

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, 18 February 2016
Time	2.00pm

Mark Arnold
Director Corporate and Community Services

I2016/113
Distributed 12/02/16

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 12 November 2015
- 4. BUSINESS ARISING FROM PREVIOUS MINUTES**
- 5. STAFF REPORTS**

Corporate and Community Services

- 5.1 2015/16 Financial Sustainability Project Plan - Update on the Action Implementation Plan as at 31 December 20154
- 5.2 Budget Review - 1 October 2015 to 31 December 2015.....22

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES**Report No. 5.1 2015/16 Financial Sustainability Project Plan - Update on the Action Implementation Plan as at 31 December 2015**

Directorate: Corporate and Community Services
Report Author: Mark Arnold, Director Corporate and Community Services
File No: I2016/33
Theme: Corporate Management
Financial Services

Summary:

Council at its Ordinary meeting held on 10 December 2015 adopted the Financial Sustainability Plan (FSP) 2015/2016 via Resolution **15-606**.

The FSP adopted by Council is for the 2015/16 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 FSP 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 FSP 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 2015/16 FSP Plan, for the period to 31 December 2015.

RECOMMENDATION:

That the Finance Advisory Committee recommend to Council:

That the update report to 31 December 2015 on the 2015/2016 Financial Sustainability Project Plan Action Implementation Plan (E2015/84711) be received and noted.

Attachments:

1 FSP Action Implementation Plan Updates as at 31 December 2015, E2015/84711 , page 7



Report

Council at its Ordinary meeting held on 10 December 2015 adopted the Financial Sustainability Plan (FSP) 2015/2016 via Resolution **15-606**.

The FSP adopted by Council is for the 2015/16 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 FSP 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 FSP 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 2015/16 FSP, for the period to 31 December 2015.

A summary of the actions detailed in the FSP 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 FSP. In terms of actual financial outcomes, at this point for the 2015/2016 financial year, the following savings or new revenue have been identified since the last update report to the Finance Advisory Committee with this report covering outcomes from both the September 2015 and December 2015 Quarter Budget Reviews:

September 2015 Quarter Budget Review

There were no financial outcomes recognised in the September 2015 Quarter Budget Review given it is the first budget review for the 2015/2016 financial year that was considered by Council in November 2015.

December 2015 Quarter Budget Review

1. A review of the expenditure actuals associated with a number of Information Technology licences has been undertaken which has realised \$21,400 in estimated expenditure savings. It is proposed to reallocate these savings to expenditure allocated for Information Technology Strategic Plan Actions which are about enhancing Council's Information Technology capacity.

2. The December 2015 Quarter Budget Review has provided an opportunity to propose adjustments to the 2015/2016 Budget Estimates in relation to the amount recognised for sale of the Roundhouse subdivision and to account for costs associated with the sale. These adjustments are included in the proposed budget review including increasing the sale proceeds budget to reflect sale proceeds received.

Whilst the outcomes identified in point 1 to 2 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 2015/2016 Budget Estimates pending Council approval of the 31 December 2015 Quarter Budget Review to be presented to Council on 25 February 2016 and for the Finance Advisory Committee to consider at this Meeting.

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

Further reporting will be provided to the Finance Advisory Committee at future meetings on financial outcomes. This will be done in conjunction the Quarterly Budget Review (QBR) reporting process over the 2015/2016 financial year according to Resolution 14-326. A register has been developed to track the financial outcomes of the FSP actions that is envisaged will derive an improved quantifiable financial sustainability outcome overall to Council.

Statutory and Policy Compliance Implications

Council Resolutions 13-148, 13-238, 14-326 and 15-606.

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

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5.1 - ATTACHMENT 1

Strategy Element: Expenditure Review

Actions	Action Owner	Action Due Date	Management Comments
1. Recommendations on expenditure savings or efficiency gains identified by responsible staff reported to the Executive Team.	DC&CS	June 2016	Progress Update (31 December 2015) Reports are prepared following the quarterly Strategic Procurement Steering Committee meetings to the ET and responsible Managers. The reports include recommendations for potential savings or efficiency gains from Contracts tendered by Council or the NOROC Procurement Group, and recommendations on Contracts that should be developed and Tendered by Council. In the last quarter Council participated in a regional Contract for Water Chemicals. Contracts developed and to be tendered or awarded in the March Quarter include Cash handling, Security Services and Contract Mowing.
2. Monthly Management Finance Reports provided to the Executive Team.	DC&CS	Monthly	Progress Update (31 December 2015) Monthly Management Finance Reports are prepared by the Finance Manager and considered by the Executive Team at the monthly Performance Management meeting held on the second Wednesday of each month.
3. Monthly Management Finance Reports provided to Councillors.	DC&CS	Monthly	Progress Update (31 December 2015) A copy of the Monthly Management Finance Report is distributed by the Director Corporate and Community Services to Councillors on the Friday following the Executive Team Performance Management meeting. The version of the Monthly Management Finance Report distributed Councillors is in accordance with the template adopted by Council for the monthly report.
4. Progress reports to the Finance Committee on the implementation of the adopted FSP actions.	DC&CS	Quarterly	Progress Update (31 December 2015) The 2015/16 was adopted by Council at its ordinary meeting held on 10 December 2015 (refer Resolution 15-606). This is the first progress report prepared for the Finance Committee updating the Committee on the progress of implementing the adopted actions.
5. Report to Council through the Quarterly Budget Review any identified expenditure savings.	DC&CS	Quarterly	Progress Update (31 December 2015) Any identified expenditure savings are as detailed in the separate December 2015 Quarterly Budget Review Report to this meeting of the Finance Committee.
6. Report to Council any recommendations regards policy changes.	DC&CS	As Required	Progress Update (31 December 2015) The ET during the quarter considered a report on Council's adopted Policies. This Report identified the Policies that are both operational and financially restrictive and are to be reviewed and reported to Council. The Policies

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Actions	Action Owner	Action Due Date	Management Comments
			identified for review have been prioritised by the Executive Team, and the Manager Governance has been allocated the responsibility for co-ordinating the review process, including the reporting of the Policies to Council.

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Strategy Element: Revenue Review

Actions	Action Owner	Action Due Date	Management Comments
1. Internal Staff Working Groups to report to the Executive Team on the progress achieved on the implementation of their specific initiative/s.	DC&CS	June 2016	Progress Update (31 December 2015) During the quarter the main focus has been on the implementation of the Pay Parking Scheme for the Byron bay CBD. Progress Status reports have provided on a weekly basis to the Executive Team, with the Internal Working Team also meeting on a weekly basis. The Tyagarah Airport Internal Working Group has been meeting on monthly basis, with monthly reports being provided to the Executive Team. Both projects are included in the weekly critical projects update to Councillors.
2. Internal Staff Working Group/staff to report to the Executive Team any proposed opportunities for deriving new/additional revenue/	DC&CS	30 June 2016	Progress Update (31 December 2015) See above comments.
3. Report to the Finance Committee and/or the Council any proposed opportunities for deriving new/additional revenue.	DC&CS	Quarterly	Progress Update (31 December 2015) Reported as required.
4. Report to Council any recommendations regarding policy change and/or increases to existing or new revenue sources.	DC&CS	June 2016	Progress Update (31 December 2015) Refer comments provided to Action 6 in the Expenditure Review.
5. Prepare submissions and lobby for grant funding for major capital works projects.	DC&CS	June 2016	Progress Update (31 December 2015) The main focus in this area for the quarter has been in seeking funding for the replacement of rural bridges, with the lodgement of funding applications to the Federal Government. This process including lobbying for additional funds has been carried over into the current quarter and the next round of funding..

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Strategy Element: Land Review and Property Development

Actions	Action Owner	Action Due Date	Management Comments
General Fund			
1. Roundhouse – Complete sale.	DIS	Complete	Progress Update (31 December 2015) Following an unsuccessful court challenge by OSCA, sale of the subdivision has been finalised
2. Lot 12 Bayshore Drive – Complete clean up contract and finalise land contamination status.	DIS	June 2016	Progress Update (31 December 2015) The contractor, Brisbane Screenings will commence processing the spoil stock pile following EPA approval. Fencing of the site has been completed. Geotechnical advice has been obtained to guide the reuse and filling process.
3. Station Street – Subject to S96 approval and viability, complete the subdivision.	DIS	June 2016	Progress Update (31 December 2015) Council has resolved to retain the fig tree and work with North Coast Community Housing on options.
4. Yaran Road, Tyagarah Airfield –DA completion and approval. Commercial assessment and potential works.	DIS	June 2016	Progress Update (31 December 2015) Subdivision planning and planning proposal underway
5. Lot 22 Mullumbimby – DA development. <i>* Dependent upon on sale of Telstra site and Station Street.</i>	DIS	June 2016	Progress Update (31 December 2015) The option of an educational facility was carefully assessed but the necessary rezoning would be precluded due to the flood status of the land. Further options compatible with the current zoning will be considered.
6. Bayshore Drive Works Depot, Byron Bay (Lot 102, DP1087996, 1.79 hectares) – Progress the assessment and optimisation of depot based services.	DIS	June 2016	Progress Update (31 December 2015) Project on hold whilst the details of the review of depot services are finalized. Options may exist to spread operations across some of the sewer fund sites. There may be surplus RMS land that could be suitable.

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Water Fund			
7. Fletcher Street – Business case and resolve preferred development model. DA preparation and approval.	DIS	June 2016	Progress Update (31 December 2015) Consultant architect Dominic Finlay Jones has been engaged to prepare a brief and manage the process of Architectural preparation of concept plans, economical analysis and subsequent recommendations to Council.
Sewer Fund			
8. South Byron STP – Future option determination. Start remediation and rezoning.	DIS	June 2016	Progress Update (31 December 2015) The contract for demolition of the old STP structures is complete. The next stage of site decontamination is dependent on determination of the proposed future use of the site. Work is progressing on options for the future use
9. Brunswick Heads STP – Start demolition and remediation.	DIS	June 2016	Progress Update (31 December 2015) A contract has been awarded for the environmental and contamination assessments
10. Brunswick Valley STP, Vallances Road – Complete rural settlement strategy review.	DIS	June 2016	Progress Update (31 December 2015) Future subdivision options will possibly be influenced by the new Rural Land Use Strategy once completed. This site is also potentially linked to the Lot 4 Mullumbimby site for development considerations
11. Bangalow STP – Complete rural settlement strategy review.	DIS	June 2016	Progress Update (31 December 2015) Contingent upon completion of the Rural Land Use Strategy.
12. Lot 4 Mill Street – Complete rural settlement strategy.	DIS	June 2016	Progress Update (31 December 2015) Contingent upon completion of the Rural Land Use Strategy and potential development of the Vallances Rd property.
13. Various small surplus land parcels – Commence sale program.	DIS	June 2016	Progress Update (31 December 2015) Work is progressing on available options.
Waste Fund			
14. Lots 3 and 29 Manse Road – Complete assessment of quarry landfill/resource recovery options.	DIS	June 2016	Progress Update (31 December 2015) The assessment was completed and due to the proximity of the ongoing operational waste and transfer facility, it is not viable to sell these properties. The potential relocation of the ridgeline operations into the adjacent quarry would reduce the issues of noise, odour and dust.
15. Lot 15 Dingo Lane, Myocum – Complete assessment of quarry landfill/resource recovery options.	DIS	June 2016	Progress Update (31 December 2015) The EPA response to the EIS and the requirement for extensive additional investigative work prompted a strategic review of the project. The EIS has been withdrawn and a report will now be prepared for the Water, Sewer & Waste Advisory Committee recommending an alternative way forward.

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16. Lot 16 Dingo Lane, Myocum – Complete assessment of quarry landfill/resource recovery options.	DIS	June 2016	Progress Update (31 December 2015) The EPA response to the EIS and the requirement for extensive additional investigative work prompted a strategic review of the project. The EIS has been withdrawn and a report will now be prepared for the Water, Sewer & Waste Advisory Committee recommending an alternative way forward.
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Strategy Element: Strategic Procurement

Actions	Action Owner	Action Due Date	Management Comments
1. Develop contracts management guidelines and processes.	DC&CS	June 2016	Progress Update (31 December 2015) Contract Management Guideline and templates complete and issued for consultation and feedback Progressing
2. Develop annual procurement plan.	DC&CS	June 2016	Progress Update (31 December 2015) Annual Procurement Plan developed and endorsed by the Executive Team Complete
3. Develop and implement priority contracts program.	DC&CS	June 2016	Progress Update (31 December 2015) Priority contracts program developed with Annual Procurement Plan, based on spend analysis data. Complete
4. Detailed spend analysis and reporting.	DC&CS	June 2016	Progress Update (31 December 2015) Initial spend analysis conducted, with further reporting tools to be developed on implementation of new Authority Software Modules Ongoing
5. Implement ongoing procurement and contract management training program.	DC&CS	June 2016	Progress Update (31 December 2015) Preparations underway for second half of the year to implement follow-up contract management and procurement training Progressing
6. Implement targeted program to reduce invoice numbers and transaction costs.	DC&CS	June 2016	Progress Update (31 December 2015) Preparations underway with Finance and Business Units targeting consolidated billing for high volume transaction suppliers. Ongoing

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Actions	Action Owner	Action Due Date	Management Comments
7. Develop social and sustainable procurement and economic development plan.	DC&CS	June 2016	Progress Update (31 December 2015) Preparations underway, with Community Development, Sustainability, and Economic Development Team to develop and implement documentation, measures and programs. Ongoing
8. Review purchase to pay process.	DC&CS	June 2016	Progress Update (31 December 2015) No action this quarter
9. Implement purchasing cards for low value high volumed transactions.	DC&CS	June 2016	Progress Update (31 December 2015) No action this quarter

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Strategy Element: Policy and Decision Making

Actions	Action Owner	Action Due Date	Management Comments
1. 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.	Finance Manager	June 2016	Progress Update (31 December 2015) The Finance Manager undertakes a review of the reports to Council on a monthly basis and provides comments to Report Writers and the Executive Team on the financial implications. Comments are included in the reports for 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.
2. That any unspent budget votes from the 2014/15 budget recommended to be carried over to the 2015/16 Budget be reported to Council following the end of the 2014/15 Financial Year.	Council	June 2016	Progress Update (31 December 2015) This item is complete. Carryovers from 2014/2015 to be added to the 2015/2016 were considered by the Finance Advisory Committee at its Meeting held 20 August 2015. These were later endorsed by Council at its Ordinary Meeting held 27 August 2015 (Resolution 15-386).
3. That the monthly Finance Report be distributed to Councillors on a monthly basis.	Finance Manager	June 2016	Progress Update (31 December 2015) A copy of the Monthly Management Finance Report is distributed by the Director Corporate and Community Services to Councillors on the Friday following the Executive Team Performance Management meeting. The version of the Monthly Management Finance Report distributed Councillors is in accordance with the template adopted by Council for the monthly report.
4. That policies that contain wording or provisions that are considered to be restrictive be reviewed to incorporate enabling wording and guidelines for Council's consideration and approval.	DC&CS	June 2016	Progress Update (31 December 2015) The ET during the quarter considered a report on Council's adopted Policies. This Report identified the Policies that are both operational and financially restrictive and are to be reviewed and reported to Council. The Policies identified for review have been prioritised by the Executive Team, and the Manager Governance has been allocated the responsibility for co-ordinating the review process, including the reporting of the Policies to Council.

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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 2016	<p>Progress Update (31 December 2015)</p> <p>The draft Byron Bay Town Centre Master Plan (BBTCMP) is being reported to Council at its Ordinary meeting scheduled for 25 February 2016. This report is recommending that the Draft BBTCMP be placed on public exhibition and that following the exhibition period that the submissions received be considered by Council prior to the adoption of the final BBTCMP. This action is pending the adoption of the final BBTCMP.</p>
<p>2. Management to prepare and submit to Council reports on any potential commercial opportunities and ventures when identified for any other specific projects such as:</p> <p>a) Future management and development of the Tyagarah Aerodrome</p> <p>b) Development of Byron Bay Swimming Pool/Café</p> <p>c) Redevelopment of the old Fletcher Street Library building.</p>	DIS	June 2016	<p>Progress Update (31 December 2015)</p> <p>a) <u>Future management and development of the Tyagarah Aerodrome</u></p> <ul style="list-style-type: none"> Plan Commenced OLS treatment works being procured Subdivision planning underway New agreement in place with Skydive Aust. EOI for Tyagarah Hall lease out to 21/1/16 Aircraft movement monitoring systems being explored Rec Club & Hanger assessments underway <p>b) <u>Development of Byron Bay Swimming Pool/Café</u> – This project was the subject of a meeting between Council and DPI – Lands representatives in December. Council has prepared and provided DPI – Lands a draft MoU for the rationalisation of the land tenure at this location. Following the meeting Council is awaiting from DPI – Lands its comments on this document. The site is also included in the short and longer term actions for the Main Beach area in Byron Bay in the draft Byron Bay Town Centre Master Plan (BBTCMP).</p> <p>c) <u>Redevelopment of the old Fletcher Street Library building</u> - Consultant architect Dominic Finlay Jones has been engaged to prepare a brief and manage the process of Architectural preparation of concept plans, economical analysis and subsequent recommendations to Council.</p>

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Strategy Element: Volunteerism

Actions	Action Owner	Action Due Date	Management Comments
1. Council to hold a volunteer recognition event, and two networking/information sessions for Section 355 Management Committees.	Manager Community Development	June 2016	Progress Update (31 December 2015) Council will host a volunteer recognition event as part of National Volunteer Week in May 2016. Two networking/information sessions for s355 Management Committees will be held prior to EOFY.
2. Council will update, promote and increase the number of participants on the Volunteer Register.	ET	June 2016	Progress Update (31 December 2015) Council will continue to update the Volunteer Register and will promote volunteerism through existing community and business networks and as part of National Volunteer Week 2016.
3. Management will progressively prepare and submit to Council reports on the areas of volunteerism.	ET	June 2016	Progress Update (31 December 2015) The community development branch are finalising the section restructure to incorporate opportunities for volunteer innovation and enterprise programs.

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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 2016	Progress Update (31 December 2015) Councils Community Development branch during the quarter commenced project that is seeking to work collaboratively with State and Federal governments to undertake a service mapping exercise and identify opportunities for collaboration and partnership across the region.

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Strategy Element: Asset Management

Actions	Action Owner	Action Due Date	Management Comments
1. Prepare an infrastructure report for the Fit for Future program.	DIS	June 2016	Progress Update (31 December 2015) This was completed and submitted as part of the submission to the State Government
2. Revalue community land, other assets and land improvements to support Fit for Future reporting.	DIS	June 2016	Progress Update (31 December 2015) This project is currently on track with detailed asset validation almost complete
3. Implement the newly completed asset service plans to address Fit for Future program priorities.	DIS	June 2016	Progress Update (31 December 2015) A draft strategic asset management plan has been completed and will be reported to the March Community Infrastructure Advisory Committee meeting
4. Improve the level of asset information to better assist decision making and focus the deployment of asset management resources.	DIS	June 2016	Progress Update (31 December 2015) Validation of the Asset Register templates is progressing. Work on Parks & Other Structures will be a priority in 2016 in alignment with the scheduled revaluation. Improved reporting capability has been developed with the Asset Register and Work Orders. There has been ongoing training of IS users with the Asset Register, Work Orders & GIS (Geocortex) Asset Layers. The implementation of Asset Edge – 'Reflect' mobile inspection and accomplishments software has been implemented with Transport assets. The Park Inspections will be implemented by June 2016.
5. Develop capital investment strategies and plans that target sustainability and our Fit for Future priorities.	DIS	June 2016	Progress Update (31 December 2015) This work is in progress through preparation for the 2016/17 operations plan and associated forward estimates.
6. Creatively develop new and revised funding strategies for better community outcomes.	DIS	June 2016	Progress Update (31 December 2015) There will be a detailed view of S94 opportunities in the forward capital program. Grant opportunities have been pursued for six bridges. A major grant application was submitted for the Lot 5 Sports Field but was unfortunately unsuccessful.
7. Engage with the community on the challenges of asset management.	DIS	June 2016	Progress Update (31 December 2015) Meetings of the Community Infrastructure Advisory Committee have been held in September and December.

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Strategy Element: Long Term Financial Planning

Actions	Action Owner	Action Due Date	Management Comments
1. Update the 2015-2025 Long Term Financial Plan with Water and Sewerage business plan information during the 2015/16 financial year.	Finance Manager	June 2016	Progress Update (31 December 2015) Action yet to be undertaken as still awaiting receipt of the Water and Sewerage Business Plans.
2. Develop the 2016-2026 Long Term Financial Plan in conjunction with the 2016/17 Operational Plan and report to the Finance Advisory Committee/Council prior to 30 June 2016.	Finance Manager	June 2016	Progress Update (31 December 2015) This process has commenced with 2016/2017 budget bids currently due and being compiled as the basis for the next version of the Long Term Financial Plan. Currently on track to be reported to Council prior to 30 June 2016.

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Strategy Element: Performance Indicators

Actions	Action Owner	Action Due Date	Management Comments
1. Ongoing quarterly reporting to the Finance Advisory Committee and Council on Financial Sustainability Plan (FSP) outcomes.	Finance Manager	Quarterly	Progress Update (31 December 2015) Reporting for quarter ended 31 December 2015 submitted to FAC on 18 February 2016.
2. Recognition through the QBR process of financial outcomes delivered by the FSP.	Finance Manager	Quarterly	Progress Update (31 December 2015) September QBR report submitted to FAC meeting on 12 November 2015 and Council on 19 November 2015. December QBR report submitted to FAC meeting on 18 February 2016 and Council on 25 February 2016.
3. Structural changes to both revenue sources and expenditure will be updated in the base budget during the preparation of the 2016/17 Budget.	Finance Manager	June 2016	Progress Update (31 December 2015) Currently being assessed in conjunction with budgets bids received for the 2016/2017 budget.
4. The financial outcomes delivered by the FSP updated into Council's Long Term Financial Plan and modelled in the Long Term Financial Plan Scenarios.	Finance Manager	June 2016	Progress Update (31 December 2015) Changes are being identified by the Finance Manager through the QBR and financial modelling processes.
5. Assessment of the Note 13 and Special Schedule 7 performance ratios disclosed annually in Council's audited financial statements which should indicate a trend improvement from FSP outcomes.	Finance Manager	June 2016	Progress Update (31 December 2015) No action this quarter but to be included in the development of the 2016-2026 Long Term Financial Plan.
6. Assessment of the seven 'Fit for Future' benchmarks on an ongoing basis to ensure Council maintains the 'Fit' outcome.	Finance Manager	June 2016	Progress Update (31 December 2015) No action this quarter but to be included in the development of the 2016-2026 Long Term Financial Plan.

Report No. 5.2 **Budget Review - 1 October 2015 to 31 December 2015**
Directorate: Corporate and Community Services
Report Author: James Brickley, Manager Finance
File No: I2016/111
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 2015/2016 financial year, reviewed as at 31 December 2015.

15 This report contains an overview of the proposed budget variations for the General Fund, Water Fund and Sewerage Fund. The specific details of these proposed variations are included in Attachment 1 and 2 for Council's consideration and authorisation.

20 Attachment 3 contains the Integrated Planning and Reporting Framework (IP&R) Quarterly Budget Review Statement (QBRs) as outlined by the Division of Local Government in circular 10-32.

RECOMMENDATION:

That the Finance Advisory Committee recommend to Council:

1. **That Council authorise the itemised budget variations as shown in Attachment 2 (#E2016/8631) which includes the following results in the 31 December 2015 Quarterly Review of the 2015/2016 Budget:**
 - a) **General Fund - \$0 adjustment in the accumulated surplus/working funds**
 - b) **General Fund - \$2,238,300 increase in reserves**
 - c) **Water Fund - \$1,210,900 increase in reserves**
 - d) **Sewerage Fund - \$1,573,700 increase in reserves**
2. **That Council adopt the revised General Fund Accumulated Surplus/(Working Funds) of \$919,100 for the 2015/2016 financial year as at 31 December 2015.**

Attachments:

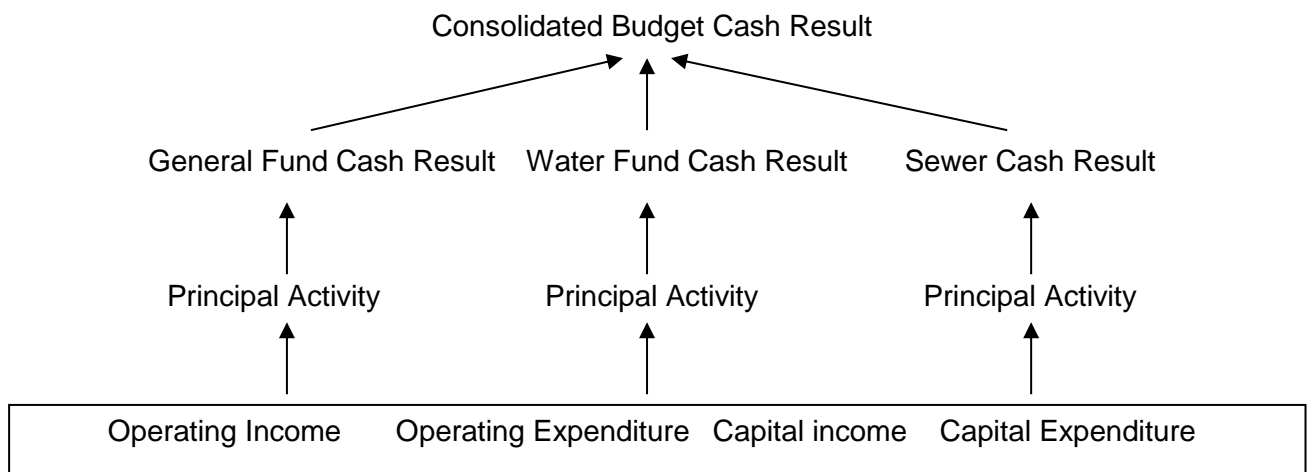
- 25 1 Budget Variations for General, Water and Sewerage Funds, E2016/8629 , page 32
2 Itemised Listing of Budget Variations for General, Water and Sewerage Funds, E2016/8631 , page 100
3 Integrated Planning and Reporting Framework (IP&R) required Quarterly Review Statement, E2016/8632 , page 105

Report

Council adopted the 2015/2016 budget on 25 June 2015 via Resolution **15-293**. It also considered and adopted the budget carryovers from the 2014/2015 financial year, to be incorporated into the 2015/2016 budget, at its Ordinary Meeting held 27 August 2015 via Resolution **15-386**. Since that date, Council has reviewed the budget taking into consideration the 2014/2015 Financial Statement results and progress through the first half of the 2015/2016 financial year. This report considers the December 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 25 June 2015 plus the adopted carryover budgets from 2014/2015 followed by the resolutions between July and September, the September review, resolutions between October and December and the revote (or adjustment for this review) and then the revised position projected for 30 June 2016 as at 31 December 2015.

On the far right of the Principal Activity, 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 the Attachment 1 which provides an explanation of the variation.

There is also information detailing restricted assets (reserves) to show Council estimated balances as at 30 June 2016 for all Council's reserves.

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

Office of Local Government Budget Review Guidelines:-

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

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

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

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

The above components are included in Attachment 3:-

Income and Expenditure Budget Review Statement by Type – This shows Councils income and Expenditure by type. This has been split by Fund. Adjustments are shown, looking from left to right. These adjustments are commented on through pages 51 to 63 of Attachment 1.

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

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

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

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

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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.

5 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 July to September quarter that are greater than \$50,000.

10

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 2015/2016 financial year projected to 30 June 2016 but revised as at 31 December 2015.

