

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, 16 November 2017
Time	2.00pm

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

Mark Arnold
Director Corporate and Community Services

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 17 August 2017

4. STAFF REPORTS

General Manager

- 4.1 Notice of Motion - Distribution of Paid Parking Income for the Benefit of Rural Communities 4

Corporate and Community Services

- 4.2 Draft Financial Sustainability Plan 2017/2018 5
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STAFF REPORTS - GENERAL MANAGER

Report No. 4.1 **Notice of Motion - Distribution of Paid Parking Income for the Benefit of Rural Communities**

Directorate: General Manager

Report Author: David Royston-Jennings, Corporate Governance Officer

File No: I2017/1737

Theme: Corporate Management

Financial Services

I move that Council determine an equitable methodology for distribution of paid parking income for the benefit of rural communities.

Signed: Cr Basil Cameron

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

Report No. 4.2 Draft Financial Sustainability Plan 2017/2018

Directorate: Corporate and Community Services

Report Author: James Brickley, Manager Finance

File No: I2017/1719

Theme: Corporate Management
Financial Services

Summary:

Council at its Ordinary meeting held on 9 May 2013 adopted a Financial Sustainability Plan ("FSP") for the 2013/2014 financial period (refer Resolution **13-238**).

This was the initial FSP developed and adopted by Council, and was prepared in accordance with part 3 of Council Resolution **13-148**, to provide a strategic approach to the management of the Financial Sustainability of Council.

Resolution **13-148**, adopted by the Strategic Planning Committee Resolution at its meeting held on 28 March 2013, provided the framework for the development the FSP.

The FSP provides a means for Council to communicate with the community on proposed reforms and actions to manage the financial sustainability of the organisation in the short, medium and long term.

This report has been prepared to allow the Finance Advisory Committee to consider the fifth version of the Financial Sustainability Plan for the 2017/2018 financial period.

RECOMMENDATION:

That the Finance Advisory Committee recommend to Council:

That Council adopt the Draft Financial Sustainability Plan 2017/2018 (#E2017/104429)

Attachments:

1 DRAFT Financial Sustainability Plan 2017 18, E2017/104429 , page 9 [↓](#)

Report

This report has been prepared to allow the Finance Advisory Committee to consider the draft “*Financial Sustainability Plan 2017/2018*” (“FSP 2017/2018”).

The FSP 2017/2018 is the fifth version of the FSP prepared for consideration by Council.

The first version of the FSP, FSP 2013/2014 was adopted by Council on 9 May 2013 via Resolution **13-238**.

The second version of the FSP, FSP 2014/2015 was adopted by Council on 7 August 2014 via Resolution **14-326**.

The third version of the FSP, FSP 2015/2016 was adopted by Council on 15 December 2015 via Resolution **15-606**.

The fourth version of the FSP, FSP 2016/2017 was adopted by Council on 2 February 2017 via resolution **17-011**.

During the course of the 2016/2017 financial year, work on the implementation of the actions detailed in the individual chapters of the 2016/2017 FSP was undertaken, with the outcomes progressively reported to the Finance Advisory Committee on a quarterly basis on 16 February 2017 and 18 May 2017, with the final report for the 2016/2017 financial year submitted to the FAC meeting held 17 August 2017.

The FSP 2017/2018 has been developed using a similar format to that of FSP 2016/2017 but has been amended to reflect the actions undertaken and the impact of the outcomes from these actions on the future strategic management of Council’s financial sustainability.

The relevant chapters in the FSP 2017/2018 have been prepared to capture the outcomes from the 2016/2017 financial year as well detail what is proposed for the 2017/2018 financial year.

The Action Plan is a summary of the actions detailed in the FSP for the following chapter areas:

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

The Action Plan will be completed and included in the 2017/2018 FSP when adopted by Council and will be developed from the Actions included in each Chapter. The Action Plan will then be reported to the FAC each quarter starting with the December quarter.

Financial Implications

The draft “*Financial Sustainability Plan 2017/2018*” forms part of the strategic approach adopted by Council in managing the short, medium long term sustainability of Council.

The Plan needs to be considered in context with the adopted annual Operational Plan, the Quarterly Budget Reviews and the Long Term Financial Plan when Council is considering the financial impacts of specific activities, projects and Services.

- 5 Part 2 of Resolution **13-148** requires the General Manager to prepare reports on specific elements of sustainability reform package detailed in the FSP, including any rationalisation of Council's property portfolio and the associated establishment of an Infrastructure Renewal Fund. The Infrastructure Renewal Fund was established by Council by Resolution **13-170** and the terms of operation for this Reserve were adopted by Council on 9 May 2013 via Resolution **13-239**.

- 10 In accordance with Part 4 of Resolution **13-148** the General Manager will continue to prepare and submit progress reports on the implementation of the draft "*Financial Sustainability Plan 2017/2018*" to the Council's Finance Committee on a quarterly basis.

15 Statutory and Policy Compliance Implications

The FSP has been developed as a tool to assist Council in its ongoing obligations as defined in Chapter 3 (Principles for local government) of the Local Government Act 1993.

- 20 Section 8A of the Local Government 1993 provides that Council as part of its Guiding Principles consider the following:

(1) Exercise of functions generally

- 25 The following general principles apply to the exercise of functions by councils:

(a) Councils should provide strong and effective representation, leadership, planning and decision-making.

- 30 (b) Councils should carry out functions in a way that provides the best possible value for residents and ratepayers.

- 35 (c) Councils should plan strategically, using the integrated planning and reporting framework, for the provision of effective and efficient services and regulation to meet the diverse needs of the local community.

(d) Councils should apply the integrated planning and reporting framework in carrying out their functions so as to achieve desired outcomes and continuous improvements.

- 40 (e) Councils should work co-operatively with other councils and the State government to achieve desired outcomes for the local community.

(f) Councils should manage lands and other assets so that current and future local community needs can be met in an affordable way.

- 45 (g) Councils should work with others to secure appropriate services for local community needs.

(h) Councils should act fairly, ethically and without bias in the interests of the local community.

- 50 (i) Councils should be responsible employers and provide a consultative and supportive working environment for staff.

(2) Decision-making

- 55 The following principles apply to decision-making by councils (subject to any other applicable law):

(a) Councils should recognise diverse local community needs and interests.

(b) Councils should consider social justice principles.

5 (c) Councils should consider the long term and cumulative effects of actions on future generations.

(d) Councils should consider the principles of ecologically sustainable development.

10 (e) Council decision-making should be transparent and decision-makers are to be accountable for decisions and omissions.

(3) Community participation

15 Councils should actively engage with their local communities, through the use of the integrated planning and reporting framework and other measures.

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BYRON SHIRE COUNCIL

Financial Sustainability Plan

2017/18

Financial Sustainability Plan 2017/18

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Financial Sustainability Plan 2017/18

FINANCIAL SUSTAINABILITY PLAN (FSP) 2017/18**1. Overview**

This is the fifth Financial Sustainability Plan ("FSP") prepared by Council and includes the projects and strategies to be progressively implemented and actioned during the 2017/18 Financial Period. The projects and strategies identified have a focus of improving the financial sustainability of Council as an organisation over the short, medium and longer term.

Council adopted its first FSP on 9 May 2013 (Resolution **13-238**). This FSP was for the 2013/14 Financial Period and during this period the progress achieved in the implementation of the FSP Action Plan was reported quarterly to the Finance Advisory Committee in accordance with Resolution **13-148**.

Council adopted its second FSP on 7 August 2014 (Resolution **14-326**) for the 2014/15 Financial Period, with the progress achieved in the implementation of the FSP Action Plan again reported quarterly to the Finance Advisory Committee.

Council adopted its third FSP on 10 December 2016 (Resolution **15-606**) for the 2015/16 Financial Period, with the progress achieved in the implementation of the FSP Action Plan again reported quarterly to the Finance Advisory Committee.

Council adopted its fourth FSP on 2 February 2017 (Resolution **17-011**) for the 2016/17 Financial Period, with the progress achieved in the implementation of the FSP Action Plan again reported quarterly to the Finance Advisory Committee.

Although the FSP is for a specific financial period the projects and strategies identified in the Plan are developed, implemented and reported on over a number of periods.

The FSP is not a requirement of the integrated planning and reporting provisions detailed in the Local Government Act 1993, but it is an adopted Council Plan, prepared by Council to detail projects and strategies that it has identified and developed to improve and maintain its financial sustainability.

The FSP is also used by Council to inform the preparation of Byron Shire Council's 10 Year Long Term Financial Plan ("LTFP") and the annual review of this Plan. The LTFP is a component of the Council's Resourcing Strategy and is a requirement of the integrated planning and reporting framework.

The projects and strategies identified in the FSP 2017/18 will be used to inform the scenarios in the LTFP 2017-2028.

The development, implementation and review of the annual FSP and the FSP Action Plan is a key element of this Council's strong focus on addressing its long term financial sustainability. This strong focus has been developed as part of the Council's commitment and response to the NSW local government reform process.

In 2012 the Minister for Local Government announced that as part of the NSW local government reform process he had:

- (a) commissioned the NSW Treasury Corporation ("TCORP") to undertake a financial assessment of all NSW councils; and
- (b) commissioned the Office of Local Government to undertake an assessment of each council's infrastructure renewal backlog.

Financial Sustainability Plan 2017/18

Byron Shire Council following that announcement worked with both authorities and its external auditors to gain a clear picture of its long term financial sustainability. In March of 2013 TCORP released the Byron Council's *"Financial Assessment, Sustainability and Benchmarking Report"*.

This Report stated that Council's financial outlook was described as *"weak and deteriorating"* with this assessment being based upon successive operating deficits, high debt, and a deteriorating capacity to fund infrastructure maintenance and renewal.

The Report prepared by TCORP provided an assessment of the following key areas:

- The financial capacity of the Council to undertake additional borrowings
- The long term sustainability of the Council
- The financial performance of the Council in comparison to a range of similar Councils and measured against prudent benchmarks

TCORP at that time prepared a Financial Sustainability Rating ("FSR") and an Outlook for Council in which it assessed Council as being:

- | | |
|-----------------------------------|----------|
| • Financial Sustainability Rating | Weak |
| • Outlook | Negative |

The NSW State Government in 2014, as part of the NSW local government reform process and following the release of the TCORP Reports and the Report of NSW Independent Local Government Review Panel, announced the Fit for the Future ("FFF") program.

Under the FFF program all local government authorities were required to submit a Council Improvement Proposal ("CIP") by 30 June 2015. The Byron Shire Council CIP was adopted by Council at an Extraordinary meeting of Council held on June 2015 via Resolution **15-302**. A copy of the adopted CIP can be viewed on Council's website.

The Independent Pricing and Regulatory Tribunal (IPART) was appointed to the role of the *"expert panel"* and was tasked with assessing the Proposals (CIPs) and reporting to the Office of Local Government with a final assessment report by 16 October 2015.

Council had previously been assessed, as part of the FFF work undertaken by the NSW Independent Local Government Review Panel, as having the *"scale"* to remain as a stand alone Council, with the *"capacity"* of a Council to be financially sustainable in the medium to longer term. Council as such was assessed as having the *"scale and capacity"* to be financially sustainable and this assessment informed the IPART review of the CIP submitted by Council.

The 2013/14, 2014/15 and 2015/16 informed and provided the foundation for the strategies and actions detailed in the CIP submitted by Council. The CIP has in turn informed the strategies and actions detailed in the 2016/17 and 2017/18 FSP, and which in turn inform the scenarios in the LTFP 2017-2028.

Council in the Report titled *"Assessment of Council Fit for the Future Proposals, Local Government – Final Report October 2015"*, prepared for the Office of Local Government by IPART was determined as being Fit For the Future. Council on the basis of the CIP submitted to the OLG was assessed by IPART as having satisfied the financial criteria overall, and also, each of the three elements of this criteria being sustainability, infrastructure and service management and efficiency.

Based on the IPART assessment of the Council's CIP and its determination that Council is Fit For the Future, the objective set by Council in the adopted 2013/14, 2014/15 and 2015/16 Financial Sustainability Project Plans that Council *"in line with its stated objectives and the strategies detailed in the Financial Sustainability Project Plan the performance of Council in achieving its*

Financial Sustainability Plan 2017/18

stated objectives will be firstly to address the outlook rating and secondly to improve the Financial Sustainability rating" has been achieved.

The focus of Council since the determination has been on the implementation of the strategies set out in the CIP, to ensure the financial sustainability of Council in the medium to long term and to further maintain its Fit For the Future rating.

The CIP set out the five (5) key strategies to be implemented by Council over a five (5) year period to enable it to be able to satisfy the seven (7) Benchmarks established by the OLG for a Council to be assessed as being fit for the future or financially sustainable.

The 5 key strategies in the Council Improvement Program are:

1. Implementation of Pay Parking in Byron Bay Town Centre and Wategos Beach
2. Asset Realisation (Sale and Development of Land)
3. Increase in rates up to 10% (including any rate peg increase and the streamlined 3% rate increase which can occur if Council is assessed as being fit for the future).
4. Realisation of efficiency savings through strategic procurement initiatives
5. Accessing the streamlined 3% above rate peg rate increase (if Council is declared Fit for the Future).

In relation to the 5 key strategies Council has successfully completed Strategy 1, being the implementation of Pay in Byron Bay Town Centre and Wategos Beach. In actioning Strategy 2 Council submitted an application during 2016/17 to the IPART for a Special Rate Variation of 7.5% (including any rate peg increase). This application was made following an extensive program of community engagement, with application being subsequently approved. In regard to Strategy 4, Council did during the 2015/16 and 2016/ Financial Years achieve the efficiency savings targets set for its strategic procurement initiatives for each of the financial period.

Council continues pursue Strategy 2 with the actions for the 2017/18 Financial Year being detailed in Chapter 5 of the Plan.

Council is unable to pursue Strategy 5, as the Minister for Local Government has not yet implemented a framework for the streamlined 3% above rate peg rate increase process that, was initially flagged under the Fit For the Future Program. This element of Strategy 2 and Strategy 5 was incorporated into the Council's Special Rate Variation application to the IPART.

The 2017/18 FSP also sets out a number of other strategies actions that have been identified to enhance and support the overall financial sustainability of the Council.

The key strategies included in the FSP 2017/18 are as follows.

- rationalising Council's property portfolio and associated investment strategies
- an accelerated plan for debt reduction
- investing in Council's business activities such as caravan parks
- examining new opportunities for raising additional revenue from Byron's growing tourist and visitor market
- increasing revenues from own source revenue activities such as paid parking schemes
- reducing operational expenditure
- increased focus on asset management programs and activities
- reinvestment of additional own source revenues in asset renewal and maintenance programs and works
- realisation of efficiency savings through strategic procurement initiatives

Financial Sustainability Plan 2017/18

2. The PlanObjectives

The objectives of the Financial Sustainability Plan are as follows:

- improve the financial sustainability of Council
- address the asset renewal funding gap
- improve Council's asset management and maintenance systems and programs
- retire outstanding debt and progressively increase the capacity of Council to borrow for infrastructure renewal projects
- identify and realise viable and sustainable commercial opportunities
- identify opportunities for and achieve cost and waste reductions in operating and/or cost activities of Council
- identify opportunities for sustainable increases to existing recurrent revenues, and to research, investigate and evaluate opportunities for deriving new, recurrent and sustainable sources of revenue identify and pursue new and recurrent revenue sources including opportunities arising from the strong tourism/visitor market
- increase resource sharing through collaboration with government agencies and community stakeholders
- improve the overall financial performance of Council

The Financial Sustainability Plan includes a number of chapters addressing these objectives.

Chapters

The main areas or chapters of the Plan are:

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

The actions proposed by Council being as detailed in each of these areas

Performance Criteria

The TCORP in its Report titled "*Financial Sustainability of New South Wales Local Government Sector released in April 2013*" has assessed Council as

- Financial Sustainability Rating Weak
- Outlook Negative

Financial Sustainability Plan 2017/18

"Weak" Financial Sustainability Rating is defined as follows:

- A local government with an acceptable capacity to meet its financial commitments in the short to medium term and a limited capacity in the long term.
- It has a record of reporting moderate to significant operating deficits with a recent operating deficit being significant. It is unlikely to be able to address its operating deficits, manage unforeseen financial shocks and any adverse changes in its business, without the need for significant revenue and/or expense adjustments.
- The expense adjustments would result in significant changes to the range of and/or quality of services offered.
- It may experience difficulty in managing core business risks.

and "Negative Outlook" is defined as:

- As a result of a foreseeable event or circumstance occurring, there is the potential for deterioration in the local government's capacity to meet its financial commitments (short and/or long term) and resulting change in its rating. However, it does not necessarily indicate that a rating change may be forthcoming.

Council through the actions that it has implemented from its adopted 2013/14 and 2014/15 FSP has made significant progress in addressing both the Financial Sustainability Rating of "Weak" and the Outlook rating of "Negative".

The IPART assessment of Byron Shire Council (refer page 155 of *Assessment of Council Fit for the Future Proposals, Local Government – Final Report October 2015*) as Fit For the Future and that in the CIP submitted by Council that its Plan satisfies the financial criteria overall and also each of the three elements of this criteria being sustainability, infrastructure and service management and efficiency, demonstrates the progress achieved by Council.

The CIP includes an assessment of the current performance of Council in the seven (7) Performance Measure/Benchmark indicators developed for the Fit For the Future program and where the Council does not currently a Performance Indicator the strategies to be implement over the next five (5) financial years, to be either meet the mandatory performance indicators or to show or demonstrate significant progress in the non-mandatory performance indicators by the 2019/2020 financial year.

Council in the CIP has provided a Plan that details the strategies and actions that will see it achieve six (6) of the seven (7) Performance Indicators, including all of the mandatory indicators by 2019/2020 and show significant improvement in the seventh indicator, being the Infrastructure Backlog Ratio by 2019/2020.

Further information is provided in Chapter 13 – Performance Measures on these performance indicators which it will be using to monitor its progress in achieving its stated objectives during the 2016/17 financial year.

Council in Chapter 14 has included a summary of the financial outcomes that it achieved during the 2015/16 financial year.

Council in Chapter 15 – Action Implementation Plan has summarised the actions proposed throughout the Plan and is the template to be used for the quarterly reporting to the Finance Advisory Committee.

Financial Sustainability Plan 2017/18

3. Expenditure Review

This was one of the key strategies identified in the 2013/14 FSP, the 2014/15 FSP, the 2015/2016 FSP, 2016/17 FSP and is again a key strategy area in the 2017/18 FSP. This strategy is central to Council achieving the FSP objective to "identify opportunities for and achieve cost and waste reductions in operating and/or cost activities of Council".

During the 2013/14 and 2014/15 Financial Years the General Manager established an Expenditure Review Group consisting of nominated members of staff. The role of the Expenditure Review Group was to review and assess the cost activities of Council to identify areas where expenditure maybe reduced and to make recommendations to the General Manager and the Executive Team on actions to be implemented to reduce costs and wastage, without reducing the capacity of Council in the area of service provision.

From the 2015/16 Financial Year onwards, the overarching function of the Expenditure Review Committee has been assumed into the Strategic Procurement Steering Committee. The role of the Strategic Procurement Steering Committee is by definition focussed on Strategic Procurement and the actions of this Committee are detailed and discussed further in Chapter 6.

The responsibility of the Expenditure Review Group in identifying opportunities for and to achieve cost and waste reductions in operating and/or cost activities of Council has with the implementation of the new Monthly Management Finance Reporting been delegated to Directors, Managers and responsible staff.

Monthly Management Reporting requires staff to be responsible for Program budgets and the expenditures incurred in the Program areas during each financial year. The same staff also play an important role in the development of Budgets for the future years as part of the Operational Plan and Budget preparation process.

The accountability of Staff for Program area budgets has meant that opportunities or recommendations for efficiencies or cost reduction is driven by the Staff involved in or responsible for the delivery of Programs and who have the best understanding of the activities, services or works. An outcome of this is that the savings or efficiency measures when implemented are owned by staff and are more successful and sustainable.

Where savings are identified and realised, the savings will also be reported to the Council through the quarterly budget review process. Any policy changes proposed as a means of facilitating improved financial outcomes will also be periodically reported to the Council for consideration.

Action Implementation Plan

- | |
|---|
| <ol style="list-style-type: none">1. Recommendations on expenditure savings or efficiency gains identified by responsible staff reported to the Executive Team.2. Monthly Management Finance Reports provided to the Executive Team.3. Monthly Management Finance Reports provided to Councillors.4. Progress reports to the Finance Committee on the implementation of the adopted FSP actions.5. Report to Council through the Quarterly Budget Review any identified expenditure savings.6. Report to Council any recommendations regards policy changes. |
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Financial Sustainability Plan 2017/18

4. Revenue Review

This was one of the key strategies identified in the adopted 2013/14 FSP, the 2014/15 FSP, the 2015/16 FSP, 2016/17 FSP and is again a key strategy area in the 2017/18 FSP. This strategy is central to Council achieving the FSP objective to *"identify opportunities for sustainable increases to existing recurrent revenues, and to research, investigate and evaluate opportunities for deriving new, recurrent and sustainable sources of revenue"*.

During the 2013/14 and 2014/15 financial years the General Manager established a Revenue Review Group consisting of nominated members of staff. The role of the Revenue Review Group was to progressively make recommendations to the General Manager and the Executive Team on opportunities for sustainable increases to existing recurrent revenues, and to research, investigate and evaluate opportunities for deriving new, recurrent and sustainable sources of revenue.

The role of the Revenue Review Group will not be continued from the 2015/16 financial year onwards as the roles performed by the Group have been either delegated to a dedicated Internal Staff Working Groups such as the Paid Parking Working Group or been delegated to individuals such as Directors, Managers and/or responsible staff. An example of this is the annual review of the fees and charges undertaken and reported to Council as part of the development of Revenue Policy for the next financial year.

The main revenue review areas by the organisation during the 2016/17 financial year were proposed to be:

- expansion of a Paid Parking Scheme for Byron Bay CBD to include Wategos Beach
- to continue the review of adopted fees and charges and to recommend to Council increases or new fees and charges within a competitive fees and charges framework
- active management and marketing of Council facilities including the Cavanbah Centre
- to investigate and recommend new sponsorship opportunities
- investigate commercial opportunities at the Tyagarah Airfield
- continue to investigate further opportunities for Council to improve its revenue recovery and collection systems to improve its cash flows
- the management of its investment portfolio to maximise interest returns whilst meeting expenditure commitments
- investigate, lobby and prepare submissions for grant funding for significant infrastructure projects
- Community Consultation and the preparation of an application to IPART for a Special Rate Variation (SRV) to apply from the 2017/2018 financial year as a permanent addition to income with subsequent increases for the following three financial years.

The main revenue review areas by the organisation during the 2017/18 financial year are proposed to be:

- expansion of a Paid Parking Scheme to Bangalow
- potential expansion of the Pay Parking Scheme to Brunswick Heads and Belongil.
- to continue the review of adopted fees and charges and to recommend to Council increases or new fees and charges within a competitive fees and charges framework
- active management and marketing of Council facilities including the Cavanbah Centre
- to investigate and recommend new sponsorship opportunities
- investigate commercial opportunities at the Tyagarah Airfield
- continue to investigate further opportunities for Council to improve its revenue recovery and collection systems to improve its cash flows
- the management of its investment portfolio to maximise interest returns whilst meeting expenditure commitments and Council's preference for Environmental and Socially Responsible investment opportunities.

Financial Sustainability Plan 2017/18

- investigate, lobby and prepare submissions for grant funding for significant infrastructure projects.
- Research of potential non-resident revenue sources (if any) and provide quarterly updates to the Finance Advisory Committee.(Resolution 17-222).

Internal Staff Working Groups will be required to report to the Executive Team on the progress achieved on the implementation of their specific initiative/s and where appropriate to also report initiatives to the Council's Finance Committee and/or Council. Any proposed policy changes required to facilitate recommended revenue raising opportunities will also be periodically reported to the Council.

Individual staff will report and make recommendations to the Executive Team and/or Finance Committee and Council through a same process.

Action Implementation Plan

1. Internal Staff Working Groups to report to the Executive Team on the progress achieved on the implementation of their specific initiative/s
2. Internal Staff Working Groups/ staff to report to the Executive Team any proposed opportunities for deriving new/additional revenue.
3. Report to the Finance Advisory Committee and/or the Council any proposed opportunities for deriving new/additional revenue.
4. Report to Council any recommendations regarding policy change and/ or increases to existing or new revenue sources.
5. Prepare submissions and lobby for grant funding for significant infrastructure projects.
6. Research non-residential revenue sources (if any) and report to the Finance Advisory Committee quarterly.

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5. Land Review and Property Development

The 2013/14 FSP activated land and property development as a key option to improve the long term financial sustainability of Council. This area has continued in the four (4) subsequent updated versions of the FSP.

This element of the Plan seeks to identify potential strategic objectives and options for the holistic management of land holdings and identify a potential cash flow for Council from land/ asset development and sales that can be deployed to achieve those objectives.

Progression of the land and property development program has seen increased emphasis on opportunities for affordable housing, leading sustainability initiatives, and long term returns through innovative partnerships.

Significant progress has been made in accordance with the 2016/17 plan, including:

- Fletcher St Redevelopment – Council resolved 17- 279 to appoint architects to progress the concept to DA stage.
- South Byron STP – Council has resolved 17-225 to jointly progress in 2017/18 the completion of all remediation and an EOI process for future use.
- Lot 12 Bayshore – the site was successfully remediated and an EOI process will be progressed in 2017/18 for future use.
- Station St – Council has entered into a contract for sale with North Coast Community Housing ("NCCCH"). Subject to a successful DA in 2017/18, settlement on the one lot subdivision will occur.
- Lot 22 Mullum – following DoP support, the planning proposal for rezoning/ reclassification and the associated supporting studies were progressed. Resolution 17-260 is relevant to a EOI process that will occur in 2017/18.
- Lot 4 Mullum – ongoing liaison with John Holland Rail has resulted in a potential opportunity to purchase land that would secure access to this property.
- Lot 16 Dingo Lane – Council has resolved 17-228 to sell this property in 2017/18.
- Yaran Road, Tyagarah part Lot 49/881232 – Council resolved 17-121 to complete further extensive studies prior to further progression of the Planning Proposal.
- Small surplus land parcels – evaluation and progression towards sale.
- Vallances Rd – Council resolved via 17-054 to develop a Plan of Management for the entire land holding that will be attempting to build a "Virtuous Cycle" in resource management in Mullumbimby.
- Lot 102 Bayshore Drive, works depot relocation – consultants Complete Urban conducted a review of options which could be progressed.

The Plan continues to focus on key sites which it is believed provide Council the greatest opportunity. A program of action has been developed over the next four financial years and is presented in this Chapter under the section – *Development Options and Timeframes for Key Land Sites*.

Strategic Objectives

The following strategic objectives have informed the analysis in the Plan and are recommended to guide decision making on Council's key operational land holdings.

- demonstrate that Council's land holdings are a key opportunity to assist with long term financial sustainability and showcase leading practice in environmental sustainability

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- maximise the financial return on the investment from Council's operational land holdings whilst promoting innovation in environmental, social and community economic outcomes for example affordable housing.
- utilise the equity in Council's land holdings to create an enduring revenue source for key asset maintenance and renewal programs
- consider Council's land holdings as a portfolio of properties to be managed collectively to promote financial sustainability and leverage outcomes through appropriate Public Private Partnerships.
- establish a funding source and capacity to broadly develop the potential of Council's operational land holdings.

Key Land Sites

The 2017/18 Plan continues to focus on the key sites identified in the 2016/17 FSPP with the exception of Lots 3 & 29 Manse Road, Myocum (including houses) which have been retired from the program due to their proximity to the Resource Recovery Centre. The identified sites provide Council with the greatest opportunity for progression of the strategic objectives of the program.

The key properties identified in this Plan are owned by the four Fund areas, General, Water, Sewer and Waste.

General Fund

- Lot 12 Bayshore Drive, Byron Bay
- Station Street, Mullumbimby
- Yaran Road, Tyagarah part Lot 49/881232 (adjacent to Tyagarah Aerodrome – northern side)
- Lot 22, Mullumbimby
- Bayshore Drive Works Depot, Byron Bay (Lot 102, DP1087996)
- Manfred St, Belongil (Lots B DP 371044, Lots 6 & 7 Sec 3 DP1623)
- Various small surplus land parcels

Water Fund

- Fletcher Street Cottage / Old Library, Byron Bay – 10 Lawson St

Sewer Fund

- Old South Byron STP site
- Old Brunswick Heads STP site
- Old Mullumbimby STP site
- Brunswick Valley STP, Vallances Road, Mullumbimby (including two houses)
- Bangalow STP, Dudgeons Lane, Bangalow

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- Lot 4, Mill Street, Mullumbimby

Waste

- Lots 3 & 29 Manse Road, Myocum (including houses)
- Lot 15 (including the 'Bower Cottage') Dingo Lane, Myocum
- Lot 16 Dingo Lane, Myocum

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Development Options and Timeframes for Key Land Sites

Key Land Site	Assumed Option	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
General Fund							
5.1 Lot 12 Bayshore Drive	Possible PPP	Complete clean up contract and finalise land contamination status.	Evaluation and possible sale	Future Use assessment through EOI and possible PPP.	Possible PPP deployment	Progress PPP deployment.	Complete PPP deployment.
5.2 Manfred St	Reclassification of land to reconfigure part of the land to dispose of the land and enable the potential rectification of encroachment	Completion of the coastal revetment	Complete and lodge planning proposal for the reclassification in accordance with Res 13-698.	Implement the outcomes of Council Res 17-271.	Continue to pursue under the FSP program or conclude the matter.		
5.3 Station Street	Subdivision and sale	Subject to S96 approval and viability, complete the subdivision.	Implement Res 15-586 and potential affordable housing outcome.	Complete sale to North Coast Community Housing.			
5.5 Yaran Road Tyagarah Airfield	Subdivision and commercial outcomes.	DA completion and approval. Commercial assessment and potential works.	Planning proposal and Res 17-121 detailed assessments.	Planning continuing.	Subdivision in accordance with business case.	Deployment of subdivision outcomes.	
5.6 Lot 22 Mullumbimby	Subdivision and sustainability outcomes.	Planning requirements and Residential Land Use Strategy.	Planning proposal for reclassification and rezoning.	Progress rezoning and implement EOI in accordance with Res 17-260.	Develop EOI/ PPP outcome including possible DA and subdivision works.	Deployment of subdivision outcomes.	
5.7 Bayshore Drive Works	Depot relocation thence sale	Progress the assessment and	Reassess the feasibility and	Progress relocation	DA approval and commence	Complete relocation	Potential sale.

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Key Land Site	Assumed Option	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
Depot, Byron Bay (Lot 102, DP1087996, 1.79ha)		optimization of depot based services.	options for a potential relocation.	project.	construction.		
Water Fund							
5.8 Fletcher St	Retention and commercial outcomes	Concept development.	Finalize architectural concept and business case.	Development approval and construction procurement.	Construction	Commercial deployment.	
Sewer Fund							
5.9 South Byron STP	Possible PPP implemented after remediation finalization.	Complete infrastructure demolition.	Future option determination. Continue site remediation. Start rezoning.	Implement Res 17-225 by finalizing remediation and Future Use assessment through EOI and possible PPP.	Possible PPP deployment	Progress PPP deployment.	Complete PPP deployment.
5.10 Brunswick Heads STP	Retention	Detailed site contamination and remediation assessments.	Commence remediation.	Complete remediation and evaluate future use options including possible depot relocation.	Implement future use option.		
5.11 Mullumbimby STP	Remediation, open space and possible residential		Detailed site contamination and remediation assessments.	Complete remediation.	Determine preferred future use and commence implementation	Implementation	
5.12 Brunswick Valley STP, Vallances Rd.	Retained under POM direction	Complete rural settlement strategy review.	Assess development options.	Implement Council Res 17-054 POM outcomes	Deploy POM outcomes.	Deploy POM outcomes.	Deploy POM outcomes.
5.13 Bangalow STP	Retention	Complete rural settlement strategy.	The RLUS has determined that rural residential is not viable in this location due	Site could be considered for solar farm options.			

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Key Land Site	Assumed Option	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
			to the proximity of both the STP and surrounding agricultural activity.				
5.14 Lot 4, Mill St	Retained for community outcome	Complete rural settlement strategy.	Assess under the residential settlement strategy.	Complete site access acquisition process and implement EOI in accordance with Res 17-260	Develop EOI/ PPP outcome including possible DA.	Deploy approved EOI/ PPP outcome.	
5.15 Various small surplus land parcels	Sale	Commence sale program.	Continue program.	Continue program.			
Waste Fund							
5.16 Lot 15 Dingo Lane Myocum	Retained	Complete assessment of Quarry Landfill/ resource recovery options.	Progress options for resource recovery in the Quarry.	Site to be retained in accordance with the Resource Recovery Master Plan.	Site could be considered for solar farm options.		
5.18 Lot 16 Dingo Lane Myocum	Sale	Complete assessment of Quarry Landfill/ resource recovery options.	Assess retention and sale options.	Implement Council Res 17-228 and sell to use funds to pay down loans to reduce debt servicing costs.			

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Review of Strategic Options for Land Management

The key properties identified in this Plan are owned by the four Fund areas, General, Water, Sewer and Waste. It is clear there are similarities but also differences between the circumstances of each Fund. As a result the approach and options for property development and management will be different in each area.

The General Fund has limited capacity to borrow, a budget always under pressure to be in surplus, and a significant renewal and maintenance backlog for key assets. General Fund land assets can be utilized to address in part these pressures.

Land assets can provide opportunities for enduring revenue, but in cases where strategic land sale does occur, the sale proceeds should be directed to the Infrastructure Renewal Reserve (unless Council directs otherwise – e.g. to retire debt, directed to the Property Development Reserve, etc).

Where funds are directed to the Property Development Reserve these funds will be used to facilitate any necessary expenditure required to make other potential land sites identified for sale to be sold or facilitate funding to develop retained properties so as to generate a recurrent income stream for Council.

Other options include (1) for the principal in the infrastructure reserve not to be utilised but interest generated be directed as additional funding towards infrastructure maintenance or renewal; and (2) for funds accumulated in the Infrastructure Renewal Reserve to be utilised as matching funds to release Section 94 funds that are currently underutilised for infrastructure projects due to the non availability of "matching" General Fund sources.

