

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 May 2017
Time	2.00pm

A handwritten signature in dark ink, appearing to read 'Mark Arnold', is located in the lower left area of the page.

Mark Arnold
Director Corporate and Community Services

I2017/635
Distributed 16/05/17

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 16 February 2017
- 3.2 Extraordinary Finance Advisory Committee Meeting held on 13 April 2017

4. STAFF REPORTS

Corporate and Community Services

- 4.1 Review of Council Investment Policy4
- 4.2 Budget Review 1 January - 31 March 2017 18

5. LATE REPORTS

- 5.1 2016/17 Financial Sustainability Plan - Update on the Action Implementation Plan as
at 31 March 2017 126

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

Report No. 4.1 Review of Council Investment Policy

Directorate: Corporate and Community Services

Report Author: James Brickley, Manager Finance

File No: I2017/593

Theme: Corporate Management
Financial Services

Summary:

Council at its Ordinary Meeting held on 23 February 2017, considered Report 13.4 regarding Council Investments January 2017. Council resolved **17-043 part 2:**

'That a workshop on the financial investment strategy occurs at the next SPW on 9 March 2017'

A presentation was provided to the Strategic Planning Workshop (SPW) on 9 March 2017. Following from that presentation, a report was provided to the Finance Advisory Committee to consider an updated Draft Policy - Council Investments 2017 on 13 April 2017. Following feedback from that Meeting of the Finance Advisory Committee, this further report is provided subject to any consideration or amendment, to recommend to Council adoption of a revised Draft Policy - Council Investments 2017 for the purposes of public exhibition.

RECOMMENDATION:

That the Finance Advisory Committee recommend to Council:

1. **That the Draft Policy - Council Investments 2017 be placed on public exhibition for a period of 28 days.**
2. **That in the event:**
 - a) **that any submissions are received on the Draft Policy - Council Investments 2017, that those submissions be reported back to Council prior to adoption of the policy; or**
 - b) **that no submissions are received on the Draft Policy - Council Investments 2017, that the policy be adopted and incorporated into Council's Policy Register.**

Attachments:

- 1 Draft Council Investment Policy submitted to Finance Advisory Committee 18 May 2017, E2017/30990 , page 8 [↓](#)

Report

Council at its Ordinary Meeting held on 23 February 2017, following consideration of Report 13.4 regarding Council Investments January 2017, resolved (in part) as follows:-

17-043 part 2:

'That a workshop on the financial investment strategy occurs at the next SPW on 9 March 2017'

A presentation was provided to the Strategic Planning Workshop (SPW) on 9 March 2017. Following from that presentation, a report was provided to the Finance Advisory Committee to consider an updated Draft Policy - Council Investments 2017 on 13 April 2017.

After consideration of the Report, the Finance Advisory Committee recommended to Council at its Ordinary Meeting to be held on 25 May 2017:-

"Committee Recommendation 4.1.1

That the Finance Advisory Committee receive a further report on the review of the Council's Investment Policy at its next meeting scheduled for 18 May 2017, with the following amendments to the Draft Policy - Council Investments 2017 to be included:

- a) *Definition for Social and Environmentally Responsible Investments*
- b) *Decision making process for the investment of funds with an authorised deposit-taking institution."*

Following the Finance Advisory Committee Recommendation 4.1.1 above, this further report is provided subject to any further consideration or amendment, to recommend to Council adoption of a revised Draft Policy - Council Investments 2017 for the purposes of public exhibition.

The revised Draft Policy - Council Investments 2017 is included at Attachment 1. The document has been updated to comply with the new template for Council policies and sets out the following guidance in relation to Council's investments:

- Set the objectives of investing.
- Outline the legislative requirements.
- Ascertain authority for implementation and management of the Policy.
- Establish the capital, liquidity and return expectations.
- Determine the diversity of the investment portfolio.
- Environmentally and Socially Responsible Investing.
- Define the risk profile.
- Establish legal title.
- Set benchmarks.
- Establish monitoring and reporting requirements.
- Define duties and obligations of Delegated Officers.

The new Draft Policy - Council Investments 2017 incorporating the above is provided for the Finance Advisory Committee's further consideration, amendment and recommendation to Council, for public exhibition.

Financial Implications

There are no financial implications directly associated with this report. However, the management of Council's investments is a significant responsibility. Poor investment decisions have the

potential to negatively impact upon the financial position of Council through either revenue from investment interest or possible capital loss of principal invested.

Statutory and Policy Compliance Implications

Section 625 of the Local Government Act 1993 governs how Councils can invest. Specifically Section 625 states:

(1) A council may invest money that is not, for the time being, required by the council for any other purpose.

(2) Money may be invested only in a form of investment notified by order of the Minister published in the Gazette.

(3) An order of the Minister notifying a form of investment for the purposes of this section must not be made without the approval of the Treasurer.

(4) The acquisition, in accordance with section 358, of a controlling interest in a corporation or an entity within the meaning of that section is not an investment for the purposes of this section.

The forms of investment approved by the Minister for Local Government as identified in Section 625(2) of the Local Government Act 1993 refer to the Ministerial Investment Order. The most recent Investment Order was issued on 12 January 2011 and the contents of this Order are provided in Attachment 1 as part of the Draft Council Investments Policy 2017.

Clause 212 of the Local Government (General) Regulation 2005 also outlines requirements regarding Council's investments as follows:

(1) The responsible accounting officer of a council:

(a) must provide the council with a written report (setting out details of all money that the council has invested under section 625 of the Act) to be presented:

(i) if only one ordinary meeting of the council is held in a month, at that meeting, or

(ii) if more than one such meeting is held in a month, at whichever of those meetings the council by resolution determines, and

(b) must include in the report a certificate as to whether or not the investment has been made in accordance with the Act, the regulations and the council's investment policies.

(2) The report must be made up to the last day of the month immediately preceding the meeting.

In regard to Council investments, attention also needs to be directed towards Section 14 of the Trustees Amendment (Discretionary Investments) Act 1997 where a trustee must exercise the care, diligence, and skill that a prudent person would exercise in managing the affairs of another person. As Councils are acting as custodians when investing public assets, account of the requirements of Section 14 should also be considered. Specifically contained in Section 14(C)(1) are the following matters which should be considered:

(a) the purposes of the trust and the needs and circumstances of the beneficiaries,

(b) the desirability of diversifying trust investments,

(c) the nature of, and the risk associated with, existing trust investments and other trust property,

(d) the need to maintain the real value of the capital or income of the trust,

(e) the risk of capital or income loss or depreciation,

- (f) the potential for capital appreciation,*
- (g) the likely income return and the timing of income return,*
- (h) the length of the term of the proposed investment,*
- (i) the probable duration of the trust,*
- 5 *(j) the liquidity and marketability of the proposed investment during, and on the determination of, the term of the proposed investment,*
- (k) the aggregate value of the trust estate,*
- (l) the effect of the proposed investment in relation to the tax liability of the trust,*
- (m) the likelihood of inflation affecting the value of the proposed investment or other trust property,*
- 10 *(n) the costs (including commissions, fees, charges and duties payable) of making the proposed investment,*
- (o) the results of a review of existing trust investments in accordance with section 14A (4).*



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Draft Policy:

Council Investments

2017

INFORMATION ABOUT THIS DOCUMENT

Date Adopted by Council	??-??-2017	Resolution No.	17-???
Document Owner	Corporate and Community Services		
Document Development Officer	Manager Finance		
Review Timeframe	Annually if required		
Last Review Date:	June 2012	Next Scheduled Review Date	May 2018

5 **Document History**

Doc No.	Date Amended	Details/Comments eg Resolution No.
#574352	7/3/06	Res 06-86
#711341	27/9/07	Res 07-533
#838120	9/4/09	Draft amendments reported to Council – further amendments see Res 09-181
#847260	21/4/09	Incorporating amendments 09-181 – On Public Exhibition
#906111	8/10/09	Res 09-805
#1241222	28/6/12	Draft amendments policy reported to Council 28/6/12 Res 12-470 placed on public exhibition (Previous Policy No 2.5)
#E2012/1401	15/8/12	Adopted after close of Public Exhibition – no submissions received
#E2017/18817	13/4/17	Draft updated policy reported to Finance Advisory Committee
#E2017/30990	18/5/17	Revised draft updated policy reported to Finance Advisory Committee

Further Document Information and Relationships

List here the related strategies, procedures, references, policy or other documents that have a bearing on this Policy and that may be useful reference material for users of this Policy.

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Related Legislation*	Local Government Act 1993 – Section 625. Local Government Act 1993 – Investment Order (of the Minister) dated 12 January 2011 (attached to policy). Local Government (General) Regulation 2005 – Regulation 212 The Trustee Amendment (Discretionary Investments) Act 1997 – Sections 14A(2), 14(C)(1) & (2)
Related Policies	
Related Procedures/ Protocols, Statements, documents	

Note: Any reference to Legislation will be updated in the Policy as required. See website <http://www.legislation.nsw.gov.au/> for current Acts, Regulations and Environmental Planning Instruments.

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1. OBJECTIVES

The purpose of this Policy is to provide a framework for the investment of Council's funds at the most favourable rate of interest available to it at the time of investment and maximising return whilst having due consideration of risk, liquidity, and security for its investments. Council must consider the purpose of an investment opportunity in terms of environmental and social outcomes when investing funds where the investment return is favourable relative to alternate investment opportunities.

2. SCOPE

This Policy is to cover:

- Council's objectives for its investment portfolio;
- Applicable Risks to be managed;
- Detail any constraints or other prudential requirements to apply to the investment of Funds;
- The applicable legislation and regulation governing Council investments;
- The reporting of investments;
- Appropriate performance benchmark(s)

The Investment Policy is a policy produced by the Corporate and Community Services Directorate. The Finance Branch is responsible for the operation and updating of this Policy.

This Policy document replaces any previous Investment Policy document approved by Council.

3. DEFINITIONS

ADI	Authorised Deposit Taking Institution as defined in the Banking Act 1959 (Cwth).
Environmentally and Socially Responsible Investments	Defined by Council in accordance with resolution 15-515 as disclosed at section 4.1 to this Policy.
Delegated Officers	Director of Corporate and Community Services Manager Finance Management/Assets Accountant Financial Operations Accountant
RAO	Responsible Accounting Officer as prescribed by Regulation 196 of the Local Government (General) Regulation 2005. The Responsible Accounting Officer of Byron Shire Council is the Manager Finance.

4. STATEMENT

While exercising the power to invest, consideration is to be given to the preservation of investment principal, liquidity, and the return of investment. Council therefore has several primary objectives for its investment portfolio:

- a) Compliance with legislation, regulations, the prudent person tests of the Trustee Act and guidelines issued by the Office of Local Government.
- b) Preservation of the investment principal amount invested.
- c) To ensure there is sufficient liquid funds to meet all reasonably anticipated cash flow requirements of Council.

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4.1 - ATTACHMENT 1

- d) To generate income from the investment portfolio that exceeds the performance benchmark(s) established in this Policy.
- e) Facilitate the enhancement of environmental and social outcomes through investment of Council funds as outlined in section 4.1 (part (i) and (ii)) of this Policy as the decision making process at each investment opportunity available to Council.

4.1. Environmental and Socially Responsible Investments

Council gives preference to finance institutions that invest in or finance Environmentally and Socially Responsible Investments (SRI) where:

- i) The investment is compliant with legislation and investment policy objectives and parameters; and
- ii) The rate of return is favourable relative to comparable investments on offer to Council at the time of investment

SRI status may be in respect of the individual investment, the issuer of the investment, or both and should be endorsed by an accredited environmentally and socially responsible industry body or institution.

Environmentally and Socially Responsible Investments will be assessed on the same basis as other investment opportunities and the Council will select the investment that best meets its overall investment selection criteria.

The Council's criteria relating to an SRI are those which:

- direct investment towards the socially and environmentally productive activities listed below
- avoid investment in the socially and environmentally harmful activities listed below.

The criteria for SRI are all desirable and not mandatory requirements.

Environmentally productive activities are considered to be:

- resource efficiency-especially water and energy
- renewable energy
- production of environmentally friendly products
- recycling, and waste and emissions reduction

Socially productive activities are considered to be:

- fair trade and provision of a living wage
- human health and aged care
- equal opportunity employers, and those that support the values of communities, indigenous peoples and minorities
- provision of housing, especially affordable housing

Environmentally harmful activities are considered to be:

- production of pollutants, toxins and greenhouse gases
- habitat destruction, especially destruction of forests and marine eco-systems.
- nuclear power
- uranium mining
- coal seam gas mining
- production or supply of armaments

Socially harmful activities are considered to be:

- abuse of Human Rights and Labour Rights
- involvement in bribery/corruption
- production or supply of armaments
- manufacture of alcohol, tobacco or gambling products”

4.2. Delegation of Authority

Authority for the implementation of the Investment Policy is delegated by Council to the General Manager in accordance with Section 377 of the Local Government Act 1993. The General Manager has in turn delegated the management of the Investment Policy to the Delegated Officers as defined in this Policy. Specifically, day-to-day management of Council's investments rests with the Manager Finance as Council's RAO.

Any investment undertaken under this Policy requires two Delegated Officers to approve the investment on the following basis:

- i) Investments up to \$1,000,000 in accordance with this Policy can be authorised by the RAO and one of the Delegated Officers.
- ii) Investments greater than \$1,000,000 in accordance with this Policy can be authorised by the RAO and Director Corporate and Community Services.

Such authorisations extends to Council Officers that may fill these positions from time to time when the position incumbent is on approved leave.

4.3 Prudent Person Standard/Ethics and Conflict of Interest

The investment portfolio of Council will be managed with the care, diligence and skill that a prudent person would exercise. As Trustees of public money, Delegated Officers are to manage the Council Investment Portfolio to safeguard the portfolio in accordance with the requirements of this Investment Policy and not for speculative purposes.

Delegated Officers shall refrain from personal activities that would conflict with the proper execution and management of Council's Investment Portfolio. This Policy requires Delegated Officers to disclose any conflict of interest to the General Manager.

4.4 Authorised Investments

All investments must be denominated in Australian Dollars and be only those investments prescribed by the Investment Order (of the Minister) issued from time to time. The current Investment Order (of the Minister) is attached to this Policy. Individual investments will generally be in at least \$1,000,000 parcels wherever possible.

4.5 Risk Management

In regard to performing investment management on Council's behalf, due consideration must also be given to the following:

- a) Preservation of Capital – The requirement for preventing losses in an investment portfolio's total value.
- b) Credit Risk – The risk that a party or guarantor to a transaction will fail to fulfil its obligations. In the context of this document it relates to the risk of loss due to the failure of an institution/entity with which an investment is held to pay the interest and/or repay the principal of an investment.

c) Diversification – the requirement to place investments in a broad range of products so as not to be over exposed to a particular sector of the investment market.

d) Liquidity Risk – the risk an investor runs out of cash, is unable to redeem investments at a fair price within a timely period, and thereby incurs additional costs (or in the worst case is unable to execute its spending plans).

e) Market Risk – the risk that fair value or future cash flows will fluctuate due to changes in market prices, or benchmark returns will unexpectedly overtake the investment's return.

f) Maturity Risk – the risk relating to the length of term to maturity of the investment. The longer the term, the greater the length of exposure and risk to market volatilities.

g) Rollover Risk – the risk that income will not meet expectations or budgeted requirement because interest rates are lower than expected in future.

4.6 Credit Quality and Limits

a) Direct Investments

The amount invested with any one financial institution should not exceed the following percentages of average annual funds invested.

Long Term Rating (Standard & Poors)	Short Term Rating (Standard & Poors)	Maximum Percentage of Total Investments
AAA to AA	A1+	100%
A+ to A-	A1	60%
BBB+ to NR	A2, NR	40%

As an alternate to credit ratings issued by Standard and Poor's, Council can also utilise credit ratings published by Moody's and Fitch rating agencies. However, it needs to be recognised that the primary control of credit quality is the prudential supervision of the Authorised Deposit-Taking Institutions (ADI) sector.

Council should also consider counterparty limits in terms of the amounts of investments held with any single ADI. This should especially be the case for longer term investments.

Term to maturity limits should be structured around the time horizon of investment to ensure that liquidity and income requirements are met. Council always retains the flexibility to invest as short as required by internal requirements or the economic outlook.

b) Credit Ratings

If any of Council's investments are downgraded such that they no longer fall within these investment policy guidelines, they will be divested as soon as is practicable whilst preserving invested capital.

4.7 Safe Custody Arrangements – Security of Title

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4.1 - ATTACHMENT 1

a) Where necessary, investments may be held in safe custody on Council's behalf as long as the following criteria are met:

- i) Council must retain beneficial ownership of all investments.
- ii) Adequate documentation is provided, verifying the existence of the investments.
- iii) The custodian conducts regular reconciliation of records with relevant registries and/or clearing systems
- iv) The Institution or Custodian recording and holding the investment on Council's behalf will be:
 - o The Custodian nominated by New South Treasury Corporation for Hour Glass Facilities (if used).
 - o Austraclear
 - o An institution with an investment grade Standard and Poor's, Moody's or Fitch rating.
 - o An institution with adequate insurance, including professional indemnity insurance and other insurances considered prudent and appropriate to cover its liabilities under any agreement.

b) Prior to undertaking any investment it is imperative that the security of title of the investment proposed must be in the name and ownership of Byron Shire Council.

4.8 Accounting and Reporting

Council will comply with appropriate Accounting Standards in valuing its investments and quantifying its investment returns including interest and fair value gains/losses. Council will provide disclosure relating to its investment portfolio at the conclusion of each financial year as prescribed by Accounting Standards and the Local Government Code of Accounting Practice and Financial Reporting.

Council is to maintain a register of its investments including documentary evidence to Council's legal title to the investments held. The register of investments is to be reconciled monthly to the general ledger which forms the basis of monthly reporting to Council in accordance with Regulation 212 of the Local Government (General) Regulation 2005 and the monthly financial report to the Executive Team.

Reporting on Environmentally and Socially Responsible Investment opportunities and outcomes are to be included in the Investment Report provided to Council each month.

4.9 Performance Benchmarks

The performance expectation of all Council's individual investments within the overall Council investment portfolio will meet the performance benchmark in the table below:

Investment	Performance Benchmark
Cash / Direct Investments	Exceed average 90 day Bank Bill Swap Index

5. LEGISLATIVE AND STRATEGIC CONTEXT

5.1. Community Strategic Plan

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Council's Investment Policy supports the effective governance, business, project and financial management of Council. Specifically strategy CM1.1 Improve the transparency, effectiveness and accountability of Council and CM1.3 Improve organisational sustainability (economic, social, environmental and governance).

5.2. Legislative Requirements

- a) Local Government Act 1993 – Section 625(2).
- b) Local Government Act 1993 – Investment Order (of the Minister) dated 12 January 2011.
- c) Trustee Amendment (Discretionary Investments) Act 1997 – Section 14A(2), 14C(1) 7 (2).
- d) Local Government (General) Regulation – Regulation 212.
- e) Local Government Code of Accounting Practice and Financial Reporting as amended from time to time.
- f) Australian Accounting Standards
- g) Office of Local Government Investment Policy Guidelines and Circulars.
- h) Council resolution 15-515 – Environmentally and Socially Responsible Investments.

6. SUSTAINABILITY

6.1. Social

The investment of Council's funds may provide the Council to seek investment opportunities that assist in the improvement of society or the community through the investment into projects where allowable that have positive social outcomes.

6.2. Environmental

The investment of Council's funds may provide the Council to seek investment opportunities that assist in the improvement of the Environment through the investment into projects where allowable that have positive environmental outcomes.

6.3. Economic

The investment of Council's funds provides the opportunity to generate revenue to assist in the financial sustainability of the Council and to carry out its functions.

6.4. Governance

This Policy establishes the framework for the management of Council's invested funds and to ensure due diligence and care is exercised by those charged with the investment of Council's funds.

ATTACHMENT

LOCAL GOVERNMENT ACT 1993 – INVESTMENT ORDER

(Relating to investments by councils)

I, the Hon. Barbara Perry MP, Minister for Local Government, in pursuance of section 625(2) of the *Local Government Act 1993* and with the approval of the Treasurer, do, by this my Order, notify for the purposes of section 625 of that Act that a council or county council may only invest money (on the basis that all investments must be denominated in Australian Dollars) in the following forms of investment:

- (a) any public funds or securities issued by or guaranteed by, the Commonwealth, any State of the Commonwealth or a Territory;
- (b) any debentures or securities issued by a council (within the meaning of the *Local Government Act 1993* (NSW));
- (c) interest bearing deposits with, or any debentures or bonds issued by, an authorised deposit-taking institution (as defined in the *Banking Act 1959* (Cwth)), but excluding subordinated debt obligations;
- (d) any bill of exchange which has a maturity date of not more than 200 days; and if purchased for value confers on the holder in due course a right of recourse against a bank which has been designated as an authorised deposit-taking institution by the Australian Prudential Regulation Authority;
- (e) a deposit with the New South Wales Treasury Corporation or investments in an Hour-Glass investment facility of the New South Wales Treasury Corporation;

All investment instruments (excluding short term discount instruments) referred to above include both principal and investment income.

Transitional Arrangements

- (i) Subject to paragraph (ii) nothing in this Order affects any investment made before the date of this Order which was made in compliance with the previous Ministerial Orders, and such investments are taken to be in compliance with this Order.
- (ii) Paragraph (i) only applies to those investments made before the date of this Order and does not apply to any restructuring or switching of investments or any re-investment of proceeds received on disposal or maturity of such investments, which for the avoidance of doubt must comply with this Order.

Key Considerations

An investment is not in a form of investment notified by this order unless it also complies with an investment policy of council adopted by a resolution of council.

All councils should by resolution adopt an investment policy that is consistent with this Order and any guidelines issued by the Chief Executive (Local Government), Department of Premier and Cabinet, from time to time.

The General Manager, or any other staff member, with delegated authority by a council to invest funds on behalf of a council must do so in accordance with the council's adopted investment policy.

Councils have a fiduciary responsibility when investing. Councils should exercise the care, diligence and skill that a prudent person would exercise in managing the affairs of other persons.

When exercising the power of investment councils should consider, but not be limited by, the risk of capital or income loss or depreciation, the likely income return and the timing of income return, the length of the term of the proposed investment, the liquidity and marketability of the proposed investment, the likelihood of inflation affecting the value of the proposed investment and the costs (including commissions, fees, charges and duties payable) of making the proposed investment.

Dated this 12th day of January 2011


Hon BARBARA PERRY MP
Minister for Local Government

Report No. 4.2 **Budget Review 1 January - 31 March 2017**
Directorate: Corporate and Community Services
Report Author: James Brickley, Manager Finance
File No: I2017/598
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 2016/2017 financial year, reviewed as at 31 March 2017.

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 (#E2017/31291) which includes the following results in the 31 March 2017 Quarterly Review of the 2016/2017 Budget:**
 - a) **General Fund – \$3,300 increase in the Estimated Unrestricted Cash Result**
 - b) **General Fund - \$1,628,300 increase in reserves**
 - c) **Water Fund - \$870,600 increase in reserves**
 - d) **Sewerage Fund - \$2,810,300 increase in reserves**
2. **That Council adopt the revised General Fund Estimated Unrestricted Cash Result of \$1,145,200 for the 2016/2017 financial year as at 31 March 2017.**

Attachments:

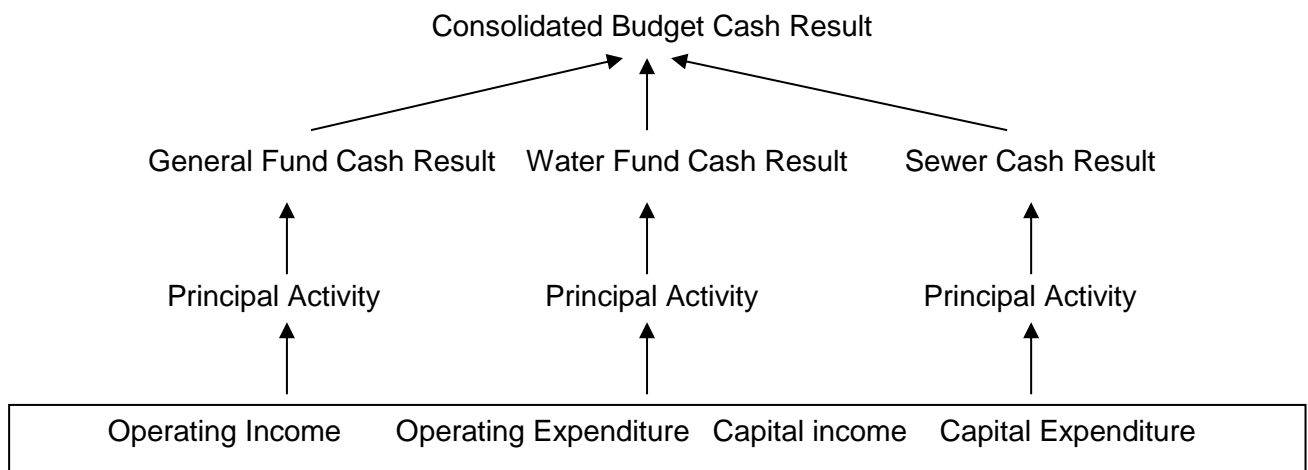
- 25 1 Budget Variations fro General, Water and Sewerage Funds, E2017/31290 , page 28 [↓](#)
2 March 2017 Quarterly Budget Review, E2017/31291 , page 104 [↓](#)
3 Integrated Planning and Reporting Framework (IP&R) Quarterly Review Statement, E2017/31292 ,
page 110 [↓](#)

Report

Council adopted the 2016/2017 budget on 29 June 2016 via Resolution **16-348**. It also considered and adopted the budget carryovers from the 2015/2016 financial year, to be incorporated into the 2016/2017 budget at its Ordinary Meeting held on 25 August 2016 via Resolution **16-446**. Since that date, Council has reviewed the budget taking into consideration the 2015/2016 Financial Statement results and progress through the first three quarters of the 2016/2017 financial year. This report considers the March 2017 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 29 June 2016 plus the adopted carryover budgets from 2015/2016 followed by the resolutions between July and September, the September review, resolutions between October and December, the December review, resolutions between January and March and the revote (or adjustment for this review) and then the revised position projected for 30 June 2017 as at 31 March 2017.

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 2017 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.

- 5 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.

10 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
- 15 • 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
- 20 • Budget Review Capital Budget
- Budget Review Cash and Investments Position
- 25 • Budget Review Key performance indicators
- Budget Review Contracts and Other Expenses

30 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 59 to 74 of Attachment 1.

35 **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.

40 **Cash and Investments Budget Review Statement** – This statement reconciles Council's restricted funds (reserves) against available cash and investments. Council has attempted to indicate an actual position as at 31 March 2017 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.

45 **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.
- 50 ○ **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 January to March 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 2016/2017 financial year projected to 30 June 2017 but revised as at 31 March 2017.

15

2016/2017 Budget Review Statement as at 31 March 2017	Original Estimate (Including Carryovers) 1/7/2016	Adjustments to March 2017 including Resolutions*	Proposed March 2017 Review Revotes	Revised Estimate 30/6/2017 at 31/03/2017
Operating Revenue	75,503,200	1,461,600	910,200	77,875,000
Operating Expenditure	76,715,900	2,157,600	179,700	79,053,200
Operating Result – Surplus/Deficit	(1,212,700)	(696,000)	730,500	(1,178,200)
Add: Capital Revenue	19,784,900	(7,259,700)	(2,050,000)	10,475,200
Change in Net Assets	18,572,200	(7,955,700)	(1,319,500)	9,297,000
Add: Non Cash Expenses	12,515,100	0	0	12,515,100
Add: Non-Operating Funds Employed	1,673,000	0	0	1,673,000
Subtract: Funds Deployed for Non-Operating Purposes	(60,072,800)	5,787,600	6,632,000	(47,653,200)
Cash Surplus/(Deficit)	(27,312,500)	(2,168,100)	5,312,500	(24,168,000)
Restricted Funds – Increase / (Decrease)	(27,350,100)	(2,127,200)	5,309,200	(24,168,000)
Forecast Result for the Year – Surplus/(Deficit) – Unrestricted Cash Result	37,600	(40,900)	3,300	0

GENERAL FUND

20 In terms of the General Fund projected Unrestricted Cash Result the following table provides a reconciliation of the estimated position as at 31 March 2017:

Opening Balance – 1 July 2016	\$1,145,200
Plus original budget movement and carryovers	\$37,600
Council Resolutions July – September Quarter	0

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September Review – increase/(decrease)	0
Council Resolutions October – December Quarter	0
December Review – increase/(decrease)	(40,900)
Council Resolutions January – March Quarter	0
March Review – increase/(decrease)	3,300
Forecast Unrestricted Cash Result – Surplus/(Deficit) – 30 June 2017	\$0
Estimated Unrestricted Cash Result Closing Balance – 30 June 2017	\$1,145,200

The General Fund financial position overall has increased by \$3,300 as a result of this budget review. The proposed budget changes are detailed in Attachment 1 and summarised further in this report below.

Council Resolutions

There were no Council resolutions during the January to March 2017 quarter that impacted the overall 2016/2017 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			
General Manager	1,500	1,500	0
Corporate & Community Services	57,700	22,300	35,400
Infrastructure Services	(2,194,100)	(2,166,800)	(27,300)
Sustainable Environment & Economy	252,700	257,500	(4,800)
Total Budget Movements	(1,882,200)	(1,885,500)	3,300

Budget Adjustment Comments

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

General Manager

- In the People & Culture Budget Program various changes to budget items are required to reflect revised actual/projected expenditure. These movements have no overall impact on the budget result.

Corporate and Community Services

- In the Councillor Services Budget Program a decrease in expenditure of \$22,800 is attributable to the final election expenses being under budget.

- In the Information Services Budget Program it is proposed to increase operating expenditure by \$45,000 to cover the costs of the implementation of online purchase requisitions. This cost is distributed across other programs through support service costs.

- 5 • In the Governance Services Budget Program it is proposed to decrease the Strategic Procurement Roadmap budget by \$45,000 to assist with the funding of the online purchase requisitions (in Information Services Budget Program above), and an increase in the Internal Audit budget to reflect the actual cost of the additional internal audits conducted. These costs are distributed across other programs through support service costs.

- 10 • In the Community Development Budget Program, It is proposed to increase operating expenditure due to additional costs for the Disability Inclusion Planning (\$14,000) offset by savings recognised against the positive ageing Strategy (\$5,000), International Day for People with a Disability (\$1,000), Disability and Access Project (\$3,000) and mobility Maps (\$1,000). It is proposed to increase income and expenditure at the Ocean Shores Community Centre to reflect actuals (\$40,000) and decrease expenditure for the Periwinkle Pre-school lease (\$17,000). This building was sold and Council no longer receives rent for this building.

- 15 • In the Library Services Budget Program, it is proposed to increase operating expenditure by \$10,000 to fund the Richmond Tweed Regional Library (RTRL) Governance Model Development.

- 20 •

Infrastructure Services

- 25 • In the Asset Management Planning Budget Program it is proposed to increase capital expenditure by \$35,000 due to an additional \$100,000 required for Lot 12 Bayshore Drive Byron Bay Remediation and a reduction in Lot 22 Mullumbimby South (\$10,000), the Depot Relocation (\$5,000) and Surplus Property Sales (\$50,000). These adjustments are funded through the Property Development Reserve.

- 30 • In the Depot Services and Fleet Management Budget Program it is proposed to increase operating income by \$25,000 to reflect actual income received from internal plant hire and increase expenditure by \$20,000 for additional Depot training room costs and \$27,000 for additional fleet management costs for the installation of GPS tracking. The movements in this Budget Program have no impact on the Budget result as funding is provided by the Plant Reserve.

- 35 • In the Local Roads and Drainage Budget Program, there are a number of adjustments outlined under Note 15 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 Drainage.

- 40 • In the Roads and Maritime Services Budget Program (RMS) it is proposed to decrease capital expenditure by \$21,000 as the scale of works for Ewingsdale Road have been reduced to provide RMS funding for the actual costs of reseal works at Tweed Valley Way (In the Local Roads & Drainage program).

- 45 • In the Open Space and Recreation Budget Program, there are a number of adjustments outlined under Note 17 in the Budget Variations explanations section of Attachment 1. Further disclosure is included in the third page of Attachment 2 under the budget program heading Open Space and Recreation.

- 50 • In the Quarry Budget Program it is proposed to decrease income by \$33,700 and increase expenditure by \$14,200 to reflect the actuals. This is funded through the Quarry reserve.

- 55 •

- In the Waste & Recycling Budget Program it is proposed to increase the operating income budget due to an increase in income for Domestic Waste Management Charges (\$115,000), Commercial - Annual Charges (\$22,000) and Sale of Scrap Metal Income (\$60,000) as the actual income received has exceeded the original budget. It is proposed to reduce capital expenditure for the Development of New Landfill Capacity (\$13,400) and New Landfill (\$10,000) as the strategic direction for Council's waste disposal no longer involves progression of the Myocum Quarry Landfill project as well as the Resource Recovery Centre Upgrade (\$150,000) as Council have submitted a grant application to enhance the delivery of this project. The decision of the grant funding won't be announced until May or June 2017. Scope and delivery of the project is dependent on the result of the grant application.
- In the Cavanbah Centre Budget Program, there are a number of adjustments outlined under Note 20 in the Budget Variations explanations section of Attachment 1. Further disclosure is included in the third page of Attachment 2 under the budget program heading Cavanbah Centre.
- In the Holiday Park Budget Programs it is proposed to reduce capital expenditure at First Sun by \$260,000 as the current capital program is behind schedule due to unforeseen delays with the Safari Tents and \$540,000 at Suffolk Beachfront as the Cabins budget is subject to land reclassification finalisation and also requires a business case review.
- In the Facilities Management Budget Program it is proposed to decrease the Special rate funded community building maintenance budget by \$557,200 and move to 2017/18 as they will not be expended this financial year. It is proposed to decrease capital expenditure by \$267,400 due to the Byron Bay Library project being complete (\$35,400) with the Suffolk Park Community hall upgrade (\$100,000) and the Public Toilet Maintenance (\$132,000) being moved to the 2017/18 budget.

