

NOTICE OF MEETING



FINANCE ADVISORY COMMITTEE MEETING

A Finance Advisory Committee Meeting of Byron Shire Council will be held as follows:

Venue	Conference Room, Station Street, Mullumbimby
Date	Thursday, 14 May 2015
Time	2.00pm

A handwritten signature in black ink, appearing to read 'Ken Gainger', is located below the meeting details.

Ken Gainger
General Manager

I2015/396
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CONFLICT OF INTERESTS

What is a “Conflict of Interests” - A conflict of interests can be of two types:

Pecuniary - an interest that a person has in a matter because of a reasonable likelihood or expectation of appreciable financial gain or loss to the person or another person with whom the person is associated.

Non-pecuniary – a private or personal interest that a Council official has that does not amount to a pecuniary interest as defined in the Local Government Act (eg. A friendship, membership of an association, society or trade union or involvement or interest in an activity and may include an interest of a financial nature).

Remoteness – a person does not have a pecuniary interest in a matter if the interest is so remote or insignificant that it could not reasonably be regarded as likely to influence any decision the person might make in relation to a matter or if the interest is of a kind specified in Section 448 of the Local Government Act.

Who has a Pecuniary Interest? - a person has a pecuniary interest in a matter if the pecuniary interest is the interest of the person, or another person with whom the person is associated (see below).

Relatives, Partners - a person is taken to have a pecuniary interest in a matter if:

- The person's spouse or de facto partner or a relative of the person has a pecuniary interest in the matter, or
- The person, or a nominee, partners or employer of the person, is a member of a company or other body that has a pecuniary interest in the matter.

N.B. “Relative”, in relation to a person means any of the following:

(a) the parent, grandparent, brother, sister, uncle, aunt, nephew, niece, lineal descends or adopted child of the person or of the person's spouse;

(b) the spouse or de facto partners of the person or of a person referred to in paragraph (a)

No Interest in the Matter - however, a person is not taken to have a pecuniary interest in a matter:

- If the person is unaware of the relevant pecuniary interest of the spouse, de facto partner, relative or company or other body, or
- Just because the person is a member of, or is employed by, the Council.
- Just because the person is a member of, or a delegate of the Council to, a company or other body that has a pecuniary interest in the matter provided that the person has no beneficial interest in any shares of the company or body.

Disclosure and participation in meetings

- A Councillor or a member of a Council Committee who has a pecuniary interest in any matter with which the Council is concerned and who is present at a meeting of the Council or Committee at which the matter is being considered must disclose the nature of the interest to the meeting as soon as practicable.
- The Councillor or member must not be present at, or in sight of, the meeting of the Council or Committee:
 - (a) at any time during which the matter is being considered or discussed by the Council or Committee, or
 - (b) at any time during which the Council or Committee is voting on any question in relation to the matter.

No Knowledge - a person does not breach this Clause if the person did not know and could not reasonably be expected to have known that the matter under consideration at the meeting was a matter in which he or she had a pecuniary interest.

Participation in Meetings Despite Pecuniary Interest (S 452 Act)

A Councillor is not prevented from taking part in the consideration or discussion of, or from voting on, any of the matters/questions detailed in Section 452 of the Local Government Act.

Non-pecuniary Interests - Must be disclosed in meetings.

There are a broad range of options available for managing conflicts & the option chosen will depend on an assessment of the circumstances of the matter, the nature of the interest and the significance of the issue being dealt with. Non-pecuniary conflicts of interests must be dealt with in at least one of the following ways:

- It may be appropriate that no action be taken where the potential for conflict is minimal. However, Councillors should consider providing an explanation of why they consider a conflict does not exist.
- Limit involvement if practical (eg. Participate in discussion but not in decision making or vice-versa). Care needs to be taken when exercising this option.
- Remove the source of the conflict (eg. Relinquishing or divesting the personal interest that creates the conflict)
- Have no involvement by absenting yourself from and not taking part in any debate or voting on the issue as if the provisions in S451 of the Local Government Act apply (particularly if you have a significant non-pecuniary interest)

RECORDING OF VOTING ON PLANNING MATTERS

Clause 375A of the Local Government Act 1993 – Recording of voting on planning matters

- (1) In this section, **planning decision** means a decision made in the exercise of a function of a council under the Environmental Planning and Assessment Act 1979:
 - (a) including a decision relating to a development application, an environmental planning instrument, a development control plan or a development contribution plan under that Act, but
 - (b) not including the making of an order under Division 2A of Part 6 of that Act.
- (2) The general manager is required to keep a register containing, for each planning decision made at a meeting of the council or a council committee, the names of the councillors who supported the decision and the names of any councillors who opposed (or are taken to have opposed) the decision.
- (3) For the purpose of maintaining the register, a division is required to be called whenever a motion for a planning decision is put at a meeting of the council or a council committee.
- (4) Each decision recorded in the register is to be described in the register or identified in a manner that enables the description to be obtained from another publicly available document, and is to include the information required by the regulations.
- (5) This section extends to a meeting that is closed to the public.

BYRON SHIRE COUNCIL
FINANCE ADVISORY COMMITTEE MEETING

BUSINESS OF MEETING

- 1. APOLOGIES**
- 2. DECLARATIONS OF INTEREST – PECUNIARY AND NON-PECUNIARY**
- 3. ADOPTION OF MINUTES FROM PREVIOUS MEETINGS**
 - 3.1 Finance Advisory Committee Meeting held on 19 February 2015
- 4. BUSINESS ARISING FROM PREVIOUS MINUTES**
- 5. STAFF REPORTS**

Corporate and Community Services

- 5.1 2014/15 Financial Sustainability Project Plan - Update on the Action Implementation Plan as at 31 March 20154
- 5.2 Budget Review - 1 January 2015 to 31 March 201548

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES**Report No. 5.1 2014/15 Financial Sustainability Project Plan - Update on the Action Implementation Plan as at 31 March 2015**

Directorate: Corporate and Community Services
Report Author: Mark Arnold, Director Corporate and Community Services
File No: I2015/394
Theme: Corporate Management
Financial Services

Summary:

Council at its Ordinary meeting held on 7 August 2014 adopted the Financial Sustainability Project Plan (FSPP) 2014/2015 via Resolution **14-326**.

The FSPP adopted by Council is for the 2014/15 Financial Year and details the strategic approach adopted by Council for managing the Financial Sustainability of the Council as an organisation.

The Council via Resolution **13-148** resolved to develop the FSPP as a means of communicating with the community on proposed reforms.

Council in Resolution **13-148** also determined that progress reports on the implementation of the actions within the FSPP be submitted to the Council's Finance Advisory Committee.

This report has been prepared to provide the Finance Advisory Committee with an update report on the implementation of the actions in the 2014/15 FSPP Plan, for the period to 31 March 2015.

RECOMMENDATION:

That the Finance Advisory Committee recommend to Council:

That the update report to 31 March 2015 on the 2014/2015 Financial Sustainability Project Plan Action Implementation Plan be received and noted.

Attachments:

- 1 2014/2015 Financial Sustainability Project Plan Action Implementation Plan as at 31 March 2015, E2015/12890 , page 7



Report

Council at its Ordinary meeting held on 7 August 2014 adopted the Financial Sustainability Project Plan ("FSPP") 2014/2015 via Resolution **14-326**, which reads as follows:.

"Resolved that Council adopt the Financial Sustainability Project Plan 2014/2015 (#E2014/38787)":

The FSPP adopted by Council is for the 2014/15 Financial Year and details the strategic approach adopted by Council for managing the Financial Sustainability of the Council as an organisation.

The Council via Resolution **13-148** resolved to develop the FSPP as a means of communicating with the community on proposed reforms.

Council in Resolution 13-148 also determined that progress reports on the implementation of the actions within the FSPP be submitted to the Council's Finance Committee.

This report has been prepared to provide the Finance Advisory Committee with an update report on the implementation of the actions in the 2014/15 FSPP, for the period to 31 March 2015.

A summary of the actions detailed in the FSPP has been prepared and attached to this Report at Attachment 1. A comment has been included in the summary against each of the identified actions for the main areas or elements being:

- Expenditure Review
- Revenue Review
- Land Review and Property Development
- Strategic Procurement
- Policy and Decision Making
- Potential Commercial Opportunities
- Volunteerism
- Collaborations and Partnerships
- Asset Management
- Long Term Financial Planning
- Performance Indicators

Financial Implications

The Finance Advisory Committee by referencing Attachment 1 will see progress against various action items associated with the FSPP. In terms of actual financial outcomes, at this point for the 2014/2015 financial year, the following savings or new revenue have been identified since the last update report to the Finance Advisory Committee:

1. Expenditure savings of \$15,000 for the Byron Swimming Pool and \$3,900 for the Mullumbimby Pool relating to water use following resolution of water leaks in 2014 has resulted in less budget being required than was provided in 2014/2015. These funds are being transferred to reserve for the Pools to assist with any possible unforeseen costs when the pools are to reopen for the next swimming season.
2. Additional revenue for legal costs recovered of \$14,100 has been realised through activities of the Legal Services team. This is on top of the \$9,300 previously recognised.
3. Further additional revenue of \$5,700 being realised through new revenue via resource sharing of Council's Licence Plate Recognition Equipment with Lismore City Council. This is consistent with the Partnerships and Collaborations Strategy Element of the Financial Sustainability Project Plan.

4. Provision of additional \$34,800 for interest and break costs along with an additional \$302,100 to pay out the one remaining loan in the Water Fund. This loan was paid out on 25 March 2015 given the healthy state of Water Fund reserves. This action will save over the remaining life of the loan originally due to mature in 2021 \$48,000 in interest after consideration of the break cost of \$41,357 which can be used by the Water Fund for other purposes. This is consistent with one of the aims of the FSPP to reduce debt.

Whilst the outcomes identified in points 1 to 4 above are proposed to be reallocated, they provide Council with the ability to enhance capacity and resources without incurring additional cost. These items have been incorporated into the 2014/2015 Budget Estimates pending Council approval of the 31 March 2015 Quarter Budget Review to be presented to Council on 21 May 2015 and for the Finance Advisory Committee to consider at this Meeting.

It is also more prudent that any positive financial outcomes derived from actions of the FSPP be based on actual outcomes and not estimated outcomes. In that regard, the financial reporting of outcomes of the FSPP will be in arrears, once the outcomes are known and actions in the FSPP are completed.

Further reporting will be provided to the Finance Advisory Committee at future meetings on financial outcomes. This will be done in conjunction the Quarterly Budget Review (QBR) reporting process over the 2014/2015 financial year as part of the recently adopted FSPP by Council at its Ordinary Meeting held on 7 August 2014 (**Resolution 14-326**). A register has been developed to track the financial outcomes of the FSPP actions that is envisaged will derive an improved quantifiable financial sustainability outcome overall to Council.

Statutory and Policy Compliance Implications

Council resolutions 13-148, 13-238 and 14-326.

The development of the FSPP can also be considered as a tool to assist Council in its ongoing obligations as defined in Section 9 (The Council's charter), Section 8 of the Local Government Act 1993.

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Strategy Element: Expenditure Review

Actions	Action Owner	Action Due Date	Management Comments
1. Expenditure Review Group membership for the 2014/15 financial period confirmed.	DC&CS	July 2014	Progress Update (30 September 2014) The Group has been re-established. (Action completed)
2. Expenditure Review Group meetings scheduled for 2014.	DC&CS	July 2014	Progress Update (30 September 2014) The Group is meeting as required. (Action completed)
3. Develop Review Project Plan and Timetable.	DC&CS	July 2014	Progress Update (30 September 2014) Projects and expenditure areas to be reviewed in the 2014/15 Financial Year identified in the adopted 2014/15 FSPP. Other areas identified during the 2014/15 will be included as required. A number of the projects identified are the project responsibility of internal working groups, such as the Strategic Procurement Working Group, established to progress the work required in the individual project Plans. (Action completed)
4. Report monthly to the Executive Team on the delivery of the Project Plan.	DC&CS	Monthly	Progress Update (30 September 2014) Reports are provided to ET in accordance with monthly reporting schedules. (Action is being progressively implemented) Progress Update (31 December 2014) Reports are provided to ET in accordance with monthly reporting schedules. (Action is being progressively implemented) Progress Update (31 March 2015) Reports are provided to ET in accordance with monthly reporting schedules. (Action is being progressively implemented)
5. Progress reports to Finance Committee.	DC&CS	Quarterly	Progress Update (30 September 2014) This is the first report on the implementation of the actions detailed in the adopted 2014/15 FSPP.

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Actions	Action Owner	Action Due Date	Management Comments
			<p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) This is the second report on the implementation of the actions detailed in the adopted 2014/15 FSPP.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) This is the second report on the implementation of the actions detailed in the adopted 2014/15 FSPP.</p> <p>(Action is being progressively implemented)</p>
6. Report to Council through the Quarterly Budget Review any identified expenditure savings.	DC&CS	Quarterly	<p>Progress Update (30 September 2014) Included in the 30 September 2014 Quarterly Budget Review are two revenue items that have occurred in conjunction with the Financial Sustainability Project Plan being:</p> <ol style="list-style-type: none"> 1. Recognition of \$12,700 new revenue through the resource sharing of Council's Licence Plate Recognition Equipment with Lismore City Council. This is consistent with the Partnerships and Collaborations Strategy Element of the Financial Sustainability Project Plan. 2. Recognition of \$470,000 excluding GST of new revenue through the sale of the former Telstra Site. Approximately \$458,000 after sale costs is proposed to be transferred to a new Property Development Reserve to assist Council continue Land Review and Property Development Strategy Element of the Financial Sustainability Project Plan through providing funding for progressing the Station Street Mullumbimby subdivision (Action Item 4.) <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) Included in the 31 December 2014 Quarter Budget Review are four items that have occurred in conjunction with the Financial Sustainability Project Plan being:</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>1. Recognition of \$5,400 new revenue for the remainder of 2014/2015 in the Public Libraries Budget Program for rental of space for a mobile coffee cart. Revenue will be greater in 2015/2016 where full year revenue can be identified.</p> <p>2. Recognition of \$20,000 extra funding to progress the planning work of the Station Street subdivision funded from the sale proceeds generated by the former Telstra site sale. This will assist Council continue Land Review and Property Development Strategy Element of the Financial Sustainability Project Plan.</p> <p>3. Provision of additional \$24,700 to pay out three sewerage fund loans with the Commonwealth Bank and one loan with the South Australian Government Finance Authority. The four outstanding loans were due to mature between 2015 and 2019 but were reviewed to consider paying out due to small balances and payout penalties. This will create a small saving in future years in the Sewerage Fund and is consistent with one of the aims of the FSPP to reduce debt.</p> <p>4. The 31 December 2014 Quarter Budget Review has been able to provide funding without reducing the projected budget surplus of \$105,000 to undertake assessments and investigations of the Tyagarah Airfield in accordance with resolution 14-657. This is also an item of Land Review and Property Development Strategy Element of the FSPP.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015)</p> <p>Included in the 31 March 2015 Quarter Budget Review are four items that have occurred in conjunction with the Financial Sustainability Project Plan being:</p> <p>1. Expenditure savings of \$15,000 for the Byron Swimming Pool and \$3,900 for the Mullumbimby Pool relating to water use following resolution of water leaks in 2014 has resulted in less budget being required than was provided in 2014/2015. These funds are being transferred to reserve for the Pools to assist with any possible unforeseen costs when the pools are to reopen</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>for the next swimming season.</p> <p>2. Additional revenue for legal costs recovered of \$14,100 has been realised through activities of the Legal Services team. This is on top of the \$9,300 previously recognised.</p> <p>3. Further additional revenue of \$5,700 being realised through new revenue via resource sharing of Council's Licence Plate Recognition Equipment with Lismore City Council. This is consistent with the Partnerships and Collaborations Strategy Element of the Financial Sustainability Project Plan.</p> <p>4. Provision of additional \$34,800 for interest and break costs along with an additional \$302,100 to pay out the one remaining loan in the Water Fund. This loan was paid out on 25 March 2015 given the healthy state of Water Fund reserves. This action will save over the remaining life of the loan originally due to mature in 2021 \$48,000 in interest after consideration of the break cost of \$41,357 which can be used by the Water Fund for other purposes. This is consistent with one of the aims of the FSPP to reduce debt.</p> <p>(Action is being progressively implemented)</p>
7. Report to Council any recommendations regards policy changes.	DC&CS	June 2015	<p>Progress Update (30 September 2014) Reports to be provided as required.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) Reports to be provided as required.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) Reports to be provided as required.</p> <p>(Action is being progressively implemented)</p>

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Strategy Element: Revenue Review

Actions	Action Owner	Action Due Date	Management Comments
1. Revenue Review Group confirmed.	DC&CS	July 2014	Progress Update (30 September 2014) The Group has been re-established. (Action completed)
2. Revenue Review Group meetings scheduled for 2014.	DC&CS	July 2014	Progress Update (30 September 2014) The Group is meeting as required. (Action completed)
3. Develop Review Project Plan and Timetable.	DC&CS	July 2014	Progress Update (30 September 2014) Projects and revenue areas to be reviewed in the 2014/15 Financial Year identified in the adopted 2014/15 FSPP. Other areas identified during the 2014/15 will be included as required. A number of the projects identified are the project responsibility of internal working groups, such as the Strategic Procurement Working Group, established to progress the work required in the individual project Plans. (Action completed)
4. Report monthly to the Executive Team on the delivery of the Project Plan.	DC&CS	Monthly	Progress Update (30 September 2014) Reports are provided to ET in accordance with monthly reporting schedules. (Action is being progressively implemented) Progress Update (31 December 2014) Reports are provided to ET in accordance with monthly reporting schedules. (Action is being progressively implemented) Progress Update (31 March 2015) Reports are provided to ET in accordance with monthly reporting schedules. (Action is being progressively implemented)
5. Report to the Finance Committee and/or the Council any proposed opportunities for deriving new/additional revenue.	DC&CS	June 2015	Progress Update (30 September 2014) Reports to be provided as required. (Action is being progressively implemented)

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Actions	Action Owner	Action Due Date	Management Comments
			<p>Progress Update (31 December 2014) Reports to be provided as required.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) Reports to be provided as required.</p> <p>(Action is being progressively implemented)</p>
6. Report to Council any recommendations regards policy change and/or increases to existing or new revenue sources.	DC&CS	June 2015	<p>Progress Update (30 September 2014) Reports to be provided as required.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) Reports to be provided as required.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) Reports to be provided as required.</p> <p>(Action is being progressively implemented)</p>
7. Prepare submissions and lobby for grant funding for major capital works projects.	DC&CS	June 2015	<p>Progress Update (30 September 2014) Refer to Annexure 1(b) for information on grant submissions for the September and October 2014.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) Grant application opportunities are continually being researched and where applicable applied for.</p> <p>(Action is progressively implemented)</p> <p>Progress Update (31 March 2015)</p>

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Actions	Action Owner	Action Due Date	Management Comments
			Grant application opportunities are continually being researched and where applicable applied for. (Action is progressively implemented)

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Strategy Element: Land Review and Property Development

Actions	Action Owner	Action Due Date	Management Comments
General Fund			
1. Roundhouse - Land reclassification process and sale.	DIS	August 2014	<p>Progress Update (30 September 2014) Liaison and contact with the Department of Planning regarding the planning proposal has been ongoing. DoP are yet to issue a determination.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) Gateway determination received from the NSW DoP. Preparation of documentation for the reclassification process has been completed and the public exhibition process will commence in early 2015. A timetable for the reclassification process has been established with a view to completion by the middle of the year. Sale will proceed at the conclusion of this process.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) Public Hearing held on 1 April 2015.</p> <p>Public Hearing Report completed. To be reported to Council on 21 May 2015.</p> <p>(Action being progressively implemented)</p>
2. Lot 12 Bayshore Drive - Voluntary plan of management (VPM), EIS, DA and commence clean up contract.	DIS	June 2015	<p>Progress Update (30 September 2014) Actions to secure the site, as per the requirements of the EPA, are being implemented.</p> <p>Further contact has been made with the EPA seeking approval to the proposed VPM with a view to completing an EIS based on the concept for restoration presented in the BMack report. The EIS will allow a DA to be lodged for works. EPA approval is still pending.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) Approval has been received from the EPA for the voluntary plan of management prepared by Council. The environmental assessment is being</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>prepared in support of the DA which will seek approval for the proposed restoration works. The cost of these works is expected to exceed \$1m.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015)</p> <p>DA 10.2015.177.1 for Tree Removal being assessed.</p> <p>Pre lodgement DA meeting for works scheduled for 28 April.</p> <p>POM being finalized for submission to the EPA.</p> <p>(Action being progressively implemented)</p>
3. Telstra site – Sale – proceeds to be used for construction of the Station Street subdivision.	Colin Sims	December 2014	<p>Progress Update (30 September 2014)</p> <p>Contract of Sale exchanged – settlement process underway and due on 8 October 2014 - \$517,000 (inc GST).</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014)</p> <p>Settlement occurred on 8 October 2014.</p> <p>(Action complete)</p>
4. Station Street – Subdivision approval and construction contingent from proceeds of the Telstra site sale.	DIS	June 2015	<p>Progress Update (30 September 2014)</p> <p>Investigations have been completed. Plans and documentation for a 6 lot subdivision prepared and the DA lodged.</p> <p>Following DA approval, any consent conditions will be incorporated into detailed designs and a detailed cost estimate will be developed.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014)</p> <p>The DA has been approved however one of the consent conditions is the retention of a major fig tree that has significant implications for the design of the subdivision in terms of stormwater, sewer, lot access and road works. Options for changes to the subdivision design are being investigated. A further \$20,000 has been allocated for work in the 31 December 2014 Quarter Budget Review.</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015)</p> <p>A S96 is being prepared for modification of the consent conditions, including removal of the tree with a view to making the subdivision more viable.</p> <p>(Action being progressively implemented)</p>
5. Manfred Street – Complete reclassification.	DC&CS	June 2015	<p>Progress Update (30 September 2014)</p> <p>The necessary reclassification is being progressed via a LEP amendment</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014)</p> <p>Advice has been received from the Planning Consultant on investigation work undertaken in stage 1 of this project to prepare the Planning Proposal. A report is being prepared for Council to consider the next step in progressing the Planning Proposal.</p> <p>(Action being progressively implemented)</p> <p>Progress Update (31 March 2015)</p> <p>Report has been scheduled for 21 May 2015 Ordinary meeting. A copy of advice from the Planning Consultant was distributed to Councillor under the cover of a Memorandum dated 12 March 2015.</p> <p>(Action being progressively implemented)</p>
6. Yaran Road, Tyagarah Airfield – Investigate flood and environmental options for subdivision (from aerodrome) and development options.	DIS	December 2014	<p>Yarran Road is the north side of the road access to Tyagarah Airfield, and a DA is being prepared for a subdivision with the necessary flood and environment studies being progressed.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014)</p> <p>Council is preparing a Planning Proposal to appropriately rezone the subdivision area and airport to enhance the viability of the project.</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015)</p> <p>Rezoning progressing, subdivision DA being progressed. Integrated actions being tracked monthly as per project status report E2014/47902.</p> <p>(Action being progressively implemented)</p>
<p>7. Lot 22 Mullumbimby – Investigation, flood assessment and options development. * <i>Dependent upon on sale of Telstra site and Station Street.</i></p>	DIS	June 2015	<p>Progress Update (30 September 2014) Awaiting the outcomes of the Mullumbimby flood study.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) Further assessment is awaiting the outcomes of the Mullumbimby flood study.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015)</p> <p>Further assessment is awaiting the outcomes of the Mullumbimby flood study.</p> <p>(Action being progressively implemented)</p>
<p>8. Bayshore Drive Works Depot, Byron Bay (Lot 102, DP1087996, 1.79 hectares).</p>	DIS	June 2015	<p>Progress Update (30 September 2014) Review options and costs for relocation of the Bayshore Drive Works Depot.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) Initial assessment has been progressed and a report will be prepared for Council.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015)</p> <p>Assessment is continuing with operational managers considering their short term and longer term needs. A market assessment for the land value has been</p>

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Actions	Action Owner	Action Due Date	Management Comments
			obtained. (Action being progressively implemented)

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Water Fund			
9. Fletcher Street – Planning, investigation and DA development around options/concept plans for site redevelopment.	DIS	June 2015	<p>Progress Update (30 September 2014) A planning meeting has been held with the General Manager. A planning site analysis is being prepared and a budget allocation being sort at the September quarterly review. A commercial assessment and business case will then be developed to inform decision making on a preferred option to develop.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) A draft site assessment report has been completed. Further work is being progressed on options related to parking and the associated implications for potential development.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) The project was reported and actions are progressing as per the outcomes of that meeting. Planning is completing a further review of options, particularly in the context of parking and previous site entitlements.</p> <p>(Action being progressively implemented)</p>
Sewer Fund			
10. South Byron STP – Infrastructure demolition. Future option determination. Start remediation and rezoning.	DIS	June 2015	<p>Progress Update (30 September 2014) DPWS have been engaged for project management of the stage 1 remediation/ demolition (refer #E2014/36940) and the project is underway.</p> <p>Following a workshop with Council the financial analysis associated with the GHD Master Plan is being reviewed. DPWS are updating the engineering calculations associated with the residential and low key tourism options and Todd Heron White will then complete the update financial analysis. This work will be presented to a further workshop of Council with a view to finalizing a preferred future use for the site which in turn will guide the remediation and rezoning processes.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014)</p>

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			<p>This project has been workshopped with Council and the outcomes reported to Council. Tenders for demolition will be called in early 2015.</p> <p>The workshop has identified the need for further analysis of options to inform the process of determining a preferred future use.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015)</p> <p>Tenders have been called and the assessment panel recommendation reported to 30 April meeting of Council.</p> <p>(Action being progressively implemented)</p>
<p>11. Brunswick Heads STP – Complete remediation assessment. Start demolition and remediation subject to funding.</p>	DIS	June 2015	<p>Progress Update (30 September 2014)</p> <p>DPWS have been engaged for project management of this project to: complete detailed site contamination assessments; remediation action plan and audit certification process. Once this body of work is completed a report can be prepared for Council on the costs and implications of remediation relative to any options for the site.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014)</p> <p>Work is progressing on the environmental site assessment, remediation action plan and site validation report. The outcomes of this work will inform a report to council regarding the costs and implications of remediation relative to any options for the site.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015)</p> <p>The cost of remediation will exceed \$1 million and there is no prospect of this cost being viably recovered. The project is currently being assessed as part of the new Strategic Business Plan for sewer services with a view to when this project could be progressed and what are the implications for sewer service pricing.</p> <p>(Action being progressively implemented)</p>
<p>12. Brunswick Valley STP, Vallances</p>	DIS	June 2015	<p>Progress Update (30 September 2014)</p> <p>Future use of this land will be considered in the Rural and Urban Settlement</p>

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Road – Complete rural settlement strategy review.			<p>Strategy, of which a Discussion Paper is currently being prepared for Councils consideration.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) The future of the Vallances Road site will be considered in the Rural and Urban Settlement Strategy, of which a Discussion Paper is currently being prepared for Councils consideration. The purchase of an adjacent crown road has been reported to Council, approved and is being implemented.</p> <p>(Action is progressively being implemented)</p> <p>Progress Update (31 March 2015) The adjacent crown road has been purchased which adds nearly a hectare to the holding. A discussion paper has been prepared on the Rural and Urban Settlement Strategy.</p> <p>(Action being progressively implemented)</p>
13. Bangalow STP – Complete rural settlement strategy review.	DIS	June 2015	<p>Progress Update (30 September 2014) Future use of this land will be considered in the Rural and Urban Settlement Strategy, of which a Discussion Paper is currently being prepared for Councils consideration.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) The Rural and Urban Settlement Strategy continues to be progressed.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) The Rural and Urban Settlement Strategy continues to be progressed.</p> <p>(Action being progressively implemented)</p>
14. Lot 4 Mill Street – Complete options review, including potential	DIS	June 2015	<p>Progress Update (30 September 2014) Analysis is occurring regarding the relationship of this site with the future of the Vallances Road site as per action 12.</p>

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consolidation with the Vallances Road property.			<p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) Analysis is occurring regarding the relationship of this site with the future of the Vallances Road site where the future use of this land will be considered in the Rural and Urban Settlement Strategy, of which a Discussion Paper is currently being prepared for Councils consideration.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) The Rural and Urban Settlement Strategy continues to be progressed.</p> <p>(Action being progressively implemented)</p>
Waste Fund			
15. Lots 3 and 29 Manse Road – Sell Lot 29 and use funds to pay down loans to reduce debt servicing costs.	DIS	June 2015	<p>Progress Update (30 September 2014) The DA for the Quarry Landfill project has been lodged.</p> <p>Project approval is expected in 2014/15.</p> <p>Closing and remediation of the southern expansion area will be subject to a separate detailed evaluation process.</p> <p>Sale of Lot 29 could proceed later this financial year.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) Assessment of the DA is in progress with additional agency requirements being addressed.</p> <p>The EPA has asked for extra time to provide their assessment.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) Analysis of the feasibility of the sale of Lot 29 has occurred. The proximity of the Lot to the resource recovery area (less than 300m) and the fact that the EPA noise limits cannot be achieved mean that sale of both Lot 29 and Lot 3 is</p>

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			not recommended until operations on the adjacent ridge line cease. The matter will be reported to Council. (Action being progressively implemented)
16. Lot 15 Dingo Lane, Myocum – Quarry landfill approval.	DIS	June 2015	<p>Progress Update (30 September 2014) It is anticipated that this property will be retained for the foreseeable future as a buffer area for the proposed Quarry landfill. Progress as per action 14.</p> <p>Council has resolved to complete an LEP amendment to reclassify the land as operational. A planning proposal was completed, gateway determination achieved and preparation commenced for public hearing.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) The land reclassification process has progressed and a report will be finalised.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) The public hearing has occurred. The finalized public hearing report is being reported to the 30 April meeting of Council.</p> <p>Council resolved via Resolution 15-164 to reclassify the Lot as Operational Land.</p> <p>The Quarry landfill project continues to be progressed with a key assessment point being the viability of satisfactorily addressing all the issues raised by the EPA.</p> <p>(Action being progressively implemented)</p>
17. Lot 16 Dingo Lane, Myocum – Quarry landfill approval.	DIS	June 2015	<p>Progress Update (30 September 2014) Following project approval for the Quarry landfill, consideration could be given to the future of this property including sale.</p> <p>Council has resolved to complete an LEP amendment to reclassify the land as operational. A planning proposal was completed, gateway determination achieved and preparation commenced for public hearing.</p>

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			<p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) The land reclassification process has progressed and a report will be finalised.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) The public hearing has occurred. The finalized public hearing report was reported to the 30 April meeting of Council.</p> <p>Council resolved via Resolution 15-164 to reclassify the Lot as Operational Land.</p> <p>(Action being progressively implemented)</p>
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Strategy Element: Strategic Procurement

Actions	Action Owner	Action Due Date	Management Comments
1. Establish Strategic Procurement Steering Committee (E2014/13942).	DC&CS	July 2014	<p>Progress Update (30 September 2014) Committee Established</p> <p>(Action complete)</p>
2. Finalise adopted centre-led procurement model roles and responsibilities (E2014/14115).	DC&CS	July 2014	<p>Progress Update (30 September 2014) Centre-led model finalised and endorsed.</p> <p>(Action complete)</p>
3. Finalise and recruit the new Strategic Procurement Coordinator role (E2014/13492).	DC&CS	31 December 2014	<p>Progress Update (30 September 2014) Recruitment process underway.</p> <p>(Action being implemented)</p> <p>Progress Update (31 December 2014) Strategic Procurement Coordinator appointed, commencement date 2 February 2015.</p> <p>(Action complete)</p>
4. Participate in the NOROC Regional Procurement Roadmap Program (E2014/37752).	DC&CS	June 2015	<p>Progress Update (30 September 2014) Regional kick off meeting held with ArcBlue. Data analysis process underway, with a further Regional workgroup session scheduled for 10 October 2014.</p> <p>(Action being progressively implemented)</p> <p>Progress Update (31 December 2014) Second workshop held to identify Regional Procurement Opportunities, and presentation held for the General Managers. Regional Roadmap Development is continuing with Workshop 3 scheduled for early February 2015.</p> <p>(Action being progressively implemented)</p> <p>Progress Update (31 March 2015) Regional Procurement Committee established, and with a focus on launching key regional procurement processes focused on volume purchases to achieve best savings outcomes to participating Councils in the next quarter. Initiative is being facilitated and guided by ArcBlue with oversight from the Regional General Managers Group.</p>

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Actions	Action Owner	Action Due Date	Management Comments
			(Action being progressively implemented)
5. Develop and adopt centre-led strategic procurement budget and resource requirements.	DC&CS	March 2015	<p>Progress Update (30 September 2014) No action this quarter</p> <p>(Action to be implemented)</p> <p>Progress Update (31 December 2014) No action this quarter</p> <p>(Action to be implemented)</p> <p>Progress Update (31 March 2015) Budget and resources established for the 2015/16 budget period.</p> <p>(Action being progressively implemented)</p>
6. Begin implementation of new centre-led procurement model, including communication of all roles and responsibilities.	DC&CS	June 2015	<p>Progress Update (30 September 2014) No action this quarter.</p> <p>(Action to be implemented)</p> <p>Progress Update (31 December 2014) No action this quarter.</p> <p>(Action to be implemented)</p> <p>Progress Update (31 March 2015) Engagement and communication strategy developed, and implementation has commenced to ensure high-level engagement in strategic purchasing across the organisation.</p> <p>(Action being progressively implemented)</p>
7. Finalise strategic procurement roadmap (E2014/14117) action plan and timetable, and begin implementation of the 12 month action plan.	DC&CS	June 2015	<p>Progress Update (30 September 2014) No action this quarter</p> <p>(Action to be implemented)</p> <p>Progress Update (31 December 2014) No action this quarter.</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>(Action to be implemented)</p> <p>Progress Update (31 March 2015) Roadmap action plan finalised and endorsed by the Procurement Steering Committee, and implementation of the first 12 month actions commenced.</p> <p>(Action being progressively implemented)</p>
<p>8. Review and report expenditure and productivity savings at the end of the 12 month action plan, and undertake review and Business Case for possible Procurement Officer position (E2014/13492) to continue capacity building and savings initiatives.</p>	DC&CS	June 2015	<p>Progress Update (30 September 2014) No action this quarter</p> <p>(Action to be implemented)</p> <p>Progress Update (31 December 2014) No action this quarter.</p> <p>(Action to be implemented)</p> <p>Progress Update (31 March 2015) Completed as part of the organisation restructure. New position not supported at this time, with redesign of current Infrastructure Services positions proposed as an alternative.</p> <p>(Action being progressively implemented)</p>

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Strategy Element: Policy and Decision Making

Actions	Action Owner	Action Due Date	Management Comments
1. That the format of the Monthly Finance Report (renamed Year to Date Finance Report) be reviewed and that any recommendations for amendments to the reporting format be reported to the FAC.	Finance Manager	30 November 2014	<p>Progress Update (30 September 2014) Report being prepared for submission to the FAC meeting scheduled for 13 November 2014 to provide an evaluation of the trial and to provide the Committee with option on the format and form of the Monthly Finance report to Council.</p> <p>(Action being implemented)</p> <p>Progress Update (31 December 2014) Monthly Finance report format adopted by Council in December 2014. First report for the period ending 31 January 2015 considered by ET on 11 February 2015 and will be distributed to Councillors as adopted by covering memo/email.</p> <p>(Action completed)</p>
2. Council continue to consider the short, medium and long term financial impacts and the context of Council's long term financial sustainability in its ongoing policy and decision making processes.	Council	30 June 2015	<p>Progress Update (30 September 2014) The Finance Manager undertakes a review of the reports to Council on monthly basis and provides comments to Report Writers and the Executive Team on the financial implications. Comments are included in the Reports for the consideration of Council in the decision making process. Resolutions impacting on budgets are considered in the QBR process and then included in the financial modelling used for the preparation of the LTFP.</p> <p>(Action being progressively implemented)</p> <p>Progress Update (31 December 2014) The Finance Manager undertakes a review of the reports to Council on monthly basis and provides comments to Report Writers and the Executive Team on the financial implications. Comments are included in the Reports for the consideration of Council in the decision making process. Resolutions impacting on budgets are considered in the QBR process and then included in the financial modelling used for the preparation of the LTFP.</p> <p>(Action being progressively implemented)</p> <p>Progress Update (31 March 2015)</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>The Finance Manager undertakes a review of the reports to Council on monthly basis and provides comments to Report Writers and the Executive Team on the financial implications. Comments are included in the Reports for the consideration of Council in the decision making process. Resolutions impacting on budgets are considered in the QBR process and then included in the financial modelling used for the preparation of the LTFP.</p> <p>(Action being progressively implemented)</p>
<p>3. That any bids for 2013/14 budgets to be carried over to the 2014/15 budget be reported to Council following the end of the 2013/14 financial year.</p>	Finance Manager	30 June 2015	<p>Progress Update (30 September 2014) This principal has been embedded in the adopted FSPP.</p> <p>(Action to be implemented)</p> <p>Progress Update (31 December 2014) This matter was reported to and resolved by Council during August 2014. As indicated in the previous update the principal regarding carryovers will be applied in relation to the 2014/2015 financial year for inclusion in the 2015/2016 budget at that time.</p> <p>(Action completed)</p>
<p>4. That a new financial management reporting format for internal reporting be developed, implemented and staff trained on use and in the area of financial management.</p>	Finance Manager	30 June 2015	<p>Progress Update (30 September 2014) Reporting format for monthly reports to the Executive Team developed and implemented. Other elements of the action are being developed for progressive implementation during the 2014/15 Financial Year.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) Continued refinements on internal reporting format for ET. Currently developing new internal financial reports for Managers utilising Excel wizard. Proposed training scheduled for 18 February 2015.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) The Finance Manager provided training to the Executive Team and the Managers at a Strategic Workshop held on 18 February 2015 on the Financial Reporting Framework for Council and the Internal Monthly Finance Reporting</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>Template. The Template was updated to incorporate the feedback provided during the training session. Further regional training has been arranged through NORCO for Non- Finance Managers with three Managers nominated to attend the session scheduled for 12 May 2015.</p> <p>(Action is being progressively implemented)</p>
<p>5. That the identified policies be reviewed to incorporate enabling wording and guidelines for Council's consideration and approval.</p>	ET	30 June 2105	<p>Progress Update (30 September 2014) Policies to be identified and progressively reported to Council.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) Policies to be identified and progressively reported to Council.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) Policies to be identified and progressively reported to Council.</p> <p>(Action is being progressively implemented)</p>

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Strategy Element: Potential Commercial Opportunities

Actions	Action Owner	Action Due Date	Management Comments
1. Management will progressively prepare and submit to Council reports on any potential commercial opportunities and ventures identified in the Masterplan for the Byron Bay Town Centre.	ET	June 2015	<p>Progress Update (30 September 2014) Reports will be prepared and submitted to Council during and at the completion of the Masterplan process.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) Reports will be prepared and submitted to Council during and at the completion of the Masterplan process.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) Reports will be prepared and submitted to Council during and at the completion of the Masterplan process.</p> <p>(Action is being progressively implemented)</p>
<p>2. Management to prepare and submit to Council reports on any potential commercial opportunities and ventures identified for the following specific projects currently being investigated:</p> <p>a) Future management and development of the Tyagarah Aerodrome</p> <p>b) Development of Byron Bay Swimming Pool/Café</p> <p>c) Redevelopment of the old Byron Bay Library building.</p>	<p>Colin Sims</p> <p>Colin Sims</p> <p>Phil Warner</p>	June 2015	<p>Progress Update (30 September 2014) a) Future Options Tyagarah Aerodrome Final draft TAG Options report completed Identification of further areas for investigation Councillor workshop held Additional investigations underway:</p> <ul style="list-style-type: none"> - Relocation of CAWI from Tyagarah Airfield land to maximise commercial land use potential - Onsite design and costs for the monitoring system proposed - Subdivision potential and related flood and environmental studies to maximise commercial land use potential - Aviation survey to establish the nature and extent of obstacle penetrations into the airspace glide slope - Legal advice to establish council's legal power of entry to private/Crown/RMS land to undertake works to remove obstacle penetrations into the airspace - Legal advice to establish legal precedent regarding council's ability to undertake works in high conservation areas in context of EP&A Act to ensure compliance with obstacle penetrations into the airspace

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Actions	Action Owner	Action Due Date	Management Comments
			<ul style="list-style-type: none"> - Scope of works and estimated capital costs to undertake the drainage and compliance works identified - Consultation with Crown Lands regarding the lease between Crown and Council for part of the Airfield
			<p>b) Development of Byron Bay Swimming Pool/Café No update this quarter</p> <p>c) Redevelopment of the old Byron Bay Library building. Refer to comments under Action 9. of Land and Property Development section.</p> <p>(Action being progressively implemented)</p> <p>Progress Update (31 December 2014)</p> <p>a) Future Options Tyagarah Aerodrome</p> <ul style="list-style-type: none"> • Project progress reported to Council 11 December 2014 • Rezoning proposal being prepared to facilitate expansion of commercial opportunities and commercial helicopter activities • Grant funding and master plan opportunities being explored. • Risk Management Plan being developed for 566 OLS obstacles • Capital Works budget being prepared for 2015/16 ten year plan to include compliance and operational work requirements • Consultation with the Crown regarding lease/management options is progressing <p>b) Development of Byron Bay Swimming Pool/Café Land rationalisation discussions progressing with the Crown, written response to Council's letter 2012 anticipated in the early new year.</p> <p>c) Redevelopment of the old Byron Bay Library building. Refer to comments under Action 9. of Land and Property Development section.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015)</p>

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Actions	Action Owner	Action Due Date	Management Comments
			c) Refer to comments under Action 9 of the Land and Property Development section.