The management of this reserve could also be matched with designated investments so that the interest specifically generated by this reserve is allocated to it.

The Water Fund has no debt, significant reserves and a funded capital works program going forward. Service pricing charges are at median levels. Development of the Fletcher St property provides Council with a unique opportunity to achieve a range of strategic objectives associated with demonstrating design leadership associated with the BBTCMP. This can potentially be achieved whilst ensuring an enduring financial return to the Water Fund.

The Sewer Fund has a comparatively high debt servicing ratio (now trending downward), and recovering reserve levels. The current level of service pricing remains comparatively high in anticipation of further major capital works as articulated in the strategic business plan. The sewer fund properties offer Council a range of potential outcomes including financial returns and integrated environmental initiatives.

The Waste Reserves are impacted by loan servicing costs. Sale of the available land holdings at a prudent time will assist with paying down debt. Retained buffer areas may also afford Council the opportunity to explore other initiatives such as solar farming.

Conclusion

The long term financial sustainability of Byron Shire Council is fundamental to the community maintaining their local government area. Continued progression of the land and property development program is a opportunity for Council and the community to realize important strategic objectives. The available land holdings, particularly in the General Fund, are not extensive and as such the stewardship of these assets is critical in creating a sustained revenue stream for key asset maintenance and renewal programs.

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Progression of future options for the key strategic land holdings identified in this Plan will require prioritisation and variously need an investment of financial and staff resources.

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6. Strategic Procurement

Procurement has a powerful impact on the bottom line of organisations engaged in the process of purchasing and the challenge is to extract maximum benefit to those activities. Strategic procurement is the development of, and continuous review and improvement to, a plan and framework that ensures maximum procurement benefit and ongoing compatibility with the organisation's other deliverables and objectives.

Improvements already delivered under the Strategic Procurement Roadmap are yielding expenditure savings. During 2016/17 Council:

- Saved \$366,580 (1.25%) from the materials and contracts budget.
- Saved 1209 hours through process efficiencies.
- Implemented new contract management system, Tenders Online.
- 34 staff attended procurement training, including online training.
- Participated in a number of regional procurement initiatives through the NOROC procurement group.
- Completed all Procurement Roadmap activities scheduled for the year.

The benefits of taking a strategic approach to procurement are:

- Direct cost savings through lower prices paid.
- Increased value added benefits (such as other social, economic, and environmental objectives)
- Savings achieved through improved systems and process efficiencies (including new technologies)

During 2016/17 Council:

- Reviewed purchase to pay process
- Undertook training needs analysis to determine organisational training needs in various areas of procurement.
- Implemented an ongoing Procurement and Contract Management training program.
- Developed Sustainable Procurement Plan
- Implemented purchasing card trial
- Implemented new Procurement and Contracts Management System (Tenders Online)

The priority areas for 2017/18 are noted below.

Action Implementation Plan

- | |
|--|
| <ol style="list-style-type: none">1. Develop a compliance and audit plan2. Review and further develop contracts management processes and system3. Develop on-going supplier education program to assist local business4. Review Stores procurement5. Implement Stores review recommendations6. Introduce negotiation processes and training |
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7. Policy and Decision Making

The Policy and Decision making of the Council can have short, medium and long financial implications on the sustainability of Council.

Council during its current term has taken and adopted a number of measures to assist and guide it in its policy and decision making process. In adopting these measures the Council acknowledges and recognises that not all decisions can be made based solely on achieving the objective of *improving the financial sustainability of Council*.

Council in its policy and decision making processes also gives consideration to other adopted infrastructure, economic, environment, society and cultural objectives.

For the purpose of achieving the objective of *improving the financial sustainability of Council*, the following measures are used or have been adopted by Council.

Financial Modelling and Reporting

Council under the Integrated Planning and Reporting Framework is required as part of the Resourcing Strategy, developed to support the implementation of the adopted Delivery Program and annual Operational Plan, to prepare a Long Term Financial Plan ("LTFP") (10 years), Asset Management Plan ("AMP") (10 years) and Work Force Plan (4 years). Further details on both the LTFP and AMP are provided in later Chapters of the FSPP.

The Long Term Financial Plan (LTFP) is reviewed and adopted by Council each year is prepared based on assumptions and predictions over a longer period of ten years.

The LTFP is used to guide Council in assessing the long and medium term implications of its decision and policy making processes and provides Council with information on the projected long term financial sustainability of Council as an organisation.

Council under the Integrated Planning and Reporting Framework is also required in its annual Statement of Revenue Policy to include its Estimates of Income and Expenditure for the following financial period (refer clause 201(1)(a) LGR 2005). This is the annual budget prepared and adopted by Council.

The Budget prepared by Council each year also includes a projection of the estimates of income and expenditure over a further three year period or the period of the four year Delivery Program. This provides Council with information on the medium term financial sustainability of Council as an organisation.

The adopted annual budget is used to guide Council in assessing the short term implications of its decision and policy making processes.

Council during each Financial Year is required by clause 203 LGR 2005 to review progressive performance against these plans not later than two months after the end of each quarter (except for the June quarter). This process is referred to as the Quarterly Budget Review (QBR), and includes by reference to the estimates of Income and Expenditure in adopted in the Statement of Revenue (budget), details the revised estimate of income and expenditure for the remainder of that financial year.

The QBR provides Council with information on the short term financial sustainability of Council as an organisation during each financial year and informs both Council and the Community of the revenue and expenditure trends against adopted Budget. Each QBR is reported firstly to the Finance Advisory Committee ("FAC") and then Council. The reports to both the FAC and Council

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include recommendations from Management on required budget adjustments. The report to Council is also informed by any recommendations from the FAC on required budget adjustments.

Council at its Ordinary meeting held on 19 September 2013 resolved that it receive a monthly Finance Report for a trial period of twelve (12) months. Council at the conclusion of the trial period amended the template of the Finance Report and resolved that Monthly Finance report prepared in accordance with adopted template be distributed to Councillor on a monthly basis.

The Monthly Finance Report is used to guide Council in assessing the short term implications of its decision and policy making processes.

Council Reports

Each Report to Council includes a section on the financial implications of the actions, activities, services or programs dealt with in the Report or the Notice of Motion being considered.

The information detailed in the financial implication section of a Council Report provides Council with information on the impact of the actions, activities, services or programs dealt with in the Report, with a budget area.

Policy Framework

Council through its regular policy and decision making processes can potentially impact on the long term financial sustainability of the organisation so it is critical that the financial implications of each decision is considered carefully on the basis of its potential short, medium and long term impacts. The Council's Long Term Financial Planning tools can now be used for effective financial modelling of potential council decisions and Council is encouraged to avail itself of this resource prior to making key decisions that have financial implications.

Council is a politically based community organisation and as such councillors are regularly pressured by constituents to support various community initiatives which often have unforeseen, (unbudgeted) and recurrent financial implications. While the desire to satisfy changing community expectations is natural and understandable, the Community Strategic Plan represents a compact between the Council and its constituency and represents a discipline in decision-making by the Council. It is important that Council recognises that it can no longer be "all things to all people" and maintains the discipline inherent within this community compact.

Council at its Ordinary meeting held on 18 April 2013 adopted a policy framework to assist it and the FAC to address the short term financial sustainability of the Council during the 2012/13 Financial Year.

This framework was also applied to the 2013/14, 2014/15, 2015/2016, 2016/17 financial years and will, with the adoption of the 2017/18 FSP, also be applied to the 2017/18 financial year.

The Framework used by Council in its Decision and Policy Making processes to assess and consider the financial implications of these processes is as follows:

- *That Council not pass any resolutions authorising new or additional expenditures of money unless an available funding source is identified and quarantined for that purpose.*

In addition Council has determined that:

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

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- *That in March each year that staff with budget programs in the General Fund will consider the current financial position of each of their budget programs in terms of the remainder of the financial year and that any existing expenditure items funded from general revenue (that is items not funded by reserves, water, sewer or waste revenues or specific purpose grants and contributions) not spent, be reviewed and where budgets have not been committed and do not need to be expedited, that these budgets be identified as expenditure savings.*

In relation to the first dot point above, staff will be required, after the end of each Financial Year to submit a bid for any budgets to be carried over, and these bids will be reported to the FAC and then Council for consideration.

2017/18 Special Rate Variation (SRV)

Council on 9 May 2017 received approval from the Independent Pricing and Regulatory Tribunal (IPART) to increase its general rate revenue by 7.50% per annum for the 2017/18, 2018/19, 2019/20 and 2020/21 financial years inclusive of any rate peg announcement. Council at its Ordinary Meeting held 22 June 2017 through Resolution 17-222 established policy frameworks in respect of the SRV and the allocation of revenue as follows:

That Council adopt as a policy framework the use and reporting conditions imposed by IPART in the SRV determination and further incorporate reporting on the Special Rate Variation into the development of the 2017/2018 Financial Sustainability Plan and the quarterly updates to Council through the Finance Advisory Committee on the implementation of the adopted Financial Sustainability Plan.

That Council establish as a policy framework that funding for infrastructure renewal and maintenance from general revenue sources is not ever lower than the general revenue baseline indicator established in the 2016/2017 Budget.

That Council establish as a policy framework that any funds generated by the SRV that remain unexpended at the end of each financial year are to be restricted and held in a internal reserve, to be carried forward to subsequent financial year, for expenditure in accordance with the uses imposed in the SRV approval.

Council will also be required to comply with the conditions outlined in the SRV approval from IPART.

Policy Review

Council has developed over time numerous policies to establish direction and assist in implementation of operational decisions through delegation. Some Council policies could be considered to include wording that is restrictive and may not provide for timely decision making on the use of public land or for the day to day operations. It is proposed that those policies not already reviewed, be reviewed during the 2017/18 Financial Year to provide more enabling wording and guidelines to then allow more timely operational decision making through delegation.

Action Implementation Plan

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 on-going policy and decision making processes.
2. That any unspent budget votes from the 2016/17 budget recommended to be carried over to the 2017/18 Budget be reported to Council following the end of the 2016/177 Financial Year.

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| <ol style="list-style-type: none">3. That the monthly Finance Report be distributed to Councillors on a monthly basis.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.5. That the Special Rate Variation(SRV) and policy frameworks established through Council resolution 17-222 be implemented and reported quarterly to the Finance Advisory Committee. |
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8. Volunteerism

Volunteering is defined as *time willingly given for the common good and without financial gain*. Australians recognise volunteering as a valuable addition to their lives. Volunteering can be broken down into two categories – formal and informal. Formal volunteering takes place within organisations in a structured way. Informal volunteering takes place outside of the context of a formal organisation and includes assisting people in the community, excluding family members. Examples may include looking after children, property or pets; providing home or personal assistance; or giving someone professional advice.

Volunteering provides identifiable benefits to the community, with formal volunteering contributing approximately 743 million hours to the economy each year. However, the 2016 Volunteering Australia report *State of Volunteering in Australia* identified that there has been a decline in formal volunteering over the last five years. Barriers to formal volunteering include:

- Inflexibility of some roles
- Burden of out of pocket expenses
- Lack of training
- Feeling undervalued
- Feeling isolated
- Poor volunteer management

Volunteering Australia has developed the *National Standards for Volunteer Involvement* to provide a framework to ensure the role of volunteers is considered and their impact acknowledged as an important part of achieving organisational objectives.

Council acknowledges the social and financial benefits derived from a successful formal volunteer program. Opportunities exist to build on existing formal volunteer opportunities and identify organisational gaps that may provide meaningful opportunities for volunteers. Particular focus in 2016/17 will be given to:

- Building capacity of existing volunteers
- Identifying new opportunities for volunteers

Management will progressively prepare and submit to Council reports on these issues and opportunities.

Action Implementation Plan

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.
2. Undertake an organisation wide audit of current volunteer activities.
3. Recognition of current volunteers.
4. Undertake a capacity building project with Council S355 Committees.

9. Collaborations, Partnerships and Commercial Opportunities

Council will sometimes be presented with potential commercial opportunities. They can include the growth of existing activities, such as the Council owned Holiday Parks, or new activities associated existing or even new services.

Council cannot achieve the objectives of the Community Strategic Plan on its own. With increasing expectations and challenges of limited funds and high competition for grant funding, collaborating and partnering are crucial to building vibrant, resilient communities.

Council is in the unique position to take a leadership role in empowering citizens and working with community groups, the non-government sector and State and Federal governments. Being open, flexible and proactive in responding to community ideas and collaborating and partnering to design services and on major strategic projects are key to meeting evolving community need.

Below are some examples of potential commercial opportunities and partnership opportunities:

- Redevelopment of Byron Bay Swimming Pool/Café
- Improvements to its Holiday Parks (First Sun and Suffolk Park)
- Building in commercial opportunities eg kiosk/café with public amenities to provide improved amenities and reduced maintenance
- Growing the Cavanbah Centre's services and facilities
- Activation of the Byron Bay Railway Park Precinct including the Visitor Information Centre and former CountryLink Buildings
- Redevelopment of the Former Library Building in Fletcher Street
- Redevelopment of the Byron Bay Surf Club
- Future management and development of the Tyagarah Aerodrome

Where these opportunities are on land that is owned or managed by Council, please refer to Chapter 5 which contains details of development options and timeframes for those sites.

In October 2017 Council adopted a Supporting Partnerships Policy that establishes a framework to encourage and assess partnership opportunities, that would deliver financial returns for Council and community as well as positive environmental, social, economic or governance outcomes.

The Policy confirms Council's commitment to considering partnerships as a way to harness the innovation and capital of community and non-government sectors to achieve better outcomes for Byron Shire communities in a timely way.

Staff will progressively review potential commercial and partnership opportunities. In each instance a sound business case with risk mitigation, a clear scope and estimated project costs including feasibility studies, probity planning, design costs and scoping costs will be assessed. Council needs to balance the capacity for potential opportunities to deliver services to community with meeting the need for positive financial outcomes for Council and community need for retention of valuable community land in public ownership.

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Action Implementation Plan

1. Progress investigation of potential commercial opportunity projects currently underway such as:
 - a) Redevelopment of the Fletcher Street (former Library Building) site;
 - b) Management and development of the Tyagarah Aerodrome;
 - c) Redevelopment of Byron Bay Swimming Pool/Café.
2. Progress with calling Expressions of Interest (or another type of competitive processes) currently underway, to investigate potential partnership opportunity on the following valuable community land sites:
 - a) Lot 12 Bayshore Drive, Byron Bay.
 - b) 156 (lot 22) Stuart Street, Mullumbimby.
 - c) 3 Broken Head Road, Suffolk Park (former South Byron Sewerage Treatment Plant site).
 - d) Lot 4 Mill Street, Mullumbimby.
2. For the Supporting Partnerships Policy, develop:
 - a) tools, guides and information for community and future partners on Council's Partnership Policy;
 - b) a public web-based register to provide community with information on upcoming or potential partnerships and partnership projects;
 - c) a Communications Strategy to support the community becoming and remaining informed about all things 'Partnership';
 - d) internal procedures and processes for management of potential collaboration and partnership opportunities.
3. Provide reports to ET on potential collaboration, partnership and commercial opportunities when they are identified.

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10. Asset Management

Byron Shire Council is the custodian of over \$800 million of community assets which enable council to provide services to the community. These include roads, drains, bridges, footpaths, public buildings, recreational facilities, parks, gardens, water, sewerage and waste assets. A large number of Council's services to the community are delivered through infrastructure assets.

Council has an adopted Asset Management Policy (E2015/27107).

Council has an adopted Asset Management Plan (#DM1252114) and this document was updated in 2015/16 as a Strategic Asset Management Plan.

Byron Shire Council is the custodian of over \$800 million of community assets which enable council to provide services to the community. These include roads, drains, bridges, footpaths, public buildings, recreational facilities, parks, gardens, water, sewerage and waste assets. A large number of Council's services to the community are delivered through infrastructure assets.

The Office of Local Government Planning and Reporting Manual states, "as custodian, Council is responsible for effectively accounting for and managing these assets and having regard for the long term and cumulative effects of its decisions. This is a core function of councils and is reflected in the Charter in 28 of the Act".

Asset management is defined in the International Infrastructure Management Manual (IIMM) as, "the systematic and coordinated activities and practices of an organization to optimally and sustainably deliver on its objectives through the cost effective lifecycle management of assets".

The IIMM sets out how an organisation can develop its asset management capacity and capability through increasing maturity levels from a minimum standard to core, then intermediate and finally advanced. Council is continuing to develop its asset management capacity and capability. This will allow Council to increasingly address the growing drivers from all levels of government to improve asset management and thereby provide continuity of services to the community on a sustainable basis.

Council has addressed the requirements of the NSW Fit for Future Program for infrastructure management and asset management in the Council Improvement Plan (CIP) (E2015/38307)

In 2015/16 Council completed the NSW Local Government Asset Management Preparedness Audit. The audit was instigated by the NSW Department of Local Government in association with the goal of moving to the formal audit of council annual Special Schedule 7 Infrastructure Reports. The results of the audit have been reflected in an improvement plan which is being implemented.

In 2016/17 it is anticipated Council will apply for a special rate variation in accordance with the CIP. The process of community engagement and development of the SRVA documentation will involve a range of asset management actions.

The following actions in 2017/18 support achievement of these outcomes.

Action Implementation Plan

1.	Update the Strategic Asset Management Plan including access considerations and other emerging issues	Plan updated
2.	Improve the integrity of the Asset Management system by implementing actions detailed in key audit reports	Verified through independent audit

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3.	Implement asset modelling in accordance with Special Rate Variation requirements	Model updated
4.	Review annually integration of asset management plans, capital works program, S94 Plan, S64 Plan and LTFP.	Annual completion
5.	Engage with the community to determine the customer LOS for accessible transport.	LOS adopted for local road network
6.	Complete the annual infrastructure report (SS7)	Completed within audit timeframe
7.	Complete condition and access audit inspections of community buildings	Inspections completed
8.	Implement replacement of high priority road bridges across the Shire.	Replacement commenced

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11. Long Term Financial Planning

The need to develop a Long Term Financial Plan (LTFP) is a requirement of Section 403(2) of the Local Government Act 1993.

Council is required under the Integrated Planning and Reporting framework to review its LTFP annually.

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

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

The LTFP must support or provide for the following essential elements:

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

The basic structure of LTFP must include the following:

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

Council last updated its Long Term Financial Plan for the period 2016-2026 to support the lodgement of the Special Rate Variation application to the Independent Pricing and Regulatory Tribunal in February 2017 as it was a pre-requisite for the application. Council considered this Long Term Financial Plan at its Ordinary Meeting held on 2 February 2017 and adopted it by resolution 17-020.

Following the adoption of the 2017/2018 Budget at the Ordinary Council Meeting held on 22 June 2017 that incorporates the Special Rate Variation, the 2017-2028 Long Term Financial Plan needs to be updated with establishing the inclusion of the Special Rate Variation as the Base Case Scenario and the development of additional scenarios and modelling their impacts.

Action Implementation Plan

1. Develop the 2017-2028 Long Term Financial Plan following adoption of the 2017/2018 Operational Plan and report to the Finance Advisory Committee/Council prior to 16 November 2017.

Financial Sustainability Plan 2017/18

- | |
|--|
| <p>2. Further update the 2017-2028 Long Term Financial Plan to incorporate outcomes from the development of the new Community Strategic Plan in conjunction with the adoption of the 2018/2019 Operational Plan and Budget Estimates to be reported to Council in June 2018.</p> |
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Financial Sustainability Plan 2017/18

12. Environmental Projects

In November 2014 Council adopted the Byron Shire Low Carbon Strategy to build on previous greenhouse gas emission reduction work, prepare Council's operations for fossil fuel price rises and to set a path towards reaching Council's emission reduction goal of 30% below 2003/04 levels by 2020.

The Low Carbon Strategy outlines 87 actions across all of Council's divisions which will contribute to a less carbon intensive business strategy and community at large. Of the actions identified 39 directly relate to improving the financial sustainability of Byron Shire Council as an organisation. Throughout the strategy it is clear that as Council improves its environmental efficiency and performance so too does it save on financial cost. Additionally the emerging renewable industry places Council in a new and innovative sphere to create revenue in ways previously not ventured by local government. For example community owned solar farms, bioenergy cogeneration or innovative network developments such as Local Energy Trading (previously known as virtual net metering).

In 2015 Council committed to becoming the first zero carbon emissions community. This ground breaking and ambitious pledge will require the full delivery of the Low Carbon Strategy and beyond to bring this vision to reality. Council in partnership with the community and businesses will seek to find vibrant and innovative solutions that will improve the long term sustainability of Council and bring the organisation's carbon footprint down to zero.

Action Implementation Plan

1. Implement actions from the Low Carbon Strategy as per scheduled timeframes. Example actions that meet the Financial Sustainability plan include energy efficiency measures, installation of solar power and solar hot water, energy data optimisation, electric fleet vehicles and installation of smart meters.
2. Work collaboratively with the Zero Emissions Byron project to identify actions that go beyond the Byron Shire Low Carbon Strategy.

Financial Sustainability Plan 2017/18

13. Continuous Improvement

This Financial Sustainability Plan, and the progress and projects that have been delivered under it, demonstrate Council's commitment to continuously improving.

Since 2014, in partnership with Local Government Professionals Australia and Pricewaterhouse Coopers, Council has been a foundational participant in the pioneering "Local Government Performance Excellence Program". The Performance Excellence Program started with a small group of NSW councils and has grown to now include 139 councils across 4 Australian States and New Zealand. By participating Council has taken the uncommon approach of voluntarily critically analysing our performance to drive improvement, and by doing that, we have been part of a group of industry leaders.

Similarly, NOROC (Byron, Ballina, Lismore, Richmond Valley and Tweed Councils) were the first group of councils to start sharing our performance results, so that we can learn from each other and collectively drive improvement for the whole region. Since then, a Regional Planning Tool has been developed, increasing the value of the Performance Excellence Program for those councils, like us, committed to regional collaboration.

Financial Indicators are critical to improving financial sustainability of Council. The Performance Excellence Program value-adds to financial indicators by giving 'context' and providing data to help with understanding the nature and shape of Council, our community profile, the types and levels of service and how they are being delivered. It does this by providing significant metrics across the key areas of Workforce, Finance, Operations, Service Delivery, Corporate Leadership, Asset Management and Risk Management.

Council now has years of individual and comparative data that is invaluable. In the past Council has had a separate annual Action Plan for initiatives falling out of the Performance Excellence Program but this year, Council has incorporated them into this Plan.

Action Implementation Plan

Workforce	
1.	Management of excessive annual and long service leave, supported by introduction of on-line leave process.
2.	Management of sick leave - improvement effort to be focused on staff taking 10.5 days or more pa.
3.	Ongoing monitoring of overtime costs as a percentage of total employee costs.
4.	Review and improve mapping of workforce to services (consistent with a review of Special Schedule 1)
Finance	
5.	Continue to invest in Finance Team members gaining qualifications and building capacity
6.	Review Manager Finance Position Description to confirm focus on strategic transformation and increased focus on business insight activities.
7.	Finance Team to review operations and act on improvement opportunities with a focus on increasing business insight activity.
8.	Directorate nominees to work with Finance Team to review Cost Centres and Allocation under Special Schedule 1 categories.
Operations	

Financial Sustainability Plan 2017/18

9.	Review IT spend to identify total IT spend and map capital and recurrent costs drivers to increase business understanding and assist with future budgeting.
Service Delivery	
10.	IS Managers, working with People and Culture Team, will develop actions focused on succession planning and increasing workforce diversity.
11.	SEE Managers, working with People and Culture Team, will develop actions focused on succession planning.
12.	<p>Roads Services (Operating) – Working with Finance Team and benchmarking with comparable councils, Manager to critically review data, ascertain key drivers and develop an action plan to:</p> <ol style="list-style-type: none"> 1. fully articulate and explain results; 2. develop a methodology to consistently measure genuine operating (non capital) expenditure. <p>Including a focus on:</p> <ol style="list-style-type: none"> a. Cost coding and accuracy of expense allocation; b. Depreciation expenses; c. Internal charging (including on-cost calculations and fleet charges); d. Capital expenditure required to be accounted for as operating expenditure (as per the Code of Accounting Practice).
13.	<p>Sewerage Services (Operating) – Working with Finance Team and benchmarking with comparable councils, Manager to critically review data, ascertain key drivers and develop an action plan to:</p> <ol style="list-style-type: none"> 1. fully articulate and explain results; 2. develop a methodology to consistently measure genuine operating (non capital) expenditure. <p>Including a focus on:</p> <ol style="list-style-type: none"> a) Debt servicing impact on expenses; b) Position in lifecycle of plants; c) Impacts from environmental initiatives; d) Internal charging (on-cost calculations).
Corporate Leadership	
14.	Include measurement of Customer Satisfaction in the biennial CATI Community Satisfaction Survey going forward.
15.	<p>Council meetings – Council continues to have some of the longest meetings and one of the top half a dozen councils with the highest number of resolutions.</p> <p>Councillors can review information provided and meeting procedures. Some considerations suggested in the Performance Excellence Report to help review meeting practices include:</p> <ul style="list-style-type: none"> • Are our Council meetings passing resolutions in an efficient manner? • Are our meeting papers clear and concise? • Are agendas provided to Councillors well in advance to allow a timely review prior to the meeting?

Financial Sustainability Plan 2017/18

	<ul style="list-style-type: none">• Does Council conduct meeting performance reviews at the end of the year or end of the term?• Is Council up to date with best practice when it comes to council meetings?• Did the complexity of issues match the time taken to resolve them?
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Financial Sustainability Plan 2017/18

14. Financial Performance Indicators

The success of any plan after the initial and ongoing implementation needs to be measured. This is also true for Council's Financial Sustainability Plan (FSP). To do this, Council needs to be able to identify what improvements have been made to the overall financial sustainability of Council, over time through the implementation of the strategies/actions contained in the FSP.

Performance indicators are a tool to demonstrate the achievement of the FSP strategies/actions.

The outcomes from the implementation of the FSP 2016/17 have been identified in previous quarterly updates to the Finance Advisory Committee and Council. The cumulative financial outcomes of the Financial Sustainability Plan since its original inception are summarised up to 30 June 2017 in Chapter 15 - Summary of 2016/17 Financial Outcomes. The financial outcomes for the FSP 2017/18 will be measured as follows:

- a. Through quarterly reporting to the Finance Advisory Committee (FAC) and Council on FSP outcomes.
- b. The recognition of new or increased revenues and / or with expenditure savings (financial outcomes) will be recognised through the QBR process. Structural changes to both revenue sources and expenditure will be updated in the base budget during the preparation of the 2018/19 Budget. The financial outcomes delivered by the FSP will then flow into the Council's Long Term Financial Plan.
- c. Comparison and 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.
- d. Ongoing monitoring of the seven benchmarks established for the NSW Government 'Fit for the Future' regime to ensure Council maintains its 'Fit' Outcome.

Action Implementation Plan

1. Ongoing quarterly reporting to the Finance Advisory Committee (FAC) and Council on FSP outcomes.
2. Recognition through the QBR process of financial outcomes delivered by the FSP.
3. Structural changes to both revenue sources and expenditure will be updated in the base budget during the preparation of the 2018/19 Budget.
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.
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.
6. Assessment of the seven 'Fit for Future' benchmarks on an ongoing basis to ensure Council maintains the 'Fit' outcome.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

Financial Sustainability Plan 2017/18

15. Summary of 2016/17 Financial Outcomes

Byron Shire Council						
Financial Sustainability Plan Summary Register of Financial Outcomes						
Plan Ref	Plan Section Description	Additional Revenue	Revenue Lost	Expenditure Savings	Additional Expenditure	Overall Result
Financial Sustainability Plan Mark 1 2013/2014						
3	Expenditure Review	0	0	138,200	118,200	20,000
4	Revenue Review	0	0	0	0	0
5	Land Review and Property Development	603,100	0	0	603,100	0
6	Organisational Review and Operational Restructure	0	0	280,000	130,400	149,600
7	Policy and Decision Making	0	0	0	0	0
8	Potential Commercial Opportunities	0	0	0	0	0
9	Volunteerism and Social Procurement	0	0	0	0	0
10	Collaborations and Partnerships	0	0	0	0	0
11	Asset Management	0	0	0	0	0
12	Long Term Financial Planning	0	0	0	0	0
Total Result - FSP Mark 1 - 2013/2014		603,100	0	418,200	851,700	169,600
Financial Sustainability Plan Mark 2 2014/2015						
Plan Ref	Plan Section Description	Additional Revenue	Revenue Lost	Expenditure Savings	Additional Expenditure	Overall Result
3	Expenditure Review	0	0	4,357,500	148,400	4,209,100
4	Revenue Review	28,800	0	0	0	28,800
5	Land Review and Property Development	458,000	0	20,000	478,000	0
6	Organisational Review and Operational Restructure	0	0	980,600	980,600	0
7	Policy and Decision Making	0	0	0	0	0
8	Potential Commercial Opportunities	0	0	0	0	0
9	Volunteerism and Social Procurement	0	0	0	0	0
10	Collaborations and Partnerships	18,400	0	0	0	18,400
11	Asset Management	0	0	0	0	0
12	Long Term Financial Planning	0	0	0	0	0
Total Result - FSP Mark 2 - 2014/2015		505,200	0	5,358,100	1,607,000	4,256,300
Financial Sustainability Plan Mark 3 2015/2016						
Plan Ref	Plan Section Description	Additional Revenue	Revenue Lost	Expenditure Savings	Additional Expenditure	Overall Result
3	Expenditure Review	0	0	141,400	1,108,400	-967,000
4	Revenue Review	1,003,800	0	0	96,500	907,300
5	Land Review and Property Development	3,800,000	0	0	3,800,000	0
6	Organisational Review and Operational Restructure	0	0	0	0	0
7	Policy and Decision Making	0	0	0	0	0
8	Potential Commercial Opportunities	0	0	0	0	0
9	Volunteerism and Social Procurement	0	0	0	0	0
10	Collaborations and Partnerships	0	0	0	0	0
11	Asset Management	0	0	0	0	0
12	Long Term Financial Planning	0	0	0	0	0
Total Result - FSP Mark 3 - 2015/2016		4,803,800	0	141,400	5,004,900	-59,700
Total Result - FSP Mark 1 plus FSP Mark 2 plus FSP Mark 3		5,912,100	0	5,917,700	7,463,600	4,366,200
Financial Sustainability Plan Mark 4 2016/2017						
Plan Ref	Plan Section Description	Additional Revenue	Revenue Lost	Expenditure Savings	Additional Expenditure	Overall Result
3	Expenditure Review	0	0	0	0	0
4	Revenue Review	718,300	0	0	0	718,300
5	Land Review and Property Development	0	0	0	0	0
6	Organisational Review and Operational Restructure	0	0	0	0	0
6	Strategic Procurement	0	0	0	0	0
7	Policy and Decision Making	0	0	0	0	0
8	Potential Commercial Opportunities	0	0	0	0	0
9	Volunteerism	0	0	0	0	0
10	Collaborations and Partnerships	0	0	0	0	0
11	Asset Management	0	0	0	0	0
12	Long Term Financial Planning	0	0	0	0	0
13	Environmental Projects	0	0	0	0	0
14	Striving for Continuous Improvement	0	0	0	0	0
Total Result - FSP Mark 4 - 2016/2017		718,300	0	0	0	718,300
Total Result - FSP Mark 1 plus FSP Mark 2 plus FSP Mark 3 plus FSP Mark 4		6,630,400	0	5,917,700	7,463,600	5,084,500

16. Action Implementation Plan

Financial Sustainability Plan 2017/18

The Action Implementation Plan is annexed to this Plan, see E2017/XXXX.

Note:

The Action Implementation Plan will be prepared following the adoption of the 2017/18 FSP and include the Actions detailed in the adopted Plan for each Chapter.

Report No. 4.3 Unrestricted Cash and Reserves at 30 June 2017

Directorate: Corporate and Community Services

Report Author: James Brickley, Manager Finance

File No: I2017/1720

5 **Theme:** Corporate Management
Financial Services

Summary:

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This report has been prepared to allow the Finance Advisory Committee to note the Reserve Balances as at 30 June 2017.

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Council at its Ordinary Meeting held on 26 October 2017 adopted the 2016/2017 Financial Statements (Resolution: **17-449**) that incorporate the results indicated in this report.

RECOMMENDATION:

1. **That the Reserve Balances as outlined in Attachment 1 (#E2017/103622) at 30 June 2017 be noted by the Finance Advisory Committee.**
2. **That the Unrestricted Cash Balance of \$1,145,200 as at 30 June 2017 be noted by the Finance Advisory Committee.**

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Attachments:

- 1 2016/2017 Reserves Schedule, E2017/103622 , page 49 [↓](#)

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Report

This report has been prepared to allow the Finance Advisory Committee to note the Reserve Balances as at 30 June 2017 and the Unrestricted Cash Balance at 30 June 2017 as an indicator of Council's liquidity position.

Council at its Ordinary Meeting held on 26 October 2017 adopted the 2016/2017 Financial Statements (Resolution **17-449**) that incorporate the results indicated in this report.

Liquidity in terms of Council being able to fulfil its short term financial commitments is critical and an indicator in the short term of Council's financial health. There is no set indicator that is absolutely used to identify the liquidity position of a Council, however there are the following indicators:

- Unrestricted Cash – this represents the total available cash and investments Council has, that is not restricted for any reason either by legislation, condition or Council resolution. This amount is determined at 30 June each year and disclosed at note 6(c) of Council's annual Financial Statements. It is calculated by deducting from total cash and investments held the total amount of internal and external restrictions or reserves.
- Unrestricted Current Ratio – this ratio assesses the short term adequacy of working capital. It compares unrestricted current assets to unrestricted current liabilities. Any ratio that has at least \$1.50 of unrestricted current assets to each \$1 of unrestricted current liabilities is generally considered satisfactory. This indicator is determined at 30 June each year and disclosed at note 13(a) of Council's annual Financial Statements. This indicator is usually provided on a consolidated basis ie amalgamating all of Council's General, Water and Sewerage Funds. However since the 2009/2010 financial year, Councils are now required to calculate this ratio and other ratios by Fund for additional disclosure as outlined in note 13(b) of Council's annual Financial Statements. On a consolidated basis at 30 June 2017, Council had \$3.20 of unrestricted current assets to each \$1 of unrestricted current liabilities.
- Cash Expense Cover Ratio – this indicator commenced disclosure from the 2013/2014 financial year that is disclosed at note 13(a) of Council's annual Financial Statements. It measures the number of months Council would be able to pay its immediate expenses without additional cash inflow. The benchmark for this ratio is 3 months and at 30 June 2017, Council was at 14.32 months.