Sustainable Environment and Economy

- In the Development & Certification Budget Program it is proposed to increase operating income by \$30,000 as there has been a steady and significant increase in compliance certificate inspections.
- In the Planning Policy and Natural Environment Budget Program, it is proposed to increase income by \$20,000 due to a \$15,000 grant received from the Office of Environment and Heritage for the Shire Wide Flying Fox Management Plan and \$5,000 received from the National Climate Change Adaptation Research Facility (NCCARF). It is proposed to decrease operating expenditure due to a reduction against planning studies (\$7,500), an increase for the Shirewide Flying Fox Management Plan (\$22,500), an increase for the revolving energy fund that relates to the supply and installation of a lighting upgrade to the Depot (\$27,900 funded from the Revolving Energy reserve) and decreases against Community Infrastructure Maintenance Program (\$13,300), CZMP for Byron Bay Embayment (\$16,900) and the Review of the Biodiversity Conservation Strategy (\$20,000) that will remain unexpended this financial year and are all funded through the Environmental Levy.
- In the Economic Development Budget Program, it is proposed to increase operating income by \$215,000 due to the Conferencing Byron project (\$210,000) and the Back to Business project (\$5,000). Operating expenditure increased due to Conferencing Byron (\$240,000), Back to business (\$5,000) and the Byron Placemaking Seed Fund (\$10,000).

WATER FUND

After completion of the 2015/2016 Financial Statements the Water Fund as at 30 June 2016 has a capital works reserve of \$2,723,000 and held \$10,549,100 in section 64 developer contributions.

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The estimated Water Fund reserve balances as at 30 June 2017, and forecast in this Quarter Budget Review, are derived as follows:

Capital Works Reserve

5

Opening Reserve Balance at 1 July 2016	\$2,723,000
Plus original budget reserve movement	1,553,000
Less reserve funded carryovers from 2015/2016	(346,800)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(53,700)
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	(289,700)
Resolutions January - March Quarter – increase / (decrease)	(250,000)
March Quarterly Review Adjustments – increase / (decrease)	356,600
Forecast Reserve Movement for 2016/2017 – Increase / (Decrease)	969,400
Estimated Reserve Balance at 30 June 2017	\$3,692,400

Section 64 Developer Contributions

Opening Reserve Balance at 1 July 2016	\$10,549,100
Plus original budget reserve movement	(7,794,000)
Less reserve funded carryovers from 2015/2016	(383,100)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	1,270,000
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	(1,740,900)
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	514,000
Forecast Reserve Movement for 2016/2017 – Increase / (Decrease)	(8,134,000)
Estimated Reserve Balance at 30 June 2017	\$2,415,100

- 10 Movements for Water Fund can be seen in Attachment 1 with a proposed estimated increase to reserves (including S64 Contributions) overall of \$870,600 from the 31 March 2017 Quarter Budget Review.

SEWERAGE FUND

15

After completion of the 2015/2016 Financial Statements the Sewer Fund has a capital works reserves of \$5,153,600 and plant reserve of \$827,800. It also held \$8,760,300 in section 64 developer contributions.

Capital Works Reserve

20

Opening Reserve Balance at 1 July 2017	\$5,153,600
Plus original budget reserve movement	814,200
Less reserve funded carryovers from 2015/2016	(96,900)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	1,071,600
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	(427,100)
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	1,678,500
Forecast Reserve Movement for 2016/2017 – Increase / (Decrease)	3,040,300
Estimated Reserve Balance at 30 June 2017	\$8,193,900

Plant Reserve

Opening Reserve Balance at 1 July 2016	\$827,800
Plus original budget reserve movement	0
Less reserve funded carryovers from 2015/2016	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
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	0
Forecast Reserve Movement for 2016/2017 – Increase / (Decrease)	0
Estimated Reserve Balance at 30 June 2017	\$827,800

5 Section 64 Developer Contributions

Opening Reserve Balance at 1 July 2016	\$8,760,300
Plus original budget reserve movement	(2,785,400)
Less reserve funded carryovers from 2015/2016	(503,200)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	1,074,700
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	(2,449,800)
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	1,131,800
Forecast Reserve Movement for 2016/2017 – Increase / (Decrease)	(3,531,900)
Estimated Reserve Balance at 30 June 2017	\$5,228,400

10 Movements for the Sewerage Fund can be seen in Attachment 1 with a proposed estimated overall increase to reserves (including S64 Contributions) of \$2,810,300 from the 31 March 2017 Quarter Budget Review.

Legal Expenses

15 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 general revenue, but can also be susceptible to large fluctuations.

20 The table that follows indicates the allocated budget and actual legal expenditure within Council on a fund basis as at 31 March 2017.

Total Legal Income & Expenditure as at 31 March 2017

Program	2016/2017 Budget (\$)	Actual (\$)	Percentage To Revised Budget
Income			
Legal Expenses Recovered	0	0	0%
Total Income	0	0	0%
Expenditure			
General Legal Expenses	200,000	60,314	30.1%
Total Expenditure General Fund	200,000	60,314	30.1%

Note: The above table does not include costs incurred by Council in proceedings after 31 March 2017 or billed after this date along with legal costs incurred with the Byron Bay Bypass project that have currently been charged to the project.

5 Financial Implications

The 31 March 2017 Quarter Budget Review of the 2016/2017 Budget has increased the overall budget result by \$3,300. As a result the estimated unrestricted cash balance attributable to the General Fund decreased to an estimated \$1,145,200 at 30 June 2017.

Statutory and Policy Compliance Implications

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

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

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

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

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

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

Statement by Responsible Accounting Officer

This report indicates that the short term financial position of Council is satisfactory for the 2016/2017 financial year, having consideration of the original estimate of income and expenditure at the 31 March 2017 Quarter Budget Review.

This opinion is based on the estimated General Fund Unrestricted Cash Result position and that the current indicative budget position for 2016/2017, whilst now a projected balanced result still provides that the General Fund Unrestricted Cash Balance will remain above Council's adopted benchmark of \$1,000,000. Notwithstanding this, Council will need to continue to carefully monitor the 2016/2017 budget over the remainder of the financial year especially in the Local Roads & Drainage Budget Programs and Open Space and Recreation Budget Programs that are under pressure given recent weather events and expenditure to date.



Quarterly Budget Review 31st March 2017



**BYRON SHIRE COUNCIL
2016/2017 Budget Review as at 31st March 2017**

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4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Consolidated Budget Cash Result

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17
Operating Revenue									
Total Division Operating Revenue	75,503,200	0	39,200	0	1,422,400	0	910,200	77,875,000	65,456,869
Operating Expenditure									
Total Division Operating Expenditure	75,503,200	0	39,200	0	1,422,400	0	910,200	77,875,000	65,456,869
	76,715,900	0	(181,800)	147,900	2,116,500	75,000	179,700	79,053,200	58,544,339
Total Division Operating Expenditure									
	76,715,900	0	(181,800)	147,900	2,116,500	75,000	179,700	79,053,200	58,544,339
Operating Result before Capital Amounts									
	(1,212,700)	0	221,000	(147,900)	(694,100)	(75,000)	730,500	(1,178,200)	6,912,530
Add Capital Grants and Contributions									
Capital Grants and Contributions	15,984,900	0	2,308,100	0	(9,567,800)	0	(2,050,000)	6,675,200	3,380,269
Developer Contributions	3,800,000	0	0	0	0	0	0	3,800,000	4,206,529
Change in Net Assets									
	18,572,200	0	2,529,100	(147,900)	(10,261,900)	(75,000)	(1,319,500)	9,297,000	14,499,328
AVAILABLE FUNDS RECONCILIATION									
Add: Non-Cash Expenses									
Depreciation	12,515,100	0	0	0	0	0	0	12,515,100	9,386,325
Add: Non-operating Funds Employed									
Loan Funds Used	0	0	0	0	0	0	0	0	0
Proceeds from Disposal of Assets	1,673,000	0	0	0	0	0	0	1,673,000	33,878
Subtract Funds Deployed for Non-Operating Purposes									
Capital Works	(57,408,500)	0	(992,300)	0	7,029,900	(250,000)	6,632,000	(44,988,900)	(29,743,546)
Repayment of Principal on Loans	(2,664,300)	0	0	0	0	0	0	(2,664,300)	(1,741,798)
Cash Surplus / (Deficit)									
	(27,312,500)	0	1,536,800	(147,900)	(3,232,000)	(325,000)	5,312,500	(24,168,100)	(7,565,813)
Equity Movements									
Restricted Funds - Increase / (Decrease)									
Transfer to Unexpended Grants	(27,350,100)	0	1,536,800	(147,900)	(3,191,100)	(325,000)	5,309,200	(24,168,100)	(22,939,954)
Transfer to Unexpended Loans									
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result									
	37,600	0	0	0	(40,900)	0	3,300	0	15,374,141

BYRON SHIRE COUNCIL

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4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 General Fund Budget Cash Result

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17
Operating Revenue									
General Manager	0	0	0	0	0	0	1,500	1,500	1,500
Corporate & Community Services	25,951,800	0	132,500	0	5,200	0	44,500	26,134,000	24,385,919
Infrastructure Services	20,805,000	0	(174,500)	0	1,304,200	0	599,200	22,533,900	20,012,036
Sustainable Environment and Economy	4,196,500	0	81,200	0	113,000	0	265,000	4,655,700	3,479,801
Total Division Operating Revenue	50,953,300	0	39,200	0	1,422,400	0	910,200	53,325,100	47,879,256
Operating Expenditure									
General Manager	0	0	0	0	0	0	1,500	1,500	(5,763)
Corporate & Community Services	5,759,800	0	87,100	0	231,100	0	21,800	6,099,800	4,577,566
Infrastructure Services	30,460,900	0	(144,800)	0	1,679,100	75,000	(106,400)	31,963,800	23,243,317
Sustainable Environment and Economy	9,728,000	0	(49,000)	147,900	135,800	0	257,500	10,220,200	7,173,900
Depreciation	8,293,600	0	0	0	0	0	0	8,293,600	6,220,200
Total Division Operating Expenditure	54,242,300	0	(106,700)	147,900	2,045,000	75,000	174,400	56,578,900	41,209,220.17
Operating Result before Capital Amounts	(3,289,000)	0	145,900	(147,900)	(623,600)	(75,000)	735,800	(3,253,800)	6,670,036
Add Capital Grants and Contributions									
Capital Grants and Contributions	15,984,900	0	2,308,100	0	(9,567,800)	0	(2,050,000)	6,675,200	3,380,269
Developer Contributions (Section 94)	1,800,000	0	0	0	0	0	0	1,800,000	1,266,056
Change in Net Assets	14,495,900	0	2,454,000	(147,900)	(10,191,400)	(75,000)	(1,314,200)	5,221,400	11,316,361
AVAILABLE FUNDS RECONCILIATION									
Add: Non-Cash Expenses									
Depreciation	8,293,600	0	0	0	0	0	0	8,293,600	6,220,200
Add: Non-operating Funds Employed									
Loan Funds Used	0	0	0	0	0	0	0	0	0
Proceeds from Disposal of Assets	1,673,000	0	0	0	0	0	0	1,673,000	33,878
Subtract Funds Deployed for Non-Operating Purposes									
Capital Works	(39,237,600)	0	(4,285,800)	0	11,866,900	0	2,945,800	(28,710,700)	(18,577,034)
Repayment of Principal on Loans	(995,200)	0	0	0	0	0	0	(995,200)	(654,073)
Cash Surplus / (Deficit)	(15,770,300)	0	(1,831,800)	(147,900)	1,675,500	(75,000)	1,631,600	(14,517,900)	(1,660,669)
Equity Movements									
Restricted Funds - Increase / (Decrease)	(15,807,900)	0	(1,831,800)	(147,900)	1,716,400	(75,000)	1,628,300	(14,517,900)	(13,886,501)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	37,600	0	0	0	(40,900)	0	3,300	0	12,225,832

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Water Fund Budget Cash Result

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17
Operating Revenue									
Water Supply Management	9,075,400	0	0	0	0	0	0	9,075,400	5,173,131
Total Division Operating Revenue	9,075,400	0	0	0	0	0	0	9,075,400	5,173,131
Operating Expenditure									
Water Supply Management	7,191,500	0	(77,300)	0	2,700	0	3,500	7,120,400	6,223,369
Depreciation	1,169,600	0	0	0	0	0	0	1,169,600	877,200
Total Division Operating Expenditure	8,361,100	0	(77,300)	0	2,700	0	3,500	8,290,000	7,100,569
Operating Result before Capital Amounts	714,300	0	77,300	0	(2,700)	0	(3,500)	785,400	(1,927,438)
Add Capital Grants and Contributions									
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0
Developer Contributions (Section 64)	600,000	0	0	0	0	0	0	600,000	423,148
Change in Net Assets	1,314,300	0	77,300	0	(2,700)	0	(3,500)	1,385,400	(1,504,290)
AVAILABLE FUNDS RECONCILIATION									
Add: Non-Cash Expenses									
Depreciation	1,169,600	0	0	0	0	0	0	1,169,600	877,200
Add: Non-operating Funds Employed									
Loan Funds Used	0	0	0	0	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes									
Capital Works	(10,054,800)	0	1,139,000	0	(2,027,900)	(250,000)	874,100	(10,319,600)	(7,235,056)
Repayment of Principal on Loans	0	0	0	0	0	0	0	0	0
Cash Surplus / (Deficit)	(7,570,900)	0	1,216,300	0	(2,030,600)	(250,000)	870,600	(7,764,600)	(7,862,146)
Equity Movements									
Restricted Funds - Increase / (Decrease)	(7,570,900)	0	1,216,300	0	(2,030,600)	(250,000)	870,600	(7,764,600)	(5,221,416)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	0	0	0	0	0	0	0	0	2,640,730

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Sewer Fund Budget Cash Result

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17
Operating Revenue									
Sewer Supply Management	15,474,500	0	0	0	0	0	0	15,474,500	12,404,482
Total Division Operating Revenue	15,474,500	0	0	0	0	0	0	15,474,500	12,404,482
Operating Expenditure									
Sewer Supply Management	11,060,600	0	2,200	0	67,800	0	1,800	11,132,400	7,945,624
Depreciation	3,051,900	0	0	0	0	0	0	3,051,900	2,288,925
Total Division Operating Expenditure	14,112,500	0	2,200	0	67,800	0	1,800	14,184,300	10,234,549
Operating Result before Capital Amounts	1,362,000	0	(2,200)	0	(67,800)	0	(1,800)	1,290,200	2,169,933
Add Capital Grants and Contributions	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	1,400,000	0	0	0	0	0	0	1,400,000	2,517,325
Developer Contributions (Section 64)									
Change in Net Assets	2,762,000	0	(2,200)	0	(67,800)	0	(1,800)	2,690,200	4,687,257
AVAILABLE FUNDS RECONCILIATION									
Add: Non-Cash Expenses									
Depreciation	3,051,900	0	0	0	0	0	0	3,051,900	2,288,925
Add: Non-operating Funds Employed									
Loan Funds Used	0	0	0	0	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes									
Capital Works	(8,116,100)	0	2,154,500	0	(2,809,100)	0	2,812,100	(5,958,600)	(3,931,456)
Repayment of Principal on Loans	(1,669,100)	0	0	0	0	0	0	(1,669,100)	(1,087,725)
Cash Surplus / (Deficit)	(3,971,300)	0	2,152,300	0	(2,876,900)	0	2,810,300	(1,885,600)	1,957,002
Equity Movements									
Restricted Funds - Increase / (Decrease)	(3,971,300)	0	2,152,300	0	(2,876,900)	0	2,810,300	(1,885,600)	(3,832,037)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	0	0	0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-16	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-17
GENERAL FUND				
INTERNAL RESERVES				
Information Technology	345,043	0	287,500	57,543
Caravan Park - Council	2,304,728	567,200	868,500	2,003,428
Employee Leave Entitlements	1,071,413	0	100,000	971,413
Waste Management Facility	1,852,443	3,569,100	3,271,200	2,150,343
Plant	1,341,701	623,700	1,039,700	925,701
Quarry	838,330	0	231,100	607,230
Risk Management	183,514	0	35,700	147,814
Property	740,465	0	409,400	331,065
Community Infrastructure Carryover	952,177	0	811,000	141,177
Land & Natural Environment	191,790	0	183,200	8,590
Footpath Dining	231,820	121,000	311,500	41,320
Byron Bay Library	241,627	0	35,300	206,327
Paid Parking Council	1,261,956	2,450,000	3,711,956	0
Human Resources	65,343	0	0	65,343
Legal Services	692,324	0	240,300	452,024
Community Development	118,829	0	65,600	53,229
Stormwater Drainage	504,726	292,000	735,700	61,026
Environmental Levy Reserve	114,848	352,300	413,600	53,548
Childrens Services	16,946	54,700	29,100	42,546
General Managers Office	50,000	6,000	0	56,000
Revolving Energy Fund	64,429	0	27,900	36,529
Tennis Court Reserve	9,327	3,400	3,500	9,227
Asset Re-Valuation Reserve	10,620	0	0	10,620
2006/07 Special Rate Carryover Reserve	56,300	0	5,400	50,900
2007/08 Special Rate Carryover Reserve	653,000	228,800	263,300	618,500
2008/09 Special Rate Carryover Reserve	156,100	61,300	85,400	132,000
Structural Change	284,985	16,700	16,700	284,985
Brunswick Heads Memorial Hall	37,413	0	0	37,413
South Golden Beach Hall	21,549	0	0	21,549
Infrastructure Renewal Reserve	3,893,559	1,440,756	3,650,900	1,683,415
Mullumbimby Pioneer Centre	3,402	0	0	3,402
Byron Bay Library Exhibition Space S355 Committee	11,150	0	0	11,150
Brunswick Valley Community Centre	0	0	0	0
Suffolk Park Community Hall	8,907	0	0	8,907
On-Site Sewerage Mgmt	409,934	144,700	144,700	409,934
Special Events Response & Mitigation	128,241	144,100	70,000	202,341
Property Development Reserve	576,223	1,673,000	1,560,500	688,723
Suffolk Park Open Space Reserve	50,000	0	0	50,000
Bangalow Heritage House	0	0	0	0
Bridge Replacement Fund	934,915	0	371,500	563,415
Ocean Shores Community Centre	22,918	0	0	22,918
Sewer Capital Works Reserve	0	6,000	6,000	0
Total Internal Reserves	20,452,992.18	11,754,756	18,986,156	13,221,592
EXTERNAL RESERVES				
Crown Reserves	514,388	390,800	505,500	399,688
Domestic Waste Management	982,500	3,963,900	3,867,100	1,079,300
Paid Parking Crown	421,719	550,000	589,100	382,619
Bonds and Deposits	3,722,261	0	0	3,722,261
Total External Reserves	5,640,867	4,904,700	4,961,700	5,583,867
UNEXPENDED LOANS				
Brunswick Heads Beautification	1,435	0	1,400	0
Embellish Mullum Sporting fields	52,611	0	52,600	0
Total Unexpended Loans	54,046	0	54,000	0

BYRON SHIRE COUNCIL

2016/2017 Budget Review as at 31st March 2017 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-16	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-17
SECTION 94 CURRENT PLAN				
Open Space	5,715,836	1,856,500	2,581,100	4,991,236
Community Facilities	1,587,252	0	557,600	1,029,652
Car Parking	2,335,603	0	1,205,800	1,129,803
Bikeways	1,307,435	0	254,600	1,052,835
Road Upgrading	7,776,453	400,000	3,018,700	5,157,753
Rural Roads	1,179,272	0	170,000	1,009,272
Civic & Urban Improvements	1,617,463	0	242,800	1,374,663
Council Administration	308,981	0	226,700	82,281
Shire Support Facilities	226,869	0	0	226,869
Section 94 A Levy	723,799	0	290,000	433,799
Total Current Plan	22,778,962	2,256,500	8,547,300	16,488,162

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-16	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-17
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
EHC - Exempt & Complying Development	30,000	0	30,000	0
Koala Connections	70,100	0	70,100	0
NOROC Wild Dog Education Program Funding	8,319	0	0	8,319
Whale Trail Project	20,756	0	20,800	0
Graminoid Clay Heath Restoration Project	16,296	0	16,200	96
Land for Wildlife - Restoring Rainforest	11,476	0	11,400	76
Virtual NM	915	0	900	0
Sustainable House Day	10,300	0	10,300	0
Responsible Pet Ownership	10,300	0	10,300	0
Local Heritage Advisory service	0	17,000	17,000	0
Infrastructure Services				
Sth Golden Beach Risk Ass. Study	7,333	0	0	7,333
Marshall's Creek Bank Erosion	9,911	0	0	9,911
House Raising	45,930	0	0	45,930
Belongil Debris Removal	13,399	0	0	13,399
Belongil Creek Floodplain Mgmt Study	11,762	0	0	11,762
Old pacific Highway Maintenance	318,740	60,000	316,400	62,340
Marshall's Creek Fldplain Mgmt Plan	23,788	0	0	23,788
Mullum Fldplain Mgmt Study	7,785	0	0	7,785
Country Transport Scheme	13,023	0	0	13,023
NSW RFS Mitigation Grants	757	0	0	757
RTA Funding	0	3,298,800	3,298,800	0
Roads to Recovery	0	2,651,400	2,651,400	0
Ewingsdale Hill (Morans Hill) Cycleway	12,124			12,124
Open Tallow Creek Mouth	5,759	0	0	5,759
Fletcher Street Byron Bay - Lighting Upgrade	21,310	0	21,300	10
Natural Disaster Restricted Funding	118,740		0	118,740
Amenities Block, Tom Kendall Oval	25,000	0	25,000	0
Byron Bay CCTV Apex Park Jonson Street	13,569	0	13,500	69
Country Passenger Trans Infrastructure Gr	24,836	0	24,800	0
Rajah Road/Orana Road, ocean Shores, - new path				0
from Shopping Centre to Wirree Drive	0	15,000	15,000	
Crime Prevention Lighting	8,164	0	8,100	64
NSW EPA Clean Up & Prevention	20,000	0	20,000	0
Marvel St, Byron Bay - northern side Tennyson St to Mid	0	30,000	30,000	0
Bangalow Weir	0	100,000	100,000	0
Reseal Tweed Valley Way Reaeal from North Byron Park	0	0	0	0
Belongil Bridge Pile Repairs	0	400,000	400,000	0
Fowlers Lane Causeway	0	95,000	95,000	0
Cavanbah Centre Tile Replacement	0	13,000	13,000	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	296,393	0	219,700	76,693
Organics Collections Systems Funding	0	0	0	0
Corporate & Community Services				
Library - Local priority grant	0	55,000	55,000	0
REACH Parent Support Program	35,683	0	0	35,683
Safer Suburbs - Taxi Security Scheme	1,139	0	1,100	0
Seasonal Styles - Bundjalung Arts Collective	1,559	0	1,600	0
Aboriginal Arts and Cultural Project	1,127	0	1,100	0
Mulumbimby Drill Hall	20,000	0	20,000	0
Sport & Recreation Disability	4,775	0	4,800	0
Indeigenous Language Art Project	43,232	0	43,200	0
Total Restricted Grants & Contributions	1,405,540	6,735,200	7,613,900	526,801
TOTAL GENERAL FUND	50,332,408	25,651,156	40,163,056	35,820,423

BYRON SHIRE COUNCIL

2016/2017 Budget Review as at 31st March 2017 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-16	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-17
WATER FUND				
RESERVES				
Capital Works	2,723,073	2,555,000	1,585,600	3,692,473
SECTION 64 PLAN				
S64 - Byron, Bang, Bruns, O/shrs	(291,166)			(291,166)
S64 - Mullumbimby	10,840,277	600,000	8,734,000	2,706,277
TOTAL WATER FUND	13,272,184	3,155,000	10,319,600	6,107,584
SEWER FUND				
RESERVES				
Capital Works	5,153,623	4,073,000	1,032,700	8,193,923
Plant Reserve	827,800	0	0	827,800
SECTION 64 PLAN				
S64 - Bangalow	1,492,140			1,492,140
S64 - Byron, Mullum, Bruns, O/shrs	7,268,127	1,400,000	4,931,900	3,736,227
TOTAL SEWER FUND	14,741,690	5,473,000	5,964,600	14,250,090
TOTAL ALL FUNDS	78,346,282	34,279,156	56,447,256	56,178,096

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 General Manager's Directorate Summary										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue General Managers Program People & Culture	0	0	0	0	0	0	1,500	1,500	1,500	
	0	0	0	0	0	0	0	0	0	
Total Operating Revenue	0	0	0	0	0	0	1,500	1,500	1,500	
Operating Expenditure General Managers Program People & Culture	0	0	0	0	0	0	1,500	1,500	(76,356)	
	0	0	0	0	0	0	0	0	70,592	
Total Operating Expenditure	0	0	0	0	0	0	1,500	1,500	(5,763)	
Operating Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	7,263	
Operating Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	7,263	
Capital Movements										
Add:- Capital Income										
Transfer from Reserves	0	0	0	0	16,700	0	0	16,700	0	
Loan income	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments										
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases										
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	16,700	0	0	16,700	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	16,700	0	0	16,700	7,263	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Program: General Manager

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Fees and Charges	0	0	0	0	0	0	1,500	1,500	1,500	1
Total Operating Revenue	0	0	0	0	0	0	1,500	1,500	1,500	
Operating Expenditure										
Employee Costs - General Manager's Office	663,100	0	0	0	16,600	0	0	679,700	530,699	
Operational Costs	14,700	0	0	0	0	0	0	14,700	11,153	
Media and Communications	45,200	0	0	0	0	0	0	45,200	29,042	
Executive Salaries	0	0	0	0	0	0	0	0	0	
Indirect Costs	(1,297,100)	0	0	0	(19,100)	0	1,500	(1,314,700)	(972,819)	1
Customer Service	574,100	0	0	0	2,500	0	0	576,600	325,570	
Total Operating Expenditure		0	0	0	0	0	1,500	1,500	(76,356)	
Operating Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	77,856	
Capital Movements										
Add:- Capital Income	0	0	0	0	16,700	0	0	16,700	0	
Transfer from Reserves										
Less:- Capital Expenditure	0	0	0	0	0	0	0	0	0	
Transfer To Reserves										
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	16,700	0	0	16,700	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	16,700	0	0	16,700	77,856	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017										
Program: People & Culture										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Expenditure										
People and Culture Salaries	695,900	0	0	0	0	0	0	695,900	532,077	2
Training and Development	231,100	0	0	0	0	0	12,000	243,100	206,087	2
Compulsory Tickets/Licences	92,900	0	0	0	0	0	8,000	100,900	85,891	2
Corporate Training	85,700	0	0	0	0	0	(20,000)	65,700	17,465	2
Workers Compensation	700,000	0	0	0	0	0	0	700,000	438,655	
Occupational Health & Safety	(300)	0	0	0	0	0	0	(300)	(58,522)	
Employee Leave Entitlements	2,866,500	0	0	0	0	0	0	2,866,500	2,179,101	
Superannuation	1,874,600	0	0	0	0	0	0	1,874,600	1,581,752	
Other Employee Costs	223,700	0	0	0	0	0	0	223,700	229,116	
Indirect Costs	(6,770,100)	0	0	0	0	0	0	(6,770,100)	(5,141,029)	
Total Operating Expenditure	0	0	0	0	0	0	0	0	70,592	
Operating Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(70,592)	
Operating Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(70,592)	
Capital Movements										
Add:- Capital Income	0	0	0	0	0	0	0	0	0	
Transfer from Reserves										
Less:- Capital Expenditure	0	0	0	0	0	0	0	0	0	
Transfer To Reserves										
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(70,592)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Corporate & Community Services Directorate Summary

Director: Mark Arnold

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Councillor Services	0	0	0	0	0	0	0	0	0	0
General Purpose Revenues	23,779,300	0	95,800	0	0	0	0	23,875,100	22,596,996	
Financial Services	129,400	0	36,700	0	0	0	0	166,100	158,816	
Information Services	9,600	0	0	0	1,500	0	4,500	15,600	13,259	
Governance Services	10,300	0	0	0	3,700	0	0	14,000	11,248	
Community Development	133,600	0	0	0	0	0	40,000	173,600	191,948	
Sandhills	1,403,500	0	0	0	0	0	0	1,403,500	1,050,659	
Other Childrens Services	426,100	0	0	0	0	0	0	426,100	302,457	
Public Libraries	60,000	0	0	0	0	0	0	60,000	60,537	
Total Operating Revenue	25,951,800	0	132,500	0	5,200	0	44,500	26,134,000	24,385,919	
Operating Expenditure										
Councillor Services	1,116,600	0	(26,400)	0	1,300	0	(20,800)	1,070,700	772,367	
General Purpose Revenues	0	0	0	0	0	0	0	0	0	
Financial Services	(882,300)	0	36,700	0	0	0	0	(845,600)	(580,611)	
Information Services	164,400	0	0	0	150,000	0	4,500	318,900	196,541	
Governance Services	243,300	0	26,100	0	70,000	0	0	339,400	318,852	
Community Development	1,469,200	0	74,800	0	9,000	0	28,200	1,581,200	1,176,514	
Sandhills	1,417,700	0	(53,800)	0	400	0	(500)	1,363,800	1,066,307	
Other Childrens Services	428,200	0	3,400	0	100	0	(800)	430,900	339,251	
Public Libraries	1,802,700	0	26,300	0	300	0	11,200	1,840,500	1,288,345	
Total Operating Expenditure	5,759,800	0	87,100	0	231,100	0	21,800	6,099,800	4,577,566	
Operating Result - Surplus/(Deficit)	20,192,000	0	45,400	0	(225,900)	0	22,700	20,034,200	19,808,354	
Operating Cash Result - Surplus/(Deficit)	20,192,000	0	45,400	0	(225,900)	0	22,700	20,034,200	19,808,354	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Corporate & Community Services Directorate Summary

Director: Mark Arnold

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	323,400	0	38,800	0	225,200	0	14,000	601,400	108,041	
Transfer from Reserves - Developer Contributions	16,500	0	0	0	0	0	0	16,500	0	
Transfer from Reserves - Unexpended Grants	8,600	0	43,200	0	0	0	0	51,800	48,740	
Capital Grants and Contributions	55,000	0	0	0	0	0	0	55,000	37,261	
Less:- Capital Expenditure										
Loan Principal Repayments	316,200	0	0	0	0	0	0	316,200	224,754	
Transfer To Reserves	522,500	0	53,800	0	(400)	0	1,300	577,200	67,840	
Capital Purchases	65,000	0	9,300	0	0	0	0	74,300	16,095	
Capital Cash Result - Surplus/(Deficit)	(500,200)	0	18,900	0	225,600	0	12,700	(243,000)	(114,647)	
Program Cash Result - Surplus/(Deficit)	19,691,800	0	64,300	0	(300)	0	35,400	19,791,200	19,693,707	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017										
Program: Councillor Services										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Expenditure										
Mayoral Expenses	49,000	0	0	0	0	0	0	49,000	36,739	
Councillor Expenses	265,800	0	0	0	0	0	0	265,800	169,758	
Other Civic Expenses	282,900	0	0	0	0	0	(22,800)	260,100	202,482	3
Governance Contributions	169,700	0	0	0	1,200	0	0	170,900	119,869	
Mayors Discretionary Allowance	3,600	0	0	0	0	0	0	3,600	818	
Section 356 Donations and Activities	0	0	0	0	0	0	0	0	0	
Indirect Costs	345,600	0	(26,400)	0	100	0	2,000	321,300	242,700	3
Total Operating Expenditure	1,116,600	0	(26,400)	0	1,300	0	(20,800)	1,070,700	772,367	
Operating Result - Surplus/(Deficit)	(1,116,600)	0	26,400	0	(1,300)	0	20,800	(1,070,700)	(772,367)	
Operating Cash Result - Surplus/(Deficit)	(1,116,600)	0	26,400	0	(1,300)	0	20,800	(1,070,700)	(772,367)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	(1,116,600)	0	26,400	0	(1,300)	0	20,800	(1,070,700)	(772,367)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017										
Program: General Purpose Revenues										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
General Rates	19,842,000	0	0	0	0	0	0	19,842,000	19,735,364	
Abandonments - Pensioners (S. 575)	(415,000)	0	0	0	0	0	0	(415,000)	(427,587)	
Extra Charges General Rates	62,000	0	0	0	0	0	0	62,000	61,532	
Postponed Rates	(23,900)	0	0	0	0	0	0	(23,900)	15,242	
General Purpose Grants	3,000,700	0	95,800	0	0	0	0	3,096,500	2,390,971	
Interest on Investments - Operating Funds	857,000	0	0	0	0	0	0	857,000	479,095	
Interest on Investments - Section 94	456,500	0	0	0	0	0	0	456,500	342,378	
Total Operating Revenue	23,779,300	0	95,800	0	0	0	0	23,875,100	22,596,996	
Operating Result - Surplus/(Deficit)	23,779,300	0	95,800	0	0	0	0	23,875,100	22,596,996	
Operating Cash Result - Surplus/(Deficit)	23,779,300	0	95,800	0	0	0	0	23,875,100	22,596,996	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments										
Transfer To Reserves	456,500	0	0	0	0	0	0	456,500	0	
Capital Cash Result - Surplus/(Deficit)	(456,500)	0	0	0	0	0	0	(456,500)	0	
Program Cash Result - Surplus/(Deficit)	23,322,800	0	95,800	0	0	0	0	23,418,600	22,596,996	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017										
Program: Financial Services										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Fees and Charges - Financial Services	129,400	0	0	0	0	0	0	129,400	121,051	
Grants & Contributions	0	0	36,700	0	0	0	0	36,700	37,766	
Total Operating Revenue	129,400	0	36,700	0	0	0	0	166,100	158,816	
Operating Expenditure										
Expenditure Control and Statutory Reporting	728,500	0	0	0	0	0	0	728,500	535,530	
Rates Control and Debt Recovery	264,300	0	36,700	0	(2,300)	0	0	298,700	266,483	
Payroll Processing	0	0	0	0	0	0	0	0	0	
Debt Servicing Costs	118,600	0	0	0	0	0	0	118,600	76,195	
Indirect Costs	(1,993,700)	0	0	0	2,300	0	0	(1,991,400)	(1,458,819)	4
Total Operating Expenditure	(882,300)	0	36,700	0	0	0	0	(845,600)	(580,611)	
Operating Result - Surplus/(Deficit)	1,011,700	0	0	0	0	0	0	1,011,700	739,427	
Operating Cash Result - Surplus/(Deficit)	1,011,700	0	0	0	0	0	0	1,011,700	739,427	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	185,900	0	0	0	0	0	0	185,900	138,200	
Transfer To Reserves	0	0	0	0	0	0	0	0	67,840	
Capital Cash Result - Surplus/(Deficit)	(185,900)	0	0	0	0	0	0	(185,900)	(206,040)	
Program Cash Result - Surplus/(Deficit)	825,800	0	0	0	0	0	0	825,800	533,388	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017										
Program: Information Services										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Information Technology - Other Income	0	0	0	0	1,500	0	0	1,500	1,500	5
Information Technology - Fees and Charges	9,600	0	0	0	0	0	4,500	14,100	11,759	
Total Operating Revenue	9,600	0	0	0	1,500	0	4,500	15,600	13,259	
Operating Expenditure										
Salaries and Oncosts	896,200	0	0	0	0	0	0	896,200	639,397	
Software Maintenance Other	572,100	0	0	0	0	0	0	572,100	468,255	
Software Maintenance EDMS	107,300	0	0	0	0	0	0	107,300	61,759	
Stationery and Consumables	0	0	0	0	0	0	0	0	0	
Hardware Maintenance	325,200	0	0	0	0	0	0	325,200	220,824	
Operating Expenses - IT and GIS	32,200	0	0	0	0	0	0	32,200	20,626	
Administration/Customer Service	192,900	0	0	0	0	0	0	192,900	132,604	
Records Management	333,100	0	0	0	0	0	0	333,100	232,533	
Non-Core Services	227,600	0	0	0	0	0	0	227,600	167,031	
IT Strategic Plan Actions	412,500	0	0	0	150,000	0	45,000	607,500	457,392	5
Debt Servicing	17,300	0	0	0	0	0	0	17,300	10,120	
Indirect Costs	(2,952,000)	0	0	0	0	0	(40,500)	(2,992,500)	(2,214,000)	5
Total Operating Expenditure	164,400	0	0	0	150,000	0	4,500	318,900	196,541	
Operating Result - Surplus/(Deficit)	(154,800)	0	0	0	(148,500)	0	0	(303,300)	(183,282)	
Operating Cash Result - Surplus/(Deficit)	(154,800)	0	0	0	(148,500)	0	0	(303,300)	(183,282)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	137,500	0	0	0	150,000	0	0	287,500	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	47,600	0	0	0	0	0	0	47,600	46,753	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	89,900	0	0	0	150,000	0	0	239,900	(46,753)	
Program Cash Result - Surplus/(Deficit)	(64,900)	0	0	0	1,500	0	0	(63,400)	(230,035)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017