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Strategy Element: Volunteerism

Actions	Action Owner	Action Due Date	Management Comments
1. Review Volunteer Policy and procedures for an enabling framework.	Greg Ironfield Manager Community Development	December 2014	<p>Progress Update (30 September 2014) A draft Volunteering with Council Policy and associated Guidelines on Engagement of Volunteers were presented to ET for circulation to Managers and relevant staff for comment. Comments are currently being collated to report back to ET for endorsement to present the Policy to Council for adoption</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) The Volunteering for Council Policy was adopted by Council in December 2014. The Procedures/Operation Manual to assist in the implementation of volunteer projects for Council was also developed in association with the Policy.</p> <p>(Action completed)</p>
2. Management will progressively prepare and submit to Council reports on the areas of volunteerism and social procurement.	ET	June 2015	<p>Progress Update (30 September 2014) Reports will be prepared and submitted to Council when opportunities have been identified for related Projects.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) Reports will be prepared and submitted to Council when opportunities have been identified for related Projects.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) Reports will be prepared and submitted to Council when opportunities have been identified for related Projects.</p> <p>(Action is being progressively implemented)</p>

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Strategy Element: Collaborations and Partnerships

Actions	Action Owner	Action Due Date	Management Comments
1. Management will progressively prepare and submit to Council reports on any potential opportunities for a collaboration or partnership.	ET	June 2015	<p>Progress Update (30 September 2014) Reports will be prepared and submitted to Council when collaboration or partnership opportunities are identified.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) Reports will be prepared and submitted to Council when collaboration or partnership opportunities are identified.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) Reports will be prepared and submitted to Council when collaboration or partnership opportunities are identified.</p> <p>(Action is being progressively implemented)</p>

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Strategy Element: Asset Management

Actions	Action Owner	Action Due Date	Management Comments
1. Review of the Asset Management Policy.	DIS	December 2014	<p>Progress Update (30 September 2014) Draft completed and submitted to the Community Infrastructure Advisory Committee. The CICA has chosen to take this draft and continue to work on the approach and content. The next meeting of the CICA is 4 December.</p> <p>Progress Update (31 December 2014) At the CICA Meeting on 4 December 2014, a draft Policy was confirmed for reporting to Council which will occur at 5 February 2015 Ordinary Meeting. (Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) The draft policy was reported to 5 Feb meeting and placed on public exhibition. (Action is being progressively implemented)</p>
2. Prepare Asset Management Roles and Responsibilities Matrix.	DIS	December 2014	<p>Progress Update (30 September 2014) Yet to be progressed.</p> <p>Progress Update (31 December 2014) Work has commenced in conjunction with the restructure. (Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) A draft structure for an Asset Management team has been prepared and is being considered as part of the restructure approval process and the 2015/ 16 operations budget process. (Action is being progressively implemented)</p>
3. Prepare Asset Management Data Source and Repository Matrix.	DIS	December 2014	<p>Progress Update (30 September 2014) Yet to be progressed.</p> <p>Progress Update (31 December 2014) Work has commenced.</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015)</p> <p>Preparation for the service plans is identifying where are our sources of asset management data.</p> <p>(Action is being progressively implemented)</p>
4. Complete Asset Management System Gap Analysis.	DIS	December 2014	<p>Progress Update (30 September 2014)</p> <p>Yet to be progressed.</p> <p>Progress Update (31 December 2014)</p> <p>Consultants JRA have been engaged to complete service plans in accordance with a previous review.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015)</p> <p>Consultants JRA have been engaged to complete service plans in accordance with a previous review that included a Gap Analysis.</p> <p>A key future action will be the establishment of the organisation wide asset management working group in accordance with the IIMM.</p> <p>(Action is being progressively implemented)</p>
5. Review of the Asset Management Strategy.	DIS	December 2015	<p>Progress Update (30 September 2014)</p> <p>Updated asset management plans will inform the review and update of the asset management strategy.</p> <p>Progress Update (31 December 2014)</p> <p>Updated asset management plans will inform the review and update of the asset management strategy. It is proposed this work will be completed as part of an engagement with JRA in the first half of 2015. The AMP's will be referred to as Service Plans.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015)</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>Updated asset management plans will inform the review and update of the asset management strategy. It is proposed this work will be completed as part of an engagement with JRA in the first half of 2015. The AMP's will be referred to as Service Plans.</p> <p>The development of asset management capacity within the organisation is a critical objective for the organisation, particularly in addressing the challenges articulated in the Fit For Future (FFF) local government reform.</p> <p>(Action is being progressively implemented)</p>
6. Review of the Water and Sewer Asset Management Plans following the revaluation process.	DIS	March 2015	<p>Progress Update (30 September 2014) Asset management plans will be reviewed and revised following the formal revaluation process for an asset class due to enhanced condition assessment data and enhanced financial data. This work is yet to progress.</p> <p>Progress Update (31 December 2014) Asset management plans will be reviewed and revised following the formal revaluation process for an asset class due to enhanced condition assessment data and enhanced financial data. It is proposed this work will be completed as part of an engagement with JRA in the first half of 2015. AM Plans will be referred to as Service Plans.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) Asset management plans will be reviewed and revised following the formal revaluation process for an asset class due to enhanced condition assessment data and enhanced financial data. It is proposed this work will be completed as part of an engagement with JRA in the first half of 2015. AM Plans will be referred to as Service Plans.</p> <p>(Action is being progressively implemented)</p>
7. Review of the Buildings Asset Management Plan following the revaluation process.	DIS	March 2015	<p>Progress Update (30 September 2014) Asset management plans will be reviewed and revised following the formal revaluation process for an asset class due to enhanced condition assessment data and enhanced financial data. This work is yet to progress.</p> <p>Progress Update (31 December 2014) Asset management plans will be reviewed and revised following the formal</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>reevaluation process for an asset class due to enhanced condition assessment data and enhanced financial data. It is proposed this work will be completed as part of an engagement with JRA in the first half of 2015. AM Plans will be referred to as Service Plans.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015)</p> <p>Asset management plans will be reviewed and revised following the formal reevaluation process for an asset class due to enhanced condition assessment data and enhanced financial data. It is proposed this work will be completed as part of an engagement with JRA in the first half of 2015. AM Plans will be referred to as Service Plans.</p> <p>(Action is being progressively implemented)</p>
8. Complete the Roads revaluation process.	DIS	June 2015	<p>Progress Update (30 September 2014)</p> <p>Planning will be required to fund and resource the detailed condition assessments that will inform the revaluation process. Considering utilising JRA.</p> <p>Progress Update (31 December 2014)</p> <p>JRA have been engaged to assist Council with the road and associated infrastructure revaluation.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015)</p> <p>In association with consultants JRA who have been engaged to assist council with the road and associated infrastructure revaluation, extensive work has been completed. The revaluation remains on track for completion by May.</p> <p>(Action is being progressively implemented)</p>
9. Complete the introduction of an asset based ledger through Work Orders.	DIS	June 2015	<p>Progress Update (30 September 2014)</p> <p>Work Orders have been introduced which means Assets are now directly linked to financial accounting. The new asset based ledger will be further developed by the first round of WO budgeting and subsequent cycles and business use will refine this new tool for asset management.</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>Progress Update (31 December 2014) Work Orders have been introduced which means Assets are now directly linked to financial accounting. The new asset based ledger will be further developed by WO budgeting and subsequent cycles and business use will refine this new tool for asset management.</p> <p>New WO reporting templates are being developed.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) Work Orders have been introduced which means Assets are now directly linked to financial accounting. The new asset based ledger will be further developed by WO budgeting and subsequent cycles and business use will refine this new tool for asset management.</p> <p>New WO reporting templates are being developed.</p> <p>(Action is being progressively implemented)</p>
10. Implement field based condition assessment software and system.	DIS	December 2014	<p>Progress Update (30 September 2014) 'Reflect' assessment software has been assessed and is being considered for implementation (compatibility with Corporate systems).</p> <p>Progress Update (31 December 2014) 'Reflect' assessment software has been assessed, (including review by IT), purchased and key business processes are being reviewed to support implementation once resources are allocated/ procured through the restructure process.</p> <p>The software and processes are being implemented for the Better Byron crew.</p> <p>The new risk assessment procedures are based on the use of Reflect to manage the defect process.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015)</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>'Reflect' assessment software has been purchased and implemented with the Better Byron crew and now with the road inspection process. The Recover software has also been used for major events such as New Years.</p> <p>The new risk assessment procedures are based on the use of Reflect to manage the defect process.</p> <p>The data from Reflect will be used in the assessment of the six month trial of the new draft Risk Management Procedure as per I2014/171.</p> <p>(Action is being progressively implemented)</p>
11. Introduce Work Order budgeting for the 2015/16 year.	DIS	March 2015	<p>Progress Update (30 September 2014) Planning has commenced for the implementation of WO Budgeting. It will be necessary to draw together key members from the original WO Implementation Team (particularly the Finance members) to manage the integration of this new approach with the existing Budget processes.</p> <p>Progress Update (31 December 2014) The decision has been taken to conduct WO budgeting off line for the 15/16 financial year with WO Budgeting being integrated for the 16/17 year.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) The decision has been taken to conduct WO budgeting off line for the 15/16 financial year with WO Budgeting being integrated for the 16/17 year.</p> <p>(Action is being progressively implemented)</p>
12. Integrate the Authority Asset Module with Customer Relationship Management (CRM).	DIS	June 2015	<p>Progress Update (30 September 2014) Project planning will commence following the implementation of WO budgeting.</p> <p>Progress Update (31 December 2014) Project planning will commence following the implementation of WO budgeting.</p> <p>(Action is being progressively implemented)</p>

BYRON SHIRE COUNCIL

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5.1 - ATTACHMENT 1

Actions	Action Owner	Action Due Date	Management Comments
			<p>Progress Update (31 March 2015)</p> <p>Project planning will commence following the implementation of WO budgeting.</p> <p>(Action is being progressively implemented)</p>
13. Review and revision of Special Schedule 7 and Note 13(a) in the financial statements.	DIS DC&CS	July 2014	<p>Progress Update (30 September 2014)</p> <p>JRA consultants were engaged to complete this review. This work will be presented to the Internal Audit Committee on 23 October (A copy has been provided to our Auditors). The work has been significant in revising depreciation schedules which in turn reduces the pressure on financial requirements.</p> <p>Progress Update (31 December 2014)</p> <p>Consultants JRA were engaged to complete this review. This work will be presented to the Internal Audit Committee on 23 October (A copy has been provided to our Auditors). The work has been significant in revising depreciation schedules which in turn reduces the pressure on financial requirements.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015)</p> <p>Consultants JRA completed this review.</p> <p>The roads revaluation will provide new data that will strongly influence preparation of the 2014/15 SS7 Infrastructure Report.</p> <p>(Action completed)</p>

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.1 - ATTACHMENT 1

Strategy Element: Long Term Financial Planning

Actions	Action Owner	Action Due Date	Management Comments
1. Update Year 1 of the LTFP with the adopted 2014/15 budget estimates.	Finance Manager	31 July 2014	<p>Progress Update (30 September 2014) Year 1 of the LTFP updated with adopted 2014/15 budget estimates and adopted carry over budgets.</p> <p>(Action complete)</p>
2. Include scenarios within the draft 2014-2024 LTFP based on the initiatives through the Financial Sustainability Project Plan and ensure funding of works for financial years beyond 2014/15.	Finance Manager		<p>Progress Update (30 September 2014) Assumptions reported to FAC on 21 August and adopted by Council 18 September 2014. Scenarios to be also informed by the further work being prepared for different models for the Byron Bay Paid Parking schemes.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) Further scenarios to be developed in conjunction with Council's Fit for the Future response.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) The scenarios developed for the inclusion in Council's response to the Fit for the Future Benchmarks (Council Improvement Plan ("CIP")) were workshopped with Councillors at the Strategic Planning Workshop held on 26 March 2015. The modelling undertaken of the scenarios approved at the Workshop have been incorporated in the draft CIP. The LTFP will be prepared on the basis of these scenarios but Finance staff are waiting on information being prepared by Jeff Roorda and Associates as part of the Road Revaluation process to inform the estimates for Depreciation used in the LTFP.</p> <p>(Action is being progressively implemented)</p>
3. Report assumptions and the LTFP to the Finance Committee meeting scheduled for 21 August 2014.	Finance Manager	21 August 2014	<p>Progress Update (30 September 2014) Assumptions reported to FAC on 21 August and adopted by Council 18 September 2014.</p> <p>(Action complete)</p>
4. Report the final LTFP to the Ordinary meeting scheduled for	Finance Manager	11 December 2014	<p>Progress Update (30 September 2014) In progress with a report presented to the 13 November Finance Advisory Committee Meeting to consider deferring the update to the Long Term</p>

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5.1 - ATTACHMENT 1

Actions	Action Owner	Action Due Date	Management Comments
18 September 2014.			<p>Financial Plan to coincide with Council's response to the Fit for the Future reforms by the NSW Government by 30 June 2015. It is proposed to consider works that is underway to address asset management planning and capital works planning to directly link this to the updated Long Term Financial Plan with more accurate and complete information then what is currently available.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) Report provided to Council at its 11 December 2014 Ordinary Meeting to defer reporting of the LTFP until completion of the Fit for the Future response (Resolution 14-607).</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) Report provided to Council at its 11 December 2014 Ordinary Meeting to defer reporting of the LTFP until completion of the Fit for the Future response (Resolution 14-607).</p> <p>(Action is being progressively implemented)</p>

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5.1 - ATTACHMENT 1

Strategy Element: Performance Indicators

Actions	Action Owner	Action Due Date	Management Comments
1. On going quarterly reporting to the Finance Advisory Committee (FAC) and Council on FSPP outcomes.	Finance Manager	Quarterly	<p>Progress Update (30 September 2014) First quarter report submitted to FAC meeting on 13 November 2014.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) Second quarter report submitted to FAC meeting on 19 February 2015.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) Third quarter report submitted to FAC meeting on 14 May 2015.</p> <p>(Action is being progressively implemented)</p>
2. Recognition through the QBR process of financial outcomes delivered by the FSPP.	Finance Manager	Quarterly	<p>Progress Update (30 September 2014) September QBR report submitted to FAC meeting on 13 November 2014 and Council on 20 November 2014.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) December QBR report submitted to FAC meeting on 19 February 2015 and Council on 26 February 2015.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) March QBR report submitted to FAC meeting on 14 May 2015 and Council on 21 May 2015.</p>
3. Structural changes to both revenue sources and expenditure will be updated in the base budget during the preparation of the 2015/16 Budget.	Finance Manager	June 2015	<p>Progress Update (30 September 2014) Changes are being identified by the Finance Manager through the QBR process.</p> <p>(Action is being progressively implemented)</p>

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5.1 - ATTACHMENT 1

Actions	Action Owner	Action Due Date	Management Comments
			<p>Progress Update (31 December 2014) Work has commenced on preparation of the 2015/2016 Budget. Commencing base will be the 2014/2015 Budget after consideration by Council of the 31 December 2014 Quarter Budget Review. Therefore structural changes to revenue and expenditure sources realised to date will be included.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) Refer previous comment.</p> <p>(Action is being progressively implemented)</p>
<p>4. The financial outcomes delivered by the FSPP updated into the Council's Long Term Financial Plan and modelled in the Long Term Financial Plan Scenarios.</p>	<p>Finance Manager</p>	<p>June 2015</p>	<p>Progress Update (30 September 2014) Changes are being identified by the Finance Manager through the QBR and financial modelling processes.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) Changes are being identified by the Finance Manager through the QBR and financial modelling processes.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) Changes are being identified by the Finance Manager through the QBR and financial modelling processes.</p> <p>(Action is being progressively implemented)</p>
<p>5 Assessment of the Note 13 performance ratios disclosed annually in Council's audited financial statements which should indicate a trend improvement from FSPP outcomes.</p>	<p>Finance Manager</p>	<p>June 2015</p>	<p>Progress Update (30 September 2014) This assessment is to be incorporated into the self assessment and submission process required to address the Fit For the Future criteria required by OLG by 30 June 2015.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) This assessment is to be incorporated into the self assessment and submission process required to address the Fit For the Future criteria required</p>

BYRON SHIRE COUNCIL

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5.1 - ATTACHMENT 1

Actions	Action Owner	Action Due Date	Management Comments
			<p>by OLG by 30 June 2015.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) This assessment is to be incorporated into the self assessment and submission process required to address the Fit For the Future criteria required by OLG by 30 June 2015.</p> <p>(Action is being progressively implemented)</p>
6. Development of additional performance measures for inclusion in version 3 of the FSPP (2015/2016).	Finance Manager	June 2015	<p>Progress Update (30 September 2014) Performance Indicators to be developed following consideration of the sustainability and financial indicators included as Fit For the Future criteria.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 December 2014) Fit for Future indicators have been assessed for Council utilising historical financial data for last three financial years. Fit for Future Response and major revision of Long Term Financial Plan will include projected results of Fit for Future ratios.</p> <p>(Action is being progressively implemented)</p> <p>Progress Update (31 March 2015) Refer previous comment.</p> <p>(Action is being progressively implemented)</p>

Report No. 5.2 **Budget Review - 1 January 2015 to 31 March 2015**
Directorate: Corporate and Community Services
Report Author: James Brickley, Manager Finance
File No: I2015/395
5 **Theme:** Corporate Management
 Financial Services

Summary:

10 This report is prepared to comply with Regulation 203 of the Local Government (General) Regulation 2005 and to inform Council and the Community of Council's estimated financial position for the 2014/2015 financial year, reviewed as at 31 March 2015.

15 This report also provides an opportunity for the Finance Advisory Committee to review the 31 March 2015 Quarter Budget Review prior to it being considered by Council at its Ordinary Meeting to be held on 21 May 2015.

RECOMMENDATION:

That the Finance Advisory Committee recommend to Council:

1. **That Council authorise the itemised budget variations as shown in Attachment 2 (#E2015/29355) which includes the following estimated results in the 31 March 2015 Quarterly Review of the 2014/2015 Budget:**
 - (a) **General Fund - \$1,000 increase in the accumulated surplus**
 - (b) **General Fund - \$1,241,600 decrease in reserves**
 - (c) **General Fund - \$1,240,600 decrease in the estimated cash position**
 - (d) **Water Fund - \$283,500 decrease in reserves**
 - (e) **Sewerage Fund - \$4,900 decrease in reserves**
2. **That Council adopt the revised estimated General Fund Accumulated Surplus/(Working Funds) surplus of \$1,957,550 for the 2014/2015 financial year as at 31 March 2015.**

Attachments:

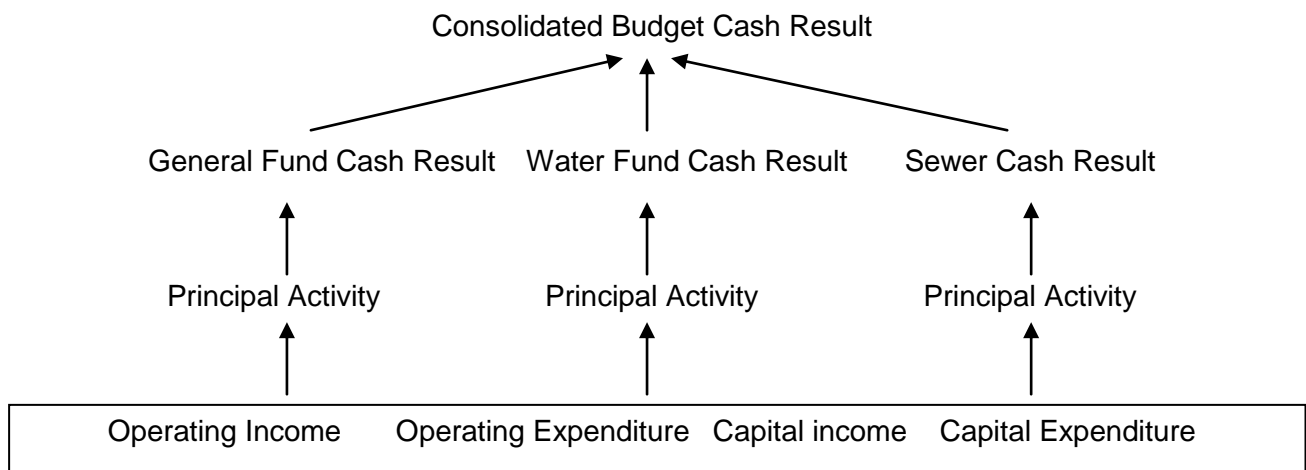
- 1 Budget Variations for the General, Water and Sewerage Funds, E2015/29579 , page 58
- 25 2 Itemised Listing of Budget Variations for General, Water and Sewerage Funds, E2015/29582 , page 140
- 3 Integrated Planning and Reporting Framework (IP&R) required Quarterly Review Statement, E2015/29580 , page 146

Report

Council adopted the 2014/2015 budget on 12 June 2014 via Resolution **14-285**. It also considered and adopted the budget carryovers from the 2013/2014 financial year, to be incorporated into the 2014/2015 budget, at its Ordinary Meeting held 28 August 2014 via Resolution **14-389**. Since that date, Council has reviewed the budget taking into consideration the 2013/2014 Financial Statement results and progress through three quarters of the 2014/2015 financial year. This report considers the March 2015 Quarter Budget Review.

The details of the budget review for the Consolidated, General, Water and Sewer Funds are included in Attachment 1, with an itemised listing in Attachment 2. This aims to show the consolidated budget position of Council, as well as a breakdown by Fund and Principal Activity. The document in Attachment 1 is also effectively a publication outlining a review of the budget and is intended to provide Councillors with more detailed information to assist with decision making regarding Council's finances.

Contained in the document at Attachment 1 is the following reporting hierarchy:



The pages within Attachment 1 are presented (from left to right) by showing the original budget as adopted by Council on 12 June 2014 plus the adopted carryover budgets from 2013/2014 followed by the resolutions between July and September, the September review, resolutions between October and December, the December review, resolutions between January and March and the revote (or adjustment for this review) and then the revised position projected for 30 June 2015 as at 31 March 2015.

On the far right of the Principal, there is a column titled "Note". If this is populated by a number, it means that there has been an adjustment in the quarterly review. This number then corresponds to the notes at the end of Attachment 1 which provides an explanation of the variation.

There is also information detailing restricted assets (reserves) to show Council's estimated balances as at 30 June 2015 for all Council's reserves.

A summary of Capital Works is also included by Fund and Principal Activity.

Office of Local Government Budget Review Guidelines:-

The Office of Local Government on 10 December 2010 issued the new Quarterly Budget Review Guidelines via Circular 10-32, with the reporting requirements to apply from 1 July 2011. This report includes a Quarterly Budget Review Statement (refer Attachment 3) prepared by Council in accordance with the guidelines.

The Quarterly Budget Review Guidelines set a minimum standard of disclosure, with these standards being included in the Local Government Code of Accounting Practice and Financial Reporting as mandatory requirements for Council's to address.

Since the introduction of the new planning and reporting framework for NSW Local Government, it is now a requirement for Councils to provide the following components when submitting a Quarterly Budget Review Statement (QBRs):-

- A signed statement by the Responsible Accounting Officer on Councils financial position at the end of the year based on the information in the QBRs
- Budget review income and expenses statement in one of the following formats:
 - Consolidated
 - By fund (e.g General, Water, Sewer)
 - By function, activity, program etc to align with the management plan/operational plan
- Budget Review Capital Budget
- Budget Review Cash and Investments Position
- Budget Review Key performance indicators
- Budget Review Contracts and Other Expenses

The above components are included in Attachment 3:-

Income and Expenditure Budget Review Statement by Type – This shows Councils income and expenditure by type. This has been split by Fund. Adjustments are shown, looking from left to right.

Capital Budget Review Statement – This statement identifies in summary Council's capital works program on a consolidated basis and then split by Fund. It also identifies how the capital works program is funded. As this is the third quarterly review for the reporting period, the Statement may not necessarily indicate the total progress achieved on the delivery of the capital works program.

Cash and Investments Budget Review Statement – This statement reconciles Council's restricted funds (reserves) against available cash and investments. Council has attempted to indicate an actual position as at 31 March 2015 of each reserve to show a total cash position of reserves with any difference between that position and total cash and investments held as available cash and investments. It should be recognised that the figure is at a point in time and may vary greatly in future quarterly reviews pending on cash flow movements.

Key Performance Indicators (KPI's) – At this stage, the KPI's within this report are:-

- **Debt Service Ratio** - This assesses the impact of loan principal and interest repayments on the discretionary revenue of Council.
- **Rates and Annual Charges Outstanding Ratio** – This assesses the impact of uncollected rates and annual charges on Councils liquidity and the adequacy of recovery efforts

BYRON SHIRE COUNCIL

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- **Asset Renewals Ratio** – This assesses the rate at which assets are being renewed relative to the rate at which they are depreciating.

These may be expanded in future to accommodate any additional KPIs that Council may adopt to use in the Long Term Financial Plan (LTFP.)

Contracts and Other Expenses - This report highlights any contracts Council entered into during the January to March quarter that are greater than \$50,000.

CONSOLIDATED RESULT

The following table provides a summary of the overall Council budget on a consolidated basis inclusive of all Funds budget movements for the 2014/2015 financial year projected to 30 June 2015 but revised as at 31 March 2015.

15

2014/2015 Budget Review Statement as at 31 March 2015	Original Estimate (Including Carryovers) 1/7/2014	Adjustments to Mar 2015 including Resolutions*	Proposed Mar 2015 Review Revotes	Revised Estimate 30/6/2015 at 31/03/2015
Operating Revenue	76,364,300	2,169,400	2,917,800	81,451,500
Operating Expenditure	84,894,350	2,512,200	2,145,000	89,551,550
Operating Result – Surplus/Deficit	(8,530,050)	(342,800)	772,800	(8,100,050)
Add: Capital Revenue	3,972,700	891,300	266,600	5,130,600
Change in Net Assets	(4,557,350)	548,500	1,039,400	(2,969,450)
Add: Non Cash Expenses	15,890,000	0	0	15,890,000
Add: Non-Operating Funds Employed	1,800,000	470,000	(1,800,000)	470,000
Subtract: Funds Deployed for Non-Operating Purposes	(21,188,100)	(611,200)	(768,400)	(22,567,700)
Cash Surplus/(Deficit)	(8,055,450)	407,300	(1,529,000)	(9,177,150)
Restricted Funds – Increase / (Decrease)	(8,072,300)	407,300	(1,530,000)	(9,195,000)
Forecast Result for the Year – Surplus/(Deficit) – Working Funds	16,850	0	1,000	17,850

As the table above highlights, the forecast result for the year has increased by \$1,000 for the review period including Council resolutions. Results by General, Water and Sewerage Fund are provided below:

GENERAL FUND

In terms of the General Fund projected Accumulated Surplus (Working Funds) the following table provides a reconciliation to the estimated position as at 31 March 2015:

Opening Balance – 1 July 2014	\$1,939,700
Plus original budget movement and carryovers	16,850

Council Resolutions July – September Quarter	0
September Review Adjustments – increase/(decrease)	0
Council Resolutions October – December Quarter	0
December Review Adjustments – increase/(decrease)	0
Council Resolutions January – March Quarter	0
Recommendations within this Review – increase/(decrease)	1,000
Forecast Working Funds Result – Surplus/(Deficit) – 30 June 2015	17,850
Estimated Working Funds Closing Balance – 30 June 2015	\$1,957,550

The General Fund financial position has improved by \$1,000 as a result of this budget review. The proposed budget changes that have impacted on this result have been highlighted in Attachment 1 and summarised further in this report below.

Council Resolutions

There were no Council resolutions during the January to March 2015 quarter that impacted the overall 2014/2015 budget result.

Budget Adjustments

The budget adjustments identified in Attachment 1 and 2 for the General Fund have been summarised by Budget Directorate in the following table:

	Revenue Increase/ (Decrease) \$	Expenditure Increase/ (Decrease) \$	Accumulated Surplus (Working Funds) Increase/ (Decrease) \$
Budget Directorate			
General Managers Office	2,000	7,800	(5,800)
Organisational Development	0	4,000	(4,000)
Corporate & Community Services	(1,564,100)	(758,700)	(805,400)
Infrastructure Services	2,218,600	1,417,700	800,900
Sustainable Environment & Economy	136,100	120,800	15,300
Total Budget Movements	792,600	791,600	1,000

Budget Adjustment Comments

Within each of the Budget Directorates of the General Fund, are a series of budget adjustments identified in detail at Attachment 1 and 2. More detailed notes on these are provided in Attachment 1, but in summary the major additional items included are summarised below by Directorate and are included in the overall budget adjustments table above. Further implementation of the Organisation Restructure has been incorporated into this budget review which has resulted in the following budget program movements:

1. Legal Services Budget Program transferred from Organisational Development to Corporate and Community Services.
2. Compliance and Infringement Processing Budget Programs transferred from Corporate and Community Services to Sustainable Economy and Environment.

General Manager

5 In the General Managers program additional expenditure of \$8,400 is required to participate in the Regional Analysis and Comparative Tool for the next 2 years.

In the Economic Development program additional income of \$2,000 was received as a NYE donation and additional expenditure of \$7,800 for the Bay Lane Enhancement project is required.

Organisational Development

15 In the Human Resources program, expenditure increased by \$4,000 due to the cost of the General Manager's performance review as the original budget was not sufficient.

Corporate and Community Services

20 In the Administrative Services - Councillors program, additional expenditure is required to purchase Councillor equipment \$5,000 and a contribution for the staff Christmas party \$3,200.

In the Administration Services program, additional income of \$1,700 has been recognised from staff for tea and coffee contributions and additional expenditure of \$7,000 for the purchase of tea, coffee and milk supplies for the organisation.

25 In the Financial Services program there is additional income of \$16,000 due to the increase in the number of 603 certificates issued.

30 In the Information Services Program an amount of \$67,700 has been requested to complete the upgrade of Councils' Standard Operating Environment (SOE). This is to be funded through a reduction to other expenditure line items and reserves.

35 In the Property Program the major budget adjustment is due to the removal of sale proceeds from the Roundhouse subdivision. These sales are now not expected to occur in 2014/15. Additional revenue was also received from Councils insurer for fire damage from 2013 at the Mullumbimby Civic Hall. Other income and expenditure adjustments are for various budgets trending lower or higher than the actuals.

40 In the Community Development Program, revenue budget has been adjusted to account for a \$20,000 grant for a Liveable Communities Project. Operating Expenditure has also increased for the grant expenditure with an additional \$13,500 funded through developer contributions.

In the Legal Services program additional legal fees revenue of \$14,100 has been recovered.

Infrastructure Services

45 In the Depot Services program, additional revenue of \$35,700 has been received from the Sewer Fund for the purchase of canopies for 2 vehicles. Expenditure has increased due to increased maintenance, servicing and breakdown repairs on older and higher km vehicles, works associated with the changeover of 50 motor vehicles and more tyres.

50 In the Local Roads & Drainage program, revenue increased for paid parking. Transfer to Reserves has decreased due to a reduction in the transfer to the Infrastructure Renewal reserve as a result of the Roundhouse subdivision not being sold this financial year and an increase to paid parking expenses.

In the Roads & Maritime Services (RMS) program, adjustments have been received from the RMS for the natural disaster events. Income is offset against expenditure.

In the Open Spaces & Recreation program, additional revenue was received from NSW Sport to contribute to the amenities block at Tom Kendall Oval (\$25,000), a bond from BVQ for the roundabout contract at the Cavanbah Sports Centre (\$36,800) and a reduction to Special Events & Mitigation (\$30,000). Expenditure increased by \$45,000 to finalise the costs associated with the APEX park toilets, \$25,000 for the amenities block at Tom Kendall Oval and \$36,800 to cover any legal costs Council may incur from the Cavanbah Sports Centre roundabout.

In the Quarry program, additional revenue of \$170,000 is anticipated from the sale of materials for capital works, offset by the same amount in expenditure.

In the Rural Fire Service program, additional revenue of \$20,300 was received as a reimbursement for an extension on the Mullumbimby shed. Additional expenditure is required due to higher than expected vehicle repair costs (\$15,000).

In the Waste & Recycling program, additional revenue was received from an increase in waste disposal fees, annual charges and a grant for the organics collection system. It is proposed to increase expenditure due to works associated with the organics collection system grant and various other increases due to the increased volume.

In the Cavanbah Sports Centre program, income and expenditure are both trending above budget across various areas. This facility is relatively new and the full usage of this is still being realised.

Sustainable Environment and Economy

Additional revenue is occurring in the Development Assessment and Certification and Customer Service Program due to increased development activity.

In the Land and Natural Environment Program, the budget is to be amended to cater for a new Applicant Funded DCP's/LEP's (\$2,500), an adjustment to the CZMP Byron Bay Embayment (\$45,000) and an additional \$20,000 for the LEP Public Exhibition.

In the Compliance and Infringement Processing Programs, additional revenue is budgeted for fees received for swimming pool inspections and revenue for resource sharing of Council's licence plate recognition equipment with Lismore City Council.

WATER FUND

After completion of the 2013/2014 Financial Statements the Accumulated Surplus (Working Fund) balance for the Water Fund, as at 30 June 2014, is \$1,958,400 with capital works reserves of \$2,500,200. It also held \$9,988,200 in section 64 developer contributions at that time.

The estimated Water Fund reserve balances as at 30 June 2015 are derived as follows:

Capital Works Reserve

Opening Reserve Balance at 1 July 2014	\$2,500,200
Plus original budget reserve movement	(246,300)
Less reserve funded carryovers from 2013/2014	(305,800)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(121,200)
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	50,500

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Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	(283,500)
Forecast Reserve Movement for 2014/2015 – Increase / (Decrease)	(906,300)
Estimated Reserve Balance at 30 June 2015	\$1,593,900

Section 64 Developer Contributions

Opening Reserve Balance at 1 July 2014	\$9,988,200
Plus original budget reserve movement	(1,230,700)
Less reserve funded carryovers from 2013/2014	(280,400)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	0
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	1,512,400
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	0
Forecast Reserve Movement for 2014/2015 – Increase / (Decrease)	1,300
Estimated Reserve Balance at 30 June 2015	\$9,989,500

- 5 Movements for Water Fund can be seen in Attachment 1, with a proposed estimated decrease to reserves (including S64 Contributions) overall of \$283,500 from the 31 March 2015 Quarter Budget Review.

