

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, 20 August 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

I2015/861
Distributed 18/08/15

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 14 May 2015
- 4. BUSINESS ARISING FROM PREVIOUS MINUTES**
- 5. STAFF REPORTS**

Corporate and Community Services

- | | | |
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| 5.1 | 2014/15 Financial Sustainability Project Plan - Update on the Action Implementation Plan as at 30 June 2015 | 4 |
| 5.2 | Budget Review - 1 April 2015 to 30 June 2015 | 52 |
| 5.3 | Carryovers for inclusion in 2015/2016 Budget..... | 164 |
| 5.4 | Draft Updated Long Term Financial Plan 2015-2025 | 175 |

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES**Report No. 5.1 2014/15 Financial Sustainability Project Plan - Update on the Action Implementation Plan as at 30 June 2015**

Directorate: Corporate and Community Services
Report Author: Mark Arnold, Director Corporate and Community Services
File No: I2015/792
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 30 June 2015.

RECOMMENDATION:

That the Finance Advisory Committee recommend to Council:

That the update report to 30 June 2015 on the 2014/2015 Financial Sustainability Project Plan Action Implementation Plan be received and noted.

Attachments:

1 Financial Sustainability Project Plan Update as at 30 June 2015, E2015/40434 , 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 30 June 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. Further expenditure savings of \$69,100 for the Byron Swimming Pool and Mullumbimby Pool has resulted in less budget being required than was provided in 2014/2015. These funds are proposed to be transferred to reserve for the Pools to assist with any possible unforeseen costs when the pools are to reopen for the next swimming season or for future maintenance/upgrade requirements. This has also been the case for savings of \$41,400 in relation to expenditure for the Mullumbimby Administration Centre that are proposed to be reserved for maintenance associated with air-conditioning in the future.
2. Savings in legal expenditure have been further realised in 2014/2015 where only around half of the budget was expended. This has left around \$108,600 of funds that are proposed to be transferred to the Infrastructure Renewal Reserve for future use.

3. Further improved financial outcome from the Cavanbah Sports Centre with revenue exceeding budget again by \$42,300.

5 4. Savings in employee costs due to staff vacancies and implementation of the organisation restructure in Infrastructure Services Supervision and Administration \$329,600 and Organisation Development \$81,800. These savings have been able to be reallocated to reserves as one off savings related to 2014/2015.

10 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 30 June 2015 Quarter Budget Review to be presented to Council on 27 August 2015 and for the Finance Advisory Committee to consider at this Meeting.

15 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.

20 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 2015/2016 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
25 quantifiable financial sustainability outcome overall to Council.

Statutory and Policy Compliance Implications

30 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.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.1 - ATTACHMENT 1

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. <i>(Action completed)</i>
2. Expenditure Review Group meetings scheduled for 2014.	DC&CS	July 2014	Progress Update (30 September 2014) The Group is meeting as required. <i>(Action completed)</i>
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. <i>(Action completed)</i>
4. Report monthly to the Executive Team on the delivery of the Project Plan.	DC&CS	Monthly	Progress Update (30 June 2015) Reports are provided to ET in accordance with monthly reporting schedules. <i>(Action is being progressively implemented)</i>
5. Progress reports to Finance Committee.	DC&CS	Quarterly	Progress Update (30 June 2015) Progress reports have been prepared and submitted to each quarterly Finance Advisory Committee meeting on the implementation of the actions detailed in the adopted 2014/15 FSPP. <i>(Action is being progressively implemented)</i>
6. Report to Council through the Quarterly Budget Review any identified expenditure savings.	DC&CS	Quarterly	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: 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.

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Actions	Action Owner	Action Due Date	Management Comments
			<p>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> <p><i>(Action is being progressively implemented)</i></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> <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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015)</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<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> <ol style="list-style-type: none"> 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. <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015)</p> <p>Included in the 30 June 2015 Quarter Budget Review are four items that have occurred in conjunction with the Financial Sustainability Project Plan being:</p> <ol style="list-style-type: none"> 1. Further expenditure savings of \$69,100 for the Byron Swimming Pool and Mullumbimby Pool has resulted in less budget being required than was provided in 2014/2015. These funds are proposed to be transferred to reserve for the Pools to assist with any possible unforeseen costs when the pools are to reopen for the next swimming season or for future maintenance/upgrade requirements. This has also been the case for savings of \$41,400 in relation

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Actions	Action Owner	Action Due Date	Management Comments
			<p>to expenditure for the Mullumbimby Administration Centre that are proposed to be reserved for maintenance associated with air-conditioning in the future..</p> <p>2. Savings in legal expenditure have been further realised in 2014/2015 where only around half of the budget was expended. This has left around \$108,600 of funds that are proposed to be transferred to the Infrastructure Renewal Reserve for future use.</p> <p>3. Further improved financial outcome from the Cavanbah Sports Centre with revenue exceeding budget again by \$42,300.</p> <p>4. Savings in employee costs due to staff vacancies and implementation of the organisation restructure in Infrastructure Services Supervision and Administration \$329,600 and Organisation Development \$81,800. These savings have been able to be reallocated to reserve as one off savings related to 2014/2015.</p> <p><i>(Action is being progressively implemented)</i></p>
7. Report to Council any recommendations regards policy changes.	DC&CS	June 2015	<p>Progress Update (30 June 2015) Reports to be provided as required.</p> <p><i>(Action is being progressively implemented)</i></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 June 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 June 2015) Reports to be provided as required. (Action is being progressively implemented)
6. Report to Council any recommendations regards policy change and/or increases to existing or new revenue sources.	DC&CS	June 2015	Progress Update (30 June 2015) Reports to be provided as required. (Action is being progressively implemented)
7. Prepare submissions and lobby for grant funding for major capital works projects.	DC&CS	June 2015	Progress Update (30 September 2014) Refer to Annexure 1(b) for information on grant submissions for the September and October 2014. (Action is being progressively implemented)

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Actions	Action Owner	Action Due Date	Management Comments
			Progress Update (30 June 2015) Grant application opportunities are continually being researched and where applicable applied for.

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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><i>(Action is being progressively implemented)</i></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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015) Public Hearing held on 1 April 2015. Public Hearing Report completed. To be reported to Council on 21 May 2015.</p> <p><i>(Action being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Reclassification complete. Subdivision Certificate issued. Plans sent to LPI for registration. Process for sale of the lots progressing including updated valuation, marketing analysis, and sale contracts.</p> <p><i>(Action being progressively implemented)</i></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. 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>

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Actions	Action Owner	Action Due Date	Management Comments
			<p><i>(Action is being progressively implemented)</i></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 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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015) DA 10.2015.177.1 for Tree Removal being assessed. Pre lodgement DA meeting for works scheduled for 28 April. POM being finalized for submission to the EPA.</p> <p><i>(Action being progressively implemented)</i></p> <p>Progress Update (30 June 2015) DA 10.2015.177.1 for Tree Removal approved. Pre lodgement DA meeting for works has identified that a three stage approach involving tree removal, then the environmental works followed by a DA for filling and finalization. POM being finalized for submission to the EPA.</p> <p><i>(Action being progressively implemented)</i></p>
3. Telstra site – Sale – proceeds to be used for construction of the Station Street subdivision.	DC&CS	December 2014	<p>Progress Update (30 September 2014) Contract of Sale exchanged – settlement process underway and due on 8 October 2014 - \$517,000 (inc GST).</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 December 2014) Settlement occurred on 8 October 2014.</p> <p><i>(Action complete)</i></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) Investigations have been completed. Plans and documentation for a 6 lot subdivision prepared and the DA lodged. Following DA approval, any consent conditions will be incorporated into detailed designs and a detailed cost estimate will be developed.</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 December 2014) 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> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015) 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><i>(Action being progressively implemented)</i></p> <p>Progress Update (30 June 2015) S96 has been submitted and is currently being assessed.</p> <p><i>(Action being progressively implemented)</i></p>
5. Manfred Street – Complete reclassification.	DC&CS	June 2015	<p>Progress Update (30 September 2014) The necessary reclassification is being progressed via a LEP amendment</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 December 2014) 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><i>(Action being progressively implemented)</i></p> <p>Progress Update (31 March 2015) 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>

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Actions	Action Owner	Action Due Date	Management Comments
			<p><i>(Action being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Council at its Ordinary meeting held on 21 May 2015 adopted Resolution 15-219 to progress the preparation of the Planning Proposal to reclassify Lot B DP 371044, Lot 7 Section 3 DP 1623, Lot 6 Section 3 DP 1623 and Lot 2 DP 1623 from Community to Operational land. Planning Consultant was advised of the Resolution and instructed to progress with the Statutory process in correspondence dated 22 May 2015.</p> <p><i>(Action being progressively implemented)</i></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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 December 2014) Council is preparing a Planning Proposal to appropriately rezone the subdivision area and airport to enhance the viability of the project.</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015) Rezoning progressing, subdivision DA being progressed. Integrated actions being tracked monthly as per project status report E2014/47902.</p> <p><i>(Action being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Rezoning progressing, subdivision DA being progressed.</p> <p><i>(Action being progressively implemented)</i></p>
7. Lot 22 Mullumbimby – Investigation, flood assessment and options development. <i>* Dependent upon on sale of Telstra site and Station Street.</i>	DIS	June 2015	<p>Progress Update (30 September 2014) Awaiting the outcomes of the Mullumbimby flood study.</p> <p><i>(Action is being progressively implemented)</i></p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>Progress Update (31 December 2014) Further assessment is awaiting the outcomes of the Mullumbimby flood study.</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015) Further assessment is awaiting the outcomes of the Mullumbimby flood study.</p> <p><i>(Action being progressively implemented)</i></p> <p>Progress Update (30 June 2015) The Mullumbimby flood study indicates that this site is significantly constrained due to flooding. The current zoning limits available options and rezoning for residential housing maybe difficult due to floodway status.</p> <p><i>(Action being progressively implemented)</i></p>
8. Bayshore Drive Works Depot, Byron Bay (Lot 102, DP1087996, 1.79 hectares).	DIS	June 2015	<p>Progress Update (30 September 2014) Review options and costs for relocation of the Bayshore Drive Works Depot.</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 December 2014) Initial assessment has been progressed and a report will be prepared for Council.</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015) Assessment is continuing with operational managers considering their short term and longer term needs. A market assessment for the land value has been obtained.</p> <p><i>(Action being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Tree removal DA approved. Works will commence in August subject to the ground drying.</p> <p>Vegetation management plan for compensatory planting to be prepared.</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>POM for EPA to be finalized.</p> <p>Initial weed clearing completed.</p> <p>Tender to be prepared for environmental works, including sorting of spoil materials</p> <p>Following the environmental works a DA will be lodged for the formal filling of the site with recovered spoil material.</p> <p><i>(Action being progressively implemented)</i></p>

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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><i>(Action is being progressively implemented)</i></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><i>(Action is being progressively implemented)</i></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><i>(Action being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Planning assessment has been completed and a brief is being developed for the business case assessment.</p> <p><i>(Action being progressively implemented)</i></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. 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>

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			<p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 December 2014) This project has been workshopped with Council and the outcomes reported to Council. Tenders for demolition will be called in early 2015. The workshop has identified the need for further analysis of options to inform the process of determining a preferred future use.</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015) Tenders have been called and the assessment panel recommendation reported to 30 April meeting of Council.</p> <p><i>(Action being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Tender awarded, demolition commenced. Due for completion in August.</p> <p><i>(Action being progressively implemented)</i></p>
11. Brunswick Heads STP – Complete remediation assessment. Start demolition and remediation subject to funding.	DIS	June 2015	<p>Progress Update (30 September 2014) 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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 December 2014) 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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015) 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</p>

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			<p>project could be progressed and what are the implications for sewer service pricing.</p> <p><i>(Action being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Funds available in 2015/16 budget and tender issued for relevant assessment reports.</p> <p><i>(Action being progressively implemented)</i></p>
12. Brunswick Valley STP, Vallances Road – 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><i>(Action is being progressively implemented)</i></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><i>(Action is being progressively implemented)</i></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><i>(Action being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Work is progressing on the Rural and Urban Settlement Strategy.</p> <p><i>(Action being progressively implemented)</i></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>

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			<p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015) The Rural and Urban Settlement Strategy continues to be progressed.</p> <p><i>(Action is being progressively implemented)</i></p>
14. Lot 4 Mill Street – Complete options review, including potential consolidation with the Vallances Road property.	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> <p><i>(Action is being progressively implemented)</i></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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015) The Rural and Urban Settlement Strategy continues to be progressed.</p> <p><i>(Action being progressively implemented)</i></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. Project approval is expected in 2014/15. Closing and remediation of the southern expansion area will be subject to a separate detailed evaluation process. Sale of Lot 29 could proceed later this financial year.</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 December 2014) Assessment of the DA is in progress with additional agency requirements</p>

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			<p>being addressed. The EPA has asked for extra time to provide their assessment.</p> <p><i>(Action is being progressively implemented)</i></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 not recommended until operations on the adjacent ridge line cease. The matter will be reported to Council.</p> <p><i>(Action being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Following comments from the EPA on the Quarry Landfill EIS indicating difficulties progressing the project, a review of the waste disposal strategy and the project is occurring. It is possible that an alternative involving resource recovery in the quarry void could facilitate operational activities being withdrawn from the current ridge line which in turn could support the potential sale of Lots 3 and 29.</p> <p><i>(Action being progressively implemented)</i></p>
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. 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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 December 2014) The land reclassification process has progressed and a report will be finalised.</p> <p><i>(Action is being progressively implemented)</i></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. Council resolved via Resolution 15-164 to reclassify the Lot as Operational</p>

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			<p>Land. 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><i>(Action being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Following comments from the EPA on the Quarry Landfill EIS indicating difficulties progressing the project, a review of the waste disposal strategy and the project is occurring.</p> <p><i>(Action being progressively implemented)</i></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. 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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 December 2014) The land reclassification process has progressed and a report will be finalised.</p> <p><i>(Action is being progressively implemented)</i></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. Council resolved via Resolution 15-164 to reclassify the Lot as Operational Land.</p> <p><i>(Action being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Following comments from the EPA on the Quarry Landfill EIS indicating difficulties progressing the project, a review of the waste disposal strategy and the project is occurring.</p> <p><i>(Action being progressively implemented)</i></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><i>(Action complete)</i></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><i>(Action complete)</i></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><i>(Action being implemented)</i></p> <p>Progress Update (31 December 2014) Strategic Procurement Coordinator appointed, commencement date 2 February 2015.</p> <p><i>(Action complete)</i></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><i>(Action being progressively implemented)</i></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><i>(Action being progressively implemented)</i></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</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>being facilitated and guided by ArcBlue with oversight from the Regional General Managers Group.</p> <p><i>(Action being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Regional Procurement Committee progressing a number of key procurement initiatives, such as plant hire and emulsion supply. Initiatives continue to be facilitated by ArcBlue with oversight from the Regional General Managers Group.</p> <p><i>(Actions being progressively implemented)</i></p>
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><i>(Action to be implemented)</i></p> <p>Progress Update (31 December 2014) No action this quarter</p> <p><i>(Action to be implemented)</i></p> <p>Progress Update (31 March 2015) Budget and resources established for the 2015/16 budget period.</p> <p><i>(Action being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Budget and resource requirements established with the adoption of the 2015/16 budget.</p> <p><i>(Action completed)</i></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><i>(Action to be implemented)</i></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><i>(Action to be implemented)</i></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><i>(Action being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Final stages of the communication and engagement strategy have been locked in with Local Government Procurement training booked for September 2015, all key engagement and communication actions are now complete.</p> <p><i>(Action completed)</i></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><i>(Action to be implemented)</i></p> <p>Progress Update (31 December 2014) No action this quarter.</p> <p><i>(Action to be implemented)</i></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><i>(Action being progressively implemented)</i></p> <p>Progress Update (30 June 2015) 6-month Strategic Procurement Roadmap actions to 30 June 2015 completed. Review of the 12-month Roadmap actions to June 2016 scheduled for 22 July 2016 for next implementation phase.</p> <p><i>(Actions being progressively implemented)</i></p>
8. Review and report expenditure	DC&CS	June 2015	Progress Update (30 September 2014)

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Actions	Action Owner	Action Due Date	Management Comments
<p>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>			<p>No action this quarter.</p> <p><i>(Action to be implemented)</i></p> <p>Progress Update (31 December 2014) No action this quarter.</p> <p><i>(Action to be implemented)</i></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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015) The requirement for a business case to establish a Procurement Officer is no longer required as it has been included as part of the Infrastructure Services position redesign. However, review and report on expenditure and productivity savings will continue as part of the 2015/16 roadmap key performance indicators.</p> <p><i>(Action complete)</i></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><i>(Action being implemented)</i></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><i>(Action completed)</i></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 June 2015) 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><i>(Action is being progressively implemented)</i></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.	Finance Manager	30 June 2015	<p>Progress Update (30 September 2014) This principal has been embedded in the adopted FSPP.</p> <p><i>(Action to be implemented)</i></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><i>(Action completed)</i></p>

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Actions	Action Owner	Action Due Date	Management Comments
<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>	<p>Finance Manager</p>	<p>30 June 2015</p>	<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><i>(Action is being progressively implemented)</i></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><i>(Action is being progressively implemented)</i></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 Template. The Template was updated to incorporate the feedback provided during the training session. Further regional training has been arranged through NOROC for Non- Finance Managers with three Managers nominated to attend the session scheduled for 12 May 2015.</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015) The monthly internal reporting format for ET is continuing to be further refined with additional information for ET being added. The report in an agreed form is now also being provided to Councillors on a monthly basis for their information. The monthly finance report for ET has in its most recent version been developed through data extraction via Excel Wizard to reduce the time taken to otherwise manually complete the report.</p> <p>In terms of the reporting template for Managers, some actual management reports have been created and provided to Managers for feedback. Now that the 2015/2016 Budget has been adopted on 25 June 2015 with budget programs restructured to reflect the organisation restructure, further reports are to be built using Excel Wizard and distributed to Managers for their use.</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<i>(Action is being progressively implemented)</i>
5. That the identified policies be reviewed to incorporate enabling wording and guidelines for Council's consideration and approval.	ET	30 June 2105	Progress Update (30 June 2015) Policies to be identified and progressively reported to Council. <i>(Action is being progressively implemented)</i>

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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	Progress Update (30 June 2015) Reports will be prepared and submitted to Council during and at the completion of the Masterplan process. <i>(Action is being progressively implemented)</i>
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: a) Future management and development of the Tyagarah Aerodrome b) Development of Byron Bay Swimming Pool/Café c) Redevelopment of the old Byron Bay Library building.	Colin Sims Colin Sims Phil Warner	June 2015	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: - 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 - 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
			b) Development of Byron Bay Swimming Pool/Café No update this quarter c) Redevelopment of the old Byron Bay Library building. Refer to comments under Action 9 of Land and Property Development section. <i>(Action is being progressively implemented)</i>

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Actions	Action Owner	Action Due Date	Management Comments
			<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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015)</p> <p>c) Refer to comments under Action 9 of the Land and Property Development section.</p> <p>Progress Update (30 June 2015)</p> <p>a) Future Options Tyagarah Aerodrome</p> <ul style="list-style-type: none"> • Project progress reported to Council 11 December 2014, actions from that resolution being progressively implemented. • Rezoning proposal being progressed to facilitate expansion of commercial opportunities and commercial helicopter activities • Grant funding and master plan opportunities being explored. • Risk Management Plan developed for OLS obstacles, and mapping planning legislation and implementation plan commenced • Consultation with the Crown regarding lease/management options is progressing <p>b) Development of Byron Bay Swimming Pool/Café</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>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 the Land and Property Development section.</p> <p><i>(Action is being progressively implemented)</i></p>

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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><i>(Action is being progressively implemented)</i></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><i>(Action completed)</i></p> <p>Highlights:</p> <ul style="list-style-type: none"> • Beautify Byron Day October 2014 • Section 355 Management Committees for community halls and venues had discussion forums in November 2014 and June 2015 • Byron Greeters at the events of AFL 9's, Bay Lane Activation/ Byron Bay Surf Festival, Park and Ride 2014, Soul St NYE, Byron Bay Triathlon, and Mullum to Bruns Paddle
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 June 2015) Reports will be prepared and submitted to Council when opportunities have been identified for related Projects.</p> <p><i>(Action is being progressively implemented)</i></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	Progress Update (30 June 2015) Reports will be prepared and submitted to Council when collaboration or partnership opportunities are identified. <i>(Action is being progressively implemented)</i>

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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.</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015) The draft policy was reported to 5 February meeting and placed on public exhibition.</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Policy adopted</p> <p><i>(Action completed)</i></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.</p> <p><i>(Action is being progressively implemented)</i></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.</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015)</p>

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Actions	Action Owner	Action Due Date	Management Comments
			Draft structure for Asset Management team approved and forward funded. <i>(Action is being progressively implemented)</i>
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. <i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015) Preparation for the service plans is identifying where are our sources of asset management data. <i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Work on the Asset Management Plan continuing with outcomes in this area to be tested in the NSW Local Government Asset Management Preparedness Assessment 2015. <i>(Action is being progressively implemented)</i></p>
4. Complete Asset Management System Gap Analysis.	DIS	December 2014	<p>Progress Update (30 September 2014) Yet to be progressed.</p> <p>Progress Update (31 December 2014) Consultants JRA have been engaged to complete service plans in accordance with a previous review. <i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015) Consultants JRA have been engaged to complete service plans in accordance with a previous review that included a Gap Analysis. A key future action will be the establishment of the organisation wide asset management working group in accordance with the IIMM. <i>(Action is being progressively implemented)</i></p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>Progress Update (30 June 2015) Work in this area to be tested in the NSW Local Government Asset Management Preparedness Assessment 2015.</p> <p><i>(Action is being progressively implemented)</i></p>
5. Review of the Asset Management Strategy.	DIS	December 2015	<p>Progress Update (30 September 2014) Updated asset management plans will inform the review and update of the asset management strategy.</p> <p>Progress Update (31 December 2014) 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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015) 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. 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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015) JRA continuing to progress this work.</p> <p><i>(Action is being progressively implemented)</i></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)</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>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><i>(Action is being progressively implemented)</i></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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Strategic Business Plans are being finalised in accordance with the requirements of the NSW Best Practice Management Guidelines and also reporting under Fit for Future.</p> <p><i>(Action is being progressively implemented)</i></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 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><i>(Action is being progressively implemented)</i></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</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Work progressing on the Asset Management Plan.</p> <p><i>(Action is being progressively implemented)</i></p>
8. Complete the Roads revaluation process.	DIS	June 2015	<p>Progress Update (30 September 2014) 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) JRA have been engaged to assist Council with the road and associated infrastructure revaluation.</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015) 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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Draft figures provided by JRA .</p> <p><i>(Action is being progressively implemented)</i></p>
9. Complete the introduction of an asset based ledger through Work Orders.	DIS	June 2015	<p>Progress Update (30 September 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 the first round of WO budgeting and subsequent cycles and business use will refine this new tool for asset management.</p> <p>Progress Update (31 December 2014)</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<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 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><i>(Action is being progressively implemented)</i></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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Action Completed.</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. The new risk assessment procedures are based on the use of Reflect to manage the defect process.</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015) '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>

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Actions	Action Owner	Action Due Date	Management Comments
			<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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Action Completed.</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><i>(Action is being progressively implemented)</i></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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015) WO budgeting off line for the 15/16 financial year with WO Budgeting being integrated for the 16/17 year.</p> <p><i>(Action is being progressively implemented)</i></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</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>budgeting.</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015) Project planning will commence following the implementation of WO budgeting.</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Project planning will commence following the implementation of WO budgeting.</p> <p><i>(Action is being progressively implemented)</i></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) 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) 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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015) Consultants JRA completed this review. The roads revaluation will provide new data that will strongly influence preparation of the 2014/15 SS7 Infrastructure Report.</p> <p><i>(Action completed)</i></p>

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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><i>(Action complete)</i></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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 December 2014) Further scenarios to be developed in conjunction with Council's Fit for the Future response.</p> <p><i>(Action is being progressively implemented)</i></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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Financial Plan modelling has been completed to support Council's CIP lodged with IPART in June 2015 to determine benchmark results. The five scenarios that Council have endorsed have now been updated into the Long Term Financial Plan model Council utilises for the General Fund. As the CIP focused primarily on the General Fund, the updated LTFP proposed is General</p>

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Actions	Action Owner	Action Due Date	Management Comments
			Fund only. Water and Sewerage information will be updated upon receipt of the updated Business Plans for both Water and Sewerage operations. <i>(Action is being progressively implemented)</i>
3. Report assumptions and the LTFP to the Finance Committee meeting scheduled for 21 August 2014.	Finance Manager	21 August 2014	Progress Update (30 September 2014) Assumptions reported to FAC on 21 August and adopted by Council 18 September 2014. <i>(Action complete)</i>
4. Report the final LTFP to the Ordinary meeting scheduled for 18 September 2014.	Finance Manager	11 December 2014	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 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. <i>(Action is being progressively implemented)</i> 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). <i>(Action is being progressively implemented)</i> 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). <i>(Action is being progressively implemented)</i> Progress Update (30 June 2015) Financial Plan modelling has been completed to support Council's CIP lodged with IPART in June 2015 to determine benchmark results. The five scenarios that Council have endorsed have now been updated into the Long Term

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Actions	Action Owner	Action Due Date	Management Comments
			<p>Financial Plan model Council utilises for the General Fund. As the CIP focused primarily on the General Fund, the updated LTFP proposed is General Fund only. Water and Sewerage information will be updated upon receipt of the updated Business Plans for both Water and Sewerage operations. A separate report is provided to the 20 August 2015 Finance Advisory Committee updating the Long Term Financial Plan (LTFP).</p> <p><i>(Action is being progressively implemented)</i></p>

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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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 December 2014) Second quarter report submitted to FAC meeting on 19 February 2015.</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015) Third quarter report submitted to FAC meeting on 14 May 2015.</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Fourth quarter report submitted to FAC meeting on 20 August 2015.</p> <p><i>(Action complete)</i></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><i>(Action is being progressively implemented)</i></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><i>(Action is being progressively implemented)</i></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> <p>Progress Update (30 June 2015)</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>June QBR report submitted to FAC meeting on 20 August 2015 and Council on 27 August 2015.</p> <p><i>(Action complete)</i></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><i>(Action is being progressively implemented)</i></p> <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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015) Refer previous comment.</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015) The 2015/2016 Budget Estimates were adopted by Council on 25 June 2015. Structural changes to revenues and expenses previously recognised have been included.</p> <p><i>(Action complete)</i></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.	Finance Manager	June 2015	<p>Progress Update (30 September 2014) Changes are being identified by the Finance Manager through the QBR and financial modelling processes.</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 December 2014) Changes are being identified by the Finance Manager through the QBR and financial modelling processes.</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (31 March 2015) Changes are being identified by the Finance Manager through the QBR and financial modelling processes.</p> <p><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Changes are being identified by the Finance Manager through the QBR and financial modelling processes.</p> <p><i>(Action is being progressively implemented)</i></p>
5 Assessment of the Note 13 performance ratios disclosed annually in Council's audited financial statements which should indicate a trend improvement from FSSP outcomes.	Finance Manager	June 2015	<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><i>(Action is being progressively implemented)</i></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 by OLG by 30 June 2015.</p> <p><i>(Action is being progressively implemented)</i></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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015) This assessment was incorporated into the self assessment and submission process required to address the Fit For the Future criteria required by OLG by</p>

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Actions	Action Owner	Action Due Date	Management Comments
			<p>30 June 2015. Further assessment for 2014/2015 results against performance indicators will be presented on a trend basis upon the completion of the 2014.2015 financial statements to be submitted to Council following external audit on 29 October 2015.</p> <p><i>(Action is being progressively implemented).</i></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><i>(Action is being progressively implemented)</i></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><i>(Action is being progressively implemented)</i></p> <p>Progress Update (30 June 2015) Refer previous comment.</p> <p><i>(Action is being progressively implemented)</i></p>

Report No. 5.2 **Budget Review - 1 April 2015 to 30 June 2015**
Directorate: Corporate and Community Services
Report Author: James Brickley, Manager Finance
File No: I2015/793
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 30 June 2015.

15 This report also provides an opportunity for the Finance Advisory Committee to review the 30 June 2015 Quarter Budget Review prior to it being considered by Council at its Ordinary Meeting to be held on 27 August 2015.

20 The report also provides an indication of the financial position of the Council at 30 June 2015. It should be noted that the figures provided are subject to completion and audit of the Council's Financial Statements for 2014/2015. Any major variances to the estimated financial position for the 2014/2015 financial year will be included as part of the report adopting the financial statements during October 2015.

RECOMMENDATION:

That the Finance Advisory Committee recommend to Council:

1. **That That Council authorises the itemised budget variations as shown in Attachment 2 (#E2015/52657) which includes the following results in the 30 June 2015 Quarterly Review of the 2014/2015 Budget:**
 - a) **General Fund - \$0 increase in accumulated surplus/working funds**
 - b) **General Fund - \$11,502,900 increase in reserves**
 - c) **Water Fund - \$2,601,000 increase in reserves.**
 - d) **Sewerage Fund - \$2,807,700 increase in reserves**
2. **That 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 30 June 2015.**

Attachments:

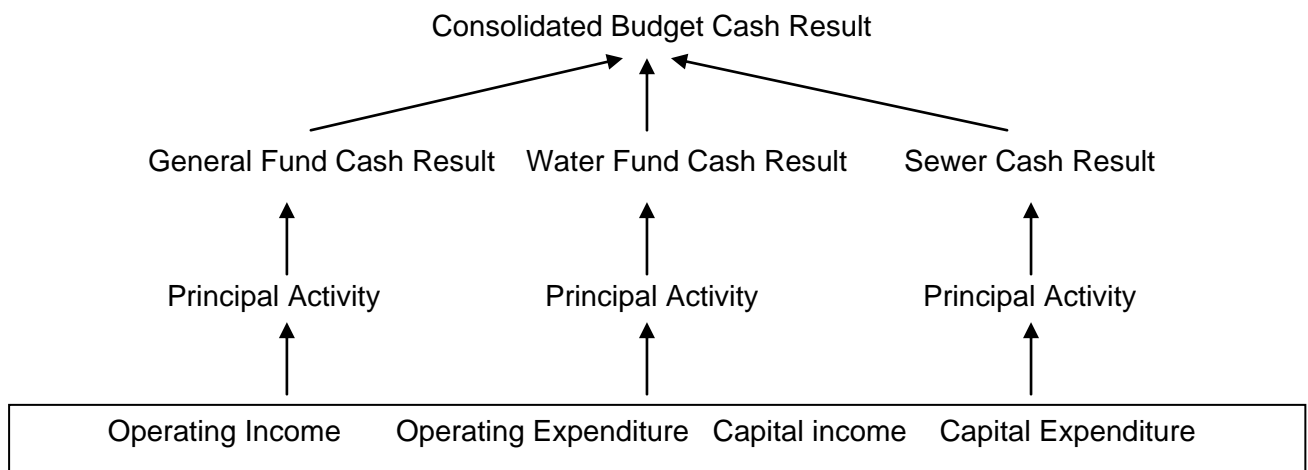
- 30 1 Budget Variations for the General, Water and Sewerage Funds, E2015/52656 , page 61
2 Itemised Listing of Budget Variations for the General, Water and Sewerage Funds, E2015/52657 , page 135
3 Integrated Planning and Reporting Framework (IP&R) required Quarterly Review Statement, E2015/52658 , page 148

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 the first three quarters of the 2014/2015 financial year. This report considers the June 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, the March review, resolutions between April and June and the revote (or adjustment for this review) and then the revised position projected for 30 June 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 Councils 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.

Division of Local Government Budget Review Guidelines:-

The Division 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 Annexure 5(c):-

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.

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 30 June 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 in future quarterly reviews pending on cash flow movements.

Key Performance Indicators (KPI's) – Council is currently developing a series of KPI's to be built into the Long Term Financial Plan (LTFP currently under review). At this stage, the KPI's within in 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.

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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 April to June 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.

2014/2015 Budget Review Statement as at 30 June 2015	Original Estimate (Including Carryovers) 1/7/2014	Adjustments to June 2015 including Resolutions*	Proposed June 2015 Review Revotes	Revised Estimate 30/6/2015
Operating Revenue	76,364,300	5,087,200	185,400	81,636,900
Operating Expenditure	84,894,350	4,501,500	(5,539,100)	83,856,750
Operating Result – Surplus/Deficit	(8,530,050)	585,700	5,724,500	(2,219,850)
Add: Capital Revenue	3,972,700	1,157,900	1,458,200	6,588,800
Change in Net Assets	(4,557,350)	1,743,600	7,182,700	4,368,950
Add: Non Cash Expenses	15,890,000	0	0	15,890,000
Add: Non-Operating Funds Employed	1,800,000	(1,330,000)	0	470,000
Subtract: Funds Deployed for Non-Operating Purposes	(21,188,100)	(3,026,400)	9,728,900	(14,485,600)
Cash Surplus/(Deficit)	(8,055,450)	(2,612,800)	16,911,600	6,243,350
Restricted Funds – Increase / (Decrease)	(8,072,300)	(2,613,800)	16,911,600	6,225,500
Forecast Result for the Year – Surplus/(Deficit) – Working Funds	16,850	1,000	0	17,850

As the table above highlights, the forecast result for the year has not changed during 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 30 June 2015:

Opening Balance – 1 July 2014	\$1,939,700
Plus original budget movement and carryovers	16,850
Council Resolutions July – September Quarter	0

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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
Council Resolutions April – June Quarter	0
Recommendations within this Review – increase/(decrease)	0
Forecast Working Funds Result – Surplus/(Deficit) – 30 June 2015	17,850
Estimated Working Funds Closing Balance – 30 June 2015	1,957,550

Council Resolutions

5 There were no Council resolutions during the April 2015 to June 2015 quarter that impacted the 2014/2015 budget result.

Budget Adjustments

10 A summary of the budget adjustments identified in Attachment 1 and 2 for the General Fund has 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	(95,800)	(109,500)	13,700
Organisationl Development	(10,700)	(81,800)	71,100
Corporate & Community Services	(846,500)	(344,900)	(501,600)
Infrastructure Services	(1,671,400)	(1,938,900)	267,500
Sustainable Environment & Economy	774,200	624,900	149,300
Total Budget Movements	(1,850,200)	(1,850,200)	0

Budget Adjustment Comments

15 Within each of the Directorates of the General Fund, are a series of proposed budget adjustments identified in detail at attachments 1 and 2. More detailed notes on these are provided in Attachment 1, but in summary the major items included are summarised below by Directorate and are included in the overall budget result presented in the budget adjustments table above with the majority of budget revotes proposed to reflect actual results achieved:

20 The major consideration with this budget review is the reduction in expenditure associated with projects not completed and savings. Council will also be considering a report to this same Ordinary Council Meeting regarding carryover items from the 2014/2015 financial year not completed to be added to the 2015/2016 Budget Estimates. This report also considers the implications of that report.

30 As a consequence of these revisions, there is a significant proposed increase to Council's restricted funds given the cash position overall for the financial year ended 30 June 2015 increased significantly compared to the anticipated reduction in cash expected. Council was expecting to see a reduction of \$10.667million in its cash position for the 2014/2015 financial year, however current

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indications are is that the June 2015 Quarter Budget Review is requiring a \$16.911 million transfer back to reserve funds for the following reasons:

1. Uncompleted works and services of \$14.151million subject of a separate report titled 'Carryovers for inclusion in the 2015/16 Budget'.
2. Additional revenues received especially from Development and Certification activities of \$345,600 compared to budget.
3. Additional investment interest due to more cash being invested even in an extremely low interest rate environment being \$96,700 greater then the estimated budget.
4. Additional developer contributions received compared to the budget estimates
5. Expenditure savings in legal expenses of \$124,700 compared to budgeted expenditure.
6. Continued improved financial performance of the Cavanbah Sports Centre where revenue has exceeded budget by \$42,300.
7. Savings in employee costs associated with staff vacancies and organisation restructure implementation in Organisation Development \$81,800 and Infrastructure Services Administration and Supervision \$329,600.
8. Additional revenue generated by Council's two holiday parks that have exceeded budget by \$445,500. Total revenue generated by both First Sun Holiday Park and Suffolk Beachfront Holiday Park for the financial year ended 30 June 2015 is \$3.939million.

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:

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
Resolutions January to March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	(283,500)
Resolutions April to June Quarter – increase / (decrease)	(820,000)
June Quarterly Review Adjustments – increase / (decrease)	1,773,100
Forecast Reserve Movement for 2014/2015 – Increase / (Decrease)	\$46,800
Estimated Reserve Balance at 30 June 2015	\$2,547,000

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

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Resolutions April – June Quarter – increase / (decrease)	0
June Quarterly Review Adjustments – increase / (decrease)	827,900
Forecast Reserve Movement for 2014/2015 – Increase / (Decrease)	\$829,200
Estimated Reserve Balance at 30 June 2015	\$10,817,400

Movements for Water Fund can be seen in Attachment 1, with a proposed estimated increase to reserves (including S64 Contributions) overall of \$2,601,000 from this review.

5 SEWERAGE FUND

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.

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)
Resolutions April - June Quarter – increase / (decrease)	(222,200)
June Quarterly Review Adjustments – increase / (decrease)	423,000
Forecast Reserve Movement for 2014/2015 – Increase / (Decrease)	\$1,237,600
Estimated Reserve Balance at 30 June 2015	\$4,807,200

Plant Reserve

Opening Reserve Balance at 1 July 2014	\$792,000
Plus original budget reserve movement	0
Less reserve funded carryovers from 2012/2013	0
Reserve movements from September Quarter – increase / (decrease)	0
Reserve movements from December Quarter – increase / (decrease)	0
Reserve movements from March Quarter – increase / (decrease)	0
Reserve movements from June Quarter – increase / (decrease)	(7,000)
Forecast Reserve Movement for 2014/2015 – Increase / (Decrease)	(\$7,000)
Estimated Reserve Balance at 30 June 2015	\$785,000

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

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Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	0
Resolutions April – June Quarter – increase / (decrease)	0
June Quarterly Review Adjustments – increase / (decrease)	2,396,700
Forecast Reserve Movement for 2014/2015 – Increase / (Decrease)	\$1,288,700
Estimated Reserve Balance at 30 June 2015	\$6,228,100

Movements for the Sewerage Fund can be seen in Attachment 1, with a proposed estimated increase to reserves (including S64 Contributions) overall of \$2,812,700 from this review.

5 Legal Expenses

One of the major financial concerns for Council over previous years was legal expenses. Not only does this item represent a drain on rate income, but it is also susceptible to large fluctuations and needs to be continually monitored.

The table that follows indicates the allocated budget and actual legal expenditure within Council on a fund basis.

Total Estimated Legal Income & Expenditure as at 30 June 2015

Program	2014/2015 Budget (\$)	Actual (\$)	Percentage To Revised Budget
Income			
Legal Expenses Recovered	23,400	23,880	102%
Total Income	23,400	23,880	102%
Expenditure			
General Legal Expenses	274,100	149,289	54%
Total Expenditure General Fund	274,100	149,289	54%

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 30 June 2015	\$732,300

Financial Implications

The 30 June 2015 Quarter Budget Review of the 2014/2015 Budget Estimates has maintained the expected estimated budget surplus attributable to the General Fund of \$17,850 assuming all revotes of income and expenditure for Council's consideration are approved. Overall, the short term financial position of Council still needs to be carefully monitored on an ongoing basis. However having said that, it is estimated that the General Fund Accumulated Surplus (Working Funds) result of \$1,957,550 is now in excess of the adopted General Fund Accumulated Surplus (Working Funds) target of \$1,000,000 for the General Fund. Maintaining this result through the financial year is a further achievement for Council.

It is expected also given the level of reserve funds compared to total cash and investments at 30 June 2015, Council is likely to have an unrestricted cash balance currently estimated at

\$1,054,000. This is another further achievement for Council maintaining this result throughout the financial year.

5 Notwithstanding that Council has maintained during the year both of its short term funding liquidity goals, these goals are more about liquidity. Council certainly still has bigger issues in the longer term regarding its financial sustainability such as the provision of adequate funding for the maintenance and renewal of infrastructure assets. These issues are certainly the focus of the 'Fit for the Future' program that the NSW Government has issued to Councils in NSW.

10 The outcomes associated with this Budget Review need to be considered in context that they are indicative financial outcomes for the 2014/2015 financial year. Council is yet to finalise its financial statements for the year ended 30 June 2015 which will be subject to external independent audit.

15 It is expected that Council will receive a report to adopt its financial statements for the year ended 30 June 2015 at its Ordinary Meeting to be held on 29 October 2015 where the final financial results for the year will be presented.

Statutory and Policy Compliance Implications

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

25 *(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.*

30 *(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

35 *(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

45 This report indicates that the short term financial position of the Council is satisfactory for the 2014/2015 financial year, having consideration of the original estimate of income and expenditure at the 30 June 2015 Quarter Budget Review.

This opinion is based on the estimated General Fund Accumulated Surplus (Working Funds) position and the expected improvement of that position by the current indicative budget surplus of \$17,850 for 2014/2015.