Unrestricted Cash Balance

The Unrestricted Cash Balance disclosed in the Financial Statements indicates that as at 30 June 2017 an amount of \$1,145,211, the same amount that was available in 2015/2016. This means that all cash and investments held by Council of \$78,839,117 as at 30 June 2017 were restricted for a purpose by legislation, funding condition or Council resolution except for \$1,145,211.

Council at its Ordinary Meeting held on 8 August 2013 adopted an Unrestricted Cash Balance target of \$1,000,000 for the General Fund as a measure of its short term unrestricted liquidity from 1 July 2013 (Resolution: **13-378**). Council's other funds being Water and Sewerage will always have a \$0 (Nil) Unrestricted Cash Balance given the legislative requirements of water and sewerage revenues which requires and unexpended funds to be reserved as an external restriction. Any reported Unrestricted Cash Balance will always relate to the General Fund.

It was a pleasing outcome that Council was able to maintain an Unrestricted Cash Balance in the General Fund at 30 June 2017 that exceeded its adopted target of \$1,000,000.

Reserves

Detailed at Attachment 1 is a listing of Council's cash funded reserves. Contained in this listing is the detail of and value as at 30 June 2017 of the various reserve types. Reserve types are broken down into the following components:

- External Restrictions – these reserves relate to unexpended grants, developer contributions, bonds and deposits, unexpended loans (non-General Fund), Crown reserves, domestic waste management, water, sewerage and Roads and Maritime Services (RMS) contributions unexpended.
- Internal restrictions – these are reserves set by Council for specific purposes that are not required to be restricted for external reasons ie legislation, condition etc. These reserves though are generally created to isolate self-financing activities and their accumulated funds or if Council by resolution wants funds specifically set aside. Examples of internal restrictions are also listed in Attachment 1 and also in note 6(c) to Council's annual Financial Statements.

In summary, as at 30 June 2017 detailed in Note 6(c) to the annual Financial Statements are the following values relating to reserves restricted against available cash and investments:

- Total available cash and investments \$78,839,117
- Total external restrictions (reserves) \$56,849,499
- Total internal restrictions (reserves) \$20,844,407
- Total unrestricted cash and investments \$1,145,211.

It is appropriate that Council consider its reserves which are restricted against available cash and investments and resolve by resolution to adopt their description and value. By default this occurred when Council adopted the 2016/2017 Financial Statements at its Ordinary Meeting held on 26 October 2017. Council further reviews the position of held reserves through setting the annual budget and subsequent reviews of the budget at each quarterly budget review.

Financial Implications

There are no direct financial implications associated with this report. the report is identifying to the Finance Advisory Committee the overall liquidity and reserves position of Council at 30 June 2017 for information.

Statutory and Policy Compliance Implications

The requirement of Council to restrict aspects of its available cash and investments follows from the requirement to maintain appropriate accounting records to verify the expenditure of funds and recognition of funds required to be detailed as unexpended. This is canvassed by the Local Government Code of Accounting Practice and Financial Reporting (as amended) upon which Council must adhere to as outlined Section 413(3) of the Local Government Act 1993 and Regulation 214 of the Local Government (General) Regulation 2005.

Section 409 of the Local Government Act 1993 and Regulation 205 of the Local Government (General) Regulation also outline conditions on the use of funds received by Council.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

Byron Shire Council Reserves as at 30 June 2017

#E2017/80191 Job#	Reserve Description	Balance 30/06/2016	Inflows	Interest Apportioned	Outflows	Balance 30/06/2017
GENERAL FUND INTERNAL RESERVES						
General Fund Internal Reserves						
5013.201 Information Technology		345,043.13			127,733.83	217,309.30
5013.202 Caravan Park - Council		2,304,727.95	1,219,259.43		912,383.48	2,611,603.90
5013.204 Employee Leave Entitlements		1,071,413.40			100,000.00	971,413.40
5013.206 Waste Management Facility		1,852,443.16	3,707,627.21		2,956,855.91	2,603,214.46
5013.207 Plant		1,341,700.60	3,879,557.02		3,282,475.67	1,938,781.95
5013.208 Quarry		838,329.76	28,391.89		250,728.04	615,993.61
5013.209 Risk Management		183,513.60			4,200.00	179,313.60
5013.213 Property		740,464.58	20,000.00		135,660.72	624,803.86
5013.214 Carryover - Infrastructure Services		952,177.03	574,637.67		402,859.46	1,123,955.24
5013.215 Environmental Planning		191,790.22	99,393.44		66,715.84	224,467.82
5013.217 Footpath Dining		231,819.76	125,789.12		245,507.19	112,101.69
5013.218 Byron Bay Library		241,626.67			14,502.76	227,123.91
5013.221 Paid Parking		1,261,955.92	2,735,205.29		3,997,161.21	0.00
5013.222 Human Resources		65,342.91				65,342.91
5013.223 Legal Services		692,323.81	62,800.00		240,300.00	514,823.81
5013.228 Community Development		118,829.45	30,100.00		19,500.40	129,429.05
5013.232 Stormwater Drainage		504,725.50	293,018.08		637,679.67	160,063.91
5013.235 Election Reserve		0.00	60,000.00			60,000.00
5013.238 Environmental Levy Reserve		114,847.58	352,300.00		356,023.69	111,123.89
5013.240 Childrens Services		16,946.45	83,053.55			100,000.00
5013.241 General Managers Office		50,000.00	6,000.00			56,000.00
5013.242 Financial Assistance Grant Reserve		0.00	1,478,600.00			1,478,600.00
5013.243 Revolving Energy Fund		64,428.74			27,900.00	36,528.74
5013.244 Tennis Court Reserve		9,327.12	1,246.36		4,848.02	5,725.46
5013.245 Asset Revaluation Reserve		10,620.00				10,620.00
5013.246 2002/2003 Special Rate Carryover Reserve		0.00				0.00
5013.247 2003/2004 Special Rate Carryover Reserve		0.00				0.00
5013.248 2005/2006 Special Rate Carryover Reserve		0.00				0.00
5013.249 2006/2007 Special Rate Carryover Reserve		56,300.00	57,300.00		200.00	113,400.00
5013.250 2007/2008 Special Rate Carryover Reserve		652,899.78	274,500.00		221,251.72	706,148.06
5013.251 2008/2009 Special Rate Carryover Reserve		155,029.97	126,821.31		34,369.79	247,481.49
5013.252 Structural Change Reserve		284,984.86	16,700.00		103,500.00	198,184.86
5013.253 Mullumbimby Civic Hall		0.00				0.00
5013.254 Brunswick Heads Memorial Hall		37,412.56	11,292.64	1,305.44		50,010.64
5013.255 South Golden Beach Hall		21,549.28	3,199.96	661.38		25,410.62
5013.256 Infrastructure Renewal Reserve		3,893,559.32			231,478.98	3,662,080.34
5013.257 Mullumbimby Pioneer Centre		3,401.85	116.17	93.75		3,611.77
5013.258 Byron Bay Library Exhibition Space 5355		11,149.59	23,693.83	946.04		35,789.46
5013.259 Brunswick Valley Community Centre		0.00	10,103.33	276.83		10,380.16
5013.260 Suffolk Park Community Centre		8,907.22	10,063.67	237.13		19,208.02
5013.261 On-Site Sewerage Management		409,934.00	104,197.40			514,131.40
5013.262 Special Events Response & Mitigation		128,241.29	102,950.11		70,000.00	161,191.40
5013.263 Property Development Reserve		576,222.50	3,590.00		579,812.50	0.00
5013.264 Suffolk Park Open Space		50,000.00				50,000.00
5013.265 Bangalow Heritage House		0.00				0.00
5013.266 Bridge Replacement Fund		934,915.00			153,693.04	781,221.96
5013.267 Ocean Shores Community Centre		22,917.68		517.54	3,378.97	20,056.25
5013.268 Grant Management Reserve		0.00	67,759.68			67,759.68
Total General Fund Internal Reserves		20,451,822.24	15,569,267.16	4,038.11	15,180,720.89	20,844,406.62
General Fund Unexpended Loans -						
5015.205 Brunswick Heads Beautification		1,435.05			1,435.05	0.00
5015.204 Embellish Mullum Sporting fields		14,465.05			14,465.05	0.00
5015.204 Embellish Northern Shire Sporting fields		28,101.15			28,101.15	0.00
5015.204 Embellish Bangalow Sporting fields		10,044.77			10,044.77	0.00
Total General Fund Unexpended Loans		54,046.02	0.00	0.00	54,046.02	0.00
TOTAL GENERAL FUND INTERNAL RESERVES		20,505,868.26	15,569,267.16	4,038.11	15,234,766.91	20,844,406.62
GENERAL FUND EXTERNAL RESERVES						
Other General Fund External Reserves						
5029.201 Crown Reserves		514,387.90	385,980.21	12,428.09	420,442.49	492,353.71
5029.202 Domestic Waste Management		982,499.68	3,938,085.37	35,692.01	3,617,956.90	1,338,320.16
5029.204 Crown Reserves - Paid Parking		421,718.68	783,131.46	6,790.45	869,715.09	341,925.50
Total Other General Fund External Reserves		1,918,606.26	5,107,197.04	54,910.55	4,908,114.48	2,172,599.37
General Fund Developer Contributions (External Reserves)						

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

Byron Shire Council Reserves as at 30 June 2017

#E2017/80191	Balance		Interest		Balance
Job#	30/06/2016	Inflows	Apportioned	Outflows	30/06/2017
Section 94 Current Plan					
5017.201 Open Space	5,715,836.45	536,352.72	106,076.28	2,404,568.92	3,953,696.53
5017.205 Community Facilities	1,587,252.51	246,255.47	42,957.99	266,228.29	1,610,237.68
5017.206 Car Parking	2,335,602.50	41,087.77	39,281.53	962,690.75	1,453,281.05
5017.207 Cycleways	1,307,434.42	146,498.38	37,090.61	100,261.95	1,390,761.46
5017.208 Road Upgrading	7,776,453.07	276,727.00	203,013.26	643,937.08	7,612,256.25
5017.209 Rural Roads	1,179,271.64	298,022.56	37,140.59	121,798.14	1,392,636.65
5017.211 Civic & Urban Improvements	1,617,462.64	20,350.31	39,624.61	187,852.39	1,489,585.17
5017.212 Council Administration	308,981.40	147,525.47	8,824.44	134,447.01	330,884.30
5017.213 Shire Support Facilities	226,868.72	7,035.56	6,408.86	0.00	240,313.14
5014.214 Section 94A Levy Income	723,798.91	77,640.77	14,835.45	260,000.00	556,275.13
Total Section 94 Current Plan	22,778,962.26	1,797,496.01	535,253.62	5,081,784.53	20,029,927.36
Section 94 Pre-Plan see					
5019.201 Open Space	0.00				0.00
5019.202 Community Facilities	0.00				0.00
5019.203 Car Parking	0.00				0.00
5019.204 Bikeways	0.00				0.00
5019.205 Road Upgrading	0.00				0.00
5019.206 Civic & Urban Improvements	0.00				0.00
5019.207 Bushfire	0.00				0.00
5019.208 Other	0.00				0.00
5019.209 Rural Roads	0.00				0.00
5019.211 Drainage	0.00				0.00
Total Section 94 Pre-Plan	0.00	0.00	0.00	0.00	0.00
Total General Fund Developer Contributions	22,778,962.26	1,797,496.01	535,253.62	5,081,784.53	20,029,927.36
General Fund Unexpended Grants					
Specific Purpose Grants - Sustainable Environment and Economy					
5021.202 Brunswick Catchment Management Committee	5,000.00			5,000.00	0.00
5021.206 Estuary Management Plan	51,061.30			51,061.30	0.00
5021.224 Get a Grip on Canetoads	757.79			757.79	0.00
5021.232 Brunswick River Coastal Vegetation Rest	2,621.30			2,621.30	0.00
5021.247 EHC - Exempt & Complying Development	30,000.00				30,000.00
5021.248 Koala Connections	69,671.82			69,671.82	0.00
5021.249 NOROC Wild Dog Education Program	8,319.29			8,319.29	0.00
5021.251 Whale Trail Project	20,755.79			20,755.79	0.00
5021.252 Graminoid Clay Heath Restoration	16,296.13	18,482.00		29,174.66	5,603.47
5021.253 Land for Wildlife - Restoring Rainforest	11,475.50	15,600.00		27,075.50	0.00
5021.254 Virtual NM	914.93			914.93	0.00
5021.256 Sustainable House Day	9,681.82			9,681.82	0.00
5021.257 Responsible Pet Ownership	10,150.00			4,464.69	5,685.31
5021.259 Heritage Advisor	0.00	4,800.00			4,800.00
5021.262 Byron Region Food Advantage	0.00	35,000.00		23,955.00	11,045.00
Specific Purpose Grants - Corporate and Community Services					
5025.221 REACH Parent Support Program	35,683.23			35,683.23	0.00
5025.233 Safer Suburbs - Taxi Rank Scheme	1,139.27			1,139.27	0.00
5025.234 Seasonal Styles - Bundjalung Arts Collective	1,559.00			1,559.00	0.00
5025.235 Aboriginals Arts and Cultural Project	1,127.15			1,127.15	0.00
5025.238 Mullumbimby Drill Hall	20,000.00			20,000.00	0.00
5025.239 Sport & Recreation Disability Grant	4,774.91			4,774.91	0.00
5025.240 Indigenous Language Art Project	43,231.98			43,231.98	0.00
5025.242 NAIDOC Week Contribution	0.00	1,800.00			1,800.00
5025.243 Reconciliation Week Grant	0.00	5,000.00		639.58	4,360.42
Specific Purpose Grants - Community Infrastructure					
5023.201 5th Golden Beach Risk Assess Study	7,333.33			7,333.33	0.00
5023.203 Marshalls Creek Bank Erosion	9,911.07			9,911.07	0.00
5023.211 House Raising	45,930.18			45,930.18	0.00
5023.219 Belongil Debris Removal	13,399.14			13,399.14	0.00
5023.228 Belongil Creek Floodplain Management Study	11,762.41			11,762.41	0.00
5023.235 Marshalls Creek Floodplain Management Plan	23,788.12			23,788.12	0.00
5023.236 Mullum Floodplain Management Study	7,784.84			7,784.84	0.00
5023.249 NSW RFS Mitigation Grants	756.86			756.86	0.00
5023.246 Country Transport Scheme 2009/2010	13,023.04			13,023.04	0.00
5023.252 Ewingsdale Hill (Morans Hill) Cycleway	12,124.24			12,124.24	0.00
5023.256 Roads to Recovery	0.00				0.00
5023.262 Tallows Creek Flood Management Study	5,759.35				5,759.35
5023.263 Fletcher St Byron Lighting Upgrade	21,310.00			21,310.00	0.00
5023.266 Amenities Block Tom Kendall Oval	25,000.00			25,000.00	0.00
5023.267 CCTV Apex Park and Johnson Street	13,569.16			13,569.16	0.00

Page 2

8/11/2017 6:56 AM Note 6 Reconciliation at 30 June 2017 for - Cash, Investments and Reserves

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

Byron Shire Council Reserves as at 30 June 2017

#E2017/80191	Job#	Reserve Description	Balance 30/06/2016	Inflows	Interest Apportioned	Outflows	Balance 30/06/2017
	5023.268	Country Passenger Transport Infrastructure Grant	24,836.37				24,836.37
	5023.272	Crime Prevention Lighting	8,163.50			1,700.00	6,463.50
	5023.274	NSW EPA Cleanup & Prevention Grant	20,000.00			18,508.92	1,491.08
	5023.275	Crime Prevention 2017/2018	0.00	50,000.00			50,000.00
		Specific Purpose Grants - Waste Management					
	5024.202	DECC Waste Levy Establishment Grant	7,800.00			7,800.00	0.00
	5024.203	Waste Levy Performance Improvement Payment	48,100.06			23,945.00	24,155.06
	5024.204	NEWFF - ECO Friendly Youth Centre Project Grant	5,899.47			5,899.47	0.00
	5024.205	Better Waste & Recycling Fund 2013-2015	296,392.58	107,206.76		213,565.00	190,034.34
	5024.206	Organics Collections Systems Funding	0.00				0.00
	5024.207	Organics Infrastructure Grant	0.00	106,650.00			106,650.00
		Total General Fund Unexpended Grants	966,864.93	344,538.76	0.00	838,719.79	472,683.90
		General Fund Unexpended Contributions					
		RMS Contributions					
	5023.229	Old Pacific Highway Maintenance	318,739.11	530,576.00		273,378.02	575,937.09
	5023.264	Natural Disaster Funding	118,739.80				118,739.80
	5023.276	Tinderbox Causeway	0.00	27,272.73			27,272.73
		Other					
	5023.278	Bangalow Cemetery - Gough Contribution	0.00	13,636.35		4,445.05	9,191.30
	5023.277	Visitors Centre Contribution	0.00	50,000.00			50,000.00
		Total General Fund Unexpended Contributions	437,478.91	621,485.08	0.00	277,823.07	781,140.92
		General Fund Bonds and Deposits					
	5031.201	Bonds and Deposits	3,722,260.64	240,755.33			3,963,015.97
		Total General Fund Bonds and Deposits	3,722,260.64	240,755.33	0.00	0.00	3,963,015.97
		TOTAL GENERAL FUND EXTERNAL RESERVES	29,824,173.00	8,111,472.22	590,164.17	11,106,441.87	27,419,367.52
		TOTAL GENERAL FUND RESERVES	50,330,041.26	23,680,739.38	594,202.28	26,341,208.78	48,263,774.14
		WATER FUND RESERVES					
		Water Fund External Reserves - Water Supplies					
	6903.201	Capital Works	2,723,072.49	9,782,148.58		7,551,405.35	4,953,815.72
		Total Water Fund External Reserves - Water Supplies	2,723,072.49	9,782,148.58	0.00	7,551,405.35	4,953,815.72
		Water Fund Developer Contributions Section 64 Plan					
	6905.205	564 - Mullumbimby	-291,165.81	471,859.61	798.61	151,547.54	29,944.87
	6905.208	564 - Byron, Bang, Bruns, O/shrs	10,840,276.79	405,063.94	177,675.22	4,760,843.77	6,662,172.18
		Total Water Fund Developer Contributions	10,549,110.98	876,923.55	178,473.83	4,912,391.31	6,692,117.05
		TOTAL WATER FUND EXTERNAL RESERVES	13,272,183.47	10,659,072.13	178,473.83	12,463,796.66	11,645,932.77

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

Byron Shire Council Reserves as at 30 June 2017

#E2017/80191 Job#	Reserve Description	Balance 30/06/2016	Inflows	Interest Apportioned	Outflows	Balance 30/06/2017
SEWERAGE FUND RESERVES						
Sewerage Fund External Reserves - Sewerage Services						
7903.201 Capital Works		5,153,623.23	15,728,702.07		13,509,574.70	7,372,750.60
7903.202 Plant Reserve		827,800.05				827,800.05
7903.204 Lab Reserve		0.00				0.00
Total Sewerage External Reserves - Sewerage Services		5,981,423.28	15,728,702.07	0.00	13,509,574.70	8,200,550.65
Sewerage Fund Unexpended Loans						
7909.201 Investments - Unexpended Loan Funds		0.00				0.00
Total Sewerage Fund Unexpended Loans		0.00	0.00	0.00	0.00	0.00
Sewerage Fund Developer Contributions Section 64 Plan see						
7905.205 S64 - Bangalow		1,492,139.62	179,784.00	43,356.82	89,557.99	1,625,722.45
7905.207 S64 - Byron, Mullum, Bruns, O/shrs		7,268,127.19	3,070,943.21	212,232.00	2,593,377.08	7,957,925.32
Total Sewerage Fund Developer Contributions		8,760,266.81	3,250,727.21	255,588.82	2,682,935.07	9,583,647.77
TOTAL SEWERAGE FUND EXTERNAL RESERVES		14,741,690.09	18,979,429.28	255,588.82	16,192,509.77	17,784,198.42
TOTAL RESERVES (ALL FUNDS)		78,343,914.82	53,319,240.79	1,028,264.93	54,997,515.21	77,693,905.33
Total Cash and Investments		79,489,126.03				78,839,116.54
Unrestricted Cash - Surplus/-Deficit		1,145,211.21				1,145,211.21

Report No. 4.4 **Quarterly Update - Implementation of Special Rate Variation (SRV)**
Directorate: Corporate and Community Services
Report Author: James Brickley, Manager Finance
File No: I2017/1731
5 **Theme:** Corporate Management
 Financial Services

Summary:

10 Council at its Ordinary Meeting held on 2 February 2017 resolved to apply for a Special Rate Variation (SRV) of 7.50% per annum for four years commencing from the 2017/2018 financial year (Resolution **17-020 part 5**).

15 Following approval of Council's SRV by the Independent Pricing and Regulatory Tribunal (IPART) received on 9 May 2017, Council resolved to implement the SRV at its Ordinary Meeting held 22 June 2017 (Resolution **17-268 part 1**).

20 Council at the same Ordinary Meeting held on 22 June 2017 resolved (Resolution **17-222 part 2**) to incorporate reporting on the Special Rate Variation into the development of the 2017/2018 Financial Sustainability Plan and quarterly updates to Council through the Finance Advisory Committee on the implementation of the adopted Financial Sustainability Plan.

25 The purpose of this report is to provide the Finance Advisory Committee with the first quarterly update on implementation of the SRV and expenditure up to 30 September 2017.

RECOMMENDATION:

That the Finance Advisory Committee note the quarterly update on the Special Rate Variation implementation as at 30 September 2017.

Attachments:

1 2017-2018 Special Rate Variation Expenditure at 30 September 2017, E2017/104211 , page 56 [↓](#)

Report

Council at its Ordinary Meeting held 2 February 2017 resolved to apply for a Special Rate Variation (SRV) as follows:

Resolution 17-020 part 5

Lodge a Section 508A permanent Special Rate Variation application to the Independent Pricing and Regulatory Tribunal, for increases to the ordinary rate income (general revenue) of 7.5% (including rate peg) in 2017/18, 7.5% (including rate peg) in 2018/19, 7.5% (including rate peg) in 2019/20 and 7.5% (including rate peg) in 2020/21.

After lodging the Special Rate Variation application with the Independent Pricing and Regulatory Tribunal (IPART), Council received approval to increase its ordinary rate income as per resolution **17-020**. This approval was granted on 9 May 2017. Council resolved to implement the SRV through adoption of the 2017/2018 Operational Plan and Revenue Policy at its Ordinary Meeting held on 22 June 2017 (Resolution **17-268 part 1**).

Council at its Ordinary Meeting held 22 June 2017 received Report 13.13 confirming the outcome of the SRV application and its subsequent approval. Council resolved resolution **17-222** as follows:

1. *That Council note the determination from IPART in relation to its 2017/2018 Special Rate Application including the following conditions imposed by IPART on Council for the:-*

a) *use of the additional income derived from the special variation for the purposes of reducing its infrastructure backlog and improving financial sustainability; and*

b) *reporting on this use against the forecasts included in the Council's application as part the Council's annual report for each year from 2017-18 to 2026-27.*

2. *That Council adopt as a Policy Framework the use and reporting conditions imposed by IPART in the SRV determination and further incorporate reporting on the Special Rate Variation into the development of the 2017/2018 Financial Sustainability Plan and the quarterly updates to Council through the Finance Advisory Committee on the implementation of the adopted Financial Sustainability Plan.*

3. *That Council establish as a policy framework that funding for infrastructure renewal and maintenance from general revenue sources is not ever lower than the general revenue baseline indicator established in the 2016/2017 Budget.*

4. *That Council establish as a policy framework that any funds generated by the SRV that remain unexpended at the end of each financial year are to be restricted and held in a internal reserve, to be carried forward to subsequent financial year, for expenditure in accordance with the uses imposed in the SRV approval.*

5. *That Council incorporate the research of potential non resident revenue sources (if any) as part of the Revenue Review chapter in the development of the 2017/2018 Financial Sustainability Plan, and provide quarterly updates to Council through the Finance Advisory Committee.*

6. *That Council not proceed with the implementation of part 9 and part 11 of resolution 17-020.*

The 2017/2018 Draft Financial Sustainability Plan subject to another report to this Meeting of the Finance Advisory Committee has been developed to incorporate future quarterly reporting on the SRV as outlined in Chapter 7 'Policy and Decision Making'.

This report is provided to the Finance Advisory Committee to advise on the implementation of the SRV and the current status of expenditure from 1 July 2017 to 30 June 2017.

The levy of Council's annual rates and charges was completed in accordance with Resolution **17-268** prior to 31 July 2017 and this included applying the first tranche of the 7.5% ordinary rate increase for 2017/2018 and revised ordinary rating structure adopted by Council. The estimated yield from the SRV for 2017/2018 being the first year of the increase is \$1,185,000.

Upon adoption of the 2017/2018 Budget Estimates, Council resolved to undertake the following program of capital and maintenance works including the additional SRV revenue and other funding as outlined in Attachment 1. During the course of the 2017/2018 financial year, there may be adjustments required to the expenditure budgets identified in the schedule of capital and maintenance works currently funded by the SRV revenue which will be presented to Council for approval via the Quarterly Budget Review process.

The expenditure program adopted for 2017/2018 financial year is consistent with Council's SRV application and approval from IPART to use the funding to improve financial sustainability and reduce infrastructure backlog.

Financial Implications

There are no direct financial implications associated with this report. The table included at Attachment 1 provides information to the Finance Advisory Committee as to the expenditure of the Special Rate Variation Funds up to the first quarter of the 2017/2018 financial year.

Statutory and Policy Compliance Implications

Approval and conditions received from the Independent Pricing and Regulatory Tribunal (IPART) regarding the Byron Shire Council Special Rate Application 2017-2018 received 9 May 2017.

Council Resolution **17-268** and **17-222**.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.4 - ATTACHMENT 1

Byron Shire Council Special Rate Variation Expenditure 2017/2018						
Expenditure Item	Budget \$	Actual Expenditure \$	2017/2018 SRV Funding \$	Other Funding \$	Total Funding \$	% Expended
Capital Works Expenditure						
Byron Bay Pool Renewals - Works to be Determined	219,100	0	219,100	0	219,100	0.00%
Broken Head Road	1,191,600	751,504	300,000	891,600	1,191,600	63.07%
Station Street, Bangalow	46,600	8,910	46,600	0	46,600	19.12%
Pine Avenue (Garden to Riverside)	610,000	427,775	75,500	534,500	610,000	70.13%
The Terrace, Brunswick Heads	379,400	419,627	379,400	0	379,400	110.60%
Byron Bay Town Centre Renewals - Landscape/Precinct Plan	88,400	25,153	60,900	27,500	88,400	28.45%
Total Capital Works Expenditure	2,535,100	1,632,969	1,081,500	1,453,600	2,535,100	64.41%
Maintenance Expenditure						
Rural Drainage	146,500	15,199	36,900	109,600	146,500	10.37%
North - Urban Drainage Maintenance	136,400	2,106	21,100	115,300	136,400	1.54%
South - Urban Drainage Maintenance	155,200	212	21,100	134,100	155,200	0.14%
Byron Bay Pool – Maintenance	40,900	16,866	12,200	28,700	40,900	41.24%
Mullumbimby Bay Pool – Maintenance	40,800	11,733	12,200	28,600	40,800	28.76%
Total Maintenance Expenditure	519,800	46,115	103,500	416,300	519,800	8.87%
Total Expenditure	3,054,900	1,679,084	1,185,000	1,869,900	3,054,900	54.96%

Report No. 4.5 **Council Budget Review - 1 July 2017 to 30 September 2017**
Directorate: Corporate and Community Services
Report Author: James Brickley, Manager Finance
File No: I2017/1736
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 2017/2018 financial year, reviewed as at 30 September 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 (#E2017/104035) which includes the following results in the 30 September 2017 Quarterly Review of the 2017/2018 Budget:**
 - a) **General Fund – \$161,900 decrease to the Estimated Unrestricted Cash Result**
 - b) **General Fund - \$1,651,500 increase in reserves**
 - c) **Water Fund - \$110,000 decrease in reserves**
 - d) **Sewerage Fund - \$15,000 decrease in reserves**
2. **That Council adopt the revised General Fund Estimated Unrestricted Cash Result of \$940,600 for the 2017/2018 financial year as at 30 September 2017.**

Attachments:

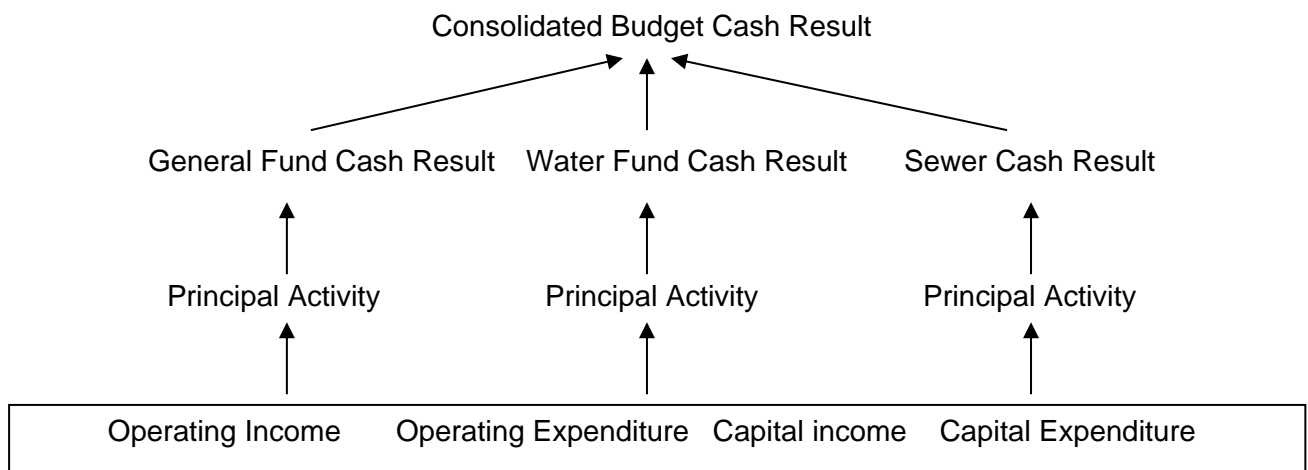
- 1 Budget Variations for General, Water and Sewerage Funds, E2017/104033 , page 67 [↓](#)
- 2 Itemised Listing of Budget Variations for General, Water and Sewerage Funds, E2017/104035 , page 137 [↓](#)
- 30 3 Integrated Planning and Reporting Framework (IP&R) required Quarterly Review Statement, E2017/104034 , page 147 [↓](#)

Report

Council adopted the 2017/2018 budget on 22 June 2017 via Resolution **17-268**. It also considered and adopted the budget carryovers from the 2016/2017 financial year, to be incorporated into the 2017/2018 budget at its Ordinary Meeting held on 24 August 2017 via Resolution **17-322**. Since that date, Council has reviewed the budget taking into consideration the 2016/2017 Financial Statement results and progress through the first quarter of the 2017/2018 financial year. This report considers the September 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 22 June 2017 plus the adopted carryover budgets from 2016/2017 followed by the resolutions between July and September and the revote (or adjustment for this review) and then the revised position projected for 30 June 2018 as at 30 September 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 2018 for all Council's reserves.

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

Office of Local Government Budget Review Guidelines:-

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

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

5 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):-

- 10
 - A signed statement by the Responsible Accounting Officer on Councils financial position at the end of the year based on the information in the QBRs
 - Budget review income and expenses statement in one of the following formats:
 - Consolidated
 - By fund (e.g General, Water, Sewer)
 - 15 ○ By function, activity, program etc to align with the management plan/operational plan
 - Budget Review Capital Budget
 - 20 • Budget Review Cash and Investments Position
 - Budget Review Key performance indicators
 - Budget Review Contracts and Other Expenses

25 The above components are included in Attachment 3:-

30 **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 the last 16 pages 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. As this is the first quarterly review for the reporting period, the Statement may not necessarily indicate the total progress achieved on the delivery of the capital works program.

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 30 September 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:-

- 50
 - **Debt Service Ratio** - This assesses the impact of loan principal and interest repayments on the discretionary revenue of Council.
 - **Rates and Annual Charges Outstanding Ratio** – This assesses the impact of uncollected rates and annual charges on Councils liquidity and the adequacy of recovery efforts

55

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5

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

5

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

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

10 CONSOLIDATED RESULT

The following table provides a summary of the overall Council budget on a consolidated basis inclusive of all Funds budget movements for the 2017/2018 financial year projected to 30 June 2018 but revised as at 30 September 2017.

15

2017/2018 Budget Review Statement as at 30 September 2017	Original Estimate (Including Carryovers) 1/7/2017	Adjustments to 30 Sept 2017 including Resolutions*	Proposed 30Sept 2017 Review Revotes	Revised Estimate 30/6/2018 at 30/9/2017
Operating Revenue	76,828,000	0	2,530,900	79,358,900
Operating Expenditure	79,542,600	155,000	3,072,500	82,770,100
Operating Result – Surplus/Deficit	(2,714,600)	(155,000)	(541,600)	(3,411,200)
Add: Capital Revenue	27,790,000	66,000	(1,897,700)	25,958,300
Change in Net Assets	25,075,400	(89,000)	(2,439,300)	22,547,100
Add: Non Cash Expenses	12,939,400	0	0	12,939,400
Add: Non-Operating Funds Employed	2,160,000	0	2,516,000	4,676,000
Subtract: Funds Deployed for Non-Operating Purposes	(64,587,000)	(400,000)	1,287,900	(63,699,100)
Cash Surplus/(Deficit)	(24,412,200)	(489,000)	1,364,600	(23,536,600)
Restricted Funds – Increase / (Decrease)	(24,419,500)	(439,000)	1,526,500	(23,332,000)
Forecast Result for the Year – Surplus/(Deficit) – Unrestricted Cash Result	7,300	(50,000)	(161,900)	(204,600)

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 30 September 2016:

Opening Balance – 1 July 2017	\$1,145,200
Plus original budget movement and carryovers	\$7,300
Council Resolutions July – September Quarter	(50,000)
Recommendations within this Review – increase/(decrease)	(\$161,900)
Forecast Unrestricted Cash Result – Surplus/(Deficit) – 30 June 2018	(\$204,600)

Estimated Unrestricted Cash Result Closing Balance – 30 June 2018	\$940,600
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The General Fund financial position overall has decreased by \$161,900 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

Resolution 17-269 for the Mullumbimby Hospital Acquisition in part 3 stated “That a budget of \$50,000 be approved by the Council to fund the independent peer review and that any remaining funds be used for the forward planning process”. There was no suggested funding source for this resolution and at this point no funding source has been identified.