15

2015/2016 Budget Review Statement as at 31 December 2015	Original Estimate (Including Carryovers) 1/7/2015	Adjustments to Dec 2015 including Resolutions*	Proposed Dec 2015 Review Revotes	Revised Estimate 30/6/2016 at 31/12/2015
Operating Revenue	72,162,100	457,600	1,825,400	74,445,100
Operating Expenditure	78,507,400	(1,585,000)	1,708,100	78,630,500
Operating Result – Surplus/Deficit	(6,345,300)	2,042,600	117,300	(4,185,400)
Add: Capital Revenue	10,726,000	764,100	(4,433,800)	7,056,300
Change in Net Assets	4,380,700	2,806,700	(4,316,500)	2,870,900
Add: Non Cash Expenses	14,586,500	(2,071,400)	0	12,515,100
Add: Non-Operating Funds Employed	4,100,000	0	1,040,700	5,140,700
Subtract: Funds Deployed for Non-Operating Purposes	(43,048,100)	(2,622,000)	8,298,700	(37,371,400)
Cash Surplus/(Deficit)	(19,980,900)	(1,886,700)	5,022,900	(16,844,700)
Restricted Funds – Increase / (Decrease)	(19,980,900)	(1,886,700)	5,022,900	(16,844,700)
Forecast Result for the Year – Surplus/(Deficit) – Working Funds	0	0	0	0

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:

20

GENERAL FUND

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

25

Opening Balance – 1 July 2015	\$919,100
Plus original budget movement and carryovers	0
Council Resolutions July – September Quarter	0
September Review	0
Council Resolutions October – December Quarter	0
Recommendations within this Review – increase/(decrease)	0
Forecast Working Funds Result – Surplus/(Deficit) – 30 June 2016	0
Estimated Working Funds Closing Balance – 30 June 2016	\$919,100

The General Fund financial position has had no movement (including budget movements) as a result of this budget review. The proposed budget changes that have overall not impacted on this result have been highlighted in Attachment 1 and summarised further in this report below.

Council Resolutions

There were no Council resolutions during the October to December 2015 quarter that impacted the overall 2015/2016 budget result.

Budget Adjustments

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

	Revenue Increase/ (Decrease) \$	Expenditure Increase/ (Decrease) \$	Accumulated Surplus (Working Funds) Increase/ (Decrease) \$
Budget Directorate			
Organisation Development	0	0	0
Corporate & Community Services	4,900	49,500	(44,600)
Infrastructure Services	(3,095,400)	(3,002,200)	(93,200)
Sustainable Environment & Economy	264,900	127,100	137,800
Total Budget Movements	(2,825,600)	(2,825,600)	0

Budget Adjustment Comments

Within each of the Budget Directorates of the General Fund, are a series of budget adjustments identified in detail at Attachment 1 and 2. More detailed notes on these are provided in Attachment 1 but in summary the major additional items included are summarised below by Division and are included in the overall budget adjustments table above:

Corporate and Community Services

- In the Information Services Program there are proposed budget adjustments for various maintenance and licences budget items. These adjustments are to bring the budgets into line with expected actual expenditure. Savings of \$21,400 can be realised with these recommended this be moved to the IT Strategic Plan to assist in funding recommended actions.
- In the Governance Services Program it is proposed to increase operating income by \$4,900 for document preparation fees for the Periwinkle pre school lease and operating

expenditure by \$15,800 to undertake a review of the Organisation Development Directorate structure via an external consultancy. This cost is allocated through support services and has no net effect on the overall budget result.

- 5 • In the Community Development Program, it is proposed to create a Volunteers budget of \$5,000. This is currently situated in the Economic Development program. It is also proposed to increase expenditure by \$38,900 for Section 356 donations used for the Periwinkle pre-school.

10 Infrastructure Services

- 15 • In the Asset Management program it is proposed to make budget adjustments for the sale of the Roundhouse sub-division. Budget provision is required to account for agents commission and to increase the capital income budget to reflect the sale proceeds after accounting for the GST applicable. The difference between the increased budgeted sale proceeds and agents commission expenditure is to be transferred to the Infrastructure Renewal reserve.
- 20 • In the Emergency Services program it is proposed to increase income and expenditure by \$63,000 due to a portion of costs for the Rural Fire Service (RFS) being allocated to Ballina and Tweed RFS for reimbursement. The Belongil Floodplain Management Study has also been completed. This was to be funded by a \$30,000 grant and \$15,000 revenue. It is proposed to move the revenue funded component to the Brunswick River Flood Warning Telemetry for an additional water level gauge and telemetry to the Bureau of Meteorology website.
- 25 • In the Local Roads and Drainage program, there are a significant number of adjustments outlined under Note 10 in the Budget Variations explanations section of Attachment 1. Further disclosure is included in the second page of Attachment 2 under the budget program heading Local Roads and Bridges.
- 30 • In the Roads and Maritime Services program (RMS) it is proposed to increase operating income and expenditure by \$1,488,200 to bring the budget for various natural disaster works into line with approved funding from the Roads & Maritime Service (RMS). It is proposed to increase capital works for additional costs on Tweed Valley Way by \$91,300. This can be funded from an unexpended grant Council received upon handover of the old Pacific Highway in 2009.
- 35 • In the Open Space and Recreation program, it is proposed to increase operating expenditure by \$29,100 due to an amount of \$11,500 being transferred to the NSW Crown Holiday Trust for revenue sharing for activities held at Wategos and Clarkes Beach (funded from the Crown reserve) and an increase to the Brunswick Heads sports fields for \$17,600. The increase to the sports fields is offset by a reduction in the Brunswick Heads Boat Ramp - Pontoon works which came in under budget and were originally funded via a budget transfer from the sports fields.
- 40 • In the Waste & Recycling program it is anticipated that no further income will be received in the sale of scrap metal due to the fall in price, therefore it is proposed to move a budget of \$61,000 from 1811.3 to the domestic waste management charge that is over budget. Capital Expenditure decreased by \$197,000 as it is anticipated that EPS Recycling, (\$40,000), Cardboard Recycling (\$45,000), Resource Recovery Centre Master plan (\$82,000) and Public Place Recycling Enclosures (\$30,000) will not be undertaken until 2016-2017.
- 45
- 50

- In the First Sun Holiday Park program, it is proposed to decrease the capital works budget by \$280,000 as it is anticipated works will not be complete in 2015/16. These works are funded through the Holiday Park reserve.
- 5 • In the Suffolk Park Holiday Park program, it is proposed to decrease the capital works budget by \$350,000 as it is anticipated works will not be complete in 2015/16. These works are funded through the Holiday Park reserve.
- 10 • In the Cavanbah Centre program, it is proposed to increase operating income and expenditure by \$25,000 to reflect actual sales and costs of food and beverages. It is also proposed to remove the external door for the commercial kitchen capital works as this will not be completed in 2015/16.
- 15 • In the Facilities Management program operating expenditure increased due to unforeseen expenditure on the filtration system and filter pumps at Mullumbimby pool that required urgent repairs (\$25,000), funded from the Property Reserve. A budget is also required for the 70-90 Station Street Sub Division Investigation (\$16,100) to reflect actual costs, funded from the Property Development Reserve. Capital works decreased largely due to the upgrade of Suffolk Park Hall (\$300,000) not being completed this financial year and Byron Bay Library (\$250,000).
- 20

Sustainable Environment and Economy

- 25 • Additional revenue is occurring in the Development & Certification Program due to increased development activity. There is also additional expenditure associated with temporary staff resourcing to complete these applications.
- 30 • In the Planning Policy and Natural Environment Program, the budget is to be amended for increased expenditure for the CZMP, funded through an unexpended grant, and an increase to a Place Activation Plan for Mullumbimby and Bangalow funded from savings in the Development and Certification program.
- 35 • In the Economic Development program it is proposed to add a budget of \$12,500 to enable Council to have data analysed via a consultancy (ID Profile). The data analysis will assist Council when submitting grant applications by highlighting the need for support in the Shire. It is proposed to fund this from the General Manager's reserve.

WATER FUND

- 40 After completion of the 2014/2015 Financial Statements the Accumulated Surplus (Working Fund) balance for the Water Fund, as at 30 June 2015, is \$1,968,400 with capital works reserves of \$2,577,900. It also held \$10,817,600 in section 64 developer contributions at this time.

- 45 The estimated Water Fund reserve balances as at 30 June 2016, and forecast in this Quarter Budget Review, are derived as follows:

Capital Works Reserve

Opening Reserve Balance at 1 July 2015	\$2,577,900
Plus original budget reserve movement	1,130,200
Less reserve funded carryovers from 2014/2015	(1,445,400)
Resolutions July - September Quarter – increase / (decrease)	(2,200)
September Quarterly Review Adjustments – increase / (decrease)	21,300
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	210,900

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Forecast Reserve Movement for 2015/2016 – Increase / (Decrease)	(85,200)
Estimated Reserve Balance at 30 June 2016	\$2,492,700

Section 64 Developer Contributions

Opening Reserve Balance at 1 July 2015	\$10,817,600
Plus original budget reserve movement	(3,779,000)
Less reserve funded carryovers from 2014/2015	(226,500)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	6,000
Resolutions October - December Quarter – increase / (decrease)	(500,000)
December Quarterly Review Adjustments – increase / (decrease)	1,000,000
Forecast Reserve Movement for 2015/2016 – Increase / (Decrease)	(3,499,500)
Estimated Reserve Balance at 30 June 2016	\$7,318,100

- 5 Movements for Water Fund can be seen in Attachment 1 with a proposed estimated increase to reserves (including S64 Contributions) overall of \$1,210,900 from the 31 December 2015 Quarter Budget Review.

10 SEWERAGE FUND

After completion of the 2014/2015 Financial Statements the Accumulated Surplus (Working Fund) balance for the Sewer Fund, as at 30 June 2015, was \$1,776,500 with capital works reserves of \$4,681,300 and plant reserve of \$785,100. It also held \$6,228,000 in section 64 developer contributions.

Capital Works Reserve

Opening Reserve Balance at 1 July 2015	\$4,681,300
Plus original budget reserve movement	2,189,700
Less reserve funded carryovers from 2014/2015	(125,500)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(3,900)
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	(1,107,300)
Forecast Reserve Movement for 2015/2016 – Increase / (Decrease)	953,000
Estimated Reserve Balance at 30 June 2016	\$5,634,300

20 Plant Reserve

Opening Reserve Balance at 1 July 2015	\$785,100
Plus original budget reserve movement	0
Less reserve funded carryovers from 2014/2015	0
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)	0
Forecast Reserve Movement for 2015/2016 – Increase / (Decrease)	0
Estimated Reserve Balance at 30 June 2016	\$785,100

Section 64 Developer Contributions

Opening Reserve Balance at 1 July 2015	\$6,228,000
Plus original budget reserve movement	(1,853,600)
Less reserve funded carryovers from 2014/2015	(1,803,500)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	0
Resolutions October - December Quarter – increase / (decrease)	(500,000)
December Quarterly Review Adjustments – increase / (decrease)	2,681,000
Forecast Reserve Movement for 2015/2016 – Increase / (Decrease)	(1,476,100)
Estimated Reserve Balance at 30 June 2016	\$4,751,900

- 5 Movements for the Sewerage Fund can be seen in Attachment 1 with a proposed estimated overall increase to reserves (including S64 Contributions) of \$1,573,700 from the 31 December 2015 Quarter Budget Review.

Legal Expenses

- 10 One of the major financial concerns for Council over previous years has been legal expenses. Not only does this item represent a large expenditure item funded by rate income, but is also susceptible to large fluctuations.

- 15 The table that follows indicates the allocated budget and actual legal expenditure within Council on a fund basis as at 31 December 2015.

Total Legal Income & Expenditure as at 31 December 2015

Program	2015/2016 Budget (\$)	Actual (\$)	Percentage To Revised Budget
Income			
Legal Expenses Recovered	0	900	0%
Total Income	0	360	0%
Expenditure			
General Legal Expenses	200,000	69,495	34%
Total Expenditure General Fund	200,000	69,495	34%

- 20 Note: The above table does not include costs incurred by Council in proceedings after 31 December 2015 or billed after this date.

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

- 25 Legal Reserve

Opening Reserve Balance at 1 July 2015	\$779,100
Less Belongil Bridge Pile Repairs (44217 - Original Budget)	(200,000)
Less Road Reconstruction Works (Various – Original Budget)	(230,000)
Estimated Reserve Balance at as at 31 December 2015	\$349,100

Financial Implications

- 30 The 31 December 2015 Quarter Budget Review of the 2015/2016 Budget has not changed the overall budget result and as such this result does not affect the estimated accumulated surplus

(working funds) position attributable to the General Fund, with this remaining at an estimated \$919,100 at 30 June 2016.

Statutory and Policy Compliance Implications

5

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

10 *(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.*

15 *(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

20

(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.

25

Statement by Responsible Accounting Officer

30 This report indicates that the short term financial position of the Council is satisfactory for the 2015/2016 financial year, having consideration of the original estimate of income and expenditure at the 31 December 2015 Quarter Budget Review.

35 This opinion is based on the estimated General Fund Accumulated Surplus (Working Funds) position and that the current indicative budget position for 2015/2016 is maintained in this Budget Review. Notwithstanding this, Council will need to continue to carefully monitor the 2015/2016 budget over the remainder of the financial year.



Quarterly Budget Review

31st December 2015



**BYRON SHIRE COUNCIL
2015/2016 Budget Review as at 31st December 2015**

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5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Consolidated Budget Cash Result

Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
Total Division Operating Revenue	72,162,100	0	390,600	67,000	1,825,400	74,445,100	53,373,728
Operating Expenditure							
Total Division Operating Expenditure	72,162,100	0	390,600	67,000	1,825,400	74,445,100	53,373,728
Operating Result before Capital Amounts	78,507,400	2,200	(1,654,200)	67,000	1,708,100	78,630,500	40,191,261
Operating Result before Capital Amounts	78,507,400	2,200	(1,654,200)	67,000	1,708,100	78,630,500	40,191,261
Add Capital Grants and Contributions	(6,345,300)	(2,200)	2,044,800	0	117,300	(4,185,400)	13,182,466
Capital Grants and Contributions	7,982,000	0	764,100	0	(4,433,800)	4,312,300	2,252,974
Developer Contributions	2,744,000	0	0	0	0	2,744,000	5,353,642
Change in Net Assets	4,380,700	(2,200)	2,808,900	0	(4,316,500)	2,870,900	20,789,083
AVAILABLE FUNDS RECONCILIATION							
Add: Non-Cash Expenses							
Depreciation	14,586,500	0	(2,071,400)	0	0	12,515,100	5,446,475
Add: Non-operating Funds Employed							
Loan Funds Used	0	0	0	0	0	0	0
Proceeds from Disposal of Assets	4,100,000	0	0	0	1,040,700	5,140,700	4,040,664
Subtract Funds Deployed for Non-Operating Purposes							
Capital Works	(40,627,200)	0	(1,322,000)	(1,300,000)	8,518,400	(34,730,800)	(14,243,479)
Repayment of Principal on Loans	(2,420,900)	0	0	0	(219,700)	(2,640,600)	(1,408,940)
Cash Surplus / (Deficit)	(19,980,900)	(2,200)	(584,500)	(1,300,000)	5,022,900	(16,844,700)	14,623,802
Equity Movements							
Restricted Funds - Increase / (Decrease)							
Transfer to Unexpended Grants	(19,980,900)	(2,200)	(584,500)	(1,300,000)	5,022,900	(16,844,700)	2,333,190
Transfer to Unexpended Loans							
Forecast result for the year - surplus / (deficit) - Working Funds	0	0	0	0	0	0	0

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5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 General Fund Budget Cash Result

Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
Organisational Development	0	0	0	0	0	0	0
Corporate & Community Services	25,043,400	0	181,300	0	4,900	25,229,600	22,516,450
Infrastructure Services	19,624,700	0	(257,400)	67,000	1,587,500	21,021,800	12,504,090
Sustainable Environment and Economy	4,148,900	0	100,100	0	233,000	4,482,000	2,235,093
Total Division Operating Revenue	48,817,000	0	24,000	67,000	1,825,400	50,733,400	37,255,634
Operating Expenditure							
Organisational Development	78,000	0	39,000	0	0	117,000	665,500
Corporate & Community Services	5,252,900	0	82,600	0	49,500	5,385,000	2,756,015
Infrastructure Services	31,113,400	(30,000)	(150,600)	67,000	1,693,500	32,693,300	16,052,216
Sustainable Environment and Economy	9,511,600	30,000	73,000	0	127,100	9,741,700	4,614,382
Depreciation	10,365,000	0	(2,071,400)	0	0	8,293,600	4,098,700
Total Division Operating Expenditure	56,320,900	0	(2,027,400)	67,000	1,870,100	56,230,600	28,186,813.09
Operating Result before Capital Amounts	(7,503,900)	0	2,051,400	0	(44,700)	(5,497,200)	9,068,821
Add Capital Grants and Contributions							
Capital Grants and Contributions	7,982,000	0	764,100	0	(4,433,800)	4,312,300	2,252,974
Developer Contributions (Section 94)	1,249,600	0	0	0	0	1,249,600	2,076,069
Change in Net Assets	1,727,700	0	2,815,500	0	(4,478,500)	64,700	13,397,864
AVAILABLE FUNDS RECONCILIATION							
Add: Non-Cash Expenses							
Depreciation	10,365,000	0	(2,071,400)	0	0	8,293,600	4,098,700
Add: Non-operating Funds Employed							
Loan Funds Used	0	0	0	0	0	0	0
Proceeds from Disposal of Assets	4,100,000	0	0	0	1,040,700	5,140,700	4,040,664
Subtract Funds Deployed for Non-Operating Purposes							
Capital Works	(27,662,000)	0	(1,352,000)	(300,000)	5,675,100	(23,638,900)	(9,872,800)
Repayment of Principal on Loans	(1,103,600)	0	0	0	0	(1,103,600)	(1,408,940)
Cash Surplus / (Deficit)	(12,572,900)	0	(607,900)	(300,000)	2,237,300	(11,243,500)	10,255,487
Equity Movements							
Restricted Funds - Increase / (Decrease)	(12,572,900)	0	(607,900)	(300,000)	2,237,300	(11,243,500)	(924,346)
Forecast result for the year - surplus / (deficit) - Working Funds	0	0	0	0	0	0	11,179,833
Accumulated Result - surplus / (deficit)	919,100	919,100	919,100	919,100	919,100	919,100	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Water Fund Budget Cash Result

Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
Water Supply Management	8,709,800	0	25,000	0	0	8,734,800	4,556,104
Total Division Operating Revenue	8,709,800	0	25,000	0	0	8,734,800	4,556,104
Operating Expenditure							
Water Supply Management	7,033,100	2,200	27,700	0	1,400	7,064,400	5,316,756
Depreciation	1,169,600	0	0	0	0	1,169,600	584,800
Total Division Operating Expenditure	8,202,700	2,200	27,700	0	1,400	8,234,000	5,901,556
Operating Result before Capital Amounts	507,100	(2,200)	(2,700)	0	(1,400)	500,800	(1,345,452)
Add Capital Grants and Contributions	0	0	0	0	0	0	0
Capital Grants and Contributions	494,400	0	0	0	0	494,400	671,837
Developer Contributions (Section 64)							
Change in Net Assets	1,001,500	(2,200)	(2,700)	0	(1,400)	995,200	(673,615)
AVAILABLE FUNDS RECONCILIATION							
Add: Non-Cash Expenses	1,169,600	0	0	0	0	1,169,600	584,800
Depreciation							
Add: Non-operating Funds Employed	0	0	0	0	0	0	0
Loan Funds Used							
Subtract Funds Deployed for Non-Operating Purposes	(6,986,200)	0	30,000	(500,000)	1,212,300	(6,243,900)	(2,472,991)
Capital Works	0	0	0	0	0	0	0
Repayment of Principal on Loans							
Cash Surplus / (Deficit)	(4,815,100)	(2,200)	27,300	(500,000)	1,210,900	(4,079,100)	(2,561,806)
Equity Movements							
Restricted Funds - Increase / (Decrease)	(4,815,100)	(2,200)	27,300	(500,000)	1,210,900	(4,079,100)	(2,475,191)
Forecast result for the year - surplus / (deficit) - Working Funds	0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Sewer Fund Budget Cash Result

Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
Sewer Supply Management	14,635,300	0	341,600	0	0	14,976,900	11,561,990
Total Division Operating Revenue	14,635,300	0	341,600	0	0	14,976,900	11,561,990
Operating Expenditure							
Sewer Supply Management	10,931,900	0	345,500	0	(162,400)	11,115,000	5,339,917
Depreciation	3,051,900	0	0	0	0	3,051,900	762,975
Total Division Operating Expenditure	13,983,800	0	345,500	0	(162,400)	14,166,900	6,102,892
Operating Result before Capital Amounts	651,500	0	(3,900)	0	162,400	810,000	5,459,098
Add Capital Grants and Contributions							
Capital Grants and Contributions	0	0	0	0	0	0	0
Developer Contributions (Section 64)	1,000,000	0	0	0	0	1,000,000	2,605,736
Change in Net Assets	1,651,500	0	(3,900)	0	162,400	1,810,000	8,064,834
AVAILABLE FUNDS RECONCILIATION							
Add: Non-Cash Expenses							
Depreciation	3,051,900	0	0	0	0	3,051,900	762,975
Add: Non-operating Funds Employed							
Loan Funds Used	0	0	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes							
Capital Works	(5,979,000)	0	0	(500,000)	1,631,000	(4,848,000)	(1,897,688)
Repayment of Principal on Loans	(1,317,300)	0	0	0	(219,700)	(1,537,000)	0
Cash Surplus / (Deficit)	(2,592,900)	0	(3,900)	(500,000)	1,573,700	(1,523,100)	6,930,121
Equity Movements							
Restricted Funds - Increase / (Decrease)	(2,592,900)	0	(3,900)	(500,000)	1,573,700	(1,523,100)	5,732,726
Forecast result for the year - surplus / (deficit) - Working Funds	0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-15	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-16
GENERAL FUND				
INTERNAL RESERVES				
Information Technology	227,672	0	120,200	107,472
Caravan Park - Council	1,709,142	536,500	730,800	1,514,842
Employee Leave Entitlements	1,208,883	0	137,500	1,071,383
Waste Management Facility	931,043	2,643,700	2,543,600	1,031,143
Plant	1,204,138	571,500	900,800	874,838
Quarry	525,762	0	143,500	382,262
Risk Management	209,214	0	69,100	140,114
Property	1,328,234	21,900	749,500	600,634
Community Infrastructure Carryover	1,058,083	5,000	990,800	72,283
Land & Natural Environment	243,021	0	94,000	149,021
Footpath Dining	347,706	120,000	355,000	112,706
Byron Bay Library	565,200	0	315,200	250,000
Paid Parking Council	359,851	465,610	454,300	371,161
Human Resources	293,343	0	228,000	65,343
Legal Services	779,094	0	430,000	349,094
Community Development	41,853	0	9,700	32,153
Stormwater Drainage	350,294	288,700	243,400	395,594
Environmental Levy Reserve	98,761	346,300	414,900	30,161
Childrens Services	100,000	11,500	0	111,500
General Managers office	51,246	0	26,500	24,746
Revolving Energy Fund	64,429	0	0	64,429
Tennis Court Reserve	11,648	3,400	3,500	11,548
Asset Re-Valuation Reserve	34,520	0	0	34,520
2002/03 Special Rate Carryover Reserve	0	0	0	0
2003/04 Special Rate Carryover Reserve	0	0	0	0
2005/06 Special Rate Carryover Reserve	4,000	0	0	4,000
2006/07 Special Rate Carryover Reserve	97,374	0	46,500	50,874
2007/08 Special Rate Carryover Reserve	864,000	0	864,000	0
2008/09 Special Rate Carryover Reserve	76,600	0	76,600	0
Structural Change	323,985	0	39,000	284,985
Brunswick Heads Memorial Hall	32,544	0	0	32,544
South Golden Beach Hall	17,427	0	0	17,427
Infrastructure Renewal Reserve	1,807,076	3,952,600	2,446,300	3,313,376
Mullumbimby Pioneer Centre	3,381	0	0	3,381
Byron Bay Library Exhibition Space S355 Committee	10,840	0	0	10,840
Brunswick Valley Community Centre	12,916	0	0	12,916
Suffolk Park Community Hall	3,880	0	0	3,880
On-Site Sewerage Mgmt	281,187	0	0	281,187
Special Events Response & Mitigation	70,546	143,400	33,200	180,746
Property Development Reserve	445,384	0	366,100	79,284
Suffolk Park Open Space Reserve	50,000	0	0	50,000
Bangalow Heritage House	1,825	0	0	1,825
Bridge Replacement Fund	500,000	0	0	500,000
Section 94 interest	0	0	0	0
Total Internal Reserves	16,346,102	9,110,110	12,832,000	12,624,212
EXTERNAL RESERVES				
Crown Reserves	656,300	374,800	367,400	663,700
Domestic Waste Management	528,557	4,305,200	4,430,900	402,857
Paid Parking Crown	796,888	267,190	825,900	238,178
Bonds and Deposits	2,975,288	0	0	2,975,288
Total External Reserves	4,957,033	4,947,190	5,624,200	4,280,023

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-15	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-16
UNEXPENDED LOANS				
Floodplain Management	69,040	0	69,000	0
Brunswick Heads Beautification	1,435	0	0	1,435
Embellish Mullum Sporting fields	259,665	0	245,200	14,465
Embellish Northern Shire Sporting fields	28,101	0	0	28,101
Embellish Bangalow Sporting fields	47,276	0	39,600	7,676
Clarks Beach Carpark	23,791	0	23,800	0
Asset Management System	15,202	0	15,200	0
Total Unexpended Loans	444,510	0	392,800	51,677
SECTION 94 CURRENT PLAN				
Open Space	6,039,411	1,306,100	1,786,200	5,559,311
Community Facilities	1,558,336	0	606,700	951,636
Car Parking	1,100,117	0	975,500	124,617
Bikeways	186,799	0	25,100	161,699
Road Upgrading	2,483,467	400,000	2,912,400	(28,933)
Rural Roads	8,066,670	0	0	8,066,670
Civic & Urban Improvements	844,527	0	212,600	631,927
Council Administration	1,542,022	0	153,400	1,388,622
Shire Support Facilities	245,419	0	0	245,419
Section 94 A Levy	229,665	0	0	229,665
Total Current Plan	22,296,433	1,706,100	6,671,900	17,330,633

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-15	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-16
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
Brunswick River Coastal Vegetation Rest	2,621	0	0	2,621
Comprehensive Koala Plan of Management	8,552	0	8,600	0
EHC - Exempt & Complying Development	30,000	0	30,000	0
Koala Connections	107,800	0	107,800	0
NOROC Wild Dog Education Program Funding	8,319	0	0	8,319
Whale Trail Project	25,000	0	25,000	0
Graminoid Clay Heath Restoration Project	16,497	0	16,400	97
Land for Wildlife - Restoring Rainforest	26,553	0	26,500	53
Virtual NM	15,000	0	15,000	0
CZMP for Byron Bay Embayment	19,375	0	19,400	0
Infrastructure Services				
Sth Golden Beach Risk Ass. Study	7,333	0	0	7,333
Marshalls 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	11,762	0	0	11,762
Old pacific Highway Maintenance	706,435	0	630,900	75,535
Marshalls Creek Fldplain Mgmt Plan	23,788	0	0	23,788
Mullum Fldplain Mgmt Study	26,819	0	0	26,819
Country Transport Scheme	13,023	0	3,000	10,023
NSW RFS Mitigation Grants	757	0	0	757
RTA Funding	0	1,566,600	1,566,600	0
Roads to Recovery	0	1,540,900	1,540,900	0
Ewingsdale Hill (Morans Hill) Cycleway	12,124			12,124
Open Tallow Creek Mouth	1,275	14,000	15,300	0
Fletcher Street Byron Bay - Lighting Upgrade	50,000	0	50,000	0
Amenities Block, Tom Kendall Oval	25,000	0	25,000	0
Byron Bay CCTV Apex Park Jonson Street	87,421	100,000	187,400	0
Country Passenger Trans Infrastructure Gr	24,836	0	24,800	0
Brunswick Heads Boat Ramp	0	54,200	54,200	0
Byron Bay Bypass	0	550,000	550,000	0
Belongil Rockwalls	0	300,000	300,000	0
Rajah Road/Orana Road, ocean Shores, - new path				0
from Shopping Centre to Wirree Drive	0	15,000	15,000	
Upgrade of Cricket Practice Wickets at Brunswick				0
Heads Recreation Ground	0	31,800	31,800	
Cavanbah Centre Entrance Signage	0	30,000	30,000	0
Mullum High School Works	0	22,000	22,000	0
Wilson Creek School Footpath	0	14,000	14,000	0
Rifle Range Road Intersection Upgrade - John Holland I	0	25,000	25,000	0
Waste Management Services				
DECC Waste Levy Establishment Grant	7,800	0	0	7,800
Waste Levy Performance Imp'ment Payment	48,100	0	48,100	0
NEWF - ECO Friendly Youth Centre Project Grant	5,899			5,899
Better Waste & Recycling Fund 2013-15	215,937	0	18,900	197,037
Organics Collections Systems Funding	289,103	28,800	317,900	0
Corporate & Community Services				
Library - Local priority grant	0	20,000	20,000	0
REACH Parent Support Program	35,683	0	0	35,683
Revitalising Grant 2013/14	1,459	0	1,500	0
Safer Suburbs - Taxi Security Scheme	2,839	0	2,800	0
Seasonal Styles - Bundjalung Arts Collective	15,000	0	15,000	0
Aboriginal Arts and Cultural Project	15,227	0	15,200	0
Country Arts Assistance Program 2015	4,288	0	4,300	0
Liveable Communities Project	20,000	0	20,000	0
Total Restricted Grants & Contributions	2,037,688	4,312,300	5,798,300	551,712
TOTAL GENERAL FUND	46,081,765	20,075,700	31,319,200	34,838,256