SEWERAGE FUND

- 10 After completion of the 2013/2014 Financial Statements the Accumulated Surplus (Working Fund) balance for the Sewer Fund, as at 30 June 2014, was \$1,791,900 with capital works reserves of \$3,569,600 and plant reserve of \$792,000. It also held \$4,939,400 in section 64 developer contributions.

- 15 The estimated Sewerage Fund reserve balances as at 30 June 2015 are derived as follows:

Capital Works Reserve

Opening Reserve Balance at 1 July 2014	\$3,569,600
Plus original budget reserve movement	1,438,100
Less reserve funded carryovers from 2013/2014	(282,600)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(146,200)
Resolutions October - December Quarter – increase / (decrease)	(19,100)
December Quarterly Review Adjustments – increase / (decrease)	51,500
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	(4,900)
Forecast Reserve Movement for 2014/2015 – Increase / (Decrease)	1,036,800
Estimated Reserve Balance at 30 June 2015	\$4,606,400

- 20 Plant Reserve

Opening Reserve Balance at 1 July 2014	\$792,000
Plus original budget reserve movement	0
Less reserve funded carryovers from 2013/2014	0
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	0
Resolutions October - December Quarter – increase / (decrease)	0

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December Quarterly Review Adjustments – increase / (decrease)	0
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	0
Forecast Reserve Movement for 2014/2015 – Increase / (Decrease)	0
Estimated Reserve Balance at 30 June 2015	\$792,000

Section 64 Developer Contributions

Opening Reserve Balance at 1 July 2014	\$4,939,400
Plus original budget reserve movement	(993,100)
Less reserve funded carryovers from 2013/2014	(594,500)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(125,000)
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	604,600
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	0
Forecast Reserve Movement for 2014/2015 – Increase / (Decrease)	(1,108,000)
Estimated Reserve Balance at 30 June 2015	\$3,831,400

- 5 Movements for the Sewerage Fund can be seen in Attachment 1, with a proposed estimated overall decrease to reserves (including S64 Contributions) of \$4,900 from the 31 March 2015 Quarter Budget Review.

Legal Expenses

- 10 One of the major financial concerns for Council over previous years has been legal expenses. Not only does this item represent a large expenditure item funded by rate income, but is also susceptible to large fluctuations.
- 15 The table that follows indicates the allocated budget and actual legal expenditure within Council on a fund basis.

Total Legal Income & Expenditure as at 31 March 2015

Program	2014/2015 Budget (\$)	Actual (\$)	Percentage To Revised Budget
Income			
Legal Expenses Recovered	9,300	23,340	250%
Total Income	9,300	23,340	250%
Expenditure			
General Legal Expenses	274,100	120,186	44%
Total Expenditure General Fund	274,100	120,186	44%

20 The current status of the Legal Services Reserve is shown below:

Legal Reserve

Opening Reserve Balance at 1 July 2014	\$779,100
Less Resolution 12-622	\$(46,800)
Estimated Reserve Balance at as at 31 March 2015	\$732,300

Fluctuations in legal expenditure can happen rapidly and for reasons not necessarily within Council's control. Council has developed and is maintaining a legal reserve to enable Council to manage the potential fluctuations. A reserve balance of \$500,000 is considered adequate for this purpose at this time.

Financial Implications

The 31 March Quarter Budget Review of the 2014/2015 Budget increased the overall budget surplus result by \$1,000. The estimated accumulated surplus (working funds) position attributable to the General Fund also increased by \$1,000, with this increasing to an estimated \$1,957,550 at 30 June 2015.

Statutory and Policy Compliance Implications

In accordance with Clause 203 of the Local Government (General) Regulation 2005 the Responsible Accounting Officer of a Council must:-

(1) Not later than 2 months after the end of each quarter (except the June quarter), the responsible accounting officer of a council must prepare and submit to the council a budget review statement that shows, by reference to the estimate of income and expenditure set out in the statement of the council's revenue policy included in the operational plan for the relevant year, a revised estimate of the income and expenditure for that year.

(2) A budget review statement must include or be accompanied by:

(a) a report as to whether or not the responsible accounting officer believes that the statement indicates that the financial position of the council is satisfactory, having regard to the original estimate of income and expenditure, and

(b) if that position is unsatisfactory, recommendations for remedial action.

(3) A budget review statement must also include any information required by the Code to be included in such a statement.

Statement by Responsible Accounting Officer

This report indicates that the short term financial position of the Council is satisfactory for 2014/2015, having consideration of the original estimate of income and expenditure and budget revisions as per the 31 March 2015 Quarter Budget Review.

This opinion is based on the estimated General Fund Accumulated Surplus (Working Funds) position and that the current indicative budget surplus for 2014/2015 increase by \$1,000 in this Budget Review. Notwithstanding this, Council will need to continue to carefully monitor the 2014/2015 budget over the remainder of the financial year.

The need for careful monitoring is in relation to the pressures on the local roads and drainage budget program due to recent weather and the maintenance expenditure to date. Council may need to as part of the 30 June 2015 Quarter Budget Review consider revised funding depending upon the eventual maintenance outcome for this financial year.



Quarterly Budget Review

31 March 2015



**BYRON SHIRE COUNCIL
2014/2015 Budget Review as at 31st March 2015**

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**2014/2015 Budget Review as at 31st March 2015
Consolidated Budget Cash Result**

Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
Operating Revenue	76,364,300	90,400	1,858,200	0	220,800	0	2,917,800	81,451,500	66,493,557
Total Division Operating Revenue	76,364,300	90,400	1,858,200	0	220,800	0	2,917,800	81,451,500	66,493,557
Operating Expenditure	84,894,350	120,700	2,172,100	(330,500)	549,900	0	2,145,000	89,551,550	67,255,373
Total Division Operating Expenditure	84,894,350	120,700	2,172,100	(330,500)	549,900	0	2,145,000	89,551,550	67,255,373
Operating Result before Capital Amounts	(8,530,050)	(30,300)	(313,900)	330,500	(329,100)	0	772,800	(8,100,050)	(761,816)
Add Capital Grants and Contributions	1,713,000	0	296,000	0	(483,000)	0	266,600	1,792,600	1,213,014
Capital Grants and Contributions	2,259,700	0	0	0	1,078,300	0	0	3,338,000	3,439,012
Change in Net Assets	(4,557,350)	(30,300)	(17,900)	330,500	266,200	0	1,039,400	(2,969,450)	3,890,210
AVAILABLE FUNDS RECONCILIATION									
Add: Non-Cash Expenses	15,890,000	0	0	0	0	0	0	15,890,000	12,579,583
Depreciation									
Add: Non-operating Funds Employed	0	0	0	0	0	0	0	0	0
Loan Funds Used	1,800,000	0	470,000	0	0	0	(1,800,000)	470,000	470,000
Proceeds from Disposal of Assets									
Subtract Funds Deployed for Non-Operating Purposes	(18,483,300)	(20,000)	(918,400)	(980,000)	1,329,200	0	(466,300)	(19,538,800)	(7,598,292)
Capital Works	(2,704,800)	0	0	0	(22,000)	0	(302,100)	(3,028,900)	(2,361,888)
Repayment of Principal on Loans									
Cash Surplus / (Deficit)	(8,055,450)	(50,300)	(466,300)	(649,500)	1,573,400	0	(1,529,000)	(9,177,150)	6,979,613
Equity Movements									
Restricted Funds - Increase / (Decrease)	(8,072,300)	(50,300)	(466,300)	(649,500)	1,573,400	0	(1,530,000)	(9,195,000)	834,740
Forecast result for the year - surplus / (deficit) - Working Funds	16,850	0	0	0	0	0	1,000	17,850	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 General Fund Budget Cash Result

Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
Operating Revenue									
General Managers Office	0	0	0	0	0	0	2,000	2,000	2,000
Organisational Development	0	0	0	0	0	0	0	0	0
Corporate & Community Services	29,341,200	90,400	202,100	0	95,500	0	240,100	29,969,300	27,489,354
Sustainable Environment and Economy	3,702,200	0	350,000	0	72,500	0	104,100	4,228,800	3,166,309
Infrastructure Services	21,466,700	0	1,306,100	0	52,800	0	2,112,500	24,938,100	17,008,223
Total Division Operating Revenue	54,510,100	90,400	1,858,200	0	220,800	0	2,458,700	59,138,200	47,665,886
Operating Expenditure									
General Managers Office	(95,500)	0	30,700	0	50,600	0	7,800	(6,400)	(66,748,71)
Organisational Development	(41,000)	0	122,500	0	0	0	4,000	85,500	412,159,53
Corporate & Community Services	11,743,850	107,400	329,000	0	86,700	0	186,400	12,453,350	7,737,964,62
Sustainable Environment and Economy	9,231,800	0	292,000	6,000	400	0	70,800	9,601,000	6,462,676,97
Infrastructure Services	30,724,600	13,300	1,204,900	(336,500)	460,400	0	1,430,600	33,497,300	26,184,910,97
Depreciation	11,715,000	0	0	0	0	0	0	11,715,000	8,786,250
Total Division Operating Expenditure	63,278,750	120,700	1,979,100	(330,500)	598,100	0	1,699,600	67,345,750	49,517,213,38
Operating Result before Capital Amounts	(8,768,650)	(30,300)	(120,900)	330,500	(377,300)	0	759,100	(8,207,550)	(1,851,327)
Add Capital Grants and Contributions									
Capital Grants and Contributions	1,713,000	0	296,000	0	(483,000)	0	266,600	1,792,600	1,213,014
Developer Contributions (Section 94)	1,000,300	0	0	0	578,300	0	0	1,578,600	1,679,612
Change in Net Assets	(6,055,350)	(30,300)	175,100	330,500	(282,000)	0	1,025,700	(4,836,350)	1,041,298
AVAILABLE FUNDS RECONCILIATION									
Add: Non-Cash Expenses									
Depreciation	11,715,000	0	0	0	0	0	0	11,715,000	8,786,250
Add: Non-operating Funds Employed									
Loan Funds Used	0	0	0	0	0	0	0	0	0
Proceeds from Disposal of Assets	1,800,000	0	470,000	0	0	0	(1,800,000)	470,000	470,000
Subtract Funds Deployed for Non-Operating Purposes									
Capital Works	(11,615,900)	(20,000)	(719,000)	(960,900)	(363,600)	0	(466,300)	(14,145,700)	(5,980,992)
Repayment of Principal on Loans	(1,403,900)	0	0	0	0	0	0	(1,403,900)	(964,196)
Cash Surplus / (Deficit)	(5,560,150)	(50,300)	(73,900)	(630,400)	(645,600)	0	(1,240,600)	(8,200,950)	3,352,360
Equity Movements									
Restricted Funds - Increase / (Decrease)	(5,577,000)	(50,300)	(73,900)	(630,400)	(645,600)	0	(1,241,600)	(8,218,800)	1,879,868
Forecast result for the year - surplus / (deficit) - Working Funds	16,850	0	0	0	0	0	1,000	17,850	
Accumulated Result - surplus / (deficit)	1,956,550	1,956,550	1,956,550	1,956,550	1,956,550	1,956,550	1,957,550	1,957,550	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Water Fund Budget Cash Result

Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
Operating Revenue									
Water Supply Management	8,106,600	0	0	0	0		162,500	8,269,100	6,142,762
Water Supply Operations	0	0	0	0	0		0	0	0
Total Division Operating Revenue	8,106,600	0	0	0	0		162,500	8,269,100	6,142,762
Operating Expenditure									
Water Supply Management	1,612,800	0	96,800	0	(25,500)	0	100,900	1,785,000	1,318,901
Water Supply Operations	5,153,700	0	0	0	0	0	43,000	5,196,700	4,780,889
Depreciation	1,135,000	0	0	0	0	0	0	1,135,000	1,513,333
Total Division Operating Expenditure	7,901,500	0	96,800	0	(25,500)	0	143,900	8,116,700	7,613,124
Operating Result before Capital Amounts	205,100	0	(96,800)	0	25,500	0	18,600	152,400	(1,470,362)
Add Capital Grants and Contributions									
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0
Developer Contributions (Section 64)	494,400	0	0	0	0	0	0	494,400	494,400
Change in Net Assets	699,500	0	(96,800)	0	25,500	0	18,600	646,800	(975,962)
AVAILABLE FUNDS RECONCILIATION									
Add: Non-Cash Expenses									
Depreciation	1,135,000	0	0	0	0	0	0	1,135,000	1,513,333
Add: Non-operating Funds Employed									
Loan Funds Used	0	0	0	0	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes									
Capital Works	(3,859,300)	0	(24,400)	0	1,537,400	0	0	(2,346,300)	(747,546)
Repayment of Principal on Loans	(38,400)	0	0	0	0	0	(302,100)	(340,500)	(340,500)
Cash Surplus / (Deficit)	(2,063,200)	0	(121,200)	0	1,562,900	0	(283,500)	(905,000)	(550,675)
Equity Movements									
Restricted Funds - Increase / (Decrease)	(2,063,200)	0	(121,200)	0	1,562,900	0	(283,500)	(905,000)	(237,494)
Forecast result for the year - surplus / (deficit) - Working Funds	0	0	0	0	0	0	0	0	0

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BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Sewer Fund Budget Cash Result

Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
Operating Revenue									
Sewer Supply Management	13,747,600	0	0	0	0	0	296,600	14,044,200	12,684,910
Sewer Supply Operations	0	0	0	0	0	0	0	0	0
Total Division Operating Revenue	13,747,600	0	0	0	0	0	296,600	14,044,200	12,684,910
Operating Expenditure									
Sewer Supply Management	5,654,700	0	96,200	0	(22,700)	0	72,800	5,801,000	3,890,188
Sewer Supply Operations	5,019,400	0	0	0	0	0	228,700	5,248,100	3,954,848
Depreciation	3,040,000	0	0	0	0	0	0	3,040,000	2,280,000
Total Division Operating Expenditure	13,714,100	0	96,200	0	(22,700)	0	301,500	14,089,100	10,125,036
Operating Result before Capital Amounts	33,500	0	(96,200)	0	22,700	0	(4,900)	(44,900)	2,559,874
Add Capital Grants and Contributions									
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0
Developer Contributions (Section 64)	765,000	0	0	0	500,000	0	0	1,265,000	1,265,000
Change in Net Assets	798,500	0	(96,200)	0	522,700	0	(4,900)	1,220,100	3,824,874
AVAILABLE FUNDS RECONCILIATION									
Add: Non-Cash Expenses									
Depreciation	3,040,000	0	0	0	0	0	0	3,040,000	2,280,000
Add: Non-operating Funds Employed									
Loan Funds Used	0	0	0	0	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes									
Capital Works	(3,008,100)	0	(175,000)	(19,100)	155,400	0	0	(3,046,800)	(869,754)
Repayment of Principal on Loans	(1,262,500)	0	0	0	(22,000)	0	0	(1,284,500)	(1,057,192)
Cash Surplus / (Deficit)	(432,100)	0	(271,200)	(19,100)	656,100	0	(4,900)	(71,200)	4,177,928
Equity Movements									
Restricted Funds - Increase / (Decrease)	(432,100)	0	(271,200)	(19,100)	656,100	0	(4,900)	(71,200)	(807,634)
Forecast result for the year - surplus / (deficit) - Working Funds	0	0	0	0	0	0	0	0	0

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BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015				
Restricted Assets Schedule				
All Funds				
Description	Opening Balance 1-Jul-14	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-15
GENERAL FUND				
INTERNAL RESERVES				
Information Technology	154,900	26,600	133,100	48,400
Caravan Park - Council	855,077	332,600	409,300	778,377
Employee Leave Entitlements	1,208,883	0	37,500	1,171,383
Waste Management Facility	36,991	2,708,200	2,356,000	389,191
Plant	1,869,603	562,400	2,269,100	162,903
Quarry	624,371	0	196,700	427,671
Risk Management	183,414	0	24,300	159,114
Property	204,834	18,900	81,500	142,234
Community Infrastructure Carryover	772,086	0	563,500	208,586
Land & Natural Environment	179,125	0	98,200	80,925
Footpath Dining	328,125	106,100	188,200	246,025
Byron Bay Library	0	35,000	35,000	0
Paid Parking Council	244,822	239,500	446,300	38,022
Human Resources	128,343	0	35,000	93,343
Legal Services	779,094	0	0	779,094
Community Development	45,611	0	12,900	32,711
Investment Premium	0	91,600	0	91,600
Stormwater Drainage	343,159	288,700	518,000	113,859
Loan Repayment	180,418	6,900	187,300	0
Environmental Levy Reserve	162,400	327,700	490,100	0
Childrens Services	15,800	4,500	8,400	11,900
General Managers office	44,100	0	44,100	0
Revolving Energy Fund	64,429	0	0	64,429
Tennis Court Reserve	11,926	3,300	3,400	11,826
Asset Re-Valuation Reserve	34,520	0	0	34,520
2002/03 Special Rate Carryover Reserve	25,300	0	25,200	100
2005/06 Special Rate Carryover Reserve	4,000	0	0	4,000
2006/07 Special Rate Carryover Reserve	106,824	50,000	105,900	50,924
2007/08 Special Rate Carryover Reserve	554,308	0	554,300	0
2008/09 Special Rate Carryover Reserve	315,800	0	315,800	0
Structural Change	472,800	76,000	198,500	350,300
Brunswick Heads Memorial Hall	20,377	0	0	20,377
South Golden Beach Hall	15,513	0	0	15,513
Infrastructure Renewal Reserve	1,398,136	(20,000)	634,900	743,236
Mullumbimby Pioneer Centre	3,151	0	0	3,151
Byron Bay Library Exhibition Space S355 Committee	6,759	0	0	6,759
Brunswick Valley Community Centre	14,509	0	0	14,509
Suffolk Park Community Hall	546	0	0	546
On-Site Sewerage Mgmt	146,417	0	0	146,417
Special Events Response & Mitigation	0	110,000	75,000	35,000
Property Development Reserve	0	456,400	20,000	436,400
Suffolk Park Open Space Reserve	0	50,000	0	50,000
Section 94 interest	0	545,800	0	545,800
Total Internal Reserves	11,556,470	6,020,200	10,067,500	7,509,145
EXTERNAL RESERVES				
Crown Reserves	656,300	436,200	783,700	308,800
Domestic Waste Management	528,557	4,738,500	4,648,500	618,557
Paid Parking Crown	796,888	292,700	299,500	790,088
Bonds and Deposits	2,975,288	0	0	2,975,288
Total External Reserves	4,957,033	5,467,400	5,731,700	4,692,733

BYRON SHIRE COUNCIL

2014/2015 Budget Review as at 31st March 2015 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-14	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-15
UNEXPENDED LOANS				
Floodplain Management	69,040			69,040
Brunswick Heads Beautification	1,435			1,435
Embellish Mullum Sporting fields	259,665	0	14,500	245,165
Embellish Northern Shire Sporting fields	28,200		28,200	0
Embellish Suffolk Park Sporting fields	86,804		86,800	0
Embellish Bangalow Sporting fields	47,276	0	47,300	0
Clarks Beach Carpark	29,991		6,200	23,791
Asset Management System	88,698	0	88,700	0
Byron Bay Library	54,650	0	54,100	550
Total Unexpended Loans	665,758	0	325,800	339,981
SECTION 94 CURRENT PLAN				
Open Space	5,153,266	501,300	911,700	4,742,866
Community Facilities	1,956,007	193,700	1,056,200	1,093,507
Car Parking	869,391	167,300	565,900	470,791
Bikeways	2,589,022	216,900	62,700	2,743,222
Road Upgrading	8,007,529	457,500	1,310,900	7,154,129
Rural Roads	827,861	59,900	196,300	691,461
Civic & Urban Improvements	1,625,118	75,200	354,100	1,346,218
Council Administration	249,313	96,500	175,100	170,713
Shire Support Facilities	177,961	5,400	0	183,361
Section 94 A Levy	28,680	249,300	0	277,980
Total Current Plan	21,484,148	2,023,000	4,632,900	18,874,248
SECTION 94 PRE-PLAN				
Open Space	83,926	0	83,900	0
Community Facilities	30,077	0	30,100	0
Car Parking	134,900	0	134,900	0
Bikeways	101,945	0	101,900	0
Road Upgrading	32,425	0	32,400	0
Civic & Urban Improvements	1,324	0	1,300	0
Rural Roads	59,937	0	59,900	0
Drainage	0	0	0	0
Total Pre-Plan	444,534	0	444,400	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-14	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-15
SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS				
Sustainable Environment & Economy				
Brunswick Catchment Mgmt C'tee	5,000	0	0	5,000
Estuary Management Plans	51,061	0	0	51,061
Get a grip on Canetoads	758	0	0	758
Mitchells Rainforest Snail Recovery	1,807	0	1,800	0
Brunswick River Coastal Vegetation Rest	2,621	0	0	2,621
Coastline Management - Beach Scraping	0	0	0	0
LEP Acceleration	9,700	0	9,700	0
Comprehensive Koala Plan of Management	8,552	0	8,600	0
Bush Futures Project Stage 2	1,214	0	1,200	0
EHC - Exempt & Complying Development	30,000	0	30,000	0
Koala Connections	129,200	0	129,200	0
NOROC Wild Dog Education Program Funding	8,400	0	8,400	0
Infrastructure Services				
Sth Golden Beach Risk Ass. Study	7,333	0	0	7,333
Marshall's Creek Bank Erosion	9,911	0	0	9,911
House Raising	45,930	0	0	45,930
Belongil Debris Removal	13,399	0	0	13,399
Belongil Creek Floodplain Mgmt Study	18,816	0	10,000	8,816
Old pacific Highway Maintenance	716,872	0	15,000	701,872
Marshall's Creek Floodplain Mgmt Plan	28,584	0	0	28,584
Mullum Floodplain Mgmt Study	31,052	0	31,000	52
Country Transport Scheme	13,023	0	3,000	10,023
NSW RFS Mitigation Grants	757	0	0	757
RTA Funding	0	525,400	525,400	0
Roads to Recovery	0	866,000	866,000	0
Ewingsdale Hill (Morans Hill) Cycleway	12,124	0	0	12,124
Jeff Schneider Sportfield Lights	7,216	0	3,900	3,316
Brunswick Head Pontoon adjacent to boatramp	0	63,000	63,000	0
Open Tallow Creek Mouth	18,037	0	18,000	37
Fletcher Street Byron Bay - Lighting Upgrade	50,000	0	0	50,000
Skinner's Shoot Road South of Yagers Lane - Resident	0	88,200	88,200	0
Byron Bay CCTV Apex Park Jonson Street	0	200,000	200,000	0
Waste Management Services				
DECC Waste Levy Establishment Grant	7,800	0	0	7,800
Waste Levy Performance Imp'ment Payment	66,165	0	66,200	0
NEWF - ECO Friendly Youth Centre Project Grant	5,899	0	0	5,899
Better Waste & Recycling Fund 2013-15	124,808	0	124,800	0
Corporate & Community Services				
Antiracism Comm. Harmony	923	0	0	923
Safe Events / Safe Communities	853	0	0	853
Affordable Housing Officer	2,397	0	0	2,397
REACH Parent Support Program	29,120	0	0	29,120
Portable Stage Grant	3,336	0	0	3,336
RLCIP Grant - Round 2	1,208	0	0	1,208
Country Halls Renewal Round 3	34,371	0	34,200	171
Revitalising Grant 2013/14	16,000	0	16,000	0
Safer Suburbs - Taxi Security Scheme	16,150	0	16,100	50
General Managers Office				
College of Marine Studies	5,000	0	0	5,000
Total Restricted Grants & Contributions	1,535,396	1,742,600	2,269,700	1,008,351
TOTAL GENERAL FUND	40,643,339	15,253,200	23,472,000	32,424,456

BYRON SHIRE COUNCIL

2014/2015 Budget Review as at 31st March 2015 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-14	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-15
WATER FUND				
RESERVES				
Capital Works	2,500,244	946,900	1,853,200	1,593,944
SECTION 64 PLAN				
S64 - Byron, Bang, Bruns, O/shrs	440,646			440,646
S64 - Mullumbimby	9,547,549	494,400	493,100	9,548,849
TOTAL WATER FUND	12,488,440	1,441,300	2,346,300	11,583,440
SEWER FUND				
RESERVES				
Capital Works	3,569,571	1,710,600	673,800	4,606,371
Plant Reserve	792,045			792,045
SECTION 64 PLAN				
S64 - Bangalow	808,565			808,565
S64 - Byron, Mullum, Bruns, O/shrs	4,130,819	1,265,000	2,373,000	3,022,819
TOTAL SEWER FUND	9,300,999	2,975,600	3,046,800	9,229,799
TOTAL ALL FUNDS	62,432,778	19,670,100	28,865,100	53,237,696