Program: Governance Services

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Fees and Charges - Administration	0	0	0	0	0	0	0	0	3,717	
Strategic Procurement	0	0	0	0	3,700	0	0	3,700	3,703	
Other - User Fees and Charges	10,300	0	0	0	0	0	0	10,300	3,828	
Legal Fees Recovered	0	0	0	0	0	0	0	0	0	
Total Operating Revenue	10,300	0	0	0	3,700	0	0	14,000	11,248	
Operating Expenditure										
Employee Costs - General Manager's Office	0	0	0	0	0	0	0	0	0	
Operational Costs	0	0	0	0	0	0	0	0	0	
Legal Services	275,500	0	26,100	0	0	0	0	301,600	245,321	6
Corporate Governance	501,100	0	0	0	66,300	0	22,800	590,200	473,959	
Leasing Services	180,000	0	0	0	0	0	0	180,000	116,550	
Strategic Procurement	186,000	0	0	0	0	0	(45,000)	141,000	81,723	6
Directorate - Corporate and Community Services	298,700	0	0	0	0	0	0	298,700	238,194	
Governance	159,800	0	0	0	0	0	0	159,800	15,690	
Insurance Premiums	651,500	0	0	0	0	0	0	651,500	712,029	
Risk Management - Operating Expenses	55,800	0	0	0	0	0	0	55,800	72,774	
Legal Expenses	200,000	0	0	0	0	0	0	200,000	61,434	
Indirect Costs	(2,265,100)	0	0	0	3,700	0	22,200	(2,239,200)	(1,698,822)	6
Total Operating Expenditure	243,300	0	26,100	0	70,000	0	0	339,400	318,852	
Operating Result - Surplus/(Deficit)	(233,000)	0	(26,100)	0	(66,300)	0	0	(325,400)	(307,605)	
Operating Cash Result - Surplus/(Deficit)	(233,000)	0	(26,100)	0	(66,300)	0	0	(325,400)	(307,605)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	65,700	0	26,100	0	66,300	0	0	158,100	66,700	
Transfer from Reserves - Developer Contributions	16,500	0	0	0	0	0	0	16,500	0	
Less:- Capital Expenditure										
Loan Principal Repayments	66,000	0	0	0	0	0	0	66,000	0	
Transfer To Reserves	10,000	0	0	0	0	0	0	10,000	0	
Capital Purchases	6,200	0	26,100	0	66,300	0	0	98,600	66,700	
Capital Cash Result - Surplus/(Deficit)	(226,800)	0	0	0	0	0	0	(226,800)	(240,905)	
Program Cash Result - Surplus/(Deficit)										

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017										
Program: Community Development										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Operating Grants - Community Development	2,300	0	0	0	0	0	0	2,300	2,193	
Fees and Charges - Community Development	0	0	0	0	0	0	0	0	532	
Byron Bay Senior Citizens Hall	0	0	0	0	0	0	0	0	9,033	
Mullum Civic Hall	37,200	0	0	0	0	0	0	37,200	28,331	
B'wick Mem. Hall	12,800	0	0	0	0	0	0	12,800	16,201	
B'wick Valley Com Centre	40,000	0	0	0	0	0	0	40,000	26,245	
Suffolk Park Comm. Hall	15,000	0	0	0	0	0	0	15,000	16,092	
South Golden Beach Community Centre	11,000	0	0	0	0	0	0	11,000	17,289	
Ocean Shores Community Centre GST Contribution	0	0	0	0	0	0	40,000	40,000	32,662	7
Byron Bay Library Exhibition Space S355 Committee	11,000	0	0	0	0	0	0	11,000	37,595	
Mullumbimby Pioneer Centre	3,200	0	0	0	0	0	0	3,200	3,445	
Bangalow Heritage House S355 Committee	1,100	0	0	0	0	0	0	1,100	2,332	
Total Operating Revenue	133,600	0	0	0	0	0	40,000	173,600	191,948	
Operating Expenditure										
Community Development and Assistance	376,100	0	43,200	0	8,800	0	0	428,100	402,844	
Bangalow Heritage House S355 Committee	1,100	0	0	0	0	0	0	1,100	5,231	
Ocean Shores Community Centre	0	0	0	0	0	0	40,000	40,000	33,734	7
Byron Bay Senior Citizens Hall	0	0	0	0	0	0	0	0	7,445	
Mullumbimby Pioneer Centre	3,200	0	0	0	0	0	0	3,200	2,374	
Byron Bay Library Exhibition Space S355 Committee	65,000	0	0	0	0	0	0	65,000	36,524	
Mullumbimby Civic Hall	37,200	0	0	0	0	0	0	37,200	39,348	
Brunswick Memorial Hall	12,800	0	0	0	0	0	0	12,800	8,513	
Brunswick Valley Community Centre	40,000	0	0	0	0	0	0	40,000	21,127	
Suffolk Park Community Hall	15,000	0	0	0	0	0	0	15,000	13,114	
South Golden Beach	11,000	0	0	0	0	0	0	11,000	6,337	
Section 356 Donations and Activities	469,700	0	29,800	0	0	0	(17,000)	482,500	383,003	7
New Years Eve Committee	20,200	0	0	0	0	0	0	20,200	9,072	
Youth Development	99,900	0	0	0	0	0	0	99,900	14,808	
Youth Activities	27,900	0	0	0	0	0	0	27,900	5,746	
Senior Citizens	7,800	0	0	0	0	0	(5,000)	2,800	2,068	7
Youth Policy and Action Plan	5,400	0	0	0	0	0	0	5,400	3,614	
Disability Access and Inclusion Plan	18,900	0	0	0	0	0	9,000	27,900	10,608	7
Cutural Plan	26,400	0	0	0	0	0	0	26,400	2,600	
Community Safety Projects	10,500	0	0	0	0	0	0	10,500	366	
Governance Contributions	14,400	0	0	0	0	0	0	14,400	11,889	
Indirect Costs	206,700	0	1,800	0	200	0	1,200	209,900	156,150	
Total Operating Expenditure	1,469,200	0	74,800	0	9,000	0	28,200	1,581,200	1,176,514	
Operating Result - Surplus/(Deficit)	(1,335,600)	0	(74,800)	0	(9,000)	0	11,800	(1,407,600)	(984,567)	
Operating Cash Result - Surplus/(Deficit)	(1,335,600)	0	(74,800)	0	(9,000)	0	11,800	(1,407,600)	(984,567)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017									
Program: Community Development									
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17
Capital Movements									
Add:- Capital Income									
Transfer from Reserves - Internal Reserves	103,900	0	0	0	8,800	0	14,000	126,700	25,246
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0
Transfer from Reserves - Unexpended Grants	8,600	0	43,200	0	0	0	0	51,800	48,740
Less:- Capital Expenditure									
Loan Principal Repayments	0	0	0	0	0	0	0	0	0
Capital Cash Result - Surplus/(Deficit)	112,500	0	43,200	0	8,800	0	14,000	178,500	73,986
Program Cash Result - Surplus/(Deficit)	(1,223,100)	0	(31,600)	0	(200)	0	25,800	(1,229,100)	(910,580)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017										
Program: Sandhills										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Sandhills Operating Grants	675,900	0	0	0	0	0	0	675,900	524,064	
Fees and Charges - Sandhills	727,600	0	0	0	0	0	0	727,600	526,596	
Total Operating Revenue	1,403,500	0	0	0	0	0	0	1,403,500	1,050,659	
Operating Expenditure										
Sandhills - Salaries & Overheads	2,000	0	0	0	0	0	0	2,000	1,108	
Sandhills - Operating Expenses	1,204,800	0	0	0	0	0	0	1,204,800	940,649	
Debt Servicing	0	0	0	0	0	0	0	0	0	
Indirect Costs	210,900	0	(53,800)	0	400	0	(500)	157,000	124,550	8
Total Operating Expenditure	1,417,700	0	(53,800)	0	400	0	(500)	1,363,800	1,066,306.79	
Operating Result - Surplus/(Deficit)	(14,200)	0	53,800	0	(400)	0	500	39,700	(15,647)	
Operating Cash Result - Surplus/(Deficit)	(14,200)	0	53,800	0	(400)	0	500	39,700	(15,647)	
Capital Movements										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	14,200	0	9,300	0	0	0	0	23,500	16,095	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer to Reserves	0	0	53,800	0	(400)	0	500	53,900	0	8
Capital Purchases	0	0	9,300	0	0	0	0	9,300	16,095	
Capital Cash Result - Surplus/(Deficit)	14,200	0	(53,800)	0	400	0	(500)	(39,700)	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(15,647)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Program: Other Childrens Services										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Vacation Care Operating Grants - Byron	81,600	0	0	0	0	0	0	81,600	65,407	
Vacation Care Operating Grants - Brunswick	50,500	0	0	0	0	0	0	50,500	35,868	
Vacation Care Operating Grants - Mullumbimby	27,200	0	0	0	0	0	0	27,200	16,754	
After School Care - Byron Bay	37,700	0	0	0	0	0	0	37,700	23,618	
After School Care Operating Grants - Brunswick	35,600	0	0	0	0	0	0	35,600	17,082	
After School Care - Mullumbimby	23,800	0	0	0	0	0	0	23,800	23,337	
REACH Parent Support Program	0	0	0	0	0	0	0	0	0	
Fees and Charges - Vacation Care	95,100	0	0	0	0	0	0	95,100	72,500	
Fees and charges - After School Care	74,600	0	0	0	0	0	0	74,600	47,891	
Total Operating Revenue	426,100	0	0	0	0	0	0	426,100	302,457	
Operating Expenditure										
Outside of School Hours Care	44,500	0	0	0	0	0	0	44,500	48,123	
After School Care - Byron	57,900	0	0	0	0	0	0	57,900	49,589	
After School Care - Brunswick	60,100	0	0	0	0	0	0	60,100	39,529	
After School Care - Mullumbimby	32,500	0	0	0	0	0	0	32,500	31,424	
Vacation Care - Byron	56,400	0	0	0	0	0	0	56,400	58,659	
Vacation Care - Brunswick	72,700	0	0	0	0	0	0	72,700	38,689	
Vacation Care - Mullumbimby	46,200	0	0	0	0	0	0	46,200	27,687	
Indirect Costs	57,900	0	3,400	0	100	0	(800)	60,600	45,550	9
Total Operating Expenditure	428,200	0	3,400	0	100	0	(800)	430,900	339,251	
Operating Result - Surplus/(Deficit)	(2,100)	0	(3,400)	0	(100)	0	800	(4,800)	(36,794)	
Operating Cash Result - Surplus/(Deficit)	(2,100)	0	(3,400)	0	(100)	0	800	(4,800)	(36,794)	
Capital Movements										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	2,100	0	3,400	0	100	0	0	5,600	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer to Reserves	0	0	0	0	0	0	800	800	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	9
Capital Cash Result - Surplus/(Deficit)	2,100	0	3,400	0	100	0	(800)	4,800	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(36,794)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017										
Program: Library Services										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Operating Grants - Libraries	60,000	0	0	0	0	0	0	60,000	60,537	
Other Income - Libraries	0	0	0	0	0	0	0	0	0	
Total Operating Revenue	60,000	0	0	0	0	0	0	60,000	60,537	
Operating Expenditure										
Administration Expenses - Libraries	1,254,400	0	0	0	0	0	10,000	1,264,400	942,550	10
Library Maintenance and Overheads	182,300	0	0	0	0	0	0	182,300	134,078	
Debt Servicing	318,200	0	0	0	0	0	0	318,200	159,429	
Indirect Costs	47,800	0	26,300	0	300	0	1,200	75,600	52,287	10
Support Services Costs										
Total Operating Expenditure	1,802,700	0	26,300	0	300	0	11,200	1,840,500	1,288,345	
Operating Result - Surplus/(Deficit)	(1,742,700)	0	(26,300)	0	(300)	0	(11,200)	(1,780,500)	(1,227,808)	
Operating Cash Result - Surplus/(Deficit)	(1,742,700)	0	(26,300)	0	(300)	0	(11,200)	(1,780,500)	(1,227,808)	
Capital Movements										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	55,000	0	0	0	0	0	0	55,000	37,261	
Less:- Capital Expenditure										
Loan Principal Repayments	82,700	0	0	0	0	0	0	82,700	39,801	
Transfer to Reserves			0				0	0	0	
Capital Purchases	55,000	0	0	0	0	0	0	55,000	0	
Capital Cash Result - Surplus/(Deficit)	(82,700)	0	0	0	0	0	0	(82,700)	(2,540)	
Program Cash Result - Surplus/(Deficit)	(1,825,400)	0	(26,300)	0	(300)	0	(11,200)	(1,863,200)	(1,230,348)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017

Infrastructure Services Directorate Summary

Director: Phil Holloway

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17
Operating Revenue									
Supervision & Administration	0	0	0	0	0	0	0	0	0
Asset Management Planning	0	0	0	0	0	0	0	0	0
Projects & Commercial Development	0	0	0	0	0	0	0	0	0
Emergency Services	226,300	0	0	0	99,300	0	0	325,600	242,237
Depot Services and Fleet Management	3,294,300	0	0	0	0	0	25,000	3,319,300	2,724,540
Local Roads and Drainage	2,964,300	0	0	0	330,000	0	400,000	3,694,300	3,098,323
Roads and Traffic Authority	659,800	0	(11,500)	0	899,300	0	0	1,547,600	1,679,446
Open Spaces and Recreation	833,900	0	0	0	28,000	0	0	861,900	724,168
Quarries	338,700	0	(300,000)	0	0	0	(33,700)	5,000	4,993
Waste & Recycling Services	7,275,100	0	107,200	0	(52,400)	0	197,000	7,526,900	6,972,663
Cavanbah Centre	328,800	0	0	0	0	0	27,900	356,700	261,710
First Sun Holiday Park	2,994,200	0	0	0	0	0	0	2,994,200	2,685,667
Suffolk Park Holiday Park	925,900	0	0	0	0	0	0	925,900	820,578
Facilities Management	963,700	0	29,800	0	0	0	(17,000)	976,500	797,712
Total Operating Revenue	20,805,000		(174,500)	0	1,304,200	0	599,200	22,533,900	20,012,036
Operating Expenditure									
Supervision & Administration	178,300	0	0	0	(85,600)	0	0	92,700	11,539
Asset Management Planning	121,100	0	200	0	0	0	0	121,300	99,564
Projects & Commercial Development	238,100	0	2,700	0	0	0	0	240,800	137,487
Emergency Services	732,100	0	32,900	0	65,200	0	200	830,400	578,886
Depot Services and Fleet Management	2,697,900	0	(32,000)	0	30,100	0	46,600	2,742,600	2,048,112
Local Roads and Drainage	6,572,300	0	(24,500)	0	496,500	75,000	323,600	7,442,900	5,830,591
Roads and Traffic Authority	1,005,900	0	(34,900)	0	1,091,500	0	(600)	2,061,900	1,379,374
Open Spaces and Recreation	4,988,000	0	300	0	65,800	0	60,300	5,114,400	4,043,372
Quarries	353,700	0	(274,900)	0	100	0	14,200	93,100	87,452
Waste & Recycling Services	6,479,200	0	91,300	0	1,400	0	(7,600)	6,564,300	4,288,268
Cavanbah Centre	828,600	0	13,300	0	100	0	27,400	869,400	666,445
First Sun Holiday Park	2,397,000	0	30,300	0	(6,900)	0	(800)	2,419,600	1,817,389
Suffolk Park Holiday Park	915,000	0	11,400	0	200	0	(300)	926,300	630,440
Facilities Management	2,953,700	0	39,100	0	20,700	0	(569,400)	2,444,100	1,624,397
Total Operating Expenditure	30,460,900	0	(144,800)	0	1,679,100	75,000	(106,400)	31,963,800	23,243,317
Operating Result - Surplus/(Deficit)	(9,655,900)	0	(29,700)	0	(374,900)	(75,000)	705,600	(9,429,900)	(3,231,282)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017