50



2014/15 Quarterly Budget Review 30th June 2015



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2014/2015 Budget Review as at 30th June 2015**

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5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15
Operating Revenue	76,364,300	90,400	1,858,200	0	220,800	0	2,917,800	0	185,400	81,636,900	81,588,806
Total Division Operating Revenue	76,364,300	90,400	1,858,200	0	220,800	0	2,917,800	0	185,400	81,636,900	81,588,806
Operating Expenditure	84,894,350	120,700	2,172,100	(330,500)	549,900	0	1,932,300	57,000	(5,539,100)	83,856,750	84,234,049
Total Division Operating Expenditure	84,894,350	120,700	2,172,100	(330,500)	549,900	0	1,932,300	57,000	(5,539,100)	83,856,750	84,234,049
Operating Result before Capital Amounts	(8,530,050)	(30,300)	(313,900)	330,500	(329,100)	0	985,500	(57,000)	5,724,500	(2,219,850)	(2,645,243)
Add Capital Grants and Contributions	1,713,000	0	296,000	0	(483,000)	0	266,600	0	(408,400)	1,384,200	1,384,200
Capital Grants and Contributions	2,259,700	0	0	0	1,078,300	0	0	0	1,866,600	5,204,600	5,011,001
Developer Contributions											
Change in Net Assets	(4,557,350)	(30,300)	(17,900)	330,500	266,200	0	1,252,100	(57,000)	7,182,700	4,368,950	3,749,958
AVAILABLE FUNDS RECONCILIATION											
Add: Non-Cash Expenses	15,890,000	0	0	0	0	0	0	0	0	15,890,000	15,890,000
Depreciation											
Add: Non-operating Funds Employed	0	0	0	0	0	0	0	0	0	0	0
Loan Funds Used	1,800,000	0	470,000	0	0	0	(1,800,000)	0	0	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)	1,334,200	0	(466,300)	(1,439,100)	9,744,000	(11,228,900)	(11,294,239)
Capital Works	(2,704,800)	0	0	0	(22,000)	0	(514,800)	0	(15,100)	(3,256,700)	(3,261,728)
Repayment of Principal on Loans											
Cash Surplus / (Deficit)	(8,055,450)	(50,300)	(466,300)	(649,500)	1,578,400	0	(1,528,000)	(1,496,100)	16,911,600	6,243,350	5,553,991
Equity Movements											
Restricted Funds - Increase / (Decrease)	(8,072,300)	(50,300)	(466,300)	(649,500)	1,578,400	0	(1,530,000)	(1,496,100)	16,911,600	6,225,500	6,153,928
Transfer to Unexpended Grants											
Transfer to Unexpended Loans											
Forecast result for the year - surplus / (deficit) - Working Funds	16,850	0	0	0	0	0	1,000	0	0	17,850	

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5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15
Operating Revenue											
General Managers Office	0	0	0	0	0	0	2,000	0	28,000	30,000	30,031
Organisational Development	0	0	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	0	586,200	30,555,500	30,555,381
Sustainable Environment and Economy	3,702,200	0	350,000	0	72,500	0	104,100	0	282,900	4,511,700	4,511,500
Infrastructure Services	21,466,700	0	1,306,100	0	52,800	0	2,112,500	0	(739,300)	24,188,800	24,151,256
Total Division Operating Revenue	54,510,100	90,400	1,858,200	0	220,800	0	2,458,700	0	157,800	59,296,000	59,248,166
Operating Expenditure											
General Managers Office	(95,500)	0	30,700	0	50,600	0	7,800	0	(134,500)	(140,900)	(140,773)
Organisational Development	(41,000)	0	122,500	0	0	0	4,000	0	(81,800)	3,700	456,823
Corporate & Community Services	11,743,850	107,400	329,000	0	86,700	0	186,400	0	(1,390,200)	11,083,150	11,063,995
Sustainable Environment and Economy	9,231,800	0	282,000	6,000	400	0	70,800	7,000	(894,700)	8,713,300	8,711,636
Infrastructure Services	30,724,600	13,300	1,204,900	(336,500)	460,400	0	1,430,600	50,000	(3,022,900)	30,524,400	30,448,663
Depreciation	11,715,000	0	0	0	0	0	0	0	0	11,715,000	11,715,000
Total Division Operating Expenditure	63,278,750	120,700	1,879,100	(330,500)	598,100	0	1,699,600	57,000	(5,524,100)	61,876,650	62,255,344.24
Operating Result before Capital Amounts	(8,768,650)	(30,300)	(120,900)	330,500	(377,300)	0	759,100	(57,000)	5,681,900	(2,582,650)	(3,007,176)
Add Capital Grants and Contributions											
Capital Grants and Contributions	1,713,000	0	296,000	0	(483,000)	0	266,600	0	(406,400)	1,384,200	1,384,200
Developer Contributions (Section 94)	1,000,300	0	0	0	578,300	0	0	0	818,600	2,397,200	2,397,301
Change in Net Assets	(6,055,350)	(30,300)	175,100	330,500	(282,000)	0	1,025,700	(57,000)	6,092,100	1,198,750	774,325
AVAILABLE FUNDS RECONCILIATION											
Add: Non-Cash Expenses											
Depreciation	11,715,000	0	0	0	0	0	0	0	0	11,715,000	11,715,000
Add: Non-operating Funds Employed											
Loan Funds Used	0	0	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)	0	0	470,000	470,000
Subtract Funds Deployed for Non-Operating Purposes											
Capital Works	(11,615,900)	(20,000)	(719,000)	(960,900)	(383,600)	0	(466,300)	(396,900)	5,410,800	(9,131,800)	(9,197,065)
Repayment of Principal on Loans	(1,403,900)	0	0	0	0	0	0	0	0	(1,403,900)	(1,408,940)
Cash Surplus / (Deficit)	(5,560,150)	(50,300)	(73,900)	(630,400)	(645,600)	0	(1,240,600)	(453,900)	11,502,900	2,848,050	2,353,320
Equity Movements											
Restricted Funds - Increase / (Decrease)	(5,577,000)	(50,300)	(73,900)	(630,400)	(645,600)	0	(1,241,600)	(453,900)	11,502,900	2,830,200	2,759,450
Forecast result for the year - surplus / (deficit) - Working Funds	16,850	0	0	0	0	0	1,000	0	0	17,850	(406,131)
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	1,957,550	1,957,550	1,957,550

BYRON SHIRE COUNCIL

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5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15
Operating Revenue											
Water Supply Management	8,106,600	0	0	0	0	0	162,500	0	(164,500)	8,104,600	8,104,531
Water Supply Operations	0	0	0	0	0	0	0	0	0	0	0
Total Division Operating Revenue	8,106,600	0	0	0	0	0	162,500	0	(164,500)	8,104,600	8,104,531
Operating Expenditure											
Water Supply Management	1,612,800	0	96,800	0	(25,500)	0	100,900	0	(21,200)	1,763,800	1,764,740
Water Supply Operations	5,153,700	0	0	0	0	0	43,000	0	(25,400)	5,171,300	5,171,158
Depreciation	1,135,000	0	0	0	0	0	0	0	0	1,135,000	1,135,000
Total Division Operating Expenditure	7,901,500	0	96,800	0	(25,500)	0	143,900	0	(46,600)	8,070,100	8,070,898
Operating Result before Capital Amounts	205,100	0	(96,800)	0	25,500	0	18,600	0	(117,900)	34,500	33,632
Add Capital Grants and Contributions											
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0
Developer Contributions (Section 64)	494,400	0	0	0	0	0	0	0	454,800	949,200	949,200
Change in Net Assets	699,500	0	(96,800)	0	25,500	0	18,600	0	336,900	963,700	982,832
AVAILABLE FUNDS RECONCILIATION											
Add: Non-Cash Expenses											
Depreciation	1,135,000	0	0	0	0	0	0	0	0	1,135,000	1,135,000
Add: Non-operating Funds Employed											
Loan Funds Used	0	0	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	(820,000)	2,264,100	(902,200)	(902,325)
Repayment of Principal on Loans	(38,400)	0	0	0	0	0	(302,100)	0	0	(340,500)	(340,500)
Cash Surplus / (Deficit)	(2,063,200)	0	(121,200)	0	1,562,900	0	(283,500)	(820,000)	2,601,000	876,000	875,007
Equity Movements											
Restricted Funds - Increase / (Decrease)	(2,063,200)	0	(121,200)	0	1,562,900	0	(283,500)	(820,000)	2,601,000	876,000	875,132
Forecast result for the year - surplus / (deficit) - Working Funds	0	0	0	0	0	0	0	0	0	0	0

**2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15
Operating Revenue											
Sewer Supply Management	13,747,600	0	0	0	0	0	296,600	0	192,100	14,236,300	14,236,107
Sewer Supply Operations	0	0	0	0	0	0	0	0	0	0	0
Total Division Operating Revenue	13,747,600	0	0	0	0	0	296,600	0	192,100	14,236,300	14,236,107
Operating Expenditure											
Sewer Supply Management	5,654,700	0	96,200	0	(22,700)	0	(139,900)	0	(8,400)	5,579,900	5,579,859
Sewer Supply Operations	5,019,400	0	0	0	0	0	228,700	0	40,000	5,288,100	5,287,948
Depreciation	3,040,000	0	0	0	0	0	0	0	0	3,040,000	3,040,000
Total Division Operating Expenditure	13,714,100	0	96,200	0	(22,700)	0	88,800	0	31,600	13,900,000	13,907,807
Operating Result before Capital Amounts	33,500	0	(96,200)	0	22,700	0	207,800	0	160,500	328,300	328,301
Add Capital Grants and Contributions											
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0
Developer Contributions (Section 64)	765,000	0	0	0	500,000	0	0	0	593,200	1,858,200	1,664,500
Change in Net Assets	765,000	0	0	0	500,000	0	0	0	593,200	1,858,200	1,664,500
AVAILABLE FUNDS RECONCILIATION	765,000	0	(96,200)	0	522,700	0	207,800	0	783,700	2,186,500	1,992,801
Add: Non-Cash Expenses											
Depreciation	3,040,000	0	0	0	0	0	0	0	0	3,040,000	3,040,000
Add: Non-operating Funds Employed											
Loan Funds Used	0	0	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)	160,400	0	0	(222,200)	2,069,100	(1,194,900)	(1,194,849)
Repayment of Principal on Loans	(1,262,500)	0	0	0	(22,000)	0	(212,700)	0	(15,100)	(1,512,300)	(1,512,288)
Cash Surplus / (Deficit)	(432,100)	0	(271,200)	(19,100)	661,100	0	(4,900)	(222,200)	2,807,700	2,519,300	2,325,663
Equity Movements											
Restricted Funds - Increase / (Decrease)	(432,100)	0	(271,200)	(19,100)	661,100	0	(4,900)	(222,200)	2,807,700	2,519,300	2,519,346
Forecast result for the year - surplus / (deficit) - Working Funds	0	0	0	0	0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	88,400	100,500	142,800
Caravan Park - Council	855,077	851,800	150,500	1,556,377
Employee Leave Entitlements	1,208,883	0	0	1,208,883
Waste Management Facility	36,991	3,051,200	2,156,200	931,991
Plant	1,869,603	4,129,400	5,300,800	698,203
Quarry	624,371	0	98,700	525,671
Risk Management	183,414	30,000	4,200	209,214
Property	204,834	728,900	55,500	878,234
Community Infrastructure Carryover	772,086	421,800	186,500	1,007,386
Land & Natural Environment	179,125	140,300	76,400	243,025
Footpath Dining	328,125	131,200	111,500	347,825
Byron Bay Library	0	620,800	55,600	565,200
Paid Parking Council	244,822	259,100	344,000	159,922
Human Resources	128,343	76,000	100,300	104,043
Legal Services	779,094	0	0	779,094
Community Development	45,611	0	3,800	41,811
Investment Premium	0	0	0	0
Stormwater Drainage	343,159	288,100	280,900	350,359
Loan Repayment	180,418	6,900	187,300	0
Environmental Levy Reserve	162,400	327,700	391,300	98,800
Childrens Services	15,800	0	15,800	0
General Managers office	44,100	0	36,800	7,300
Revolving Energy Fund	64,429	0	0	64,429
Tennis Court Reserve	11,926	4,400	4,500	11,826
Asset Re-Valuation Reserve	34,520	0	0	34,520
2002/03 Special Rate Carryover Reserve	25,300	0	25,300	0
2005/06 Special Rate Carryover Reserve	4,000	0	0	4,000
2006/07 Special Rate Carryover Reserve	106,824	50,000	59,400	97,424
2007/08 Special Rate Carryover Reserve	554,308	390,100	80,500	863,908
2008/09 Special Rate Carryover Reserve	315,800	43,200	283,500	75,500
Structural Change	472,800	39,000	122,500	389,300
Brunswick Heads Memorial Hall	20,377	12,200	0	32,577
South Golden Beach Hall	15,513	1,900	0	17,413
Infrastructure Renewal Reserve	1,398,136	368,600	51,200	1,715,536
Mullumbimby Pioneer Centre	3,151	200	0	3,351
Byron Bay Library Exhibition Space S355 Committee	6,759	4,100	0	10,859
Brunswick Valley Community Centre	14,509	0	1,600	12,909
Suffolk Park Community Hall	546	3,300	0	3,846
On-Site Sewerage Mgmt	146,417	134,800	0	281,217
Special Events Response & Mitigation	0	112,400	41,800	70,600
Property Development Reserve	0	456,400	11,000	445,400
Suffolk Park Open Space Reserve	0	50,000	0	50,000
Bangalow Heritage House	0	1,800	0	1,800
Section 94 interest	0	0	0	0
Total Internal Reserves	11,556,470	12,824,000	10,337,900	14,042,553
EXTERNAL RESERVES				
Crown Reserves	656,300	452,600	720,000	388,900
Domestic Waste Management	528,557	4,050,300	3,570,400	1,008,457
Paid Parking Crown	796,888	343,100	299,700	840,288
Bonds and Deposits	2,975,288	206,100	0	3,181,388
Total External Reserves	4,957,033	5,052,100	4,590,100	5,419,033

BYRON SHIRE COUNCIL

2014/2015 Budget Review as at 30th June 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	0	259,665
Embellish Northern Shire Sporting fields	28,200		10,400	17,800
Embellish Suffolk Park Sporting fields	86,804		86,800	0
Embellish Bangalow Sporting fields	47,276	0	0	47,276
Clarks Beach Carpark	29,991		6,200	23,791
Asset Management System	88,698	0	73,500	15,198
Byron Bay Library	54,650	0	54,100	550
Total Unexpended Loans	665,758	0	231,000	434,754
SECTION 94 CURRENT PLAN				
Open Space	5,153,266	1,221,000	332,200	6,042,066
Community Facilities	1,956,007	300,100	696,800	1,559,307
Car Parking	2,639,022	237,000	390,900	2,485,122
Bikeways	869,391	269,400	35,800	1,102,991
Road Upgrading	8,007,529	783,000	722,700	8,067,829
Rural Roads	827,861	172,000	153,400	846,461
Civic & Urban Improvements	1,625,118	164,700	247,800	1,542,018
Council Administration	249,313	128,400	132,400	245,313
Shire Support Facilities	177,961	8,800	0	186,761
Section 94 A Levy	28,680	200,900	0	229,580
Total Current Plan	21,534,148	3,485,300	2,712,000	22,307,448
SECTION 94 PRE-PLAN				
Open Space	83,926	0	83,900	0
Community Facilities	30,077	0	30,100	0
Car Parking	84,900	0	84,900	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	394,534	0	394,400	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	1,800	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	0	8,552
Bush Futures Project Stage 2	1,200	0	1,200	0
EHC - Exempt & Complying Development	30,000	0	0	30,000
Koala Connections	129,200	0	21,400	107,800
NOROC Wild Dog Education Program Funding	8,400	0	8,400	0
Whale Trail Project	0	25,000	0	25,000
Graminoid Clay Heath Restoration Project	0	16,400	0	16,400
Land for Wildlife - Restoring Rainforest	0	26,500	0	26,500
Virtual NM	0	15,000	0	15,000
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	7,100	11,716
Old pacific Highway Maintenance	716,872	0	10,400	706,472
Marshall's Creek Fldplain Mgmt Plan	28,584	0	0	28,584
Mullum Fldplain Mgmt Study	31,052	0	0	31,052
Country Transport Scheme	13,023	0	0	13,023
NSW RFS Mitigation Grants	757	0	0	757
RTA Funding	0	525,400	523,300	2,100
Roads to Recovery	0	866,000	710,100	155,900
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	0	0	0
Open Tallow Creek Mouth	3,937	14,100	2,700	15,337
Fletcher Street Byron Bay - Lighting Upgrade	50,000	0	50,000	0
Skinners Shoot Road South of Yagers Lane - Resident	0	88,200	88,200	0
Byron Bay CCTV Apex Park Jonson Street	0	100,000	12,600	87,400
Belongil Rockwall Resident Contribution	0	300,000	0	300,000
Amenities Block, Tom Kendall Oval	0	25,000	0	25,000
Wilson Ck PS Bus Bay	0	200,000	95,300	104,700
Waste Management Services				
DECC Waste Levy Establishment Grant	7,800	0	0	7,800
Waste Levy Performance Imp/ment Payment	66,165	0	18,100	48,065
NEWF - ECO Friendly Youth Centre Project Grant	5,899	0	0	5,899
Better Waste & Recycling Fund 2013-15	124,808	91,100	0	215,908
Organics Collections Systems Funding	0	317,900	0	317,900
Corporate & Community Services				
Antiracism Comm. Harmony	923	0	900	0
Safe Events / Safe Communities	853	0	900	0
Affordable Housing Officer	2,397	0	2,400	0
REACH Parent Support Program	29,120	0	0	29,120
Portable Stage Grant	3,336	0	3,300	0
RLCIP Grant - Round 2	1,200	0	1,200	0
Country Halls Renewal Round 3	34,200	0	34,200	0
Revitalising Grant 2013/14	16,000	0	14,500	1,500
Safer Suburbs - Taxi Security Scheme	16,150	2,800	16,100	2,850
Seasonal Styles - Bundjalung Arts Collective	0	15,000	0	15,000
Aboriginal Arts and Cultural Project	0	15,200	0	15,200
Country Arts Assistance Program 2015	0	4,300	0	4,300
Liveable Communities Project	0	20,000	0	20,000
General Managers Office				
College of Marine Studies	5,000	0	5,000	0
Total Restricted Grants & Contributions	1,521,098	2,667,900	1,642,700	2,546,289
TOTAL GENERAL FUND	40,629,040	24,029,300	19,908,100	44,750,076

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	829,000	782,200	2,547,044
SECTION 64 PLAN				
S64 - Byron, Bang, Bruns, O/shrs	440,646			440,646
S64 - Mullumbimby	9,547,549	949,200	120,000	10,376,749
TOTAL WATER FUND	12,488,440	1,778,200	902,200	13,364,440
SEWER FUND				
RESERVES				
Capital Works	3,569,571	1,863,000	625,400	4,807,171
Plant Reserve	792,045	58,900	65,900	785,045
SECTION 64 PLAN				
S64 - Bangalow	808,565			808,565
S64 - Byron, Mullum, Bruns, O/shrs	4,130,819	1,858,200	569,500	5,419,519
TOTAL SEWER FUND	9,300,999	3,780,100	1,260,800	11,820,299
TOTAL ALL FUNDS	62,418,479	29,587,600	22,071,100	69,934,816

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue General Managers Program Economic Development	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	2,000	0	28,000	30,000	30,031	
Total Operating Revenue	0	0	0	0	0	0	2,000	0	28,000	30,000	30,031	
Operating Expenditure General Managers Program Economic Development	(746,400)	0	0	0	21,300	0	0	0	(11,600)	(736,700)	(736,597)	
	650,900	0	30,700	0	29,300	0	7,800	0	(122,900)	595,800	595,824	
Total Operating Expenditure	(95,500)	0	30,700	0	50,600	0	7,800	0	(134,500)	(140,900)	(140,773)	
Operating Result - Surplus/(Deficit)	95,500	0	(30,700)	0	(50,600)	0	(5,800)	0	162,500	170,900	170,804	
Operating Cash Result - Surplus/(Deficit)	95,500	0	(30,700)	0	(50,600)	0	(5,800)	0	162,500	170,900	170,804	
CAPITAL MOVEMENTS												
Add:- Capital Income Transfer from Reserves Loan Income Capital Grants and Contributions Developer Contributions	274,600	0	17,300	0	21,300	0	0	0	(123,800)	189,400	189,390	
	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure Loan Principal Repayments Transfer To Reserves	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	25,000	25,000	25,000	
Capital Cash Result - Surplus/(Deficit)	274,600	0	17,300	0	21,300	0	0	0	(148,800)	164,400	164,390	
Program Cash Result - Surplus/(Deficit)	370,100	0	(13,400)	0	(29,300)	0	(5,800)	0	13,700	335,300	335,194	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Total Operating Revenue	0	0	0	0	0	0	0	0	0	0	0	
Operating Expenses												
Employee Expenses	357,800	0	0	0	0	0	2,000	0	5,800	365,600	365,667	1
Office Expenses	41,800	0	0	0	30,000	0	6,400	0	(22,700)	55,500	55,493	1
Media and Communications	0	0	0	0	0	0	0	0	0	0	0	
Internal Audit	78,700	0	0	0	0	0	0	0	(3,100)	75,600	75,640	1
Indirect Costs	(1,224,700)	0	0	0	(8,700)	0	(8,400)	0	8,400	(1,233,400)	(1,233,396)	1
Total Operating Expenditure	(746,400)	0	0	0	21,300	0	0	0	(11,600)	(736,700)	(736,597)	
Operating Result - Surplus/(Deficit)	746,400	0	0	0	(21,300)	0	0	0	11,600	736,700	736,597	
Operating Cash Result - Surplus/(Deficit)	746,400	0	0	0	(21,300)	0	0	0	11,600	736,700	736,597	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	0	0	0	0	21,300	0	0	0	5,000	26,300	26,300	1
Developer Contributions	0	0	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure												
Transfer To Reserves	0	0	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	21,300	0	0	0	5,000	26,300	26,300	
Program Cash Result - Surplus/(Deficit)	746,400	0	0	0	0	0	0	0	16,600	763,000	762,897	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Sponsorship & Contributions	0	0	0	0	0	0	2,000	0	3,000	5,000	5,031	2
Operating Grants	0	0	0	0	0	0	0	0	25,000	25,000	25,000	2
Total Operating Revenue	0	0	0	0	0	0	2,000		28,000	30,000	30,031	
Operating Expenditure												
Tourism	135,000	0	0	0	0	0	0	0	(31,200)	103,800	103,749	2
Economic Development and Tourism	204,100	0	0	0	0	0	7,800	0	6,000	217,900	217,929	2
Support Services	59,200	0	700	0	(700)	0	0	0	0	59,200	59,200	
Economic Development	252,600	0	30,000	0	30,000	0	0	0	(97,700)	214,900	214,946	2
Total Operating Expenditure	650,900	0	30,700	0	29,300	0	7,800	0	(122,900)	595,800	595,824	
Operating Result - Surplus/(Deficit)	(650,900)	0	(30,700)	0	(29,300)	0	(5,800)	0	150,900	(565,800)	(565,793)	
Operating Cash Result - Surplus/(Deficit)	(650,900)	0	(30,700)	0	(29,300)	0	(5,800)	0	150,900	(565,800)	(565,793)	
Capital Movements												
Add:- Capital Income												2
Transfer from Reserves	274,600	0	17,300	0	0	0	0	0	(128,800)	163,100	163,090	
Loan Income										0	0	
Capital Grants and Contributions										0	0	
Developer Contributions										0	0	
Less:- Capital Expenditure												2
Transfer To Reserves	0	0	0	0	0	0	0	0	25,000	25,000	25,000	
Capital Purchases	0	0	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	274,600	0	17,300	0	0	0	0	0	(103,800)	188,100	188,090	
Program Cash Result - Surplus/(Deficit)	(376,300)	0	(13,400)	0	(29,300)	0	(5,800)	0	47,100	(377,700)	(377,703)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 2015 Organisation 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Organisation Support	0	0	0	0	0	0	0	0	0	0	0	
Human Resources	0	0	0	0	0	0	0	0	0	0	0	
Total Operating Revenue	0	0	0	0	0	0	0	0	0	0	0	
Operating Expenditure												
Organisation Support	0	0	0	0	0	0	0	0	(81,800)	(81,800)	(81,748)	
Human Resources	(41,000)	0	122,500	0	0	0	4,000	0	0	85,500	538,572	
Total Operating Expenditure	(41,000)	0	122,500	0	0	0	4,000	0	(81,800)	3,700	456,823	
Operating Result - Surplus/(Deficit)	41,000	0	(122,500)	0	0	0	(4,000)	0	81,800	(3,700)	(456,823)	
Operating Cash Result - Surplus/(Deficit)	41,000	0	(122,500)	0	0	0	(4,000)	0	81,800	(3,700)	(456,823)	
Capital Movements												
Add:- Capital Income												
Transfer from Reserves	111,000	0	122,500	0	0	0	0	0	0	222,800	222,815	
Less:- Capital Expenditure												
Transfer To Reserves	76,000	0	0	0	0	0	0	0	0	76,000	76,000	
Capital Cash Result - Surplus/(Deficit)	35,000	0	122,500	0	0	0	0	0	(10,700)	146,800	146,815	
Program Cash Result - Surplus/(Deficit)	76,000	0	0	0	0	0	(4,000)	0	71,100	143,100	(310,008)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 2015 Program: Organisation Support												
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Expenditure												
Legal Services Salaries	63,100	0	0	0	0	0	0	0	(10,500)	52,600	52,582	3
Human Resources Salaries	456,300	0	78,000	0	0	0	0	0	(71,600)	462,700	462,714	3
Media and Communications	138,100	0	0	0	0	0	0	0	(3,700)	134,400	134,411	3
Executive Salaries	197,700	0	0	0	0	0	0	0	4,000	201,700	201,745	3
Indirect Costs	(855,200)	0	(78,000)	0	0	0	0	0	0	(933,200)	(933,200)	
Total Operating Expenditure	0	0	0	0	0	0	0	0	(81,800)	(81,800)	(81,748)	
Operating Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	81,800	81,800	81,748	
Capital Movements												
Add:- Capital Income	76,000	0	0	0	0	0	0	0	(10,700)	65,300	65,315	3
Transfer from Reserves												
Less:- Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	
Transfer To Reserves												
Capital Cash Result - Surplus/(Deficit)	76,000	0	0	0	0	0	0	0	(10,700)	65,300	65,315	
Program Cash Result - Surplus/(Deficit)	76,000	0	0	0	0	0	0	0	71,100	147,100	147,064	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Expenditure												
Training and Development	233,200	0	0	0	0	0	0	0	0	233,200	216,669	
Compulsory Tickets/Licences	90,000	0	0	0	0	0	0	0	0	90,000	48,439	
Corporate Training	107,500	0	0	0	0	0	0	0	0	107,500	34,372	
Workers Compensation	946,000	0	0	0	0	0	0	0	0	946,000	604,480	
Occupational Health & Safety	34,800	0	0	0	0	0	0	0	0	34,800	(33,918)	
Employee Leave Entitlements	2,524,000	0	0	0	0	0	0	0	0	2,524,000	2,844,315	
Superannuation	1,654,000	0	0	0	0	0	0	0	0	1,654,000	1,755,068	
Other Employee Costs	127,600	0	187,700	0	0	0	4,000	0	0	319,300	279,274	
Indirect Costs	(5,758,100)	0	(65,200)	0	0	0	0	0	0	(5,823,300)	(5,210,128)	
Total Operating Expenditure	(41,000)	0	122,500	0	0	0	4,000	0	0	85,500	538,572	
Operating Result - Surplus/(Deficit)	41,000	0	(122,500)	0	0	0	(4,000)	0	0	(85,500)	(538,572)	
Operating Cash Result - Surplus/(Deficit)	41,000	0	(122,500)	0	0	0	(4,000)	0	0	(85,500)	(538,572)	
Capital Movements												
Add:- Capital Income	35,000	0	122,500	0	0	0	0	0	0	157,500	157,500	
Transfer from Reserves												
Less:- Capital Expenditure	76,000	0	0	0	0	0	0	0	0	76,000	76,000	
Transfer To Reserves												
Capital Cash Result - Surplus/(Deficit)	(41,000)	0	122,500	0	0	0	0	0	0	81,500	81,500	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	(4,000)	0	0	(4,000)	(457,072)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15
Operating Revenue											
Administrative Services - Councillors	0	0	0	0	0	0	1,700	0	0	0	0
Administrative Services	164,900	0	108,000	0	0	0	0	0	(6,400)	160,301	160,301
General Purpose Revenues	22,643,300	0	0	0	0	0	16,000	0	116,800	22,868,100	22,868,024
Financial Services	109,000	0	2,900	0	0	0	0	0	13,400	141,300	141,170
Information Services	13,900	0	0	0	0	0	0	0	(7,900)	6,000	5,873
Property Services	1,021,000	90,400	41,900	0	36,700	0	154,900	0	(8,800)	1,336,100	1,336,094
First Sun Holiday Park	2,705,700	0	0	0	0	0	0	0	322,200	3,027,900	3,027,921
Suffolk Park Holiday Park	788,000	0	0	0	0	0	0	0	123,300	911,300	911,375
Community Development	9,800	0	40,000	0	21,800	0	26,800	0	11,000	109,400	109,311
Sandhills	1,286,600	0	0	0	0	0	26,600	0	(4,400)	1,308,800	1,308,853
Other Childrens Services	541,500	0	0	0	0	0	0	0	28,600	570,100	570,128
Public Libraries	57,500	0	0	0	37,000	0	0	0	(2,000)	92,500	92,451
Legal Services	0	0	9,300	0	0	0	14,100	0	400	23,800	23,880
Total Operating Revenue	29,341,200	90,400	202,100	0	95,500	0	240,100	0	586,200	30,555,500	30,555,381
Operating Expenditure											
Administrative Services - Councillors	1,010,950	90,400	46,400	0	(5,800)	0	8,600	0	(48,500)	1,102,050	1,102,361
Administrative Services	164,900	0	0	0	0	0	1,700	0	(4,800)	161,800	161,851
General Purpose Revenues	0	0	0	0	0	0	0	0	0	0	0
Financial Services	202,600	0	2,900	0	0	0	16,000	0	5,800	227,300	227,229
Information Services	47,400	0	0	0	0	0	(26,600)	0	(6,900)	13,900	14,048
Property Services	2,833,100	17,000	243,200	0	73,500	0	126,300	0	(1,070,100)	2,223,000	2,223,210
First Sun Holiday Park	2,175,300	0	(200)	0	(300)	0	(600)	0	(42,100)	2,132,100	2,132,117
Suffolk Park Holiday Park	779,500	0	(100)	0	(200)	0	(400)	0	(31,600)	747,200	747,086
Community Development	666,200	0	31,500	0	20,200	0	46,900	0	(92,100)	672,700	672,876
Sandhills	1,279,700	0	5,500	0	(300)	0	15,100	0	25,400	1,325,300	1,325,394
Other Childrens Services	550,300	0	0	0	(300)	0	(400)	0	29,900	579,500	579,581
Public Libraries	1,759,800	0	(200)	0	(100)	0	(200)	0	(30,500)	1,728,800	1,728,950
Legal Services	274,100	0	0	0	0	0	0	0	(124,700)	149,400	149,289
Total Operating Expenditure	11,743,850	107,400	329,000	0	86,700	0	186,400	0	(1,390,200)	11,063,150	11,063,995
Operating Result - Surplus/(Deficit)	17,597,350	(17,000)	(126,900)	0	8,800	0	53,700	0	1,976,400	19,492,350	19,491,386
Operating Cash Result - Surplus/(Deficit)	17,597,350	(17,000)	(126,900)	0	8,800	0	53,700	0	1,976,400	19,492,350	19,491,386

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15
CAPITAL MOVEMENTS											
Add:- Capital Income	3,081,400	17,000	200,000	0	53,600	0	5,800	0	(1,236,800)	2,121,000	2,087,137
Transfer from Reserves	0	0	0	0	0	0	0	0	0	0	0
Loan Income	0	0	0	0	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0	0	0	0	0
Sale of Assets	1,800,000	0	470,000	0	0	0	(1,800,000)	0	0	470,000	470,000
Less:- Capital Expenditure	839,000	0	0	0	0	0	0	0	0	839,000	839,000
Loan Principal Repayments	2,397,100	0	493,000	0	(800)	0	(934,800)	0	2,555,200	4,509,700	4,474,890
Transfer To Reserves	0	0	0	0	0	0	0	0	57,300	57,300	57,300
Transfer To Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0
Transfer To Unexpended Loans	0	0	0	0	0	0	0	0	0	0	0
Capital Purchases	2,444,500	0	0	0	59,400	0	(300)	0	(1,371,300)	1,132,300	1,132,460
Capital Cash Result - Surplus/(Deficit)	(799,200)	17,000	177,000	0	(5,000)	0	(859,100)	0	(2,478,000)	(3,947,300)	(3,945,313)
Program Cash Result - Surplus/(Deficit)	16,798,150	0	50,100	0	3,860	0	(805,400)	0	(501,600)	15,545,050	15,546,073

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Expenditure												
Mayoral Expenses	47,600	0	0	0	0	0	0	0	(600)	47,000	47,006	5
Councillor Expenses	257,200	0	0	0	0	0	0	0	(35,200)	222,000	222,045	5
Other Civic Expenses	37,100	0	0	0	0	0	5,000	0	(5,800)	36,300	36,327	5
Governance Contributions	178,700	0	4,500	0	(3,700)	0	0	0	(2,700)	176,800	176,788	5
Mayors Discretionary Allowance	3,650	0	0	0	0	0	0	0	(1,300)	2,350	2,593	5
Section 356 Donations and Activities	258,600	90,400	41,900	0	0	0	3,200	0	(2,500)	391,600	391,601	5
Indirect Costs	228,100	0	0	0	(2,100)	0	400	0	(400)	226,000	226,000	5
Total Operating Expenditure	1,010,950	90,400	46,400	0	(5,800)	0	8,600	0	(48,500)	1,102,050	1,102,361	
Operating Result - Surplus/(Deficit)	(1,010,950)	(90,400)	(46,400)	0	5,800	0	(8,600)	0	48,500	(1,102,050)	(1,102,361)	
Operating Cash Result - Surplus/(Deficit)	(1,010,950)	(90,400)	(46,400)	0	5,800	0	(8,600)	0	48,500	(1,102,050)	(1,102,361)	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	0	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	0	
Capital Cash Result - Surplus/(Deficit)	0	0	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)	0	48,500	(1,102,050)	(1,102,361)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Fees and Charges - Administration	8,000	0	0	0	0	0	1,700	0	1,100	10,800	10,763	6
Mullum Civic Hall	37,200	0	0	0	0	0	0	0	(23,200)	14,000	14,019	6
B'wick Mem. Hall	12,800	0	0	0	0	0	0	0	11,900	24,700	24,717	6
B'wick Valley Com Centre	26,600	0	0	0	0	0	0	0	20,500	47,100	47,226	6
Suffolk Park Comm. Hall	12,800	0	0	0	0	0	0	0	9,400	22,200	22,224	6
South Golden Beach Community Centre	5,400	0	0	0	0	0	0	0	4,400	9,800	9,797	6
Bangalow A & I Hall	47,800	0	0	0	0	0	0	0	(45,900)	1,900	1,892	6
Byron Bay Library Exhibition Space S355 Committee	10,000	0	0	0	0	0	0	0	12,900	22,900	22,925	6
Mullumbimby Pioneer Centre	3,200	0	0	0	0	0	0	0	800	4,000	3,976	6
Bangalow Heritage House S355 Committee	1,100	0	0	0	0	0	0	0	1,700	2,800	2,760	6
Total Operating Revenue	164,900	0	0	0	0	0	1,700	0	(6,400)	160,200	160,301	
Operating Expenditure												
Directorate - Corporate and Community Services	287,700	0	0	0	0	0	400	0	19,700	307,800	307,721	6
Administration	419,600	0	0	0	(60,000)	0	7,000	0	(22,100)	344,500	344,547	6
Governance	198,100	0	0	0	0	0	0	0	8,900	207,000	207,015	6
Customer Services - Switchboard and Counter	61,000	0	0	0	0	0	0	0	(400)	60,600	60,586	6
Bangalow Heritage House S355 Committee	1,100	0	0	0	0	0	0	0	(200)	900	935	6
Ocean Shores Community Centre	0	0	0	0	0	0	0	0	200	200	200	6
Mullumbimby Pioneer Centre	3,200	0	0	0	0	0	0	0	500	3,700	3,746	6
Byron Bay Library Exhibition Space S355 Committee	10,000	0	0	0	0	0	0	0	8,800	18,800	18,844	6
Mullumbimby Civic Hall	37,200	0	0	0	0	0	0	0	(8,700)	28,500	28,513	6
Brunswick Memorial Hall	12,800	0	0	0	0	0	0	0	(200)	12,600	12,550	6
Brunswick Valley Community Centre	26,600	0	0	0	0	0	0	0	22,200	48,800	48,819	6
Suffolk Park Community Hall	12,800	0	0	0	0	0	0	0	6,100	18,900	18,891	6
South Golden Beach	5,400	0	0	0	0	0	0	0	2,500	7,900	7,884	6
Bangalow A & I Hall	47,800	0	0	0	0	0	0	0	(47,800)	0	0	6
Indirect Costs	(958,400)	0	0	0	60,000	0	(5,700)	0	5,700	(898,400)	(898,400)	6
Total Operating Expenditure	164,900	0	0	0	0	0	1,700	0	(4,800)	161,800	161,851	
Operating Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(1,600)	(1,600)	(1,550)	
Operating Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(1,600)	(1,600)	(1,550)	
CAPITAL MOVEMENTS												
Add:- Capital Income	0	0	0	0	0	0	0	0	1,600	1,600	1,592	6
Transfer from Reserves	0	0	0	0	0	0	0	0	53,500	53,500	53,550	6
Less:- Capital Expenditure	0	0	0	0	0	0	0	0	(30,000)	0	0	6
Transfer To Reserves	30,000	0	0	0	0	0	0	0	(21,900)	(51,900)	(51,958)	6
Capital Purchases	(30,000)	0	0	0	0	0	0	0	(23,500)	(53,500)	(53,508)	6
Capital Cash Result - Surplus/(Deficit)	(30,000)	0	0	0	0	0	0	0	(23,500)	(53,500)	(53,508)	
Program Cash Result - Surplus/(Deficit)	(30,000)	0	0	0	0	0	0	0	(23,500)	(53,500)	(53,508)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
General Rates	18,781,300	0	0	0	0	0	0	0	6,900	18,788,200	18,788,263	7
Abandonments - Pensioners (S. 575)	(415,000)	0	0	0	0	0	0	0	8,100	(406,900)	(406,915)	7
Extra Charges General Rates	62,000	0	0	0	0	0	0	0	19,000	81,000	81,017	7
Postponed Rates	(23,900)	0	0	0	0	0	0	0	0	(23,900)	(23,886)	
General Purpose Grants	2,728,700	0	108,000	0	0	0	0	0	(10,700)	2,828,000	2,825,979	7
Interest on Investments - Operating Funds	964,400	0	0	0	0	0	0	0	(54,400)	910,000	909,878	7
Interest on Investments - Section 94	545,800	0	0	0	0	0	0	0	147,900	693,700	693,688	7
Total Operating Revenue	22,643,300	0	108,000	0	0	0	0	0	116,800	22,868,100	22,868,024	
Operating Result - Surplus/(Deficit)	22,643,300	0	108,000	0	0	0	0	0	116,800	22,868,100	22,868,024	
Operating Cash Result - Surplus/(Deficit)	22,643,300	0	108,000	0	0	0	0	0	116,800	22,868,100	22,868,024	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	187,300	0	0	0	0	0	0	0	0	187,300	187,300	
Capital Grants and Contributions										0	0	
Less:- Capital Expenditure												
Loan Principal Repayments										0	0	
Transfer To Reserves	644,300	0	0	0	0	0	0	0	330,400	974,700	974,645	7
Capital Purchases										0	0	
Capital Cash Result - Surplus/(Deficit)	(457,000)	0	0	0	0	0	0	0	(330,400)	(787,400)	(787,345)	
Program Cash Result - Surplus/(Deficit)	22,186,300	0	108,000	0	0	0	0	0	(213,600)	22,080,700	22,080,679	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Fees and Charges - Financial Services	109,000	0	2,900	0	0	0	16,000	0	13,400	141,300	141,170	8
Total Operating Revenue	109,000	0	2,900	0	0	0	16,000	0	13,400	141,300	141,170	
Operating Expenditure												
Expenditure Control and Statutory Reporting	686,300	0	0	0	0	0	0	0	31,400	717,700	717,703	8
Rates Control and Debt Recovery	259,300	0	0	0	0	0	0	0	11,700	271,000	270,941	8
Payroll Processing	148,000	0	0	0	0	0	0	0	(1,400)	146,600	146,572	8
Risk Management - Employee Expenses	50,000	0	0	0	0	0	0	0	5,800	55,800	55,786	8
Insurance Premiums	640,900	0	(4,700)	0	0	0	0	0	(9,300)	626,900	626,932	8
Risk Management - Operating Expenses	54,500	0	0	0	0	0	0	0	(14,300)	40,200	40,199	8
Debt Servicing Costs	148,400	0	0	0	0	0	0	0	(2,100)	146,300	146,296	8
Indirect Costs	(1,784,800)	0	7,600	0	0	0	16,000	0	(16,000)	(1,777,200)	(1,777,200)	8
Total Operating Expenditure	202,600	0	2,900	0	0	0	16,000	0	5,800	227,300	227,229	
Operating Result - Surplus/(Deficit)	(93,600)	0	0	0	0	0	0	0	7,600	(86,000)	(86,059)	
Operating Cash Result - Surplus/(Deficit)	(93,600)	0	0	0	0	0	0	0	7,600	(86,000)	(86,059)	
CAPITAL MOVEMENTS												
Add:- Capital Income	0	0	0	0	0	0	0	0	0	0	0	
Transfer from Reserves												
Less:- Capital Expenditure	343,300	0	0	0	0	0	0	0	0	343,300	343,300	
Loan Principal Repayments												
Capital Cash Result - Surplus/(Deficit)	(343,300)	0	0	0	0	0	0	0	0	(343,300)	(343,300)	
Program Cash Result - Surplus/(Deficit)	(436,900)	0	0	0	0	0	0	0	7,600	(429,300)	(429,359)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Information Technology - Fees and Charges	13,900	0	0	0	0	0	0	0	(7,900)	6,000	5,873	9
Total Operating Revenue	13,900	0	0	0	0	0	0	0	(7,900)	6,000	5,873	
Operating Expenditure												
Salaries and Oncosts	810,900	0	0	0	0	0	19,300	0	(14,000)	816,200	816,187	9
Software Maintenance Other	461,800	0	0	0	(20,200)	0	0	0	149,100	590,700	590,798	9
Software Maintenance EDMS	84,900	0	0	0	1,900	0	(18,900)	0	(1,900)	66,000	66,012	9
Stationery and Consumables	6,700	0	0	0	(6,700)	0	0	0	0	0	0	9
Hardware Maintenance	333,500	0	0	0	0	0	(20,000)	0	(98,400)	215,100	215,082	9
Operating Expenses - IT and GIS	30,200	0	0	0	0	0	0	0	(1,500)	28,700	28,746	9
Administration/ Customer Service	175,700	0	0	0	(10,000)	0	(7,000)	0	(47,900)	110,800	110,820	9
Records Management	258,200	0	0	0	0	0	0	0	(5,900)	252,300	252,316	9
Non-Core Services	177,200	0	0	0	15,000	0	0	0	15,500	207,700	207,669	9
Debt Servicing	33,500	0	0	0	0	0	0	0	(1,900)	31,600	31,623	9
Indirect Costs	(2,325,200)	0	0	0	20,000	0	0	0	0	(2,305,200)	(2,305,204)	
Total Operating Expenditure	47,400	0	0	0	0	0	(26,600)	0	(6,900)	13,900	14,048	
Operating Result - Surplus/(Deficit)	(33,500)	0	0	0	0	0	26,600	0	(1,000)	(7,900)	(8,176)	
Operating Cash Result - Surplus/(Deficit)	(33,500)	0	0	0	0	0	26,600	0	(1,000)	(7,900)	(8,176)	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	174,100	0	0	0	11,800	0	(21,800)	0	(39,900)	124,200	124,319	9
Less:- Capital Expenditure												
Loan Principal Repayments	80,400	0	0	0	0	0	0	0	0	80,400	80,400	9
Transfer To Reserves	0	0	0	0	0	0	26,600	0	61,800	88,400	88,400	9
Capital Purchases	284,100	0	0	0	28,800	0	(21,800)	0	(100,800)	190,300	190,367	9
Capital Cash Result - Surplus/(Deficit)	(190,400)	0	0	0	(17,000)	0	(26,600)	0	(900)	(234,900)	(234,847)	
Program Cash Result - Surplus/(Deficit)	(223,900)	0	0	0	(17,000)	0	0	0	(1,900)	(242,800)	(243,023)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Community - Lease/ Rental Agreements	97,500	90,400	0	0	0	0	27,100	0	300	215,300	215,294	10
Community - User Fees and Charges	140,000	0	0	0	0	0	0	0	5,300	145,300	145,299	10
Community - Licence Fees - Temporary	2,100	0	0	0	0	0	10,400	0	0	12,500	12,523	10
Operational - Lease/ Rental Agreements	180,600	0	41,900	0	0	0	7,200	0	(23,800)	205,900	205,895	10
Operational - User Fees and Charges	9,000	0	0	0	0	0	0	0	(1,000)	8,000	8,048	10
Operational - Licence Fees - Temporary	7,300	0	0	0	0	0	0	0	200	7,500	7,541	10
Crown - Lease/ Rental Agreements	220,700	0	0	0	0	0	0	0	1,100	221,800	221,798	10
Crown - User Fees and Charges	130,000	0	0	0	0	0	0	0	12,800	142,800	142,848	10
Crown - Licence Fees Temporary Use	10,300	0	0	0	0	0	12,700	0	1,200	24,200	24,239	10
Other - Lease/ Rental Agreements	106,600	0	0	0	0	0	1,500	0	(5,800)	102,300	102,236	10
Other - User Fees and Charges	10,600	0	0	0	0	0	0	0	(6,900)	3,700	3,655	10
Other - Licence Fees - Access	106,300	0	0	0	0	0	0	0	7,800	114,100	114,074	10
Grant Income	0	0	0	0	36,700	0	0	0	0	36,700	36,660	10
Total Operating Revenue	1,021,000	90,400	41,900	0	36,700	0	154,900	0	(8,800)	1,336,100	1,336,094	
Operating Expenditure												
Property Management	415,400	0	15,000	0	0	0	15,000	0	11,300	456,700	456,660	10
Council Administration Centre Operations	484,700	0	0	0	0	0	0	0	(41,400)	443,300	443,282	10
Byron Pool	348,200	0	0	0	0	0	(11,100)	0	(27,000)	310,100	310,152	10
Mulumbimby Pool	404,500	0	0	0	0	0	0	0	(24,000)	380,500	380,499	10
Other Property Expenses	0	17,000	29,400	0	58,300	0	97,200	0	13,100	215,000	215,090	10
Debt Servicing	150,500	0	0	0	0	0	0	0	(12,000)	138,500	138,540	10
Indirect Costs	(463,500)	0	900	0	(1,700)	0	(900)	0	900	(464,300)	(464,296)	10
Community Buildings Maint - Special Rate Program	943,400	0	200,000	0	0	0	0	0	(862,800)	280,600	280,710	10
Community - Lease/Rental Costs	400	0	0	0	0	0	0	0	(400)	0	46	10
Community - Maintenance - Preventative	54,300	0	0	0	0	0	0	0	(3,800)	50,500	50,446	10
Community - Maintenance - Unplanned	102,300	0	0	0	0	0	18,000	0	(22,100)	98,200	98,158	10
Community - Services	43,800	0	0	0	0	0	0	0	(23,300)	20,500	20,531	10
Community - Fees and Charges	199,000	0	(2,100)	0	0	0	6,300	0	(6,900)	196,300	196,363	10
Operational Lease/Rental Contracts	20,900	0	0	0	16,900	0	1,800	0	(6,200)	33,400	33,464	10
Operational - Maintenance - Preventative	9,200	0	0	0	0	0	0	0	(9,200)	0	0	10
Operational - Maintenance - Unplanned	5,600	0	0	0	0	0	0	0	(4,400)	1,200	1,154	10
Operational - Services	700	0	0	0	0	0	0	0	600	1,300	1,335	10
Crown Lease/Rental Contracts	27,500	0	0	0	0	0	0	0	(21,900)	5,600	5,603	10
Crown - Maintenance - Unplanned	38,600	0	0	0	0	0	0	0	(5,400)	33,200	33,125	10
Other Lease/Rental Contracts	30,900	0	0	0	0	0	0	0	(13,300)	17,600	17,593	10
Administration Costs	16,700	0	0	0	0	0	0	0	(11,900)	4,800	4,775	10
Repairs to Storm Affected Assets - Jan '13 Storm	0	0	0	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	0	(1,070,100)	2,223,000	2,223,210	
Operating Cash Result - Surplus/(Deficit)	(1,812,100)	73,400	(201,300)	0	(36,800)	0	28,600	0	1,061,300	(886,900)	(887,116)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
CAPITAL MOVEMENTS												
Add:- Capital Income	2,175,800	17,000	200,000	0	36,900	0	21,500	0	(939,000)	1,512,200	1,512,108	10
Transfer from Reserves	0	0	0	0	0	0	0	0	0	0	0	
Loan income	0	0	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	0	0	
Sale of Assets	1,800,000	0	470,000	0	0	0	(1,800,000)	0	0	470,000	470,000	
Less:- Capital Expenditure												
Loan Principal Repayments	127,600	0	0	0	0	0	0	0	0	127,600	127,600	
Transfer To Reserves	1,417,700	0	458,000	0	(1,600)	0	(966,900)	0	1,490,200	2,397,400	2,397,387	10
Transfer To Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
Transfer to Unexpended Loans	0	0	0	0	0	0	0	0	0	0	0	
Capital Purchases	1,741,900	0	0	0	0	0	21,500	0	(1,002,500)	760,900	760,857	10
Capital Cash Result - Surplus (Deficit)	688,600	17,000	212,000	0	38,500	0	(833,100)	0	(1,426,700)	(1,303,700)	(1,303,737)	
Program Cash Result - Surplus (Deficit)	(1,123,500)	90,400	10,700	0	1,700	0	(804,500)	0	(365,400)	(2,190,600)	(2,190,653)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
First Sun Accommodation Income	2,651,500	0	0	0	0	0	0	0	342,600	2,994,100	2,994,113	11
First Sun Sundry Income	54,200	0	0	0	0	0	0	0	(20,400)	33,800	33,807	11
Total Operating Revenue	2,705,700	0	0	0	0	0	0	0	322,200	3,027,900	3,027,921	
Operating Expenditure												
Operating Expenses - First Sun Caravan Park	1,367,800	0	0	0	0	0	0	0	(35,300)	1,332,500	1,332,489	11
Debt Servicing Costs	10,700	0	0	0	0	0	0	0	0	10,700	10,725	
Indirect Costs	796,800	0	(200)	0	(300)	0	(600)	0	(6,800)	788,900	788,904	11
Total Operating Expenditure	2,175,300	0	(200)	0	(300)	0	(600)	0	(42,100)	2,132,100	2,132,117	
Operating Result - Surplus/(Deficit)	530,400	0	200	0	300	0	600	0	364,300	895,800	895,803	
Operating Cash Result - Surplus/(Deficit)	530,400	0	200	0	300	0	600	0	364,300	895,800	895,803	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	256,500	0	0	0	0	0	0	0	(148,900)	107,600	107,732	11
Loan income	0	0	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure												
Loan Principal Repayments	208,100	0	0	0	0	0	0	0	0	208,100	208,100	
Transfer To Reserves	322,300	0	0	0	500	0	600	0	364,100	687,500	687,703	11
Capital Purchases	256,500	0	0	0	0	0	0	0	(148,900)	107,600	107,732	11
Capital Cash Result - Surplus/(Deficit)	(530,400)	0	0	0	(500)	0	(600)	0	(364,100)	(895,600)	(895,803)	
Program Cash Result - Surplus/(Deficit)	0	0	200	0	(200)	0	0	0	200	200	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Suffolk Park Accommodation Income	748,000	0	0	0	0	0	0	0	114,800	862,800	862,835	12
Suffolk Park Sundry Income	40,000	0	0	0	0	0	0	0	8,500	48,500	48,540	12
Total Operating Revenue	788,000	0	0	0	0	0	0	0	123,300	911,300	911,375	
Operating Expenditure												
Operating Expenses - Suffolk Park	681,900	0	0	0	0	0	0	0	(32,000)	649,900	649,794	12
Debt Servicing Costs	0	0	0	0	0	0	0	0	0	0	0	0
Indirect Costs	97,600	0	(100)	0	(200)	0	(400)	0	400	97,300	97,292	12
Total Operating Expenditure	779,500	0	(100)	0	(200)	0	(400)	0	(31,600)	747,200	747,086	
Operating Result - Surplus/(Deficit)	8,500	0	100	0	200	0	400	0	154,900	164,100	164,289	
Operating Cash Result - Surplus/(Deficit)	8,500	0	100	0	200	0	400	0	154,900	164,100	164,289	
CAPITAL MOVEMENTS												
Add:- Capital Income	132,000	0	0	0	0	0	0	0	(89,100)	42,900	42,929	12
Transfer from Reserves												
Less:- Capital Expenditure	8,500	0	0	0	300	0	400	0	155,100	164,300	164,289	12
Transfer To Reserves	132,000	0	0	0	0	0	0	0	(89,100)	42,900	42,929	12
Capital Purchases												
Capital Cash Result - Surplus/(Deficit)	(8,500)	0	0	0	(300)	0	(400)	0	(155,100)	(164,300)	(164,289)	
Program Cash Result - Surplus/(Deficit)	0	0	100	0	(100)	0	0	0	(200)	(200)	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Operating Grants - Community Development	2,300	0	40,000	0	21,800	0	30,000	0	15,000	109,100	108,996	13
Fees and Charges - Community Development	7,500	0	0	0	0	0	(3,200)	0	(4,000)	300	315	13
New Years Eve Committee	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Revenue	9,800	0	40,000	0	21,800	0	26,800	0	11,000	109,400	109,311	
Operating Expenditure												
Directorate	0	0	0	0	0	0	0	0	0	0	0	0
Community Development and Assistance	312,800	0	43,000	0	20,400	0	13,500	0	(4,900)	384,800	385,001	13
New Years Eve Committee	32,700	0	(17,700)	0	0	0	0	0	(5,800)	9,200	9,180	13
Youth Development	82,700	0	0	0	0	0	0	0	(37,800)	44,900	44,880	13
Youth Activities	27,100	0	0	0	0	0	0	0	(3,700)	23,400	23,504	13
Senior Citizens	7,600	0	0	0	0	0	0	0	(1,900)	5,700	5,727	13
Youth Policy and Action Plan	5,400	0	0	0	1,400	0	0	0	0	6,800	6,764	
Disability Access and Inclusion Plan	8,800	0	0	0	0	0	33,500	0	(27,000)	15,300	15,309	13
Cultural Plan	23,000	0	0	0	0	0	0	0	(9,100)	13,900	13,857	13
Community Safety Projects	5,400	0	5,000	0	0	0	0	0	(2,000)	8,400	8,354	13
Indirect Costs	160,700	0	1,200	0	(1,600)	0	(100)	0	100	160,300	160,300	13
Total Operating Expenditure	666,200	0	31,500	0	20,200	0	46,900	0	(92,100)	672,700	672,876	
Operating Result - Surplus/(Deficit)	(656,400)	0	8,500	0	1,600	0	(20,100)	0	103,100	(563,300)	(563,565)	
Operating Cash Result - Surplus/(Deficit)	(656,400)	0	8,500	0	1,600	0	(20,100)	0	103,100	(563,300)	(563,565)	
Capital Movements												
Add:- Capital Income												
Transfer from Reserves	77,300	0	0	0	0	0	13,500	0	(12,100)	78,700	78,647	13
Less:- Capital Expenditure												
Loan Principal Repayments										0		
Transfer to Reserves	4,300	0	0	0	0	0	0	0	(4,000)	300	315	13
Transfer To Capital Grants and Contributions	0	0	0	0	0	0	0	0	57,300	57,300	57,300	13
Capital Purchases	0	0	0	0	0	0	0	0	0	0	0	0
Capital Cash Result - Surplus/(Deficit)	73,000	0	0	0	0	0	13,500	0	(65,400)	21,100	21,032	
Program Cash Result - Surplus/(Deficit)	(583,400)	0	8,500	0	1,600	0	(6,600)	0	37,700	(542,200)	(542,533)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Sandhills Operating Grants	611,500	0	0	0	0	0	26,600	0	25,800	663,900	663,987	14
Fees and Charges - Sandhills	675,100	0	0	0	0	0	0	0	(30,200)	644,900	644,866	14
Total Operating Revenue	1,286,600	0	0	0	0	0	26,600	0	(4,400)	1,308,800	1,308,853	
Operating Expenditure												
Sandhills - Salaries & Overheads	2,000	0	0	0	0	0	0	0	(800)	1,200	1,211	14
Sandhills - Operating Expenses	1,116,400	0	0	0	0	0	15,500	0	25,800	1,157,700	1,157,683	14
Debt Servicing	0	0	0	0	0	0	0	0	0	0	0	0
Indirect Costs	161,300	0	5,500	0	(300)	0	(400)	0	400	166,500	166,500	14
Total Operating Expenditure	1,279,700	0	5,500	0	(300)	0	15,100	0	25,400	1,325,400	1,325,393.71	
Operating Result - Surplus/(Deficit)	6,900	0	(5,500)	0	300	0	11,500	0	(29,600)	(16,600)	(16,541)	
Operating Cash Result - Surplus/(Deficit)	6,900	0	(5,500)	0	300	0	11,500	0	(29,600)	(16,600)	(16,541)	
Capital Movements												
Add:- Capital Income	2,100	0	0	0	5,200	0	(7,000)	0	16,700	17,000	15,841	14
Transfer from Reserves										0	0	
Loan Income	0	0	0	0	0	0	0	0	0	0	1,200	
Capital Grants and Contributions												
Developer Contributions										0	0	
Less:- Capital Expenditure	9,000	0	0	0	0	0	0	0	0	9,000	9,000	
Loan Principal Repayments	0	0	0	0	0	0	4,500	0	(4,500)	0	0	
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	14
Capital Purchases												
Capital Cash Result - Surplus/(Deficit)	(6,900)		0	0	5,200	0	(11,500)	0	21,200	8,000	8,041	
Program Cash Result - Surplus/(Deficit)	0	0	(5,500)	0	5,500	0	0	0	(8,600)	(8,600)	(8,500)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Vacation Care Operating Grants - Byron	69,800	0	0	0	0	0	0	0	(2,400)	67,400	67,433	15
Vacation Care Operating Grants - Brunswick	74,900	0	0	0	0	0	0	0	(14,500)	60,400	60,367	15
Vacation Care Operating Grants - Mullumbimby	33,300	0	0	0	0	0	0	0	(3,800)	29,500	29,531	15
After School Care - Byron Bay	35,800	0	0	0	0	0	0	0	(1,800)	34,000	33,960	15
After School Care Operating Grants - Brunswick	36,700	0	0	0	0	0	0	0	3,100	39,800	39,840	15
After School Care - Mullumbimby	20,100	0	0	0	0	0	0	0	0	20,100	20,079	15
REACH Parent Support Program	110,800	0	0	0	0	0	0	0	600	111,400	111,385	15
Fees and Charges - Vacation Care	90,800	0	0	0	0	0	0	0	25,100	115,900	115,936	15
Fees and charges - After School Care	69,300	0	0	0	0	0	0	0	22,300	91,600	91,599	15
REACH Parent Support Program	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Revenue	541,500	0	0	0	0	0	0	0	28,600	570,100	570,128	
Operating Expenditure												
Outside of School Hours Care	38,000	0	0	0	0	0	0	0	4,000	42,000	41,982	15
After School Care - Byron	74,500	0	0	0	0	0	0	0	(17,700)	56,800	56,741	15
After School Care - Brunswick	62,600	0	0	0	0	0	0	0	2,400	65,000	64,957	15
After School Care - Mullumbimby	32,100	0	0	0	0	0	0	0	22,200	54,300	54,424	15
Vacation Care - Byron	56,400	0	0	0	0	0	0	0	20,400	76,800	76,768	15
Vacation Care - Brunswick	76,800	0	0	0	0	0	0	0	1,700	78,500	78,521	15
Vacation Care - Mullumbimby	46,200	0	0	0	0	0	0	0	2,500	48,700	48,767	15
REACH Parent Support Program - Operating Expenses	110,800	0	0	0	0	0	0	0	(6,000)	104,800	104,821	15
Indirect Costs	52,900	0	0	0	(300)	0	(400)	0	400	52,600	52,600	15
Total Operating Expenditure	550,300	0	0	0	(300)	0	(400)	0	29,900	579,500	579,581	
Operating Result - Surplus/(Deficit)	(8,800)	0	0	0	300	0	400	0	(1,300)	(9,400)	(9,453)	
Operating Cash Result - Surplus/(Deficit)	(8,800)	0	0	0	300	0	400	0	(1,300)	(9,400)	(9,453)	
Capital Movements												
Add - Capital Income	8,800	0	0	0	(300)	0	(400)	0	(8,100)	0	0	15
Transfer from Reserves												
Less- Capital Expenditure		0	0	0	0	0	0	0	0	0	0	
Loan Principal Repayments		0	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	8,800	0	0	0	(300)	0	(400)	0	(8,100)	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(9,400)	(9,400)	(9,453)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Operating Grants - Libraries	57,500	0	0	0	31,600	0	0	0	0	89,100	89,057	
Other Income - Libraries	0	0	0	0	5,400	0	0	0	(2,000)	3,400	3,394	16
Total Operating Revenue	57,500	0	0	0	37,000	0	0	0	(2,000)	92,500	92,451	
Operating Expenditure												
Administration Expenses - Libraries	1,182,500	0	0	0	0	0	0	0	0	1,182,500	1,182,500	
Library Maintenance and Overheads	197,900	0	0	0	0	0	0	0	(29,700)	168,200	168,339	16
Debt Servicing	330,300	0	0	0	0	0	0	0	(1,000)	329,300	329,311	16
Indirect Costs	49,100	0	(200)	0	(100)	0	(200)	0	200	48,800	48,800	16
Support Services Costs												
Total Operating Expenditure	1,759,800	0	(200)	0	(100)	0	(200)	0	(30,500)	1,728,800	1,728,950	
Operating Result - Surplus/(Deficit)	(1,702,300)	0	200	0	37,100	0	200	0	28,500	(1,636,300)	(1,636,500)	
Operating Cash Result - Surplus/(Deficit)	(1,702,300)	0	200	0	37,100	0	200	0	28,500	(1,636,300)	(1,636,500)	
Capital Movements												
Add- Capital Income	51,000	0	0	0	0	0						
Transfer from Reserves									(1,500)	49,500	14,541	16
Less- Capital Expenditure												
Loan Principal Repayments	70,600	0	0	0	0	0	0	0	0	70,600	70,600	
Transfer to Reserves			35,000							35,000	0	
Capital Purchases	0	0	0	0	30,600	0	0	0	0	30,000	30,575	
Capital Cash Result - Surplus/(Deficit)	(19,600)	0	(35,000)	0	(30,600)	0	0	0	(1,500)	(86,700)	(86,634)	
Program Cash Result - Surplus/(Deficit)	(1,721,900)	0	(34,800)	0	6,500	0	200	0	27,000	(1,723,000.00)	(1,723,134.1)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Legal Fees Recovered - Development Assessment	0	0	9,300	0	0	0	14,100	0	400	23,800	23,880	17
Total Operating Revenue	0	0	9,300	0	0	0	14,100	0	400	23,800	23,880	
Operating Expenditure												
Legal Expenses - General Legal Expenses	274,100	0	0	0	0	0	0	0	(124,700)	149,400	149,289	17
Total Operating Expenditure	274,100	0	0	0	0	0	0	0	(124,700)	149,400	149,289	
Operating Result - Surplus/(Deficit)	(274,100)	0	9,300	0	0	0	14,100	0	125,100	(125,600)	(125,409)	
Operating Cash Result - Surplus/(Deficit)	(274,100)	0	9,300	0	0	0	14,100	0	125,100	(125,600)	(125,409)	
Capital Movements												
Add:- Capital Income	16,500	0	0	0	0	0	0	0	(16,500)	0	0	17
Transfer from Reserves												
Less:- Capital Expenditure	0	0	0	0	0	0	0	0	108,600	108,600	108,600	17
Transfer To Reserves												
Capital Cash Result - Surplus/(Deficit)	16,500	0	0	0	0	0	0	0	(125,100)	(108,600)	(108,600)	
Program Cash Result - Surplus/(Deficit)	(257,600)	0	9,300	0	0	0	14,100	0	0	(234,200)	(234,009)	