BYRON SHIRE COUNCIL

2015/2016 Budget Review as at 31st December 2015 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-15	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-16
WATER FUND				
RESERVES				
Capital Works	2,577,900	2,167,500	2,252,200	2,493,200
SECTION 64 PLAN				
S64 - Byron, Bang, Bruns, O/shrs	733,017			733,017
S64 - Mullumbimby	10,084,583	494,400	3,993,900	6,585,083
TOTAL WATER FUND	13,395,499	2,661,900	6,246,100	9,811,299
SEWER FUND				
RESERVES				
Capital Works	4,681,313	3,325,400	2,371,900	5,634,813
Plant Reserve	785,079	0	0	785,079
SECTION 64 PLAN				
S64 - Bangalow	1,039,069			1,039,069
S64 - Byron, Mullum, Bruns, O/shrs	5,188,945	1,000,000	2,476,100	3,712,845
TOTAL SEWER FUND	11,694,406	4,325,400	4,848,000	11,171,806
TOTAL ALL FUNDS	71,171,671	27,063,000	42,413,300	55,821,362

2015/2016 Budget Review as at 31st December 2015 Organisation Development Directorate Summary Executive Manager: Shannon McKelvey								
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15	Note
Operating Revenue								
Organisation Support	0	0	0	0	0	0	0	
Human Resources	0	0	0	0	0	0	0	
Total Operating Revenue	0	0	0	0	0	0	0	
Operating Expenditure								
Organisation Support	78,000	0	39,000	0	0	117,000	(8,623)	
Human Resources	0	0	0	0	0	0	674,123	
Total Operating Expenditure	78,000	0	39,000	0	0	117,000	665,500	
Operating Result - Surplus/(Deficit)	(78,000)	0	(39,000)	0	0	(117,000)	(665,500)	
Operating Cash Result - Surplus/(Deficit)	(78,000)	0	(39,000)	0	0	(117,000)	(665,500)	
Capital Movements								
Add:- Capital Income								
Transfer from Reserves	78,000	0	39,000	0	0	117,000	0	
Loan income	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	78,000	0	39,000	0	0	117,000	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	(665,500)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015								
Program: Organisation Support								
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15	Note
Operating Expenditure								
Human Resources Salaries	7,300	0	0	0	0	7,300	10	
Media and Communications	65,900	0	0	0	0	65,900	12,680	
Executive Salaries	844,900	0	39,000	0	0	883,900	398,741	
Indirect Costs	(840,100)	0	0	0	0	(840,100)	(420,054)	1
Total Operating Expenditure	78,000	0	39,000	0	0	117,000	(8,623)	
Operating Result - Surplus/(Deficit)	(78,000)	0	(39,000)	0	0	(117,000)	8,623	
Capital Movements								
Add:- Capital Income								
Transfer from Reserves	78,000	0	39,000	0	0	117,000	0	
Less:- Capital Expenditure	0	0	0	0	0	0	0	
Transfer To Reserves								
Capital Cash Result - Surplus/(Deficit)	78,000	0	39,000	0	0	117,000	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	8,623	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015							
Program: Human Resources							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Expenditure							
Training and Development	229,300	0	0	0	0	229,300	79,629
Compulsory Tickets/Licences	92,200	0	0	0	0	92,200	14,979
Corporate Training	85,000	0	0	0	0	85,000	143
Workers Compensation	850,000	0	0	0	0	850,000	218,148
Occupational Health & Safety	(200)	0	0	0	0	(200)	833
Employee Leave Entitlements	2,791,700	0	0	0	0	2,791,700	1,539,756
Superannuation	1,836,800	0	0	0	0	1,836,800	942,622
Other Employee Costs	200,700	0	0	0	0	200,700	541,654
Indirect Costs	(6,085,500)	0	0	0	0	(6,085,500)	(2,663,642)
Total Operating Expenditure	0	0	0	0	0	0	674,123
Operating Result - Surplus/(Deficit)	0	0	0	0	0	0	(674,123)
Operating Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	(674,123)
Capital Movements							
Add:- Capital Income	0	0	0	0	0	0	0
Transfer from Reserves							
Less:- Capital Expenditure	0	0	0	0	0	0	0
Transfer To Reserves							
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	(674,123)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Corporate & Community Services Directorate Summary Director: Mark Arnold								
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15	Note
Operating Revenue	0	0				0	0	
Councillor Services	22,915,300	0	161,500	0	0	23,076,800	21,419,883	
General Purpose Revenues	124,000	0	0	0	0	124,000	77,781	
Financial Services	9,600	0	0	0	0	9,600	8,192	
Information Services	14,300	0	0	0	4,900	19,200	9,301	
Governance Services	133,600	0	19,800	0	0	153,400	113,276	
Community Development	1,348,800	0	0	0	0	1,348,800	692,782	
Sandhills	434,900	0	0	0	0	434,900	195,234	
Other Childrens Services	62,900	0	0	0	0	62,900	0	
Public Libraries								
Total Operating Revenue	25,043,400	0	181,300	0	4,900	25,229,600	22,516,450	
Operating Expenditure								
Councillor Services	843,400	0	6,400	0	500	850,300	453,712	
General Purpose Revenues	0	0	0	0	0	0	0	
Financial Services	(875,400)	0	10,000	0	0	(865,400)	(458,777)	
Information Services	104,700	0	0	0	0	104,700	(75,129)	
Governance Services	236,600	0	7,200	0	4,900	248,700	409,522	
Community Development	1,403,100	0	58,000	0	44,100	1,505,200	684,622	
Sandhills	1,343,900	0	400	0	0	1,344,300	634,021	
Other Childrens Services	427,500	0	400	0	0	427,900	186,620	
Public Libraries	1,769,100	0	200	0	0	1,769,300	921,423	
Total Operating Expenditure	5,252,900	0	82,600	0	49,500	5,385,000	2,756,015	
Operating Result - Surplus/(Deficit)	19,790,500	0	98,700	0	(44,600)	19,844,600	19,760,435	
Operating Cash Result - Surplus/(Deficit)	19,790,500	0	98,700	0	(44,600)	19,844,600	19,760,435	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	245,700	0	10,000	0	0	255,700	54,407	
Transfer from Reserves - Developer Contributions	21,800	0	0	0	0	21,800	3,821	
Transfer from Reserves - Unexpended Grants	58,800	0	0	0	0	58,800	46,047	
Less:- Capital Expenditure								
Loan Principal Repayments	336,900	0	0	0	0	336,900	0	
Transfer To Reserves	468,800	0	(800)	0	0	468,000	0	
Capital Purchases	98,500	0	0	0	0	98,500	20,368	
Capital Cash Result - Surplus/(Deficit)	(638,500)	0	10,800	0	0	(627,700)	34,040	
Program Cash Result - Surplus/(Deficit)	19,152,000	0	109,500	0	(44,600)	19,216,900	19,794,475	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Councillor Services							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Expenditure							
Mayoral Expenses	48,000	0	0	0	0	48,000	23,993
Councillor Expenses	261,100	0	0	0	0	261,100	109,389
Other Civic Expenses	57,700	0	4,900	0	0	62,600	40,725
Governance Contributions	168,500	0	0	0	0	168,500	125,030
Mayors Discretionary Allowance	3,600	0	0	0	0	3,600	1,950
Section 356 Donations and Activities	0	0	0	0	0	0	0
Indirect Costs	304,500	0	1,500	0	700	306,700	152,626
Total Operating Expenditure	843,400	0	6,400	0	700	850,500	453,712
Operating Result - Surplus/(Deficit)	(843,400)	0	(6,400)	0	(700)	(850,500)	(453,712)
Operating Cash Result - Surplus/(Deficit)	(843,400)	0	(6,400)	0	(700)	(850,500)	(453,712)
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0
Less:- Capital Expenditure							
Loan Principal Repayments	0	0	0	0	0	0	0
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0
Program Cash Result - Surplus/(Deficit)	(843,400)	0	(6,400)	0	(700)	(850,500)	(453,712)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: General Purpose Revenues							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
General Rates	19,239,500	0	0	0	0	19,239,500	19,311,175
Abandonments - Pensioners (S. 575)	(415,000)	0	0	0	0	(415,000)	(413,589)
Extra Charges General Rates	62,000	0	0	0	0	62,000	41,888
Postponed Rates	(23,900)	0	0	0	0	(23,900)	20,981
General Purpose Grants	2,839,200	0	161,500	0	0	3,000,700	2,036,316
Interest on Investments - Operating Funds	757,000	0	0	0	0	757,000	194,412
Interest on Investments - Section 94	456,500	0	0	0	0	456,500	228,702
Total Operating Revenue	22,915,300	0	161,500	0	0	23,076,800	21,419,883
Operating Result - Surplus/(Deficit)	22,915,300	0	161,500	0	0	23,076,800	21,419,883
Operating Cash Result - Surplus/(Deficit)	22,915,300	0	161,500	0	0	23,076,800	21,419,883
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0
Less:- Capital Expenditure							
Loan Principal Repayments							
Transfer To Reserves	456,500	0	0	0	0	456,500	0
Capital Cash Result - Surplus/(Deficit)	(456,500)	0	0	0	0	(456,500)	0
Program Cash Result - Surplus/(Deficit)	22,458,800	0	161,500	0	0	22,620,300	21,419,883

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Financial Services							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
Fees and Charges - Financial Services	124,000	0	0	0	0	124,000	77,781
Total Operating Revenue	124,000	0	0	0	0	124,000	77,781
Operating Expenditure							
Expenditure Control and Statutory Reporting	691,500	0	20,000	0	0	711,500	315,117
Rates Control and Debt Recovery	264,300	0	0	0	0	264,300	160,435
Payroll Processing	148,900	0	0	0	0	148,900	71,789
Debt Servicing Costs	130,500	0	0	0	0	130,500	51,439
Indirect Costs	(2,110,600)	0	(10,000)	0	0	(2,120,600)	(1,057,558)
Total Operating Expenditure	(875,400)	0	10,000	0	0	(865,400)	(458,777)
Operating Result - Surplus/(Deficit)	999,400	0	(10,000)	0	0	989,400	536,559
Operating Cash Result - Surplus/(Deficit)	999,400	0	(10,000)	0	0	989,400	536,559
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	0	0	10,000	0	0	10,000	0
Less:- Capital Expenditure							
Loan Principal Repayments	174,000	0	0	0	0	174,000	0
Transfer To Reserves	0	0	0	0	0	0	0
Capital Cash Result - Surplus/(Deficit)	(174,000)	0	10,000	0	0	(164,000)	0
Program Cash Result - Surplus/(Deficit)	825,400	0	0	0	0	825,400	536,559

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Information Services							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
Information Technology - Fees and Charges	9,600	0	0	0	0	9,600	8,192
Total Operating Revenue	9,600	0	0	0	0	9,600	8,192
Operating Expenditure							
Salaries and Oncosts	964,600	0	0	0	0	964,600	474,246
Software Maintenance Other	520,200	0	0	0	(25,900)	494,300	261,644
Software Maintenance EDMS	88,900	0	0	0	4,500	93,400	58,916
Hardware Maintenance	334,500	0	0	0	0	334,500	123,679
Operating Expenses - IT and GIS	31,900	0	0	0	0	31,900	12,005
Administration/Customer Service	182,800	0	0	0	0	182,800	79,896
Records Management	314,500	0	0	0	0	314,500	140,642
Non-Core Services	196,800	0	0	0	0	196,800	106,326
IT Strategic Plan Actions	135,000	0	0	0	21,400	156,400	0
Debt Servicing	27,400	0	0	0	0	27,400	13,467
Indirect Costs	(2,691,900)	0	0	0	0	(2,691,900)	(1,345,950)
Total Operating Expenditure	104,700	0	0	0	0	104,700	(75,129)
Operating Result - Surplus/(Deficit)	(95,100)	0	0	0	0	(95,100)	83,321
Operating Cash Result - Surplus/(Deficit)	(95,100)	0	0	0	0	(95,100)	83,321
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	116,200	0	0	0	0	116,200	32,753
Less:- Capital Expenditure							
Loan Principal Repayments	86,500	0	0	0	0	86,500	0
Capital Purchases	48,500	0	0	0	0	48,500	20,368
Capital Cash Result - Surplus/(Deficit)	(18,800)	0	0	0	0	(18,800)	12,385
Program Cash Result - Surplus/(Deficit)	(113,900)	0	0	0	0	(113,900)	95,706

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Governance Services							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
Fees and Charges - Administration	4,000	0	0	0	0	4,000	2,247
Mullum Civic Hall	10,300	0	0	0	4,900	15,200	6,274
B'wick Mem. Hall	0	0	0	0	0	0	780
Total Operating Revenue	14,300	0	0	0	4,900	19,200	9,301
Operating Expenditure							
Employee Costs - General Manager's Office	352,600	0	0	0	0	352,600	175,835
Operational Costs	7,500	0	7,200	0	15,800	30,500	28,023
Legal Services	229,400	0	0	0	0	229,400	113,207
Corporate Governance	418,400	0	0	0	0	418,400	150,040
Leasing Services	191,800	0	0	0	0	191,800	101,105
Strategic Procurement	124,600	0	0	0	0	124,600	56,202
Directorate - Corporate and Community Services	299,000	0	0	0	0	299,000	150,626
Governance	157,100	0	0	0	0	157,100	88,983
Insurance Premiums	651,500	0	0	0	0	651,500	667,355
Risk Management - Operating Expenses	55,800	0	0	0	0	55,800	33,705
Legal Expenses	200,000	0	0	0	0	200,000	69,495
Indirect Costs	(2,451,100)	0	0	0	(10,900)	(2,462,000)	(1,225,054)
Total Operating Expenditure	236,600	0	7,200	0	4,900	248,700	409,522
Operating Result - Surplus/(Deficit)	(222,300)	0	(7,200)	0	0	(229,500)	(400,221)
Operating Cash Result - Surplus/(Deficit)	(222,300)	0	(7,200)	0	0	(229,500)	(400,221)
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	46,500	0	0	0	0	46,500	0
Transfer from Reserves - Developer Contributions	16,500	0	0	0	0	16,500	0
Less:- Capital Expenditure							
Capital Purchases	30,000	0	0	0	0	30,000	0
Capital Cash Result - Surplus/(Deficit)	16,500	0	0	0	0	33,000	0
Program Cash Result - Surplus/(Deficit)	(205,800)	0	(7,200)	0	0	(196,500)	(400,221)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Community Development							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
Operating Grants - Community Development	2,300	0	19,800	0	0	22,100	21,494
Mullum Civic Hall	37,200	0	0	0	0	37,200	12,376
B'wick Mem. Hall	12,800	0	0	0	0	12,800	13,725
B'wick Valley Com Centre	40,000	0	0	0	0	40,000	13,905
Suffolk Park Comm. Hall	15,000	0	0	0	0	15,000	10,988
South Golden Beach Community Centre	11,000	0	0	0	0	11,000	0
Ocean Shores Community Centre GST Contribution	0	0	0	0	0	0	29,975
Byron Bay Library Exhibition Space S355 Committee	11,000	0	0	0	0	11,000	7,746
Mullumbimby Pioneer Centre	3,200	0	0	0	0	3,200	2,121
Bangalow Heritage House S355 Committee	1,100	0	0	0	0	1,100	947
Total Operating Revenue	133,600	0	19,800	0	0	153,400	113,276
Operating Expenditure							
Community Development and Assistance	449,800	0	19,800	0	0	469,600	209,831
Bangalow Heritage House S355 Committee	1,100	0	0	0	0	1,100	5,849
Ocean Shores Community Centre	0	0	0	0	0	0	7,777
Mullumbimby Pioneer Centre	3,200	0	0	0	0	3,200	1,461
Byron Bay Library Exhibition Space S355 Committee	11,000	0	0	0	0	11,000	5,271
Mullumbimby Civic Hall	37,200	0	0	0	0	37,200	26,452
Brunswick Memorial Hall	12,800	0	0	0	0	12,800	9,318
Brunswick Valley Community Centre	40,000	0	0	0	0	40,000	20,517
Suffolk Park Community Hall	15,000	0	0	0	0	15,000	8,431
South Golden Beach	11,000	0	0	0	0	11,000	564
Section 356 Donations and Activities	397,000	0	37,300	0	38,900	473,200	203,380
New Years Eve Committee	15,000	0	0	0	5,000	20,000	3,297
Youth Development	98,400	0	0	0	0	98,400	34,633
Youth Activities	27,800	0	0	0	0	27,800	9,067
Senior Citizens	7,800	0	0	0	0	7,800	271
Youth Policy and Action Plan	5,400	0	0	0	0	5,400	4,980
Disability Access and Inclusion Plan	34,200	0	0	0	0	34,200	27,151
Cultural Plan	26,300	0	0	0	0	26,300	5,164
Community Safety Projects	10,500	0	0	0	0	10,500	(1,250)
Governance Contributions	14,300	0	0	0	0	14,300	9,570
Indirect Costs	185,300	0	900	0	200	186,400	92,878
Total Operating Expenditure	1,403,100	0	58,000	0	44,100	1,505,200	684,622
Operating Result - Surplus/(Deficit)	(1,269,500)	0	(38,200)	0	(44,100)	(1,351,800)	(571,346)
Operating Cash Result - Surplus/(Deficit)	(1,269,500)	0	(38,200)	0	(44,100)	(1,351,800)	(571,346)
Capital Movements							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	83,000	0	0	0	0	83,000	21,655
Transfer from Reserves - Developer Contributions	5,300	0	0	0	0	5,300	3,821
Transfer from Reserves - Unexpended Grants	57,300	0	0	0	0	57,300	44,704
Less:- Capital Expenditure							
Loan Principal Repayments	0	0	0	0	0	0	0
Capital Cash Result - Surplus/(Deficit)	83,000	0	0	0	0	145,600	70,180
Program Cash Result - Surplus/(Deficit)	(1,186,500)	0	(38,200)	0	(44,100)	(1,206,200)	(501,166)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Sandhills							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
Sandhills Operating Grants		0	0	0	0	651,300	349,754
Fees and Charges - Sandhills	651,300 697,500	0 0	0 0	0 0	0 0	651,300 697,500	349,754 343,028
Total Operating Revenue	1,348,800	0	0	0	0	1,348,800	692,782
Operating Expenditure							
Sandhills - Salaries & Overheads	2,000	0	0	0	0	2,000	717
Sandhills - Operating Expenses	1,191,900	0	0	0	0	1,191,900	558,204
Debt Servicing	0	0	0	0	0	0	0
Indirect Costs	150,000	0	400	0	0	150,400	75,100
Total Operating Expenditure	1,343,900	0	400	0	0	1,344,300	634,021.25
Operating Result - Surplus/(Deficit)	4,900	0	(400)	0	0	4,500	58,761
Operating Cash Result - Surplus/(Deficit)	4,900	0	(400)	0	0	4,500	58,761
Capital Movements							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0
Developer Contributions						0	
Less:- Capital Expenditure							
Loan Principal Repayments	0	0	0	0	0	0	0
Transfer to Reserves	4,900	0	(400)	0	0	4,500	0
Capital Purchases	0	0	0	0	0	0	0
Capital Cash Result - Surplus/(Deficit)	(4,900)	0	400	0	0	(4,500)	0
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	58,761

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Other Childrens Services							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
Vacation Care Operating Grants - Byron	70,900	0	0	0	0	70,900	33,032
Vacation Care Operating Grants - Brunswick	76,000	0	0	0	0	76,000	27,329
Vacation Care Operating Grants - Mullumbimby	33,900	0	0	0	0	33,900	10,235
After School Care - Byron Bay	35,800	0	0	0	0	35,800	18,634
After School Care Operating Grants - Brunswick	36,700	0	0	0	0	36,700	14,989
After School Care - Mullumbimby	20,100	0	0	0	0	20,100	8,257
Fees and Charges - Vacation Care	92,200	0	0	0	0	92,200	48,390
Fees and charges - After School Care	69,300	0	0	0	0	69,300	34,368
Total Operating Revenue	434,900	0	0	0	0	434,900	195,234
Operating Expenditure							
Outside of School Hours Care	43,600	0	0	0	0	43,600	19,628
After School Care - Byron	58,400	0	0	0	0	58,400	26,179
After School Care - Brunswick	60,900	0	0	0	0	60,900	26,682
After School Care - Mullumbimby	32,600	0	0	0	0	32,600	16,925
Vacation Care - Byron	56,400	0	0	0	0	56,400	25,675
Vacation Care - Brunswick	76,800	0	0	0	0	76,800	25,199
Vacation Care - Mullumbimby	46,200	0	0	0	0	46,200	19,935
Indirect Costs	52,600	0	400	0	0	53,000	26,398
Total Operating Expenditure	427,500	0	400	0	0	427,900	186,620
Operating Result - Surplus/(Deficit)	7,400	0	(400)	0	0	7,000	8,614
Operating Cash Result - Surplus/(Deficit)	7,400	0	(400)	0	0	7,000	8,614
Capital Movements							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0
Less:- Capital Expenditure							
Loan Principal Repayments	7,400	0	0	0	0	0	0
Transfer to Reserves		0	(400)	0	0	7,000	
Capital Cash Result - Surplus/(Deficit)	(7,400)	0	400	0	0	(7,000)	0
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	8,614

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BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015							
Program: Library Services							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
Operating Grants - Libraries	57,500	0	0	0	0	57,500	0
Other Income - Libraries	5,400	0	0	0	0	5,400	0
Total Operating Revenue	62,900	0	0	0	0	62,900	0
Operating Expenditure							
Administration Expenses - Libraries	1,221,400	0	0	0	0	1,221,400	610,700
Library Maintenance and Overheads	177,500	0	0	0	0	177,500	125,316
Debt Servicing	324,500	0	0	0	0	324,500	162,510
Indirect Costs	45,700	0	200	0	0	45,900	22,898
Support Services Costs							
Total Operating Expenditure	1,769,100	0	200	0	0	1,769,300	921,423
Operating Result - Surplus/(Deficit)	(1,706,200)	0	(200)	0	0	(1,706,400)	(921,423)
Operating Cash Result - Surplus/(Deficit)	(1,706,200)	0	(200)	0	0	(1,706,400)	(921,423)
Capital Movements							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0
Transfer from Reserves - Unexpended Grants	1,500	0	0	0	0	1,500	1,343
Capital Grants and Contributions	20,000	0	0	0	0	20,000	0
Developer Contributions						0	0
Less:- Capital Expenditure							
Loan Principal Repayments	76,400	0	0	0	0	76,400	0
Transfer to Reserves			0	0	0	0	0
Capital Purchases	20,000	0	0	0	0	20,000	0
Capital Cash Result - Surplus/(Deficit)	(74,900)	0	0	0	0	(74,900)	1,343
Program Cash Result - Surplus/(Deficit)	(1,781,100)	0	(200)	0	0	(1,781,300.00)	(920,080.63)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Infrastructure Services Directorate Summary Director: Phil Holloway							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
Supervision & Administration	0	0	0	0	0	0	0
Asset Management Planning	0	0	0	0	0	0	0
Projects & Commercial Development	0	0	0	0	0	0	0
Emergency Services	235,000	0	0	0	33,000	268,000	202,388
Depot Services and Fleet Management	552,900	0	0	0	0	552,900	261,808
Local Roads and Drainage	1,331,300	0	50,000	67,000	0	1,448,300	937,649
Roads and Traffic Authority	4,225,500	0	(226,600)	0	1,488,200	5,487,100	1,631,866
Open Spaces and Recreation	858,100	0	(47,000)	0	7,300	818,400	460,791
Quarries	336,000	0	0	0	0	336,000	286,245
Waste & Recycling Services	6,948,900	0	0	0	0	6,948,900	5,969,067
Cavanbah Sports Centre	287,200	0	0	0	25,000	312,200	135,774
First Sun Holiday Park	2,970,400	0	0	0	0	2,970,400	1,603,095
Suffolk Park Holiday Park	918,500	0	0	0	0	918,500	495,684
Facilities Management	960,900	0	(33,800)	0	34,000	961,100	519,722
Total Operating Revenue	19,624,700		(257,400)	67,000	1,587,500	21,021,800	12,504,090
Operating Expenditure							
Supervision & Administration	0	0	0	0	0	0	(99,601)
Asset Management Planning	116,900	0	(200)	0	88,000	204,700	2,466
Projects & Commercial Development	186,900	0	0	0	0	186,900	69,405
Emergency Services	768,200	0	400	0	33,000	801,600	450,634
Depot Services and Fleet Management	30,700	0	300	0	500	31,500	(4,514)
Local Roads and Drainage	6,268,700	(30,000)	(137,900)	67,000	(13,500)	6,154,300	3,167,733
Roads and Traffic Authority	4,594,600	0	(225,800)	0	1,488,400	5,857,200	3,650,391
Open Spaces and Recreation	4,495,000	0	237,500	0	30,600	4,763,100	2,536,781
Quarries	479,500	0	0	0	0	479,500	79,209
Waste & Recycling Services	6,609,600	0	(47,400)	0	200	6,562,400	2,733,740
Cavanbah Sports Centre	946,900	0	400	0	25,100	972,400	385,302
First Sun Holiday Park	2,398,000	0	600	0	100	2,398,700	1,053,994
Suffolk Park Holiday Park	910,100	0	400	0	0	910,500	337,990
Facilities Management	3,308,300	0	21,100	0	41,100	3,370,500	1,688,686
Total Operating Expenditure	31,113,400	(30,000)	(150,600)	67,000	1,693,500	32,693,300	16,052,216
Operating Result - Surplus/(Deficit)	(11,488,700)	30,000	(106,800)	0	(106,000)	(11,671,500)	(3,548,126)
Operating Cash Result - Surplus/(Deficit)	(11,488,700)	30,000	(106,800)	0	(106,000)	(11,671,500)	(3,548,126)

