitation (includes CCTV, Relining, manho	339	349	358	367
		19,462	20,157	20,827	21,910
<i>Depreciation Exp</i>					
D7931	Depreciation Sewerage	13,913	14,295	14,728	15,186
		13,913	14,295	14,728	15,186
<i>Annual Charges Inc</i>					
D0150	Sewerage Rate	(35,309)	(36,603)	(37,758)	(38,752)
		(35,309)	(36,603)	(37,758)	(38,752)
<i>Interest Received</i>					
D0150	Sewerage Rate	(39)	(40)	(42)	(43)
D0185	Interest On Investments	(1,762)	(1,673)	(1,569)	(1,330)
		(1,800)	(1,713)	(1,610)	(1,374)
<i>Fees & Charges Inc</i>					
D0004	5 Reynolds St MB House	(17)	(18)	(18)	(18)
D0160	Sewerage Charges	(2,862)	(2,973)	(3,075)	(3,168)
D0650	Sundry Income	(10)	(10)	(10)	(11)
D0651	Connection and Application Fees	(15)	(16)	(17)	(17)
		(2,904)	(3,017)	(3,120)	(3,214)
<i>Op Grants & Cont Inc</i>					
D0155	Grants And Subsidies	(345)	(348)	(350)	(352)
D0198	Operating Income	(227)	(233)	(240)	(246)
		(572)	(581)	(590)	(598)
<i>Section 94/64 Inc</i>					
D0193	Capital Contributions Revenue	(1,793)	(1,830)	(1,868)	(1,984)
		(1,793)	(1,830)	(1,868)	(1,984)
<i>Capital Exp - New</i>					
D0336	SPP Install No 234 to 254 Depot Rd (10 properties)	150	0	0	0
D1418	SPS 2018 GOLLAN DRIVE (PARK) Odour & Septicity	0	0	0	13
D1623	SPS 4023 Kings Forest Regional - New	815	0	0	0
D2227	SRM 1028 New Buchan St/Colin St to SPS 1005 (250mm x 1190m)	0	0	0	1,009
D2228	SRM 1028 to Buchanan/Colin Sts Intersec dupli 150mm x 1710m	0	0	0	1,004
D2229	SRM 1031/1002 WWTP inlet works Boundary dupli 375mm x 500m	0	0	500	0
D2387	SRM 2004 to Boyds Bay Bridge	20	0	0	0
D2399	SRM2043 Owenia Ct extension to McAllisters Rd 100 x 390mts	204	0	0	0
D2580	SRM 4023 Kings Forest stg2, Cudgen - Cresnet St -500mmx1350m	0	0	839	0
D3050	Trunk SRM Aug. Drydock Road to WWTP 675mm x 1620m	1,062	4,389	0	0
D3223	SGM Interceptor Quarry Rd Manhole 7/1 to 11/1	203	0	0	0
D3511	West Tweed WWTP Overflow Storage Lagoons	0	0	0	361
D3512	West Tweed WWTP Redundant Lagoon Filling	0	0	0	116
D3516	Tweed Heads WWTP Drying Beds Expansion	159	0	0	0
D3534	Kingscliff Outfall, Tweed Coast Rd to River - upgrade 600mm	417	1,460	1,003	0

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
D3538	Kingscliff WWTP - emergency storm lagoon	0	0	301	1,240
D3600	West Pottsville - Dunloe Park Preliminary Options	550	350	0	0
D4011	Uki WWTP Sludge Handling Lagoon	0	0	0	100
D4023	Tumbulgum Vacuum System Improvements	75	0	0	0
D4062	Parkes Lane Sewerage Scheme	500	1,807	0	0
D5608	Murwillumbah WWTP 20 kW Solar PV - Stage 2 Phase 2	0	0	0	28
D5620	Hastings Point WWTP 99 kW Solar PV	0	0	152	0
		4,155	8,006	2,794	3,871
<i>Capital Exp - Renew</i>					
D1293	WWTP - minor capital works	71	73	74	76
D1330	SPS1002 River St - Inlet Reconfiguration	200	0	0	0
D1341	SPS 1001 Proudfoots Lane - Mech replacement & convert to Wet	386	0	0	0
D1343	SPS 1003 Charles Lane - Mech/Civil convert to wet well	0	0	422	0
D1346	SPS 1006 Mooball Street - Mech/Civil convert to wet well	0	410	0	0
D1347	SPS 1007 Harwood St - Mech/Elec/Civil Upgrade	299	0	0	0
D1349	SPS 1009 Durrington St - Mech upgrade to 15.2L/s	0	0	0	104
D1354	SPS 1014 Tree Steet (Off Kyogle Road) - Mech	0	0	61	0
D1358	SPS 1018 Colonial Drive - Pumps & Pipework Renewal	43	0	0	0
D1394	SPS 1028 Lundberg Dr, South - Augment Storage - 20kL	0	0	0	127
D1395	SPS 1005 Buchanan St North - Mech/Elec derating - 6.4L/s	0	0	25	0
D1398	SPS 1013 Hall Drive - Pumps	0	0	61	0
D1451	SPS 2005 Meridian Way (Sawmill) - Mech/Civil convert to wet	150	460	0	0
D1458	SPS 2015 Wyuna Road - Mech	58	0	0	0
D1460	SPS 2020 Jacaranda Dr - Pump Renewal	33	0	0	0
D1465	SPS 2027 Anconia Ave - Pumps & Well Lid Renewal	35	0	0	0
D1466	SPS 2028 Tringa St - Pump Renewal & New Flowmeter	53	0	0	0
D1468	SPS 2031 Kiata Parade - Mech	0	0	61	0
D1469	SPS 2032 Caloola Drive - Mechanical Replacement	0	60	0	0
D1491	SPS 2047 Bilambil Road - Mech	0	0	11	0
D1492	SPS 2049 Endless Summer Park (Syphon Pump) - Mech	0	0	0	63
D1495	SPS 2041 Harbour Drive - Mech	58	0	0	0
D1496	SPS 2042 River Tce - Mechanical Upgrade	0	0	0	63
D1497	SPS 2045 Lake Tahoe Drive - Mech	58	0	0	0
D1547	SPS 3008 Eunga St - Pumps	0	0	61	0
D1548	SPS 3031 Falcon Way - Pumps	58	0	0	0
D1549	SPS 3038 Russell Way - Pumps	0	0	0	63
D1574	SPS 3002 Hibiscus Parade - Mech	0	0	61	0
D1575	SPS 3009 Sunshine Ave - Pumps, SRM Renewal and new flow mete	140	0	0	0
D1576	SPS 3013 Oxley Street - Mech	58	0	0	0
D1581	SPS 3020 Amaroo Park - Mechanical Replacement	0	60	0	0
D1584	SPS 3026 Winders Place - Mech	0	60	0	0
D1586	SPS 3029 Chardonnay Crescent - Mech	0	60	0	0
D1587	SPS 3034 Horseshoe Drive - Mech	0	0	61	0
D1633	SPS 4031 Bells Boulevard - Pump Replacement	52	0	0	0
D1664	SPS 4004 Moss Street - Mech	58	0	0	0
D1667	SPS 4007 Rutile Street - Mech	0	60	0	0
D1778	Use D1788	0	60	0	0
D1786	SPS 5016 Cudgera Avenue - Mech	0	60	0	0
D1790	SPS 5020 Sassafras Court - Mech	0	0	61	0
D1791	SPS 5021 Buckingham Drive - Mech	0	60	0	0
D1811	SPS 6001 Government Road - Mech	0	60	0	0
D1812	SPS 5001 Towner's Ave	58	0	0	0
D1814	SPS 7001 Coolman St, Pump, Pipework, Lids & Platform renewal	34	0	0	0
D2310	SRM 2010 Coral St 100mm x 245m	0	0	0	153
D2322	SRM 1003 Charles Lane - Replacement 150mm x 570m	0	0	352	0
D2323	SRM 1011 Showgrounds - SPS to new section - Repl 100mm x 41m	0	0	31	0
D2327	SRM 1016 Tweed Valley Way, Central - Replace 150mm x475m	0	0	275	0
D2329	SRM 1017 Tweed Valley Way, North Replace 150mm x 310m	0	0	180	0
D2395	SRM 2014 Parkes Dr-Pacific HWY to Ducat St Repl 150mm x 306m	0	0	154	0
D2396	SRM 2024 Sunset Bvd - Replacement 100mm x 360m	0	0	124	0
D2397	SRM 2019 Koala Pl - Replacement 100mm x 17m	0	0	15	0

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
D2398	SRM 2025 Pelican PI - Replacement 100mm x 236m	0	0	0	15
D2426	SRM 3015 Bosun Bvd-D/stream & sect Old Ferry Rd-Rep 150mx265	0	0	0	137
D2471	SRM 3022 Receiving MH Odour Control	0	0	0	28
D2484	SRM 4005 Kingscliff St - SPS to Lorren Way- Rep 225mm x 230m	0	0	0	192
D2485	SRM 4009 Cudgen Foreshore - Vulcam st sect- Rep 100mm x 100m	0	0	42	0
D3100	Gravity Sewer Rehabilitation (includes CCTV, Relining, manho	1,739	1,792	1,846	1,901
D3563	Tyalgum WWTP Dam Upgrade	60	0	0	0
D3564	Hastings Point Rehab of effluent dune infiltration system	50	0	0	0
D3597	Banora WWTP Outfall Pump & Suction - side upgrade to 75,000	0	696	0	0
D4066	Tweed Laboratory Building Roof Replacement	68	0	0	0
D5503	Banora Pt WWTP - 2 Blower replacement	0	0	0	600
D5508	Banora Pt WWTP - Disk Filter Replacement	75	0	80	0
D5624	Tumbulgum WWTP Catch Tank Raising & Roofing	60	0	0	0
D6928	SRM 1008 Green Hills Blacks Drain 150mm x 100m @ \$454 x 2/m	74	0	0	0
D6929	SRM 2025 The Hermitage -100mm x 218.2m @\$303 x 2/m	111	0	0	0
D6930	Shearer Court - Land Slip 150mm x 135.4m @ \$645m MG x 2 @ \$5	82	0	0	0
		4,219	3,968	4,060	3,524
<i>Capital Exp- Upgrade</i>					
D1350	SPS 1023 North-Arm Rd - Mech Upgrade	60	0	0	0
D1369	SPS 2000 Tweed Regional Mech Upgrade	0	0	561	0
D1381	SPS 1028 Lundberg Dr, South modifications including building	7	0	0	456
D1382	SPS 1004 Hartigan St - Mech/Civil convert to wet well	519	0	0	0
D1390	SPS 1031 Buchanan St Central, New Regional SPS	250	975	1,000	0
D1393	SPS 1017 25 Tweed Valley Way (North) Flood free SB Invest	70	0	0	0
D1404	SPS 2004 RECREATION STREET	0	0	376	0
D1418	SPS 2018 GOLLAN DRIVE (PARK) Odour & Septicity	0	0	0	295
D1593	SPS 3018 Fraser Dr, South - Mechanical Upgrade	0	0	33	0
D1603	SPS 4028 Barclay Drive - Lift Stn 3 - Mech	0	0	0	39
D1607	SPS 4032 Longboard Circuit - Mech	60	0	0	0
D1613	SPS 4036 Oasis Way - pump upgrade	50	0	0	0
D1671	SPS 4025 Casuarina SG - Mechanical Upgrade	0	159	0	0
D1756	SPS 5026 Sugar Glider Drive - Mech	0	0	0	65
D1757	SPS 5027 Lomandra Ave - Mech	0	0	0	65
D1765	SPS 5025 Sea Breeze Boulevarde - Mech	0	0	0	65
D2014	SPS 1016 Tweed Valley, Central - Pumps & Well Lid + Flow Met	20	0	0	0
D2015	SPS 3011 Cox Drive - Convert to wet well	0	0	0	647
D2017	SPS1020 Hayley Plc Driveway Access Improvement	40	0	0	0
D2213	SRM 1013 Hall Dr 250mm x 750m	522	0	0	0
D2217	SRM 1020 Hayley Place 100mm x 300m Upgrade	175	0	0	0
D2221	SRM 1005 Buchanan St-Murwillumbah Bridge SP1005 375mm x 1170	0	0	1,504	0
D2321	SRM 1006 Moobal St - SPS to Moobal St -Upgrade 250mm x 180m	0	0	0	116
D2401	SRM 3001 Pacific Hwy Sth Tweed Banora Pt	150	0	0	0
D2424	SRM 3008 Eunga St - SPS to Sth Tweed SC - Upgrl 200mm x 223m	0	135	0	0
D2425	SRM 3012 Amber Rd - Upgrade 200mm x 854m	0	0	0	633
D3219	SGM Pearl St - SPS 2002 Catchment Upgrade 225mm x 40m	240	0	0	0
D3307	SPS 1007 Harwood St Catchment inflow investigations and upgr	100	681	0	0
D3319	SGM Powell St Tweed Heads SD/2 to SB/1 225m x 70m	152	0	0	0
D3546	Murwillumbah WWTP Capacity Upgrdae	1,000	1,093	15,914	25,305
D3556	Hastings Point WWTP Performance Upgrade	10,300	10,000	0	0
		13,715	13,043	19,388	27,686
<i>Depn Reversal</i>					
D7931	Depreciation Sewerage	(13,913)	(14,295)	(14,728)	(15,186)
		(13,913)	(14,295)	(14,728)	(15,186)
<i>ABC</i>					
D7001	ABC Sewer Mains	217	223	228	234
D7002	ABC Sewer Pump Stations	265	271	278	285
D7003	ABC Sewer Treatment Plants	336	344	353	362
D7005	ABC Sewer Fund Mgt	3,618	3,708	3,801	3,896
		4,436	4,546	4,660	4,777
<i>Internal Transfers</i>					