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 General Managers Directorate Summary										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
General Managers Program	0	0	0	0	0	0	0	0	0	
Economic Development	0	0	0	0	0	0	2,000	2,000	2,000	
Total Operating Revenue	0	0	0	0	0	0	2,000	2,000	2,000	
Operating Expenditure										
General Managers Program	(746,400)	0	0	0	21,300	0	0	(725,100)	(571,845)	
Economic Development	650,900	0	30,700	0	29,300	0	7,800	718,700	505,096	
Total Operating Expenditure	(95,500)	0	30,700	0	50,600	0	7,800	(6,400)	(66,749)	
Operating Result - Surplus/(Deficit)	95,500	0	(30,700)	0	(50,600)	0	(5,800)	8,400	68,749	
Operating Cash Result - Surplus/(Deficit)	95,500	0	(30,700)	0	(50,600)	0	(5,800)	8,400	68,749	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	274,600	0	17,300	0	21,300	0	0	313,200	119,204	
Loan Income	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	274,600	0	17,300	0	21,300	0	0	313,200	119,204	
Program Cash Result - Surplus/(Deficit)	370,100	0	(13,400)	0	(29,300)	0	(5,800)	321,600	187,953	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: General Manager										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Total Operating Revenue	0	0	0	0	0	0	0	0	0	
Operating Expenses										
Employee Expenses	357,800	0	0	0	0	0	2,000	359,800	269,615	1
Office Expenses	41,800	0	0	0	30,000	0	6,400	78,200	24,919	1
Media and Communications	0	0	0	0	0	0	0	0	0	
Internal Audit	78,700	0	0	0	0	0	0	78,700	55,623	
Indirect Costs	(1,224,700)	0	0	0	(8,700)	0	(8,400)	(1,241,800)	(922,002)	1
Total Operating Expenditure	(746,400)	0	0	0	21,300	0	0	(725,100)	(571,845)	
Operating Result - Surplus/(Deficit)	746,400	0	0	0	(21,300)	0	0	725,100	571,845	
Operating Cash Result - Surplus/(Deficit)	746,400	0	0	0	(21,300)	0	0	725,100	571,845	
CAPITAL MOVEMENTS										
Add:- Capital Income	0	0	0	0	21,300	0	0	21,300	11,304	
Transfer from Reserves	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	21,300	0	0	21,300	11,304	
Program Cash Result - Surplus/(Deficit)	746,400	0	0	0	0	0	0	746,400	583,149	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Economic Development										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Sponsorship & Contributions	0	0	0	0	0	0	2,000	2,000	2,000	2
Total Operating Revenue	0	0	0	0	0	0	2,000	2,000	2,000	
Operating Expenditure										
Tourism	135,000	0	0	0	0	0	0	135,000	77,239	
Economic Development and Tourism	204,100	0	0	0	0	0	7,800	211,900	163,074	2
Support Services	59,200	0	700	0	(700)	0	0	59,200	44,642	
Economic Development	252,600	0	30,000	0	30,000	0	0	312,600	220,141	
Total Operating Expenditure	650,900	0	30,700	0	29,300	0	7,800	718,700	505,096	
Operating Result - Surplus/(Deficit)	(650,900)	0	(30,700)	0	(29,300)	0	(5,800)	(716,700)	(503,096)	
Operating Cash Result - Surplus/(Deficit)	(650,900)	0	(30,700)	0	(29,300)	0	(5,800)	(716,700)	(503,096)	
Capital Movements										
Add:- Capital Income										
Transfer from Reserves	274,600	0	17,300	0	0	0	0	291,900	107,900	
Less:- Capital Expenditure										
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	274,600	0	17,300	0	0	0	0	291,900	107,900	
Program Cash Result - Surplus/(Deficit)	(376,300)	0	(13,400)	0	(29,300)	0	(5,800)	(424,800)	(395,196)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Organisational Development Directorate Summary Executive Manager: Shannon McKelvey										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Organisational Support	0	0	0	0	0	0	0	0	0	
Human Resources	0	0	0	0	0	0	0	0	0	
Total Operating Revenue	0	0	0	0	0	0	0	0	0	
Operating Expenditure										
Organisational Support	0	0	0	0	0	0	0	0	(95,883)	
Human Resources	(41,000)	0	122,500	0	0	0	4,000	85,500	508,043	
Total Operating Expenditure	(41,000)	0	122,500	0	0	0	4,000	85,500	412,160	
Operating Result - Surplus/(Deficit)	41,000	0	(122,500)	0	0	0	(4,000)	(85,500)	(412,160)	
Operating Cash Result - Surplus/(Deficit)	41,000	0	(122,500)	0	0	0	(4,000)	(85,500)	(412,160)	
Capital Movements										
Add:- Capital Income										
Transfer from Reserves	111,000	0	122,500	0	0	0	0	233,500	0	
Less:- Capital Expenditure										
Transfer To Reserves	76,000	0	0	0	0	0	0	76,000	0	
Capital Cash Result - Surplus/(Deficit)	35,000	0	122,500	0	0	0	0	157,500	0	
Program Cash Result - Surplus/(Deficit)	76,000	0	0	0	0	0	(4,000)	72,000	(412,160)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Organisational Support										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Expenditure										
Legal Services Salaries	63,100	0	0	0	0	0	0	63,100	27,168	
Human Resources Salaries	456,300	0	78,000	0	0	0	0	534,300	329,649	
Media and Communications	138,100	0	0	0	0	0	0	138,100	97,026	
Executive Salaries	197,700	0	0	0	0	0	0	197,700	150,168	
Indirect Costs	(855,200)	0	(78,000)	0	0	0	0	(933,200)	(699,894)	3
Total Operating Expenditure	0	0	0	0	0	0	0	0	(95,883)	
Operating Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	95,883	
Capital Movements										
Add:- Capital Income										
Transfer from Reserves	76,000	0	0	0	0	0	0	76,000	0	
Less:- Capital Expenditure										
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	76,000	0	0	0	0	0	0	76,000	0	
Program Cash Result - Surplus/(Deficit)	76,000	0	0	0	0	0	0	76,000	95,883	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015										
Program: Human Resources										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Expenditure										
Training and Development	233,200	0	0	0	0	0	0	233,200	138,834	
Compulsory Tickets/Licences	90,000	0	0	0	0	0	0	90,000	29,516	
Corporate Training	107,500	0	0	0	0	0	0	107,500	25,779	
Workers Compensation	946,000	0	0	0	0	0	0	946,000	446,478	
Occupational Health & Safety	34,800	0	0	0	0	0	0	34,800	(44,908)	
Employee Leave Entitlements	2,524,000	0	0	0	0	0	0	2,524,000	2,205,703	
Superannuation	1,654,000	0	0	0	0	0	0	1,654,000	1,343,495	
Other Employee Costs	127,600	0	187,700	0	0	0	4,000	319,300	242,133	4
Indirect Costs	(5,758,100)	0	(65,200)	0	0	0	0	(5,823,300)	(3,878,986)	
Total Operating Expenditure	(41,000)	0	122,500	0	0	0	4,000	85,500	508,043	
Operating Result - Surplus/(Deficit)	41,000	0	(122,500)	0	0	0	(4,000)	(85,500)	(508,043)	
Operating Cash Result - Surplus/(Deficit)	41,000	0	(122,500)	0	0	0	(4,000)	(85,500)	(508,043)	
Capital Movements										
Add:- Capital Income										
Transfer from Reserves	35,000	0	122,500	0	0	0	0	157,500	0	
Less:- Capital Expenditure										
Transfer To Reserves	76,000	0	0	0	0	0	0	76,000	0	
Capital Cash Result - Surplus/(Deficit)	(41,000)	0	122,500	0	0	0	0	81,500	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	(4,000)	(4,000)	(508,043)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015										
Corporate & Community Services Directorate Summary										
Director: Mark Arnold										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Administrative Services - Councillors	0	0	0	0	0	0	0	0	0	
Administrative Services	164,900	0	0	0	0	0	1,700	166,600	109,636	
General Purpose Revenues	22,643,300	0	108,000	0	0	0	0	22,751,300	21,483,534	
Financial Services	109,000	0	2,900	0	0	0	16,000	127,900	103,103	
Information Services	13,900	0	0	0	0	0	0	13,900	2,727	
Property Services	1,021,000	90,400	41,900	0	36,700	0	154,900	1,344,900	1,107,400	
First Sun Holiday Park	2,705,700	0	0	0	0	0	0	2,705,700	2,369,347	
Suffolk Park Holiday Park	788,000	0	0	0	0	0	0	788,000	694,772	
Community Development	9,800	0	40,000	0	21,800	0	26,800	98,400	93,258	
Sandhills	1,286,800	0	0	0	0	0	26,600	1,313,200	960,316	
Other Childrens Services	541,500	0	0	0	0	0	0	541,500	469,470	
Public Libraries	57,500	0	0	0	37,000	0	0	94,500	92,451	
Legal Services	0	0	9,300	0	0	0	14,100	23,400	23,340	
Total Operating Revenue	29,341,200	90,400	202,100	0	95,500	0	240,100	29,969,300	27,489,354	
Operating Expenditure										
Administrative Services - Councillors	1,010,950	90,400	46,400	0	(5,800)	0	8,600	1,150,550	853,415	
Administrative Services	164,900	0	0	0	0	0	1,700	166,600	56,102	
General Purpose Revenues	0	0	0	0	0	0	0	0	0	
Financial Services	202,600	0	2,900	0	0	0	16,000	221,500	252,339	
Information Services	47,400	0	0	0	0	0	(26,600)	20,800	(286,279)	
Property Services	2,833,100	17,000	243,200	0	73,500	0	126,300	3,293,100	1,689,281	
First Sun Holiday Park	2,175,300	0	(200)	0	(300)	0	(600)	2,174,200	1,570,479	
Suffolk Park Holiday Park	779,500	0	(100)	0	(200)	0	(400)	778,800	510,239	
Community Development	666,200	0	31,500	0	20,200	0	46,900	764,800	484,221	
Sandhills	1,279,700	0	5,500	0	(300)	0	15,100	1,300,000	964,561	
Other Childrens Services	550,300	0	0	0	(300)	0	(400)	549,600	434,068	
Public Libraries	1,759,800	0	(200)	0	(100)	0	(200)	1,759,300	1,209,540	
Legal Services	274,100	0	0	0	0	0	0	274,100	0	
Total Operating Expenditure	11,743,850	107,400	329,000	0	86,700	0	186,400	12,453,350	7,737,965	
Operating Result - Surplus/(Deficit)	17,597,350	(17,000)	(126,900)	0	8,800	0	53,700	17,515,950	19,751,390	
Operating Cash Result - Surplus/(Deficit)	17,597,350	(17,000)	(126,900)	0	8,800	0	53,700	17,515,950	19,751,390	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015										
Corporate & Community Services Directorate Summary										
Director: Mark Arnold										
	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	3,111,400	17,000	200,000	0	53,600	0	5,800	3,387,800	511,529	
Loan Income	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	
Sale of Assets	1,800,000	0	470,000	0	0	0	(1,800,000)	470,000	470,000	
Less:- Capital Expenditure										
Loan Principal Repayments	839,000	0	0	0	0	0	0	839,000	0	
Transfer To Reserves	2,397,100	0	493,000	0	(800)	0	(934,800)	1,954,500	780,350	
Capital Purchases	2,444,500	0	0	0	59,400	0	(300)	2,503,600	567,461	
Capital Cash Result - Surplus/(Deficit)	(769,200)	17,000	177,000	0	(5,000)	0	(659,100)	(1,439,300)	(366,282)	
Program Cash Result - Surplus/(Deficit)	16,828,150	0	50,100	0	3,800	0	(605,400)	16,076,650	19,385,108	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Administrative Services - Councillors										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Expenditure										
Mayoral Expenses	47,600	0	0	0	0	0	0	47,600	35,255	
Councillor Expenses	257,200	0	0	0	0	0	0	257,200	166,507	
Other Civic Expenses	37,100	0	0	0	0	0	5,000	42,100	34,317	5
Governance Contributions	178,700	0	4,500	0	(3,700)	0	0	179,500	177,234	
Mayors Discretionary Allowance	3,650	0	0	0	0	0	0	3,650	100	
Section 356 Donations and Activities	258,600	90,400	41,900	0	0	0	3,200	394,100	269,770	5
Indirect Costs	228,100	0	0	0	(2,100)	0	400	226,400	170,233	5
Total Operating Expenditure	1,010,950	90,400	46,400	0	(5,800)	0	8,600	1,150,550	853,415	
Operating Result - Surplus/(Deficit)	(1,010,950)	(90,400)	(46,400)	0	5,800	0	(8,600)	(1,150,550)	(853,415)	
Operating Cash Result - Surplus/(Deficit)	(1,010,950)	(90,400)	(46,400)	0	5,800	0	(8,600)	(1,150,550)	(853,415)	
CAPITAL MOVEMENTS										
Add:- Capital Income	0	0	0	0	0	0	0	0	0	
Transfer from Reserves	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure	0	0	0	0	0	0	0	0	0	
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	(1,010,950)	(90,400)	(46,400)	0	5,800	0	(8,600)	(1,150,550)	(853,415)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Administrative Services										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Fees and Charges - Administration	8,000	0	0	0	0	0	1,700	9,700	4,480	6
Mullum Civic Hall	37,200	0	0	0	0	0	0	37,200	8,590	
B'wick Mem. Hall	12,800	0	0	0	0	0	0	12,800	18,431	
B'wick Valley Com Centre	26,600	0	0	0	0	0	0	26,600	38,491	
Suffolk Park Comm. Hall	12,800	0	0	0	0	0	0	12,800	14,581	
South Golden Beach Community Centre	5,400	0	0	0	0	0	0	5,400	9,455	
Bangalow A & I Hall	47,800	0	0	0	0	0	0	47,800	1,892	
Byron Bay Library Exhibition Space S355 Committee	10,000	0	0	0	0	0	0	10,000	9,388	
Mullumbimby Pioneer Centre	3,200	0	0	0	0	0	0	3,200	2,679	
Bangalow Heritage House S355 Committee	1,100	0	0	0	0	0	0	1,100	1,650	
Total Operating Revenue	164,900	0	0	0	0	0	1,700	166,600	109,636	
Operating Expenditure										
Directorate - Corporate and Community Services	287,700	0	0	0	0	0	400	288,100	234,059	6
Administration	419,600	0	0	0	(60,000)	0	7,000	366,600	233,238	6
Governance	198,100	0	0	0	0	0	0	198,100	150,411	
Customer Services - Switchboard and Counter	61,000	0	0	0	0	0	0	61,000	44,824	
Bangalow Heritage House S355 Committee	1,100	0	0	0	0	0	0	1,100	935	
Ocean Shores Community Centre	0	0	0	0	0	0	0	0	127	
Mullumbimby Pioneer Centre	3,200	0	0	0	0	0	0	3,200	1,958	
Byron Bay Library Exhibition Space S355 Committee	10,000	0	0	0	0	0	0	10,000	12,768	
Mullumbimby Civic Hall	37,200	0	0	0	0	0	0	37,200	20,108	
Brunswick Memorial Hall	12,800	0	0	0	0	0	0	12,800	8,570	
Brunswick Valley Community Centre	26,600	0	0	0	0	0	0	26,600	28,570	
Suffolk Park Community Hall	12,800	0	0	0	0	0	0	12,800	12,586	
South Golden Beach	5,400	0	0	0	0	0	0	5,400	2,749	
Bangalow A & I Hall	47,800	0	0	0	0	0	0	47,800	0	
Indirect Costs	(958,400)	0	0	0	60,000	0	(5,700)	(904,100)	(894,803)	6
Total Operating Expenditure	164,900	0	0	0	0	0	1,700	166,600	56,102	
Operating Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	53,535	
Operating Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	53,535	
CAPITAL MOVEMENTS										
Add:- Capital Income	0	0	0	0	0	0	0	0	14,899	
Transfer from Reserves	0	0	0	0	0	0	0	0	29,203	
Less:- Capital Expenditure	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	30,000	0	0	0	0	0	0	30,000	0	
Capital Purchases	(30,000)	0	0	0	0	0	0	(30,000)	(14,304)	
Capital Cash Result - Surplus/(Deficit)	(30,000)	0	0	0	0	0	0	0	39,231	
Program Cash Result - Surplus/(Deficit)	(30,000)	0	0	0	0	0	0	(30,000)	39,231	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: General Purpose Revenues										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
General Rates	18,781,300	0	0	0	0	0	0	18,781,300	18,748,379	
Abandonments - Pensioners (S. 575)	(415,000)	0	0	0	0	0	0	(415,000)	(401,420)	
Extra Charges General Rates	62,000	0	0	0	0	0	0	62,000	59,572	
Postponed Rates	(23,900)	0	0	0	0	0	0	(23,900)	21,916	
General Purpose Grants	2,728,700	0	108,000	0	0	0	0	2,836,700	2,173,175	
Interest on Investments - Operating Funds	964,400	0	0	0	0	0	0	964,400	452,565	
Interest on Investments - Section 94	545,800	0	0	0	0	0	0	545,800	409,347	
Total Operating Revenue	22,643,300	0	108,000	0	0	0	0	22,751,300	21,463,534	
Operating Result - Surplus/(Deficit)	22,643,300	0	108,000	0	0	0	0	22,751,300	21,463,534	
Operating Cash Result - Surplus/(Deficit)	22,643,300	0	108,000	0	0	0	0	22,751,300	21,463,534	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	187,300	0	0	0	0	0	0	187,300	0	
Less:- Capital Expenditure										
Transfer To Reserves	644,300	0	0	0	0	0	0	644,300	400,997	
Capital Cash Result - Surplus/(Deficit)	(457,000)	0	0	0	0	0	0	(457,000)	(400,997)	
Program Cash Result - Surplus/(Deficit)	22,186,300	0	108,000	0	0	0	0	22,294,300	21,062,537	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015										
Program: Financial Services										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Fees and Charges - Financial Services	109,000	0	2,900	0	0	0	16,000	127,900	103,103	7
Total Operating Revenue	109,000	0	2,900	0	0	0	16,000	127,900	103,103	
Operating Expenditure										
Expenditure Control and Statutory Reporting	686,300	0	0	0	0	0	0	686,300	474,493	
Rates Control and Debt Recovery	259,300	0	0	0	0	0	0	259,300	208,585	
Payroll Processing	148,000	0	0	0	0	0	0	148,000	106,892	
Risk Management - Employee Expenses	50,000	0	0	0	0	0	0	50,000	35,142	
Insurance Premiums	640,900	0	(4,700)	0	0	0	0	636,200	626,932	
Risk Management - Operating Expenses	54,500	0	0	0	0	0	0	54,500	37,162	
Debt Servicing Costs	148,400	0	0	0	0	0	0	148,400	96,031	
Indirect Costs	(1,784,800)	0	7,600	0	0	0	16,000	(1,761,200)	(1,332,898)	7
Total Operating Expenditure	202,600	0	2,900	0	0	0	16,000	221,500	252,339	
Operating Result - Surplus/(Deficit)	(93,600)	0	0	0	0	0	0	(93,600)	(149,236)	
Operating Cash Result - Surplus/(Deficit)	(93,600)	0	0	0	0	0	0	(93,600)	(149,236)	
CAPITAL MOVEMENTS										
Add:- Capital Income	0	0	0	0	0	0	0	0	0	
Transfer from Reserves										
Less:- Capital Expenditure	343,300	0	0	0	0	0	0	343,300	0	
Loan Principal Repayments										
Capital Cash Result - Surplus/(Deficit)	(343,300)	0	0	0	0	0	0	(343,300)	0	
Program Cash Result - Surplus/(Deficit)	(436,900)	0	0	0	0	0	0	(436,900)	(149,236)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Information Services										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Information Technology - Fees and Charges	13,900	0	0	0	0	0	0	13,900	2,727	
Total Operating Revenue	13,900	0	0	0	0	0	0	13,900	2,727	
Operating Expenditure										
Salaries and Oncoasts	810,800	0	0	0	0	0	19,300	830,200	563,552	8
Software Maintenance Other	461,800	0	0	0	(20,200)	0	0	441,600	275,425	
Software Maintenance EDMS	84,900	0	0	0	1,900	0	(18,900)	67,900	11,741	8
Stationery and Consumables	6,700	0	0	0	(6,700)	0	0	0	0	
Hardware Maintenance	333,500	0	0	0	0	0	(20,000)	313,500	133,307	8
Operating Expenses - IT and GIS	30,200	0	0	0	0	0	0	30,200	19,921	
Administration/Customer Service	175,700	0	0	0	(10,000)	0	(7,000)	158,700	85,825	8
Records Management	258,200	0	0	0	0	0	0	258,200	190,352	
Non-Core Services	177,200	0	0	0	15,000	0	0	192,200	152,938	
Debt Servicing	33,500	0	0	0	0	0	0	33,500	16,574	
Indirect Costs	(2,325,200)	0	0	0	20,000	0	0	(2,305,200)	(1,735,912)	
Total Operating Expenditure	47,400	0	0	0	0	0	(26,600)	20,800	(286,279)	
Operating Result - Surplus/(Deficit)	(33,500)	0	0	0	0	0	26,600	(6,900)	289,005	
Operating Cash Result - Surplus/(Deficit)	(33,500)	0	0	0	0	0	26,600	(6,900)	289,005	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	174,100	0	0	0	11,800	0	(21,800)	164,100	131,274	8
Less:- Capital Expenditure										
Loan Principal Repayments	80,400	0	0	0	0	0	0	80,400	0	
Transfer To Reserves	0	0	0	0	0	0	26,600	26,600	0	8
Capital Purchases	284,100	0	0	0	28,800	0	(21,800)	291,100	198,998	8
Capital Cash Result - Surplus/(Deficit)	(190,400)	0	0	0	(17,000)	0	(26,600)	(234,000)	(67,723)	
Program Cash Result - Surplus/(Deficit)	(223,900)	0	0	0	(17,000)	0	0	(240,900)	221,282	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015										
Program: Property Services										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Community - Lease/ Rental Agreements	97,500	90,400	0	0	0	0	27,100	215,000	169,989	9
Community - User Fees and Charges	140,000	0	0	0	0	0	0	140,000	129,918	
Community - Licence Fees - Temporary	2,100	0	0	0	0	0	10,400	12,500	10,236	9
Operational - Lease/ Rental Agreements	180,600	0	41,900	0	0	0	7,200	229,700	163,886	9
Operational - User Fees and Charges	9,000	0	0	0	0	0	0	9,000	7,346	
Operational - Licence Fees - Temporary	7,300	0	0	0	0	0	0	7,300	6,661	
Crown - Lease/ Rental Agreements	220,700	0	0	0	0	0	0	220,700	167,376	
Crown - User Fees and Charges	130,000	0	0	0	0	0	0	130,000	116,101	
Crown - Licence Fees Temporary Use	10,300	0	0	0	0	0	12,700	23,000	17,946	9
Other - Lease/ Rental Agreements	106,600	0	0	0	0	0	1,500	108,100	96,848	9
Other - User Fees and Charges	10,600	0	0	0	0	0	0	10,600	4,012	
Other - Licence Fees - Access	106,300	0	0	0	0	0	0	106,300	84,436	
Grant Income	0	0	0	0	0	0	0	36,700	36,660	
Total Operating Revenue	1,021,000	90,400	41,900	0	36,700	0	154,900	1,344,900	1,107,400	
Operating Expenditure										
Property Management	415,400	0	15,000	0	0	0	15,000	445,400	336,253	9
Council Administration Centre Operations	484,700	0	0	0	0	0	0	484,700	336,253	
Byron Pool	348,200	0	0	0	0	0	(11,100)	337,100	234,673	9
Mullumbimby Pool	404,500	0	0	0	0	0	0	404,500	287,954	
Other Property Expenses	0	17,000	29,400	0	58,300	0	97,200	201,900	183,230	9
Debt Servicing	150,500	0	0	0	0	0	0	150,500	83,765	
Indirect Costs	(463,500)	0	900	0	(1,700)	0	(900)	(465,200)	(347,630)	9
Community Buildings Maint - Special Rate Program	943,400	0	200,000	0	0	0	0	1,143,400	181,356	
Community - Lease/Rental Costs	400	0	0	0	0	0	0	400	0	
Community - Maintenance - Preventative	54,300	0	0	0	0	0	0	54,300	33,499	
Community - Maintenance - Unplanned	102,300	0	0	0	0	0	18,000	120,300	78,829	9
Community - Services	43,800	0	0	0	0	0	0	43,800	17,491	
Community - Fees and Charges	199,000	0	(2,100)	0	0	0	6,300	203,200	188,099	9
Operational Lease/Rental Contracts	20,900	0	0	0	16,900	0	1,800	39,600	33,464	9
Operational - Maintenance - Preventative	9,200	0	0	0	0	0	0	9,200	0	
Operational - Maintenance - Unplanned	5,600	0	0	0	0	0	0	5,600	1,154	
Operational - Services	700	0	0	0	0	0	0	700	1,010	
Crown Lease/Rental Contracts	27,500	0	0	0	0	0	0	27,500	7,693	
Crown - Maintenance - Unplanned	38,600	0	0	0	0	0	0	38,600	11,421	
Other Lease/Rental Contracts	30,900	0	0	0	0	0	0	30,900	17,593	
Administration Costs	16,700	0	0	0	0	0	0	16,700	3,175	
Repairs to Storm Affected Assets - Jan '13 Storm	0	0	0	0	0	0	0	0	0	
Total Operating Expenditure	2,833,100	17,000	243,200	0	73,500	0	126,300	3,293,100	1,689,281	
Operating Cash Result - Surplus/(Deficit)	(1,812,100)	73,400	(201,300)	0	(36,800)	0	28,600	(1,948,200)	(581,880)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Property Services										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	2,175,800	17,000	200,000	0	36,900	0	21,500	2,451,200	321,251	9
Loan Income	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	
Sale of Assets	1,800,000		470,000	0	0	0	(1,800,000)	470,000	470,000	9
Less:- Capital Expenditure										
Loan Principal Repayments	127,600	0	0	0	0	0	0	127,600	0	
Transfer To Reserves	1,417,700	0	458,000	0	(1,600)	0	(966,900)	907,200	349,835	9
Capital Purchases	1,741,900	0	0	0	0	0	21,500	1,763,400	320,442	9
Capital Cash Result - Surplus/(Deficit)	688,600	17,000	212,000	0	38,500	0	(833,100)	123,000	120,974	
Program Cash Result - Surplus/(Deficit)	(1,123,500)	90,400	10,700	0	1,700	0	(804,500)	(1,825,200)	(460,906)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: First Sun Holiday Park										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
First Sun Accommodation Income	2,651,500	0	0	0	0	0	0	2,651,500	2,350,185	
First Sun Sundry Income	54,200	0	0	0	0	0	0	54,200	19,162	
Total Operating Revenue	2,705,700	0	0	0	0	0	0	2,705,700	2,369,347	
Operating Expenditure										
Operating Expenses - First Sun Caravan Park	1,367,800	0	0	0	0	0	0	1,367,800	970,427	
Debt Servicing Costs	10,700	0	0	0	0	0	0	10,700	8,266	
Indirect Costs	796,800	0	(200)	0	(300)	0	(600)	795,700	591,786	10
Total Operating Expenditure	2,175,300	0	(200)	0	(300)	0	(600)	2,174,200	1,570,479	
Operating Result - Surplus/(Deficit)	530,400	0	200	0	300	0	600	531,500	798,868	
Operating Cash Result - Surplus/(Deficit)	530,400	0	200	0	300	0	600	531,500	798,868	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	256,500	0	0	0	0	0	0	256,500	0	
Loan Income	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	208,100	0	0	0	0	0	0	208,100	0	
Transfer To Reserves	322,300	0	0	0	500	0	600	323,400	30,996	10
Capital Purchases	256,500	0	0	0	0	0	0	256,500	0	
Capital Cash Result - Surplus/(Deficit)	(530,400)	0	0	0	(500)	0	(600)	(531,500)	(30,996)	
Program Cash Result - Surplus/(Deficit)	0	0	200	0	(200)	0	0	0	767,873	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Suffolk Park Holiday Park										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Suffolk Park Accommodation Income	748,000	0	0	0	0	0	0	748,000	661,078	
Suffolk Park Sundry Income	40,000	0	0	0	0	0	0	40,000	33,695	
Total Operating Revenue	788,000	0	0	0	0	0	0	788,000	694,772	
Operating Expenditure										
Operating Expenses - Suffolk Park	681,900	0	0	0	0	0	0	681,900	437,197	
Debt Servicing Costs	0	0	0	0	0	0	0	0	0	
Indirect Costs	97,600	0	(100)	0	(200)	0	(400)	96,900	73,042	10
Total Operating Expenditure	779,500	0	(100)	0	(200)	0	(400)	778,800	510,239	
Operating Result - Surplus/(Deficit)	8,500	0	100	0	200	0	400	9,200	184,534	
Operating Cash Result - Surplus/(Deficit)	8,500	0	100	0	200	0	400	9,200	184,534	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	132,000	0	0	0	0	0	0	132,000	0	
Less:- Capital Expenditure										
Transfer To Reserves	8,500	0	0	0	300	0	400	9,200	0	10
Capital Purchases	132,000	0	0	0	0	0	0	132,000	17,025	
Capital Cash Result - Surplus/(Deficit)	(8,500)	0	0	0	(300)	0	(400)	(9,200)	(17,025)	
Program Cash Result - Surplus/(Deficit)	0	0	100	0	(100)	0	0	0	167,508	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015										
Program: Community Development										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Operating Grants - Community Development	2,300	0	40,000	0	21,800	0	30,000	94,100	92,943	11
Fees and Charges - Community Development	7,500	0	0	0	0	0	(3,200)	4,300	315	11
New Years Eve Committee	0	0	0	0	0	0	0	0	0	
Total Operating Revenue	9,800	0	40,000	0	21,800	0	26,800	98,400	93,258	
Operating Expenditure										
Directorate	0	0	0	0	0	0	0	0	0	
Community Development and Assistance	312,800	0	43,000	0	20,400	0	13,500	389,700	293,265	11
New Years Eve Committee	32,700	0	(17,700)	0	0	0	0	15,000	9,180	
Youth Development	82,700	0	0	0	0	0	0	82,700	35,564	
Youth Activities	27,100	0	0	0	0	0	0	27,100	3,662	
Senior Citizens	7,600	0	0	0	0	0	0	7,600	4,766	
Youth Policy and Action Plan	5,400	0	0	0	1,400	0	0	6,800	5,400	
Disability Access and Inclusion Plan	8,800	0	0	0	0	0	33,500	42,300	2,701	11
Cultural Plan	23,000	0	0	0	0	0	0	23,000	5,532	
Community Safety Projects	5,400	0	5,000	0	0	0	0	10,400	3,364	
Indirect Costs	160,700	0	1,200	0	(1,600)	0	(100)	160,200	120,788	11
Total Operating Expenditure	666,200	0	31,500	0	20,200	0	46,900	764,800	484,221	
Operating Result - Surplus/(Deficit)	(656,400)	0	8,500	0	1,600	0	(20,100)	(666,400)	(390,963)	
Operating Cash Result - Surplus/(Deficit)	(656,400)	0	8,500	0	1,600	0	(20,100)	(666,400)	(390,963)	
Capital Movements										
Add:- Capital Income										
Transfer from Reserves	77,300	0	0	0	0	0	13,500	90,800	48,476	11
Less:- Capital Expenditure										
Loan Principal Repayments								0		
Transfer to Reserves	4,300	0	0	0	0	0	0	4,300	315	
Transfer To Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	73,000	0	0	0	0	0	13,500	86,500	48,161	
Program Cash Result - Surplus/(Deficit)	(583,400)	0	8,500	0	1,600	0	(6,600)	(579,900)	(342,801)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Sandhills										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Sandhills Operating Grants	611,500	0	0	0	0	0	26,600	638,100	481,964	12
Fees and Charges - Sandhills	675,100	0	0	0	0	0	0	675,100	478,352	
Total Operating Revenue	1,286,600	0	0	0	0	0	26,600	1,313,200	960,316	
Operating Expenditure										
Sandhills - Salaries & Overheads	2,000	0	0	0	0	0	0	2,000	956	
Sandhills - Operating Expenses	1,116,400	0	0	0	0	0	15,500	1,131,900	838,622	12
Debt Servicing	0	0	0	0	0	0	0	0	0	
Indirect Costs	161,300	0	5,500	0	(300)	0	(400)	166,100	124,963	12
Total Operating Expenditure	1,279,700	0	5,500	0	(300)	0	15,100	1,300,000	964,560.90	
Operating Result - Surplus/(Deficit)	6,900	0	(5,500)	0	300	0	11,500	13,200	(4,245)	
Operating Cash Result - Surplus/(Deficit)	6,900	0	(5,500)	0	300	0	11,500	13,200	(4,245)	
Capital Movements										
Add:- Capital Income	2,100	0	0	0	5,200	0	(7,000)	300	300	12
Transfer from Reserves										
Less:- Capital Expenditure	9,000	0	0	0	0	0	0	9,000	0	
Loan Principal Repayments	0	0	0	0	0	0	4,500	4,500	0	12
Transfer to Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases										
Capital Cash Result - Surplus/(Deficit)	(6,900)	0	0	0	5,200	0	(11,500)	(13,200)	300	
Program Cash Result - Surplus/(Deficit)	0	0	(5,500)	0	5,500	0	0	0	(3,945)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Other Childrens Services										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Vacation Care Operating Grants - Byron	69,800	0	0	0	0	0	0	69,800	53,862	
Vacation Care Operating Grants - Brunswick	74,900	0	0	0	0	0	0	74,900	49,753	
Vacation Care Operating Grants - Mullumbimby	33,300	0	0	0	0	0	0	33,300	24,526	
After School Care - Byron Bay	35,800	0	0	0	0	0	0	35,800	24,397	
After School Care Operating Grants - Brunswick	36,700	0	0	0	0	0	0	36,700	29,679	
After School Care - Mullumbimby	20,100	0	0	0	0	0	0	20,100	15,385	
REACH Parent Support Program	110,800	0	0	0	0	0	0	110,800	111,385	
Fees and Charges - Vacation Care	90,800	0	0	0	0	0	0	90,800	92,960	
Fees and charges - After School Care	69,300	0	0	0	0	0	0	69,300	67,523	
REACH Parent Support Program	0	0	0	0	0	0	0	0	0	
Total Operating Revenue	541,500	0	0	0	0	0	0	541,500	469,470	
Operating Expenditure										
Outside of School Hours Care	38,000	0	0	0	0	0	0	38,000	30,696	
After School Care - Byron	74,500	0	0	0	0	0	0	74,500	42,074	
After School Care - Brunswick	62,600	0	0	0	0	0	0	62,600	47,681	
After School Care - Mullumbimby	32,100	0	0	0	0	0	0	32,100	42,650	
Vacation Care - Byron	56,400	0	0	0	0	0	0	56,400	61,090	
Vacation Care - Brunswick	76,800	0	0	0	0	0	0	76,800	63,849	
Vacation Care - Mullumbimby	46,200	0	0	0	0	0	0	46,200	38,931	
REACH Parent Support Program - Operating Expenses	110,800	0	0	0	0	0	0	110,800	67,545	
Indirect Costs	52,900	0	0	0	(300)	0	(400)	52,200	39,552	12
Total Operating Expenditure	550,300	0	0	0	(300)	0	(400)	549,600	434,068	
Operating Result - Surplus/(Deficit)	(8,800)	0	0	0	300	0	400	(8,100)	35,402	
Operating Cash Result - Surplus/(Deficit)	(8,800)	0	0	0	300	0	400	(8,100)	35,402	
Capital Movements										
Add:- Capital Income	8,800	0	0	0	(300)	0	(400)	8,100	8,100	12
Transfer from Reserves										
Less:- Capital Expenditure		0	0	0	0	0	0	0	0	
Loan Principal Repayments		0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	8,800	0	0	0	(300)	0	(400)	8,100	8,100	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	43,502	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015										
Program: Library Services										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Operating Grants - Libraries	57,500	0	0	0	31,600	0	0	89,100	89,057	
Other Income - Libraries	0	0	0	0	5,400	0	0	5,400	3,394	
Total Operating Revenue	57,500	0	0	0	37,000	0	0	94,500	92,451	
Operating Expenditure										
Administration Expenses - Libraries	1,182,500	0	0	0	0	0	0	1,182,500	886,875	
Library Maintenance and Overheads	197,900	0	0	0	0	0	0	197,900	120,675	
Debt Servicing	330,300	0	0	0	0	0	0	330,300	165,352	
Indirect Costs	49,100	0	(200)	0	(100)	0	(200)	48,600	36,638	13
Support Services Costs										
Total Operating Expenditure	1,759,800	0	(200)	0	(100)	0	(200)	1,759,300	1,209,540	
Operating Result - Surplus/(Deficit)	(1,702,300)	0	200	0	37,100	0	200	(1,664,800)	(1,117,089)	
Operating Cash Result - Surplus/(Deficit)	(1,702,300)	0	200	0	37,100	0	200	(1,664,800)	(1,117,089)	
Capital Movements										
Add:- Capital Income	51,000	0	0	0	0	0	0	51,000	0	
Transfer from Reserves										
Less:- Capital Expenditure	70,600	0	0	0	0	0	0	70,600	0	
Loan Principal Repayments			35,000					35,000	0	
Transfer to Reserves	0	0	0	0	30,600	0	0	30,600	0	
Capital Purchases										
Capital Cash Result - Surplus/(Deficit)	(19,600)	0	(35,000)	0	(30,600)	0	0	(85,200)	0	
Program Cash Result - Surplus/(Deficit)	(1,721,900)	0	(34,800)	0	6,500	0	200	(1,750,000.00)	(1,117,089.4)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Legal Services										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Legal Fees Recovered - Development Assessment	0	0	9,300	0	0	0	14,100	23,400	23,340	14
Total Operating Revenue	0	0	9,300	0	0	0	14,100	23,400	23,340	
Operating Expenditure										
Legal Expenses - General Legal Expenses	274,100	0	0	0	0	0	0	274,100	120,186	
Total Operating Expenditure	274,100	0	0	0	0	0	0	274,100	120,186	
Operating Result - Surplus/(Deficit)	(274,100)	0	9,300	0	0	0	14,100	(250,700)	(96,846)	
Operating Cash Result - Surplus/(Deficit)	(274,100)	0	9,300	0	0	0	14,100	(250,700)	(96,846)	
Capital Movements										
Add:- Capital Income										
Transfer from Reserves	16,500	0	0	0	0	0	0	16,500	0	
Less:- Capital Expenditure	0	0	0	0	0	0	0	0	0	
Transfer To Reserves										
Capital Cash Result - Surplus/(Deficit)	16,500	0	0	0	0	0	0	16,500	0	
Program Cash Result - Surplus/(Deficit)	(257,600)	0	9,300	0	0	0	14,100	(234,200)	(96,846)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Infrastructure Services Directorate Summary Director: Phil Holloway									
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
Operating Revenue									
Supervision & Administration	0	0	0	0	0	0	0	0	0
Emergency Services	70,000	0	0	0	0	0	0	70,000	24,000
Depot Services and Fleet Management	3,181,400	0	0	0	0	0	35,700	3,217,100	2,502,060
Local Roads and Drainage	1,115,000	0	0	0	0	0	100,000	1,215,000	1,025,461
Roads and Traffic Authority	9,551,400	0	1,198,900	0	0	0	504,600	11,254,900	5,131,297
Open Spaces and Recreation	548,700	0	0	0	97,900	0	41,600	688,200	372,834
Quarries	300,000	0	0	0	0	0	170,000	470,000	266,867
Rural Fire Service	212,700	0	0	0	(45,100)	0	20,300	187,900	236,139
Waste & Recycling Services	6,241,700	0	107,200	0	0	0	1,205,000	7,553,900	7,222,324
Cavanbah Sports Centre	245,800	0	0	0	0	0	35,300	281,100	227,241
Total Operating Revenue	21,466,700		1,306,100	0	52,800	0	2,112,500	24,938,100	17,008,223
Operating Expenditure									
Supervision & Administration	12,800	0	0	0	0	0	0	12,800	(354,377)
Emergency Services	341,100	0	200	0	14,100	0	100	355,500	189,415
Depot Services and Fleet Management	2,570,400	0	56,300	0	(2,200)	0	78,800	2,703,300	2,133,535
Local Roads and Drainage	5,800,900	0	(500)	14,000	155,100	0	32,500	6,002,000	4,706,805
Roads and Traffic Authority	9,930,700	0	1,199,700	0	(27,300)	0	504,200	11,607,300	10,406,257
Open Spaces and Recreation	4,586,600	13,300	19,100	(350,500)	296,200	0	47,300	4,612,000	3,480,934
Quarries	336,600	0	100	0	159,200	0	170,100	666,000	383,134
Rural Fire Service	615,500	0	18,000	0	(112,900)	0	18,400	539,000	522,315
Waste & Recycling Services	5,650,400	0	(88,000)	0	(1,700)	0	545,800	6,106,500	4,238,987
Cavanbah Sports Centre	879,600	0	0	0	(20,100)	0	33,400	892,900	477,906
Total Operating Expenditure	30,724,600	13,300	1,204,900	(336,500)	460,400	0	1,430,600	33,497,300	26,184,911
Operating Result - Surplus/(Deficit)	(9,257,900)	(13,300)	101,200	336,500	(407,600)	0	681,900	(8,559,200)	(9,176,688)
Operating Cash Result - Surplus/(Deficit)	(9,257,900)	(13,300)	101,200	336,500	(407,600)	0	681,900	(8,559,200)	(9,176,688)