2015/2016 Budget Review as at 31st December 2015 Infrastructure Services Directorate Summary Director: Phil Holloway						
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16
CAPITAL MOVEMENTS						Actual 31-Dec-15
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	18,559,400	(30,000)	(366,900)	367,000	(957,900)	4,779,078
Transfer from Reserves - Developer Contributions	6,497,400	0	261,300	0	(226,200)	1,911,202
Transfer from Reserves - Unexpended Grants	1,634,600	0	(350,400)	0	(105,700)	358,984
Transfer from Reserves - Unexpended Loans	392,800	0	0	0	0	373,852
Capital Grants and Contributions	7,962,000	0	764,100	0	(4,433,800)	2,252,974
Sale of Assets	4,100,000	0	0	0	1,040,700	4,040,664
Less:- Capital Expenditure						
Loan Principal Repayments	766,700	0	0	0	0	0
Transfer To Reserves	13,569,200	0	(1,036,100)	67,000	979,400	6,724,233
Capital Purchases	27,563,500	0	1,352,000	300,000	(5,675,100)	9,852,432
Capital Cash Result - Surplus/(Deficit)	(2,753,200)	(30,000)	(7,800)	0	12,800	(2,859,912)
Program Cash Result - Surplus/(Deficit)	(14,241,900)	0	(114,600)	0	(93,200)	(6,408,038)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015								
Program: Supervision & Administration								
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15	Note
Operating Expenditure								
Directorate - Construction and Maintenance	355,400	0	0	0	0	355,400	153,343	
Asset Management	104,800	0	0	0	0	104,800	38,553	
Open Space & Recreation - Salaries & Oncosts	222,700	0	0	0	0	222,700	114,971	
Depot Services and Management	385,100	0	0	0	0	385,100	170,705	
Design and Survey	254,600	0	0	0	0	254,600	91,729	
Other Operating Expenses	40,700	0	0	0	0	40,700	12,747	
Indirect Costs	(1,363,300)	0	0	0	0	(1,363,300)	(681,648)	6
Total Operating Expenditure	0	0	0	0	0	0	(99,601)	
Operating Result - Surplus/(Deficit)	0	0	0	0	0	0	(99,601)	
Operating Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	(99,601)	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0	
Transfer from Reserves - Developer Contributions								
Transfer from Reserves - Unexpended Grants								
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0	
Loan income	0	0	0	0	0	0	0	
Capital Grants and Contributions								
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	
Transfer to Unexpended Grants								
Transfer to Unexpended Loans	0	0	0	0	0	0	0	
Capital Purchases								
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	(99,601)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Asset Management Planning							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Expenditure							
Section 94 Expenses	116,900	0	0	0	0	116,900	48,545
Other Asset Management Planning Costs	60,000	0	0	0	88,100	148,100	88,100
Asset Management Planning	497,400	0	0	0	0	497,400	144,571
Indirect Costs	(557,400)	0	(200)	0	0	(557,600)	(278,750)
Total Operating Expenditure	116,900	0	(200)	0	88,100	204,800	2,466
Operating Result - Surplus/(Deficit)	116,900	0	(200)	0	88,100	204,800	2,466
Operating Cash Result - Surplus/(Deficit)	116,900	0	(200)	0	88,100	204,800	2,466
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	1,400,000	0	(1,000,000)	0	(50,000)	350,000	47,090
Transfer from Reserves - Developer Contributions	116,900	0	0	0	0	116,900	48,545
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0
Loan Income	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0
Sale of Assets	4,100,000	0	0	0	1,040,700	5,140,700	4,040,664
Less:- Capital Expenditure							
Loan Principal Repayments	0	0	0	0	0	0	0
Transfer To Reserves	4,000,000	0	(1,000,000)	0	952,600	3,952,600	3,952,564
Transfer to Unexpended Grants	0	0	0	0	0	0	0
Transfer to Unexpended Loans	0	0	0	0	0	0	0
Capital Purchases	1,500,000	0	0	0	(50,000)	1,450,000	136,659
Capital Cash Result - Surplus/(Deficit)	116,900	0	0	0	88,100	205,000	47,076
Program Cash Result - Surplus/(Deficit)	0	0	(200)	0	0	(200)	(44,610)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Projects & Commercial Development							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Expenditure							
Projects & Commercial Development	130,400	0	0	0	0	130,400	56,853
Other Projects & Commercial Development Expenses	38,600	0	0	0	0	38,600	3,600
Indirect Costs	17,900	0	0	0	0	17,900	8,952
Total Operating Expenditure	186,900	0	0	0	0	186,900	69,405
Operating Result - Surplus/(Deficit)	186,900	0	0	0	0	186,900	69,405
Operating Cash Result - Surplus/(Deficit)	186,900	0	0	0	0	186,900	69,405
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0
Loan Income	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0
Sale of Assets	0	0	0	0	0	0	0
Less:- Capital Expenditure							
Loan Principal Repayments	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0
Transfer to Unexpended Grants	0	0	0	0	0	0	0
Transfer to Unexpended Loans	0	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0	0
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0
Program Cash Result - Surplus/(Deficit)	186,900	0	0	0	0	186,900	69,405

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015								
Program: Emergency Services								
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15	Note
Operating Revenue								
Operating Grants	165,000	0	0	0	0	165,000	181,418	8
Other Income	0	0	0	0	63,000	63,000	20,970	8
Operating Grants	70,000	0	0	0	(30,000)	40,000	0	8
Total Operating Revenue	235,000	0	0	0	33,000	268,000	202,388	
Operating Expenditure								
Contributions	297,000	0	0	0	0	297,000	256,510	
Telephone Calls	18,500	0	0	0	0	18,500	2,118	
Telephone Rental	5,100	0	0	0	0	5,100	4,595	
Vehicle Petrol and Oil	32,000	0	0	0	0	32,000	9,511	
Vehicle Maintenance and Repairs	21,000	0	0	0	0	21,000	10,138	
Operating Expenses	67,900	0	0	0	63,000	130,900	60,988	8
Combined Local Emergency Management Committee (L	30,000	0	0	0	0	30,000	0	
State Emergency Services	16,300	0	0	0	0	16,300	927	
Flood Mitigation	148,600	0	0	0	(30,000)	118,600	39,850	8
Indirect Costs	131,800	0	400	0	100	132,300	65,998	8
Total Operating Expenditure	768,200	0	400	0	33,100	801,700	450,634	
Operating Result - Surplus/(Deficit)	(533,200)	0	(400)	0	(100)	(533,700)	(248,246)	
Operating Cash Result - Surplus/(Deficit)	(533,200)	0	(400)	0	(100)	(533,700)	(248,246)	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Unexpended Grants	15,300	0	(14,000)	0	0	1,300	0	
Capital Grants and Contributions	0	0	14,000	0	0	14,000	14,000	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	
Transfer to Unexpended Grants	0	0	0	0	0	0	0	
Transfer to Unexpended Loans	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	15,300	0	0	0	0	15,300	14,000	
Program Cash Result - Surplus/(Deficit)	(517,900)	0	(400)	0	(100)	(518,400)	(234,246)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Depot & Fleet Management							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
Depot Services - Fees and Charges - External	5,200	0	0	0	0	5,200	2,100
Fleet Management - Contributions	250,000	0	0	0	0	250,000	110,854
Depot Services - Fees and Charges - Internal	297,700	0	0	0	0	297,700	148,854
Total Operating Revenue	552,900	0	0	0	0	552,900	261,808
Operating Expenditure							
Fleet Management - Fees and Charges	(2,717,700)	0	0	0	0	(2,717,700)	(1,380,115)
Depot Operating Expenses	657,300	0	0	0	0	657,300	358,073
Fleet Management Operating Expenses	117,700	0	0	0	0	117,700	27,860
Plant Running Expense (Austfleet)	0	0	0	0	0	0	54,649
Plant Running Expense Control	1,699,500	0	0	0	0	1,699,500	742,330
Plant to be Capitalised as at 30/6	0	0	0	0	0	0	55,663
Indirect Costs - Fleet Management	273,900	0	300	0	500	274,700	137,026
Total Operating Expenditure	30,700	0	300	0	500	31,500	(4,514)
Operating Result - Surplus/(Deficit)	522,200	0	(300)	0	(500)	521,400	266,323
Operating Cash Result - Surplus/(Deficit)	522,200	0	(300)	0	(500)	521,400	266,323
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	920,000	0	300	0	500	920,800	0
Less:- Capital Expenditure							
Loan Principal Repayments	0	0	0	0	0	0	0
Transfer To Reserves	522,200	0	0	0	0	522,200	0
Transfer to Unexpended Grants							
Transfer to Unexpended Loans							
Capital Purchases	970,000	0	0	0	0	970,000	3,280
Capital Cash Result - Surplus/(Deficit)	(572,200)	0	300	0	500	(571,400)	(3,280)
Program Cash Result - Surplus/(Deficit)	(50,000)	0	0	0	0	(50,000)	263,043

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Local Roads & Drainage									
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15	Note	
Operating Revenue									
Operating Grants	53,500	0	50,000	0	0	103,500	50,000		
Paid Parking Income	880,000	0	0	67,000	0	947,000	325,633		
Stormwater Management Service Charge	288,700	0	0	0	0	288,700	291,116		
Coupon Parking Resident Stickers	90,300	0	0	0	0	90,300	232,208		
Fees and Charges	8,800	0	0	0	0	8,800	4,306		
Private Works Income	10,000	0	0	0	0	10,000	34,386		
Total Operating Revenue	1,331,300	0	50,000	67,000	0	1,448,300	937,649		
Operating Expenditure									
Urban Drainage Maintenance - Planned	297,000	0	0	0	0	297,000	57,801		
Urban Drainage Maintenance - Unplanned	0	0	0	0	0	0	6,546		
Rural Drainage Maintenance - Planned	107,300	0	0	0	0	107,300	85,581		
Rural Drainage Maintenance - Unplanned	0	0	0	0	0	0	253		
Urban Roads Maintenance - Planned	707,400	0	(209,500)	0	0	497,900	299,525		
Urban Roads Maintenance - Unplanned	0	0	0	0	0	0	0		
Urban Roads Cleaning - Planned	244,900	0	40,000	0	0	284,900	123,108		
Lighting - Planned	368,000	0	50,000	0	0	418,000	322,152		
Sealed Rural Roads - Planned	1,374,300	0	(6,000)	0	0	1,368,300	629,253		
Sealed Rural Roads - Unplanned	0	0	0	0	0	0	0		
Unsealed Rural Roads - Planned	346,400	0	(5,000)	0	(26,300)	315,100	261,548		10
Unsealed Rural Roads - Unplanned	0	0	0	0	0	0	0		
Bridge Maintenance - Planned	98,900	0	0	0	0	98,900	100,670		
Footpaths - Planned	31,000	0	0	0	0	31,000	14,842		
Sign Maintenance - Planned	153,000	0	0	0	0	153,000	70,747		
Blues Festival Access Rd	0	0	0	0	0	0	1,366		
Private Works	10,000	0	0	0	0	10,000	25,461		
Paid Parking Expenses	394,200	0	0	67,000	0	461,200	79,831		
Other Expenses - Planned	215,700	0	0	0	0	215,700	93,604		
Stormwater Management - Planned	2,900	0	0	0	0	2,900	0		
Community Festivals Costs	0	0	0	0	0	0	2,798		
Debt Servicing Costs	155,800	0	0	0	0	155,800	69,114		
Indirect Costs	1,654,200	0	2,600	0	3,700	1,660,500	827,750		10
Other Expenses - Unplanned	0	0	0	0	0	0	0		
Asset Information System (AIM)	15,200	0	0	0	0	15,200	27,110		
Byron Bay Stormwater Drainage Maintenance	52,500	0	0	0	0	52,500	67,370		
Park and Ride Trial	40,000	(30,000)	(10,000)	0	10,000	10,000	1,303		10
Total Operating Expenditure	6,268,700	(30,000)	(137,900)	67,000	(12,600)	6,155,200	3,167,733		
Operating Result - Surplus/(Deficit)	(4,937,400)	30,000	187,900	0	12,600	(4,706,900)	(2,230,084)		
Operating Cash Result - Surplus/(Deficit)	(4,937,400)	30,000	187,900	0	12,600	(4,706,900)	(2,230,084)		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015							
Program: Local Roads & Drainage							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	4,306,500	(30,000)	90,500	67,000	(47,800)	4,386,200	1,729,082
Transfer from Reserves - Developer Contributions	3,974,200	0	(48,000)	0	73,800	4,000,000	1,168,194
Transfer from Reserves - Unexpended Grants	227,000	0	(144,600)	0	0	82,400	36,320
Transfer from Reserves - Unexpended Loans	353,200	0	0	0	0	353,200	338,000
Loan income	0	0	0	0	0	0	0
Capital Grants and Contributions	7,220,000	0	651,500	0	(4,425,000)	3,446,500	1,752,956
Less:- Capital Expenditure							
Loan Principal Repayments	61,900	0	0	0	0	61,900	0
Transfer To Reserves	1,003,800	0	0	67,000	0	1,070,800	127,969
Transfer to Unexpended Grants	0	0	0	0	0	0	0
Transfer to Unexpended Loans	0	0	0	0	0	0	0
Capital Purchases	16,856,000	0	570,400	0	(4,372,700)	13,053,700	5,213,247
Capital Cash Result - Surplus/(Deficit)	(1,840,800)	(30,000)	(21,000)	0	(26,300)	(1,918,100)	(316,664)
Program Cash Result - Surplus/(Deficit)	(6,778,200)	0	166,900	0	(13,700)	(6,625,000)	(2,546,748)

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BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015							
Program: RMS							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
External Contributions	4,225,500	0	(226,600)	0	1,488,200	5,487,100	1,631,866
Total Operating Revenue	4,225,500	0	(226,600)	0	1,488,200	5,487,100	1,631,866
Operating Expenditure							
Regional Road 306 - Unplanned	0	0	0	0	0	0	0
Regional Roads 545 - Unplanned	0	0	0	0	0	0	0
Regional Roads 679 - Unplanned	0	0	0	0	0	0	0
Regional Road 306 - Planned	295,800	0	23,200	0	(20,000)	299,000	70,441
Regional Roads 545 - Planned	377,400	0	(112,700)	0	20,000	284,700	275,516
Regional Roads 679 - Planned	46,800	0	0	0	0	46,800	35,839
Regional Road Maintenance - Planned	0	0	0	0	0	0	0
Regional Roads 689 - Planned	24,000	0	0	0	0	24,000	8,582
Indirect Costs	358,400	0	800	0	200	359,400	179,402
Natural Disaster Jan 2012 RMS	164,500	0	0	0	0	164,500	77,229
Natural Disaster January 2013 RMS	2,436,400	0	(137,100)	0	1,488,200	3,787,500	2,864,741
Natural Disaster Jan 2015	880,600	0	0	0	0	880,600	133,288
Natural Disaster April 2015	10,700	0	0	0	0	10,700	5,353
Total Operating Expenditure	4,594,600	0	(225,800)	0	1,488,400	5,857,200	3,650,391
Operating Result - Surplus/(Deficit)	(369,100)	0	(800)	0	(200)	(370,100)	(2,018,525)
Operating Cash Result - Surplus/(Deficit)	(369,100)	0	(800)	0	(200)	(370,100)	(2,018,525)
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	10,700	0	0	0	0	10,700	0
Transfer from Reserves - Developer Contributions	0	0	28,000	0	0	28,000	0
Transfer from Reserves - Unexpended Grants	535,000	0	0	0	91,300	626,300	16,544
Capital Grants and Contributions	287,000	0	0	0	0	287,000	0
Less:- Capital Expenditure							
Loan Principal Repayments	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0
Transfer to Unexpended Loans	0	0	0	0	0	0	0
Capital Purchases	822,000	0	43,000	0	91,300	956,300	16,544
Capital Cash Result - Surplus/(Deficit)	10,700	0	(15,000)	0	0	(4,300)	0
Program Cash Result - Surplus/(Deficit)	(358,400)	0	(15,800)	0	(200)	(374,400)	(2,018,525)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Open Space and Recreation								
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15	Note
Operating Revenue								
Community - Licence Fees - Temporary	2,200	0	0	0	0	2,200	5,649	
Operational - Licence Fees - Temporary	7,500	0	0	0	0	7,500	5,031	
Crown - Licence Fees Temporary Use	15,000	0	0	0	0	15,000	9,998	
Other - Licence Fees - Access	108,800	0	0	0	0	108,800	57,224	
Tyagarah Aerodrome	64,700	0	0	0	0	64,700	43,283	
Operating Grants	210,400	0	0	0	7,300	217,700	217,732	12
User Charges - Sportsfield Income	10,200	0	0	0	0	10,200	2,616	
User Charges - Tennis Court Income	3,400	0	0	0	0	3,400	455	
Other User Charges	241,300	0	(47,000)	0	0	194,300	0	
Cemetery Fees and Charges	194,600	0	0	0	0	194,600	118,804	
Total Operating Revenue	858,100	0	(47,000)	0	7,300	818,400	460,791	
Operating Expenditure								
Bangalow Pool	6,800	0	0	0	0	6,800	113	
Operational Lease/Rental Contracts	13,600	0	0	0	0	13,600	0	
Streets and Parks - Planned	337,800	0	0	0	0	337,800	169,287	
Parks & Reserves Maintenance Council	1,255,900	0	209,500	0	0	1,465,400	735,852	
Parks & Reserves Maintenance Crown	210,500	0	0	0	0	210,500	124,572	
Tennis Court Maintenance	3,500	0	0	0	0	3,500	2,745	
Byron Bay Recreational Sports Fields	81,600	0	0	0	0	81,600	57,838	
New Brighton Sports Fields	22,400	0	0	0	0	22,400	9,605	
Suffolk Park Sports Fields	12,100	0	0	0	0	12,100	13,915	
Bangalow Sports Fields	93,500	0	0	0	0	93,500	59,690	
Mullumbimby Recreational Sports Fields	23,400	0	0	0	0	23,400	13,313	
Mullumbimby Pine Avenue Sports Fields	39,000	0	0	0	0	39,000	8,822	
Eureka - Soccer - Crown	2,900	0	(1,800)	0	0	1,100	0	12
Brunswick Heads Sports Fields	92,100	0	(26,000)	0	17,600	83,700	31,521	12
Parks - Other Expenses	311,900	0	0	0	11,500	323,400	117,676	
Bushfire Hazard Reduction	27,500	0	0	0	0	27,500	13,000	
Cont to Surf Life Saving - Non Inco Crown Res Plan	461,400	0	45,400	0	0	506,800	464,575	
Beach Maintenance	53,600	0	9,000	0	0	62,600	6,793	
Byron Bay Cemetery	43,500	0	0	0	0	43,500	18,973	
Mullumbimby Cemetery	93,000	0	0	0	0	93,000	56,802	
Clunes Cemetery	13,200	0	0	0	0	13,200	14,217	
Bangalow Cemetery	28,400	0	0	0	0	28,400	13,788	
Debt Servicing Costs	89,100	0	0	0	0	89,100	42,447	
Indirect Costs	903,700	0	1,400	0	1,500	906,600	452,198	12
Aerodrome Costs	150,400	0	0	0	0	150,400	43,254	
BRSCC Legal's and Recovery Costs	0	0	0	0	0	0	0	
Bush Regeneration Team	124,200	0	0	0	0	124,200	65,787	
Total Operating Expenditure	4,495,000	0	237,500	0	30,600	4,763,100	2,536,781	
Operating Result - Surplus/(Deficit)	(3,636,900)	0	(284,500)	0	(23,300)	(3,944,700)	(2,075,991)	
Operating Cash Result - Surplus/(Deficit)	(3,636,900)	0	(284,500)	0	(23,300)	(3,944,700)	(2,075,991)	

2015/2016 Budget Review as at 31st December 2015							
Program: Open Space and Recreation							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	1,801,300	0	9,000	172,600	4,100	1,987,000	1,242,898
Transfer from Reserves - Developer Contributions	1,950,400	0	(51,800)	0	0	1,898,600	489,241
Transfer from Reserves - Unexpended Grants	275,400	0	(163,000)	0	0	112,400	93,586
Transfer from Reserves - Unexpended Loans	39,600	0	0	0	0	39,600	35,852
Capital Grants and Contributions	425,000	0	69,800	0	(8,800)	486,000	486,018
							12
Less:- Capital Expenditure							
Loan Principal Repayments	145,100	0	0	0	0	145,100	0
Transfer To Reserves	255,400	0	0	0	0	255,400	0
Transfer to Unexpended Grants	0	0	0	0	0	0	0
Transfer to Unexpended Loans	3,964,500	0	(117,200)	300,000	(33,800)	4,113,500	2,704,796
Capital Purchases						0	0
							12
Capital Cash Result - Surplus/(Deficit)	126,700	0	(18,800)	(127,400)	29,100	9,600	(357,201)
Program Cash Result - Surplus/(Deficit)	(3,510,200)	0	(303,300)	(127,400)	5,800	(3,935,100)	(2,433,191)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Quarry								
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15	Note
Operating Revenue								
Quarry Income	336,000	0	0	0	0	336,000	286,245	
Total Operating Revenue	336,000	0	0	0	0	336,000	286,245	
Operating Expenditure								
Myocum Quarry Operating Expenses	479,500	0	0	0	0	479,500	79,209	
Indirect Costs	0	0	0	0	0	0	0	
Total Operating Expenditure	479,500	0	0	0	0	479,500	79,209	
Operating Result - Surplus/(Deficit)	(143,500)	0	0	0	0	(143,500)	207,036	
Operating Cash Result - Surplus/(Deficit)	(143,500)	0	0	0	0	(143,500)	207,036	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	143,500	0	0	0	0	143,500	0	
Loan income	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	
Transfer to Unexpended Grants	0	0	0	0	0	0	0	
Transfer to Unexpended Loans	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	143,500	0	0	0	0	143,500	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	207,036	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Waste & Recycling								
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15	Note
Operating Revenue								
Operating Grants	93,300	0	0	0	0	93,300	0	
Fees and Charges - Domestic	4,211,900	0	0	0	61,000	4,272,900	4,322,376	13
Collection & Disposal Charges - External Users	753,100	0	0	0	0	753,100	637,091	
Collection & Disposal Charges - Internal Users	408,600	0	0	0	0	408,600	168,900	
Other Income	47,300	0	0	0	0	47,300	21,145	
Waste Disposal Charges - External Customers	1,434,700	0	0	0	(61,000)	1,373,700	819,555	13
Total Operating Revenue	6,948,900	0	0	0	0	6,948,900	5,969,067	
Operating Expenditure								
Domestic Waste Management	4,500	0	0	0	0	4,500	0	
Indirect Costs - Internal Charge	212,400	0	(900)	0	200	211,700	105,974	13
Myocum Landfill	690,800	0	0	0	0	690,800	213,837	
Myocum Transfer Station	2,230,700	0	0	0	0	2,230,700	916,275	
Kerbside Collection	2,670,100	0	(45,900)	0	0	2,624,200	1,155,553	
Other Expenditure	345,400	0	0	0	0	345,400	123,518	
Indirect Costs	281,300	0	(600)	0	200	280,900	140,502	13
Debt Servicing Costs	174,400	0	0	0	0	174,400	78,102	
Total Operating Expenditure	6,609,600	0	(47,400)	0	400	6,562,600	2,733,740	
Operating Result - Surplus/(Deficit)	339,300	0	47,400	0	(400)	386,300	3,235,327	
Operating Cash Result - Surplus/(Deficit)	339,300	0	47,400	0	(400)	386,300	3,235,327	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	6,967,800	0	6,500	0	400	6,974,700	210,336	13
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	581,900	0	(28,800)	0	(197,000)	356,100	212,533	13
Capital Grants and Contributions	0	0	28,800	0	0	28,800	0	
Less:- Capital Expenditure								
Loan Principal Repayments	342,800	0	0	0	0	342,800	0	
Transfer To Reserves	6,948,900	0	0	0	0	6,948,900	2,643,700	
Capital Purchases	597,300	0	53,900	0	(197,000)	454,200	353,434	13
Capital Cash Result - Surplus/(Deficit)	(339,300)	0	(47,400)	0	400	(386,300)	(2,574,264)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	661,063	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015								
Program: Cavanbah Sports Centre								
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15	Note
Operating Revenue								
Multipurpose Centre Room Hire Charges	63,000	0	0	0	0	63,000	45,208	
Multipurpose Centre Court 1 Hire Charges	83,000	0	0	0	0	83,000	33,204	
Multipurpose Centre Court 2 Hire Charges	47,200	0	0	0	0	47,200	24,636	
Multipurpose Centre Other Charges	84,000	0	0	0	25,000	109,000	30,061	14
Multipurpose Centre Other Income	0	0	0	0	0	0	0	
Sportsfields User Charges	10,000	0	0	0	0	10,000	2,666	
Total Operating Revenue	287,200	0	0	0	25,000	312,200	135,774	
Operating Expenditure								
Multipurpose Centre Management Costs	285,600	0	0	0	0	285,600	109,956	
Multipurpose Centre Building Maintenance	40,400	0	0	0	0	40,400	14,248	
Multipurpose Centre Operational Costs	153,900	0	0	0	25,000	178,900	88,151	14
Various Grounds Maintenance	298,300	0	0	0	0	298,300	93,304	
Debt Servicing	76,000	0	0	0	0	76,000	33,194	
Indirect Costs	92,700	0	400	0	100	93,200	46,450	14
Total Operating Expenditure	946,900	0	400	0	25,100	972,400	385,302	
Operating Result - Surplus/(Deficit)	(659,700)	0	(400)	0	(100)	(660,200)	(249,528)	
Operating Cash Result - Surplus/(Deficit)	(659,700)	0	(400)	0	(100)	(660,200)	(249,528)	
Capital Movements								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	40,000	0	0	0	0	40,000	48,038	
Transfer from Reserves - Developer Contributions	153,000	0	0	0	0	153,000	66,048	
Loan Income						0	0	
Capital Grants and Contributions	30,000	0	0	0	0	30,000	0	
Less:- Capital Expenditure								
Loan Principal Repayments	37,800	0	0	0	0	37,800	0	
Transfer to Reserves					5,000	5,000	0	14
Capital Purchases	258,000	0	0	0	(5,000)	253,000	121,086	14
Capital Cash Result - Surplus/(Deficit)	(72,800)	0	0	0	0	(72,800)	(7,000)	
Program Cash Result - Surplus/(Deficit)	(732,500)	0	(400)	0	(100)	(733,000)	(256,528)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: First Sun Holiday Park							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
First Sun Accommodation Income	2,950,000	0	0	0	0	2,950,000	1,588,097
First Sun Sundry Income	20,400	0	0	0	0	20,400	14,998
Total Operating Revenue	2,970,400	0	0	0	0	2,970,400	1,603,095
Operating Expenditure							
Operating Expenses - First Sun Caravan Park	1,432,000	0	0	0	0	1,432,000	574,282
Debt Servicing Costs	1,700	0	0	0	0	1,700	1,110
Indirect Costs	964,300	0	600	0	100	965,000	478,602
Total Operating Expenditure	2,398,000	0	600	0	100	2,398,700	1,053,994
Operating Result - Surplus/(Deficit)	572,400	0	(600)	0	(100)	571,700	549,101
Operating Cash Result - Surplus/(Deficit)	572,400	0	(600)	0	(100)	571,700	549,101
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	810,000	0	30,000	0	(280,000)	560,000	306,423
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0
Loan income	0	0	0	0	0	0	0
Less:- Capital Expenditure							
Loan Principal Repayments	43,200	0	0	0	0	43,200	0
Transfer To Reserves	529,200	0	(600)	0	(100)	528,500	0
Transfer to Unexpended Grants	0	0	0	0	0	0	0
Transfer to Unexpended Loans	0	0	0	0	0	0	0
Capital Purchases	810,000	0	30,000	0	(280,000)	560,000	306,423
Capital Cash Result - Surplus/(Deficit)	(572,400)	0	600	0	100	(571,700)	0
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	549,101