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15
Operating Revenue											
Supervision & Administration	0	0	0	0	0	0	0	0	(45,800)	0	0
Emergency Services	70,000	0	0	0	0	0	0	0	0	24,200	24,232
Depot Services and Fleet Management	3,181,400	0	0	0	0	0	35,700	0	118,000	3,335,100	3,335,176
Local Roads and Drainage	1,115,000	0	0	0	0	0	100,000	0	41,100	1,256,100	1,239,077
Roads and Traffic Authority	9,551,400	0	1,198,900	0	0	0	504,600	0	(1,189,200)	10,065,700	10,065,356
Open Spaces and Recreation	548,700	0	0	0	97,900	0	41,600	0	(100)	688,100	657,910
Quarries	300,000	0	0	0	0	0	170,000	0	(83,000)	387,000	386,954
Rural Fire Service	212,700	0	0	0	(45,100)	0	20,300	0	63,000	250,900	250,847
Waste & Recycling Services	6,241,700	0	107,200	0	0	0	1,205,000	0	314,400	7,868,300	7,868,259
Cavanbah Sports Centre	245,800	0	0	0	0	0	35,300	0	42,300	323,400	323,445
Total Operating Revenue	21,466,700		1,306,100	0	52,800	0	2,112,500	0	(739,300)	24,198,800	24,151,256
Operating Expenditure											
Supervision & Administration	12,800	0	0	0	0	0	0	0	(329,600)	(316,800)	(316,795)
Emergency Services	341,100	0	200	0	14,100	0	100	0	(134,900)	220,600	203,859
Depot Services and Fleet Management	2,570,400	0	56,300	0	(2,200)	0	78,800	0	(95,200)	2,608,100	2,608,198
Local Roads and Drainage	5,800,900	0	(500)	14,000	155,100	0	32,500	50,000	(186,000)	5,866,000	5,726,727
Roads and Traffic Authority	9,930,700	0	1,199,700	0	(27,300)	0	504,200	0	(1,093,300)	10,514,000	10,514,142
Open Spaces and Recreation	4,586,600	13,300	19,100	(350,500)	296,200	0	47,300	0	(223,800)	4,388,200	4,467,416
Quarries	336,600	0	100	0	159,200	0	170,100	0	(181,100)	484,900	484,763
Rural Fire Service	615,500	0	18,000	0	(112,900)	0	18,400	0	49,400	588,400	588,589
Waste & Recycling Services	5,650,400	0	(88,000)	0	(1,700)	0	545,800	0	(671,500)	5,435,000	5,435,832
Cavanbah Sports Centre	879,600	0	0	0	(20,100)	0	33,400	0	(156,900)	736,000	735,931
Total Operating Expenditure	30,724,600	13,300	1,204,900	(336,500)	460,400	0	1,430,600	50,000	(3,022,900)	30,524,400	30,448,663
Operating Result - Surplus/(Deficit)	(9,257,900)	(13,300)	101,200	336,500	(407,600)	0	681,900	(50,000)	2,263,600	(6,325,600)	(6,297,407)
Operating Cash Result - Surplus/(Deficit)	(9,257,900)	(13,300)	101,200	336,500	(407,600)	0	681,900	(50,000)	2,263,600	(6,325,600)	(6,297,407)

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15
CAPITAL MOVEMENTS											
Add:- Capital Income											
Transfer from Reserves	13,715,200	33,300	282,000	624,400	1,073,000	0	791,100	446,900	(1,545,400)	15,400,500	15,588,497
Loan Income	0	0	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	1,713,000	0	296,000	0	(483,000)	0	266,600	0	(408,400)	1,384,200	1,384,200
Less:- Capital Expenditure											
Loan Principal Repayments	564,900	0	0	0	0	0	0	0	0	564,900	564,900
Transfer To Reserves	8,639,600	0	(5,000)	0	(63,400)	0	472,100	0	4,091,100	13,134,400	13,250,733
Transfer to Unexpended Grants	0	0	0	0	0	0	0	0	10,700	10,700	10,681
Transfer to Unexpended Loans	0	0	0	0	0	0	0	0	0	0	0
Capital Purchases	9,171,400	20,000	719,000	960,900	304,200	0	466,600	396,900	(4,039,500)	7,999,500	8,064,605
Capital Cash Result - Surplus/(Deficit)	(2,947,700)	13,300	(156,000)	(336,500)	349,200	0	119,000	50,000	(2,016,100)	(4,924,800)	(4,918,222)
Program Cash Result - Surplus/(Deficit)	(12,205,600)	0	(54,800)	0	(58,400)	0	800,900	0	267,500	(11,250,400)	(11,215,629)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Expenditure												
Directorate - Construction and Maintenance	469,400	0	0	0	(50,500)	0	0	0	(107,400)	311,500	311,440	18
Asset Management	674,900	0	0	0	(90,000)	0	0	0	(181,300)	403,600	403,583	18
Open Space & Recreation - Salaries & Oncosts	173,100	0	0	0	0	0	0	0	58,800	231,900	231,865	18
Depot Services and Management	376,600	0	0	0	0	0	0	0	4,000	380,600	380,605	18
Design and Survey	247,000	0	0	0	(70,000)	0	0	0	(96,100)	80,900	81,017	18
Other Operating Expenses	39,700	0	0	0	0	0	0	0	(7,400)	32,300	32,295	18
Indirect Costs	(1,967,900)	0	0	0	210,500	0	0	0	(200)	(1,757,600)	(1,757,600)	18
Total Operating Expenditure	12,800	0	0	0	0	0	0	0	(329,600)	(316,800)	(316,795)	
Operating Result - Surplus/(Deficit)	12,800	0	0	0	0	0	0	0	(329,600)	(316,800)	(316,795)	
Operating Cash Result - Surplus/(Deficit)	12,800	0	0	0	0	0	0	0	(329,600)	(316,800)	(316,795)	
CAPITAL MOVEMENTS												
Add:- Capital Income	12,800	0	0	0	0	0	0	0	0	12,800	12,800	
Transfer from Reserves												
Less:- Capital Expenditure	0	0	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	0	0	12,800	12,800	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(329,600)	(329,600)	(329,595)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Operating Grants	70,000	0	0	0	0	0	0	0	(45,800)	24,200	24,232	19
Total Operating Revenue	70,000	0	0	0	0	0	0	0	(45,800)	24,200	24,232	
Operating Expenditure												
State Emergency Services	16,300	0	0	0	0	0	0	0	0	16,300	5,461	
Flood Mitigation	221,800	0	0	0	19,100	0	0	0	(134,900)	106,000	100,199	19
Indirect Costs	103,000	0	200	0	(5,000)	0	100	0	0	98,300	98,200	
Total Operating Expenditure	341,100	0	200	0	14,100	0	100	0	(134,900)	220,600	203,859	
Operating Result - Surplus/(Deficit)	(271,100)	0	(200)	0	(14,100)	0	(100)	0	89,100	(196,400)	(179,627)	
Operating Cash Result - Surplus/(Deficit)	(271,100)	0	(200)	0	(14,100)	0	(100)	0	89,100	(196,400)	(179,627)	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	88,500	0	0	0	19,100	0	0	0	(69,700)	37,900	37,843	19
Loan income	0	0	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	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	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	19,400	19,400	19,357	19
Transfer To Unexpended Grants	0	0	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	88,500	0	0	0	19,100	0	0	0	(89,100)	18,500	18,486	
Program Cash Result - Surplus/(Deficit)	(182,600)	0	(200)	0	5,000	0	(100)	0	0	(177,900)	(161,141)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Depot Services - Fees and Charges - External	5,200	0	0	0	0	0	0	0	(1,000)	4,200	4,200	20
Fleet Management - Contributions	240,000	0	0	0	0	0	0	0	45,600	285,600	285,608	20
Depot Services - Fees and Charges - Internal	297,700	0	0	0	0	0	35,700	0	0	333,400	333,404	20
Fleet Management - Fees and Charges	2,638,500	0	0	0	0	0	0	0	73,400	2,711,900	2,711,964	20
Total Operating Revenue	3,181,400	0	0	0	0	0	35,700	0	118,000	3,335,100	3,335,176	
Operating Expenditure												
Depot Operating Expenses	657,300	0	0	0	0	0	(111,400)	0	47,400	593,300	593,357	20
Fleet Management Operating Expenses	62,700	0	55,000	0	0	0	0	0	14,100	131,800	131,773	20
Plant Running Expense (Austleat)	0	0	0	0	0	0	0	0	31,100	31,100	31,129	20
Plant Running Expense Control	1,650,000	0	0	0	0	0	190,000	0	(187,600)	1,652,400	1,652,441	20
Plant to be Capitalised as at 30/6	0	0	0	0	0	0	0	0	0	0	0	0
Indirect Costs - Fleet Management	200,400	0	1,300	0	(2,200)	0	200	0	(200)	199,500	199,500	20
Total Operating Expenditure	2,570,400	0	56,300	0	(2,200)	0	78,800	0	(95,200)	2,608,100	2,608,196	
Operating Result - Surplus (Deficit)	611,000	0	(56,300)	0	2,200	0	(43,100)	0	213,200	727,000	726,977	
Operating Cash Result - Surplus/(Deficit)	611,000	0	(56,300)	0	2,200	0	(43,100)	0	213,200	727,000	726,977	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	1,243,000	0	1,300	0	869,600	0	200	0	3,573,300	5,686,105	5,686,105	20
Less:- Capital Expenditure												
Transfer To Reserves	611,000	0	(55,000)	0	0	0	(42,900)	0	3,349,300	3,862,400	3,861,108	20
Capital Purchases	1,243,000	0	0	0	871,800	0	0	0	437,200	2,552,000	2,551,974	20
Capital Cash Result - Surplus/(Deficit)	(611,000)	0	56,300	0	(2,200)	0	43,100	0	(213,200)	(727,000)	(726,977)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Operating Grants	53,500	0	0	0	0	0	0	0	0	53,500	0	0
Paid Parking Income	573,700	0	0	0	0	0	100,000	0	41,700	715,401	715,241	21
Stormwater Management Service Charge	288,700	0	0	0	0	0	0	0	(600)	288,100	288,079	21
Coupon Parking Resident Stickers	90,300	0	0	0	0	0	0	0	0	90,300	91,461	
Fees and Charges	8,800	0	0	0	0	0	0	0	0	8,800	20,333	
Private Works Income	100,000	0	0	0	0	0	0	0	0	100,000	123,964	
Total Operating Revenue	1,115,000	0	0	0	0	0	100,000	0	41,100	1,256,100	1,239,077	
Operating Expenditure												
Urban Drainage Maintenance - Planned	289,800	0	0	0	0	0	0	0	0	289,800	114,564	
Urban Drainage Maintenance - Unplanned	0	0	0	0	0	0	0	0	0	0	65,969	
Rural Drainage Maintenance - Planned	104,700	0	0	0	0	0	0	0	0	104,700	126,039	
Rural Drainage Maintenance - Unplanned	0	0	0	0	0	0	0	0	0	0	10,258	
Urban Roads Maintenance - Planned	573,500	0	36,900	0	80,000	0	0	0	0	690,400	721,307	
Urban Roads Maintenance - Unplanned	44,000	0	(44,000)	0	0	0	0	0	0	0	0	
Urban Roads Cleaning - Planned	199,000	0	0	0	40,000	0	0	0	0	239,000	272,445	
Lighting - Planned	318,000	0	0	0	(20,000)	0	0	0	50,000	348,000	247,552	21
Sealed Rural Roads - Planned	1,169,700	0	1,800	0	170,000	0	0	0	(135,500)	1,206,000	1,187,878	21
Sealed Rural Roads - Unplanned	2,000	0	(2,000)	0	0	0	0	0	0	0	0	
Unsealed Rural Roads - Planned	315,800	0	22,000	0	0	0	0	0	0	337,800	289,173	
Unsealed Rural Roads - Unplanned	14,700	0	(14,700)	0	0	0	0	0	0	0	0	
Bridge Maintenance - Planned	96,600	0	0	0	0	0	0	0	0	96,600	32,489	
Footpaths - Planned	30,300	0	0	0	0	0	0	0	0	30,300	24,022	
Sign Maintenance - Planned	149,400	0	0	0	0	0	0	0	0	149,400	139,569	
Blues Festival Access Rd	0	0	0	0	0	0	0	0	0	0	43,410	
Private Works	100,000	0	0	0	0	0	0	0	0	100,000	104,272	
Paid Parking Expenses	111,500	0	0	0	0	0	30,000	0	(7,700)	133,800	133,785	21
Other Expenses - Planned	136,400	0	(15,300)	0	42,000	0	0	50,000	(80,600)	132,500	210,682	21
Stormwater Management - Planned	2,800	0	0	0	0	0	0	0	3,000	5,800	3,340	21
Community Festivals Costs	0	0	0	0	0	0	0	0	0	0	7,746	
Debt Servicing Costs	159,500	0	0	0	0	0	0	0	0	159,500	156,012	
Indirect Costs	1,800,000	0	16,800	0	(126,900)	0	2,500	0	0	1,692,400	1,689,900	
Other Expenses - Unplanned	2,000	0	(2,000)	0	0	0	0	0	0	0	0	
Asset Information System (AIM)	88,700	0	0	0	0	0	0	0	(15,200)	73,500	73,496	21
Byron Bay Stormwater Drainage Maintenance	52,500	0	0	0	(30,000)	0	0	0	0	22,500	17,440	
Park and Ride Trial	40,000	0	0	14,000	0	0	0	0	0	54,000	55,379	
Total Operating Expenditure	5,800,900	0	(500)	14,000	155,100	0	32,500	50,000	(186,000)	5,866,000	5,726,727	
Operating Result - Surplus/(Deficit)	(4,685,900)	0	500	(14,000)	(155,100)	0	67,500	(50,000)	227,100	(4,609,900)	(4,487,650)	
Operating Cash Result - Surplus/(Deficit)	(4,685,900)	0	500	(14,000)	(155,100)	0	67,500	(50,000)	227,100	(4,609,900)	(4,487,650)	

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	4,519,800	0	(139,000)	48,900	(276,400)	0	(180,000)	256,000	(1,583,800)	2,645,500	2,690,970	21
Capital Grants and Contributions	1,195,000	0	96,000	0	(78,000)	0	266,600	0	(158,000)	1,321,600	1,321,600	21
Developer Contributions		0	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure												
Loan Principal Repayments	70,200	0	0	0	0	0	0	0	0	70,200	70,200	
Transfer To Reserves	1,530,200	0	50,000	0	0	0	(660,000)	0	321,300	1,241,500	1,271,335	21
Transfer to Unexpended Grants		0	0	0	0	0	0	0	0	0	0	
Transfer to Unexpended Loans		0	0	0	0	0	0	0	0	0	0	
Capital Purchases	6,329,700	0	(75,700)	34,900	(455,900)	0	16,600	206,000	(1,807,800)	4,247,800	4,312,963	21
Capital Cash Result - Surplus/(Deficit)	(2,215,300)	0	(17,300)	14,000	101,500	0	730,000	50,000	(255,300)	(1,592,400)	(1,641,928)	
Program Cash Result - Surplus/(Deficit)	(6,901,200)	0	(16,800)	0	(53,600)	0	797,500	0	(28,200)	(6,202,300)	(6,129,578)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
External Contributions	9,551,400	0	1,198,900	0	0	0	504,600	0	(1,189,200)	10,065,700	10,065,356	22
Total Operating Revenue	9,551,400	0	1,198,900	0	0	0	504,600	0	(1,189,200)	10,065,700	10,065,356	
Operating Expenditure												
Regional Road 306 - Unplanned	106,600	0	(106,600)	0	0	0	0	0	0	0	0	
Regional Roads 545 - Unplanned	18,200	0	(18,200)	0	0	0	0	0	0	0	0	
Regional Roads 679 - Unplanned	2,400	0	(2,400)	0	0	0	0	0	0	0	0	
Regional Road 306 - Planned	200,200	0	95,600	0	0	0	0	0	(190,200)	105,600	105,720	22
Regional Roads 545 - Planned	380,200	0	(2,800)	0	0	0	0	0	150,000	527,400	527,456	22
Regional Roads 679 - Planned	18,100	0	28,700	0	0	0	0	0	59,300	106,100	106,102	22
Regional Road Maintenance - Planned	45,300	0	(45,300)	0	0	0	0	0	0	0	0	
Regional Roads 689 - Planned	0	0	24,000	0	0	0	0	0	29,100	53,100	53,115	22
Indirect Costs	379,300	0	800	0	(27,300)	0	(400)	0	400	352,800	352,800	22
Natural Disaster Jan 2012 RMS	996,800	0	0	0	0	0	836,900	0	(164,600)	1,669,100	1,669,156	22
Natural Disaster January 2013 RMS	7,783,600	0	1,225,900	0	0	0	(332,300)	0	(2,438,100)	6,239,100	6,239,924	22
Natural Disaster Jan 2015	0	0	0	0	0	0	0	0	1,442,500	1,442,500	1,442,550	22
Natural Disaster April 2015	0	0	0	0	0	0	0	0	18,300	18,300	18,319	22
Total Operating Expenditure	9,930,700	0	1,199,700	0	(27,300)	0	504,200	0	(1,093,300)	10,514,000	10,514,142	
Operating Result - Surplus/(Deficit)	(379,300)	0	(800)	0	27,300	0	400	0	(95,900)	(448,300)	(448,786)	
Operating Cash Result - Surplus/(Deficit)	(379,300)	0	(800)	0	27,300	0	400	0	(95,900)	(448,300)	(448,786)	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	0	0	0	0	0	0	0	0	0	0	0	
Loan Income	0	0	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	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	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	0	0	
Transfer To Unexpended Grants	0	0	0	0	0	0	0	0	10,700	10,700	10,681	22
Capital Purchases	0	0	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(10,700)	(10,700)	(10,681)	
Program Cash Result - Surplus/(Deficit)	(379,300)	0	(800)	0	27,300	0	400	0	(106,600)	(459,000)	(459,467)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Operating Grants	205,400	0	0	0	0	0	31,200	0	0	236,600	233,488	
User Charges - Sportfield Income	10,000	0	0	0	0	0	0	0	0	10,000	3,859	
User Charges - Tennis Court Income	3,300	0	0	0	0	0	3,600	0	(2,500)	4,400	4,378	23
Other User Charges	140,000	0	0	0	97,900	0	6,800	0	2,400	247,100	247,080	23
Cemetery Fees and Charges	190,000	0	0	0	0	0	0	0	0	190,000	169,106	
Total Operating Revenue	548,700	0	0	0	97,900	0	41,600	0	(100)	688,100	657,910	
Operating Expenditure												
Bangalow Pool	6,800	0	0	0	0	0	0	0	0	6,800	1,200	
Streets and Parks - Planned	337,800	0	0	0	0	0	0	0	0	337,800	338,264	
Parks & Reserves Maintenance Council	1,079,200	0	48,900	0	50,000	0	4,300	0	(109,400)	1,068,700	973,104	23
Parks & Reserves Maintenance Crown	217,000	0	(8,900)	0	55,000	0	0	0	0	267,400	277,598	
Tennis Court Maintenance	3,400	0	0	0	0	0	3,600	0	(2,300)	4,700	4,656	23
Byron Bay Recreational Sports Fields	80,600	0	0	0	5,000	0	0	0	0	85,600	110,142	
New Brighton Sports Fields	16,900	0	0	0	5,000	0	0	0	0	21,900	39,478	
Suffolk Park Sports Fields	6,800	0	0	0	5,000	0	0	0	0	11,800	43,566	
Bangalow Sports Fields	92,200	0	0	0	5,000	0	0	0	0	97,200	126,657	
Mullumbimby Recreational Sports Fields	23,200	0	0	0	5,000	0	0	0	0	28,200	31,073	
Mullumbimby Pine Avenue Sports Fields	38,500	0	0	0	5,000	0	0	0	0	43,500	48,066	
Eureka - Soccer - Crown	1,100	0	0	0	2,500	0	0	0	(1,800)	1,800	656	23
Burnswick Heads Sports Fields	91,000	0	0	(19,000)	5,000	0	0	0	0	77,000	55,830	
Playground Equipment	40,000	0	(40,000)	0	0	0	0	0	0	0	0	
Parks - Other Expenses	207,000	0	0	0	0	0	0	0	0	207,000	226,600	
Bushfire Hazard Reduction	27,500	0	0	0	0	0	0	0	0	27,500	23,981	
Cont to Surf Life Saving - Non Inco Crown Res Plan	339,200	13,300	11,000	0	97,900	0	0	0	0	461,400	463,034	
Natural Disaster Feb 13 - DSTA	0	0	0	0	0	0	0	0	0	0	53,795	
Public Toilets Council	192,300	0	0	0	0	0	0	0	0	192,300	170,219	
PublicToilets Crown	198,300	0	0	0	0	0	0	0	(15,200)	183,100	187,402	23
Beach Maintenance	447,800	0	0	(331,500)	(20,000)	0	1,900	0	(4,000)	94,200	97,555	23
Byron Bay Cemetery	42,600	0	0	0	0	0	0	0	0	42,600	44,729	
Mullumbimby Cemetery	90,800	0	0	0	0	0	0	0	0	90,800	117,737	
Clunes Cemetery	12,900	0	0	0	0	0	0	0	0	12,900	21,500	
Bangalow Cemetery	27,700	0	0	0	0	0	0	0	0	27,700	26,661	
Debt Servicing Costs	97,900	0	0	0	0	0	0	0	0	97,900	98,933	
Indirect Costs	812,700	0	8,100	0	(29,200)	0	700	0	0	792,300	791,600	
Aerodrome Costs	55,400	0	0	0	105,000	0	0	0	(91,100)	69,300	69,361	23
BRSCC Legal's and Recovery Costs	0	0	0	0	0	0	36,800	0	0	36,800	24,018	
Total Operating Expenditure	4,586,600	13,300	19,100	(350,500)	296,200	0	47,300	0	(223,800)	4,388,200	4,467,416	
Operating Result - Surplus (Deficit)	(4,037,900)	(13,300)	(19,100)	350,500	(196,300)	0	(5,700)	0	223,700	(3,700,100)	(3,809,506)	
Operating Cash Result - Surplus (Deficit)	(4,037,900)	(13,300)	(19,100)	350,500	(196,300)	0	(5,700)	0	223,700	(3,700,100)	(3,809,506)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	1,631,500	33,300	357,900	575,500	105,800	0	45,000	190,900	(1,766,300)	1,173,600	1,334,552	23
Loan income	518,000	0	200,000	0	(405,000)	0	0	0	(250,400)	62,600	62,600	23
Capital Grants and Contributions										0	0	
Developer Contributions												
Less:- Capital Expenditure												
Loan Principal Repayments	136,300	0	0	0	0	0	0	0	0	136,300	136,300	
Transfer To Reserves	143,300	0	0	0	50,000	0	(30,000)	0	208,700	372,000	477,872	23
Transfer to Unexpended Grants	0	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	190,900	(2,001,600)	823,800	823,684	23
Capital Cash Result - Surplus/(Deficit)	387,400	13,300	200	(350,500)	72,500	0	5,000	0	(223,800)	(95,900)	(40,704)	
Program Cash Result - Surplus/(Deficit)	(3,650,500)	0	(18,900)	0	(125,800)	0	(700)	0	(100)	(3,796,000)	(3,850,209)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Quarry Income	300,000	0	0	0	0	0	170,000	0	(83,000)	387,000	386,954	24
Total Operating Revenue	300,000	0	0	0	0	0	170,000	0	(83,000)	387,000	386,954	
Operating Expenditure												
Myocum Quarry Operating Expenses	302,800	0	0	0	160,000	0	170,000	0	(181,100)	451,700	451,663	24
Indirect Costs	33,800	0	100	0	(800)	0	100	0	0	33,200	33,100	
Total Operating Expenditure	336,600	0	100	0	159,200	0	170,100	0	(181,100)	484,900	484,763	
Operating Result - Surplus/(Deficit)	(36,600)	0	(100)	0	(159,200)	0	(100)	0	98,100	(97,900)	(97,809)	
Operating Cash Result - Surplus/(Deficit)	(36,600)	0	(100)	0	(159,200)	0	(100)	0	98,100	(97,900)	(97,809)	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	150,000	0	0	0	46,600	0	100	0	(98,100)	98,600	98,609	24
Less:- Capital Expenditure												
Transfer To Reserves	113,400	0	0	0	(113,400)	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	36,600	0	0	0	160,000	0	100	0	(98,100)	98,600	98,609	
Program Cash Result - Surplus/(Deficit)	0	0	(100)	0	800	0	0	0	0	700	800	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Operating Grants	212,700	0	0	0	(45,100)	0	20,300	0	0	187,900	187,870	
Other Income	0	0	0	0	0	0	0	0	63,000	63,000	62,976	25
Total Operating Revenue	212,700	0	0	0	(45,100)	0	20,300	0	63,000	250,900	250,847	
Operating Expenditure												
Contributions	387,900	0	0	0	(114,500)	0	0	0	(1,900)	271,500	271,562	25
Telephone Calls	18,500	0	0	0	0	0	0	0	(13,000)	5,500	5,480	25
Telephone Rental	5,100	0	0	0	0	0	3,500	0	1,600	10,200	10,223	25
Vehicle Petrol and Oil	32,000	0	0	0	(1,000)	0	0	0	(1,200)	29,800	29,848	25
Vehicle Maintenance and Repairs	21,000	0	0	0	1,000	0	15,000	0	11,100	48,100	48,125	25
Operating Expenses	67,900	0	18,000	0	2,000	0	0	0	52,700	140,600	140,652	25
Indirect Costs	83,100	0	0	0	(400)	0	(100)	0	100	82,700	82,700	25
Total Operating Expenditure	615,500	0	18,000	0	(112,900)	0	18,400	0	49,400	568,400	568,589	
Operating Result - Surplus (Deficit)	(402,800)	0	(18,000)	0	67,800	0	1,900	0	13,600	(337,500)	(337,742)	
Operating Cash Result - Surplus (Deficit)	(402,800)	0	(18,000)	0	67,800	0	1,900	0	13,600	(337,500)	(337,742)	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	0	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	0	
Capital Cash Result - Surplus (Deficit)	0	0	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	0	13,600	(337,500)	(337,742)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Operating Grants	91,100	0	0	0	0	0	0	0	(23,400)	67,700	67,685	26
Fees and Charges - Domestic	3,902,000	0	0	0	0	0	54,400	0	(4,100)	3,952,300	3,952,243	26
Collection & Disposal Charges - External Users	555,800	0	0	0	0	0	17,100	0	100	573,000	572,976	26
Collection & Disposal Charges - Internal Users	389,100	0	0	0	0	0	0	0	(35,700)	363,400	363,425	26
Other Income	46,200	0	0	0	0	0	0	0	100	46,300	46,327	26
Waste Disposal Charges - External Customers	1,247,500	0	107,200	0	0	0	1,133,500	0	377,400	2,865,600	2,865,602	26
Total Operating Revenue	6,241,700	0	107,200	0	0	0	1,205,000	0	314,400	7,868,300	7,868,259	
Operating Expenditure												
Domestic Waste Management	4,500	0	0	0	0	0	0	0	0	4,500	4,500	26
Indirect Costs - Internal Charge	179,200	0	0	0	0	0	0	0	900	180,100	178,700	26
Myocum Landfill	454,500	0	0	0	0	0	9,400	0	(47,800)	416,100	416,241	26
Myocum Transfer Station	2,133,300	0	0	0	10,000	0	51,600	0	(155,300)	2,039,600	2,039,739	26
Kerbside Collection	2,161,600	0	0	0	0	0	175,400	0	(399,400)	1,937,600	2,248,447	26
Other Expenditure	324,000	0	(89,800)	0	0	0	311,000	0	(69,200)	476,000	165,021	26
Indirect Costs	199,100	0	1,800	0	(11,700)	0	(1,600)	0	0	187,600	189,700	26
Debt Servicing Costs	194,200	0	0	0	0	0	0	0	(700)	193,500	193,484	26
Total Operating Expenditure	5,650,400	0	(88,000)	0	(1,700)	0	545,800	0	(671,500)	5,435,000	5,435,832	
Operating Result - Surplus/(Deficit)	591,300	0	195,200	0	1,700	0	659,200	0	985,900	2,433,300	2,432,427	
Operating Cash Result - Surplus/(Deficit)	591,300	0	195,200	0	1,700	0	659,200	0	985,900	2,433,300	2,432,427	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	6,069,600	0	41,800	0	158,300	0	925,800	0	(1,450,800)	5,744,700	5,727,619	26
Loan Income	0	0	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure												
Loan Principal Repayments	323,000	0	0	0	0	0	0	0	0	323,000	323,000	26
Transfer To Reserves	6,241,700	0	0	0	0	0	1,205,000	0	32,400	7,479,100	7,461,062	26
Capital Purchases	96,200	0	237,000	0	160,000	0	380,000	0	(497,300)	375,900	375,984	26
Capital Cash Result - Surplus/(Deficit)	(591,300)	0	(195,200)	0	(1,700)	0	(659,200)	0	(985,900)	(2,433,300)	(2,432,427)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Multipurpose Centre Room Hire Charges	57,400	0	0	0	0	0	18,500	0	11,100	87,000	87,032	27
Multipurpose Centre Court 1 Hire Charges	47,200	0	0	0	0	0	10,000	0	19,000	76,200	76,165	27
Multipurpose Centre Court 2 Hire Charges	47,200	0	0	0	0	0	5,000	0	7,100	59,300	59,312	27
Multipurpose Centre Other Charges	84,000	0	0	0	0	0	1,800	0	9,600	95,400	95,442	27
Multipurpose Centre Other Income	0	0	0	0	0	0	0	0	0	0	0	
Sportsfields User Charges	10,000	0	0	0	0	0	0	0	(4,500)	5,500	5,495	27
Total Operating Revenue	245,800	0	0	0	0	0	35,300	0	42,300	323,400	323,445	
Operating Expenditure												
Multipurpose Centre Management Costs	305,600	0	0	0	0	0	0	0	(58,500)	247,100	247,121	27
Multipurpose Centre Building Maintenance	49,400	0	0	0	0	0	1,000	0	(20,400)	30,000	29,881	27
Multipurpose Centre Operational Costs	114,600	0	0	0	0	0	32,600	0	500	147,700	147,750	27
Various Grounds Maintenance	311,300	0	0	0	(20,000)	0	0	0	(69,700)	221,600	221,600	27
Debt Servicing	78,300	0	0	0	0	0	0	0	(9,000)	69,300	69,280	27
Indirect Costs	20,400	0	0	0	(100)	0	(200)	0	200	20,300	20,300	27
Total Operating Expenditure	879,600	0	0	0	(20,100)	0	33,400	0	(156,900)	736,000	735,931	
Operating Result - Surplus/(Deficit)	(633,800)	0	0	0	20,100	0	1,900	0	199,200	(412,600)	(412,486)	
Operating Cash Result - Surplus/(Deficit)	(633,800)	0	0	0	20,100	0	1,900	0	199,200	(412,600)	(412,486)	
Capital Movements												
Add:- Capital Income	0	0	0	0	150,000	0	0	0	(150,000)	0	0	27
Transfer from Reserves	0	0	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions												
Less:- Capital Expenditure												
Loan Principal Repayments	35,400	0	0	0	0	0	0	0	0	35,400	35,400	27
Transfer to Reserves					0				160,000	160,000	160,000	
Transfer to Capital Grants and Contributions									0	0	0	
Capital Purchases	20,000	0	0	0	150,000	0	0	0	(170,000)	0	0	27
Capital Cash Result - Surplus/(Deficit)	(55,400)	0	0	0	(150,000)	0	0	0	(140,000)	(195,400)	(195,400)	
Program Cash Result - Surplus/(Deficit)	(689,200)	0	0	0	(129,900)	0	1,900	0	59,200	(606,000)	(607,896)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Development Assessment	565,000	0	73,500	0	28,000	0	8,900	0	134,000	809,400	809,433	
Certification and Customer Service	973,800	0	73,500	0	16,600	0	49,700	0	211,600	1,325,200	1,325,199	
Land & Natural Environment	337,500	0	121,700	0	8,600	0	20,500	0	(8,100)	480,200	480,091	
Environmental Health Services	280,800	0	48,600	0	0	0	0	0	32,900	362,300	362,230	
Compliance Services	95,100	0	20,000	0	11,600	0	19,300	0	(600)	145,200	145,096	
Infringement Processing	1,450,000	0	12,700	0	7,700	0	5,700	0	(86,700)	1,389,400	1,389,450	
Total Operating Revenue	3,702,200	0	350,000	0	72,500	0	104,100	0	282,900	4,511,700	4,511,500	
Operating Expenditure												
Development Assessment	2,787,600	0	81,300	0	(7,000)	0	1,100	0	(74,500)	2,788,500	2,788,440	
Certification and Customer Service	1,491,800	0	75,000	0	(2,500)	0	200	0	(61,400)	1,503,100	1,503,105	
Land & Natural Environment	2,403,000	0	96,700	6,000	14,800	0	66,300	7,000	(388,300)	2,195,500	2,193,561	
Environmental Health Services	679,600	0	45,100	0	(1,500)	0	0	0	(162,900)	560,300	560,435	
Compliance Services	922,700	0	3,900	0	(3,400)	0	21,200	0	(134,000)	810,400	810,501	
Infringement Processing	947,100	0	0	0	0	0	(18,000)	0	(73,600)	855,500	855,595	
Total Operating Expenditure	9,231,800	0	292,000	6,000	400	0	70,800	7,000	(894,700)	8,713,300	8,711,636	
Operating Result - Surplus(Deficit)	(5,529,600)	0	58,000	(6,000)	72,100	0	33,300	(7,000)	1,177,600	(4,201,600)	(4,200,136)	
Operating Cash Result - Surplus(Deficit)	(5,529,600)	0	58,000	(6,000)	72,100	0	33,300	(7,000)	1,177,600	(4,201,600)	(4,200,136)	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	941,600	394,400	(39,900)	6,000	11,800	0	32,000	7,000	(333,500)	1,019,400	622,055	
Loan income	0	0	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
Developer Contributions	1,000,300	0	0	0	578,300	0	0	0	818,600	2,397,200	2,397,200	
Less:- Capital Expenditure												
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	1,434,100	394,400	0	0	578,300	0	50,000	0	1,455,500	3,912,300	3,575,740	
Transfer To Capital Grants and Contributions	0	0	0	0	0	0	0	0	57,900	57,900	57,900	
Capital Purchases	0	0	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus(Deficit)	507,800	0	(39,900)	6,000	11,800	0	(18,000)	7,000	(1,028,300)	(553,600)	(555,485)	
Program Cash Result - Surplus(Deficit)	(5,021,800)	0	18,100	0	83,900	0	15,300	0	149,300	(4,755,200)	(4,755,621)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 2015												
Description	Program: Development Assessment											
	Original Est 1-Jul-14	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Fees and Charges - Regulatory	497,200	0	63,500	0	20,000	0	0	0	126,300	707,000	707,046	28
Fees and Charges - Discretionary	67,800	0	10,000	0	8,000	0	8,900	0	7,700	102,400	102,387	28
Total Operating Revenue	565,000	0	73,500	0	28,000	0	8,900	0	134,000	809,400	809,433	
Operating Expenditure												
Section 94 Expenses	116,600	0	0	0	0	0	0	0	(6,200)	110,400	110,349	28
Directorate & Managers-Planning,Development & Envt	655,200	0	0	0	0	0	0	0	(400)	654,800	654,819	28
Development Assessment - Fast Track Team	527,200	0	0	0	0	0	0	0	5,700	532,900	532,872	28
Salaries - Planning	678,800	0	73,500	0	0	0	0	0	(63,000)	689,300	689,306	28
Other Assessment Expenses	39,400	0	0	0	0	0	0	0	(9,500)	29,900	29,894	28
Indirect Costs	770,400	0	7,800	0	(7,000)	0	1,100	0	(1,100)	771,200	771,200	28
Total Operating Expenditure	2,787,600	0	81,300	0	(7,000)	0	1,100	0	(74,500)	2,788,500	2,788,440	
Operating Result - Surplus/(Deficit)	(2,222,600)	0	(7,800)	0	35,000	0	7,800	0	208,500	(1,979,100)	(1,979,007)	
Operating Cash Result - Surplus/(Deficit)	(2,222,600)	0	(7,800)	0	35,000	0	7,800	0	208,500	(1,979,100)	(1,979,007)	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	116,600	0	0	0	0	0	0	0	(6,200)	110,400	110,349	28
Loan Income	0	0	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
Developer Contributions	1,000,300	0	0	0	578,300	0	0	0	818,600	2,397,200	2,397,200	28
Less:- Capital Expenditure												
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	1,000,300	0	0	0	578,300	0	0	0	947,600	2,526,200	2,526,200	28
Capital Purchases	0	0	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	116,600	0	0	0	0	0	0	0	(135,200)	(18,600)	(18,651)	
Program Cash Result - Surplus/(Deficit)	(2,106,000)	0	(7,800)	0	35,000	0	7,800	0	73,300	(1,997,700)	(1,997,659)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Fees and Charges - Commercial Property	106,100	0	0	0	0	0	0	0	25,100	131,200	131,170	29
Fees and Charges - Discretionary	867,700	0	73,500	0	16,600	0	49,700	0	186,500	1,194,000	1,194,030	29
Total Operating Revenue	973,800	0	73,500	0	16,600	0	49,700	0	211,600	1,325,200	1,325,199	
Operating Expenditure												
Building Certification Unit Employee Costs	1,016,300	0	72,500	0	0	0	0	0	(41,000)	1,047,800	1,047,731	29
Front Counter - Salaries and Oncosts	215,000	0	0	0	0	0	0	0	19,300	234,300	234,287	29
Footpath Dining	16,000	0	0	0	0	0	0	0	(5,900)	10,100	10,124	29
Office Expenses	58,900	0	0	0	0	0	0	0	(33,600)	25,300	25,363	29
Indirect Costs	185,600	0	2,500	0	(2,500)	0	200	0	(200)	185,600	185,600	29
Total Operating Expenditure	1,491,800	0	75,000	0	(2,500)	0	200	0	(61,400)	1,503,100	1,503,105	
Operating Result - Surplus/(Deficit)	(518,000)	0	(1,500)	0	19,100	0	49,500	0	273,000	(177,900)	(177,905)	
Operating Cash Result - Surplus/(Deficit)	(518,000)	0	(1,500)	0	19,100	0	49,500	0	273,000	(177,900)	(177,905)	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	46,000	0	0	0	0	0	0	0	(35,900)	10,100	10,124	29
Loan Income	0	0	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	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	0	
Transfer To Reserves	106,100	0	0	0	0	0	50,000	0	322,800	478,900	478,870	29
Transfer To Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	(60,100)	0	0	0	0	0	(50,000)	0	(358,700)	(468,800)	(468,746)	
Program Cash Result - Surplus/(Deficit)	(578,100)	0	(1,500)	0	19,100	0	(500)	0	(85,700)	(646,700)	(646,651)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Operating Grants - Environmental Planning	183,600	0	119,200	0	0	0	18,000	0	(15,700)	305,100	304,977	30
Applicant Funded DCPs/LEPs	0	0	2,500	0	5,000	0	2,500	0	2,600	12,600	12,600	30
Fees and Charges	153,900	0	0	0	0	0	0	0	5,000	158,900	158,878	30
Applicant Funded Proposal for Byron Shire LES	0	0	0	0	3,600	0	0	0	0	3,600	3,636	30
Total Operating Revenue	337,500	0	121,700	0	8,600	0	20,500	0	(8,100)	480,200	480,091	
Operating Expenditure												
Employee and Office Expenses	838,000	0	0	0	0	0	0	0	22,300	860,300	860,270	30
Legal Expenses	0	0	0	0	0	0	0	0	1,400	1,400	1,404	30
Environmental Strategic Studies/Plans	180,300	0	0	6,000	11,800	0	25,200	7,000	(98,800)	131,500	121,756	30
Environmental Levy Works and Services Program	463,300	0	0	0	0	0	18,000	0	(91,600)	389,700	389,807	30
Council Funded Local Environment Plans	79,600	0	0	0	0	0	20,000	0	(63,400)	35,200	42,806	30
Koala Connections	312,800	0	2,500	0	5,000	0	2,500	0	(107,800)	205,000	204,977	30
Applicant Funded Local Environment Plans	0	0	0	0	3,000	0	0	0	(3,000)	6,200	6,585	30
Applicant Funded Proposal for Byron Shire LES	0	0	0	0	0	0	0	0	0	500	495	30
Bath Futures Project Stage 2	1,200	0	26,200	0	0	0	0	0	(16,400)	9,800	9,705	30
Graminoid Clay Heath Restoration Project	0	0	53,100	0	0	0	0	0	(26,500)	26,600	26,548	30
Land for Wildlife - Restoring Rainforest	528,800	0	4,900	0	(5,600)	0	600	0	(600)	528,100	528,100	30
Indirect Costs	0	0	0	0	0	0	0	0	0	0	0	30
Total Operating Expenditure	2,403,000	0	86,700	6,000	14,800	0	66,300	7,000	(388,300)	2,195,500	2,193,561	
Operating Result - Surplus/(Deficit)	(2,065,500)	0	35,000	(6,000)	(6,200)	0	(45,800)	(7,000)	380,200	(1,715,300)	(1,713,469)	
Operating Cash Result - Surplus/(Deficit)	(2,065,500)	0	35,000	(6,000)	(6,200)	0	(45,800)	(7,000)	380,200	(1,715,300)	(1,713,469)	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	749,000	394,400	(39,900)	6,000	11,800	0	32,000	7,000	(263,500)	896,800	502,583	30
Loan Income	0	0	0	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	0
Developer Contributions	0	0	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	0	0
Transfer To Reserves	327,700	394,400	0	0	0	0	0	0	50,300	772,400	435,900	30
Transfer To Capital Grants and Contributions	0	0	0	0	0	0	0	0	57,900	57,900	0	30
Capital Purchases	0	0	0	0	0	0	0	0	0	0	0	0
Capital Cash Result - Surplus/(Deficit)	421,300	0	(39,900)	6,000	11,800	0	32,000	7,000	(371,700)	66,500	66,683	
Program Cash Result - Surplus/(Deficit)	(1,644,200)	0	(4,900)	0	5,600	0	(13,800)	0	8,500	(1,648,800)	(1,646,787)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Fees and Charges - Discretionary	275,400	0	48,600	0	0	0	0	0	35,100	359,100	359,075	31
Miscellaneous Revenues	5,400	0	0	0	0	0	0	0	(2,200)	3,200	3,155	31
Total Operating Revenue	280,800	0	48,600	0	0	0		0	32,900	362,300	362,230	
Operating Expenditure												
Health Employee Costs	357,700	0	0	0	0	0	0	0	(3,300)	354,400	354,362	31
Operating Expenses	146,600	0	43,600	0	0	0	0	0	(159,600)	30,600	30,773	31
Indirect Costs	165,300	0	1,500	0	(1,500)	0	0	0	0	165,300	165,300	
Total Operating Expenditure	679,600	0	45,100	0	(1,500)	0	0	0	(162,900)	560,300	560,435	
Operating Result - Surplus/(Deficit)	(398,800)	0	3,500	0	1,500	0	0	0	195,800	(198,000)	(198,205)	
Operating Cash Result - Surplus/(Deficit)	(398,800)	0	3,500	0	1,500	0	0	0	195,800	(198,000)	(198,205)	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	0	0	0	0	0	0	0	0	0	0	0	
Loan income	0	0	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	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	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	134,800	134,800	134,770	31
Capital Purchases	0	0	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0		0	(134,800)	(134,800)	(134,770)	
Program Cash Result - Surplus/(Deficit)	(398,800)	0	3,500	0	1,500	0	0	0	61,000	(332,800)	(332,975)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Compliance Fees & Charges	29,800	0	0	0	0	0	0	0	1,700	31,500	31,480	32
Compliance Miscellaneous Revenues	15,000	0	0	0	0	0	0	0	(200)	14,800	14,787	32
Fees and Charges - Regulated	13,400	0	0	0	0	0	0	0	(11,700)	1,700	1,645	32
Fees and Charges - Discretionary	36,900	0	20,000	0	11,600	0	19,300	0	9,400	97,200	97,184	32
Total Operating Revenue	95,100	0	20,000	0	11,600	0	19,300	0	(800)	145,200	145,096	
Operating Expenditure												
Compliance Employee Costs	417,600	0	0	0	0	0	18,000	0	(103,000)	332,600	332,657	32
Compliance Operating Expenses	7,900	0	0	0	0	0	3,000	0	(2,000)	8,900	8,958	32
Indirect Costs	396,900	0	3,900	0	(3,400)	0	200	0	(200)	397,400	397,400	32
Regional Companion Animals Committee	0	0	0	0	0	0	0	0	0	0	0	0
Public Order and Safety Operating Expenses	110,300	0	0	0	0	0	0	0	(28,800)	81,500	81,496	32
Debt Servicing Costs	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenditure	922,700	0	3,900	0	(3,400)	0	21,200	0	(134,000)	810,400	810,501	
Operating Result - Surplus/(Deficit)	(827,600)	0	16,100	0	15,000	0	(1,900)	0	133,200	(665,200)	(665,404)	
Operating Cash Result - Surplus/(Deficit)	(827,600)	0	16,100	0	15,000	0	(1,900)	0	133,200	(665,200)	(665,404)	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	30,000	0	0	0	0	0	0	0	(27,900)	2,100	2,127	32
Less:- Capital Expenditure												
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0	0	0	0	0	0	0
Capital Cash Result - Surplus/(Deficit)	30,000	0	0	0	0	0	0	0	(27,900)	2,100	2,127	
Program Cash Result - Surplus/(Deficit)	(797,600)	0	16,100	0	15,000	0	(1,900)	0	105,300	(663,100)	(663,277)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Fines and Other Revenues	1,450,000	0	12,700	0	7,700	0	5,700	0	(86,700)	1,389,400	1,389,450	33
Total Operating Revenue	1,450,000	0	12,700	0	7,700	0	5,700	0	(86,700)	1,389,400	1,389,450	
Operating Expenditure												
Ranger Employee Costs	690,200	0	0	0	0	0	(18,000)	0	(24,800)	647,400	647,444	33
Operating Expenses	256,900	0	0	0	0	0	0	0	(48,800)	208,100	208,151	33
Total Operating Expenditure	947,100	0	0	0	0	0	(18,000)	0	(73,600)	855,500	855,595	
Operating Result - Surplus/(Deficit)	502,900	0	12,700	0	7,700	0	23,700	0	(13,100)	533,900	533,855	
Operating Cash Result - Surplus/(Deficit)	502,900	0	12,700	0	7,700	0	23,700	0	(13,100)	533,900	533,855	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	0	0	0	0	0	0	0	0	0	0	0	
Loan Income	0	0	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	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	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	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	0	(13,100)	533,900	533,855	