Infrastructure Services Directorate Summary

Director: Phil Holloway

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17
Operating Cash Result - Surplus/(Deficit)	(9,655,900)	0	(29,700)	0	(374,900)	(75,000)	705,700	(9,429,800)	(3,231,282)
CAPITAL MOVEMENTS									
Add:- Capital Income									
Transfer from Reserves - Internal Reserves	21,548,600	0	120,200	0	234,000	75,000	(872,000)	21,105,800	6,487,536
Transfer from Reserves - Developer Contributions	9,104,400	0	1,528,700	0	(2,304,000)	0	89,700	8,418,800	6,719,509
Transfer from Reserves - Unexpended Grants	440,500	0	236,900	0	20,000	0	19,500	716,900	290,524
Transfer from Reserves - Unexpended Loans	0	0	0	0	54,000	0	0	54,000	54,000
Loan Income	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	15,912,900	0	2,308,100	0	(9,567,800)	0	(2,050,000)	6,603,200	3,343,008
Sale of Assets	1,673,000	0	0	0	0	0	0	1,673,000	33,878
Less:- Capital Expenditure									
Loan Principal Repayments	679,000	0	0	0	0	0	0	679,000	429,319
Transfer To Reserves	13,623,200	0	65,500	0	(37,300)	0	865,900	14,517,300	89,278
Transfer to Unexpended Grants	0	0	0	0	0	0	0	0	0
Transfer to Unexpended Loans	0	0	0	0	0	0	0	0	0
Capital Purchases	39,172,600	0	4,276,500	0	(11,866,900)	0	(2,945,800)	28,636,400	18,560,939
Capital Cash Result - Surplus/(Deficit)	(4,795,400)	0	(148,100)	0	340,400	75,000	(732,900)	(5,261,000)	(2,151,081)
Program Cash Result - Surplus/(Deficit)	(14,451,300)	0	(177,800)	0	(34,500)	0	(27,300)	(14,690,900)	(5,382,362)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017										
Program: Supervision & Administration										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Expenditure										
Directorate - Construction and Maintenance	723,100	0	0	0	(85,600)	0	0	637,500	462,943	
Asset Management	103,300	0	0	0	0	0	0	103,300	58,090	
Open Space & Recreation - Salaries & Oncosts	527,400	0	0	0	0	0	0	527,400	406,164	
Depot Services and Management	262,600	0	0	0	0	0	0	262,600	201,843	
Design and Survey	336,100	0	0	0	0	0	0	336,100	231,549	
Other Operating Expenses	50,800	0	0	0	0	0	0	50,800	19,553	
Indirect Costs	(1,825,000)	0	0	0	0	0	0	(1,825,000)	(1,368,603)	11
Total Operating Expenditure	178,300	0	0	0	(85,600)	0	0	92,700	11,539	
Operating Result - Surplus/(Deficit)	178,300	0	0	0	(85,600)	0	0	92,700	(11,539)	
Operating Cash Result - Surplus/(Deficit)	178,300	0	0	0	(85,600)	0	0	92,700	(11,539)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	178,300	0	0	0	(85,600)	0	0	92,700	0	
Transfer from Reserves - Developer Contributions										
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	178,300	0	0	0	(85,600)	0	0	92,700	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(11,539)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017										
Program: Asset Management Planning										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Expenditure										
Section 94 Expenses	121,700	0	0	0	0	0	0	121,700	94,109	
Other Asset Management Planning Costs	60,500	0	0	0	0	0	0	60,500	41,994	
Asset Management Planning	439,900	0	0	0	0	0	0	439,900	339,087	
Indirect Costs	(501,000)	0	200	0	0	0	0	(500,800)	(375,625)	
Total Operating Expenditure	121,100	0	200	0	0	0	0	121,300	99,564	
Operating Result - Surplus/(Deficit)	(121,100)	0	(200)	0	0	0	0	(121,300)	(99,564)	
Operating Cash Result - Surplus/(Deficit)	(121,100)	0	(200)	0	0	0	0	(121,300)	(99,564)	
CAPITAL MOVEMENTS										
Add:- Capital Income										12
Transfer from Reserves - Internal Reserves	1,513,500	0	0	0	0	0	35,000	1,548,500	0	
Transfer from Reserves - Developer Contributions	121,700	0	0	0	0	0	0	121,700	94,109	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Sale of Assets	1,673,000	0	0	0	0	0	0	1,673,000	33,878	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	1,673,000	0	0	0	0	0	0	1,673,000	33,878	
Capital Purchases	1,513,500	0	0	0	0	0	35,000	1,548,500	1,376,542	12
Capital Cash Result - Surplus/(Deficit)	121,700	0	0	0	0	0	0	121,700	(1,282,433)	
Program Cash Result - Surplus/(Deficit)	600	0	(200)	0	0	0	0	400	(1,381,997)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017										
Program: Projects & Commercial Development										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Expenditure										
Projects & Commercial Development	131,300	0	0	0	0	0	0	131,300	82,854	
Other Projects & Commercial Development Expenses	39,000	0	0	0	0	0	0	39,000	2,093	
Indirect Costs	67,800	0	2,700	0	0	0	0	70,500	52,540	
Total Operating Expenditure	238,100	0	2,700	0	0	0	0	240,800	137,487	
Operating Result - Surplus/(Deficit)	238,100	0	2,700	0	0	0	0	240,800	137,487	
Operating Cash Result - Surplus/(Deficit)	238,100	0	2,700	0	0	0	0	240,800	137,487	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	238,100	0	2,700	0	0	0	0	240,800	137,487	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Program: Emergency Services										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Operating Grants	166,300	0	0	0	34,300	0	0	200,600	200,563	
Other Income	0	0	0	0	65,000	0	0	65,000	41,674	
Operating Grants	60,000	0	0	0	0	0	0	60,000	0	
Total Operating Revenue	226,300	0	0	0	99,300	0	0	325,600	242,237	
Operating Expenditure										
Contributions	297,000	0	27,800	0	0	0	0	324,800	324,785	
Telephone Calls	18,700	0	0	0	0	0	0	18,700	3,534	
Telephone Rental	5,100	0	0	0	0	0	0	5,100	7,502	
Vehicle Petrol and Oil	32,300	0	0	0	0	0	0	32,300	12,971	
Vehicle Maintenance and Repairs	21,200	0	0	0	0	0	0	21,200	23,427	
Operating Expenses	68,300	0	0	0	65,000	0	0	133,300	83,698	
Combined Local Emergency Management Committee (LEM)	30,000	0	0	0	0	0	0	30,000	10,150	
State Emergency Services	16,300	0	0	0	0	0	0	16,300	1,505	
Flood Mitigation	112,100	0	0	0	0	0	0	112,100	9,800	
Indirect Costs	131,100	0	5,100	0	200	0	200	136,600	101,515	13
Total Operating Expenditure	732,100	0	32,900	0	65,200	0	200	830,400	578,886	
Operating Result - Surplus/(Deficit)	(505,800)	0	(32,900)	0	34,100	0	(200)	(504,800)	(336,649)	
Operating Cash Result - Surplus/(Deficit)	(505,800)	0	(32,900)	0	34,100	0	(200)	(504,800)	(336,649)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	(505,800)	0	(32,900)	0	34,100	0	(200)	(504,800)	(336,649)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Program: Depot & Fleet Management										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Depot Services - Fees and Charges - External	5,200	0	0	0	0	0	0	5,200	4,100	
Fleet Management - Contributions	252,000	0	0	0	0	0	0	252,000	204,989	
Depot Services - Fees and Charges - Internal	297,700	0	0	0	0	0	0	297,700	223,281	
Fleet Management - Fees and Charges	2,739,400	0	0	0	0	0	25,000	2,764,400	2,292,170	14
Total Operating Revenue	3,294,300	0	0	0	0	0	25,000	3,319,300	2,724,540	
Operating Expenditure										
Depot Operating Expenses	450,800	0	0	0	0	0	0	470,800	376,459	14
Fleet Management Operating Expenses	118,700	0	0	0	30,000	0	20,000	175,700	160,042	14
Plant Running Expense (Ausfleet)	0	0	0	0	0	0	0	0	104,199	
Plant Running Expense Control	1,699,500	0	0	0	0	0	0	1,699,500	1,105,734	
Indirect Costs - Fleet Management	428,900	0	(32,000)	0	100	0	(400)	396,600	301,678	14
Total Operating Expenditure	2,697,900	0	(32,000)	0	30,100	0	46,600	2,742,600	2,048,112	
Operating Result - Surplus/(Deficit)	596,400	0	32,000	0	(30,100)	0	(21,600)	576,700	676,428	
Operating Cash Result - Surplus/(Deficit)	596,400	0	32,000	0	(30,100)	0	(21,600)	576,700	676,428	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	1,086,200	0	(32,000)	0	30,100	0	(400)	1,083,900	5,125	14
Transfer from Reserves - Developer Contributions										
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	596,400	0	0	0	0	0	(22,000)	574,400	0	14
Capital Purchases	1,086,200	0	0	0	0	0	0	1,086,200	5,125	
Capital Cash Result - Surplus/(Deficit)	(596,400)	0	(32,000)	0	30,100	0	21,600	(576,700)	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	676,428	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Program: Local Roads & Drainage										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Operating Grants	53,500	0	0	0	0	0	0	53,500	0	
Paid Parking Income	2,300,000	0	0	0	300,000	0	200,000	2,800,000	2,260,137	15
Stormwater Management Service Charge	292,000	0	0	0	0	0	0	292,000	292,897	
Coupon Parking Resident Stickers	300,000	0	0	0	0	0	200,000	500,000	496,265	15
Fees and Charges	8,800	0	0	0	0	0	0	8,800	4,505	
Private Works Income	10,000	0	0	0	30,000	0	0	40,000	44,518	
Total Operating Revenue	2,964,300	0	0	0	330,000	0	400,000	3,694,300	3,098,323	
Operating Expenditure										
Urban Drainage Maintenance - Planned	299,600	0	0	0	0	0	0	299,600	50,649	
Urban Drainage Maintenance - Unplanned	0	0	0	0	0	0	0	0	196,925	
Rural Drainage Maintenance - Planned	108,200	0	0	0	0	0	0	108,200	88,923	
Rural Drainage Maintenance - Unplanned	0	0	0	0	0	0	0	0	587	
Urban Roads Maintenance - Planned	502,200	0	0	0	0	0	0	502,200	323,289	
Urban Roads Maintenance - Unplanned	287,200	0	0	0	0	0	0	287,200	190,806	
Urban Roads Cleaning - Planned	347,400	0	0	0	0	0	0	347,400	330,154	
Lighting - Planned	50,400	0	0	0	0	0	0	50,400	26,600	
CCTV	1,379,900	0	0	0	78,800	0	0	1,458,700	1,078,408	
Sealed Rural Roads - Planned	347,400	0	0	0	0	0	0	347,400	365,655	
Unsealed Rural Roads - Planned	99,900	0	0	0	0	0	0	99,900	57,155	
Bridge Maintenance - Planned	31,300	0	0	0	0	0	0	31,300	6,784	
Footpaths - Planned	154,300	0	0	0	0	0	0	154,300	170,970	
Sign Maintenance - Planned	10,000	0	0	0	30,000	0	0	40,000	36,227	
Private Works	516,300	0	0	0	385,600	75,000	300,000	1,276,900	901,115	15
Paid Parking Expenses	148,200	0	0	0	0	0	30,000	178,200	268,053	15
Other Expenses - Planned	3,000	0	0	0	0	0	0	3,000	99	
Stormwater Management - Planned	0	0	0	0	0	0	0	0	60	
Community Festivals Costs	150,300	0	0	0	0	0	0	150,300	101,382	
Debt Servicing Costs	2,073,700	0	(24,500)	0	2,100	0	3,600	2,054,900	1,539,957	15
Indirect Costs	53,000	0	0	0	0	0	0	53,000	96,793	
Byron Bay Stormwater Drainage Maintenance	10,000	0	0	0	0	0	(10,000)	0	0	15
Park and Ride Trial										
Total Operating Expenditure	6,572,300	0	(24,500)	0	496,500	75,000	323,600	7,442,900	5,830,591	
Operating Result - Surplus/(Deficit)	(3,608,000)	0	24,500	0	(166,500)	(75,000)	76,400	(3,748,600)	(2,732,268)	
Operating Cash Result - Surplus/(Deficit)	(3,608,000)	0	24,500	0	(166,500)	(75,000)	76,400	(3,748,600)	(2,732,268)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017										
Program: Local Roads & Drainage										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	7,500,300	0	86,800	0	(2,300)	75,000	387,100	8,046,900	4,509,762	15
Transfer from Reserves - Developer Contributions	7,039,000	0	921,700	0	(2,520,000)	0	(768,800)	4,671,900	4,844,569	15
Transfer from Reserves - Unexpended Grants	54,200	0	236,900	0	0	0	40,500	331,600	290,524	15
Capital Grants and Contributions	15,276,900	0	2,673,500	0	(9,580,800)	0	(2,050,000)	6,319,600	2,888,134	15
Less:- Capital Expenditure										
Loan Principal Repayments	55,800	0	0	0	0	0	0	55,800	39,127	
Transfer To Reserves	2,941,300	0	0	0	0	0	400,000	3,341,300	49,300	15
Transfer to Unexpended Grants	0	0	0	0	0	0	0	0	0	
Transfer to Unexpended Loans	0	0	0	0	0	0	0	0	0	
Capital Purchases	29,885,800	0	4,072,900	0	(12,455,900)	0	(2,723,200)	18,779,600	13,190,283	15
Capital Cash Result - Surplus/(Deficit)	(3,012,500)	0	(154,000)	0	352,800	75,000	(68,000)	(2,806,700)	(745,722)	
Program Cash Result - Surplus/(Deficit)	(6,620,500)	0	(129,500)	0	186,300	0	8,400	(6,555,300)	(3,477,991)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Program: RMS										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
External Contributions	659,800	0	(11,500)	0	899,300	0	0	1,547,600	1,679,446	
Total Operating Revenue	659,800	0	(11,500)	0	899,300	0	0	1,547,600	1,679,446	
Operating Expenditure										
Regional Road 306 - Planned	301,500	0	(11,300)	0	0	0	0	290,200	34,602	16
Regional Roads 545 - Planned	286,900	0	(20,000)	0	0	0	0	266,900	346,526	
Regional Roads 679 - Planned	47,000	0	0	0	0	0	0	47,000	68,375	
Regional Roads 689 - Planned	24,200	0	0	0	0	0	0	24,200	31,585	
Indirect Costs	346,300	0	(3,600)	0	200	0	(600)	342,300	257,472	
Natural Disaster Jan 2015	0	0	0	0	82,000	0	0	82,000	82,077	
Natural Disaster June 2016	0	0	0	0	1,009,300	0	0	1,009,300	558,737	
Total Operating Expenditure	1,005,900	0	(34,900)	0	1,091,500	0	(600)	2,061,900	1,379,374	
Operating Result - Surplus/(Deficit)	(346,100)	0	23,400	0	(192,200)	0	600	(514,300)	300,071	
Operating Cash Result - Surplus/(Deficit)	(346,100)	0	23,400	0	(192,200)	0	600	(514,300)	300,071	
CAPITAL MOVEMENTS										
Add:- Capital Income										16
Transfer from Reserves - Internal Reserves	2,200	0	6,000	0	0	0	0	8,200	5,209	
Transfer from Reserves - Developer Contributions	0	0	60,000	0	0	0	0	60,000	52,833	
Transfer from Reserves - Unexpended Grants	60,000	0	0	0	0	0	(21,000)	39,000	0	
Capital Grants and Contributions	311,000	0	(140,400)	0	0	0	0	170,600	341,238	
Less:- Capital Expenditure										16
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	373,200	0	(54,400)	0	0	0	(21,000)	297,800	252,292	
Capital Cash Result - Surplus/(Deficit)	0	0	(20,000)	0	0	0	0	(20,000)	146,987	
Program Cash Result - Surplus/(Deficit)	(346,100)	0	3,400	0	(192,200)	0	600	(534,300)	447,058	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017										
Program: Open Space and Recreation										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Community - Licence Fees - Temporary	2,200	0	0	0	10,700	0	0	12,900	11,511	
Operational - Licence Fees - Temporary	7,600	0	0	0	(300)	0	0	7,300	3,779	
Crown - Licence Fees Temporary Use	15,100	0	0	0	0	0	0	15,100	18,720	
Other - Licence Fees - Access	109,700	0	0	0	(200)	0	0	109,500	86,455	
Tyagarah Aerodrome	79,400	0	0	0	5,800	0	0	85,200	99,480	
Operating Grants	214,200	0	0	0	0	0	0	214,200	219,540	
User Charges - Sportsfield Income	10,300	0	0	0	0	0	0	10,300	7,608	
User Charges - Tennis Court Income	3,400	0	0	0	0	0	0	3,400	845	
Other User Charges	195,800	0	0	0	12,000	0	0	207,800	113,097	
Cemetery Fees and Charges	196,200	0	0	0	0	0	0	196,200	163,133	
Total Operating Revenue	833,900	0	0	0	28,000	0	0	861,900	724,168	
Operating Expenditure										
Bangalow Pool	6,900	0	0	0	0	0	0	6,900	113	
Operational Lease/Rental Contracts	13,600	0	0	0	0	0	0	13,600	12,665	
Streets and Parks - Planned	337,800	0	0	0	0	0	0	337,800	253,350	
Parks & Reserves Maintenance Council	1,477,200	0	0	0	0	0	27,000	1,504,200	1,169,258	17
Parks & Reserves Maintenance Crown	212,200	0	0	0	0	0	0	212,200	227,832	
Tennis Court Maintenance	3,500	0	0	0	0	0	0	3,500	3,201	
Byron Bay Recreational Sports Fields	82,200	0	0	0	0	0	0	82,200	75,533	
New Brighton Sports Fields	22,600	0	0	0	0	0	0	22,600	42,968	
Suffolk Park Sports Fields	12,200	0	0	0	0	0	0	12,200	29,396	
Bangalow Sports Fields	94,200	0	0	0	0	0	0	94,200	89,402	
Mullumbimby Recreational Sports Fields	23,600	0	0	0	0	0	0	23,600	35,803	
Mullumbimby Pine Avenue Sports Fields	39,300	0	0	0	0	0	0	39,300	22,258	
Eureka - Soccer - Crown	1,100	0	0	0	0	0	0	1,100	0	
Brunswick Heads Sports Fields	66,900	0	0	0	0	0	0	66,900	66,185	
Open Space & Recreation Projects	0	0	50,000	0	2,200	0	17,000	69,200	12	17
Parks - Other Expenses	314,400	0	0	0	20,000	0	15,000	349,400	257,964	
Bushfire Hazard Reduction	33,100	0	0	0	0	0	0	33,100	23,702	
Cont to Surf Life Saving - Non Inco Crown Res Plan	510,900	0	0	0	28,000	0	0	538,900	538,925	
Natural Disaster PW 4 June 2016	0	0	0	0	0	0	0	0	2,318	
Beach Maintenance	54,000	0	0	0	15,000	0	0	69,000	38,705	
Byron Bay Cemetery	49,100	0	0	0	0	0	0	49,100	34,725	
Mullumbimby Cemetery	104,600	0	0	0	0	0	0	104,600	91,096	
Clunes Cemetery	19,900	0	0	0	0	0	0	19,900	16,056	
Bangalow Cemetery	28,900	0	0	0	0	0	0	28,900	27,545	
Debt Servicing Costs	78,900	0	0	0	0	0	0	78,900	56,956	
Indirect Costs	1,067,500	0	(49,700)	0	600	0	1,300	1,019,700	769,557	17
Aerodrome Costs	190,800	0	0	0	0	0	0	190,800	70,912	
BRSCC Legal's and Recovery Costs	0	0	0	0	0	0	0	0	0	
Bush Regeneration Team	142,600	0	0	0	0	0	0	142,600	86,934	
Total Operating Expenditure	4,988,000	0	300	0	65,800	0	60,300	5,114,400	4,043,372	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017										
Program: Open Space and Recreation										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Result - Surplus/(Deficit)	(4,154,100)	0	(300)	0	(37,800)	0	(60,300)	(4,252,500)	(3,319,204)	
Operating Cash Result - Surplus/(Deficit)	(4,154,100)	0	(300)	0	(37,800)	0	(60,300)	(4,252,500)	(3,319,204)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	1,569,400	0	(14,500)	0	187,000	0	85,500	1,827,400	670,949.71	17
Transfer from Reserves - Developer Contributions	1,506,900	0	297,000	0	191,000	0	958,500	2,953,400	1,632,984	17
Transfer from Reserves - Unexpended Grants	38,500	0	0	0	20,000	0	0	58,500	0	
Transfer from Reserves - Unexpended Loans	0	0	0	0	54,000	0	0	54,000	54,000	
Loan income	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	325,000	0	(225,000)	0	0	0	0	100,000	113,636	
Less:- Capital Expenditure										
Loan Principal Repayments	155,300	0	0	0	0	0	0	155,300	115,629	
Transfer To Reserves	257,000	0	0	0	15,100	0	0	272,100	0	
Capital Purchases	2,936,800	0	179,000	0	432,000	0	1,004,200	4,552,000	2,442,029	17
Capital Cash Result - Surplus/(Deficit)	90,700	0	(121,500)	0	4,900	0	39,800	13,900	(86,087)	
Program Cash Result - Surplus/(Deficit)	(4,063,400)	0	(121,800)	0	(32,900)	0	(20,500)	(4,238,600)	(3,405,291)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017										
Program: Quarry										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Quarry Income	338,700	0	(300,000)	0	0	0	(33,700)	5,000	4,993	18
Total Operating Revenue	338,700	0	(300,000)	0	0	0	(33,700)	5,000	4,993	
Operating Expenditure										
Myocum Quarry Operating Expenses	338,700	0	(280,000)	0	0	0	14,200	72,900	73,012	18
Indirect Costs	15,000	0	5,100	0	100	0	0	20,200	14,440	
Total Operating Expenditure	353,700	0	(274,900)	0	100	0	14,200	93,100	87,452	
Operating Result - Surplus/(Deficit)	(15,000)	0	(25,100)	0	(100)	0	(47,900)	(88,100)	(82,459)	
Operating Cash Result - Surplus/(Deficit)	(15,000)	0	(25,100)	0	(100)	0	(47,900)	(88,100)	(82,459)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	15,000	0	25,100	0	100	0	47,900	88,100	82,459	18
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions										
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	15,000	0	25,100	0	100	0	47,900	88,100	82,459	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017										
Program: Waste & Recycling										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 42,825	Note
Operating Revenue										
Operating Grants	93,300	0	0	0	0	0	0	93,300	62,398	
Fees and Charges - Domestic	3,531,800	0	0	0	0	0	115,000	3,646,800	3,649,998	19
Collection & Disposal Charges - External Users	1,867,300	0	0	0	0	0	22,000	1,889,300	1,759,727	19
Collection & Disposal Charges - Internal Users	408,600	0	0	0	(52,400)	0	0	356,200	254,741	
Other Income	47,300	0	0	0	0	0	0	47,300	33,519	
Waste Disposal Charges - External Customers	1,326,800	0	107,200	0	0	0	60,000	1,494,000	1,212,281	19
Total Operating Revenue	7,275,100	0	107,200	0	(52,400)	0	197,000	7,526,900	6,972,663	
Operating Expenditure										
Domestic Waste Management	4,500	0	0	0	0	0	0	4,500	0	
Indirect Costs - Internal Charge	250,200	0	73,800	0	1,400	0	(1,700)	323,700	233,775	19
Myocum Landfill	518,700	0	0	0	0	0	0	518,700	305,738	
Myocum Transfer Station	2,170,400	0	0	0	0	0	0	2,170,400	1,553,632	
Kerbside Collection	2,740,800	0	0	0	0	0	0	2,740,800	1,747,142	
Other Expenditure	351,400	0	43,000	0	0	0	0	394,400	178,270	19
Indirect Costs	290,900	0	(25,500)	0	0	0	(5,900)	259,500	202,238	
Debt Servicing Costs	152,300	0	0	0	0	0	0	152,300	67,473	
Total Operating Expenditure	6,479,200	0	91,300	0	1,400	0	(7,600)	6,564,300	4,288,268	
Operating Result - Surplus/(Deficit)	795,900	0	15,900	0	(53,800)	0	204,600	962,600	2,684,395	
Operating Cash Result - Surplus/(Deficit)	795,900	0	15,900	0	(53,800)	0	204,600	962,600	2,684,395	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	7,112,600	0	205,300	0	1,400	0	(181,000)	7,138,300	644,303	19
Transfer from Reserves - Developer Contributions	0	0	250,000	0	0	0	0	250,000	0	
Transfer from Reserves - Unexpended Grants	267,800	0	0	0	0	0	0	267,800	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	283,200	0	0	0	0	0	0	283,200	154,631	19
Transfer To Reserves	7,281,200	0	107,200	0	(52,400)	0	197,000	7,533,000	6,100	19
Capital Purchases	618,000	0	364,000	0	0	0	(173,400)	808,600	644,303	19
Capital Cash Result - Surplus/(Deficit)	(802,000)	0	(15,900)	0	53,800	0	(204,600)	(968,700)	(160,731)	
Program Cash Result - Surplus/(Deficit)	(6,100)	0	0	0	0	0	0	(6,100)	2,523,664	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017										
Program: Cavanbah Centre										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Multipurpose Centre Room Hire Charges	75,500	0	0	0	0	0	19,500	95,000	67,650	20
Multipurpose Centre Court 1 Hire Charges	78,400	0	0	0	0	0	(20,000)	58,400	43,824	20
Multipurpose Centre Court 2 Hire Charges	47,600	0	0	0	0	0	6,000	53,600	39,695	20
Multipurpose Centre Other Charges	121,700	0	0	0	0	0	13,400	135,100	98,639	20
Multipurpose Centre Other Income	0	0	0	0	0	0	0	0	0	
Sportfields User Charges	5,600	0	0	0	0	0	9,000	14,600	11,902	20
Total Operating Revenue	328,800	0	0	0	0	0	27,900	356,700	261,710	
Operating Expenditure										
Multipurpose Centre Management Costs	195,100	0	0	0	0	0	65,000	260,100	195,257	20
Multipurpose Centre Building Maintenance	25,700	0	0	0	0	0	(3,000)	22,700	18,505	20
Multipurpose Centre Operational Costs	153,500	0	20,000	0	0	0	37,000	210,500	201,796	20
Various Grounds Maintenance	230,600	0	0	0	0	0	(71,000)	159,600	110,209	20
Debt Servicing	73,400	0	0	0	0	0	0	73,400	32,214	
Indirect Costs	150,300	0	(6,700)	0	100	0	(600)	143,100	108,465	20
Total Operating Expenditure	828,600	0	13,300	0	100	0	27,400	869,400	666,445	
Operating Result - Surplus/(Deficit)	(499,800)	0	(13,300)	0	(100)	0	500	(512,700)	(404,736)	
Operating Cash Result - Surplus/(Deficit)	(499,800)	0	(13,300)	0	(100)	0	500	(512,700)	(404,736)	
Capital Movements										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	24,200	0	0	0	0	0	0	24,200	0	
Transfer from Reserves - Developer Contributions	70,700	0	0	0	0	0	0	70,700	0	
Capital Grants and Contributions	0	0	0	0	13,000	0	0	13,000	0	
Less:- Capital Expenditure										
Loan Principal Repayments	40,300	0	0	0	0	0	0	40,300	17,631	
Transfer to Reserves					0	0	0	0	0	
Capital Purchases	144,900	0	0	0	22,000	0	0	166,900	75,090	
Capital Cash Result - Surplus/(Deficit)	(90,300)	0	0	0	(9,000)	0	0	(99,300)	(92,721)	
Program Cash Result - Surplus/(Deficit)	(590,100)	0	(13,300)	0	(9,100)	0	500	(612,000)	(497,456)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Program: First Sun Holiday Park										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
First Sun Accommodation Income	2,973,600	0	0	0	0	0	0	2,973,600	2,651,205	
First Sun Sundry Income	20,600	0	0	0	0	0	0	20,600	34,462	
Total Operating Revenue	2,994,200	0	0	0	0	0	0	2,994,200	2,685,667	
Operating Expenditure										
Operating Expenses - First Sun Caravan Park	1,443,400	0	0	0	0	0	0	1,443,400	1,087,539	
Debt Servicing Costs	0	0	0	0	0	0	0	0	0	
Indirect Costs	953,600	0	30,300	0	(6,900)	0	(800)	976,200	729,850	21
Total Operating Expenditure	2,397,000	0	30,300	0	(6,900)	0	(800)	2,419,600	1,817,389	
Operating Result - Surplus/(Deficit)	597,200	0	(30,300)	0	6,900	0	800	574,600	868,278	
Operating Cash Result - Surplus/(Deficit)	597,200	0	(30,300)	0	6,900	0	800	574,600	868,278	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	672,000	0	0	0	(6,900)	0	(260,000)	405,100	274,458	21
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	597,200	0	(30,300)	0	0	0	800	567,700	0	21
Capital Purchases	672,000	0	0	0	0	0	(260,000)	412,000	274,458	21
Capital Cash Result - Surplus/(Deficit)	(597,200)	0	30,300	0	(6,900)	0	(800)	(574,600)	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	868,278	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Program: Suffolk Park Holiday Park										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Suffolk Park Accommodation Income	897,200	0	0	0	0	0	0	897,200	764,911	
Suffolk Park Sundry Income	28,700	0	0	0	0	0	0	28,700	55,667	
Total Operating Revenue	925,900	0	0	0	0	0	0	925,900	820,578	
Operating Expenditure										
Operating Expenses - Suffolk Park	791,100	0	0	0	0	0	0	791,100	530,390	
Debt Servicing Costs	0	0	0	0	0	0	0	0	0	
Indirect Costs	123,900	0	11,400	0	200	0	(300)	135,200	100,050	
Total Operating Expenditure	915,000	0	11,400	0	200	0	(300)	926,300	630,440	
Operating Result - Surplus/(Deficit)	10,900	0	(11,400)	0	(200)	0	300	(400)	190,138	
Operating Cash Result - Surplus/(Deficit)	10,900	0	(11,400)	0	(200)	0	300	(400)	190,138	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	990,000	0	(300,000)	0	200	0	(540,300)	149,900	33,647	22
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Loan Income	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	10,900	0	(11,400)	0	0	0	0	(500)	0	
Capital Purchases	990,000	0	(300,000)	0	0	0	(540,000)	150,000	33,647	22
Capital Cash Result - Surplus/(Deficit)	(10,900)	0	11,400	0	200	0	(300)	400	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	190,138	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Program: Facilities Management										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Community - Lease/ Rental Agreements	188,600	0	500	0	0	0	0	189,100	139,754	23
Community - User Fees and Charges	144,600	0	0	0	0	0	0	144,600	109,332	
Operational - Lease/ Rental Agreements	208,100	0	29,300	0	0	0	(17,000)	220,400	184,660	
Crown - Lease/ Rental Agreements	185,700	0	0	0	0	0	0	185,700	139,170	
Crown - User Fees and Charges	134,300	0	0	0	0	0	0	134,300	119,527	
Other - Lease/ Rental Agreements	102,400	0	0	0	0	0	0	102,400	105,269	
Total Operating Revenue	963,700	0	29,800	0	0	0	(17,000)	976,500	797,712	
Operating Expenditure										
Property Management	126,700	0	0	0	0	0	0	126,700	81,297	23
Council Administration Centre Operations	499,900	0	0	0	0	0	0	499,900	356,038	
Byron Pool	345,600	0	0	0	0	0	0	345,600	258,851	
Mullumbimby Pool	387,800	0	0	0	0	0	0	387,800	234,740	
Other Property Expenses	73,800	0	0	0	20,000	0	0	93,800	1,527	
Countrylink Building, Byron Bay	0	0	0	0	0	0	0	0	761	
Debt Servicing	132,800	0	0	0	0	0	0	132,800	72,219	23
Indirect Costs	(329,700)	0	39,100	0	700	0	(900)	(290,800)	(222,835)	
Community Buildings Maint - Special Rate Program	839,700	0	0	0	0	0	(618,500)	221,200	155,390	
Community - Lease/Rental Costs	0	0	0	0	0	0	0	0	0	
Community - Maintenance - Preventative	56,200	0	0	0	0	0	0	56,200	34,215	
Community - Maintenance - Unplanned	106,300	0	0	0	0	0	0	106,300	64,695	
Community - Services	25,400	0	0	0	0	0	0	25,400	10,768	
Community - Fees and Charges	203,700	0	0	0	0	0	0	203,700	195,261	
Operational - Maintenance - Preventative	4,400	0	0	0	0	0	0	4,400	541	
Operational - Maintenance - Unplanned	5,900	0	0	0	0	0	0	5,900	518	
Operational - Services	900	0	0	0	0	0	0	900	0	
Crown - Maintenance - Unplanned	40,000	0	0	0	0	0	0	40,000	9,594	
Other Lease/Rental Contracts	26,500	0	0	0	0	0	0	26,500	20,076	
Administration Costs	3,400	0	0	0	0	0	0	3,400	0	
Public Toilets Council	200,500	0	0	0	0	0	25,000	225,500	249,523	
Public Toilets Crown	203,900	0	0	0	0	0	25,000	228,900	101,217	23
Total Operating Expenditure	2,953,700	0	39,100	0	20,700	0	(569,400)	2,444,100	1,624,397	
Operating Result - Surplus/(Deficit)	(1,990,000)	0	(9,300)	0	(20,700)	0	552,400	(1,467,600)	(826,685)	
Operating Cash Result - Surplus/(Deficit)	(1,990,000)	0	(9,300)	0	(20,700)	0	552,400	(1,467,600)	(826,685)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017										
Program: Facilities Management										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	884,900	0	143,500	0	110,000	0	(445,800)	692,600	261,625	23
Transfer from Reserves - Developer Contributions	366,100	0	0	0	25,000	0	(100,000)	291,100	95,015	23
Transfer from Reserves - Unexpended Grants	20,000	0	0	0	0	0	0	20,000	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	144,400	0	0	0	0	0	0	144,400	102,301	
Transfer To Reserves	266,200	0	0	0	0	0	290,100	556,300	0	23
Capital Purchases	952,200	0	15,000	0	135,000	0	(267,400)	834,800	267,171	23
Capital Cash Result - Surplus/(Deficit)	(91,800)	0	128,500	0	0	0	(566,500)	(531,800)	(12,832)	
Program Cash Result - Surplus/(Deficit)	(2,061,800)	0	119,200	0	(20,700)	0	(16,100)	(1,999,400)	(839,517)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Sustainable Environment & Economy Directorate Summary Director: Shannon Burt										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Development & Certification	2,182,800	0	0	0	110,000	0	30,000	2,322,800	1,775,059	
Land & Natural Environment	221,300	0	51,600	0	3,000	0	20,000	295,900	189,874	
Environmental Health Services	1,792,400	0	29,600	0	0	0	0	1,822,000	1,376,469	
Economic Development	0	0	0	0	0	0	215,000	215,000	138,399	
Total Operating Revenue	4,196,500	0	81,200	0	113,000	0	265,000	4,655,700	3,479,801	
Operating Expenditure										
Development & Certification	4,611,500	0	(69,300)	0	110,800	0	6,200	4,659,200	3,480,270	
Land & Natural Environment	2,117,600	0	35,600	147,900	24,500	0	(4,400)	2,321,200	1,466,938	
Environmental Health Services	2,280,400	0	(36,500)	0	400	0	1,000	2,245,300	1,594,659	
Economic Development	718,500	0	21,200	0	100	0	254,700	994,500	632,034	
Total Operating Expenditure	9,728,000	0	(49,000)	147,900	135,800	0	257,500	10,220,200	7,173,900	
Operating Result - Surplus/(Deficit)	(5,531,500)	0	130,200	(147,900)	(22,800)	0	7,500	(5,564,500)	(3,694,100)	
Operating Cash Result - Surplus/(Deficit)	(5,531,500)	0	130,200	(147,900)	(22,800)	0	7,500	(5,564,500)	(3,694,100)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	729,600	0	0	75,900	0	0	(22,300)	783,200	202,964	
Transfer from Reserves - Developer Contributions	30,000	0	0	72,000	0	0	10,000	112,000	0	
Transfer from Reserves - Unexpended Grants	170,000	0	0	0	0	0	0	170,000	132,304	
Capital Grants and Contributions	1,817,000	0	0	0	0	0	0	1,817,000	1,286,056	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	2,418,000	0	16,700	0	0	0	0	2,434,700	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	328,600	0	(16,700)	147,900	0	0	(12,300)	447,500	1,601,324	
Program Cash Result - Surplus/(Deficit)	(5,202,900)	0	113,500	0	(22,800)	0	(4,800)	(5,117,000)	(2,092,776)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Program: Development & Certification										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Fees and Charges - Commercial Property	121,000	0	0	0	0	0	0	121,000	92,955	
Fees and Charges - Regulatory	770,000	0	0	0	0	0	0	770,000	587,719	
Fees and Charges - Discretionary	101,000	0	0	0	0	0	0	101,000	76,568	
Fees and Charges - Discretionary	1,182,800	0	0	0	110,000	0	30,000	1,322,800	1,015,458	24
Customer Service	8,000	0	0	0	0	0	0	8,000	2,359	
Total Operating Revenue	2,182,800	0	0	0	110,000	0	30,000	2,322,800	1,775,059	
Operating Expenditure										
Directorate & Managers-Planning, Development & Envt	664,800	0	0	0	0	0	0	664,800	482,189	
Development Assessment - Fast Track Team	756,200	0	0	0	0	0	0	756,200	609,412	
Salaries - Planning	81,600	0	0	0	100,000	0	0	181,600	130,167	
Other Assessment Expenses	103,600	0	0	0	0	0	0	103,600	44,113	
Indirect Costs	1,359,500	0	(69,300)	0	800	0	6,200	1,297,200	976,313	24
Building Certification Unit Employee Costs	964,300	0	0	0	10,000	0	0	974,300	705,118	
Footpath Dining	16,100	0	0	0	0	0	0	16,100	13,340	
Development Support & Administration	635,400	0	0	0	0	0	0	635,400	519,619	
Office Expenses	30,000	0	0	0	0	0	0	30,000	0	
Total Operating Expenditure	4,611,500	0	(69,300)	0	110,800	0	6,200	4,659,200	3,480,270	
Operating Result - Surplus/(Deficit)	(2,428,700)	0	69,300	0	(800)	0	23,800	(2,336,400)	(1,705,210)	
Operating Cash Result - Surplus/(Deficit)	(2,428,700)	0	69,300	0	(800)	0	23,800	(2,336,400)	(1,705,210)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	16,100	0	0	0	0	0	0	16,100	13,340	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	30,000	0	0	0	0	0	0	30,000	0	
Capital Grants and Contributions	1,817,000	0	0	0	0	0	0	1,817,000	1,266,056	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	1,921,000	0	16,700	0	0	0	0	1,937,700	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	(57,900)	0	(16,700)	0	0	0	0	(74,600)	1,279,396	
Program Cash Result - Surplus/(Deficit)	(2,486,600)	0	52,600	0	(800)	0	23,800	(2,411,000)	(425,814)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Program: Planning Policy and Natural Environment										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Operating Grants - Environmental Planning	53,000	0	39,100	0	0	0	20,000	112,100	59,082	25
Applicant Funded DCP's/LEP's	0	0	8,900	0	0	0	0	8,900	8,865	
Community Planning - Contributions	0	0	3,600	0	3,000	0	0	6,600	6,520	
Fees and Charges	168,300	0	0	0	0	0	0	168,300	115,408	
Applicant Funded Proposal for Byron Shire LES	0	0	0	0	0	0	0	0	0	
Total Operating Revenue	221,300	0	51,600	0	3,000	0	20,000	295,900	189,874	
Operating Expenditure										
Employee and Office Expenses	1,036,900	0	0	0	0	0	0	1,036,900	739,554	25
Environmental Strategic Studies/Plans	263,300	0	0	147,900	6,200	0	42,900	460,300	103,315	
Environmental Levy Works and Services Program	202,200	0	0	0	0	0	(50,200)	152,000	98,820	25
Other Projects	10,300	0	13,600	0	18,000	0	0	41,900	37,330	
Tweed Byron Bush Futures Project	0	0	0	0	0	0	0	0	(8,201)	
Council Funded Local Environment Plans	0	0	0	0	0	0	0	0	4,400	
Koala Connections	70,100	0	0	0	0	0	0	70,100	71,226	
Applicant Funded Local Environment Plans	12,700	0	8,900	0	0	0	0	21,600	17,781	
Applicant Funded Proposal for Byron Shire LES	0	0	0	0	0	0	0	0	0	
Grainoid Clay Heath Restoration Project	16,200	0	18,500	0	0	0	0	34,700	26,438	
Land for Wildlife - Restoring Rainforest	11,400	0	15,600	0	0	0	0	27,000	18,527	
Indirect Costs	494,500	0	(21,000)	0	300	0	2,900	476,700	357,747	
Total Operating Expenditure	2,117,600	0	35,600	147,900	24,500	0	(4,400)	2,321,200	1,466,938	
Operating Result - Surplus/(Deficit)	(1,896,300)	0	16,000	(147,900)	(21,500)	0	24,400	(2,025,300)	(1,277,064)	
Operating Cash Result - Surplus/(Deficit)	(1,896,300)	0	16,000	(147,900)	(21,500)	0	24,400	(2,025,300)	(1,277,064)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	450,000	0	0	75,900	0	0	(22,300)	503,600	188,467	25
Transfer from Reserves - Developer Contributions	0	0	0	72,000	0	0	10,000	82,000	0	25
Transfer from Reserves - Unexpended Grants	108,900	0	0	0	0	0	0	108,900	131,476	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	352,300	0	0	0	0	0	0	352,300	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	206,600	0	0	147,900	0	0	(12,300)	342,200	319,943	
Program Cash Result - Surplus/(Deficit)	(1,689,700)	0	16,000	0	(21,500)	0	12,100	(1,683,100)	(957,121)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017										
Program: Environment & Compliance										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Fees and Charges - Discretionary	358,800	0	42,400	0	0	0	0	401,200	408,513	
Miscellaneous Revenues	5,000	0	0	0	0	0	0	5,000	8,580	
Compliance Fees & Charges	30,000	0	0	0	0	0	0	30,000	26,670	
Compliance Miscellaneous Revenues	15,100	0	0	0	0	0	0	15,100	23,555	
Fees and Charges - Regulated	13,400	0	0	0	0	0	0	13,400	17,038	
Fees and Charges - Discretionary	57,300	0	0	0	0	0	0	57,300	37,326	
Fines and Other Revenues	1,312,800	0	(12,800)	0	0	0	0	1,300,000	854,787	
Total Operating Revenue	1,792,400	0	29,600	0	0	0	0	1,822,000	1,376,469	
Operating Expenditure										
Health Employee Costs	495,400	0	0	0	(50,000)	0	0	445,400	309,885	
Compliance Employee Costs	283,200	0	0	0	50,000	0	0	333,200	294,370	
Operating Expenses	199,200	0	0	0	0	0	0	199,200	19,746	
Indirect Costs	600,700	0	(26,400)	0	400	0	1,000	575,700	434,022	26
Ranger Employee Costs	393,700	0	0	0	0	0	0	393,700	326,711	
Operating Expenses	197,000	0	(10,100)	0	0	0	0	186,900	146,193	
Public Order and Safety Operating Expenses	111,200	0	0	0	0	0	0	111,200	63,732	
Total Operating Expenditure	2,280,400	0	(36,500)	0	400	0	1,000	2,245,300	1,594,659	
Operating Result - Surplus/(Deficit)	(488,000)	0	66,100	0	(400)	0	(1,000)	(423,300)	(218,190)	
Operating Cash Result - Surplus/(Deficit)	(488,000)	0	66,100	0	(400)	0	(1,000)	(423,300)	(218,190)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	164,600	0	0	0	0	0	0	164,600	1,156	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	10,300	0	0	0	0	0	0	10,300	828	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	144,700	0	0	0	0	0	0	144,700	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	30,200	0	0	0	0	0	0	30,200	1,985	
Program Cash Result - Surplus/(Deficit)	(457,800)	0	66,100	0	(400)	0	(1,000)	(393,100)	(216,206)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Program: Economic Development										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Sponsorship / Contributions	0	0	0	0	0	0	215,000	215,000	138,500	27
Other Income	0	0	0	0	0	0	0	0	(101)	
Total Operating Revenue	0	0	0	0	0	0	215,000	215,000	138,399	
Operating Expenditure										
Tourism	145,500	0	0	0	0	0	0	145,500	73,205	27
Support Services	175,100	0	(3,800)	0	100	0	(300)	171,100	128,953	
Economic Development and Tourism Coordinator	301,500	0	25,000	0	0	0	255,000	581,500	353,577	27
Economic Development	96,400	0	0	0	0	0	0	96,400	76,299	
Total Operating Expenditure	718,500	0	21,200	0	100	0	254,700	994,500	632,034	
Operating Result - Surplus/(Deficit)	(718,500)	0	(21,200)	0	(100)	0	(39,700)	(779,500)	(493,635)	
Operating Cash Result - Surplus/(Deficit)	(718,500)	0	(21,200)	0	(100)	0	(39,700)	(779,500)	(493,635)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	98,900	0	0	0	0	0	0	98,900	0	
Transfer from Reserves - Developer Contributions	30,000	0	0	0	0	0	0	30,000	0	
Transfer from Reserves - Unexpended Grants	20,800	0	0	0	0	0	0	20,800	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	149,700	0	0	0	0	0	0	149,700	0	
Program Cash Result - Surplus/(Deficit)	(568,800)	0	(21,200)	0	(100)	0	(39,700)	(629,800)	(493,635)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Infrastructure Services Directorate Summary - Water

Director: Phil Holloway

Program: Water Services

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Water Supply Management	9,075,400	0	0	0	0	0	0	9,075,400	5,173,131	0
Water Supply Operations	0	0	0	0	0	0	0	0	0	0
Total Operating Revenue	9,075,400	0	0	0	0	0	0	9,075,400	5,173,131	
Operating Expenditure										
Water Supply Management	7,191,500	0	(77,300)	0	2,700	0	3,500	7,120,400	6,223,369	
Total Operating Expenditure	7,191,500	0	(77,300)	0	2,700	0	3,500	7,120,400	6,223,369	
Operating Result - Surplus/(Deficit)	1,883,900	0	77,300	0	(2,700)	0	(3,500)	1,955,000	(1,050,238)	
Operating Cash Result - Surplus/(Deficit)	1,883,900	0	77,300	0	(2,700)	0	(3,500)	1,955,000	(1,050,238)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	1,277,700	0	131,000	0	287,000	250,000	(360,100)	1,585,600	553,228	
Transfer from Reserves - Developer Contributions	8,777,100	0	(1,270,000)	0	1,740,900	0	(514,000)	8,734,000	4,668,188	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Developer Contributions	600,000	0	0	0	0	0	0	600,000	423,148	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	2,483,900	0	77,300	0	(2,700)	0	(3,500)	2,555,000	0	
Capital Purchases	10,054,800	0	(1,139,000)	0	2,027,900	250,000	(874,100)	10,319,600	7,235,056	
Capital Cash Result - Surplus/(Deficit)	(1,883,900)	0	(77,300)	0	2,700	0	3,500	(1,955,000)	(1,590,492)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(2,640,730)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017

Program: Water Supply Management

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Operating Grants	102,500	0	0	0	0	0	0	102,500	81,423	
Rates and Service Availability Charges	2,245,100	0	0	0	0	0	0	2,245,100	2,261,057	
Water Consumption Charges	6,427,000	0	0	0	0	0	0	6,427,000	2,296,389	
Contributions	0	0	0	0	0	0	0	0	750	
Fees	169,800	0	0	0	0	0	0	169,800	224,449	
Private Works Income	0	0	0	0	0	0	0	0	2,115	
Extra Charges	17,300	0	0	0	0	0	0	17,300	15,728	
Interest on Investments	113,700	0	0	0	0	0	0	113,700	291,222	
Total Operating Revenue	9,075,400	0	0	0	0	0	0	9,075,400	5,173,131	
Management Expenditure										
Management & Administration	0	0	0	0	0	0	0	0	3,223	
Engineering & Supervision	112,700	0	0	0	0	0	0	112,700	98,410	
S64 Engineering	0	0	0	0	0	0	0	0	28,617	
Employee Costs - Compliance	65,500	0	0	0	0	0	0	65,500	2,025	
Employee Costs - Administration and Education	108,100	0	0	0	0	0	0	108,100	113,304	
Meter Reading Contract	37,300	0	0	0	0	0	0	37,300	30,668	
Training and Recruitment	10,300	0	0	0	10,000	0	0	20,300	7,523	
Administration Expenses	277,000	0	0	0	0	0	0	277,000	137,355	
Abandonments	10,600	0	0	0	0	0	0	10,600	11,153	
Indirect Costs	1,190,500	0	(77,300)	0	(7,300)	0	3,500	1,109,400	887,962	
General Maintenance	5,112,700	0	0	0	0	0	0	5,112,700	4,685,343	
Mullumbimby	266,800	0	0	0	0	0	0	266,800	217,788	
Total Operating Expenditure	7,191,500	0	(77,300)	0	2,700	0	3,500	7,120,400	6,223,369	
Management Result - Surplus/(Deficit)	1,883,900	0	77,300	0	(2,700)	0	(3,500)	1,955,000	(1,050,238)	
Management Result - Surplus/(Deficit)	1,883,900	0	77,300	0	(2,700)	0	(3,500)	1,955,000	(1,050,238)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	280,000	0	0	0	0	0	0	110,000	43,085	
Transfer from Reserves - Developer Contributions	220,000	0	(100,000)	0	40,000	0	0	160,000	115,622	
Developer Contributions	600,000	0	0	0	0	0	0	600,000	423,148	
Less:- Capital Expenditure										
Transfer To Reserves	2,483,900	0	77,300	0	(2,700)	0	(3,500)	2,555,000	0	
Capital Purchases	500,000	0	(100,000)	0	40,000	0	(170,000)	270,000	158,707	
Capital Cash Result - Surplus/(Deficit)	(1,883,900)	0	(77,300)	0	2,700	0	3,500	(1,955,000)	423,148	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(627,090)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017									
Program: Water Supply - Capital Works Bangalow									
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17
CAPITAL MOVEMENTS									
Add:- Capital Income									
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0	0	27,132
Transfer from Reserves - Developer Contributions	613,400	0	(600,000)	0	1,200,000	0	0	1,213,400	0
Less:- Capital Expenditure									
Transfer To Reserves	0	0	0	0	0	0	0	0	0
Capital Purchases	613,400	0	(600,000)	0	1,200,000	0	0	1,213,400	27,132
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0
2016/2017 Budget Review as at 31st March 2017									
Program: Water Supply - Capital Works Brunswick Heads									
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17
CAPITAL MOVEMENTS									
Add:- Capital Income									
Transfer from Reserves - Internal Reserves	30,000	0	(30,000)	0	0	0	0	0	0
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0
Loan income	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0	0	0
Less:- Capital Expenditure									
Loan Principal Repayments	0	0	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0	0	0
Capital Purchases	30,000	0	(30,000)	0	0	0	0	0	0
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Program: Water Supply - Capital Works Byron Bay

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	514,400	0	(115,700)	0	253,000	250,000	(190,100)	711,600	151,022	
Transfer from Reserves - Developer Contributions	5,082,800	0	(510,000)	0	260,000	0	(410,000)	4,422,800	4,541,419	
Less:- Capital Expenditure										
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	5,597,200	0	(625,700)	0	513,000	250,000	(600,100)	5,134,400	4,706,475	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(14,035)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(14,035)	

2016/2017 Budget Review as at 31st March 2017 Program: Water Supply - Capital Works Mullumbimby