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Suffolk Park Holiday Park								
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15	Note
Operating Revenue								
Suffolk Park Accommodation Income	890,000	0	0	0	0	890,000	477,758	
Suffolk Park Sundry Income	28,500	0	0	0	0	28,500	17,927	
Total Operating Revenue	918,500	0	0	0	0	918,500	495,684	
Operating Expenditure								
Operating Expenses - Suffolk Park	784,800	0	0	0	0	784,800	275,238	
Debt Servicing Costs	0	0	0	0	0	0	0	
Indirect Costs	125,300	0	400	0	0	125,700	62,752	
Total Operating Expenditure	910,100	0	400	0	0	910,500	337,990	
Operating Result - Surplus/(Deficit)	8,400	0	(400)	0	0	8,000	157,694	
Operating Cash Result - Surplus/(Deficit)	8,400	0	(400)	0	0	8,000	157,694	
CAPITAL MOVEMENTS								
Add:- Capital Income								16
Transfer from Reserves - Internal Reserves	500,000	0	0	0	(350,000)	150,000	10,015	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Loan income	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	8,400	0	(400)	0	0	8,000	0	
Capital Purchases	500,000	0	0	0	(350,000)	150,000	10,015	
Capital Cash Result - Surplus/(Deficit)	(8,400)	0	400	0	0	(8,000)	0	16
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	157,694	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Facilities Management								
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15	Note
Operating Revenue								
Community - Lease/ Rental Agreements	188,400	0	0	0	0	188,400	92,214	17
Community - User Fees and Charges	143,400	0	0	0	0	143,400	70,123	
Operational - Lease/ Rental Agreements	172,800	0	1,300	0	34,000	208,100	84,477	
Crown - Lease/ Rental Agreements	220,700	0	(35,100)	0	0	185,600	90,418	
Crown - User Fees and Charges	133,200	0	0	0	0	133,200	88,622	
Other - Lease/ Rental Agreements	102,400	0	0	0	0	102,400	93,708	
Grants & Contributions	0	0	0	0	0	0	160	
Total Operating Revenue	960,900	0	(33,800)	0	34,000	961,100	519,722	
Operating Expenditure								
Property Management	125,200	0	0	0	0	125,200	52,789	17
Council Administration Centre Operations	476,000	0	20,000	0	0	496,000	193,552	
Byron Pool	345,000	0	0	0	0	345,000	191,048	
Mullumbimby Pool	418,500	0	(39,900)	0	25,000	403,600	246,942	
Other Property Expenses	0	0	80,000	0	16,100	96,100	16,062	
Debt Servicing	142,100	0	0	0	0	142,100	63,070	
Indirect Costs	(334,500)	0	(19,000)	0	0	(353,500)	(172,000)	
Community Buildings Maint - Special Rate Program	1,248,100	0	0	0	0	1,248,100	630,846	
Community - Maintenance - Preventative	55,600	0	0	0	0	55,600	24,064	
Community - Maintenance - Unplanned	105,200	0	0	0	0	105,200	37,523	
Community - Services	45,000	0	(20,000)	0	0	25,000	4,533	
Community - Fees and Charges	201,900	0	0	0	0	201,900	176,434	
Operational - Maintenance - Preventative	4,200	0	0	0	0	4,200	179	
Operational - Maintenance - Unplanned	5,800	0	0	0	0	5,800	0	
Operational - Services	800	0	0	0	0	800	0	
Crown - Maintenance - Unplanned	39,600	0	0	0	0	39,600	23,195	
Other Lease/Rental Contracts	26,000	0	0	0	0	26,000	22,060	
Administration Costs	3,300	0	0	0	0	3,300	0	
Public Toilets Council	198,600	0	0	0	0	198,600	88,929	
Public Toilets Crown	201,900	0	0	0	0	201,900	89,459	
Total Operating Expenditure	3,308,300	0	21,100	0	41,100	3,370,500	1,688,686	
Operating Result - Surplus/(Deficit)	(2,347,400)	0	(54,900)	0	(7,100)	(2,409,400)	(1,168,964)	
Operating Cash Result - Surplus/(Deficit)	(2,347,400)	0	(54,900)	0	(7,100)	(2,409,400)	(1,168,964)	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	1,659,600	0	496,800	127,400	(234,900)	2,048,900	1,185,196	17
Transfer from Reserves - Developer Contributions	302,900	0	333,100	0	(300,000)	336,000	139,174	17
Less:- Capital Expenditure								
Loan Principal Repayments	135,900	0	0	0	0	135,900	0	0
Transfer To Reserves	301,300	0	(35,100)	0	21,900	288,100	0	17
Capital Purchases	1,285,700	0	771,900	0	(597,900)	1,459,700	986,949	17
Capital Cash Result - Surplus/(Deficit)	239,600	0	93,100	127,400	41,100	501,200	337,421	
Program Cash Result - Surplus/(Deficit)	(2,107,800)	0	38,200	127,400	34,000	(1,908,200)	(831,543)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Sustainable Environment & Economy Directorate Summary Director: Shannon Burt								
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15	Note
Operating Revenue								
Development & Certification	1,892,800	0	46,400	0	194,200	2,133,400	1,184,312	
Land & Natural Environment	323,300	0	53,700	0	0	377,000	156,732	
Environmental Health Services	1,932,800	0	0	0	38,800	1,971,600	893,640	
Economic Development	0	0	0	0	0	0	409	
Total Operating Revenue	4,148,900	0	100,100	0	233,000	4,482,000	2,235,093	
Operating Expenditure								
Development & Certification	4,369,400	0	5,300	0	80,700	4,455,400	2,197,124	
Land & Natural Environment	2,120,400	0	55,900	0	48,000	2,224,300	1,047,057	
Environmental Health Services	2,357,100	0	3,100	0	800	2,361,000	1,004,106	
Economic Development	664,700	30,000	8,700	0	(2,400)	701,000	366,095	
Total Operating Expenditure	9,511,600	30,000	73,000	0	127,100	9,741,700	4,614,382	
Operating Result - Surplus/(Deficit)	(5,362,700)	(30,000)	27,100	0	105,900	(5,259,700)	(2,379,288)	
Operating Cash Result - Surplus/(Deficit)	(5,362,700)	(30,000)	27,100	0	105,900	(5,259,700)	(2,379,288)	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	491,400	30,000	(22,000)	0	12,500	511,900	61,659	
Transfer from Reserves - Developer Contributions	117,600	0	0	0	0	117,600	77,404	
Transfer from Reserves - Unexpended Grants	229,300	0	0	0	19,400	248,700	31,993	
Capital Grants and Contributions	1,249,600	0	0	0	0	1,249,600	0	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	1,715,900	0	0	0	0	1,715,900	0	
Capital Purchases	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	372,000	30,000	(22,000)	0	31,900	411,900	171,056	
Program Cash Result - Surplus/(Deficit)	(4,990,700)	0	5,100	0	137,800	(4,847,800)	(2,208,233)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Development & Certification							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
Fees and Charges - Commercial Property	120,000	0	0	0	0	120,000	0
Fees and Charges - Regulatory	627,100	0	28,400	0	134,200	789,700	449,331
Fees and Charges - Discretionary	85,800	0	0	0	0	85,800	63,485
Fees and Charges - Discretionary	1,051,900	0	18,000	0	60,000	1,129,900	670,261
Customer Service	8,000	0	0	0	0	8,000	1,235
Total Operating Revenue	1,892,800	0	46,400	0	194,200	2,133,400	1,184,312
Operating Expenditure							
Administration	73,400	0	0	0	0	73,400	27,242
Customer Services - Switchboard and Counter	62,600	0	0	0	0	62,600	28,201
Directorate & Managers-Planning,Development & Env	623,000	0	0	0	0	623,000	321,910
Development Assessment - Fast Track Team	538,100	0	0	0	0	538,100	280,257
Salaries - Planning	681,600	0	0	0	100,000	781,600	382,322
Other Assessment Expenses	58,300	0	0	0	0	58,300	11,402
Indirect Costs	1,209,500	0	5,300	0	1,900	1,216,700	606,228
Building Certification Unit Employee Costs	1,076,900	0	0	0	(21,000)	1,055,900	521,213
Front Counter - Salaries and Oncosts	208,200	0	0	0	0	208,200	94,313
Footpath Dining	16,000	0	0	0	0	16,000	743
Office Expenses	30,000	0	0	0	0	30,000	27,443
Indirect Costs	(208,200)	0	0	0	(200)	(208,400)	(104,150)
Total Operating Expenditure	4,369,400	0	5,300	0	80,700	4,455,400	2,197,124
Operating Result - Surplus/(Deficit)	(2,476,600)	0	41,100	0	113,500	(2,322,000)	(1,012,812)
Operating Cash Result - Surplus/(Deficit)	(2,476,600)	0	41,100	0	113,500	(2,322,000)	(1,012,812)
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	16,000	0	0	0	0	16,000	743
Transfer from Reserves - Unexpended Grants	30,000	0	0	0	0	30,000	27,273
Capital Grants and Contributions	1,249,600	0	0	0	0	1,249,600	0
Less:- Capital Expenditure							
Loan Principal Repayments	0	0	0	0	0	0	0
Transfer To Reserves	1,369,600	0	0	0	0	1,369,600	0
Capital Purchases	0	0	0	0	0	0	0
Capital Cash Result - Surplus/(Deficit)	(74,000)	0	0	0	0	(74,000)	28,015
Program Cash Result - Surplus/(Deficit)	(2,550,600)	0	41,100	0	113,500	(2,396,000)	(984,797)

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5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Planning Policy and Natural Environment							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
Operating Grants - Environmental Planning	156,200	0	53,700	0	0	209,900	53,682
Applicant Funded DCP's/LEP's	0	0	0	0	0	0	17,956
Fees and Charges	167,100	0	0	0	0	167,100	77,257
Applicant Funded Proposal for Byron Shire LES	0	0	0	0	0	0	7,838
Total Operating Revenue	323,300	0	53,700	0	0	377,000	156,732
Operating Expenditure							
Employee and Office Expenses	937,200	0	0	0	0	937,200	483,135
Environmental Strategic Studies/Plans	208,500	0	3,000	0	47,400	258,900	104,441
Environmental Levy Works and Services Program	166,300	0	0	0	0	166,300	52,071
Council Funded Local Environment Plans	34,900	0	0	0	0	34,900	15,107
Koala Connections	264,000	0	0	0	0	264,000	113,199
Applicant Funded Local Environment Plans	0	0	0	0	0	0	218
Applicant Funded Proposal for Byron Shire LES	16,400	0	19,500	0	0	35,900	1,820
Grandinoid Clay Heath Restoration Project	26,500	0	31,200	0	0	57,700	15,936
Land for Wildlife - Restoring Rainforest	466,600	0	2,200	0	600	469,400	27,282
Indirect Costs							233,848
Total Operating Expenditure	2,120,400	0	55,900	0	48,000	2,224,300	1,047,057
Operating Result - Surplus/(Deficit)	(1,797,100)	0	(2,200)	0	(48,000)	(1,847,300)	(890,325)
Operating Cash Result - Surplus/(Deficit)	(1,797,100)	0	(2,200)	0	(48,000)	(1,847,300)	(890,325)
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	399,000	0	0	0	0	399,000	43,616
Transfer from Reserves - Developer Contributions	20,000	0	0	0	0	20,000	0
Transfer from Reserves - Unexpended Grants	174,300	0	0	0	19,400	193,700	0
Capital Grants and Contributions	0	0	0	0	0	0	0
Less:- Capital Expenditure							
Loan Principal Repayments	0	0	0	0	0	0	0
Transfer To Reserves	346,300	0	0	0	0	346,300	0
Transfer To Capital Grants and Contributions	0	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0	0
Capital Cash Result - Surplus/(Deficit)	247,000	0	0	0	19,400	266,400	43,616
Program Cash Result - Surplus/(Deficit)	(1,550,100)	0	(2,200)	0	(28,600)	(1,580,900)	(846,708)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Environment & Compliance							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
Fees and Charges - Discretionary	300,000	0	0	0	0	338,800	326,982
Miscellaneous Revenues	5,000	0	0	0	0	5,000	1,980
Compliance Fees & Charges	29,800	0	0	0	0	29,800	19,620
Compliance Miscellaneous Revenues	15,000	0	0	0	0	15,000	11,968
Fees and Charges - Regulated	13,400	0	0	0	0	13,400	10,591
Fees and Charges - Discretionary	56,900	0	0	0	0	56,900	31,409
Fines and Other Revenues	1,512,700	0	0	0	0	1,512,700	491,090
Total Operating Revenue	1,932,800	0	0	0	38,800	1,971,600	893,640
Operating Expenditure							
Health Employee Costs	369,300	0	0	0	0	369,300	188,883
Compliance Employee Costs	305,600	0	0	0	0	305,600	142,968
Operating Expenses	198,100	0	0	0	0	198,100	20,263
Indirect Costs	595,600	0	3,100	0	800	599,500	298,574
Ranger Employee Costs	583,400	0	0	0	0	583,400	267,860
Operating Expenses	196,900	0	0	0	0	196,900	58,955
Public Order and Safety Operating Expenses	108,200	0	0	0	0	108,200	26,604
Total Operating Expenditure	2,357,100	0	3,100	0	800	2,361,000	1,004,106
Operating Result - Surplus/(Deficit)	(424,300)	0	(3,100)	0	38,000	(389,400)	(110,466)
Operating Cash Result - Surplus/(Deficit)	(424,300)	0	(3,100)	0	38,000	(389,400)	(110,466)
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	27,900	0	0	0	0	27,900	0
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0
Less:- Capital Expenditure							
Loan Principal Repayments	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0	0
Capital Cash Result - Surplus/(Deficit)	27,900	0	0	0	0	27,900	0
Program Cash Result - Surplus/(Deficit)	(396,400)	0	(3,100)	0	38,000	(361,500)	(110,466)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Economic Development							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
Other Income	0	0	0	0	0	0	0
Total Operating Revenue	0	0	0	0	0	0	409
Operating Expenditure							
Tourism	133,400	0	0	0	0	133,400	39,158
Support Services	151,200	0	700	0	100	152,000	75,776
Economic Development and Tourism Coordinator	231,500	30,000	0	0	(10,000)	251,500	107,687
Economic Development	148,600	0	8,000	0	7,500	164,100	143,474
Total Operating Expenditure	664,700	30,000	8,700	0	(2,400)	701,000	366,095
Operating Result - Surplus/(Deficit)	(664,700)	(30,000)	(8,700)	0	2,400	(701,000)	(365,686)
Operating Cash Result - Surplus/(Deficit)	(664,700)	(30,000)	(8,700)	0	2,400	(701,000)	(365,686)
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	48,500	30,000	(22,000)	0	12,500	69,000	17,300
Transfer from Reserves - Developer Contributions	97,600	0	0	0	0	97,600	77,404
Transfer from Reserves - Unexpended Grants	25,000	0	0	0	0	25,000	4,720
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0
Loan Income	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0
Less:- Capital Expenditure							
Loan Principal Repayments	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0	0
Capital Cash Result - Surplus/(Deficit)	171,100	30,000	(22,000)	0	12,500	191,600	99,424
Program Cash Result - Surplus/(Deficit)	(493,600)	0	(30,700)	0	14,900	(509,400)	(266,262)

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5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Infrastructure Services Directorate Summary - Water Director: Phil Holloway Program: Water Services							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
Water Supply Management	8,709,800	0	25,000	0	0	8,734,800	4,556,104
Water Supply Operations	0	0	0	0	0	0	0
Total Operating Revenue	8,709,800	0	25,000	0	0	8,734,800	4,556,104
Operating Expenditure							
Water Supply Management	7,033,100	2,200	27,700	0	1,400	7,064,400	5,316,756
Total Operating Expenditure	7,033,100	2,200	27,700	0	1,400	7,064,400	5,316,756
Operating Result - Surplus/(Deficit)	1,676,700	(2,200)	(2,700)	0	(1,400)	1,670,400	(760,652)
Operating Cash Result - Surplus/(Deficit)	1,676,700	(2,200)	(2,700)	0	(1,400)	1,670,400	(760,652)
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	3,939,500	2,200	(24,000)	0	(212,300)	3,705,400	1,130,928
Transfer from Reserves - Developer Contributions	3,046,700	0	(6,000)	500,000	(1,000,000)	2,540,700	1,344,263
Loan income	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0
Developer Contributions	494,400	0	0	0	0	494,400	949,279
Less:- Capital Expenditure							
Loan Principal Repayments	0	0	0	0	0	0	0
Transfer To Reserves	2,171,100	0	(2,700)	0	(1,400)	2,167,000	0
Capital Purchases	6,986,200	0	(30,000)	500,000	(1,212,300)	6,243,900	2,472,991
Capital Cash Result - Surplus/(Deficit)	(1,676,700)	2,200	2,700	0	1,400	(1,670,400)	951,479
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	190,827

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Water Supply Management							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
Operating Grants	102,500	0	0	0	0	102,500	0
Rates and Service Availability Charges	2,096,500	0	25,000	0	0	2,121,500	2,169,610
Water Consumption Charges	6,211,400	0	0	0	0	6,211,400	2,022,746
Contributions	0	0	0	0	0	0	5,500
Fees	168,500	0	0	0	0	168,500	146,393
Private Works Income	0	0	0	0	0	0	8,713
Extra Charges	17,200	0	0	0	0	17,200	8,993
Interest on Investments	113,700	0	0	0	0	113,700	194,148
Total Operating Revenue	8,709,800	0	25,000	0	0	8,734,800	4,556,104
Management Expenditure							
Management & Administration	89,600	0	0	0	0	89,600	37,650
Engineering & Supervision	120,500	0	0	0	0	120,500	77,215
S64 Engineering	0	0	0	0	0	0	11,336
Employee Costs - Compliance	95,000	0	0	0	0	95,000	12,199
Employee Costs - Administration and Education	109,600	0	0	0	0	109,600	67,669
Meter Reading Contract	37,000	0	0	0	0	37,000	20,644
Training and Recruitment	10,200	0	0	0	0	10,200	4,205
Administration Expenses	247,800	2,200	25,000	0	0	275,000	113,295
Abandonments	10,600	0	0	0	0	10,600	3,043
Indirect Costs	1,066,800	0	2,700	0	1,400	1,070,900	529,582
General Maintenance	4,981,200	0	0	0	0	4,981,200	4,309,297
Mullumbimby	264,800	0	0	0	0	264,800	130,621
Total Operating Expenditure	7,033,100	2,200	27,700	0	1,400	7,064,400	5,316,756
Management Result - Surplus/(Deficit)	1,676,700	(2,200)	(2,700)	0	(1,400)	1,670,400	(760,652)
Management Result - Surplus/(Deficit)	1,676,700	(2,200)	(2,700)	0	(1,400)	1,670,400	(760,652)
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	330,000	2,200	0	0	(42,000)	290,200	46,142
Transfer from Reserves - Developer Contributions	20,000	0	0	0	0	20,000	10,318
Developer Contributions	494,400	0	0	0	0	494,400	949,279
Less:- Capital Expenditure							
Transfer To Reserves	2,171,100	0	(2,700)	0	(1,400)	2,167,000	0
Capital Purchases	350,000	0	0	0	(42,000)	308,000	54,260
Capital Cash Result - Surplus/(Deficit)	(1,676,700)	2,200	2,700	0	1,400	(1,670,400)	951,479
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	190,827

2015/2016 Budget Review as at 31st December 2015							
Program: Water Supply - Capital Works Bangalow							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	47,717
Transfer from Reserves - Developer Contributions	100,000	0	0	0	0	100,000	23,976
Loan income	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0
Less:- Capital Expenditure							
Loan Principal Repayments	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0
Capital Purchases	100,000	0	0	0	0	100,000	71,693
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0
2015/2016 Budget Review as at 31st December 2015							
Program: Water Supply - Capital Works Brunswick Heads							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	130,000	0	0	0	0	130,000	0
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0
Loan income	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0
Less:- Capital Expenditure							
Loan Principal Repayments	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0
Capital Purchases	130,000	0	0	0	0	130,000	0
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0

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5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Water Supply - Capital Works Byron Bay							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	448,700	0	0	0	(64,400)	384,300	85,529
Transfer from Reserves - Developer Contributions	1,530,100	0	0	500,000	(1,000,000)	1,030,100	147,593
Loan income	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0
Less:- Capital Expenditure							
Loan Principal Repayments	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0
Capital Purchases	1,978,800	0	0	500,000	(1,064,400)	1,414,400	233,122
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0

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2015/2016 Budget Review as at 31st December 2015 Program: Water Supply - Capital Works Mullumbimby							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	590,200	0	(24,000)	0	0	566,200	32,365
Transfer from Reserves - Developer Contributions	1,396,600	0	(6,000)	0	0	1,390,600	1,162,376
Loan income	0	0	0	0	0	0	0
Less:- Capital Expenditure							
Transfer To Reserves	0	0	0	0	0	0	0
Transfer To Unexpended Loans	0	0	0	0	0	0	0
Capital Purchases	1,986,800	0	(30,000)	0	0	1,956,800	1,194,741
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0

5.2 - ATTACHMENT 1

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5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Infrastructure Services Directorate Summary - Sewerage Director: Phil Holloway Program: Sewerage Services							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue							
Sewer Supply Management	14,635,300	0	341,600	0	0	14,976,900	11,561,990
Total Operating Revenue	14,635,300	0	341,600	0	0	14,976,900	11,561,990
Operating Expenditure							
Sewer Supply Management	10,931,900	0	345,500	0	(162,400)	11,115,000	5,339,917
Total Operating Expenditure	10,931,900	0	345,500	0	(162,400)	11,115,000	5,339,917
Operating Result - Surplus/(Deficit)	3,703,400	0	(3,900)	0	162,400	3,861,900	6,222,073
Operating Cash Result - Surplus/(Deficit)	3,703,400	0	(3,900)	0	162,400	3,861,900	6,222,073
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves	1,321,900	0	0	0	1,050,000	2,371,900	224,268
Transfer from Reserves - Developer Contributions	4,657,100	0	0	500,000	(2,681,000)	2,476,100	285,079
Developer Contributions	1,000,000	0	0	0	0	1,000,000	2,605,736
Less:- Capital Expenditure							
Loan Principal Repayments	1,317,300	0	0	0	219,700	1,537,000	0
Transfer To Reserves	3,386,100	0	(3,900)	0	(57,300)	3,324,900	6,222,073
Transfer To Unexpended Loans	0	0	0	0	0	0	0
Capital Purchases	5,979,000	0	0	500,000	(1,631,000)	4,848,000	1,897,688
Capital Cash Result - Surplus/(Deficit)	(3,703,400)	0	3,900	0	(162,400)	(3,861,900)	(5,024,678)
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	1,197,395

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5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Sewerage Services - Management							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Grants							
Rates and Service Availability Charges.	100,700	0	0	0	0	100,700	0
User Charges	9,699,800	0	100,000	0	0	9,799,800	9,827,919
Fees	4,425,100	0	175,600	0	0	4,600,700	1,491,498
Extra Charges	217,000	0	66,000	0	0	283,000	78,383
Interest on Investments	30,500	0	0	0	0	30,500	21,486
	162,200	0	0	0	0	162,200	142,704
Total Operating Revenue	14,635,300	0	341,600	0	0	14,976,900	11,561,990
Management Expenditure							
Management & Administration	89,600	0	0	0	0	89,600	36,180
Engineering & Supervision	120,500	0	0	0	0	120,500	75,815
Engineering S64 Assessment	0	0	0	0	0	0	10,782
Employee Costs - Compliance	95,000	0	0	0	0	95,000	9,075
Employee Costs - Administration and Education	112,400	0	0	0	0	112,400	64,998
Meter Reading Contract	34,000	0	0	0	0	34,000	14,155
Training and Recruitment	2,200	0	0	0	0	2,200	1,000
Administration Expenses	277,600	0	0	0	0	277,600	121,939
Abandonments	7,300	0	0	0	0	7,300	18,585
Other Expenses	2,200	0	0	0	0	2,200	0
Debt Servicing	3,826,000	0	0	0	(163,800)	3,662,200	1,612,920
Indirect Costs	1,225,200	0	3,900	0	1,400	1,230,500	613,504
Plant Running Expenses	0	0	66,000	0	0	66,000	25,022
General Maintenance	5,139,900	0	275,600	0	0	5,415,500	2,733,563
Private Works Expenses	0	0	0	0	0	0	1,103
Byron Bay System	0	0	0	0	0	0	1,277
Total Operating Expenditure	10,931,900	0	345,500	0	(162,400)	11,115,000	5,339,917
Operating Result - Surplus/(Deficit)	3,703,400	0	(3,900)	0	162,400	3,861,900	6,222,073
Operating Cash Result - Surplus/(Deficit)	3,703,400	0	(3,900)	0	162,400	3,861,900	6,222,073
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	283,400	0	0	0	(55,000)	228,400	180,504
Transfer from Reserves - Developer Contributions	525,600	0	0	0	(70,000)	455,600	89,343
Developer Contributions	1,000,000	0	0	0	0	1,000,000	2,605,736
Less:- Capital Expenditure							
Loan Principal Repayments	1,317,300	0	0	0	219,700	1,537,000	0
Transfer To Reserves	3,386,100	0	(3,900)	0	(57,300)	3,324,900	6,222,073
Capital Purchases	809,000	0	0	0	(125,000)	684,000	272,805
Capital Cash Result - Surplus/(Deficit)	(4,229,000)	0	3,900	0	(162,400)	(3,861,900)	(3,619,295)
Program Cash Result - Surplus/(Deficit)	(525,600)	0	0	0	0	0	2,602,778

2015/2016 Budget Review as at 31st December 2015							
Program: Sewerage Supply - Capital Works Bangalow							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	103,000	0	0	0	(50,000)	53,000	0
Transfer from Reserves - Developer Contributions	307,000	0	0	0	(50,000)	257,000	102,278
Loan income	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0
Less:- Capital Expenditure							
Loan Principal Repayments	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0
Capital Purchases	410,000	0	0	0	(100,000)	310,000	104,684
Capital Cash Result - Surplus/(Deficit)	(307,000)	0	0	0	50,000	(257,000)	(104,684)
Program Cash Result - Surplus/(Deficit)	(307,000)	0	0	0	50,000	(257,000)	(104,684)

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2015/2016 Budget Review as at 31st December 2015							
Program: Sewerage Supply - Capital Works Brunswick Heads							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves	492,200	0	0	0	0	492,200	223
Transfer from Reserves - Developer Contributions	1,191,000	0	0	0	(871,000)	320,000	94,530
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0
Loan income	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0
Less:- Capital Expenditure							
Loan Principal Repayments	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0
Transfer To Unexpended Loans	0	0	0	0	0	0	0
Capital Purchases	1,683,200	0	0	0	(871,000)	812,200	113,046
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	(18,293)
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	(18,293)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Sewerage Supply - Capital Works Byron Bay							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves	243,300	0	0	0	1,255,000	1,498,300	43,541
Transfer from Reserves - Developer Contributions	1,341,400	0	0	500,000	(1,200,000)	641,400	899,170
Loan income	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0
Less:- Capital Expenditure							
Loan Principal Repayments	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0
Capital Purchases	1,584,700	0	0	500,000	55,000	2,139,700	1,114,471
Capital Cash Result - Surplus/(Deficit)	(1,341,400)	0	0	(500,000)	1,200,000	(641,400)	(1,070,930)
Program Cash Result - Surplus/(Deficit)	(1,341,400)	0	0	(500,000)	1,200,000	(641,400)	(1,070,930)

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2015/2016 Budget Review as at 31st December 2015 Program: Sewerage Supply - Capital Works Mullumbimby							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves	200,000	0	0	0	(100,000)	100,000	0
Transfer from Reserves - Developer Contributions	670,700	0	0	0	(370,000)	300,700	68,270
Loan income	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0
Less:- Capital Expenditure							
Loan Principal Repayments	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0
Capital Purchases	870,700	0	0	0	(470,000)	400,700	69,545
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	(1,275)
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	(1,275)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Program: Sewerage Supply - Capital Works Ocean Shores							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves	0	0	0	0	0	0	0
Transfer from Reserves - Developer Contributions	621,400	0	0	0	(120,000)	501,400	223,136
Loan income	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0
Less:- Capital Expenditure							
Loan Principal Repayments	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0
Capital Purchases	621,400	0	0	0	(120,000)	501,400	223,136
Capital Cash Result - Surplus/(Deficit)	(621,400)	0	0	0	120,000	(501,400)	(223,136)
Program Cash Result - Surplus/(Deficit)	(621,400)	0	0	0	120,000	(501,400)	(223,136)

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BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 1

2015/2016 Budget Review as at 31st December 2015 Capital Expenditure Summary							
Description	Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
GENERAL FUND							
Corporate & Community Services Capital Expenditure							
Administrative Services	30,000	0	0	0	0	30,000	0
Information Services	48,500	0	0	0	0	48,500	20,368
Public Libraries	20,000	0	0	0	0	20,000	0
TOTAL CORPORATE & COMMUNITY SERVICES CAPITAL EXPENDITURE	98,500	0	0	0	0	98,500	20,368
Infrastructure Services Capital Expenditure							
Asset Management Planning	1,500,000	0	0	0	(50,000)	1,450,000	136,659
Depot Services & Fleet Management	970,000	0	0	0	0	970,000	3,280
Local Roads & Drainage	16,856,000	0	570,400	0	(4,252,700)	13,173,700	5,213,247
RMS	822,000	0	43,000	0	91,300	956,300	16,544
Open Space and Recreation	3,964,500	0	(117,200)	300,000	(33,800)	4,113,500	2,704,796
Waste Disposal Facility	597,300	0	53,900	0	(197,000)	454,200	353,434
Cavanbah Sports Centre	258,000	0	0	0	(5,000)	253,000	121,086
First Sun Holiday Park	810,000	0	30,000	0	(280,000)	560,000	306,423
Suffolk Park Holiday Park	500,000	0	0	0	(350,000)	150,000	10,015
Facilities Management	1,285,700	0	771,900	0	(597,900)	1,459,700	986,949
TOTAL INFRASTRUCTURE SERVICES CAPITAL EXPENDITURE	27,563,500	0	1,352,000	300,000	(5,675,100)	23,540,400	9,852,432
TOTAL GENERAL FUND CAPITAL EXPENDITURE	27,662,000	0	1,352,000	300,000	(5,675,100)	23,638,900	9,872,800
Water Capital Expenditure							
Miscellaneous	350,000	0	0	0	(42,000)	308,000	54,260
Bangalow	100,000	0	0	0	0	100,000	71,693
Brunswick Heads	130,000	0	0	0	0	130,000	0
Byron Bay	1,978,800	0	0	500,000	(1,064,400)	1,414,400	233,122
Mullumbimby	1,986,800	0	(30,000)	0	0	1,956,800	1,194,741
Ocean Shores	2,440,600	0	0	0	(105,900)	2,334,700	919,174
TOTAL WATER CAPITAL EXPENDITURE	6,986,200	0	(30,000)	500,000	(1,212,300)	6,243,900	2,472,991
Sewer Capital Expenditure							
Miscellaneous	809,000	0	0	0	(125,000)	684,000	272,805
Bangalow	410,000	0	0	0	(100,000)	310,000	104,684
Brunswick Heads	1,683,200	0	0	0	(871,000)	812,200	113,046
Byron Bay	1,584,700	0	0	500,000	55,000	2,139,700	1,114,471
Mullumbimby	870,700	0	0	0	(470,000)	400,700	69,545
Ocean Shores	621,400	0	0	0	(120,000)	501,400	223,136
TOTAL SEWER CAPITAL EXPENDITURE	5,979,000	0	0	500,000	(1,631,000)	4,848,000	1,897,688
TOTAL CAPITAL EXPENDITURE	40,627,200	0	1,322,000	1,300,000	(8,518,400)	34,730,800	14,243,479

BYRON SHIRE COUNCIL

BUDGET 2015/16

Review as at 31 December 2015

BUDGET VARIATION EXPLANATIONS

The following notes detail the material budget variations from the 2015/2016 Revised Budget as at 31 December 2015 to the Revised Budget Estimates as at 30 June 2016. A breakdown of the below can be seen on attachment 2.