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Water Supply Management	8,106,600	0	0	0	0	0	162,500	0	(164,500)	8,104,600	8,104,531	0
Water Supply Operations	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Revenue	8,106,600	0	0	0	0	0	162,500	0	(164,500)	8,104,600	8,104,531	
Operating Expenditure												
Water Supply Management	1,612,800	0	96,800	0	(25,500)	0	100,900	0	(21,200)	1,763,800	1,764,740	0
Water Supply Operations	5,153,700	0	0	0	0	0	43,000	0	(25,400)	5,171,300	5,171,158	0
Total Operating Expenditure	6,766,500	0	96,800	0	(25,500)	0	143,900	0	(46,600)	6,935,100	6,935,899	
Operating Result - Surplus/(Deficit)	1,340,100	0	(96,800)	0	25,500	0	18,600	0	(117,900)	1,169,500	1,168,632	
Operating Cash Result - Surplus/(Deficit)	1,340,100	0	(96,800)	0	25,500	0	18,600	0	(117,900)	1,169,500	1,168,632	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	3,384,900	0	24,400	0	(1,537,400)	0	0	820,000	(2,264,100)	902,200	902,325	0
Loan Income	0	0	0	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	494,400	0	0	0	0	0	0	0	454,800	949,279	949,279	0
Less:- Capital Expenditure												
Loan Principal Repayments	38,400	0	0	0	0	0	302,100	0	0	340,500	340,500	0
Transfer To Reserves	1,301,700	0	(96,800)	0	25,500	0	(283,500)	0	(33,800)	913,100	912,275	0
Capital Purchases	3,659,300	0	24,400	0	(1,537,400)	0	0	820,000	(2,264,100)	902,200	902,325	0
Capital Cash Result - Surplus/(Deficit)	(1,340,100)	0	96,800	0	(25,500)	0	(18,600)	0	488,600	(304,400)	(303,496)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	370,700	865,100	865,137	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Operating Grants	102,500	0	0	0	0	0	0	0	(32,100)	70,400	70,417	34
Rates and Service Availability Charges	1,795,900	0	0	0	0	0	85,400	0	(6,000)	1,875,300	1,875,330	34
Water Consumption Charges	5,911,600	0	0	0	0	0	0	0	(786,800)	5,124,800	5,124,849	34
Contributions	0	0	0	0	0	0	5,000	0	0	5,000	5,000	
Fees	165,700	0	0	0	0	0	57,600	0	65,900	289,200	289,147	34
Private Works Income	0	0	0	0	0	0	14,500	0	3,100	17,600	17,562	34
Extra Charges	17,200	0	0	0	0	0	2,900	0	0	20,100	20,044	34
Interest on Investments	113,700	0	0	0	0	0	0	0	588,500	702,200	702,182	34
Total Operating Revenue	8,106,600	0	0	0	0	0	162,500	0	(164,500)	8,104,600	8,104,531	
Management Expenditure												
Management & Administration	42,000	0	90,000	0	0	0	50,000	0	6,200	188,200	188,216	34
Engineering & Supervision	132,300	0	0	0	0	0	0	0	(1,400)	130,900	130,907	34
S&A Engineering	15,000	0	0	0	0	0	17,000	0	3,200	35,200	35,154	34
Employee Costs - Compliance	67,700	0	0	0	0	0	(35,000)	0	(8,800)	23,900	23,859	34
Employee Costs - Administration and Education	109,000	0	0	0	0	0	35,000	0	4,400	148,400	148,388	34
Meter Reading Contract	36,100	0	0	0	0	0	0	0	10,100	46,200	46,181	34
Training and Recruitment	10,000	0	0	0	0	0	0	0	(6,500)	3,500	3,538	34
Administration Expenses	212,700	0	0	0	0	0	0	0	(37,700)	175,000	175,040	34
Abandonments	10,400	0	0	0	0	0	0	0	9,300	19,700	19,743	34
Debt Servicing	25,300	0	0	0	0	0	34,800	0	0	60,100	60,110	
Indirect Costs	952,300	0	6,800	0	(25,500)	0	(900)	0	0	932,700	933,604	
Total Operating Expenditure	1,612,600	0	96,800	0	(25,500)	0	100,900	0	(21,200)	1,763,800	1,764,740	
Management Result - Surplus/(Deficit)	6,493,600	0	(96,800)	0	25,500	0	61,600	0	(143,300)	6,340,800	6,339,791	
Management Result - Surplus/(Deficit)	6,493,600	0	(96,800)	0	25,500	0	61,600	0	(143,300)	6,340,800	6,339,791	
CAPITAL MOVEMENTS												
Add:- Capital Income	0	0	0	0	0	0	0	0	0	0	0	
Transfer from Reserves	494,400	0	0	0	0	0	0	0	454,800	949,200	949,279	34
Developer Contributions												
Less:- Capital Expenditure	38,400	0	0	0	0	0	302,100	0	0	340,500	340,500	
Loan Principal Repayments	0	0	0	0	0	0	0	0	454,800	454,800	454,824	34
Transfer To Reserves									0	0	0	
Capital Purchases												
Capital Cash Result - Surplus/(Deficit)	456,000	0	0	0	0	0	(302,100)	0	0	153,900	153,955	
Program Cash Result - Surplus/(Deficit)	6,949,600	0	(96,800)	0	25,500	0	(240,500)	0	(143,300)	6,494,700	6,493,746	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Expenditure												
Safety Training	40,000	0	(40,000)	0	0	0	0	0	0	0	0	
General Operation	130,000	0	(130,000)	0	0	0	0	0	0	0	0	
General Maintenance	977,300	0	3,917,800	0	0	0	13,000	0	(27,400)	4,880,700	4,880,609	34
Demand Management	47,000	0	(47,000)	0	0	0	0	0	0	0	0	
Bengalow	223,200	0	(223,200)	0	0	0	0	0	0	0	0	
Brunswick Heads	371,800	0	(371,800)	0	0	0	0	0	0	0	0	
Byron Bay	2,270,600	0	(2,270,600)	0	0	0	0	0	0	0	0	
Mullumbimby	238,600	0	20,000	0	0	0	30,000	0	2,000	290,600	290,549	34
Ocean Shores	855,200	0	(855,200)	0	0	0	0	0	0	0	0	
Total Operating Expenditure	5,153,700	0	0	0	0	0	43,000	0	(25,400)	5,171,300	5,171,158	
Operating Result - Surplus/(Deficit)	1,796,100	0	(96,800)	0	25,500	0	(283,500)	0	(117,900)	1,323,400	1,322,587	
Operating Cash Result - Surplus/(Deficit)	1,796,100	0	(96,800)	0	25,500	0	(283,500)	0	(117,900)	1,323,400	1,322,587	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	470,000	0	50,000	0	10,000	0	0	0	(325,100)	204,900	204,975	34
Loan Income	0	0	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	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	0	
Transfer To Reserves	1,301,700	0	(96,800)	0	25,500	0	(283,500)	0	(488,600)	458,300	457,451	34
Capital Purchases	470,000	0	50,000	0	10,000	0	0	0	(325,100)	204,900	204,975	34
Capital Cash Result - Surplus/(Deficit)	(1,301,700)	0	96,800	0	(25,500)	0	283,500	0	488,600	(458,300)	(457,451)	
Program Cash Result - Surplus/(Deficit)	494,400	0	0	0	0	0	0	0	370,700	865,100	865,137	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
CAPITAL MOVEMENTS												
Add:- Capital Income	686,900	0	0	0	(127,400)	0	0	820,000	(1,167,600)	211,900	211,987	34
Transfer from Reserves	0	0	0	0	0	0	0	0	0	0	0	
Loan Income	0	0	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	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	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	0	0	
Capital Purchases	686,900	0	0	0	(127,400)	0	0	820,000	(1,167,600)	211,900	211,987	34
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0	0	

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
CAPITAL MOVEMENTS												
Add:- Capital Income	20,000	0	0	0	(15,000)	0	0	0	4,100	9,100	9,053	34
Transfer from Reserves	0	0	0	0	0	0	0	0	0	0	0	
Loan Income	0	0	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	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	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	0	0	
Capital Purchases	20,000	0	0	0	(15,000)	0	0	0	4,100	9,100	9,053	34
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	881,600	0	(37,600)	0	(230,000)	0	0	0	(217,500)	396,500	396,538	34
Loan Income	0	0	0	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	0
Developer Contributions	0	0	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	0	0
Transfer To Reserves	0	0	0	0	0	0	0	0	0	0	0	0
Capital Purchases	881,600	0	(37,600)	0	(230,000)	0	0	0	(217,500)	396,500	396,538	34
Capital Cash Result - Surplus (Deficit)	0	0	0	0	0	0	0	0	0	0	0	0
Program Cash Result - Surplus/ (Deficit)	0	0	0	0	0	0	0	0	0	0	0	0

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
CAPITAL MOVEMENTS												
Add:- Capital Income	1,800,800	0	12,000	0	(1,175,000)	0				79,800	79,772	34
Transfer from Reserves		0	0	0	0	0			(558,000)	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	
Developer Contributions												
Less:- Capital Expenditure	0	0		0	0	0				0		
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			(558,000)	79,800	79,772	34
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	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Revenue												
Sewer Supply Management	13,747,600	0	0	0	0	0	296,600	0	192,100	14,236,300	14,236,107	0
Sewer Supply Operations	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Revenue	13,747,600	0	0	0	0	0	296,600	0	192,100	14,236,300	14,236,107	
Operating Expenditure												
Sewer Supply Management	5,654,700	0	96,200	0	(22,700)	0	(139,900)	0	(8,400)	5,579,900	5,579,859	0
Sewer Supply Operations	5,019,400	0	0	0	0	0	228,700	0	40,000	5,288,100	5,287,948	0
Total Operating Expenditure	10,674,100	0	96,200	0	(22,700)	0	88,800	0	31,600	10,868,000	10,867,807	
Operating Result - Surplus/(Deficit)	3,073,500	0	(96,200)	0	22,700	0	207,800	0	160,500	3,368,300	3,368,301	
Operating Cash Result - Surplus/(Deficit)	3,073,500	0	(96,200)	0	22,700	0	207,800	0	160,500	3,368,300	3,368,301	
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	2,243,100	0	175,000	19,100	(160,400)	0	0	222,200	(2,069,100)	429,900	429,900	0
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	0	0	0
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0	0	0	0	0	0
Loan Income	0	0	0	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	0
Developer Contributions	765,000	0	0	0	500,000	0	0	0	399,500	1,664,500	1,664,500	0
Less:- Capital Expenditure												
Loan Principal Repayments	1,262,500	0	0	0	22,000	0	212,700	0	15,100	1,512,300	1,512,288	0
Transfer To Reserves	1,811,000	0	(96,200)	0	500,700	0	(4,900)	0	738,600	2,949,200	2,949,246	0
Transfer To Unexpended Loans	0	0	0	0	0	0	0	0	0	0	0	0
Capital Purchases	3,008,100	0	175,000	19,100	(160,400)	0	0	222,200	(2,069,100)	1,194,900	1,194,849	0
Capital Cash Result - Surplus/(Deficit)	(3,073,500)	0	96,200	0	(22,700)	0	(207,800)	0	(354,200)	(3,562,000)	(3,561,983)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(193,700)	(193,700)	(193,682)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 2015 Program: Sewerage Services - Management													
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Otr	September Review	Resolutions Oct - Dec Otr	December Review	Resolutions Jan - Mar Otr	March Review	Resolutions Apr - Jun Otr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note	
Operating Grants Rates and Service Availability Charges. User Charges Contributions Fees Private Works Income Extra Charges Interest on Investments	100,700	0	0	0	0	0	0	0	(26,600)	74,100	74,072	35	
	9,128,500	0	0	0	0	0	253,200	0	15,200	9,396,900	9,396,877	35	
	4,094,400	0	0	0	0	0	31,100	0	(294,200)	3,831,300	3,831,255	35	
	19,000	0	0	0	0	0	2,500	0	(19,000)	2,500	2,500	35	
	213,000	0	0	0	0	0	0	0	35,600	248,600	248,532	35	
	0	0	0	0	0	0	0	0	400	400	435	35	
	29,800	0	0	0	0	0	9,800	0	9,500	49,100	49,032	35	
	162,200	0	0	0	0	0	0	0	471,200	633,400	633,404	35	
	13,747,600	0	0	0	0	0	296,600	0	192,100	14,236,300	14,236,107		
	Management Expenditure Management & Administration Engineering & Supervision Engineering Site Assessment Employee Costs - Compliance Employee Costs - Administration and Education Meter Reading Contract Training and Recruitment Administration Expenses Abandonments Other Expenses Debt Servicing Indirect Costs	38,800	0	90,000	0	0	0	45,000	0	7,300	181,100	181,195	35
132,300		0	0	0	0	0	(7,000)	0	1,400	126,700	126,694	35	
15,000		0	0	0	0	0	20,000	0	6,800	41,800	41,839	35	
67,700		0	0	0	0	0	(50,000)	0	(1,400)	16,300	16,335	35	
111,800		0	0	0	0	0	35,000	0	(3,300)	143,500	143,532	35	
34,000		0	0	0	0	0	0	0	(12,400)	21,600	21,553	35	
2,200		0	0	0	0	0	0	0	(800)	1,400	1,368	35	
271,100		0	0	0	0	0	(23,900)	0	(30,000)	217,200	217,206	35	
7,100		0	0	0	0	0	27,400	0	34,500	34,409	35		
2,100		0	0	0	0	0	0	0	(2,100)	0	0	35	
Total Operating Expenditure Operating Result - Surplus(Deficit) Operating Cash Result - Surplus(Deficit)	3,900,200	0	0	0	2,700	0	(156,900)	0	(3,400)	3,742,600	3,742,560	35	
	1,072,400	0	6,200	0	(25,400)	0	(2,100)	0	2,100	1,053,200	1,053,168	35	
	5,654,700	0	96,200	0	(22,700)	0	(139,900)	0	(8,400)	5,579,900	5,579,859		
	8,092,900	0	(96,200)	0	22,700	0	436,500	0	200,500	8,656,400	8,656,249		
	8,092,900	0	(96,200)	0	22,700	0	436,500	0	200,500	8,656,400	8,656,249		
	CAPITAL MOVEMENTS Add:- Capital Income Transfer from Reserves Loan Income Capital Grants and Contributions Developer Contributions Less:- Capital Expenditure Loan Principal Repayments Transfer To Reserves Capital Purchases	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	
		765,000	0	0	0	500,000	0	0	0	399,500	1,664,500	1,664,500	35
1,262,500		0	0	0	22,000	0	212,700	0	15,100	1,512,300	1,512,268	35	
0		0	0	0	500,000	0	0	0	593,200	1,093,200	1,093,270	35	
0		0	0	0	0	0	0	0	0	0	0		
(497,500)		0	0	0	(22,000)	0	(212,700)	0	(208,800)	(941,000)	(941,058)		
7,595,400		0	(96,200)	0	700	0	223,800	0	(8,300)	7,715,400	7,715,191		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
Operating Expenditure												
Salery Training	43,300	0	(43,300)	0	0	0	0	0	0	0	0	0
General Operation	271,200	0	(271,200)	0	0	0	35,700	0	0	35,700	35,696	0
Sludps Management	164,700	0	(164,700)	0	0	0	0	0	0	0	0	0
Plant Running Expenses	0	0	0	0	0	0	50,000	0	(19,900)	30,100	30,167	35
General Maintenance	2,029,500	0	2,989,900	0	0	0	143,000	0	50,300	5,212,700	5,212,517	35
Operational Capacity Assessment	0	0	0	0	0	0	0	0	0	0	0	0
Private Works Expenses	0	0	0	0	0	0	0	0	0	0	0	0
Liquid Trade Waste	38,200	0	(38,200)	0	0	0	0	0	4,100	4,100	4,108	35
Mullumbimby System	69,000	0	(69,000)	0	0	0	0	0	0	0	0	0
Brunswick Area Sewerage Treatment Area	446,800	0	(446,800)	0	0	0	0	0	0	0	0	0
Brunswick System	347,000	0	(347,000)	0	0	0	0	0	0	0	0	0
Bangalow System	15,500	0	(15,500)	0	0	0	0	0	0	0	0	0
Brunswick System	608,300	0	(608,300)	0	0	0	0	0	0	0	0	0
Ocean Shores	20,600	0	(20,600)	0	0	0	0	0	0	0	0	0
South Byron System	965,300	0	(965,300)	0	0	0	0	0	5,500	5,500	5,460	0
Byron Bay System												
Total Operating Expenditure	5,019,400	0	0	0	0	0	228,700	0	40,000	5,288,100	5,287,948	0
Operating Result - Surplus/(Deficit)	2,576,000	0	(96,200)	0	700	0	(4,900)	0	(48,300)	2,427,300	2,427,243	0
Operating Cash Result - Surplus/(Deficit)	2,576,000	0	(96,200)	0	700	0	(4,900)	0	(48,300)	2,427,300	2,427,243	0
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	801,900	0	(62,100)	0	0	0	0	0	(385,200)	354,600	354,545	35
Loan Income	0	0	0	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	0
Developer Contributions	0	0	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	0	0
Transfer To Reserves	1,811,000	0	(96,200)	0	700	0	(4,900)	0	145,400	1,856,000	1,855,976	35
Transfer To Unexpended Loans	0	0	0	0	0	0	0	0	0	0	0	0
Capital Purchases	801,900	0	(62,100)	0	0	0	0	0	(385,200)	354,600	354,545	35
Capital Cash Result - Surplus/(Deficit)	(1,811,000)	0	96,200	0	(700)	0	4,900	0	(145,400)	(1,856,000)	(1,855,976)	0
Program Cash Result - Surplus/(Deficit)	765,000	0	0	0	0	0	0	0	(193,700)	571,300	571,267	0

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
CAPITAL MOVEMENTS												
Add:- Capital Income	180,400	0	75,000	0	(104,600)	0	0	0	4,700	155,500	155,526	35
Transfer from Reserves	0	0	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	0	0	
Loan Income	0	0	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	180,400	0	75,000	0	(104,600)	0	0	0	4,700	155,500	155,526	35
Capital Purchases	0	0	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0	0	

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
CAPITAL MOVEMENTS												
Add:- Capital Income	198,700	0	0	0	(19,700)	0	0	0	(123,200)	55,800	55,752	35
Transfer from Reserves	0	0	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0	0	0	0	0	
Loan Income	0	0	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	0	0	
Transfer To Unexpended Loans	0	0	0	0	0	0	0	0	0	0	0	
Capital Purchases	198,700	0	0	0	(19,700)	0	0	0	(123,200)	55,800	55,752	35
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0	0	

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	1,126,800	0	112,100	0	(31,100)	0		222,200	(992,600)	437,400	437,216	35
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	0	0	
Loan Income	0	0	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	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	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	0	0	
Capital Purchases	1,126,800	0	112,100	0	(31,100)	0		222,200	(992,600)	437,400	437,216	35
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0	0	

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	404,200	0	5,000	19,100	0	0		0	(373,000)	55,300	55,410	35
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	0	0	
Loan Income	0	0	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	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	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	0	0	
Capital Purchases	404,200	0	5,000	19,100	0	0		0	(373,000)	55,300	55,410	35
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0	0	

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15	Note
CAPITAL MOVEMENTS												
Add:- Capital Income												
Transfer from Reserves	296,100	0	45,000	0	(5,000)	0	0	0	(199,800)	136,300	136,401	35
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	0	0	
Loan Income	0	0	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	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	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	0	0	
Capital Purchases	296,100	0	45,000	0	(5,000)	0	0	0	(199,800)	136,300	136,401	35
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2014/2015 Budget Review as at 30th June 2015											
Capital Expenditure Summary											
Description	Original Est 1-Jul-14	Resolutions Jul - Sep Otr	September Review	Resolutions Oct - Dec Otr	December Review	Resolutions Jan - Mar Otr	March Review	Resolutions Apr - Jun Otr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15
GENERAL FUND											
Corporate & Community Services Capital Expenditure											
Administrative Services	30,000	0	0	0	0	0	0	0	(30,000)	0	0
Information Services	284,100	0	0	0	28,800	0	(21,800)	0	(100,800)	190,300	190,367
Property Services	1,741,900	0	0	0	0	0	21,500	0	(1,002,500)	760,900	760,857
Caravan Parks	388,500	0	0	0	0	0	0	0	(238,000)	150,660	150,660
Public Libraries	0	0	0	0	30,600	0	0	0	0	30,600	30,575
TOTAL CORPORATE & COMMUNITY SERVICES CAPITAL EXPENDITURE	2,444,500	0	0	0	59,400	0	(300)	0	(1,371,300)	1,132,300	1,132,460
Infrastructure Services Capital Expenditure											
Depot Services & Fleet Management	1,243,000	0	0	0	871,800	0	0	0	437,200	2,552,000	2,551,974
Local Roads & Drainage	6,329,700	0	(75,700)	34,900	(455,900)	0	16,600	206,000	(1,807,800)	4,247,800	4,312,963
Open Space and Recreation	1,482,500	20,000	557,700	925,000	(421,700)	0	70,000	190,900	(2,001,600)	823,800	823,684
Waste Disposal Facility	96,200	0	237,000	0	160,000	0	380,000	0	(497,300)	375,900	375,964
Cavanbah Sports Centre	20,000	0	0	0	150,000	0	0	0	(170,000)	0	0
TOTAL INFRASTRUCTURE SERVICES CAPITAL EXPENDITURE	9,171,400	20,000	719,000	960,900	304,200	0	466,600	396,900	(4,039,500)	7,999,500	8,064,605
TOTAL GENERAL FUND CAPITAL EXPENDITURE	11,615,900	20,000	719,000	960,900	363,600	0	466,300	396,900	(5,410,800)	9,131,800	9,197,065
Water Capital Expenditure											
Miscellaneous	470,000	0	50,000	0	10,000	0	0	0	(325,100)	204,900	204,975
Ocean Shores	696,900	0	0	0	(127,400)	0	0	820,000	(1,167,600)	211,900	211,987
Bangalow	20,000	0	0	0	(15,000)	0	0	0	4,100	9,100	9,053
Byron Bay	881,600	0	(37,600)	0	(230,000)	0	0	0	(217,500)	396,500	396,538
Mullumbimby	1,800,600	0	12,000	0	(1,175,000)	0	0	0	(558,000)	79,800	79,772
TOTAL WATER CAPITAL EXPENDITURE	3,659,300	0	24,400	0	(1,537,400)	0	0	820,000	(2,264,100)	902,200	902,325
Sewer Capital Expenditure											
Miscellaneous	801,900	0	(62,100)	0	0	0	0	0	(385,200)	354,600	354,545
Bangalow	180,400	0	75,000	0	(104,600)	0	0	0	4,700	155,500	155,526
Brunswick Heads	198,700	0	0	0	(19,700)	0	0	0	(123,200)	55,800	55,752
Byron Bay	1,120,800	0	112,100	0	(31,100)	0	0	222,200	(992,600)	437,400	437,216
Mullumbimby	404,200	0	5,000	19,100	(31,100)	0	0	0	(373,000)	55,300	55,410
Ocean Shores	296,100	0	45,000	0	(5,000)	0	0	0	(199,800)	136,300	136,401
TOTAL SEWER CAPITAL EXPENDITURE	3,008,100	0	175,000	19,100	(160,400)	0	0	222,200	(2,069,100)	1,194,900	1,194,849
TOTAL CAPITAL EXPENDITURE	18,483,300	20,000	918,400	980,000	(1,334,200)	0	466,300	1,439,100	(9,744,000)	11,228,900	11,294,239

**BYRON SHIRE COUNCIL
BUDGET 2014/15
Review as at 30 June 2015**

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 on attachment 2.

Note Reference:	1
Program:	General Manager
Budget Variance:	Operating Expenditure (\$11,600) Transfer from Reserves \$5,000
Reason for Variance:	General savings of \$11,600 across the program. It is proposed to transfer \$5,000 from the College of Marine Studies unexpended grant. This grant has been fully expended in previous years and should no longer be restricted.
Note Reference:	2
Program:	Economic Development
Budget Variance:	Operating Income \$28,000 Operating Expenditure (\$122,900) Transfer from Reserves (\$128,800) Transfer to Reserves \$25,000
Reason for Variance:	Operating expenditure in the tourism area was not fully expended (\$31,200). This was funded through special rate reserves. \$97,600 of the Byron Town Centre and Foreshore Strategy also remains unexpended. This is funded through developer contributions and is to be carried over to 2015/16. A \$25,000 grant was received for the Whale Trail project. This is to be transferred to reserves for use in 2015/16.
Note Reference:	3
Program:	Organisation Development
Budget Variance:	Operating Expenditure (\$81,800) Transfer from Reserves (\$10,700)
Reason for Variance:	Operating expenditure reduced by \$81,800 across the program. A large portion of this is due to the Customer Service Coordinator position not being filled until late in the financial year. A reduction in the transfer from the Human Resource reserve is required as the budget was not fully expended for the Safety Officer position.
Note Reference:	5
Program:	Administration Services - Councillors
Budget Variance:	Operating Expenditure (\$48,500)
Reason for Variance:	Operating expenditure decreased due to under expenditure of various budget items. \$35,200 of this is attributable to reduced expenditure against Councillor expenses. The remainder can be seen in attachment 2.
Note Reference:	6
Program:	Administration Services
Budget Variance:	Operating Income (\$6,400) Operating Expenditure (\$4,800) Capital Expenditure (\$30,000) Transfer from Reserves \$1,600 Transfer to Reserves \$53,500

**BYRON SHIRE COUNCIL
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Reason for Variance: Reserve Movements

The below Section 355 committee halls provided a surplus at 30 June 2015 and a transfer to the hall specific reserve can be made:

Mullum Pioneer Centre	Transfer to Reserve \$300
Byron Library Exhib space	Transfer to Reserve \$4,100
Brunswick Memorial Hall	Transfer to Reserve \$12,100
Suffolk Park Community Hall	Transfer to Reserve \$3,300
South Golden Beach Hall	Transfer to Reserve \$1,900
Bangalow Heritage House	Transfer to Reserve \$1,900

The below Section 355 committee halls provided a deficit at 30 June 2015 and a transfer from the hall reserve can be made:

Brunswick Heads Community	Transfer fr Reserve \$1,700
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In addition to the above, it is recommended that the Organisation Business continuity capital expenditure be reduced by \$30,000 and transferred to the Risk Management reserve. These works are to be carried over to 2015/16.

Note Reference: 7

Program: General Purpose Revenues

Budget Variance: Operating Income \$116,800
Transfer to Reserves \$330,400

Reason for Variance: Operating income increased largely due to an increase of \$96,700 in Interest on investments received. From the total interest received, an additional \$147,900 was allocated to developer contribution reserves, \$31,400 allocated interest to the Domestic Waste Management reserve, \$24,500 allocated interest to the Crown Paid Parking reserve, \$12,100 allocated interest to the Crown reserve. \$206,100 is also allocated to the Bonds and Deposits held by Council related to the movement in Bonds and Deposits held for the year. This is offset by a reduction in the transfer to the Investment Premium reserve of \$91,600. This reserve is no longer required as Council no longer has any fair value accumulated loss on its investment portfolio.

Note Reference: 8

Program: Financial Services

Budget Variance: Operating Income \$13,400
Operating Expenditure \$5,800

Reason for Variance: General savings of \$7,600 across the program. A breakdown of these can be seen on attachment 2.

Note Reference: 9

Program: Information Services

Budget Variance: Operating Income (\$7,900)
Operating Expenditure (\$6,900)
Capital Expenditure (\$100,800)
Transfer from Reserves (\$39,900)
Transfer to Reserve \$61,800

Reason for Variance: Operating income reduced by \$7,900 due to various income items being under budget. Operating Expenditure decreased due to savings across various expenditure items including Leasing costs. Capital Expenditure reduced due to the following projects being incomplete. These are showing in the carryover report:

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(\$42,500)	4174.024 - IS Strategic Plan Development
(\$7,300)	4174.018 - Meeting Room SV Equipment Upgrade
(\$2,600)	4174.019 - GIS Upgrade
(\$18,400)	4174.025 - Automated Agenda and Minutes

The below project will not be carried over:
 (\$30,000) 4174.024 - IS Strategic Plan Development

Note Reference: 10

Program: Property Services

Budget Variance: Operating Income (\$8,800)
 Operating Expenditure (\$1,070,100)
 Capital Expenditure (\$1,002,500)
 Transfer from Reserves (\$939,000)
 Transfer to Reserves \$1,490,200

Reason for Variance: Operating income and expenditure moved due to various adjustments for actuals against the budget. A breakdown of these can be seen on attachment 2.

Capital Expenditure decreased due to works being incomplete. It is recommended that the majority of these incomplete capital works (\$1,003,300) to be carried over into the 2015/16 year.

Transfer to reserves increased due to special rate funded public toilet upgrades not being completed (\$43,200), special rate funded community building maintenance not being completed (\$222,900) in 2014/15, an adjustment to the funding for the Byron Bay Library (\$585,800) and a transfer for the Roundhouse costs in 2015/16 (\$424,700). The Library adjustment is assuming all section 94 funds have been expended. This will free up the any unexpended loan funds which can be transferred to the Byron bay Library reserve to cover the cost of the air conditioning upgrade. The following projects may require funding in 2015/16 and therefore proposed to be restricted in 2014/15 being \$69,100 maintenance for Byron Bay and Mullumbimby pools along with \$41,400 Admin Centre air conditioning works.

Note Reference: 11 & 12

Program: Holiday Parks

Budget Variance: Operating Income \$445,500
 Operating Expenditure (\$73,700)
 Capital Expenditure (\$238,000)
 Transfer from Reserves (\$238,000)
 Transfer to Reserves \$519,200

Reason for Variance: This program should have no net effect on the budget bottom line. All the movements above are to net the program off to zero. This is done through the Caravan Park Reserve.

Note Reference: 13

Program: Community Development

Budget Variance: Operating Income \$11,000
 Operating Expenditure (\$92,100)
 Transfer from Reserves (\$12,100)
 Transfer to Reserves \$53,300

BYRON SHIRE COUNCIL

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Reason for Variance: Operating income increased largely due to a \$15,000 grant for the Bundjalung Arts Collective.
Operating expenditure decreased by \$92,100 largely due to unexpended grants (\$53,300) and various other expenditure items outlined in attachment 2.

Note Reference: 14
Program: Sandhills
Budget Variance: Operating Income (\$4,400)
Operating Expenditure \$25,400
Transfer from Reserves \$16,700
Transfer to Reserves (\$4,500)

Reason for Variance: The result of this program has a deficit to Council of \$8,600. This would normally have no net effect on the budget bottom line as all movements are through the Childrens Services reserve. There are however insufficient funds in the Childrens Services reserve to cover this deficit in 2014/15.

Note Reference: 15
Program: Childrens Services
Budget Variance: Operating Income \$28,600
Operating Expenditure \$29,900
Transfer from Reserves \$8,100

Reason for Variance: The result of this program has a deficit to Council of \$9,400. This would normally have no net effect on the budget bottom line as all movements are through the Childrens Services reserve. There are insufficient funds in the Childrens Services reserve to cover this deficit in 2014/15.

Note Reference: 16
Program: Library Services
Budget Variance: Operating Income (\$2,000)
Operating Expenditure (\$30,500)
Transfer from Reserves (\$1,500)

Reason for Variance: Slight under expenditure of \$30,500 of various Library expenses as outlined in attachment 2.

Note Reference: 17
Program: Legal Services
Budget Variance: Operating Income \$400
Operating Expenditure (\$124,700)
Transfer from Reserves (\$16,500)
Transfer to Reserves \$108,600

Reason for Variance: Under expenditure of \$124,700 against the budget for legal services. It is proposed to transfer \$108,600 of this to the Infrastructure Renewal reserve as the Legal reserve has current sufficient funding for Council's requirements.

Note Reference: 18
Program: Supervision and Administration
Budget Variance: Operating Expenditure (\$329,600)
Reason for Variance: Operating expenditure decreased due to general savings of \$329,600 across the program. These savings were largely due to Manager vacancies and the late commencement of a new Manager position in

BYRON SHIRE COUNCIL
BUDGET 2014/15
 Review as at 30 June 2015

the financial year (February). A further breakdown of these can be seen on attachment 2.

Note Reference: 19
Program: Emergency Services
Budget Variance: Operating Income (\$45,800)
 Operating Expenditure (\$134,900)
 Transfer from Reserves (\$69,700)
 Transfer to Reserves \$19,400
Reason for Variance: **Operating income** decreased due to:-
 (\$25,800) Belongil Ck F/Plain Manage. Study, Plan – decreased grant.
 (\$20,000) Mullumbimby Floodplain Management Study. decreased grant
Operating Expenditure has decreased due to the following not being fully expended:-
 (\$34,400) Belongil Ck F/Plain Manage. Study, Plan
 (\$85,200) Mullumbimby Floodplain Management Study
 (\$15,300) Open Tallow Creek Mouth

Note Reference: 20
Program: Depot Services and Fleet Management
Budget Variance: Operating Income \$118,000
 Operating Expenditure (\$95,200)
 Transfer from Reserves \$3,573,300
 Transfer to Reserves \$3,349,300
 Capital Expenditure \$437,200
Reason for Variance: This program should have no net effect on the budget bottom line. All the movements above are to net the program off to zero. This is done through the Plant Reserve.

Note Reference: 21
Program: Local Roads & Drainage
Budget Variance: Operating Income \$41,100
 Operating Expenditure (\$186,000)
 Transfer from Reserves (\$1,741,800)
 Transfer to Reserves \$321,300
 Capital Expenditure (\$1,807,800)
Reason for Variance: Operating Income increased largely due to paid parking (\$41,700). Operating Expenditure decreased due to actual expenditure being lower than the budget for various items across the program. A breakdown of these can be seen on attachment 2.
Transfer from Reserves reduced as funds were not required for various operating and capital works that were not completed or came in under budget.
Transfer to Reserves increased due to an increase in paid parking income and reduced expenditure (\$45,500). It is proposed to transfer \$149,600 to the special rate reserves for unexpended special rate projects and \$116,800 to the Infrastructure Services Carryover reserve to fund works to be carried over to 2015/16.
Capital Expenditure decreased as Capital works of \$1,807,800 were not fully expended.. The majority of these works are to be carried over into the 2015/16 year.

**BYRON SHIRE COUNCIL
BUDGET 2014/15
Review as at 30 June 2015**

Note Reference:	22
Program:	RMS
Budget Variance:	Operating Income (\$1,189,200) Operating Expenditure (\$1,093,300) Transfer to Reserves \$10,700
Reason for Variance:	Operating income and expenditure decreased due to contributions from the RMS for the natural disasters from January 2012, January 2013, February 2013 and January 2015 not being received. Works for these have not been completed, but funding has been approved. \$3,492,200 of these works are to be carried over to 2014/15.
Note Reference:	23
Program:	Open Spaces and Recreation
Budget Variance:	Operating Income (\$100) Operating Expenditure (\$223,800) Transfer from Reserves (\$1,766,300) Transfer to Reserves \$208,700 Capital Expenditure (\$2,001,600)
Reason for Variance:	Operating income and expenditure decreased due to actual expenditure being slightly lower than the budget for various items across the program. A breakdown of these can be seen on attachment 2. Capital Expenditure decreased as Capital works of \$1,094,600 were not completed or fully expended. These would also be subject to the separate carryover report submitted to this Ordinary Meeting of Council.
Note Reference:	24
Program:	Quarry
Budget Variance:	Operating Income (\$83,000) Operating Expenditure (\$181,100) Transfer from Reserves (\$98,100)
Reason for Variance:	This program should have no net effect on the budget bottom line. All the movements above are to net the program off to zero. This is done through the Quarry Reserve. Budget revisions reflected here account for actual revenues and expenses incurred.
Note Reference:	25
Program:	Rural Fire Service
Budget Variance:	Operating Income \$63,000 Operating Expenditure \$49,400
Reason for Variance:	General adjustments of \$13,600 across the program including recognition of revenues/expenses for RFS activities on behalf of Ballina and Tweed Shires. A breakdown of these can be seen on attachment 2.
Note Reference:	26
Program:	Waste & Recycling
Budget Variance:	Operating Income \$314,400 Operating Expenditure (\$671,500) Transfer to Reserves \$32,400 Transfer From Reserves \$1,450,800 Capital Expenditure (\$497,300)

BYRON SHIRE COUNCIL

BUDGET 2014/15

Review as at 30 June 2015

Reason for Variance: This program should have no net effect on the budget bottom line. All the movements above are to net the program off to zero. This is done through the Domestic Waste Management Reserve and the Waste Management Reserve. Adjustments are reflective of activities and there will be a need to carry forward expenditure into 2015/2016 for the rollout of the new organics service.