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	0	0	0
Corporate & Community Services	134,900	111,500	23,400
Infrastructure Services	3,721,300	3,847,200	(125,900)
Sustainable Environment & Economy	209,100	268,500	(59,400)
Total Budget Movements	4,065,300	4,227,200	(161,900)

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:

Corporate and Community Services

- In the General Purpose Revenues Program an additional \$42,400 in revenue has been recognised as the allocation for Council’s 2017/2018 Financial Assistance Grant is more than budgeted.
- In the Governance Services Program it is proposed to increase expenditure by \$15,000 for grant management costs. This can be funded through the Grants Management reserve.
- In the Sandhills program, it is proposed to increase the budget for the installation of solar panels (\$12,600). This has no net effect on the result as all movements are taken up through the Childrens’ Service reserve.
- In the Pubic Libraries program, it is proposed to increase the budget for the installation of solar panels (\$60,000) and costs for concept plans for Brunswick Heads library (\$5,300).

Infrastructure Services

- In the Projects & Commercial Development program, it is proposed to increase capital income due to the sale of land at Station Street Mullumbimby for \$1,300,000. This can be transferred to the Property Development reserve.
- In the Local Roads and Drainage program, there are a number of adjustments outlined under Note 14 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.
- In the Roads and Maritime Services program (RMS) it is proposed to increase operating income and expenditure by \$1,742,700 to account for Natural disaster works from June 2016 (\$945,000) and March 2017 (\$797,700).
- In the Open Space and Recreation program, operating expenditure increased by \$21,600 due to a request for a budget for Shara Boulevard sportsfield maintenance of \$60,000, reductions of \$40,100 against various park and reserve maintenance budgets and a support service cost adjustment of \$1,700. There are a number of capital expenditure adjustments outlined under Note 16 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 & Recreation.
- In the Waste & Recycling program It is proposed to increase operating income by \$182,100 due to the receipt of the Better Waste and Recycling grant (\$74,500) and a grant for the enhancement of the Resource Recovery Centre (\$107,600). It is proposed to increase operating expenditure by \$245,000 for the Waste Management Strategy (\$130,000) and the Waste Compliance program (\$114,000). It is also proposed to make a support service adjustment of \$2,500. It is proposed to allocate a budget of \$1,216,000 for capital income due to the sale of land at Dingo Lane. This will be transferred to the Waste Management reserve.
- In the Cavanbah Centre program, it is proposed to decrease capital expenditure overall by \$217,000 due to estimated grant revenues for projects such as AFL Barrier Netting and Grandstands and Aquatic Centre project as explained in Attachment 1 at Note 18.
- In the First Sun and Suffolk Beachfront Holiday Parks program, it is proposed to increase the budget by \$20,000 at each site to continue painting for the year and \$40,000 at First Sun for Western Beach access. All adjustments are through the Holiday Park reserve.
- In the Facilities Management program it is proposed to increase operating expenditure by \$96,800. This is the excess that Council must pay relating to the flood damage from March 2017

Sustainable Environment and Economy

- In the Development and Certification program, it is proposed to increase income and expenditure by \$13,000 to budget for the Information and Technology Service fee. This will fund the Process Improvement Officer. It is propose to add an additional \$35,000 to the DA fees received.
- In the Planning Policy and Natural Environment Program, It is proposed to increase income and expenditure to accommodate the Byron Habitat Corridors grant (\$64,600), an increase to the Employment Land Strategy (\$20,000), an increase to Coastline Beach Scraping

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5

(\$61,000 – to match grant funding) and an increase for the Integrated Weed management Strategy (\$20,000).

- 5
- In the Environment & Compliance program it is proposed to increase the budget for licence plate recognition costs of \$87,600. This can be funded through the Paid Parking reserve.

WATER FUND

10 After completion of the 2016/2017 Financial Statements the Water Fund as at 30 June 2017 has a capital works reserve of \$4,953,000 and held \$6,692,100 in section 64 developer contributions.

The estimated Water Fund reserve balances as at 30 June 2018, and forecast in this Quarter Budget Review, are derived as follows:

15 Capital Works Reserve

Opening Reserve Balance at 1 July 2017	\$4,953,800
Plus original budget reserve movement	1,539,000
Less reserve funded carryovers from 2016/2017	(124,800)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(40,000)
Forecast Reserve Movement for 2017/2018 – Increase / (Decrease)	1,374,200
Estimated Reserve Balance at 30 June 2018	\$6,328,000

Section 64 Developer Contributions

Opening Reserve Balance at 1 July 2017	\$6,692,100
Plus original budget reserve movement	(1,874,000)
Less reserve funded carryovers from 2016/2017	(2,645,300)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(70,000)
Forecast Reserve Movement for 2017/2018 – Increase / (Decrease)	(4,589,300)
Estimated Reserve Balance at 30 June 2018	\$2,102,800

20 Movements for Water Fund can be seen in Attachment 1 with a proposed estimated decrease to reserves (including S64 Contributions) overall of \$110,000 from the 30 September 2017 Quarter Budget Review.

25 SEWERAGE FUND

After completion of the 2016/2017 Financial Statements the Sewer Fund as at 30 June 2017 has a capital works reserve of \$7,372,800 and plant reserve of \$827,800. It also held \$9,583,600 in section 64 developer contributions.

30 Capital Works Reserve

Opening Reserve Balance at 1 July 2017	\$7,372,800
Plus original budget reserve movement	(1,008,100)
Less reserve funded carryovers from 2016/2017	(102,200)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	24,000
Forecast Reserve Movement for 2017/2018 – Increase / (Decrease)	(1,086,300)
Estimated Reserve Balance at 30 June 2018	\$6,286,500

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Plant Reserve

Opening Reserve Balance at 1 July 2017	\$827,800
Plus original budget reserve movement	0
Less reserve funded carryovers from 2016/2017	0
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(12,300)
Forecast Reserve Movement for 2017/2018 – Increase / (Decrease)	(12,300)
Estimated Reserve Balance at 30 June 2018	\$815,500

Section 64 Developer Contributions

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Opening Reserve Balance at 1 July 2017	\$9,583,600
Plus original budget reserve movement	(188,800)
Less reserve funded carryovers from 2016/2017	(1,949,600)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(26,700)
Forecast Reserve Movement for 2017/2018 – Increase / (Decrease)	(2,165,100)
Estimated Reserve Balance at 30 June 2018	\$7,418,500

Movements for the Sewerage Fund can be seen in Attachment 1 with a proposed estimated overall decrease to reserves (including S64 Contributions) of \$15,000 from the 30 September 2017 Quarter Budget Review.

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Legal Expenses

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.

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The table that follows indicates the allocated budget and actual legal expenditure within Council on a fund basis as at 30 September 2017.

20 Total Legal Income & Expenditure as at 30 September 2017

Program	2017/2018 Budget (\$)	Actual (\$)	Percentage To Revised Budget
Income			
Legal Expenses Recovered	0	0	0%
Total Income	0	0	0%
Expenditure			
General Legal Expenses	201,000	84,328	41.9%
Total Expenditure General Fund	201,000	84,328	41.9%

Note: The above table does not include costs incurred by Council in proceedings after 30 September 2017 or billed after this date. At the time of writing this report, Council has incurred an additional \$57,247 of expenditure in October and November 2017.

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Byron Railway Precinct Projects

The adopted 2017/2018 Budget Estimates currently provides an allocation of \$500,000 funded from the Infrastructure Renewal Reserve for projects related to the Byron Bay Master Plan – Railway Precinct. The 30 September 2017 Quarter Budget Review contains a proposal to reduce this allocation by \$260,700 to enable Council to match its contribution to the projects funded by the \$260,700 Tourism Demand Driver Infrastructure (TDDI) grant provided to Council.

A summary of the current projects with proposed funded budgets associated with the Byron Railway Precinct should Council adopt this Quarterly Budget Review are outlined in the table below:

Job No	Project	Proposed Budget 2017/2018 \$	Funding from TDDI Grant \$	Funding from Infrastructure Renewal Reserve \$	Funding from Section 94 \$
44283.014	Byron Bay Masterplan – Railway Precinct	239,300	0	239,300	0
4835.188	Byron St Connection Upgrade	139,000	69,500	69,500	0
4835.189	Railway Park Upgrade	237,500	118,700	118,700	0
4835.190	Visitor Centre Refurbishment	130,000	50,000	50,000	30,000
4835.191	Visitor Centre Technology Project	45,000	22,500	22,500	0
	Total	790,800	260,700	500,000	30,000

With the addition of the TDDI grant revenue to Council's existing budget allocation of \$500,000, there is now \$790,800 available towards projects in the Byron Railway Precinct.

In relation to any further projects relating to the Byron Railway Precinct in terms of budget allocation, these will be reported to Council for consideration through the Budget Review process as they arise.

Financial Implications

The 30 September 2017 Quarter Budget Review of the 2017/2018 Budget has decreased the overall budget result by \$161,900. As a result there is a reduction of \$161,900 to the estimated unrestricted cash balance attributable to the General Fund, with this becoming an estimated \$940,600 at 30 June 2018. This is below the adopted target of Council of \$1,000,000. It is recommended that Council will need to recover the 2017/2018 budget result to at least a balanced outcome over the remainder of the 2017/2018 financial year and be conscious of this when considering matters with financial implications.

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:

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(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

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(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.

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Statement by Responsible Accounting Officer

This report indicates that the short term financial position of the Council is still satisfactory for the 2017/2018 financial year, having consideration of the original estimate of income and expenditure at the 30 September 2017 Quarter Budget Review.

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This opinion is based on the estimated General Fund Unrestricted Cash Result position and that the current indicative budget position for 2017/2018 outlined in this Budget Review is recovered during the remainder of the 2017/2018 financial year. It is most important this occurs and the current projected budget deficit of \$204,600 does not deteriorate further.

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There needs to be an awareness that any modifications proposed for Council's budget are not approved without consideration of funding if additional expenditure is proposed through either reallocation of existing budgets, additional revenue or available reserves.



Quarterly Budget Review 30th September 2017



**BYRON SHIRE COUNCIL
2017/2018 Budget Review as at 30th September 2017**

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2017/2018 Budget Review as at 30th September 2017 Consolidated Budget Cash Result					
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18
Operating Revenue	76,828,000	0	2,530,900	79,358,900	47,922,099
Total Division Operating Revenue	76,828,000	0	2,530,900	79,358,900	47,922,099
Operating Expenditure	79,542,600	155,000	3,072,500	82,770,100	29,623,535
Total Division Operating Expenditure	79,542,600	155,000	3,072,500	82,770,100	29,623,535
Operating Result before Capital Amounts	(2,714,600)	(155,000)	(541,600)	(3,411,200)	18,298,564
Add Capital Grants and Contributions	23,990,000	66,000	(1,897,700)	22,158,300	834,009
Capital Grants and Contributions	3,800,000	0	0	3,800,000	920,426
Developer Contributions					
Change in Net Assets	25,075,400	(89,000)	(2,439,300)	22,547,100	20,052,999
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses	12,939,400	0	0	12,939,400	5,692,225
Depreciation					
Add: Non-operating Funds Employed	2,160,000	0	0	2,160,000	0
Loan Funds Used	0	0	2,516,000	2,516,000	0
Proceeds from Disposal of Assets					
Subtract Funds Deployed for Non-Operating Purposes	(61,947,200)	(400,000)	1,244,000	(61,103,200)	(10,753,394)
Capital Works	(2,639,800)	0	43,900	(2,595,900)	(435,102)
Repayment of Principal on Loans					
Cash Surplus / (Deficit)	(24,412,200)	(489,000)	1,364,600	(23,536,600)	14,556,728
Equity Movements					
Restricted Funds - Increase / (Decrease)	(24,419,500)	(439,000)	1,526,500	(23,332,000)	(7,820,826)
Transfer to Unexpended Grants					
Transfer to Unexpended Loans					
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	7,300	(50,000)	(161,900)	(204,600)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017 General Fund Budget Cash Result

Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18
Operating Revenue					
General Manager	0	0	0	0	0
Corporate & Community Services	26,100,000	0	24,300	26,124,300	21,845,241
Infrastructure Services	21,706,800	0	2,394,000	24,100,800	10,162,825
Sustainable Environment and Economy	4,468,500	0	112,600	4,581,100	1,510,803
Total Division Operating Revenue	52,275,300	0	2,530,900	54,806,200	33,518,869
Operating Expenditure					
General Manager	64,200	0	0	64,200	51,975
Corporate & Community Services	5,789,800	0	39,500	5,829,300	2,203,047
Infrastructure Services	31,849,300	155,000	2,536,200	34,540,500	10,284,206
Sustainable Environment and Economy	10,098,200	0	268,500	10,366,700	2,521,414
Depreciation	8,717,900	0	0	8,717,900	2,347,925
Total Division Operating Expenditure	56,519,400	155,000	2,844,200	59,518,600	17,408,566.36
Operating Result before Capital Amounts	(4,244,100)	(155,000)	(313,300)	(4,712,400)	16,110,303
Add Capital Grants and Contributions					
Capital Grants and Contributions	23,990,000	66,000	(1,897,700)	22,158,300	834,009
Developer Contributions (Section 94)	1,800,000	0	0	1,800,000	539,326
Change in Net Assets	21,545,900	(89,000)	(2,211,000)	19,245,900	17,483,638
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	8,717,900	0	0	8,717,900	2,347,925
Add: Non-operating Funds Employed					
Loan Funds Used	2,160,000	0	0	2,160,000	0
Proceeds from Disposal of Assets	0	0	2,516,000	2,516,000	0
Subtract Funds Deployed for Non-Operating Purposes					
Capital Works	(47,541,800)	(400,000)	1,140,700	(46,801,100)	(6,719,575)
Repayment of Principal on Loans	(940,400)	0	43,900	(896,500)	(120,325)
Cash Surplus / (Deficit)	(16,058,400)	(489,000)	1,489,600	(15,057,800)	12,991,662
Equity Movements					
Restricted Funds - Increase / (Decrease)	(16,065,700)	(439,000)	1,651,500	(14,853,200)	(4,119,636)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	7,300	(50,000)	(161,900)	(204,600)	

**2017/2018 Budget Review as at 30th September 2017
Water Fund Budget Cash Result**

Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18
Operating Revenue					
Water Supply Management	9,076,300	0	0	9,076,300	3,346,071
Total Division Operating Revenue	9,076,300	0	0	9,076,300	3,346,071
Operating Expenditure					
Water Supply Management	7,547,200	0	28,000	7,575,200	5,377,564
Depreciation	1,169,600	0	0	1,169,600	292,400
Total Division Operating Expenditure	8,716,800	0	28,000	8,744,800	5,669,964
Operating Result before Capital Amounts	359,500	0	(28,000)	331,500	(2,323,893)
Add Capital Grants and Contributions					
Capital Grants and Contributions	0	0	0	0	0
Developer Contributions (Section 64)	600,000	0	0	600,000	76,692
Change in Net Assets	959,500	0	(28,000)	931,500	(2,247,201)
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	1,169,600	0	0	1,169,600	292,400
Add: Non-operating Funds Employed					
Loan Funds Used	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes					
Capital Works	(5,834,200)	0	(82,000)	(5,916,200)	(2,883,820)
Repayment of Principal on Loans	0	0	0	0	0
Cash Surplus / (Deficit)	(3,705,100)	0	(110,000)	(3,815,100)	(4,838,621)
Equity Movements					
Restricted Funds - Increase / (Decrease)	(3,705,100)	0	(110,000)	(3,815,100)	(2,883,891)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	0	0	0	0	0

**2017/2018 Budget Review as at 30th September 2017
Sewer Fund Budget Cash Result**

Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18
Operating Revenue					
Sewer Supply Management	15,476,400	0	0	15,476,400	11,057,160
Total Division Operating Revenue	15,476,400	0	0	15,476,400	11,057,160
Operating Expenditure					
Sewer Supply Management	11,254,500	0	200,300	11,454,800	3,493,105
Depreciation	3,051,900	0	0	3,051,900	3,051,900
Total Division Operating Expenditure	14,306,400	0	200,300	14,506,700	6,545,005
Operating Result before Capital Amounts	1,170,000	0	(200,300)	969,700	4,512,155
Add Capital Grants and Contributions					
Capital Grants and Contributions	0	0	0	0	0
Developer Contributions (Section 64)	1,400,000	0	0	1,400,000	304,408
Change in Net Assets	2,570,000	0	(200,300)	2,369,700	4,816,563
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	3,051,900	0	0	3,051,900	3,051,900
Add: Non-operating Funds Employed					
Loan Funds Used	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes					
Capital Works	(8,571,200)	0	185,300	(8,385,900)	(1,149,999)
Repayment of Principal on Loans	(1,699,400)	0	0	(1,699,400)	(314,777)
Cash Surplus / (Deficit)	(4,648,700)	0	(15,000)	(4,663,700)	6,403,687
Equity Movements					
Restricted Funds - Increase / (Decrease)	(4,648,700)	0	(15,000)	(4,663,700)	(817,299)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017				
Restricted Assets Schedule				
All Funds				
Description	Opening Balance 1-Jul-17	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-18
GENERAL FUND				
INTERNAL RESERVES				
Information Technology	217,309	0	159,800	57,509
Caravan Park - Council	2,611,604	660,400	1,020,100	2,251,904
Employee Leave Entitlements	971,413	0	0	971,413
Waste Management Facility	2,603,214	4,737,600	3,370,169	3,970,645
Plant	1,938,782	669,000	912,800	1,694,982
Quarry	615,994	0	250,100	365,894
Risk Management	179,314	0	35,700	143,614
Property	624,804	0	153,800	471,004
Community Infrastructure Carryover	1,123,955	0	923,500	200,455
Land & Natural Environment	224,468	0	224,400	68
Footpath Dining	112,102	121,600	128,500	105,202
Byron Bay Library	227,124	0	85,200	141,924
Paid Parking Council	0	3,534,900	3,534,900	0
Human Resources	65,343	0	0	65,343
Legal Services	514,824	0	90,300	424,524
Community Development	129,429	0	91,200	38,229
Stormwater Drainage	160,064	293,500	453,500	64
Election Expense Reserve	60,000	60,000	0	120,000
Environmental Levy Reserve	111,124	346,700	440,800	17,024
Childrens Services	100,000	18,600	19,900	98,700
General Managers Office	56,000	0	0	56,000
DLG Financial Assistance Grant	1,478,600	0	1,478,600	0
Revolving Energy Fund	36,529	0	0	36,529
Tennis Court Reserve	5,725	3,400	3,500	5,625
Asset Re-Valuation Reserve	10,620	0	0	10,620
2002/03 Special Rate Carryover Reserve	0	0	0	0
2003/04 Special Rate Carryover Reserve	0	0	0	0
2005/06 Special Rate Carryover Reserve	0	0	0	0
2006/07 Special Rate Carryover Reserve	113,400	0	5,400	108,000
2007/08 Special Rate Carryover Reserve	706,148	0	702,900	3,248
2008/09 Special Rate Carryover Reserve	247,481	0	169,900	77,581
Structural Change	198,185	0	0	198,185
Mullumbimby Civic Hall	0	0	0	0
Brunswick Heads Memorial Hall	50,011	0	0	50,011
South Golden Beach Hall	25,411	0	0	25,411
Infrastructure Renewal Reserve	3,662,080	2,486,900	6,148,700	280
Mullumbimby Pioneer Centre	3,612	0	0	3,612
Byron Bay Library Exhibition Space S355 Committee	35,789	0	0	35,789
Brunswick Valley Community Centre	10,380	0	0	10,380
Suffolk Park Community Hall	19,208	0	0	19,208
On-Site Sewerage Mgmt	514,131	145,400	145,400	514,131
Special Events Response & Mitigation	161,191	94,600	12,600	243,191
Property Development Reserve	0	1,300,000	689,700	610,300
Suffolk Park Open Space Reserve	50,000	0	0	50,000
Bangalow Heritage House	0	0	0	0
Bridge Replacement Fund	781,222	0	427,900	353,322
Ocean Shores Community Centre	20,056	0	0	20,056
Grant Management Reserve	67,760	0	15,000	52,760
2017/18 Special Rate Carryover Reserve	0	1,185,000	965,900	219,100
Section 94 Interest	0	456,500	0	456,500
Total Internal Reserves	20,844,407	16,114,100	22,660,169	13,569,978
EXTERNAL RESERVES				
Crown Reserves	492,354	392,700	314,500	570,554
Domestic Waste Management	1,338,320	3,796,900	3,782,731	1,352,489
Paid Parking Crown	341,926	304,500	341,700	304,726
Bonds and Deposits	3,963,016	0	0	3,963,016
Total External Reserves	6,135,615	4,494,100	4,438,931	6,190,784

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-17	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-18
NEW LOANS				
Bridge - Scarabott's	0	1,100,000	1,100,000	0
Bridge - O'Meara's	0	600,000	600,000	0
Purchase of Surplus ADF Bridges	0	460,000	460,000	0
Total New Loans	0	2,160,000	2,160,000	0
SECTION 94 CURRENT PLAN				
Open Space	3,953,697	1,423,700	772,700	4,604,697
Community Facilities	1,610,237	67,100	313,500	1,363,837
Car Parking	1,453,281	0	0	1,453,281
Bikeways	1,390,761	0	726,700	664,061
Road Upgrading	7,612,256	222,700	7,580,500	254,456
Rural Roads	1,392,637	0	38,900	1,353,737
Civic & Urban Improvements	1,489,585	6,900	37,900	1,458,585
Council Administration	330,884	37,400	228,100	140,184
Shire Support Facilities	240,313	4,600	0	244,913
Section 94 A Levy	556,275	37,600	234,100	359,775
Total Current Plan	20,029,926	1,800,000	9,932,400	11,897,526

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017				
Restricted Assets Schedule				
All Funds				
Description	Opening Balance 1-Jul-17	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-18
SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS				
Sustainable Environment & Economy				
EHC - Exempt & Complying Development	30,000	0	30,000	0
Graminoid Clay Heath Restoration Project	5,603	0	5,500	103
Responsible Pet Ownership	5,685	0	0	5,685
Local Heritage Advisory service	0	17,000	17,000	0
Heritage Advisor	4,800	0	4,800	0
Byron Food Advantage	11,045	0	11,000	0
Infrastructure Services				
Old pacific Highway Maintenance	575,938	0	0	575,938
RTA Funding	0	21,441,500	21,441,500	0
Roads to Recovery	0	0	0	0
Tinderbox Causeway	27,273	0	0	0
Open Tallow Creek Mouth	5,759	0	0	5,759
Natural Disaster Restricted Funding	118,740	66,000	66,000	118,740
Amenities Block, Tom Kendall Oval	1,500	0	1,500	0
Country Passenger Trans Infrastructure Gr	24,836	0	0	24,836
Crime Prevention Lighting	6,464	0	6,400	64
NSW EPA Clean Up & Prevention	1,491	0	0	1,491
NSW Crime Prevention Grant 2017/18	50,000	0	0	50,000
Bangalow Cemetery - Gough contribution	9,191	0	0	9,191
Byron Visitor Centre	50,000	0	0	50,000
Brunswick Heads Recreation Ground Carpark				
Reconstruction	0	55,000	55,000	0
Upgrade Lighting - Fields 2 and 3 Bangalow				
Recreation Ground	0	5,000	5,000	0
Revised Plan of Management - all sporting fields shire wide	0	15,000	15,000	0
Byron Bay Recreation Ground - replace lighting on Field #1 - Western perimeter and Replace lighting on Field 2	0	5,000	5,000	0
Aquatic Centre - Shovel Ready	0	0	0	0
Cavanbah - AFL - Barrier Netting - Sout	0	0	0	0
Cornell Field Picket Fence	0	0	0	0
Cornell Fields - AFL Nets	0	13,000	13,000	0
Railway Park Upgrade	0	260,800	260,800	0
Bangalow Weir stage 2	0	250,000	250,000	0
Waste Management Services				
Waste Levy Performance Imp'ment Payment	24,155	0	24,100	55
Better Waste & Recycling Fund 2013-15	190,034	0	140,400	49,634
Organic Infrastructure Grant	106,650	0	0	106,650
Corporate & Community Services				
Library - Local priority grant	0	30,000	30,000	0
Reconciliation Week	4,360	0	4,400	0
Naidoc Week Contribution	1,800	0	1,800	0
Total Restricted Grants & Contributions	1,255,325	22,158,300	22,388,200	998,147
TOTAL GENERAL FUND	48,265,274	46,726,500	61,579,700	32,656,436

BYRON SHIRE COUNCIL

2017/2018 Budget Review as at 30th September 2017 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-17	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-18
WATER FUND				
RESERVES				
Capital Works	4,953,816	2,129,600	755,400	6,328,016
SECTION 64 PLAN				
S64 - Byron, Bang, Bruns, O'shrs	29,945			29,945
S64 - Mullumbimby	6,662,172	600,000	5,189,300	2,072,872
TOTAL WATER FUND	11,645,933	2,729,600	5,944,700	8,430,833
SEWER FUND				
RESERVES				
Capital Works	7,372,751	3,750,700	4,837,000	6,286,451
Plant Reserve	827,800	0	12,300	815,500
SECTION 64 PLAN				
S64 - Bangalow	1,492,140			1,492,140
S64 - Byron, Mullum, Bruns, O'shrs	8,091,508	1,400,000	3,565,100	5,926,408
TOTAL SEWER FUND	17,784,198	5,150,700	8,414,400	14,520,498
TOTAL ALL FUNDS	77,695,405	54,606,800	75,938,800	55,607,767