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	270,000	0	(240,000)	0	18,000	0	0	48,000	189,040	
Transfer from Reserves - Developer Contributions	174,900	0	(60,000)	0	140,900	0	(104,000)	151,800	11,148	
Less:- Capital Expenditure										
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	444,900	0	(300,000)	0	158,900	0	(104,000)	199,800	200,187	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Program: Water Supply - Capital Works Ocean Shores

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	183,300	0	516,700	0	16,000	0	0	716,000	142,949	
Transfer from Reserves - Developer Contributions	2,686,000	0	0	0	100,000	0	0	2,786,000	0	
Less:- Capital Expenditure										
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	2,869,300	0	516,700	0	116,000	0	0	3,502,000	2,142,555	
Capital Cash Result - Surplus/(Deficit)	(2,686,000)	0	0	0	(100,000)	0	0	(2,786,000)	(1,999,606)	
Program Cash Result - Surplus/(Deficit)	(2,686,000)	0	0	0	(100,000)	0	0	(2,786,000)	(1,999,606)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017										
Infrastructure Services Directorate Summary - Sewerage										
Director: Phil Holloway										
Program: Sewerage Services										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Revenue										
Sewer Supply Management	15,474,500	0	0	0	0	0	0	15,474,500	12,404,482	
Sewer Supply Operations	0	0	0	0	0	0	0	0	0	
Total Operating Revenue	15,474,500	0	0	0	0	0	0	15,474,500	12,404,482	
Operating Expenditure										
Sewer Supply Management	11,060,600	0	2,200	0	67,800	0	1,800	11,132,400	7,945,624	
Total Operating Expenditure	11,060,600	0	2,200	0	67,800	0	1,800	11,132,400	7,945,624	
Operating Result - Surplus/(Deficit)	4,413,900	0	(2,200)	0	(67,800)	0	(1,800)	4,342,100	4,458,858	
Operating Cash Result - Surplus/(Deficit)	4,413,900	0	(2,200)	0	(67,800)	0	(1,800)	4,342,100	4,458,858	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	3,427,500	0	(1,079,800)	0	359,300	0	(1,680,300)	1,026,700	230,128	
Transfer from Reserves - Developer Contributions	4,688,600	0	(1,074,700)	0	2,449,800	0	(1,131,800)	4,931,900	3,601,909	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0	0	0	
Loan income	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Developer Contributions	1,400,000	0	0	0	0	0	0	1,400,000	2,517,325	
Less:- Capital Expenditure										
Loan Principal Repayments	1,669,100	0	0	0	0	0	0	1,669,100	1,087,725	
Transfer To Reserves	4,144,800	0	(2,200)	0	(67,800)	0	(1,800)	4,073,000	0	
Transfer To Unexpended Loans	0	0	0	0	0	0	0	0	0	
Capital Purchases	8,116,100	0	(2,154,500)	0	2,809,100	0	(2,812,100)	5,958,600	3,931,456	
Capital Cash Result - Surplus/(Deficit)	(4,413,900)	0	2,200	0	67,800	0	1,800	(4,342,100)	1,330,181	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	5,789,039	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017 Program: Sewerage Services - Management										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
Operating Grants Rates and Service Availability Charges. User Charges Contributions Fees Private Works Income Extra Charges Interest on Investments	100,700	0	0	0	0	0	0	100,700	78,621	
	10,050,700	0	0	0	0	0	0	10,050,700	10,177,684	
	4,844,900	0	0	0	0	0	0	4,844,900	1,735,861	
	0	0	0	0	0	0	0	750	0	
	285,300	0	0	0	0	0	0	285,300	163,267	
	0	0	0	0	0	0	0	0	0	
	30,700	0	0	0	0	0	0	30,700	34,244	
	162,200	0	0	0	0	0	0	162,200	214,056	
	15,474,500	0	0	0	0	0	0	15,474,500	12,404,482	
	Management Expenditure									
Management & Administration	0	0	0	0	0	0	0	0	3,125	
Engineering & Supervision	112,700	0	0	0	0	0	0	112,700	98,042	
Engineering S64 Assessment	0	0	0	0	0	0	0	0	29,295	
Employee Costs - Compliance	65,500	0	0	0	0	0	0	65,500	2,025	
Employee Costs - Administration and Education	110,900	0	0	0	0	0	0	110,900	113,481	
Meter Reading Contract	34,300	0	0	0	0	0	0	34,300	25,025	
Training and Recruitment	2,200	0	0	0	20,000	0	0	22,200	6,844	
Administration Expenses	279,700	0	0	0	45,000	0	0	279,700	169,005	
Abandonments	7,300	0	0	0	0	0	0	52,300	33,890	
Other Expenses	2,200	0	0	0	0	0	0	2,200	0	
Debt Servicing	3,530,100	0	0	0	0	0	0	3,530,100	2,339,985	
Indirect Costs	1,390,300	0	2,200	0	2,800	0	1,800	1,397,100	1,094,196	
General Operation	0	0	0	0	0	0	0	0	0	
Plant Running Expenses	66,500	0	0	0	0	0	0	66,500	21,199	
General Maintenance	5,458,900	0	0	0	0	0	0	5,458,900	4,003,260	
Private Works Expenses	0	0	0	0	0	0	0	0	0	
Byron Bay System	0	0	0	0	0	0	0	0	6,252	
Total Operating Expenditure	11,060,600	0	2,200	0	67,800	0	1,800	11,132,400	7,945,624	
Operating Result - Surplus/(Deficit)	4,413,900	0	(2,200)	0	(67,800)	0	(1,800)	4,342,100	4,458,858	
Operating Cash Result - Surplus/(Deficit)	4,413,900	0	(2,200)	0	(67,800)	0	(1,800)	4,342,100	4,458,858	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	213,400	0	(100,000)	0	0	0	(10,000)	103,400	72,028	
Transfer from Reserves - Developer Contributions	350,300	0	(150,000)	0	0	0	0	200,300	192,716	
Loan Income	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Developer Contributions	1,400,000	0	0	0	0	0	0	1,400,000	2,517,325	
Less:- Capital Expenditure										
Loan Principal Repayments	1,669,100	0	0	0	0	0	0	1,669,100	1,087,725	
Transfer To Reserves	4,144,800	0	(2,200)	0	(67,800)	0	(1,800)	4,073,000	0	
Capital Purchases	563,700	0	(250,000)	0	0	0	(10,000)	303,700	275,864	
Capital Cash Result - Surplus/(Deficit)	(4,413,900)	0	2,200	0	67,800	0	1,800	(4,342,100)	1,418,481	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	5,877,339	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2016/2017 Budget Review as at 31st March 2017									
Program: Sewerage Supply - Capital Works Bangalow									
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17
CAPITAL MOVEMENTS									
Add:- Capital Income									
Transfer from Reserves - Internal Reserves	256,000	0	(178,000)	0	0	0	0	78,000	40,979
Transfer from Reserves - Developer Contributions	356,400	0	(178,000)	0	0	0	0	178,400	88,116
Loan Income	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0	0	0
Less:- Capital Expenditure									
Loan Principal Repayments	0	0	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0	0	0
Capital Purchases	612,400	0	(356,000)	0	0	0	0	256,400	129,095
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0
2016/2017 Budget Review as at 31st March 2017									
Program: Sewerage Supply - Capital Works Brunswick Heads									
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17
CAPITAL MOVEMENTS									
Add:- Capital Income									
Transfer from Reserves	1,709,000	0	(40,600)	0	(250,000)	0	(1,061,000)	357,400	74,493
Transfer from Reserves - Developer Contributions	970,000	0	0	0	(150,000)	0	0	820,000	172,204
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0	0	0
Loan Income	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0	0	0
Less:- Capital Expenditure									
Loan Principal Repayments	0	0	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0	0	0
Transfer To Unexpended Loans	0	0	0	0	0	0	0	0	0
Capital Purchases	2,679,000	0	(40,600)	0	(400,000)	0	(1,061,000)	1,177,400	247,854
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(1,157)
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(1,157)

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2016/2017 Budget Review as at 31st March 2017

Program: Sewerage Supply - Capital Works Byron Bay

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	250,000	0	0	0	109,300	0	(309,300)	50,000	35,226	
Transfer from Reserves - Developer Contributions	1,227,200	0	650,000	0	459,800	0	(381,800)	1,955,200	1,862,656	
Loan Income	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	1,477,200	0	650,000	0	569,100	0	(691,100)	2,005,200	1,871,840	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	26,042	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	26,042	

2016/2017 Budget Review as at 31st March 2017

Program: Sewerage Supply - Capital Works Mullumbimby

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	489,900	0	(355,000)	0	0	0	0	134,900	(100,000)	
Transfer from Reserves - Developer Contributions	790,800	0	(402,800)	0	0	0	0	388,000	176,246	
Loan Income	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	1,280,700	0	(757,800)	0	0	0	0	522,900	189,430	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(113,184)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(113,184)	

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2016/2017 Budget Review as at 31st March 2017										
Program: Sewerage Supply - Capital Works Ocean Shores										
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	509,200	0	(406,200)	0	500,000	0	(300,000)	303,000	107,401	
Transfer from Reserves - Developer Contributions	993,900	0	(993,900)	0	2,140,000	0	(750,000)	1,390,000	1,109,971	
Loan income	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	1,503,100	0	(1,400,100)	0	2,640,000	0	(1,050,000)	1,693,000	1,217,373	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	

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2016/2017 Budget Review as at 31st March 2017 Capital Expenditure Summary

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17
GENERAL FUND									
Corporate & Community Services Capital Expenditure									
Governance Services	10,000	0	0	0	0	0	0	10,000	0
Information Services	0	0	0	0	0	0	0	0	0
Sandhills	0	0	9,300	0	0	0	0	9,300	16,095
Public Libraries	55,000	0	0	0	0	0	0	55,000	0
TOTAL CORPORATE & COMMUNITY SERVICES CAPITAL EXPENDITURE	65,000	0	9,300	0	0	0	0	74,300	16,095
Infrastructure Services Capital Expenditure									
Asset Management Planning	1,513,500	0	0	0	0	0	35,000	1,548,500	1,376,542
Depot Services & Fleet Management	1,086,200	0	0	0	0	0	0	1,086,200	5,125
Local Roads & Drainage	29,885,800	0	4,072,900	0	(12,455,900)	0	(2,723,200)	18,779,600	13,190,283
RMS	373,200	0	(54,400)	0	0	0	(21,000)	297,800	252,292
Open Space and Recreation	2,936,800	0	179,000	0	432,000	0	1,004,200	4,552,000	2,442,029
Waste Disposal Facility	618,000	0	364,000	0	0	0	(173,400)	808,600	644,303
Cavanbah Centre	144,900	0	0	0	22,000	0	0	166,900	75,090
First Sun Holiday Park	672,000	0	0	0	0	0	(260,000)	412,000	274,458
Suffolk Park Holiday Park	990,000	0	(300,000)	0	0	0	(540,000)	150,000	33,647
Facilities Management	952,200	0	15,000	0	135,000	0	(267,400)	834,800	267,171
TOTAL INFRASTRUCTURE SERVICES CAPITAL EXPENDITURE	39,172,600	0	4,276,500	0	(11,866,900)	0	(2,945,600)	28,636,400	18,560,939
TOTAL GENERAL FUND CAPITAL EXPENDITURE	39,237,600	0	4,285,800	0	(11,866,900)	0	(2,945,600)	28,710,700	18,577,034
Water Capital Expenditure									
Miscellaneous	500,000	0	(100,000)	0	40,000	0	(170,000)	270,000	158,707
Bangalow	613,400	0	(600,000)	0	1,200,000	0	0	1,213,400	27,132
Brunswick Heads	30,000	0	(30,000)	0	0	0	0	0	0
Byron Bay	5,597,200	0	(625,700)	0	513,000	250,000	(600,100)	5,134,400	4,706,475
Mullumbimby	444,900	0	(300,000)	0	188,900	0	(104,000)	198,900	200,187
Ocean Shores	2,869,300	0	516,700	0	116,000	0	0	3,502,000	2,142,555
TOTAL WATER CAPITAL EXPENDITURE	10,054,800	0	(1,139,000)	0	2,027,900	250,000	(874,100)	10,319,600	7,235,056
Sewer Capital Expenditure									
Miscellaneous	563,700	0	(250,000)	0	0	0	(10,000)	303,700	275,864
Bangalow	612,400	0	(356,000)	0	0	0	0	256,400	129,095
Brunswick Heads	2,679,000	0	(40,600)	0	(400,000)	0	(1,061,000)	1,177,400	247,854
Byron Bay	1,477,200	0	650,000	0	569,100	0	(691,100)	2,005,200	1,871,840
Mullumbimby	1,280,700	0	(757,800)	0	0	0	0	522,900	189,430
Ocean Shores	1,503,100	0	(1,400,100)	0	2,640,000	0	(1,050,000)	1,693,000	1,217,373
TOTAL SEWER CAPITAL EXPENDITURE	8,116,100	0	(2,154,500)	0	2,809,100	0	(2,812,100)	5,958,600	3,931,456
TOTAL CAPITAL EXPENDITURE	57,408,500	0	992,300	0	(7,029,900)	250,000	(6,632,000)	44,988,900	29,743,546

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BUDGET VARIATION EXPLANATIONS

The following notes detail the material budget variations from the 2016/2017 Original Budget to the Revised Budget Estimates as at 31 March 2017. A breakdown of the below can be seen at Attachment 2.

Note Reference:	1
Program:	General Managers Office
Budget Variance:	Operating Income \$1,500 Operating Expenditure \$1,500
Reason for Variance	It is proposed to increase operating income by \$1,500 due to income received from the Department of Education and Training for a trainee position. This adjustment is distributed across other budget programs through support service costs.
Note Reference:	2
Program:	People & Culture
Budget Variance:	Operating Expenditure \$0
Reason for Variance	It is proposed to make various adjustments to the People and Culture Budget Program to reflect revised actual/projected expenditure. These movements have no overall impact on the budget result.
Note Reference:	3
Program:	Councillor Services
Budget Variance:	Operating Expenditure (\$20,800)
Reason for Variance	It is proposed to decrease operating expenditure as the full budget for the 2016 Election cost was not required (\$22,800). Additional support service costs of \$2,000.
Note Reference:	4
Program:	Financial Services
Budget Variance:	Operating Expenditure \$0
Reason for Variance:	There is a support service cost of \$2,600 that is distributed across other programs through support service costs reallocated.
Note Reference:	5
Program:	Information Services
Budget Variance:	Operating Income \$4,500 Operating Expenditure \$4,500
Reason for Variance:	It is proposed to increase operating income by \$4,500 to reflect additional income received for FOI requests, Document Enquiries and Subpoena fees. It is proposed to increase operating expenditure by \$45,000 to cover the costs of the implementation of online purchase requisitions. This can be funded through a reduction in the strategic procurement budget. These costs are distributed across other programs through support service costs.
Note Reference:	6
Program:	Governance Services
Budget Variance:	Operating Expenditure \$0
Reason for Variance	It is proposed to increase operating expenditure by \$22,800 to reflect the actual cost of additional internal audits conducted and reduce the strategic procurement budget by \$45,000 to assist in the implementation of online purchase requisitions. These movements

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are offset through support service costs distributed across other programs.

Note Reference:	7	
Program:		Community Development
Budget Variance:		Operating Income \$40,000 Operating Expenditure \$28,200 Transfer from Reserves \$14,000
Reason for Variance:		It is proposed to increase operating income by \$40,000 to reflect income received for the Ocean Shores Community Centre. Operating expenditure increased by \$68,100 due to:-
	\$14,000	2363.009 Disability Inclusion Planning (DIAP) – This is to increase the budget to the actual amount needed for the DIAP/CSP review.
	(\$5,000)	2361.002 Positive Ageing Strategy – these funds are unlikely to be spent in 2016/17.
	(\$1,000)	2363.001 International Day for People with a Disability – these funds are unlikely to be spent in 2016/17.
	(\$3,000)	Disability Access Projects – these funds are unlikely to be spent in 2016/17.
	(\$1,000)	Mobility Maps – these funds are unlikely to be spent in 2016/17.
	\$40,000	2322.001 Ocean Shores Community Centre – To offset \$40,000 income, above.
	(\$17,000)	2341.234 – Periwinkle Pre-School Lease – Council has sold this building and no longer pays or receives rent. This is offset by a reduction in income in the Facilities Management program.

There is also a support service cost increase of \$1,200.
It is proposed to fund the increase against the DIAP (\$14,000) from the Infrastructure Services Carryover reserve where funding is available.

Note Reference:	8	
Program:		Sandhills
Budget Variance:		Operating Expenditure \$0
Reason for Variance:		Support Service cost increase of \$500. This Budget Program has no impact on the budget result as all budget movements are covered by the Childrens Services Reserve

Note Reference:	9	
Program:		Other Childrens Services
Budget Variance:		Operating Expenditure \$0
Reason for Variance:		Support Service cost increase of \$800. This Budget Program has no impact on the budget result as all budget movements are covered by the Childrens Services Reserve

Note Reference:	10	
Program:		Public Libraries
Budget Variance:		Operating Expenditure \$11,200

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Reason for Variance: It is proposed to increase operating expenditure by \$10,000 to fund the Richmond Tweed Regional Library (RTRL) Governance Model Development. Support service cost increase of \$1,200.

Note Reference: 11

Program: Supervision & Administration

Budget Variance: Operating Expenditure \$0

Reason for Variance: Adjustments to support services of \$7,000 that are recovered through all other Infrastructure Services programs.

Note Reference: 12

Program: Asset Management Planning

Budget Variance: Capital Expenditure \$35,000
 Transfer from Reserves \$35,000

Reason for Variance: It is proposed to adjust capital expenditure due to:-

\$100,000	4644.2 - Lot 12 Bayshore Drive Byron Bay Remediation - During remediation of the site, material that was initially considered suitable for onsite recovery and filling proved unsuitable and had to be transported and disposed at Landfill. This has increased the cost of remediation.
(\$10,000)	4644.5 - Lot 22 Mullumbimby South Development – The working group has commenced, a consultant engaged and the flood study started. These funds can be moved to 2017/18.
(\$5,000)	4644.6 – Depot Relocation - Valuation of Roads & Maritime Service (RMS) Yaran Rd property to be obtained - permission obtained. Funds can be returned to the property development reserve and moved to the 2017/18 budget.
(\$50,000)	4644.7 - Surplus Property Sales - At this stage there should not be any cost apart from salaries. Therefore it is proposed that funds be returned to the reserve and added to the 2017/18 budget.

Note Reference: 13

Program: Emergency Services

Budget Variance: Operating Expenditure \$200

Reason for Variance: Support service cost increase of \$200.

Note Reference: 14

Program: Depot Services and Fleet Management

Budget Variance: Operating Income \$25,000
 Operating Expenditure \$24,500
 Transfer from Reserves (\$400)

Reason for Variance: It is proposed to increase operating income against internal plant hire (\$25,000) to offset the increases in expenditure.
 It is proposed to adjust operating expenditure due to:-

\$20,000	3071.2 - Byron Depot - Training Room Expenses – It is proposed to increase this budget due to an increase in general operating costs such as cleaning and security.
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\$27,000	3081.3 - Fleet Management Costs - It is proposed that the Fleet Management budget be increased to cover costs associated with the installation of GPS in an additional 29 vehicles.
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This Budget Program has no impact on the budget result as all budget movements are covered by the Plant Reserve.

Note Reference: 15

Program: Local Roads & Drainage

Budget Variance: Operating Income \$400,000
Operating Expenditure \$323,600
Capital Expenditure (\$2,704,000)
Capital Income (\$2,009,500)
Transfer from Reserves (\$362,500)
Transfer to Reserves \$400,000

Reason for Variance: Operating income increased due to:-

\$200,000	1722.013 Paid Parking - Income is trending higher than anticipated. The 2016/17 budget for paid parking income did not include the meters at Watego's. This adjustment is to reflect the estimated actual income expected to be received.
\$200,000	1724.1 Coupon Parking Resident Stickers - Income is trending higher than anticipated.

Operating Expenditure increased due to:-

\$300,000	3160 Paid Parking – Additional costs associated with paid parking at Watego's and increased activity from existing meters. This is funded through the paid parking reserve.
\$30,000	3161.69 New Years Eve Traffic Control - It is proposed that this budget be increased as additional traffic control was required on New Years Eve (NYE).
(\$10,000)	3174.1 Provision of Bus Services - (Except NYE) - These funds were not required in 2016/17, therefore it is proposed that they be transferred to the NYE budget (3161.69, above) to offset some of the over expenditure there, due to additional traffic control.
\$3,600	3169.91 Support service cost adjustment.

Capital Expenditure

It is proposed to decrease Capital expenditure by \$2,704,000 due to the following:

\$19,200	44095.1 Minor Urgent S/water Upgrade The scope for these works was extended during works on Crown Street Mullumbimby Road to improve efficiency of final outcomes and ensure the safety of children accessing school in general.
\$85,000	44026.13 Bridge – James – Move the budget from 44254.1 (below) as this is a duplicate.
(\$85,000)	44254.1 James Bridge Renewal – Duplicated job number moved to 44026.13, above.
(\$250,000)	44264.1 Byron Bay Bypass Stage 2 Investigations - Pending Grant. No opportunity has arisen. Stage 1 is

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	in LEC until May at least. Budget to be moved to the 2017/18 Capital Works program.
(\$743,100)	45478.1 Main Arm Road - Blind Mouth Causeway Upgrade – The tender for this project will now be later in the year. In addition round 3 of the federal National Bridge Replacement Program (NBRP) has opened. Budget to be moved to the 2017/18 Capital Works Program.
(\$1,800,000)	45480.1 Byron Bay Bypass - Permissible actions being progressed whilst the LEC case proceeds. It is estimated that the budget for 2016/17 will not be spent. It is proposed to move the adjustment to the 2017/18 Capital Works Program.
(\$97,500)	4338.102 Goonengerry Road - Reseal works deferred to 2017/18. This is to enable Council to fund actual costs of other reseal projects in 2016/17.
(\$31,100)	4338.103 Goonengerry Road - Reseal works deferred to 2017/18. This is to enable Council to fund actual costs of other reseal projects in 2016/17.
(\$37,700)	4338.104 Goonengerry Road - Reseal works deferred to 2017/18. This is to enable Council to fund actual costs of other reseal projects in 2016/17.
\$70,700	4338.105 Eureka Road – An additional budget is required to fund the actual cost of reseal works, taken from reductions in 4338.102, 103 and 104, above.
\$146,200	4338.106 Coolamon Scenic Drive (South) - An additional budget is required to fund the actual cost of reseal works, taken from reductions in 4338.102, 103 and 104, above.
(\$500)	4338.107 Broken Head Reserve Road – Slight savings after completion of actual reseal works will be reallocated to 4338.106, above.
(\$44,100)	44044.23 PAMP Construction - Scale of works reduced as no PAMP works have been identified for 2016/17. It is proposed to reallocate the budget to provide funds for actual costs of reseal works at Coolamon Scenic Drive South (4338.106, above).
\$40,500	4338.108 Tweed Valley Way from Jones Road to North Byron Parklands entrance - An additional budget is required to fund the actual cost of reseal works, taken from the Old Highway unexpended grant.
\$20,000	44003.141 Leslie St, Bangalow – An additional budget is required to fund actual costs of work as the timber pathway over the railway tracks was not included in the original project scoping.
\$4,000	44268.1 Beach Avenue, South Golden Beach – An additional budget is required to fund the actual cost of works. Funded from the adjustment against 44272.1, below.
\$156,000	44269.1 The Esplanade, New Brighton - An additional budget is required to fund the actual cost

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	of works. Funded from the adjustment against 44271.1, below.
(\$140,400)	44271.1 River Street, New Brighton - Savings have been identified after completion of actual works. Budget moved to 44269.1, above.
(\$19,600)	44272.1 Coomburra Cres, Ocean Shores - Savings have been identified after completion of actual works. Budget moved to 44269.1 and 44268.1, above.
\$3,400	44003.12 Marine Parade footpath - An additional budget is required to fund the actual cost of works.

Transfer from Reserves decreased by \$362,500 due to the Capital works adjustments detailed above:-

Internal Reserves increased by \$406,300

\$300,000	3160.25 Paid Parking reserve.
\$30,000	3161.69 New Years Eve Traffic Control - It is proposed that this budget be increased as additional traffic control was required on New Years Eve (NYE).
(\$10,000)	3174.1 Provision of Bus Services - (Except NYE) - These funds were not required in 2016/17, therefore it is proposed that they be transferred to the NYE budget (3161.69, above) to offset some of the over expenditure there, due to additional traffic control.
\$19,200	44095.1 Minor Urgent S/water Upgrade The scope for these works was extended during works on Crown Street Mullumbimby Road to improve efficiency of final outcomes and ensure the safety of children accessing school in general.
\$20,000	44003.141 Leslie St, Bangalow - An additional budget is required to fund actual costs of work as the timber pathway over the railway tracks was not included in the original project scoping.
\$4,000	44268.1 Beach Avenue, South Golden Beach - An additional budget is required to fund the actual cost of works. Funded from the adjustment against 44272.1, below.
\$156,000	44269.1 The Esplanade, New Brighton - An additional budget is required to fund the actual cost of works. Funded from the adjustment against 44271.1, below.
(\$140,400)	44271.1 River Street, New Brighton - Savings have been identified after completion of actual works. Budget moved to 44269.1, above.
(\$19,600)	44272.1 Coomburra Cres, Ocean Shores - Savings have been identified after completion of actual works. Budget moved to 44269.1 and 44268.1, above.
\$3,400	44003.12 Marine Parade footpath - An additional budget is required to fund the actual cost of works.
\$43,700	4338.106 Coolamon Scenic Drive (South) - An additional budget is required to fund the actual cost of reseal works.

Developer Contributions decreased by \$768,800

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(\$743,100)	45478.1 Main Arm Road - Blind Mouth Causeway Upgrade
(\$25,700)	44044.23 PAMP Construction.
Capital Income decreased by \$2,009,500 due to:-	
Grants & Contributions \$2,009,500	
(\$250,000)	44264.1 Byron Bay Bypass Stage 2 Investigations - Pending Grant. No opportunity has arisen. Stage 1 is in LEC until May at least. Budget to be moved to the 2017/18 Capital Works program.
(\$1,800,000)	45480.1 Byron Bay Bypass - Permissible actions being progressed whilst the LEC case proceeds. It is estimated that the budget for 2016/17 will not be spent. It is proposed to move the adjustment to the 2017/18 Capital Works Program.
\$40,500	4338.108 Tweed Valley Way from Jones Road to North Byron Parklands entrance - An additional budget is required to fund the actual cost of reseal works, taken from the Old Highway unexpended grant.

Note Reference: 16

Program: RMS

Budget Variance: Operating Expenditure (\$600)
Capital Expenditure (\$21,000)
Capital Income (\$21,000)

Reason for Variance It is proposed to decrease capital expenditure by \$21,000 as the scale of works for Ewingsdale Road have been reduced to provide RMS funding for the actual costs of reseal works at Tweed Valley Way (In Local Roads & Drainage program, above.)

Note Reference: 17

Program: Open Spaces and Recreation

Budget Variance: Operating Expenditure \$60,300
Capital Expenditure \$1,004,200
Transfer from Reserves \$1,044,000

Reason for Variance: Operating expenditure increased by \$60,200 due to adjustments against the following budgets:-

\$27,000	3235.28 APEX Park Maintenance – It is proposed to add an additional budget for cleaning on weekends of Apex Park, Byron Bay.
\$15,000	3263.3 Urban Tree Management Plan – An additional budget is required to treat urgent dangerous trees that may become apparent.
\$17,000	3258.1 Recreational Needs Assessment – The Executive Team (ET) endorsed seeking a budget adjustment at the March review, consisting of \$8,500 s94 administration, \$4,200 general revenue and allocation of \$4,300 from Crown Reserve. A budget for a shire wide recreational needs assessment was established at the September review. The project scope was expanded in January 2017 and RFQ was released to the market. The amount sought is to cover the successful consultant fee for the developed scope.

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\$1,300	3319.91 Support Service Costs
Capital expenditure increased by \$1,004,200 due to adjustments against the following budgets:-	
\$900,000	4835.183 Purchase of Land, Suffolk Park – A budget is required for the purchase of 60 Beech Drive Suffolk Park from the Department of Education.
\$9,000	4835.132 New Toilets Apex Park - To complete this project, it is proposed that additional funds of \$9,000 be approved from the Crown Paid Parking Reserve.
\$20,000	4835.149 Upgrade Path lights, Apex Park to Clarkes - The lights at beach access points have not been included in the original estimates, therefore it is proposed that this budget be increased.
(\$5,000)	4835.161 Solar lighting around walking track - These works will not happen in 2016/17 as there is insufficient budget.
\$20,700	4835.184 Byron Library Compensatory Habitat Works - It is proposed a budget be created so that compensatory habitat bush regeneration works can continue over the next three years as per the DA conditions.
\$55,000	4835.185 Movement and Access Study for Byron Bay Town Centre - It is proposed that these funds be added to the budget to engage a specialist consultant to prepare a Movement Strategy for Byron Bay Town Centre at the same time as the Bangalow and Mullumbimby Movement Strategies.
\$4,500	4835.186 Clarkes Beach Reserve Amenities Block - Architectural design work is necessary to seek grant funding for Clarkes Beach reserve amenities block.

Transfer from Reserves increased by \$1,040,200 due to the following adjustments detailed above:-

Internal Reserves \$84,200

\$3,000	3258.1 Recreational Needs Assessment
\$27,000	3235.28 APEX Park Maintenance.
\$9,000	4835.132 New Toilets Apex.
\$20,000	4835.149 Upgrade Path lights, Apex Park to Clarkes.
\$20,700	4835.184 Byron Library Compensatory Habitat Works
\$4,500	4835.186 Clarkes Beach Reserve Amenities Block

Developer Contributions \$956,000

\$6,000	3258.1 Recreational Needs Assessment
\$900,000	4835.183 Purchase of Land, Suffolk Park
(\$5,000)	4835.161 Solar lighting around walking track
\$55,000	4835.185 Movement and Access Study for Byron Bay Town Centre

Note Reference: 18
Program: Quarries
Budget Variance: Operating Income (\$33,700)
 Operating Expenditure \$14,200
 Transfer from Reserves \$47,900

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Reason for Variance: It is proposed to decrease income due to reduced internal sales of gravel whilst DA and other matters are reviewed and updated. Additional costs will be incurred this financial year for matters associated with the operations of the quarry and the review of the DA consent conditions. This Budget Program has no impact on the budget result as all budget movements are covered by the Quarry Reserve

Note Reference: 19

Program: Waste & Recycling

Budget Variance: Operating Income \$197,000
 Operating Expenditure (\$7,600)
 Capital Expenditure (\$173,400)
 Transfer from Reserves (\$181,300)
 Transfer to Reserves \$197,000

Reason for Variance: It is proposed to increase income for Domestic Waste Management Charges (\$115,000), Commercial - Annual Charges (\$22,000) and Sale of Scrap Metal Income (\$60,000) as the actual income received has exceeded the original budget.

Capital Expenditure decreased due to:-
 (\$13,400) 4859.28 Development of New Landfill Capacity – It is proposed to remove this from the budget as per Council resolution 16-145 as the strategic direction for Council's waste disposal no longer involves progression of the Myocum Quarry Landfill (MQL) project.
 (\$10,000) 4859.58 New Landfill - It is proposed to remove this from the budget - As per Council resolution 16-145 the strategic direction for Council's waste disposal no longer involves progression of the MQL project.
 (\$150,000) 4859.59 Resource Recovery Centre Upgraded Expansion – It is proposed to move this budget to 2017/18 - Council have submitted a grant application to enhance the delivery of this project. The decision of the grant funding wont be announced until May/June 2017. Scope and delivery of the project is dependent on the result of the grant application.

This Budget Program has no impact on the budget result as all proposed budget movements are covered through the Domestic Waste Management Reserve and the Other Waste Management Reserve.

Note Reference: 20

Program: Cavanbah Centre

Budget Variance: Operating Income \$27,900
 Operating Expenditure \$27,400

Reason for Variance: All proposed budget increases and decreases for operating income are required to match the anticipated actual income for the year. This will also assist with the additional staff cost that will be incurred.

It is proposed to increase operating expenditure due to:-
 \$37,000 2433.12 Sundry Expenses - It is proposed to allocate a budget to cover the costs associated with the

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	Cavanbah Centre Plan of Management and Aquatic Strategy.
(\$37,000)	3249.1 Athletics/Hockey Field Maintenance - It is proposed that a budget transfer to 2433.12 Sundry Expenses (Above) of \$37,000 be approved to cover the costs associated with the Cavanbah Centre Plan of Management and Aquatic Strategy.
\$65,000	2431.1 Salaries and oncosts – It is proposed that this budget be increased to cover the additional staff costs associated with running of the Cavanbah Centre.
(\$3,000)	2432.2 Building Maintenance – It is proposed that this budget be reduced and moved to 2431 .1 (above) to offset the additional staff costs associated with the running of the Cavanbah Centre.
(\$27,000)	3249.7 Outbuilding Maintenance – It is proposed that this budget be reduced and moved to 2431 .1 (above) to offset the additional staff costs associated with the running of the Cavanbah Centre.
(\$2,000)	3249.8 Carpark Maintenance – It is proposed that this budget be reduced and moved to 2431 .1 (above) to offset the additional staff costs associated with the running of the Cavanbah Centre.
(\$5,000)	3249.9 Lighting Maintenance - It is proposed that this budget be reduced and moved to 2431 .1 (above) to offset the additional staff costs associated with the running of the Cavanbah Centre.
(\$600)	Support Service costs.
Note Reference:	21 & 22
Program:	Holiday Parks
Budget Variance:	Operating Expenditure (\$1,100) Capital Expenditure (\$800,000) Transfer from Reserves (\$800,000) Transfer to Reserves \$1,100
Reason for Variance:	Operating expenditure decreased by \$1,100 due to a support service cost adjustment. Capital expenditure decreased due to:-
(\$60,000)	4264.11 Lodgings - It is proposed that this budget be moved to 2017/18 as the current capital program is behind schedule due to unforeseen delays with the Safari Tents.
(\$150,000)	4265.3 Amenities/Camp Kitchen Refurbishment – It is proposed to remove this from the budget as the Amenities and Camp Kitchen Refurbishment requires a business case review.
(\$50,000)	4265.4 Laundry Refurbishment - - It is proposed that this budget be moved to 2017/18 as the current capital program is behind schedule due to unforeseen delays with the Safari Tents.
(\$540,000)	4269.3 Cabins - It is proposed that the budget be removed as this item is subject to land reclassification and also requires a business case review.

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This Budget Program has no impact on the budget result as all proposed budget movements are covered by the Holiday Park Reserve.