Note Reference: 27
Program: Cavanbah Sports Centre
Budget Variance: Operating Income \$42,300
 Operating Expenditure (\$156,900)
 Transfer from Reserves (\$150,000)
 Transfer to Reserves \$160,000
 Capital Expenditure (\$170,000)

Reason for Variance: Income received was higher than the budget by \$42,300 and expenditure was under budget by \$156,900. It is proposed to transfer the following to reserves for works in 2015/16:-
 \$20,000 Foyer Renovation - IS Carryover Reserve
 \$100,000 General provision – Infrastructure Renewal Reserve
 \$20,000 Cavanbah Sports Centre Signage– Infrastructure Renewal Reserve
 \$20,000 Depot upgrade – Infrastructure Renewal Reserve

Note Reference: 28
Program: Development Assessment
Budget Variance: Operating Income \$134,000
 Capital Income \$818,600
 Operating Expenditure (\$74,500)
 Transfer from Reserves (\$6,200)
 Transfer to Reserves \$347,600

Reason for Variance: General savings of \$73,300 across the program. This is largely due to a significant ongoing increase in income received for development application fees. A breakdown of these can be seen on attachment 2.

Note Reference: 29
Program: Certification and Customer Services
Budget Variance: Operating Income \$211,600
 Operating Expenditure (\$61,400)
 Transfer from Reserves (\$35,900)
 Transfer to Reserves \$322,800
Reason for Variance: The above adjustment for income is largely due to an increase in income received for construction certificates, section 68 approvals and compliance certificates. It is proposed to transfer \$80,000 to the property reserve for the Admin Centre fire hydrant replacement, \$25,100 to the footpath dining reserve and \$217,700 to the Plant reserve to reimburse an internal loan that was used for the development costs of the Roundhouse subdivision.

Note Reference: 30
Program: Land & Natural Environment
Budget Variance: Operating Income (\$8,100)
 Operating Expenditure (\$388,300)
 Transfer from Reserves (\$263,500)

**BYRON SHIRE COUNCIL
BUDGET 2014/15
Review as at 30 June 2015**

Reason for Variance: Transfer to Reserves \$108,200
Operating income increased due to a slight increase in fees received (\$4,700) and various grants received during the previous quarter:-
\$15,000 Virtual NM
\$2,600 Applicant funded LEP proposals

Operating Expenditure decreased as various projects were unexpended that were grant or reserve funded. These have been restricted through the reserve movements. All funded projects that are incomplete are shown in the separate carryover report to this Ordinary Council meeting.

Note Reference: 31

Program: Environment

Budget Variance: Operating Income \$32,900
Operating Expenditure (\$162,900)
Transfer to Reserve \$134,800

Reason for Variance: General increase to expenditure of \$2,200 across the program. A transfer to reserve is required to restrict the income received for the On-Site Sewerage management charge. A breakdown of these can be seen on attachment 2

Note Reference: 32

Program: Compliance

Budget Variance: Operating Income (\$800)
Operating Expenditure (\$134,000)
Transfer from Reserves (\$27,900)

Reason for Variance: Operating income decreased by \$800 due to fees received being under budget. Operating Expenditure decreased by \$134,000 largely due to savings in salaries for the vacant staff position. Transfers from reserves decreased by \$27,900 due the Management Program, Cavanbah Street Reserve not being fully expended. This is to be carried over to 2015/16.

Note Reference: 33

Program: Infringement Processing

Budget Variance: Operating Income (\$86,700)
Operating Expenditure (\$73,600)

Reason for Variance: General savings of \$13,100 across the program. A breakdown of these can be seen on attachment 2.

Note Reference: 34

Program: Water Supply Operating and Capital

Budget Variance: Operating Income (\$164,500)
Capital Income \$454,800
Operating Expenditure (\$46,600)
Capital Expenditure (\$2,264,100)
Transfer from Reserves (\$2,145,700)
Transfer to Reserves (\$33,800)

Reason for Variance: This program should have no net effect on the budget bottom line. All the movements above are to net the program off to zero. This is done through the Water Capital Works reserve and Section 64 Developer Contributions reserve (Water).

**BYRON SHIRE COUNCIL
BUDGET 2014/15
Review as at 30 June 2015**

Note Reference:	35
Program:	Sewerage Supply Operating and Capital
Budget Variance:	Operating Income \$192,500 Capital Income \$399,500 Operating Expenditure \$31,600 Capital Expenditure (\$2,069,100) Transfer from Reserves (\$2,069,100) Transfer to Reserves (\$738,600)
Reason for Variance:	This program should have no net effect on the budget bottom line. All the movements above are to net the program off to zero. This is done through the Sewerage Capital Works reserve and Section 64 Developer Contributions reserve (Sewerage).

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating Capital	Income/Expenditure	Revised Budget at 31 March	Income Increase/Decrease	Expenditure Increase/Decrease	Revised Budget at 30 June	Note Ref
General Manager									
2010.091	Support Services Costs	163,200	Operating	Expenditure	164,600		0	164,600	1
2010.910	Support Services Costs Reallocated	(631,500)	Operating	Expenditure	(632,900)		0	(632,900)	1
4001.101	Transfer from Unexpected Grants	-	Capital	Income	-	5,000		5,000	1
2001	Employee Costs - General Manager's Office	359,800	Operating	Expenditure	359,800		5,800	365,600	1
2005	Operational Costs	78,200	Operating	Expenditure	78,200		(22,700)	55,500	1
2009	Internal Audit	78,700	Operating	Expenditure	78,700		(3,100)	75,600	1
2010	Indirect Costs	(1,241,800)	Operating	Expenditure	(1,241,800)		8,400	(1,233,400)	1
Total for Program:						5,000	(11,600)		
Economic Development									
2013.091	Support Services Costs	59,200	Operating	Expenditure	59,900		0	59,900	2
1003.002	Event Income	-	Operating	Income	-	3,000		3,000	2
1006.001	Whale Trail project	-	Operating	Income	-	25,000		25,000	2
4935.001	Transfer to Reserves	-	Capital	Expenditure	-		25,000	25,000	2
2011	Tourism	135,000	Operating	Expenditure	135,000		(31,200)	103,800	2
4096.101	Transfer from Reserves	141,900	Capital	Income	141,900	(31,200)		110,700	2
2014	Economic Development and Tourism Coordinator	211,900	Operating	Expenditure	211,900		6,000	217,900	2
2343.013	Project 1 - Research and Analysis	10,000	Operating	Expenditure	10,000		300	10,300	2
2343.014	Project 2 - Priority Sectors/Issues	10,000	Operating	Expenditure	10,000		(100)	9,900	2
2343.017	Volunteers	5,000	Operating	Expenditure	5,000		(300)	4,700	2
2343.015	Byron Bay Town Centre Masterplan	150,000	Capital	Expenditure	150,000		(97,600)	52,400	2
4097.101	Transfer from Reserves	150,000	Capital	Income	150,000	(97,600)		52,400	2
Total for Program:						(100,800)	(97,900)		
TOTAL REPORTABLE FOR GENERAL MANAGER						(95,800)	(109,500)		
Organisation Development									
2015.091	Support Services Costs Allocated	229,400	Operating	Expenditure	230,000		0	230,000	3
2015.910	Support Services Costs Reallocated	(1,084,600)	Operating	Expenditure	(1,163,200)		0	(1,163,200)	3
2007.001	Salaries and Oncosts	527,000	Operating	Expenditure	527,000		(10,700)	516,300	3
4116.001	Transfer from Structural Change reserve	76,000	Capital	Income	76,000	(10,700)		65,300	3
2006	Legal Services Expenses	63,100	Operating	Expenditure	63,100		(10,500)	52,600	3
2007	Human Resources	534,300	Operating	Expenditure	534,300		(60,900)	473,400	3
2008	Media and Communications	138,100	Operating	Expenditure	138,100		(3,700)	134,400	3
2012	Executive	197,700	Operating	Expenditure	197,700		4,000	201,700	3
TOTAL REPORTABLE FOR ORGANISATIONAL DEVELOPMENT						(10,700)	(81,800)		
Administration Services - Councillors									
2159.091	Support Services Costs	228,100	Operating	Expenditure	228,100		0	228,100	5
2141	Mayoral Expenses	47,600	Operating	Expenditure	47,600		(600)	47,000	5
2145	Councillor Expenses	257,200	Operating	Expenditure	257,200		(35,200)	222,000	5
2151	Other Civic Expenses	42,100	Operating	Expenditure	42,100		(5,800)	36,300	5
2152	Governance Contributions	179,500	Operating	Expenditure	179,500		(2,700)	176,800	5
2153	Mayors Discretionary allowance	3,650	Operating	Expenditure	3,650		(1,300)	2,350	5
2159	Indirect Costs	226,400	Operating	Expenditure	226,400		(400)	226,000	5
2341	Section 356 Donations and Activities	394,100	Operating	Expenditure	394,100		(2,500)	391,600	5
Total for Program:						0	(48,500)		
Administration Services									
2189.091	Support Services Costs Allocated	212,500	Operating	Expenditure	212,400		0	212,400	6
2189.910	Support Services Costs Reallocated	(1,170,900)	Operating	Expenditure	(1,170,800)		0	(1,170,800)	6
1173	Bwick Mem. Hall	12,800	Operating	Income	12,800	11,900		24,700	6
2336	Brunswick Memorial Hall	12,800	Operating	Expenditure	12,800		(200)	12,600	6
4185.001	Transfer to Reserve	0	Capital	Expenditure	0		12,100	12,100	6
1175	Bwick Valley Com Centre	26,600	Operating	Income	26,600	20,500		47,100	6
2337	Brunswick Valley Community Centre	26,600	Operating	Expenditure	26,600		22,200	48,800	6
4095.101	Transfer from Reserve	0	Capital	Expenditure	0	1,700		1,700	6
1177	Suffolk Park Comm. Hall	12,800	Operating	Income	12,800	9,400		22,200	6
2338	Suffolk Park Community Hall	12,800	Operating	Expenditure	12,800		6,100	18,900	6
4185.001	Transfer to Reserve	0	Capital	Expenditure	0		3,300	3,300	6
1179	South Golden Beach Community Centre	5,400	Operating	Income	5,400	4,400		9,800	6
2339	South Golden Beach	5,400	Operating	Expenditure	5,400		2,500	7,900	6
4185.001	Transfer to Reserve	0	Capital	Expenditure	0		1,900	1,900	6
1184	Byron Bay Library Exhibition Space S355 Committee	10,000	Operating	Income	10,000	12,900		22,900	6
2333	Byron Bay Library Exhibition Space S355 Committee	10,000	Operating	Expenditure	10,000		8,800	18,800	6
4185.001	Transfer to Reserve	0	Capital	Expenditure	0		4,100	4,100	6
1185	Mullumbimby Pioneer Centre	3,200	Operating	Income	3,200	800		4,000	6
2332	Mullumbimby Pioneer Centre	3,200	Operating	Expenditure	3,200		500	3,700	6
4185.001	Transfer to Reserve	0	Capital	Expenditure	0		300	300	6
1187.000	Bangalow Heritage House S355 Committee	1,100	Operating	Income	1,100	1,700		2,800	6
2321.000	Bangalow Heritage House S355 Committee	1,100	Operating	Expenditure	1,100		(200)	900	6
4185.001	Transfer to Reserve	0	Capital	Expenditure	0		1,900	1,900	6
4138.004	Organisation Business Continuity	30,000	Capital	Expenditure	30,000		(30,000)	0	6
4185.001	Transfer to Risk Management Reserve	-	Capital	Expenditure	-		30,000	30,000	6
1101.000	Fees and Charges - Administration	9,700	Operating	Income	9,700	1,100		10,800	6
1181	Bangalow A & I Hall	47,800	Operating	Income	47,800	(45,900)		1,900	6
2171	Directorate - Corporate and Community Services	288,100	Operating	Expenditure	288,100		19,700	307,800	6
2175	Administration	366,600	Operating	Expenditure	366,600		(22,100)	344,500	6
2176	Governance	198,100	Operating	Expenditure	198,100		8,900	207,000	6
2181	Customer Services - Switchboard and Counter	61,000	Operating	Expenditure	61,000		(400)	60,600	6
2189	Indirect Costs	(904,100)	Operating	Expenditure	(904,100)		5,700	(898,400)	6
2322	Ocean Shores Community Centre	0	Operating	Expenditure	0		200	200	6
2340	Bangalow A & I Hall	47,800	Operating	Expenditure	47,800		(47,800)	0	6

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating Capital	Income/Expenditure	Revised Budget at 31 March	Income Increase/Decrease	Expenditure Increase/Decrease	Revised Budget at 30 June	Note Ref
1171	Mullum Civic Hall	37,200	Operating	Income	37,200	(23,200)		14,000	6
2335	Mullumbimby Civic Hall	37,200	Operating	Expenditure	37,200		(8,700)	28,500	6
Total for Program:						(4,700)	18,800		
General Purpose Revenues									
1121.005	Unrealised G/Loss on Investments	91,600	Operating	Income	91,600	(91,600)		0	7
4149.001	Transfer to Reserves	91,600	Capital	Expenditure	91,600		(91,600)	0	7
1111	General Rates	18,781,300	Operating	Income	18,781,300	6,900		18,788,200	7
1113	Abandonments - Pensioners (S. 575)	(415,000)	Operating	Income	(415,000)	8,100		(406,900)	7
1115	Extra Charges General Rates	62,000	Operating	Income	62,000	19,000		81,000	7
1117	Postponed Rates	(23,900)	Operating	Income	(23,900)	0		(23,900)	7
1119	General Purpose Grants	2,836,700	Operating	Income	2,836,700	(10,700)		2,826,000	7
1121.001	Interest on Bank Accounts	38,000	Operating	Income	38,000	18,100		56,100	7
1121.002	Interest on Unrestricted Investments	834,800	Operating	Income	834,800	(28,700)		806,100	7
1121.004	Realised G/Loss on Sale of Investments	0	Operating	Income	0	38,000		38,000	7
1121.005	Unrealised G/Loss on Investments	0	Operating	Income	0	9,800		9,800	7
4149.001	Transfer to External Reserves - Interest	0	Capital	Expenditure	0		68,000	68,000	7
4149.001	Transfer to Bonds & Deposits	0	Capital	Expenditure	0		206,100	206,100	7
Total for Program:						(31,100)	162,500		
Financial Services									
2239.091	Support Services Costs	244,400	Operating	Expenditure	244,400		0	244,400	8
2239.910	Support Services Costs Reallocated	(2,029,200)	Operating	Expenditure	(2,029,200)		0	(2,021,600)	8
1131	Fees and Charges - Financial Services	127,900	Operating	Income	127,900	13,400		141,300	8
2201	Expenditure Control and Statutory Reporting	686,300	Operating	Expenditure	686,300		31,400	717,700	8
2205	Rates Control and Debt Recovery	259,300	Operating	Expenditure	259,300		11,700	271,000	8
2211	Payroll Processing	148,000	Operating	Expenditure	148,000		(1,400)	146,600	8
2215	Risk Management - Employee Expenses	50,000	Operating	Expenditure	50,000		5,800	55,800	8
2221	Insurance Premiums	636,200	Operating	Expenditure	636,200		(9,300)	626,900	8
2225	Risk Management - Operating Expenses	54,500	Operating	Expenditure	54,500		(14,300)	40,200	8
2231	Debt Servicing Costs	148,400	Operating	Expenditure	148,400		(2,100)	146,300	8
2239	Indirect Costs	(1,761,200)	Operating	Expenditure	(1,761,200)		(16,000)	(1,777,200)	8
Total for Program:						13,400	5,800		
Information Services									
2269.091	Support Services Costs	56,800	Operating	Expenditure	56,800		0	56,800	9
2269.910	Support Services Costs Reallocated	(2,382,000)	Operating	Expenditure	(2,382,000)		0	(2,382,000)	9
2251.011	Standard Operating Environment 2015	19,300	Capital	Expenditure	19,300		(19,300)	0	9
4174.024	IS Strategic Plan Development	110,000	Capital	Expenditure	110,000		(72,500)	37,500	9
4173.001	Transfer to Reserves	26,600	Capital	Expenditure	26,600		61,800	88,400	9
4019.101	Transfer from Reserves	102,700	Capital	Income	102,700	(30,000)		72,700	9
4174.018	Meeting Rooms - SV Equipment upgrade	11,000	Capital	Expenditure	11,000		(7,300)	3,700	9
4174.019	GIS up'de GIS 10.1 Maintain Vendor Supp	15,000	Capital	Expenditure	15,000		(2,600)	12,400	9
4019.101	Transfer from Reserves	26,000	Capital	Income	26,000	(9,900)		16,100	9
4174.025	Automated Agenda and Minutes	33,000	Capital	Expenditure	33,000		(18,400)	14,600	9
1145	Fees and Charges - Information Technology	13,900	Operating	Income	13,900	(7,900)		6,000	9
2251.001	Salaries & Oncosts	695,000	Operating	Expenditure	695,000		1,000	696,000	9
2251.003	Specialist IT Support	25,800	Operating	Expenditure	25,800		500	26,300	9
2251.004	Authority Administrator	82,000	Operating	Expenditure	82,000		3,800	85,800	9
2251.092	Motor Vehicle Running Expenses	8,100	Operating	Expenditure	8,100		0	8,100	9
2254	Corporate Software	441,600	Operating	Expenditure	441,600		149,100	590,700	9
2255	Infrastructure Software	67,900	Operating	Expenditure	67,900		(1,900)	66,000	9
2257	Hardware Infrastructure Maintenance	313,500	Operating	Expenditure	313,500		(98,400)	215,100	9
2258	Operating Expenses - IT and GIS	30,200	Operating	Expenditure	30,200		(1,500)	28,700	9
2259	Telecommunications	158,700	Operating	Expenditure	158,700		(47,900)	110,800	9
2261	Records Management	258,200	Operating	Expenditure	258,200		(5,900)	252,300	9
2263	Non-Core Services	192,200	Operating	Expenditure	192,200		15,500	207,700	9
2267	Debt Servicing	33,500	Operating	Expenditure	33,500		(1,900)	31,600	9
Total for Program:						(47,800)	(45,900)		
Property Services									
2319.091	Support Services Costs	285,400	Operating	Expenditure	285,400		0	285,400	10
2320	Community Buildings Maint - Special Rate Program	1,143,400	Operating	Expenditure	1,143,400		(862,800)	280,600	10
4185.001	Transfer to 2007/08 Special Rate Reserve	0	Capital	Expenditure	0		222,900	222,900	10
4022.101	Transfer from 2006/07 Special Rate Reserve	55,900	Capital	Income	55,900	(46,500)		9,400	10
4022.101	Transfer from 2007/08 Special Rate Reserve	384,800	Capital	Income	384,800	(309,200)		75,600	10
4022.101	Transfer from Infrastructure Renewal Reserve	200,000	Capital	Income	200,000	(200,000)		0	10
4024.101	Transfer from Developer Contributions	134,100	Capital	Income	134,100	(84,100)		50,000	10
4197.002	Internal Painting	60,000	Capital	Expenditure	60,000		(25,600)	34,400	10
4197.003	Carpet Replacement	60,000	Capital	Expenditure	60,000		(60,000)	0	10
4197.004	Chambers Air Con Upgrade	-	Capital	Expenditure	-		0	0	10
4185.001	Transfer to Property Reserve	-	Capital	Expenditure	-		94,800	94,800	10
4191.057	Byron Pool Stage 2 Works	146,700	Capital	Expenditure	146,700		(146,700)	0	10
4022.101	Transfer from Footpath Dining Reserve	60,300	Capital	Income	60,300	(60,300)		0	10
4022.101	Transfer from Caravan Park Reserve	20,800	Capital	Income	20,800	(20,800)		0	10
4022.101	Transfer from Infrastructure Renewal Reserve	36,900	Capital	Income	36,900	(36,900)		0	10
4024.101	Transfer from Developer Contributions	28,700	Capital	Income	28,700	(28,700)		0	10
4191.003	Mullumbimby Pool Improvements	31,800	Capital	Expenditure	31,800		7,400	39,200	10
4022.101	Transfer from Property Reserve	11,200	Capital	Income	11,200	7,400		18,600	10
4024.101	Transfer from Developer Contributions	20,600	Capital	Income	20,600	0		20,600	10
4191.002	Byron Pool Improvements	54,600	Capital	Expenditure	54,600		(35,200)	19,400	10
4022.101	Transfer from Property Reserve	33,400	Capital	Income	33,400	(33,400)		0	10
4191.064	S94 Funded Non-Cnl Asset Broken Hd Hd Hall	113,400	Capital	Expenditure	113,400		(12,400)	101,000	10
4191.065	Mullum Civic Hall Precinct Work Upgrade	114,000	Capital	Expenditure	114,000		(104,900)	9,100	10
2306.022	Ewingsdale Hall Upgrade Works	17,000	Operating	Expenditure	17,000		(2,000)	15,000	10
4024.101	Transfer from Developer Contributions	114,000	Capital	Income	114,000	(119,300)		(5,300)	10

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating/Capital	Income/Expenditure	Revised Budget at 31 March	Income Increase/Decrease	Expenditure Increase/Decrease	Revised Budget at 30 June	Note Ref
4195.005	Public Toilet Upgrade - Special Rate Variation - Contingencies	7,500	Capital	Expenditure	7,500		(1,100)	6,400	10
4022.101	Transfer from 2008/09 Special Rate Reserve	7,500	Capital	Income	7,500	(1,100)		6,400	10
4195.006	Public Toilet Upgrade - Main Beach, Byron Bay	274,300	Capital	Expenditure	274,300		63,000	337,300	10
4195.018	Public Toilet Upgrade - Byron Bay Recreation Ground	53,100	Capital	Expenditure	53,100		(53,100)	0	10
4195.019	Public Toilet Upgrade - Ocean Shores Water Lily Park	53,100	Capital	Expenditure	53,100		(53,100)	0	10
4185.001	Transfer to 2008/09 Special Rate Reserve	-	Capital	Expenditure	-		43,200	43,200	10
4253.001	Library	639,900	Capital	Expenditure	639,900		(565,200)	74,700	10
4022.101	Transfer from Infrastructure Renewal Reserve	-	Capital	Income	-	20,600		20,600	10
4185.001	Transfer to Infrastructure Renewal Reserve	-	Capital	Expenditure	-		585,800	585,800	10
4254.001	Roundhouse Subdivision Development Costs	155,000	Capital	Expenditure	155,000		(15,700)	139,300	10
4022.101	Transfer from Plant Reserve	155,000	Capital	Income	155,000	(15,700)		139,300	10
1195.001	Byron Bay Pool Café	218,600	Operating	Income	218,600	(900)		217,700	10
1197.001	Use of Crown Reserve	106,100	Operating	Income	106,100	1,200		107,300	10
1198.001	Clarks Beach Café	84,200	Operating	Income	84,200	0		84,200	10
1200.001	Commercial Activities	106,100	Operating	Income	106,100	8,000		114,100	10
2374.001	Administration Cost Commercial Activities	16,500	Operating	Expenditure	16,500		(16,000)	500	10
4185.001	Transfer to Crown Reserve	431,900	Capital	Expenditure	431,900		8,300	440,200	10
4022.101	Transfer from Crown Reserve	26,800	Capital	Income	26,800	(2,100)		24,700	10
2306.017	70-90 Station Street Sub Div Invest	25,300	Operating	Expenditure	25,300		(9,000)	16,300	10
4022.101	Transfer from Reserves	25,300	Capital	Income	25,300	(9,000)		16,300	10
1188	Community - Lease/ Rental Agreements	215,000	Operating	Income	215,000	300		215,300	10
1189	Community - User Fees and Charges	140,000	Operating	Income	140,000	5,300		145,300	10
1191	Operational - Lease/ Rental Agreements	229,700	Operating	Income	229,700	(23,800)		205,900	10
1192	Operational - User Fees and Charges	9,000	Operating	Income	9,000	(1,000)		8,000	10
1193	Operational - Licence Fees - Temporary	7,300	Operating	Income	7,300	200		7,500	10
1195.002	Other Crown Reserves	2,100	Operating	Income	2,100	2,000		4,100	10
1196	Crown - User Fees and Charges	130,000	Operating	Income	130,000	12,800		142,800	10
1198.003	Aerodrome	4,200	Operating	Income	4,200	(1,600)		2,600	10
1198.004	Other Crown Tenure	300	Operating	Income	300	(300)		0	10
1198.005	Crown Lease Mullum War Widows Cottage	3,900	Operating	Income	3,900	(3,900)		0	10
1199	Other - User Fees and Charges	10,600	Operating	Income	10,600	(6,900)		3,700	10
1200.002	Other Tenure	200	Operating	Income	200	(200)		0	10
2281	Property Management	445,400	Operating	Expenditure	445,400		11,300	456,700	10
2291	Council Administration Centre Operations	484,700	Operating	Expenditure	484,700		(41,400)	443,300	10
2301	Byron Pool	337,100	Operating	Expenditure	337,100		(27,000)	310,100	10
2305	Mullumbimby Pool	404,500	Operating	Expenditure	404,500		(24,000)	380,500	10
2306.016	Mullum Civic Hall Annex Fire Damage	96,000	Operating	Expenditure	96,000		100	96,100	10
2306.018	Manfred Street Reclassification and Sale	10,000	Operating	Expenditure	10,000		(5,200)	4,800	10
2306.023	600mm Strip Operational Land Sales	0	Operating	Expenditure	0		400	400	10
2306.024	Lot 12 Bayshore Drive Remediation	0	Operating	Expenditure	0		28,800	28,800	10
2318	Debt Servicing	150,500	Operating	Expenditure	150,500		(12,000)	138,500	10
2319	Indirect Costs	(465,200)	Operating	Expenditure	(465,200)		900	(464,300)	10
2352	Community - Lease/Rental Costs	400	Operating	Expenditure	400		(400)	0	10
2353	Community - Maintenance - Preventative	54,300	Operating	Expenditure	54,300		(3,800)	50,500	10
2354	Community - Maintenance - Unplanned	120,300	Operating	Expenditure	120,300		(22,100)	98,200	10
2355	Community - Services	43,800	Operating	Expenditure	43,800		(23,300)	20,500	10
2356	Community - Fees and Charges	203,200	Operating	Expenditure	203,200		(6,900)	196,300	10
2370	Operational Lease/Rental Contracts	39,600	Operating	Expenditure	39,600		(6,200)	33,400	10
2371	Operational - Maintenance - Preventative	9,200	Operating	Expenditure	9,200		(9,200)	0	10
2372	Operational - Maintenance - Unplanned	5,600	Operating	Expenditure	5,600		(4,400)	1,200	10
2373	Operational - Services	700	Operating	Expenditure	700		600	1,300	10
2374.002	Lease and Land Matter Costs	11,000	Operating	Expenditure	11,000		(5,900)	5,100	10
2375	Crown - Maintenance - Unplanned	38,600	Operating	Expenditure	38,600		(5,400)	33,200	10
2376	Other Tenure Lease/Rental Contracts	30,900	Operating	Expenditure	30,900		(13,300)	17,600	10
2377	Administration Costs	16,700	Operating	Expenditure	16,700		(11,900)	4,800	10
4185.001	Transfer to Property Reserve	0	Capital	Expenditure	0		110,500	110,500	10
4185.001	Transfer to Property Reserve	0	Capital	Expenditure	0		424,700	424,700	10
Total for Program:						(947,900)	(582,500)		
Caravan Parks									
First Sun									
1261	First Sun Accommodation Income	2,651,500	Operating	Income	2,651,500	342,600		2,994,100	11
1269	First Sun Sundry Income	54,200	Operating	Income	54,200	(20,400)		33,800	11
2511	Operating Expenses - First Sun Caravan Park	2,174,200	Operating	Expenditure	2,174,200		(42,100)	2,132,100	11
4263	Transfer to Caravan Park Reserve	323,400	Capital	Expenditure	323,400		364,100		11
4264	Capital Works	256,500	Capital	Expenditure	256,500		(148,900)	107,600	11
4034.101	Transfer from Caravan Park Reserve	256,500	Capital	Income	256,500	(148,900)		107,600	11
Suffolk Park									
1271.000	Suffolk Park Accommodation Income	748,000	Operating	Income	748,000	114,800			12
1279.000	Suffolk Park Sundry Income	40,000	Operating	Income	40,000	8,500		48,500	12
2521.000	Operating Expenses - Suffolk Park	778,800	Operating	Expenditure	778,800		(31,600)	747,200	12
4263	Transfer to Caravan Park Reserve	9,200	Capital	Expenditure	9,200		155,100	164,300	12
4269	Capital Works	132,000	Capital	Expenditure	132,000		(89,100)	42,900	12
4034.101	Transfer from Caravan Park Reserve	132,000	Capital	Income	132,000	(89,100)		42,900	12
Total for Program:						207,500	207,500		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating/Capital	Income/Expenditure	Revised Budget at 31 March	Income Increase/Decrease	Expenditure Increase/Decrease	Revised Budget at 30 June	Note Ref
Community Development									
2369.091	Support Services Costs	160,700	Operating	Expenditure	161,900		0	161,900	13
2331.001	Salaries & Oncoats - Disability Officer	44,000	Operating	Expenditure	44,000		(5,700)	38,300	13
4025.101	Transfer from Footpath Dining Reserve	44,000	Capital	Income	44,000	(5,700)		38,300	13
1165.001	Rental - Emergency Accommodation Refuge	4,300	Operating	Income	4,300	(4,000)		300	13
4227.001	Transfer to Crown Reserve	4,300	Capital	Expenditure	4,300		(4,000)	300	13
2331.005	Emergency Housing	4,300	Operating	Expenditure	4,300		500	4,800	13
4025.101	Transfer from Crown Reserve	4,300	Capital	Income	4,300	500		4,800	13
2364.001	Public Art	11,400	Operating	Expenditure	11,400		(9,100)	2,300	13
4025.101	Transfer from Community Development Reserve	11,400	Capital	Income	11,400	(9,100)		2,300	13
4026.501	Transfer from Previous Years Unexpended Grants	16,100	Capital	Income	16,100	7,500		23,600	13
1161.055	Seasonal Styles - Bundjalung Arts Collective	-	Operating	Income	-	15,000		15,000	13
2331.062	Safe Suburbs - Taxi Security Scheme	40,000	Operating	Expenditure	40,000		(2,800)	37,200	13
2331.066	Aboriginal Arts and Cultural Project	20,400	Operating	Expenditure	20,400		(15,200)	5,200	13
2331.067	Country Arts Assistance Program 2015	5,500	Operating	Expenditure	5,500		(4,300)	1,200	13
2363.008	Livable Communities Project	20,000	Operating	Expenditure	20,000		(20,000)	0	13
4227.001	Transfer to Unexpended Grants	-	Capital	Expenditure	-		57,300	57,300	13
2363.008	Livable Communities Project	13,400	Operating	Expenditure	13,400		(5,300)	8,100	13
4027.101	Transfer from Developer Contributions	13,400	Capital	Income	13,400	(5,300)		8,100	13
2331.001	Salaries & Oncoats	210,800	Operating	Expenditure	210,800		26,100	236,900	13
2331.008	Sundry Expenses	5,600	Operating	Expenditure	5,600		1,300	6,900	13
2331.017	Preparation of Cultural Plan	5,000	Operating	Expenditure	5,000		(800)	4,200	13
2331.052	Advertising	1,100	Operating	Expenditure	1,100		(1,100)	0	13
2331.053	Aboriginal/Torres Strait Is'nder Projects	8,000	Operating	Expenditure	8,000		(100)	7,900	13
2331.054	Interagency Network Facilitation	400	Operating	Expenditure	400		200	600	13
2331.058	Aboriginal Committee Management	3,200	Operating	Expenditure	3,200		500	3,700	13
2331.059	Volunteers Recognition	2,200	Operating	Expenditure	2,200		0	2,200	13
2331.064	Tweed/Byron Life Education	3,000	Operating	Expenditure	3,000		0	3,000	13
2331.065	Reconciliation/NAIDOC Week	3,000	Operating	Expenditure	3,000		100	3,100	13
2331.071	Schoolies Approvals	3,500	Operating	Expenditure	3,500		(3,500)	0	13
2331.092	Motor Vehicle Running Expenses	9,100	Operating	Expenditure	9,100		(100)	9,000	13
2342	New Years Eve Committee	15,000	Operating	Expenditure	15,000		(5,800)	9,200	13
2345	Youth Development	82,700	Operating	Expenditure	82,700		(37,800)	44,900	13
2347	Youth Activities	27,100	Operating	Expenditure	27,100		(3,700)	23,400	13
2361	Senior Citizens	7,600	Operating	Expenditure	7,600		(1,900)	5,700	13
2362	Youth Policy and Action Plan	6,800	Operating	Expenditure	6,800		0	6,800	13
2363.001	Intl Day for People with a Disability	1,600	Operating	Expenditure	1,600		(700)	900	13
2363.002	Free Wheeler Beach Chair	1,100	Operating	Expenditure	1,100		(700)	400	13
2363.003	Disability and Access Projects*	4,500	Operating	Expenditure	4,500		1,300	5,800	13
2363.005	Mobility Maps	1,600	Operating	Expenditure	1,600		(1,600)	0	13
2366	Community Safety Plan	10,400	Operating	Expenditure	10,400		(2,000)	8,400	13
2369	Indirect Costs	160,200	Operating	Expenditure	160,200		100	160,300	13
Total for Program:						(1,100)	(38,800)		
Childrens Services									
Sandhills									
2459.091	Support Services Costs	161,300	Operating	Expenditure	166,800		0	166,800	14
4028.101	Transfer from Reserves	400	Capital	Income	400	0		400	14
1201	Sandhills Operating Grants	638,100	Operating	Income	638,100	25,800		663,900	14
1221	Fees and Charges - Sandhills	675,100	Operating	Income	675,100	(30,200)		644,900	14
2395	Sandhills - Salaries & Overheads	2,000	Operating	Expenditure	2,000		(800)	1,200	14
2401	Sandhills - Operating Expenses	1,298,000	Operating	Expenditure	1,298,000		26,200	1,324,200	14
4028.001	Transfer from Reserves - Operating	300	Capital	Income	300	15,500		15,800	14
4239.001	Transfer to Reserves	4,500	Capital	Expenditure	4,500		(4,500)	0	14
4028.001	Transfer from Unexpended Grants	0	Capital	Income	0	1,200		1,200	14
OOSH									
2460.091	Support Services Costs Allocated	52,900	Operating	Expenditure	52,900		0	52,900	15
4028.101	Transfer from Reserves	-	Capital	Income	-	0		0	15
1206	Vacation Care Operating Grants - Byron	69,800	Operating	Income	69,800	(2,400)		67,400	15
1207	Vacation Care Operating Grants - Brunswick	74,900	Operating	Income	74,900	(14,500)		60,400	15
1208	Vacation Care Operating Grants - Mullumbimby	33,300	Operating	Income	33,300	(3,800)		29,500	15
1212	After School Care Operating Grants - Byron	35,800	Operating	Income	35,800	(1,800)		34,000	15
1213	After School Care Operating Grants - Brunswick	36,700	Operating	Income	36,700	3,100		39,800	15
1214	After School Care Operating Grants - Mullumbimby	20,100	Operating	Income	20,100	0		20,100	15
1225	Fees and Charges - Vacation Care	90,800	Operating	Income	90,800		(25,100)	65,700	15
1231	Fees and charges - After School Care	69,300	Operating	Income	69,300		(22,300)	47,000	15
2383	Outside of School Hours Care	38,000	Operating	Expenditure	38,000		4,000	42,000	15
2386	After School Care - Byron	74,500	Operating	Expenditure	74,500		(17,700)	56,800	15
2387	After School Care - Brunswick	62,600	Operating	Expenditure	62,600		2,400	65,000	15
2388	After School Care - Mullumbimby	32,100	Operating	Expenditure	32,100		22,200	54,300	15
2392	Vacation Care - Byron	56,400	Operating	Expenditure	56,400		20,400	76,800	15
2393	Vacation Care - Brunswick	76,800	Operating	Expenditure	76,800		1,700	78,500	15
2394	Vacation Care - Mullumbimby	46,200	Operating	Expenditure	46,200		2,500	48,700	15
2460	Indirect Costs	52,200	Operating	Expenditure	52,200		400	52,600	15
4104.101	Transfer from Reserves	8,100	Capital	Income	8,100	(8,100)		0	15
REACH Program									
1217	Parent Support Program	110,800	Operating	Income	110,800		(600)	110,200	15
2420	Parent Support Program - Operating Expenses	110,800	Operating	Expenditure	110,800		(6,000)	104,800	15
Total for Program:						(15,200)	2,800		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating/Capital	Income/Expenditure	Revised Budget at 31 March	Income Increase/Decrease	Expenditure Increase/Decrease	Revised Budget at 30 June	Note Ref
Library Services									
2479.091	Support Services Costs	49,100	Operating	Expenditure	48,900		0	48,900	16
2475.015	Revitalising Grant 2013/14	16,000	Operating	Expenditure	16,000		(1,500)	14,500	16
4032.101	Transfer from Unexpended Grants	16,000	Capital	Income	16,000	(1,500)		14,500	16
1252	Other Income	5,400	Operating	Income	5,400	(2,000)		3,400	16
2475.001	Maint. & Repair	51,900	Operating	Expenditure	51,900		(11,100)	40,800	16
2475.002	Lighting Power & Heating	40,300	Operating	Expenditure	40,300		(4,300)	36,000	16
2475.003	Library Building Cleaning Expenses	51,500	Operating	Expenditure	51,500		0	51,500	16
2475.005	Security	10,200	Operating	Expenditure	10,200		(2,000)	8,200	16
2475.006	Library Sundry Expenses	2,800	Operating	Expenditure	2,800		(100)	2,700	16
2475.095	Rates & Charges - Property	25,200	Operating	Expenditure	25,200		(10,700)	14,500	16
2478.001	Interest on Loans	330,300	Operating	Expenditure	330,300		(1,000)	329,300	16
2479.091	Support Services Costs	48,600	Operating	Expenditure	48,600		200	48,800	16
Total for Program:						(3,500)	(30,500)		
Legal Services									
10000	Legal Fees Recovered - Development Assessment	23,400	Operating	Income	23,400	400		23,800	17
10001	Legal Fees Recovered - Compliance	-	Operating	Income	-	0		0	17
20001	Legal Expenses - General Managers Office	274,100	Operating	Expenditure	274,100		(124,700)	149,400	17
	Transfer to Infrastructure Renewal Reserve	-	Capital	Expenditure	-		108,600	108,600	17
4091	Section 94 Levies Applied	16,500	Capital	Expenditure	16,500	(16,500)		0	17
Total for Program:						(16,100)	(16,100)		
TOTAL REPORTABLE FOR CORPORATE & COMMUNITY SERVICES						(846,500)	(344,900)		
Supervision and Administration									
3029.091	Support Services Costs	601,200	Operating	Expenditure	606,900		0	606,900	18
3029.910	Support Services Costs Reallocated	(2,361,800)	Operating	Expenditure	(2,367,500)		0	(2,367,500)	18
3001.000	Directorate - Construction and Maintenance	418,900	Operating	Expenditure	418,900		(107,400)	311,500	18
3005.000	Asset Management	584,900	Operating	Expenditure	584,900		(181,300)	403,600	18
3006.000	Open Space & Recreation - Salaries & Oncosts	173,100	Operating	Expenditure	173,100		58,800	231,900	18
3008.000	Depot Services and Management	376,600	Operating	Expenditure	376,600		4,000	380,600	18
3015.000	Design and Survey	177,000	Operating	Expenditure	177,000		(96,100)	80,900	18
3021.000	Other Operating Expenses	39,700	Operating	Expenditure	39,700		(7,400)	32,300	18
3029.000	Indirect Costs	1,757,400	Operating	Expenditure	1,757,400		(200)	(1,757,600)	18
Total for Program:						0	(329,600)		
Emergency Services									
3059.091	Support Services Costs	103,000	Operating	Expenditure	103,200		0	103,200	19
3045.021	Opening Tallow Creek Mouth	52,300	Operating	Expenditure	52,300		(15,300)	37,000	19
4046.101	Transfer from Unexpended Grants	18,000	Capital	Income	18,000	(15,300)		2,700	19
4046.101	Transfer from IS Carryover Reserve	28,100	Capital	Income	28,100	0		28,100	19
1771.005	Belongil Ck F/Plain Manage. Study, Plan	30,000	Operating	Income	30,000	(20,000)		10,000	19
3045.013	Belongil Ck F/Plain Manage. Study, Plan	60,000	Operating	Expenditure	60,000		(34,400)	25,600	19
4046.101	Transfer from IS Carryover Reserve	5,000	Capital	Income	5,000	(5,000)		0	19
4047.501	Transfer from Unexpended Grants	10,000	Capital	Income	10,000	(2,900)		7,100	19
4741.001	Transfer to IS Carryover Reserve	-	Capital	Expenditure	-		6,500	6,500	19
1771.010	Mullumbimby Floodplain Management Study	40,000	Operating	Income	40,000	(25,800)		14,200	19
3045.017	Mullumbimby Floodplain Management Study	106,500	Operating	Expenditure	106,500		(85,200)	21,300	19
4046.101	Transfer from IS Carryover Reserve	15,500	Capital	Income	15,500	(15,500)		0	19
4047.501	Transfer from Unexpended Grants	31,000	Capital	Income	31,000	(31,000)		0	19
4741.001	Transfer to IS Carryover Reserve	-	Capital	Expenditure	-		12,900	12,900	19
Total for Program:						(115,500)	(115,500)		
Depot Services and Fleet Management									
3089.091	Support Services Costs - Fleet	200,400	Operating	Expenditure	201,700		0	201,700	20
4049.101	Transfer from Reserves	200,400	Capital	Income	201,700	0		201,700	20
1701	Depot Services - Fees and Charges - External	5,200	Operating	Income	5,200	(1,000)		4,200	20
1703	Depot Services - Fees and Charges - Internal	333,400	Operating	Income	333,400	0		333,400	20
1705	Fleet Management - Fees and Charges	2,638,500	Operating	Income	2,638,500	73,400		2,711,900	20
1715	Fleet Management - Contributions	240,000	Operating	Income	240,000	45,600		285,600	20
3071	Depot Operating Expenses	545,900	Operating	Expenditure	545,900		47,400	593,300	20
3081	Fleet Management Operating Expenses	117,700	Operating	Expenditure	117,700		14,100	131,800	20
3082	Fleet Running Expense (Ausfleet)	-	Operating	Expenditure	-		31,100	31,100	20
3083	Fleet Running Expense Control	1,840,000	Operating	Expenditure	1,840,000		(187,600)	1,652,400	20
3084	Plant to be Capitalised as at 30/6	-	Operating	Expenditure	-		0	0	20
3089	Indirect Costs - Fleet Management	199,700	Operating	Expenditure	199,700		(200)	199,500	20
4049	Transfer from Reserves	2,112,800	Capital	Income	2,112,800	3,573,300		5,686,100	20
4753	Transfer to Reserves	511,800	Capital	Expenditure	511,800		3,349,300	3,861,100	20
4754	Capital Purchases	2,114,800	Capital	Expenditure	2,114,800		437,200	2,552,000	20
Total for Program:						3,691,300	3,691,300		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating Capital	Income/Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Local Roads and Drainage									
3169.091	Support Services Costs - Local	1,800,000	Operating	Expenditure	1,816,800		0	1,816,800	21
1722	Paid Parking Income	673,700	Operating	Income	673,700	41,700		715,400	21
3159	Coupon Paid Parking	0	Operating	Expenditure	0		133,800	133,800	21
3160	Paid Parking Expenses	141,400	Operating	Expenditure	141,400		(141,500)	(100)	21
4765.001	Transfer to Council Paid Parking Reserve	239,500	Capital	Expenditure	239,500			259,100	21
4765.001	Transfer to Crown Paid Parking Reserve	292,700	Capital	Expenditure	292,700		25,900	318,600	21
3161.108	Bangalow Wetland Maintenance	2,000	Operating	Expenditure	2,000		(2,000)	0	21
4052.101	Transfer from Stormwater Drainage Levy	2,000	Capital	Income	2,000	(2,000)		0	21
3161.109	3161.109 Byron Graffiti Removal	28,600	Operating	Expenditure	28,600		(28,600)	0	21
4052.101	Transfer from Special Events & Mitigation Reserve	28,600	Capital	Income	28,600	(28,600)		0	21
3161.112	Traffic Study, Construction Priorities	50,000	Operating	Expenditure	50,000		(50,000)	0	21
4054.101	Transfer from Developer Contributions	50,000	Capital	Income	50,000	(50,000)		0	21
44197	Bangalow Road, Hayters Hill, pavement upgrade	35,000	Capital	Expenditure	35,000		(16,400)	18,600	21
44198	Federal Drive, Goonengerry, pavement upgrade	35,000	Capital	Expenditure	35,000		(19,200)	15,800	21
4053.202	Capital Grant - Roads to Recovery	70,000	Capital	Income	70,000	(70,000)		0	21
44184.001	Myocum Road	468,000	Capital	Expenditure	468,000		11,200	479,200	21
44003	Footpath Replacement Shire Wide	117,400	Capital	Expenditure	117,400		1,300	118,700	21
44004.001	K&G Replac S/Wide - Batemo	27,000	Capital	Expenditure	27,000		4,000	31,000	21
44149	Remove sediment within lakes in Ocean Shores CC	47,500	Capital	Expenditure	47,500		1,600	49,100	21
44185.001	Ewingsdale Rd, at Barksia Dve	80,000	Capital	Expenditure	80,000		800	80,800	21
44186.001	Lighthouse Rd (Captain Cook) Parking imp	122,000	Capital	Expenditure	122,000		700	122,700	21
44204	RMS Speed Zone Signs	15,400	Capital	Expenditure	15,400		1,900	17,300	21
44210.001	Wilson Ck Rd (RMS)	-	Capital	Expenditure	-		4,800	4,800	21
44233	Safer Roads project - Coolamon Scenic Drive	-	Capital	Expenditure	-		1,200	1,200	21
44234	Brunswick Valley Way/Tweed Valley Way Yelgun	-	Capital	Expenditure	-		700	700	21
45462	Birra Burra Road - Staged Upgrade	28,000	Capital	Expenditure	28,000		14,900	42,900	21
3125.001	Sealed Rural - Hand Patching 8 Plan	826,600	Operating	Expenditure	826,600		(77,500)	749,100	21
44003.041	Apex Park Footpath	15,000	Capital	Expenditure	15,000		(4,800)	10,200	21
4052.101	Transfer from Crown Paid Parking Reserve	15,000	Capital	Income	15,000	(4,800)		10,200	21
44004.005	K & G Replacement Shire Wide	25,200	Capital	Expenditure	25,200		100	25,300	21
4052.101	Transfer from 2002/03 Special Rate Carryover Reserve	25,200	Capital	Income	25,200	100		25,300	21
44044.027	Revision of PAMP	39,700	Capital	Expenditure	39,700		(25,100)	14,600	21
4054.101	Transfer from Developer Contributions	39,700	Capital	Income	39,700	(25,100)		14,600	21
44026.007	2008/09 Bridge - O'Meara's	169,500	Capital	Expenditure	169,500		(164,600)	4,900	21
4052.101	Transfer from 2007/08 Special Rate Carryover Reserve	169,500	Capital	Income	169,500	(164,600)		4,900	21
44206	Tweed Valley Way North of Jones' Road	15,000	Capital	Expenditure	15,000		(4,600)	10,400	21
44103.001	Country Transp Sch 09/10 - PT Map	3,000	Capital	Expenditure	3,000		(3,000)	0	21
4052.101	Transfer from Unexpended Grants	3,000	Capital	Income	3,000	(7,600)		(4,600)	21
44164	Rural road works - Whian Rd	28,500	Capital	Expenditure	28,500		(13,200)	15,300	21
44165	Tweed Street Master Plan (Design Only)	19,500	Capital	Expenditure	19,500		(2,300)	17,200	21
4052.101	Transfer from IS Carryover Reserve	28,500	Capital	Income	28,500	(15,500)		13,000	21
44187.001	Parking Meters - Byron Bay	100,000	Capital	Expenditure	100,000		(100,000)	0	21
4052.101	Transfer from Council Paid Parking Reserve	100,000	Capital	Income	100,000	(100,000)		0	21
44173	Tristana Place - Improve Drainage Flows	4,000	Capital	Expenditure	4,000		(4,000)	0	21
44174	24 South Beach Lane - Overland Flow Path	55,000	Capital	Expenditure	55,000		(6,600)	48,400	21
44188.001	Wattar Court - Stage 2	50,000	Capital	Expenditure	50,000		(4,500)	45,500	21
44189.001	System amplification to resolve stormwat	165,000	Capital	Expenditure	165,000		(3,200)	161,800	21
44190.001	Overland flow path to Lawson Street	60,000	Capital	Expenditure	60,000		(55,900)	4,100	21
44191.001	Reserve for minor urgent works	21,000	Capital	Expenditure	21,000		(19,600)	1,400	21
44192.001	SGB Street Drainage Improvements	141,000	Capital	Income	141,000		(124,300)	16,700	21
44205	Pipe Dryden Street Inlet pit to Shirley street	20,000	Capital	Expenditure	20,000		(20,000)	0	21
4052.101	Transfer from Stormwater Drainage Reserve	437,000	Capital	Income	437,000	(238,100)		198,900	21
44203	Broken Head Road, Broken Head - near house no 76	40,000	Capital	Expenditure	40,000		(40,000)	0	21
45446	Pfiffe Range Rd (Max avail S94)	5,000	Capital	Expenditure	5,000		(3,900)	1,100	21
45454	Federal Drive Improvements	41,600	Capital	Expenditure	41,600		(41,100)	500	21
45456	Byron Bay - Bike Racks	6,100	Capital	Expenditure	6,100		(100)	6,000	21
4054.101	Transfer from Developer Contributions	52,700	Capital	Income	52,700	(85,100)		(32,400)	21
45459.001	Parking Demand & Supply Study	25,900	Capital	Expenditure	25,900		(15,200)	10,700	21
45459.002	Umwelt	40,000	Capital	Expenditure	40,000		(2,200)	37,800	21
45459.003	Other Costs	5,000	Capital	Expenditure	5,000		(100)	4,900	21
4052.101	Transfer from Council Paid Parking Reserve	45,000	Capital	Income	45,000	(2,300)		42,700	21
4054.101	Transfer from Developer Contributions	25,900	Capital	Income	25,900	(15,200)		10,700	21
45464	Broken Head Road - Pavement Rehabilitation	38,000	Capital	Expenditure	38,000		(17,600)	20,400	21
45465	Natural Lane Road Works	43,500	Capital	Expenditure	43,500		100	43,600	21
45469	Bangalow Rd Telota - Stage 2	289,000	Capital	Expenditure	289,000		(17,200)	271,800	21
45470	Deacon Street, Bangalow, Car Parking Improvements	240,000	Capital	Expenditure	240,000		(22,600)	217,400	21
45471	Poinciana Car Park, Mullumbimby, Upgrade	175,000	Capital	Expenditure	175,000		(18,500)	156,500	21
45473	Parking Studies for Bang, Bruns & Mullum	75,000	Capital	Expenditure	75,000		(74,700)	300	21
45475	Ewingsdale Road at BRSCC	22,000	Capital	Expenditure	22,000		(1,800)	20,200	21
45477	Broken Head Road, Suffolk Park - South of Clifford	220,000	Capital	Expenditure	220,000		(140,400)	79,600	21
45478	Main Arm Road - Blind Mouth Causeway Upgrade	50,000	Capital	Expenditure	50,000		(49,900)	100	21
45482	Stuart Street, Mullum Comm Gardens Access	260,000	Capital	Expenditure	260,000		(17,700)	242,300	21
45483	Massinger/Lawson St Roundabout	90,000	Capital	Expenditure	90,000		(48,700)	41,300	21
45484	Skimmers Shoot Road South of Yagers Lane	104,200	Capital	Expenditure	104,200		(1,800)	102,400	21
45485	Clifford St intersection with Broken Head Road	50,000	Capital	Expenditure	50,000		(50,000)	0	21