BYRON SHIRE COUNCIL

2017/2018 Budget Review as at 30th September 2017 General Manager's Directorate Summary						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
General Managers Program	0	0	0	0	0	
People & Culture	0	0	0	0	0	
Total Operating Revenue	0	0	0	0	0	
Operating Expenditure						
General Managers Program	64,200	0	0	64,200	(27,393)	
People & Culture	0	0	0	0	79,368	
Total Operating Expenditure	64,200	0	0	64,200	51,975	
Operating Result - Surplus/(Deficit)	(64,200)	0	0	(64,200)	(51,975)	
Operating Cash Result - Surplus/(Deficit)	(64,200)	0	0	(64,200)	(51,975)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves	64,200	0	0	64,200	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments						
Transfer To Reserves	0	0	0	0	0	
Capital Purchases						
Capital Cash Result - Surplus/(Deficit)	64,200	0	0	64,200	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(51,975)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017 Program: General Manager						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Fees and Charges	0	0	0	0	0	
Total Operating Revenue	0	0	0	0	0	
Operating Expenditure						
Employee Costs - General Manager's Office	747,700	0	25,000	772,700	181,068	I
Operational Costs	19,700	0	0	19,700	1,284	
Media and Communications	48,600	0	0	48,600	(1,984)	
Executive Salaries	0	0	0	0	0	
Indirect Costs	(1,325,700)	0	(10,000)	(1,335,700)	(331,425)	I
Customer Service	573,900	0	(15,000)	558,900	123,665	I
Total Operating Expenditure	64,200	0	0	64,200	(27,393)	
Operating Result - Surplus/(Deficit)	(64,200)	0	0	(64,200)	27,393	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves	64,200	0	0	64,200	0	
Less:- Capital Expenditure						
Transfer To Reserves	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	64,200	0	0	64,200	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	27,393	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: People & Culture						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Expenditure						
People and Culture Salaries	701,800	0	0	701,800	163,336	
Training and Development	376,400	0	0	376,400	75,648	
Compulsory Tickets/Licences	0	0	0	0	0	
Corporate Training	0	0	0	0	8,185	
Workers Compensation	700,000	0	0	700,000	137,870	
Occupational Health & Safety	2,700	0	0	2,700	19,672	
Employee Leave Entitlements	3,067,200	0	0	3,067,200	796,344	
Superannuation	2,134,100	0	0	2,134,100	467,306	
Other Employee Costs	145,500	0	0	145,500	145,891	
Indirect Costs	(7,127,700)	0	0	(7,127,700)	(1,734,885)	
Total Operating Expenditure	0	0	0	0	79,368	
Operating Result - Surplus/(Deficit)	0	0	0	0	(79,368)	
Operating Cash Result - Surplus/(Deficit)	0	0	0	0	(79,368)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves	0	0	0	0	0	
Less:- Capital Expenditure						
Transfer To Reserves	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(79,368)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017 Corporate & Community Services Directorate Summary Director: Mark Arnold						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Councillor Services	0	0	0	0	0	
General Purpose Revenues	23,851,800	0	24,300	23,876,100	21,254,747	
Financial Services	130,100	0	0	130,100	37,767	
Information Services	9,600	0	0	9,600	8,512	
Governance Services	12,400	0	0	12,400	4,286	
Community Development	134,400	0	0	134,400	52,970	
Sandhills	1,475,300	0	0	1,475,300	391,040	
Other Childrens Services	426,100	0	0	426,100	95,919	
Public Libraries	60,300	0	0	60,300	0	
Total Operating Revenue	26,100,000	0	24,300	26,124,300	21,845,241	
Operating Expenditure						
Councillor Services	873,400	0	17,800	891,200	309,788.17	
General Purpose Revenues	0	0	0	0	0.00	
Financial Services	(894,500)	0	0	(894,500)	(282,137.16)	
Information Services	183,100	0	0	183,100	383,923.68	
Governance Services	275,700	0	15,100	290,800	515,276.15	
Community Development	1,610,300	0	(200)	1,610,100	377,151.36	
Sandhills	1,455,900	0	600	1,456,500	367,466.59	
Other Childrens Services	433,400	0	200	433,600	106,415.32	
Public Libraries	1,852,500	0	6,000	1,858,500	425,162.43	
Total Operating Expenditure	5,789,800	0	39,500	5,829,300	2,203,047	
Operating Result - Surplus/(Deficit)	20,310,200	0	(15,200)	20,295,000	19,642,194	
Operating Cash Result - Surplus/(Deficit)	20,310,200	0	(15,200)	20,295,000	19,642,194	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,954,700	0	111,000	2,065,700	1,487,623	
Transfer from Reserves - Developer Contributions	16,500	0	0	16,500	0	
Transfer from Reserves - Unexpended Grants	6,800	0	(600)	6,200	0	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan Income	0	0	0	0	0	
Capital Grants and Contributions	30,000	0	0	30,000	0	
Less:- Capital Expenditure						
Loan Principal Repayments	339,200	0	0	339,200	0	
Transfer To Reserves	2,067,600	0	(800)	2,066,800	1,245,000	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Transfer To Unexpended Loans	0	0	0	0	0	
Capital Purchases	40,000	0	72,600	112,600	0	
Capital Cash Result - Surplus/(Deficit)	(438,800)	0	38,600	(400,200)	242,623	
Program Cash Result - Surplus/(Deficit)	19,871,400	0	23,400	19,894,800	19,884,817	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Councillor Services						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Expenditure						
Mayoral Expenses	50,000	0	0	50,000	12,504	
Councillor Expenses	270,600	0	18,000	288,600	58,627	2
Other Civic Expenses	43,500	0	0	43,500	6,966	
Governance Contributions	174,600	0	0	174,600	147,677	
Mayors Discretionary Allowance	3,900	0	0	3,900	1,314	
Indirect Costs	330,800	0	(200)	330,600	82,701	2
Total Operating Expenditure	873,400	0	17,800	891,200	309,788	
Operating Result - Surplus/(Deficit)	(873,400)	0	(17,800)	(891,200)	(309,788)	
Operating Cash Result - Surplus/(Deficit)	(873,400)	0	(17,800)	(891,200)	(309,788)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	(873,400)	0	(17,800)	(891,200)	(309,788)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: General Purpose Revenues						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
General Rates	21,235,100	0	0	21,235,100	21,229,943	
Abandonments - Pensioners (S. 575)	(430,000)	0	0	(430,000)	(393,595)	
Extra Charges General Rates	62,300	0	0	62,300	21,148	
Postponed Rates	(25,700)	0	0	(25,700)	16,954	
General Purpose Grants	1,696,600	0	24,300	1,720,900	371,221	3
Interest on Investments - Operating Funds	857,000	0	0	857,000	(105,051)	
Interest on Investments - Section 94	456,500	0	0	456,500	114,126	
Total Operating Revenue	23,851,800	0	24,300	23,876,100	21,254,747	
Operating Result - Surplus/(Deficit)	23,851,800	0	24,300	23,876,100	21,254,747	
Operating Cash Result - Surplus/(Deficit)	23,851,800	0	24,300	23,876,100	21,254,747	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,460,500	0	18,100	1,478,600	1,478,600	3
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments				0		
Transfer To Reserves	1,988,200	0	0	1,988,200	1,185,000	
Capital Purchases				0		
Capital Cash Result - Surplus/(Deficit)	(527,700)	0	18,100	(509,600)	293,600	
Program Cash Result - Surplus/(Deficit)	23,324,100	0	42,400	23,366,500	21,548,347	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Financial Services						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Fees and Charges - Financial Services	130,100	0	0	130,100	37,767	
Grants & Contributions	0	0	0	0	0	
Total Operating Revenue	130,100	0	0	130,100	37,767	
Operating Expenditure						
Expenditure Control and Statutory Reporting	777,500	0	0	777,500	161,452	
Rates Control and Debt Recovery	282,700	0	0	282,700	43,925	
Payroll Processing	0	0	0	0	0	
Debt Servicing Costs	106,000	0	0	106,000	27,709	
Indirect Costs	(2,060,700)	0	0	(2,060,700)	(515,223)	
Total Operating Expenditure	(894,500)	0	0	(894,500)	(282,137)	
Operating Result - Surplus/(Deficit)	1,024,600	0	0	1,024,600	319,904	
Operating Cash Result - Surplus/(Deficit)	1,024,600	0	0	1,024,600	319,904	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	198,500	0	0	198,500	0	
Transfer To Reserves	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	(198,500)	0	0	(198,500)	0	
Program Cash Result - Surplus/(Deficit)	826,100	0	0	826,100	319,904	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Information Services						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Information Technology - Other Income	0	0	0	0	0	
Information Technology - Fees and Charges	9,600	0	0	9,600	8,512	
Total Operating Revenue	9,600	0	0	9,600	8,512	
Operating Expenditure						
Salaries and Oncosts	839,900	0	0	839,900	197,201	
Software Maintenance Other	667,800	0	0	667,800	520,752	
Software Maintenance EDMS	125,200	0	0	125,200	49,818	
Stationery and Consumables	0	0	0	0	0	
Hardware Maintenance	326,800	0	0	326,800	89,952	
Operating Expenses - IT and GIS	30,700	0	0	30,700	3,027	
Administration/Customer Service	193,900	0	0	193,900	21,553	
Records Management	337,000	0	0	337,000	87,387	
Non-Core Services	295,300	0	0	295,300	62,297	
IT Strategic Plan Actions	582,300	0	0	582,300	159,311	
Debt Servicing	13,700	0	0	13,700	0	
Indirect Costs	(3,229,500)	0	0	(3,229,500)	(807,375)	
Total Operating Expenditure	183,100	0	0	183,100	383,924	
Operating Result - Surplus/(Deficit)	(173,500)	0	0	(173,500)	(375,411)	
Operating Cash Result - Surplus/(Deficit)	(173,500)	0	0	(173,500)	(375,411)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	159,800	0	0	159,800	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	51,200	0	0	51,200	0	
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	108,600	0	0	108,600	0	
Program Cash Result - Surplus/(Deficit)	(64,900)	0	0	(64,900)	(375,411)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Corporate Services						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Fees and Charges - Administration	2,000	0	0	2,000	4,064	
Strategic Procurement	0	0	0	0	0	
Other - User Fees and Charges	10,400	0	0	10,400	223	
Legal Fees Recovered	0	0	0	0	0	
Total Operating Revenue	12,400	0	0	12,400	4,286	
Operating Expenditure						
Employee Costs - General Manager's Office	0	0	0	0	0	
Operational Costs	0	0	0	0	0	
Legal Services	316,300	0	0	316,300	73,895	
Corporate Governance	718,800	0	15,000	733,800	106,826	5
Leasing Services	184,100	0	0	184,100	24,670	
Strategic Procurement	217,300	0	(5,800)	211,500	23,331	5
Directorate - Corporate and Community Services	310,900	0	0	310,900	70,265	
Governance	150,700	0	0	150,700	37,782	
Insurance Premiums	663,200	0	0	663,200	703,003	
Risk Management - Operating Expenses	56,100	0	5,800	61,900	18,840	5
Legal Expenses	201,000	0	0	201,000	92,336	
Indirect Costs	(2,542,700)	0	100	(2,542,600)	(635,673)	5
Total Operating Expenditure	275,700	0	15,100	290,800	515,276	
Operating Result - Surplus/(Deficit)	(263,300)	0	(15,100)	(278,400)	(510,990)	
Operating Cash Result - Surplus/(Deficit)	(263,300)	0	(15,100)	(278,400)	(510,990)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	216,900	0	15,000	231,900	2,350	5
Transfer from Reserves - Developer Contributions	16,500	0	0	16,500	0	
Less:- Capital Expenditure						
Loan Principal Repayments				0		
Transfer To Reserves	60,000	0	0	60,000	60,000	
Capital Purchases	10,000	0	0	10,000	0	
Capital Cash Result - Surplus/(Deficit)	163,400	0	15,000	178,400	(57,650)	
Program Cash Result - Surplus/(Deficit)	(99,900)	0	(100)	(100,000)	(568,640)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Community Development						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Operating Grants - Community Development	2,300	0	0	2,300	0	
Fees and Charges - Community Development	0	0	0	0	114	
Byron Bay Senior Citizens Hall	0	0	0	0	6,018	
Mullum Civic Hall	37,400	0	0	37,400	8,292	
B'wick Mem. Hall	12,900	0	0	12,900	8,656	
B'wick Valley Com Centre	40,200	0	0	40,200	8,930	
Suffolk Park Comm. Hall	15,100	0	0	15,100	2,164	
South Golden Beach Community Centre	11,100	0	0	11,100	4,474	
Ocean Shores Community Centre GST Contribution	0	0	0	0	7,056	
Byron Bay Library Exhibition Space S355 Committee	11,100	0	0	11,100	5,616	
Mullumbimby Pioneer Centre	3,200	0	0	3,200	1,223	
Bangalow Heritage House S355 Committee	1,100	0	0	1,100	427	
Total Operating Revenue	134,400	0	0	134,400	52,970	
Operating Expenditure						
Community Development and Assistance	538,800	0	(600)	538,200	122,427	6
Bangalow Heritage House S355 Committee	1,100	0	0	1,100	1,182	
Ocean Shores Community Centre	0	0	0	0	3,261	
Community Wellbeing Projects	127,700	0	0	127,700	12	
S355 Administration	5,000	0	0	5,000	190	
Byron Bay Senior Citizens Hall	0	0	0	0	2,002	
Mullumbimby Pioneer Centre	3,200	0	0	3,200	0	
Byron Bay Library Exhibition Space S355 Committee	65,300	0	0	65,300	18,980	
Mullumbimby Civic Hall	37,400	0	0	37,400	11,797	
Brunswick Memorial Hall	12,900	0	0	12,900	5,799	
Brunswick Valley Community Centre	40,200	0	0	40,200	10,169	
Suffolk Park Community Hall	15,100	0	0	15,100	3,234	
South Golden Beach	11,100	0	0	11,100	4,125	
Section 356 Donations and Activities	472,000	0	0	472,000	122,377	
New Years Eve Committee	0	0	0	0	0	
Youth Development	0	0	0	0	0	
Youth Activities	0	0	0	0	1,276	
Social Innovation Projects	28,100	0	0	28,100	7,892	
Senior Citizens	0	0	0	0	0	
Youth Policy and Action Plan	0	0	0	0	0	
Disability Access and Inclusion Plan	0	0	0	0	0	
Cultural Plan	0	0	0	0	0	
Community Safety Projects	0	0	0	0	0	
Governance Contributions	14,500	0	0	14,500	2,954	
Indirect Costs	237,900	0	400	238,300	59,475	6
Total Operating Expenditure	1,610,300	0	(200)	1,610,100	377,151	
Operating Result - Surplus/(Deficit)	(1,475,900)	0	200	(1,475,700)	(324,181)	
Operating Cash Result - Surplus/(Deficit)	(1,475,900)	0	200	(1,475,700)	(324,181)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	110,200	0	0	110,200	6,673	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	6,800	0	(600)	6,200	0	6
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	117,000	0	(600)	116,400	6,673	
Program Cash Result - Surplus/(Deficit)	(1,358,900)	0	(400)	(1,359,300)	(317,508)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Sandhills						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Sandhills Operating Grants	722,500	0	0	722,500	207,025	
Fees and Charges - Sandhills	752,800	0	0	752,800	184,015	
Total Operating Revenue	1,475,300	0	0	1,475,300	391,040	
Operating Expenditure						
Sandhills - Salaries & Overheads	2,000	0	0	2,000	0	
Sandhills - Operating Expenses	1,306,600	0	0	1,306,600	330,642	
Debt Servicing	0	0	0	0	0	
Indirect Costs	147,300	0	600	147,900	36,825	7
Total Operating Expenditure	1,455,900	0	600	1,456,500	367,466.59	
Operating Result - Surplus/(Deficit)	19,400	0	(600)	18,800	23,573	
Operating Cash Result - Surplus/(Deficit)	19,400	0	(600)	18,800	23,573	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	12,600	12,600	0	7
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer to Reserves	19,400	0	(600)	18,800	0	7
Capital Purchases	0	0	12,600	12,600	0	7
Capital Cash Result - Surplus/(Deficit)	(19,400)	0	600	(18,800)	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	23,573	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Other Childrens Services						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Vacation Care Operating Grants - Byron	81,600	0	0	81,600	17,890	
Vacation Care Operating Grants - Brunswick	50,500	0	0	50,500	9,993	
Vacation Care Operating Grants - Mullumbimby	27,200	0	0	27,200	8,365	
After School Care - Byron Bay	37,700	0	0	37,700	9,883	
After School Care Operating Grants - Brunswick	35,600	0	0	35,600	11,035	
After School Care - Mullumbimby	23,800	0	0	23,800	6,126	
REACH Parent Support Program	0	0	0	0	0	
Fees and Charges - Vacation Care	95,100	0	0	95,100	19,277	
Fees and charges - After School Care	74,600	0	0	74,600	13,349	
Total Operating Revenue	426,100	0	0	426,100	95,919	
Operating Expenditure						
Outside of School Hours Care	45,300	0	0	45,300	9,766	
After School Care - Byron	57,900	0	0	57,900	22,615	
After School Care - Brunswick	60,100	0	0	60,100	16,697	
After School Care - Mullumbimby	32,500	0	0	32,500	13,543	
Vacation Care - Byron	56,400	0	0	56,400	9,513	
Vacation Care - Brunswick	72,700	0	0	72,700	10,674	
Vacation Care - Mullumbimby	46,200	0	0	46,200	8,031	
Indirect Costs	62,300	0	200	62,500	15,576	8
Total Operating Expenditure	433,400	0	200	433,600	106,415	
Operating Result - Surplus/(Deficit)	(7,300)	0	(200)	(7,500)	(10,497)	
Operating Cash Result - Surplus/(Deficit)	(7,300)	0	(200)	(7,500)	(10,497)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	7,300	0	0	7,300	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer to Reserves	0	0	(200)	(200)	0	8
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	7,300	0	200	7,500	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(10,497)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Library Services						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Operating Grants - Libraries	60,300	0	0	60,300	0	
Other Income - Libraries	0	0	0	0	0	
Total Operating Revenue	60,300	0	0	60,300	0	
Operating Expenditure						
Administration Expenses - Libraries	1,282,500	0	0	1,282,500	320,425	
Library Maintenance and Overheads	178,200	0	5,300	183,500	84,637	9
Debt Servicing	311,400	0	0	311,400	0	
Indirect Costs	80,400	0	700	81,100	20,100	9
Support Services Costs						
Total Operating Expenditure	1,852,500	0	6,000	1,858,500	425,162	
Operating Result - Surplus/(Deficit)	(1,792,200)	0	(6,000)	(1,798,200)	(425,162)	
Operating Cash Result - Surplus/(Deficit)	(1,792,200)	0	(6,000)	(1,798,200)	(425,162)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	65,300	65,300	0	9
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	
Capital Grants and Contributions	30,000	0	0	30,000	0	
Less:- Capital Expenditure						
Loan Principal Repayments	89,500	0	0	89,500	0	
Transfer to Reserves			0	0	0	
Transfer to Capital Grants and Contributions			0	0	0	
Capital Purchases	30,000	0	60,000	90,000	0	9
Capital Cash Result - Surplus/(Deficit)	(89,500)	0	5,300	(84,200)	0	
Program Cash Result - Surplus/(Deficit)	(1,881,700)	0	(700)	(1,882,400)	(425,162)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017 Infrastructure Services Directorate Summary Director: Phil Holloway					
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18
Operating Revenue					
Supervision & Administration	0	0	0	0	0
Asset Management Planning	0	0	0	0	0
Projects & Commercial Development	0	0	0	0	0
Emergency Services	168,800	0	0	168,800	13,544.93
Depot Services and Fleet Management	3,310,900	0	0	3,310,900	753,908.77
Local Roads and Drainage	4,105,000	0	345,400	4,450,400	1,220,732.09
Roads and Traffic Authority	651,500	0	1,769,700	2,421,200	924,450.00
Open Spaces and Recreation	912,500	0	0	912,500	146,094.58
Quarries	0	0	0	0	22,859.05
Waste & Recycling Services	7,273,100	0	182,100	7,455,200	6,071,416.32
Cavanbah Centre	379,900	0	0	379,900	92,055.03
First Sun Holiday Park	3,009,200	0	0	3,009,200	602,882.62
Suffolk Park Holiday Park	930,600	0	0	930,600	202,724.17
Facilities Management	965,300	0	96,800	1,062,100	112,157.31
Total Operating Revenue	21,706,800		2,394,000	24,100,800	10,162,825
Operating Expenditure					
Supervision & Administration	94,200	0	100	94,300	(41,919)
Asset Management Planning	123,600	0	9,900	133,500	69,807
Projects & Commercial Development	248,200	0	53,200	301,400	37,653
Emergency Services	690,200	0	300	690,500	358,870
Depot Services and Fleet Management	2,691,200	0	0	2,691,200	809,467
Local Roads and Drainage	7,454,600	105,000	256,300	7,815,900	2,584,120
Roads and Traffic Authority	1,276,300	0	1,736,700	3,013,000	1,137,879
Open Spaces and Recreation	5,529,500	0	21,600	5,551,100	2,007,953
Quarries	0	0	0	0	3,932
Waste & Recycling Services	6,394,600	0	245,000	6,639,600	1,294,909
Cavanbah Centre	922,000	0	200	922,200	255,874
First Sun Holiday Park	2,401,900	0	1,000	2,402,900	529,015
Suffolk Park Holiday Park	876,500	0	0	876,500	199,899
Facilities Management	3,146,500	50,000	211,900	3,408,400	1,036,745
Total Operating Expenditure	31,849,300	155,000	2,536,200	34,540,500	10,284,206
Operating Result - Surplus/(Deficit)	(10,142,500)	(155,000)	(142,200)	(10,439,700)	(121,381)
Operating Cash Result - Surplus/(Deficit)	(10,142,500)	(155,000)	(142,200)	(10,439,700)	(121,381)
CAPITAL MOVEMENTS					
Add:- Capital Income					
Transfer from Reserves - Internal Reserves	22,683,600	309,000	1,159,100	24,151,700	2,699,482
Transfer from Reserves - Developer Contributions	10,200,700	30,000	(354,700)	9,876,000	1,789,842
Transfer from Reserves - Unexpended Grants	172,400	0	0	172,400	0
Loan Income	2,160,000	0	0	2,160,000	0
Capital Grants and Contributions	23,943,000	66,000	(1,897,700)	22,111,300	834,009
Sale of Assets	0	0	2,516,000	2,516,000	0
Less:- Capital Expenditure					
Loan Principal Repayments	601,200	0	(43,900)	557,300	0
Transfer To Reserves	15,710,800	(100,000)	2,663,600	18,274,400	22,788
Transfer to Unexpended Grants	0	0	0	0	17,587
Transfer to Unexpended Loans	0	0	0	0	0
Capital Purchases	47,501,800	400,000	(1,213,300)	46,688,500	6,719,575
Capital Cash Result - Surplus/(Deficit)	(4,654,100)	105,000	16,300	(4,532,800)	(1,436,615)
Program Cash Result - Surplus/(Deficit)	(14,796,600)	(50,000)	(125,900)	(14,972,500)	(1,557,996)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Supervision & Administration						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Expenditure						
Directorate - Construction and Maintenance	652,600	0	0	652,600	129,944	
Asset Management	108,900	0	0	108,900	20,580	
Open Space & Recreation - Salaries & Oncosts	538,300	0	0	538,300	141,449	
Depot Services and Management	268,500	0	0	268,500	58,850	
Design and Survey	338,500	0	0	338,500	47,054	
Other Operating Expenses	86,300	0	0	86,300	34,878	
Indirect Costs	(1,898,900)	0	100	(1,898,800)	(474,675)	10
Total Operating Expenditure	94,200	0	100	94,300	(41,919)	
Operating Result - Surplus/(Deficit)	(94,200)	0	(100)	(94,300)	41,919	
Operating Cash Result - Surplus/(Deficit)	(94,200)	0	(100)	(94,300)	41,919	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	94,300	0	0	94,300	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	94,300	0	0	94,300	0	
Program Cash Result - Surplus/(Deficit)	100	0	(100)	0	41,919	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Asset Management Planning						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Expenditure						
Section 94 Expenses	123,600	0	0	123,600	33,128	
Other Asset Management Planning Costs	61,400	0	10,000	71,400	52,795	11
Asset Management Planning	436,000	0	0	436,000	108,234	
Indirect Costs	(497,400)	0	(100)	(497,500)	(124,350)	11
Total Operating Expenditure	123,600	0	9,900	133,500	69,807	
Operating Result - Surplus/(Deficit)	(123,600)	0	(9,900)	(133,500)	(69,807)	
Operating Cash Result - Surplus/(Deficit)	(123,600)	0	(9,900)	(133,500)	(69,807)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	50,000	0	0	50,000	0	
Transfer from Reserves - Developer Contributions	123,600	0	0	123,600	33,128	
Capital Grants and Contributions	0	0	0	0	0	
Sale of Assets	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	0	0	0	0	57,409	
Capital Cash Result - Surplus/(Deficit)	173,600	0	0	173,600	(24,281)	
Program Cash Result - Surplus/(Deficit)	50,000	0	(9,900)	40,100	(94,088)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Projects & Commercial Development						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Expenditure						
Projects & Commercial Development	136,100	0	63,000	199,100	19,428	12
Other Projects & Commercial Development Expenses	39,200	0	(10,000)	29,200	0	12
Indirect Costs	72,900	0	200	73,100	18,225	12
Total Operating Expenditure	248,200	0	53,200	301,400	37,653	
Operating Result - Surplus/(Deficit)	(248,200)	0	(53,200)	(301,400)	(37,653)	
Operating Cash Result - Surplus/(Deficit)	(248,200)	0	(53,200)	(301,400)	(37,653)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	635,100	0	0	635,100	55,957	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Sale of Assets	0	0	1,300,000	1,300,000	0	12
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	1,300,000	1,300,000	9,534	12
Capital Purchases	685,100	0	0	685,100	66,071	
Capital Cash Result - Surplus/(Deficit)	(50,000)	0	0	(50,000)	(19,649)	
Program Cash Result - Surplus/(Deficit)	(298,200)	0	(53,200)	(351,400)	(57,302)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Emergency Services						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Operating Grants	168,800	0	0	168,800	0	
Other Income	0	0	0	0	13,545	
Operating Grants	0	0	0	0	0	
Total Operating Revenue	168,800	0	0	168,800	13,545	
Operating Expenditure						
Contributions	326,400	0	0	326,400	244,817	
Telephone Calls	18,800	0	0	18,800	1,266	
Telephone Rental	5,100	0	0	5,100	2,585	
Vehicle Petrol and Oil	32,500	0	0	32,500	4,360	
Vehicle Maintenance and Repairs	21,300	0	0	21,300	8,914	
Operating Expenses	68,500	0	0	68,500	27,719	
Combined Local Emergency Management Committee (LEM)	30,200	0	0	30,200	8,182	
State Emergency Services	16,400	0	0	16,400	8,852	
Flood Mitigation	22,200	0	0	22,200	14,955	
Indirect Costs	148,800	0	300	149,100	37,200	13
Total Operating Expenditure	690,200	0	300	690,500	358,870	
Operating Result - Surplus/(Deficit)	(521,400)	0	(300)	(521,700)	(345,325)	
Operating Cash Result - Surplus/(Deficit)	(521,400)	0	(300)	(521,700)	(345,325)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
Less:- Capital Expenditure						
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	0	0	0	0	2,180	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	(2,180)	
Program Cash Result - Surplus/(Deficit)	(521,400)	0	(300)	(521,700)	(347,505)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Depot & Fleet Management						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Depot Services - Fees and Charges - External	5,200	0	0	5,200	4,100	
Fleet Management - Contributions	253,300	0	0	253,300	48,133	
Depot Services - Fees and Charges - Internal	299,300	0	0	299,300	74,826	
Fleet Management - Fees and Charges	2,753,100	0	0	2,753,100	626,850	
Total Operating Revenue	3,310,900	0	0	3,310,900	753,909	
Operating Expenditure						
Depot Operating Expenses	451,900	0	0	451,900	188,081	
Fleet Management Operating Expenses	119,400	0	0	119,400	32,785	
Plant Running Expense (Ausfleet)	0	0	0	0	53,049	
Plant Running Expense Control	1,708,000	0	0	1,708,000	432,577	
Indirect Costs - Fleet Management	411,900	0	0	411,900	102,975	
Total Operating Expenditure	2,691,200	0	0	2,691,200	809,467	
Operating Result - Surplus/(Deficit)	619,700	0	0	619,700	(55,556)	
Operating Cash Result - Surplus/(Deficit)	619,700	0	0	619,700	(55,556)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	957,000	0	0	957,000	8,501	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	619,700	0	0	619,700	0	
Capital Purchases	957,000	0	0	957,000	8,501	
Capital Cash Result - Surplus/(Deficit)	(619,700)	0	0	(619,700)	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(55,556)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Local Roads & Drainage						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Operating Grants	53,500	0	0	53,500	0	
Paid Parking Income	3,434,500	0	345,400	3,779,900	806,548	
Stormwater Management Service Charge	293,500	0	0	293,500	295,228	
Coupon Parking Resident Stickers	304,500	0	0	304,500	91,311	
Fees and Charges	8,800	0	0	8,800	6,937	
Private Works Income	10,200	0	0	10,200	20,709	
Total Operating Revenue	4,105,000	0	345,400	4,450,400	1,220,732	
Operating Expenditure						
Urban Drainage Maintenance - Planned	359,100	0	0	359,100	15,422	
Urban Drainage Maintenance - Unplanned	42,400	0	0	42,400	71,257	
Rural Drainage Maintenance - Planned	251,300	0	0	251,300	22,789	
Rural Drainage Maintenance - Unplanned	0	0	0	0	0	
Urban Roads Maintenance - Planned	504,700	0	0	504,700	285,727	
Urban Roads Cleaning - Planned	288,600	0	0	288,600	60,681	
Lighting - Planned	326,000	0	0	326,000	291,485	
CCTV	50,700	0	0	50,700	6,537	
Sealed Rural Roads - Planned	1,522,100	0	0	1,522,100	467,892	
Unsealed Rural Roads - Planned	501,900	0	0	501,900	135,461	
Bridge Maintenance - Planned	100,300	0	0	100,300	78,930	
Footpaths - Planned	31,500	0	0	31,500	332	
Sign Maintenance - Planned	155,100	0	0	155,100	57,998	
Private Works	10,000	0	0	10,000	14,234	
Paid Parking Expenses	678,900	15,000	0	693,900	416,760	
Other Expenses - Planned	160,500	0	36,500	197,000	71,203	14
Stormwater Management - Planned	3,000	0	0	3,000	27	
Community Festivals Costs	0	0	0	0	0	
Debt Servicing Costs	251,500	0	0	251,500	33,602	
Indirect Costs	2,163,700	0	(200)	2,163,500	540,924	14
Byron Bay Stormwater Drainage Maintenance	53,300	0	0	53,300	12,330	
Park and Ride Trial	0	0	0	0	0	
Bangalow Paid Parking	0	75,000	220,000	295,000	199	14
Brunswick Heads Paid Parking	0	15,000	0	15,000	332	
Total Operating Expenditure	7,454,600	105,000	256,300	7,815,900	2,584,120	
Operating Result - Surplus/(Deficit)	(3,349,600)	(105,000)	89,100	(3,365,500)	(1,363,388)	
Operating Cash Result - Surplus/(Deficit)	(3,349,600)	(105,000)	89,100	(3,365,500)	(1,363,388)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	9,853,500	309,000	294,000	10,456,500	2,190,051.85	14
Transfer from Reserves - Developer Contributions	9,215,600	0	(747,700)	8,467,900	1,429,500.91	14
Transfer from Reserves - Unexpended Grants	6,400	0	0	6,400	0.00	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0.00	
Loan Income	2,160,000	0	0	2,160,000	0.00	
Capital Grants and Contributions	22,977,000	66,000	(2,028,500)	21,014,500	789,024.03	14
Less:- Capital Expenditure						
Loan Principal Repayments	105,400	0	0	105,400	0	
Transfer To Reserves	6,665,900	(100,000)	103,200	6,669,100	13,253	14
Transfer to Unexpended Grants	0	0	0	0	17,587	
Capital Purchases	41,181,000	370,000	(2,526,500)	39,024,500	5,405,471.96	14
Capital Cash Result - Surplus/(Deficit)	(3,739,800)	105,000	(56,900)	(3,693,700)	(1,027,735)	
Program Cash Result - Surplus/(Deficit)	(7,089,400)	0	30,200	(7,059,200)	(2,391,123.30)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: RMS						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
External Contributions	651,500	0	1,769,700	2,421,200	924,450	15
Total Operating Revenue	651,500	0	1,769,700	2,421,200	924,450	
Operating Expenditure						
Regional Road 306 - Planned	291,500	0	0	291,500	10,926	15
Regional Roads 545 - Planned	289,400	0	26,100	315,500	166,707	
Regional Roads 679 - Planned	47,200	0	0	47,200	13,840	
Regional Roads 689 - Planned	24,300	0	0	24,300	24,133	15
Indirect Costs	367,900	0	400	368,300	91,974	
Natural Disaster Jan 2015	0	0	0	0	0	
Natural Disaster June 2016	256,000	0	912,500	1,168,500	88,392	15
Natural Disaster 31 March 2017	0	0	797,700	797,700	741,907	15
Total Operating Expenditure	1,276,300	0	1,736,700	3,013,000	1,137,879	
Operating Result - Surplus/(Deficit)	(624,800)	0	33,000	(581,800)	(213,429)	
Operating Cash Result - Surplus/(Deficit)	(624,800)	0	33,000	(581,800)	(213,429)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	61,500	0	(32,500)	29,000	0	15
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	
Capital Grants and Contributions	493,000	0	0	493,000	11,277	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	
Transfer to Unexpended Grants	0	0	0	0	0	
Capital Purchases	298,500	0	0	298,500	11,277	
Capital Cash Result - Surplus/(Deficit)	256,000	0	(32,500)	223,500	0	
Program Cash Result - Surplus/(Deficit)	(368,800)	0	500	(368,300)	(213,429)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Open Space and Recreation						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Community - Licence Fees - Temporary	2,200	0	0	2,200	4,688	
Operational - Licence Fees - Temporary	7,300	0	0	7,300	1,202	
Crown - Licence Fees Temporary Use	15,200	0	0	15,200	7,557	
Other - Licence Fees - Access	110,000	0	0	110,000	28,872	
Tyagarah Aerodrome	132,600	0	0	132,600	22,949	
Operating Grants	215,200	0	0	215,200	0	
User Charges - Sportsfield Income	10,400	0	0	10,400	681	
User Charges - Tennis Court Income	3,400	0	0	3,400	191	
Other User Charges	219,000	0	0	219,000	0	
Cemetery Fees and Charges	197,200	0	0	197,200	79,955	
Total Operating Revenue	912,500	0	0	912,500	146,095	
Operating Expenditure						
Bangalow Pool	6,900	0	0	6,900	0	
Operational Lease/Rental Contracts	13,700	0	0	13,700	12,704	
Streets and Parks - Planned	380,200	0	0	380,200	95,049	
Parks & Reserves Maintenance Council	1,771,200	0	(40,100)	1,731,100	532,095	16
Parks & Reserves Maintenance Crown	213,200	0	0	213,200	66,161	
Tennis Court Maintenance	3,500	0	0	3,500	3,013	
Byron Bay Recreational Sports Fields	82,600	0	0	82,600	31,838	
New Brighton Sports Fields	22,700	0	0	22,700	8,928	
Suffolk Park Sports Fields	12,300	0	0	12,300	12,569	
Bangalow Sports Fields	94,700	0	0	94,700	35,817	
Mullumbimby Recreational Sports Fields	23,700	0	0	23,700	15,148	
Mullumbimby Pine Avenue Sports Fields	39,500	0	0	39,500	15,071	
Eureka - Soccer - Crown	1,100	0	0	1,100	0	
Brunswick Heads Sports Fields	67,200	0	0	67,200	23,042	
Open Space & Recreation Projects	51,600	0	0	51,600	57,226	
Shara Boulevard	0	0	60,000	60,000	18,670	16
Parks - Other Expenses	339,400	0	0	339,400	87,321	
Bushfire Hazard Reduction	33,300	0	0	33,300	8,047	
Cont to Surf Life Saving - Non Inco Crown Res Plan	518,600	0	0	518,600	552,916	
Natural Disaster PW 4 June 2016	0	0	0	0	0	
Beach Maintenance	54,300	0	0	54,300	15,767	
Public Works - Natural Disaster - 31 Mar 2017	0	0	0	0	2,803	
OEM - Natural Disaster - 31 March 2017	0	0	0	0	4,600	
Byron Bay Cemetery	49,400	0	0	49,400	16,135	
Mullumbimby Cemetery	105,200	0	0	105,200	24,992	
Clunes Cemetery	20,000	0	0	20,000	3,260	
Bangalow Cemetery	29,200	0	0	29,200	13,037	
Debt Servicing Costs	68,600	0	0	68,600	18,408	
Indirect Costs	1,089,600	0	1,700	1,091,300	272,400	16
Aerodrome Costs	238,900	0	0	238,900	21,353	
BRSCC Legal's and Recovery Costs	0	0	0	0	0	
Bush Regeneration Team	198,900	0	0	198,900	39,583	
Total Operating Expenditure	5,529,500	0	21,600	5,551,100	2,007,953	
Operating Result - Surplus/(Deficit)	(4,617,000)	0	(21,600)	(4,638,600)	(1,861,859)	
Operating Cash Result - Surplus/(Deficit)	(4,617,000)	0	(21,600)	(4,638,600)	(1,861,859)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,893,400	0	294,900	2,188,300	240,925.01	16
Transfer from Reserves - Developer Contributions	489,500	30,000	245,000	764,500	287,469	16
Transfer from Reserves - Unexpended Grants	1,500	0	0	1,500	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	80,000	0	510,800	590,800	33,709	16
Less:- Capital Expenditure						
Loan Principal Repayments	164,400	0	0	164,400	0	
Transfer To Reserves	223,200	0	0	223,200	0	
Transfer to Unexpended Grants	0	0	0	0	0	
Capital Purchases	1,688,200	30,000	1,120,800	2,849,000	618,966	16
Capital Cash Result - Surplus/(Deficit)	378,600	0	(70,100)	308,500	(56,863)	
Program Cash Result - Surplus/(Deficit)	(4,238,400)	0	(91,700)	(4,330,100)	(1,918,722)	

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4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Quarry						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Quarry Income	0	0	0	0	22,859	
Total Operating Revenue	0	0	0	0	22,859	
Operating Expenditure						
Myocum Quarry Operating Expenses	0	0	0	0	3,932	
Indirect Costs	0	0	0	0	0	
Total Operating Expenditure	0	0	0	0	3,932	
Operating Result - Surplus/(Deficit)	0	0	0	0	18,927	
Operating Cash Result - Surplus/(Deficit)	0	0	0	0	18,927	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	18,927	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Waste & Recycling						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 43,261	Note
Operating Revenue						
Operating Grants	93,300	0	0	93,300	0	
Fees and Charges - Domestic	3,531,800	0	0	3,531,800	3,760,663	
Collection & Disposal Charges - External Users	1,867,300	0	0	1,867,300	1,756,146	
Collection & Disposal Charges - Internal Users	442,300	0	0	442,300	95,049	
Other Income	48,100	0	0	48,100	12,455	
Waste Disposal Charges - External Customers	1,290,300	0	182,100	1,472,400	447,105	17
Total Operating Revenue	7,273,100	0	182,100	7,455,200	6,071,416	
Operating Expenditure						
Domestic Waste Management	0	0	0	0	0	
Indirect Costs - Internal Charge	367,200	0	2,500	369,700	91,800	17
Myocum Landfill	454,400	0	0	454,400	86,424	
Myocum Transfer Station	2,061,100	0	0	2,061,100	372,419	
Kerbside Collection	2,804,800	0	0	2,804,800	437,455	
Other Expenditure	281,300	0	244,000	525,300	234,760	17
Indirect Costs	288,200	0	0	288,200	72,051	
Debt Servicing Costs	137,600	0	(1,500)	136,100	0	17
Total Operating Expenditure	6,394,600	0	245,000	6,639,600	1,294,909	
Operating Result - Surplus/(Deficit)	878,500	0	(62,900)	815,600	4,776,507	
Operating Cash Result - Surplus/(Deficit)	878,500	0	(62,900)	815,600	4,776,507	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	6,959,100	0	193,800	7,152,900	0	17
Transfer from Reserves - Developer Contributions	39,000	0	0	39,000	0	
Transfer from Reserves - Unexpended Grants	164,500	0	0	164,500	0	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Sale of Assets	0	0	1,216,000	1,216,000	0	17
Less:- Capital Expenditure						
Loan Principal Repayments	162,500	0	(43,900)	118,600	0	17
Transfer To Reserves	7,273,100	0	1,261,400	8,534,500	0	17
Transfer to Unexpended Grants			0	0	0	
Transfer to Unexpended Loans						
Capital Purchases	605,500	0	129,400	734,900	278,724	17
Capital Cash Result - Surplus/(Deficit)	(878,500)	0	62,900	(815,600)	(278,724)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	4,497,783	