Note Reference:	1																
Program:	Organisation Development																
Budget Variance:	Operating Expenditure \$0																
Reason for Variance:	Support service adjustments required that have no net effect on this program.																
Note Reference:	2																
Program:	Councillor Services																
Budget Variance:	Operating Expenditure \$500																
Reason for Variance:	Operating expenditure increased by \$500 due to support service costs.																
Note Reference:	3																
Program:	Information Services																
Budget Variance:	Operating Expenditure \$0																
Reason for Variance:	It is proposed to adjust the following to bring the budget into line with actual expenditure:-																
	<table border="0"> <tr> <td>(\$17,600)</td><td>2254.012 Infomix Database Licence and Mntce. Reduce this budget due to expenditure being less than the allocated budget and move this to IT Strategic Plan Actions (2264.1, below)</td></tr> <tr> <td>\$10,100</td><td>2254.013 Auth Property and Financial System Licence. Increase this budget to reflect actual cost.</td></tr> <tr> <td>(\$21,300)</td><td>2254.015 Authority AIM System Licence. Reduce this budget due to expenditure being less than the allocated budget. Move this to IT Strategic Plan Actions (2264.1, below)</td></tr> <tr> <td>\$2,100</td><td>2254.017 TRIM EDMS System Licence. Budget adjustment for slight increase in the actual licence fee paid.</td></tr> <tr> <td>\$11,700</td><td>2254.026 Electronic Agenda and Minutes.</td></tr> <tr> <td>(\$10,900)</td><td>2254.027 Client server tools 4J maintenance. Reduce this budget due to expenditure being less than the allocated budget. Move this to IT Strategic Plan Actions (2264.1, below)</td></tr> <tr> <td>\$4,500</td><td>2255.008 Citrix Remote Access/ Virtual Lic/Mntce. Budget adjustment for slight increase in actual maintenance fees paid.</td></tr> <tr> <td>\$21,400</td><td>2264.001 IT Strategic Plan Actions. It is recommended that the savings from the above reallocations be added to the Information Services strategic plan budget. This will have no net effect on the overall budget result.</td></tr> </table>	(\$17,600)	2254.012 Infomix Database Licence and Mntce. Reduce this budget due to expenditure being less than the allocated budget and move this to IT Strategic Plan Actions (2264.1, below)	\$10,100	2254.013 Auth Property and Financial System Licence. Increase this budget to reflect actual cost.	(\$21,300)	2254.015 Authority AIM System Licence. Reduce this budget due to expenditure being less than the allocated budget. Move this to IT Strategic Plan Actions (2264.1, below)	\$2,100	2254.017 TRIM EDMS System Licence. Budget adjustment for slight increase in the actual licence fee paid.	\$11,700	2254.026 Electronic Agenda and Minutes.	(\$10,900)	2254.027 Client server tools 4J maintenance. Reduce this budget due to expenditure being less than the allocated budget. Move this to IT Strategic Plan Actions (2264.1, below)	\$4,500	2255.008 Citrix Remote Access/ Virtual Lic/Mntce. Budget adjustment for slight increase in actual maintenance fees paid.	\$21,400	2264.001 IT Strategic Plan Actions. It is recommended that the savings from the above reallocations be added to the Information Services strategic plan budget. This will have no net effect on the overall budget result.
(\$17,600)	2254.012 Infomix Database Licence and Mntce. Reduce this budget due to expenditure being less than the allocated budget and move this to IT Strategic Plan Actions (2264.1, below)																
\$10,100	2254.013 Auth Property and Financial System Licence. Increase this budget to reflect actual cost.																
(\$21,300)	2254.015 Authority AIM System Licence. Reduce this budget due to expenditure being less than the allocated budget. Move this to IT Strategic Plan Actions (2264.1, below)																
\$2,100	2254.017 TRIM EDMS System Licence. Budget adjustment for slight increase in the actual licence fee paid.																
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(\$10,900)	2254.027 Client server tools 4J maintenance. Reduce this budget due to expenditure being less than the allocated budget. Move this to IT Strategic Plan Actions (2264.1, below)																
\$4,500	2255.008 Citrix Remote Access/ Virtual Lic/Mntce. Budget adjustment for slight increase in actual maintenance fees paid.																
\$21,400	2264.001 IT Strategic Plan Actions. It is recommended that the savings from the above reallocations be added to the Information Services strategic plan budget. This will have no net effect on the overall budget result.																
Note Reference:	4																
Program:	Governance Services																
Budget Variance:	Operating Income \$4,900 Operating Expenditure \$4,900																

BYRON SHIRE COUNCIL

BUDGET 2015/16

Review as at 31 December 2015

Reason for Variance: Proposed to increase operating income by \$4,900 due to income received for the document preparation fees for the Periwinkle Pre-School lease. This is offset by a Section 356 donation in the Community Development program, below. Also proposed to increase operating expenditure by \$15,800 to undertake a review of the Organisation Development Directorate structure via a consultancy. The difference between the income and expenditure adjustments is allocated through support services and has no net effect on the overall budget result.

Note Reference: 5

Program: Community Development

Budget Variance: Operating Expenditure \$44,100

Reason for Variance: Operating expenditure increased by \$44,100 due to the relocation of the Volunteers budget (\$5,000) from the Economic Development program, a \$34,000 Section 356 donation for the Periwinkle pre-school lease, \$4,900 Section 356 donation for the Periwinkle pre-school lease document preparation fees and support service costs adjustment (\$200). The Section 356 donations attributable to the Periwinkle pre-school lease are offset by income of \$34,000 in the Facilities Management program and \$4,900 in the Governance Services program (above).

Note Reference: 6

Program: Supervision and Administration

Budget Variance: Operating Expenditure \$0

Reason for Variance: There is an increase of \$1,000 to support service costs that are reallocated to other Infrastructure Service programs, therefore having no net change to the overall budget result.

Note Reference: 7

Program: Asset Management Planning

Budget Variance: Operating Expenditure \$88,000

Capital Income \$1,040,700

Transfer to Reserves \$952,600

Capital Expenditure (\$50,000)

Transfer from Reserves (\$50,000)

Reason for Variance: Operating expenditure increased by \$88,100 to cover the cost of agent fees associated with the sale of the Roundhouse sub-division. It is also proposed to increase the capital income budget to match the sale proceeds. The difference between the sale proceeds and agents fees is to be transferred to the Infrastructure Renewal reserve for future allocation.

It is proposed to decrease capital works by \$50,000 as the development works for Lot 22 Mullumbimby South will not be completed in 2015/16, therefore it is proposed that part of the budget be moved to 2016/17 for consideration. This is funded through the Property Development reserve.

Note Reference: 8

Program: Emergency Services

Budget Variance: Operating Income \$33,000

Operating Expenditure \$33,000

BYRON SHIRE COUNCIL

BUDGET 2015/16

Review as at 31 December 2015

Reason for Variance: It is proposed to increase operating income and expenditure for contributions made by the Rural Fire Service (RFS) branches at Ballina (\$35,000) and Tweed (\$11,000) and donations dispersed to the various brigades (\$17,000). Council pays RFS costs and is reimbursed by Ballina and Tweed Councils.
It is also proposed to decrease the budget for the Belongil Creek Floodplain Management Study (\$45,000). This project has been completed, therefore it is proposed that the grant of \$30,000 be removed and the revenue (\$15,000) be moved to the Brunswick River Flood Warning Telemetry for an additional water level gauge, including telemetry to the BOM website.

Note Reference: 9

Program: Depot Services and Fleet Management

Budget Variance: Operating Expenditure \$0

Reason for Variance: Support service costs increased by \$500, funded through the Plant reserve.

Note Reference: 10

Program: Local Roads & Drainage

Budget Variance: Operating Expenditure (\$13,500)
Transfer from Reserves \$26,000
Capital Expenditure (\$4,252,700)
Capital Income (\$4,425,000)

Reason for Variance: Operating Expenditure decreased due to \$26,300 being reallocated from Unsealed road maintenance grading to Wilson Creek Road (Capital works 44210, - see below) and \$10,000 being reallocated to the Park and Ride Trial as per resolution 15-474. Support service costs also increased by \$2,800.

Transfer from Reserves increased by \$26,000 due to the following:-

Internal Reserve funding decreased by \$47,800:-

(\$15,300) 44222 - Pipe Dryden Street inlet pit to Shirley Street - See capital works comment below.

(\$121,000) 44224 - SGB Street Drainage Upgrade Stage. See capital works comment below

(\$500) 44189 - System amplification to resolve stormwater issues. See capital works comment below.

(\$104,300) 44192 - SGB Street Drainage Improvements. See capital works comment below

\$43,300 44194 - Kolora Way, Ocean Shores - Stage 1. See capital works comment below

\$150,000 44247 - Project Investigation & Planning. See capital works comment below

Developer Contribution funding increased by \$73,800:-

\$91,000 45463 - Orana Road Ocean Shores. See capital works comment below.

(\$17,200) 45469 - Bangalow Rd Telofa - Stage 2. See capital works comment below.

Capital Contributions funding decreased by \$4,425,000:-

\$25,000 45493 - Rifle Range Road Intersection Upgrade. See capital works comment below.

(\$4,450,000) 45480.1 - Byron bay Bypass. See capital works comment below.

BYRON SHIRE COUNCIL

BUDGET 2015/16

Review as at 31 December 2015

Capital Expenditure decreased by \$4,252,700:-

\$26,300	44210 – Wilsons Creek Road, East of Montecullum – Additional funds will allow Council to complete shoulder sealing to improve school bus access. Maintenance of the existing drainage system will reduce water ponding and extending the life of this section of road. There are some deep holes forming at the entrances to the culverts crossing under the road and require urgent attention to make safe.
(\$15,300)	44222 - Pipe Dryden Street inlet pit to Shirley Street - It is proposed that the balance of this budget be returned to the Stormwater Drainage reserve as this project is completed.
(\$121,000)	44224 - SGB Street Drainage Upgrade Stage 2 - Only design works will happen for this project in 2014/15, therefore It is proposed that the budget be decreased to \$20,000. The reason for delay is that Council are waiting on the outcome of the public consultation for the proposed expenditure of the Roundhouse sale proceeds.
(\$500)	44189 - System amplification to resolve stormwater issues - Project completed, so funds not required.
(\$104,300)	44192 - SGB Street Drainage Improvements - Only design works will happen for this project in 2014/15, therefore It is proposed that the budget be decreased to \$20,000. The reason for delay is Council is waiting on the outcome of the public consultation for proposed expenditure of Roundhouse sale proceeds.
\$25,000	45493 - Rifle Range Road Intersection Upgrade - It is proposed that this budget be increased by \$25,000 that was received from John Holland Rail for works at this intersection.
\$43,300	44194 - Kolora Way, Ocean Shores - Stage 1 - These works have now been scoped and it is proposed that the budget be increased by \$43,300 funded from the Infrastructure Renewal Reserve.
(\$30,000)	44213 - Myocum Rd Segment 545.10 CH1.59-2.44km – It is anticipated that this project will be \$30,000 under budget. It is therefore proposed that this be moved to the other Roads to Recovery project on Myocum Road (44241, below)
\$30,000	44241 - Myocum Road Segment – See above
(\$10,000)	44229 - Replace Pipeline through Parcel No.54790 - This project will not happen, therefore it is proposed that the budget to 44236 Fingal Street.
(\$10,000)	44230 - Langi Place Replace Pipes - This project will not happen, therefore it is proposed that the budget to 44236 Fingal Street.
(\$10,000)	44231 - Matong Drive Replace Pipes - This project will not happen, therefore it is proposed that \$8,100 of this budget be moved to Skinners Shoot and the balance to 44236 Fingal Street.

BYRON SHIRE COUNCIL

BUDGET 2015/16

Review as at 31 December 2015

\$21,900	44236 - Proposed Reconstruction Works - Fingal Street - This project is slightly over budget and therefore it is proposed that the additional funding be obtained from savings from other revenue funded projects. These projects have been identified as:- 44229 Replace Pipeline through Parcel No.54790, 44230 Langi Place Replace Pipes and 44231 Matong Drive Replace Pipes.
\$8,100	45484 - Skinners Shoot Road South of Yagers Lane. Slight increase in expenditure funded from savings in the Matong Drive works.
\$91,000	45463 - Orana Road Ocean Shores - It is proposed to increase this budget by \$91,000 which is what is required to change the wearing surface from a spray seal to an AC seal.
(\$17,200)	45469 - Bangalow Rd Telofa - Stage 2. This project has been completed and the budget is no longer required.
\$150,000	44247 - Project Investigation & Planning – It is proposed to create this budget to undertake planning, investigation, survey and design in 2015/16 for projects in 2016/17 so Council can start the construction phase of these projects on time throughout the 2016-17 financial year.
(\$4,450,000)	45480 – Byron Bay Bypass - It is proposed that part of this budget be moved to 2016/17 as works will not be completed in 2015/16.
\$120,000	44165 – Tweed Street Masterplan. It is proposed to add a budget for the Tweed Street Masterplan for Council to investigate and proceed with the detailed design of this project.

Note Reference: 11

Program: RMS

Budget Variance: Operating Income \$1,488,200
Operating Expenditure \$1,488,400
Capital Expenditure \$91,300
Transfer from Reserves \$91,300

Reason for Variance It is proposed to increase operating income and expenditure by \$1,488,200 to bring the budget for various natural disaster works into line with approved funding from the Roads & Maritime Service (RMS).
Operating expenditure increased by an additional \$200 due to support service costs.
It is also proposed to increase Capital expenditure due to cracking in the RMS cement stabilised base in section B (350m long) of Tweed Valley Way. A specialised treatment is required to reduce time to complete a full depth replacement. So therefore extra funding would allow the works to be completed in one visit and not require a more expensive full depth rehabilitation to be carried out over 4550m2 area of Tweed Valley Way. This can be funded from an unexpended grant that Council received as part of the handover of the old Pacific Highway.

BYRON SHIRE COUNCIL

BUDGET 2015/16

Review as at 31 December 2015

Note Reference:	12						
Program:	Open Spaces and Recreation						
Budget Variance:	Operating Income \$7,300 Operating Expenditure \$31,200 Transfer from Reserves (\$4,700) Capital Expenditure (\$30,600)						
Reason for Variance:	Operating income increased by \$7,300 due to \$2,500 from the Department of Workplace Relations (DEEWR) for traineeship incentives and a slight increase against the contribution received from the NSW Crown Holiday Parks Trust for crown land and foreshore maintenance. It is proposed to increase operating expenditure by \$31,200 due to:- <table> <tr> <td>\$11,500</td><td>3263.6 NSW Crown Holiday Trust, Wategos/Clarkes. This is the revenue share of commercial activities at Wategos and Clarkes beach that is remitted to the NSW Crown Holiday Trust.</td></tr> <tr> <td>\$17,600</td><td>3256.6 Brunswick Heads Maint Upgrade - It is proposed to transfer \$17,600 from 4835.123 Brunswick Head Floating Pontoon as these special rate funds were not required for that project.</td></tr> <tr> <td>\$1,500</td><td>Support Service costs.</td></tr> </table> <p>Capital Expenditure decreased by \$33,800 due to the following: (\$33,800) 4835.123 Brunswick Heads Boat Ramp - Floating Pontoon - It is proposed to reduce this budget as works have been completed.</p> <p>Transfer from Reserves decreased by \$4,700 due to:- Externally Restricted Reserves \$4,100 \$11,500 3263.6 NSW Crown Holiday Trust, Wategos/Clarkes. – Crown Reserve (\$7,400) 4835.123 Brunswick Heads Boat Ramp - Floating Pontoon – Crown Reserve. Capital Grant & Contributions (\$8,800) (\$8,800) 4835.123 Brunswick Heads Boat Ramp - Floating Pontoon</p>	\$11,500	3263.6 NSW Crown Holiday Trust, Wategos/Clarkes. This is the revenue share of commercial activities at Wategos and Clarkes beach that is remitted to the NSW Crown Holiday Trust.	\$17,600	3256.6 Brunswick Heads Maint Upgrade - It is proposed to transfer \$17,600 from 4835.123 Brunswick Head Floating Pontoon as these special rate funds were not required for that project.	\$1,500	Support Service costs.
\$11,500	3263.6 NSW Crown Holiday Trust, Wategos/Clarkes. This is the revenue share of commercial activities at Wategos and Clarkes beach that is remitted to the NSW Crown Holiday Trust.						
\$17,600	3256.6 Brunswick Heads Maint Upgrade - It is proposed to transfer \$17,600 from 4835.123 Brunswick Head Floating Pontoon as these special rate funds were not required for that project.						
\$1,500	Support Service costs.						
Note Reference:	13						
Program:	Waste & Recycling						
Budget Variance:	Operating Income \$0 Operating Expenditure \$200 Transfer to Reserves (\$200) Transfer from Reserves (\$197,000) Capital Expenditure (\$197,000)						
Reason for Variance:	It is anticipated that no further income will be received in the sale of scrap metal due to the fall in price, therefore it is proposed to move a budget of \$61,000 from 1811.3 to the domestic waste management charge that is over budget. Support service costs increased by \$200 resulting in a decrease in the transfer to reserves. Capital Expenditure decreased by \$197,000 as it is anticipated that the following works funded by unexpended grants will not be undertaken until 2016-2017:- (\$40,000) 4859.51 EPS Recycling (\$45,000) 4859.52 Cardboard Recycling						

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BUDGET 2015/16

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	(\$82,000)	4859.53 Resource Recovery Centre Master plan
	(\$30,000)	4859.54 Public Place Recycling Enclosures
Note Reference:	14	
Program:	Cavanbah Sports Centre	
Budget Variance:	Operating Income \$25,000	
	Operating Expenditure \$25,100	
	Capital Expenditure \$5,000	
	Transfer to Reserves \$5,000	
Reason for Variance:	It is proposed to increase food and beverage income and expenditure by \$25,000 to reflect expected actual results. It is proposed to decrease capital works by \$5,000 as the external door for the commercial kitchen will not be completed in 2015/16. This was funded from the Infrastructure Services carryover reserve. Support service costs increased by \$100.	
Note Reference:	15	
Program:	First Sun Holiday Park	
Budget Variance:	Operating Expenditure \$100	
	Transfer to Reserves (\$100)	
	Capital Expenditure (\$280,000)	
	Transfer from Reserves (\$280,000)	
Reason for Variance:	Support service costs increased by \$100 funded through the Holiday Park reserve. It is proposed to decrease the budget for the following capital works that are anticipated to be completed in 2016-2017:- (\$50,000) 4264.17 – Safari Tents (\$230,000) 4265.003 – Amenities Refurbishment	
Note Reference:	16	
Program:	Suffolk Park Holiday Park	
Budget Variance:	Capital Expenditure (\$350,000)	
	Transfer from Reserves (\$350,000)	
Reason for Variance:	It is proposed to decrease the budget for the following capital works that are anticipated to be completed in 2016-2017:- (\$350,000) 4269.032– Amenities Block Replacement	
Note Reference:	17	
Program:	Facilities Management	
Budget Variance:	Operating Income \$34,000	
	Operating Expenditure \$41,100	
	Transfer to Reserves \$21,900	
	Transfer from Reserves (\$534,900)	
	Capital Expenditure (\$597,900)	
Reason for Variance:	It is proposed to increase operating income by \$34,000 due to the lease for the Periwinkle pre-school. This will be funded from a Section 356 donation from the Community Development program. Operating expenditure increased by \$41,200 due to:- \$25,000 2305.1 Mullumbimby pool other maintenance – There has been unforeseen expenditure on the filtration system and filter pumps at Mullumbimby pool that required urgent repairs. The cost of these was approximately \$25,000.	

**BYRON SHIRE COUNCIL
BUDGET 2015/16
Review as at 31 December 2015**

\$16,100	2306.17 70-90 Station Street Sub Division Investigation – There is no budget for this currently in 2015/16. It is proposed to transfer \$16,100 from the Property Development Reserve to cover actual costs to date for the sub-division.
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Transfer to reserves increased due to the reduction in revenue funded capital works at Byron pool. It is recommended this be transferred to the Property reserve to be used when repairs are necessary.

It is proposed to decrease Capital Expenditure by \$597,900 due to the upgrade of Suffolk Park Hall not happening in 2015/16 (\$300,000) a reduction of Byron Pool improvements that will not occur in 2015/16 (\$47,900) and a reduction in the budget required for Byron Bay Library (\$250,000).

It is proposed to decrease the transfer from reserves by \$534,900 due to:-

(\$300,000)	4191.66 Upgrade of Suffolk Park Hall from Developer Contributions.
\$25,000	It is proposed to add \$25,000 from the property reserve to fund the unexpected costs at Mullumbimby pool.
\$16,100	It is proposed to add \$16,100 from the property reserve to fund the actual costs for 70-90 Station Street Mullumbimby.
(\$26,000)	It is proposed to reduce the transfer of \$26,000 from the property reserve as the Byron Pool Improvement works will not occur in 2015/16.
(\$250,000)	Byron Bay library works.

Note Reference: 18
Program: Development & Certification
Budget Variance: Operating Income \$194,200
 Operating Expenditure \$80,700
Reason for Variance: It is proposed to increase income by \$194,200 due to an increase in developer application fees (\$134,200), construction certificate fees (\$30,000) and section 68 fees received (\$30,000). It is proposed to increase expenditure by \$79,000 by increasing the temporary resourcing budget (\$100,000) to complete the increase in DA applications, decreasing salaries due to slight savings (\$28,000 – As per resolution 15-555, reallocating to the Planning Proposal and Natural Environment program for the Place Activation Plan for Mullumbimby and Bangalow) and creating a budget for a the Heritage Advisor that is now part of the Development & Certification program (\$7,000). Support service costs increased by \$1,700.

Note Reference: 19
Program: Planning Policy & Natural Environment
Budget Variance: Operating Expenditure \$48,000
 Capital Income \$19,400
Reason for Variance: Operating expenditure increased due to the following:-

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	\$19,400	CZMP for Byron Bay Embayment – There is currently \$19,400 of an unexpended grant that is required for an increase in costs of these works.
	\$28,000	Place Activation Plan for Mullumbimby & Bangalow – Resolution 15-555 requested that a Place Activation Plan for Mullumbimby and Bangalow be developed, funded from the Development & Certification budget.
		Support service costs increased by \$600.
Note Reference:	20	
Program:	Environment & Compliance	
Budget Variance:	Operating Income \$38,800 Operating Expenditure \$800	
Reason for Variance:	It is proposed to increase operating income due to additional fees received for market stall permits (\$20,400) and an increase in fees received for food premises inspections (\$18,400). Support service costs increased by \$800.	
Note Reference:	21	
Program:	Economic Development	
Budget Variance:	Operating Expenditure (\$2,400) Transfer from Reserves (\$12,500)	
Reason for Variance:	Resolution 15-451 recommended a donation of \$10,000 to the Byron Visitor Centre. This resolution did not get carried but was previously actioned. Therefore \$10,000 is required to be put back against the Park and Trial budget in the Local Roads and Drainage program to fix this error. It is proposed to add a budget of \$12,500 to enable Council to have data analysed through an external consultant (ID Profile). It is anticipated that this data will assist Council when submitting grant applications by highlighting the need for support in the Shire. It is proposed to fund this from the General Manager's reserve. It is also proposed to move the Volunteers budget to the Community Development program (\$5,000). Support service costs also increased by \$100.	
Note Reference:	22	
Program:	Water Supply Operating and Capital	
Budget Variance:	Operating Expenditure \$900 Transfer to Reserves (\$900) Capital Expenditure (\$1,212,300) Transfer from Reserves (\$1,212,300)	
Reason for Variance:	Support service costs increased by \$900. Capital expenditure decreased due:- (\$42,000) 6438.004 Miscellaneous Extensions - It is proposed that part of this budget be moved to Yallakool to cover the completion of works. (\$1,000,000) 6657.001 Coopers Shoot Reservoir Upgrade - Not all works will be completed in 2015/16, therefore it is proposed that the budget be moved to 2016/17 for consideration. (\$64,400) 6674.001 Cavanbah Street Byron Water Main Upgrade - It is proposed that this budget be removed as works have been completed.	