2014/2015 Budget Review as at 31st March 2015 Infrastructure Services Directorate Summary Director: Phil Holloway									
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
CAPITAL MOVEMENTS									
Add:- Capital Income									
Transfer from Reserves	13,715,200	33,300	262,000	624,400	1,073,000	0	721,100	16,429,000	6,783,512
Capital Grants and Contributions	1,713,000	0	296,000	0	(483,000)	0	266,600	1,792,600	0
Less:- Capital Expenditure									
Loan Principal Repayments	564,900	0	0	0	0	0	0	564,900	0
Transfer To Reserves	8,639,600	0	(5,000)	0	(63,400)	0	402,100	8,973,300	7,115,200
Capital Purchases	9,171,400	20,000	719,000	960,900	304,200	0	466,600	11,642,100	5,413,532
Capital Cash Result - Surplus/(Deficit)	(2,947,700)	13,300	(156,000)	(336,500)	349,200	0	119,000	(2,958,700)	(5,745,220)
Program Cash Result - Surplus/(Deficit)	(12,205,600)	0	(54,800)	0	(58,400)	0	600,900	(11,517,900)	(14,921,907)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015										
Program: Supervision & Administration										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Expenditure										
Directorate - Construction and Maintenance	469,400	0	0	0	(50,500)	0	0	418,900	235,882	15
Asset Management	674,900	0	0	0	(90,000)	0	0	584,900	296,022	
Open Space & Recreation - Salaries & Oncosts	173,100	0	0	0	0	0	0	173,100	149,466	
Depot Services and Management	376,600	0	0	0	0	0	0	376,600	284,384	
Design and Survey	247,000	0	0	0	(70,000)	0	0	177,000	56,070	
Other Operating Expenses	39,700	0	0	0	0	0	0	39,700	15,536	
Indirect Costs	(1,967,900)	0	0	0	210,500	0	0	(1,757,400)	(1,391,737)	
Total Operating Expenditure	12,800	0	0	0	0	0	0	12,800	(354,377)	
Operating Result - Surplus/(Deficit)	12,800	0	0	0	0	0	0	12,800	(354,377)	
Operating Cash Result - Surplus/(Deficit)	12,800	0	0	0	0	0	0	12,800	(354,377)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	12,800	0	0	0	0	0	0	12,800	0	
Less:- Capital Expenditure	0	0	0	0	0	0	0	0	0	
Transfer To Reserves										
Capital Cash Result - Surplus/(Deficit)	12,800	0	0	0	0	0	0	12,800	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(354,377)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Emergency Services										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Operating Grants	70,000	0	0	0	0	0	0	70,000	24,000	
Total Operating Revenue	70,000	0	0	0	0	0	0	70,000	24,000	
Operating Expenditure										
State Emergency Services	16,300	0	0	0	0	0	0	16,300	2,717	
Flood Mitigation	221,800	0	0	0	19,100	0	0	240,900	111,301	
Indirect Costs	103,000	0	200	0	(5,000)	0	100	98,300	75,397	16
Total Operating Expenditure	341,100	0	200	0	14,100	0	100	355,500	189,415	
Operating Result - Surplus/(Deficit)	(271,100)	0	(200)	0	(14,100)	0	(100)	(285,500)	(165,415)	
Operating Cash Result - Surplus/(Deficit)	(271,100)	0	(200)	0	(14,100)	0	(100)	(285,500)	(165,415)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	88,500	0	0	0	19,100	0	0	107,600	0	
Loan Income	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Transfer To Unexpended Grants	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	88,500	0	0	0	19,100	0	0	107,600	0	
Program Cash Result - Surplus/(Deficit)	(182,600)	0	(200)	0	5,000	0	(100)	(177,900)	(165,415)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Depot & Fleet Management										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Depot Services - Fees and Charges - External	5,200	0	0	0	0	0	0	5,200	4,200	17
Fleet Management - Contributions	240,000	0	0	0	0	0	0	240,000	213,894	
Depot Services - Fees and Charges - Internal	297,700	0	0	0	0	0	35,700	333,400	258,977	
Fleet Management - Fees and Charges	2,638,500	0	0	0	0	0	0	2,638,500	2,024,989	
Total Operating Revenue	3,181,400	0	0	0	0	0	35,700	3,217,100	2,502,060	
Operating Expenditure										
Depot Operating Expenses	657,300	0	0	0	0	0	(111,400)	545,900	435,994	17
Fleet Management Operating Expenses	62,700	0	55,000	0	0	0	0	117,700	143,107	
Plant Running Expense (Ausfleet)	0	0	0	0	0	0	0	0	38,543	17
Plant Running Expense Control	1,650,000	0	0	0	0	0	190,000	1,840,000	1,324,387	
Plant to be Capitalised as at 30/6	0	0	0	0	0	0	0	0	41,110	
Indirect Costs - Fleet Management	200,400	0	1,300	0	(2,200)	0	200	199,700	150,395	17
Total Operating Expenditure	2,570,400	0	56,300	0	(2,200)	0	78,800	2,703,300	2,133,535	
Operating Result - Surplus/(Deficit)	611,000	0	(56,300)	0	2,200	0	(43,100)	513,800	368,525	
Operating Cash Result - Surplus/(Deficit)	611,000	0	(56,300)	0	2,200	0	(43,100)	513,800	368,525	
CAPITAL MOVEMENTS										
Add:- Capital Income										17
Transfer from Reserves	1,243,000	0	1,300	0	869,600	0	200	2,114,100	0	
Less:- Capital Expenditure										17
Transfer To Reserves	611,000	0	(55,000)	0	0	0	(42,900)	513,100	0	
Capital Purchases	1,243,000	0	0	0	871,800	0	0	2,114,800	1,300,000	
Capital Cash Result - Surplus/(Deficit)	(611,000)	0	56,300	0	(2,200)	0	43,100	(513,800)	(1,300,000)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(931,475)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015										
Program: Local Roads & Drainage										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Operating Grants	53,500	0	0	0	0	0	0	53,500	0	18
Paid Parking Income	573,700	0	0	0	0	0	100,000	673,700	559,937	
Stormwater Management Service Charge	288,700	0	0	0	0	0	0	288,700	287,723	
Coupon Parking Resident Stickers	90,300	0	0	0	0	0	0	90,300	70,271	
Fees and Charges	8,800	0	0	0	0	0	0	8,800	18,751	
Private Works Income	100,000	0	0	0	0	0	0	100,000	88,778	
Total Operating Revenue	1,115,000	0	0	0	0	0	100,000	1,215,000	1,025,461	
Operating Expenditure										
Urban Drainage Maintenance - Planned	289,800	0	0	0	0	0	0	289,800	113,253	18
Urban Drainage Maintenance - Unplanned	0	0	0	0	0	0	0	0	64,010	
Rural Drainage Maintenance - Planned	104,700	0	0	0	0	0	0	104,700	116,448	
Rural Drainage Maintenance - Unplanned	0	0	0	0	0	0	0	0	10,258	
Urban Roads Maintenance - Planned	573,500	0	36,900	0	80,000	0	0	690,400	627,214	
Urban Roads Maintenance - Unplanned	44,000	0	(44,000)	0	0	0	0	0	0	
Urban Roads Cleaning - Planned	199,000	0	0	0	40,000	0	0	239,000	202,782	
Lighting - Planned	318,000	0	0	0	(20,000)	0	0	298,000	278,065	
Sealed Rural Roads - Planned	1,169,700	0	1,800	0	170,000	0	0	1,341,500	964,739	
Sealed Rural Roads - Unplanned	2,000	0	(2,000)	0	0	0	0	0	0	
Unsealed Rural Roads - Planned	315,800	0	22,000	0	0	0	0	337,800	287,075	
Unsealed Rural Roads - Unplanned	14,700	0	(14,700)	0	0	0	0	0	0	
Bridge Maintenance - Planned	96,600	0	0	0	0	0	0	96,600	17,683	
Footpaths - Planned	30,300	0	0	0	0	0	0	30,300	14,124	
Sign Maintenance - Planned	149,400	0	0	0	0	0	0	149,400	101,760	
Blues Festival Access Rd	0	0	0	0	0	0	0	0	9,050	
Private Works	100,000	0	0	0	0	0	0	100,000	90,549	
Paid Parking Expenses	111,500	0	0	0	0	0	30,000	141,500	96,148	
Other Expenses - Planned	136,400	0	(15,300)	0	42,000	0	0	163,100	144,774	
Stormwater Management - Planned	2,800	0	0	0	0	0	0	2,800	340	
Community Festivals Costs	0	0	0	0	0	0	0	0	5,876	
Debt Servicing Costs	159,500	0	0	0	0	0	0	159,500	105,661	
Indirect Costs	1,800,000	0	16,800	0	(126,900)	0	2,500	1,692,400	1,311,840	
Other Expenses - Unplanned	2,000	0	(2,000)	0	0	0	0	0	0	
Asset Information System (AIM)	88,700	0	0	0	0	0	0	88,700	81,760	
Byron Bay Stormwater Drainage Maintenance	52,500	0	0	0	(30,000)	0	0	22,500	8,845	
Park and Ride Trial	40,000	0	0	14,000	0	0	0	54,000	54,552	
Total Operating Expenditure	5,800,900	0	(500)	14,000	155,100	0	32,500	6,002,000	4,706,805	
Operating Result - Surplus/(Deficit)	(4,685,900)	0	500	(14,000)	(155,100)	0	67,500	(4,787,000)	(3,681,344)	
Operating Cash Result - Surplus/(Deficit)	(4,685,900)	0	500	(14,000)	(155,100)	0	67,500	(4,787,000)	(3,681,344)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Local Roads & Drainage										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	4,519,800	0	(139,000)	48,900	(276,400)	0	(250,000)	3,903,300	1,996,522	18
Capital Grants and Contributions	1,195,000	0	96,000	0	(78,000)	0	266,600	1,479,600	0	18
Developer Contributions		0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	70,200	0	0	0	0	0	0	70,200	0	
Transfer To Reserves	1,530,200	0	50,000	0	0	0	(730,000)	850,200	0	18
Capital Purchases	6,329,700	0	(75,700)	34,900	(455,900)	0	16,600	5,849,600	3,361,160	18
Capital Cash Result - Surplus/(Deficit)	(2,215,300)	0	(17,300)	14,000	101,500	0	730,000	(1,387,100)	(1,364,638)	
Program Cash Result - Surplus/(Deficit)	(6,901,200)	0	(16,800)	0	(53,600)	0	797,500	(6,174,100)	(5,045,982)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: RMS										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
External Contributions	9,551,400	0	1,198,900	0	0	0	504,600	11,254,900	5,131,297	19
Total Operating Revenue	9,551,400	0	1,198,900	0	0	0	504,600	11,254,900	5,131,297	
Operating Expenditure										
Regional Road 306 - Unplanned	106,600	0	(106,600)	0	0	0	0	0	0	0
Regional Roads 545 - Unplanned	18,200	0	(18,200)	0	0	0	0	0	0	0
Regional Roads 679 - Unplanned	2,400	0	(2,400)	0	0	0	0	0	0	0
Regional Road 306 - Planned	200,200	0	95,600	0	0	0	0	295,800	65,721	
Regional Roads 545 - Planned	380,200	0	(2,800)	0	0	0	0	377,400	421,875	
Regional Roads 679 - Planned	18,100	0	28,700	0	0	0	0	46,800	48,814	
Regional Road Maintenance - Planned	45,300	0	(45,300)	0	0	0	0	0	0	0
Regional Roads 689 - Planned	0	0	24,000	0	0	0	0	24,000	35,207	19
Indirect Costs	379,300	0	800	0	(27,300)	0	(400)	352,400	274,152	
Natural Disaster Jan 2012 RMS	996,800	0	0	0	0	0	836,900	1,833,700	1,801,137	19
Natural Disaster January 2013 RMS	7,783,600	0	1,225,900	0	0	0	(332,300)	8,677,200	7,759,350	19
Total Operating Expenditure	9,930,700	0	1,199,700	0	(27,300)	0	504,200	11,607,300	10,406,257	
Operating Result - Surplus/(Deficit)	(379,300)	0	(800)	0	27,300	0	400	(352,400)	(5,274,960)	
Operating Cash Result - Surplus/(Deficit)	(379,300)	0	(800)	0	27,300	0	400	(352,400)	(5,274,960)	
CAPITAL MOVEMENTS										
Add:- Capital Income	0	0	0	0	0	0	0	0	0	
Transfer from Reserves	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions										
Less:- Capital Expenditure	0	0	0	0	0	0	0	0	0	
Transfer To Reserves										
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	(379,300)	0	(800)	0	27,300	0	400	(352,400)	(5,274,960)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015										
Program: Open Space and Recreation										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Operating Grants	205,400	0	0	0	0	0	31,200	236,600	229,715	20
User Charges - Sportsfield Income	10,000	0	0	0	0	0	0	10,000	2,215	20
User Charges - Tennis Court Income	3,300	0	0	0	0	0	3,600	6,900	5,666	20
Other User Charges	140,000	0	0	0	97,900	0	6,800	244,700	0	20
Cemetery Fees and Charges	190,000	0	0	0	0	0	0	190,000	135,239	
Total Operating Revenue	548,700	0	0	0	97,900	0	41,600	688,200	372,834	
Operating Expenditure										
Bangalow Pool	6,800	0	0	0	0	0	0	6,800	1,287	
Streets and Parks - Planned	337,800	0	0	0	0	0	0	337,800	253,814	
Parks & Reserves Maintenance Council	1,079,200	0	48,900	0	50,000	0	0	1,178,100	723,703	
Parks & Reserves Maintenance Crown	217,000	0	(8,900)	0	55,000	0	4,300	267,400	190,549	20
Tennis Court Maintenance	3,400	0	0	0	0	0	3,600	7,000	4,278	20
Byron Bay Recreational Sports Fields	80,600	0	0	0	5,000	0	0	85,600	77,022	
New Brighton Sports Fields	16,900	0	0	0	5,000	0	0	21,900	36,114	
Suffolk Park Sports Fields	6,800	0	0	0	5,000	0	0	11,800	41,194	
Bangalow Sports Fields	92,200	0	0	0	5,000	0	0	97,200	85,073	
Mullumbimby Recreational Sports Fields	23,200	0	0	0	5,000	0	0	28,200	25,584	
Mullumbimby Pine Avenue Sports Fields	38,500	0	0	0	5,000	0	0	43,500	41,437	
Eureka - Soccer - Crown	1,100	0	0	0	2,500	0	0	3,600	656	
Brunswick Heads Sports Fields	91,000	0	(40,000)	(19,000)	5,000	0	0	77,000	39,083	
Playground Equipment	40,000	0	0	0	0	0	0	0	0	
Parks - Other Expenses	207,000	0	0	0	0	0	0	207,000	181,340	
Bushfire Hazard Reduction	27,500	0	0	0	0	0	0	27,500	21,557	
Cont to Surf Life Saving - Non Inco Crown Res Plan	339,200	13,300	11,000	0	97,900	0	0	461,400	427,665	
Natural Disaster Feb 13 - DSTA	0	0	0	0	0	0	0	0	48,605	
Public Toilets Council	192,300	0	0	0	0	0	0	192,300	126,647	
Public Toilets Crown	198,300	0	0	0	0	0	0	198,300	138,423	
Beach Maintenance	447,800	0	0	(331,500)	(20,000)	0	1,900	98,200	91,383	20
Byron Bay Cemetery	42,600	0	0	0	0	0	0	42,600	36,450	
Mullumbimby Cemetery	90,800	0	0	0	0	0	0	90,800	94,377	
Clunes Cemetery	12,900	0	0	0	0	0	0	12,900	18,269	
Bangalow Cemetery	27,700	0	0	0	0	0	0	27,700	19,541	
Debt Servicing Costs	97,900	0	0	0	0	0	0	97,900	71,363	
Indirect Costs	812,700	0	8,100	0	(29,200)	0	700	792,300	603,920	20
Aerodrome Costs	55,400	0	0	0	105,000	0	0	160,400	57,552	
BRSCC Legal's and Recovery Costs	0	0	0	0	0	0	36,800	36,800	24,049	20
Total Operating Expenditure	4,586,600	13,300	19,100	(350,500)	296,200	0	47,300	4,612,000	3,480,934	
Operating Result - Surplus/(Deficit)	(4,037,900)	(13,300)	(19,100)	350,500	(198,300)	0	(5,700)	(3,923,800)	(3,108,099)	
Operating Cash Result - Surplus/(Deficit)	(4,037,900)	(13,300)	(19,100)	350,500	(198,300)	0	(5,700)	(3,923,800)	(3,108,099)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015										
Program: Open Space and Recreation										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	1,631,500	33,300	357,900	575,500	105,800	0	45,000	2,749,000	523,871	20
Loan Income	518,000	0	200,000	0	(405,000)	0	0	313,000	0	0
Capital Grants and Contributions								0	0	0
Developer Contributions								0	0	0
Less:- Capital Expenditure										
Loan Principal Repayments	136,300	0	0	0	0	0	0	136,300	0	0
Transfer To Reserves	143,300	0	0	0	50,000	0	(30,000)	163,300	0	20
Transfer to Unexpended Grants	0	0	0	0	0	0	0	0	0	0
Capital Purchases	1,482,500	20,000	557,700	926,000	(421,700)	0	70,000	2,634,500	660,302	20
Capital Cash Result - Surplus/(Deficit)	387,400	13,300	200	(350,500)	72,500	0	5,000	127,900	(136,431)	
Program Cash Result - Surplus/(Deficit)	(3,650,500)	0	(18,900)	0	(125,800)	0	(700)	(3,795,900)	(3,244,530)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Quarry										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Quarry Income	300,000	0	0	0	0	0	170,000	470,000	266,867	21
Total Operating Revenue	300,000	0	0	0	0	0	170,000	470,000	266,867	
Operating Expenditure										
Myocum Quarry Operating Expenses	302,800	0	0	0	160,000	0	170,000	632,800	358,026	21
Indirect Costs	33,800	0	100	0	(800)	0	100	33,200	25,108	21
Total Operating Expenditure	336,600	0	100	0	159,200	0	170,100	666,000	383,134	
Operating Result - Surplus/(Deficit)	(36,600)	0	(100)	0	(159,200)	0	(100)	(196,000)	(116,268)	
Operating Cash Result - Surplus/(Deficit)	(36,600)	0	(100)	0	(159,200)	0	(100)	(196,000)	(116,268)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	150,000	0	0	0	46,600	0	100	196,700	6,053	21
Less:- Capital Expenditure										
Transfer To Reserves	113,400	0	0	0	(113,400)	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	36,600	0	0	0	160,000	0	100	196,700	6,053	
Program Cash Result - Surplus/(Deficit)	0	0	(100)	0	800	0	0	700	(110,214)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Rural Fire Service										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Operating Grants	212,700	0	0	0	(45,100)	0	20,300	187,900	187,870	22
Other Income	0	0	0	0	0	0	0	0	48,268	
Total Operating Revenue	212,700	0	0	0	(45,100)	0	20,300	187,900	236,139	
Operating Expenditure										
Contributions	387,900	0	0	0	(114,500)	0	0	273,400	271,562	
Telephone Calls	18,500	0	0	0	0	0	0	18,500	3,982	
Telephone Rental	5,100	0	0	0	0	0	3,500	8,600	7,925	22
Vehicle Petrol and Oil	32,000	0	0	0	(1,000)	0	0	31,000	24,090	
Vehicle Maintenance and Repairs	21,000	0	0	0	1,000	0	15,000	37,000	34,627	22
Operating Expenses	67,900	0	18,000	0	2,000	0	0	87,900	117,964	
Indirect Costs	83,100	0	0	0	(400)	0	(100)	82,600	62,165	22
Total Operating Expenditure	615,500	0	18,000	0	(112,900)	0	18,400	539,000	522,315	
Operating Result - Surplus/(Deficit)	(402,800)	0	(18,000)	0	67,800	0	1,900	(351,100)	(286,176)	
Operating Cash Result - Surplus/(Deficit)	(402,800)	0	(18,000)	0	67,800	0	1,900	(351,100)	(286,176)	
CAPITAL MOVEMENTS										
Add:- Capital Income	0	0	0	0	0	0	0	0	0	
Transfer from Reserves	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure	0	0	0	0	0	0	0	0	0	
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	(402,800)	0	(18,000)	0	67,800	0	1,900	(351,100)	(286,176)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015										
Program: Waste & Recycling										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Operating Grants	91,100	0	0	0	0	0	0	91,100	67,685	
Fees and Charges - Domestic	3,902,000	0	0	0	0	0	54,400	3,956,400	3,951,198	23
Collection & Disposal Charges - External Users	555,800	0	0	0	0	0	17,100	572,900	572,931	23
Collection & Disposal Charges - Internal Users	399,100	0	0	0	0	0	0	399,100	278,975	
Other Income	46,200	0	0	0	0	0	0	46,200	35,914	
Waste Disposal Charges - External Customers	1,247,500	0	107,200	0	0	0	1,133,500	2,488,200	2,315,621	23
Total Operating Revenue	6,241,700	0	107,200	0	0	0	1,205,000	7,553,900	7,222,324	
Operating Expenditure										
Domestic Waste Management	4,500	0	0	0	0	0	0	4,500	3,375	
Indirect Costs - Internal Charge	179,200	0	0	0	0	0	0	179,200	134,442	
Myocum Landfill	454,500	0	0	0	0	0	9,400	463,900	329,185	23
Myocum Transfer Station	2,133,300	0	0	0	10,000	0	51,600	2,194,900	1,476,419	23
Kerbside Collection	2,161,600	0	0	0	0	0	175,400	2,337,000	1,908,715	23
Other Expenditure	324,000	0	(89,800)	0	0	0	311,000	545,200	143,948	23
Indirect Costs	199,100	0	1,800	0	(11,700)	0	(1,600)	187,600	145,953	23
Debt Servicing Costs	194,200	0	0	0	0	0	0	194,200	96,950	
Total Operating Expenditure	5,650,400	0	(88,000)	0	(1,700)	0	545,800	6,106,500	4,238,987	
Operating Result - Surplus/(Deficit)	591,300	0	195,200	0	1,700	0	659,200	1,447,400	2,983,336	
Operating Cash Result - Surplus/(Deficit)	591,300	0	195,200	0	1,700	0	659,200	1,447,400	2,983,336	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	6,069,600	0	41,800	0	158,300	0	925,800	7,195,500	4,257,066	23
Loan Income	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	323,000	0	0	0	0	0	0	323,000	0	
Transfer To Reserves	6,241,700	0	0	0	0	0	1,205,000	7,446,700	7,115,200	23
Capital Purchases	96,200	0	237,000	0	160,000	0	380,000	873,200	92,070	23
Capital Cash Result - Surplus/(Deficit)	(591,300)	0	(195,200)	0	(1,700)	0	(659,200)	(1,447,400)	(2,950,204)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	33,132	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Cavanbah Sports Centre										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Multipurpose Centre Room Hire Charges	57,400	0	0	0	0	0	18,500	75,900	63,239	24
Multipurpose Centre Court 1 Hire Charges	47,200	0	0	0	0	0	10,000	57,200	53,327	24
Multipurpose Centre Court 2 Hire Charges	47,200	0	0	0	0	0	5,000	52,200	43,901	24
Multipurpose Centre Other Charges	84,000	0	0	0	0	0	1,800	85,800	64,553	24
Multipurpose Centre Other Income	0	0	0	0	0	0	0	0	0	
Sportsfields User Charges	10,000	0	0	0	0	0	0	10,000	2,221	
Total Operating Revenue	245,800	0	0	0	0	0	35,300	281,100	227,241	
Operating Expenditure										
Multipurpose Centre Management Costs	305,600	0	0	0	0	0	0	305,600	159,939	
Multipurpose Centre Building Maintenance	49,400	0	0	0	0	0	1,000	50,400	23,173	24
Multipurpose Centre Operational Costs	114,600	0	0	0	0	0	32,600	147,200	108,709	24
Various Grounds Maintenance	311,300	0	0	0	(20,000)	0	0	291,300	136,706	
Debt Servicing	78,300	0	0	0	0	0	0	78,300	34,119	
Indirect Costs	20,400	0	0	0	(100)	0	(200)	20,100	15,260	24
Total Operating Expenditure	879,600	0	0	0	(20,100)	0	33,400	892,900	477,906	
Operating Result - Surplus/(Deficit)	(633,800)	0	0	0	20,100	0	1,900	(611,800)	(250,664)	
Operating Cash Result - Surplus/(Deficit)	(633,800)	0	0	0	20,100	0	1,900	(611,800)	(250,664)	
Capital Movements										
Add:- Capital Income										
Transfer from Reserves	0	0	0	0	150,000	0	0	150,000	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	35,400	0	0	0	0	0	0	35,400	0	
Transfer to Reserves					0		0	0	0	
Transfer to Capital Grants and Contributions					0		0	0	0	
Capital Purchases	20,000	0	0	0	150,000	0	0	170,000	0	
Capital Cash Result - Surplus/(Deficit)	(55,400)	0	0	0	(150,000)	0	0	(55,400)	0	
Program Cash Result - Surplus/(Deficit)	(689,200)	0	0	0	(129,900)	0	1,900	(667,200)	(250,664)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Sustainable Environment & Economy Directorate Summary Director: Ray Darney										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Development Assessment	565,000	0	73,500	0	28,000	0	8,900	675,400	609,441	
Certification and Customer Service	973,800	0	73,500	0	16,600	0	49,700	1,113,600	1,001,660	
Land & Natural Environment	337,500	0	121,700	0	8,600	0	20,500	488,300	284,833	
Environmental Health Services	280,800	0	48,600	0	0	0	0	329,400	313,875	
Compliance Services	95,100	0	20,000	0	11,600	0	19,300	146,000	94,197	
Infringement Processing	1,450,000	0	12,700	0	7,700	0	5,700	1,476,100	862,303	
Total Operating Revenue	3,702,200	0	350,000	0	72,500	0	104,100	4,228,800	3,166,309	
Operating Expenditure										
Development Assessment	2,787,600	0	81,300	0	(7,000)	0	1,100	2,863,000	2,045,935	
Certification and Customer Service	1,491,800	0	75,000	0	(2,500)	0	200	1,564,500	1,101,941	
Land & Natural Environment	2,403,000	0	86,700	6,000	14,800	0	66,300	2,576,800	1,702,016	
Environmental Health Services	679,600	0	45,100	0	(1,500)	0	0	723,200	411,390	
Compliance Services	922,700	0	3,900	0	(3,400)	0	21,200	944,400	627,991	
Infringement Processing	947,100	0	0	0	0	0	(18,000)	929,100	573,404	
Total Operating Expenditure	9,231,800	0	292,000	6,000	400	0	70,600	9,601,000	6,462,677	
Operating Result - Surplus/(Deficit)	(5,529,600)	0	58,000	(6,000)	72,100	0	33,300	(5,372,200)	(3,296,368)	
Operating Cash Result - Surplus/(Deficit)	(5,529,600)	0	58,000	(6,000)	72,100	0	33,300	(5,372,200)	(3,296,368)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	911,600	0	(39,900)	6,000	11,800	0	32,000	921,500	(162,158)	
Developer Contributions	1,000,300	0	0	0	578,300	0	0	1,578,600	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	1,434,100	0	0	0	0	0	50,000	1,484,100	100,773	
Capital Cash Result - Surplus/(Deficit)	477,800	0	(39,900)	6,000	11,800	0	(18,000)	437,700	(262,932)	
Program Cash Result - Surplus/(Deficit)	(5,051,800)	0	18,100	0	83,900	0	15,300	(4,934,500)	(3,559,300)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Development Assessments										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Fees and Charges - Regulatory	497,200	0	63,500	0	20,000	0	0	580,700	531,804	
Fees and Charges - Discretionary	67,800	0	10,000	0	8,000	0	8,900	94,700	77,637	25
Total Operating Revenue	565,000	0	73,500	0	28,000	0	8,900	675,400	609,441	
Operating Expenditure										
Section 94 Expenses	116,600	0	0	0	0	0	0	116,600	82,627	
Directorate & Managers-Planning,Development & Env't	655,200	0	0	0	0	0	0	655,200	480,751	
Development Assessment - Fast Track Team	527,200	0	0	0	0	0	0	527,200	398,813	
Salaries - Planning	678,800	0	73,500	0	0	0	0	752,300	479,047	
Other Assessment Expenses	39,400	0	0	0	0	0	0	39,400	23,847	
Indirect Costs	770,400	0	7,800	0	(7,000)	0	1,100	772,300	580,850	25
Total Operating Expenditure	2,787,600	0	81,300	0	(7,000)	0	1,100	2,863,000	2,045,935	
Operating Result - Surplus/(Deficit)	(2,222,600)	0	(7,800)	0	35,000	0	7,800	(2,187,600)	(1,436,494)	
Operating Cash Result - Surplus/(Deficit)	(2,222,600)	0	(7,800)	0	35,000	0	7,800	(2,187,600)	(1,436,494)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	116,600	0	0	0	0	0	0	116,600	82,627	
Loan Income	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Developer Contributions	1,000,300	0	0	0	578,300	0	0	1,578,600	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	1,000,300	0	0	0	0	0	0	1,000,300	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	116,600	0	0	0	578,300	0	0	694,900	82,627	
Program Cash Result - Surplus/(Deficit)	(2,106,000)	0	(7,800)	0	613,300	0	7,800	(1,492,700)	(1,353,867)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015										
Program: Certification & Customer Service										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Fees and Charges - Commercial Property	106,100	0	0	0	0	0	0	106,100	100,773	
Fees and Charges - Discretionary	867,700	0	73,500	0	16,600	0	49,700	1,007,500	900,887	26
Total Operating Revenue	973,800	0	73,500	0	16,600	0	49,700	1,113,600	1,001,660	
Operating Expenditure										
Building Certification Unit Employee Costs	1,016,300	0	72,500	0	0	0	0	1,088,800	759,771	
Front Counter - Salaries and Oncosts	215,000	0	0	0	0	0	0	215,000	177,320	
Footpath Dining	16,000	0	0	0	0	0	0	16,000	9,732	
Office Expenses	58,900	0	0	0	0	0	0	58,900	15,115	
Indirect Costs	185,600	0	2,500	0	(2,500)	0	200	185,800	140,003	26
Total Operating Expenditure	1,491,800	0	75,000	0	(2,500)	0	200	1,564,500	1,101,941	
Operating Result - Surplus/(Deficit)	(518,000)	0	(1,500)	0	19,100	0	49,500	(450,900)	(100,282)	
Operating Cash Result - Surplus/(Deficit)	(518,000)	0	(1,500)	0	19,100	0	49,500	(450,900)	(100,282)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	46,000	0	0	0	0	0	0	46,000	9,732	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	106,100	0	0	0	0	0	50,000	156,100	100,773	26
Transfer To Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	(60,100)	0	0	0	0	0	(50,000)	(110,100)	(91,041)	
Program Cash Result - Surplus/(Deficit)	(578,100)	0	(1,500)	0	19,100	0	(500)	(561,000)	(191,323)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Land and Natural Environment										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Operating Grants - Environmental Planning	183,600	0	119,200	0	0	0	18,000	320,800	149,165	27
Applicant Funded DCP's/LEP's	0	0	2,500	0	5,000	0	2,500	10,000	9,773	27
Fees and Charges	153,900	0	0	0	0	0	0	153,900	122,259	
Applicant Funded Proposal for Byron Shire LES	0	0	0	0	3,600	0	0	3,600	3,636	
Total Operating Revenue	337,500	0	121,700	0	8,600	0	20,500	488,300	284,833	
Operating Expenditure										
Employee and Office Expenses	838,000	0	0	0	0	0	0	838,000	632,011	
Environmental Strategic Studies/Plans	180,300	0	0	6,000	11,800	0	25,200	223,300	62,225	27
Environmental Levy Works and Services Program	463,300	0	0	0	0	0	18,000	481,300	322,860	27
Council Funded Local Environment Plans	78,600	0	0	0	0	0	20,000	98,600	42,287	27
Koala Connections	312,800	0	0	0	0	0	0	312,800	169,936	
Applicant Funded Local Environment Plans	0	0	2,500	0	5,000	0	2,500	10,000	5,406	27
Applicant Funded Proposal for Byron Shire LES	0	0	0	0	3,600	0	0	3,600	495	
Bush Futures Project Stage 2	1,200	0	0	0	0	0	0	1,200	1,109	
Grainhold Clay Heath Restoration Project	0	0	26,200	0	0	0	0	26,200	21,906	
Land for Wildlife - Restoring Rainforest	0	0	53,100	0	0	0	0	53,100	45,743	
Indirect Costs	528,800	0	4,900	0	(5,600)	0	600	528,700	398,038	27
Total Operating Expenditure	2,403,000	0	86,700	6,000	14,800	0	66,300	2,576,800	1,702,016	
Operating Result - Surplus/(Deficit)	(2,065,500)	0	35,000	(6,000)	(6,200)	0	(45,800)	(2,088,500)	(1,417,182)	
Operating Cash Result - Surplus/(Deficit)	(2,065,500)	0	35,000	(6,000)	(6,200)	0	(45,800)	(2,088,500)	(1,417,182)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	749,000	0	(39,900)	6,000	11,800	0	32,000	758,900	(254,517)	27
Less:- Capital Expenditure										
Transfer To Reserves	327,700	0	0	0	0	0	0	327,700	0	
Capital Cash Result - Surplus/(Deficit)	421,300	0	(39,900)	6,000	(566,500)	0	32,000	(147,100)	(254,517)	
Program Cash Result - Surplus/(Deficit)	(1,644,200)	0	(4,900)	0	(572,700)	0	(13,800)	(2,235,600)	(1,671,699)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Environment										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Fees and Charges - Discretionary	275,400	0	48,600	0	0	0	0	324,000	311,220	
Miscellaneous Revenues	5,400	0	0	0	0	0	0	5,400	2,655	
Total Operating Revenue	280,800	0	48,600	0	0	0	0	329,400	313,875	
Operating Expenditure										
Health Employee Costs	367,700	0	0	0	0	0	0	367,700	261,824	
Operating Expenses	146,600	0	43,600	0	0	0	0	190,200	25,065	
Indirect Costs	165,300	0	1,500	0	(1,500)	0	0	165,300	124,500	
Total Operating Expenditure	679,600	0	45,100	0	(1,500)	0	0	723,200	411,390	
Operating Result - Surplus/(Deficit)	(398,800)	0	3,500	0	1,500	0	0	(393,800)	(97,514)	
Operating Cash Result - Surplus/(Deficit)	(398,800)	0	3,500	0	1,500	0	0	(393,800)	(97,514)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	0	0	0	0	0	0	0	0	0	
Loan Income	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	(398,800)	0	3,500	0	1,500	0	0	(393,800)	(97,514)	

BYRON SHIRE COUNCIL

2014/2015 Budget Review as at 31st March 2015 Program: Compliance										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Compliance Fees & Charges	29,800	0	0	0	0	0	0	29,800	23,760	
Compliance Miscellaneous Revenues	15,000	0	0	0	0	0	0	15,000	10,087	
Fees and Charges - Regulated	13,400	0	0	0	0	0	0	13,400	448	
Fees and Charges - Discretionary	36,900	0	20,000	0	11,600	0	19,300	87,800	59,902	28
Total Operating Revenue	95,100	0	20,000	0	11,600	0	19,300	146,000	94,197	
Operating Expenditure										
Compliance Employee Costs	417,600	0	0	0	0	0	18,000	435,600	261,878	28
Compliance Operating Expenses	7,900	0	0	0	0	0	3,000	10,900	6,181	26
Indirect Costs	386,900	0	3,900	0	(3,400)	0	200	387,600	291,743	26
Regional Companion Animals Committee	0	0	0	0	0	0	0	0	0	
Public Order and Safety Operating Expenses	110,300	0	0	0	0	0	0	110,300	68,189	
Debt Servicing Costs	0	0	0	0	0	0	0	0	0	
Total Operating Expenditure	922,700	0	3,900	0	(3,400)	0	21,200	944,400	627,991	
Operating Result - Surplus/(Deficit)	(827,600)	0	16,100	0	15,000	0	(1,900)	(798,400)	(533,794)	
Operating Cash Result - Surplus/(Deficit)	(827,600)	0	16,100	0	15,000	0	(1,900)	(798,400)	(533,794)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	30,000	0	0	0	0	0	0	30,000	2,127	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	30,000	0	0	0	0	0	0	30,000	2,127	
Program Cash Result - Surplus/(Deficit)	(797,600)	0	16,100	0	15,000	0	(1,900)	(768,400)	(531,667)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Infringement Processing										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revolte	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Fines and Other Revenues	1,450,000	0	12,700	0	7,700	0	5,700	1,476,100	862,303	29
Total Operating Revenue	1,450,000	0	12,700	0	7,700	0	5,700	1,476,100	862,303	
Operating Expenditure										
Ranger Employee Costs	690,200	0	0	0	0	0	(18,000)	672,200	496,287	29
Operating Expenses	256,900	0	0	0	0	0	0	256,900	77,117	
Total Operating Expenditure	947,100	0	0	0	0	0	(18,000)	929,100	573,404	
Operating Result - Surplus/(Deficit)	502,900	0	12,700	0	7,700	0	23,700	547,000	288,898	
Operating Cash Result - Surplus/(Deficit)	502,900	0	12,700	0	7,700	0	23,700	547,000	288,898	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	0	0	0	0	0	0	0	0	0	
Loan Income	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	502,900	0	12,700	0	7,700	0	23,700	547,000	288,898	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015										
Infrastructure Services Directorate Summary - Water										
Director: Phil Holloway										
Program: Water Services										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Water Supply Management	8,106,600	0	0	0	0	0	162,500	8,269,100	6,142,762	
Water Supply Operations	0	0	0	0	0	0	0	0	0	
Total Operating Revenue	8,106,600	0	0	0	0	0	162,500	8,269,100	6,142,762	
Operating Expenditure										
Water Supply Management	1,612,800	0	96,800	0	(25,500)	0	100,900	1,785,000	1,318,901	
Water Supply Operations	5,153,700	0	0	0	0	0	43,000	5,196,700	4,780,889	
Total Operating Expenditure	6,766,500	0	96,800	0	(25,500)	0	143,900	6,981,700	6,099,790	
Operating Result - Surplus/(Deficit)	1,340,100	0	(96,800)	0	25,500	0	18,600	1,287,400	42,971	
Operating Cash Result - Surplus/(Deficit)	1,340,100	0	(96,800)	0	25,500	0	18,600	1,287,400	42,971	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	3,364,900	0	24,400	0	(1,537,400)	0	0	1,851,900	731,894	
Loan income	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Developer Contributions	494,400	0	0	0	0	0	0	494,400	7,961	
Less:- Capital Expenditure										
Loan Principal Repayments	38,400	0	0	0	0	0	302,100	340,500	340,500	
Transfer To Reserves	1,301,700	0	(96,800)	0	25,500	0	(283,500)	946,900	494,400	
Capital Purchases	3,859,300	0	24,400	0	(1,537,400)	0	0	2,346,300	747,546	
Capital Cash Result - Surplus/(Deficit)	(1,340,100)	0	96,800	0	(25,500)	0	(18,600)	(1,287,400)	(842,592)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(799,621)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Water Supply Management										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Operating Grants	102,500	0	0	0	0	0	0	102,500	70,417	
Rates and Service Availability Charges	1,795,900	0	0	0	0	0	85,400	1,881,300	1,875,399	30
Water Consumption Charges	5,911,600	0	0	0	0	0	0	5,911,600	3,714,357	
Contributions	0	0	0	0	0	0	5,000	5,000	5,000	30
Fees	165,700	0	0	0	0	0	57,600	223,300	199,726	30
Private Works Income	0	0	0	0	0	0	14,500	14,500	14,466	30
Extra Charges	17,200	0	0	0	0	0	0	17,200	14,772	
Interest on Investments	113,700	0	0	0	0	0	0	113,700	248,625	
Total Operating Revenue	8,106,600	0	0	0	0	0	162,500	8,269,100	6,142,762	
Management Expenditure										
Management & Administration	42,000	0	90,000	0	0	0	50,000	182,000	137,681	30
Engineering & Supervision	132,300	0	0	0	0	0	0	132,300	97,457	
S64 Engineering	15,000	0	0	0	0	0	17,000	32,000	24,413	30
Employee Costs - Compliance	67,700	0	0	0	0	0	(35,000)	32,700	19,886	30
Employee Costs - Administration and Education	109,000	0	0	0	0	0	35,000	144,000	106,267	30
Meter Reading Contract	36,100	0	0	0	0	0	0	36,100	28,958	
Training and Recruitment	10,000	0	0	0	0	0	0	10,000	1,368	
Administration Expenses	212,700	0	0	0	0	0	0	212,700	124,999	
Abandonments	10,400	0	0	0	0	0	0	10,400	8,631	
Debt Servicing	25,300	0	0	0	0	0	34,800	60,100	60,110	30
Indirect Costs	952,300	0	6,800	0	(25,500)	0	(900)	932,700	709,131	30
Total Operating Expenditure	1,612,800	0	96,800	0	(25,500)	0	100,900	1,785,000	1,318,901	
Management Result - Surplus/(Deficit)	6,493,800	0	(96,800)	0	25,500	0	61,600	6,484,100	4,823,860	
Management Result - Surplus/(Deficit)	6,493,800	0	(96,800)	0	25,500	0	61,600	6,484,100	4,823,860	
CAPITAL MOVEMENTS										
Add:- Capital Income	0	0	0	0	0	0	0	0	0	
Transfer from Reserves	494,400	0	0	0	0	0	0	494,400	7,961	
Developer Contributions										
Less:- Capital Expenditure										
Loan Principal Repayments	38,400	0	0	0	0	0	302,100	340,500	340,500	30
Transfer To Reserves	0	0	0	0	0	0	0	0	494,400	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	456,000	0	0	0	0	0	(302,100)	153,900	(826,939)	
Program Cash Result - Surplus/(Deficit)	6,949,800	0	(96,800)	0	25,500	0	(240,500)	6,638,000	3,996,921	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015 Program: Water Supply Operations										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Expenditure										
Safety Training	40,000	0	(40,000)	0	0	0	0	0	0	
General Operation	130,000	0	(130,000)	0	0	0	0	0	0	
General Maintenance	977,300	0	3,917,800	0	0	0	13,000	4,908,100	4,567,418	30
Demand Management	47,000	0	(47,000)	0	0	0	0	0	0	
Bangalow	223,200	0	(223,200)	0	0	0	0	0	0	
Brunswick Heads	371,800	0	(371,800)	0	0	0	0	0	0	
Byron Bay	2,270,600	0	(2,270,600)	0	0	0	0	0	0	
Mullumbimby	238,600	0	20,000	0	0	0	30,000	288,600	213,471	30
Ocean Shores	855,200	0	(855,200)	0	0	0	0	0	0	
Total Operating Expenditure	5,153,700	0	0	0	0	0	43,000	5,196,700	4,780,889	
Operating Result - Surplus/(Deficit)	1,796,100	0	(96,800)	0	25,500	0	(283,500)	1,441,300	(783,968)	
Operating Cash Result - Surplus/(Deficit)	1,796,100	0	(96,800)	0	25,500	0	(283,500)	1,441,300	(783,968)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	470,000	0	50,000	0	10,000	0	0	530,000	191,561	
Loan Income	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	1,301,700	0	(96,800)	0	25,500	0	(283,500)	946,900	0	30
Capital Purchases	470,000	0	50,000	0	10,000	0	0	530,000	191,561	
Capital Cash Result - Surplus/(Deficit)	(1,301,700)	0	96,800	0	(25,500)	0	283,500	(946,900)	0	
Program Cash Result - Surplus/(Deficit)	494,400	0	0	0	0	0	0	494,400	(783,968)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 31st March 2015									
Program: Water Supply - Capital Works Ocean Shores									
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
CAPITAL MOVEMENTS									
Add:- Capital Income									
Transfer from Reserves	686,900	0	0	0	(127,400)	0	0	559,500	106,852
Loan income	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0	0	0
Less:- Capital Expenditure									
Loan Principal Repayments	0	0	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0	0	0
Capital Purchases	686,900	0	0	0	(127,400)	0	0	559,500	122,504
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(15,652)
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(15,652)

2014/2015 Budget Review as at 31st March 2015									
Program: Water Supply - Capital Works Bangalow									
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
CAPITAL MOVEMENTS									
Add:- Capital Income									
Transfer from Reserves	20,000	0	0	0	(15,000)	0	0	5,000	0
Loan income	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0	0	0
Less:- Capital Expenditure									
Loan Principal Repayments	0	0	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0	0	0
Capital Purchases	20,000	0	0	0	(15,000)	0	0	5,000	0
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0

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2014/2015 Budget Review as at 31st March 2015										
Program: Water Supply - Capital Works Byron Bay										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	881,600	0	(37,600)	0	(230,000)	0	0	614,000	347,349	
Loan income	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	881,600	0	(37,600)	0	(230,000)	0	0	614,000	347,349	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	

2014/2015 Budget Review as at 31st March 2015										
Program: Water Supply - Capital Works Mullumbimby										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	1,800,800	0	12,000	0	(1,175,000)	0	0	637,800	86,133	
Loan income	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Transfer To Unexpended Loans	0	0	0	0	0	0	0	0	0	
Capital Purchases	1,800,800	0	12,000	0	(1,175,000)	0	0	637,800	86,133	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	

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2014/2015 Budget Review as at 31st March 2015										
Infrastructure Services Directorate Summary - Sewerage										
Director: Phil Holloway										
Program: Sewerage Services										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Revenue										
Sewer Supply Management	13,747,600	0	0	0	0	0	296,600	14,044,200	12,684,910	
Sewer Supply Operations	0	0	0	0	0	0	0	0	0	
Total Operating Revenue	13,747,600	0	0	0	0	0	296,600	14,044,200	12,684,910	
Operating Expenditure										
Sewer Supply Management	5,654,700	0	96,200	0	(22,700)	0	72,800	5,801,000	3,890,188	
Sewer Supply Operations	5,019,400	0	0	0	0	0	228,700	5,248,100	3,954,848	
Total Operating Expenditure	10,674,100	0	96,200	0	(22,700)	0	301,500	11,049,100	7,845,036	
Operating Result - Surplus/(Deficit)	3,073,500	0	(96,200)	0	22,700	0	(4,900)	2,995,100	4,839,874	
Operating Cash Result - Surplus/(Deficit)	3,073,500	0	(96,200)	0	22,700	0	(4,900)	2,995,100	4,839,874	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	2,243,100	0	175,000	19,100	(155,400)	0	0	2,281,800	807,634	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0	0	0	
Loan Income	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Developer Contributions	765,000	0	0	0	500,000	0	0	1,265,000	1,265,000	
Less:- Capital Expenditure										
Loan Principal Repayments	1,262,500	0	0	0	22,000	0	0	1,284,500	1,057,192	
Transfer To Reserves	1,811,000	0	(96,200)	0	500,700	0	(4,900)	2,210,600	0	
Transfer To Unexpended Loans	0	0	0	0	0	0	0	0	0	
Capital Purchases	3,008,100	0	175,000	19,100	(155,400)	0	0	3,046,800	869,754	
Capital Cash Result - Surplus/(Deficit)	(3,073,500)	0	96,200	0	(22,700)	0	4,900	(2,995,100)	145,688	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	4,985,562	