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4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Cavanbah Centre						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Multipurpose Centre Room Hire Charges	91,800	0	0	91,800	22,500	
Multipurpose Centre Court 1 Hire Charges	78,800	0	0	78,800	17,179	
Multipurpose Centre Court 2 Hire Charges	47,800	0	0	47,800	15,225	
Multipurpose Centre Other Charges	130,900	0	0	130,900	32,853	
Multipurpose Centre Other Income	0	0	0	0	0	
Sportsfields User Charges	30,600	0	0	30,600	4,298	
Total Operating Revenue	379,900	0	0	379,900	92,055	
Operating Expenditure						
Multipurpose Centre Management Costs	321,200	0	0	321,200	64,464	
Multipurpose Centre Building Maintenance	20,400	0	0	20,400	23,678	
Multipurpose Centre Operational Costs	163,800	0	0	163,800	67,188	
Various Grounds Maintenance	188,600	0	0	188,600	61,220	
Debt Servicing	70,700	0	0	70,700	0	
Indirect Costs	157,300	0	200	157,500	39,324	18
Total Operating Expenditure	922,000	0	200	922,200	255,874	
Operating Result - Surplus/(Deficit)	(542,100)	0	(200)	(542,300)	(163,819)	
Operating Cash Result - Surplus/(Deficit)	(542,100)	0	(200)	(542,300)	(163,819)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	21,200	0	15,000	36,200	45,449	18
Transfer from Reserves - Developer Contributions	47,700	0	148,000	195,700	0	18
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan Income	0	0	0	0	0	
Capital Grants and Contributions	393,000	0	(380,000)	13,000	0	18
Less:- Capital Expenditure						
Loan Principal Repayments	43,000	0	0	43,000	0	
Transfer to Reserves	0	0	0	0	0	
Capital Purchases	461,900	0	(217,000)	244,900	90,050	18
Capital Cash Result - Surplus/(Deficit)	(43,000)	0	0	(43,000)	(44,601)	
Program Cash Result - Surplus/(Deficit)	(585,100)	0	(200)	(585,300)	(208,420)	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: First Sun Holiday Park						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
First Sun Accommodation Income	2,988,500	0	0	2,988,500	597,139	
First Sun Sundry Income	20,700	0	0	20,700	5,744	
Total Operating Revenue	3,009,200	0	0	3,009,200	602,883	
Operating Expenditure						
Operating Expenses - First Sun Caravan Park	1,409,100	0	0	1,409,100	280,816	
Debt Servicing Costs	0	0	0	0	0	
Indirect Costs	992,800	0	1,000	993,800	248,199	19
Total Operating Expenditure	2,401,900	0	1,000	2,402,900	529,015	
Operating Result - Surplus/(Deficit)	607,300	0	(1,000)	606,300	73,867	
Operating Cash Result - Surplus/(Deficit)	607,300	0	(1,000)	606,300	73,867	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	345,000	0	60,000	405,000	19,336	19
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	607,300	0	(1,000)	606,300	0	19
Capital Purchases	345,000	0	60,000	405,000	19,336	19
Capital Cash Result - Surplus/(Deficit)	(607,300)	0	1,000	(606,300)	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	73,867	

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4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Suffolk Park Holiday Park						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Suffolk Park Accommodation Income	901,700	0	0	901,700	193,971	
Suffolk Park Sundry Income	28,900	0	0	28,900	8,753	
Total Operating Revenue	930,600	0	0	930,600	202,724	
Operating Expenditure						
Operating Expenses - Suffolk Park	732,600	0	0	732,600	163,923	
Debt Servicing Costs	0	0	0	0	0	
Indirect Costs	143,900	0	0	143,900	35,976	
Total Operating Expenditure	876,500	0	0	876,500	199,899	
Operating Result - Surplus/(Deficit)	54,100	0	0	54,100	2,825	
Operating Cash Result - Surplus/(Deficit)	54,100	0	0	54,100	2,825	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	480,000	0	20,000	500,000	7,327	19
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	54,100	0	0	54,100	0	
Capital Purchases	480,000	0	20,000	500,000	7,327	19
Capital Cash Result - Surplus/(Deficit)	(54,100)	0	0	(54,100)	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	2,825	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Facilities Management						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Community - Lease/ Rental Agreements	190,100	0	0	190,100	47,282	
Community - User Fees and Charges	145,300	0	0	145,300	0	
Operational - Lease/ Rental Agreements	205,000	0	0	205,000	52,585	
Crown - Lease/ Rental Agreements	186,600	0	0	186,600	6,311	
Crown - User Fees and Charges	135,000	0	0	135,000	(47)	
Other - Lease/ Rental Agreements	103,300	0	0	103,300	6,027	
Insurance Claim Income	0	0	96,800	96,800	0	20
Total Operating Revenue	965,300	0	96,800	1,062,100	112,157	
Operating Expenditure						
Property Management	126,700	0	0	126,700	30,872	
Council Administration Centre Operations	502,600	0	0	502,600	185,094	
Byron Pool	348,200	0	0	348,200	55,964	
Mullumbimby Pool	390,300	0	0	390,300	92,373	
Other Property Expenses	20,000	0	210,700	230,700	194,009	20
Countrylink Building, Byron Bay	0	0	0	0	55	
Debt Servicing	124,100	0	0	124,100	13,156	
Indirect Costs	(306,500)	0	1,200	(305,300)	(76,626)	20
Community Buildings Maint - Special Rate Program	1,055,000	0	0	1,055,000	107,588	
Community - Maintenance - Preventative	56,400	0	0	56,400	12,306	
Community - Maintenance - Unplanned	106,800	0	0	106,800	69,325	
Community - Services	25,500	0	0	25,500	12,535	
Community - Fees and Charges	209,700	0	0	209,700	198,523	
Operational - Maintenance - Preventative	4,400	0	0	4,400	132	
Operational - Maintenance - Unplanned	5,900	0	0	5,900	0	
Operational - Services	900	0	0	900	0	
Crown - Maintenance - Unplanned	40,200	0	0	40,200	2,019	
Other Lease/Rental Contracts	26,600	0	0	26,600	21,518	
Administration Costs	3,400	0	0	3,400	0	
Former Mullumbimby Hospital	0	50,000	0	50,000	0	
Public Toilets Council	201,500	0	0	201,500	56,879	
Public Toilets Crown	204,800	0	0	204,800	61,003	
Total Operating Expenditure	3,146,500	50,000	211,900	3,408,400	1,036,745	
Operating Result - Surplus/(Deficit)	(2,181,200)	(50,000)	(115,100)	(2,346,300)	(924,588)	
Operating Cash Result - Surplus/(Deficit)	(2,181,200)	(50,000)	(115,100)	(2,346,300)	(924,588)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,333,500	0	313,900	1,647,400	131,935	20
Transfer from Reserves - Developer Contributions	285,300	0	0	285,300	39,744	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	125,900	0	0	125,900	0	
Transfer To Reserves	267,500	0	0	267,500	0	
Capital Purchases	789,600	0	200,000	989,600	154,261	20
Capital Cash Result - Surplus/(Deficit)	435,800	0	113,900	549,700	17,418	
Program Cash Result - Surplus/(Deficit)	(1,745,400)	(50,000)	(1,200)	(1,796,600)	(907,170)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017 Sustainable Environment & Economy Directorate Summary Director: Shannon Burt						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Development & Certification	2,292,400	0	48,000	2,340,400	649,579	
Land & Natural Environment	172,700	0	64,600	237,300	103,141	
Environmental Health Services	2,003,400	0	0	2,003,400	752,310	
Economic Development	0	0	0	0	5,773	
Total Operating Revenue	4,468,500	0	112,600	4,581,100	1,510,803	
Operating Expenditure						
Development & Certification	4,723,000	0	12,100	4,735,100	1,148,056	
Land & Natural Environment	2,157,200	0	164,800	2,322,000	660,710	
Environmental Health Services	2,528,200	0	86,400	2,614,600	503,070	
Economic Development	689,800	0	5,200	695,000	209,579	
Total Operating Expenditure	10,098,200	0	268,500	10,366,700	2,521,414	
Operating Result - Surplus/(Deficit)	(5,629,700)	0	(155,900)	(5,785,600)	(1,010,611)	
Operating Cash Result - Surplus/(Deficit)	(5,629,700)	0	(155,900)	(5,785,600)	(1,010,611)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	721,000	0	96,500	817,500	106,010	
Transfer from Reserves - Developer Contributions	39,900	0	0	39,900	0	
Transfer from Reserves - Unexpended Grants	51,300	0	0	51,300	18,184	
Capital Grants and Contributions	1,817,000	0	0	1,817,000	539,326	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	2,067,000	0	0	2,067,000	696,132	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	562,200	0	96,500	658,700	(32,612)	
Program Cash Result - Surplus/(Deficit)	(5,067,500)	0	(59,400)	(5,126,900)	(1,043,222)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Development & Certification						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Fees and Charges - Commercial Property	121,600	0	0	121,600	35,364	
Fees and Charges - Regulatory	800,000	0	35,000	835,000	214,189	21
Fees and Charges - Discretionary	101,500	0	0	101,500	43,669	
Fees and Charges - Discretionary	1,247,300	0	13,000	1,260,300	356,214	21
	14,000	0	0	14,000	0	
Customer Service	8,000	0	0	8,000	143	
Total Operating Revenue	2,292,400	0	48,000	2,340,400	649,579	
Operating Expenditure						
Directorate & Managers-Planning,Development & Envt	642,400	0	0	642,400	159,348	
Development Assessment - Fast Track Team	758,400	0	0	758,400	172,497	
Salaries - Planning	100,000	0	0	100,000	41,908	
Other Assessment Expenses	104,100	0	13,000	117,100	22,536	21
Indirect Costs	1,392,900	0	(900)	1,392,000	348,225	21
Building Certification Unit Employee Costs	1,010,300	0	0	1,010,300	236,215	
Footpath Dining	16,200	0	0	16,200	0	
Development Support & Administration	668,700	0	0	668,700	167,326	
Office Expenses	30,000	0	0	30,000	0	
Total Operating Expenditure	4,723,000	0	12,100	4,735,100	1,148,056	
Operating Result - Surplus/(Deficit)	(2,430,600)	0	35,900	(2,394,700)	(498,477)	
Operating Cash Result - Surplus/(Deficit)	(2,430,600)	0	35,900	(2,394,700)	(498,477)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	21,000	0	0	21,000	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	34,800	0	0	34,800	9,025	
Capital Grants and Contributions	1,817,000	0	0	1,817,000	539,326	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	1,921,600	0	0	1,921,600	539,326	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	(48,800)	0	0	(48,800)	9,025	
Program Cash Result - Surplus/(Deficit)	(2,479,400)	0	35,900	(2,443,500)	(489,452)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Planning Policy and Natural Environment						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Operating Grants - Environmental Planning	0	0	64,600	64,600	64,600	22
Applicant Funded DCP's/LEP's	0	0	0	0	0	
Community Planning - Contributions	3,600	0	0	3,600	0	
Fees and Charges	169,100	0	0	169,100	38,541	
Applicant Funded Proposal for Byron Shire LES	0	0	0	0	0	
Total Operating Revenue	172,700	0	64,600	237,300	103,141	
Operating Expenditure						
Employee and Office Expenses	1,033,800	0	0	1,033,800	244,237	22
Get a Grip on Cane Toads	0	0	0	0	0	
Environmental Strategic Studies/Plans	480,500	0	164,500	645,000	268,387	
Environmental Levy Works and Services Program	109,100	0	0	109,100	4,687	
Other Projects	3,600	0	0	3,600	13,000	
Tweed Byron Bush Futures Project	0	0	0	0	0	
Council Funded Local Environment Plans	5,000	0	0	5,000	0	
Koala Connections	0	0	0	0	0	
Applicant Funded Local Environment Plans	0	0	0	0	(784)	
Applicant Funded Proposal for Byron Shire LES	0	0	0	0	0	
Graminoid Clay Heath Restoration Project	5,500	0	0	5,500	1,259	
Land for Wildlife - Restoring Rainforest	0	0	0	0	0	
Indirect Costs	519,700	0	300	520,000	129,924	
Total Operating Expenditure	2,157,200	0	164,800	2,322,000	660,710	
Operating Result - Surplus/(Deficit)	(1,984,500)	0	(100,200)	(2,084,700)	(557,569)	
Operating Cash Result - Surplus/(Deficit)	(1,984,500)	0	(100,200)	(2,084,700)	(557,569)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	395,900	0	3,900	399,800	61,811	22
Transfer from Reserves - Developer Contributions	39,900	0	0	39,900	0	
Transfer from Reserves - Unexpended Grants	5,500	0	0	5,500	1,259	
Capital Grants and Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	441,300	0	3,900	445,200	63,070	
Program Cash Result - Surplus/(Deficit)	(1,543,200)	0	(96,300)	(1,639,500)	(494,498)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Environment & Compliance						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Fees and Charges - Discretionary	402,600	0	0	402,600	387,372	
Miscellaneous Revenues	5,000	0	0	5,000	2,388	
Compliance Fees & Charges	30,200	0	0	30,200	9,570	
Compliance Miscellaneous Revenues	11,600	0	0	11,600	4,755	
Fees and Charges - Regulated	12,400	0	0	12,400	8,493	
Fees and Charges - Discretionary	47,800	0	0	47,800	18,449	
Fines and Other Revenues	1,493,800	0	0	1,493,800	323,283	
Total Operating Revenue	2,003,400	0	0	2,003,400	752,310	
Operating Expenditure						
Health Employee Costs	476,700	0	0	476,700	70,847	
Compliance Employee Costs	564,600	0	0	564,600	114,434	
Operating Expenses	199,400	0	(1,000)	198,400	8,772	23
Indirect Costs	657,300	0	(200)	657,100	164,325	23
Ranger Employee Costs	342,700	0	0	342,700	95,498	
Operating Expenses	187,800	0	87,600	275,400	22,783	23
Public Order and Safety Operating Expenses	99,700	0	0	99,700	26,410	
Total Operating Expenditure	2,528,200	0	86,400	2,614,600	503,070	
Operating Result - Surplus/(Deficit)	(524,800)	0	(86,400)	(611,200)	249,241	
Operating Cash Result - Surplus/(Deficit)	(524,800)	0	(86,400)	(611,200)	249,241	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	164,100	0	87,600	251,700	0	23
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	145,400	0	0	145,400	156,806	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	18,700	0	87,600	106,300	(156,806)	
Program Cash Result - Surplus/(Deficit)	(506,100)	0	1,200	(504,900)	92,435	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Economic Development						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Sponsorship / Contributions	0	0	0	0	5,400	
Other Income	0	0	0	0	373	
Operating Grants	0	0	0	0	0	
Total Operating Revenue	0	0	0	0	5,773	
Operating Expenditure						
Tourism	106,500	0	0	106,500	19,897	
Support Services	178,900	0	200	179,100	44,724	24
Economic Development and Tourism Coordinator	283,900	0	5,000	288,900	88,870	24
Economic Development	120,500	0	0	120,500	56,088	
Total Operating Expenditure	689,800	0	5,200	695,000	209,579	
Operating Result - Surplus/(Deficit)	(689,800)	0	(5,200)	(695,000)	(203,806)	
Operating Cash Result - Surplus/(Deficit)	(689,800)	0	(5,200)	(695,000)	(203,806)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	140,000	0	5,000	145,000	44,199	24
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	11,000	0	0	11,000	7,900	
Capital Grants and Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	151,000	0	5,000	156,000	52,099	
Program Cash Result - Surplus/(Deficit)	(538,800)	0	(200)	(539,000)	(151,707)	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017 Infrastructure Services Directorate Summary - Water Director: Phil Holloway Program: Water Services						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Water Supply Management	9,076,300	0	0	9,076,300	3,346,071	
Water Supply Operations	0	0	0	0	0	
Total Operating Revenue	9,076,300	0	0	9,076,300	3,346,071	
Operating Expenditure						
Water Supply Management	7,547,200	0	28,000	7,575,200	5,377,564	
Total Operating Expenditure	7,547,200	0	28,000	7,575,200	5,377,564	
Operating Result - Surplus/(Deficit)	1,529,100	0	(28,000)	1,501,100	(2,031,493)	
Operating Cash Result - Surplus/(Deficit)	1,529,100	0	(28,000)	1,501,100	(2,031,493)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	714,900	0	40,500	755,400	2,363,704	
Transfer from Reserves - Developer Contributions	5,119,300	0	70,000	5,189,300	520,187	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	600,000	0	0	600,000	76,692	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	2,129,100	0	500	2,129,600	76,692	
Capital Purchases	5,834,200	0	82,000	5,916,200	2,883,820	
Capital Cash Result - Surplus/(Deficit)	(1,529,100)	0	28,000	(1,501,100)	71	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(2,031,422)	

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4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Water Supply Management						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Operating Grants	102,500	0	0	102,500	0	
Rates and Service Availability Charges	2,245,100	0	0	2,245,100	2,285,106	
Water Consumption Charges	6,427,000	0	0	6,427,000	867,661	
Contributions	0	0	0	0	0	
Fees	170,700	0	0	170,700	88,290	
Private Works Income	0	0	0	0	2,347	
Extra Charges	17,300	0	0	17,300	5,593	
Interest on Investments	113,700	0	0	113,700	97,074	
Total Operating Revenue	9,076,300	0	0	9,076,300	3,346,071	
Management Expenditure						
Management & Administration	0	0	0	0	582	
Engineering & Supervision	115,200	0	0	115,200	33,005	
S64 Engineering	0	0	0	0	7,155	
Employee Costs - Compliance	64,400	0	0	64,400	675	
Employee Costs - Administration and Education	138,300	0	0	138,300	33,469	
Meter Reading Contract	37,500	0	0	37,500	7,605	
Training and Recruitment	10,300	0	0	10,300	6,694	
Administration Expenses	325,800	0	28,500	354,300	72,857	25
Abandonments	10,600	0	0	10,600	2,837	
Indirect Costs	1,273,400	0	(500)	1,272,900	318,351	25
General Maintenance	5,303,600	0	0	5,303,600	4,834,058	
Mullumbimby	268,100	0	0	268,100	60,277	
Total Operating Expenditure	7,547,200	0	28,000	7,575,200	5,377,564	
Management Result - Surplus/(Deficit)	1,529,100	0	(28,000)	1,501,100	(2,031,493)	
Management Result - Surplus/(Deficit)	1,529,100	0	(28,000)	1,501,100	(2,031,493)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	124,800	0	28,500	153,300	2,169	
Transfer from Reserves - Developer Contributions	410,000	0	0	410,000	114,448	
Loan Income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	600,000	0	0	600,000	76,692	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	2,129,100	0	500	2,129,600	76,692	25
Capital Purchases	534,800	0	0	534,800	116,546	
Capital Cash Result - Surplus/(Deficit)	(1,529,100)	0	28,000	(1,501,100)	71	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(2,031,422)	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Water Supply - Capital Works Bangalow						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	499,700	0	0	499,700	375,570	
Less:- Capital Expenditure						
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	499,700	0	0	499,700	375,570	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2017/2018 Budget Review as at 30th September 2017						
Program: Water Supply - Capital Works Brunswick Heads						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Loan Income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

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4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Water Supply - Capital Works Byron Bay						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	490,100	0	0	490,100	395,981	
Transfer from Reserves - Developer Contributions	1,569,200	0	70,000	1,639,200	30,169	25
Less:- Capital Expenditure						
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	2,059,300	0	70,000	2,129,300	426,149	25
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2017/2018 Budget Review as at 30th September 2017						
Program: Water Supply - Capital Works Mullumbimby						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	12,000	12,000	11,668	25
Transfer from Reserves - Developer Contributions	104,000	0	0	104,000	0	
Less:- Capital Expenditure						
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	104,000	0	12,000	116,000	11,668	25
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

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4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Water Supply - Capital Works Ocean Shores						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	100,000	0	0	100,000	1,953,886	
Transfer from Reserves - Developer Contributions	2,536,400	0	0	2,536,400	0	
Less:- Capital Expenditure						
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	2,636,400	0	0	2,636,400	1,953,886	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017 Infrastructure Services Directorate Summary - Sewerage Director: Phil Holloway Program: Sewerage Services						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Revenue						
Sewer Supply Management	15,476,400	0	0	15,476,400	11,057,159.51	
Sewer Supply Operations	0	0	0	0	0	
Total Operating Revenue	15,476,400	0	0	15,476,400	11,057,160	
Operating Expenditure						
Sewer Supply Management	11,254,500	0	200,300	11,454,800	3,493,104.57	
Total Operating Expenditure	11,254,500	0	200,300	11,454,800	3,493,105	
Operating Result - Surplus/(Deficit)	4,221,900	0	(200,300)	4,021,600	7,564,055	
Operating Cash Result - Surplus/(Deficit)	4,221,900	0	(200,300)	4,021,600	7,564,055	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	5,032,800	0	(183,500)	4,849,300	59,747	
Transfer from Reserves - Developer Contributions	3,538,400	0	26,700	3,565,100	1,061,961	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	1,400,000	0	0	1,400,000	304,408	
Less:- Capital Expenditure						
Loan Principal Repayments	1,699,400	0	0	1,699,400	314,777	
Transfer To Reserves	3,922,500	0	(171,800)	3,750,700	304,408	
Transfer To Unexpended Loans	0	0	0	0	0	
Capital Purchases	8,571,200	0	(185,300)	8,385,900	1,149,999	
Capital Cash Result - Surplus/(Deficit)	(4,221,900)	0	200,300	(4,021,600)	(343,069)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	7,220,986	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Sewerage Services - Management						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
Operating Grants	101,200	0	0	101,200	0	
Rates and Service Availability Charges.	10,050,700	0	0	10,050,700	10,246,525	
User Charges	4,844,900	0	0	4,844,900	657,552	
Contributions	0	0	0	0	0	
Fees	286,700	0	0	286,700	70,501	
Private Works Income	0	0	0	0	0	
Extra Charges	30,700	0	0	30,700	11,229	
Interest on Investments	162,200	0	0	162,200	71,352	
Total Operating Revenue	15,476,400	0	0	15,476,400	11,057,160	
Management Expenditure						
Management & Administration	0	0	0	0	2,100	
Engineering & Supervision	115,200	0	0	115,200	29,458	
Engineering S64 Assessment	0	0	0	0	7,929	
Employee Costs - Compliance	64,400	0	0	64,400	675	
Employee Costs - Administration and Education	159,200	0	0	159,200	34,083	
Meter Reading Contract	34,500	0	0	34,500	6,221	
Training and Recruitment	22,300	0	0	22,300	4,243	
Administration Expenses	304,000	0	48,500	352,500	90,500	26
Abandonments	52,500	0	0	52,500	13,140	
Other Expenses	2,200	0	0	2,200	0	
Debt Servicing	3,365,300	0	0	3,365,300	786,686	
Indirect Costs	1,581,700	0	1,800	1,583,500	395,424	26
General Operation	0	0	0	0	100,253	
Plant Running Expenses	66,800	0	0	66,800	10,501	
General Maintenance	5,486,400	0	150,000	5,636,400	2,005,306	26
Private Works Expenses	0	0	0	0	0	
Byron Bay System	0	0	0	0	6,584	
Total Operating Expenditure	11,254,500	0	200,300	11,454,800	3,493,105	
Operating Result - Surplus/(Deficit)	4,221,900	0	(200,300)	4,021,600	7,564,055	
Operating Cash Result - Surplus/(Deficit)	4,221,900	0	(200,300)	4,021,600	7,564,055	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	112,000	0	40,800	152,800	0	26
Transfer from Reserves - Developer Contributions	58,000	0	0	58,000	24,218	
Loan Income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	1,400,000	0	0	1,400,000	304,408	
Less:- Capital Expenditure						
Loan Principal Repayments	1,699,400	0	0	1,699,400	314,777	
Transfer To Reserves	3,922,500	0	(171,800)	3,750,700	304,408	26
Capital Purchases	170,000	0	12,300	182,300	52,509	26
Capital Cash Result - Surplus/(Deficit)	(4,221,900)	0	200,300	(4,021,600)	(343,069)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	7,220,986	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Sewerage Supply - Capital Works Bangalow						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	697,900	0	0	697,900	0	
Transfer from Reserves - Developer Contributions	50,700	0	0	50,700	53,929	
Less:- Capital Expenditure						
Capital Purchases	748,600	0	0	748,600	53,929	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2017/2018 Budget Review as at 30th September 2017						
Program: Sewerage Supply - Capital Works Brunswick Heads						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	807,200	0	0	807,200	463	
Transfer from Reserves - Developer Contributions	597,500	0	0	597,500	415,415	
Less:- Capital Expenditure						
Capital Purchases	1,404,700	0	0	1,404,700	415,877	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

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2017/2018 Budget Review as at 30th September 2017						
Program: Sewerage Supply - Capital Works Byron Bay						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	1,450,100	0	92,700	1,542,800	26,827	26
Transfer from Reserves - Developer Contributions	787,500	0	26,700	814,200	251,210	26
Less:- Capital Expenditure						
Capital Purchases	2,237,600	0	119,400	2,357,000	308,037	26
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2017/2018 Budget Review as at 30th September 2017						
Program: Sewerage Supply - Capital Works Mullumbimby						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	1,315,600	0	0	1,315,600	0	
Transfer from Reserves - Developer Contributions	338,200	0	0	336,200	34,380	
Less:- Capital Expenditure						
Capital Purchases	1,653,800	0	0	1,653,800	34,380	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

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4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017						
Program: Sewerage Supply - Capital Works Ocean Shores						
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	650,000	0	(317,000)	333,000	32,457	26
Transfer from Reserves - Developer Contributions	1,706,500	0	0	1,706,500	252,609	
Less:- Capital Expenditure						
Capital Purchases	2,356,500	0	(317,000)	2,039,500	285,266	26
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

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4.5 - ATTACHMENT 1

2017/2018 Budget Review as at 30th September 2017 Capital Expenditure Summary					
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18
GENERAL FUND					
Corporate & Community Services Capital Expenditure					
Governance Services	10,000	0	0	10,000	0
Information Services	0	0	0	0	0
Sandhills	0	0	12,000	12,000	0
Public Libraries	30,000	0	60,000	90,000	0
TOTAL CORPORATE & COMMUNITY SERVICES CAPITAL EXPENDITURE	40,000	0	72,000	112,000	0
Infrastructure Services Capital Expenditure					
Asset Management Planning	0	0	0	0	57,409
Projects & commercial Development	585,100	0	0	585,100	66,071
Emergency Services	0	0	0	0	2,180
Depot Services & Fleet Management	957,000	0	0	957,000	8,501
Local Roads & Drainage	41,181,000	370,000	(2,526,500)	39,024,500	5,405,472
RMS	298,500	0	0	298,500	11,277
Open Space and Recreation	1,698,200	30,000	1,120,800	2,849,000	618,966
Waste Disposal Facility	505,500	0	129,400	734,900	278,724
Cavanbah Centre	461,900	0	(217,000)	244,900	90,050
First Sun Holiday Park	345,000	0	60,000	405,000	19,336
Suffolk Park Holiday Park	480,000	0	20,000	500,000	7,327
Facilities Management	789,600	0	200,000	989,600	154,261
TOTAL INFRASTRUCTURE SERVICES CAPITAL EXPENDITURE	47,501,800	400,000	(1,213,300)	46,688,500	6,719,575
TOTAL GENERAL FUND CAPITAL EXPENDITURE	47,541,800	400,000	(1,140,700)	46,801,100	6,719,575
Water Capital Expenditure					
Miscellaneous	534,800	0	0	534,800	116,546.13
Bangalow	499,700	0	0	499,700	375,570.26
Brunswick Heads	0	0	0	0	0.00
Byron Bay	2,059,300	0	70,000	2,129,300	426,149.33
Mulumbimby	104,000	0	12,000	116,000	11,668.11
Ocean Shores	2,636,400	0	0	2,636,400	1,953,886
TOTAL WATER CAPITAL EXPENDITURE	5,834,200	0	82,000	5,916,200	2,663,820
Sewer Capital Expenditure					
Miscellaneous	170,000	0	12,300	182,300	52,509.37
Bangalow	748,600	0	0	748,600	53,929.16
Brunswick Heads	1,404,700	0	0	1,404,700	415,877.44
Byron Bay	2,237,600	0	119,400	2,357,000	308,037.03
Mulumbimby	1,653,800	0	0	1,653,800	34,380.02
Ocean Shores	2,356,500	0	(317,900)	2,039,500	285,266.01
TOTAL SEWER CAPITAL EXPENDITURE	8,571,200	0	(185,300)	8,385,900	1,149,999
TOTAL CAPITAL EXPENDITURE	61,947,200	400,000	(1,244,000)	61,103,200	10,753,394

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BUDGET VARIATION EXPLANATIONS

The following notes detail the material budget variations from the 2017/2018 Original Budget to the Revised Budget Estimates as at 30 September 2017. A breakdown of the below can be seen on attachment 2.

Note Reference:	1
Program:	General Managers Program
Budget Variance:	Operating Expenditure \$0
Reason for Variance:	It is proposed to increase expenditure by \$25,000 to enable the Research Officer position to be extended to the end of the 2017/18 financial year. It is also proposed to decrease the budget by \$15,000 for advertising within the Customer Service program due to these costs being allocated across other programs. This is offset through support service costs spread across all other Council programs.
Note Reference:	2
Program:	Councillor Services
Budget Variance:	Operating Expenditure \$17,800
Reason for Variance:	The Mayor and Councillors payment of expenses and provision of facilities statutory policy part 6.2.3 states that "a maximum of \$2,000 (per Mayor/Councillor) in either the second or third year of office, for purchase of equipment, software licenses, consumables and protective covers or carrycase for equipment is available." Council does not currently have a budget for this. A support service cost adjustment of \$200.
Note Reference:	3
Program:	General Purpose Revenues
Budget Variance:	Operating Income \$24,300 Transfer from Reserves \$18,100
Reason for Variance:	The actual amount of the Financial Assistance Grant (FAG) received is slightly higher than what was originally budgeted (\$24,300). An increase in the transfer from the OLG FAG reserve is also required as only \$1,460,500 of the \$1,478,600 balance was transferred in the original budget.

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Note Reference:	5
Program:	Governance Services
Budget Variance:	Operating Expenditure \$15,100 Transfer from Reserve \$15,000
Reason for Variance:	It is proposed to increase operating expenditure due to expenditure for grants management (\$15,000), funded from the grants management reserve. A support service cost adjustment of \$100.
Note Reference:	6
Program:	Community Development
Budget Variance:	Operating Income (\$600) Operating Expenditure (\$200)
Reason for Variance:	Operating expenditure decreased due to the grant for Reconciliation week being less than the budget (\$600). A support service cost adjustment of \$400 is also required.
Note Reference:	7
Program:	Sandhills
Budget Variance:	Operating Expenditure \$600 Transfer to Reserves (\$600) Capital Expenditure \$12,600 Transfer from Reserves \$12,600
Reason for Variance:	Operating expenditure increased and the transfer to reserves decreased by \$600 due to support service cost adjustments. It is proposed to increase capital expenditure by \$12,600 to enable solar panels to be installed on the building, funded from the Childrens' Services reserve.
Note Reference:	8
Program:	Childrens Services
Budget Variance:	Operating Expenditure \$200 Transfer from Reserves \$200
Reason for Variance:	Operating expenditure increased due to a support service cost adjustment, funded from the Childrens' Services reserve.
Note Reference:	9
Program:	Library Services
Budget Variance:	Operating Expenditure \$6,000 Capital Expenditure \$60,000 Transfer from Reserves \$65,300
Reason for Variance:	It is proposed to increase operating expenditure by \$6,000 due to costs associated with concept plans for Brunswick Heads library (\$5,300) and a support service cost adjustment (\$700). It is proposed to increase capital expenditure due to the installation of solar panels at the Byron Bay Library. This additional expenditure can be funded from the Library reserve.
Note Reference:	10
Program:	Supervision & Administration
Budget Variance:	Operating Expenditure \$100
Reason for Variance:	Support Service cost adjustment

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Note Reference:	11
Program:	Asset Management Planning
Budget Variance:	Operating Expenditure \$9,900
Reason for Variance:	It is proposed to increase operating expenditure due to the actual cost of the Transport Asset Management Plan (\$7,500) and MyPredictor software (\$2,500) being more than the budget. Support service cost adjustment of \$100.
Note Reference:	12
Program:	Projects & Commercial Development
Budget Variance:	Operating Expenditure \$53,200 Capital Income \$1,300,000 Transfer to Reserves \$1,300,000
Reason for Variance:	It is proposed to increase operating expenditure due to the creation of a Business Analyst position (\$63,000). This position will provide business case analysis for grant applications, major projects and the assessment of community led initiatives. It will also support public/private partnership initiatives. It is also proposed to decrease the property consultancy services budget (3012.1) by \$10,000 to cover the increases in the Asset Management Planning program, above. It is proposed to increase capital income through the sale of land at Station Street, Mullumbimby. Although this has not yet settled, it is envisaged this will happen in the coming months. This can be transferred to the Property Development reserve. Support service increase of \$200.
Note Reference:	13
Program:	Emergency Services
Budget Variance:	Operating Expenditure \$300
Reason for Variance:	Support Service cost adjustment
Note Reference:	14
Program:	Local Roads & Drainage
Budget Variance:	Operating Income \$345,400 Operating Expenditure \$256,300 Capital Expenditure (\$2,526,500) Transfer from Reserves (\$549,100) Capital Income (\$2,028,500) Transfer to Reserves \$7,800
Reason for Variance:	It is proposed to increase operating income by \$345,400 to reflect additional income expected from the pay parking scheme. Operating Expenditure increased due to Council incurring costs associated with flood and storm damage that was not covered by Natural Disaster funding (\$32,500), set up costs for the Bangalow pay parking scheme (\$230,000), a support service cost adjustment of \$200 and the addition of the following maintenance works that were included in Capital Expenditure and have now been removed:- \$2,000 3161.108 - Bangalow Wetland Maintenance \$1,000 3161.118 - Burns Street Open Drain Maintenance \$1,000 3161.119 - Lilly Pilly Drain Maintenance
	Capital Expenditure decreased due to the removal or adjustment to the following works:-

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(\$2,000)	44282.001 Bangalow Wetland Maintenance – These works are not capital in nature and have therefore been moved to operating expenditure (above).
(\$1,000)	44282.002 Burns Street Open Drain Maintenance - These works are not capital in nature and have therefore been moved to operating expenditure (above).
(\$1,000)	44282.003 Lilly Pilly Drain Maintenance - These works are not capital in nature and have therefore been moved to operating expenditure (above).
\$350,000	44003.143 Marine Parade Footpath 2017-18 – It is proposed to allocate a budget for the construction of a boardwalk on Marine Parade. These works are the completion of the missing link between the concrete footpath in the central part of Marine Parade and the start of the stairs and path in NPWS land to the lighthouse. Stage one works were completed in 2016/17
(\$106,500)	44195.001 Lighthouse Rd, Byron Bay – It is proposed to reduce the budget for this project and redirect towards 44283.002 Bangalow Rd (Hayters Hill). The remaining budget will be used for the project design with works to commence in 2018/19.
(\$43,700)	44270.001 Orana Rd, Ocean Shores – It is proposed to reduce the budget for this project as there are only \$13,300 of Roads to Recovery funds available for this. The original project budget was \$57,000.
(\$6,200)	44198.001 Federal Drive, Goonengerry - It is proposed to reduce the budget for this project as there are only \$48,800 of Roads to Recovery funds available for this. The original project budget was \$55,000.
\$51,100	44258.001 Jubilee Ave, Resolve flooding - It is proposed to increase this budget as the scope of works has increased. The best and simplest solution involves the formalisation of the car parking opposite the Mullumbimby swimming pool.
\$27,500	44260.001 Leslie Street, Prevent flooding - It is proposed to increase this budget due to weather and ground issues that have increased the costs for the pipe laying component of the works.
\$195,900	44272.001 Coomburra Crescent, Ocean Shores - It is proposed to increase this budget as the delivery of this project was impacted by the wet weather leading up to and following ex-tropical cyclone Debbie and the associated flooding in late March 2017, as well as that the second flooding event at the June long weekend and the extended periods of heavy rainfall in June 2017. Additional costs were incurred in completing the full scope of the project due to the impacts of these periods of wet weather with damage to works in progress and rework of materials affected by water.