Job/ Project	Description	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000
D0128	Dividend to General Fund	117	119	122	124
D0941	Field Staff Training	(115)	(118)	(121)	(124)
		2	1	0	(1)
<i>Trans from reserves</i>					
D1100	Capital Works Funding	(6,980)	(9,980)	(6,562)	(4,744)
		(6,980)	(9,980)	(6,562)	(4,744)
<i>Sec 94/64 Recoupment</i>					
D1100	Capital Works Funding	(3,697)	(3,981)	(18,501)	(28,208)
		(3,697)	(3,981)	(18,501)	(28,208)
<i>Sec 94/64 Reversal</i>					
D0193	Capital Contributions Revenue	1,793	1,830	1,868	1,984
		1,793	1,830	1,868	1,984
<i>Transfer to reserves</i>					
D1096	Transfer To ARR	5,282	6,125	16,146	14,825
		5,282	6,125	16,146	14,825
	Service Total	8	(29)	(265)	(297)
Service: Tweed Laboratory					
<i>Operating Expenses</i>					
D0501	Tweed Laboratory - Equipment Purchases	8	8	9	9
D0502	Tweed Laboratory Centre	1,886	1,937	1,988	2,034
		1,894	1,945	1,996	2,043
<i>Fees & Charges Inc</i>					
D0499	Tweed Laboratory Centre - Income	(612)	(618)	(624)	(630)
		(612)	(618)	(624)	(630)
<i>Capital Exp - New</i>					
D0501	Tweed Laboratory - Equipment Purchases	0	0	200	200
		0	0	200	200
<i>ABC</i>					
D7004	ABC Tweed Laboratory	298	305	313	321
		298	305	313	321
<i>Internal Transfers</i>					
D0499	Tweed Laboratory Centre - Income	(1,588)	(1,604)	(1,620)	(1,637)
		(1,588)	(1,604)	(1,620)	(1,637)
	Service Total	(8)	29	265	297
Service: Roads and Traffic					
<i>Operating Expenses</i>					
A0505	Growers Market	8	8	8	8
A2705	Disposal of Dead Animals	10	11	11	11
A2765	Murwillumbah multi-level carpark operations	7	7	7	7
A3900	Federal Assistance Grant Maintenance	668	682	695	709
A4070	Streetscaping Maintenance	99	101	103	105
A4850	Car Parks	65	66	67	69
A4926	Bogangar Precinct Depot	11	11	11	11
A4980	Private Works	26	26	27	27
A5045	Traffic Counting	14	15	15	15
A5103	Environmental scientists	72	74	76	78
A5199	Roads & Stormwater	1,890	1,637	1,681	1,726
A5500	Street Lighting Expenses	1,070	1,092	1,114	1,136
A5604	Traffic Facilities - Classified Roads	302	308	314	320
A5605	Traffic Facilities Council Roads	276	281	287	292
A5609	Minor traffic facilities	82	84	86	88
A5625	Road Signs Oncost	113	116	118	120
A5635	Bus Shelters	77	79	80	82
A5648	s68/s138	5	5	6	6
A5907	Road Safety Officer Ancillary	36	37	37	38
A5908	Road Safety Officer	122	125	129	132
A5909	Road Safety Programs	28	29	29	30
A6000	Feb 2022 Flood - Staff costs Road Restorations	1,747	0	0	0
A6002	Roadside Park Maintenance	34	35	35	36

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
A6005	Civic Duties	26	26	27	27
A6010	Regional Road Maintenance	2,169	2,212	2,256	2,301
A6600	Urban maintenance - sealed	2,017	2,057	2,098	2,140
A6700	Rural maintenance - sealed	2,236	2,281	2,326	2,373
A6705	Rural maintenance - unsealed	958	977	997	1,017
		14,168	12,379	12,640	12,906
<i>Interest Expense</i>					
A0580	Tweed Hds Main St loan repayments	2	0	0	0
A1541	Bridges loan repayments	23	21	20	18
A1543	Gravel Resheeting loan repayments	9	4	0	0
A1545	Sealed road resurfacing loan repayments	12	4	0	0
A1547	Sealed road rehabilitation loan repaymen	46	26	11	3
A1549	Kerb & gutter rehabilitation loan repaym	16	14	12	9
A1615	Cabarita streetscaping loan repayments	22	19	17	14
A3792	Road Construction Loan Repayments	7	5	4	3
A4540	Bridges Loan Repayments	649	634	630	622
A4854	Loan Repayments	16	15	14	12
		802	742	707	681
<i>Depreciation Exp</i>					
A7901	Depreciation Engineering & Works	95	95	95	95
A7954	Depreciation Roads	13,656	14,093	14,544	15,009
A7956	Depreciation Bridges Suspense	2,630	2,714	2,801	2,891
A7976	Depreciation Carparks	209	216	223	230
A7980	Depreciation Other Transport & Communications	289	298	308	308
		16,880	17,417	17,971	18,533
<i>Interest Received</i>					
A4004	Roads s94 Ledger	(431)	(431)	(431)	(431)
A4860	Car Parking s94 Ledger	(44)	(44)	(44)	(44)
A5624	Traffic Facilities s94 Ledger	(3)	(3)	(3)	(3)
A5652	Bus Shelters s94 Ledger	(4)	(4)	(4)	(4)
		(482)	(482)	(482)	(482)
<i>Fees & Charges Inc</i>					
A2765	Murwillumbah multi-level carpark operations	(16)	(16)	(17)	(17)
A4980	Private Works	(28)	(28)	(28)	(28)
A4983	Sundry Income & Expense - Airspace	(17)	(18)	(18)	(18)
A5648	s68/s138	(98)	(100)	(102)	(104)
		(159)	(162)	(164)	(167)
<i>Op Grants & Cont Inc</i>					
A3701	Commonwealth Roads To Recovery Program	(1,815)	(1,815)	(1,815)	(1,815)
A3805	Commonwealth Financial Assistance Grant - Roads	(3,355)	(3,231)	(3,263)	(3,296)
A5550	Street Lighting Income	(162)	(166)	(169)	(172)
A5640	Traffic Facilities Income	(302)	(308)	(314)	(320)
A5940	Road Safety Grant Income	(62)	(63)	(64)	(65)
A6950	Regional Roads Block Grant	(2,169)	(2,212)	(2,256)	(2,301)
		(7,864)	(7,793)	(7,881)	(7,969)
<i>Section 94/64 Inc</i>					
A4004	Roads s94 Ledger	(1,107)	(1,140)	(1,175)	(1,210)
A5652	Bus Shelters s94 Ledger	(6)	(6)	(6)	(6)
		(1,113)	(1,147)	(1,181)	(1,216)
<i>Grants Capital Inc</i>					
A3940	Regional Roads Repair Program Funding	(460)	(473)	(505)	0
		(460)	(473)	(505)	0
<i>Capital Exp - Renew</i>					
A1548	Kerb & gutter rehabilitation	83	85	87	88
A3650	Roads Rehabilitation & Upgrading	4,102	4,211	4,307	10,302
A3654	Roads to Recovery unallocated	0	0	0	1,815
A3760	Asphalt Resurfacing	822	838	855	872
A3761	Bitumen resurfacing	1,028	1,049	1,070	1,091
A3900	Federal Assistance Grant Maintenance	57	57	57	57
A4370	Darlington Drive Seg 30	300	0	0	0

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
A4372	Terranora Rd Seg 70	325	0	0	0
A4373	Cobaki Road Seg 100	100	0	0	0
A4374	Commercial Road Seg 40-50	385	0	0	0
A4375	Barnby Street Seg 30-40 Pavement Replacement	725	0	0	0
A4376	Frances Street Seg 10	185	0	0	0
A4377	William Street Seg 20-30 Pavement Replacement	330	0	0	0
A4378	Norths Lane Seg 40 Insitu Stabilisation	250	0	0	0
A4379	Leddys Creek Road Seg 20-30 Granular Overlay	730	0	0	0
A4380	Terranora Road Seg 120	350	0	0	0
A4381	Bonnydoon Road Seg 20-30 Pavement Replacement	620	0	0	0
A4382	Tweed Coast Road Seg 233 Upgrade with K&G	750	0	0	0
A4383	Nullum Lane Seg 30	170	0	0	0
A4384	Gloucester Street Seg 10 Upgrade with K&G	240	0	0	0
A4385	Lundberg Drive Seg 20 Upgrade with K&G	318	0	0	0
A4386	Clothiers Creek Road Seg 220 R2R	355	0	0	0
A4387	Limpinwood Road Seg 10 R2R	700	0	0	0
A4388	Brays Creek Road Seg 20 R2R	760	0	0	0
A4389	Tweed Coast Road Seg 170 Granular Overlay	820	0	0	0
A4390	Kyogle Road Seg 440 Granular Overlay	100	0	0	0
A4391	Darlington Drive Seg 100	0	425	0	0
A4392	Fraser Drive Seg 10	0	795	0	0
A4393	Commercial Road Seg 60	0	215	0	0
A4394	Nullum Lane Seg 40	0	175	0	0
A4395	Lundberg Drive Seg 30	0	750	0	0
A4396	Quarry Road Seg 50	0	405	0	0
A4397	Bonnydoon Road Seg 10	0	850	0	0
A4398	Eviron Road Seg 165,180	0	300	0	0
A4399	Ourimbah Road Seg 10	0	435	0	0
A4400	Wooyung Road Seg 80	0	120	0	0
A4401	Eveleigh Lane Seg 10	0	279	0	0
A4402	Ocean Avenue Seg 10	0	540	0	0
A4403	Tyalgum Road Seg 320	0	700	0	0
A4404	Tweed Valley Way Seg 9005 R2R	0	225	0	0
A4405	Ducat Street Seg 30-40 R2R	0	1,590	0	0
A4406	Tweed Coast Road Seg 240	0	945	0	0
A4407	Pioneer Parade Seg 67	0	0	190	0
A4408	Hunter Street Seg 10	0	0	260	0
A4409	Fingal Road Seg 10,30	0	0	535	0
A4410	Kingscliff Street Seg 30	0	0	270	0
A4411	Castle Field Drive Seg 10	0	0	335	0
A4412	McPherson Court Seg 10	0	0	160	0
A4413	Mooball Lane Seg 10	0	0	60	0
A4414	Mooball Street Seg 10	0	0	455	0
A4415	Mt Barney Court Seg 10	0	0	75	0
A4416	Terranora Road Seg 160	0	0	305	0
A4417	Boundary Street Seg 20-30	0	0	740	0
A4418	Florence Street Seg 50-60	0	0	845	0
A4419	William Street Tweed Hds Sth Seg 10	0	0	710	0
A4420	Yugari Drive Seg 30	0	0	325	0
A4421	Kyogle Road Seg 32 R2R	0	0	225	0
A4422	Piggabeen Road Seg 35,40,50 R2R	0	0	1,590	0
A4423	Tweed Coast Road Seg 235	0	0	305	0
A4424	Tweed Coast Road Seg 180	0	0	705	0
A4524	Booka Road Bridge	0	0	776	0
A4532	Casuarina Way boardwalk (Sterculia Crt) FTB46	626	0	0	0
A4533	Casuarina Way boardwalk (Sterculia Crt) FTB47	150	0	0	0
A4534	Casuarina Way boardwalk (Sterculia Crt South) FTB48	0	453	0	0
A4535	Casuarina Way boardwalk (Chatfield Crt North) FTB49	0	140	0	0
A4536	Casuarina Way boardwalk (Chatfield Crt Park) FTB50	0	183	0	0
		15,380	15,764	15,241	14,225

Capital Exp- Upgrade

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
A3745	Gravel Resheeting	736	751	766	781
		736	751	766	781
<i>Loan Redemption</i>					
A0580	Tweed Hds Main St loan repayments	50	0	0	0
A1541	Bridges loan repayments	22	23	25	27
A1543	Gravel Resheeting loan repayments	86	43	0	0
A1545	Sealed road resurfacing loan repayments	118	54	0	0
A1547	Sealed road rehabilitation loan repaymen	311	203	137	67
A1549	Kerb & gutter rehabilitation loan repaym	26	28	30	32
A1615	Cabarita streetscaping loan repayments	30	33	35	38
A3792	Road Construction Loan Repayments	49	13	14	15
A4540	Bridges Loan Repayments	696	769	839	914
A4854	Loan Repayments	16	17	18	19
A5905	Traffic Management loan repayments	2	0	0	0
		1,404	1,183	1,099	1,113
<i>Depn Reversal</i>					
A7901	Depreciation Engineering & Works	(97)	(95)	(95)	(95)
A7954	Depreciation Roads	(13,656)	(14,093)	(14,544)	(15,009)
A7956	Depreciation Bridges Suspense	(2,630)	(2,714)	(2,801)	(2,891)
A7976	Depreciation Carparks	(209)	(216)	(223)	(230)
A7980	Depreciation Other Transport & Communications	(289)	(298)	(308)	(308)
		(16,881)	(17,417)	(17,971)	(18,533)
<i>ABC</i>					
A7065	ABC Traffic	497	509	522	535
A7068	ABC Infrastructure Planning	704	722	740	758
A7070	ABC Roads	849	871	892	915
A7071	ABC Road Maintenance	1,166	1,195	1,225	1,256
A7073	ABC Bridges	269	276	283	290
A7080	ABC Tweed Roads Contribution Plan	161	165	169	174
		3,647	3,738	3,832	3,927
<i>Internal Transfers</i>					
A5625	Road Signs Oncost	(113)	(116)	(118)	(120)
A7068	ABC Infrastructure Planning	(2,247)	(2,304)	(2,361)	(2,420)
		(2,361)	(2,419)	(2,479)	(2,541)
<i>Sec 94/64 Recoupment</i>					
A5290	S94 Admin Income	(128)	(128)	(128)	(128)
		(128)	(128)	(128)	(128)
<i>Sec 94/64 Reversal</i>					
A4004	Roads s94 Ledger	1,538	1,571	1,606	1,641
A4860	Car Parking s94 Ledger	44	44	44	44
A5624	Traffic Facilities s94 Ledger	3	3	3	3
A5652	Bus Shelters s94 Ledger	10	10	10	10
		1,595	1,629	1,663	1,698
<i>Transfer to reserves</i>					
A3860	Road maintenance funding	278	124	127	129
A5500	Street Lighting Expenses	468	478	487	497
		746	602	614	626
<i>Loan funding</i>					
A4550	Bridge Construction Funding	(776)	(776)	(776)	0
		(776)	(776)	(776)	0
	Service Total	25,134	23,408	22,964	23,455
Service: Footpaths and Cycleways					
<i>Operating Expenses</i>					
A1550	Footpaths rehabilitation	318	324	331	338
A4822	Cycleways Program	124	126	129	131
A5608	Footpaths	165	168	172	175
A6600	Urban maintenance - sealed	212	216	220	225
A6700	Rural maintenance - sealed	33	33	34	35
		851	868	885	903