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2014/2015 Budget Review as at 31st March 2015 Program: Sewerage Services - Management										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Grants	100,700	0	0	0	0	0	0	100,700	74,072	
Rates and Service Availability Charges.	9,128,500	0	0	0	0	0	253,200	9,381,700	9,392,778	31
User Charges	4,094,400	0	0	0	0	0	31,100	4,125,500	2,777,276	31
Contributions	19,000	0	0	0	0	0	2,500	21,500	2,500	31
Fees	213,000	0	0	0	0	0	0	213,000	208,119	
Private Works Income	0	0	0	0	0	0	0	0	435	
Extra Charges	29,800	0	0	0	0	0	9,800	39,600	35,627	31
Interest on Investments	162,200	0	0	0	0	0	0	162,200	194,103	
Total Operating Revenue	13,747,600	0	0	0	0	0	296,600	14,044,200	12,684,910	
Management Expenditure										
Management & Administration	38,800	0	90,000	0	0	0	45,000	173,800	133,043	31
Engineering & Supervision	132,300	0	0	0	0	0	(7,000)	125,300	93,989	31
Engineering S64 Assessment	15,000	0	0	0	0	0	20,000	35,000	28,076	31
Employee Costs - Compliance	67,700	0	0	0	0	0	(50,000)	17,700	13,137	31
Employee Costs - Administration and Education	111,800	0	0	0	0	0	35,000	146,800	108,414	31
Meter Reading Contract	34,000	0	0	0	0	0	0	34,000	21,553	
Training and Recruitment	2,200	0	0	0	0	0	0	2,200	1,368	
Administration Expenses	271,100	0	0	0	0	0	(23,900)	247,200	167,074	31
Abandonments	7,100	0	0	0	0	0	0	7,100	24,603	
Other Expenses	2,100	0	0	0	0	0	0	2,100	0	
Debt Servicing	3,900,200	0	0	0	2,700	0	55,800	3,958,700	2,500,246	31
Indirect Costs	1,072,400	0	6,200	0	(25,400)	0	(2,100)	1,051,100	798,685	31
Total Operating Expenditure	5,654,700	0	96,200	0	(22,700)	0	72,800	5,801,000	3,890,188	
Operating Result - Surplus/(Deficit)	8,092,900	0	(96,200)	0	22,700	0	223,800	8,243,200	8,794,721	
Operating Cash Result - Surplus/(Deficit)	8,092,900	0	(96,200)	0	22,700	0	223,800	8,243,200	8,794,721	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Developer Contributions	765,000	0	0	0	500,000	0	0	1,265,000	1,265,000	
Less:- Capital Expenditure										
Loan Principal Repayments	1,262,500	0	0	0	22,000	0	0	1,284,500	1,057,192	
Transfer To Reserves	0	0	0	0	500,000	0	0	500,000	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	(497,500)	0	0	0	(22,000)	0	0	(519,500)	207,808	
Program Cash Result - Surplus/(Deficit)	7,595,400	0	(96,200)	0	700	0	223,800	7,723,700	9,002,529	

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2014/2015 Budget Review as at 31st March 2015										
Program: Sewerage Services - Operations										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
Operating Expenditure										
Safety Training	43,300	0	(43,300)	0	0	0	0	0	0	0
General Operation	271,200	0	(271,200)	0	0	0	35,700	35,700	35,696	31
Sludge Management	164,700	0	(164,700)	0	0	0	0	0	0	0
Plant Running Expenses	0	0	0	0	0	0	50,000	50,000	35,156	31
General Maintenance	2,029,500	0	2,989,900	0	0	0	143,000	5,162,400	3,878,537	31
Operational Capacity Assessment	0	0	0	0	0	0	0	0	0	0
Private Works Expenses	0	0	0	0	0	0	0	0	0	0
Liquid Trade Waste	38,200	0	(38,200)	0	0	0	0	0	0	0
Mullumbimby System	69,000	0	(69,000)	0	0	0	0	0	0	0
Brunswick Area Sewerage Treatment Area	446,800	0	(446,800)	0	0	0	0	0	0	0
Bangalow System	347,000	0	(347,000)	0	0	0	0	0	0	0
Brunswick System	15,500	0	(15,500)	0	0	0	0	0	0	0
Ocean Shores	608,300	0	(608,300)	0	0	0	0	0	0	0
South Byron System	20,600	0	(20,600)	0	0	0	0	0	0	0
Byron Bay System	965,300	0	(965,300)	0	0	0	0	0	5,460	0
Total Operating Expenditure	5,019,400	0	0	0	0	0	228,700	5,248,100	3,954,848	0
Operating Result - Surplus/(Deficit)	2,576,000	0	(96,200)	0	700	0	(4,900)	2,475,600	5,047,682	0
Operating Cash Result - Surplus/(Deficit)	2,576,000	0	(96,200)	0	700	0	(4,900)	2,475,600	5,047,682	0
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	801,900	0	(62,100)	0	0	0	0	739,800	103,659	0
Loan Income	0	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0	0	0	0
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0
Transfer To Reserves	1,811,000	0	(96,200)	0	700	0	(4,900)	1,710,600	0	31
Transfer To Unexpended Loans	0	0	0	0	0	0	0	0	0	0
Capital Purchases	801,900	0	(62,100)	0	0	0	0	739,800	103,659	0
Capital Cash Result - Surplus/(Deficit)	(1,811,000)	0	96,200	0	(700)	0	4,900	(1,710,600)	0	0
Program Cash Result - Surplus/(Deficit)										
	765,000	0	0	0	0	0	0	765,000	5,047,682	0

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2014/2015 Budget Review as at 31st March 2015									
Program: Sewerage Supply - Capital Works Bangalow									
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
CAPITAL MOVEMENTS									
Add:- Capital Income									
Transfer from Reserves	180,400	0	75,000	0	(104,600)	0	0	150,800	169,042
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0
Loan income	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0	0	0
Less:- Capital Expenditure									
Loan Principal Repayments	0	0	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0	0	0
Capital Purchases	180,400	0	75,000	0	(104,600)	0	0	150,800	169,042
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0

2014/2015 Budget Review as at 31st March 2015									
Program: Sewerage Supply - Capital Works Brunswick Heads									
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
CAPITAL MOVEMENTS									
Add:- Capital Income									
Transfer from Reserves	198,700	0	0	0	(19,700)	0	0	179,000	124,775
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0	0	0
Loan income	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0	0	0
Less:- Capital Expenditure									
Loan Principal Repayments	0	0	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0	0	0
Transfer To Unexpended Loans	0	0	0	0	0	0	0	0	0
Capital Purchases	198,700	0	0	0	(19,700)	0	0	179,000	124,775
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0

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2014/2015 Budget Review as at 31st March 2015									
Program: Sewerage Supply - Capital Works Byron Bay									
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
CAPITAL MOVEMENTS									
Add:- Capital Income									
Transfer from Reserves	1,126,800	0	112,100	0	(31,100)	0	0	1,207,800	258,321
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0
Loan Income	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0	0	0
Less:- Capital Expenditure									
Loan Principal Repayments	0	0	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0	0	0
Capital Purchases	1,126,800	0	112,100	0	(31,100)	0	0	1,207,800	320,441
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(62,120)
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(62,120)

2014/2015 Budget Review as at 31st March 2015									
Program: Sewerage Supply - Capital Works Mullumbimby									
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
CAPITAL MOVEMENTS									
Add:- Capital Income									
Transfer from Reserves	404,200	0	5,000	19,100	0	0	0	428,300	25,793
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0
Loan Income	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0	0	0
Less:- Capital Expenditure									
Loan Principal Repayments	0	0	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0	0	0
Capital Purchases	404,200	0	5,000	19,100	0	0	0	428,300	25,793
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0

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2014/2015 Budget Review as at 31st March 2015										
Program: Sewerage Supply - Capital Works Ocean Shores										
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	296,100	0	45,000	0	0	0	0	341,100	126,043	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Loan income	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	296,100	0	45,000	0	0	0	0	341,100	126,043	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	

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2014/2015 Budget Review as at 31st March 2015 Capital Expenditure Summary									
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
GENERAL FUND									
Corporate & Community Services Capital Expenditure									
Administrative Services	30,000	0	0	0	0	0	0	30,000	0
Information Services	284,100	0	0	0	28,800	0	(21,800)	291,100	198,998
Property Services	1,741,900	0	0	0	0	0	21,500	1,763,400	320,442
Caravan Parks	388,500	0	0	0	0	0	0	388,500	48,021
Public Libraries	0	0	0	0	30,600	0	0	30,600	0
TOTAL CORPORATE & COMMUNITY SERVICES CAPITAL EXPENDITURE	2,444,500	0	0	0	59,400	0	(300)	2,503,600	567,461
Infrastructure Services Capital Expenditure									
Depot Services & Fleet Management	1,243,000	0	0	0	871,800	0	0	2,114,800	1,300,000
Local Roads & Drainage	6,329,700	0	(75,700)	34,900	(465,900)	0	18,600	5,849,800	3,361,160
Open Space and Recreation	1,482,500	20,000	557,700	926,000	(421,700)	0	70,000	2,634,500	660,302
Waste Disposal Facility	96,200	0	237,000	0	160,000	0	380,000	873,200	92,070
Cavanabath Sports Centre	20,000	0	0	0	150,000	0	0	170,000	0
TOTAL INFRASTRUCTURE SERVICES CAPITAL EXPENDITURE	9,171,400	20,000	719,000	960,900	304,200	0	466,600	11,642,100	5,413,532
TOTAL GENERAL FUND CAPITAL EXPENDITURE	11,615,900	20,000	719,000	960,900	363,600	0	466,300	14,145,700	5,980,992
Water Capital Expenditure									
Miscellaneous	470,000	0	50,000	0	10,000	0	0	530,000	191,561
Ocean Shores	686,900	0	0	0	(127,400)	0	0	559,500	122,504
Bangalow	20,000	0	0	0	(15,000)	0	0	5,000	0
Byron Bay	881,600	0	(37,600)	0	(230,000)	0	0	614,000	347,349
Mullumbimby	1,800,800	0	12,000	0	(1,175,000)	0	0	637,800	86,133
TOTAL WATER CAPITAL EXPENDITURE	3,659,300	0	24,400	0	(1,537,400)	0	0	2,346,300	747,546
Sewer Capital Expenditure									
Miscellaneous	801,900	0	(62,100)	0	0	0	0	739,800	103,659
Bangalow	180,400	0	75,000	0	(104,600)	0	0	150,800	169,042
Briswick Heads	188,700	0	0	0	(19,700)	0	0	179,000	124,775
Byron Bay	1,126,800	0	112,100	0	(31,100)	0	0	1,207,800	320,441
Mullumbimby	404,200	0	5,000	19,100	0	0	0	428,300	25,793
Ocean Shores	296,100	0	45,000	0	0	0	0	341,100	126,043
TOTAL SEWER CAPITAL EXPENDITURE	3,008,100	0	175,000	19,100	(155,400)	0	0	3,046,800	869,754
TOTAL CAPITAL EXPENDITURE	18,483,300	20,000	918,400	980,000	(1,329,200)	0	466,300	19,538,800	7,596,292

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BUDGET VARIATION EXPLANATIONS

The following notes detail the material budget variations from the 2014/2015 Revised Budget as at 31 March 2015 to the Revised Budget Estimates as at 30 June 2015. A breakdown of the below can be seen in Attachment 2.

Some programs have incurred adjustments to support service costs. These have changed due to various budget adjustments being incorporated in those support areas in this review that are against programs whose costs are redistributed across the organisation. This is in line with the 2014/2015 adopted budget and its associated cost drivers to redistribute support services costs.

Note Reference: 1
Program: General Managers Office
Budget Variance: Operating Expenditure \$0
Reason for Variance: It is proposed to increase operating expenditure by \$8,400 to participate in the Regional Analysis and Comparative Tool for the next 2 years. This is offset by an increase in support service costs of \$8,400 reallocated to other programs.
 It is also proposed to increase travel expenses representing Council (\$2,000) and Integrated Planning and Reporting (\$3,600). These adjustments can be funded through a reduction to the Complaint investigation budget.

Note Reference: 2
Program: Economic Development
Budget Variance: Operating Income \$2,000
 Operating Expenditure \$7,800
Reason for Variance: It is proposed to increase operating income as \$2,000 was received as a donation for New Years Eve.
 It is proposed to increase operating expenditure by \$7,800 due to an increase in actual costs for the Bay Lane Enhancement project.

Note Reference: 3
Program: Organisational Support
Budget Variance: Operating Expenditure \$0
Reason for Variance: Support service adjustments required that have no net effect on this program.

Note Reference: 4
Program: Human Resources
Budget Variance: Operating Expenditure \$4,000
Reason for Variance: It is proposed to increase operating expenditure by \$4,000 due to actual costs for the General Managers performance review being higher than the budget.

Note Reference: 5
Program: Administrative Services - Councillors
Budget Variance: Operating Expenditure \$8,600
Reason for Variance: It is proposed to increase the contribution for the staff Christmas party to reflect actual expenditure (\$3,200) and adjust the budget for Councillor equipment due to the purchase of an Iphone and Macbook (\$5,000). Support service adjustments required of \$400.

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Note Reference: 6
Program: **Administration Services**
Budget Variance: Operating Income \$1,700
 Operating Expenditure \$1,700
Reason for Variance: **Operating income** increased due to contributions from staff for tea, coffee and milk.
Operating expenditure increased due to the cost of purchasing tea, coffee and milk (\$7,000), and an adjustment for actual telecommunication costs (\$400) and an adjustment to support services of \$5,700.

Note Reference: 7
Program: **Financial Services**
Budget Variance: Operating Expenditure \$0
Reason for Variance: It is proposed to increase the operating income budget by \$16,000 due to the increase in the number of 603 certificates issued. This is offset by a decrease to support services reallocated across the organisation.

Note Reference: 8
Program: **Information Services**
Budget Variance: Operating Expenditure (\$26,600)
 Transfer to Reserves \$26,600
 Transfer from Reserves (\$21,800)
 Capital Expenditure (\$21,800)
Reason for Variance: As part of the ongoing upgrades to Councils' software programs (Authority and TRIM), Information Services require a budget to track any associated costs with this Standard Operating Environment (SOE) upgrade. The estimated cost for this SOE is approximately \$67,700. It is proposed to reduce the following expenditure items to fund this upgrade:-
 (\$5,400) 2255.009 Other Misc Infrastructure Maintenance – This budget is no longer needed in 2014/15
 (\$13,500) 2255.013 Infrastructure System Security – This budget is no longer needed in 2014/15.
 (\$20,000) 2257.032 Miscellaneous Repairs & Maintenance - This budget is no longer needed in 2014/15.
 (\$7,000) 2259.009 Mobile Phone Store – This budget is no longer needed in 2014/15.
 (\$21,800) 4174.021 Operating Environment uplift. This remainder of this budget is not required in 2014/15.

It is anticipated that \$19,300 will be expended in 2014/15 with the remaining \$48,400 expended in 2015/16, funded through the Information Services reserve.

Note Reference: 9
Program: **Property Services**
Budget Variance: Operating Income \$154,900
 Operating Expenditure \$124,200
 Capital Income (\$1,800,000)
 Capital Expenditure \$23,800
 Transfer to Reserves (\$966,900)
 Transfer from Reserves \$21,500

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Reason for Variance:	Operating Income – It is proposed to increase operating income by \$153,500 due to the following:-
\$10,400	1190.1 Community – Temporary Licence Fees - an increase in actual income received against the budget.
\$7,200	1191.7 Operational - Lease/ Rental Agreements - an increase in actual income received against the budget.
\$11,300	1197.1 Use of Crown Reserve – an increase in actual income received against the budget.
\$1,500	1198.1 Clarkes Beach Cafe – Slight increase in the amount paid for the lease of Clarkes Beach Café against the budget.
\$96,000	1202.4 Mullumbimby Civic hall August 2013 Fire Damage – This was received from Councils' insurer in relation to damage caused by a fire to the Mullumbimby Civic hall annex in August 2013. This is offset by the cost of repairs, shown in operating expenditure, below.
\$27,100	1188.3 Lease/Rental Agreements Other Community – Actual income has increased due to the payment of rent from Telstra for a mobile tower.
	 Operating Expenditure – It is proposed to increase operating expenditure by \$116,900 due to the following:-
\$96,000	2306.16 Mullumbimby Civic hall August 2013 Fire Damage – Cost of repairs to the Mullumbimby Civic hall annex after a fire in August 2013. This was covered by Council's insurer (See operating income, above).
\$15,000	2281.2 Projects Officer/Coordinator – It is proposed to increase the budget by \$15,000 due to additional administration costs associated with this position. The majority of time is costed against specific capital works.
(\$15,000)	2301.2 Byron Pool Rates & Charges – Water charges for Byron pool are trending below budget. This is largely due to a leak detection in 2014.
\$3,900	2301.8 Byron Pool Insurance. Slight increase in actual building insurance costs against the budget.
(\$3,900)	2305.2 Mullumbimby Pool Rates & Charges – Water charges for Mullumbimby pool are trending below budget. This is largely due to a leak detection in 2014.
\$3,900	2305.8 Mullumbimby Pool Insurance - Slight increase in actual building insurance costs against the budget.
\$1,200	2306.14 Companion Animal Refuge Documentation – Resolution 12-624 recommended that Council consider the inclusion of \$5,000 at the December 2013 budget review to establish legal documentation for the companion animal refuge. This \$5,000 was fully expended in the 2013/14 financial year. An

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	additional cost of \$1,200 for legal advice was incurred this financial year.
\$3,000	2354.1 Community Property Electrical Repairs - Increase in actual electrical repair costs against the budget.
\$12,000	2354.3 Community Property Maintenance – Plumbing - Increase in actual plumbing repair costs against the budget.
\$3,000	2354.5 Community Property Maintenance - Vandal Damage - Increase in actual vandal damage costs against the budget.
\$6,300	2356.2 Community Property - Fees and Charges - Rates and Water – Increase in actual water costs against the budget.
\$1,800	2370.4 Future Management Options Report Tyagarah Aerodrome - Increase in actual electrical repair costs against the budget.
(\$900)	2319.91 Reduction in support service costs.

Capital Income - It is proposed to reduce capital income by \$1,800,000 as the sale of lots at the Roundhouse Subdivision will not occur this financial year.

Capital Expenditure – It is proposed to increase the budget for the upgrade works at Broken Head hall by \$21,500. These funds are required due to additional costs associated with working on a heritage building.

Transfer to Reserves - \$1,000,000 of the Roundhouse sales were budgeted to be transferred back to the Holiday Park reserve (\$100,000), Property reserve (\$100,000), Human Resources reserve (\$200,000) and the Plant reserve (\$600,000) to repay the initial development costs that were drawn from these reserves through resolution 13-239. This resolution recommended the reserves be reimbursed upon sale of the subdivision. As the subdivision sale will not occur, the transfer to reserves will decrease.

The offsetting amount of \$33,100 is due to the following being transferred to the Crown and Property reserves:-

\$12,700	1197.1 Use of Crown Reserve – an increase in actual income received against the budget.
\$1,500	1198.1 Clarkes Beach Cafe – Slight increase in the amount paid for the lease of Clarkes Beach Café against the budget.
\$15,000	2301.2 Byron Pool water charges – It is proposed to reduce this as water charges are estimated to be under budget for the year.
\$3,900	2305.2 Mullumbimby Pool water charges - It is proposed to reduce this as water charges are estimated to be under budget for the year.

Transfer from Reserves – Transfer from developer contributions to fund the increase in capital expenditure at Broken Head hall.

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Note Reference:	10
Program:	Holiday Parks
Budget Variance:	Operating Expenditure (\$1,000) Transfer to Reserves \$1,000
Reason for Variance:	Support service costs decreased by \$1,000 funded through the Holiday Park reserves.

Note Reference:	11
Program:	Community Development
Budget Variance:	Operating Income \$16,800 Operating Expenditure \$36,900 Transfer from Reserves \$13,500
Reason for Variance:	<p>Operating income increased due to a grant received for the Liveable Communities Project (\$20,000). The project involves facilitating an Intergenerational Playgroup (IP) in collaborative community partnerships with Byron Aged Care and Ballina/Byron Family Centre (BBFC) and upgrading Jacaranda Park in Byron Bay to facilitate the playgroup activities.</p> <p>This project will install a new accessible park shelter, tables, benches and linking pathways to establish an area for intergenerational activities.</p> <p>This is offset by a reduction to income for NYE of \$3,200. This has been recognised within the Economic Development program.</p> <p>Operating expenditure increased due to the above Liveable Communities Project (\$33,500 - \$20,000 grant and \$13,500 developer contributions), an increase in Schoolies approvals (\$3,500 - Res 14-578) and a reduction in support service costs of \$100.</p> <p>Transfer from Reserves – It is proposed to increase the transfer from developer contributions to fund the works required in upgrading Jacaranda Park relating to the Liveable Communities Grant.</p>

Note Reference:	12
Program:	Sandhills
Budget Variance:	Operating Income \$26,600 Operating Expenditure \$15,100 Transfer from Reserves (\$7,000) Transfer to Reserves \$4,500
Reason for Variance:	<p>Operating Income – It is proposed to increase operating income by \$26,600 due to income received to assist with special needs children (\$5,600), additional funds from the Department of Education Employment and Workplace Relations (DEEWR) for trainees (\$5,500) and a grant from the Department of Social Services for professional development of staff (\$15,500).</p> <p>Operating Expenditure – It is proposed to increase operating expenditure by \$15,100 due to the costs for professional development of staff (\$15,500 – funded through a grant, see operating income, above) and a decrease to support services of \$400.</p> <p>All income and expenditure for Sandhills is run through the Childrens Services reserve so there is no net effect on Councils' bottom line.</p>

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Note Reference: 12
Program: Other Childrens Services
Budget Variance: Operating Expenditure (\$400)
 Transfer from Reserves (\$400)
Reason for Variance: Support service costs decreased by \$400, funded through the reserves.

Note Reference: 13
Program: Library Services
Budget Variance: Operating Expenditure (\$200)
Reason for Variance: Support service costs decreased by \$200

Note Reference: 14
Program: Legal Services
Budget Variance: Operating Income \$14,100
Reason for Variance: It is proposed to increase operating income by \$14,100 due to actual legal fees recovered.

Note Reference: 15
Program: Supervision & Administration
Budget Variance: Operating Expenditure \$0
Reason for Variance: It is proposed to reallocate \$4,300 from savings in salaries to cover the increase in costs associated with the review of special schedule 7, roads and drainage revaluation and Fit for the Future submission information carried out by Jeff Roorda and Associates. There is also an increase of \$800 to support service costs that are reallocated to other Infrastructure Service programs, therefore having no net effect on the result.

Note Reference: 16
Program: Emergency Services
Budget Variance: Operating Expenditure \$100
Reason for Variance: It is proposed to move \$6,200 from the Tallow Creek flood plain management study to the Tallow Creek mouth opening project in order for it to be completed. Support service costs increased by \$100.

Note Reference: 17
Program: Depot Services & Fleet Management
Budget Variance: Operating Income \$35,700
 Operating Expenditure \$78,800
 Transfer from Reserves \$200
 Transfer to Reserves (\$42,900)
Reason for Variance: **Operating Income** – Operating income has increased by \$35,700 due to the Sewer fund agreeing to reimburse the General fund for the specialised canopies belonging to plant numbers 2611 and 2502.

Operating Expenditure - It is proposed to increase operating expenditure by \$78,800 due to:-
 (\$125,000) 3071.1 Depot Salaries – The salaries are currently under budget due to long term leave of a staff member. Even though this position has been filled

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	internally, the incumbent is costing their time against various plant numbers.
\$10,000	3071.2 Training Room Expenses – It is proposed to increase expenditure due to maintenance works associated with the removal of a large tree, repair of the roof, electrical shorting as well as general maintenance.
\$3,600	3071.11 Workshop Operating Expenses – It is proposed to increase expenditure due to increased work in the workshop attributable to fleet items.
\$190,000	3083 – Fleet Operating Expenses – It is proposed to increase operating expenditure due to increased maintenance, servicing and breakdown repairs on older and higher km vehicles; works associated with the changeover of 50 motor vehicles; more tyre replacements; and increased wages offset by savings in Depot - Workshop Wages & Oncosts above.
\$200	3089.91- Increase in support service costs.

All income and expenditure for Depot Services is funded through the Plant reserve so there is no net effect on Councils overall budget position.

Note Reference: 18

Program: Local Roads & Drainage

Budget Variance: Operating Income \$100,000
Operating Expenditure \$32,500
Capital Income \$266,600
Capital Expenditure \$16,600
Transfer from Reserves (\$250,000)
Transfer to Reserves (\$730,000)

Reason for Variance: **Operating Income** – It is proposed to increase operating income by \$100,000 due to paid parking trending higher than the budget.

Operating Expenditure – It is proposed to increase operating expenditure due to additional costs associated with paid parking. Income has increased, and this in turn brings additional costs (\$30,000) and an increase in support service costs (\$2,500).

Capital Income – It is proposed to increase capital income due to funding that has been approved from the Roads and Maritime Service (RMS) for the capital expenditure listed below (\$27,400), an approval from RMS to fund \$250,000 for the Byron Bay bypass and a reduction to the residents contribution for the Skinners Shoot Road upgrade (\$10,800). This reduction is due to GST being applicable to the contributions.

Capital Expenditure - It is proposed to increase capital expenditure due to:-

\$12,000	44184 Myocum Road - Increase in costs are due to additional works and costs in lifting 2 Telstra pits and repairs to the project from January and February's weather events.
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\$6,000	44204.1 Coolamon Scenic Drive Speed Zone Signs - Installing RMS approved, LTC/Council endorsed 80k speed limit. RMS to reimburse costs.
\$5,200	44204.2 Myocum Road Speed Zone Signs - Installing RMS approved, LTC/Council endorsed 80k speed limit. RMS to reimburse costs.
\$700	44204.3 St Helena Rd Speed Zone Signs - Installing RMS approved, LTC/Council endorsed 80k speed limit. RMS to reimburse costs.
\$3,500	44204.4 Children Crossing Signs - Installing RMS approved, LTC/Council endorsed child crossings at Ocean Shores & Byron Bay public schools. RMS to reimburse costs.
(\$10,800)	45484.1 - Skinners Shoot Road South of Yagers Lane – It is proposed to reduce this budget due to the cost of the contract being under the anticipated budget.

Transfer from Reserves decreased by \$250,000 due to the Byron Bay bypass no longer requiring developer contributions for the project since the approval of a \$250,000 grant from the RMS.

Transfer to Reserves decreased by \$730,000 due to \$70,000 transferred to the paid parking reserve and \$800,000 no longer transferred to the Infrastructure Renewal reserve. This transfer to the Infrastructure Renewal reserve was dependent on the sale of the Roundhouse Subdivision. As this will not happen in 2014/15, the transfer to reserve cannot be undertaken.

Note Reference: 19
Program: Roads & Maritime Service (RMS)
Budget Variance: Operating Income \$504,600
 Operating Expenditure \$504,200
Reason for Variance: The adjustments to both operating income and operating expenditure are related to funding for natural disaster works that have been approved by the RMS.

Note Reference: 20
Program: Open Spaces and Recreation
Budget Variance: Operating Income \$41,600
 Operating Expenditure \$47,400
 Transfer from Reserves \$45,000
 Transfer to Reserves (\$30,000)
 Capital Expenditure \$70,000
Reason for Variance: **Operating Income** increased due to:-
 \$4,300 1755.8 Dep of Lands - Cont to Crown Land Maintenance - It is proposed to increase the budget to match actual income received.
 \$1,900 1755.9 Dep of Lands - Cont to Foreshore Maintenance – It is proposed to increase the budget to match actual income received.
 \$3,600 1759.2 Brunswick Heads Tennis Courts – Additional income has been received for the hire of the tennis courts.

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(\$30,000)	1760.5 Special Events Response and Mitigation - It is proposed that this budget be reduced as income will be down approximately \$30,000 due to improved waste disposal by Falls Festival.
\$36,800	1760.6 Cavanbah Sports Centre Security Release – Council received security held against BVQ for the roundabout contract at the Cavanbah Sports Centre. This is being released to cover legal costs associated with this dispute. This is currently sitting as a liability in the balance sheet.
\$25,000	1755.26 Amenities Block, Tom Kendall Oval – Grant received from NSW Sport to assist in the construction of an amenities block and change facilities at Tom Kendall Oval.

Operating Expenditure increased due to the following:-

\$4,300	3236.2 Park & Res. Maintenance-Byron Bay-Crown - It is proposed that this budget be increased by the additional \$4,300 received from the Crown in operational income, above.
\$1,900	3285.1 Beach Foreshores Maintenance - It is proposed that this budget be increased by the additional \$1,900 received from the Crown in operational income, above.
\$3,600	3238.1 Brunswick Heads Tennis Courts – It is proposed that budget be increased to offset additional income received from tennis courts.
\$36,800	3322.1 Cavanbah Sports Centre Security Release - It is proposed to allocate a budget as per income received to cover any legal costs Council may incur.
\$700	Increase in support service costs.

Capital Expenditure increased due to the following:-

\$45,000	4835.132 New Toilets APEX Park - It is proposed that the budget be increased to cover the final cost of installation of the toilets .
\$25,000	4835.139 Amenities Block, Tom Kendall Oval - It is proposed to add the grant that has been received from Sports NSW for works at Tom Kendall Oval. Resolution 15-123 has already allocated \$130,900 from section 94 funds for this project.

Transfer from Reserves increased by \$45,000 due to adjustments to 4835.132 New Toilets APEX Park, above. This is to be funded through developer contributions.

Transfer to Reserves decreased due to the proposed reduction to income for special event response and mitigation.

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Note Reference:	21										
Program:	Quarries										
Budget Variance:	Operating Income \$170,000 Operating Expenditure \$170,100 Transfer from Reserves \$100										
Reason for Variance:	It is proposed to increase both operating income and expenditure by \$170,000 due to an increase in the production of gravel required ahead of the commencement of capital road projects. The remaining \$100 is an increase to support service costs, funded through the Quarry reserve.										
Note Reference:	22										
Program:	Rural Fire Service										
Budget Variance:	Operating Income \$20,300 Operating Expenditure \$18,400										
Reason for Variance:	It is proposed to increase operating income due to a grant received from the NSW Rural Fire Service for the extension to the Mullumbimby shed. A budget for the expenditure was allocated at the September 2014 budget review. The \$18,400 increase to operating expenditure is due to proposed adjustments for the cost of the immediate dispatch (\$3,500) and an increase in the maintenance and repairs of RFS vehicles (\$15,000). There is also a decrease to support service costs of \$100.										
Note Reference:	23										
Program:	Waste & Recycling										
Budget Variance:	Operating Income \$1,205,000 Operating Expenditure \$545,700 Capital Expenditure \$380,000 Transfer from Reserves \$44,200 Transfer to Reserves \$323,500										
Reason for Variance:	Operating income – It is proposed to increase operating income due to:- <table> <tr> <td>\$54,400</td> <td>1845.1 Domestic Waste Management Charges - It is proposed to increase this budget due to the receipt of additional Domestic Waste Management charges.</td> </tr> <tr> <td>\$442,500</td> <td>1811.1 Waste Disposal Fees – It is proposed to increase this budget due to higher than anticipated waste volumes received at the Byron Resource & Recovery Centre (BRRC).</td> </tr> <tr> <td>\$691,000</td> <td>1811.18 Organics Collections Systems Funding - This budget relates to a grant that Council has received to implement the Organic Collections System from the NSW Environmental Trust.</td> </tr> <tr> <td>\$17,100</td> <td>1801.1 Commercial - Annual Charges - It is proposed to increase this budget due to the receipt of additional Commercial Annual charges.</td> </tr> </table> Operating expenditure – It is proposed to increase operating expenditure due to:- <table> <tr> <td>\$9,400</td> <td>3413.1 Management Costs - Higher than anticipated costs associated with managing the closed landfill.</td> </tr> </table>	\$54,400	1845.1 Domestic Waste Management Charges - It is proposed to increase this budget due to the receipt of additional Domestic Waste Management charges.	\$442,500	1811.1 Waste Disposal Fees – It is proposed to increase this budget due to higher than anticipated waste volumes received at the Byron Resource & Recovery Centre (BRRC).	\$691,000	1811.18 Organics Collections Systems Funding - This budget relates to a grant that Council has received to implement the Organic Collections System from the NSW Environmental Trust.	\$17,100	1801.1 Commercial - Annual Charges - It is proposed to increase this budget due to the receipt of additional Commercial Annual charges.	\$9,400	3413.1 Management Costs - Higher than anticipated costs associated with managing the closed landfill.
\$54,400	1845.1 Domestic Waste Management Charges - It is proposed to increase this budget due to the receipt of additional Domestic Waste Management charges.										
\$442,500	1811.1 Waste Disposal Fees – It is proposed to increase this budget due to higher than anticipated waste volumes received at the Byron Resource & Recovery Centre (BRRC).										
\$691,000	1811.18 Organics Collections Systems Funding - This budget relates to a grant that Council has received to implement the Organic Collections System from the NSW Environmental Trust.										
\$17,100	1801.1 Commercial - Annual Charges - It is proposed to increase this budget due to the receipt of additional Commercial Annual charges.										
\$9,400	3413.1 Management Costs - Higher than anticipated costs associated with managing the closed landfill.										

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\$89,500	3414.4 Transfer Station Operations - Higher than anticipated waste volumes received at the BRRC requiring additional processing.
\$5,000	3414.5 Transfer Station Maintenance - Higher than anticipated waste volumes received at the BRRC requiring additional maintenance to weighbridge.
\$10,500	3414.8 Fridge Degassing - Higher than anticipated volume of fridges received at the BRRC requiring degassing.
\$6,500	3414.9 Ewaste Collection - Council's arrangement for free transport and recycling of e-waste under the Federal Government's National Computer and Television Recycling Scheme has been terminated due to problems with the scheme. As such Council is now forced to pay transport costs to deliver e-waste to a recycling facility in Brisbane.
\$20,000	3414.17 Second Hand Shop Operations - Expenditure reflects the cost of labour to run the shop 6 days per week.
(\$80,000)	3414.19 Mixed Waste Transport & Disposal - Lower than anticipated costs associated with transporting putrescible waste.
\$7,200	3415.2 Domestic Residual Collection - Revised budget to reflect actual expenditure.
\$30,000	3415.3 Domestic Recycling Collection - Revised budget to reflect actual expenditure.
\$60,000	3415.4 Recycling Transport and Disposal - Revised budget to reflect actual expenditure.
\$10,600	3415.7 Commercial Collection - Revised budget to reflect actual expenditure.
\$36,600	3415.8 Council Street and Park Bins - Revised budget to reflect actual expenditure.
\$31,000	3415.12 Public Place Recycling Trial - Revised budget to reflect actual expenditure.
\$126,000	3415.15 Kitchen Caddies and Liners - This is a new budget required related to the Organics Collections Service. This is to be funded through the grant received from the NSW Environmental Trust.
\$90,000	3415.16 Assembly & Distribution MGB's, Caddies, Liners & EDU Pack - This is a new budget required related to the Organics Collections Service. This is to be funded through the grant received from the NSW Environmental Trust.
\$95,000	3415.17 Organics Collection Service Communication & Education - This is a new budget required related to the Organics Collections Service. This is to be funded through the grant received from the NSW Environmental Trust.
(\$1,600)	Decrease to support service costs.

Capital Expenditure increased by \$380,000 due to the purchase of Organics Mobile Garbage Bins. This is funded through the grant received from the NSW Environmental Trust.

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All adjustments not funded through the grant received from the NSW Environmental Trust are funded through the reserves so the program has no effect on the bottom line.

Note Reference:	24
Program:	Cavanbah Sports Centre
Budget Variance:	Operating Income \$35,300 Operating Expenditure \$33,400
Reason for Variance:	Operating income and expenditure adjustments are due to various budget lines being under the actual. As the facility is relatively new, the full usage of the facility is still being realised. The Cavanbah Sports Centre continues to perform well.
Note Reference:	25
Program:	Development Assessment
Budget Variance:	Operating Income \$8,900 Operating Expenditure \$1,100
Reason for Variance:	It is proposed to increase operating income due to an increase in fees received for development application fees and planning enquiries. Operating expenditure increased by \$1,100 due to support service adjustments.
Note Reference:	26
Program:	Certification and Customer Services
Budget Variance:	Operating Income \$49,700 Operating Expenditure \$200
Reason for Variance:	It is proposed to increase operating income due to actual income being higher than the budget for certificate registration fees (\$5,000), compliance certificates inspections (\$11,000), Section 68 approvals (\$20,000) and application and inspection fees - roads act (\$24,000) with a proposed reduction to income activities over road reserves (\$10,300). Operating expenditure increased due to support service costs.
Note Reference:	27
Program:	Land & Natural Environment
Budget Variance:	Operating Income \$20,500 Operating Expenditure \$66,300 Transfer from Reserves \$32,000
Reason for Variance:	Operating income increased due to an increase in fees received for applicant funded LEPs (\$2,500 – offset against operating expenditure) and an adjustment to the grant for the CZMP for Byron Bay Embayment (\$18,000). Operating Expenditure increased due to:- (\$1,800) 2605.56 Mitchells Rainforest Snail Recovery. This project has been completed and acquitted. Funds are not required. \$2,500 2615.45 - 307 Skinners Shoot Road, 13/615522 – applicant funded LEP adjustment. \$30,000 2065.83/2606.24 CZMP for Byron Bay Embayment. There has been an increase to the scope of works for this project. This is to be funded from an increase

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	in the grant (\$18,000) and a transfer from the Land & Natural Environment Reserve (\$12,000).
\$15,000	2065.83 CZMP for Byron Bay Embayment – Resolution 15-139 point 4 authorises an additional amount of \$15,000 be allocated from this account to cover the variation of point 2 of this resolution.
(\$30,000)	2606.3 Bush Regeneration Team – Savings in salaries to the bush regeneration team
\$30,000	2606.31 Vegetation Mapping – Stage 2 project - Funds required to complete the Vegetation Mapping Review – Stage 2. The revised vegetation mapping will be used to inform the Rural Land Use Strategy, review of the Biodiversity Conservation Strategy and matters deferred from the Byron LEP 2014 once the state government release the E Zone review outcomes.
\$20,000	2611.9 LEP Public Exhibition – An additional budget is required to engage a consultant to assist in the development of the Urban Housing Strategy. This is to be funded through developer contributions.
\$600	Adjustment to support service costs.