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\$125,000	44276.001 Ewingsdale Rd/Sunrise Boulevard Roundabout - It is proposed to increase this budget due to landscaping costs. These were not included in the original tender as the plans were not finalised at the time tenders were invited.
(\$90,000)	44281.003 Lismore Road Off-Road Shared Path - It is proposed to reduce this budget as no grant funding will now be received.
(\$77,700)	44281.005 Ewingsdale Road Off-Road Shared Path Hospital - It is proposed to reduce this budget as no grant funding will now be received.
(\$260,700)	44283.014 BBMP (Byron Bay Master Plan) Railway Precinct - It is proposed to reduce this budget by \$260,700 and move to the Open Space program to provide the Council portion of funding required for the Tourism Demand Driver Infrastructure Grant.
(\$312,100)	45500.001 Balemo Dr O/S shared path Orana Dr to M1 - It is proposed to reduce this budget as no grant funding will now be received. The project will continue with investigations and design.
(\$150,100)	45501.001 Broken Head Rd, B/Bay shared path Golf Club - It is proposed to reduce this budget as no grant funding will now be received. The project will continue with investigations and design.
(\$53,000)	44283.005 Pine Avenue (Garden to Riverside) - This project is expected to come in under budget, therefore it is proposed that \$53,000 be transferred to 44283.006 The Terrace (below) to cover additional costs incurred.
\$53,000	44283.006 The Terrace, Brunswick Heads - It is proposed that to increase this budget to cover the additional works that were undertaken for kerb and gutter renewal, access ramps, path paving and drainage at the same time as the pavement renewal to add value to the pavement renewal works.
\$50,000	44026.012 Bridges Capital Renewal Miscellaneous - It is proposed to increase this budget to cover additional minor works on bridges throughout the Shire.
\$70,000	44217.001 Belongil Bridge Pile Repairs - It is proposed to increase this budget to cover variations to the contract.
(\$239,000)	44283.016 Durrumbul Road Causeway #2 - It is proposed to reduce this budget as works will not start until later in the calendar year.
(\$4,190,000)	45487.001 Bayshore Drive/Ewingsdale Rd Roundabout - Due to grant reporting for this project, it was determined that this should be split into the grant agreement's Eligible Activities through a new master ledger account. This budget has been removed and partially reinstated for the estimated 2017/18 expenditure through 45511.001 - 005 below.

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\$569,000	45511.001 Bay/Ewing R'about, Purchase Materials - Council has received approval for a grant to match Council funds to construct a roundabout at Ewingsdale and Bayshore Drive. It is proposed to allocate a budget for the estimated expenditure for 2017/18 as per the grant agreement eligible activities.
\$607,800	45511.002 Bay/Ewing R'about, External Labour Hire – See 45511.001, above.
\$281,400	45511.003 Bay/Ewing R'about, Plant & Equip Hire - See 45511.001, above.
\$125,800	45511.004 Bay/Ewing R'about, External Consult Cost - See 45511.001, above.
\$500,000	45511.005 Bay/Ewing R'about, Land - See 45511.001, above.
Transfer from Reserves decreased by \$549,100 due to the following Capital works, with more details above:-	
Internal Reserves increased by \$198,600	
\$32,500	3161.012 - Flood & Storm Damage – It is proposed to use funds from the Infrastructure Services Carryover reserve for natural disaster works that are not covered through the natural disaster funding.
(\$87,600)	A reduction in the transfer from the paid parking reserve is necessary due to licence plate recognition costs being funded from here. This decrease to the transfer from the Paid Parking reserve is offset by a reduction in the transfer to the Infrastructure Renewal reserve.
\$350,000	44003.143 Marine Parade Footpath 2017-18.
(\$106,500)	44195.001 Lighthouse Rd, Byron.
(\$43,700)	44270.001 Orana Rd, Ocean Shores.
\$51,100	44258.001 Jubilee Ave, Resolve flooding.
\$27,500	44260.001 Leslie Street, Prevent flooding.
\$60,000	44272.001 Coomburra Crescent, Ocean Shores.
\$45,000	44281.001 Shire Wide - Bike Plan - Removal of grant funding portion of project due to non-approval replaced by Infrastructure Renewal Reserve funding.
(\$260,700)	44283.014 BBMP (Byron Bay Master Plan) Railway Precinct.
\$250,000	44283.002 Bangalow Road (Hayters Hill) - Removal of grant funding portion of project due to non-approval replaced by Infrastructure Renewal Reserve (\$106,500) and Infrastructure Services Carryover reserve (\$143,500) funding.
\$50,000	44026.012 Bridges Capital Renewal Miscellaneous – Bridge Renewal reserve.
\$70,000	44217.001 Belongil Bridge Pile Repairs - Bridge Renewal reserve.
(\$239,000)	44283.016 Durrumbul Rd Causeway #2.
Section 94 funding decreased by \$747,700	
\$125,000	44276.001 Ewingsdale Rd/Sunrise Boulevard Roundabout.

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\$45,000	44283.045 Shire Wide – PAMP - - Removal of grant funding portion of project due to non-approval replaced by Section 94 funding.
(\$2,209,700)	45487.001 Bayshore Drive/Ewingsdale Rd Roundabout.
\$284,500	45511.001 Bay/Ewing R'about.
\$303,900	45511.002 Bay/Ewing R'about.
\$140,700	45511.003 Bay/Ewing R'about.
\$62,900	45511.004 Bay/Ewing R'about.
\$500,000	45511.005 Bay/Ewing R'about.
Capital income decreased by \$2,028,500 due to the following Capital works, with more details above:-	
(\$6,200)	44198.001 Federal Drive, Goonengerry. Roads to Recovery funds not available for this project.
\$135,900	44272.001 Coomburra Crescent, Ocean Shores.
(\$45,000)	44281.001 Shire Wide - Bike Plan - Removal of grant funding portion of project due to non-approval replaced by Infrastructure Renewal Reserve funding
(\$45,000)	44283.045 Shire Wide – PAMP - - Removal of grant funding portion of project due to non-approval
(\$90,000)	44281.003 Lismore Road Off-Road Shared Path - No grant funding will be received for this project.
(\$77,700)	44281.005 Ewingsdale Road Off-Road Shared Path Hospital - No grant funding will be received for this project.
(\$312,100)	45500.001 Balemo Dr O/S shared path Orana Dr to PH - No grant funding will be received for this project.
(\$150,100)	45501.001 Broken Head Rd, B/Bay shared path Golf Club - No grant funding will be received for this project.
(\$250,000)	44283.002 Bangalow Road (Hayters Hill) - Removal of grant funding portion of project due to non-approval replaced by Infrastructure Renewal Reserve (\$106,500) and Infrastructure Services Carryover reserve (\$143,500) funding.
(\$1,980,300)	45487.001 Bayshore Drive/Ewingsdale Rd Roundabout.
\$284,500	45511.001 Bay/Ewing R'about.
\$303,900	45511.002 Bay/Ewing R'about.
\$140,700	45511.003 Bay/Ewing R'about.
\$62,900	45511.004 Bay/Ewing R'about.

Note Reference: 15

Program: RMS

Budget Variance: Operating Income \$1,769,700
Operating Expenditure \$1,736,700
Transfer from Reserves (\$32,500)

Reason for Variance Operating income and expenditure increased due to the approved remaining RMS budget for the natural disaster from June 2016 (\$945,000) required to be spent by June 2018 and the March 2017 (\$797,700) natural disaster event requiring a budget for 2017/18.

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It is also proposed to decrease the budget for the council portion of works at Tinderbox Road as Council is only required to contribute \$29,000. This budget was showing as contributing \$62,500 from the Infrastructure Services Carryover reserve. A reduction to this reserve and redirection of the funds to 3161.12 in the Local Roads & Drainage program, above is required.

Note Reference: 16
Program: Open Spaces and Recreation
Budget Variance: Operating Expenditure \$21,600
Capital Expenditure \$1,120,800
Transfer from Reserves \$539,900
Capital Income \$510,800
Reason for Variance: Operating expenditure increased due to new expenditure required for the Shara Boulevard sportsfield maintenance (\$60,000 - This does not currently have a maintenance budget), decreases to park and reserve maintenance at Mullumbimby (\$7,500), Ocean Shores (\$22,400) and Suffolk Park (\$10,200) and a support service adjustment of \$1,700. The reduction to park and reserve maintenance expenditure is required to cover the additional expenses incurred against capital works 4835.156, 164, 169, 171, 177, and 178 that are highlighted below.

Capital Expenditure decreased due to the removal or adjustment to the following works:-

\$20,000	4835.176 Clifford St Footpath Landscaping – It is proposed that a budget be added to cover initial investigation costs associated with this project.
\$30,000	4835.208 Clarkes Beach Access Repair – It is proposed that Council allocate Crown Paid Parking funds for repair of this beach access that was damaged by erosion from king tides linked with strong northerly swells in late May and again in late June that has caused the seaward end of the concrete beach access path at Clarkes Beach to be undermined and collapse.
\$139,000	4835.188 Byron St Connection Upgrade – This project along with 4835.189, 4835.190 and 4835.191 are projects associated with the Byron Bay Master Plan (BBMP), 50% funded by Council (\$260,700 from 44283.014 in Local roads & Drainage program, above) and 50% from a Tourism Demand Driver Infrastructure Grant.
\$237,500	4835.189 Railway Park Upgrade - This project along with 4835.188, 4835.190 and 4835.191 are projects associated with the Byron Bay Master Plan (BBMP), 50% funded by Council (\$260,700 from 44283.014 in Local roads & Drainage program, above) and 50% from a Tourism Demand Driver Infrastructure Grant.
\$130,000	4835.190 Visitor Centre Refurbishment - This project along with 4835.188, 4835.189 and 4835.191 are projects associated with the Byron Bay Master Plan (BBMP), 50% funded by Council (\$260,700 from 44283.014 in Local roads & Drainage program,

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	above) and 50% from a Tourism Demand Driver Infrastructure Grant.
\$45,000	4835.191 Visitor Centre Technology Project – This project along with 4835.188, 4835.189 and 4835.190 are projects associated with the Byron Bay Master Plan (BBMP), 50% funded by Council (\$260,700 from 44283.014 in Local roads & Drainage program, above) and 50% from a Tourism Demand Driver Infrastructure Grant.
\$3,200	4835.156 Heritage Park upgrade - It is proposed to increase this budget to cover the cost of additional Bollards. To be funded from a decrease in Mullumbimby park and reserve maintenance operating expenditure – 3235.003.
\$4,300	4835.164 Fern Beach Play Unit & Sail - It is proposed to increase this budget to cover the cost for the need to remove and reinstall shade cloth over new structure. To be funded from a decrease in Mullumbimby park and reserve maintenance operating expenditure – 3235.003.
\$20,700	4835.169 Devines Hill Boardwalk and landscaping works - It is proposed to increase this budget to cover on site variations as the supplied structure was for a flat rock site, bolt down but the site needed stumps. To be funded from a decrease in Ocean Shores park and reserve maintenance operating expenditure – 3235.005.
\$1,700	4835.171 South Golden Beach playground and youth facility's - It is proposed to increase this budget to cover the cost to include an anti-graffiti mural. To be funded from a decrease in Ocean Shores park and reserve maintenance operating expenditure – 3235.005.
\$1,400	4835.177 Skate Park Extensions and Shade Structure – Additional costs to be funded from a decrease in Suffolk Park park and reserve maintenance operating expenditure – 3235.006.
\$8,800	4835.178 Outdoor table tennis table – It is proposed to increase this budget to cover the cost of turf works that were not in the original budget. To be funded from a decrease in Suffolk Park park and reserve maintenance operating expenditure – 3235.006.
\$4,200	4835.203 Butler St Reserve Upgrade – It is proposed to add a budget for these minor works at Butler Street Reserve, to be funded from the Crown Paid Parking reserve.
\$15,500	4835.206 Shara Boulevard Crossing – It is proposed to add a budget for these works that have already been started. This can be funded by a decrease in 4835.127, below.
(\$15,500)	4835.127 Shara Boulevard Sports Fields Dev – Decrease to fund Shara Boulevard crossing, above.
\$370,000	4835.207 Bangalow Weir Stage Two - Council has been approved for a grant of \$250,000 for this

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	project. Council is required to contribute to this project through S94 funds (\$120,000. These works include a new car park, new access road, a shelter shed, a water tank, a nature playground and associated landscaping.
\$25,000	4835.213 Exercise Station Beech Drive Suffolk Park – It is proposed to add a budget for exercise stations /equipment at the sports field complex of Beech Drive Suffolk Park. This can be funded from S94 funds.
\$25,000	4835.214 Picnic Shelter Suffolk Park - It is proposed to add a budget for a picnic shelter, table and benches with a BBQ on the North side of the large children's play ground in Suffolk Park. This can be funded from S94 funds.
\$15,000	4835.215 Bocce / Petanque Court Suffolk Park - It is proposed to add a budget for a Bocce / Petanque court - 15 metres by 6 metres at the Suffolk Park sportfields.
\$10,000	4835.216 Shower Platform Tallow Beach –It is proposed to add a budget for an effective shower platform and drainage facilities at the beach entries to Tallow beach from Jarman and Wareham Streets Suffolk Park. This can be funded from S94 funds.
\$30,000	4835.212 Lighting Leslie to Station Sts, Bangalow - It is proposed to add a budget for the installation of safe lighting for pedestrians. This is revenue funded.

Transfer from Reserves increased by \$539,900 due to the following Capital works, with more details above:-

Internal Reserves increased by \$294,900

\$30,000	4835.208 Clarkes Beach Access Repair
\$69,500	4835.188 Byron St Connection Upgrade
\$118,700	4835.189 Railway Park Upgrade
\$50,000	4835.190 Visitor Centre Refurbishment
\$22,500	4835.191 Visitor Centre Technology
\$4,200	4835.203 Butler St Reserve Upgrade

Section 94 funding increased by \$245,000

\$20,000	4835.176 Clifford St Footpath Landscaping.
\$30,000	4835.190 Visitor Centre Refurbishment.
\$120,000	4835.207 Bangalow Weir Stage Two.
\$25,000	4835.213 Exercise Station Beech Drive Suffolk Park.
\$25,000	4835.214 Picnic Shelter Suffolk.
\$15,000	4835.215 Bocce / Petanque Court Suffolk.
\$10,000	4835.216 Shower Platform Tallow Beach.

Capital income increased by \$510,800 due to the following Capital works, with more details above:-

\$69,500	4835.188 Byron St Connection Upgrade.
\$118,800	4835.189 Railway Park Upgrade.
\$50,000	4835.190 Visitor Centre Refurbishment.
\$22,500	4835.191 Visitor Centre Technology.
\$250,000	4835.207 Bangalow Weir Stage Two.

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Note Reference:	17												
Program:	Waste & Recycling												
Budget Variance:	Operating Income \$182,100 Operating Expenditure \$245,000 Transfer to Reserves \$1,261,400 Transfer from Reserves \$193,800 Capital Income \$1,216,000 Capital Expenditure \$85,500												
Reason for Variance:	<p>Operating income increased due to Council being successful in obtaining a Better Waste and Recycling Fund grant (\$74,000) and a grant for Resource Recovery Facility Enhancement (\$107,600). It is proposed to increase operating expenditure due to a budget required for the Waste Management Strategy (\$130,000) and the Waste Compliance program (\$114,000). This is part of the Better Waste Recycling program to fund the illegal dumping and litter education and enforcement program. A decrease in interest on loans of \$1,500 is necessary as the original 2017/18 budget included amounts for principal and interest for loan #40 that was paid out in June 2016. A support service cost increase of \$2,500.</p> <p>It is proposed to allocate a budget for capital income due to the sale of land at Dingo Lane. This will be transferred to the Waste Management reserve.</p> <p>Capital Expenditure increased due to the following:-</p> <table border="0"> <tr> <td align="right">(\$43,900)</td><td>4961.101 Loan Principal Repayments – Loan #40 was included in the original 2017/18 budget but has been fully paid out.</td></tr> <tr> <td align="right">\$15,000</td><td>4859.065 Solar installation – Cost to install solar at the Waste & Recycling Centre.</td></tr> <tr> <td align="right">\$4,700</td><td>4859.004 Tip Rehab - Leachate System - It is proposed that this budget be increased by \$4,700 from the Domestic and Non Domestic Reserves to cover the cost of MAF compost aeration system.</td></tr> <tr> <td align="right">\$5,100</td><td>4859.056 RFID Chips - It is proposed that this be allocated a budget of \$5,100 from the Domestic Waste Reserve to cover the cost of RFID Tag Refit.</td></tr> <tr> <td align="right">(\$3,000)</td><td>4859.062 Main Arm Reuse Options - It is proposed that this budget be removed as works will not happen in 2017/18.</td></tr> <tr> <td align="right">\$107,600</td><td>4859.064 MAF Organics Processing Infrastructure - It is proposed that this budget be added from grant funds received as part of Organic Infrastructure Grant Waste Levy Perf. Improvement to construct a mobile aerated floor garden organics composting facility at the Byron Resource Recovery Centre.</td></tr> </table> <p>This program has no net effect on the budget result. All the movements above have no impact as they are covered through the Domestic Waste Management Reserve and the Other Waste Management Reserve.</p>	(\$43,900)	4961.101 Loan Principal Repayments – Loan #40 was included in the original 2017/18 budget but has been fully paid out.	\$15,000	4859.065 Solar installation – Cost to install solar at the Waste & Recycling Centre.	\$4,700	4859.004 Tip Rehab - Leachate System - It is proposed that this budget be increased by \$4,700 from the Domestic and Non Domestic Reserves to cover the cost of MAF compost aeration system.	\$5,100	4859.056 RFID Chips - It is proposed that this be allocated a budget of \$5,100 from the Domestic Waste Reserve to cover the cost of RFID Tag Refit.	(\$3,000)	4859.062 Main Arm Reuse Options - It is proposed that this budget be removed as works will not happen in 2017/18.	\$107,600	4859.064 MAF Organics Processing Infrastructure - It is proposed that this budget be added from grant funds received as part of Organic Infrastructure Grant Waste Levy Perf. Improvement to construct a mobile aerated floor garden organics composting facility at the Byron Resource Recovery Centre.
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(\$3,000)	4859.062 Main Arm Reuse Options - It is proposed that this budget be removed as works will not happen in 2017/18.												
\$107,600	4859.064 MAF Organics Processing Infrastructure - It is proposed that this budget be added from grant funds received as part of Organic Infrastructure Grant Waste Levy Perf. Improvement to construct a mobile aerated floor garden organics composting facility at the Byron Resource Recovery Centre.												

Note Reference:	18
Program:	Cavanbah Sports Centre

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Budget Variance:	Operating Expenditure \$200 Capital Expenditure (\$217,000) Transfer from Reserves \$163,000 Capital Income (\$380,000)										
Reason for Variance:	Operating expenditure increased by \$200 due to a support service cost adjustment. Capital works decreased due to the following:-										
	<table> <tr> <td>(\$47,700)</td><td>4122.005 Installation of 4 x Grandstands 5 Tiers - It is proposed that this project be delayed until a future year with funds transferred to Cornell Fields for the construction of a picket fence.</td></tr> <tr> <td>(\$2,300)</td><td>4122.016 Cornell Field Picket Fence – The original 2017/18 budget identified this project being funded from a \$50,000 grant. It has now been determined that grant funding is not available for this project, so it is proposed that the grant funding of \$50,000 be removed and replaced with \$47,700 of section 94 funding from 4122.005, above.</td></tr> <tr> <td>\$15,000</td><td>4122.012 Replace Meeting and MF Room Furniture - It is proposed that \$15,000 be transferred from the Infrastructure Services Carry Over reserve for replacement of meeting and multi function room furnishings.</td></tr> <tr> <td>(\$102,000)</td><td>4122.014 Aquatic Centre - Shovel Ready - The original 2017/18 budget identified this project being funded from a \$250,000 grant. It has now been determined that grant funding is not available for this project at this stage, so it is proposed that the grant funding of \$250,000 be removed and replaced with \$148,000 of section 94 funding.</td></tr> <tr> <td>(\$80,000)</td><td>4122.015 Cavanbah - AFL - Barrier Netting - The original 2017/18 budget identified this project being funded from an \$80,000 grant. It has now been determined that grant funding is not available for this project.</td></tr> </table>	(\$47,700)	4122.005 Installation of 4 x Grandstands 5 Tiers - It is proposed that this project be delayed until a future year with funds transferred to Cornell Fields for the construction of a picket fence.	(\$2,300)	4122.016 Cornell Field Picket Fence – The original 2017/18 budget identified this project being funded from a \$50,000 grant. It has now been determined that grant funding is not available for this project, so it is proposed that the grant funding of \$50,000 be removed and replaced with \$47,700 of section 94 funding from 4122.005, above.	\$15,000	4122.012 Replace Meeting and MF Room Furniture - It is proposed that \$15,000 be transferred from the Infrastructure Services Carry Over reserve for replacement of meeting and multi function room furnishings.	(\$102,000)	4122.014 Aquatic Centre - Shovel Ready - The original 2017/18 budget identified this project being funded from a \$250,000 grant. It has now been determined that grant funding is not available for this project at this stage, so it is proposed that the grant funding of \$250,000 be removed and replaced with \$148,000 of section 94 funding.	(\$80,000)	4122.015 Cavanbah - AFL - Barrier Netting - The original 2017/18 budget identified this project being funded from an \$80,000 grant. It has now been determined that grant funding is not available for this project.
(\$47,700)	4122.005 Installation of 4 x Grandstands 5 Tiers - It is proposed that this project be delayed until a future year with funds transferred to Cornell Fields for the construction of a picket fence.										
(\$2,300)	4122.016 Cornell Field Picket Fence – The original 2017/18 budget identified this project being funded from a \$50,000 grant. It has now been determined that grant funding is not available for this project, so it is proposed that the grant funding of \$50,000 be removed and replaced with \$47,700 of section 94 funding from 4122.005, above.										
\$15,000	4122.012 Replace Meeting and MF Room Furniture - It is proposed that \$15,000 be transferred from the Infrastructure Services Carry Over reserve for replacement of meeting and multi function room furnishings.										
(\$102,000)	4122.014 Aquatic Centre - Shovel Ready - The original 2017/18 budget identified this project being funded from a \$250,000 grant. It has now been determined that grant funding is not available for this project at this stage, so it is proposed that the grant funding of \$250,000 be removed and replaced with \$148,000 of section 94 funding.										
(\$80,000)	4122.015 Cavanbah - AFL - Barrier Netting - The original 2017/18 budget identified this project being funded from an \$80,000 grant. It has now been determined that grant funding is not available for this project.										
Note Reference:	19										
Program:	Holiday Parks										
Budget Variance:	Operating Expenditure \$1,000 Transfer to Reserves \$1,000 Capital Expenditure \$80,000 Transfer from Reserves \$80,000										
Reason for Variance:	Operating expenditure increased due to support service adjustments, funded from the Holiday Park reserve. It is proposed to increase the following Capital works budgets:-										
	<table> <tr> <td>\$20,000</td><td>4264.009 First Sun painting – It is proposed to add a budget for ongoing painting throughout the Holiday park during the 2017/18 year.</td></tr> <tr> <td>\$40,000</td><td>4265.006 First Sun, Western Beach Access - The Western access is currently in poor condition requiring demolition work of existing and full reconstruction. A suspended staircase will be needed here due to the steepness of the site.</td></tr> </table>	\$20,000	4264.009 First Sun painting – It is proposed to add a budget for ongoing painting throughout the Holiday park during the 2017/18 year.	\$40,000	4265.006 First Sun, Western Beach Access - The Western access is currently in poor condition requiring demolition work of existing and full reconstruction. A suspended staircase will be needed here due to the steepness of the site.						
\$20,000	4264.009 First Sun painting – It is proposed to add a budget for ongoing painting throughout the Holiday park during the 2017/18 year.										
\$40,000	4265.006 First Sun, Western Beach Access - The Western access is currently in poor condition requiring demolition work of existing and full reconstruction. A suspended staircase will be needed here due to the steepness of the site.										

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	\$20,000	4269.033 Suffolk Park, painting – It is proposed to add a budget for ongoing painting throughout the Holiday park during the 2017/18 year.
		This program has no net effect on the budget result as the proposed budget adjustments are funded by the Holiday Park Reserve.
Note Reference:	20	
Program:	Facilities Management	
Budget Variance:	Operating Income \$96,800	
	Operating Expenditure \$211,900	
	Transfer from Reserves \$313,900	
	Capital Expenditure \$200,000	
Reason for Variance:	<p>Operating income increased due to an insurance claim for damage caused to buildings in the March 2017 natural disaster event. Works of \$196,829.30 were approved by Councils insurer with Council to fund an excess of \$95,400. This can be funded from the Infrastructure Renewal reserve.</p> <p>Operating Expenditure increased due to the insurance expenses from the March 2017 natural disaster event (\$192,200), an additional \$15,000 required for the Countrylink building project plan (funded from the Community Development reserve), \$3,500 required for the Byron Bay surf club building assessment (funded from the Crown reserve) and \$1,100 for a support service cost adjustment.</p> <p>It is proposed to increase the budget for the Customer Service Foyer Renovation by \$200,000 funded from the Property Development reserve.</p> <p>The following adjustments are required to reallocate existing special rate funds within community buildings maintenance. These adjustments have no effect on the budget as the projects net each other off:-</p>	
	(\$397,600)	2320.001 General Community Buildings Maintenance – These funds were not allocated to specific works. This has now been split amongst the below.
	\$31,500	2320.051 Urgent/Unplanned Maintenance -
	\$100,000	2320.102 Durrumbul Hall Disabled Access Ramp – New design of works is required on request of the 355 committee. Original quote requires additional funding.
	\$11,100	2320.154 Community Pre Schools -
	\$10,000	2320.157 Pioneer Hall – A budget is required to finish works from 2016/17.
	\$170,000	2320.158 Bangalow A & I Hall Roof -
	\$75,000	2320.159 Brunswick Heads Memorial Hall
Note Reference:	21	
Program:	Development & Certification	
Budget Variance:	Operating Income \$48,000	
	Operating Expenditure \$12,100	
Reason for Variance:	Operating income increased by \$48,000 due to the introduction of the Information & Technology Service fee (\$13,000) and a slight increase in expected DA fees (\$35,000). The Information & Technology	

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Service fee is offset by expenditure of the same amount. This is funding the Process Improvement Officer position. A support service cost adjustment of \$900.

Note Reference:	22
Program:	Planning Policy & Natural Environment
Budget Variance:	Operating Income \$64,600 Operating Expenditure \$164,800 Transfer from Reserves \$3,900
Reason for Variance:	Operating income increased due to a grant received for the Byron Habitat Corridors project. Expenditure increased due to the Byron habitat Corridors project (\$64,600), an increase to the Employment Land Strategy (\$20,000) to cover the cost of the engagement of a consultant, an increase to the Coastline Beach Scraping (\$61,000) due to a grant of the same amount being approved, \$20,000 for the Integrated Weed Management Strategy (council resolved 16-362 that an allocation of \$20,000 in the quarterly budget review to undertake the peer review and detailed costed implementation plan. This was not allocated at the time but is required now) and an increase of \$3,900 to the sustainability program to fund the facilitation of Action Tank. This can be funded through the Land & Natural Environment reserve.
Note Reference:	23
Program:	Environment & Compliance
Budget Variance:	Operating Expenditure \$86,400 Transfer from Reserves \$87,600
Reason for Variance:	It is proposed to increase operating expenditure by \$87,600 due to expenditure related to the Licence Plate Recognition technology. This includes the hardware as well as support and maintenance. This can be funded from the Paid Parking reserve. A decrease in Stock costs of \$1,000 and a support service cost adjustment of \$200 is also required.
Note Reference:	24
Program:	Economic Development
Budget Variance:	Operating Expenditure \$5,200 Transfer from Reserves \$5,000
Reason for Variance:	It is proposed to increase operating expenditure by \$5,000 to cover the cost of the Tourism Analysis project. This can be funded from the 2008/09 Special Rate reserve. A support service cost adjustment of \$200 is also required.
Note Reference:	25
Program:	Water Supply Operating and Capital
Budget Variance:	Operating Expenditure \$28,000 Transfer to Reserves \$500 Capital Expenditure \$82,000 Transfer from Reserves \$110,500
Reason for Variance:	It is proposed to increase the budget by \$28,500 for operating expenditure for a consultant data analyst, who is also an Authority subject matter expert that can be engaged to complete the requirements of an internal audit recommendation which states "1.2 Asset Management – Key Asset Infrastructure (Roads, Drainage &

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Buildings), Reconciliation of Asset Register / AIM, Recommendation(s), 2b. Council needs to progress implementing Capital Value Register (CVR) within Asset Information Management System to consolidate the financial and geographical information within the Asset Register." This can be funded through the Water and Sewer reserve as Water/Sewer assets are currently being integrated into the system.

It is proposed to amend the following capital works budgets:-

Byron Bay

\$70,000	6657.001 Coopers Shoot Reservoir – It is proposed to increase this budget to cover contract variations.
(\$200,000)	6649.001 Pipeline – Upgrade – This is a duplicate of Byron Bypass cross connection (6680.1).
\$200,000	6677.001 Recycled Waste Water from West Byron to Byron Foreshore res 15-616 – It is proposed to increase this budget so that connections for holiday premises and hotels can be completed as per Councils line connection policy.

Mullumbimby

\$12,000	6770.013 West Mullumbimby Water Reticulation - It is proposed that this budget be created to cover costs associated with survey markers relating to construction.
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This program has no net effect on the budget result. All the movements above have no impact as they are covered by the Water Capital Works reserve and Section 64 Developer Contributions reserve (Water).

Note Reference:

26

Program:

Sewerage Supply Operating and Capital

Budget Variance:

Operating Expenditure \$200,300
Transfer to Reserves (\$171,800)
Capital Expenditure (\$185,300)
Transfer from Reserves (\$156,800)

Reason for Variance:

It is proposed to increase the budget by \$28,500 for operating expenditure for a consultant data analyst, who is also an Authority subject matter expert that can be engaged to complete the requirements of an internal audit recommendation which states "1.2 Asset Management – Key Asset Infrastructure (Roads, Drainage & Buildings), Reconciliation of Asset Register / AIM, Recommendation(s), 2b. Council needs to progress implementing Capital Value Register (CVR) within Asset Information Management System to consolidate the financial and geographical information within the Asset Register." This can be funded through the Water and Sewer reserve as Water/Sewer assets are currently being integrated into the system.

It is proposed to amend the following capital works budgets:-

Miscellaneous

\$100,000	7438.005 Miscellaneous Works - It is proposed that funds be transferred from Contingency Works, below to cover these costs.
(\$100,000)	7438.033 Contingency Works – Removed to fund miscellaneous works, above.

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\$12,300	Purchase of protective barriers for West Byron Treatment plant.
Byron Bay	
(\$200,000)	7649.001 SPS3003 rising main - This is a duplicate of 7649.008 so can be removed from the budget.
(\$31,200)	7649.006 Childe St SPS3005 - pump upgrade - This is a duplicate of 7649.003 so can be removed from the budget.
(\$49,400)	7649.007 Broken Hd Rd SPS3007 - pump upgrade - This is a duplicate of 7649.004 so can be removed from the budget.
\$50,000	7649.013 West Byron - Inlet Works - It is proposed that this project be allocated a budget of \$50,000 for investigation and condition assessment that is required for the inlet works structure.
\$150,000	7655.003 Byron Bay STP Construction - It is proposed that the budget be increased for the investigation of inlet conditions.
\$200,000	7785.001 Recycled Waste Water from West Byron to Byron Foreshore - It is proposed that this budget be increased so that connections for holiday premises and hotels can be completed as per Councils' line connection policy.
Ocean Shores	
(\$350,000)	7849.001 Coastal Erosion Planning Measures and Contingency – works will not be happening in 2017/18.
\$33,000	7886.001 Pump Renewals - It is proposed that this budget is added to cover the cost of a pump at Rajah Rd Ocean Shores.