Job/ Project	Description	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000
<i>Interest Expense</i>					
A1551	Footpaths rehabilitation loan repayments	40	30	21	15
		40	30	21	15
<i>Depreciation Exp</i>					
A7975	Depreciation Footpaths	798	823	850	877
		798	823	850	877
<i>Interest Received</i>					
A5626	Foot & Cycleways s94 Ledger	(11)	(11)	(11)	(11)
		(11)	(11)	(11)	(11)
<i>Section 94/64 Inc</i>					
A5626	Foot & Cycleways s94 Ledger	(44)	(44)	(44)	(44)
		(44)	(44)	(44)	(44)
<i>Capital Exp - New</i>					
A5606	Pedestrian Facilities	48	49	50	51
		48	49	50	51
<i>Loan Redemption</i>					
A1551	Footpaths rehabilitation loan repayments	136	114	91	67
		136	114	91	67
<i>Depn Reversal</i>					
A7975	Depreciation Footpaths	(798)	(823)	(850)	(877)
		(798)	(823)	(850)	(877)
<i>ABC</i>					
A7075	ABC Cycleways & Pedestrian Facilities	419	429	440	451
		419	429	440	451
<i>Sec 94/64 Reversal</i>					
A5626	Foot & Cycleways s94 Ledger	55	55	55	55
		55	55	55	55
	Service Total	1,494	1,490	1,487	1,487
Service: Animal Management					
<i>Operating Expenses</i>					
A2733	Companion Animal Act Expenses	14	14	14	14
A2734	Animal Impounding Facility Expenses	80	81	83	84
A2735	Animal Impounding Salaries	230	236	242	248
A2740	Straying Livestock Expense	1	1	1	1
A2855	Impounding Income & Expenses - Animal (Cat & Dog)	56	57	59	60
A2860	Infringement Income & Fee - Animal	23	24	24	24
		404	413	423	433
<i>Depreciation Exp</i>					
A7906	Depreciation Animal Control	4	4	4	4
		4	4	4	4
<i>Fees & Charges Inc</i>					
A2855	Impounding Income & Expenses - Animal (Cat & Dog)	(75)	(75)	(75)	(75)
A2856	Companions Animals Income	(99)	(99)	(99)	(99)
A2860	Infringement Income & Fee - Animal	(105)	(108)	(110)	(112)
A2868	Impounding Income - Straying Livestock	(1)	(1)	(1)	(1)
A2870	Impounded Stray Livestock Sales	(1)	(1)	(1)	(1)
		(281)	(283)	(286)	(288)
<i>Capital Exp - New</i>					
A2736	Pound relocation	5,232	0	0	0
		5,232	0	0	0
<i>Depn Reversal</i>					
A7906	Depreciation Animal Control	(4)	(4)	(4)	(4)
		(4)	(4)	(4)	(4)
<i>Trans from reserves</i>					
A2857	Carried Forward Works - grant	(1,232)	0	0	0
		(1,232)	0	0	0
<i>Loan Funding</i>					
A2857	Pound relocation funding	(4,000)	0	0	0
		(4,000)	0	0	0
	Service Total	122	130	137	145

Job/ Project	Description	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000
Service: Building Certification					
<i>Operating Expenses</i>					
A1300	Building Control Salaries	2,009	2,064	2,122	2,180
A1304	Building Services Vehicles	154	157	161	164
A1305	Building Control Sundries	52	53	54	55
A1307	Swimming Pool Compliance	76	78	80	83
A1310	Legal Expenses	39	40	40	41
A3635	Building & Health Admin	571	587	603	620
		<u>2,901</u>	<u>2,979</u>	<u>3,060</u>	<u>3,142</u>
<i>Fees & Charges Inc</i>					
A1350	Building Control Permit Income	(2)	(2)	(2)	(2)
A1355	Building Control Legal Income	(9)	(10)	(10)	(10)
A1356	DWY & SWD Applications (S68 & S38)	(52)	(52)	(52)	(53)
A1360	Building Control Sundry Income	(106)	(108)	(110)	(112)
A1367	Plumbing Inspection Fee	(348)	(366)	(384)	(403)
A1370	Conveyancing Drainage Diagrams	(198)	(202)	(206)	(211)
A1376	Back Flow Prevention Devices	(60)	(61)	(63)	(64)
A1377	Essential Fire Services	(69)	(72)	(76)	(79)
A1380	Plumbing and Drainage Plans/Approvals	(143)	(146)	(149)	(152)
A1382	Bldg Ext Certifier - EP&A Act	(49)	(51)	(54)	(57)
A1385	Bldg Council Appl EP&A Act	(1,179)	(1,238)	(1,300)	(1,365)
		<u>(2,215)</u>	<u>(2,308)</u>	<u>(2,405)</u>	<u>(2,506)</u>
<i>ABC</i>					
A7046	ABC Building Control	1,365	1,399	1,434	1,470
		<u>1,365</u>	<u>1,399</u>	<u>1,434</u>	<u>1,470</u>
<i>Internal Transfers</i>					
A7046	ABC Building Control	(1,606)	(1,646)	(1,687)	(1,729)
		<u>(1,606)</u>	<u>(1,646)</u>	<u>(1,687)</u>	<u>(1,729)</u>
	Service Total	445	424	402	377
Service: Compliance Services					
<i>Operating Expenses</i>					
A2555	Impounding Income & Expenses - Motor Vehicle	4	4	4	4
A2742	Regulatory Legal Expenses	6	7	7	7
A3144	Ranger Expenses	148	151	154	157
A3145	Ranger Salaries	915	940	966	993
A3147	Infringement Income & Fee - Parking	139	142	145	148
		<u>1,212</u>	<u>1,243</u>	<u>1,275</u>	<u>1,308</u>
<i>Interest Expense</i>					
A2745	Animal Control loan Repay	236	231	223	217
		<u>236</u>	<u>231</u>	<u>223</u>	<u>217</u>
<i>Fees & Charges Inc</i>					
A2090	Hazard Reduction Income & Expense	(2)	(2)	(2)	(2)
A2555	Impounding Income & Expenses - Motor Vehicle	(4)	(5)	(5)	(5)
A3147	Infringement Income & Fee - Parking	(388)	(386)	(384)	(382)
		<u>(394)</u>	<u>(393)</u>	<u>(391)</u>	<u>(389)</u>
<i>ABC</i>					
A7051	ABC Rangers Costs	443	454	466	477
		<u>443</u>	<u>454</u>	<u>466</u>	<u>477</u>
<i>Loan Redemption</i>					
A1551	Animal Control loan Repay	108	114	122	128
		<u>108</u>	<u>114</u>	<u>122</u>	<u>128</u>
<i>Internal Transfers</i>					
A7051	ABC Rangers Costs	(211)	(217)	(222)	(228)
		<u>(211)</u>	<u>(217)</u>	<u>(222)</u>	<u>(228)</u>
	Service Total	1,394	1,433	1,473	1,513

Job/ Project	Description	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000
Service: Development Assessment					
<i>Operating Expenses</i>					
A1000	Development Assessment Expenses	2,360	2,424	2,491	2,558
A1001	Environmental Compliance (Dev) Expense	131	134	138	142
A1010	Legal Expenses	822	839	855	873
A1027	Office Expenses	81	82	84	85
A1035	Office Furniture & Equipment Expense	2	2	2	2
A1301	Environmental Compliance (Building) Expense	142	145	149	153
A1404	Joint Regional Planning Panel	7	7	7	7
A1529	Building Compliance Officer Expense	112	115	118	121
		<u>3,656</u>	<u>3,748</u>	<u>3,844</u>	<u>3,942</u>
<i>Fees & Charges Inc</i>					
A1055	Section 149 Certificate Income	(217)	(217)	(217)	(217)
A1065	Development Legal Income	(6)	(6)	(6)	(6)
A1067	Information/Search/Sundry Income	(20)	(20)	(20)	(21)
A1075	Development EPA Application Income	(521)	(521)	(521)	(521)
A1078	Dev DAPanel Meeting Income	(8)	(8)	(8)	(8)
		<u>(772)</u>	<u>(772)</u>	<u>(773)</u>	<u>(773)</u>
<i>ABC</i>					
A7058	ABC Development Assessment	2,768	2,837	2,908	2,981
		<u>2,768</u>	<u>2,837</u>	<u>2,908</u>	<u>2,981</u>
<i>Internal Transfers</i>					
A7058	ABC Development Assessment	(770)	(790)	(809)	(830)
		<u>(770)</u>	<u>(790)</u>	<u>(809)</u>	<u>(830)</u>
	Service Total	4,882	5,024	5,170	5,320
Service: Development Engineering & Subdivision Assessment					
<i>Operating Expenses</i>					
A1012	Development Engineering and Land Dev Expenses	4	4	4	4
A1013	Development Engineering and Land Dev Employee Costs	997	1,023	1,051	1,079
A1014	Development Engineering & Land Dev Legal Expenses	1	1	1	1
		<u>1,001</u>	<u>1,028</u>	<u>1,056</u>	<u>1,083</u>
<i>Fees & Charges Inc</i>					
A1017	Development Engineering & Land Dev Legal Income	(2)	(2)	(2)	(2)
A1075	Development EPA Application Income	(245)	(245)	(245)	(245)
A1076	Dev Eng & Land Dev DWY & SWD Application Income	(6)	(6)	(6)	(6)
		<u>(253)</u>	<u>(253)</u>	<u>(253)</u>	<u>(253)</u>
	Service Total	749	775	803	830
Service: Environmental Health					
<i>Operating Expenses</i>					
A2700	Health Education & Equip	12	13	13	13
A2701	Environmental Health Legal Expenses	36	37	38	38
A2910	Environmental Health Officers	1,044	1,073	1,103	1,133
A2914	Environmental Health Vehicle Costs	122	124	126	129
A2920	Sundry Health Admin Exp	13	13	13	14
A2930	Air, Noise & Water testing	20	21	21	22
A3500	Pest Management Salaries	222	229	235	241
A3503	Invertebrate and Building Pest Management	126	128	131	134
A3520	On-Site Sewage Management	307	316	324	333
		<u>1,903</u>	<u>1,953</u>	<u>2,004</u>	<u>2,056</u>
<i>Fees & Charges Inc</i>					
A2702	Environmental Health Legal Income	(1)	(1)	(1)	(2)
A2842	Health Approvals	(317)	(317)	(317)	(317)
A2950	Environmental Health Income	(125)	(128)	(130)	(133)
A3520	On-Site Sewage Management	(400)	(408)	(416)	(424)
		<u>(844)</u>	<u>(854)</u>	<u>(865)</u>	<u>(876)</u>
<i>Other Revenue</i>					
A3500	Pest Management Salaries	(44)	(45)	(45)	(46)
		<u>(44)</u>	<u>(45)</u>	<u>(45)</u>	<u>(46)</u>

Job/ Project	Description	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000
<i>ABC</i>					
A7052	ABC Environmental Health	1,567	1,606	1,647	1,688
		1,567	1,606	1,647	1,688
<i>Internal Transfers</i>					
A2846	Health Services Funding	(17)	(17)	(18)	(18)
A7052	ABC Environmental Health	(1,536)	(1,575)	(1,614)	(1,654)
		(1,553)	(1,592)	(1,632)	(1,673)
<i>Sec 94/64 Recoupment</i>					
A2911	Health Sec94 Admin Plan	(10)	(10)	(10)	(10)
		(10)	(10)	(10)	(10)
	Service Total	1,020	1,058	1,099	1,139
Service: Floodplain Management					
<i>Operating Expenses</i>					
A5660	Flood Mit Maintenance	211	215	219	224
		211	215	219	224
<i>Interest Expense</i>					
A5675	Flood Mit Loan Repayments	210	215	221	226
		210	215	221	226
<i>Op Grants & Cont Inc</i>					
A5790	Flood Mitigation Funding	(24)	(24)	(24)	(24)
		(24)	(24)	(24)	(24)
<i>Loan Redemption</i>					
A5675	Flood Mit Loan Repayments	212	231	251	272
		212	231	251	272
<i>ABC</i>					
A7083	ABC Flooding	555	569	583	598
		555	569	583	598
<i>Loan funding</i>					
A5790	Flood Mitigation Funding	(300)	(300)	(300)	0
		(300)	(300)	(300)	0
	Service Total	863	905	950	1,294
Service: Local Emergency Management					
<i>Operating Expenses</i>					
A0075	ERM/EM Officer	168	173	178	182
A0456	Point Danger VMR Lighthouse 0023-01 - Half Owned by GCCC	23	24	24	25
A1630	SES Operations Centre Banora Point	35	35	35	35
A2000	Fire and Rescue NSW	465	474	483	493
A2005	Rural Fire Service Contribution	323	329	336	343
A2015	Bush Fire Control Expenses (Inc RFS Buildings)	216	221	225	230
A2017	Fire Control Rates & Water	7	7	7	7
A2035	Volunteer Marine Rescue	17	17	17	18
A2040	VMR / Coast Guard Buildings (Inc Duranbah Beach Build's)	7	8	8	8
A2044	SES Contribution	148	151	154	157
A2045	SES / Flood Rescue (Inc SES Buildings)	78	80	81	83
A2050	Tweed Rescue Organisation	35	36	36	37
A2055	Rescue helicopter	17	18	18	18
A3560	Emergency Management	3	3	3	3
		1,543	1,575	1,606	1,639
<i>Interest Expense</i>					
A2048	Emergency Services Loan Repayments	18	17	15	13
		18	17	15	13
<i>Depreciation Exp</i>					
A7905	Depreciation Fire Protection	33	33	33	33
A7907	Depreciation Emergency Services	21	21	21	21
		54	54	54	54
<i>Op Grants & Cont Inc</i>					
A2095	Bushfire Prevent Grant Revenue	(165)	(168)	(171)	(175)
A4483	Disaster Resilience Officer	88	0	0	0