Note Reference: 28
Program: Compliance
Budget Variance: Operating Income \$19,300
 Operating Expenditure \$21,200
Reason for Variance: **Operating income** increased by \$11,000 due to an increase in revenue from swimming pool inspections (\$18,300) and an increase in the number of buskers permits issued (\$1,000).
 It is proposed to increase operating expenditure by \$21,200 due to the position of Ranger/Compliance Officer being in the budget with a 50/50 split between the Compliance Services and Infringement Processing programs. This position has subsequently been utilised on a 70/30 split against Compliance/Infringement Processing programs. \$18,000 is the amount budgeted against the Infringement Processing program for its share of costs (see below). An adjustment is also required for telecommunications (\$3,000).
 An adjustment of \$200 to support service costs is also required.

Note Reference: 29
Program: Infringement Processing
Budget Variance: Operating Income \$5,700
 Operating Expenditure (\$18,000)
Reason for Variance: Operating income increased due to an additional \$5,700 being raised through resource sharing of Councils Licence Plate Recognition with Lismore City Council.
 It is proposed to reduce operating expenditure by \$18,000 due to the movement of \$18,000 from Infringement Processing salaries to the Compliance Services program to cover the cost of the Ranger/Compliance Officer that is utilised at 70% within that program (see above). It is also proposed to increase overtime/shift/penalty allowances by \$35,500. This increase is required largely due to there being a vacant ranger position for the majority of this financial year. This has meant an additional workload for existing ranger staff. This

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can be offset by a savings in the salaries budget due to this vacant position.

Note Reference:	30
Program:	Water Supply Operating and Capital
Budget Variance:	Operating Income \$162,500 Operating Expenditure \$143,900 Capital Expenditure \$302,100 Transfer to Reserves (\$283,500)
Reason for Variance:	Operating income increased due to:-
\$66,600	6011.1 Residential water availability charges – actual income is higher than the projected budget.
\$18,800	6011.2 Non residential water availability charges – actual income is higher than the projected budget.
\$5,000	6023.2 DEEWR Traineeship Incentives - Additional funds received from the Department of Education Employment and Workplace Relations (DEEWR) for trainees.
(\$8,100)	6031.2 Lease - 18 Fletcher St – The actual income received for this lease is less than the budget.
\$55,000	6031.3 Lease old Byron Bay Library – Income received from the old Byron Bay Library premises. This has not previously had a budget.
\$10,000	6031.4 Connection / Tapping Fees - Actual income received is more than the budget.
\$200	6031.13 Lease - Paterson St Water Res. Optus – Actual income received is more than the budget.
\$600	6031.15 Wategos Water Res - Lease Optus - Actual income received is more than the budget.
(\$100)	6031.17 Wategos - Vodafone Lease - Actual income received is more than the budget.
\$14,500	6035.9 General Water Income – no budget is currently allocated for the replacement and repairs to water meters charged to the customer.
	Operating expenditure increased due:-
\$67,000	6101.1 Employee Costs Management & Administration – Salaries are trending higher than the budget.
\$34,800	6151.1 Interest on Loans – The water fund had one outstanding loan of \$321,791.93 (as at 25 th March 2015) that matured in 2021. An opportunity was taken to remove this loan from Councils' books by paying back the full principal of \$321,791.93, the interest component outstanding of \$5,650.48 and an early break cost of \$41,357. Because the water fund reserves are in a healthy position, it was deemed they could pay out the loan and reduce the liability. This will save approximately \$48,000 in interest payments over the life of the loan.
\$43,000	There are various adjustments within the Water Supply – Operations program due to work orders. From 1 July 2014, Council introduced a work orders system to improve allocation of costs to Councils

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		assets. As budgets have not been set against specific work orders, some of the original adopted budgets that capture the work order expenditure need to change to reflect actual expenditure.
	(\$900)	Decrease to support service costs.
		Capital Expenditure increased by \$302,100 due to the repayment of the loan as mentioned above. This adjustment brings the 2014/15 budget up to the actual principal paid out on loan # 63. It is also proposed to move \$20,000 from Miscellaneous Extensions to Bangalow Reservoir Anti Graffiti, through the capital works reserve.
		This program should have no net effect on the budget bottom line. All the movements above are funded through transfers to and from reserves.
Note Reference:	31	
Program:	Sewerage Supply Operating and Capital	
Budget Variance:	Operating Income \$296,600 Operating Expenditure \$301,500 Transfer to Reserves (\$4,900)	
Reason for Variance:	Operating income increased due to:-	
	\$139,600	7011.1 Residential sewer availability charges – actual income is higher than the projected budget.
	\$113,600	7011.2 Non residential sewer availability charges – actual income is higher than the projected budget.
	\$31,100	7021.3 Trade Waste user charges – actual income is higher than the projected budget.
	\$2,500	7023.2 DEEWR Traineeship Incentives - Additional funds received from the Department of Education Employment and Workplace Relations (DEEWR) for trainees.
	\$9,800	Increase to actual interest received for non-payment of consumption charges.
	Operating expenditure increased due:-	
	\$55,800	Loan repayments – Loan number 56 was refinanced in June 2014. The new loan drawn down involved a higher annual repayment than what was in the budget. This adjustment will line up the budget to actual repayments due. This is to be funded through the sewer reserve.
	\$43,000	7101.1 Employee Costs Management & Administration – Salaries are trending higher than the budget.
	(\$13,000)	7141.2 Communication Systems - Actual expenditure is lower than the projected budget.
	\$15,000	7141.6 Miscellaneous Equipment/Expenses - Actual expenditure is higher than the projected budget.
	(\$15,000)	7141.8 Laundry - Actual expenditure is lower than the projected budget.
	\$4,100	7141.9 Community Buildings - Sewer Charge - Actual expenditure is higher than the projected budget.

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(\$15,000)	7141.14 Payroll Tax - Actual expenditure is lower than the projected budget.
\$228,700	There are various adjustments within the Sewer Supply – Operations program due to work orders. From 1 July 2014, Council introduced a work orders system to improve allocation of costs to Councils assets. As budgets have not been set against specific work orders, some of the original adopted budgets that capture the work order expenditure need to change to reflect actual expenditure.
(\$2,100)	Decrease to support service costs.

This program should have no net effect on the budget bottom line.
All the movements above are funded through transfers from developer contributions and capital works reserve.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Income/ Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Reference
General Manager								
2010.091	Support Services Costs	163,200	Expenditure	164,600		0	164,600	1
2010.910	Support Services Costs Reallocated	(631,500)	Expenditure	(632,900)		(8,400)	(641,300)	1
2005.022	Regional Analysis and Comparative Tool	-	Expenditure	-		8,400	8,400	1
2001.002	Travelling Expenses Representing Council	3,200	Expenditure	3,200		2,000	5,200	1
2005.003	Integrated Planning, Reporting & Promos	3,600	Expenditure	3,600		3,600	7,200	1
2005.018	Complaint Investigation	21,200	Expenditure	21,200		(5,600)	15,600	1
Total for Program:					0	0		
Economic Development								
2013.091	Support Services Costs	59,200	Expenditure	59,900		0	59,900	2
1003.001	Safe Summer in The Bay - NYE	-	Income	-	2,000		2,000	2
2014.003	Bay Lane Enhancement Project	-	Expenditure	9,000		7,800	16,800	2
Total for Program:					2,000	7,800		
TOTAL REPORTABLE FOR GENERAL MANAGER					2,000	7,800		
Organisational Support								
2015.091	Support Services Costs Allocated	229,400	Expenditure	230,000		100	230,100	3
2015.910	Support Services Costs Reallocated	(1,084,600)	Expenditure	(1,163,200)		(100)	(1,163,300)	3
Total for Program:					0	0		
Human Resources								
2118.013	General Manager's Performance Review	4,300	Expenditure	4,300		4,000	8,300	4
Total for Program:					0	4,000		
TOTAL REPORTABLE FOR ORGANISATIONAL DEVELOPMENT					0	4,000		
Administration Services - Councillors								
2159.091	Support Services Costs	228,100	Expenditure	228,100		400	228,500	5
2151.004	Councillor Equipment	-	Expenditure	-		5,000	5,000	5
2341.002	Contribution to Staff Christmas Party	3,000	Expenditure	3,000		3,200	6,200	5
Total for Program:					0	8,600		
Administration Services								
2189.091	Support Services Costs Allocated	212,500	Expenditure	212,400		(200)	212,200	6
2189.910	Support Services Costs Reallocated	(1,170,900)	Expenditure	(1,170,800)		(5,500)	(1,176,300)	6
1101.006	Morning Tea Staff Contributions	-	Income	-	1,700		1,700	6
2175.009	Milk, Tea & Coffee Supplies	-	Expenditure	-		7,000	7,000	6
2171.005	Telecommunications	1,000	Expenditure	1,000		400	1,400	6
Total for Program:					1,700	1,700		
Financial Services								
2239.091	Support Services Costs	244,400	Expenditure	244,400		0	244,400	
2239.910	Support Services Costs Reallocated	(2,029,200)	Expenditure	(2,021,600)		16,000	(2,005,600)	7
1131.001	Section 603 Certificates	50,000	Income	50,000	16,000		66,000	7
Total for Program:					16,000	16,000		
Information Services								
2269.091	Support Services Costs	56,800	Expenditure	56,800		0	56,800	
2269.910	Support Services Costs Reallocated	(2,382,000)	Expenditure	(2,382,000)		0	(2,382,000)	
2251.011	Standard Operating Environment 2015	0	Expenditure	0		19,300	19,300	8
2255.009	Other Misc Infrastructure Lic/Mntce	5,400	Expenditure	5,400		(5,400)	0	8
2255.013	Infrastructure System Security Lic/Mntce	13,500	Expenditure	13,500		(13,500)	0	8
2257.032	Other Miscellaneous Repair and Mntce	24,100	Expenditure	24,100		(20,000)	4,100	8
2259.009	Mobile Phone Store	5,400	Expenditure	5,400		(7,000)	(1,600)	8
4173.001	Transfer to Information Services Reserve	0	Expenditure	0		26,600	26,600	8
4019.101	Transfer from Information Services Reserve	58,200	Income	58,200	(21,800)		36,400	8
4174.021	TRIM / Authority upgrade	58,200	Expenditure	58,200		(21,800)	36,400	8
Total for Program:					(21,800)	(21,800)		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Income/ Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Reference
Property Services								
2319.091	Support Services Costs	284,500	Expenditure	285,400		(900)	284,500	9
4023.603	Sale of Roundhouse	1,800,000	Income	1,800,000	(1,800,000)		0	9
4185.001	Transfer to Council Caravan Parks Reserve	100,000	Expenditure	100,000		(100,000)	0	9
4185.001	Transfer to Property Reserve	100,000	Expenditure	100,000		(100,000)	0	9
4185.001	Transfer to Human Resources	200,000	Expenditure	200,000		(200,000)	0	9
4185.001	Transfer to Plant Reserve	600,000	Expenditure	600,000		(600,000)	0	9
2281.002	Projects Officer/Coordinator	15,000	Expenditure	30,000		15,000	45,000	9
4191.064	S94 Funded Non-Cncl Asset Broken Hd Hall	91,900	Expenditure	91,900		21,500	113,400	9
4024.101	Transfer from Developer Contributions	91,900	Income	91,900	21,500		113,400	9
1190.001	Other Community	2,100	Income	2,100	10,400		12,500	9
1191.007	Other Operational	15,500	Income	15,500	7,200		22,700	9
1197.001	Use of Crown Reserve	10,300	Income	10,300	12,700		23,000	9
1198.001	Clarks Beach Café	82,700	Income	82,700	1,500		84,200	9
4185.001	Transfer to Crown Reserve	82,700	Expenditure	82,700		14,200	96,900	9
1202.004	Aug 2013 Fire Damage Annex	-	Income	-	96,000		96,000	9
2306.016	Mulum Civic Hall Annex Fire Damage	-	Expenditure	-		96,000	96,000	9
1188.003	Lease/ Rental Agreements Other Community	7,800	Income	7,800	27,100		34,900	9
2301.002	Byron Pool Rates & Charges	55,000	Expenditure	55,000		(15,000)	40,000	9
2305.002	Mulumby Pool Rates & Charges	67,000	Expenditure	67,000		(3,900)	63,100	9
4185.001	Transfer to Property Reserve	-	Expenditure	-		18,900	18,900	9
2301.008	Byron Pool Insurance	-	Expenditure	-		3,900	3,900	9
2305.008	Mulumby Pool Insurance	-	Expenditure	-		3,900	3,900	9
2306.014	Companion Animal Refuge Documentation	-	Expenditure	-		1,200	1,200	9
2354.001	Electrical Repairs	4,500	Expenditure	4,500		3,000	7,500	9
2354.003	Community Property Maintenance - Plumbing	4,500	Expenditure	4,500		12,000	16,500	9
2354.005	Community Property Maintenance - Vandal Damage	17,800	Expenditure	17,800		3,000	20,800	9
2356.002	Community Property - Fees and Charges - Rates and Water	142,100	Expenditure	142,100		6,300	148,400	9
2370.004	Future Management Options Report Tyagarah Aerodrome	2,100	Expenditure	2,100		1,800	3,900	9
Total for Program:					(1,623,600)	(819,100)		
Caravan Parks								
First Sun								
2529.090	NCP and Governance	712,700	Expenditure	712,700		0	712,700	10
2529.091	Support Services Costs	76,700	Expenditure	76,500		(600)	75,900	10
2529.097	Administration Centre Recharged	7,400	Expenditure	7,400		0	7,400	10
4263.001	Transfer to Reserves	-		-		600	600	10
							0	10
Suffolk Park								
2530.090	NCP and Governance	43,700	Expenditure	43,700		0	43,700	10
2530.091	Support Services Costs Allocated	53,900	Expenditure	53,800		(400)	53,400	10
4263.001	Transfer to Reserves	-		-		400	400	10
Total for Program:					0	0		
Community Development								
2369.091	Support Services Costs	160,700	Expenditure	161,900		(100)	161,800	11
1161.054	Liveable Communities Project	-	Income	-	20,000		20,000	11
2363.008	Liveable Communities Project	-	Expenditure	-		33,500	33,500	11
4027.101	Transfer from Developer Contributions	-	Income	-	13,500		13,500	11
1165.005	New Years Eve	3,200	Income	3,200	(3,200)		0	11
2331.071	Schoolies Approvals	-	Expenditure	-		3,500	3,500	11
Total for Program:					30,300	36,900		
Childrens Services								
Sandhills								
2459.091	Support Services Costs	161,300	Expenditure	166,800		(400)	166,400	12
4028.101	Transfer from Reserves	400	Income	400	(400)		0	12
1201.005	Special Needs Fund-CWith	0	Income	0	5,600		5,600	12
4028.101	Transfer from Childrens Services Reserve	7,000	Income	7,000	(1,100)		5,900	12
4239.001	Transfer to Childrens Services Reserve	0	Expenditure	0		4,500	4,500	12
1201.017	DEEWR Traineeship Incentives	2,500	Income	2,500	5,500		8,000	12
4028.101	Transfer from Reserves	7,000	Income	7,000	(5,500)		1,500	12
1201.022	LDC Professional Development Programme	0	Income	0	15,500		15,500	12
2401.037	Prol Development/Resources	-	Expenditure	-		15,500	15,500	12
OOSH Services								
2460.091	Support Services Costs Allocated	52,900	Expenditure	52,900		(400)	52,500	12
4028.101	Transfer from Reserves	-	Income	-	(400)		(400)	12
Total for Program:					19,200	19,200		
Library Services								
2479.091	Support Services Costs	48,100	Expenditure	48,900		(200)	48,700	13
Total for Program:					0	(200)		
Legal Services								
10000.013	EJ Hutton LEC 40262/02	-	Income	9,300	700		10,000	14
10000.019	BSC ats Lawler LEC 10707/2013	-	Income	-	2,900		2,900	14
10001.003	Michael Leibovitch	-	Income	-	5,000		5,000	14
10001.004	Tarek Nabi	-	Income	-	5,000		5,500	14
Total for Program:					14,100	0		
TOTAL REPORTABLE FOR CORPORATE & COMMUNITY SERVICES					(1,564,100)	(758,700)		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Income/ Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Reference
Supervision and Administration								
3029.091	Support Services Costs	601,200	Expenditure	606,900		800	607,700	15
3029.910	Support Services Costs Reallocated	(2,361,800)	Expenditure	(2,367,500)		(800)	(2,368,300)	15
3001.001	Directorate - Salaries & Oncosts	395,500	Expenditure	395,500		(4,300)	391,200	15
3001.002	Divisional Review	12,800	Expenditure	12,800		4,300	17,100	15
Total for Program:					0	0		
Emergency Services								
3059.091	Support Services Costs	103,000	Expenditure	103,200		100	103,300	16
3045.011	Tallow Creek Fl/Plain Risk Mana. Study	6,200	Expenditure	6,200		(6,200)	0	16
3045.021	Opening Tallow Creek Mouth	46,100	Expenditure	46,100		6,200	52,300	16
Total for Program:					0	100		
Depot Services and Fleet Management								
3089.091	Support Services Costs - Fleet	200,400	Expenditure	201,700		200	201,900	17
4049.101	Transfer from Reserves	200,400	Income	201,700	200		201,900	17
1703.005	Sale of Plant to Water and Sewer	-	Income	-	35,700		35,700	17
3071.001	Depot - Workshop Wages & Oncosts	245,000	Expenditure	245,000		(125,000)	120,000	17
3071.002	Byron Depot - Training Room Expenses	5,000	Expenditure	5,000		10,000	15,000	17
3071.011	Workshop Operating Expenses	27,400	Expenditure	27,400		3,600	31,000	17
3083.001	Plant - Fuel and Oil 3	1,650,000	Expenditure	1,650,000		190,000	1,840,000	17
4753.001	Transfer to Reserves	554,700	Expenditure	554,700		(42,900)	511,800	17
Total for Program:					35,900	35,900		
Local Roads and Drainage								
3169.091	Support Services Costs - Local	1,800,000	Expenditure	1,816,800		2,500	1,819,300	18
4765.001	Transfer to Infrastructure Renewal Reserve	1,530,200	Expenditure	1,530,200		(800,000)	730,200	18
1722.001	Paid Parking Income	(573,700)	Income	(573,700)	100,000		(473,700)	18
3160.001	Paid Parking Expenses	111,500	Expenditure	111,500		30,000	141,500	18
4765.001	Transfer to Council Paid Parking Reserve	462,200	Expenditure	462,200		70,000	532,200	18
44184.001	Myocum Road	456,000	Expenditure	456,000		12,000	468,000	18
4053.202	Capital Grants & Contributions - Roads to Recovery	-	Income	-	12,000		12,000	18
44204.001	Coolamon Soanic Drive Speed Zone Signs	-	Expenditure	-		6,000	6,000	18
44204.002	Myocum Road Speed Zone Signs	-	Expenditure	-		5,200	5,200	18
44204.003	St Helena Rd Speed Zone Signs	-	Expenditure	-		700	700	18
44204.004	Children Crossing	-	Expenditure	-		3,500	3,500	18
4053.201	Capital Grants & Contributions - RMS	-	Income	-	15,400		15,400	18
4053.101	Capital Contribution- Resident Contributions	-	Income	99,000	(10,800)		88,200	18
45484.001	Skinner's Shoot Road South of Yagers Lane	-	Expenditure	115,000		(10,800)	104,200	18
4053.201	Capital Grants & Contributions - RMS	-	Income	-	250,000		250,000	18
4054.101	Transfer from Developer Contributions	250,000	Income	250,000	(250,000)		0	18
Total for Program:					116,600	(680,900)		
RMS								
3219.091	Support Services Costs	379,300	Expenditure	380,100		(400)	379,700	19
1745.012	Natural Disaster RMS Funding Jan 2013	3,904,900	Income	3,904,900	380,400		4,285,300	19
1745.014	Nat Disast Jan 12 U/Wilson Ck only	971,500	Income	971,500	836,900		1,808,400	19
1745.015	Nat Disaster Jan 2013 Upper Cooper Slip	3,257,700	Income	3,257,700	(542,800)		2,714,900	19
1745.016	Nat Disaster Jan 2013 - Wanganui Slip	1,846,900	Income	1,846,900	(169,900)		1,677,000	19
4797.103	Wilson Creek - Slip	971,500	Expenditure	971,500		836,900	1,808,400	19
4801.300	Upper Coopers Ck Rd Final Repair 311	3,257,600	Expenditure	3,257,600		(542,800)	2,714,800	19
4801.301	Wanganui Slip South 310	1,846,900	Expenditure	1,846,900		(169,900)	1,677,000	19
4801.304	Wilson's Creek Road - Laverlys Gap 304	17,700	Expenditure	17,700		46,600	64,300	19
4801.305	Possum Shoot Road - Lower Slip 305	1,329,900	Expenditure	1,329,900		113,500	1,443,400	19
4801.306	Possum Shoot Road - Upper Slip 306	512,900	Expenditure	512,900		29,300	542,200	19
4801.307	Federal Road Slip 307	0	Expenditure	0		182,400	182,400	19
4801.308	Huonbrook Slip 308	1,041,300	Expenditure	1,041,300		(470,100)	571,200	19
4801.309	Upper Wilsons Creek Slip 309	977,700	Expenditure	977,700		478,700	1,456,400	19
Total for Program:					504,600	504,200		
Open Spaces and Recreation								
3319.091	Support Services Costs	812,700	Expenditure	820,800		700	821,500	20
1755.008	Dep of Lands - Cont to Crown Land Mntnce	182,100	Income	182,100	4,300		186,400	20
3236.002	Park & Res. Maint.-Byro Bay-Cro Plan 17	122,400	Expenditure	122,400		4,300	126,700	20
1755.009	Dep of Lands - Cont to Foreshore Mntnce	23,300	Income	23,300	1,900		25,200	20
3285.001	Beach Foreshores Maint. Plan 78	23,000	Expenditure	23,000		1,900	24,900	20
1759.002	Brunswick Heads Tennis Courts	-	Income	-	3,600		3,600	20
3238	Tennis Court Maintenance	3,400	Expenditure	3,400		3,600	7,000	20
1760.006	Cavanbah Sports Centre Security Release	-	Income	-	36,800		36,800	20
3322.001	Cavanbah Sports Centre Legal's - Marsden's	-	Expenditure	-		36,800	36,800	20
1760.005	Special Events Response and Mitigation	140,000	Income	140,000	(30,000)		110,000	20
4834.001	Transfer to Special Events Response and Mitigation Reserve	140,000	Expenditure	140,000		(30,000)	110,000	20
1755.026	Amenities Block, Tom Kendall Oval	-	Income	-	25,000		25,000	20
4835.139	Amenities Block, Tom Kendall Oval	-	Expenditure	-		25,000	25,000	20
4058.101	Transfer from Crown Reserve	-	Income	340,000	45,000		385,000	20
4835.132	New Toilets APEX Park	-	Expenditure	340,000		45,000	385,000	20
Total for Program:					86,600	87,300		
Quarry								
3349.091	Support Services Costs Allocated	33,800	Expenditure	33,900		100	34,000	21
4846.001	Transfer from Reserves	150,000	Income	150,000	100		150,100	21
1781.002	Quarry - Internal Sales	300,000	Income	300,000	170,000		470,000	21
3341.001	Extraction & Crushing	312,800	Expenditure	312,800		170,000	482,800	21
Total for Program:					170,100	170,100		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Income/ Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Reference
Rural Fire Service								
2849.091	Support Services Costs	83,100	Expenditure	83,100		(100)	83,000	22
1651.002	Maintenance and Repairs	-	Income	-	20,300		20,300	22
2838.022	Immediate Reception/Despatch	5,100	Expenditure	5,100		3,500	8,600	22
2840.001	Vehicle Maintenance and Repairs Billirudgel 1	22,000	Expenditure	22,000		15,000	37,000	22
Total for Program:					20,300	18,400		
Waste & Recycling								
2809.091	Support Services Costs	199,100	Expenditure	200,200		(700)	199,500	23
3419.091	Support Services Costs	179,200	Expenditure	179,900		(900)	179,000	23
4963.101	Transfer from Domestic Waste Reserve	-	Income	-	(700)		(700)	23
4963.101	Transfer from Waste Management Reserve	-	Income	-	(900)		(900)	23
1845.001	Domestic Waste Management Charges	4,021,500	Income	4,021,500	54,400		4,075,900	23
1801.001	Commercial - Annual Charges	555,800	Income	555,800	17,100		572,900	23
1811.001	Waste Disposal Fees	1,057,500	Income	1,057,500	442,500		1,500,000	23
3413.001	Management Costs	-	Expenditure	-		9,400	9,400	23
3414.004	Transfer Station Operations	-	Expenditure	-		89,500	89,500	23
3414.005	Transfer Station Maintenance	-	Expenditure	-		5,000	5,000	23
3414.006	Fridge Degassing	-	Expenditure	-		10,500	10,500	23
3414.009	Ewaste Collection	-	Expenditure	-		6,500	6,500	23
3414.017	Second Hand Shop Operations	-	Expenditure	-		20,000	20,000	23
3414.019	Mixed Waste Transport & Disposal	-	Expenditure	-		(80,000)	(80,000)	23
3415.002	Domestic Residual Collection	-	Expenditure	-		7,200	7,200	23
3415.003	Domestic Recycling Collection	-	Expenditure	-		30,000	30,000	23
3415.004	Recycling Transport and Disposal	-	Expenditure	-		60,000	60,000	23
3415.007	Commercial Collection	131,400	Expenditure	131,400		10,600	142,000	23
3415.008	Council Street and Park Bins	183,400	Expenditure	183,400		36,600	220,000	23
3415.012	Public Place Recycling Trial	40,000	Expenditure	40,000		31,000	71,000	23
4963.101	Transfer from Domestic Waste Reserve	-	Income	-	45,800		45,800	23
4963.101	Transfer to Waste Management Reserve	-	Income	-		323,500	323,500	23
1811.018	Organics Collections Systems Funding	-	Income	-	691,000		691,000	23
3415.15	Kitchen Caddies and Liners	-	Expenditure	-		126,000	126,000	23
3415.16	Assembly & Distribution MGB's, Caddies, Liners & EDU Pack	-	Expenditure	-		90,000	90,000	23
3415.17	Organics Collection Service Communication & Education	-	Expenditure	-		95,000	95,000	23
4859.057	Organics Mobile Garbage Bins	-	Expenditure	-		380,000	380,000	23
Total for Program:					1,249,200	1,249,200		
Cavanbah Sports Centre								
2439.091	Support Services Costs	20,400	Expenditure	20,400		(200)	20,200	24
1281.001	Meeting Room - M1a	9,600	Income	9,600	5,000		14,600	24
1281.003	Meeting Room - M2	9,200	Income	9,200	3,500		12,700	24
1281.004	Multi-Function Room - MF1	23,200	Income	23,200	5,000		28,200	24
1281.005	Multi-Function Room - MF2	15,400	Income	15,400	5,000		20,400	24
1282.001	Court 1	47,200	Income	47,200	10,000		57,200	24
1283.001	Court 1	47,200	Income	47,200	5,000		52,200	24
1284.001	Food and Beverage Sales	25,000	Income	25,000	25,000		50,000	24
1284.002	Kitchen	15,000	Income	15,000	(14,000)		1,000	24
1284.008	Total Complex Hire	35,000	Income	35,000	(10,000)		25,000	24
1284.009	Storage Area - Large	200	Income	200	800		1,000	24
2432.003	Furniture and Fittings Maintenance	2,000	Expenditure	2,000		500	2,500	24
2432.008	Sport Equipment Maintenance	2,000	Expenditure	2,000		500	2,500	24
2433.001	Advertising	400	Expenditure	400		1,200	1,600	24
2433.009	Food and Beverage Supplies	1,400	Expenditure	1,400		26,400	27,800	24
2433.011	Approvals and Licences	2,000	Expenditure	2,000		1,800	3,800	24
2433.012	Sundry Expenses	5,800	Expenditure	5,800		3,200	9,000	24
Total for Program:					35,300	33,400		
TOTAL REPORTABLE FOR INFRASTRUCTURE SERVICES					2,218,600	1,417,700		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Income/ Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Reference
Development Assessment								
2729.091	Support Services Costs	770,400	Expenditure	778,200		1,100	779,300	25
1603.002	Development Panel Advice/Planning Enq	8,300	Income	26,300	8,900		35,200	25
Total for Program:					8,900	1,100		
Certification and Customer Services								
2759.091	Support Services Costs	538,400	Expenditure	542,300		300	542,600	26
2759.910	Support Services Costs Reallocated	(352,800)	Expenditure	(354,200)		(100)	(354,300)	26
1611.001	Certificate Registration Fee	36,600	Income	36,600	5,000		41,600	26
1611.002	Compliance Certificates - Inspections	213,000	Income	256,100	11,000		267,100	26
1611.017	Section 68 Approvals & Inspection - Pt B	240,000	Income	267,000	20,000		287,000	26
1611.018	Application & Inspection Fees Roads Act	61,200	Income	61,200	24,000		85,200	26
1611.023	Income Activities Over Road Reserves	10,300	Income	10,300	(10,300)		0	26
4882.001	Transfer to Infrastructure Renewal Reserve	0	Expenditure	0		50,000	50,000	26
Total for Program:					49,700	50,200		
Land & Natural Environment								
2619.091	Support Services Costs	528,800	Expenditure	533,700		600	534,300	27
2605.056	Mitchells Rainforest Snail Recovery	1,800	Expenditure	1,800		(1,800)	0	27
1502.006	307 Skimmers Shoot Road, 13/615522	-	Income	-	2,500		2,500	27
2615.045	307 Skimmers Shoot Road, 13/615522	-	Expenditure	-		2,500	2,500	27
1501.053	CZMP for Byron Bay Embayment	39,900	Income	39,900	18,000		57,900	27
4004.101	Transfer from Land & Natural Environment Reserve	-	Income	-	12,000		12,000	27
2605.063	CZMP for Byron Bay Embayment	39,900	Expenditure	45,900		27,000	72,900	27
2606.024	CZMP for Byron Bay Embayment	39,900	Expenditure	39,900		18,000	57,900	27
2606.003	Bush Regeneration Team	154,900	Expenditure	154,900		(30,000)	124,900	27
2606.031	Vegetation Mapping – Stage 2 project	-	Expenditure	-		30,000	30,000	27
2611.009	LEP Public Exhibition	78,600	Expenditure	78,600		20,000	98,600	27
4006.101	Transfer from Developer Contributions	78,600	Income	78,600	20,000		98,600	27
Total for Program:					52,500	66,300		
Compliance								
2798.091	Support Services Costs	386,900	Expenditure	390,800		200	391,000	28
1675.004	Buskers - Permits	4,500	Income	4,500	1,000		5,500	28
1675.016	Swimming Pool Inspections	-	Income	31,600	18,300		49,900	28
2783.001	Compliance Employee Costs	380,000	Expenditure	380,000		18,000	398,000	28
2787.002	Telecommunications	3,000	Expenditure	3,000		3,000	6,000	28
Total for Program:					19,300	21,200		
Infringement Processing								
1681.006	Licence Plate Recognition Resource Share	14,900	Income	14,900	5,700		20,600	29
2861.001	Rangers Salaries & Oncosts	606,500	Expenditure	606,500		(53,500)	553,000	29
2861.003	Overtime/Shift Penalty Allowances	51,500	Expenditure	51,500		35,500	87,000	29
Total for Program:					5,700	(18,000)		
TOTAL REPORTABLE FOR SUSTAINABLE ENVIRONMENT & ECONOMY					136,100	120,800		
NET MOVEMENT FOR DECEMBER REVIEW - SURPLUS / (DEFICIT)								
					1,000			
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR GENERAL FUND					792,600	791,600		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Income/ Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Reference
Water Supply - Management								
6159.091	Support Services Costs	891,800	Expenditure	898,600		(900)	897,700	30
6437.001	Transfer to Reserves	891,800	Expenditure			900	900	30
6011.001	Residential	1,526,200	Income	1,526,200	66,600		1,582,800	30
6011.002	Non-Residential	392,100	Income	392,100	18,800		410,900	30
6023.002	DEEWR Traineeship Incentives	-	Income	0	5,000		5,000	30
6031.002	Lease - 18 Fletcher St	44,100	Income	44,100	(8,100)		36,000	30
6031.003	Lease - Byron Library	-	Income	0	55,000		55,000	30
6031.004	Connection / Tapping Fees	76,600	Income	76,600	10,000		86,600	30
6031.013	Lease - Paterson St Water Res. Optus	9,700	Income	9,700	200		9,900	30
6031.015	Wategoes Water Res - Lease Optus	13,700	Income	13,700	600		14,300	30
6031.017	Wategoes - Vodafone Lease	1,700	Income	1,700	(100)		1,600	30
6035.009	Priv Wks Inc Water General	-	Income	0	14,500		14,500	30
6101.001	Management & Administration	116,000	Expenditure	116,000		50,000	166,000	30
6107.001	Employee costs S64 Engineering	15,000	Expenditure	15,000		17,000	32,000	30
6111.001	Employee Costs - Compliance	65,000	Expenditure	65,000		(35,000)	30,000	30
6115.001	Employee Costs - Administration and Education	109,000	Expenditure	109,000		35,000	144,000	30
6151.001	Interest On Loans	25,300	Expenditure	25,300		34,800	60,100	30
Water Supply - Operations								
6205.006	Water Mains Maintenance	123,900	Expenditure	123,900		250,000	373,900	30
6205.007	Water Mains Operation	259,100	Expenditure	259,100		50,000	309,100	30
6205.011	Reservoir Operation	109,500	Expenditure	109,500		40,000	149,500	30
6205.012	Reservoir Maintenance	31,800	Expenditure	31,800		(10,000)	21,800	30
6205.015	Other Operations	346,700	Expenditure	346,700		(50,000)	296,700	30
6205.016	Other Maintenance	303,300	Expenditure	303,300		(267,000)	36,300	30
6235.001	WTW Planned Maint.	64,500	Expenditure	64,500		(50,000)	14,500	30
6235.006	WTW Chemicals	42,000	Expenditure	42,000		10,000	52,000	30
6235.007	WTW Operation	152,100	Expenditure	152,100		70,000	222,100	30
6424.001	Loan Principal Repayments	38,400	Expenditure	38,400		302,100	340,500	30
6437.001	Transfer to Reserves	1,724,800	Expenditure	1,724,800		(284,400)	1,440,400	30
6438.004	Miscellaneous Extensions	200,000	Expenditure	60,000		(20,000)	40,000	30
6438.032	Bangalow Reservoir Anti Graffiti	-	Expenditure	-		20,000	20,000	30
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR WATER FUND					162,500	162,500		
Sewerage Service - Management								
7169.091	Support Services Costs	1,011,900	Expenditure	1,018,100		(2,100)	1,016,000	31
7437.001	Transfer to Reserves	-	Expenditure	-		2,100	2,100	31
7161.001	Interest on Loans	3,902,900	Expenditure	3,902,900		(156,900)	3,746,000	31
7430.001	Loan Principal Repayments	1,284,500	Expenditure	1,284,500		212,700	1,497,200	31
7011.001	Residential	7,504,600	Income	7,504,600	139,600		7,644,200	31
7011.002	Non Residential	1,715,700	Income	1,715,700	113,600		1,829,300	31
7021.003	Trade Waste	131,900	Income	131,900	31,100		163,000	31
7023.002	DEEWR Traineeship Incentives	-	Income	-	2,500		2,500	31
7041.003	Interest on Residential Consumption	2,200	Income	2,200	7,800		10,000	31
7041.005	Interest on Trade Waste Consumption	300	Income	300	400		700	31
7041.007	Interest on Non Residential Consumption	700	Income	700	1,600		2,300	31
7101.001	Management & Administration	116,000	Expenditure	116,000		45,000	161,000	31
7105.001	Engineering & Supervision	127,000	Expenditure	127,000		(7,000)	120,000	31
7106.001	Engineering S64 Assessment	15,000	Expenditure	15,000		20,000	35,000	31
7111.001	Employee Costs - Compliance	65,000	Expenditure	65,000		(50,000)	15,000	31
7115.001	Employee Costs - Administration and Education	109,000	Expenditure	109,000		35,000	144,000	31
7141.002	Communication Systems	30,000	Expenditure	30,000		(13,000)	17,000	31
7141.006	Miscellaneous Equipment/Expenses	25,000	Expenditure	25,000		15,000	40,000	31
7141.008	Laundry	25,000	Expenditure	25,000		(15,000)	10,000	31
7141.009	Community Buildings - Sewer Charge	30,900	Expenditure	30,900		4,100	35,000	31
7141.014	Payroll Tax	88,300	Expenditure	88,300		(15,000)	73,300	31
Sewerage Service - Operations								
7201.014	Plant Purchases	-	Expenditure	-		35,700	35,700	31
7203.001	Fuel and Oil	-	Expenditure	-		50,000	50,000	31
7205.005	Gravity Mains Operation	297,500	Expenditure	297,500		(55,000)	242,500	31
7205.006	Gravity Mains Maintenance	196,500	Expenditure	196,500		100,000	296,500	31
7205.008	LPPS Breakdowns / Repairs	58,300	Expenditure	58,300		(32,000)	26,300	31
7205.009	SPS Operation	525,000	Expenditure	525,000		(90,000)	435,000	31
7205.011	SPS Maintenance	540,400	Expenditure	540,400		(80,000)	460,400	31
7205.012	SPS Power	432,600	Expenditure	432,600		(80,000)	352,600	31
7205.021	Treatment Operations Expenses	734,900	Expenditure	734,900		310,000	1,044,900	31
7205.022	Chemical Costs	398,700	Expenditure	398,700		(20,000)	378,700	31
7205.023	Energy Costs	473,800	Expenditure	473,800		(40,000)	433,800	31
7205.024	Treatment Effluent Management	310,900	Expenditure	310,900		10,000	320,900	31
7205.025	Treatment Biosolids Management	288,300	Expenditure	288,300		(60,000)	228,300	31
7205.026	Treatment Maintenance	550,600	Expenditure	550,600		100,000	650,600	31
7205.028	Other Maintenance	-	Expenditure	-		80,000	80,000	31
7437.001	Transfer to Reserves	2,980,500	Income	2,980,500		(7,000)	2,973,500	31
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR SEWER FUND					296,600	296,600		
TOTAL WORKING FUNDS SURPLUS/(DEFICIT) ADJUSTMENT FOR GENERAL FUND					1,000			