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating Capital	Income/Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
45487	Bayshore Drive/Ewingsdale Road Roundabout	30,000	Capital	Expenditure	30,000		(28,400)	1,600	21
45489	Lawson St 2 Lane Project	206,000	Capital	Expenditure	206,000		(206,000)	0	21
4054.101	Transfer from Developer Contributions	81,500	Capital	Income	81,500	(695,200)		(613,700)	21
45474	Station St, Bangalow	36,000	Capital	Expenditure	36,000		(5,600)	30,400	21
45479	Left Bank Rd & Azalea Sts, Mullumbimby - Stage 1	500,000	Capital	Expenditure	500,000		(263,600)	236,400	21
4054.101	Transfer from Developer Contributions	430,000	Capital	Income	430,000	(263,600)		166,400	21
4052.101	Transfer from Council Paid Parking Reserve	70,000	Capital	Income	70,000	0		70,000	21
44003.012	Marine Pde - Footpath	40,000	Capital	Expenditure	40,000		(21,300)	18,700	21
4765.001	Transfer to Council Paid Parking Reserve	40,000	Capital	Expenditure	40,000		21,300	61,300	21
44194	Kolora Way, Ocean Shores - Stage 1	30,000	Capital	Expenditure	30,000		(6,700)	23,300	21
44196	Kolora Way, OS Bridge Upgrade and bikeway ext	30,000	Capital	Expenditure	30,000		(30,000)	0	21
4052.101	Transfer from Infrastructure Renewal Reserve	60,000	Capital	Income	60,000	(46,700)		13,300	21
44195.001	Lighthouse Road, Byron Bay	20,000	Capital	Expenditure	20,000		(20,000)	0	21
4765.001	Transfer to IS Carryover Reserve	20,000	Capital	Income	20,000	(20,000)		0	21
44200	Pavement Condition Surveys and Valuations	40,000	Capital	Expenditure	40,000		(15,100)	24,900	21
44201	Parkers Bridge - condition 3 & condition 4 element	134,300	Capital	Expenditure	134,300		(134,300)	0	21
4053.201	Transfer from RTR Capital Grants	40,000	Capital	Income	40,000	(40,000)		0	21
4765.001	Transfer to 2007/08 Special Rate Reserve	40,000	Capital	Income	40,000	(109,400)		(69,400)	21
44211.001	Wilson Ck PS Bus Bay	-	Capital	Expenditure	-		95,300	95,300	21
4765.001	Transfer to Unexpended Grants	-	Capital	Expenditure	-		104,700	104,700	21
4052.101	Transfer from Unexpended Grants	-	Capital	Income	-	200,000		200,000	21
45477	Broken Head Road, Suffolk Park - South of Clifford	220,000	Capital	Expenditure	220,000		(40,200)	179,800	21
4765.001	Transfer to 2007/08 Special Rate Reserve	-	Capital	Expenditure	-		40,200	40,200	21
44207.001	Bus Shelter Upgrades	-	Capital	Expenditure	-		0	0	21
4765.001	Transfer to Unexpended Grants	-	Capital	Expenditure	-		24,800	24,800	21
4052.101	Transfer from Unexpended Grants	-	Capital	Income	-	24,800		24,800	21
45463	Orana Road Ocean Shores	121,100	Capital	Expenditure	121,100		27,400	148,500	21
4054.101	Transfer from Developer Contributions	121,100	Capital	Income	121,100	27,400		148,500	21
44212	Bus Zone Rajah Rd	-	Capital	Expenditure	-		0	0	21
4765.001	Transfer to IS Carryover Reserve	-	Capital	Expenditure	-		5,500	5,500	21
3121.002	Fletcher St, Byron - Lighting Upgrade	-	Operating	Expenditure	-		50,000	50,000	21
4052.101	Transfer from Unexpended Grants	-	Capital	Income	-	50,000		50,000	21
3125.007	Sealed Rural - Mow With Sias 24 Plan	210,000	Operating	Expenditure	210,000		(58,000)	152,000	21
3163.002	Stormwater Management - Miscella Plan	-	Operating	Expenditure	-		3,000	3,000	21
4765.001	Transfer from Stormwater Reserve	-	Capital	Income	-	3,000		3,000	21
4765.001	Transfer to Infrastructure Renewal Reserve	-	Capital	Expenditure	-		10,000	10,000	21
4765.001	Transfer to IS Carryover Reserve	175,000	Capital	Expenditure	175,000		70,000	245,000	21
1723.001	Annual Charge from Rates Notice	288,700	Operating	Income	288,700	(600)		288,100	21
4765.001	Transfer to Stormwater Reserve	288,700	Capital	Expenditure	288,700		(600)	288,100	21
4338.043	The Pocket Road	90,800	Capital	Expenditure	90,800		(7,600)	83,200	21
4338.044	Main Arm Shop West	71,200	Capital	Expenditure	71,200		(13,100)	58,100	21
44199	Grays Lane, Tyagarah, pavement upgrade	25,000	Capital	Expenditure	25,000		(25,000)	0	21
4053.201	Transfer from RMS Capital Grants	187,000	Capital	Income	187,000	(45,700)		141,300	21
44183	Bangalow Rd, Byron Bay	35,000	Capital	Expenditure	35,000		(2,100)	32,900	21
4053.201	Transfer from RTR Capital Grants	35,000	Capital	Income	35,000	(2,100)		32,900	21
3172	Asset Information System (AIM)	88,700	Operating	Expenditure	88,700		(15,200)	73,500	21
4053.201	Transfer from Unexpended Loans	35,000	Capital	Income	35,000	(15,200)		19,800	21
Total for Program:						(1,700,400)	(1,672,400)		
RMS									
3219.091	Support Services Costs	379,300	Operating	Expenditure	380,100		0	380,100	22
1745.015	Nat Disaster Jan 2013 Upper Cooper Slip	2,714,900	Operating	Income	2,714,900	(180,000)		2,534,900	22
4801.300	Upper Coopers Ck Rd Final Repair 311	2,714,800	Operating	Expenditure	2,714,800		(209,600)	2,505,200	22
4801.314	Contract Mgmt Svcs - Upp Coopers Ck 311	0	Operating	Expenditure	0		29,600	29,600	22
1745.011	Nat Disast Jan 12 (Excl U/Wilson Ck)	744,000	Operating	Income	744,000	0		744,000	22
1745.012	Natural Disaster RMS Funding Jan 2013 - Huonbrook Slip 308	3,714,100	Operating	Income	3,714,100	(1,456,900)		2,257,200	22
4801.038	Possum Shoot Rd - Lower Slip 305	0	Operating	Expenditure	0		1,500	1,500	22
4801.115	Wilson's Creek Rd	25,500	Operating	Expenditure	25,500		(1,700)	23,800	22
4801.304	Wilson's Creek Road - Laverty's Gap 304	64,300	Operating	Expenditure	64,300		(42,500)	21,800	22
4801.305	Possum Shoot Road - Lower Slip 305	1,443,400	Operating	Expenditure	1,443,400		(199,000)	1,244,400	22
4801.306	Possum Shoot Road - Upper Slip 306	542,200	Operating	Expenditure	542,200		(137,100)	405,100	22
4801.307	Federal Road Slip 307	182,400	Operating	Expenditure	182,400		(10,000)	172,400	22
4801.309	Upper Wilson's Creek Slip 309	1,456,400	Operating	Expenditure	1,456,400		(1,323,700)	132,700	22
4801.313	Contract Mgmt Svcs - Federal Dr 307	0	Operating	Expenditure	0		2,700	2,700	22
4801.315	Cont Mgmt Svcs - Poss Shoot Rd lower 305	0	Operating	Expenditure	0		162,200	162,200	22
4801.316	Cont Mgmt Svcs - Upp Wilson's Ck Slip 309	0	Operating	Expenditure	0		21,900	21,900	22
4801.317	Cont Mgmt Svcs - Poss Shoot Rd Upper 306	0	Operating	Expenditure	0		68,800	68,800	22
1745.014	Nat Disast Jan 12 U/Wilson Ck only	571,200	Operating	Income	571,200	(164,600)		406,600	22
4797.103	Wilson Creek - Slip	1,808,400	Operating	Expenditure	1,808,400		(162,200)	1,646,200	22
4797.134	Huonbrook Road Slip	25,300	Operating	Expenditure	25,300		(2,400)	22,900	22
1745.016	Nat Disaster Jan 2013 - Wanganui Slip	2,714,900	Operating	Income	2,714,900	(801,200)		1,913,700	22
4801.301	Wanganui Slip South 310	1,677,000	Operating	Expenditure	1,677,000		(1,227,400)	449,600	22
4801.302	Wanganui Slip Main 310	0	Operating	Expenditure	0		491,100	491,100	22
4801.303	Wanganui Slip North 310	0	Operating	Expenditure	0		4,800	4,800	22
4801.308	Huonbrook Slip 308	571,200	Operating	Expenditure	571,200		(69,700)	501,500	22
1745.019	Natural Disaster January 2015	1,677,000	Operating	Income	1,677,000	1,413,500		3,090,500	22
4804	Natural Disaster Jan 2015	0	Operating	Expenditure	0		1,442,500	1,442,500	22
4805	Natural Disaster April 2015	0	Operating	Expenditure	0		18,300	18,300	22
4056.501	Transfer to Unexpended Grants	0	Capital	Expenditure	0		10,700	10,700	22
3211	Regional Road 306 - Planned	295,800	Operating	Expenditure	295,800		(190,200)	105,600	22
3213	Regional Roads 545 - Planned	377,400	Operating	Expenditure	377,400		150,000	527,400	22
3214	Regional Roads 679 - Planned	46,800	Operating	Expenditure	46,800		59,300	106,100	22

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating Capital	Income/Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
3216	Regional Roads 689 - Planned	24,000	Operating	Expenditure	24,000		29,100	53,100	22
3219	Indirect Costs	352,400	Operating	Expenditure	352,400		400	352,800	22
Total for Program:						(1,189,200)	(1,082,600)		
Open Spaces and Recreation									
3319.091	Support Services Costs	812,700	Operating	Expenditure	820,800		0	820,800	23
1759.001	Suffolk Park Tennis Courts	6,900	Operating	Income	6,900	(2,500)		4,400	23
3238.001	Ten Crt Main - Bang Swim. Pool Coun 45.1	7,000	Operating	Expenditure	7,000		(2,300)	4,700	23
4058.101	Transfer from Tennis Court Reserve	7,000	Capital	Income	7,000	1,100		8,100	23
4834.001	Transfer to Tennis Court Reserve	3,300	Capital	Expenditure	3,300		1,100	4,400	23
1760.005	Special Events Response and Mitigation	110,000	Operating	Income	110,000	2,400		112,400	23
4834.001	Transfer to Special Events Response and Mitigation Reserve	110,000	Capital	Expenditure	110,000		2,400	112,400	23
3235.022	School Leavers Clean Up Plan 14	10,000	Operating	Expenditure	10,000		(4,100)	5,900	23
4058.101	Transfer from Crown Reserve	10,000	Capital	Income	10,000	(4,100)		5,900	23
3255.004	Eureka Sportsfield Lighting - S94 funded	2,500	Operating	Expenditure	2,500		(1,800)	700	23
4060.101	Transfer from Developer Contributions	2,500	Capital	Income	2,500	(1,800)		700	23
3284.002	Public Toilets Crown - By Bay Plan 59	124,400	Operating	Expenditure	124,400		(15,200)	109,200	23
4058.101	Transfer from Crown Reserve	124,400	Capital	Income	124,400	(15,200)		109,200	23
3235.028	APEX Park Maintenance 14.2	125,700	Operating	Expenditure	125,700		(1,500)	124,200	23
4058.101	Transfer from Crown Paid Parking Reserve	125,700	Capital	Income	125,700	(1,500)		124,200	23
4835.123	Bruns Heads Boat Ramp - Floating Pontoon	22,000	Capital	Expenditure	22,000		(102,600)	(80,600)	23
4834.001	Transfer to 2007/08 Special Rate Reserve	-	Capital	Expenditure	-		17,600	(80,600)	23
4059.208	Transfer from Capital Grant	63,000	Capital	Income	63,000	(63,000)		0	23
4058.101	Transfer from Crown Reserve	22,000	Capital	Income	22,000	(22,000)		0	23
4835.126	Integrated Weed & Pest Management Policy	26,800	Capital	Expenditure	26,800		(7,200)	19,600	23
4058.101	Transfer from Environmental Levy Reserve	26,800	Capital	Income	26,800	(7,200)		19,600	23
4835.110	Bangalow Skatepark	20,000	Capital	Expenditure	20,000		(20,000)	0	23
4060.101	Transfer from Developer Contributions	6,600	Capital	Income	6,600	(6,600)		0	23
4058.101	Transfer from Risk Management Reserve	13,400	Capital	Income	13,400	(13,400)		0	23
4835.134	Upgrade Lights Railway Park	30,000	Capital	Expenditure	30,000		(2,600)	27,400	23
4835.135	Design Byron Rec Grd Pathway Lighting	4,200	Capital	Expenditure	4,200		(2,200)	2,000	23
4058.101	Transfer from Footpath Dining Reserve	34,200	Capital	Income	34,200	(4,800)		29,400	23
4835.132	New Toilets APEX Park	385,000	Capital	Expenditure	385,000		(9,500)	375,500	23
4058.101	Transfer from Crown Reserve	385,000	Capital	Income	22,000	(9,500)		12,500	23
4835.138	Apex Park - Shelter over BBQ	10,000	Capital	Expenditure	10,000		6,500	16,500	23
4058.101	Transfer from Crown Paid Parking Reserve	10,000	Capital	Income	10,000	6,500		16,500	23
3321.008	Remedial Drainage Works	10,000	Capital	Expenditure	10,000		(10,000)	0	23
4058.101	Transfer from Infrastructure Services Reserve	10,000	Capital	Income	10,000	(10,000)		0	23
4835.137	Surf Safety Signage	-	Capital	Expenditure	-		16,600	16,600	23
4058.101	Transfer from Crown Reserve	385,000	Capital	Income	22,000	16,600		38,600	23
4835.127	Shara Boulevard Sports Fields Dev	259,900	Capital	Expenditure	259,900		(132,400)	127,500	23
4060.101	Transfer from Developer Contributions	259,900	Capital	Income	259,900	(132,400)		127,500	23
4835.129	Brunswick Heads Oval - Picket Fence Repl	90,000	Capital	Expenditure	90,000		(79,600)	10,400	23
4058.101	Transfer from Unexpended Loans	90,000	Capital	Income	90,000	(79,600)		10,400	23
4835.130	BRSCC, Lighting for SW & Community Field	250,000	Capital	Expenditure	250,000		(239,600)	10,400	23
4835.131	Suffolk Park West Upgrade	180,000	Capital	Expenditure	180,000		(139,100)	40,900	23
4060.101	Transfer from Developer Contributions	430,000	Capital	Income	180,000	(378,700)		(198,700)	23
4835.133	Bangalow Parklands Weir	26,000	Capital	Expenditure	26,000		(26,000)	0	23
4060.101	Transfer from Developer Contributions	26,000	Capital	Income	26,000	(26,000)		0	23
4835.136	Byron Bay CCTV Apex Park Jonson Street	200,000	Capital	Expenditure	200,000		(187,400)	12,600	23
4834.001	Transfer to Unexpended Grants	-	Capital	Expenditure	-		87,400	87,400	23
4059.208	Transfer from Capital Grant	200,000	Capital	Income	200,000	(100,000)		100,000	23
4835.139	Amenities Block, Tom Kendall Oval	155,900	Capital	Expenditure	155,900		(152,900)	3,000	23
4834.001	Transfer to Unexpended Grants	-	Capital	Expenditure	-		25,000	25,000	23
4060.101	Transfer from Unexpended Grants	-	Capital	Income	-	0		0	23
4060.101	Transfer from Developer Contributions	155,900	Capital	Income	155,900	(127,900)		28,000	23
4841.001	Landscape/Precinct Plan	53,000	Capital	Expenditure	53,000		3,800	56,800	23
3235.002	Park & Res. Maint-Byr. Bay-Coun Plan 2	316,600	Operating	Expenditure	316,600		(3,800)	312,800	23
4835.128	Belongill Rockwalls	60,000	Capital	Expenditure	60,000		(15,800)	44,200	23
4058.101	Transfer from Infrastructure Renewal Reserve	385,000	Capital	Income	22,000	(32,100)		(10,100)	23
4834.001	Transfer from Capital income	16,300	Capital	Income	16,300	16,300		32,600	23
4834.001	Transfer to Infrastructure Renewal Reserve	-	Capital	Expenditure	-		100,000	100,000	23
3235.003	Park & Res. Maint.-Mullum-Council Plan 3	240,700	Operating	Expenditure	240,700		(100,000)	140,700	23
Total for Program:						(995,400)	(995,200)		
Quarry									
3349.091	Support Services Costs Allocated	33,800	Operating	Expenditure	33,900		0	33,900	24
4846.001	Transfer from Reserves	150,000	Capital	Income	150,000	0		150,000	24
1781.002	Quarry - Internal Sales	470,000	Operating	Income	470,000	(83,000)		387,000	24
3341.001	Extraction & Crushing	482,800	Operating	Expenditure	482,800		(181,100)	301,700	24
4846.001	Transfer from Reserves	196,600	Capital	Income	196,600	(98,100)		98,500	24
3349.091	Support Services Costs Allocated	33,100	Operating	Expenditure	33,100		100	33,200	24
Total for Program:						(181,100)	(181,000)		
Rural Fire Service									
2849.091	Support Services Costs	83,100	Operating	Expenditure	83,100		0	83,100	25
1651	Bush Fire - Operations	187,900	Operating	Income	187,900	0		187,900	25
1652	Other Income	-	Operating	Income	-	63,000		63,000	25
2831	Contributions	273,400	Operating	Expenditure	273,400		(1,900)	271,500	25
2837	Telephone Calls	18,500	Operating	Expenditure	18,500		(13,000)	5,500	25
2838	Telephone Rental	8,600	Operating	Expenditure	8,600		1,600	10,200	25
2839	Vehicle Petrol and Oil	31,000	Operating	Expenditure	31,000		(1,200)	29,800	25
2840	Vehicle Maintenance and Repairs	37,000	Operating	Expenditure	37,000		11,100	48,100	25
2841	Operating Expenses	87,900	Operating	Expenditure	87,900		52,700	140,600	25
2849	Indirect Costs	82,600	Operating	Expenditure	82,600		100	82,700	25
Total for Program:						63,000	49,400		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating Capital	Income/Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Waste & Recycling									
2809.091	Support Services Costs	199,100	Operating	Expenditure	200,200		0	200,200	26
3419.091	Support Services Costs	179,200	Operating	Expenditure	179,900		0	179,900	26
4859.048	WASIP - Sustainable Leachate Management	66,200	Capital	Expenditure	66,200		(48,100)	18,100	26
4964.501	Transfer from Waste Levy Performance	66,200	Capital	Income	66,200	(48,100)		18,100	26
3416.011	BWRF - Satellite Community Recycling Ctr	25,000	Operating	Expenditure	25,000		(18,900)	6,100	26
3416.012	BWRF - Improved Garden Organics	10,000	Operating	Expenditure	10,000		0	10,000	26
4859.053	BWRF - Resource Recovery Ctr Master Plan	72,200	Capital	Expenditure	72,200		(72,200)	0	26
4962.101	Transfer to Better Waste & Recycling Fund	35,000	Capital	Expenditure	35,000		91,100	126,100	26
1811.018	Organics Collections Systems Funding	691,000	Operating	Income	691,000	0		691,000	26
3415.15	Kitchen Caddies and Liners	126,000	Operating	Expenditure	126,000		(48,700)	77,300	26
3415.16	Assembly & Distribution MGB's, Caddies,	90,000	Operating	Expenditure	90,000		(90,000)	0	26
3415.17	Organics Collection Service Communication	95,000	Operating	Expenditure	95,000		(79,100)	15,900	26
4859.057	Organics Mobile Garbage Bins	380,000	Capital	Expenditure	380,000		(100,100)	279,900	26
4962.101	Transfer to Organics Collections Systems	-	Capital	Expenditure	-		317,900	317,900	26
4859.051	BWRF - EPS Recycling	40,000	Capital	Expenditure	40,000		(40,000)	0	26
4859.052	BWRF - Cardboard Recycling	45,000	Capital	Expenditure	45,000		(45,000)	0	26
4859.053	BWRF - Resource Recovery Ctr Master Plan	9,800	Capital	Expenditure	9,800		(9,800)	0	26
4859.054	BWRF - Public Place Recycling Enclosures	30,000	Capital	Expenditure	30,000		(30,000)	0	26
4964.501	Transfer from Better Waste & Recycling	124,800	Capital	Income	124,800	(124,800)		0	26
4859.055	Upgrade of Bin Enclosures	50,000	Capital	Expenditure	50,000		(50,000)	0	26
4859.056	RFID Chips - MGBS	110,000	Capital	Expenditure	110,000		(70,700)	39,300	26
	Transfer from Domestic Waste Management	160,000	Capital	Income	160,000	(120,700)		39,300	26
1641	Operating Grants	91,100	Operating	Income	91,100	(23,400)		67,700	26
1645	Fees and Charges - Domestic	3,956,400	Operating	Income	3,956,400	(4,100)		3,952,300	26
1801	Collection & Disposal Charges - External	572,900	Operating	Income	572,900	100		573,000	26
1805	Collection & Disposal Charges - Internal	399,100	Operating	Income	399,100	(35,700)		363,400	26
1807	Other Income	46,200	Operating	Income	46,200	100		46,300	26
1811	Waste Disposal Charges - External	2,488,200	Operating	Income	2,488,200	377,400		2,865,600	26
3413	Myocum Landfill	463,900	Operating	Income	463,900		(47,800)	416,100	26
3414	Myocum Transfer Station	2,194,900	Operating	Income	2,194,900		(155,300)	2,039,600	26
3415	Kerbside Collection	2,648,000	Operating	Income	2,648,000		(181,600)	2,466,400	26
3416	Other Expenditure	234,200	Operating	Income	234,200		(50,300)	183,900	26
2809	Indirect Costs	189,000	Operating	Income	189,000		0	189,000	26
3418	Debt Servicing Costs	194,200	Operating	Income	194,200		(700)	193,500	26
3419	Indirect Costs - Internal Charge	177,800	Operating	Income	177,800		900	178,700	26
4859.028	Development of New Landfill Capacity	40,000	Capital	Expenditure	40,000		(13,400)	26,600	26
4859.049	Minor Capital Works	30,000	Capital	Expenditure	30,000		(18,000)	12,000	26
	Transfer to Domestic Waste Management		Capital	Expenditure			343,000	343,000	26
	Transfer to Waste Management Reserve		Capital	Expenditure			(719,600)	(719,600)	26
	Transfer from Domestic Waste Management		Capital	Income		(199,800)		(199,800)	26
	Transfer from Waste Management Reserve		Capital	Income		(957,400)		(957,400)	26
Total for Program:						(1,136,400)	(1,136,400)		
Cavanbah Sports Centre									
2439.091	Support Services Costs	20,400	Operating	Expenditure	20,400		0	20,400	27
4122.002	Cavanbah Solar Update	150,000	Capital	Expenditure	150,000		(150,000)	0	27
4129.101	Transfer from Developer Contributions	150,000	Capital	Income	150,000	(150,000)		0	27
4122.001	Foyer renovation.Add desk/office space	20,000	Capital	Expenditure	20,000		(20,000)	0	27
4121.001	Transfer to IS Carryover Reserve	20,000	Capital	Income	20,000		20,000	40,000	27
4121.001	Transfer to IS Carryover Reserve	-	Capital	Income	-		40,000	40,000	27
4121.001	Transfer to Infrastructure Renewal Reserve	-	Capital	Income	-		100,000	100,000	27
3249.001	BRSCC - Athletics/Hockey - Council 44.2	163,900	Operating	Expenditure	163,900		(140,000)	23,900	27
1281	BRSCC Multipurpose Centre Room Hire Charges	75,900	Operating	Income	75,900	11,100		87,000	27
1282	BRSCC Multipurpose Centre Court 1 Hire Charges	57,200	Operating	Income	57,200	19,000		76,200	27
1283	BRSCC Multipurpose Centre Court 2 Hire Charges	52,200	Operating	Income	52,200	7,100		59,300	27
1284	BRSCC Multipurpose Centre Other Charges	85,800	Operating	Income	85,800	9,600		95,400	27
1762	BRSCC Sportsfields User Charges	10,000	Operating	Income	10,000	(4,500)		5,500	27
2431	BRSCC Multipurpose Centre Management Costs	305,600	Operating	Expenditure	305,600		(58,500)	247,100	27
2432	BRSCC Multipurpose Centre Building Maintenance	50,400	Operating	Expenditure	50,400		(20,400)	30,000	27
2433	BRSCC Multipurpose Centre Operational Costs	147,200	Operating	Expenditure	147,200		500	147,700	27
3249	Byron Regional Sports and Culture Complex	291,300	Operating	Expenditure	291,300		70,300	361,600	27
2438	Debt Servicing	78,300	Operating	Expenditure	78,300		(9,000)	69,300	27
2439	Indirect Costs	20,100	Operating	Expenditure	20,100		200	20,300	27
Total for Program:						(107,700)	(166,900)		
TOTAL REPORTABLE FOR INFRASTRUCTURE SERVICES						(1,671,400)	(1,938,900)		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating/Capital	Income/Expenditure	Revised Budget at 31 March	Income Increase/Decrease	Expenditure Increase/Decrease	Revised Budget at 30 June	Note Ref
Development Assessment									
2729.091	Support Services Costs	770,400	Operating	Expenditure	778,200		0	778,200	28
2208.001	Salaries and Oncosts	101,000	Operating	Expenditure	101,000		2,300	103,300	28
2208.002	Administration Expenses	5,200	Operating	Expenditure	5,200		(2,000)	3,200	28
2208.004	Consultants	5,200	Operating	Expenditure	5,200		(1,800)	3,400	28
2208.005	Section 94 Plan Reviews	5,200	Operating	Expenditure	5,200		(4,700)	500	28
4069.101	Transfer from Developer Contributions	11,660	Capital	Income	11,660	(6,200)		5,460	28
1601	Fees and Charges - Regulatory	580,700	Operating	Income	580,700	126,300		707,000	28
1603	Fees and Charges - Discretionary	94,700	Operating	Income	94,700	7,700		102,400	28
2701	Directorate & Managers	655,200	Operating	Expenditure	655,200		(400)	654,800	28
2705	Development Assessment - Fast Track	527,200	Operating	Expenditure	527,200		5,700	532,900	28
2711	Salaries - Planning	752,300	Operating	Expenditure	752,300		(63,000)	689,300	28
2715	Other Assessment Expenses	39,400	Operating	Expenditure	39,400		(9,500)	29,900	28
2729	Indirect Costs	772,300	Operating	Expenditure	772,300		(1,100)	771,200	28
4870.001	Transfer to Land & Natural Environment	-	Capital	Expenditure	-		90,000	90,000	28
4870.001	Transfer to Structural Change Reserve	-	Capital	Expenditure	-		39,000	39,000	28
Total for Program:						127,800	54,500		
Certification and Customer Services									
2759.091	Support Services Costs	538,400	Operating	Expenditure	542,300		0	542,300	29
2759.910	Support Services Costs Reallocated	(352,800)	Operating	Expenditure	(354,200)		0	(354,200)	29
1152.000	Fees and Charges - Commercial Property	106,100	Operating	Income	106,100	25,100		131,200	29
4882.001	Transfer to Footpath Dining Reserve	106,100	Capital	Expenditure	106,100		25,100	131,200	29
2753.001	Footpath Dining	16,000	Operating	Expenditure	16,000		(5,900)	10,100	29
4070.101	Transfer from Footpath Dining Reserve	16,000	Capital	Income	16,000	(5,900)		10,100	29
2755.008	EHC - Exempt & Compiling Development	30,000	Operating	Expenditure	30,000		(30,000)	0	29
4070.101	Transfer from Unexpended Grant	30,000	Capital	Income	30,000	(30,000)		0	29
1611	Fees and Charges - Discretionary	1,007,500	Operating	Income	1,007,500	186,500		1,194,000	29
2751	Building Certification Unit	1,088,800	Operating	Expenditure	1,088,800		(41,000)	1,047,800	29
2752	Front Counter - Salaries and Oncosts	215,000	Operating	Expenditure	215,000		19,300	234,300	29
2755	Office Expenses	28,900	Operating	Expenditure	28,900		(3,600)	25,300	29
2759	Indirect Costs	185,800	Operating	Expenditure	185,800		(200)	185,600	29
4882.001	Transfer to Plant Reserve	0	Operating	Expenditure	0		217,700	217,700	29
4882.001	Transfer to Property Reserve	0	Operating	Expenditure	0		80,000	80,000	29
Total for Program:						175,700	261,400		
Land & Natural Environment									
2619.091	Support Services Costs	528,800	Operating	Expenditure	533,700		0	533,700	30
2613	Koala Connections	312,800	Operating	Expenditure	312,800		(107,800)	205,000	30
4004.101	Transfer from Unexpended Grants	129,200	Capital	Income	129,200	(107,800)		21,400	30
1501.053	CZMP for Byron Bay Embayment	57,900	Operating	Income	57,900	(30,700)		27,200	30
2605.063	CZMP for Byron Bay Embayment	79,900	Operating	Expenditure	79,900		(30,700)	49,200	30
1501.063	Virtual NM	-	Operating	Income	-	15,000		15,000	30
4113.001	Transfer to Unexpended Grants	-	Capital	Expenditure	-		15,000	15,000	30
2605.004	Byron Rural Settlement Strategy	20,600	Operating	Expenditure	20,600		(20,500)	100	30
2605.032	Studies and Plans	10,000	Operating	Expenditure	10,000		(10,000)	0	30
2605.102	Vegetation Mapping - Stage 2 project	-	Operating	Expenditure	-		10,000	10,000	30
4113.001	Transfer to Land & Natural Environment	-	Capital	Expenditure	-		20,500	20,500	30
2605.063	Sustainability Program	13,400	Operating	Expenditure	13,400		7,100	20,500	30
4004.101	Transfer from Land & Natural Environment	-	Capital	Income	-	7,100		7,100	30
2605.042	Planning Studies Special Rate	9,300	Operating	Expenditure	9,300		(6,300)	3,000	30
2605.072	LEP Acceleration	9,700	Operating	Expenditure	9,700		(6,200)	3,500	30
4004.101	Transfer from Unexpended Grants	9,700	Capital	Income	9,700	6,200		15,900	30
4113.001	Transfer to Land & Natural Environment	-	Capital	Expenditure	-		6,200	6,200	30
2611.009	LEP Public Exhibition	78,600	Operating	Expenditure	98,600		(27,500)	71,100	30
2605.104	Residential Strategy	-	Operating	Expenditure	-		0	0	30
4113.001	Transfer to Land & Natural Environment	-	Capital	Expenditure	-		20,000	20,000	30
4006.101	Transfer from Developer Contributions	-	Capital	Income	20,000	(20,000)		0	30
2605.101	Coastal Hazard Monitoring	6,700	Operating	Expenditure	6,700		(6,700)	0	30
4004.101	Transfer from Risk Management Reserve	6,700	Capital	Income	6,700	(6,700)		0	30
2606	Environmental Levy Works and Services	481,300	Operating	Expenditure	481,300		(91,600)	389,700	30
4004.101	Transfer from Environmental Levy Reserve	463,300	Capital	Income	463,300	(91,600)		371,700	30
2611.009	LEP Public Exhibition	78,600	Operating	Expenditure	98,600		(35,900)	62,700	30
4004.101	Transfer from Land & Natural Environment	78,600	Capital	Income	78,600	(35,900)		42,700	30
2622	Graminoid Clay Heath Restoration Project	26,200	Operating	Expenditure	26,200		(16,400)	9,800	30
4113.001	Transfer to Unexpended Grants	-	Capital	Income	-		16,400	16,400	30
2623	Land for Wildlife - Restoring Rainforest	53,100	Operating	Expenditure	53,100		(26,500)	26,600	30
4113.001	Transfer to Unexpended Grants	-	Capital	Income	-		26,500	26,500	30
2605.074	Comprehensive Koala Plan of Management	22,600	Operating	Expenditure	22,600		(8,600)	14,000	30
4004.101	Transfer from Unexpended Grants	8,600	Capital	Income	8,600	(8,600)		0	30
1502.003	Pirring Proposal Bangalow Bowling Cub	-	Operating	Income	-	2,600		2,600	30
2615.041	Brunswick Heads Fish Co-op Site	2,500	Operating	Expenditure	2,500		(2,500)	0	30
2615.042	Pirring Proposal Bangalow Bowling Cub	-	Operating	Expenditure	-		200	200	30
2615.045	307 Skinners Shoot Road, 13/615522	2,500	Operating	Expenditure	2,500		(1,500)	1,000	30
2616.015	E'dale Road, Jewellbond P/L 101/1140936	3,600	Operating	Expenditure	3,600		(3,100)	500	30
1505.053	Frog Posters	-	Operating	Income	-	300		300	30
4113.001	Transfer to Land & Natural Environment	-	Capital	Expenditure	-		9,800	9,800	30
1525	Sect. 94 - Community Facilities	163,600	Capital	Income	163,600	57,900		221,500	30
1526	Sect. 94 - Open Space	417,400	Capital	Income	417,400	531,800		949,200	30
1531	Sect. 94 - Carparking	32,400	Capital	Income	32,400	42,400		74,800	30
1535	Sect. 94 - Bikeways	115,000	Capital	Income	115,000	18,200		133,200	30
1541	Sect. 94 - Bushfire Brigade	-	Capital	Income	-	1,000		1,000	30
1542	Sect. 94 - Surf Lifesaving	5,400	Capital	Income	5,400	(3,400)		2,000	30
1546	Sect. 94 - Roads (Urban and Rural)	425,100	Capital	Income	425,100	160,200		585,300	30
1550	Sect. 94 - Civic and Urban Improvements	73,900	Capital	Income	73,900	41,700		115,600	30
1561	Sect. 94 - Council Offices	96,500	Capital	Income	96,500	24,300		120,800	30