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Review as at 31 December 2015

	(\$147,900)	6868.001 Reservoir Renewals - Works will not be complete in 2015/16, therefore it is proposed that part of the budget be moved to 2016/17 for consideration.
	\$42,000	6869.001 Yallakool/Jarrah/Goondoloo - It is proposed that this budget be increased from Miscellaneous Extensions (above) to cover over expenditure.
<p>This program has no net effect on the budget result. This is done through the Water Capital Works reserve and Section 64 Developer Contributions reserve (Water).</p>		
Note Reference:	23	
Program:	Sewerage Supply Operating and Capital	
Budget Variance:	Operating Expenditure (\$162,900)	
	Capital Expenditure (\$1,411,300)	
	Transfer from Reserves (\$1,631,000)	
	Transfer to Reserves (\$57,300)	
Reason for Variance:	Operating Expenditure decreased by \$163,800 due to an adjustment required for interest on loans. Adjustments were not made to the 2015/2016 budget when sewerage loans was refinanced.	
	Support service costs increased by \$900.	
	Capital expenditure decreased due:-	
	(\$55,000)	7438.005 Miscellaneous Works - It is proposed that this budget is moved from this account to the upgrade of Byron Bay SPS3024 rising main (below).
	(\$70,000)	7444.001 Sewerage System Capacity Planning - It is proposed that \$70,000 be returned to S64 as funds will not be required.
	(\$100,000)	7482.001 Pipe Renewals/Upgrades - Not all works will be completed in 2015/16, therefore it is proposed that part of the budget be moved to 2016/17 for consideration.
	(\$871,000)	7590.001 Brunswick Heads STP - Detailed Site Contamination Study - It is proposed that the Section 64 funding for this project be changed to reserve funding because it does not fit into the definition for s64 funding. It does not increase the capacity of the system nor increase the level of service to customers. It is a renewal in basic terms and requires funding from reserves. Attempting to fund it from s64's creates a shortfall on the future capital works program. The current sewer fund capital works reserve has capacity to fund this project. Any future sale of land at this site will go back into the sewer capital works reserve. In addition it is proposed that \$871,000 of funding be moved to 2016/17 for consideration as works cannot be completed in 2015/16.
	\$55,000	7729.001 Byron Bay Upsize SPS3024 Rising Main - It is proposed \$55,000 be moved from 7438.5

BYRON SHIRE COUNCIL**BUDGET 2015/16****Review as at 31 December 2015**

	Miscellaneous Works to upgrade SPS3024 rising main.
(\$470,000)	7778.001 Azalea St & Left Bank Rd – Mullumbimby - Not all works will be completed in 2015/16, therefore it is proposed that part of the budget be moved to 2016/17 for consideration.
(\$120,000)	7877.001 Ocean Shores STP Upgrade Project - Not all works will be completed in 2015/16, therefore it is proposed that part of the budget be moved to 2016/17 for consideration.
\$219,700	7430.001 – Loan Principal Repayments – Based on the end of the financial year at 30 June 2015, Council included in special schedule 2 that it would repay in round terms \$2,646,300 as current or to be repaid in 2015/2016. There is a shortfall of \$219,700 as adjustments were not made to the budget when sewerage loans were refinanced.
This program has no net effect on the overall budget result. 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 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Organisation Development									
2015.091	Support Services Costs Allocated	256,600	Operating	Expenditure	256,600		300	256,900	1
2015.910	Support Services Costs Reallocated	(1,096,700)	Operating	Expenditure	(1,096,700)		(300)	(1,097,000)	1
Total for Program:						0	0		
TOTAL REPORTABLE FOR ORGANISATION DEVELOPMENT						0	0		
Councillor Services									
2159.091	Support Services Costs	304,500	Operating	Expenditure	304,500		500	305,000	2
Total for Program:						0	500		
Information Services									
2254.012	Infomix Database Licence and Mntce	20,800	Operating	Expenditure	20,800		(17,600)	3,200	3
2254.013	Auth Property and Financial System Licen	111,800	Operating	Expenditure	111,800		10,100	121,900	3
2254.015	Authority AIM System Licence	21,300	Operating	Expenditure	21,300		(21,300)	0	3
2254.017	TRIM EDMS System Licence	17,800	Operating	Expenditure	17,800		2,100	19,900	3
2254.026	Electronic Agendas and Minutes	12,500	Operating	Expenditure	12,500		11,700	24,200	3
2254.027	Client server tools 4J maintenance	44,200	Operating	Expenditure	44,200		(10,900)	33,300	3
2255.008	Citrix Remote Access/ Virtual Lic/Mntce	12,000	Operating	Expenditure	12,000		4,500	16,500	3
2264.001	IT Strategic Plan Actions	135,000	Operating	Expenditure	135,000		21,400	156,400	3
Total for Program:						0	0		
Governance Services									
2189.910	Support Services Costs Reallocated	(2,817,400)	Operating	Expenditure	(2,819,600)		(10,900)	(2,830,500)	4
2005.005	Sundry Administrative Expenses	5,000	Operating	Expenditure	5,000		15,800	20,800	4
1199.002	Document Preparation and Legal Fees	10,300	Operating	Income	10,300	4,900		15,200	4
Total for Program:						4,900	4,900		
Community Development									
2369.091	Support Services Costs	185,300	Operating	Expenditure	185,300		200	185,500	5
2342.013	Volunteers	-	Operating	Expenditure	-		5,000	5,000	5
2341.234	Periwinkle Preschool Lease Rental Subsidy (contra)	-	Operating	Expenditure	-		34,000	34,000	5
2341.235	Periwinkle Preschool Lease Document Fees Subsidy	-	Operating	Expenditure	-		4,900	4,900	5
Total for Program:						0	44,100		
TOTAL REPORTABLE FOR CORPORATE & COMMUNITY SERVICES						4,900	49,500		

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 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Supervision and Administration									
3029.091	Support Services Costs	800,000	Operating	Expenditure	800,000		1,000	801,000	6
3029.910	Support Services Costs Reallocated	(1,956,000)	Operating	Expenditure	(1,956,000)		(1,000)	(1,957,000)	6
Total for Program:						0	0		
Asset Management Planning									
3039.091	Support Services Costs	147,900	Operating	Expenditure	147,900		300	148,200	7
3039.910	Support Services Costs Reallocated	(705,300)	Operating	Expenditure	(705,300)		(400)	(705,700)	7
3031.004	Agents Commission on Sale of Assets	0	Operating	Expenditure	0		88,100	88,100	7
4643.001	Capital Income - Sale of Roundhouse	0	Capital	Income	0	1,040,700		1,040,700	7
4641.001	Transfer to Infrastructure Renewal Reserve	0	Capital	Expenditure	0		952,600	952,600	7
4644.005	Lot 22 Mullumbimby South Development	60,000	Capital	Income	60,000		(50,000)	10,000	7
4642.001	Transfer from Property Renewal Reserve	60,000	Capital	Expenditure	60,000	(50,000)		10,000	7
Total for Program:						990,700	990,600		
Emergency Services									
3059.091	Support Services Costs	131,800	Operating	Expenditure	131,800		0	131,800	8
1652.001	Donations	-	Operating	Income	-	17,000		17,000	8
2841.023	Donations Dispersed to Various Brigades	-	Operating	Expenditure	-		17,000	17,000	8
1652.004	RFS - Ballina	-	Operating	Income	-	35,000		35,000	8
2841.021	RFS - Ballina	-	Operating	Expenditure	-		35,000	35,000	8
1652.005	RFS - Tweed	-	Operating	Income	-	11,000		11,000	8
2841.022	RFS - Tweed	-	Operating	Expenditure	-		11,000	11,000	8
1771.005	Belongil Ck F/Plain Manage. Study, Plan	30,000	Operating	Income	30,000	(30,000)			8
3045.003	Brunswick River Flood Warning Telemetry	15,400	Operating	Expenditure	15,400		21,000	36,400	8
3045.011	Tallow Creek Floodplain Management Study	6,200	Operating	Expenditure	6,200		(6,000)	200	8
3045.013	Belongil Ck F/Plain Manage. Study, Plan	45,000	Operating	Expenditure	45,000		(45,000)	0	8
Total for Program:						33,000	33,000		
Depot Services and Fleet Management									
3089.091	Support Services Costs - Fleet	273,900	Operating	Expenditure	273,900		500	274,400	9
4049.101	Transfer from Plant Reserve	273,900	Capital	Income	273,900	500		274,400	9
Total for Program:						500	500		
Local Roads and Drainage									
3169.091	Support Services Costs - Local	1,654,200	Operating	Expenditure	1,654,200		2,800	1,657,000	10
3174.001	Provision of Bus Services - (Except NYE)	40,000	Operating	Expenditure			10,000	10,000	10
3131.005	Unsealed Rural - Maint Grading 20 Plan	276,500	Operating	Expenditure	271,500		(26,300)	245,200	10
44210.001	Wilson's Creek Road, East of Montecullum	150,000	Capital	Expenditure	150,000		26,300	490,000	10
44222.001	Pipe Dryden Street inlet pit to Shirley Street	80,000	Capital	Expenditure	80,000		(15,300)	64,700	10
44224.001	SGB Street Drainage Upgrade Stage 2	141,000	Capital	Expenditure	141,000		(121,000)	20,000	10
44189.001	System amplification to resolve stormwat	3,200	Capital	Income	3,200		(500)	2,700	10
44192.001	SGB Street Drainage Improvements	124,300	Capital	Expenditure	124,300		(104,300)	20,000	10
4052.101	Transfer from Stormwater Drainage Reserve	-	Capital	Income	-	(241,100)		(241,100)	10
45493.001	Rifle Range Road Intersection Upgrade	53,900	Capital	Expenditure	53,900		25,000	78,900	10
4053.101	Capital Contributions	-	Capital	Income	-	25,000		25,000	10
44194.001	Kolora Way, Ocean Shores - Stage 1	466,700	Capital	Expenditure	466,700		43,300	510,000	10
4052.101	Transfer from Infrastructure Renewal Reserve	466,700	Capital	Income	466,700	43,300		510,000	10
44213.001	Myocum Rd Segment 545.10 CH1.59-2.44km	400,000	Capital	Expenditure	400,000		(30,000)	370,000	10
44241.001	Myocum Road Segment	460,000	Capital	Income	460,000		30,000	490,000	10
44229.001	Replace Pipeline through Parcel No.54790	10,000	Capital	Expenditure	10,000		(10,000)	0	10
44230.001	Langi Place Replace Pipes	10,000	Capital	Expenditure	10,000		(10,000)	0	10
44231.001	Matong Drive Replace Pipes	10,000	Capital	Expenditure	10,000		(10,000)	0	10
44236.001	Proposed Reconstruction Works - Fingal Street	344,000	Capital	Expenditure	490,000		21,900	511,900	10
45484.001	Skinners Shoot Road South of Yagers Lane	25,000	Capital	Expenditure	25,000		8,100	33,100	10
45463.001	Orana Road Ocean Shores	62,600	Capital	Expenditure	62,600		91,000	153,600	10
45469.001	Bangalow Rd Telofa - Stage 2	17,200	Capital	Expenditure	17,200		(17,200)	0	10
4054.101	Transfer from Developer Contributions	79,800	Capital	Income	79,800	73,800		153,600	10
44247.001	Project Investigation & Planning	-	Capital	Expenditure	-		150,000	150,000	10
4052.101	Transfer from Infrastructure Renewal Reserve	-	Capital	Income	-	150,000		150,000	10
44003.012	Marine Pde - Footpath	21,300	Capital	Expenditure	21,300		220,000	241,300	10
45490.001	Marine Parade Footpath at Watego's	220,000	Capital	Expenditure	220,000		(220,000)	0	10
45480.001	Byron Bay Bypass	5,250,000	Capital	Expenditure	5,250,000		(4,450,000)	800,000	10
4053.101	Capital Contributions	5,250,000	Capital	Income	5,250,000	(4,450,000)		800,000	10
44165.001	Tweed Street Master Plan (Design Only)	-	Capital	Expenditure	-		120,000	120,000	10
Total for Program:						(4,399,000)	(4,266,200)		
RMS									
3219.091	Support Services Costs	358,400	Operating	Expenditure	358,400		200	358,600	11
1745.012	Natural Disaster RMS Funding Jan 2013	1,301,800	Operating	Income	1,301,800	1,342,700		2,644,500	11
4801.309	Upper Wilsons Creek Slip 309	1,301,800	Operating	Expenditure	1,301,800		1,342,700	2,644,500	11
1745.016	Natural Disaster RMS Funding Jan 2013 - Huonbrook Slip 308	664,100	Operating	Income	664,100	282,500		946,600	11
4801.301	Wanganui Slip South 310	664,100	Operating	Expenditure	664,100		282,500	946,600	11
1745.015	Nat Disaster Jan 2013 Upper Cooper Slip	180,000	Operating	Income	180,000	(137,000)		43,000	11
4801.300	Upper Coopers Ck Rd Final Repair 311	180,000	Operating	Expenditure	180,000		(137,000)	43,000	11
3211.022	Reg - 463 Traffic Facilities (New) Plan	32,300	Operating	Expenditure	35,500		(20,000)	15,500	11
3213.001	REG 545 - Hand Patching Plan	2,800	Operating	Expenditure	16,400		20,000	36,400	11
4822.001	Tweed Valley Way - North of Jones Road	535,000	Capital	Expenditure	535,000		91,300	626,300	11
4506.501	Transfer from Unexpended Grant	535,000	Capital	Income	535,000			626,300	11
Total for Program:						1,579,500	1,579,700		

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 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Open Spaces and Recreation									
3319.091	Support Services Costs	903,700	Operating	Expenditure	903,700		1,500	905,200	12
1755.008	Dep of Lands - Cont to Crown Land Mntnce	186,500	Operating	Income	186,500	3,000		189,500	12
1755.009	Dep of Lands - Cont to Foreshore Mntce	23,900	Operating	Income	23,900	1,800		25,700	12
1755.027	DEEWR Traineeship Incentives	-	Operating	Income	-	2,500		2,500	12
3263.006	NSW Crown Holiday Trust, Wategos/Clarkes	-	Operating	Expenditure	-		11,500	11,500	12
4058.101	Transfer from Crown Reserve	-			-			11,500	12
3256.006	B/Heads Maint Upgrade - Crown 44.1	22,300	Operating	Expenditure	22,300		17,600	39,900	12
4835.123	Bruns Heads Boat Ramp - Floating Pontoon	102,600	Capital	Expenditure	102,600		(33,800)	68,800	12
4058.101	Transfer from Crown Reserve	22,000	Capital	Income	22,000	(7,400)		14,600	12
4059.101	Capital Grants & Contributions	63,000	Capital	Income	63,000	(8,800)		54,200	12
Total for Program:						2,600	(3,200)		
Waste & Recycling									
2809.091	Support Services Costs	281,300	Operating	Expenditure	281,300		100	281,400	13
3419.091	Support Services Costs	212,400	Operating	Expenditure	212,400		100	212,500	13
	Transfer to Waste Disposal Reserve	281,300	Capital	Expenditure	281,300		(100)	281,200	13
	Transfer to Domestic Waste Reserve	212,400	Capital	Expenditure	212,400		(100)	212,300	13
1645.001	Domestic Waste Management Charges	3,862,400	Operating	Income	3,862,400	61,000		3,923,400	13
1811.003	Sale of Scrap Metal	102,400	Operating	Income	102,400	(61,000)		41,400	13
4859.051	BWRF - EPS Recycling	40,000	Capital	Expenditure	40,000		(40,000)	0	13
4859.052	BWRF - Cardboard Recycling	45,000	Capital	Expenditure	45,000		(45,000)	0	13
4859.053	BWRF - Resource Recovery Ctr Master Plan	82,000	Capital	Expenditure	82,000		(82,000)	0	13
4859.054	BWRF - Public Place Recycling Enclosures	30,000	Capital	Expenditure	30,000		(30,000)	0	13
	Transfer from Unexpended Grants	197,000	Capital	Income	197,000	(197,000)		0	13
Total for Program:						(197,000)	(197,000)		
Cavanbah Sports Centre									
2439.091	Support Services Costs	92,700	Operating	Expenditure	92,700		100	92,800	14
1284.001	Food and Beverage Sales	35,000	Operating	Income	35,000	25,000		60,000	14
2433.009	Food and Beverage Supplies	1,400	Operating	Expenditure	1,400		25,000	26,400	14
4122.004	External Door for Commercial Kitchen	5,000	Capital	Expenditure	5,000		(5,000)	0	14
4121.001	Transfer to Infrastructure Services Carryover Reserve	-	Capital	Expenditure	-		5,000	5,000	14
Total for Program:						25,000	25,100		
Caravan Parks									
First Sun									
2529.091	Support Services Costs	144,200	Operating	Expenditure	144,200		100	144,300	15
4034.101	Transfer to Reserves	956,900	Capital	Expenditure	956,900		(100)	956,800	15
4264.017	Safari Tents	350,000	Capital	Expenditure	350,000		(50,000)	300,000	15
4265.003	Amenities/Camp Kitchen Refurbishment	250,000	Capital	Expenditure	250,000		(230,000)	20,000	15
4034.101	Transfer from Holiday Park Reserve	810,000	Capital	Income	840,000	(280,000)		560,000	15
Suffolk Park									
4269.032	Amenities Block Replacement	400,000	Capital	Expenditure	400,000		(350,000)	50,000	16
4272.101	Transfer from Holiday Park Reserve	500,000	Capital	Income	500,000	(350,000)		150,000	16
Total for Program:						(630,000)	(630,000)		
Facilities Management									
2319.091	Support Services Costs	216,700	Operating	Expenditure	216,700		0	216,700	17
2319.097	Administration Centre Recharged	(551,200)	Operating	Expenditure	(551,200)		0	(551,200)	17
2305.001	Mullumbimby Pool - Other Maint.	31,000	Operating	Expenditure	31,000		25,000	56,000	17
4022.101	Transfer from Property Reserve	-	Capital	Income	-	25,000		25,000	17
2306.017	70-90 Station Street Sub Div Invest	-	Operating	Expenditure	-		16,100	16,100	17
4022.101	Transfer from Property Development Reserve	-	Capital	Income	-	16,100		16,100	17
4191.066	Suffolk Park Community Hall S94 Upgrade	355,100	Capital	Expenditure	355,100		(300,000)	55,100	17
4024.101	Transfer from Developer Contributions	355,100	Capital	Income	355,100	(300,000)		55,100	17
4191.002	Byron Pool Improvements	47,900	Capital	Expenditure	47,900		(47,900)	0	17
4022.101	Transfer from Reserves	26,000	Capital	Income	26,000	(26,000)		0	17
4185.001	Transfer to Reserves	-	Capital	Income	-		21,900	21,900	17
4253.001	Byron Bay Library	573,100	Capital	Expenditure	565,200		(250,000)	315,200	17
4022.101	Transfer from Reserves	573,100	Capital	Income	565,200	(250,000)		315,200	17
1191.007	Other Operational	15,800	Operating	Income	15,800	34,000		49,800	17
Total for Program:						(500,900)	(534,900)		
TOTAL REPORTABLE FOR INFRASTRUCTURE SERVICES						(3,095,600)	(3,002,400)		

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 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Development & Certification									
2729.091	Support Services Costs	1,209,500	Operating	Expenditure	1,209,500		1,900	1,211,400	18
2759.091	Support Services Costs	187,200	Operating	Expenditure	187,200		100	187,300	18
2759.910	Support Services Costs Reallocated	395,400	Operating	Expenditure	395,400		(300)	395,100	18
1601.001	Development Application Fees	627,100	Operating	Income	627,100	134,200		761,300	18
1611.002	Compliance Certificates - Inspections	262,200	Operating	Income	262,200	10,000		272,200	18
1611.004	Construction Certificates	280,300	Operating	Income	280,300	20,000		300,300	18
1611.017	Section 68 Approvals & Inspection - Pt B	327,600	Operating	Income	327,600	30,000		357,600	18
2711.003	Plan & Devel Teams-Temp/Overtime	80,200	Operating	Income	80,200		100,000	180,200	18
2751.001	Salaries & Oncosts	998,900	Operating	Expenditure	998,900		(28,000)	970,900	18
2751.005	Heritage Advisor	-	Operating	Expenditure	-		7,000	7,000	18
Total for Program:						194,200	80,700		
Planning Policy & Natural Environment									
2619.091	Support Services Costs	466,600	Operating	Expenditure	466,600		600	467,200	19
2605.083	CZMP for Byron Bay Embayment	10,800	Operating	Income	10,800		19,400	30,200	19
4005.501	Transfer from Unexpended Grants	-	Capital	Income	-	19,400		19,400	19
2605.109	Place Activation Plan for Mullum & Bang	-	Operating	Expenditure	-		28,000	28,000	19
Total for Program:						19,400	48,000		
Environment & Compliance									
2799.091	Support Services Costs	595,600	Operating	Expenditure	595,600		800	596,400	20
1625.003	Itinerant Vendors / Market Stall Permits	26,300	Operating	Income	26,300	20,400		46,700	20
1625.007	Food/Health Inspection Fees	46,000	Operating	Income	46,000	18,400		64,400	20
Total for Program:						38,800	800		
Economic Development									
2013.091	Support Services Costs	151,200	Operating	Expenditure	151,200		100	151,300	21
2343.017	Volunteers	5,000	Operating	Expenditure	5,000		(5,000)	0	21
2014.007	Byron Visitor Centre Donation	-	Operating	Expenditure	10,000		(10,000)	0	21
2343.021	Council Data Analysis	-	Operating	Expenditure	-		12,500	12,500	21
4096.101	Transfer from General Managers Reserve	-	Capital	Income	-	12,500		12,500	21
Total for Program:						12,500	(2,400)		
TOTAL REPORTABLE FOR SUSTAINABLE ENVIRONMENT & ECONOMY						264,900	127,100		
NET MOVEMENT FOR DECEMBER REVIEW - SURPLUS / (DEFICIT)						0			
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR GENERAL FUND						(2,825,800)	(2,825,800)		

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 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Water Supply - Management									
6159.091	Support Services Costs	896,900	Operating	Expenditure	899,600		900	900,500	22
6437.001	Transfer to Reserves	891,800	Capital	Expenditure	898,600		(900)	897,700	22
Water Capital Works - Miscellaneous									
6438.004	Miscellaneous Extensions	200,000	Capital	Expenditure	200,000		(42,000)	158,000	22
6403.101	Transfer from Reserve	200,000	Capital	Expenditure	200,000		(42,000)	158,000	22
Water Capital Works - Byron Bay									
6657.001	Site Setup	1,530,100	Capital	Expenditure	1,530,100		(1,000,000)	530,100	22
6414.101	Transfer from Developer Contributions	1,530,100	Capital	Income	1,530,100	(1,000,000)		530,100	22
6674.001	Cavanbah Street Byron Water Main Upgrade	64,400	Capital	Expenditure	64,400		(64,400)	0	22
6412.101	Transfer from Reserve	64,400	Capital	Income	64,400	(64,400)		0	22
Water Capital Works - Ocean Shores									
6868.001	Reservoir Renewals	147,900	Capital	Expenditure	147,900		(147,900)	0	22
6869.001	Yallakool/Jarrah/Gondoloo	813,700	Capital	Expenditure	813,700		42,000	855,700	22
6421.101	Transfer from Reserve	961,600	Capital	Income	961,600	(105,900)		855,700	22
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR WATER FUND						(1,212,300)	(1,212,300)		
Sewerage Service - Management									
7169.091	Support Services Costs	1,064,400	Operating	Expenditure	1,068,300		900	1,069,200	23
7161.001	Interest on Loans	3,826,000	Operating	Expenditure	3,826,000		(163,800)	3,662,200	23
7430.001	Loan Principal Repayments	1,317,300	Capital	Expenditure	1,317,300		219,700	1,537,000	23
7437.001	Transfer to Reserves	-	Capital	Expenditure	-		(56,800)	(56,800)	23
Sewer Capital Works - Miscellaneous									
7438.005	Miscellaneous Works	200,000	Capital	Expenditure	200,000		(55,000)	145,000	23
7403.101	Transfer from Reserve	200,000	Capital	Income	200,000	(55,000)		145,000	23
7444.001	Sewerage System Capacity Planning	242,100	Capital	Expenditure	242,100		(70,000)	172,100	23
7405.101	Transfer from Developer Contributions	242,100	Capital	Income	242,100	(70,000)		172,100	23
Sewer Capital Works - Bangalow									
7482.001	Pipe Renewals / Upgrades	206,000	Capital	Expenditure	206,000		(100,000)	106,000	23
7406.101	Transfer from Reserve	103,000	Capital	Income	103,000	(50,000)		53,000	23
7408.101	Transfer from Developer Contributions	103,000	Capital	Income	103,000	(50,000)		53,000	23
Sewer Capital Works - Brunswick Heads									
7590.001	STP - Detailed Site Contamination Study	1,071,000	Capital	Expenditure	1,071,000		(871,000)	200,000	23
7411.101	Transfer from Developer Contributions	1,071,000	Capital	Income	1,071,000	(871,000)		200,000	23
Sewer Capital Works - Brunswick Heads									
7729.001	Byron Bay Upsize SPS3024 Rising Main	-	Capital	Expenditure	-		55,000	55,000	23
7412.101	Transfer from Reserve	243,300	Capital	Income	243,300	1,255,000		1,498,300	23
7414.101	Transfer from Developer Contributions	1,341,400	Capital	Income	1,341,400	(1,200,000)		141,400	23
Sewer Capital Works - Mullumbimby									
7778.001	Azalea St & Left Bank Rd - Mullumbimby	770,000	Capital	Expenditure	770,000		(470,000)	300,000	23
7415.101	Transfer from Reserve	100,000	Capital	Income	100,000	(100,000)		0	23
7417.101	Transfer from Developer Contributions	670,000	Capital	Income	670,000	(370,000)		300,000	23
Sewer Capital Works - Ocean Shores									
7877.001	Ocean Shores STP Upgrade Project	200,000	Capital	Expenditure	200,000		(120,000)	80,000	23
7423.101	Transfer from Developer Contributions	200,000	Capital	Income	200,000	(120,000)		80,000	23
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR SEWER FUND						(1,631,000)	(1,631,000)		
TOTAL WORKING FUNDS SURPLUS/(DEFICIT) ADJUSTMENT FOR GENERAL FUND						0			



Quarterly Budget Review Statements 31st December 2015



**BYRON SHIRE COUNCIL
2015/2016 Budget Review as at 31st December 2015
QUARTERLY BUDGET REVIEW STATEMENTS - DLG REPORTING REQUIREMENTS**

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BYRON SHIRE COUNCIL

2015/2016 Budget Review as at 31st December 2015

QUARTERLY BUDGET REVIEW STATEMENTS - DLG REPORTING REQUIREMENTS

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

It is my opinion that the Quarterly Budget Review Statement for Byron Shire Council for the quarter ended 31st December 2015 indicates that Councils' projected financial position at 30th June 2016 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:-2nd February 2016

James Brickley
Responsible Accounting Officer, Byron Shire Council

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2015/2016 Budget Review as at 31st December 2015 Consolidated Fund Income and Expenses by Type								
Description	Original Est 1-Jul-15	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue								
Rates & Annual Charges	35,854,500		0	125,000	0	61,000	36,040,500	36,164,144
User Charges and Fees	24,181,900		0	207,200	67,000	298,900	24,755,000	9,980,857
Interest and Investment Revenue	1,593,200		0	0	0	0	1,593,200	830,265
Other Revenues	1,527,700		0	0	0	0	1,527,700	503,838
Grants and Contributions - Operating	9,004,800		0	58,400	0	1,465,500	10,528,700	4,656,238
Grants and Contributions - Capital	0		0	0	0	0	0	0
Total Income from Continuing Operations	72,162,100	0	0	390,600	67,000	1,825,400	74,445,100	52,135,341
Operating Expenditure								
Employee Costs	15,473,800		0	39,000	0	72,000	15,584,800	7,541,462
Borrowing Costs	4,947,500		0	0	0	(163,800)	4,783,700	2,063,192
Materials and Contracts	38,436,700	0	2,200	260,800	67,000	1,747,700	40,514,400	20,196,533
Depreciation	14,586,500		0	(2,071,400)	0	0	12,515,100	5,446,475
Legal Costs	0	0	0	0	0	0	0	0
Other Expenses	5,062,900	0	0	117,400	0	52,200	5,232,500	2,805,079
Total Expenses from Continuing Operations	78,507,400	0	2,200	(1,654,200)	67,000	1,708,100	78,630,500	38,052,740
Net Operating Result from Continuing Operations	(6,345,300)	0	(2,200)	2,044,800	0	117,300	(4,185,400)	14,082,601
Net Operating Result before Capital Items	(6,345,300)	0	(2,200)	2,044,800	0	117,300	(4,185,400)	14,082,601

2015/2016 Budget Review as at 31st December 2015 General Fund Income and Expenses by Type								
Description	Original Est 1-Jul-15	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue								
Rates & Annual Charges	24,058,200		0	0	0	61,000	24,119,200	24,166,615
User Charges and Fees	13,159,900		0	(34,400)	67,000	298,900	13,491,400	6,227,623
Interest and Investment Revenue	1,269,600		0	0	0	0	1,269,600	462,933
Other Revenues	1,527,700		0	0	0	0	1,527,700	503,838
Grants and Contributions - Operating	8,801,600		0	58,400	0	1,465,500	10,325,500	4,656,238
Grants and Contributions - Capital	0		0	0	0	0	0	0
Total Income from Continuing Operations	48,817,000	0	0	24,000	67,000	1,825,400	50,733,400	36,017,247
Operating Expenditure								
Employee Costs	14,421,600		0	39,000	0	72,000	14,532,600	7,069,348.95
Borrowing Costs	1,121,500		0	0	0	0	1,121,500	450,271.57
Materials and Contracts	25,510,100	0	0	(112,400)	67,000	1,745,900	27,210,600	11,691,895.64
Depreciation	10,365,000		0	(2,071,400)	0	0	8,293,600	4,098,700.00
Legal Costs	0	0	0	0	0	0	0	0.00
Other Expenses	4,902,700	0	0	117,400	0	52,200	5,072,300	2,738,075.71
Total Expenses from Continuing Operations	56,320,900	0	0	(2,027,400)	67,000	1,870,100	56,230,600	26,048,291.87
Net Operating Result from Continuing Operations	(7,503,900)	0	0	2,051,400	0	(44,700)	(5,497,200)	9,968,955
Net Operating Result before Capital Items	(7,503,900)	0	0	2,051,400	0	(44,700)	(5,497,200)	9,968,955