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
A4710	Dept. Industry, Science, Energy & Resources Grant Funding	(85)	0	0	0
		(162)	(168)	(171)	(175)
<i>Loan Redemption</i>					
A2048	Emergency Services Loan Repayments	25	27	29	31
		25	27	29	31
<i>Depn Reversal</i>					
A7905	Depreciation Fire Protection	(33)	(33)	(33)	(33)
A7907	Depreciation Emergency Services	(21)	(21)	(21)	(21)
		(54)	(54)	(54)	(54)
<i>ABC</i>					
A7030	ABC Emergency Services	470	482	494	506
		470	482	494	506
	Service Total	1,895	1,932	1,972	2,014

Service: Stormwater Management					
<i>Operating Expenses</i>					
A1532	Stormwater drainage rehabilitation	321	328	334	341
A4690	Western Drainage Sch Mtce	216	220	224	229
A6600	Urban maintenance - sealed	475	485	494	504
A6700	Rural maintenance - sealed	291	297	303	309
		1,303	1,329	1,356	1,383
<i>Interest Expense</i>					
A1533	Stormwater drainage rehabilitation loan	326	303	276	249
A4700	Drainage Loan Repayments	919	901	900	894
		1,245	1,204	1,176	1,143
<i>Depreciation Exp</i>					
A7953	Depreciation Urban Storm Drainage	2,957	3,051	3,149	3,250
		2,957	3,051	3,149	3,250
<i>Interest Received</i>					
A4706	Drainage s94 Ledger	(33)	(33)	(33)	(33)
		(33)	(33)	(33)	(33)
<i>Section 94/64 Inc</i>					
A4706	Drainage s94 Ledger	(4)	(4)	(4)	(4)
		(4)	(4)	(4)	(4)
<i>Capital Exp - Renew</i>					
A1532	Stormwater drainage rehabilitation	332	338	345	352
		332	338	345	352
<i>Loan Redemption</i>					
A1533	Stormwater drainage rehabilitation loan	309	332	359	386
A4700	Drainage Loan Repayments	958	1,058	1,153	1,254
		1,267	1,390	1,512	1,640
<i>Depn Reversal</i>					
A7953	Depreciation Urban Storm Drainage	(2,957)	(3,051)	(3,149)	(3,250)
		(2,957)	(3,051)	(3,149)	(3,250)
<i>ABC</i>					
A7074	ABC Drainage Maintenance	394	404	414	424
A7076	ABC Drainage Construction	289	296	303	311
		683	700	717	735
<i>Sec 94/64 Reversal</i>					
A4706	Drainage s94 Ledger	37	37	37	37
		37	37	37	37
<i>Loan funding</i>					
A4750	Drainage Construction funding	(1,100)	(1,100)	(1,100)	(1,100)
		(1,100)	(1,100)	(1,100)	(1,100)
	Service Total	3,729	3,861	4,006	4,153

Service: Cemeteries					
<i>Operating Expenses</i>					
A2785	8) Banner Street Cemetery Expenses	1	1	1	1
A2786	9) Tumbulgum Cemetery Expenses	1	1	1	1
A2788	2) Murwillumbah Cemetery Expenses	119	122	125	127

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
A2790	1) Tweed Valley Cemetery Expenses	333	341	349	358
A2791	3) Tweed Heads Cemetery Expenses	139	142	146	149
A2792	4) Florence St TH Central Cemetery Expenses	3	3	3	3
A2794	5) Roman Catholic Cemetery Expenses	3	3	3	3
A2796	7) Cudgen South Sea Islander Cemetery Expenses	1	1	1	1
A2797	6) Tyalgum Cemetery Expenses	3	3	3	3
A2798	Cemeteries Administration Expenses	342	351	360	368
A2803	Cemetery Memorial Expenses	219	224	229	234
A2816	Tweed Valley Crematorium Overhead Expenses	131	134	138	141
A2818	Tweed Valley Chapel Expenses	35	36	36	37
A2820	Tweed Valley Cemetery Projects	40	41	42	42
		<u>1,371</u>	<u>1,403</u>	<u>1,436</u>	<u>1,469</u>
<i>Interest Expense</i>					
A2800	Cemeteries Loan Repayment	6	5	4	3
		<u>6</u>	<u>5</u>	<u>4</u>	<u>3</u>
<i>Depreciation Exp</i>					
A7922	Depreciation Public Cemeteries	66	66	66	66
		<u>66</u>	<u>66</u>	<u>66</u>	<u>66</u>
<i>Interest Received</i>					
A2896	Cemeteries s94 Ledger	(3)	(3)	(3)	(3)
		<u>(3)</u>	<u>(3)</u>	<u>(3)</u>	<u>(3)</u>
<i>Fees & Charges Inc</i>					
A2787	Cemeteries Past Reservations Income Reduction	326	333	341	348
A2890	1) Tweed Valley Cemetery Income	(299)	(310)	(321)	(332)
A2891	3) Tweed Heads Cemetery Income	(217)	(224)	(232)	(240)
A2892	4) Florence St TH Central Cemetery Income	(1)	(1)	(1)	(1)
A2894	5) Roman Catholic Cemetery Income	(1)	(1)	(1)	(1)
A2897	6) Tyalgum Cemetery Income	(1)	(1)	(1)	(1)
A2898	2) Murwillumbah Cemetery Income	(189)	(195)	(201)	(208)
A2900	Tweed Valley Chapel Income	(47)	(49)	(52)	(54)
A2901	Tweed Valley Crematorium Income	(312)	(319)	(326)	(334)
A2903	Cemetery Memorial Income	(280)	(286)	(291)	(297)
A2905	Cemetery Administration Income	(23)	(24)	(24)	(25)
		<u>(1,044)</u>	<u>(1,076)</u>	<u>(1,109)</u>	<u>(1,144)</u>
<i>Section 94/64 Inc</i>					
A2896	Cemeteries s94 Ledger	(14)	(14)	(14)	(14)
		<u>(14)</u>	<u>(14)</u>	<u>(14)</u>	<u>(14)</u>
<i>Capital Exp - New</i>					
A2816	Tweed Valley Crematorium Overhead Expenses	54	55	56	57
		<u>54</u>	<u>55</u>	<u>56</u>	<u>57</u>
<i>Loan Redemption</i>					
A2800	Cemeteries Loan Repayment	14	15	16	17
		<u>14</u>	<u>15</u>	<u>16</u>	<u>17</u>
<i>Depn Reversal</i>					
A7922	Depreciation Public Cemeteries	(66)	(66)	(66)	(66)
		<u>(66)</u>	<u>(66)</u>	<u>(66)</u>	<u>(66)</u>
<i>ABC</i>					
A7050	ABC Cemeteries	455	466	478	490
		<u>455</u>	<u>466</u>	<u>478</u>	<u>490</u>
<i>Sec 94/64 Reversal</i>					
A2896	Cemeteries s94 Ledger	17	17	17	17
		<u>17</u>	<u>17</u>	<u>17</u>	<u>17</u>
<i>Transfer to reserves</i>					
A2799	Transfer to Reserves - Cem MIP and Crem Maint Res.	36	37	37	38
		<u>36</u>	<u>37</u>	<u>37</u>	<u>38</u>
	Service Total	890	903	916	929
Service: Community Care					
<i>Operating Expenses</i>					
A0018	Community Sponsorship and miscellaneous donations	44	45	46	47

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
A2216	South Tweed Community Options Hall & Garage Buildings	34	34	35	36
A2334	COP Operating Costs	365	376	386	397
A2347	Regional Assessment Service (RAS)	64	66	68	70
A2362	Commonwealth Home Support Program (CHSP)	172	177	182	187
A2381	Project Support – Community Services	36	37	38	39
A2403	South Tweed Community Options Office Exp	48	49	50	51
A2440	Banora Point Community Centre Expenses	176	179	183	187
A2463	Community Development Fund	114	117	119	121
A2488	Wallum Pre-School	4	4	4	4
A2554	NDIS - Expenditure	277	285	292	301
A2556	DSOA – Disability Support for Older Australians	37	38	39	40
		1,373	1,407	1,443	1,479
<i>Interest Expense</i>					
A2445	Community Centres Loan Repayments	27	22	18	13
		27	22	18	13
<i>Depreciation Exp</i>					
A7912	Depreciation Family Day Care	5	5	5	5
A7914	Depreciation Aged & Disabled	1	1	1	1
A7937	Depreciation Community Centres	83	83	83	83
		88	88	88	88
<i>Interest Received</i>					
A2368	Northern Rivers Children's services lease income	(23)	(23)	(23)	(23)
A2458	Community Facilities s94 Ledger	(145)	(145)	(145)	(145)
		(168)	(168)	(168)	(168)
<i>Fees & Charges Inc</i>					
A2218	Kingscliff Hall Income	(23)	(24)	(24)	(25)
A2220	South Tweed Heads Hall Income	(38)	(39)	(39)	(40)
A2420	South Tweed HACC Multi-Purpose Centre Income	(54)	(55)	(56)	(57)
A2444	Banora Point Community Centre Income	(56)	(57)	(58)	(60)
		(172)	(175)	(178)	(182)
<i>Op Grants & Cont Inc</i>					
A2415	COP Other	(5)	(5)	(6)	(6)
A2434	Commonwealth Home Support Program (CHSP)	(363)	(370)	(377)	(385)
A2435	Miscellaneous Grants Income	(1)	(1)	(1)	(1)
A2437	NSW Dept of Community Affairs	(2)	(2)	(3)	(3)
A2453	Regional Assessment Service (RAS)	(152)	(155)	(158)	(162)
A2549	DSOA – Disability Support for Older Australians	(32)	(33)	(34)	(34)
A2553	NDIS - Income	(458)	(467)	(477)	(486)
		(1,014)	(1,034)	(1,055)	(1,076)
<i>Section 94/64 Inc</i>					
A2458	Community Facilities s94 Ledger	(137)	(137)	(137)	(137)
		(137)	(137)	(137)	(137)
<i>Loan Redemption</i>					
A2445	Community Centres Loan Repayments	61	64	69	74
		61	64	69	74
<i>Depn Reversal</i>					
A7912	Depreciation Family Day Care	(5)	(5)	(5)	(5)
A7914	Depreciation Aged & Disabled	(1)	(1)	(1)	(1)
A7937	Depreciation Community Centres	(83)	(83)	(83)	(83)
		(88)	(88)	(88)	(88)
<i>ABC</i>					
A7040	ABC Community Options	286	293	301	308
A7096	ABC Community Facilities/Auditoriums	215	220	226	231
		501	514	526	540
<i>Sec 94/64 Reversal</i>					
A2458	Community Facilities s94 Ledger	282	282	282	282
		282	282	282	282
<i>Transfer to reserves</i>					
A2454	Community Centres Funding	33	33	33	33
		33	33	33	33
	Service Total	786	808	833	857

Job/ Project	Description	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000
Service: Community Development					
<i>Operating Expenses</i>					
A0061	Other Council Property	100	102	104	106
A1514	Family and Youth Community Development	141	144	148	152
A1515	Aboriginal Community Development	110	113	116	119
A1561	Community Buildings Maintenance	89	91	93	95
A1629	Youth Strategy recurring costs	50	51	52	53
A2173	Pottsville Beach Neighbourhood Centre	47	48	49	50
A2176	Pottsville Community Preschool	4	4	4	4
A2215	Public Halls (Non TSC Owned & Controlled)	34	34	35	36
A2245	Cultural Planning	133	137	141	145
A2247	Cultural Development Fund	38	39	40	40
A2271	Public Art Maintenance	11	12	13	14
A2308	Pottsville Mens Shed	4	4	4	4
A2356	Community Development Coordination	14	14	14	15
A2357	Community Development Employee Costs	117	120	123	127
A2371	Social Planning	120	124	127	131
A2372	Age-friendly Plan	14	14	14	14
A2375	Aged & Disability Community Development	135	138	142	146
A2376	Aged & Disability Development Other Costs	22	23	23	24
A2380	Community Transport Vehicle	10	10	10	10
A2385	Access and Inclusion Plan	54	55	56	57
A2400	Nullum House	7	7	7	7
A2428	Tweed Valley Respite Centre	4	4	4	4
A2448	Community & Cultural Services Management	278	286	293	301
A2465	Tumbulgum Hall	7	7	7	8
A2466	Pottsville Beach Community Centre (Build 0059-01) (Hall)	11	11	12	12
A2467	Piggabeen Cobaki Hall	7	7	7	8
A2468	Limpinwood Hall	7	7	7	8
A2469	Kunghur Hall (Tenanted)	4	4	4	4
A2470	Kingscliff Community Hall	66	67	69	70
A2471	Fernvale Hall, Workshop, Toilet & Pottery Kiln Awning	7	7	7	8
A2472	Crystal Creek Hall	7	7	7	8
A2473	Crabbes Creek Community Hall	7	7	7	8
A2474	Chillingham Community Centre and Shed	4	4	4	4
A2475	Condong Hall (Tenanted)	4	4	4	4
A2476	Doon Doon Hall	7	7	7	8
A2477	Reserve Creek Hall	4	4	4	4
A2478	Chillingham Numinbah Community Hall	7	7	7	8
A2479	Amwil Park Hall (Tenanted)	4	4	4	4
A2480	Tweed Unlimited Arts	4	4	4	4
A2481	Cooloon Childrens Centre	4	4	4	4
A2482	Joeys Pouch Child Care Centre	4	4	4	4
A2484	Mount Warning Community Pre-School	4	4	4	4
A2485	Pippies Early Childhood Centre	4	4	4	4
A2487	Tyalgum Community Pre-School	4	4	4	4
A2489	Northern Rivers Childrens Services	21	21	22	22
A2490	Tweed Bridge Club Part Build 25-01	4	4	4	4
A2491	Twin Towns Playgroup Part Build 25-01	4	4	4	4
A2497	Murwillumbah Community Centre	38	39	40	41
A2498	Murwillumbah Community Men's Shed	4	4	4	4
A2499	Tweed Heads Community Men's Shed	4	4	4	4
A2500	Confidential Building	4	4	4	4
A2501	Kingscliff Community Health Facility	4	4	4	4
		1,798	1,842	1,887	1,933
<i>Depreciation Exp</i>					
A7911	Depreciation Community Services Admin	12	12	12	12
A7913	Depreciation Other Community Services	13	13	13	13
A7938	Depreciation Public Halls	39	39	39	39
		64	64	64	64