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating/Capital	Income/Expenditure	Revised Budget at 31 March	Income Increase/Decrease	Expenditure Increase/Decrease	Revised Budget at 30 June	Note Ref
1562	Section 94A Levy Income	249,300	Capital	Income	249,300	(55,500)		193,800	30
4113.001	Transfer to Developer Contributions	1,578,600	Capital	Expenditure	1,578,600		818,600	2,397,200	30
1505	Fees and Charges	153,900	Operating	Income	153,900	4,700		158,600	30
2601	Employee and Office Expenses	838,000	Operating	Expenditure	838,000		22,300	860,300	30
2603	Legal Expenses	-	Operating	Expenditure	-		1,400	1,400	30
2605.065	Revolving Energy Fund	19,000	Operating	Expenditure	19,000		(19,000)	0	30
2605.069	Coastline Management - Beach Scraping	-	Operating	Expenditure	-		500	500	30
2605.088	NOROC Wild Dog Education Program	8,400	Operating	Expenditure	8,400		(8,400)	0	30
2619	Indirect Costs	528,700	Operating	Expenditure	528,700		(600)	528,100	30
Total for Program:						553,200	544,700		
Environment									
2799.091	Support Services Costs	165,300	Operating	Expenditure	166,800		0	166,800	31
1625.023	On-Site Sewerage Mgmt (Rate Notice)	143,600	Operating	Income	143,600	300		143,900	31
2785.029	On-Site Sewerage Mgmt (Rate Notice)	143,600	Operating	Expenditure	143,600		(134,500)	9,100	31
4894.001	Transfer to On-Site Sewerage Management	-	Capital	Expenditure	-		134,800	134,800	31
1625	Fees and Charges - Discretionary	324,000	Operating	Income	324,000	34,800		358,800	31
1629	Miscellaneous Revenues	5,400	Operating	Income	5,400	(2,200)		3,200	31
2781	Health Employee Costs	367,700	Operating	Expenditure	367,700		(3,300)	364,400	31
2785	Operating Expenses	190,200	Operating	Expenditure	190,200		(25,100)	165,100	31
Total for Program:						32,900	(28,100)		
Compliance									
2798.091	Support Services Costs	386,900	Operating	Expenditure	390,800		0	390,800	32
2865.029	Management Program, Cavarbah Street Reserve	30,000	Operating	Expenditure	30,000		(27,900)	2,100	32
4088.101	Transfer from Crown Reserve	30,000	Capital	Income	30,000	(27,900)		2,100	32
1631	Compliance Fees & Charges	29,800	Operating	Income	29,800	1,700		31,500	32
1633	Compliance Miscellaneous Revenues	15,000	Operating	Income	15,000	(200)		14,800	32
1671	Fees and Charges - Regulated	13,400	Operating	Income	13,400	(11,700)		1,700	32
1675	Fees and Charges - Discretionary	87,800	Operating	Income	87,800	9,400		97,200	32
2783	Compliance Employee Costs	435,600	Operating	Expenditure	435,600		(103,000)	332,600	32
2787	Compliance Operating Expenses	10,900	Operating	Expenditure	10,900		(2,000)	8,900	32
2798	Indirect Costs	387,600	Operating	Expenditure	387,600		(200)	387,400	32
2865	Public Order and Safety Operating Expenses	80,300	Operating	Expenditure	80,300		(900)	79,400	32
Total for Program:						(28,700)	(134,000)		
Infringement Processing									
1681	Fines and Other Revenues	1,476,100	Operating	Income	1,476,100	(86,700)		1,389,400	33
2861	Ranger Employee Costs	672,200	Operating	Expenditure	672,200		(24,800)	647,400	33
2871	Operating Expenses	256,900	Operating	Expenditure	256,900		(48,800)	208,100	33
Total for Program:						(86,700)	(73,600)		
TOTAL REPORTABLE FOR SUSTAINABLE ENVIRONMENT & ECONOMY						774,200	624,900		
NET MOVEMENT FOR JUNE REVIEW - SURPLUS / (DEFICIT)						0			
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR GENERAL FUND						(1,850,200)	(1,850,200)		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating/Capital	Income/Expenditure	Revised Budget at 31 March	Income Increase/Decrease	Expenditure Increase/Decrease	Revised Budget at 30 June	Note Ref
Water Supply - Management									
6159.091	Support Services Costs	891,800	Operating	Expenditure	898,600		0	898,600	34
6437.001	Transfer to Reserves	891,800	Capital	Expenditure	898,600		0	898,600	34
								0	34
6001	Operating Grants	102,500	Operating	Income	102,500	(32,100)		70,400	34
6011	Rates and Service Availability Charges	1,881,300	Operating	Income	1,881,300	(6,000)		1,875,300	34
6021	Water Consumption Charges	5,911,600	Operating	Income	5,911,600	(786,800)		5,124,800	34
6023	Contributions	5,000	Operating	Income	5,000	0		5,000	34
6031	Fees	213,400	Operating	Income	213,400	65,900		279,300	34
6035	Private Works	14,500	Operating	Income	14,500	3,100		17,600	34
6041	Extra Charges	17,200	Operating	Income	17,200	2,900		20,100	34
6051	Interest on Investments	113,700	Operating	Income	113,700	217,800		331,500	34
6101	Management & Administration	182,000	Operating	Expenditure	182,000		6,200	188,200	34
6105	Engineering & Supervision	132,300	Operating	Expenditure	132,300		(1,400)	130,900	34
6107	S&A Engineering	32,000	Operating	Expenditure	32,000		3,200	35,200	34
6111	Employee Costs - Compliance	32,700	Operating	Expenditure	32,700		(8,800)	23,900	34
6115	Employee Costs - Administration and Education	144,000	Operating	Expenditure	144,000		4,400	148,400	34
6121	Meter Reading Contract	36,100	Operating	Expenditure	36,100		10,100	46,200	34
6125	Training and Recruitment	10,000	Operating	Expenditure	10,000		(6,500)	3,500	34
6141	Administration Expenses	212,700	Operating	Expenditure	212,700		(37,700)	175,000	34
6145	Abandonments	10,400	Operating	Expenditure	10,400		9,300	19,700	34
6151	Debt Servicing	60,100	Operating	Expenditure	60,100		0	60,100	34
6159	Indirect Costs	932,700	Operating	Expenditure	932,700		0	932,700	34
Water Supply - Operations									
6205	General Maintenance	4,908,100	Operating	Expenditure	4,908,100		(27,400)	4,880,700	34
6235	Mullumbimby	288,600	Operating	Expenditure	288,600		2,000	290,600	34
6437.001	Transfer to Reserves	946,900	Capital	Expenditure	946,900		(488,600)	458,300	34
6066.001	Section 64 Contributions under Plan	494,900	Capital	Income	494,900	118,400		613,300	34
6437.001	Transfer to Developer Contributions	494,900	Capital	Expenditure	494,900		118,400	613,300	34
6438.001	Demand Management	20,000	Capital	Expenditure	20,000		(14,900)	5,100	34
6438.030	Reticulation Capacity Planning	200,000	Capital	Expenditure	200,000		(172,100)	27,900	34
6405.101	Transfer from Developer Contributions	220,000	Capital	Income	220,000	(187,000)		33,000	34
6438.004	Miscellaneous Extensions	40,000	Capital	Expenditure	40,000		(4,800)	35,200	34
6438.015	Meter Replacement Program	200,000	Capital	Expenditure	200,000		(75,300)	124,700	34
6438.031	Fletcher St Development Planning	50,000	Capital	Expenditure	50,000		(50,000)	0	34
6438.032	Bangalow Reservoir Anti Graffiti	20,000	Capital	Expenditure	20,000		(8,000)	12,000	34
6403.101	Transfer from Reserves	310,000	Capital	Income	310,000	(138,100)		171,900	34
Water Capital Works - Bangalow									
6456.002	Reservoir Construction	5,000	Capital	Expenditure	5,000		(5,000)	0	34
6456.001	Feasibility Report	-	Capital	Expenditure	-		9,100	9,100	34
6408.101	Transfer from Developer Contributions	5,000	Capital	Income	5,000	4,100		9,100	34
Water Capital Works - Byron Bay									
6657.001	Coopers Shoot Reservoir Upgrade	174,800	Capital	Expenditure	174,800		(160,100)	14,700	34
6661.035	Lighthouse Rd Water Main Replacement	299,200	Capital	Expenditure	299,200		36,300	335,500	34
6414.101	Transfer from Developer Contributions	174,800	Capital	Income	174,800	(123,800)		51,000	34
6673.001	Watego Road Replacement	30,000	Capital	Expenditure	30,000		(29,300)	700	34
6674.001	Cavanbah Street Byron Water Main Upgrade	110,000	Capital	Expenditure	110,000		(64,400)	45,600	34
6412.101	Transfer from Reserves	439,200	Capital	Income	439,200	(93,700)		345,500	34
Water Capital Works - Mullumbimby									
6780.001	Mullumbimby Weir - Streamflow gauging st	41,800	Capital	Expenditure	41,800		(40,600)	1,200	34
6417.101	Transfer from Developer Contributions	41,800	Capital	Income	41,800	(40,600)		1,200	34
6753.001	Mullumbimby Trunk Main Replacement DN200/150	485,000	Capital	Expenditure	485,000		(466,200)	18,800	34
6761.002	Mullumbimby WTP	16,000	Capital	Expenditure	16,000		(200)	15,800	34
6770.003	Argyle St Railway Crossing Watermain Ren	45,000	Capital	Expenditure	45,000		(1,000)	44,000	34
6782.001	Miscellaneous Reservoir Renewals	50,000	Capital	Expenditure	50,000		(50,000)	0	34
6415.101	Transfer from Reserves	596,000	Capital	Income	596,000	(517,400)		78,600	34
Water Capital Works - Ocean Shores									
6865.001	North Ocean Shores Fire Main Upgrade	50,000	Capital	Expenditure	50,000		(25,800)	24,200	34
6867.001	Pump Station Renewals	1,500	Capital	Expenditure	1,500		0	1,500	34
6423.101	Transfer from Developer Contributions	51,500	Capital	Income	51,500	(25,800)		25,700	34
6857.001	Site Setup	280,000	Capital	Expenditure	280,000		(274,400)	5,600	34
6865.001	North Ocean Shores Fire Main Upgrade	50,000	Capital	Expenditure	50,000		(25,800)	24,200	34
6868.001	Reservoir Renewals	100,000	Capital	Expenditure	100,000		(46,000)	54,000	34
6867.001	Pump Station Renewals	78,000	Capital	Expenditure	78,000		18,200	96,200	34
6869.001	Yallakool/Jarrah/Goondoloo	820,000	Capital	Expenditure	820,000		(813,800)	6,200	34
6421.101	Transfer from Reserves	1,328,000	Capital	Income	1,328,000	(1,141,800)		186,200	34
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR WATER FUND						(2,680,900)	(2,680,900)		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating/Capital	Income/Expenditure	Revised Budget at 31 March	Income Increase/Decrease	Expenditure Increase/Decrease	Revised Budget at 30 June	Note Ref
Sewerage Service - Management									
7169.001	Support Services Costs	1,011,900	Operating	Expenditure	1,018,100		0	1,018,100	35
7437.001	Transfer to Reserves	-	Capital	Expenditure	-		0	0	
7001	Operating Grants	100,700	Operating	Income	100,700	(26,600)		74,100	35
7011	Rates and Service Availability Charges	9,381,700	Operating	Income	9,381,700	15,200		9,396,900	35
7021	User Charges	4,125,500	Operating	Income	4,125,500	(294,200)		3,831,300	35
7023	Contributions	21,500	Operating	Income	21,500	(19,000)		2,500	35
7031	Fees	213,000	Operating	Income	213,000	35,600		248,600	35
7035	Private Works Income	-	Operating	Income	-	400		400	35
7041	Extra Charges	39,600	Operating	Income	39,600	9,500		49,100	35
7051	Interest on Investments	162,200	Operating	Income	162,200	96,600		258,800	35
7101	Management & Administration	173,800	Operating	Expenditure	173,800		7,300	181,100	35
7105	Engineering & Supervision	125,300	Operating	Expenditure	125,300		1,400	126,700	35
7106	Engineering S64 Assessment	35,000	Operating	Expenditure	35,000		6,800	41,800	35
7111	Employee Costs - Compliance	17,700	Operating	Expenditure	17,700		(1,400)	16,300	35
7115	Employee Costs - Administration and Education	146,800	Operating	Expenditure	146,800		(3,300)	143,500	35
7121	Meter Reading Contract	34,000	Operating	Expenditure	34,000		(12,400)	21,600	35
7125	Training and Recruitment	2,200	Operating	Expenditure	2,200		(800)	1,400	35
7141	Administration Expenses	247,200	Operating	Expenditure	247,200		(30,000)	217,200	35
7151	Abandonments	7,100	Operating	Expenditure	7,100		27,400	34,500	35
7155	Other Expenses	2,100	Operating	Expenditure	2,100		(2,100)	0	35
7161	Debt Servicing	3,746,000	Operating	Expenditure	3,746,000		(3,400)	3,742,600	35
7169	Indirect Costs	1,051,100	Operating	Expenditure	1,051,100		2,100	1,053,200	35
Sewerage Service - Operations									
7201	General Operation	35,700	Operating	Expenditure	35,700		0	35,700	35
7203	Plant Running Expenses	50,000	Operating	Expenditure	50,000		(19,900)	30,100	35
7205	General Maintenance	5,162,400	Operating	Expenditure	5,162,400		50,300	5,212,700	35
7207	Private Works Expenses	-	Operating	Expenditure	-		4,100	4,100	35
7243	Byron Bay System	-	Operating	Expenditure	-		5,500	5,500	35
7430.001	Loan Principal Repayments	1,497,200	Operating	Expenditure	1,497,200		15,100	1,512,300	35
7437.001	Transfer to Reserves	1,710,600	Capital	Expenditure	1,710,600		(229,200)	1,481,400	35
7066.001	Section 64 Contributions under Plan	1,265,000	Operating	Income	1,265,000	399,500		1,664,500	35
7437.001	Transfer to Developer Contributions	1,265,000	Capital	Expenditure	1,265,000		399,500	1,664,500	35
7438.002	Demand Management	20,000	Capital	Expenditure	20,000		1,500	21,500	35
7438.005	Miscellaneous Works	137,900	Capital	Expenditure	137,900		(68,800)	69,100	35
7438.012	Emergency Generator	290,200	Capital	Expenditure	290,200		(276,900)	13,300	35
7438.029	Scada Server Relocation	14,900	Capital	Expenditure	14,900		(4,100)	10,800	35
7441.001	Miscellaneous Switchboard Replacements and Repairs	76,800	Capital	Expenditure	76,800		5,200	82,000	35
7444.001	Sewerage System Capacity Planning	200,000	Capital	Expenditure	200,000		(42,100)	157,900	35
7403.101	Transfer from Reserves	243,000	Capital	Income	243,000	(66,200)		176,800	35
7405.101	Transfer from Developer Contributions	496,800	Capital	Income	496,800	(319,000)		177,800	35
Sewerage Capital Work - Bangalow									
7481.001	Railway Corridor Sewer Crossing Cap upgd	100,800	Capital	Expenditure	100,800		0	100,800	35
7483.001	Bangalow STP Minor Upgrades	50,000	Capital	Expenditure	50,000		4,700	54,700	35
7408.101	Transfer from Developer Contributions	146,800	Capital	Income	146,800	4,700		151,500	35
7406.101	Transfer from Reserves	4,000	Capital	Income	4,000	0		4,000	35
Sewerage Capital Work - Brunswick Heads									
7590.001	STP - Detailed Site Contamination Study	93,500	Capital	Expenditure	93,500		(71,000)	22,500	35
7411.101	Transfer from Developer Contributions	119,000	Capital	Income	119,000	(71,000)		48,000	35
7589.001	SCADA Conversion	85,500	Capital	Expenditure	85,500		(52,200)	33,300	35
7409.101	Transfer from Reserves	60,000	Capital	Income	60,000	(52,200)		7,800	35
Sewerage Capital Work - Byron Bay									
7655.002	Supply Materials	12,000	Capital	Expenditure	12,000		(10,600)	1,400	35
7705.002	Miscellaneous	50,000	Capital	Expenditure	50,000		9,100	59,100	35
7719.001	Detailed Contamination Assessment	29,000	Capital	Expenditure	29,000		(21,600)	7,400	35
7724.001	SCADA Conversion	54,700	Capital	Expenditure	54,700		(10,800)	43,900	35
7726.001	Solar Power Generation West Byron STP	100,000	Capital	Expenditure	100,000		(7,000)	93,000	35
7727.001	South Byron STP Demolition/Removal	1,122,000	Capital	Expenditure	1,122,000		(951,700)	170,300	35
7728.001	SPS3001 Manhole Repair/Renewal	62,100	Capital	Expenditure	62,100		0	62,100	35
7414.001	Transfer from Developer Contributions	966,700	Capital	Income	966,700	(921,400)		45,300	35
7412.001	Transfer from Reserves	463,100	Capital	Income	463,100	(71,200)		391,900	35
Sewerage Capital Work - Mullumbimby									
7772.001	Extension	5,000	Capital	Expenditure	5,000		(700)	4,300	35
7778.001	Azalea St & Left Bank Rd - Mullumbimby	404,200	Capital	Expenditure	404,200		(370,700)	33,500	35
7417.101	Section 64 Levees Applied	409,200	Capital	Income	409,200	(371,400)		37,800	35
7783.001	Crown Road, adl Vallances Road Land Purc	19,100	Capital	Expenditure	19,100		(1,600)	17,500	35
7415.101	Transfer from Reserves	19,100	Capital	Income	19,100	(1,600)		17,500	35
Sewerage Capital Work - Ocean Shores									
7868.002	Pipeline Easement	7,100	Capital	Expenditure	7,100		(7,100)	0	35
7882.001	SPS5002 Upgrade	99,500	Capital	Expenditure	99,500		(72,300)	27,200	35
7423.101	Transfer from Reserves	106,600	Capital	Income	106,600	(79,400)		27,200	35
7877.001	Automatic Site Access Gate	50,000	Capital	Expenditure	50,000		(50,000)	0	35
7886.001	Pump Renewals	79,500	Capital	Expenditure	79,500		(71,400)	8,100	35
7887.001	Narooma Drive Ocean Shores Sewer Upgrade	100,000	Capital	Expenditure	100,000		1,000	101,000	35
7423.101	Transfer from Developer Contributions	229,500	Capital	Income	229,500	(120,400)		109,100	35
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR SEWER FUND						(1,852,100)	(1,852,100)		



2014/15 Quarterly Budget Review Statements 30th June 2015



**BYRON SHIRE COUNCIL
2014/2015 Budget Review as at 30th June 2015
QUARTERLY BUDGET REVIEW STATEMENTS - DLG REPORTING REQUIREMENTS**

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BYRON SHIRE COUNCIL

2014/2015 Budget Review as at 30th June 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 30th June 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:-14th August 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 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15
Operating Revenue												
Rates & Annual Charges	34,013,300		0	0	0	0	0	410,100	0	18,500	34,441,900	34,441,892
User Charges and Fees	24,677,400		90,400	367,200	0	168,100	0	1,644,900	0	334,200	27,482,200	27,491,609
Interest and Investment Revenue	1,741,500		0	0	0	0	0	9,800	0	1,209,400	2,960,700	2,960,478
Other Revenues	1,579,800		0	24,900	0	7,700	0	0	0	(84,200)	1,550,500	1,550,458
Grants and Contributions - Operating	14,352,300		0	1,466,100	0	45,000	0	630,700	0	(1,292,500)	15,201,600	15,144,369
Grants and Contributions - Capital	0		0	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	0	165,400	81,636,900	81,588,806
Operating Expenditure												
Employee Costs	15,069,200		0	563,500	0	(270,500)	0	(5,100)	0	(439,200)	14,937,900	15,391,038
Borrowing Costs	5,128,800		0	0	0	2,700	0	(122,100)	0	(30,100)	4,979,300	4,976,875
Materials and Contracts	43,878,400		30,300	1,516,900	(330,500)	768,200	0	2,034,800	57,000	(4,685,600)	43,286,500	43,318,548
Depreciation	15,890,000		0	0	0	0	0	0	0	0	15,890,000	15,890,000
Legal Costs	274,100		0	0	0	0	0	0	0	(124,700)	149,400	149,289
Other Expenses	4,653,850		90,400	71,700	0	49,500	0	24,700	0	(279,500)	4,810,650	4,508,299
Total Expenses from Continuing Operations	84,894,350	0	120,700	2,172,100	(330,500)	549,900	0	1,932,300	57,000	(5,539,100)	83,856,750	84,234,049
Net Operating Result from Continuing Operations	(8,530,050)	0	(30,300)	(313,900)	330,500	(329,100)	0	985,500	(57,000)	5,724,500	(2,219,850)	(2,645,243)
Net Operating Result before Capital Items	(8,530,050)	0	(30,300)	(313,900)	330,500	(329,100)	0	985,500	(57,000)	5,724,500	(2,219,850)	(2,645,243)

2

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15
Operating Revenue												
Rates & Annual Charges	23,088,900		0	0	0	0	0	71,500	0	9,300	23,169,700	23,169,685
User Charges and Fees	14,292,700		90,400	367,200	0	168,100	0	1,736,700	0	1,310,200	17,965,300	17,974,829
Interest and Investment Revenue	1,418,600		0	0	0	0	0	0	0	137,300	1,555,900	1,555,816
Other Revenues	1,560,800		0	24,900	0	7,700	0	19,800	0	(95,200)	1,548,300	1,547,958
Grants and Contributions - Operating	14,149,100		0	1,466,100	0	45,000	0	630,700	0	(1,233,800)	15,057,100	14,999,881
Grants and Contributions - Capital	0		0	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	0	157,800	59,296,000	59,248,168
Operating Expenditure												
Employee Costs	14,122,700		0	403,500	0	(270,500)	0	(100,100)	0	(410,600)	13,745,000	14,198,026
Borrowing Costs	1,203,300		0	0	0	0	0	0	0	(26,700)	1,176,600	1,174,204
Materials and Contracts	31,468,700		30,300	1,503,900	(330,500)	819,100	0	1,762,000	57,000	(4,674,800)	30,663,700	30,664,292
Depreciation	11,715,000		0	0	0	0	0	0	0	0	11,715,000	11,715,000
Legal Costs	274,100		0	0	0	0	0	0	0	(124,700)	149,400	149,289
Other Expenses	4,494,950		90,400	71,700	0	49,500	0	37,700	0	(287,300)	4,456,950	4,354,530
Total Expenses from Continuing Operations	63,278,750	0	120,700	1,879,100	(330,500)	596,100	0	1,699,600	57,000	(5,524,100)	61,878,650	62,255,344
Net Operating Result from Continuing Operations	(8,768,650)	0	(30,300)	(120,900)	330,500	(377,300)	0	759,100	(57,000)	5,681,900	(2,582,650)	(3,007,176)
Net Operating Result before Capital Items	(8,768,650)	0	(30,300)	(120,900)	330,500	(377,300)	0	759,100	(57,000)	5,681,900	(2,582,650)	(3,007,176)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15
Operating Revenue												
Rates & Annual Charges	1,795,900							85,400		(6,000)	1,875,300	1,875,330
User Charges and Fees	6,077,300							77,100		(717,800)	5,436,600	5,436,558
Interest and Investment Revenue	130,900									591,400	722,300	722,226
Other Revenues	0									0	0	0
Grants and Contributions - Operating	102,500									(32,100)	70,400	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	0	(164,500)	8,104,600	8,104,531
Operating Expenditure												
Employee Costs	465,200		0	90,000	0	0	0	67,000	0	(28,700)	593,500	593,443
Borrowing Costs	25,300		0	0	0	0	0	34,800	0	0	60,100	60,110
Materials and Contracts	6,198,600		0	6,800	0	(25,500)	0	42,100	0	(19,400)	6,202,600	6,203,382
Depreciation	1,135,000		0	0	0	0	0	0	0	0	1,135,000	1,135,000
Legal Costs	0		0	0	0	0	0	0	0	0	0	0
Other Expenses	77,400		0	0	0	0	0	0	0	1,500	78,900	78,963
Total Expenses from Continuing Operations	7,901,500		0	96,800	0	(25,500)	0	143,900	0	(46,600)	8,070,100	8,070,899
Net Operating Result from Continuing Operations	205,100	0	0	(96,800)	0	25,500	0	18,600	0	(117,900)	34,500	33,632
Net Operating Result before Capital Items	205,100	0	0	(96,800)	0	25,500	0	18,600	0	(117,900)	34,500	33,632

3

2014/2015 Budget Review as at 30th June 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	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15
Operating Revenue												
Rates & Annual Charges	9,128,500		0	0	0	0	0	253,200	0	15,200	9,396,900	9,396,877
User Charges and Fees	4,307,400		0	0	0	0	0	31,100	0	(258,200)	4,080,300	4,080,222
Interest and Investment Revenue	192,000		0	0	0	0	0	9,800	0	480,700	682,500	682,436
Other Revenues	19,000		0	0	0	0	0	2,500	0	(19,000)	2,500	2,500
Grants and Contributions - Operating	100,700		0	0	0	0	0	0	0	(26,600)	74,100	74,072
Grants and Contributions - Capital	0		0	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	0	192,100	14,236,300	14,236,107
Operating Expenditure												
Employee Costs	481,300		0	90,000	0	0	0	28,000	0	100	599,400	599,568
Borrowing Costs	3,900,200		0	0	0	2,700	0	(156,900)	0	(3,400)	3,742,600	3,742,560
Materials and Contracts	6,211,100		0	6,200	0	(25,400)	0	230,700	0	28,600	6,451,200	6,450,873
Depreciation	3,040,000		0	0	0	0	0	0	0	0	3,040,000	3,040,000
Legal Costs	0		0	0	0	0	0	0	0	0	0	0
Other Expenses	81,500		0	0	0	0	0	(13,000)	0	6,300	74,800	74,806
Total Expenses from Continuing Operations	13,714,100		0	96,200	0	(22,700)	0	88,800	0	31,600	13,908,000	13,907,807
Net Operating Result from Continuing Operations	33,500	0	0	(96,200)	0	22,700	0	207,800	0	160,500	328,300	328,301
Net Operating Result before Capital Items	33,500	0	0	(96,200)	0	22,700	0	207,800	0	160,500	328,300	328,301

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2014/2015 Budget Review as at 30th June 2015 Consolidated Capital Budget												
Description	Original Est 1-Jul-14	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15
Capital Funding												
Revenue Funded	2,809,400	0	0	(239,200)	331,500	(292,500)	0	0	130,900	(706,900)	2,033,200	2,103,713
Special Rate funded	579,800	0	0	(50,000)	19,000	(30,000)	0	0	0	(199,700)	319,100	318,964
Capital Grants and Contributions	1,513,000	0	0	968,200	0	(302,400)	0	266,600	0	(306,500)	1,538,900	1,538,551
Internal Restrictions	9,698,200	0	13,400	201,200	629,500	804,400	0	(21,800)	1,102,200	(3,378,700)	9,048,400	7,215,529
Developer Contributions	6,348,200	0	6,600	270,400	0	(1,763,400)	0	(203,500)	206,000	(4,656,400)	207,900	2,560,476
Unexpended Loans	54,100	0	0	0	0	0	0	0	0	0	54,100	54,100
External Restrictions												
Crown Reserves	22,000	0	0	240,000	0	100,000	0	45,000	0	(14,900)	392,100	392,115
Domestic Waste Reserve	0	0	0	0	0	160,000	0	380,000	0	(220,800)	319,200	319,274
Unexpended Grants	163,400	0	0	127,800	0	11,700	0	0	0	(260,100)	42,800	42,801
New Loans	0	0	0	0	0	0	0	0	0	0	0	0
Total Capital Funding	21,188,100	0	20,000	918,400	980,000	(1,312,200)	0	466,300	1,439,100	(9,744,000)	13,955,700	14,545,523
Capital Expenditure												
New Assets												
Plant & Equipment	30,000	0	0	0	0	30,600	0	0	0	(30,000)	30,600	30,575
Land & buildings	0	0	0	0	0	0	0	0	0	0	0	0
Roads, Bridges and Footpaths	0	0	0	0	0	0	0	0	0	0	0	0
Renewals												
Plant & Equipment	8,394,500	0	0	199,400	19,100	(797,200)	0	(21,800)	1,042,200	(3,996,800)	4,839,400	4,839,516
Land & buildings	3,729,100	0	20,000	794,700	926,000	(111,700)	0	471,500	190,900	(3,909,400)	2,111,100	2,111,185
Roads, Bridges and Footpaths	5,859,200	0	0	(68,300)	0	(453,900)	0	16,600	206,000	(1,589,700)	3,969,900	4,035,020
Drainage	470,500	0	0	(7,400)	34,900	(2,000)	0	0	0	(218,100)	277,900	277,943
Other Assets	0	0	0	0	0	0	0	0	0	0	0	0
Loan Principal Repayments	2,704,800	0	0	0	0	22,000	0	0	0	0	2,726,800	3,261,728
Total Capital Expenditure	21,188,100	0	20,000	918,400	980,000	(1,312,200)	0	466,300	1,439,100	(9,744,000)	13,955,700	14,555,968
Net	0	0	0	0	0	0	0	0	0	0	0	(10,444)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2014/2015 Budget Review as at 30th June 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 Jan - Mar Qtr	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15
Revenue Funded Special Rate funded Capital Grants and Contributions Internal Restrictions	2,809,400		0	(239,200)	331,500	(292,500)	0	0	130,900	(706,900)	2,033,200	2,103,713
	579,800		0	(50,000)	19,000	(30,000)	0	0	0	(199,700)	319,100	318,964
	1,513,000		0	368,200	0	(302,400)	0	266,600	0	(306,500)	1,538,900	1,538,551
	Information Services Reserve	143,100		0	0	11,800	0	(21,800)	0	(32,600)	100,500	100,588
	Caravan Park Reserve	409,300		0	0	0	0	0	0	(258,800)	150,500	150,660
	ELE Reserve	0		0	0	37,500	0	0	0	(37,500)	0	0
	Legal Services Reserve	0		0	0	0	0	0	0	0	0	0
	Waste Management Reserve	30,000		0	40,000	0	0	0	0	(31,400)	38,600	38,644
	Plant Reserve	1,398,000		0	0	0	871,800	0	0	421,500	2,691,300	2,691,235
	Property Reserve	64,600		0	0	0	0	0	0	(26,000)	38,600	38,600
	Risk Management Reserve	0		13,400	0	0	0	0	0	(13,400)	0	0
	CI Carryover Reserve	55,000		0	55,200	140,000	(8,400)	0	0	(155,500)	86,300	86,210
	Byron Bay Library Reserve	0		0	0	0	0	0	0	0	0	0
External Restrictions	Council Paid Parking Reserve	238,200		0	45,000	0	0	0	0	(102,300)	180,900	180,828
	Crown Paid Parking Reserve	0		0	0	25,000	0	0	0	1,700	26,700	26,660
	Footpath Dining Reserve	120,300		0	34,200	(60,000)	0	0	0	(65,100)	29,400	29,449
	Infrastructure Reserve	36,900		0	0	0	0	0	0	(36,900)	0	0
	Stormwater Levy Reserve	504,000		0	(40,900)	18,000	0	0	0	(238,100)	277,900	277,943
	Environmental Levy Reserve	33,500		0	(6,700)	34,900	0	0	0	(7,200)	19,600	19,553
	Childrens Services Reserve	0		0	0	0	0	0	0	0	0	0
	GM Reserve	11,000		0	0	0	0	0	0	(7,300)	3,700	3,731
	2002/03 Special Rate Reserve	25,200		0	0	0	0	0	0	100	25,300	25,300
	2006/07 Special Rate Reserve	0		0	0	0	0	0	0	0	0	0
	2007/08 Special Rate Reserve	169,500		0	0	0	0	0	0	(164,600)	4,900	4,935
	2008/09 Special Rate Reserve	281,800		0	0	0	0	0	0	(1,100)	280,700	280,740
	Infrastructure Renewal Reserve	0		0	0	398,000	0	0	60,000	(458,000)	0	0
	Special Events Response & Mitigation	15,000		0	0	0	0	0	0	(4,600)	10,400	10,444
Developer Contributions	4,342,700		6,600	145,400	0	(141,400)	0	(203,500)	206,000	(2,484,800)	1,870,966	
Other, E.g Loans	Unexpended Loans	54,100		0	0	0	0	0	0	0	54,100	54,100
	Unexpended Grants	163,400		0	127,800	11,700	0	0	0	(260,100)	42,800	42,801
	Crown Reserves	22,000		0	240,000	100,000	0	45,000	0	(14,900)	392,100	392,115
	Domestic Waste Reserve	0		0	0	160,000	0	380,000	0	(220,800)	319,200	319,274
	New Loans	0		0	0	0	0	0	0	0	0	0
	Plant & Equipment	30,000		0	0	30,600	0	0	0	(30,000)	30,600	30,575
	Plant & Equipment	1,527,100		0	0	0	0	(21,800)	0	336,400	2,742,300	2,742,341
	Land & buildings	3,729,100		0	794,700	926,000	(111,700)	471,500	190,900	(3,909,400)	2,111,100	2,111,185
	Roads, Bridges and Footpaths	5,859,200		20,000	(68,300)	0	(453,900)	16,600	206,000	(1,589,700)	3,969,900	4,035,020
	Drainage	470,500		0	(7,400)	34,900	(2,000)	0	0	(218,100)	277,900	277,943
	Other Assets	0		0	0	0	0	0	0	0	0	0
	Principal on Loans	1,403,900		0	0	0	0	0	0	0	1,403,900	1,408,940
Total Capital Funding	13,019,800	0	20,000	719,000	960,900	363,600	0	466,300	396,900	(5,410,800)	10,606,005	
Renewals												
Loan Principal Repayments												
Total Capital Expenditure	13,019,800	0	20,000	719,000	960,900	363,600	0	466,300	396,900	(5,410,800)	10,606,005	10,606,005
Net	0	0	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 30th June 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 Jan - Mar Qtr	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15
Capital Funding												
Revenue Funded	0		0	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0		0	0	0	0	0	0	0	0	0	0
Internal Restrictions	1,892,200		0	24,400	0	(25,000)	0	0	820,000	(1,891,000)	820,600	1,122,905
Developer Contributions	2,005,500		0	0	0	(1,512,400)	0	0	0	(373,100)	120,000	119,920
New Loans	0		0	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	820,000	(2,264,100)	940,600	1,242,825
Capital Expenditure												
New Assets	0		0	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	820,000	(2,264,100)	902,200	902,325
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	820,000	(2,264,100)	940,600	1,242,825
Net	0	0	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 30th June 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 Jan - Mar Qtr	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-15	Actual 30-Jun-15
Capital Funding												
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	0
Internal Restrictions	4,270,600	0	0	0	19,100	(28,800)	0	0	222,200	(270,600)	4,262,500	2,137,547
Sewer Capital Works Reserve	0	0	0	50,000	0	0	0	0	0	0	0	0
Unexpended Loans	0	0	0	0	0	(109,600)	0	0	0	(1,798,500)	(1,783,100)	569,590
Developer Contributions	0	0	0	125,000	0	0	0	0	0	0	0	0
Total Capital Funding	4,270,600	0	0	175,000	19,100	(138,400)	0	0	222,200	(2,069,100)	2,479,400	2,707,137
Capital Expenditure												
New Assets	0	0	0	0	0	0	0	0	0	0	0	0
Plant & Equipment	0	0	0	0	0	0	0	0	0	0	0	0
Land & buildings	0	0	0	0	0	0	0	0	0	0	0	0
Roads, Bridges and Footpaths	0	0	0	0	0	0	0	0	0	0	0	0
Renewals	3,008,100	0	0	175,000	19,100	(160,400)	0	0	222,200	(2,069,100)	1,194,900	1,194,849
Plant & Equipment	0	0	0	0	0	0	0	0	0	0	0	0
Land & buildings	0	0	0	0	0	0	0	0	0	0	0	0
Roads, Bridges and Footpaths	0	0	0	0	0	0	0	0	0	0	0	0
Drainage	0	0	0	0	0	0	0	0	0	0	0	0
Other Assets	0	0	0	0	0	0	0	0	0	0	0	0
Loan Principal Repayments	1,262,500	0	0	0	0	22,000	0	0	0	0	1,284,500	1,512,288
Total Capital Expenditure	4,270,600	0	0	175,000	19,100	(138,400)	0	0	222,200	(2,069,100)	2,479,400	2,707,137
Net	0	0	0	0	0	0	0	0	0	0	0	0

2014/2015 Budget Review as at 30th June 2015 Cash & Investments All Funds													
Description	Opening Balance	MOVEMENTS										Estimated Closing Balance 30-Jun-15	Actual Closing Balance 30-Jun-15
		Original Est 1-Jul-14 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	December Review To / (From)	Resolutions Jan - Mar Qtr To / (From)	March Review To / (From)	Resolutions Apr - Jun Qtr To / (From)	Revised Estimated Movement 30-Jun-15 To / (From)			
GENERAL FUND													
INTERNAL RESERVES													
Information Technology	154,900	(143,100)	0	0	0	(11,800)	0	48,400	0	94,400	142,800	142,712	
Caravan Park - Council	855,077	21,500	0	0	0	800	0	(99,000)	0	778,000	1,556,377	1,556,409	
Employee Leave entitlements	1,208,883	0	0	0	(37,500)	0	0	0	0	37,500	1,208,883	1,208,883	
Waste Management Facility	36,991	83,500	0	(46,900)	0	(8,800)	0	324,400	0	542,800	931,991	931,043	
Plant	1,869,603	(137,700)	0	(56,300)	0	(869,600)	0	(843,100)	0	535,300	698,203	698,277	
Quarry	624,371	(36,600)	0	0	0	(160,000)	0	(100)	0	98,000	525,671	525,762	
Risk Management	183,414	(10,900)	(13,400)	0	0	0	0	0	0	50,100	209,214	209,314	
Property	204,834	35,400	0	0	0	(16,900)	0	(81,100)	0	796,000	878,234	878,234	
Carryover-Asset Management Services	772,086	(357,600)	0	(55,200)	(140,000)	(10,700)	0	0	0	235,300	1,007,386	1,007,458	
Environmental Planning	179,125	(80,200)	0	0	(6,000)	0	0	(12,000)	(7,000)	63,900	243,025	243,021	
Footpath Dring	328,125	(107,900)	0	(34,200)	0	60,000	0	0	0	191,800	347,825	347,796	
Byron Bay Library	0	(35,000)	0	35,000	0	0	0	0	0	565,200	565,200	565,200	
PaidParking	244,822	(179,300)	0	(56,000)	(14,000)	(25,000)	0	70,000	0	172,100	159,822	159,851	
Human Resources	125,343	165,000	0	0	0	0	0	(200,000)	0	10,700	104,043	104,028	
Legal Services	779,094	0	0	0	0	0	0	0	0	0	779,094	779,094	
Community Development	45,611	(12,600)	0	0	0	0	0	0	0	9,100	41,811	41,853	
Investment Premium	0	91,600	0	0	0	0	0	0	0	(91,600)	0	0	
Stormwater Drainage	343,159	(215,300)	0	40,900	(34,900)	(20,000)	0	0	0	236,500	350,359	350,294	
Loan Repayment	180,418	(180,400)	0	0	0	0	0	0	0	0	0	0	
Environmental Levy Reserve	162,400	(169,100)	0	6,700	0	(4,900)	0	11,900	0	98,800	98,800	98,739	
Childrens Services	15,800	(10,900)	0	0	0	(33,100)	0	0	0	(11,900)	0	(41)	
General Managers office	44,100	(11,000)	0	0	0	0	0	0	0	7,300	7,300	7,269	
DLG Financial Assistance Grant	0	0	0	0	0	0	0	0	0	0	0	0	
Renoviling Energy Fund	64,429	0	0	0	0	0	0	0	0	0	64,429	64,429	
Tennis Court Reserve	11,505	(100)	0	0	0	0	0	0	0	0	11,505	11,548	
Asset Re-Valuation Reserve	34,520	0	0	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	0	0	0	0	0	
2005/06 Special Rate Carryover Reserve	4,000	0	0	0	0	0	0	(100)	0	0	4,000	4,000	
2006/07 Special Rate Carryover Reserve	106,824	(105,900)	0	50,000	0	0	0	0	0	48,500	97,424	97,374	
2007/08 Special Rate Carryover Reserve	554,308	(554,300)	0	0	0	0	0	0	0	863,900	863,908	863,891	
2008/09 Special Rate Carryover Reserve	315,800	(315,800)	0	(122,500)	0	0	0	0	0	75,500	75,511	75,511	
Structural Change	472,800	0	0	0	0	0	0	0	0	39,000	389,300	389,300	
Mullumbidgee Civic Hall	20,377	0	0	0	0	0	0	0	0	12,200	32,544	32,544	
Brunswick Heads Memorial Hall	15,513	0	0	0	0	0	0	0	0	1,900	17,413	17,427	
South Golden Beach Hall	1,398,136	693,100	0	(200,000)	(398,000)	0	0	(60,000)	0	1,032,300	1,715,536	1,715,476	
Infrastructure Renewal Reserve	3,151	0	0	0	0	0	0	0	0	200	3,351	3,381	
Mullumbidgee Pioneer Centre	6,759	0	0	0	0	0	0	0	0	4,100	10,859	10,840	
Byron Bay Library Exhibition Space S355 Committee	14,509	0	0	0	0	0	0	0	0	(1,600)	12,909	12,916	
Brunswick Valley Community Centre	545	0	0	0	0	0	0	0	0	3,300	3,845	3,880	
Suffolk Park Community Centre	146,417	0	0	0	0	0	0	0	0	134,800	281,217	281,187	
On-Site Sewerage Mgmt	0	95,000	0	0	0	(30,000)	0	(30,000)	0	35,600	70,600	70,546	
Special Events Response & Mitigation	0	0	0	458,000	0	(21,600)	0	0	0	9,000	445,400	445,384	
Property Development Reserve	0	0	0	0	0	50,000	0	0	0	0	50,000	50,000	
Suffolk Park Open Space Reserve	0	0	0	0	0	0	0	0	0	1,800	1,800	1,825	
Bangalow Heritage House	0	545,800	0	0	0	0	0	0	0	(545,800)	0	0	
Section 94 interest	0	0	0	0	0	0	0	0	0	0	0	0	
Total Internal Reserves	11,556,479	(969,300)	(13,400)	19,500	(639,400)	(1,101,600)	0	(610,600)	(67,600)	2,468,100	14,042,563	14,041,104	
EXTERNAL RESERVES													
Crown Reserves	656,300	36,600	(13,300)	(240,600)	0	(100,000)	0	(30,800)	0	80,100	388,900	388,879	
Domestic Waste Management	528,557	154,800	0	129,900	0	(149,500)	0	(45,200)	0	389,900	1,008,457	1,008,331	
Paid Parking Crown	796,868	(9,300)	0	(11,000)	0	(25,000)	0	38,500	0	50,200	840,268	840,253	
Bonds and Deposits	2,975,298	0	0	0	0	0	0	0	0	206,100	3,181,398	3,181,408	
Total External Reserves	4,957,033	162,100	(13,300)	(121,100)	0	(274,500)	0	(37,500)	0	462,000	5,419,033	5,418,871	
UNEXPENDED LOANS													
Floodplain Management	69,040	0	0	0	0	0	0	0	0	0	69,040	69,040	
Brunswick Heads Beautification	1,435	(14,300)	0	0	0	0	0	0	0	14,500	1,435	1,435	
Embellish Mullum Sporting Fields	259,665	(28,200)	0	0	0	0	0	0	0	17,800	259,665	259,665	
Embellish Northern Shire Sporting fields	28,200	(86,500)	0	0	0	0	0	0	0	0	(10,400)	17,789	
Embellish Suffolk Park Sporting fields	86,804	(47,276)	0	0	0	0	0	0	0	0	0	(10)	
Embellish Bangalow Sporting fields	47,276	(9,200)	0	0	0	0	0	0	0	47,300	47,276	47,276	
Clarks Beach Carpark	29,991	(6,200)	0	0	0	0	0	0	0	0	23,791	23,791	
Donaghys Bridge	88,688	0	0	0	0	0	0	0	0	0	0	0	
Asset Management System	54,600	(54,100)	0	0	0	0	0	0	0	(73,500)	15,188	15,202	
Byron Bay Library	0	0	0	0	0	0	0	0	0	0	550	650	

2014/2015 Budget Review as at 30th June 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)	December Review To / (From)	Resolutions Jan - Mar Qtr To / (From)	March Review To / (From)	Resolutions Apr - Jun Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-15 To / (From)	Estimated Closing Balance 30-Jun-15	Actual Closing Balance 30-Jun-15
	Total Unexpended Loans	665,756	(237,100)	0	0	0	0	0	0	0	79,600	(231,000)	434,754	434,847
	SECTION 94 CURRENT PLAN	5,153,266	(686,500)	77,300	(206,000)	0	418,300	0	(13,500)	0	1,299,200	868,800	6,042,066	6,042,037
	Open Space	1,956,007	132,600	13,100	0	0	(986,700)	0	0	0	575,200	(396,700)	1,559,307	1,559,314
	Community Facilities	2,639,022	(700,900)	84,900	179,000	0	32,400	0	0	0	250,700	(153,900)	2,485,122	2,485,139
	Car Parking	869,391	(70,700)	101,900	0	0	123,000	0	0	0	79,400	233,600	1,102,991	1,102,990
	Bikeways	8,007,529	(1,900,900)	32,400	76,000	0	645,100	0	250,000	(236,000)	1,193,700	60,300	8,067,829	8,067,831
	Road Upgrading	827,861	(145,300)	59,900	(51,000)	0	0	0	0	0	155,000	18,600	846,461	846,445
	Rural Roads	1,625,118	(520,700)	1,300	106,600	0	133,900	0	(21,500)	0	217,300	(83,100)	1,542,018	1,542,008
	Civic & Urban Improvements	249,313	(155,100)	0	0	0	96,500	0	(4,000)	0	94,600	(4,000)	245,313	245,364
	Council Administration	177,961	0	0	0	0	5,400	0	0	0	3,400	8,800	186,761	186,761
	Shire Support Facilities	28,680	0	0	0	0	249,300	0	0	0	(48,400)	200,900	229,580	229,580
	Section 94A Levy													
	Total Current Plan	21,534,148	(4,247,500)	370,800	104,600	0	717,200	0	195,000	(386,900)	3,820,100	773,300	22,307,448	22,307,469
	SECTION 94 PRE-PLAN	83,926	0	(83,900)	0	0	0	0	0	0	0	(83,900)	0	0
	Open Space	30,077	0	(30,100)	0	0	0	0	0	0	0	(30,100)	0	0
	Community Facilities	84,900	0	(84,900)	0	0	0	0	0	0	0	(84,900)	0	0
	Car Parking	101,945	0	(101,900)	0	0	0	0	0	0	0	(101,900)	0	(10,000)
	Bikeways	32,425	0	(32,400)	0	0	0	0	0	0	0	(32,400)	0	(0)
	Road Upgrading	1,324	0	(1,300)	0	0	0	0	0	0	0	(1,300)	0	0
	Civic & Urban Improvements		0		0	0	0	0	0	0	0	0	0	0
	Buildfire		0		0	0	0	0	0	0	0	0	0	0
	Other	59,937	0	(59,900)	0	0	0	0	0	0	0	(59,900)	0	0
	Rural Roads		0		0	0	0	0	0	0	0	0	0	0
	Drainage		0		0	0	0	0	0	0	0	0	0	0
	Total Pre-Plan	394,534	(394,400)	0	0	0	0	0	0	0	0	(394,400)	0	(10,000)
	SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS	5,000	0	0	0	0	0	0	0	0	0	0	5,000	5,000
	Sustainable Environment & Economy	51,061	0	0	0	0	0	0	0	0	0	0	51,061	51,061
	Burnswick Catchment Mgmt Chse	758	0	0	0	0	0	0	0	0	0	0	758	758
	Estuary Management Plans	1,800	(1,800)	0	0	0	0	0	0	0	0	(1,800)	0	0
	Get a grip on Caneloads	2,621	0	0	0	0	0	0	0	0	0	0	2,621	2,621
	Mitchells Rainforest Snail Recovery	9,700	(9,700)	0	0	0	0	0	0	0	0	(9,700)	0	30
	Burnswick River Coastal Vegetation Rest	8,552	(8,552)	0	0	0	0	0	0	0	0	0	8,552	8,552
	LEP Acceleration	1,200	(1,200)	0	0	0	0	0	0	0	0	(1,200)	0	0
	Comprehensive Koala Plan of Management	30,000	(30,000)	0	0	0	0	0	0	0	30,000	(21,400)	30,000	30,000
	Bush Futures Project Stage 2	129,200	(129,200)	0	0	0	0	0	0	0	107,800	107,800	107,899	107,899
	EHC - Exempt & Complying Development	8,400	(8,400)	0	0	0	0	0	0	0	0	(8,400)	0	0
	Koala Connections	0	0	0	0	0	0	0	0	0	0	0	0	0
	NOROC Wild Dog Education Program Funding	0	0	0	0	0	0	0	0	0	25,000	25,000	25,000	25,000
	Whale Trail Project	0	0	0	0	0	0	0	0	0	16,400	16,400	16,400	16,400
	Grammond Clay Heath Restoration Project	0	0	0	0	0	0	0	0	0	26,500	26,500	26,500	26,500
	Land for Wildlife - Restoring Rainforest	0	0	0	0	0	0	0	0	0	15,000	15,000	15,000	15,000
	Virtual NM	0	0	0	0	0	0	0	0	0	0	0	0	0
	Infrastructure Services	7,333	0	0	0	0	0	0	0	0	0	0	7,333	7,333
	5th Golden Beach Risk Ass. Study	9,911	0	0	0	0	0	0	0	0	0	0	9,911	9,911
	Marshalls Creek Bank Erosion	45,930	0	0	0	0	0	0	0	0	0	0	45,930	45,930
	House Raising	13,399	0	0	0	0	0	0	0	0	0	0	13,399	13,399
	Belongil Debris Removal	18,816	(10,000)	0	0	0	0	0	0	0	2,900	(7,100)	11,716	11,762
	Belongil Creek Floodplain Mgmt Study	716,872	0	0	0	(15,000)	0	0	0	0	4,600	(10,400)	706,472	706,435
	Old pacific Highway Maintenance	28,584	(31,000)	0	0	0	0	0	0	0	0	0	28,584	28,584
	Marshalls Creek Floodplain Mgmt Plan	31,052	0	0	0	0	0	0	0	0	31,000	0	31,052	31,052
	Mullum Floodplain Mgmt Study	13,023	0	0	(3,000)	0	0	0	0	0	3,000	0	13,023	13,023
	Country Transport Scheme	757	0	0	0	0	0	0	0	0	0	0	757	757
	NSW RFS Mitigation Grants	-	0	0	0	0	0	0	0	0	2,100	2,100	2,085	2,085
	RTA Funding	-	0	0	0	0	0	0	0	0	155,900	155,900	155,918	155,918
	Roads to Recovery	12,124	0	0	0	0	0	0	0	0	0	0	12,124	12,124
	Ewingdale Hill (Morans Hill) Cycleway	7,216	(7,200)	0	0	0	3,300	0	0	0	0	(3,900)	3,316	3,329
	Jeff Schneider Sportfield Lights	-	0	0	0	0	0	0	0	0	0	0	0	0
	Belongil Rockwalls	-	0	0	0	0	0	0	0	0	0	0	0	0
	Burnswick Head Portion adjacent to boatramp	3,937	(18,000)	0	0	0	0	0	0	0	15,300	11,400	15,337	15,375
	Open Tallow Creek Mouth	50,000	0	0	0	0	0	0	0	0	(50,000)	(50,000)	0	0
	Fletcher Street Byron Bay - Lighting Upgrade	-	0	0	0	0	14,100	0	0	0	0	0	0	0
	Skinnars Shoot Road South of Yagers Lane - Resident	-	0	0	0	0	0	0	0	0	87,400	87,400	87,400	87,421
	Byron Bay CCTV Apex Park Junction Street	-	0	0	0	0	0	0	0	0	0	0	300,000	300,000
	Belongil Rockwall Resident Contribution	-	0	0	0	0	0	0	0	0	25,000	25,000	25,000	25,000
	Amenities Block, Tom Kendall Oval	-	0	0	0	0	0	0	0	0	104,700	104,700	104,700	104,662
	Wilson Ck PS Bus Bay	-	0	0	0	0	0	0	0	0	0	0	0	0
	Waste Management Services	7,800	(66,200)	0	0	0	0	0	0	0	0	0	7,800	7,800
	DECC Waste Levy Establishment Grant	66,165	0	0	0	0	0	0	0	0	48,100	(18,100)	48,065	48,099
	Waste Levy Performance Incentive Payment	5,899	0	0	0	0	0	0	0	0	0	0	5,899	5,899
	NEWFW - ECO Friendly Youth Centre Project Grant	124,808	(124,800)	0	0	0	0	0	0	0	215,900	91,100	215,908	215,937
	Better Waste & Recycling Fund 2013-2015	0	0	0	0	0	0	0	0	0	317,900	317,900	317,900	317,903
	Organics Collections Systems Funding	0	0	0	0	0	0	0	0	0	0	0	0	0
	Corporate & Community Services	923	0	0	0	0	0	0	0	0	(900)	(900)	0	0
	Antiracism Comm. Harmony	853	0	0	0	0	0	0	0	0	(900)	(900)	0	0
	Safe Events / Safe Communities	2,397	0	0	0	0	0	0	0	0	(2,400)	(2,400)	0	0
	Affordable Housing Officer	0	0	0	0	0	0	0	0	0	0	0	0	0
	Library - Local priority grant	29,120	0	0	0	0	0	0	0	0	0	0	29,120	29,120
	REACH Parent Support Program	3,336	0	0	0	0	0	0	0	0	(3,300)	(3,300)	0	0
	Portable Stage Grant													

2014/2015 Budget Review as at 30th June 2015 Cash & Investments All Funds													
Description	Opening Balance	MOVEMENTS										Estimated Closing Balance 30-Jun-15	Actual Closing Balance 30-Jun-15
		Original Est 1-Jul-14 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	December Review To / (From)	Resolutions Jan - Mar Qtr To / (From)	March Review To / (From)	Resolutions Apr - Jun Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-15 To / (From)		
RLCP Grant - Round 2	1,200	0	0	0	0	0	0	0	0	(1,200)	(1,200)	0	0
Countryside Halls Renewal Round 3	34,200	(34,200)	0	0	0	0	0	0	0	0	(34,200)	0	0
Libraries Revitalising Grant 2013/2014	16,000	(16,000)	0	0	0	0	0	0	0	1,500	(14,500)	1,500	1,459
Salter Suburbs - Taxi Rank Scheme	16,150	(16,150)	0	0	0	0	0	0	0	2,800	(13,350)	2,800	2,850
Seasonal Styles - Bundjalung Arts Collective	0	0	0	0	0	0	0	0	0	15,000	15,000	15,000	15,000
Aboriginal Arts and Cultural Project	0	0	0	0	0	0	0	0	0	15,200	15,200	15,200	15,200
Countryside Arts Assistance Program 2015	0	0	0	0	0	0	0	0	0	4,300	4,300	4,300	4,300
Livestock Communities Project	0	0	0	0	0	0	0	0	0	20,000	20,000	20,000	20,000
General Managers Office	5,000	0	0	0	0	0	0	0	0	(5,000)	(5,000)	0	0
College of Marine Studies	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Restricted Grants & Contributions	1,521,898	(387,600)	0	(127,800)	0	2,400	0	0	300,000	1,238,200	1,895,200	2,546,269	2,546,269
TOTAL GENERAL FUND	40,629,640	(5,448,400)	(50,300)	(124,800)	(630,400)	(656,500)	0	(453,100)	(153,300)	12,308,700	4,121,200	44,750,076	44,738,581
WATER FUND													
RESERVES	2,500,244	(552,100)	0	(121,200)	0	50,500	0	(283,500)	(820,000)	1,773,100	46,800	2,547,044	2,545,972
Capital Works	440,646	0	0	0	0	1,512,400	0	0	0	827,900	829,200	440,646	440,646
SECTION 64 PLAN	9,547,549	(1,511,100)	0	0	0	0	0	0	0	0	0	10,376,749	10,376,954
S64 - Byron, Bang, Burns, Oshers	0	0	0	0	0	0	0	0	0	0	0	0	0
S64 - Mullumbimby	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL WATER FUND	12,488,440	(2,063,200)	0	(121,200)	0	1,562,900	0	(283,500)	(820,000)	2,601,000	876,000	13,364,440	13,363,571
SEWER FUND													
RESERVES	3,569,571	1,155,500	0	(146,200)	(19,100)	51,500	0	(4,900)	(222,200)	423,000	1,237,600	4,807,171	4,807,291
Capital Works	792,045	0	0	0	0	0	0	0	0	(7,000)	(7,000)	785,045	785,045
Plant Reserve	808,565	(1,587,600)	0	(125,000)	0	609,600	0	0	0	2,391,700	1,268,700	808,565	808,565
SECTION 64 PLAN	4,130,819	(432,100)	0	(271,200)	(19,100)	661,100	0	(4,900)	(222,200)	2,807,700	2,519,300	11,820,299	11,820,348
S64 - Bangalow	0	0	0	0	0	0	0	0	0	0	0	0	0
S64 - Byron, Mullum, Burns, Oshers	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL SEWER FUND	9,300,995	(432,100)	0	(271,200)	(19,100)	661,100	0	(4,900)	(222,200)	2,807,700	2,519,300	11,820,299	11,820,348
TOTAL RESTRICTED	62,418,479	(7,943,700)	(50,300)	(517,200)	(649,500)	1,567,500	0	(741,500)	(1,196,100)	17,717,400	7,516,500	69,322,500	69,322,500
TOTAL CASH & INVESTMENTS	63,437,824	0	0	0	0	0	0	0	0	0	0	73,139,871	73,139,871
AVAILABLE CASH	1,019,348	0	0	0	0	0	0	0	0	0	0	3,217,371	3,217,371

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

The indicated cash and investment position at 30th June 2015 is \$73,139,871.43. It needs to be recognised that Councils financial position for 30th June 2015 is still subject to further finalisation and audit. Therefore the provided restricted funds (reserves) indicated in the report may change and should be treated as a guide until confirmation by Council when the actual financial statements are adopted in October 2015. Councils' reserves are for budget purposes, calculated assuming all revenue/expenditure is received/incurred. They do not take into consideration balance sheet movements for debtors (revenue) and creditors (expenditure) which reflect over time cash revenue and cash expenditure not physically received or paid. This can explain why there can be a variance between cash and investments held compared to restricted funds.