Note Reference:	23																		
Program:	Facilities Management																		
Budget Variance:	Operating Income (\$17,000) Operating Expenditure (\$569,400) Capital Expenditure (\$267,400) Transfer from Reserves (\$545,800) Transfer to Reserves \$290,100																		
Reason for Variance:	<p>It is proposed to decrease operating income by \$17,000 as Council will no longer receive rent for the Periwinkle pre-school as this building has been sold. This is offset by a reduction in expenditure in the Community Development program.</p> <p>It is proposed to decrease operating expenditure due to:-</p> <table border="0"> <tr> <td>\$25,000</td><td>3283.2 Public Toilets Council - B Bay Plan - It is proposed that this budget be increased by \$25,000 from the Special Events Response and Mitigation Reserve, to cover additional cleaning costs to keep the toilets to a presentable standard.</td></tr> <tr> <td>\$25,000</td><td>3284.2 Public Toilets Crown - By Bay Plan - It is proposed that this budget be increased by \$25,000 from the Special Events Response and Mitigation Reserve, to cover additional cleaning costs to keep the toilets to a presentable standard.</td></tr> <tr> <td>(\$31,200)</td><td>2320.14 Bruns Memorial Hall-Structural Eng Assmt – It is proposed to move this budget to 2017/18 for continuation of upgrades to this facility including carpet and internal painting.</td></tr> <tr> <td>(\$17,000)</td><td>2320.51 Urgent/Unplanned Maintenance – It is proposed to move this budget to 2017/18 as these funds will be unexpended this financial year.</td></tr> <tr> <td>(\$33,900)</td><td>2320.102 Durrumbul Hall - Disabled Access + Termite – A new design is needed on request of the section 355 committee. The original design quote requires an extra 70k that may be allocated in 2017/18 budget.</td></tr> <tr> <td>(\$60,000)</td><td>2320.119 B'wick Memorial Hall - Gutter Guard - It is proposed to move this budget to 2017/18 as these funds will be unexpended this financial year.</td></tr> <tr> <td>(\$18,700)</td><td>2320.139 Mullumbimby Drill Hall – No further works are required. It is proposed to move this budget to Urgent/Unplanned works (2320.51) in 2017/18.</td></tr> <tr> <td>(\$18,700)</td><td>2320.142 RCD Electrical Compliance - It is proposed to move this budget to 2017/18 as these funds will be unexpended this financial year.</td></tr> <tr> <td>(\$48,900)</td><td>2320.143 Community Building BCA Compliance/Maintenance – This program was put on hold while Infrastructure Services determined if audits were to be done on all buildings through Asset management services. It is proposed to move this budget to 2017/18 as these funds will be unexpended this financial year.</td></tr> </table>	\$25,000	3283.2 Public Toilets Council - B Bay Plan - It is proposed that this budget be increased by \$25,000 from the Special Events Response and Mitigation Reserve, to cover additional cleaning costs to keep the toilets to a presentable standard.	\$25,000	3284.2 Public Toilets Crown - By Bay Plan - It is proposed that this budget be increased by \$25,000 from the Special Events Response and Mitigation Reserve, to cover additional cleaning costs to keep the toilets to a presentable standard.	(\$31,200)	2320.14 Bruns Memorial Hall-Structural Eng Assmt – It is proposed to move this budget to 2017/18 for continuation of upgrades to this facility including carpet and internal painting.	(\$17,000)	2320.51 Urgent/Unplanned Maintenance – It is proposed to move this budget to 2017/18 as these funds will be unexpended this financial year.	(\$33,900)	2320.102 Durrumbul Hall - Disabled Access + Termite – A new design is needed on request of the section 355 committee. The original design quote requires an extra 70k that may be allocated in 2017/18 budget.	(\$60,000)	2320.119 B'wick Memorial Hall - Gutter Guard - It is proposed to move this budget to 2017/18 as these funds will be unexpended this financial year.	(\$18,700)	2320.139 Mullumbimby Drill Hall – No further works are required. It is proposed to move this budget to Urgent/Unplanned works (2320.51) in 2017/18.	(\$18,700)	2320.142 RCD Electrical Compliance - It is proposed to move this budget to 2017/18 as these funds will be unexpended this financial year.	(\$48,900)	2320.143 Community Building BCA Compliance/Maintenance – This program was put on hold while Infrastructure Services determined if audits were to be done on all buildings through Asset management services. It is proposed to move this budget to 2017/18 as these funds will be unexpended this financial year.
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(\$62,000)	2320.147 Bangalow A & I Hall - Painting, plumbing & compliance works will be completed in 2017/18.
(\$149,400)	2320.151 Asbestos Removal Program - It is proposed to move this budget to 2017/18 as these funds will be unexpended this financial year.
(\$120,100)	2320.152 Ocean Shores Community Centre - It is proposed to move this budget to 2017/18 as these funds will be unexpended this financial year. This project is now moving to the design stage.
(\$19,700)	2320.154 Community Preschool (Community Building Fire Compliance) - It is proposed to move this budget to 2017/18 as these funds will be unexpended this financial year.
(\$20,000)	2320.155 Council Facilities (Council Back Flow Prevention) - This project has been completed with the construction of new facilities and upgrades to water services during routine maintenance works. It is proposed to move this budget to 2017/18 as these funds will be unexpended this financial year.
(\$18,900)	2320.156 Autumn Club Byron Bay – It is proposed to move the budget to 2017/18 to enable painting of a meeting room & asbestos removal works.

It is proposed to decrease capital expenditure by \$267,400 due to:-

(\$35,400)	4253.1 Byron Bay Library – These works are complete and can be returned to the Byron Bay Library reserve.
(\$100,000)	4191.66 Suffolk Park Community Hall S94 Upgrade - The upgrade of the Suffolk Park Community Hall is progressing with the agreed scope now matching available funding. These works will now be carried out next financial year.
(\$132,000)	4195.11 Public Toilets Special Rate Variation - It is proposed to move these funds to 2017/18 to fund the purchase of another Exeloo toilet.

It is proposed to decrease the transfer from reserves by \$545,800 due to:-

Internal Reserves (\$445,800)

(\$389,700)	2320.14 – 2320 156 Community Building Maintenance – 2007/08 Special Rate reserve.
(\$35,400)	4253.1 - Byron Bay Library reserve.
\$25,000	3283.2 Public Toilets Council - B Bay Plan – Special Event & Mitigation reserve.
\$25,000	3284.2 Public Toilets Crown - By Bay Plan Plan – Special Event & Mitigation reserve.
(\$70,700)	4195.11 Public Toilets Special Rate Variation - 2008/09 Special Rate reserve.

Developer Contributions (\$100,000)

(\$100,000)	4191.66 Suffolk Park Community Hall S94 Upgrade
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It is proposed to increase the transfer to reserves by \$290,100 due to:-

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	\$228,800	2320.14 – 2320 156 Community Building Maintenance – Unspent special rate variation monies returned to the 2007/08 Special Rate reserve for allocation in 2017/18.
	\$61,300	4195.11 Public Toilets Special Rate Variation - 2008/09 Special Rate reserve - Unspent special rate variation monies returned to the 2008/09 Special Rate reserve for allocation in 2017/18.
Note Reference:	24	
Program:	Development & Certification	
Budget Variance:	Operating Income \$30,000 Operating Expenditure \$6,200	
Reason for Variance:	It is proposed to increase operating income as the actual income for Compliance Certificates – Inspections is trending higher than the estimated budget. Support service cost increase of \$6,200.	
Note Reference:	25	
Program:	Planning Policy & Natural Environment	
Budget Variance:	Operating Income \$20,000 Operating Expenditure (\$4,400) Transfer from Reserves (\$22,300)	
Reason for Variance:	It is proposed to increase operating income due to a grant received from Office of Environment & Heritage (OEH) for the Shirewide Flying Fox Management Plan (\$15,000) and a grant from the National Climate Change Adaption Research Facility NCCARF - \$5,000). It is proposed to decrease operating expenditure by (\$4,700) due to:-	
	(\$7,500)	2605.42 Planning Studies – It is proposed to reduce this budget in order to fund Councils contribution to the Shirewide Flying Fox management plan (below).
	\$22,500	2605.114 Shirewide Flying Fox Management Plan – A grant has been approved of \$15,000 with Council matching dollar for dollar for this project. The other \$7,500 of Councils' contribution is being expended from salaries.
	(\$13,300)	2606.19 Community Infrastructure Maintenance Pgm – these works will not be completed in 2016/17 and can be returned to the Environmental Levy reserve
	(\$16,900)	2606.24 CZMP for Byron Bay Embayment – these works will not be completed in 2016/17 and can be returned to the Environmental Levy reserve
	(\$20,000)	2606.27 Rev of Biodiversity Cons Strategy '04 – these works will not be completed in 2016/17 and can be returned to the Environmental Levy reserve
	\$27,900	2605.65 Revolving Energy fund – Additional costs relating to the supply and installation of a lighting upgrade to the Depot. This can be funded through the Revolving Energy reserve.
	\$2,900	Support service cost increase.
Note Reference:	26	
Program:	Environment & Compliance	
Budget Variance:	Operating Expenditure (\$1,000)	

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Reason for Variance: Operating expenditure increased due to a support service cost adjustment.

Note Reference: 27
Program: Economic Development

Budget Variance: Operating Income \$215,000
 Operating Expenditure \$254,700
 Transfer from Reserves \$10,000

Reason for Variance: It is proposed to increase operating income by \$210,000 to reflect actual income for the Conferencing Byron project from industry and State Government partnerships. This project has been initiated to develop the conferencing market opportunity and put Byron on the map as a key conferencing destination in Australia. The expenditure for this project is \$240,000 with the above contributions and a Council contribution of \$30,000. A grant for \$5,000 has also been approved by the NSW Department of Industry for the Back to Business project offset by \$5,000 in expenditure. An additional \$10,000 is required for the Byron Town Centre Placemaking seed fund, funded from developer contributions. A support service cost decrease of \$300.

Note Reference: 28
Program: Water Supply Operating and Capital

Budget Variance: Operating Expenditure \$3,500
 Capital Expenditure (\$874,100)
 Transfer from Reserves (\$874,100)
 Transfer to Reserves (\$3,500)

Reason for Variance: Operating Expenditure increased due to a support service cost decrease of \$3,500. This is funded through the Water Capital Works Reserve.
 Capital Expenditure increased due to:-

(\$170,000)	6438.31 Fletcher St Development Planning – The tender for these works is progressing. It is proposed to move this part of the budget to 2017/18.
(\$150,000)	6661.35 Lighthouse Rd Water Main Replacement - Currently in design mode. No physical work will start this financial year. It is proposed to move this to 2017/18.
(\$237,100)	6673.1 Watego Roof Replacement - Linked to the Lighthouse Rd Water Main Replacement (above) and the issue of Telco Policy. No physical work will start this financial year. It is proposed to move this to 2017/18.
(\$253,000)	6679.1 Paterson Street Reservoir Roof Replacement - Linked to the issue of Telco Policy No physical work will start this financial year. It is proposed to move this to 2017/18.
(\$260,000)	6680.1 Byron Bypass Cross Connections - Detail design being finalised by GHD as part of bypass project. Bypass has been delayed due to legal action. Not expected to start until next financial year. It is proposed to move this to 2017/18.
\$300,000	6681.1 Ewingsdale Rd Water Main Upgrade – It is proposed to fund 100% of the identified water works

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for the Ewingsdale/Sunrise boulevard roundabout from the water capital works reserve.
(\$104,000) 6786.1 Dinjera Place - Water Pump Station - Investigation and pressure monitoring required. Need to collect data to make decision on level of service. No physical installation to be done this financial year. It is proposed to move this to 2017/18.

This Budget Program has no impact on the budget result as all proposed budget movements are covered by the Water Capital Works reserve and Section 64 Developer Contributions reserve (Water).

Note Reference: 29
Program: Sewerage Supply Operating and Capital
Budget Variance: Operating Expenditure \$1,800
Capital Expenditure (\$2,802,100)
Transfer from Reserves (\$2,802,100)
Transfer to Reserves (\$1,800)
Reason for Variance: Operating Expenditure decreased due to a support service cost adjustment of \$1,800,. These are funded through the Sewer Capital Works Reserve.
Capital Expenditure decreased due to:-
(\$10,000) 7438.5 Miscellaneous Works -
\$10,000 7438.31 Interpretive Cte Bld, Wetlands Solar Install - It is proposed that this project be funded from proposed savings in 7438.5 Miscellaneous Works, above.
(\$541,000) 7590.1 STP - Detailed Site Contamination Study – The works have come in under budget due to an innovative approach to the remediation.
(\$500,000) 7591.2 Nursery Demolition – these works are required to develop a plan of management as per Resolution 17-054. Demolition won't occur this financial year. It is proposed to move this to 2017/18.
(\$20,000) 7592.1 Lot 4 Mullumbimby Development - Liaison continuing with JHR for site access. Liaison and support continuing with proponents of 'Leaf'. It is proposed to reduce this budget as it will not be expended this financial year.
(\$200,000) 7727.1 South Byron STP Demolition/Removal – A report is going to Strategic Planning Workshop on 11 May. It is proposed to return part of this budget to the reserve.
(\$80,000) 7731.1 South Byron STP Redevelopment/ Remediation – funds not required. It is proposed to return this budget to the reserve.
(\$31,200) 7788.1 Childe St SPS3005 - pump upgrade – These works will not be completed this financial year. It is proposed to move this to 2017/18.
(\$49,400) 7789.1 Broken Hd Rd SPS3007 - pump upgrade - These works will not be completed this financial year. It is proposed to move this to 2017/18.

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(\$253,500)	7790.1 Butler St SPS3003 rising main – The detail design is being finalised by GHD as part of bypass project. Bypass has been delayed due to legal action. Not expected to start until next financial year. It is proposed to move this to 2017/18.
(\$77,000)	7793.1 Bangalow Rd Renewal Rising Sewer Main - Not expected to start until next financial year. It is proposed to move this to 2017/18.
(\$1,050,000)	7828.1 Rajah Rd SPS 5004 Pump Station Renewal - Detail design and tender documentation virtually complete. Due to timing of tender receipt and Council meetings this project probably won't be awarded till the next financial year. It is proposed to move this to 2017/18.

This Budget Program has no impact on the budget result as all proposed budget movements are covered by the Sewerage Capital Works reserve and Section 64 Developer Contributions reserve (Sewerage).

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 December	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
General Managers Office									
2015.091	Support Services Costs Allocated	343,400	Operating	Expenditure	343,400		1,200	344,600	1
2015.910	Support Services Costs Reallocated	(1,640,500)	Operating	Expenditure	(1,640,500)		300	(1,640,200)	1
1000.002	DEST Contribution	0	Operating	Income	0	1,500		1,500	1
Total for Program:						1,500	1,500		
People & Culture									
2105.005	Training - General	77,900	Operating	Expenditure	77,900		15,000	92,900	2
2105.006	Training-Personal Development/Conference	34,300	Operating	Expenditure	34,300		5,000	39,300	2
2105.009	Training - Organisational Development	65,900	Operating	Expenditure	65,900		10,000	75,900	2
2105.013	Education Assistance	53,000	Operating	Expenditure	53,000		(18,000)	35,000	2
2106.001	Compulsory Tickets/Licences	92,900	Operating	Expenditure	92,900		8,000	100,900	2
2107.001	Corporate Training - General	70,600	Operating	Expenditure	70,600		(20,000)	50,600	2
2118.005	Recruitment - Advertising Expenses	79,800	Operating	Expenditure	79,800		(8,000)	71,800	2
2118.009	Recruitment -Interview & Relocation Exp.	19,200	Operating	Expenditure	19,200		5,000	24,200	2
2118.011	Medical Examinations	4,300	Operating	Expenditure	4,300		3,000	7,300	2
Total for Program:						0	0		
TOTAL REPORTABLE FOR GENERAL MANAGER						1,500	1,500		
Councillor Services									
2159.091	Support Services Costs	345,600	Operating	Expenditure	345,600		2,000	347,600	3
2151.002	Election Expenses	210,000	Operating	Expenditure	210,000		(22,800)	187,200	3
Total for Program:						-	(20,800)		
Financial Services									
2239.091	Support Services Costs	251,000	Operating	Expenditure	251,000		2,600	253,600	4
2239.910	Support Services Costs Reallocated	(1,169,600)	Operating	Expenditure	(1,169,600)		(2,600)	(1,172,200)	4
Total for Program:						0	0		
Information Services									
2269.910	Support Services Costs Reallocated	(3,000,000)	Operating	Expenditure	(3,000,000)		(40,500)	(3,040,500)	5
2264.001	IT Strategic Plan Actions	562,500	Operating	Expenditure	562,500		45,000	607,500	5
1145.001	FOI Requests	3,100	Operating	Income	3,100	1,500		4,600	5
1145.002	Document Enquiries	3,700	Operating	Income	3,700	2,000		5,700	5
1145.003	Subpoena Fees	1,200	Operating	Income	1,200	1,000		2,200	5
Total for Program:						4,500	4,500		
Governance Services									
2189.091	Support Services Costs Allocated	342,000	Operating	Expenditure	342,000		6,700	348,700	6
2189.910	Support Services Costs Reallocated	(2,607,100)	Operating	Expenditure	(2,607,100)		15,500	(2,591,600)	6
2052.007	Internal Audit Function	64,200	Operating	Expenditure	64,200		22,800	87,000	6
2054.004	Strategic Procurement Roadmap	65,000	Operating	Expenditure	65,000		(45,000)	20,000	6
Total for Program:						0	0		
Community Development									
2369.091	Support Services Costs	206,700	Operating	Expenditure	206,700		1,200	207,900	7
2363.009	Disability Inclusion Planning	10,000	Operating	Expenditure	10,000		14,000	24,000	7
4025.101	Transfer from IS Carryover Reserve	-	Capital	Income	-	14,000		14,000	7
2361.002	Positive Ageing Strategy	5,500	Operating	Expenditure	5,500		(5,000)	500	7
2363.001	'Ini Day for People with a Disability	1,600	Operating	Expenditure	1,600		(1,000)	600	7
2363.003	Disability and Access Projects	4,600	Operating	Expenditure	4,600		(3,000)	1,600	7
2363.005	Mobility Maps	1,600	Operating	Expenditure	1,600		(1,000)	600	7
1183.002	Ocean Shores Community Centre	-	Operating	Income	-	40,000		40,000	7
2322.001	Ocean Shores Community Centre	-	Operating	Expenditure	-		40,000	40,000	7
2341.234	Periwinkle Pre-School Lease Rent Subsidy	34,000	Operating	Expenditure	34,000		(17,000)	17,000	7
Total for Program:						54,000	28,200		
Childrens Services									
Sandhills									
2459.091	Support Services Costs	210,900	Operating	Expenditure	210,900		(500)	210,400	8
4239.001	Transfer to Childrens Services Reserve	4,900	Capital	Expenditure	4,900		500	5,400	8
OOSH									
2460.091	Support Services Costs Allocated	57,900	Operating	Expenditure	61,300		(800)	60,500	9
4101.101	Transfer from Childrens Services Reserve	2,100	Capital	Income	2,100	(800)		1,300	9
Total for Program:						(800)	(800)		
Library Services									
2479.091	Support Services Costs	47,800	Operating	Expenditure	47,800		1,200	49,000	10
2471.002	RTRL Governance Model Development	-	Operating	Expenditure	-		10,000	10,000	10
Total for Program:						-	11,200		
TOTAL REPORTABLE FOR CORPORATE & COMMUNITY SERVICES						57,700	22,300		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 December	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Supervision and Administration									
3029.091	Support Services Costs	973,900	Operating	Expenditure	973,900		7,000	980,900	11
3029.910	Support Services Costs Reallocated	(2,798,900)	Operating	Expenditure	(2,798,900)		(7,000)	(2,805,900)	11
Total for Program:						0	0		
Asset Management Planning									
3039.091	Support Services Costs	263,600	Operating	Expenditure	263,600		(100)	263,500	12
3039.910	Support Services Costs Reallocated	(764,600)	Operating	Expenditure	(764,600)		100	(764,500)	12
4644.002	Lot 12 Bayshore Drive Byron Bay Remediat	913,000	Capital	Expenditure	913,000		100,000	1,013,000	12
4644.005	Lot 22 Mullumbimby South Development	60,000	Capital	Expenditure	60,000		(10,000)	50,000	12
4644.006	Depot Relocation	10,000	Capital	Expenditure	10,000		(5,000)	5,000	12
4644.007	Surplus Property Sales	100,000	Capital	Expenditure	100,000		(50,000)	50,000	12
4642.001	Transfer from Property Development Reserve	1,083,000	Capital	Income	1,083,000	35,000		1,118,000	12
Total for Program:						35,000	35,000		
Emergency Services									
3059.091	Support Services Costs	131,100	Operating	Expenditure	131,100		200	131,300	13
Total for Program:						-	200		
Depot Services and Fleet Management									
3089.091	Support Services Costs - Fleet	428,900	Operating	Expenditure	428,900		(400)	428,500	14
4049.101	Transfer from Plant Reserve	1,084,300	Capital	Income	1,084,300	(400)		1,083,900	14
1705.001	Plant - Internal Hire Charges	2,739,400	Operating	Income	2,739,400	25,000		2,764,400	14
3071.002	Byron Depot - Training Room Expenses	5,000	Operating	Expenditure	5,000		20,000	25,000	14
3081.003	Fleet Management Costs	39,600	Operating	Expenditure	39,600		27,000	66,600	14
4753.001	Transfer to Plant Reserve	596,400	Capital	Expenditure	596,400		(22,000)	574,400	14
Total for Program:						24,600	24,600		
Local Roads and Drainage									
3169.091	Support Services Costs - Local	2,073,700	Operating	Expenditure	2,073,700		3,600	2,077,300	15
1722.013	Paid Parking Jan 16 Onwards	2,300,000	Operating	Income	2,600,000	200,000		2,800,000	15
1724.001	Coupon Parking Resident Stickers	300,000	Operating	Income	300,000	200,000		500,000	15
4765.001	Transfer to Paid Parking Reserve	2,600,000	Capital	Expenditure	2,900,000		400,000	3,300,000	15
3160.025	Lease of Paid Parking Meters	516,300	Operating	Expenditure	816,300		300,000	1,116,300	15
4052.101	Transfer from Paid Parking Reserve	516,300	Capital	Income	816,300	300,000		1,116,300	15
3161.069	New Years Eve Traffic Control 55.5 Plan	3,500	Operating	Expenditure	3,500		30,000	33,500	15
3174.001	Provision of Bus Services - (Except NYE)	10,000	Operating	Expenditure	10,000		(10,000)	0	15
4052.101	Transfer from Special Event Mitigation Reserve	0	Capital	Income	0	20,000		20,000	15
44095.001	Minor Urgent S/water Upgrade	10,000	Capital	Income	10,000		19,200	29,200	15
4052.101	Transfer from Stormwater Drainage Reserve	10,000	Capital	Expenditure	10,000	19,200		29,200	15
44026.013	Bridge - James	0	Capital	Expenditure	0		85,000	85,000	15
44254.001	James Bridge Renewal	85,000	Capital	Expenditure	85,000		(85,000)	0	15
44264.001	Byron Bay Bypass Stage 2 Investigations	250,000	Capital	Expenditure	250,000		(250,000)	0	15
4053.201	Transfer from RMS Grants	250,000	Capital	Income	250,000	(250,000)		0	15
45478.001	Main Arm Road - Blind Mouth Causeway Upg	863,100	Capital	Expenditure	863,100		(743,100)	120,000	15
4054.101	Transfer from Developer Contributions	863,100	Capital	Income	863,100	(743,100)		120,000	15
45480.001	Byron Bay Bypass	3,000,000	Capital	Expenditure	3,000,000		(1,800,000)	1,200,000	15
4053.201	Capital Income - RMS Grants	3,000,000	Capital	Income	3,000,000	(1,800,000)		1,200,000	15
4338.102	Goonengerry Road	106,200	Capital	Expenditure	106,200		(97,500)	8,700	15
4338.103	Goonengerry Road	60,100	Capital	Expenditure	60,100		(31,100)	29,000	15
4338.104	Goonengerry Road	42,900	Capital	Expenditure	42,900		(37,700)	5,200	15
4338.105	Eureka Road	211,900	Capital	Expenditure	211,900		70,700	282,600	15
4338.106	Coolamon Scenic Drive (South)	137,000	Capital	Expenditure	137,000		146,200	283,200	15
4338.107	Broken Head Reserve Road	91,900	Capital	Expenditure	91,900		(500)	91,400	15
44044.023	PAMP Construction	44,100	Capital	Expenditure	44,100		(44,100)	0	15
4052.101	Transfer from CI Carryover Reserve	6,400	Capital	Income	6,400	37,700		44,100	15
4054.101	Transfer from Developer Contributions	25,700	Capital	Income	25,700	(25,700)		0	15
4338.108	Tweed Valley Way from Jones Road to North Byron Parklands entrance	40,500	Capital	Expenditure	40,500		40,500	81,000	15
4052.101	Transfer from Unexpended Grant	0	Capital	Income	0	40,500		40,500	15
44003.141	Leslie St, Bangalow - timber pathway over railway tracks and concrete path	25,000	Capital	Expenditure	25,000		20,000	45,000	15
44268.001	Beach Avenue, South Golden Beach	611,000	Capital	Expenditure	611,000		4,000	615,000	15
44269.001	The Esplanade, New Brighton	216,000	Capital	Expenditure	216,000		156,000	372,000	15
44271.001	River Street, New Brighton	466,800	Capital	Expenditure	466,800		(140,400)	326,400	15
44272.001	Coomburra Cres, Ocean Shores	658,800	Capital	Expenditure	658,800		(19,600)	639,200	15
44003.012	Marine Parade footpath	655,600	Capital	Expenditure			3,400	3,400	15
4052.101	Transfer from Infrastructure Renewal Reserve	208,400	Capital	Income	208,400	29,400		237,800	15
Total for Program:						(1,972,000)	(1,980,400)		
RMS									
3219.091	Support Services Costs	342,900	Operating	Expenditure	342,900		(600)	342,300	16
4824.001	Swingsdale Road	60,000	Capital	Expenditure	60,000		(21,000)	39,000	16
4055.101	Transfer from Unexpended Grant	60,000	Capital	Income	60,000	(21,000)			16
Total for Program:						(21,000)	(21,600)		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 December	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Open Spaces and Recreation									
3319.091	Support Services Costs	1,067,500	Operating	Expenditure	1,067,500		1,300	1,068,800	17
3235.028	APEX Park Maintenance 14.2	129,700	Operating	Expenditure	129,700		27,000	156,700	17
4058.101	Transfer from Crown Paid Parking Reserve	129,700	Capital	Income	129,700	27,000		156,700	17
3263.003	Urban Tree Management Plan 48	61,900	Operating	Expenditure	61,900		15,000	76,900	17
3258.001	Recreational Needs Assessment	0	Operating	Expenditure	50,000		17,000	67,000	17
4058.101	Transfer from Crown Reserve	0	Capital	Income	0	4,300		4,300	17
4060.101	Transfer from Developer Contributions	0	Capital	Income	0	8,500		8,500	17
4835.183	Purchase of Land, Suffolk Park	0	Capital	Expenditure	0		900,000	900,000	17
4060.101	Transfer from Developer Contributions	0	Capital	Income	0	900,000		900,000	17
4835.132	New Toilets APEX Park	24,000	Capital	Expenditure	24,000		9,000	33,000	17
4835.149	Upgrade Path lights, Apex Park to Clakes	132,700	Capital	Expenditure	132,700		20,000	152,700	17
4058.101	Transfer from Crown Paid Parking Reserve	24,000	Capital	Income	24,000	29,000		53,000	17
4835.161	Solar lighting around walking track PN 238382	5,000	Capital	Expenditure	5,000		(5,000)	0	17
4060.101	Transfer from Developer Contributions	5,000	Capital	Income	5,000	(5,000)		0	17
4835.184	Byron Library Compensatory Habitat Works	0	Capital	Expenditure	0		20,700	20,700	17
4058.101	Transfer from Library Reserve	0	Capital	Income	0	20,700		20,700	17
4835.185	Movement and Access Study for Byron Bay Town Centre	0	Capital	Expenditure	0		55,000	55,000	17
4060.101	Transfer from Developer Contributions	0	Capital	Income	0	55,000		55,000	17
4835.186	Clarks Beach Reserve Amenities Block	0	Capital	Expenditure	0		4,500	4,500	17
4058.101	Transfer from Crown Paid Parking Reserve	0	Capital	Income	0	4,500		4,500	17
Total for Program:						1,044,000	1,064,500		
Quarry									
3349.091	Support Services Costs Allocated	15,000	Operating	Expenditure	15,000		0	15,000	
1781.002	Quarry - Internal Sales	38,700	Operating	Income	38,700	(33,700)		5,000	18
3341.001	Extraction & Crushing	58,700	Operating	Expenditure	58,700		14,200	72,900	18
4061.101	Transfer from Reserves	40,200	Capital	Income	40,100	47,900		88,000	18
Total for Program:						14,200	14,200		
Waste & Recycling									
2809.091	Support Services Costs	290,900	Operating	Expenditure	290,900		(1,400)	289,500	19
3419.091	Support Services Costs	250,200	Operating	Expenditure	250,200		(1,700)	248,500	19
4963.101	Transfer from Waste Management Reserve	3,696,304	Capital	Income	3,696,304	(1,700)		3,694,604	19
4963.101	Transfer from Domestic Waste Reserve	3,872,996	Capital	Income	3,872,996	(1,400)		3,871,596	19
1645.001	Domestic Waste Management Charges	3,654,200	Operating	Income	3,654,200	115,000		3,769,200	19
4962.101	Transfer to Domestic Waste Reserve	3,848,900	Capital	Expenditure	3,848,900		115,000	3,963,900	19
1801.001	Commercial - Annual Charges	670,400	Operating	Income	670,400	22,000		692,400	19
1811.003	Sale of Scrap Metal	0	Operating	Income	0	60,000		60,000	19
4962.101	Transfer to Waste Management Reserve	3,481,000	Capital	Expenditure	3,481,000		82,000	3,563,000	19
2809.002	Rental Administration Centre	4,500	Operating	Expenditure	4,500		(4,500)	0	19
4963.101	Transfer from Waste Management Reserve	4,500	Capital	Income	4,500	(4,500)		0	19
4859.028	Development of New Landfill Capacity	13,400	Capital	Expenditure	13,400		(13,400)	0	19
4859.058	New Landfill	10,000	Capital	Expenditure	10,000		(10,000)	0	19
4859.059	Resource Recovery Centre Upgraded Expans	150,000	Capital	Expenditure	150,000		(150,000)	0	19
4963.101	Transfer from Waste Management Reserve	173,400	Capital	Income	173,400	(173,400)		0	19
Total for Program:						16,000	16,000		
Cavanbah Centre									
2439.091	Support Services Costs	150,300	Operating	Expenditure	150,300		(600)	149,700	20
2433.012	Sundry Expenses	5,900	Operating	Expenditure	5,900		37,000	42,900	20
3249.001	Athletics/Hockey - Council 44.2	169,100	Operating	Expenditure	169,100		(37,000)	132,100	20
1281.001	Meeting Room - M1a	14,900	Operating	Income	14,900	3,000		17,900	20
1281.003	Meeting Room - M2	16,400	Operating	Income	16,400	2,000		18,400	20
1281.004	Multi-Function Room - MF1	24,000	Operating	Income	24,000	2,000		26,000	20
1281.005	Multi-Function Room - MF2	20,200	Operating	Income	20,200	12,500		32,800	20
1282.001	Court 1	78,400	Operating	Income	78,400	(20,000)		58,400	20
1283.001	Court 1	47,600	Operating	Income	47,600	6,000		53,600	20
1284.002	Kitchen	25,000	Operating	Income	25,000	5,000		30,000	20
1284.003	Canteen	200	Operating	Income	200	(200)		0	20
1284.004	External Netball Courts	500	Operating	Income	500	(400)		100	20
1284.009	Storage Area - Large	200	Operating	Income	200	1,000		1,200	20
1284.013	Photocopying	0	Operating	Income	0	100		100	20
1284.015	AFL Lease	10,800	Operating	Income	10,800	5,000		15,800	20
1284.016	EFT Fees Collected	0	Operating	Income	0	200		200	20
1284.017	Internet Usage	0	Operating	Income	0	200		200	20
1284.018	Table Tennis	0	Operating	Income	0	1,000		1,000	20
1284.019	Memberships	0	Operating	Income	0	1,500		1,500	20
1762.002	User Charges - Casual Hire	0	Operating	Income	0	1,000		1,000	20
1762.003	User Charges - Special Events	0	Operating	Income	0	8,000		8,000	20
2431.001	Salaries and Oncosts (Council & JHA)	195,100	Operating	Expenditure	195,100		65,000	260,100	20
2432.002	Building Maintenance	20,300	Operating	Expenditure	20,300		(3,000)	17,300	20
3249.007	Outbuilding Maintenance	28,000	Operating	Expenditure	28,000		(27,000)	1,000	20
3249.008	Carpark Maintenance	2,900	Operating	Expenditure	2,900		(2,000)	900	20
3249.009	Lighting Maintenance	5,600	Operating	Expenditure	5,600		(5,000)	600	20
Total for Program:						27,900	27,400		
Caravan Parks									
First Sun									
2529.091	Support Services Costs	133,500	Operating	Expenditure	133,500		(800)	132,700	21
4034.101	Transfer to Reserves	956,900	Capital	Expenditure	956,900		800	957,700	21
4264.011	Lodgings	60,000	Operating	Expenditure	60,000		(60,000)	0	21
4265.003	Amenities/Camp Kitchen Refurbishment	230,000	Capital	Expenditure	230,000		(150,000)	80,000	21
4265.004	Laundry Refurbishment	50,000	Capital	Expenditure	50,000		(50,000)	0	21
4034.101	Transfer from Reserves	340,000	Capital	Income	340,000	(260,000)	0	80,000	21