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
<i>Fees & Charges Inc</i>					
A2400	Nullum House	(2)	(2)	(2)	(2)
A2443	Kingscliff Mini School	(1)	(1)	(1)	(1)
A2471	Fernvale Hall, Workshop, Toilet & Pottery Kiln Awning	(1)	(1)	(1)	(1)
A2480	Tweed Unlimited Arts	(1)	(1)	(1)	(1)
A2482	Joeys Pouch Child Care Centre	(0)	(0)	(0)	(0)
A2489	Northern Rivers Childrens Services	(24)	(25)	(25)	(26)
		(29)	(29)	(30)	(31)
<i>Depn Reversal</i>					
A7911	Depreciation Community Services Admin	(12)	(12)	(12)	(12)
A7913	Depreciation Other Community Services	(13)	(13)	(13)	(13)
A7938	Depreciation Public Halls	(39)	(39)	(39)	(39)
		(64)	(64)	(64)	(64)
<i>ABC</i>					
A7034	ABC Community Buildings	90	93	95	97
A7039	ABC Community Development	351	360	369	378
A7092	ABC Community & Cultural Services	237	243	250	256
		679	696	714	732
<i>Internal Transfers</i>					
A7092	ABC Community & Cultural Services	(456)	(467)	(479)	(491)
		(456)	(467)	(479)	(491)
	Service Total	1,993	2,041	2,092	2,143
Service: Aquatic Centres					
<i>Operating Expenses</i>					
A0440	Pools Capital Expenditure - Murwillumbah	66	67	68	70
A2750	Pool Expenditure - Murwillumbah	1,830	1,867	1,906	1,946
A2755	Pool Expenditure - Tweed Heads	534	545	556	568
A2760	Pool Expenditure - Kingscliff	669	683	697	712
A2879	Pool Disability Subsidy	18	18	18	19
		3,116	3,181	3,246	3,314
<i>Interest Expense</i>					
A1504	Carpark / Pool Upgrade - Loan Repayments	805	748	686	620
		805	748	686	620
<i>Depreciation Exp</i>					
A7939	Depreciation Swimming Pools	463	463	463	463
		463	463	463	463
<i>Fees & Charges Inc</i>					
A2875	Pool Income - Murwillumbah	(1,232)	(1,256)	(1,281)	(1,307)
A2880	Pool Income - Tweed Heads	(245)	(250)	(255)	(260)
A2881	Pool Income - Kingscliff	(473)	(483)	(492)	(502)
		(1,950)	(1,989)	(2,029)	(2,070)
<i>Loan Redemption</i>					
A1504	Carpark / Pool Upgrade - Loan Repayments	720	777	839	905
		720	777	839	905
<i>Depn Reversal</i>					
A7939	Depreciation Swimming Pools	(463)	(463)	(463)	(463)
		(463)	(463)	(463)	(463)
<i>ABC</i>					
A7049	ABC Swimming Centres	685	703	720	738
		685	703	720	738
<i>Trans from reserves</i>					
A2753	Pools Funding	(5)	(5)	(5)	(5)
		(5)	(5)	(5)	(5)
<i>Sec 94/64 Recoupment</i>					
A2753	Pools Funding	(364)	(364)	(364)	(364)
		(364)	(364)	(364)	(364)
	Service Total	3,006	3,049	3,092	3,137
Service: Lifeguard Services					

Job/ Project	Description	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000
<i>Operating Expenses</i>					
A1516	Surf Life Patrols	93	95	96	98
A2065	Grants To SLSCs	19	19	20	20
A3240	Beach & Life Saving Expenses	711	725	739	754
		822	838	855	872
<i>Interest Received</i>					
A2069	Surf Lifesaving s94 Ledger	(3)	(3)	(3)	(3)
		(3)	(3)	(3)	(3)
<i>Fees & Charges Inc</i>					
A3250	Beach Income	(25)	(26)	(26)	(27)
		(25)	(26)	(26)	(27)
<i>Section 94/64 Inc</i>					
A2069	Surf Lifesaving s94 Ledger	(10)	(10)	(10)	(10)
		(10)	(10)	(10)	(10)
<i>ABC</i>					
A7056	ABC Beaches	351	360	369	378
		351	360	369	378
<i>Sec 94/64 Reversal</i>					
A2069	Surf Lifesaving s94 Ledger	13	13	13	13
		13	13	13	13
<i>Transfer to reserves</i>					
A3251	Surf patrols funding	25	26	26	27
		25	26	26	27
<i>Not Applicable</i>					
A2037	Salt Surf Life Saving Club (SLSC)	(20)	(20)	(20)	(20)
		(20)	(20)	(20)	(20)
	Service Total	1,154	1,179	1,205	1,231
Service: Parks and gardens					
<i>Operating Expenses</i>					
A1599	TH 3:Jack Evans Boatharbour Maintenance	169	173	176	180
A1642	Passive recreation asset maintenance program	474	483	493	503
A2359	Community Buildings Asset Maintenance Planning	22	23	23	24
A3041	TH 1:West Tweed & Fingal Maintenance	418	427	435	444
A3042	Tweed Coast General Maintenance	162	165	168	172
A3045	Tweed Heads General Maintenance	68	70	71	72
A3047	Murwillumbah General Maintenance (Parks & Gardens)	22	22	23	23
A3052	Knox Park Maintenance	181	185	188	192
A3058	Misc Private Works	3	3	3	4
A3059	Reserves Mtc/Contracts	162	165	168	172
A3060	MB 1:Town Parks Maintenance	348	355	362	369
A3063	MB 2:Murwillumbah Park Maintenance	344	351	358	365
A3065	TH 3:Tweed Heads Parks Maintenance	429	437	446	455
A3068	TH 2:South Tweed & Banora Maintenance	523	533	544	555
A3070	TC 1:North Coast Parks Maintenance	362	369	377	384
A3071	Casuarina Park Maintenance	268	273	279	284
A3072	TC 4:South Coast Parks Maintenance	445	454	463	472
A3073	Parks Rates	24	24	25	25
A3076	Streetscaping Maintenance	109	112	114	116
A3080	Electric Barbecues	110	112	115	117
A3081	Rec Services internal dumping fees paid to Waste	66	68	69	70
A3085	Public Parks Furniture	326	333	340	346
A3086	Rowan Robinson Park Maintenance	56	57	58	59
A3087	TC 2:Salt Parks Maintenance	224	228	233	237
A3089	Salt Central Park Maintenance	39	40	41	41
A3090	Play Equipment Maintenance	81	83	85	86
A3095	Sign Shop Operations	73	75	76	78
A3100	Murwillumbah Council Nursery (Workshop & Storage)	168	171	175	178
A3104	Pottsville Environment Park Maintenance	40	40	41	42
A3105	Pottsville Environment Park Building	35	36	36	37

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
A3115	Tree Management	450	459	468	478
A3130	Water Purchases	317	323	330	336
A3133	Construction supervision expenses	19	19	19	20
A3138	Asset Maintenance Team Operational Costs	85	86	88	90
A3139	Rec Services Admin - Other Costs	82	84	85	87
A3140	Recreation Services Admin Salaries	1,828	1,879	1,931	1,984
A3146	Asset Management	58	59	61	62
A3260	M'Bah Reserve Maint/Garbage	38	39	40	40
A3265	Twd Hds Res Maint/Garbage	91	93	95	97
A3270	Nth Coast Res Mtc/Garbage	64	65	67	68
A3272	South Coast Mtc/Garbage	23	24	24	25
A3400	Single Coastal Reserve North - Rec Services Expenditure	527	538	549	560
		9,335	9,535	9,741	9,950
<i>Interest Expense</i>					
A1519	Land purchase - open space loan repaymen	3	2	2	1
A1522	7YP Parks loan repayments	1	1	1	1
A1528	Jack Evans Boatharbour loan repayments	220	194	166	136
A1614	Eviron gardens loan repayments	22	19	15	12
A3160	Loan Repayments Passive Recreation	18	14	11	8
		263	230	195	158
<i>Depreciation Exp</i>					
A7941	Depreciation Parks & Gardens	1,033	1,033	1,033	1,033
A7942	Depreciation Other Sport & Recreation	3	3	3	3
		1,036	1,036	1,036	1,036
<i>Fees & Charges Inc</i>					
A3205	Reserves-Parks-Gardens Income	(93)	(98)	(103)	(108)
A3215	Sundry Income Passive Recreation	(1)	(1)	(1)	(1)
A3220	Pottsville Environment Park Income	(4)	(4)	(5)	(5)
		(98)	(103)	(108)	(113)
<i>Section 94/64 Inc</i>					
A3134	Passive Open Space s94 Ledger	(350)	(350)	(350)	(350)
		(350)	(350)	(350)	(350)
<i>Loan Redemption</i>					
A1519	Land purchase - open space loan repaymen	6	7	7	8
A1522	7YP Parks loan repayments	3	3	3	3
A1528	Jack Evans Boatharbour loan repayments	299	325	353	383
A1614	Eviron gardens loan repayments	33	36	39	43
A3160	Loan Repayments Passive Recreation	72	41	44	47
		413	411	446	484
<i>Depn Reversal</i>					
A7941	Depreciation Parks & Gardens	(1,033)	(1,033)	(1,033)	(1,033)
A7942	Depreciation Other Sport & Recreation	(3)	(3)	(3)	(3)
		(1,036)	(1,036)	(1,036)	(1,036)
<i>ABC</i>					
A7055	ABC Passive Recreation	1,671	1,713	1,756	1,800
A7057	ABC Recreation Services Mgt	777	796	816	836
A7063	ABC Single Coastal Reserve	154	158	162	166
		2,602	2,667	2,734	2,802
<i>Internal Transfers</i>					
A3095	Sign Shop Operations	(9)	(9)	(9)	(9)
A3165	Crown Reserves Transfer from TCHP	(2,190)	(2,233)	(2,278)	(2,323)
A3195	Nursery	(39)	(39)	(40)	(41)
A7057	ABC Recreation Services Mgt	(2,693)	(2,760)	(2,829)	(2,900)
		(4,930)	(5,041)	(5,156)	(5,273)
<i>Sec 94/64 Recoupment</i>					
A3142	Sec 94 Admin Income Rec Services	(24)	(24)	(24)	(24)
		(24)	(24)	(24)	(24)
<i>Sec 94/64 Reversal</i>					
A3134	Passive Open Space s94 Ledger	350	350	350	350
		350	350	350	350
<i>Transfer to reserves</i>					

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
A1581	Eviron gardens recurring costs	75	75	75	75
A1622	Eviron gardens VIC Recurring costs	30	30	30	30
		105	105	105	105
	Service Total	7,666	7,780	7,932	8,088
Service: Public Toilets					
<i>Operating Expenses</i>					
A2180	Public Toilets Operations	928	947	966	985
A2195	Town Clock Maintenance	2	2	2	2
A2712	Needle Disposal Bins	6	6	6	6
		936	955	974	994
<i>Interest Expense</i>					
A2185	Loan Repayments Public Toilets	74	71	70	68
		74	71	70	68
<i>Depreciation Exp</i>					
A7923	Depreciation Public Conveniences	43	43	43	43
		43	43	43	43
<i>Capital Exp - Renew</i>					
A2183	Public Toilets Capital	100	100	100	100
		100	100	100	100
<i>Loan Redemption</i>					
A2185	Loan Repayments Public Toilets	105	115	125	136
		105	115	125	136
<i>Depn Reversal</i>					
A7923	Depreciation Public Conveniences	(43)	(43)	(43)	(43)
		(43)	(43)	(43)	(43)
<i>ABC</i>					
A7033	ABC Public Facilities	432	443	454	465
		432	443	454	465
<i>Loan funding</i>					
A2240	Toilets Funding	(100)	(100)	(100)	(100)
		(100)	(100)	(100)	(100)
	Service Total	1,547	1,584	1,623	1,663
Service: Sporting Fields					
<i>Operating Expenses</i>					
A1641	Active Recreation Asset Maintenance Program	375	382	390	397
A2175	Sportsfield Asset Maintenance	458	467	477	486
A3000	Sportsfields Maintenance	703	717	732	746
A3013	Turf Wicket Preparation - Reg Dalton	21	21	22	22
A3014	Turf Wicket Preparation - Seabreeze	21	21	22	22
A3015	Turf Wicket Preparation - Dave Burns	21	21	22	22
A3016	Turf Wicket Preparation - Rabjones	21	21	22	22
A3019	Turf Wicket Preparation - Les Cave	1	1	1	1
A3020	North Coast Academy of Sport	7	8	8	8
A3022	Sportsfields Asset Reserve	71	72	74	75
A3023	Sportsfields Capital Work	114	116	119	121
A3191	Bilambil Sportsfield Maintenance	83	84	86	88
A3307	Cabarita Sports Club/Les Burger	31	31	32	32
A3314	Jim Devine Clubhouse	1	1	1	1
		1,928	1,966	2,006	2,046
<i>Interest Expense</i>					
A1553	Regional Sport & Rec Facility Loan Repayments	35	28	22	16
		35	28	22	16
<i>Depreciation Exp</i>					
A7940	Depreciation Sportsgrounds	668	668	668	668
		668	668	668	668
<i>Interest Received</i>					
A2999	Structured Open Space s94 Ledger	(315)	(321)	(328)	(334)
		(315)	(321)	(328)	(334)