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2015/2016 Budget Review as at 31st December 2015 Water Fund Income and Expenses by Type								
Description	Original Est 1-Jul-15	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue								
Rates & Annual Charges	2,096,500	0	0	25,000	0	0	2,121,500	2,169,610
User Charges and Fees	6,379,900	0	0	0	0	0	6,379,900	2,183,352
Interest and Investment Revenue	130,900	0	0	0	0	0	130,900	203,141
Other Revenues	0	0	0	0	0	0	0	0
Grants and Contributions - Operating	102,500	0	0	0	0	0	102,500	0
Grants and Contributions - Capital	0	0	0	0	0	0	0	0
Total Income from Continuing Operations	8,709,800	0	0	25,000	0	0	8,734,800	4,556,104
Operating Expenditure								
Employee Costs	516,200		0	0	0	0	516,200	235,919
Borrowing Costs	0		0	0	0	0	0	0
Materials and Contracts	6,438,900		2,200	27,700	0	900	6,469,700	5,049,983
Depreciation	1,169,600		0	0	0	0	1,169,600	584,800
Legal Costs	0		0	0	0	0	0	0
Other Expenses	78,000		0	0	0	0	78,000	30,854
Total Expenses from Continuing Operations	8,202,700		2,200	27,700	0	900	8,233,500	5,901,556
Net Operating Result from Continuing Operations	507,100	0	(2,200)	(2,700)	0	(900)	501,300	(1,345,452)
Net Operating Result before Capital Items	507,100	0	(2,200)	(2,700)	0	(900)	501,300	(1,345,452)

2015/2016 Budget Review as at 31st December 2015 Sewer Fund Income and Expenses by Type								
Description	Original Est 1-Jul-15	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Operating Revenue								
Rates & Annual Charges	9,699,800	0	0	100,000	0	0	9,799,800	9,827,919
User Charges and Fees	4,642,100	0	0	241,600	0	0	4,883,700	1,569,882
Interest and Investment Revenue	192,700	0	0	0	0	0	192,700	164,190
Other Revenues	0	0	0	0	0	0	0	0
Grants and Contributions - Operating	100,700	0	0	0	0	0	100,700	0
Grants and Contributions - Capital	0	0	0	0	0	0	0	0
Total Income from Continuing Operations	14,635,300	0	0	341,600	0	0	14,976,900	11,561,990
Operating Expenditure								
Employee Costs	536,000		0	0	0	0	536,000	236,194
Borrowing Costs	3,826,000		0	0	0	(163,800)	3,662,200	1,612,920
Materials and Contracts	6,487,700		0	345,500	0	900	6,834,100	3,454,654
Depreciation	3,051,900		0	0	0	0	3,051,900	762,975
Legal Costs	0		0	0	0	0	0	0
Other Expenses	82,200		0	0	0	0	82,200	36,150
Total Expenses from Continuing Operations	13,983,800		0	345,500	0	(162,900)	14,166,400	6,102,892
Net Operating Result from Continuing Operations	651,500	0	0	(3,900)	0	162,900	810,500	5,459,098
Net Operating Result before Capital Items	651,500	0	0	(3,900)	0	162,900	810,500	5,459,098

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2015/2016 Budget Review as at 31st December 2015								
Consolidated Capital Budget								
Description		Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Capital Funding								
Revenue Funded		3,315,100	0	570,400	0	93,100	3,978,600	2,583,653
Special Rate funded		573,000	0	26,000	0	0	599,000	109,688
Capital Grants and Contributions		7,684,000	0	213,000	0	(4,425,000)	3,472,000	1,641,548
Internal Restrictions		18,501,400	0	98,600	300,000	36,000	18,936,000	6,030,963
	Internal Reserves	10,671,700	0	360,100	1,000,000	(3,907,200)	8,124,600	3,887,409
	Developer Contributions	377,600	0	0	0	0	377,600	373,852
External Restrictions								
	Crown Reserves	22,000	0	0	0	(7,400)	14,600	14,561
	Domestic Waste Reserve	70,700	0	8,000	0	0	78,700	77,273
	Unexpended Grants	1,832,600	0	45,900	0	(88,200)	1,790,300	933,471
New Loans		0	0	0	0	0	0	0
Total Capital Funding		43,048,100	0	1,322,000	1,300,000	(8,298,700)	37,371,400	15,652,419
Capital Expenditure								
New Assets								
	Plant & Equipment	78,500	0	0	0	0	78,500	0
	Land & buildings	0	0	0	0	0	0	0
	Roads, Bridges and Footpaths	0	0	0	0	0	0	0
Renewals								
	Plant & Equipment	13,865,200	0	(30,000)	1,000,000	(2,843,300)	11,991,900	4,376,679
	Land & buildings	7,078,200	0	654,700	300,000	(686,700)	7,346,200	3,952,770
	Roads, Bridges and Footpaths	17,191,000	0	743,800	0	(3,920,300)	14,014,500	5,185,054
	Drainage	487,000	0	(130,400)	0	(241,100)	115,500	44,737
	Other Assets	1,927,300	0	83,900	0	(827,000)	1,184,200	669,871
Loan Principal Repayments		2,420,900	0	0	0	219,700	2,640,600	1,408,940
Total Capital Expenditure		43,048,100	0	1,322,000	1,300,000	(8,298,700)	37,371,400	15,638,051
Net		0	0	0	0	0	0	14,368

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2015/2016 Budget Review as at 31st December 2015								
General Fund Capital Budget								
Description		Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Revenue Funded		3,315,100	0	570,400	0	93,100	3,978,600	2,583,653
Special Rate funded		573,000	0	26,000	0	0	599,000	109,688
Capital Grants and Contributions		7,684,000	0	213,000	0	(4,425,000)	3,472,000	1,641,548
Internal Restrictions								
	Information Services Reserve	42,500	0	0	0	0	42,500	8,000
	Caravan Park Reserve	1,330,800	0	30,000	0	(630,000)	730,800	316,438
	ELE Reserve	137,500	0	0	0	0	137,500	115,370
	Legal Services Reserve	430,000	0	0	0	0	430,000	8,918
	Waste Management Reserve	131,400	0	0	0	0	131,400	133,063
	Plant Reserve	900,000	0	0	0	0	900,000	0
	Property Reserve	120,800	0	100,000	0	(26,000)	194,800	131,450
	Risk Management Reserve	43,400	0	0	0	0	43,400	46
	CI Carryover Reserve	842,100	0	0	0	0	842,100	695,234
	Byron Bay Library Reserve	573,100	0	(7,900)	0	(250,000)	315,200	273,229
	Council Paid Parking Reserve	100,000	0	0	0	0	100,000	36,712
	Human Resource Reserve	150,000	0	0	0	0	150,000	0
	Crown Paid Parking Reserve	225,000	0	55,000	300,000	0	580,000	457,305
	Footpath Dining Reserve	270,300	0	0	0	0	270,300	134,343
	Infrastructure Reserve	36,900	0	0	0	0	36,900	0
	Stormwater Levy Reserve	487,000	0	(4,500)	0	(241,100)	241,400	45,782
	Environmental Levy Reserve	7,200	0	0	0	0	7,200	6,822
	Childrens Services Reserve	0	0	0	0	0	0	0
	GM Reserve	6,000	0	0	0	0	6,000	6,000
	2002/03 Special Rate Reserve	0	0	0	0	0	0	0
	2006/07 Special Rate Reserve	50,000	0	(50,000)	0	0	0	0
	2007/08 Special Rate Reserve	331,800	0	0	0	(17,600)	314,200	108,859
	2008/09 Special Rate Reserve	45,400	0	0	0	0	45,400	0
	Infrastructure Renewal Reserve	2,053,000	0	0	0	193,300	2,246,300	1,208,972
	Special Events Response & Mit	4,600	0	0	0	0	4,600	4,205
	Property Development Reserve	400,000	0	0	0	(50,000)	350,000	47,090
	Developer Contributions	6,171,800	0	366,100	0	(226,200)	6,311,700	1,811,857
	Unexpended Loans	377,600	0	0	0	0	377,600	373,852
External Restrictions								
	Unexpended Grants	1,832,600	0	45,900	0	(88,200)	1,790,300	933,471
	Crown Reserves	22,000	0	0	0	(7,400)	14,600	14,561
	Domestic Waste Reserve	70,700	0	8,000	0	0	78,700	77,273
Other: E.g Loans	New Loans	0	0	0	0	0	0	0
Total Capital Funding		28,765,600	0	1,352,000	300,000	(5,675,100)	24,742,500	11,281,740
	Plant & Equipment	78,500	0	0	0	0	78,500	0
Renewals								
	Plant & Equipment	900,000	0	0	0	0	900,000	6,000
	Land & buildings	7,078,200	0	654,700	300,000	(686,700)	7,346,200	3,952,770
	Roads, Bridges and Footpaths	17,191,000	0	743,800	0	(3,920,300)	14,014,500	5,185,054
	Drainage	487,000	0	(130,400)	0	(241,100)	115,500	44,737
	Other Assets	1,927,300	0	83,900	0	(827,000)	1,184,200	669,871
Loan Principal Repayments	Principal on Loans	1,103,600	0	0	0	0	1,103,600	1,408,940
Total Capital Expenditure		28,765,600	0	1,352,000	300,000	(5,675,100)	24,742,500	11,267,373
Net		0	0	0	0	0	0	14,367.68

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2015/2016 Budget Review as at 31st December 2015								
Water Fund Capital Budget								
Description		Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Capital Funding								
Revenue Funded		0	0	0	0	0	0	0
Capital Grants and Contributions		0	0	0	0	0	0	0
Internal Restrictions	Water Capital Works Reserve	2,486,300	0	(24,000)	0	(212,300)	2,250,000	1,057,777
New Loans	Developer Contributions	4,499,900	0	(6,000)	500,000	(1,000,000)	3,993,900	1,415,214
		0	0	0	0	0	0	0
Total Capital Funding		6,986,200	0	(30,000)	500,000	(1,212,300)	6,243,900	2,472,991
Capital Expenditure								
New Assets								
	Plant & Equipment	0	0	0	0	0	0	0
	Land & buildings						0	0
	Roads, Bridges and Footpaths							
Renewals								
	Plant & Equipment	6,986,200	0	(30,000)	500,000	(1,212,300)	6,243,900	2,472,991
	Land & buildings							
	Other Assets							
Loan Principal Repayments		0					0	0
Total Capital Expenditure		6,986,200	0	(30,000)	500,000	(1,212,300)	6,243,900	2,472,991
Net		0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2015/2016 Budget Review as at 31st December 2015								
Sewer Fund Capital Budget								
Description		Original Est 1-Jul-15	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-16	Actual 31-Dec-15
Capital Funding								
Revenue Funded		0	0	0	0	0	0	0
Capital Grants and Contributions		0	0	0	0	0	0	0
Internal Restrictions	Sewer Capital Works Reserve	7,296,300	0	0	0	1,269,700	8,566,000	1,237,349
	Unexpended Loans	0	0	0	0	0	0	0
	Developer Contributions	0	0	0	500,000	(2,681,000)	(2,181,000)	660,339
Total Capital Funding		7,296,300	0	0	500,000	(1,411,300)	6,385,000	1,897,688
Capital Expenditure								
New Assets								
	Plant & Equipment	0	0	0	0	0	0	0
	Land & buildings						0	0
	Roads, Bridges and Footpaths						0	0
Renewals								
	Plant & Equipment	5,979,000	0	0	500,000	(1,631,000)	4,848,000	1,897,688
	Land & buildings							
	Roads, Bridges and Footpaths							
	Drainage							
	Other Assets						0	0
Loan Principal Repayments		1,317,300				219,700	1,537,000	0
Total Capital Expenditure		7,296,300	0	0	500,000	(1,411,300)	6,385,000	1,897,688
Net		0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2015/2016 Budget Review as at 31st December 2015									
Cash & Investments									
All Funds									
		MOVEMENTS							
Description	Opening Balance	Original Est 1-Jul-15 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-16 To / (From)	Estimated Closing Balance 30-Jun-16	Actual Closing Balance 31-Dec-15
GENERAL FUND									
INTERNAL RESERVES									
Information Technology	227,672	(110,200)	0	(10,000)	0	0	(120,200)	107,472	200,919
Caravan Park - Council	1,709,142	(693,200)	0	(131,000)	0	629,900	(194,300)	1,514,842	1,392,704
Employee Leave entitlements	1,208,883	(137,500)	0	0	0	0	(137,500)	1,071,383	1,093,513
Waste Management Facility	931,043	99,300	0	900	0	(100)	100,100	1,031,143	3,441,679
Plant	1,204,138	271,500	0	(600,300)	0	(500)	(329,300)	874,838	1,253,438
Quarry	525,762	(143,500)	0	0	0	0	(143,500)	382,262	525,762
Risk Management	209,214	(69,100)	0	0	0	0	(69,100)	140,114	209,168
Property	1,328,234	(45,800)	0	(704,700)	0	22,900	(727,600)	600,634	692,854
Carryover-Asset Management Services	1,058,083	(990,800)	0	0	0	5,000	(985,800)	72,283	362,849
Environmental Planning	243,021	(94,000)	0	0	0	0	(94,000)	149,021	199,404
Footpath Dining	347,706	(235,000)	0	0	0	0	(235,000)	112,706	144,838
Byron Bay Library	565,200	(573,100)	0	7,900	0	250,000	(315,200)	250,000	291,971
PaidParking	359,851	(28,690)	0	(15,000)	(300,000)	0	11,310	371,161	306,790
Human Resources	293,343	(28,000)	0	(200,000)	0	0	(228,000)	65,343	147,343
Legal Services	779,094	(430,000)	0	0	0	0	(430,000)	349,094	772,176
Community Development	41,853	(9,700)	0	0	0	0	(9,700)	32,153	41,853
Stormwater Drainage	350,294	(200,300)	0	4,500	0	241,100	45,300	395,594	349,112
Environmental Levy Reserve	98,761	(68,600)	0	0	0	0	(68,600)	30,161	91,939
Childrens Services	100,000	12,300	0	(800)	0	0	11,500	111,500	100,000
General Managers office	51,246	(6,000)	0	(8,000)	0	(12,500)	(26,500)	24,746	45,246
DLG Financial Assistance Grant	0	0	0	0	0	0	0	0	0
Revolving Energy Fund	64,429	0	0	0	0	0	0	64,429	64,429
Tennis Court Reserve	11,648	(100)	0	0	0	0	(100)	11,548	8,903
Asset Re-Valuation Reserve	34,520	0	0	0	0	0	0	34,520	34,520
2002/03 Special Rate Carryover Reserve	0	0	0	0	0	0	0	0	0
2005/06 Special Rate Carryover Reserve	4,000	0	0	0	0	0	0	4,000	4,000
2006/07 Special Rate Carryover Reserve	97,374	(96,500)	0	50,000	0	0	(46,500)	50,874	97,374
2007/08 Special Rate Carryover Reserve	864,000	(864,000)	0	0	0	0	(864,000)	0	569,700
2008/09 Special Rate Carryover Reserve	76,600	(76,600)	0	0	0	0	(76,600)	0	76,600
Structural Change	323,985	0	0	(39,000)	0	0	(39,000)	284,985	323,985
Mullumbimby Civic Hall	0	0	0	0	0	0	0	0	0
Brunswick Heads Meorial Hall	32,544	0	0	0	0	0	0	32,544	32,544
South Golden Beach Hall	17,427	0	0	0	0	0	0	17,427	17,427
Infrastructure Renewal Reserve	1,807,076	(253,000)	0	1,000,000	0	759,300	1,506,300	3,313,376	464,674
Mullumbimby Pioneer Centre	3,381	0	0	0	0	0	0	3,381	3,381
Byron Bay Library Exhibition Space S355 Committee	10,840	0	0	0	0	0	0	10,840	10,840
Brunswick Valley Community Centre	12,916	0	0	0	0	0	0	12,916	12,916
Suffolk Park Community Centre	3,880	0	0	0	0	0	0	3,880	3,880
On-Site Sewerage Mgmt	281,187	0	0	0	0	0	0	281,187	281,187
Special Events Response & Mitigation	70,546	110,200	0	0	0	0	110,200	180,746	66,341
Property Development Reserve	445,384	(400,000)	0	0	0	33,900	(366,100)	79,284	382,233
Suffolk Park Open Space Reserve	50,000	0	0	0	0	0	0	50,000	50,000
Bangalow Heritage House	1,825	0	0	0	0	0	0	1,825	1,825
Bridge Replacement Fund	500,000	0	0	0	0	0	0	500,000	500,000
Section 94 interest	0	0	0	0	0	0	0	0	0
Total Internal Reserves	16,346,102	(5,060,390)	0	8 (645,500)	(300,000)	1,929,000	(3,721,890)	12,624,212	14,670,318

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2015/2016 Budget Review as at 31st December 2015									
Cash & Investments									
All Funds									
Description	Opening Balance	MOVEMENTS						Estimated Closing Balance 30-Jun-16	Actual Closing Balance 31-Dec-15
		Original Est 1-Jul-15 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-16 To / (From)		
EXTERNAL RESERVES									
Crown Reserves	656,300	55,600	0	(44,100)	0	(4,100)	7,400	663,700	638,055
Domestic Waste Management	528,557	(118,200)	0	(7,400)	0	(100)	(125,700)	402,857	451,284
Paid Parking Crown	796,888	(203,710)	0	(55,000)	(300,000)	0	(558,710)	238,178	373,653
Bonds and Deposits	2,975,288						0	2,975,288	2,975,288
Total External Reserves	4,957,033	(266,310)	0	(106,500)	(300,000)	(4,200)	(677,010)	4,280,023	4,438,280
UNEXPENDED LOANS									
Floodplain Management	69,040	(69,000)	0			0	(69,000)	0	69,040
Brunswick Heads Beautification	1,435							1,435	1,435
Embellish Mullum Sporting fields	259,665	(245,200)	0	0	0	0	(245,200)	14,465	259,665
Embellish Northern Shire Sporting fields	28,101	0	0	0	0	0	0	28,101	28,101
Embellish Suffolk Park Sporting fields	0	0	0	0	0	0	0	0	(86,804)
Embellish Bangalow Sporting fields	47,276	(39,600)	0	0	0	0	(39,600)	7,676	47,276
Clarkes Beach Carpark	23,791	(23,800)	0	0	0	0	(23,800)	0	(9)
Donaghy's Bridge	0	0	0	0	0	0	0	0	0
Asset Management System	15,202	0	0	0	0	0	(15,200)	0	15,202
Byron Bay Library	0	0	0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2015/2016 Budget Review as at 31st December 2015									
Cash & Investments									
All Funds									
Description	Opening Balance	MOVEMENTS						Estimated Closing Balance 30-Jun-16	Actual Closing Balance 31-Dec-15
		Original Est 1-Jul-15 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-16 To / (From)		
Total Unexpended Loans	444,510	(377,600)	0	0	0	0	(392,800)	51,677	333,906
SECTION 94 CURRENT PLAN									
Open Space	6,039,411	(31,900)	0	(48,200)	0	0	(80,100)	5,959,311	6,006,298
Community Facilities	1,558,336	(551,600)	0	(355,100)	0	300,000	(606,700)	951,636	1,349,664
Car Parking	1,100,117	(995,500)	0	20,000	0	0	(975,500)	124,617	908,397
Bikeways	186,799	(25,100)	0	0	0	0	(25,100)	161,699	186,799
Road Upgrading	2,483,467	(2,838,600)	0	0	0	(73,800)	(2,912,400)	(428,933)	1,509,188
Rural Roads	8,066,670	0	0	0	0	0	0	8,066,670	8,066,670
Civic & Urban Improvements	844,527	(312,600)	0	100,000	0	0	(212,600)	631,927	764,930
Council Administration	1,542,022	(175,400)	0	22,000	0	0	(153,400)	1,388,622	1,493,476
Shire Support Facilities	245,419	0	0	0	0	0	0	245,419	245,419
Section 94A Levy	229,665	0	0	0	0	0	0	229,665	229,665
Total Current Plan	22,296,433	(4,930,700)	0	(261,300)	0	226,200	(4,965,800)	17,330,633	20,760,506
SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS									
Sustainable Environment & Economy									
Brunswick Catchment Mgmt C'tee	5,000	0	0	0	0	0	0	5,000	5,000
Estuary Management Plans	51,061	0	0	0	0	0	0	51,061	51,061
Get a grip on Canetoads	758	0	0	0	0	0	0	758	758
Brunswick River Coastal Vegetation Rest	2,621	0	0	0	0	0	0	2,621	2,621
Comprehensive Koala Plan of Management	8,552	(8,600)	0	0	0	0	(8,600)	0	8,552
EHC - Exempt & Complying Development	30,000	(30,000)	0	0	0	0	(30,000)	0	2,727
Koala Connections	107,800	(107,800)	0	0	0	0	(107,800)	0	107,800
NOROC Wild Dog Education Program Funding	8,319	0	0	0	0	0	0	8,319	8,319
Whale Trail Project	25,000	(25,000)	0	0	0	0	(25,000)	0	20,280
Graminoid Clay Heath Restoration Project	16,497	(16,400)	0	0	0	0	(16,400)	97	561
Land for Wildlife - Restoring Rainforest	26,553	(26,500)	0	0	0	0	(26,500)	53	(729)
Virtual NM	15,000	(15,000)	0	0	0	0	(15,000)	0	3,389
CZMP for Byron Bay Embayment	19,375	0	0	0	0	0	0	19,375	19,375
Infrastructure Services									
Sth Golden Beach Risk Ass. Study	7,333	0	0	0	0	0	0	7,333	7,333
Marshalls Creek Bank Erosion	9,911	0	0	0	0	0	0	9,911	9,911
House Raising	45,930	0	0	0	0	0	0	45,930	45,930
Belongil Debris Removal	13,399	0	0	0	0	0	0	13,399	13,399
Belongil Creek Floodplain Mgmt Study	11,762	0	0	0	0	0	0	11,762	11,762
Old pacific Highway Maintenance	706,435	(539,600)	0	0	0	(91,300)	(630,900)	75,535	685,291
Marshalls Creek Fldplain Mgmt Plan	23,788	0	0	0	0	0	0	23,788	23,788
Mullum Fldplain Mgmt Study	26,819	0	0	0	0	0	0	26,819	26,819
Country Transport Scheme	13,023	(3,000)	0	0	0	0	(3,000)	10,023	11,343
NSW RFS Mitigation Grants	757	0	0	0	0	0	0	757	757
RTA Funding	-	0	0	334,600	0	0	0	0	732,360
Roads to Recovery	-	(207,600)	0	(280,900)	0	207,600	0	0	452,097
Ewingsdale Hill (Morans Hill) Cycleway	12,124	0	0	0	0	0	0	12,124	12,124
Brunswick Head Pontoon adjacent to boatramp	-	0	0	0	0	0	0	0	0
Open Tallow Creek Mouth	1,275	(15,300)	0	14,000	0	0	(1,300)	0	1,275
Fletcher Street Byron Bay - Lighting Upgrade	50,000	(50,000)	0	0	0	0	(50,000)	0	19,960
Amenities Block, Tom Kendall Oval	25,000	(25,000)	0	10	0	0	(25,000)	0	23,212

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2015/2016 Budget Review as at 31st December 2015									
Cash & Investments									
All Funds									
Description	Opening Balance	MOVEMENTS						Estimated Closing Balance 30-Jun-16	Actual Closing Balance 31-Dec-15
		Original Est 1-Jul-15 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-16 To / (From)		
Byron Bay CCTV Apex Park Jonson Street	87,421	(187,400)	0	100,000	0	0	(87,400)	0	(4,377)
Country Passenger Trans Infrastructure Gr	24,836	(24,800)	0	0	0	0	(24,800)	0	24,836
Waste Management Services									
DECC Waste Levy Establishment Grant	7,800	0	0	0	0	0	0	7,800	7,800
Waste Levy Performance Imp'ment Payment	48,100	(48,100)	0	0	0	0	(48,100)	0	48,100
NEWF - ECO Friendly Youth Centre Project Grant	5,899							5,899	5,899
Better Waste & Recycling Fund 2013-2015	215,937	(215,900)	0	0	0	197,000	(18,900)	197,037	215,937
Organics Collections Systems Funding	289,103	(317,900)	0	28,800	0	0	(289,100)	0	76,570
Corporate & Community Services									
Library - Local priority grant	0	0	0	0	0	0	0	0	0
REACH Parent Support Program	35,683	0	0	0	0	0	0	35,683	35,683
Libraries Revitalising Grant 2013/2014	1,459	(1,500)	0	0	0	0	(1,500)	0	117
Safer Suburbs - Taxi Rank Scheme	2,839	(2,800)	0	0	0	0	(2,800)	0	2,839
Seasonal Styles - Bundjalung Arts Collective	15,000	(15,000)	0	0	0	0	(15,000)	0	9,658
Aboriginal Arts and Cultural Project	15,227	(15,200)	0	0	0	0	(15,200)	0	532
Country Arts Assistance Program 2015	4,288	(4,300)	0	0	0	0	(4,300)	0	(379)
Liveable Communities Project	20,000	(20,000)	0	0	0	0	(20,000)	0	0
Total Restricted Grants & Contributions	2,037,688	(1,922,700)	0	196,500	0	313,300	(1,466,600)	571,086	2,730,292
TOTAL GENERAL FUND	46,081,765	(12,557,700)	0	(816,800)	(600,000)	2,464,300	(11,224,100)	34,857,631	42,933,301

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

5.2 - ATTACHMENT 3

2015/2016 Budget Review as at 31st December 2015									
Cash & Investments									
All Funds									
Description	Opening Balance	MOVEMENTS						Estimated Closing Balance 30-Jun-16	Actual Closing Balance 31-Dec-15
		Original Est 1-Jul-15 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-16 To / (From)		
WATER FUND									
RESERVES									
Capital Works	2,577,900	(315,200)	(2,200)	21,300	0	211,400	(84,700)	2,493,200	1,485,557
SECTION 64 PLAN									
S64 - Byron, Bang, Bruns, O/shrs	733,017							733,017	733,017
S64 - Mullumbimby	10,084,583	(4,005,500)	0	6,000	(500,000)	1,000,000	(3,499,500)	6,585,083	9,373,571
TOTAL WATER FUND	13,395,499	(4,320,700)	(2,200)	27,300	(500,000)	1,211,400	(3,584,200)	9,811,299	11,592,146
SEWER FUND									
RESERVES									
Capital Works	4,681,313	2,064,200	0	(3,900)	0	(1,106,800)	953,500	5,634,813	10,679,119
Plant Reserve	785,079					0	0	785,079	785,079
SECTION 64 PLAN									
S64 - Bangalow	1,039,069							1,039,069	1,039,069
S64 - Byron, Mullum, Bruns, O/shrs	5,188,945	(3,657,100)	0	0	(500,000)	2,681,000	(1,476,100)	3,712,845	6,317,953
TOTAL SEWER FUND	11,694,406	(1,592,900)	0	(3,900)	(500,000)	1,574,200	(522,600)	11,171,806	18,821,219
TOTAL RESTRICTED	71,171,671	(18,471,300)	(2,200)	(793,400)	(1,600,000)	5,249,900	(15,330,900)	55,840,736	73,346,666
TOTAL CASH & INVESTMENTS	72,314,671								80,211,073
AVAILABLE CASH	1,143,000								6,864,407

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

The indicated cash and investment position at 31 December 2015 is \$80,211,073. Indicative total restricted fund reserves equate to \$73,346,666. This has been taken at a point in time and is just a snapshot at 31 December 2015. The available cash figure will fluctuate during the year dependent on when expenses have been paid or are due to be paid.

Investments

Restricted funds are invested in accordance with Councils Investment policy

Cash

Council has completed the bank reconciliation to 31 December 2015

Reconciliation

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

**2015/2016 Budget Review as at 31st December 2015
Key Performance Indicators**

	CONSOLIDATED Year Ended 30/6/16 Estimated	GENERAL Year Ended 30/6/16 Estimated	WATER Year Ended 30/6/16 Estimated	SEWER Year Ended 30/6/16 Estimated
Rate & Annual Charges Outstanding Ratio %	5.00%	5.00%	5.00%	5.00%
Debt Cover Ratio %	90.08%	1.97	0.00%	0.78
Asset Renewals Ratio	259.27%	257.50%	533.85%	158.85%

2015/2016 Budget Review as at 31st December 2015 Contracts Entered into During Quarter					
Contract Title (details of project works, goods or services to be provide or property leased/transferred)	Name and Address of Contractor	Starting Date	Contract Term	Contract Amount	Budgeted?

2015/2016 Budget Review as at 31st December 2015 Legal Expenses		
Expense	Expenditure YTD \$	Budgeted Y/N
Legal Fees	98,916.32	Y