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 December	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Suffolk Park									
2530.091	Support Services Costs Allocated	80,200	Operating	Expenditure	80,200		(300)	79,900	22
4271.001	Transfer to Reserves	125,300	Capital	Expenditure	125,300		300	125,600	22
4269.003	Cabins	540,000	Capital	Expenditure	540,000		(540,000)	0	22
4272.101	Transfer from Reserves	540,000	Capital	Income	540,000	(540,000)		0	22
Total for Program:						(800,000)	(800,000)		
Facilities Management									
2319.091	Support Services Costs	244,500	Operating	Expenditure	244,500		(900)	243,600	23
2319.097	Administration Centre Recharged	(551,200)	Operating	Expenditure	(551,200)		0	(551,200)	23
4253.001	Byron Bay Library	50,000	Operating	Expenditure	50,000		(35,400)	14,600	23
4022.101	Transfer from Byron Bay Library Reserve	50,000	Capital	Income	50,000	(35,400)		14,600	23
1191.007	Other Operational - Periwinkle Pre-school lease	49,800	Operating	Income	49,800	(17,000)		32,800	23
3283.002	Public Toilets Council - B Bay Plan 52	45,500	Operating	Expenditure	45,500		25,000	70,500	23
3284.002	Public Toilets Crown - By Bay Plan 59	128,500	Operating	Expenditure	128,500		25,000	153,500	23
4022.101	Transfer from Special Events & Mitigation Reserve	0	Capital	Income	0	50,000		50,000	23
4191.066	Suffolk Park Community Hall S94 Upgrade	300,000	Capital	Expenditure	300,000		(100,000)	200,000	23
4024.101	Transfer from Developer Contributions	300,000	Capital	Income	300,000	(100,000)		200,000	23
4195.011	Public Toilets Special Rate Variation	167,800	Capital	Expenditure	167,800		(132,000)	35,800	23
4022.101	Transfer from 2008/09 Special Rate Reserve	106,500	Capital	Income	106,500	(70,700)		35,800	23
4185.001	Transfer to 2008/09 Special Rate Reserve	0	Capital	Expenditure	0		61,300	61,300	23
2320.014	Bruns Memorial Hall-Structural Eng Assmt	88,200	Operating	Expenditure	88,200		(31,200)	57,000	23
2320.051	Urgent/Unplanned Maintenance	51,800	Operating	Expenditure	51,800		(17,000)	34,800	23
2320.102	Durrumbul Hall - D'ble Access + Termite	33,900	Operating	Expenditure	33,900		(33,900)	0	23
2320.119	B'wick Memorial Hall - Gutter Guard Inst	60,000	Operating	Expenditure	60,000		(60,000)	0	23
2320.139	Mullumbimby Drill Hall	85,000	Operating	Expenditure	85,000		(18,700)	66,300	23
2320.142	RCD Electrical Compliance	23,000	Operating	Expenditure	23,000		(18,700)	4,300	23
2320.143	Community Building BCA Compliance/Mainte	48,900	Operating	Expenditure	48,900		(48,900)	0	23
2320.147	Bangalow A & I hall	70,000	Operating	Expenditure	70,000		(62,000)	8,000	23
2320.151	Asbestos Removal Program	158,500	Operating	Expenditure	158,500		(149,400)	9,100	23
2320.152	Ocean Shores Community Centre	125,400	Operating	Expenditure	125,400		(120,100)	5,300	23
2320.154	Community Preschool (Community Building Fire Compliance)	40,000	Operating	Expenditure	40,000		(19,700)	20,300	23
2320.155	Council Facilities (Council Back Flow Prevention)	20,000	Operating	Expenditure	20,000		(20,000)	0	23
2320.156	Autumn Club Byron Bay	25,000	Operating	Expenditure	25,000		(18,900)	6,100	23
4022.101	Transfer from 2007/08 Special Rate Reserve	466,800	Capital	Income	466,800	(389,700)		77,100	23
4185.001	Transfer to 2007/08 Special Rate Reserve	0	Capital	Expenditure	0		228,800	228,800	
Total for Program:						(562,800)	(546,700)		
TOTAL REPORTABLE FOR INFRASTRUCTURE SERVICES						(2,194,100)	(2,166,800)		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 December	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Development & Certification									
2729.091	Support Services Costs	1,359,500	Operating	Expenditure	1,359,500		6,200	1,365,700	24
1611.002	Compliance Certificates - Inspections	272,200	Operating	Income	312,200	30,000		342,200	24
Total for Program:						30,000	6,200		
Planning Policy & Natural Environment									
2619.091	Support Services Costs	494,500	Operating	Expenditure	494,500		2,900	497,400	25
1501.066	OEH Flying Foxes Program	-	Operating	Income	-	15,000		15,000	25
2605.042	Planning Studies	9,400	Operating	Expenditure	9,400		(7,500)	1,900	25
2605.114	Shirewide Flying Fox Management Plan	-	Operating	Expenditure	-		22,500	22,500	25
2606.019	Community Infrastructure Maintenance Pgm	13,300	Operating	Expenditure	13,300		(13,300)	0	25
2606.024	CZMP for Byron Bay Embayment	16,900	Operating	Expenditure	16,900		(16,900)	0	25
2606.027	Rev of Biodiversity Cons Strategy '04	20,000	Operating	Expenditure	20,000		(20,000)	0	25
4004.101	Transfer from Environmental Levy Reserve	50,200	Capital	Income	50,200	(50,200)		0	25
1501.064	NCCARF Partnership Payment	-	Operating	Income	5,000	5,000		10,000	25
2605.065	Revolving Energy Fund	19,000	Operating	Expenditure	19,000		27,900	46,900	25
4004.101	Transfer from Revolving Energy Reserve	-	Capital	Income	-	27,900		27,900	25
Total for Program:						(2,300)	(4,400)		
Environment & Compliance									
2799.091	Support Services Costs	600,700	Operating	Expenditure	600,700		1,000	601,700	26
Total for Program:						0	1,000		
Economic Development									
2013.091	Support Services Costs	175,100	Operating	Expenditure	175,100		(300)	174,800	27
1003.004	Conferencing Byron	-	Operating	Income	-	210,000		210,000	27
2014.008	Conferencing Byron	-	Operating	Expenditure	-		240,000	240,000	27
1003.005	Back to Business	-	Operating	Income	-	5,000		5,000	27
2014.011	Back to Business	-	Operating	Expenditure	-		5,000	5,000	27
2014.012	Byron Town Centre Placemaking Seed Fund	60,000	Operating	Expenditure	60,000		10,000	70,000	27
4097.101	Transfer from Developer Contributions	-	Capital	Income	-	10,000		10,000	27
Total for Program:						225,000	254,700		
TOTAL REPORTABLE FOR SUSTAINABLE ENVIRONMENT & ECONOMY						252,700	257,500		
NET MOVEMENT FOR DECEMBER REVIEW - SURPLUS / (DEFICIT)						3,300			
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR GENERAL FUND						(1,882,200)	(1,885,500)		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 December	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Water Supply - Management									
6159.091	Support Services Costs	1,020,600	Operating	Expenditure	1,052,700		3,500	1,056,200	28
6437.001	Transfer to Reserves	891,800	Capital	Expenditure	898,600		(3,500)	895,100	28
6438.031	Fletcher St Development Planning	250,000	Capital	Expenditure	250,000		(170,000)	80,000	28
6403.101	Transfer from Reserves	250,000	Capital	Income	250,000	(170,000)		80,000	28
Water Capital Works - Byron Bay									
6661.035	Lighthouse Rd Water Main Replacement	263,200	Capital	Expenditure	263,200		(150,000)	113,200	28
6673.001	Watego Roof Replacement	249,100	Capital	Expenditure	249,100		(237,100)	12,000	28
6679.001	Paterson Street Reservoir Roof Replacement	253,000	Capital	Expenditure	253,000		(253,000)	0	28
6680.001	Byron Bypass Cross Connections	260,000	Capital	Expenditure	260,000		(260,000)	0	28
6681.001	Ewingsdale Rd Water Main Upgrade	0	Capital	Expenditure	250,000		300,000	550,000	28
6412.101	Transfer from Reserve	514,400	Capital	Income	901,700	(190,100)		711,600	28
6414.101	Transfer from Developer Contributions	5,082,800	Capital	Income	4,832,800	(410,000)		4,422,800	28
Water Capital Works - Mullumbimby									
6786.001	Dinjera Place - Water Pump Station	104,000	Capital	Expenditure	104,000		(104,000)	0	28
6417.101	Transfer from Developer Contributions	114,900	Capital	Income	114,900	(104,000)		10,900	28
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR WATER FUND						(874,100)	(874,100)		
Sewerage Service - Management									
7169.091	Support Services Costs	1,229,500	Operating	Expenditure	1,341,000		1,800	1,342,800	29
7437.001	Transfer to Reserves	0	Capital	Expenditure	0		(1,800)	(1,800)	29
7438.005	Miscellaneous Works	100,000	Operating	Expenditure	100,000		(10,000)	90,000	29
7438.031	Interpretive Cte Bld, Wetlands Solar Install	100,000	Capital	Expenditure	100,000		10,000	110,000	29
Sewerage Service - Brunswick Heads									
7590.001	STP - Detailed Site Contamination Study	1,541,000	Capital	Expenditure	1,541,000		(541,000)	1,000,000	29
7591.002	Nursery Demolition	550,000	Capital	Expenditure	550,000		(500,000)	50,000	29
7592.001	Lot 4 Mullumbimby Development	30,000	Capital	Expenditure	30,000		(20,000)	10,000	29
7409.101	Transfer from Reserves	1,668,400	Capital	Income	1,418,400	(1,061,000)		357,400	29
Sewerage Service - Byron Bay									
7727.001	South Byron STP Demolition/Removal	250,000	Capital	Expenditure	250,000		(200,000)	50,000	29
7731.001	South Byron STP Redevelopment/ Remediation	100,000	Capital	Expenditure	100,000		(80,000)	20,000	29
7788.001	Childe St SPS3005 - pump upgrade	31,200	Capital	Expenditure	31,200		(31,200)	0	29
7789.001	Broken Hd Rd SPS3007 - pump upgrade	49,400	Capital	Expenditure	49,400		(49,400)	0	29
7790.001	Butler St SPS3003 rising main	253,500	Capital	Expenditure	253,500		(253,500)	0	29
7793.001	Bangalow Rd Renewal Rising Sewer Main	77,000	Capital	Expenditure	77,000		(77,000)	0	29
7414.101	Transfer from Developer Contributions	1,227,200	Capital	Income	2,337,000	(381,800)		1,955,200	29
7412.101	Transfer from Reserves	250,000	Capital	Income	359,300	(309,300)		50,000	29
Sewerage Service - Ocean Shores									
7828.001	Rajah Rd SPS 5004 Pump Station Renewal	1,250,000	Capital	Expenditure	1,250,000		(1,050,000)	200,000	29
7421.101	Transfer from Reserves	500,000	Capital	Income	500,000	(300,000)		200,000	29
7423.101	Transfer from Developer Contributions	750,000	Capital	Income	750,000	(750,000)		0	29
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR SEWER FUND						(2,802,100)	(2,802,100)		
TOTAL UNRESTRICTED CASH SURPLUS/(DEFICIT) ADJUSTMENT FOR GENERAL FUND						3,300			



Quarterly Budget Review Statements 31st March 2017



**BYRON SHIRE COUNCIL
2016/2017 Budget Review as at 31st March 2017
QUARTERLY BUDGET REVIEW STATEMENTS - OLG REPORTING REQUIREMENTS**

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BYRON SHIRE COUNCIL

2016/2017 Budget Review as at 31st March 2017
QUARTERLY BUDGET REVIEW STATEMENTS - OLG REPORTING REQUIREMENTS

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

It is my opinion that the Quarterly Budget Review Statement for Byron Shire Council for the quarter ended 31st March 2017 indicates that Councils' projected financial position at 30th June 2017 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:-30th April 2017

James Brickley
Responsible Accounting Officer, Byron Shire Council

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2016/2017 Budget Review as at 31st March 2017 Consolidated Fund Income and Expenses by Type									
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17
Operating Revenue									
Rates & Annual Charges	37,390,000	0	0	0	0	0	137,000	37,527,000	37,464,383
User Charges and Fees	29,381,400	0	(71,400)	0	485,100	0	753,200	30,548,300	20,079,804
Interest and Investment Revenue	1,697,400	0	0	0	0	0	0	1,697,400	1,437,270
Other Revenues	1,531,800	0	(12,800)	0	3,700	0	0	1,522,700	934,510
Grants and Contributions - Operating	5,502,600	0	123,400	0	933,600	0	20,000	6,579,600	5,540,902
Grants and Contributions - Capital	15,984,900	0	2,308,100	0	(9,580,800)	0	(2,050,000)	6,662,200	3,018,118
Total Income from Continuing Operations	91,488,100	0	2,347,300	0	(8,158,400)	0	(1,139,800)	84,537,200	68,474,987
Operating Expenditure									
Employee Costs	22,083,780	0	51,100	0	51,000	0	65,000	22,250,880	15,404,313
Borrowing Costs	4,571,900	0	0	0	0	0	0	4,571,900	2,915,973
Materials and Contracts	32,103,420	0	(317,100)	147,900	2,066,600	75,000	(87,400)	33,988,420	26,385,147
Depreciation	12,515,100	0	0	0	0	0	0	12,515,100	9,386,325
Legal Costs	0	0	0	0	0	0	0	0	0
Other Expenses	5,441,700	0	84,200	0	(1,100)	0	202,100	5,726,900	4,452,580
Total Expenses from Continuing Operations	76,715,900	0	(181,800)	147,900	2,116,500	75,000	179,700	79,053,200	58,544,339
Net Operating Result from Continuing Operations	14,772,200	0	2,529,100	(147,900)	(10,274,900)	(75,000)	(1,319,500)	5,484,000	9,930,648
Net Operating Result before Capital Items	(1,212,700)	0	221,000	(147,900)	(694,100)	(75,000)	730,500	(1,178,200)	6,912,530

2016/2017 Budget Review as at 31st March 2017 General Fund Income and Expenses by Type									
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17
Operating Revenue									
Rates & Annual Charges	25,094,200	0	0	0	0	0	137,000	25,231,200	25,025,641.87
User Charges and Fees	17,654,400	0	(71,400)	0	485,100	0	753,200	18,821,300	15,656,974.31
Interest and Investment Revenue	1,373,500	0	0	0	0	0	0	1,373,500	882,020.67
Other Revenues	1,531,800	0	(12,800)	0	3,700	0	0	1,522,700	933,760.05
Grants and Contributions - Operating	5,299,400	0	123,400	0	933,600	0	20,000	6,376,400	5,380,858.88
Grants and Contributions - Capital	15,984,900	0	2,308,100	0	(9,580,800)	0	(2,050,000)	6,662,200	3,018,117.95
Total Income from Continuing Operations	66,938,200	0	2,347,300	0	(8,158,400)	0	(1,139,800)	59,987,300	50,897,374
Operating Expenditure									
Employee Costs	19,302,040	0	51,100	0	41,000	0	65,000	19,459,140	11,875,155.81
Borrowing Costs	1,041,800	0	0	0	0	0	0	1,041,800	575,987.96
Materials and Contracts	20,323,660	0	(242,000)	147,900	2,006,100	75,000	(92,700)	22,217,960	18,199,020.21
Depreciation	8,293,600	0	0	0	0	0	0	8,293,600	6,220,200.00
Other Expenses	5,281,200	0	84,200	0	(1,100)	0	202,100	5,566,400	4,338,856.19
Total Expenses from Continuing Operations	54,242,300	0	(106,700)	147,900	2,046,000	75,000	174,400	56,578,900	41,209,220.17
Net Operating Result from Continuing Operations	12,695,900	0	2,454,000	(147,900)	(10,204,400)	(75,000)	(1,314,200)	3,408,400	9,688,154
Net Operating Result before Capital Items	(3,289,000)	0	145,900	(147,900)	(623,600)	(75,000)	735,800	(3,253,800)	6,670,036

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2016/2017 Budget Review as at 31st March 2017 Water Fund Income and Expenses by Type									
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17
Operating Revenue									
Rates & Annual Charges	2,245,100	0	0	0	0	0	0	2,245,100	2,261,057
User Charges and Fees	6,596,800	0	0	0	0	0	0	6,596,800	2,523,702
Interest and Investment Revenue	131,000	0	0	0	0	0	0	131,000	306,950
Other Revenues	0	0	0	0	0	0	0	0	0
Grants and Contributions - Operating	102,500	0	0	0	0	0	0	102,500	81,423
Grants and Contributions - Capital	0	0	0	0	0	0	0	0	0
Total Income from Continuing Operations	9,075,400	0	0	0	0	0	0	9,075,400	5,173,131
Operating Expenditure									
Employee Costs	1,380,920	0	0	0	10,000	0	0	1,390,920	299,025
Borrowing Costs	0	0	0	0	0	0	0	0	0
Materials and Contracts	5,732,480	0	(77,300)	0	(7,300)	0	3,500	5,651,380	5,867,752
Depreciation	1,169,600	0	0	0	0	0	0	1,169,600	877,200
Other Expenses	78,100	0	0	0	0	0	0	78,100	56,592
Total Expenses from Continuing Operations	8,361,100	0	(77,300)	0	2,700	0	3,500	8,290,000	7,100,569
Net Operating Result from Continuing Operations	714,300	0	77,300	0	(2,700)	0	(3,500)	785,400	(1,927,438)
Net Operating Result before Capital Items	714,300	0	77,300	0	(2,700)	0	(3,500)	785,400	(1,927,438)

2016/2017 Budget Review as at 31st March 2017 Sewer Fund Income and Expenses by Type									
Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17
Operating Revenue									
Rates & Annual Charges	10,050,700	0	0	0	0	0	0	10,050,700	10,177,684
User Charges and Fees	5,130,200	0	0	0	0	0	0	5,130,200	1,899,128
Interest and Investment Revenue	192,900	0	0	0	0	0	0	192,900	248,300
Other Revenues	0	0	0	0	0	0	0	0	750
Grants and Contributions - Operating	100,700	0	0	0	0	0	0	100,700	78,621
Grants and Contributions - Capital	0	0	0	0	0	0	0	0	0
Total Income from Continuing Operations	15,474,500	0	0	0	0	0	0	15,474,500	12,404,482
Operating Expenditure									
Employee Costs	1,400,820	0	0	0	0	0	0	1,400,820	311,892
Borrowing Costs	3,530,100	0	0	0	0	0	0	3,530,100	2,339,985
Materials and Contracts	6,047,280	0	2,200	0	67,800	0	1,800	6,119,080	5,236,615
Depreciation	3,051,900	0	0	0	0	0	0	3,051,900	2,288,925
Other Expenses	82,400	0	0	0	0	0	0	82,400	57,133
Total Expenses from Continuing Operations	14,112,500	0	2,200	0	67,800	0	1,800	14,184,300	10,234,549
Net Operating Result from Continuing Operations	1,362,000	0	(2,200)	0	(67,800)	0	(1,800)	1,290,200	2,169,933
Net Operating Result before Capital Items	1,362,000	0	(2,200)	0	(67,800)	0	(1,800)	1,290,200	2,169,933

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2016/2017 Budget Review as at 31st March 2017 Consolidated Capital Budget

Description	Original Est 1-Jul-16	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17
Capital Funding										
Revenue Funded	1,719,800	0	0	204,000	0	41,300	0	(500)	1,964,600	1,184,097
Special Rate funded	540,700	0	0	0	0	(90,000)	0	(16,700)	434,000	117,144
Capital Grants and Contributions	16,024,900	0	0	2,408,100	0	(9,580,800)	0	(2,009,500)	6,842,700	3,660,313
Internal Restrictions	23,248,400	0	0	(903,700)	0	668,400	250,000	(3,001,300)	20,516,700	9,180,406
Developer Contributions	17,769,300	0	0	(853,000)	0	1,877,200	0	(1,583,000)	17,210,500	17,089,998
Unexpended Loans	0	0	0	0	0	54,000	0	0	54,000	54,000
External Restrictions										
Crown Reserves	175,000	0	0	0	0	0	0	0	175,000	134,093
Domestic Waste Reserve	19,500	0	0	0	0	0	0	0	19,500	17,000
Unexpended Grants	320,300	0	0	136,900	0	0	0	(21,000)	436,200	55,091
New Loans	0	0	0	0	0	0	0	0	0	0
Total Capital Funding	59,817,900	0	0	992,300	0	(7,029,900)	250,000	(6,632,000)	47,653,200	31,492,142
Capital Expenditure										
New Assets	0	0	0	0	0	0	0	0	0	0
Plant & Equipment	0	0	0	0	0	0	0	0	0	0
Land & buildings	0	0	0	0	0	0	0	0	0	0
Roads, Bridges and Footpaths	0	0	0	0	0	0	0	0	0	0
Renewals										
Plant & Equipment	19,222,900	0	0	(3,293,500)	0	4,837,000	250,000	(3,686,200)	17,330,200	11,192,554
Land & buildings	5,591,600	0	0	203,300	0	589,000	0	771,800	7,155,700	4,160,324
Roads, Bridges and Footpaths	29,667,600	0	0	675,500	0	(12,602,300)	0	(2,655,200)	15,085,600	13,025,886
Drainage	591,400	0	0	3,343,000	0	146,400	0	(89,000)	3,991,800	391,481
Other Assets	2,335,000	0	0	64,000	0	0	0	(973,400)	1,425,600	999,343
Loan Principal Repayments	2,664,300	0	0	0	0	0	0	0	2,664,300	1,741,798
Total Capital Expenditure	60,072,800	0	0	992,300	0	(7,029,900)	250,000	(6,632,000)	47,653,200	31,511,385
Net	(254,900)	0	0	0	0	0	0	0	0	(19,244)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2016/2017 Budget Review as at 31st March 2017 General Fund Capital Budget										
Description	Original Est 1-Jul-16	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17
Revenue Funded	1,719,800		0	204,000	0	41,300	0	(500)	1,964,600	1,184,097
Special Rate funded	540,700		0	0	0	(90,000)	0	(16,700)	434,000	117,144
Capital Grants and Contributions	16,024,900		0	2,408,100	0	(9,580,800)	0	(2,009,500)	6,842,700	3,660,313
Internal Restrictions										
Information Services Reserve	0		0	0	0	0	0	0	0	0
Caravan Park Reserve	1,882,800		0	(300,000)	0	0	0	(800,000)	782,800	437,244
ELE Reserve	100,000		0	0	0	0	0	0	100,000	354,289
Legal Services Reserve	175,000		0	0	0	0	0	0	175,000	91,347
Quarry Reserve	143,000		0	0	0	0	0	0	143,000	0
Waste Management Reserve	401,500		0	114,000	0	0	0	(173,400)	342,100	597,303
Plant Reserve	1,042,000		0	0	0	0	0	0	1,042,000	0
Property Reserve	22,300		0	15,000	0	55,000	0	0	92,300	13,262
Risk Management Reserve	10,000		0	0	0	0	0	0	10,000	0
CI Carryover Reserve	522,700		0	20,000	0	0	0	0	542,700	208,135
Byron Bay Library Reserve	50,000		0	0	0	0	0	(14,700)	35,300	14,592
Council Paid Parking Reserve	1,595,000		0	0	0	(408,000)	0	0	1,187,000	74,910
Human Resource Reserve	0		0	0	0	0	0	0	0	0
Crown Paid Parking Reserve	187,700		0	94,000	0	0	0	33,500	315,200	299,375
Footpath Dining Reserve	220,300		0	0	0	0	0	0	220,300	209,007
Infrastructure Reserve	36,900		0	0	0	0	0	0	36,900	36,900
Stormwater Levy Reserve	646,400		0	(29,800)	0	115,100	0	0	731,700	544,559
Environmental Levy Reserve	0		0	0	0	0	0	0	0	0
Childrens Services Reserve	0		0	9,300	0	0	0	0	9,300	16,095
GM Reserve	0		0	0	0	0	0	0	0	0
2007/08 Special Rate Reserve	148,400		0	0	0	0	0	0	148,400	185,073
2008/09 Special Rate Reserve	114,500		0	0	0	0	0	(70,700)	43,800	82,248
Infrastructure Renewal Reserve	3,416,500		0	0	0	205,000	0	29,400	3,650,900	2,653,796
Special Events Response & M	0		0	0	0	0	0	0	0	0
Property Development Reserve	1,470,500		0	0	0	55,000	0	35,000	1,560,500	1,376,542
Bridge Replacement Fund	254,900		0	116,600	0	0	0	0	371,500	137,639
Developer Contributions	8,992,200		0	1,491,700	0	(2,313,500)	0	62,800	8,233,200	6,691,845
Unexpended Loans	0		0	0	0	54,000	0	0	54,000	54,000
External Restrictions										
Unexpended Grants	320,300		0	136,900	0	0	0	(21,000)	436,200	55,091
Crown Reserves	175,000		0	0	0	0	0	0	175,000	134,093
Domestic Waste Reserve	19,500		0	0	0	0	0	0	19,500	17,000
New Loans	0		0	0	0	0	0	0	0	0
Total Capital Funding	40,232,800	0	0	4,279,800	0	(11,866,900)	0	(2,945,800)	29,699,900	19,225,898
Renewals										
Plant & Equipment	0		0	0	0	0	0	0	0	0
Plant & Equipment	1,052,000		0	0	0	0	0	0	1,052,000	0
Land & buildings	5,591,600		0	203,300	0	589,000	0	771,800	7,155,700	4,160,324
Roads, Bridges and Footpaths	29,667,600		0	675,500	0	(12,602,300)	0	(2,655,200)	15,085,600	13,025,886
Drainage	591,400		0	3,343,000	0	146,400	0	(89,000)	3,991,800	391,481
Other Assets	2,335,000		0	64,000	0	0	0	(973,400)	1,425,600	999,343
Principal on Loans	995,200		0	0	0	0	0	0	995,200	654,073
Total Capital Expenditure	40,232,800	0	0	4,285,800	0	(11,866,900)	0	(2,945,800)	29,705,900	19,231,107
Net	0	0	0	(6,000)	0	0	0	0	(6,000)	(5,209.01)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2016/2017 Budget Review as at 31st March 2017 Water Fund Capital Budget										
Description	Original Est 1-Jul-16	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17
Capital Funding										
Revenue Funded	0		0	0	0	0	0	0	0	0
Capital Grants and Contributions	0		0	0	0	0	0	0	0	0
Internal Restrictions	1,277,700		0	131,000	0	287,000	250,000	(360,100)	1,585,600	437,962
New Loans	8,777,100		0	(1,270,000)	0	1,740,900	0	(514,000)	8,734,000	6,783,060
	0		0	0	0	0	0	0	0	0
Total Capital Funding	10,054,800	0	0	(1,139,000)	0	2,027,900	250,000	(874,100)	10,319,600	7,221,022
Capital Expenditure										
New Assets	0		0	0	0	0	0	0	0	0
Plant & Equipment Land & buildings Roads, Bridges and Footpaths										
Renewals	10,054,800		0	(1,139,000)	0	2,027,900	250,000	(874,100)	10,319,600	7,235,056
Plant & Equipment Land & buildings Other Assets										
Loan Principal Repayments	0								0	0
Total Capital Expenditure	10,054,800	0	0	(1,139,000)	0	2,027,900	250,000	(874,100)	10,319,600	7,235,056
Net	0	0	0	0	0	0	0	0	0	(14,035)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2016/2017 Budget Review as at 31st March 2017 Sewer Fund Capital Budget										
Description	Original Est 1-Jul-16	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-17	Actual 31-Mar-17
Capital Funding										
Revenue Funded	0		0	0		0	0	0	0	0
Capital Grants and Contributions	0		0	0		0	0	0	0	0
Internal Restrictions	9,785,200		0	(1,073,800)	0	359,300	0	(1,680,300)	7,390,400	1,430,129
Developer Contributions	0		0	(1,074,700)	0	2,449,800	0	(1,131,800)	243,300	3,615,093
Total Capital Funding	9,785,200	0	0	(2,148,500)	0	2,809,100	0	(2,812,100)	7,633,700	5,045,222
Capital Expenditure										
New Assets	0		0	0	0	0	0	0	0	0
Plant & Equipment										
Land & buildings										
Roads, Bridges and Footpaths										
Renewals	8,116,100		0	(2,154,500)	0	2,809,100	0	(2,812,100)	5,958,600	3,957,497
Plant & Equipment										
Land & buildings										
Roads, Bridges and Footpaths										
Drainage										
Other Assets	1,669,100								0	0
Loan Principal Repayments									1,669,100	1,087,725
Total Capital Expenditure	9,785,200	0	0	(2,154,500)	0	2,809,100	0	(2,812,100)	7,627,700	5,045,222
Net	0	0	0	6,000	0	0	0	0	6,000	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2018/2019 Budget Review as at 31st March 2019

Cash & Investments

All Funds

Description	Opening Balance	MOVEMENTS							Estimated Closing Balance 30-Jun-17	Actual Closing Balance 31-Mar-17
		Original Est 1-Jul-16 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	December Review To / (From)	Resolutions Jan - Mar Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-17 To / (From)	
GENERAL FUND										
INTERNAL RESERVES										
Information Technology	345,043	(137,500)	0	0	0	(150,000)	0	0	(287,500)	345,043
Caravan Park - Council	2,304,728	(1,367,400)	0	258,300	0	6,700	0	801,100	(301,300)	1,867,484
Employee Leave entitlements	1,071,413	100,000	0	0	0	0	0	0	(100,000)	1,171,413
Waste Management Facility	1,852,443	175,200	0	(80,800)	0	(53,800)	0	257,100	297,900	2,150,343
Plant	1,341,701	(396,300)	0	32,000	0	(30,100)	0	(21,600)	(416,000)	1,458,840
Quarry	838,330	(158,000)	0	(25,100)	0	(100)	0	(47,900)	(231,100)	1,458,840
Risk Management	183,514	(35,700)	0	0	0	0	0	0	(35,700)	183,514
Property	740,465	(143,600)	0	(15,000)	0	(250,800)	0	(51,700)	(409,400)	640,862
Carryover-Asset Management Services	952,177	(673,000)	0	(20,000)	(75,900)	(66,300)	0	0	(811,000)	147,814
Environmental Planning	191,790	(107,300)	0	0	0	0	0	0	(183,200)	141,177
Footpath Dining	231,820	(190,500)	0	0	0	0	0	0	(190,500)	41,320
Byron Bay Library	241,827	(50,000)	0	0	0	0	0	14,700	(35,300)	227,034
PaidParking	1,261,956	(254,200)	0	(94,000)	0	408,000	(75,000)	100,000	(1,261,956)	1,186,399
Human Resources	65,343	0	0	0	0	0	0	0	0	65,343
Legal Services	692,324	(214,200)	0	(26,100)	0	0	0	0	(240,300)	600,977
Community Development	118,829	(65,600)	0	0	0	0	0	0	(65,600)	103,829
Stormwater Drainage	504,726	(358,400)	0	29,800	0	(115,100)	0	0	(443,700)	61,026
Environmental Levy Reserve	114,848	(111,500)	0	0	0	0	0	50,200	(61,300)	53,548
Childrens Services	16,946	(16,300)	0	41,100	0	(500)	0	1,300	25,600	851
General Managers office	50,000	6,000	0	0	0	0	0	0	6,000	50,000
DLG Financial Assistance Grant	0	0	0	0	0	0	0	0	0	0
Revolving Energy Fund	64,429	0	0	0	0	0	0	(27,900)	(27,900)	36,529
Tennis Court Reserve	9,327	(100)	0	0	0	0	0	0	(100)	9,327
Asset Re-Valuation Reserve	10,820	0	0	0	0	0	0	0	0	10,820
2002/03 Special Rate Carryover Reserve	0	0	0	0	0	0	0	0	0	0
2003/04 Special Rate Carryover Reserve	0	0	0	0	0	0	0	0	0	0
2005/06 Special Rate Carryover Reserve	0	0	0	0	0	0	0	0	0	0
2006/07 Special Rate Carryover Reserve	56,300	(5,400)	0	0	0	0	0	0	(5,400)	56,300
2007/08 Special Rate Carryover Reserve	653,000	(653,000)	0	0	0	0	0	618,500	(34,500)	426,129
2008/09 Special Rate Carryover Reserve	156,100	(156,100)	0	0	0	0	0	132,000	(24,100)	73,852
Structural Change	284,985	0	0	16,700	0	(16,700)	0	0	0	284,985
Mullumbimby Civic Hall	0	0	0	0	0	0	0	0	0	0
Brunswick Heads Memorial Hall	37,413	0	0	0	0	0	0	0	0	37,413
South Golden Beach Hall	21,549	0	0	0	0	0	0	0	0	21,549
Infrastructure Renewal Reserve	3,893,559	(3,416,500)	0	0	0	(205,000)	0	(29,400)	(2,210,144)	1,239,764
Mullumbimby Pioneer Centre	3,402	0	0	0	0	0	0	0	0	3,402
Byron Bay Library Exhibition Space	11,150	0	0	0	0	0	0	0	0	11,150
Suffolk Park Community Centre	8,907	0	0	0	0	0	0	0	0	8,907
On-Site Sewerage Mgmt	409,934	0	0	0	0	0	0	0	0	409,934
Special Events Response & Mitigation	128,241	144,100	0	0	0	0	0	(70,000)	74,100	128,241
Property Development Reserve	576,223	202,500	0	0	0	(55,000)	0	(35,000)	112,500	610,100
Suffolk Park Open Space Reserve	50,000	0	0	0	0	0	0	0	0	50,000
Bangalow Heritage House	0	0	0	0	0	0	0	0	0	0
Bridge Replacement Fund	934,915	(254,900)	0	(116,600)	0	0	0	0	(371,500)	797,276
Ocean Shores Community Centre	22,918	0	0	0	0	0	0	0	0	22,918
Section 94 interest	0	0	0	0	0	0	0	0	0	0
Total Internal Reserves	20,452,992	(8,337,700)	0	500	(75,900)	(528,700)	(75,000)	1,691,400	(7,231,400)	14,453,110
EXTERNAL RESERVES										
Crown Reserves	514,388	(125,500)	0	0	0	15,100	0	(4,300)	(114,700)	334,588
Domestic Waste Management	982,500	(6,600)	0	(17,500)	0	0	0	120,900	96,800	965,500
Paid Parking Crown	421,719	115,400	0	(94,000)	0	0	0	(60,500)	(39,100)	(17,814)
Bonds and Deposits	3,722,261	0	0	0	0	0	0	0	0	3,722,261

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2016/2017 Budget Review as at 31st March 2017