Job/ Project	Description	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000
<i>Fees & Charges Inc</i>					
A3006	Turf Wickets Prep Income	(25)	(26)	(26)	(27)
A3207	Sports Ground Usage Lease Income	(86)	(88)	(90)	(91)
A3307	Cabarita Sports Club/Les Burger	(8)	(8)	(8)	(8)
		(119)	(121)	(124)	(126)
<i>Section 94/64 Inc</i>					
A2999	Structured Open Space s94 Ledger	(179)	(184)	(190)	(195)
		(179)	(184)	(190)	(195)
<i>Loan Redemption</i>					
A1553	Regional Sport & Rec Facility Loan Repayments	97	80	86	92
A3025	Loan Repayments Active Recreation	5	0	0	0
		103	80	86	92
<i>Depn Reversal</i>					
A7940	Depreciation Sportsgrounds	(668)	(668)	(668)	(668)
		(668)	(668)	(668)	(668)
<i>ABC</i>					
A7054	ABC Active Recreation	1,010	1,035	1,061	1,087
		1,010	1,035	1,061	1,087
<i>Sec 94/64 Reversal</i>					
A2999	Structured Open Space s94 Ledger	500	515	530	546
		500	515	530	546
	Service Total	2,962	2,997	3,063	3,131
Service: Art Gallery					
<i>Operating Expenses</i>					
A2250	Acquisitive Prize BAP	3	4	4	4
A2253	Art Gallery Salaries	712	731	751	771
A2254	Art Exhibition Expenses	129	132	135	137
A2255	Tweed Regional Art Gallery (TRAG)	615	628	640	653
A2256	Margaret Olley Art Centre	23	24	24	25
A2257	Art Income Sales/Workshops	312	319	326	334
A2260	Art Gallery Collection Expenses	28	29	29	30
A2263	Prizes	35	36	37	37
A2277	Artist in Residence building costs	2	2	2	2
A2279	Artist in Residence exhibitions/public programs	7	7	7	8
A2293	International exhibitions 2017 to 2019	11	12	12	12
A2344	Grant expenditure	61	63	64	65
A2647	MOAC Exhibition - Margaret's House	(0)	(0)	(0)	(0)
		1,941	1,985	2,031	2,078
<i>Interest Expense</i>					
A2265	Loan Repayments Art Gallery	65	58	50	42
		65	58	50	42
<i>Depreciation Exp</i>					
A7933	Depreciation Other Cultural Services	47	47	47	47
A7936	Depreciation Art Galleries	124	118	118	118
		171	165	165	165
<i>Fees & Charges Inc</i>					
A2257	Art Income Sales/Workshops	(367)	(374)	(382)	(390)
A2264	Hire Income	(15)	(16)	(16)	(16)
A2278	Artist In Residency Expenses & Rent Income	(8)	(8)	(8)	(8)
A2341	Art Gallery Other Income	(61)	(62)	(63)	(64)
		(451)	(460)	(469)	(478)
<i>Op Grants & Cont Inc</i>					
A2258	Art Gallery Donations	1	1	2	2
A2342	Art Gallery Grant Income	(61)	(63)	(64)	(65)
		(61)	(61)	(62)	(63)
<i>Other Revenue</i>					
A2252	Art Gallery Artworks Acquisitions	(37)	(37)	(38)	(39)
A2341	Art Gallery Other Income	(3)	(3)	(3)	(3)
		(39)	(40)	(41)	(42)
<i>Capital Exp - New</i>					

Job/ Project	Description	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000
A2252	Art Gallery Artworks Acquisitions	35	36	36	37
		35	36	36	37
<i>Loan Redemption</i>					
A2265	Loan Repayments Art Gallery	95	103	110	119
		95	103	110	119
<i>Depn Reversal</i>					
A7933	Depreciation Other Cultural Services	(47)	(47)	(47)	(47)
A7936	Depreciation Art Galleries	(124)	(118)	(118)	(118)
		(171)	(165)	(165)	(165)
<i>ABC</i>					
A7035	ABC Art	512	525	538	552
		512	525	538	552
<i>Transfer to reserves</i>					
A2273	Art & Culture Funding	91	93	94	96
		91	93	94	96
	Service Total	2,189	2,238	2,289	2,340
Service: Auditoria					
<i>Operating Expenses</i>					
A2150	Murwillumbah Auditorium	117	120	122	124
A2155	Tweed Heads Auditorium	127	130	133	135
A2160	Civic Centre Restaurant	2	2	2	2
		247	252	257	262
<i>Fees & Charges Inc</i>					
A2156	Tweed Heads Auditorium income	(76)	(78)	(79)	(81)
A2235	Murwillumbah Auditorium income	(31)	(31)	(32)	(33)
		(107)	(109)	(111)	(114)
	Service Total	140	143	146	148
Service: Events					
<i>Operating Expenses</i>					
A0544	Festivals & Events	620	635	652	668
		620	635	652	668
	Service Total	620	635	652	668
Service: Holiday Parks					
<i>Operating Expenses</i>					
A0529	THP Council expenses & income	(153)	(157)	(161)	(165)
H0502	Operating expenses THP	8,051	6,715	6,849	6,986
		7,898	6,558	6,688	6,821
<i>Depreciation Exp</i>					
H0502	Operating expenses THP	464	464	464	464
		464	464	464	464
<i>Interest Received</i>					
H0500	Operating income THP	(313)	(313)	(313)	(313)
		(313)	(313)	(313)	(313)
<i>Fees & Charges Inc</i>					
H0500	Operating income THP	(11,014)	(10,220)	(10,424)	(10,633)
		(11,014)	(10,220)	(10,424)	(10,633)
<i>Depn Reversal</i>					
A0502	THP Depreciation reversal	(464)	(464)	(464)	(464)
		(464)	(464)	(464)	(464)
<i>ABC</i>					
A0529	THP Council expenses & income	153	157	161	165
		153	157	161	165
<i>Internal Transfers</i>					
A0531	THP Profit Distribution	2,190	2,233	2,278	2,323
		2,190	2,233	2,278	2,323
<i>Transfer to reserves</i>					
A0531	THP Profit Distribution	1,086	1,585	1,610	1,636

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
		1,086	1,585	1,610	1,636
	Service Total	0	0	0	0
Service: Libraries					
<i>Operating Expenses</i>					
A2280	Regional Library Contribution	2,883	2,940	2,998	3,059
A2283	TRM Grant Expenditure	85	85	85	85
A2285	Murwillumbah Library Expenses	46	47	48	49
A2286	Tweed Heads Library Expenses	32	32	33	34
A2287	Kingscliff Library Expenses	36	36	37	38
		3,082	3,142	3,202	3,264
<i>Interest Expense</i>					
A2295	Loan Repayments Libraries	8	0	0	0
		8	0	0	0
<i>Depreciation Exp</i>					
A7934	Depreciation Libraries	99	99	99	99
		99	99	99	99
<i>Op Grants & Cont Inc</i>					
A2345	Library Subsidies	(299)	(303)	(307)	(312)
		(299)	(303)	(307)	(312)
<i>Loan Redemption</i>					
A2295	Loan Repayments Libraries	163	0	0	0
		163	0	0	0
<i>Depn Reversal</i>					
A7934	Depreciation Libraries	(99)	(99)	(99)	(99)
		(99)	(99)	(99)	(99)
<i>ABC</i>					
A7036	ABC Libraries	273	279	286	294
		273	279	286	294
<i>Sec 94/64 Recoupment</i>					
A2346	Library funding	(51)	0	0	0
		(51)	0	0	0
	Service Total	3,175	3,118	3,181	3,246
Service: Museum					
<i>Operating Expenses</i>					
A1606	TRM (Tweed Heads) Operation Expenses	4	4	4	4
A1618	TRM (Murwillumbah) Operation Expenses	120	123	125	128
A2310	TRM Administration Expenses	27	27	28	28
A2312	TRM Permanent Display: Land / life / Culture	4	4	4	4
A2314	TRM Exhibition / Project Expenses	77	78	80	81
A2323	TRM Salary Expenses	375	386	396	407
A2327	TRM Conservation Activities	30	31	31	32
A2332	TRM Honeyeater Storage Facility Operation Expenses	12	13	13	13
		650	666	682	698
<i>Interest Expense</i>					
A1613	TRM (Murwillumbah) Loan Repayments	71	64	58	51
A2319	TRM Loan Repayments	8	7	5	4
		79	71	63	54
<i>Depreciation Exp</i>					
A7935	Depreciation - TRM	52	52	52	52
		52	52	52	52
<i>Op Grants & Cont Inc</i>					
A2328	TRM Donation Income	(3)	(3)	(3)	(3)
		(3)	(3)	(3)	(3)
<i>Loan Redemption</i>					
A1613	TRM (Murwillumbah) Loan Repayments	98	104	111	118
A2319	TRM Loan Repayments	18	19	21	22
		116	123	131	140
<i>Depn Reversal</i>					
A7935	Depreciation - TRM	(52)	(52)	(52)	(52)

Job/ Project	Description	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000
		(52)	(52)	(52)	(52)
ABC					
A7037	ABC - TRM & Heritage	367	376	386	395
		367	376	386	395
	<i>Not Applicable</i>				
A1302	TRM Rolling Out: Museum on Wheels	36	37	37	38
		36	37	37	38
	Service Total	1,244	1,270	1,296	1,323
Service: Rail Trail					
<i>Operating Expenses</i>					
A4371	NRRT Operations	132	135	137	140
A4839	NRRT Maintenance	564	575	386	398
A4840	NRRT Visitor Experience, Communication & Marketing	64	65	66	68
		759	775	590	606
<i>Other Revenue</i>					
A3216	NRRT Revenue	(330)	(337)	(343)	(350)
		(330)	(337)	(343)	(350)
	Service Total	429	438	246	255
Service: Tourism					
<i>Operating Expenses</i>					
A0539	Tourism & Promotion - Internal	21	21	22	22
A0550	Murwillumbah Visitor Information Centre	24	24	25	25
A0555	Tweed Heads Visitor Information Centre	24	24	25	25
A0558	Tourism & Economic Development - Contracted Services	991	1,011	1,030	1,051
A4371	NRRT Operations	404	24	25	25
A4839	NRRT Maintenance	4	0	0	0
A4840	NRRT Visitor Experience, Communication & Marketing	18	19	19	20
		1,486	1,124	1,146	1,169
<i>Depreciation Exp</i>					
A7977	Depreciation Tourism & Area Promotion	8	8	8	8
		8	8	8	8
<i>Fees & Charges Inc</i>					
A0550	Murwillumbah Visitor Information Centre	(32)	(32)	(33)	(34)
A0555	Tweed Heads Visitor Information Centre	(3)	(3)	(3)	(3)
		(35)	(36)	(36)	(37)
<i>Op Grants & Cont Inc</i>					
A3216	NRRT Revenue	(200)	(200)	0	0
		(200)	(200)	0	0
<i>Other Revenue</i>					
A3216	NRRT Revenue	(35)	(42)	(47)	(47)
		(35)	(42)	(47)	(47)
<i>Depn Reversal</i>					
A7977	Depreciation Tourism & Area Promotion	(8)	(8)	(8)	(8)
		(8)	(8)	(8)	(8)
<i>Not Applicable</i>					
A4563	Destination and Industry Development	10	10	10	11
		10	10	10	11
	Service Total	1,226	857	1,073	1,095
Service: Business Enterprise					
<i>Operating Expenses</i>					
A0533	Sale Yards	16	17	17	17
A0535	Murwillumbah Airfield	49	50	51	52
		65	66	68	69
<i>Depreciation Exp</i>					
A7985	Depreciation Saleyards	7	7	7	7
		7	7	7	7
<i>Fees & Charges Inc</i>					