Quarterly Budget Review Statements

31 March 2015



**BYRON SHIRE COUNCIL
2014/2015 Budget Review as at 31st March 2015
QUARTERLY BUDGET REVIEW STATEMENTS - DLG REPORTING REQUIREMENTS**

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BYRON SHIRE COUNCIL

2014/2015 Budget Review as at 31st March 2015

QUARTERLY BUDGET REVIEW STATEMENTS - DLG REPORTING REQUIREMENTS

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005

It is my opinion that the Quarterly Budget Review Statement for Byron Shire Council for the quarter ended 31st March 2015 indicates that Councils' projected financial position at 30th June 2015 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure



Signed

Date:-29th April 2015

James Brickley
Responsible Accounting Officer, Byron Shire Council

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2014/2015 Budget Review as at 31st March 2015 Consolidated Fund Income and Expenses by Type										
Description	Original Est 1-Jul-14	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
Operating Revenue										
Rates & Annual Charges	34,013,300		0	0	0	0	0	410,100	34,423,400	34,450,616
User Charges and Fees	24,677,400		90,400	367,200	0	168,100	0	1,844,900	27,148,000	20,619,872
Interest and Investment Revenue	1,741,500		0	0	0	0	0	9,800	1,751,300	1,325,388
Other Revenues	1,579,800		0	24,900	0	7,700	0	22,300	1,634,700	980,674
Grants and Contributions - Operating	14,352,300		0	1,486,100	0	45,000	0	630,700	16,494,100	9,117,008
Grants and Contributions - Capital	0		0	0	0	0	0	0	0	0
Total Income from Continuing Operations	76,364,300	0	90,400	1,858,200	0	220,800	0	2,917,800	81,451,500	66,493,587
Operating Expenditure										
Employee Costs	15,069,200		0	583,500	0	(270,500)	0	(5,100)	15,377,100	11,337,540
Borrowing Costs	5,128,800		0	0	0	2,700	0	90,600	5,222,100	3,238,435
Materials and Contracts	43,878,400	0	30,300	1,516,900	(330,500)	768,200	0	2,034,800	47,898,100	37,601,209
Depreciation	15,890,000		0	0	0	0	0	0	15,890,000	12,579,583
Legal Costs	274,100	0	0	0	0	0	0	0	274,100	120,186
Other Expenses	4,653,850		90,400	71,700	0	49,500	0	24,700	4,890,150	3,574,580
Total Expenses from Continuing Operations	84,894,350	0	120,700	2,172,100	(330,500)	549,900	0	2,145,000	89,551,550	68,491,533
Net Operating Result from Continuing Operations	(8,530,050)	0	(30,300)	(313,900)	330,500	(329,100)	0	772,800	(8,100,050)	(1,957,976)
Net Operating Result before Capital Items	(8,530,050)	0	(30,300)	(313,900)	330,500	(329,100)	0	772,800	(8,100,050)	(1,957,976)

2014/2015 Budget Review as at 31st March 2015 General Fund Income and Expenses by Type										
Description	Original Est 1-Jul-14	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
Operating Revenue										
Rates & Annual Charges	23,088,900		0	0	0	0	0	71,500	23,160,400	23,162,438
User Charges and Fees	14,292,700		90,400	367,200	0	168,100	0	1,736,700	16,655,100	13,700,492
Interest and Investment Revenue	1,418,600		0	0	0	0	0	0	1,418,600	832,262
Other Revenues	1,560,800		0	24,900	0	7,700	0	19,800	1,613,200	978,174
Grants and Contributions - Operating	14,149,100		0	1,486,100	0	45,000	0	630,700	16,290,900	8,972,519
Grants and Contributions - Capital	0		0	0	0	0	0	0	0	0
Total Income from Continuing Operations	54,510,100	0	90,400	1,858,200	0	220,800	0	2,458,700	59,138,200	47,665,886
Operating Expenditure										
Employee Costs	14,122,700		0	403,500	0	(270,500)	0	(100,100)	14,155,600	10,456,989.70
Borrowing Costs	1,203,300		0	0	0	0	0	0	1,203,300	678,079.52
Materials and Contracts	31,468,700	30,300	1,503,900	(330,500)	819,100	0	0	1,762,000	35,253,500	27,203,886.33
Depreciation	11,715,000		0	0	0	0	0	0	11,715,000	8,786,250.00
Legal Costs	274,100	0	0	0	0	0	0	0	274,100	120,186.06
Other Expenses	4,494,850		90,400	71,700	0	49,500	0	37,700	4,744,250	3,467,981.42
Total Expenses from Continuing Operations	63,278,750	30,300	120,700	1,979,100	(330,500)	598,100	0	1,899,600	67,345,750	50,713,373.03
Net Operating Result from Continuing Operations	(8,768,650)	30,300	(30,300)	(120,900)	330,500	(377,300)	0	759,100	(8,287,550)	(3,047,487)
Net Operating Result before Capital Items	(8,768,650)	30,300	(30,300)	(120,900)	330,500	(377,300)	0	759,100	(8,287,550)	(3,047,487)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2014/2015 Budget Review as at 31st March 2015 Water Fund Income and Expenses by Type										
Description	Original Est 1-Jul-14	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
Operating Revenue										
Rates & Annual Charges	1,756,900							85,400	1,881,300	1,875,399
User Charges and Fees	6,077,300							77,100	6,154,400	3,833,549
Interest and Investment Revenue	130,900							0	130,900	263,397
Other Revenues	0							0	0	0
Grants and Contributions - Operating	102,500							0	102,500	70,417
Grants and Contributions - Capital	0							0	0	0
Total Income from Continuing Operations	8,106,600	0	0	0	0	0	0	162,500	8,268,100	6,142,762
Operating Expenditure										
Employee Costs	455,200		0	90,000	0	0	0	67,000	632,200	435,509
Borrowing Costs	25,300		0	0	0	0	0	34,800	60,100	60,110
Materials and Contracts	6,198,600		0	6,800	0	(25,500)	0	42,100	6,222,000	5,551,239
Depreciation	1,135,000		0	0	0	0	0	0	1,135,000	1,513,333
Legal Costs	0		0	0	0	0	0	0	0	0
Other Expenses	77,400		0	0	0	0	0	0	77,400	52,933
Total Expenses from Continuing Operations	7,901,500	0	0	96,800	0	(25,500)	0	143,900	8,116,700	7,613,124
Net Operating Result from Continuing Operations	205,100	0	0	(96,800)	0	25,500	0	18,600	152,400	(1,470,362)
Net Operating Result before Capital Items	205,100	0	0	(96,800)	0	25,500	0	18,600	152,400	(1,470,362)

2014/2015 Budget Review as at 31st March 2015 Sewer Fund Income and Expenses by Type										
Description	Original Est 1-Jul-14	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
Operating Revenue										
Rates & Annual Charges	9,128,500		0	0	0	0	0	253,200	9,381,700	9,392,778
User Charges and Fees	4,307,400		0	0	0	0	0	31,100	4,338,500	2,985,830
Interest and Investment Revenue	192,000		0	0	0	0	0	9,800	201,800	229,730
Other Revenues	19,000		0	0	0	0	0	2,500	21,500	2,500
Grants and Contributions - Operating	100,700		0	0	0	0	0	0	100,700	74,072
Grants and Contributions - Capital	0		0	0	0	0	0	0	0	0
Total Income from Continuing Operations	13,747,600	0	0	0	0	0	0	296,600	14,044,200	12,684,910
Operating Expenditure										
Employee Costs	481,300		0	90,000	0	0	0	28,000	599,300	445,041
Borrowing Costs	3,900,200		0	0	0	2,700	0	55,800	3,958,700	2,500,246
Materials and Contracts	6,211,100		0	8,200	0	(25,400)	0	230,700	6,422,600	4,846,084
Depreciation	3,040,000		0	0	0	0	0	0	3,040,000	2,289,000
Legal Costs	0		0	0	0	0	0	0	0	0
Other Expenses	81,500		0	0	0	0	0	(13,000)	68,500	53,666
Total Expenses from Continuing Operations	13,714,100	0	0	96,200	0	(22,700)	0	301,500	14,089,100	10,125,036
Net Operating Result from Continuing Operations	33,500	0	0	(96,200)	0	22,700	0	(4,900)	(44,900)	2,559,874
Net Operating Result before Capital Items	33,500	0	0	(96,200)	0	22,700	0	(4,900)	(44,900)	2,559,874

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2014/2015 Budget Review as at 31st March 2015 Consolidated Capital Budget										
Description	Original Est 1-Jul-14	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
Capital Funding										
Revenue Funded	2,559,400	0	0	10,800	331,500	(292,500)	0	25,000	2,634,200	1,548,122
Special Rate funded	579,800	0	0	(50,000)	19,000	(30,000)	0	0	518,800	157,180
Capital Grants and Contributions	1,513,000	0	0	368,200	0	(302,400)	0	266,600	1,845,400	1,413,353
Internal Restrictions	9,698,200	0	13,400	201,200	629,500	804,400	0	(21,800)	11,324,900	4,395,703
Developer Contributions	6,588,200	0	6,600	20,400	0	(1,758,400)	0	(228,500)	4,638,300	1,970,782
Unexpended Loans	54,100	0	0	0	0	0	0	0	54,100	35,355
External Restrictions										
Crown Reserves	22,000	0	0	240,000	0	100,000	0	45,000	407,000	375,371
Domestic Waste Reserve	0	0	0	0	0	160,000	0	380,000	540,000	40,682
Unexpended Grants	163,400	0	0	127,800	0	11,700	0	0	302,900	23,633
New Loans	0	0	0	0	0	0	0	0	0	0
Total Capital Funding	21,188,100	0	20,000	918,400	980,000	(1,307,200)	0	466,300	22,265,600	9,960,180
Capital Expenditure										
New Assets										
Plant & Equipment	30,000	0	0	0	0	30,600	0	0	60,600	0
Land & buildings	0	0	0	0	0	0	0	0	0	0
Roads, Bridges and Footpaths	0	0	0	0	0	0	0	0	0	0
Renewals										
Plant & Equipment	8,394,500	0	0	199,400	19,100	(792,200)	0	(21,800)	7,799,000	3,116,298
Land & buildings	3,729,100	0	20,000	794,700	926,000	(111,700)	0	471,500	5,829,600	1,120,835
Roads, Bridges and Footpaths	5,859,200	0	0	(68,300)	0	(453,900)	0	16,600	5,353,600	3,153,937
Drainage	470,500	0	0	(7,400)	34,900	(2,000)	0	0	496,000	207,223
Other Assets	0	0	0	0	0	0	0	0	0	0
Loan Principal Repayments	2,704,800	0	0	0	0	22,000	0	0	2,726,800	2,361,888
Total Capital Expenditure	21,188,100	0	20,000	918,400	980,000	(1,307,200)	0	466,300	22,265,600	9,960,180
Net	0	0	0	0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2014/2015 Budget Review as at 31st March 2015 General Fund Capital Budget										
Description	Original Est 1-Jul-14	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
Revenue Funded	2,559,400		0	10,800	331,500	(292,500)	0	25,000	2,634,200	1,548,122
Special Rate funded	579,800		0	(50,000)	19,000	(30,000)	0	0	518,800	157,180
Capital Grants and Contributions	1,513,000		0	368,200	0	(302,400)	0	266,600	1,845,400	1,413,353
Internal Restrictions										
Information Services Reserve	143,100		0	0	0	11,800	0	(21,800)	133,100	100,588
Caravan Park Reserve	409,300		0	0	0	0	0	0	409,300	48,021
ELE Reserve	0		0	0	37,500	0	0	0	37,500	0
Legal Services Reserve	0		0	0	0	0	0	0	0	0
Waste Management Reserve	30,000		0	40,000	0	0	0	0	70,000	33,322
Plant Reserve	1,398,000		0	0	0	871,800	0	0	2,269,800	1,432,825
Property Reserve	64,600		0	0	0	0	0	0	64,600	31,200
Risk Management Reserve	0		13,400	0	0	0	0	0	13,400	0
CI Carryover Reserve	55,000		0	55,200	140,000	(8,400)	0	0	241,800	73,905
Byron Bay Library Reserve	0		0	0	0	0	0	0	0	0
Council Paid Parking Reserve	238,200		0	45,000	0	0	0	0	283,200	101,532
Crown Paid Parking Reserve	0		0	0	0	25,000	0	0	25,000	6,572
Footpath Dining Reserve	120,300		0	34,200	0	(60,000)	0	0	94,500	29,385
Infrastructure Reserve	36,900		0	0	0	0	0	0	36,900	0
Stormwater Levy Reserve	504,000		0	(40,900)	34,900	18,000	0	0	516,000	207,223
Environmental Levy Reserve	33,500		0	(6,700)	0	0	0	0	26,800	29,748
Childrens Services Reserve	0		0	0	0	0	0	0	0	0
GM Reserve	11,000		0	0	0	0	0	0	11,000	10,686
2002/03 Special Rate Reserve	25,200		0	0	0	0	0	0	25,200	11,289
2006/07 Special Rate Reserve	0		0	0	0	0	0	0	0	0
2007/08 Special Rate Reserve	169,500		0	0	0	0	0	0	169,500	4,935
2008/09 Special Rate Reserve	281,800		0	0	0	0	0	0	281,800	697
Infrastructure Renewal Reserve	0		0	0	398,000	0	0	0	398,000	0
Special Events Response & Mit	15,000		0	0	0	0	0	0	15,000	0
Developer Contributions	4,592,700		6,600	(104,600)	0	(141,400)	0	(228,500)	4,124,800	1,229,554
Unexpended Loans	54,100		0	0	0	0	0	0	54,100	35,355
External Restrictions										
Unexpended Grants	163,400		0	127,800	0	11,700	0	0	302,900	23,633
Crown Reserves	22,000		0	240,000	0	100,000	0	45,000	407,000	375,371
Domestic Waste Reserve	0		0	0	0	160,000	0	380,000	540,000	40,682
New Loans	0		0	0	0	0	0	0	0	0
Other. E.g Loans										
Total Capital Funding	13,019,800	0	20,000	719,000	960,900	363,600	0	466,300	15,549,600	6,945,188
Renewals										
Plant & Equipment	30,000		0	0	0	30,600	0	0	60,600	0
Plant & Equipment	1,527,100		0	0	0	900,600	0	(21,800)	2,405,900	1,498,998
Land & buildings	3,729,100		20,000	794,700	926,000	(111,700)	0	471,500	5,829,600	1,120,835
Roads, Bridges and Footpaths	5,859,200		0	(68,300)	0	(453,900)	0	16,600	5,353,600	3,153,937
Drainage	470,500		0	(7,400)	34,900	(2,000)	0	0	496,000	207,223
Other Assets	0		0	0	0	0	0	0	0	0
Loan Principal Repayments	1,403,900		0	0	0	0	0	0	1,403,900	964,196
Total Capital Expenditure	13,019,800	0	20,000	719,000	960,900	363,600	0	466,300	15,549,600	6,945,188
Net	0	0	0	0	0	0	0	0	0	0.00

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2014/2015 Budget Review as at 31st March 2015 Water Fund Capital Budget										
Description	Original Est 1-Jul-14	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
Capital Funding										
Revenue Funded	0		0	0	0	0	0	0	0	0
Capital Grants and Contributions	0		0	0	0	0	0	0	0	0
Internal Restrictions	1,892,200		0	24,400	0	(25,000)	0	0	1,891,600	862,234
New Loans	2,005,500		0	0	0	(1,512,400)	0	0	493,100	225,812
	0		0	0	0	0	0	0	0	0
Total Capital Funding	3,897,700	0	0	24,400	0	(1,537,400)	0	0	2,384,700	1,088,046
Capital Expenditure										
New Assets	0		0	0	0	0	0	0	0	0
Plant & Equipment Land & buildings Roads, Bridges and Footpaths										
Renewals	3,859,300		0	24,400	0	(1,537,400)	0	0	2,346,300	747,546
Plant & Equipment Land & buildings Other Assets										
Loan Principal Repayments	38,400								38,400	340,500
Total Capital Expenditure	3,897,700	0	0	24,400	0	(1,537,400)	0	0	2,384,700	1,088,046
Net	0	0	0	0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2014/2015 Budget Review as at 31st March 2015 Sewer Fund Capital Budget										
Description	Original Est 1-Jul-14	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 31-Mar-15
Capital Funding										
Revenue Funded	0		0	0	0	0	0	0	0	0
Capital Grants and Contributions	0		0	0	0	0	0	0	0	0
Internal Restrictions	4,270,600		0	50,000	19,100	(28,800)	0	0	4,310,900	1,411,530
	0		0	0	0	0	0	0	0	0
Unexpended Loans	0		0	0	0	0	0	0	0	0
Developer Contributions	0		0	125,000	0	(104,600)	0	0	20,400	515,416
Total Capital Funding	4,270,600	0	0	175,000	19,100	(133,400)	0	0	4,331,300	1,926,946
Capital Expenditure										
New Assets	0		0	0	0	0	0	0	0	0
Plant & Equipment										
Land & buildings										
Roads, Bridges and Footpaths										
Plant & Equipment	3,008,100		0	175,000	19,100	(155,400)	0	0	3,046,800	869,754
Land & buildings										
Roads, Bridges and Footpaths										
Drainage										
Other Assets										
Loan Principal Repayments	1,262,500					22,000			1,284,500	1,057,192
Total Capital Expenditure	4,270,600	0	0	175,000	19,100	(133,400)	0	0	4,331,300	1,926,946
Net	0	0	0	0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2014/2015 Budget Review as at 31st March 2015 Cash & Investments All Funds											
Description	Opening Balance	MOVEMENTS						Revised Estimated Movement 30-Jun-15 To / (From)	Estimated Closing Balance 30-Jun-15	Actual Closing Balance 31-Mar-15	
		Original Est 1-Jul-14 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Resolutions Jan - Mar Qtr To / (From)	Revote To / (From)				
GENERAL FUND											
INTERNAL RESERVES	154,900	(143,100)	0	0	0	0	48,400	(108,500)	48,400	60,912	
Information Technology	855,077	21,500	0	0	0	0	(99,000)	(76,700)	778,377	855,077	
Curavan Park - Council	1,208,883	83,500	0	(46,900)	(37,500)	0	0	(37,500)	1,171,383	1,208,883	
Employee Leave entitlements	36,991	0	0	(56,300)	0	0	324,400	352,200	389,191	425,868	
Waste Management Facility	1,869,003	(137,700)	0	(56,300)	0	0	(643,100)	(1,706,700)	162,303	185,078	
Plant	624,371	(36,600)	0	0	0	0	(100)	(196,700)	427,671	618,318	
Quarry	183,414	(10,900)	(13,400)	0	0	0	0	(24,300)	159,114	172,514	
Risk Management	294,834	35,400	0	(55,200)	(140,000)	0	(81,100)	(62,600)	142,234	183,634	
Property	772,066	(357,600)	0	0	0	0	0	(563,500)	208,566	716,666	
Carryover-Asset Management Services	179,125	(60,200)	0	(34,200)	(6,000)	0	0	(96,200)	80,925	179,125	
Environmental Planning	328,125	(197,900)	0	0	0	0	0	(82,100)	246,025	333,190	
Footpath Dining	0	(35,000)	0	0	0	0	0	(35,000)	0	0	
Byron Bay Library	244,822	(179,300)	0	(56,000)	(14,000)	0	70,000	(206,800)	38,022	208,808	
Paid Parking	126,343	165,000	0	0	0	0	(200,000)	(35,000)	93,343	126,343	
Human Resources	779,094	0	0	0	0	0	0	0	779,094	717,549	
Legal Services	45,611	(12,900)	0	0	0	0	0	(12,900)	32,711	45,611	
Community Development	0	91,600	0	40,900	(34,800)	0	0	91,600	91,600	91,600	
Investment Premium	343,159	(215,300)	0	0	0	0	0	(229,300)	113,859	357,541	
Stormwater Drainage	180,418	(169,400)	0	6,700	0	0	0	(180,400)	0	18	
Loan Repayment	162,400	(10,900)	0	0	0	0	11,900	(3,900)	11,900	132,652	
Environmental Levy Reserve	15,800	(11,000)	0	0	0	0	0	(44,100)	0	965	
Childrens Services	44,100	0	0	0	0	0	0	0	0	0	
General Managers office	0	0	0	0	0	0	0	0	0	0	
DLG Financial Assistance Grant	0	0	0	0	0	0	0	0	0	0	
Revolving Energy Fund	64,429	(100)	0	0	0	0	0	0	64,429	64,429	
Tennis Court Reserve	11,526	0	0	0	0	0	0	(100)	11,526	7,649	
Asset Re-Valuation Reserve	34,520	0	0	0	0	0	0	0	34,520	34,520	
2002/03 Special Rate Carryover Reserve	25,300	(25,200)	0	0	0	0	0	(25,200)	100	25,300	
2005/06 Special Rate Carryover Reserve	4,000	0	0	0	0	0	0	0	4,000	4,000	
2006/07 Special Rate Carryover Reserve	106,824	(105,900)	0	50,000	0	0	0	(55,900)	50,924	97,374	
2007/08 Special Rate Carryover Reserve	554,308	(554,300)	0	0	0	0	0	(554,300)	0	463,968	
2008/09 Special Rate Carryover Reserve	315,800	(315,800)	0	(122,500)	0	0	0	(315,800)	0	315,103	
Structural Change	472,800	0	0	0	0	0	0	(122,500)	350,300	349,867	
Mullumbimby Civic Hall	0	0	0	0	0	0	0	0	0	0	
Brunswick Heads Memorial Hall	20,377	0	0	0	0	0	0	0	20,377	30,237	
South Golden Beach Hall	15,513	0	0	0	0	0	0	0	15,513	22,219	
Infrastructure Renewal Reserve	1,398,136	693,100	0	(200,000)	(398,000)	0	(750,000)	(654,900)	743,236	1,350,536	
Mullumbimby Pioneer Centre	3,151	0	0	0	0	0	0	0	3,151	3,151	
Byron Bay Library Exhibition Space \$355 Committee	6,759	0	0	0	0	0	0	0	6,759	6,759	
Brunswick Valley Community Centre	14,509	0	0	0	0	0	0	0	14,509	24,430	
Suffolk Park Community Centre	546	0	0	0	0	0	0	0	546	2,541	
On Site Sewerage Mgmt	146,417	0	0	0	0	0	0	0	146,417	146,417	
Special Events Response & Mitigation	0	95,000	0	0	0	0	(30,000)	35,000	35,000	0	
Property Development Reserve	0	0	0	458,000	0	0	0	436,400	436,400	0	
Suffolk Park Open Space Reserve	0	545,800	0	0	0	0	0	50,000	50,000	0	
Section 94 Interest	0	0	0	0	0	0	0	545,800	545,800	545,800	
Total Internal Reserves	11,556,470	(958,300)	(13,400)	19,500	(630,400)	0	(1,360,600)	(4,047,300)	7,509,145	10,154,080	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2014/2015 Budget Review as at 31st March 2015 Cash & Investments All Funds											
Description	Opening Balance	MOVEMENTS						Revised Estimated Movement 30-Jun-15 To / (From)	Estimated Closing Balance 30-Jun-15	Actual Closing Balance 31-Mar-15	
		Original Est 1-Jul-14 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Resolutions Jan - Mar Qtr To / (From)	Revote To / (From)				
EXTERNAL RESERVES											
Crown Reserves	656,300	36,600	(13,300)	(240,000)	0	0	(30,600)	(347,500)	308,800	477,526	
Domestic Waste Management	528,557	154,800	0	129,900	0	0	(45,200)	90,000	618,557	528,557	
Paid Parking Crown	796,888	(9,300)	0	(11,000)	0	0	36,500	(6,800)	790,088	536,320	
Bonds and Deposits	2,975,288	0	0	0	0	0	0	0	2,975,288	2,975,288	
Total External Reserves	4,957,033	182,100	(13,300)	(121,100)	0	0	(37,500)	(264,300)	4,692,733	4,517,691	
UNEXPENDED LOANS											
Floodplain Management	69,040	0	0	0	0	0	0	0	69,040	69,040	
Brunswick Heads Beautification	1,435	(14,500)	0	0	0	0	0	(14,500)	1,435	1,435	
Embellish Mullum Sporting fields	259,665	(28,200)	0	0	0	0	0	(28,200)	245,165	259,665	
Embellish Northern Shire Sporting fields	28,200	(86,800)	0	0	0	0	0	(86,800)	0	28,200	
Embellish Suffolk Park Sporting fields	86,804	(47,300)	0	0	0	0	0	(47,300)	0	86,804	
Embellish Bangalow Sporting fields	47,276	(6,200)	0	0	0	0	0	(6,200)	23,791	47,276	
Clarks Beach Carpark	29,991	0	0	0	0	0	0	0	29,991	29,991	
Donaghy's Bridge	0	0	0	0	0	0	0	0	0	0	
Asset Management System	88,698	0	0	0	0	0	0	(88,700)	0	88,698	
Byron Bay Library	54,650	(54,100)	0	0	0	0	0	(54,100)	550	54,650	
Total Unexpended Loans	665,758	(227,100)	0	0	0	0	0	(325,600)	339,961	665,758	
SECTION 94 CURRENT PLAN											
Open Space	5,153,256	(686,500)	77,300	(206,000)	0	0	(13,500)	(410,400)	4,742,856	5,472,666	
Community Facilities	1,956,007	132,600	13,100	135,000	0	0	(21,500)	(82,500)	1,093,507	2,053,773	
Car Parking	869,391	(700,900)	134,900	135,000	0	0	0	(396,600)	470,791	606,727	
Bikeways	2,589,022	(70,700)	101,900	0	0	0	0	154,200	2,743,222	2,670,705	
Road Upgrading	8,007,528	(1,900,900)	32,400	120,000	0	0	250,000	(853,400)	7,154,129	8,070,021	
Rural Roads	827,661	(145,300)	59,900	(51,000)	0	0	0	(136,400)	691,461	836,761	
Civic & Urban Improvements	1,625,118	(500,700)	1,300	106,600	0	0	(20,000)	(278,900)	1,346,218	1,804,592	
Council Administration	249,313	(185,100)	0	0	0	0	0	(78,600)	170,713	241,186	
Shire Support Facilities	177,961	0	0	0	0	0	0	5,400	183,361	183,361	
Section 94A Levy	25,660	0	0	0	0	0	0	249,300	277,960	277,960	
Total Current Plan	21,484,148	(4,047,500)	420,800	104,600	0	0	195,000	(2,689,900)	18,874,248	22,017,773	
SECTION 94 PRE-PLAN											
Open Space	83,926	0	(83,900)	0	0	0	0	(83,900)	0	0	
Community Facilities	30,077	(30,100)	(30,100)	0	0	0	0	(30,100)	0	0	
Car Parking	134,900	(134,900)	(134,900)	0	0	0	0	(134,900)	0	(0)	
Bikeways	101,945	(101,900)	(101,900)	0	0	0	0	(101,900)	0	(0)	
Road Upgrading	32,425	(32,400)	(32,400)	0	0	0	0	(32,400)	0	(0)	
Civic & Urban Improvements	1,324	(1,300)	(1,300)	0	0	0	0	(1,300)	0	0	
Bushfire	0	0	0	0	0	0	0	0	0	0	
Other	59,937	(59,900)	(59,900)	0	0	0	0	(59,900)	0	0	
Rural Roads	0	0	0	0	0	0	0	0	0	0	
Drainage	0	0	0	0	0	0	0	0	0	0	
Total Pre-Plan	444,534	0	(444,400)	0	0	0	0	(444,400)	0	(0)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2014/2015 Budget Review as at 31st March 2015 Cash & Investments All Funds											
Description	Opening Balance	MOVEMENTS						Revised Estimated Movement 30-Jun-15 To / (From)	Estimated Closing Balance 30-Jun-15	Actual Closing Balance 31-Mar-15	
		Original Est 1-Jul-14 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Revolutions Jan - Mar Qtr To / (From)	Revolte To / (From)				
SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS											
Sustainable Environment & Economy	5,000	0	0	0	0	0	0	0	5,000	5,000	
Burwick Catchment Mgmt C'ee	51,061	0	0	0	0	0	0	0	51,061	51,061	
Estuary Management Plans	758	0	0	0	0	0	0	0	758	758	
Get a grip on Caneloads	1,807	(1,800)	0	0	0	0	0	(1,800)	0	1,807	
Mitchells Rainforest Snail Recovery	2,621	(9,700)	0	0	0	0	0	(9,700)	0	2,621	
Burwick River Coastal Vegetation Rst	9,700	(9,700)	0	0	0	0	0	(9,700)	0	9,700	
LEP Acceleration	8,552	(8,600)	0	0	0	0	0	(8,600)	0	8,552	
Comprehensive Koala Plan of Management	1,214	(1,200)	0	0	0	0	0	(1,200)	0	1,214	
Bush Futures Project Stage 2	0	(30,000)	0	0	0	0	0	(30,000)	0	0	
EHC - Exempt & Complying Development	0	(129,200)	0	0	0	0	0	(129,200)	0	0	
Koala Connections	0	(8,400)	0	0	0	0	0	(8,400)	0	0	
NOROC Wild Dog Education Program Funding	0	0	0	0	0	0	0	0	0	0	
Infrastructure Services											
Sth Golden Beach Risk Ass. Study	7,333	0	0	0	0	0	0	0	7,333	7,333	
Marshall's Creek Bank Erosion	9,911	0	0	0	0	0	0	0	9,911	9,911	
House Raising	45,900	0	0	0	0	0	0	0	45,900	45,900	
Belongit Creek Floodplain Mgmt Study	13,399	(10,000)	0	0	0	0	0	(10,000)	13,399	13,399	
Old pacific Highway Maintenance	18,816	0	0	0	0	0	0	0	18,816	18,816	
Marshall's Creek Floodplain Mgmt Plan	716,872	0	0	0	0	0	0	0	716,872	716,872	
Mullum Flapplan Mgmt Study	28,584	(31,000)	0	0	0	0	0	(31,000)	28,584	28,584	
Country Transport Scheme	31,052	0	0	0	0	0	0	0	31,052	31,052	
Country Transport Scheme	13,023	(3,000)	0	0	0	0	0	(3,000)	10,023	13,023	
NSW RFS Mitigation Grants	757	0	0	0	0	0	0	0	757	757	
Ewingdale Hill (Morans Hill) Cycleway	12,124	(7,200)	0	0	0	0	0	(3,900)	12,124	12,124	
Jet Schneider Sportfield Lights	7,216	0	0	0	0	0	0	0	3,316	3,329	
Belongit Rockwalls	0	0	0	0	0	0	0	0	0	16,250	
Burwick Head Portoon adjacent to boatramp	18,037	(18,000)	0	0	0	0	0	(18,000)	37	18,037	
Open Tallow Creek Mouth	50,000	0	0	0	0	0	0	0	50,000	50,000	
Fletcher Street Byron Bay - Lighting Upgrade	0	0	0	0	0	0	0	0	0	0	
Skimmers Shoot Road South of Yagins Lane - Resident	0	0	0	0	0	0	0	0	0	0	
Byron Bay CCTV Apex Park Jonson Street	0	0	0	0	0	0	0	0	0	0	
Waste Management Services											
DECC Waste Levy Establishment Grant	7,800	(66,200)	0	0	0	0	0	(66,200)	7,800	7,800	
Waste Levy Performance Impment Payment	66,165	0	0	0	0	0	0	0	66,165	66,165	
NEWF - ECO Friendly Youth Centre Project Grant	5,899	0	0	0	0	0	0	0	5,899	5,899	
Better Waste & Recycling Fund 2013-2015	124,808	0	0	(124,800)	0	0	0	(124,800)	0	124,808	
Corporate & Community Services											
Antiracism Comm. Harmony	923	0	0	0	0	0	0	0	923	923	
Safe Events / Safe Communities	853	0	0	0	0	0	0	0	853	853	
Affordable Housing Officer	2,397	0	0	0	0	0	0	0	2,397	2,397	
Library - Local priority grant	0	0	0	0	0	0	0	0	0	0	
REACH Parent Support Program	29,120	0	0	0	0	0	0	0	29,120	29,120	
Portable Stage Grant	3,336	0	0	0	0	0	0	0	3,336	3,336	
RLCJP Grant - Round 2	1,208	0	0	0	0	0	0	0	1,208	1,208	
Country Halls Renewal Round 3	34,371	(34,200)	0	0	0	0	0	(34,200)	171	34,371	
Libraries Revitalising Grant 2013-2014	16,000	0	0	0	0	0	0	0	16,000	16,000	
Salter Suburbs - Taxi Rank Scheme	16,150	(16,100)	0	0	0	0	0	(16,100)	50	16,150	
General Managers Office											
College of Marine Studies	5,000	0	0	0	0	0	0	0	5,000	5,000	
Total Restricted Grants & Contributions	1,367,796	(367,600)	0	(127,800)	0	0	0	(527,100)	1,008,403	1,623,796	
TOTAL GENERAL FUND	40,475,739	(5,448,400)	(50,300)	(124,600)	(630,400)	0	(1,203,100)	(8,218,800)	32,424,508	38,975,097	

2014/2015 Budget Review as at 31st March 2015 Cash & Investments All Funds										
		MOVEMENTS								
Description	Opening Balance	Original Est 1-Jul-14 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Resolutions Jan - Mar Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-15 To / (From)	Estimated Closing Balance 30-Jun-15	Actual Closing Balance 31-Mar-15
WATER FUND										
RESERVES										
Capital Works	2,500,244	(852,100)	0	(121,200)	0	0	(283,500)	(906,300)	1,593,944	1,978,510
SECTION 64 PLAN										
S64 - Byron, Bang, Bruns, O'ishers	440,646								440,646	440,646
S64 - Mullumbimby	9,547,549	(1,511,100)	0	0	0	0	0	1,300	9,548,849	9,831,789
TOTAL WATER FUND	12,488,440	(2,063,200)	0	(121,200)	0	0	(283,500)	(905,000)	11,583,440	12,250,946
SEWER FUND										
RESERVES										
Capital Works	3,569,571	1,155,500	0	(148,200)	(19,100)	0	(4,900)	1,036,800	4,606,371	3,277,353
Plant Reserve	792,045								792,045	792,045
SECTION 64 PLAN										
S64 - Bangalow	808,565								808,565	808,565
S64 - Byron, Mullum, Bruns, O'ishers	4,130,819	(1,597,600)	0	(125,000)	0	0	0	(1,108,000)	3,022,819	4,880,403
TOTAL SEWER FUND	9,300,999	(432,100)	0	(271,200)	(19,100)	0	(4,900)	(71,200)	9,229,799	9,758,366
TOTAL RESTRICTED	62,265,178	(7,943,700)	(50,300)	(517,200)	(649,500)	0	(1,491,500)	(9,195,000)	53,237,747	60,988,409
TOTAL CASH & INVESTMENTS	63,437,824									66,914,757
AVAILABLE CASH	1,172,646									5,926,348

Comments on Cash and Investments Position**Comment on Cash and Investments Position**

The indicated cash and investment position at 31 March 2015 is \$66,914,757. Indicative total restricted fund reserves equate to \$60,942,092. This has been taken at a point in time and is just a snapshot at 31 March 2015. The available cash figure will fluctuate during the year dependent on when expenses have been paid or are due to be paid.

Investments

Restricted funds are invested in accordance with Councils Investment policy

Cash

Council has completed the bank reconciliation to 31 March 2015

Reconciliation

The total cash and investments have been reconciled with funds invested and cash at bank

**2014/2015 Budget Review as at 31st March 2015
Key Performance Indicators**

	CONSOLIDATED Year Ended 30/6/15 Estimated	GENERAL Year Ended 30/6/15 Estimated	WATER Year Ended 30/6/15 Estimated	SEWER Year Ended 30/6/15 Estimated
Rate & Annual Charges Outstanding Ratio %	5.00%	5.00%	5.00%	5.00%
Debt Cover Ratio %	1.80	2.70	22.42	0.92
Asset Renewals Ratio	53.55%	55.99%	42.01%	50.86%

2014/2015 Budget Review as at 31st March 2015 Contracts Entered into During Quarter						
Contract Title (details of project works, goods or services to be provide or property leased/transferred)	Name and Address of Contractor	Starting Date	Contract Term	Contract Amount	Budgeted?	
No Contracts Entered into during Quarter						

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2014/2015 Budget Review as at 31st March 2015 Legal Expenses		
Expense	Expenditure YTD \$	Budgeted Y/N
Legal Fees	120,186.00	Y