Cash & Investments

All Funds

Description	Opening Balance	MOVEMENTS							Estimated Closing Balance 30-Jun-17	Actual Closing Balance 31-Mar-17
		Original Est 1-Jul-16 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	December Review To / (From)	Resolutions Jan - Mar Qtr To / (From)	Revised Estimated Movement 30-Jun-17 To / (From)		
UNEXPENDED LOANS	1,435									35
Brunswick Heads Beautification	52,611	0	0	0	0	(1,400)	0	(1,400)	0	11
Embellish Mullum Sporting fields						(52,600)	0	(52,600)	0	
Total Unexpended Loans	54,046	0	0	0	0	(54,000)	0	(54,000)	0	46
SECTION 94 CURRENT PLAN										
Open Space	5,715,836	1,045,400	0	(272,000)	(12,000)	(191,000)	0	(324,600)	5,391,236	4,834,714
Community Facilities	1,587,252	(632,600)	0	0	0	(25,000)	0	(557,600)	1,029,652	1,196,875
Car Parking	2,335,603	(1,525,800)	0	0	0	320,000	0	(1,205,800)	1,129,803	1,374,087
Bikeways	1,307,435	(130,800)	0	(149,500)	0	0	0	(254,600)	1,052,835	1,217,236
Road Upgrading	7,776,453	(4,356,500)	0	(832,200)	(30,000)	2,200,000	0	(3,018,700)	4,757,753	4,086,305
Rural Roads	1,179,272	(913,100)	0	0	0	0	743,100	(170,000)	1,009,272	1,108,733
Civic & Urban Improvements	1,617,463	(242,800)	0	0	0	0	0	(242,800)	1,374,663	1,532,463
Council Administration	308,981	(138,200)	0	(25,000)	0	0	0	(226,700)	82,281	214,873
Shire Support Facilities	226,869	0	0	(250,000)	(30,000)	0	0	(290,000)	226,869	226,869
Section 94A Levy	723,799	0	0	0	0	0	(10,000)	(290,000)	433,799	723,799
Total Current Plan	22,778,962	(6,894,400)	0	(1,528,700)	(72,000)	2,304,000	0	(6,290,800)	16,488,162	16,515,953
SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS										
Sustainable Environment & Economy										
Brunswick Catchment Mgmt C'lee	5,000	0	0	0	0	0	0	0	5,000	5,000
Estuary Management Plans	51,061	0	0	0	0	0	0	0	51,061	51,061
Get a grip on Caneloads	758	0	0	0	0	0	0	0	758	758
Brunswick River Coastal Vegetation Rest	2,621	0	0	0	0	0	0	0	2,621	2,621
EHC - Exempt & Complying Development	30,000	(30,000)	0	0	0	0	0	(30,000)	0	30,000
Koala Connections	70,100	(70,100)	0	0	0	0	0	(70,100)	0	(1,126)
NOROC Wild Dog Education Program Funding	8,319	0	0	0	0	0	0	0	8,319	8,319
Whale Trail Project	20,756	(20,800)	0	0	0	0	0	(20,800)	0	20,756
Graninoid Clay Heath Restoration Project	16,296	(16,200)	0	0	0	0	0	(16,200)	96	16,296
Land for Wildlife - Restoring Rainforest	11,476	(11,400)	0	0	0	0	0	(11,400)	76	(10,142)
Virtual NM	915	(900)	0	0	0	0	0	(900)	0	(7,052)
CZMP for Byron Bay Embayment	0	0	0	0	0	0	0	0	0	910
Sustainable House Day	10,300	(10,300)	0	0	0	0	0	(10,300)	0	0
Responsible Pet Ownership	10,300	(10,300)	0	0	0	0	0	(10,300)	0	(4,980)
Local Heritage Advisory service	0	0	0	0	0	0	0	0	0	9,472
Infrastructure Services										
Sth Golden Beach Risk Ass. Study	7,333	0	0	0	0	0	0	0	7,333	7,333
Marshalls Creek Bank Erosion	9,911	0	0	0	0	0	0	0	9,911	9,911
House Raising	45,930	0	0	0	0	0	0	0	45,930	45,930
Belongil Debris Removal	13,399	0	0	0	0	0	0	0	13,399	13,399
Belongil Creek Floodplain Mgmt Study	11,762	0	0	0	0	0	0	0	11,762	11,762
Old pacific Highway Maintenance	318,740	0	0	(236,900)	0	0	(19,500)	(256,400)	28,216	28,216
Marshalls Creek Floodplain Mgmt Plan	23,788	0	0	0	0	0	0	0	23,788	23,788
Mullum Floodplain Mgmt Study	7,785	0	0	0	0	0	0	0	7,785	7,785
Country Transport Scheme	13,023	0	0	0	0	0	0	0	13,023	13,023
NSW RFS Mitigation Grants	757	0	0	0	0	0	0	0	757	757
RTA Funding	-	(207,600)	0	0	0	0	0	0	0	0
Roads to Recovery	-	0	0	0	0	0	0	0	0	0
Ewingsdale Hill (Morans Hill) Cycleway	12,124	0	0	0	0	0	0	0	12,124	12,124
Open Tallow Creek Mouth	5,759	0	0	0	0	0	0	0	5,759	5,759
Fletcher Street Byron Bay - Lighting Upgrade	21,310	(21,300)	0	0	0	0	0	(21,300)	0	21,310
Natural Disaster Restricted Funding	118,740	0	0	0	0	0	0	0	118,740	118,740

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2016/2017 Budget Review as at 31st March 2017

Cash & Investments

All Funds

Description	Opening Balance	MOVEMENTS							Estimated Closing Balance 30-Jun-17	Actual Closing Balance 31-Mar-17
		Original Est To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	December Review To / (From)	Resolutions Jan - Mar Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-17 To / (From)	
Country Passenger Trans Infrastructure Gr	24,836	(24,800)	0	0	0	0	0	0	(24,800)	24,836
Crime Prevention Lighting	8,164	(8,100)	0	0	0	0	0	0	(8,100)	8,164
NSW EPA Clean Up & Prevention	20,000	0	0	0	0	(20,000)	0	0	(20,000)	20,000
Rajah Road/Orana Road, ocean Shores, - new path from	-	0	0	0	0	0	0	0	0	0
Marvel St, Byron Bay - northern side Tennyson St to Mlc	-	0	0	0	0	0	0	0	0	0
Bangalow Weir	-	0	0	0	0	0	0	0	0	0
Reveal Tweed Valley Way Reveal from North Byron Park	-	0	0	0	0	0	0	0	0	0
Belongil Bridge Pile Repairs	-	0	0	(400,000)	0	0	0	0	0	0
Fowlers Lane Causeway	-	0	0	(95,000)	0	0	0	0	0	0
Waste Management Services										
DECC Waste Levy Establishment Grant	7,800	0	0	0	0	0	0	0	0	7,800
Waste Levy Performance Imp'tment Payment	48,100	(48,100)	0	0	0	0	0	0	(48,100)	48,100
NEWF - ECO Friendly Youth Centre Project Grant	5,899	0	0	0	0	0	0	0	0	5,899
Better Waste & Recycling Fund 2013-2015	296,393	(219,700)	0	0	0	0	0	0	(219,700)	296,393
Organics Collections Systems Funding	0	0	0	0	0	0	0	0	0	0
Corporate & Community Services										
REACH Parent Support Program	35,683	0	0	0	0	0	0	0	0	35,683
Safer Suburbs - Taxi Rank Scheme	1,139	(1,100)	0	0	0	0	0	0	(1,100)	1,139
Seasonal Styles - Bundjalung Arts Collective	1,559	(1,600)	0	0	0	0	0	0	(1,600)	669
Aboriginal Arts and Cultural Project	1,127	(1,100)	0	0	0	0	0	0	(1,100)	(237)
Total Restricted Grants & Contributions	1,337,533	(741,900)	0	(731,900)	0	(20,000)	0	188,100	(810,700)	905,518
TOTAL GENERAL FUND	50,264,401	(15,990,700)	0	(2,371,600)	(147,900)	1,716,400	(75,000)	1,835,900	(14,443,900)	36,879,162
WATER FUND										
RESERVES										
Capital Works	2,723,073	1,206,200	0	(53,700)	0	(289,700)	(250,000)	356,600	969,400	2,294,663
SECTION 64 PLAN										
S64 - Byron, Bang, Bruns, O'shrs	(291,166)	(8,177,100)	0	1,270,000	0	(1,740,900)	0	514,000	(8,134,000)	(291,166)
S64 - Mullumbimby	10,840,277	0	0	0	0	0	0	0	0	6,470,419
TOTAL WATER FUND	13,272,184	(6,970,900)	0	1,216,300	0	(2,030,600)	(250,000)	870,600	(7,164,600)	8,473,916
SEWER FUND										
RESERVES										
Capital Works	5,153,623	717,300	0	1,071,600	0	(427,100)	0	1,678,500	3,040,300	4,918,287
Plant Reserve	827,800	0	0	0	0	0	0	0	0	827,800
GRANTS										
Brunswick Valley Sewerage Treatment Plant	0	0	0	0	0	0	0	0	0	0
SECTION 64 PLAN										
S64 - Bangalow	1,492,140	(3,288,600)	0	1,074,700	0	(2,449,800)	0	1,131,800	(3,531,900)	1,492,140
S64 - Byron, Mullum, Bruns, O'shrs	7,268,127	0	0	0	0	0	0	0	0	6,183,543
TOTAL SEWER FUND	14,741,690	(2,571,300)	0	2,146,300	0	(2,876,900)	0	2,810,300	(491,600)	13,421,769
TOTAL RESTRICTED	78,278,275	(25,552,900)	0	991,000	(147,900)	(3,191,100)	(325,000)	5,516,800	(22,100,100)	58,774,847
TOTAL CASH & INVESTMENTS	79,423,475									80,456,304
AVAILABLE CASH	1,145,200									21,681,457

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

The indicated cash and investment position at 31 March 2017 is \$80,456,303.63. Indicative total restricted fund reserves equate to \$74,040,913. This has been taken at a point in time and is just a snapshot at 31 March 2017. The available cash figure will fluctuate during the year dependent on when expenses have been paid or are due to be paid.

Investments

Restricted funds are invested in accordance with Councils Investment policy

Cash

Council has completed the bank reconciliation to 31 March 2017

Reconciliation

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

**2016/2017 Budget Review as at 31st March 2017
Key Performance Indicators**

	CONSOLIDATED Year Ended 30/6/17 Estimated	GENERAL Year Ended 30/6/17 Estimated	WATER Year Ended 30/6/17 Estimated	SEWER Year Ended 30/6/17 Estimated
Rate & Annual Charges Outstanding Ratio %	5.00%	5.00%	5.00%	5.00%
Debt Cover Ratio %	51.80%	33.44%	0.00%	66.01%
Asset Renewals Ratio	294.59%	248.26%	882.32%	195.24%

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2016/2017 Budget Review as at 31st March 2017 Contracts Entered into During Quarter						
Contract Title (details of project works, goods or services to be provided or property leased/transferred)	Name and Address of Contractor	Starting Date	Contract Term	Contract Amount	Budgeted?	
Provision of water meter reading services	Skilltech Consulting Services 569 St Kilda Road Melbourne VIC 3004	Feb-17	5 years	\$278,500	Y	
Provision of Cleaning Services (Panel)	Birris Pty Ltd 17 Prospect St, Fortitude Valley 4006 Strongarm Cleaning Services 10 O'Rourke St Cumbalum NSW 2478 Susan Yacopetti (T/A Making Beautiful Co) 168 Birma Burra Road, Birma Burra NSW 2479 Susan Ogston 42 Kallaroo Circuit, Ocean Shores NSW Indulekha Dasi (T/S Calmer Organic Cleaning) 239 Midginbil Road, Midginbil NSW 2484	1/03/2017	3 years plus 2 x 1 year extension options	Schedule of rates	Y	
Air Conditioning Service and Repair	Northernair 96 Military Road, East Lismore NSW 2480	1/03/2017	3 years plus 2 x 1 year extension options	Schedule of rates	Y	
Brunswick Heads Sewage Treatment Plant Demolition and Excavation	Synergy Resource Management 5/500 Pacific Highway St Leonards NSW 2065	1/01/2017	3 months	400,000.00	Y	
Construction of North Ocean Shores Fire Main	Ledonne Constructions 43 Planthurst Road Cardron NSW 2218	1/03/2017	6.5 months	\$1,999,483.64 (exclusive of GST)	Y	
Construction Sewage Pump Station SPS5012 Upgrade	Ledonne Constructions 43 Planthurst Road Cardron NSW 2218	3/02/2017	5 months	1,040,620.00	Y	
Construction of Roundabout at Sunrise Boulevard and Ewingsdale Road Byron Bay	Hazell Bros Group 9 Bee Circuit Burleigh Heads QLD	6/03/2017	6 months	2,958,260.41	Y	
Truck Mounted Road Broom Sweeper	Rosmech Sales and Service	13/02/2017		371,257.70	Y	
Contract inspection and management services - construction of SFRC roundabout	Ardill Payne and Partners	20/03/2017	5.5 months	293,091.00	Y	

BYRON SHIRE COUNCIL

2016/2017 Budget Review as at 31st March 2017 Legal Expenses		
Expense	Expenditure YTD \$	Budgeted Y/N
Legal Fees	60,314.17	Y

LATE REPORTS

Report No. 5.1 2016/17 Financial Sustainability Plan - Update on the Action Implementation Plan as at 31 March 2017**Directorate:** Corporate and Community Services**Report Author:** James Brickley, Manager Finance**File No:** I2017/439**Theme:** Corporate Management
Financial Services**Summary:**

Council at its Ordinary meeting held on 2 February 2017 adopted the 2016/17 Financial Sustainability Plan (FSP) via Resolution **17-011** without change following endorsement by the Finance Advisory Committee at its Meeting held on 10 November 2016 of the Draft 2016/2017 FSP.

The FSP adopted by Council is for the 2016/17 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 2016/17 FSP, for the period to 31 March 2017.

RECOMMENDATION:

That the update report to 31 March 2017 on the 2016/2017 Financial Sustainability Plan Action Implementation Plan (E2017/9113) be received and noted.

Attachments:

1 FSP Action Implementation Plan as at 31 March 2017, E2017/9113 , page 129 [↓](#)



Report

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

15 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 2016/17 FSP Plan, for the period to 31 March 2017.

20 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:

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

Financial Implications

40 The Finance Advisory Committee by referencing Attachment 1 will see progress against various action items associated with the FSP. At this stage up to 31 March 2017, there is a proposal in the 31 March 2017 Quarter Budget Review to increase revenue from paid parking above the original estimate by \$200,000 in addition to the \$300,000 adjustment in the 31 December 2017 Budget Review. This was one of the new revenue sources identified in Council's Fit for the Future Response and is pleasing the outcomes from a revenue perspective are higher than original
45 estimated.

During the last quarter, there has been an emphasis on finalising the Special Rate Variation (SRV) application to the Independent Pricing and Regulatory Tribunal (IPART) and working on options for Council in regards to the rating structure for 2017/2018 following Council's resolution in February
50 2017 to look at redistribution of the rating yield from Residential to Business rating categories.

It is also 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.
55

5 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 2016/2017 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

10 Council Resolutions 13-148, 13-238, 14-326, 15-606 and 17-011.

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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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.	DCCS	June 2017	Progress Update (31 March 2017) 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.
2. Monthly Management Finance Reports provided to the Executive Team.	DCCS	Monthly	Progress Update (31 March 2017) 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.	DCCS	Monthly	Progress Update (31 March 2017) 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.	DCCS	Quarterly	Progress Update (31 March 2017) The 2016/17 FSP was adopted by Council at its ordinary meeting held on 2 February. This is the second 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.	DCCS	Quarterly	Progress Update (31 March 2017) Expenditure savings will be included in the March 2017 Quarterly Budget Review Report to this meeting of the Finance Committee.
6. Report to Council any recommendations regards policy changes.	DCCS	As required	Progress Update (31 March 2017) Reported to Council as required.

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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.	DCCS	June 2017	<p>Progress Update (31 March 2017) The Internal Working Groups have continued to operate and report to the Executive Team as required.</p> <p>A weekly status update for identified critical projects is provided in the internal weekly Critical Project Status Update Report to ET.</p>
2. Internal Staff Working Group/staff to report to the Executive Team any proposed opportunities for deriving new/additional revenue.	DCCS	June 2017	<p>Progress Update (31 March 2017) The focus during the reporting period has been on the finalisation and lodgement of Council's Special Rate Variation (SRV) application to the Independent Pricing and Regulatory Tribunal (IPART) following Council's resolution to proceed with an application.</p>
3. Report to the Finance Committee and/or the Council any proposed opportunities for deriving new/additional revenue.	DCCS	Quarterly	<p>Progress Update (31 March 2017) Reported as required.</p>
4. Report to Council any recommendations regarding policy change and/or increases to existing or new revenue sources.	DCCS	June 2017	<p>Progress Update (31 March 2017) Presentations and Workshop sessions were held with the Finance Advisory Committee and Council Strategic Planning Workshops on proposals regarding the redistribution of the rating structure for the 2017-2018 financial year. This enable the consideration of options and a report to Council to consider a proposal for the purposes of public exhibition at its April 2017 Ordinary Meeting.</p>
5. Prepare submissions and lobby for grant funding for major capital works projects.	DCCS	June 2017	<p>Progress Update (31 March 2017) The Grant application submitted by Council have been supported, where appropriate, with submissions to the Local Members and the responsible State or Federal Minister. The Grant Applications submitted are detailed in the Monthly Grants Report to Council.</p>
6. Community Consultation and Submission of the Special Rate Variation Application to IPART to apply from 2017/2018 financial year and three following financial years.	DCCS	June 2017	<p>Progress Update (31 March 2017) Following Council's resolution to proceed to lodge an application for a Special Rate Variation (SRV) to IPART after consideration of the community consultation outcome, a comprehensive application was lodged addressing the IPART criteria for consideration by the lodgement date of 13 February 2017. Council has also been providing additional information as requested by IPART during the assessment process of Council's application that was not requested as part of the original application.</p>

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Strategy Element: Land Review and Property Development

Actions	Action Owner	Action Due Date	Management Comments
General Fund			
2. Lot 12 Bayshore Drive – Evaluation and possible sale.	DIS	June 2017	Progress Update (31 March 2017) The waste processing licence has been surrendered to the EPA with finalization pending. The site is fenced and stable. A report to Council on future use is pending.
3. Manfred Street – Complete and lodge planning proposal for the reclassification in accordance with Res 13-698.	DCCS	June 2017	Progress Update (31 March 2017) Currently awaiting Department of Planning determination of the Planning Proposal.
4. Station Street – Complete sale.	DIS	June 2017	Progress Update (31 March 2017) Contract for sale finalised with NCCH contingent upon DA approval and registered subdivision. Subdivision works commenced. A S96 will be required to align the NCCH outcomes with the existing consent.
5. Yaran Road, Tyagarah Airfield – Rezoning, DA works.	DIS	June 2017	Progress Update (31 March 2017) The matter was reported to Council and deferred subject to a range of matters articulated in Res 17-121, including Social Impact Assessment, Noise Impact Assessment, Strategic Floodplain Management Plan, Councillor Workshop, community consultation and accumulative ecological impact assessment.
6. Lot 22 Mullumbimby – Planning proposal and rezoning.	DIS	June 2017	Progress Update (31 March 2017) A planning consultant has been engaged to facilitate the rezoning/reclassification process. Key supporting studies such as the Flood study and Recreational Land Use study are progressing. A planning proposal will be developed.
7. Bayshore Drive Works Depot, Byron Bay (Lot 102, DP1087996, 1.79 hectares) – Reassess the feasibility and options for a potential relocation.	DIS	June 2017	Progress Update (31 March 2017) The report from consultants, Complete Urban, is expected in April.

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Water Fund			
8. Fletcher Street –Finalise architectural concept and business case.	DIS	June 2017	Progress Update (31 March 2017) The tender was issued and closed. A recommendation will be reported to Council. The project remains on track.
Sewer Fund			
9. South Byron STP – Future option determination. Continue site remediation. Start rezoning.	DIS	June 2017	Progress Update (31 March 2017) A draft report was prepared for Council and this will be used to inform a presentation to a SPW in May.
10. Brunswick Heads STP – Complete remediation.	DIS	June 2017	Progress Update (31 March 2017) Work has progressed in finalizing the necessary pre construction supporting documentation and work for the site contamination auditor.
11. Mullumbimby STP – Detailed site contamination and remediation assessments.	DIS	June 2017	Progress Update (31 March 2017) Work with GHD is progressing in accordance with the project plan.
12. Brunswick Valley STP, Vallances Road – Assess development options.	DIS	June 2017	Progress Update (31 March 2017) Council has resolved to prepare a site POM and this will be progressed with a consultant.
13. Bangalow STP – The RLUS has determined that rural residential is not viable in this location due to the proximity of both the STP and surrounding agricultural activity.	DIS	June 2017	Progress Update (31 March 2017) No further work required.
14. Lot 4 Mill Street – Assess development options.	DIS	June 2017	Progress Update (31 March 2017) Waiting for a response from JHR. The March flood reached a height of 4.2m. Based on this flood level it will not be possible to achieve a flood free access.
15. Various small surplus land parcels – Continue program.	DIS	June 2017	Progress Update (31 March 2017) This matter is ongoing and work has progressed on the options for sale of surplus road reserves and other minor land areas and been reported to Council.
Waste Fund			
16. Lots 3 and 29 Manse Road – Progress options for resource recovery in the quarry	DIS	June 2017	Progress Update (31 March 2017) A Resource recovery Master Plan has been developed. This will be an important step in establishing options for the future use of the adjoining quarry.
17. Lot 15 Dingo Lane, Myocum – Progress options for resource recovery in the quarry.	DIS	June 2017	Progress Update (31 March 2017) Consultants Complete Urban have considered this site in their depot relocation assessment.

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18. Lot 16 Dingo Lane, Myocum – Assess retention and sale options.	DIS	June 2017	Progress Update (31 March 2017) A report will be prepared for Council regarding options.
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Strategy Element: Strategic Procurement

Actions	Action Owner	Action Due Date	Management Comments
1. Develop contracts management guidelines and processes.	DCCS	June 2017	Progress Update (31 March 2017) Contract Management Guidelines endorsed and provided to staff with a toolkit. Staff training sessions booked for April and May. Complete.
2. Develop annual procurement plan.	DCCS	June 2017	Progress Update (31 March 2017) Annual Procurement Plan developed and endorsed by the Executive Team. Complete.
3. Develop and implement priority contracts program.	DCCS	June 2017	Progress Update (31 March 2017) Priority contracts program developed with Annual Procurement Plan, based on spend analysis data. Complete.
4. Detailed spend analysis and reporting.	DCCS	June 2017	Progress Update (31 March 2017) Spend analysis is completed at the end of each financial year to track performance and identify opportunities for improvement. Complete.
5. Implement ongoing procurement and contract management training program.	DCCS	June 2017	Progress Update (31 March 2017) Identified staff are undertaking online training through local government procurement. Training courses being undertaken include: Probity in Procurement, Procurement Essentials, Contract Management, and Specification Writing. Online training will continue to be offered to relevant staff. Complete.
6. Implement targeted program to reduce invoice numbers and transaction costs.	DCCS	June 2017	Progress Update (31 March 2017) The new purchase to pay process (see item 8 below) will result in a significant reduction in transaction costs. Work to reduce invoice numbers is ongoing. For example, where appropriate, new contracts require suppliers to provide a consolidated monthly invoice.

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Actions	Action Owner	Action Due Date	Management Comments
			In progress.
7. Develop social and sustainable procurement and economic development plan.	DCCS	June 2017	Progress Update (31 March 2017) The Sustainable Procurement Plan which addresses the four elements of sustainable procurement (social, environmental, economic, governance) has been completed. Complete.
8. Review purchase to pay process.	DCCS	June 2017	Progress Update (31 March 2017) On-line purchase requisitions (OLR) has now been implemented and went live during April 2017. Efforts are continuing to resolve issues as they arise in conjunction with software supplier and to assist staff with the transition to the new processes. In progress.
9. Implement purchasing cards for low value high volumed transactions.	DCCS	June 2017	Progress Update (31 March 2017) Project is progressing. Application has been made to Council's bank for the provision of the purchase card credit facility. Draft Policy has been endorsed by Executive Team. Staff identified to participate in trial of purchaser cards completed

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 2017	Progress Update (31 March 2017) 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 2015/16 budget recommended to be carried over to the 2016/17 Budget be reported to Council following the end of the 2015/16 Financial Year.	Council	June 2017	Progress Update (31 March 2017) This item is complete. Carryovers from 2015/2016 to be added to the 2016/2017 budget were considered by the Finance Advisory Committee at its Meeting held on 18 August 2016. These were later adopted by Council at its Ordinary Meeting held on 25 August 2016 (Resolution 16-446).

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Actions	Action Owner	Action Due Date	Management Comments
3. That the monthly Finance Report be distributed to Councillors on a monthly basis.	Finance Manager	June 2017	Progress Update (31 March 2017) Monthly finance reports are being circulated to Councillors.
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.	DCCS	June 2017	Progress Update (31 March 2017) This project is ongoing.

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 adopted Byron Bay Town Centre Masterplan.	ET	June 2017	Progress Update (31 March 2017) Leadership Group has been established. Other Projects identified by staff will be reported to Council as developed.
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: a) Future management and development of the Tyagarah Aerodrome b) Development of Byron Bay Swimming Pool/Café c) Redevelopment of the old Fletcher Street Library building.	DIS	June 2017	Progress Update (31 March 2017) a) The matter was reported to Council and deferred subject to a range of matters articulated in Res17-121 including Social Impact Assessment, Noise Impact Assessment, Strategic Floodplain Management Plan, Councillor Workshop, community consultation and accumulative ecological impact assessment. b) This matter is currently pending the resolution of the land tenure issues at this site. Council has resolved to close the section of road reserve and Crown lands has agreed that upon closure that this land will vest to Council. c) The tender was issued and closed. A recommendation will be reported to Council. The project remains on track. • information for their consideration. • Expected that a report on the final Planning Proposal will be presented

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Actions	Action Owner	Action Due Date	Management Comments
			<p>to Council at the 25 August 2016 meeting, pending OEH's further advice.</p> <ul style="list-style-type: none"> The Agreement to Lease and lease documents for the Tyagarah Hall have been signed by the successful applicant DA for associated activities has been lodged with Council.

Strategy Element: Volunteerism

Actions	Action Owner	Action Due Date	Management Comments
1. Review the Volunteer Policy and framework to ensure that it meets the National Standards for volunteer involvement, and supports the organisation in delivering volunteer activities.	Manager Community Development	June 2017	<p>Progress Update (31 March 2017) Preparation underway, however delayed due to full S355 guideline and induction rewrite based on feedback from committees. Expected to be delivered first quarter 17/18 financial year.</p>
2. Undertake an organisation wide audit of current volunteer activities.	ET	June 2017	<p>Progress Update (31 March 2017) Internal Audit yet to be progressed.</p>
3. Recognition of current volunteers.	ET	June 2017	<p>Progress Update (31 March 2017) Volunteer recognition event scheduled for 12 May. Additional volunteer event to be undertaken to thank volunteers and community sector for assistance in the wake of ex-tropical cyclone Debbie.</p>
4. Identify and deliver a social innovation pilot project.	Manager Community Development	June 2017	<p>Progress Update (31 March 2017) Proceed to scope social enterprise project pipeline through the Social Enterprise Action Plan to establish feasibility and buy-in.</p> <ul style="list-style-type: none"> CountryLink social enterprise project underway. Currently working on heritage components. Delay in heritage assessment process due to severe weather event preventing meeting with Heritage Office in Sydney. Meeting date rescheduled to 15th May 2017 Resource Recovery Study tour completed April 2017 to Great Lakes and Kimbriki (Sydney). Workshop with Resource Recovery team May 2017 Byron Young Innovators pilot project endorsed by Council March. Implementation plan under development. <p>Pilot a social procurement project in 2017 (Asset Management Program, Water and Sewer)</p> <ul style="list-style-type: none"> Specification for Myocum Tip electrical sorting being developed Specifications toilet cleaning being developed

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Actions	Action Owner	Action Due Date	Management Comments
			<p>Develop a Council supported funding strategy for a long-term social enterprise incubator program and facility</p> <ul style="list-style-type: none"> • In development • MOU with STEAM consortium • Potential pilot project Southern Cross University/SAE • Government and philanthropic funding outside of funding cycles being scoped and explored <p>Convene staff and external educational workshops in social procurement and social impact measurement</p> <ul style="list-style-type: none"> • Social Traders introduction to social enterprise workshops delivered Byron Bay • Community capacity building, knowledge sharing and networking underway • Social enterprise mapping underway <p>Develop a communications strategy to demonstrate Council's commitment to social impact</p> <ul style="list-style-type: none"> • Concept plan endorsed by ET as first step • All staff forum information session on benefits social procurement • Processes and programs to be fully developed prior to communication strategies

Strategy Element: Collaborations and Partnerships

Actions	Action Owner	Action Due Date	Management Comments
1. Embed collaboration/partnerships into the IP&R framework through the four year preparation of IP&R documents.	DCCS	June 2017	<p>Progress Update (31 March 2017)</p> <p>Collaboration/partnership strategy to be developed and implemented in Years 1-2 of Delivery Program 2017-2021 which is currently on public exhibition.</p>
2. Identify key potential organisational strategic partnerships/collaborations.	DCCS	June 2017	<p>Progress Update (31 March 2017)</p> <ul style="list-style-type: none"> • As above • Opportunities for collaboration/partnership to be identified across Council during development of strategies and actions

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Actions	Action Owner	Action Due Date	Management Comments
3. Review the format of Council reports as part of the internal audit recommendations to align Council reporting with strategic objectives.	DCCS	June 2017	Progress Update (31 March 2017) Progressing.
4. Provide a report to ET quarterly that identifies strategic partnerships/collaboration projects.	DSEE	June 2017	Progress Update (31 March 2017) Research Paper currently being prepared for presentation to the Executive Team and Council on potential frameworks for strategic partnerships/collaboration projects.

Strategy Element: Asset Management

Actions	Action Owner	Action Due Date	Management Comments
1. Prepare infrastructure reports for the Financial Statements and NSW Fit for Future program.	DIS	June 2017	Progress Update (31 March 2017) This was completed and submitted as part of the submission to the State Government.
2. Develop levels of service for infrastructure to support investment.	DIS	June 2017	Progress Update (31 March 2017) Work is progressing on the Transport AMP and will be further advanced following the outcome of the Special Rate Variation Application (SRVA).
3. Progress the outcomes of Asset Management Audits to improve performance.	DIS	June 2017	Progress Update (31 March 2017) Work is continuing and in February an audit was completed by Grant Thornton. The findings will be reported to the IAC.
4. Improve the level and integration of asset information to better assist decision making and focus infrastructure investment.	DIS	June 2017	Progress Update (31 March 2017) A new Customer Relationship Management (CRM) project is progressing. The level of integration with the assets system is yet to be finalised.
5. Revalue water and sewer assets in accordance with the Local Government Accounting Code.	DIS	June 2017	Progress Update (31 March 2017) The revaluation is progressing.
6. Creatively develop new and revised funding strategies for better community outcomes.	DIS	June 2017	Progress Update (31 March 2017) The SRVA was developed and submitted following extensive community consultation.
7. Actively work with government and industry leaders to improve asset management performance.	DIS	June 2017	Progress Update (31 March 2017) Staff have arranged for a industry leading workshop on Special Schedule 7 Infrastructure Reporting. Staff have been asked to speak regarding our advanced approach to bridge risk analysis using the software Reflect.

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Actions	Action Owner	Action Due Date	Management Comments
8. Engage with the community on the challenges of asset management.	DIS	June 2017	Progress Update (31 March 2017) The SRVA was developed and submitted following extensive community consultation. The IPART decision is expected in May. The Transport & Infrastructure Advisory Committee continues to be engaged with detailed presentations made at 16 February meeting.

Strategy Element: Long Term Financial Planning

Actions	Action Owner	Action Due Date	Management Comments
1. Develop the 2016-2026 Long Term Financial Plan following adoption of the 2016/17 Operational Plan and report to the Finance Advisory Committee/Council prior to 18 August 2016.	Finance Manager	June 2017	Progress Update (31 March 2017) 2016-2026 Long Term Financial Plan adopted by Council on 15 December 2017. Completed but not by the Action due date.
2. Further update the 2016-2026 Long Term Financial Plan to address the requirements of Council's proposed Special Rate Variation (SRV) application prior to lodgement with IPART in February 2017.	Finance Manager	June 2017	Progress Update (31 March 2017) Additional versions of LTFP also created to support Special Rate Variation (SRV) to IPART to match actual application and a further scenario to analyse impacts of proposed SRV expenditure without the proposed SRV revenue as requested by IPART during assessment of Council's application. Completed.

5 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 March 2017) Reporting for the quarter ended 31 March 2017 reported to the FAC 18 May 2017.
2. Recognition through the QBR process of financial outcomes delivered by the FSP.	Finance Manager	Quarterly	Progress Update (31 March 2017) March 2017 QBR reported to FAC on 18 May 2017.
3. Structural changes to both revenue sources and expenditure will be updated in the base budget during	Finance Manager	June 2017	Progress Update (31 March 2017) 2017/2018 budget currently on public exhibition at time of preparing this comment. To be adopted by Council on 22 June 2017 to include additional

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Actions	Action Owner	Action Due Date	Management Comments
the preparation of the 2017/18 Budget.			revenue from Special Rate Variation now approved and projects funded from the first year increase. Also includes additional asset maintenance funding.
4. The financial outcomes delivered by the FSP updated into the Council's Long Term Financial Plan and modelled in the Long Term Financial Plan Scenarios.	Finance Manager	June 2017	Progress Update (31 March 2017) 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 2017	Progress Update (31 March 2017) No update for this reporting period.
6. Assessment of the seven 'Fit for Future' benchmarks on an ongoing basis to ensure Council maintains the 'Fit' outcome.	Finance Manager	June 2017	Progress Update (31 March 2017) No update for this reporting period.

Strategy Element: Environmental Projects

Actions	Action Owner	Action Due Date	Management Comments
1. Implement actions from the Low Carbon Strategy as per scheduled timeframes. Example of actions that meet the FSP include energy efficiency measures, installation of solar power and solar hot water, energy data optimisation, electric fleet vehicles and installation of smart meters.	DSEE	June 2017	Progress Update (31 March 2017) 100% of the Low Carbon Strategy actions to date have been completed or are in progress. The strategy sets a target to reduce greenhouse gas emissions by a minimum of 30% from 2003-2004 levels by 2020. Achievements to date: The Myocum Landfill Gas collection network and flare was upgraded and a 10 year contract procured for the system operation and flare hire. A 103kW solar system installed on council assets. 5 solar hot water systems at Community Centres and the Depot. Energy audits of the Sandhills Child Care and The Cavanbah Centre. Lighting efficiency retrofits on council assets.
2. Work collaboratively with the Zero Emissions Byron project to identify actions that go beyond the Byron Shire Low Carbon Strategy.	DSEE	June 2017	Progress Update (31 March 2017) The Zero Emissions Byron project is overseen by a steering committee comprising the Mayor, Council staff, local community groups, BZE and the Centre for Social Change. The project is organised according to five sectors that contribute to emissions in the Shire: energy, transport, buildings, land use

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Actions	Action Owner	Action Due Date	Management Comments
			and waste. In each sector a team of local volunteers and experts has been established and has now calculated the baseline emissions. The Baseline Emissions Report is the current emissions and emission reduction strategies for the Byron community. Moving forward post baseline report, the creation a 10 Year Strategic Action Plan, identifying clear projects/strategies to help reduce emissions is now under development.