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
A0535	Murwillumbah Airfield	(40)	(40)	(41)	(42)
		(40)	(40)	(41)	(42)
<i>Other Revenue</i>					
A0533	Sale Yards	(11)	(12)	(12)	(12)
		(11)	(12)	(12)	(12)
<i>Depn Reversal</i>					
A7985	Depreciation Saleyards	(7)	(7)	(7)	(7)
		(7)	(7)	(7)	(7)
<i>ABC</i>					
A7019	ABC Saleyards	2	2	2	2
A7020	ABC Aerodrome	18	18	19	19
		19	20	20	21
Service Total		33	34	35	36
Service: Business Support					
<i>Operating Expenses</i>					
A0537	Economic Development - Internal	401	411	421	431
		401	411	421	431
<i>Interest Expense</i>					
A1631	Business & Economic 7YP loan repayments	22	20	18	15
		22	20	18	15
<i>Depreciation Exp</i>					
A7903	Depreciation Oth Public Order & Safety	6	6	6	6
A7986	Depreciation Economic Development	1	1	1	1
		7	7	7	7
<i>Loan Redemption</i>					
A1631	Business & Economic 7YP loan repayments	28	30	33	35
		28	30	33	35
<i>Depn Reversal</i>					
A7903	Depreciation Oth Public Order & Safety	(6)	(6)	(6)	(6)
A7986	Depreciation Economic Development	(1)	(1)	(1)	(1)
		(7)	(7)	(7)	(7)
<i>ABC</i>					
A7021	ABC Economic Development	252	258	265	271
		252	258	265	271
<i>Internal Transfers</i>					
A7021	ABC Economic Development	(50)	(52)	(53)	(54)
		(50)	(52)	(53)	(54)
Service Total		653	668	682	698
Service: Employment Lands					
<i>Operating Expenses</i>					
A0537	Economic Development - Internal	605	620	636	652
A0569	Wardrop Valley Area 6 - Employment Lands	37	38	39	39
A0575	Wardrop Valley Project	28	28	29	29
		670	686	703	720
<i>Interest Expense</i>					
A1631	Business & Economic 7YP loan repayments	24	22	20	18
		24	22	20	18
<i>Depreciation Exp</i>					
A7903	Depreciation Oth Public Order & Safety	6	6	6	6
A7986	Depreciation Economic Development	1	1	1	1
		7	7	7	7
<i>Capital Exp - New</i>					
A0566	Industry Central Land Swap	36	37	38	39
		36	37	38	39
<i>Loan Redemption</i>					
A1631	Business & Economic 7YP loan repayments	26	28	30	33
		26	28	30	33
<i>Depn Reversal</i>					
A7903	Depreciation Oth Public Order & Safety	(6)	(6)	(6)	(6)

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
A7986	Depreciation Economic Development	(1)	(1)	(1)	(1)
		(7)	(7)	(7)	(7)
<i>ABC</i>					
A7017	ABC Property Development	86	87	89	91
A7021	ABC Economic Development	250	255	261	266
		336	343	350	357
<i>Internal Transfers</i>					
A7021	ABC Economic Development	(51)	(53)	(54)	(55)
		(51)	(53)	(54)	(55)
	Service Total	1,041	1,064	1,088	1,112
Service: Financial Services					
<i>Operating Expenses</i>					
A0074	Revenue Vehicle	16	17	17	17
A0102	Fringe Benefits Tax	47	49	50	51
A0108	Bank Charges	162	166	169	172
A0114	Finance Salaries	1,725	1,772	1,822	1,872
A0115	Revenue & Recovery Salaries	1,346	1,384	1,422	1,461
A0117	Vehicle Expenses	19	19	19	20
A0119	Asset Systems & Plans	50	50	50	50
A0126	Valuation Fees	256	261	267	272
A0129	Legal Expenses	14	14	14	14
A0132	Audit Fees	121	123	126	128
A0134	Investment Reporting Service	28	28	29	29
A0135	Provision For Bad Debts	15	15	15	16
A0141	Office Expenses - Finance	35	36	37	37
A0143	Office Expenses - Revenue	7	7	7	7
A0151	Rates Notices	168	171	175	178
A0152	Over Due Rates Expenses	16	16	16	17
A0153	Advertising	1	1	1	1
A0154	Debtors Notices	12	13	13	13
A0165	Finance Furniture/Equip	1	1	1	1
A0180	LEDA Cobaki Special Rate Repayment	653	669	686	703
A0181	Kings Forest Special Rate Repayment	1,226	1,256	1,288	1,320
A0257	Rate Postage - Water	120	122	125	127
A0278	Superannuation DivB Employer Reserve	316	690	704	718
A0281	Leave Entitlements	11,521	11,752	11,987	12,226
A1607	Corporate Planning	0	0	0	0
		17,876	18,633	19,039	19,453
<i>Rates Income</i>					
A0170	Rates & Charges Income	(71,024)	(72,390)	(73,407)	(74,783)
		(72,373)	(74,183)	(76,035)	(77,939)
<i>Interest Received</i>					
A0170	Rates & Charges Income	(208)	(212)	(216)	(221)
A0199	Interest On Investments	(2,829)	(2,500)	(2,506)	(2,512)
A0202	Interest On Sundry Debtor Charges	(11)	(11)	(11)	(11)
A2131	Technical/Admin s94 Ledger	(43)	(43)	(43)	(43)
		(3,091)	(2,766)	(2,777)	(2,787)
<i>Fees & Charges Inc</i>					
A0170	Rates & Charges Income	(16)	(16)	(16)	(17)
A0184	Section 603 Certificates	(268)	(281)	(295)	(310)
A0196	Sundry Income	(35)	(36)	(36)	(37)
A0200	MSF Surcharge	(87)	(89)	(91)	(93)
		(406)	(422)	(439)	(457)
<i>Op Grants & Cont Inc</i>					
A0096	Commonwealth Financial Assistance Grant - General	(8,450)	(8,534)	(8,620)	(8,706)
A0175	Pensioner Rate Subsidy	(970)	(970)	(970)	(970)
		(9,420)	(9,504)	(9,590)	(9,676)
<i>Section 94/64 Inc</i>					
A2131	Technical/Admin s94 Ledger	(182)	(182)	(182)	(182)

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
		(182)	(182)	(182)	(182)
ABC					
A7009	ABC Finance	1,784	1,828	1,874	1,921
		1,784	1,828	1,874	1,921
<i>Internal Transfers</i>					
A0284	Oncosts Charged	(11,521)	(11,751)	(11,986)	(12,226)
A7009	ABC Finance	(6,145)	(6,298)	(6,456)	(6,617)
A7010	ABC Ancillary Finance - Opportunity Costs	(752)	(771)	(790)	(810)
		(18,418)	(18,821)	(19,232)	(19,653)
<i>Sec 94/64 Recoupment</i>					
A0195	Sec 94 Admin Plan	(55)	(55)	(55)	(55)
		(55)	(55)	(55)	(55)
<i>Transfer to reserves</i>					
A0199	Interest On Investments	1,100	1,100	1,100	1,100
A1621	Coastal Landscape Recurring costs	38	38	38	38
		1,138	1,138	1,138	1,138
	Service Total	(81,798)	(82,540)	(83,631)	(85,081)

Service: Strategic Land Use Planning*Operating Expenses*

A1100	Strategic Planning Salaries	989	1,016	1,044	1,073
A1101	Strategic Planning - Other Costs	86	88	90	91
A1109	Heritage advisor	16	16	16	16
A1116	Tweed Local Heritage Places Establishment	18	18	18	18
A1120	Reports And Printing	6	7	7	7
A1122	Office Expenses	21	22	22	23
A1140	Heritage Management Plan - Implementation	19	19	19	19
A1142	Furniture	1	1	1	1
A1186	Murwillumbah 2050 Transition Plan	0	0	0	0
		1,157	1,187	1,217	1,248

Interest Received

A1139	Non-Specific s94 Ledger	(3)	(3)	(3)	(3)
		(3)	(3)	(3)	(3)

Op Grants & Cont Inc

A3610	Office of Environment & Heritage Grant Funding	(4)	(4)	(4)	(4)
		(4)	(4)	(4)	(4)

ABC

A7059	ABC Strategic Planning Operations	575	589	604	619
		575	589	604	619

Internal Transfers

A7059	ABC Strategic Planning Operations	(338)	(347)	(355)	(364)
		(338)	(347)	(355)	(364)

Sec 94/64 Recoupment

A1451	Sec 94 Admin Plan Income	(34)	(34)	(34)	(34)
		(34)	(34)	(34)	(34)

Sec 94/64 Reversal

A1139	Non-Specific s94 Ledger	3	3	3	3
		3	3	3	3

Service Total **1,355** **1,391** **1,427** **1,464**

Service: Communications & Engagement*Operating Expenses*

A0301	Communications	1,108	1,138	1,169	1,200
A0310	Tweed Link	65	66	68	69
		1,173	1,204	1,236	1,269

ABC

A7024	ABC Communications	1,025	1,051	1,077	1,104
		1,025	1,051	1,077	1,104

Internal Transfers

A0310	Tweed Link	(105)	(107)	(109)	(112)
A7024	ABC Communications	(3,830)	(3,926)	(4,024)	(4,125)

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
		(3,936)	(4,033)	(4,134)	(4,236)
	Service Total	(1,738)	(1,779)	(1,820)	(1,864)
Service: Councillor & Civic Business					
<i>Operating Expenses</i>					
A0001	Election Expenses	0	807	0	0
A0007	Mayor & Councillors	454	521	532	542
A0019	Civic Business	17	18	18	18
A0029	Corporate Legal Expenses	39	40	41	42
A0042	GM Section Other Costs	51	52	53	54
A0045	General Managers Section	488	501	514	528
A0048	Executive salaries	1,730	1,778	1,827	1,877
A0405	Civic Buildings Asset Management	73	74	76	77
A1401	Planning & Environment - Other Costs	1	1	1	1
A1402	Planning & Regulation professional development	80	82	84	85
A1403	Director P&D Vehicle	17	17	18	18
A2120	Civic Centre-Murwillumbah	990	1,010	1,030	1,051
A2121	Tweed Heads Administration Office operating expenses	278	283	289	294
A2125	Civic Centre: Tweed Heads	290	296	302	308
A3628	SC&E Training & Professional Development	68	70	71	73
A3630	SC&E Divisional Sundries	28	29	29	30
A3636	SC&E Administration	88	91	93	96
A4972	Engineering & Operations Training	53	54	55	56
A5910	Office Expenses - Engineering	26	26	27	27
A5950	Engineering & Operations Div Dir/Secr	280	288	296	304
		5,053	6,038	5,355	5,482
<i>Interest Expense</i>					
A2135	Loan Repayments Civic Centres	241	214	185	155
		241	214	185	155
<i>Depreciation Exp</i>					
A7900	Depreciation Corporate Support	497	497	497	497
		497	497	497	497
<i>Fees & Charges Inc</i>					
A1403	Director P&D Vehicle	(17)	(17)	(18)	(18)
A2119	THAO commercial space income	(144)	(144)	(144)	(144)
		(161)	(161)	(162)	(162)
<i>ABC</i>					
A7001	ABC Executive Management	389	399	409	419
A7002	ABC Civic Business	559	573	587	602
A7015	ABC Corporate Services	54	55	57	58
A7053	ABC SC&E Divisional Expenses	36	37	38	39
A7061	ABC P&E Management	149	153	157	161
A7085	ABC Engineering Management	314	322	330	338
		1,502	1,539	1,578	1,617
<i>Internal Transfers</i>					
A7001	ABC Executive Management	(2,070)	(2,121)	(2,175)	(2,229)
A7002	ABC Civic Business	(1,246)	(1,277)	(1,309)	(1,342)
A7015	ABC Corporate Services	(450)	(462)	(473)	(485)
A7053	ABC SC&E Divisional Expenses	(156)	(160)	(164)	(168)
A7061	ABC P&E Management	(226)	(232)	(238)	(244)
A7085	ABC Engineering Management	(602)	(617)	(633)	(649)
		(4,750)	(4,869)	(4,991)	(5,115)
<i>Transfer to reserves</i>					
A0001	Election Expenses	217	0	236	236
		217	0	236	236
	Service Total	2,599	3,258	2,699	2,710
Service: Customer Service (Contact Centre) and Customer Experience					
<i>Operating Expenses</i>					
A0305	Contact Centre and Customer Experience	1,549	1,591	1,635	1,680

Job/ Project	Description	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000
		1,549	1,591	1,635	1,680
<i>Fees & Charges Inc</i>					
A0192	Building & Const Industry	(13)	(14)	(14)	(14)
		(13)	(14)	(14)	(14)
	Service Total	1,535	1,577	1,621	1,666
Service: Construction Services					
<i>Operating Expenses</i>					
A4098	TSC Project Management - Improvements based on Howarth	451	463	474	485
A4930	Quarry Operations Expenditure	313	397	322	329
A4931	Kinnears Quarry Rehabilitation	0	0	280	0
A4961	Infrastructure Delivery	243	250	256	263
A4962	Construction Section	685	703	722	741
A5952	Contracts Section	687	705	725	744
		2,380	2,517	2,779	2,562
<i>ABC</i>					
A7077	ABC Quarries	93	96	98	101
A7078	ABC Infrastructure Delivery	752	770	790	810
		845	866	888	910
<i>Internal Transfers</i>					
A4099	Project management office oncost income	(451)	(460)	(470)	(479)
A4951	Quarries Operations Income	(95)	(97)	(103)	(101)
A4961	Infrastructure Delivery	(1,291)	(1,317)	(1,343)	(1,370)
A7078	ABC Infrastructure Delivery	(1,243)	(1,274)	(1,306)	(1,338)
		(3,081)	(3,149)	(3,222)	(3,289)
<i>Trans from reserves</i>					
A4952	Quarries funding	0	(77)	0	0
		0	(77)	0	0
	Service Total	145	158	445	183
Service: Design Services					
<i>Operating Expenses</i>					
A5000	Landsurveying Expenses	555	569	584	599
A5040	GIS Expenses	7	7	8	8
A5100	Design Salaries	145	149	153	158
A5110	Design Expenses	235	240	245	250
A5112	Scientific equipment maintenance	6	6	6	6
A5405	Management Vehicle Expenses P&D	19	19	20	20
		968	991	1,016	1,041
<i>Capital Exp- Upgrade</i>					
A5110	Design Expenses	2	2	2	2
		2	2	2	2
<i>ABC</i>					
A7064	ABC Design	829	850	871	893
		829	850	871	893
<i>Internal Transfers</i>					
A7064	ABC Design	(1,161)	(1,190)	(1,220)	(1,250)
		(1,161)	(1,190)	(1,220)	(1,250)
<i>Sec 94/64 Recoupment</i>					
A5440	Salaries Sec 94 Admin	(12)	(12)	(12)	(12)
		(12)	(12)	(12)	(12)
	Service Total	626	641	658	674
Service: Governance					
<i>Operating Expenses</i>					
A0017	Leda - Major Projects Cobaki & Kings Forest – Town Planning	12	12	12	13
A0027	Governance & Corporate Serv Advertising	2	2	2	2
A0031	Local Government NSW subscription	66	68	69	70
A0033	Regional Organisations	83	85	86	88
A0072	Records Storage / Disposal	16	16	16	16
A0073	Records Management	734	755	776	797