Investments

Restricted funds are invested in accordance with Councils Investment policy

Cash

Council has completed the bank reconciliation to 30 June 2015

Reconciliation

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

**2014/2015 Budget Review as at 30th June 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%

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2014/2015 Budget Review as at 30th June 2015 Contracts Entered into During Quarter					
Contract Title (details of project works, goods or services to be provided or property leased/transferred)	Name and Address of Contractor	Starting Date	Contract Term	Contract Amount	Budgeted?
Bin Reconciliation and RFID Retrofit Reconciliation of Council current waste & recycling rates database with all waste and recycling	Sole Resource Recovery 86-88 Chinderah Bay Drive Chinderah NSW 2487	2/04/2015	2/10/2015	\$80,000.00	Y
Chambers Chiller Replacement	Northernair 96 Military Road East Lismore NSW 2480	23/04/2015	22/04/2015	\$52,658.00	Y
Painting of Administration Offices	Darren Kahn Painting 519 Left Bank Road Mullumbimby NSW 2482	28/04/2015	28/07/2015	\$120,000.00	Y
Management of Mullumbimby Memorial Pool	Crocodr Aquatics PO Box 5322 Alexandra Hills QLD 4161	1/06/2015	1/06/2020	\$1,000,000.00	Y
Structural Landscaping Works in the area between Mullumbimby Civic Memorial Hall & Mullumbimby & District Neighbourhood Centre	Boyd's Bay Landscaping 56 Recreation Street Tweed Heads NSW 2484	3/06/2015	3/09/2015	\$120,000.00	Y

BYRON SHIRE COUNCIL**STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES****5.2 - ATTACHMENT 3**

2014/2015 Budget Review as at 30th June 2015 Legal Expenses		
Expense	Expenditure YTD \$	Budgeted Y/N
Legal Fees	149,289.82	Y

Report No. 5.3 Carryovers for inclusion in 2015/2016 Budget

Directorate: Corporate and Community Services

Report Author: James Brickley, Manager Finance

File No: I2015/853

5 **Theme:** Corporate Management
Financial Services

Summary:

10 This report is prepared to allow the Finance Advisory Committee to consider the carryover budget allocations for the works and services, either commenced and not completed, or not commenced in the 2014/2015 Financial Year for inclusion in the 2015/2016 Budget Estimates.

15 Each year Council allocates funding for works and services across all programs. For various reasons, some of these works and services are incomplete at the end of the financial year. The funding for these works is restricted at the end of the financial year, and is carried over as a budget allocation revote to the following year, to fund the completion of the work or service.

20 This report identifies all the works and services recommended to be carried over from the 2014/2015 Financial Year to the 2015/2016 Budget Estimates. The report also identifies the funding for each recommended budget allocation carryover.

25 In compiling this report the Financial Sustainability Project Plan (FSPP) 2014/2015, namely Part 7 regarding 'Policy and Decision Making has also been considered.

30

RECOMMENDATION:

That the Finance Advisory Committee recommend to Council:

1. **That he works and services, and the respective funding shown in attachment 1 (#E2015/50268), attachment 2 (#E2015/50270) and attachment 3 (#E2014/50271) be carried over from the 2014/2015 Financial Year and that the carryover budget allocations be adopted as budget allocation revotes for inclusion in the 2015/2016 Budget Estimates.**

2. **That Council reallocate the adopted 2015/2016 Special Rate Community Building Maintenance outlined in Table 3 of this report to the program outlined in Table 4 of this report.**

Attachments:

- 35 1 Carryovers and funding for inclusion in 2015/2016 Budget - General Fund, E2015/50268 , page 169
- 2 Carryovers and funding for inclusion in the 2015/2016 Budget - Water Fund, E2015/50270 , page 173
- 3 Carryovers and funding for inclusion in the 2015/2016 Budget - Sewer Fund, E2015/50271 , page 174

40

Report

Each year Council allocates funding for works and services across all programs. For various reasons, some of these works and services are incomplete at the end of the financial year. The funding for these works and services is restricted at the end of the financial year to be carried over to the following year for completion.

This report identifies all the works and services to be carried over to the 2015/2016 Budget Estimates and the respective funding of each, relating to works and services not completed during the course of the 2014/2015 financial year. The specific details of all carryover works and services subject of this report are outlined for General Fund at attachment 1, Water Fund at attachment 2 and Sewer Fund at Attachment 3.

Financial Implications

The works and services included in attachments 1, 2 and 3 are fully funded and have no impact on the General Fund Accumulated Surplus (Working Funds) position of Council or the 2015/2016 Budget Estimates result. As in previous years there is again a significant amount of carryovers to be brought forward to the current financial year. Table 1 below provides a history of the value of carryovers in recent years with the proposed carryovers for 2015/2016 \$174,800 less than the carryovers related to the 2014/2015 financial year.

Table 1 - Value of budget carryovers 2011/12 – 2015/16

Fund	2011/12 (\$)	2012/13 (\$)	2013/14 (\$)	2014/15 (\$)	2015/16 (\$)
General	5,723,500	8,596,400	6,181,100	12,863,500	10,550,300
Water	843,200	579,800	1,150,300	586,200	1,671,900
Sewer	3,180,600	1,852,500	1,703,700	877,100	1,929,000
Total	9,747,300	11,028,700	9,035,100	14,326,800	14,151,200

General Fund

The value of works carried over to 2015/2016 for the General Fund are \$2,313,200 less than that carried over for the 2014/2015 year. Of the \$10,550,300 of carryovers, approximately 33% (\$3,492,200) is attributable to the natural disaster events that Byron Shire has experienced since January and February 2013. These identified works have been authorised and will be funded by the Roads and Maritime Services (RMS).

The Byron Bay Library represents approximately 5% (\$573,100) of the General Fund carryovers. Although this project has been completed, there remains the need to have funding available to fund the cost of the upgrade to the air conditioning system.

Special Rate funded community building maintenance and public toilet upgrades within the Facilities Management Program represent approximately 8% (\$908,200) of the General Fund carryovers. It is anticipated these works will be delivered by June 2016.

Local Roads and Drainage projects not completed in 2014/2015 to be carried forward to 2015/2016 also account for \$2,222,200 of the General Fund Carryovers or 21%.

Waste management grant funded works represent approximately 5% (\$581,900) of the General Fund carryovers.

Water and Sewer Funds

Carryovers for the Water and Sewer Funds have increased by \$1,085,700 and \$1,051,900 respectively compared to the carryover applicable for the 2014/2015 financial year.

In terms of the overall carryovers included at attachments 1, 2 and 3, where the bulk of the carryovers related to projects in the Infrastructure Services Directorate, the following table outlines for Councillors information as to the extent of carryovers where works are in progress or contracts awarded at the time this report has been prepared:

Table 2 – Schedule of Carryover works current status

Project	Carryover \$	Project Status
Fletcher St Byron Lighting Upgrade	50,000	Works to be completed August 2015
Revision of PAMP	25,100	Works in progress at 30 June 2015
24 South Beach Lane Overland Flow Path	6,600	Works completed in July 2015
Wilson Creek PS Bus Bay	104,600	Works in progress at 30 June 2015
Bangalow Road Talofa - Stage 2	17,200	Works in progress at 30 June 2015
Poinciana Car Park Mullumbimby	86,900	Works now complete
Main Arm Road Blindmouth Ck Causeway	49,900	Works in progress at 30 June 2015
Left Bank Road & Azalea St Mullumbimby	327,100	Works in progress at 30 June 2015
Orana Road Ocean Shores	62,800	Works in Progress at 30 June 2015
Bus Zone Rajah Road	5,500	Works now complete.
Wilsons Creek – Slip Jan 2012	164,500	Contract works in defects liability period
Wilsons Creek Road - Lavertys Gap Jan 2013	42,500	Contract works in defects liability period
Possum Shoot Road - Lower Slip Jan 2013	35,300	Contract works in defects liability period
Possum Shoot Road - Upper Slip Jan 2013	68,300	Contract works in defects liability period
Federal Road Slip 307	7,300	Contract works in defects liability period
Upper Wilsons Creek Slip Jan 2013	1,301,800	Contract works in progress
Wanganui Slip Jan 2013	801,200	Contract works in progress
Natural Disaster Works – January 2015	880,600	Contract works in progress
Upper Coopers Ck Rd Final Repair Jan 2013	180,000	Contract works in defects liability period
Brunswick Heads Boat Ramp – Floating Pontoon	102,600	Order placed and deposit paid. Install before Christmas
Restoration of Lot 12 Bayshore Drive	143,500	Works in progress
Brunswick Heads Oval Picket Fence	39,600	Delivery of materials expected early August 2015
Byron Bay CCTV Apex Park Johnson St	187,400	Contract awarded
Amenities block Tom Kendall Oval	152,900	Works in progress
Kitchen Caddies and Liners	48,700	Completed July 2015
Assembly and Distribution of MGB	90,000	Completed July 2015
Organics Collection Service Communication & Education	79,100	Majority completed July 2015
Organics Mobile Garbage Bins	100,000	Project completed
BRSCC Solar Update	81,500	Works commenced/contract awarded
Mullumbimby Trunk Main Replacement	466,200	Contract awarded

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.3

South Byron STP Demolition/Removal	973,300	In progress – contract awarded
Brunswick Heads STP detailed Site Contamination study	71,000	In progress
Coopers Shoot Reservoir Upgrade	160,100	Contract awarded.
Total	\$6,913,100	

In addition to the carryover items subject to this report, there is also a need to amend the original 2015/2016 Budget Estimates for the special rates funded community buildings maintenance program adopted by Council on 25 June 2015 via Resolution **15-293**. Due to an administrative error, the correct staff budget submission was not included in the 2015/2016 Budget Estimates for Council to consider. As a result, Council adopted the following program in Table 3 below:

Table 3 – Adopted Special Rates Funded Community Buildings Maintenance Program:

Item	Budget \$
2320.051 Urgent Unplanned Maintenance	34,500
2320.141 Asbestos Compliance Register	92,500
2320.142 RCD Electrical Compliance	62,500
2320.146 Suffolk Park Hall	69,000
2320.147 Bangalow A & I Hall	30,000
2320.148 Pre-School Fire Protection	46,000
Total	334,500

The required actual budget program for 2015/2016 is outlined in Table 4 below:

Table 4 – Required Special Rates Funded Community Buildings Maintenance Program

Item	Budget \$
2320.014 Brunswick Valley Community Centre	81,000
2320.051 Urgent Unplanned Maintenance	2,500
2320.125 Ocean Shores Community Centre	150,000
2320.136 South Golden Beach Hall	24,000
2320.139 Mullumbimby Drill Hall	17,000
2320.151 Asbestos Removal Program	60,000
Total	334,500

Whilst Council in accordance with Clause 211 of the Local Government (General) Regulation 2005 conducted its annual meeting to approve expenditure and voting of money on 25 June 2015 via Resolution **15-293**, the expenditure items subject of this report were not included in the 2015/2016 Budget Estimates but now need to be. The intent of this report is to seek Council approval to revoke the carryovers from the 2014/2015 financial year and to adopt the budget allocation carryovers for inclusion in the 2015/2016 adopted Budget Estimates.

The Strategic Planning Committee at its meeting held on 28 March 2013 considered Report 4.3 on the Council's financial position for the 2012/2013 financial year. The recommendations from this meeting were adopted by Council at its Ordinary Meeting held on 18 April 2013 through resolution **13-164**. Committee recommendation SPC 4.3 in part 5 included the following process to be applied to the consideration of any amount identified as a carryover to the 2013/14 and future Budgets and funded from general revenues:

That Council determines that any general revenue funded allocated expenditure, not expended in a current financial year NOT be automatically carried over to the next financial year before it is reviewed and priorities established.

Resolution **13-164** has also been incorporated into Part 7 – ‘Policy and Decision Making’ of the Financial Sustainability Project Plan (FSPP) 2014/2015 considered by Council at its Ordinary Meeting held on 7 August 2014.

5 Statutory and Policy Compliance Implications

Clause 211 of the Local Government (General) Regulation 2005 outlines the requirements of Council relating to authorisation of expenditure. Specifically the Clause 211 states:

- 10 (1) *A council, or a person purporting to act on behalf of a council, must not incur a liability for the expenditure of money unless the council at the annual meeting held in accordance with subclause (2) or at a later ordinary meeting:*
- 15 *(a) has approved the expenditure, and*
- (b) has voted the money necessary to meet the expenditure.*
- 20 (2) *A council must each year hold a meeting for the purpose of approving expenditure and voting money.*

Council resolution **13-164**

Part 7 – ‘Policy and Decision Making’ of the Financial Sustainability Project Plan (FSPP) 2014/2015.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.3 - ATTACHMENT 1

2014/15 General Fund Expenditure and Funding Carryovers for inclusion in 2015/16 Budget												
Account No.	Description	2015/16 Original Budget	2014/15 Expend. Carryover	2015/16 Revised Budget	Grants	Section 94 - Current Plan	Loans	Funding			Total	Funding Source
								Crown Reserves	Special Rates Reserves	Other Reserves		
CORPORATE & COMMUNITY SERVICES												
Governance												
4138.004	Organisation Business Continuity	0	30,000	30,000						30,000	30,000	Risk Management Reserve
Information Services												
2251.011	Standard Operating Environment 2015	48,400	19,300	67,700						19,300	19,300	\$19,300 Information Services Reserve
4174.024	IS Strategic Plan Development	0	42,500	42,500						42,500	42,500	\$42,500 Information Services Reserve
4174.018	Meeting Rooms - SV Equipment upgrade		6,000	6,000						6,000	6,000	\$6,000 General Managers Reserve
Community Development												
2331.062	Safer Suburbs - Taxi Security Scheme	0	2,800	2,800	2,800						2,800	Unexpended Grant
2364.001	Public Art	15,000	9,700	24,700						9,700	9,700	Comm Dev Reserve
2331.072	Seasonal Styles Bundjalung Arts Collective	0	15,000	15,000	15,000						15,000	Unexpended Grant
2331.066	Aboriginal Arts and Cultural Project	0	15,200	15,200	15,200						15,200	Unexpended Grant
2331.067	Country Arts Assistance Program 2015	0	4,300	4,300	4,300						4,300	Unexpended Grant
2363.008	Liveable Communities Project	0	25,300	25,300	20,000	5,300					25,300	Unexpended Grant, \$5,300 S94 Funding
Libraries												
2475.015	Revitalising Grant 2013/14	0	1,500	1,500	1,500						1,500	Unexpended Grant
TOTAL FOR CORPORATE & COMMUNITY SERVICES		63,400	171,600	235,000	58,800	5,300	0	0	0	107,500	171,600	
SUSTAINABLE ENVIRONMENT & ECONOMY												
Planning Policy & Natural Environment												
2605.074	Comprehensive Koala Plan of Management	0	8,600	8,600	8,600						8,600	Unexpended Grant
2605.083	CZMP for Byron Bay Embayment	39,900	7,800	47,700						7,800	7,800	Environment Levy Reserve \$23,800, \$23,900 grant
2611.009	LEP Public Exhibition	0	34,900	34,900						34,900	34,900	Land & Natural Environment Reserve
2613	Koala Connections	0	107,800	107,800	107,800						107,800	Unexpended Grant
2605.101	Coastal Hazard Monitoring	0	6,700	6,700						6,700	6,700	Land & Natural Environment Reserve
2605.103	Virtual NM	0	15,000	15,000	15,000						15,000	Unexpended Grant
2605.102	Vegetation Mapping - Stage 2 project	0	20,500	20,500						20,500	20,500	Land & Natural Environment Reserve
2605.104	Residential Strategy	0	40,000	40,000		20,000				20,000	40,000	Land & Natural Environment Reserve
2622	Graminoid Clay Heath Restoration Project	0	16,400	16,400	16,400						16,400	Unexpended Grant
2623	Land for Wildlife - Restoring Rainforest	0	26,500	26,500	26,500						26,500	Unexpended Grant
2606	Environmental Levy Works and Services Program	335,600	91,600	427,200					91,600		91,600	Environmental Levy Reserve
Development & Certification												
2755.008	EHC - Exempt & Complying Development	0	30,000	30,000	30,000						30,000	Unexpended Grant
Environment & Compliance												
2865.029	Management Program, Cavanbah Street Reserve	0	27,900	27,900				27,900			27,900	Crown Reserve
Economic Development												
2343.015	Byron Town Centre and Foreshore Strategy	0	97,600	97,600		97,600					97,600	Developer Contributions
2011	Tourism Management	102,200	31,200	133,400					31,200		31,200	2008/09 Special rate Reserve
2014.005	Whale Trail Project	0	25,000	25,000	25,000						25,000	Unexpended Grant
TOTAL FOR SUSTAINABLE ENVIRONMENT & ECONOMY		477,700	587,500	1,065,200	229,300	117,600	0	27,900	122,800	89,900	587,500	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.3 - ATTACHMENT 1

2014/15 General Fund Expenditure and Funding Carryovers for inclusion in 2015/16 Budget												
Account No.	Description	2015/16	2014/15	2015/16	Funding							Funding Source
		Original Budget	Expend. Carryover	Revised Budget	Grants	Section 94 - Current Plan	Loans	Crown Reserves	Special Rates Reserves	Other Reserves	Total	
	INFRASTRUCTURE SERVICES											
	Depot & Fleet Management											
4754.005	Byron Bay Depot Upgrade of Administration Offices	0	20,000	20,000						20,000	20,000	Infrastructure Services Carryover Reserve
	Emergency Services											
3045.021	Opening Tailow Creek Mouth	0	15,300	15,300	15,300						15,300	Unexpended Grant
	Local Roads & Drainage											
3121.002	Fletcher St, Byron - Lighting Upgrade	0	50,000	50,000	50,000						50,000	Unexpended Grant
3161.109	3161.109 Byron Graffiti Removal	0	28,600	28,600						28,600	28,600	Special Events Response and Mitigation Reserve
3161.112	Traffic Study, Construction Priorities	0	50,000	50,000		50,000					50,000	Section 94 Funding
3172.003	AIM Project	0	15,200	15,200			15,200				15,200	Unexpended Loans
44003.012	Marine Pde - Footpath	0	21,300	21,300						21,300	21,300	Infrastructure Services Carryover Reserve
44026.007	2008/09 Bridge - O'Meara's	60,000	164,600	224,600						164,600	164,600	2007/08 Special Rate Reserve
44044.023	Revision of PAMP	73,000	25,100	98,100		25,100					25,100	Section 94 Funding
44103.001	Country Transp Sch 09/10 - PT Map	0	3,000	3,000	3,000						3,000	Unexpended Grant
44174	24 South Beach Lane - Overland Flow Path	0	6,600	6,600						6,600	6,600	Stormwater Levy Reserve
44187	Parking Meters - Byron Bay	0	100,000	100,000						100,000	100,000	Council Paid Parking Reserve
44189	System amplification to resolve stormwater floodin	0	3,200	3,200						3,200	3,200	Stormwater Levy Reserve
44190	22 Bay Street - Overland flow path to Lawson St	0	55,900	55,900						55,900	55,900	Stormwater Levy Reserve
44192	5GB Street Drainage Improvements	0	124,300	124,300						124,300	124,300	Stormwater Levy Reserve
44194	Kolara Way, Ocean Shores - Stage 1	460,000	6,700	466,700						6,700	6,700	Infrastructure Renewal Reserve
44195	Lighthouse Road, Byron Bay	0	20,000	20,000						20,000	20,000	Infrastructure Services Carryover Reserve
44196	Kolara Way, OS,Bridge Upgrade and bikeway ext	270,000	30,000	300,000						30,000	30,000	Infrastructure Renewal Reserve
44200	Pavement Condition Surveys and Valuations	0	15,100	15,100						15,100	15,100	2007/08 Special Rate Reserve
44201	Parkers Bridge - condition 3 & condition 4 element	80,000	134,300	214,300	40,000						134,300	2007/08 Special Rate Reserve
44203	Broken Head Road, Broken Head - near house no 76	0	40,000	40,000		40,000					40,000	Section 94 Funding
44205	Pipe Dryden Street inlet pit to Shirley Street	0	20,000	20,000						20,000	20,000	Stormwater Levy Reserve
44206	Tweed Valley Way North of Jones' Road	0	4,600	4,600	4,600						4,600	Unexpended Grant
44211	Wilson Ck PS Bus Bay	0	104,600	104,600	104,600						104,600	Unexpended Grant
45459	Parking Demand & Supply Study	0	15,200	15,200		15,200					15,200	Section 94 Funding
45493	Rifle Range Rd (Max avail 594)	50,000	3,900	53,900		3,900					3,900	Section 94 Funding
45464	Broken Head Road - Pavement Rehabilitation	0	17,600	17,600		17,600					17,600	Section 94 Funding
45469	Bangalow Rd Telofa - Stage 2	0	17,200	17,200		17,200					17,200	Section 94 Funding
45471	Poinciana Car Park, Mullumbimby, Upgrade	0	86,900	86,900		16,900				70,000	86,900	570,000 - Infrastructure Services Carryover Reserve
45473	Parking Studies for Bang. Bruns & Mullum	0	74,700	74,700		74,700					74,700	Section 94 Funding
45477	Broken Head Road, Suffolk Park - South of Clifford	640,000	180,600	820,600	140,400					40,200	180,600	2007/08 Special Rate Reserve
45478	Main Arm Road - Blind Mouth Causeway Upgrade	500,000	49,900	549,900		49,900					49,900	Section 94 Funding
45479	Left Bank Rd & Azalea Sts, Mullumbimby - Stage 1	0	327,100	327,100		327,100					327,100	Section 94 Funding
45483	Massinger/Lawson St Roundabout	700,000	48,700	748,700		48,700					48,700	Section 94 Funding
45485	Clifford St intersection with Broken Head Road	350,000	50,000	400,000		50,000					50,000	Section 94 Funding
45487	Bayshore Drive/Ewingsdale Road Roundabout	500,000	28,400	528,400		28,400					28,400	Section 94 Funding
45489	Lawson St 2 Lane Project	0	206,000	206,000		206,000					206,000	Section 94 Funding
44207.001	Broken Head Rd (Bus Shelter)	0	24,800	24,800	24,800						24,800	Unexpended Grant
45463	Orana Road Ocean Shores	0	62,600	62,600		62,600					62,600	Section 94 Funding
44212	Bus Zone Rajah Rd	0	5,500	5,500						5,500	5,500	Infrastructure Services Carryover Reserve

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.3 - ATTACHMENT 1

2014/15 General Fund Expenditure and Funding Carryovers for inclusion in 2015/16 Budget												
Account No.	Description	2015/16	2014/15	2015/16	Funding						Total	Funding Source
		Original Budget	Expend. Carryover	Revised Budget	Grants	Section 94 - Current Plan	Loans	Crown Reserves	Special Rates Reserves	Other Reserves		
Roads & Maritime Services												
4797.103	Wilson Creek - Slip Jan 2012	0	164,500	164,500	164,500						164,500	Approved Grant to be Received
4801.304	Wilsons Creek Road - Lavertys Gap Jan 2013	0	42,500	42,500	42,500						42,500	Approved Grant to be Received
4801.305	Possum Shoot Road - Lower Slip Jan 2013	0	35,300	35,300	35,300						35,300	Approved Grant to be Received
4801.306	Possum Shoot Road - Upper Slip Jan 2013	0	68,300	68,300	68,300						68,300	Approved Grant to be Received
4801.307	Federal Road Slip 307	0	7,300	7,300	7,300						7,300	Approved Grant to be Received
4801.309	Upper Wilsons Creek Slip Jan 2013	0	1,301,800	1,301,800	1,301,800						1,301,800	Approved Grant to be Received
4801.301	Wanganui Slip Jan 2013	0	801,200	801,200	801,200						801,200	Approved Grant to be Received
4801.300	Upper Coopers Ck Rd Final Repair Jan 2013	0	180,000	180,000	180,000						180,000	Approved Grant to be Received
4804.002	Natural Disaster Jan 2015	0	880,600	880,600	880,600						880,600	Approved Grant to be Received
4805.003	Natural Disaster April 2015	0	10,700	10,700						10,700	10,700	Infrastructure Services Carryover Reserve
Open Spaces & Recreation												
3255.004	Lighting - S94 funded 44.3	0	1,800	1,800		1,800					1,800	Section 94 Funding
3321.011	Airfield Other	25,400	91,100	116,500						91,100	91,100	Infrastructure Services Carryover Reserve
4835.110	Bangalow Skatepark	0	20,000	20,000		6,600				13,400	20,000	\$13,400 Risk Management Reserve
4835.123	Bruns Heads Boat Ramp - Floating Pontoon	0	102,600	102,600	63,000			22,000	17,600		102,600	\$60,000 grant, \$22,000 Crown reserve and \$17,600 special rate reserve
4835.124	Add Lights in Apex Pk for Schoolies/NYE	0	4,600	4,600						4,600	4,600	Special Events Response and Mitigation Reserve
4835.126	Integrated Weed & Pest Management Policy	0	7,200	7,200						7,200	7,200	Environmental Levy Reserve
4835.127	Shara Boulevard Sports Fields Dev	1,000,000	132,400	1,132,400		132,400					132,400	Section 94 Funding
4835.128	Belongil Rockwalls	1,207,000	32,100	1,239,100						32,100	32,100	Infrastructure Services Carryover Reserve
4835.129	Brunswick Heads Oval - Picket Fence Repl	0	39,600	39,600			39,600				39,600	Unexpended Loans
4835.130	BRSCC, Lighting for SW & Community Field	0	239,600	239,600		239,600					239,600	Section 94 Funding
4835.131	Suffolk Park West Upgrade	0	139,100	139,100		139,100					139,100	Section 94 Funding
4835.133	Bangalow Parklands Weir	0	26,000	26,000		26,000					26,000	Section 94 Funding
4835.136	Byron Bay CCTV Apex Park Jonson Street	0	187,400	187,400	187,400						187,400	Unexpended Grant
4835.139	Amenities Block, Tom Kendall Oval	0	152,900	152,900	25,000	127,900					152,900	Unexpended Grant and Section 94 Funding
Quarry												
3341.011	Restoration of Lot 12 Bayshore Drive	0	143,500	143,500						143,500	143,500	Quarry Reserve
Waste and Recycling Services												
3415.015	Kitchen Caddies and Liners	0	48,700	48,700	48,700						48,700	Unexpended Grant
3415.016	Assembly & Distribution MGB's, Caddies, Liners & EDU Pack	0	90,000	90,000	90,000						90,000	Unexpended Grant
3415.017	Organics Collection Service Communication & Education	0	79,100	79,100	79,100						79,100	Unexpended Grant
3416.011	BWRF - Satellite Community Recycling Ctr	0	18,900	18,900	18,900						18,900	Unexpended Grant
4859.028	Development of New Landfill Capacity	0	13,400	13,400						13,400	13,400	Non Domestic Waste Reserve
4859.048	WASIP - Sustainable Leachate Management	0	48,100	48,100	48,100						48,100	Unexpended Grant
4859.049	Minor Capital Works	0	18,000	18,000						18,000	18,000	Non Domestic Waste Reserve
4859.051	BWRF - EPS Recycling	0	40,000	40,000	40,000						40,000	Unexpended Grant
4859.052	BWRF - Cardboard Recycling	0	45,000	45,000	45,000						45,000	Unexpended Grant
4859.053	BWRF - Resource Recovery Ctr Master Plan	0	82,000	82,000	82,000						82,000	Unexpended Grant
4859.054	BWRF -Public Place Recycling Enclosures	0	30,000	30,000	30,000						30,000	Unexpended Grant
4859.055	Upgrade of Bin Enclosures	0	50,000	50,000						50,000	50,000	Domestic Waste Reserve
4859.056	RFID Chips - MGBS	0	70,700	70,700						70,700	70,700	Domestic Waste Reserve
4859.057	Organics Mobile Garbage Bins	0	100,100	100,100	100,100						100,100	Unexpended Grant
Cavanbah Sports Centre												
4122.001	Foyer renovation.Add desk/office space	0	20,000	20,000						20,000	20,000	Infrastructure Services Carryover Reserve
4122.002	BRSCC Solar Update	0	81,500	81,500		81,500					81,500	Section 94 Funding
4122.007	Additional Signage - Cavanbah Sports Fields	0	20,000	20,000						20,000	20,000	Infrastructure Services Carryover Reserve

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.3 - ATTACHMENT 1

2014/15 General Fund Expenditure and Funding Carryovers for inclusion in 2015/16 Budget												Funding Source
Account No.	Description	2015/16 Original Budget	2014/15 Expend. Carryover	2015/16 Revised Budget	Grants	Section 94 - Current Plan	Loans	Crown Reserves	Special Rates Reserves	Other Reserves	Total	
2320	Facilities Management											
	Community Buildings Maint - Special Rate Program	334,500	862,800	1,197,300		84,100			578,700	200,000	862,800	\$581,800 Special Rate Reserve, \$200,000 Infrastructure Renewal Reserve
4197.002	Administration Centre - Internal Painting	0	22,000	22,000						22,000	22,000	\$22,000 Property Reserve
4197.003	Administration Centre - Carpet Replacement	0	47,900	47,900						47,900	47,900	\$47,900 Property Reserve
4197.004	Administration Centre - Chambers Air Con Upgrade	0	24,900	24,900						24,900	24,900	\$24,900 Property Reserve
4191.002	Byron Pool Improvements	21,900	26,000	47,900						26,000	26,000	Property Reserve
4191.057	Byron Pool Stage 2 Works	0	146,700	146,700		28,700				118,000	146,700	\$60,300 Footpath dining reserve, \$20,800 Caravan Park Reserve, \$36,900 Infrastructure Reserve, \$28,700 S94 funding
4191.064	S94 Funded Non-Cncl Asset Broken Hd Hall	0	12,400	12,400		12,400					12,400	S94 Funding
4195.011	Public Toilet Upgrade - Special Rate Variation	0	45,400	45,400					45,400		45,400	2008/09 Special Rate Reserve
4253.001	Byron Bay Library	0	573,100	573,100						573,100	573,100	\$573,100 - Byron Bay Library Reserve
4191.065	Mullum Civic Hall Precinct Work Upgrade	0	104,900	104,900		104,900					104,900	Section 94 Funding
	TOTAL FOR INFRASTRUCTURE SERVICES	6,271,800	9,791,200	16,063,000	4,581,100	2,158,700	54,800	22,000	641,700	2,332,900	9,791,200	
	TOTAL FOR GENERAL FUND	6,812,900	10,550,300	17,363,200	4,869,200	2,281,600	54,800	49,900	764,500	2,530,300	10,550,300	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.3 - ATTACHMENT 2

2014/15 Water Fund Expenditure and Funding Carryovers for inclusion in 2015/16 Budget									
Account No.	Description	2015/16 Original Budget	2014/15 Expend. Carryover	2015/16 Revised Budget	Funding				
					Grants	Section 64	Loans	Reserves	Total
6657.001	BYRON BAY Coopers Shoot Reservoir Upgrade - Byron Bay Capital	1,370,000	160,100	1,530,100	160,100				160,100
6673.001	Watego Roof Replacement	0	29,300	29,300					29,300
6674.001	Cavanbah Street Byron Water Main Upgrade	0	64,400	64,400					64,400
	Sub Total	1,370,000	253,800	1,623,800	0	160,100	0	93,700	253,800
6753.001	MULLUMBIMBY Mullumbimby Trunk Main Replacement DN200/150	1,000,000	466,200	1,466,200					466,200
6761.001	Mullumbimby WTP	0	40,600	40,600					40,600
	Sub Total	1,000,000	506,800	1,506,800	0	40,600	0	466,200	506,800
6865.002	OCEAN SHORES North Ocean Shores Fire Main Upgrade	1,327,400	51,600	1,379,000	25,800				51,600
6868.001	Reservoir Renewals	101,900	46,000	147,900					46,000
6869.001	Yallakool/Jarraah/Goondoloo	0	813,700	813,700					813,700
	Sub Total	1,429,300	911,300	2,340,600	0	25,800	0	885,500	911,300
	Total Capital Works	3,799,300	1,671,900	5,471,200	0	226,500	0	1,445,400	1,671,900

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.3 - ATTACHMENT 3

2014/15 Sewer Fund Expenditure and Funding Carryovers for inclusion in 2015/16 Budget									
Account No.	Description	2015/16 Original Budget	2014/15 Expend. Carryover	2015/16 Revised Budget	Funding				
					Grants	Section 64	Loans	Reserves	Total
	MISCELLANEOUS								
7438.012	Emergency Generator	0	276,900	276,900		276,900			276,900
7444.001	Sewerage System Capacity Planning	0	42,100	42,100		42,100			42,100
	Sub Total	0	319,000	319,000	0	319,000	0	0	319,000
	BRUNSWICK HEADS								
7589.001	SCADA Conversion Brunswick Heads	120,000	52,200	172,200				52,200	52,200
7590.001	STP - Detailed Site Contamination Study - Brunswick Heads	1,000,000	71,000	1,071,000		71,000			71,000
	Sub Total	1,120,000	123,200	1,243,200	0	71,000	0	52,200	123,200
	BYRON BAY								
7655	Byron Bay STP Long Term Upgrade	170,000	10,600	180,600		10,600			10,600
7724	Byron Bay STP - SCADA Conversion	120,000	10,800	130,800		10,800			10,800
7727.001	South Byron STP Demolition/Removal	300,000	973,300	1,273,300		900,000		73,300	973,300
	Sub Total	590,000	994,700	1,584,700	0	921,400	0	73,300	994,700
	MULLUMBIMBY								
7778.001	Azalea St & Left Bank Rd - Mullumbimby	400,000	370,700	770,700		370,700			370,700
	Sub Total	400,000	370,700	770,700	0	370,700	0	0	370,700
	OCEAN SHORES								
7877	Ocean Shores STP	200,000	50,000	250,000		50,000			50,000
7886	Pump Renewals	0	71,400	71,400		71,400			71,400
	Sub Total	200,000	121,400	321,400	0	121,400	0	0	121,400
	Total Capital Works	2,310,000	1,929,000	4,239,000	0	1,803,500	0	125,500	1,929,000

Report No. 5.4 **Draft Updated Long Term Financial Plan 2015-2025**
Directorate: Corporate and Community Services
Report Author: James Brickley, Manager Finance
File No: I2015/854
5 **Theme:** Corporate Management
 Financial Services

Summary:

The Long Term Financial Plan (LTFP) is a requirement under the Integrated Planning and Reporting Framework for NSW Local Government and forms part of the Resourcing Strategy.

A council in its Resourcing Strategy is required to identify the resources required to implement the strategies established by the Community Strategic Plan (CSP). The Strategy must include, in addition to the LTFP, a Workforce Plan and a Asset Management Plan.

Council last updated its Long Term Financial Plan at its Ordinary Meeting held on 12 December 2013 through resolution **13-640**.

A report was provided to the Finance Advisory Committee at its Meeting held on 21 August 2014 where it considered and recommended assumptions/scenarios for Council to consider in relation to the 2014-2024 LTFP.

Upon release of the NSW Government's 'Fit for the Future' regime and the need for Council to submit a Council Improvement Program (CIP), a report was prepared for the Council Meeting held on 11 December 2014 where Council resolved not to update its LTFP until it had prepared its response to the NSW Government's Fit for the Future assessment (res: **14-607**).

This report is provided to the Finance Advisory Committee to consider and review the proposed assumptions and scenarios for inclusion in the updated Draft Byron Shire Council Long Term Financial Plan 2015-2025 which incorporates Council's CIP response. At the time of preparing this report, the Draft LTFP 2015-2025 document is not finalised, but will be distributed prior to, or at the Finance Advisory Committee Meeting to be held on 20 August 2015.

RECOMMENDATION:

That the Finance Advisory Committee recommend to Council:

That Council adopt the updated Draft Long Term Financial Plan 2015-2025 for the General Fund and that the overall Long Term Financial Plan be further updated upon completion of the Water and Sewerage Business Plans.

Report**Background**

- 5 The Long Term Financial Plan (LTFP) is a requirement under the Integrated Planning and Reporting Framework for NSW Local Government and forms part of the Resourcing Strategy. A Resourcing Strategy is a document Council must produce to detail the provision of resources required to implement the strategies established by the Community Strategic Plan (CSP).
- 10 Council last updated its Long Term Financial Plan at its Ordinary Meeting held on 12 December 2013 through resolution **13-640** and is required to update LTFP at a minimum on an annual basis.

The Long Term Financial Plan is due to be reviewed again.

- 15 As background, the requirement for an LTFP is governed by Section 403 of the Local Government Act 1993.

The LTFP provides a framework in which a Council can assess its revenue building capacity to meet the activities and level of services outlined in its Community Strategic Plan. It also:

- 20
- Establishes greater transparency and accountability of Council to the Community.
 - Provides an opportunity for early identification of financial issues and any likely impacts in the longer term.
 - Provides a mechanism to solve financial problems as a whole, see how other plans fit together and understand the impact of some decisions on other plans or strategies.
- 25
- Provides a means of measuring Council's success in implementing strategies.
 - Confirms that Council can remain financially sustainable in the longer term.

The Long Term Financial Plan (LTFP) must support or provide for the following essential elements:

- 30
- Must be used to inform the decision making during the finalisation of the Community Strategic Plan and the development of the Delivery Program.
 - Must be for a minimum of 10 years.
 - Must be updated at least annually as part of the development of the Operational Plan.
- 35
- Must be reviewed in detail as part of the four yearly review of the Community Strategic Plan.

The basic structure of the Long Term Financial Plan (LTFP) must include the following:

- 40
- Projected income and expenditure, balance sheet and cash flow statement.
 - Planning assumptions used.
 - Methods of monitoring financial performance.
 - Sensitivity analysis and modelling for different scenarios.

45 **Draft Long Term Financial Plan 2015-2025**

This report is provided to the Finance Advisory Committee to consider and review the proposed assumptions and scenarios to update the Draft Byron Shire Council Long Term Financial Plan 2015-2025 that incorporates revised assumptions (if any) and proposed scenarios.

50 **Assumptions**

Based on Resolution **13-376**, the assumptions underpinning the updated Draft LTFP 2013-2023:

- Working Funds Balance to be set to at least \$1,000,000.
- Rate pegging to be linked to the Consumer Price Index (CPI).
- General rate income growth per annum (new assessments) from development 0.5%.
- Salary and wage indexation to be set at Consumer Price Index (CPI) plus 0.75%.
- 5 • All other costs to be indexed by the Consumer Price Index (CPI)
- Investment rates will be the 90 day bank bill rate.
- Loan borrowing rates will be assumed at the current investment bill rate for the respective term plus 0.70%.
- New loan borrowings will only be for the following:
 - 10 ○ Capital works where funding for annual recurrent operational costs attributable to new assets has been factored into the budget as affordable and funded.
 - To reduce the funding gap for the renewal of existing infrastructure. Including application for loan interest subsidies under the Local Infrastructure Renewal Scheme (LIRS).
 - 15 ○ When it is for commercial purpose and repayments can be met from additional revenue sources.
 - The term of the loan must also accord with Council's loan borrowing policy 09/006 in that the loan borrowing term should be relevant to the useful life of the asset being funded from the loan borrowings.

20 In addition to the above, the Byron Shire Council Long Term Financial Plan (LTFP) is assumed to have as its base case all of the outcomes identified by the Community Strategic Plan, Delivery Program and Operational Plan and by virtue of that is linked to those documents.

25 For the purposes of developing the Draft 2015-2025 Long Term Financial Plan, it is considered these assumptions are appropriate and are still valid along with the lodged Council Improvement Plan (CIP).

Scenarios

30 The base case scenario contained in the updated Draft LTFP 2015-2025 is the current 2015/2016 budget estimates relevant to the current Operational Plan adopted by Council on 25 June 2015 (Resolution **15-294**).

35 Five scenarios will be built off the base case scenario to be included in the updated Draft LTFP 2015-2025. The proposed scenarios will be represented by projected financial statements including income statement and balance sheet based on the disclosure requirement of the LTFP. The scenarios are proposed to be for General Fund only as follows:

- 40 • Base Scenario – Current Original 2015/2016 Budget Estimates plus 9 year projections based on current service levels as per resolution **15-294** and the base case outlined in Council's CIP response.
- 45 • Scenario 1 – Realisation of \$2.1million per annum from 2016/2017 through the introduction of an expanded paid parking scheme in Byron Bay. This is further supplemented by an additional \$600,000 revenue in 2017/2018 from implementation of paid parking at Wategoes beach. Proceeds of this revenue will be all allocated to asset renewal. It is also assumed that any revenue derived in 2015/2016 will offset costs to establish the scheme.
- 50 • Scenario 2 - Based off the Base Scenario plus Scenario 1 plus the realisation of operational land assets that may be considered surplus to Council requirements as per the adoption of the Financial Sustainability Project Plan (FSPP) 2014/2015, Section 5 – Land Review and Property Development. Proceeds of land sales are also assumed to be directed towards asset renewal.

- Scenario 3 – is based on the base case, plus scenario 1, plus scenario 2, plus recognition of at 1% efficiency saving in General Fund Materials & Contracts plus Other Expenses. The efficiency saving in operational costs is through Strategic Procurement initiatives. It assumes no impact on asset renewal but in terms of dollar spend but provide more funding for works.
- Scenario 4 – is based on the base case, plus scenario 1, plus scenario 2, plus scenario 3 plus includes an annual ongoing rate increase of 3% above the rate peg. This option considers a view of the Independent Local Government Review Panel that rate increases over and above the rate peg amount of no more than 3% may not require approval by the Independent Pricing and Regulatory Tribunal. (IPART). This scenario assumes that the revenue generated is allocated 50% to asset maintenance and 50% to asset renewal.
- Scenario 5 – is based on the base case, plus scenario 1, plus scenario 2, plus scenario 3, plus scenario 4 plus further realisation of additional rate revenue through a special rate variation under Section 508(A) of the Local Government Act 1993 from 2017/2018 onwards for four successive years then remaining a fixed addition to Council's general revenue. The proposed increase is 10% per annum including rate pegging and any increase outlined in scenario 4. A proposal to undertake asset renewal works for roads and bridges would be funded from this increase if approved.

The scenarios above align with the adopted Council Improvement Plan that Council has lodged with the Independent Pricing and Regulatory Tribunal (IPART) and are consistent with the intent of resolution **14-607**.

Whilst it is expected the LTFP should be a consolidated document ie including all funds of Council combined, the Water and Sewerage information has been excluded as it needs to be reviewed to be consistent with updated Business Plans for Water and Sewerage that are under development at this stage. It is suggested that the LTFP can be updated again once the Water and Sewerage Business Plans have been finalised and reported again to the Finance Advisory Committee for consideration.

The above five scenario are examples of how the LTFP can undertake financial modelling and assist decision making. It is suggested that the three scenarios identified above are to be the scenarios to be included in the updated LTFP for 2015-2025.

The updated Draft LTFP 2015-2025 will also demonstrate performance indicators relating to the financial sustainability of Council utilising a traffic light indicator meaning Green is good, Yellow is satisfactory and Red is unsatisfactory and needs attention.

Financial Implications

There are no direct financial implications associated with this report. The Long term Financial Plan (LTFP) provides Council with a tool to model financially impacts of policy decisions and be able project the financial sustainability of Council based on assumptions over the longer term.

Statutory and Policy Compliance Implications

The requirement for Councils to develop a Long Term Financial Plan is detailed in Section 403 of the Local Government Act 1993 as follows:

403 Resourcing strategy

(1) A council must have a long-term strategy (called its **resourcing strategy**) for the provision of the resources required to implement the strategies established by the community strategic plan that the council is responsible for.

5

(2) The resourcing strategy is to include long-term financial planning, workforce management planning and asset management planning.

10 The Office of Local Government has also issued a publication in regard to the LTFP on 7 December 2010 and this can be found at the following link: www.olg.nsw.gov.au