Job/ Project	Description	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
A0079	Governance & Corporate Performance	688	707	726	746
A0220	Insurance Fidelity Guarantee	37	38	39	40
A0223	Public Liability/Professional Indemnity	1,042	1,063	1,084	1,106
A0224	Risk Management Program	33	34	34	35
A0226	Insurance Miscellaneous	48	49	50	51
A0253	Printing/Stationery/Equip	63	65	66	67
A0254	Australia Day events	10	11	11	11
A0256	Postage	43	44	45	46
A0268	Corporate Services Office Expenses	16	16	16	17
A0271	Office Library	6	6	6	6
A0272	Governance & Corp Perf Vehicle	19	19	19	20
A0275	Corporate Services Professional Development	106	108	110	112
A0320	Corporate Services Other Costs	180	185	189	194
		3,205	3,280	3,357	3,437
<i>Interest Expense</i>					
A0420	Records Loan Repayments	10	9	8	7
		10	9	8	7
<i>Depreciation Exp</i>					
A7900	Depreciation Corporate Support	297	246	116	116
A7901	Depreciation Engineering & Works	2	0	0	0
		299	246	116	116
<i>Fees & Charges Inc</i>					
A0190	Government Information (Public Access) Fees	(1)	(1)	(1)	(1)
A0425	Records Funding	(39)	(40)	(41)	(42)
		(40)	(41)	(41)	(42)
<i>Loan Redemption</i>					
A0420	Records Loan Repayments	14	14	15	16
A2135	Loan Repayments Civic Centres	444	471	500	482
		458	486	516	498
<i>Depn Reversal</i>					
A7900	Depreciation Corporate Support	(794)	(743)	(613)	(613)
		(794)	(743)	(613)	(613)
<i>ABC</i>					
A7006	ABC Records Management	358	367	376	385
A7007	ABC Governance & Corp Perf	481	493	505	518
A7032	ABC Civic Centres	278	285	292	300
		1,117	1,145	1,174	1,203
<i>Internal Transfers</i>					
A7006	ABC Records Management	(1,115)	(1,143)	(1,171)	(1,201)
A7007	ABC Governance & Corp Perf	(2,566)	(2,630)	(2,696)	(2,763)
A7032	ABC Civic Centres	(1,538)	(1,577)	(1,616)	(1,657)
		(5,219)	(5,350)	(5,483)	(5,620)
<i>Sec 94/64 Recoupment</i>					
A2129	Civic Centre Funding	(385)	(385)	(385)	(385)
		(385)	(385)	(385)	(385)
<i>Sec 94/64 Reversal</i>					
A2131	Technical/Admin s94 Ledger	225	225	225	225
		225	225	225	225
	Service Total	(1,125)	(1,127)	(1,127)	(1,175)

Service: Human Resources and WHS*Operating Expenses*

A0142	Office Uniforms Purchase	5	5	5	5
A0231	HR/Administration	134	138	141	144
A0232	Consultative Committee	6	6	6	6
A0233	Union Admin	14	14	15	15
A0234	Employee Health & Fitness	63	65	66	67
A0235	Human Resources Salaries	1,323	1,359	1,396	1,433
A0237	Field Staff Training & Administration	5	5	5	5
A0238	Workplace Health & Safety Administration	511	524	538	553

Job/ Project	Description	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000
A0239	Workers Comp Wages	101	103	105	107
A0240	Workers Comp Insurance & Oncost	2,184	2,244	2,306	2,370
A0241	Field Staff Training	439	447	456	466
A0243	Health and Safety Initiatives Fund	4	4	4	4
A0252	Traineeships & Apprenticeships	12	12	12	12
A0341	Management Development Program	32	33	33	34
		4,832	4,958	5,088	5,221
<i>Fees & Charges Inc</i>					
A0142	Office Uniforms Purchase	(4)	(4)	(4)	(4)
		(4)	(4)	(4)	(4)
<i>Op Grants & Cont Inc</i>					
A0252	Traineeships & Apprenticeships	(12)	(12)	(12)	(12)
		(12)	(12)	(12)	(12)
<i>Other Revenue</i>					
A0238	Workplace Health & Safety Administration	(52)	(53)	(54)	(55)
		(52)	(53)	(54)	(55)
<i>ABC</i>					
A7012	ABC Human Resources/WHS	588	602	617	633
		588	602	617	633
<i>Internal Transfers</i>					
A0240	Workers Comp Insurance & Oncost	(2,743)	(2,818)	(2,895)	(2,974)
A0241	Field Staff Training	(439)	(447)	(456)	(466)
A7012	ABC Human Resources/WHS	(2,108)	(2,160)	(2,214)	(2,270)
		(5,289)	(5,426)	(5,565)	(5,709)
	Service Total	63	66	70	73

Service: Information Technology					
<i>Operating Expenses</i>					
A0062	IT Software Upgrades & Renewals	235	240	230	234
A0063	IT Hardware Maintenance Expenditure	134	137	78	80
A0065	IT Software Maintenance	1,142	1,949	2,034	1,924
A0066	IT Cloud Subscriptions	758	773	597	609
A0067	IT Employee Expenses	2,157	2,216	2,278	2,340
A0068	IT Administration Expenses	105	108	110	112
A0081	IT Internet / Intranet Expenses	257	262	267	273
A0083	IT Hardware Lease Expenses	791	807	823	839
A0084	IT Sundries	4	4	4	4
A0088	IT Drone Expenses	3	3	3	3
A0091	IT Cyber Security Expenses	166	170	173	146
A0259	IT Telecommunications Expenses	352	359	366	373
A0579	IT Public Closed Circuit Television (CCTV) Systems	54	56	57	58
		6,158	7,083	7,018	6,995
<i>Fees & Charges Inc</i>					
A0086	IT GIS Revenue	(3)	(3)	(4)	(4)
		(3)	(3)	(4)	(4)
<i>Capital Exp - New</i>					
A0069	IT Hardware Purchase Expenses	69	70	72	73
		69	70	72	73
<i>Capital Exp- Upgrade</i>					
A0035	IT Resourcing Strategy Expenditure	1,221	1,814	1,474	92
		1,221	1,814	1,474	92
<i>ABC</i>					
A7004	ABC Information Technology	631	647	663	680
		631	647	663	680
<i>Internal Transfers</i>					
A7004	ABC Information Technology	(7,068)	(7,245)	(7,426)	(7,612)
		(7,068)	(7,245)	(7,426)	(7,612)
<i>Trans from reserves</i>					
A0087	IT Funding	(255)	(1,613)	(1,048)	0
		(255)	(1,613)	(1,048)	0

Job/ Project	Description	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000
<i>Transfer to reserves</i>					
A0087	IT Funding	5	5	5	529
		5	5	5	529
	Service Total	758	757	754	753
Service: Internal Audit					
<i>Operating Expenses</i>					
A0340	Internal audit	142	146	150	154
A0343	Audit Committee	6	6	6	6
		148	152	156	161
	Service Total	148	152	156	161
Service: Plant and Materials					
<i>Operating Expenses</i>					
A4866	Plant Ledger Disbursement	4,493	4,528	4,614	4,702
A4867	Fleet Administration	370	380	390	401
A4868	Workshop Mechanics Administration	309	316	323	331
A4869	Workshop Metal Fabrication Administration	144	147	151	155
A4870	Workshop Small Plant Administration	25	26	27	27
		5,342	5,398	5,506	5,616
<i>Depreciation Exp</i>					
A7902	Depreciation Other Support Services	2,696	2,776	2,860	2,860
		2,696	2,776	2,860	2,860
<i>Fees & Charges Inc</i>					
A4866	Plant Ledger Disbursement	(439)	(447)	(456)	(465)
		(439)	(447)	(456)	(465)
<i>Op Grants & Cont Inc</i>					
A4867	Fleet Administration	(182)	(185)	(189)	(193)
		(182)	(185)	(189)	(193)
<i>Capital Exp - New</i>					
A4866	Plant Ledger Disbursement	5,733	4,539	5,281	4,844
		5,733	4,539	5,281	4,844
<i>Sale of Assets</i>					
A4866	Plant Ledger Disbursement	(1,597)	(1,953)	(1,460)	(1,361)
		(1,597)	(1,953)	(1,460)	(1,361)
<i>Depn Reversal</i>					
A7902	Depreciation Other Support Services	(2,696)	(2,776)	(2,860)	(2,860)
		(2,696)	(2,776)	(2,860)	(2,860)
<i>ABC</i>					
A4867	Fleet Administration	501	513	526	539
		501	513	526	539
<i>Internal Transfers</i>					
A4866	Plant Ledger Disbursement	(8,849)	(10,193)	(10,399)	(10,604)
		(8,849)	(10,193)	(10,399)	(10,604)
<i>Transfer to reserves</i>					
A4867	Fleet Administration	(510)	2,327	1,191	1,625
		(510)	2,327	1,191	1,625
	Service Total	0	0	(0)	(0)
Service: Procurement Services					
<i>Operating Expenses</i>					
A0055	10 Buchanan St House: Old Care Takers Property	15	15	15	16
A4900	Non-Inventory Store Issued Items	33	34	34	35
A4907	Depot Murwillumbah	327	334	341	348
A4908	Depot Tweed Heads	126	129	132	135
A4913	Works Stockpile	7	7	7	7
A5800	Storekeeping	299	300	308	317
A5806	Safety Equipment	39	40	41	42
		846	859	879	899
<i>Interest Expense</i>					

Job/ Project	Description	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000
A4905	Depots Loan Repayments	9	7	6	4
		9	7	6	4
<i>Fees & Charges Inc</i>					
A0055	10 Buchanan St House: Old Care Takers Property	(22)	(22)	(23)	(23)
		(22)	(22)	(23)	(23)
<i>Capital Exp - New</i>					
A4923	Depot Improvements Tweed Heads	54	55	56	57
A4924	Depot relocation Murwillumbah	20	20	0	0
		74	75	56	57
<i>Loan Redemption</i>					
A4905	Depots Loan Repayments	19	21	22	24
		19	21	22	24
<i>ABC</i>					
A7066	ABC Stores & Purchasing	202	207	213	218
		202	207	213	218
<i>Internal Transfers</i>					
A4901	Depot oncost credit	(1,110)	(1,132)	(1,155)	(1,178)
A5810	Depot oncosts	(527)	(538)	(548)	(559)
A7066	ABC Stores & Purchasing	(197)	(202)	(207)	(212)
		(1,834)	(1,872)	(1,910)	(1,949)
<i>Trans from reserves</i>					
A4912	Stores/Purchasing/Depots Funding	(8,020)	(7,220)	(300)	0
		(8,020)	(7,220)	(300)	0
<i>Sec 94/64 Recoupment</i>					
A4912	Stores/Purchasing/Depots Funding	(28)	(28)	(28)	(28)
		(28)	(28)	(28)	(28)
<i>Transfer to reserves</i>					
A4912	Stores/Purchasing/Depots Funding	776	790	804	818
		776	790	804	818
	Service Total	(7,978)	(7,183)	(282)	19
Service: Property and Legal Services					
<i>Operating Expenses</i>					
A5095	Property & Legal Salaries	193	198	204	209
A5415	Legal Expenses	11	12	12	12
A5637	Road Naming / Renaming	11	11	11	11
		215	221	227	233
	Service Total	215	221	227	233

Borrowings

New loans	Term	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000
Public Toilets	20	100	100	100	100
Bridges	20	776	776	776	-
Dog Pound	20	4,000	-	-	-
Drainage	20	1,100	1,100	1,100	1,100
Flood Mitigation	20	300	300	300	200
		6,276	2,276	2,276	1,400

Renewal loans	Term	2023/24	2024/25	2025/26	2026/27
		\$000	\$000	\$000	\$000

Glossary of terms and abbreviations

ABC	Activity Based Costing - a method of allocating overheads
AC	Asphalt concrete
ARR	Asset Replacement Reserve
C&NR	Community & Natural Resources
CCR	Capital Contributions Reserve
COP	Community Options Program
CP	Contribution Plan
DA	Development application/assessment
DC	Developer contributions
DWM	Domestic Waste Management
DWY	Driveway
EP&A	Environmental Planning & Assessment
FAG	Financial Assistance Grant
GIS	Geographical Information System
H&B	Health & Building
IT	Information Technology
LEP	Local Environment Plan
M&R, M&I	Maintenance & repair
MB	Murwillumbah
MR	Main road
MSF	Merchant Service Fee
NRM	Natural Resource Management
NRCMA	Northern Rivers Catchment Management Authority
OPC	Older Parent Carer
P&D	Planning & Development
R&M	Maintenance & repair
R2R	Roads to Recovery
REAP	Renewable Energy Action Plan
s64/s94	Developer contributions
s68/s138	Fees
SCU	Southern Cross University
SES	State Emergency Service
SLSC	Surf Life Saving Club
SPS	Sewer Pump Station
SRM	Sewer Rising Main
STP/WWTP	Waste Water Treatment Plant
SWD	Sewer/drainage
TC	Tweed Coast
TCHP	Tweed Coast Holiday Park
TH	Tweed Heads
TRCP	Tweed Roads Contribution Plan
TRRM	Tweed River Regional Museum
VIC	Visitor Information Centre
VMR	Volunteer Marine Rescue
WHS	Workplace Health & Safety
WPS	Water Pump Station
WTP	Water Treatment Plant

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