This program has no net effect on the budget result. All the movements above have no impact as they 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

4.5 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
General Managers Office									
2015.091	Support Services Costs Allocated	391,500	Operating	Expenditure	391,500		(200)	391,300	1
2015.910	Support Services Costs Reallocated	(1,717,200)	Operating	Expenditure	(1,717,200)		(9,800)	(1,727,000)	1
2001.001	Salaries and Oncosts	724,900	Operating	Expenditure	724,900		25,000	749,900	1
2016.002	Advertising	17,800	Operating	Expenditure	17,800		(15,000)	2,800	1
Total for Program:						0	0		
TOTAL REPORTABLE FOR GENERAL MANAGER						0	0		
Councillor Services									
2159.091	Support Services Costs	330,800	Operating	Expenditure	330,800		(200)	330,600	2
2145.014	Councillor Equipment	-	Operating	Expenditure	-		18,000	18,000	2
Total for Program:						-	17,800		
General Purpose Revenues									
1119.001	Financial Assist. Grant - General Purpos	912,900	Operating	Income	912,900	24,300		937,200	3
4013.101	Transfer from Financial Assistance Grant Reserve	1,460,500	Capital	Income	1,460,500	18,100		1,478,600	3
Total for Program:						42,400	0		
Governance Services									
2189.091	Support Services Costs Allocated	386,300	Operating	Expenditure	386,400		100	386,500	5
2054.005	Crown Lease and Land Matter Costs	5,800	Operating	Expenditure	5,800		(5,800)	0	5
2225.001	Risk Management Programs	15,300	Operating	Expenditure	15,300		5,800	21,100	5
2052.014	Grants Management	0	Operating	Expenditure	0		15,000	15,000	5
4095.101	Transfer from Grants Reserve	0	Capital	Income		15,000		15,000	5
Total for Program:						15,000	15,100		
Community Development									
2369.091	Support Services Costs	237,900	Operating	Expenditure	238,300		400	238,700	6
2331.085	Reconciliation Week	5,000	Operating	Expenditure	5,000		(600)	4,400	6
4027.101	Transfer from Unexpended Grant	5,000	Capital	Income	5,000	(600)		4,400	6

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Total for Program:						(600)	(200)		
Sandhills									
2459.091	Support Services Costs	147,300	Operating	Expenditure	147,300		600	147,900	7
4239.001	Transfer to Childrens Services Reserve	4,900	Capital	Expenditure	4,900		(600)	4,300	7
4240.024	Solar Installation	-	Capital	Expenditure	-		12,600	12,600	7
4028.101	Transfer from Reserves	-	Capital	Income	-	12,600		12,600	7
Other Childrens Services									
2460.091	Support Services Costs Allocated	62,300	Operating	Expenditure	62,500		200	62,700	8
4101.101	Transfer from Childrens Services Reserve	2,100	Capital	Income	2,100	200		2,300	8
Total for Program:						12,800	12,800		
Library Services									
2479.091	Support Services Costs	80,400	Operating	Expenditure	80,400		700	81,100	9
2475.006	Library Sundry Expenses	2,900	Operating	Expenditure	2,900		5,300	8,200	9
4252.026	Byron Bay Library Solar Installation	-	Capital	Expenditure	-		60,000	60,000	9
4031.101	Transfer from Library Reserve	-	Capital	Income	-	65,300		65,300	9
Total for Program:						65,300	66,000		
TOTAL REPORTABLE FOR CORPORATE & COMMUNITY SERVICES						134,900	111,500		
Supervision and Administration									
3029.091	Support Services Costs	963,000	Operating	Expenditure	963,000		(300)	962,700	10
3029.910	Support Services Costs Reallocated	(2,861,900)	Operating	Expenditure	(2,861,900)		400	(2,861,500)	10
Total for Program:						0	100		
Asset Management Planning									
3039.091	Support Services Costs	241,300	Operating	Expenditure	241,300		(100)	241,200	11
3039.910	Support Services Costs Reallocated	(738,700)	Operating	Expenditure	(738,700)		0	(738,700)	11
3031.001	Asset Management Consultancy Services	15,300	Operating	Expenditure	15,300		7,500	22,800	11
3031.002	Asset Revaluation Services	25,600	Operating	Expenditure	25,600		2,500	28,100	11
Total for Program:						0	9,900		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Projects & Commercial Development									
3019.091	Support Services Costs	72,900	Operating	Expenditure	72,900		200	73,100	12
3009.001	Salaries & Oncosts	129,100	Operating	Expenditure	129,100		63,000	192,100	12
3012.001	Property Consultancy Services	20,300	Operating	Expenditure	20,300		(10,000)	10,300	12
4647.001	Sale of Assets	0	Capital	Income	0	1,300,000		1,300,000	12
4648.001	Transfer to property Development Reserve	0	Capital	Expenditure	0		1,300,000	1,300,000	12
Total for Program:						1,300,000	1,353,200		
Emergency Services									
3059.091	Support Services Costs	148,800	Operating	Expenditure	148,800		300	149,100	13
Total for Program:						-	300		
Local Roads and Drainage									
3169.091	Support Services Costs - Local	2,163,700	Operating	Expenditure	2,163,700		(200)	2,163,500	14
1722.016	Bangalow Paid Parking	0	Operating	Income	0	250,000		250,000	14
3175.002	Bangalow Paid Parking Implementation	0	Operating	Expenditure	0		220,000	220,000	14
1722.013	Paid Parking Jan 16 Onwards	3,434,500	Operating	Income	3,434,500	95,400		3,529,900	14
4765.001	Transfer to Paid Parking Reserve	3,434,500	Capital	Expenditure	3,434,500		95,400	3,529,900	14
3161.012	Flood & Storm Damage 47.5 Plan	0	Operating	Expenditure	0		32,500	32,500	14
4052.101	Transfer from Infrastructure Services Carryover Reserve	0	Capital	Income	0	32,500		32,500	14
4052.101	Transfer from Council Paid Parking Reserve	2,484,100	Capital	Income	2,484,100	(87,600)		2,396,500	14
4765.001	Transfer to Infrastructure Services Carryover Reserve	2,484,100	Capital	Expenditure	2,484,100		(87,600)	2,396,500	14
3161.108	Bangalow Wetland Maintenance	0	Operating	Expenditure	0		2,000	2,000	14
3161.118	Burns Street Open Drain Maintenance (use	0	Operating	Expenditure	0		1,000	1,000	14
3161.119	Lilly Pilly Drain Maintenance (use Levy a	0	Operating	Expenditure	0		1,000	1,000	14
44282.001	Bangalow Wetland Maintenance (use Levy a	2,000	Capital	Expenditure	2,000		(2,000)	0	14
44282.002	Burns Street Open Drain Maintenance (use	1,000	Capital	Expenditure	1,000		(1,000)	0	14
44282.003	Lilly Pilly Drain Maintenance (use Levy a	1,000	Capital	Expenditure	1,000		(1,000)	0	14
44003.143	Marine Parade Footpath 2017-18	0	Capital	Expenditure	0		350,000	350,000	14
44195.001	Lighthouse Road, Byron Bay	167,700	Capital	Expenditure	167,700		(106,500)	61,200	14
44270.001	Orana Road, Ocean Shores	57,000	Capital	Expenditure	57,000		(43,700)	13,300	14
4052.101	Transfer from Infrastructure Renewal Reserve	147,700	Capital	Income	147,700	199,800		347,500	14
44198.001	Federal Drive, Goonengerry, pavement upg	55,000	Capital	Expenditure	55,000		(6,200)	48,800	14
4053.501	Transfer from RMS Grant	55,000	Capital	Income	55,000	(6,200)		48,800	14
44258.001	8 Jubilee Ave - resolve flooding	45,000	Capital	Expenditure	45,000		51,100	96,100	14
44260.001	16 Leslie Street - prevent flooding	7,600	Capital	Expenditure	7,600		27,500	35,100	14
4052.101	Transfer from Stormwater Levy Reserve	45,000	Capital	Income	45,000	78,600		123,600	14
44272.001	Coomburra Crescent, Ocean Shores	260,300	Capital	Expenditure	260,300		195,900	456,200	14
4052.101	Transfer from Infrastructure Services Carryover Reserve	0	Capital	Income	0	60,000		60,000	14
4053.202	Transfer from Roads to Recovery Grant	0	Capital	Income	0	135,900		135,900	14
44276.001	Ewingsdale Rd/Sunrise Boulevard Roundabo	1,442,200	Capital	Expenditure	1,442,200		125,000	1,567,200	14
	Transfer from Developer Contributions	1,240,000	Capital	Income	1,240,000	125,000		1,365,000	14
44281.001	Shire Wide - Bike Plan	60,000	Capital	Expenditure	60,000		0	60,000	14

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
4053.501	Transfer from RMS Grant	45,000	Capital	Income	45,000	(45,000)		0	14
4054.101	Transfer from Developer Contributions	0	Capital	Income	0	45,000		45,000	14
4053.501	Transfer from RMS Grant	45,000	Capital	Income	45,000	(45,000)		0	14
4052.101	Transfer from Infrastructure Renewal Reserve	0	Capital	Income	0	45,000		45,000	14
44281.003	Lismore Road Off-Road Shared Path Invest	120,000	Capital	Expenditure	120,000		(90,000)	30,000	14
44281.005	Ewingsdale Road Off-Road Shared Path Hos	151,900	Capital	Expenditure	151,900		(77,700)	74,200	14
4053.501	Transfer from RMS Grant	167,700	Capital	Income	167,700	(167,700)		0	14
44283.014	BBMP (Byron Bay Master Plan) -Railway Pr	500,000	Capital	Expenditure	500,000		(260,700)	239,300	14
4052.101	Transfer from Infrastructure Renewal Reserve	500,000	Capital	Income	500,000	(260,700)		239,300	14
45500.001	Balemo Dr O/S shared path Orana Dr to PH	629,200	Capital	Expenditure	629,200		(312,100)	317,100	14
45501.001	Broken Head Rd, B/Bay shared path Golf C	329,300	Capital	Expenditure	329,300		(150,100)	179,200	14
4053.501	Transfer from RMS Grant	462,200	Capital	Income	462,200	(462,200)		0	14
44283.005	Pine Avenue (Garden to Riverside)	610,000	Capital	Expenditure	610,000		(53,000)	557,000	14
44283.006	The Terrace, Brunswick Heads	379,400	Capital	Expenditure	379,400		53,000	432,400	14
4053.501	Transfer from RMS Grant	250,000	Capital	Income	250,000	(250,000)		0	14
4052.101	Transfer from Infrastructure Services Carryover Reserve	0	Capital	Income	0	143,500		143,500	14
4052.101	Transfer from Infrastructure Renewal Reserve	0	Capital	Income	0	106,500		106,500	14
44026.012	Bridges Capital Renewal Miscellaneous	50,000	Capital	Expenditure	50,000		50,000	100,000	14
44217.001	Belongil Bridge Pile Repairs	282,600	Capital	Expenditure	282,600		70,000	352,600	14
4052.101	Transfer from Bridge Renewal Reserve	50,000	Capital	Income	50,000	120,000		170,000	14
44283.016	Durrumbul Rd Causeway #1	0	Capital	Expenditure	0		(239,000)	(239,000)	14
4052.101	Transfer from Infrastructure Renewal Reserve	0	Capital	Income	0	(239,000)		(239,000)	14
45487.001	Bayshore Drive/Ewingsdale Rd Roundabout	4,300,000	Capital	Expenditure	4,300,000		(4,190,000)	110,000	14
4054.101	Transfer from Developer Contributions	2,319,700	Capital	Income	2,319,700	(2,209,700)		110,000	14
4053.501	Transfer from RMS Grant	1,980,300	Capital	Income	1,980,300	(1,980,300)		0	14
45511.001	Bay/Ewing Rabout - Purchase Materials	0	Capital	Expenditure	0		569,000	569,000	14
45511.002	Bay/Ewing Rabout - External Labour Hire	0	Capital	Expenditure	0		607,800	607,800	14
45511.003	Bay/Ewing Rabout - Plant & Equip Hire	0	Capital	Expenditure	0		281,400	281,400	14
45511.004	Bay/Ewing Rabout - External Consult Cost	0	Capital	Expenditure	0		125,800	125,800	14
45511.005	Bay/Ewing Rabout - Land	0	Capital	Expenditure	0		500,000	500,000	14
4054.101	Transfer from Developer Contributions	2,319,700	Capital	Income	2,319,700	1,292,000			14
4053.501	Transfer from RMS Grant	1,980,300	Capital	Income	1,980,300	792,000			14
Total for Program:						(2,232,200)	(2,262,400)		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
RMS									
3219.091	Support Services Costs	342,900	Operating	Expenditure	342,900		400	343,300	15
1745.001	Regional Roads Block Grant	651,500	Operating	Income	651,500	27,000		678,500	15
3213.022	REG 545 - Traffic Facilities Plan	2,700	Operating	Expenditure	2,700		1,600	4,300	15
3213.024	REG 545 - Bitumen Reseal Plan	51,100	Operating	Expenditure	51,100		24,500	75,600	15
1745.022	Natural Disaster 4 June 2016	0	Operating	Income	0	945,000		945,000	15
4807.004	Natural Disaster RMS 4 June 2016	0	Capital	Expenditure	0		884,900	884,900	15
4807.096	Tinderbox Road	0	Capital	Expenditure	0		60,100	60,100	15
1745.023	Natural Disaster 31 March 2017	0	Operating	Income	0	797,700		797,700	15
4809.001	Natural Disaster RMS 31 March 2017	0	Capital	Expenditure	0		797,700	797,700	15
4807.001	Tinderbox Road - Concrete Causeway	256,000	Capital	Expenditure	256,000		(32,500)	223,500	15
4055.101	Transfer from Reserves	0	Capital	Income	0	(32,500)		(32,500)	15
Total for Program:						1,737,200	1,736,700		
Open Spaces and Recreation									
3319.091	Support Services Costs	1,089,600	Operating	Expenditure	1,089,600		1,700	1,091,300	16
3259.001	Shara – Field Maintenance	0	Operating	Expenditure	0		60,000	60,000	16
4835.176	SP - Clifford St Footpath Landscaping	0	Capital	Expenditure	0		20,000	20,000	16
4060.101	Transfer from Developer Contributions	0	Capital	Income	0	20,000		20,000	16
4835.208	Clarks Beach Access Repair	0	Capital	Expenditure	0		30,000	30,000	16
4058.101	Transfer from Crown Paid Parking Reserve	0	Capital	Income	0	30,000		30,000	16
4835.188	Byron St Connection Upgrade	0	Capital	Expenditure	0		139,000	139,000	16
4835.189	Railway Park Upgrade	0	Capital	Expenditure	0		237,500	237,500	16
4835.190	Visitor Centre Refurbishment	0	Capital	Expenditure	0		130,000	130,000	16
4835.191	Visitor Centre Technology Project	0	Capital	Expenditure	0		45,000	45,000	16
4058.101	Transfer from Infrastructure Renewal Reserve	0	Capital	Income	0	260,700		260,700	16
4060.101	Transfer from Developer Contributions	0	Capital	Income	0	30,000			16
4059.101	Capital Grants & Contributions	0	Capital	Income	0	260,800		260,800	16
3235.003	Park & Res. Maint.-Mullum-Council Plan 3	305,000	Operating	Expenditure	305,000		(7,500)	297,500	16
3235.005	Park & Res. Maint.-O/Shores-Cou Plan 5	160,600	Operating	Expenditure	160,600		(22,400)	138,200	16
3235.006	Park & Res. Maint.-S/Park-Council Plan 6	68,100	Operating	Expenditure	68,100		(10,200)	57,900	16
4835.156	Heritage Park upgrade	14,800	Capital	Expenditure	14,800		3,200	18,000	16
4835.164	Fern Beach P/N 227610 Play Unit & Sail	0	Capital	Expenditure	0		4,300	4,300	16
4835.169	Devines Hill Boardwalk and landscaping works	52,700	Capital	Expenditure	52,700		20,700	73,400	16
4835.171	South Golden Beach playground and youth facility's	26,300	Capital	Expenditure	26,300		1,700	28,000	16
4835.177	Skate Park Extensions and Shade Structure	50,600	Capital	Expenditure	50,600		1,400	52,000	16
4835.178	Outdoor table tennis table	11,100	Capital	Expenditure	11,100		8,800	19,900	16
4835.203	Butler St Reserve Upgrade	0	Capital	Expenditure	0		4,200	4,200	16
4058.101	Transfer from Crown Paid Parking Reserve	0	Capital	Income	0	4,200		4,200	16
4835.127	Shara Boulevard Sports Fields Dev	117,600	Capital	Expenditure	117,600		(15,500)	102,100	16
4835.206	Shara Boulevard Crossing	0	Capital	Expenditure	0		15,500	15,500	16
4835.207	Bangalow Weir Stage Two	0	Capital	Expenditure	0		370,000	370,000	16
4059.101	Capital Contributions	0	Capital	Income	0	250,000		250,000	16

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
4060.101	Transfer from Developer Contributions	0	Capital	Income	0	120,000		120,000	16
4835.213	Exercise Station Beech Drive Suffolk Park	0	Capital	Expenditure	0		25,000	25,000	16
4835.214	Picnic Shelter etc Suffolk Park	0	Capital	Expenditure	0		25,000	25,000	16
4835.215	Bocce / Petanque Court Suffolk Park	0	Capital	Expenditure	0		15,000	15,000	16
4835.216	Shower Platform Tallow Beach	0	Capital	Expenditure	0		10,000	10,000	16
4060.101	Transfer from Developer Contributions	0	Capital	Income	0	75,000		75,000	16
4835.212	Lighting Leslie to Station Sts, Bangalow	0	Capital	Expenditure	0		30,000	30,000	16
Total for Program:						1,050,700	1,142,400		
Waste & Recycling									
2809.091	Support Services Costs	288,200	Operating	Expenditure	290,900		0	290,900	
3419.091	Support Services Costs	367,200	Operating	Expenditure	250,200		2,500	252,700	17
4963.101	Transfer from Waste Management Reserve	3,696,304	Capital	Income	3,696,304	2,500		3,698,804	17
4963.101	Transfer from Domestic Waste Reserve	3,872,996	Capital	Income	3,872,996	0		3,872,996	17
3418.001	Interest on Loans	137,600	Operating	Expenditure	137,600		(1,500)	136,100	17
4961.101	Loan Principal Repayments	162,500	Capital	Expenditure	162,500		(43,900)	118,600	17
4962.101	Transfer To Waste Management Reserve		Capital	Expenditure			23,600	23,600	17
4962.101	Transfer To Domestic Waste Reserve		Capital	Expenditure			21,800	21,800	17
4859.065	Solar Installation	0	Capital	Expenditure	0		15,000	15,000	17
4963.101	Transfer from Waste Management Reserve	3,696,304	Capital	Income	3,696,304	15,000		3,711,304	17
1811.017	Better Waste & Recycling Fund 2013-15	0	Operating	Income	0	74,500		74,500	17
1811.021	WLRM Grant - Resource Recovery Facility	0	Operating	Income	0	107,600		107,600	17
3416.003	Waste Management Strategy (Implementation)	100,000	Operating	Expenditure	100,000		130,000	230,000	17
3416.017	Waste Compliance Program	0	Operating	Expenditure	0		114,000	114,000	17
4859.004	Tip Rehabilitation - Leachate System	43,000	Capital	Expenditure	43,000		4,700	47,700	17
4859.056	RFID Chips	0	Capital	Expenditure	0		5,100	5,100	17
4859.062	Main Arm Reuse Options	3,000	Capital	Expenditure	3,000		(3,000)	0	17
4859.064	MAF Organics Processing Infrastructure	0	Capital	Expenditure	0		107,600	107,600	17
4963.101	Transfer from Waste Management Reserve Operating	0	Capital	Income	0	8,900		8,900	17
4963.101	Transfer from Domestic Waste Reserve Operating	0	Capital	Income	0	167,400		167,400	17
4065.601	Sale of Lot 16 Dingo Lane Land					1,216,000		1,216,000	17
4962.101	Transfer To Waste Management Reserve						1,216,000	1,216,000	17
Total for Program:						1,591,900	1,591,900		

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4.5 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Cavanbah Centre									
2439.091	Support Services Costs	157,300	Operating	Expenditure	150,300		200	150,500	18
4122.005	Installation of 4 x Grandstands 5 Tiers	47,700	Capital	Expenditure	47,700		(47,700)	0	18
4122.016	Cornell Field Picket Fence	0	Capital	Expenditure	0		(2,300)	(2,300)	18
4129.101	Transfer from Developer Contributions	47,700	Capital	Income	47,700			47,700	18
4128.101	Capital Income	50,000	Capital	Income	50,000	(50,000)		0	18
4122.012	Replace Meeting and MF Room Furniture	0	Capital	Expenditure	0		15,000	15,000	18
4127.101	Transfer from Infrastructure Services Carryover Reserve	0	Capital	Income	0	15,000		15,000	18
4122.014	Aquatic Centre - Shovel Ready	250,000	Capital	Expenditure	250,000		(102,000)	148,000	18
4128.101	Capital Income	250,000	Capital	Income	250,000	(250,000)		0	18
4129.101	Transfer from Developer Contributions	0	Capital	Income	0	148,000		148,000	18
4122.015	Cavanbah - AFL - Barrier Netting	80,000	Capital	Expenditure	80,000		(80,000)	0	18
4128.101	Capital Contribution	80,000	Capital	Income	80,000	(80,000)		0	18
Total for Program:						(217,000)	(216,800)		
Caravan Parks									
First Sun									
2529.09	NCP and Governance	812,700	Operating	Expenditure	812,700		0	812,700	19
2529.091	Support Services Costs	180,100	Operating	Expenditure	180,100		1,000	181,100	19
4034.101	Transfer to Reserves	956,900	Capital	Expenditure	956,900		(1,000)	955,900	19
4264.009	Painting	0	Capital	Expenditure	0		20,000	20,000	19
4265.006	Western Beach Access	0	Capital	Expenditure	0		40,000	40,000	19
4034.101	Transfer from Holiday Park Reserve	0	Capital	Income	0	60,000		60,000	19
Suffolk Park									
2530.090	NCP and Governance	43,700	Operating	Expenditure	43,700		0	43,700	19
2530.091	Support Services Costs Allocated	100,200	Operating	Expenditure	100,200		300	100,500	19
4271.001	Transfer to Reserves	125,300	Capital	Expenditure	125,300		(300)	125,000	19
4269.033	Painting	0	Capital	Expenditure	0		20,000	20,000	19
4272.101	Transfer from Reserves	0	Capital	Income	0	20,000		20,000	19
Total for Program:						80,000	80,000		

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4.5 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Facilities Management									
2319.091	Support Services Costs	306,700	Operating	Expenditure	306,700		1,200	307,900	20
2320.001	General Community Buildings Maintenance	436,500	Operating	Expenditure	436,500		(397,600)	38,900	20
2320.051	Urgent/Unplanned Maintenance	35,700	Operating	Expenditure	35,700		31,500	67,200	20
2320.102	Durrumbul Hall - D'ble Access + Termite	33,900	Operating	Expenditure	33,900		100,000	133,900	20
2320.154	Community Pre Schools	19,700	Operating	Expenditure	19,700		11,100	30,800	20
2320.157	Pioneer Hall	0	Operating	Expenditure	0		10,000	10,000	20
2320.158	Bangalow A & I Hall Roof	0	Operating	Expenditure	0		170,000	170,000	20
2320.159	Brunswick Heads Memorial Hall	0	Operating	Expenditure	0		75,000	75,000	20
2306.031	Byron Bay Surf Club Building Assessment	0	Operating	Expenditure	0		3,500	3,500	20
4022.101	Transfer from Crown Reserve	0	Capital	Income	0	3,500		3,500	20
2306.028	Countrylink Building Project Plan	20,000	Operating	Expenditure	20,000		15,000	35,000	20
4022.101	Transfer from Community Development Reserve	0	Capital	Income	0	15,000		15,000	20
1202.006	Storm Damage March 2017 Event	0	Operating	Income	0	96,800		96,800	20
2306.029	Storm Flood Damage Claim Excess Mch 17	0	Operating	Expenditure	0		192,200	192,200	20
4022.101	Storm Flood Damage Claim Excess Mch 17	0	Capital	Income	0	95,400		95,400	20
4197.005	Customer Service Foyer Renovation	128,100	Capital	Expenditure	128,100		200,000	328,100	20
4022.101	Transfer from Property Development Reserve	0	Capital	Income	0	200,000		200,000	20
Total for Program:						410,700	411,900		
TOTAL REPORTABLE FOR INFRASTRUCTURE SERVICES						3,721,300	3,847,200		
Development & Certification									
2729.091	Support Services Costs	1,392,900	Operating	Expenditure	1,392,900		(900)	1,392,000	21
1601.001	Development Application Fees	800,000	Operating	Income	800,000	35,000		835,000	21
1611.028	Information and Technology Service Fee	0	Operating	Income	0	13,000		13,000	21
2715.013	Information and Technology Service Fee Expenditure	0	Operating	Expenditure	0		13,000	13,000	21
Total for Program:						48,000	12,100		
Planning Policy & Natural Environment									
2619.091	Support Services Costs	519,700	Operating	Expenditure	519,700		300	520,000	22
1501.068	Byron Habitat Corridors	0	Operating	Income	0	64,600		64,600	22
2605.115	Byron Habitat Corridors	0	Operating	Expenditure	0		64,600	64,600	22
2605.004	Byron Rural Settlement Strategy	20,700	Operating	Expenditure	20,700		(5,000)	15,700	22
2605.106	Employment Land Strategy	55,000	Operating	Expenditure	55,000		20,000	75,000	22
2605.069	Coastline Management - Beach Scraping	0	Operating	Expenditure	0		61,000	61,000	22
2605.116	Integrated Weed Management Strategy	0	Operating	Expenditure	0		20,000	20,000	22
2605.063	Sustainability Program	20,300	Operating	Expenditure	20,300		3,900	24,200	22
4004.101	Transfer from Reserves	0	Income	Income	0	3,900		3,900	22

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Total for Program:						68,500	164,800		
Environment & Compliance									
2799.091	Support Services Costs	657,300	Operating	Expenditure	657,300		(200)	657,100	23
2871.006	Licence Plate Recognition Costs	0	Operating	Expenditure	0		87,600	87,600	23
4073.101	Transfer from Council Paid Parking Reserve	0	Capital	Income	0	87,600		87,600	23
2785.008	Stock	1,000	Operating	Expenditure	1,000		(1,000)	0	23
Total for Program:						87,600	86,400		
Economic Development									
2013.091	Support Services Costs	178,900	Operating	Expenditure	178,900		200	179,100	24
2014.014	Tourism Analysis Project	0	Operating	Expenditure	0		5,000	5,000	24
4096.101	Transfer from 2008/09 Special Rate Reserve	0	Capital	Income	0	5,000		5,000	24
Total for Program:						5,000	5,200		
TOTAL REPORTABLE FOR SUSTAINABLE ENVIRONMENT & ECONOMY						209,100	268,500		
NET MOVEMENT FOR SEPTMBER REVIEW - SURPLUS / (DEFICIT)						(161,900)			
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR GENERAL FUND						4,065,300	4,227,200		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Water Supply - Management									
6159.091	Support Services Costs	1,112,200	Operating	Expenditure	1,111,700		(500)	1,111,200	25
6437.001	Transfer to Reserves	891,800	Capital	Expenditure	898,600		500	899,100	25
6141.052	IS Strategic Plan Actions	0	Capital	Expenditure	0		28,500	28,500	25
6403.101	Transfer from Reserves	0	Capital	Income	0	28,500		28,500	25
Water Capital Works - Byron Bay									
6657.001	Coopers Shoot Reservoir - Additional Storage/Land Purchase	330,900	Capital	Expenditure	330,900		70,000	400,900	25
6649.001	Pipeline - Upgrade	200,000	Capital	Expenditure	200,000		(200,000)	0	25
6677.001	Recycled Waste Water from West Byron to Byron Foreshore res 15-616	25,000	Capital	Expenditure	25,000		200,000	225,000	25
6414.101	Section 64 Levies Applied	555,900	Capital	Income	555,900	70,000		625,900	25
Water Capital Works - Mullumbimby									
6770.013	West Mullumbimby Water Reticulation	0	Capital	Expenditure	0		12,000	12,000	25
6415.101	Transfer from Reserves	0	Capital	Income	0	12,000		12,000	25
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR WATER FUND						110,500	110,500		
Sewerage Service - Management									
7169.091	Support Services Costs	1,420,600	Operating	Expenditure	1,422,400		1,800	1,424,200	26
7437.001	Transfer to Reserves	0	Capital	Expenditure	0		(1,800)	(1,800)	26
7141.052	IS Strategic Plan Actions	0	Capital	Expenditure	0		28,500	28,500	26
7438.034	Protective Barriers	0	Capital	Expenditure	0		12,300	12,300	26
7403.101	Transfer from Reserves	0	Capital	Income	0	40,800		40,800	26
7141.051	Bangalow Habitat Corridors Project	0	Operating	Expenditure	0		20,000	20,000	26
7205.028	Other Maintenance	71,700	Operating	Expenditure	71,700		150,000	221,700	26
7437.001	Transfer to Reserves	0	Capital	Expenditure	0		(170,000)	(170,000)	26
7438.005	Miscellaneous Works	0	Capital	Expenditure	0		100,000	100,000	26
7438.033	Contingency Works	100,000	Capital	Expenditure	100,000		(100,000)	0	26
Sewerage Service - Byron Bay									
7649.001	SPS3003 rising main	200,000	Capital	Expenditure	200,000		(200,000)	0	26
7649.006	Childe St SPS3005 - pump upgrade	31,200	Capital	Expenditure	31,200		(31,200)	0	26
7649.007	Broken Hd Rd SPS3007 - pump upgrade	49,400	Capital	Expenditure	49,400		(49,400)	0	26
7649.013	West Byron - Inlet Works	0	Capital	Expenditure	0		50,000	50,000	26
7655.003	Byron Bay STP Construction	0	Capital	Expenditure	0		150,000	150,000	26
7785.001	Recycled Waste Water from West Byron to Byron Foreshore	0	Capital	Expenditure	0		200,000	200,000	26
7412.101	Transfer from Reserves	1,450,100	Capital	Income	1,450,100	92,700		1,542,800	26
7414.101	Section 64 Levies Applied	787,500	Capital	Income	787,500	26,700		814,200	26
Sewerage Service - Ocean Shores									
7849.001	Coastal Erosion Planning Measures and Contingency	350,000	Capital	Expenditure	350,000		(350,000)	0	26
7886.001	Pump Renewals	0	Capital	Expenditure	0		33,000	33,000	26
7421.101	Transfer from Reserves	650,000	Capital	Income	650,000	(317,000)		333,000	26
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR SEWER FUND						(156,800)	(156,800)		
TOTAL UNRESTRICTED CASH SURPLUS/(DEFICIT) ADJUSTMENT FOR GENERAL FUND						(161,900)			



Quarterly Budget Review 30th September 2017



**BYRON SHIRE COUNCIL
2017/2018 Budget Review as at 30th September 2017
QUARTERLY BUDGET REVIEW STATEMENTS - OLG REPORTING REQUIREMENTS**

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BYRON SHIRE COUNCIL

2017/2018 Budget Review as at 30th September 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 30th September 2017 indicates that Councils' projected financial position at 30th June 2018 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:-3rd November2017

James Brickley
Responsible Accounting Officer, Byron Shire Council

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 3

2017/2018 Budget Review as at 30th September 2017 Consolidated Fund Income and Expenses by Type					
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18
Operating Revenue					
Rates & Annual Charges	38,767,800	0	0	38,767,800	39,196,971
User Charges and Fees	30,574,900	0	467,900	31,042,800	6,478,565
Interest and Investment Revenue	1,697,700	0	0	1,697,700	213,571
Other Revenues	1,645,500	0	204,400	1,849,900	342,603
Grants and Contributions - Operating	4,142,100	0	1,858,600	6,000,700	1,690,390
Grants and Contributions - Capital	626,800	0	0	626,800	602,536
Total Income from Continuing Operations	77,454,800	0	2,530,900	79,985,700	48,524,635
Operating Expenditure					
Employee Costs	17,185,000	0	88,000	17,273,000	6,971,103
Borrowing Costs	4,448,900	0	(1,500)	4,447,400	879,561
Materials and Contracts	39,679,900	155,000	2,792,500	42,627,400	13,694,427
Depreciation	12,939,400	0	0	12,939,400	5,692,225
Legal Costs	0	0	0	0	0
Other Expenses	5,289,400	0	193,800	5,483,200	2,386,219
Total Expenses from Continuing Operations	79,542,600	155,000	3,072,800	82,770,400	29,623,535
Net Operating Result from Continuing Operations	(2,087,800)	(155,000)	(541,900)	(2,784,700)	18,901,100
Net Operating Result before Capital Items	(2,714,600)	(155,000)	(541,900)	(3,411,500)	18,298,564

2017/2018 Budget Review as at 30th September 2017 General Fund Income and Expenses by Type					
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18
Operating Revenue					
Rates & Annual Charges	26,472,000	0	0	26,472,000	26,665,339.22
User Charges and Fees	18,845,600	0	467,900	19,313,500	4,792,213.98
Interest and Investment Revenue	1,373,800	0	0	1,373,800	28,322.70
Other Revenues	1,645,500	0	204,400	1,849,900	342,602.95
Grants and Contributions - Operating	3,938,400	0	1,858,600	5,797,000	1,690,390.05
Grants and Contributions - Capital	626,800	0	0	626,800	602,536.01
Total Income from Continuing Operations	52,902,100	0	2,530,900	55,433,000	34,121,405
Operating Expenditure					
Employee Costs	16,305,500	0	88,000	16,393,500	3,860,115.74
Borrowing Costs	1,083,600	0	(1,500)	1,082,100	92,874.95
Materials and Contracts	25,284,400	155,000	2,564,200	28,003,600	8,757,473.08
Depreciation	8,717,900	0	0	8,717,900	2,347,925.00
Other Expenses	5,128,000	0	193,800	5,321,800	2,350,177.59
Total Expenses from Continuing Operations	56,519,400	155,000	2,844,500	59,518,900	17,408,566.36
Net Operating Result from Continuing Operations	(3,617,300)	(155,000)	(313,600)	(4,085,900)	16,712,839
Net Operating Result before Capital Items	(4,244,100)	(155,000)	(313,600)	(4,712,700)	16,110,303

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 3

2017/2018 Budget Review as at 30th September 2017 Water Fund Income and Expenses by Type					
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18
Operating Revenue					
Rates & Annual Charges	2,245,100	0	0	2,245,100	2,285,106
User Charges and Fees	6,597,700	0	0	6,597,700	958,298
Interest and Investment Revenue	131,000	0	0	131,000	102,667
Other Revenues	0	0	0	0	0
Grants and Contributions - Operating	102,500	0	0	102,500	0
Grants and Contributions - Capital	0	0	0	0	0
Total Income from Continuing Operations	9,076,300	0	0	9,076,300	3,346,071
Operating Expenditure					
Employee Costs	420,700	0	0	420,700	96,504
Borrowing Costs	0	0	0	0	0
Materials and Contracts	7,048,000	0	28,000	7,076,000	5,263,489
Depreciation	1,169,600	0	0	1,169,600	292,400
Other Expenses	78,500	0	0	78,500	17,571
Total Expenses from Continuing Operations	8,716,800	0	28,000	8,744,800	5,669,964
Net Operating Result from Continuing Operations	359,500	0	(28,000)	331,500	(2,323,893)
Net Operating Result before Capital Items	359,500	0	(28,000)	331,500	(2,323,893)

2017/2018 Budget Review as at 30th September 2017 Sewer Fund Income and Expenses by Type					
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18
Operating Revenue					
Rates & Annual Charges	10,050,700	0	0	10,050,700	10,246,525
User Charges and Fees	5,131,600	0	0	5,131,600	728,053
Interest and Investment Revenue	192,900	0	0	192,900	82,581
Other Revenues	0	0	0	0	0
Grants and Contributions - Operating	101,200	0	0	101,200	0
Grants and Contributions - Capital	0	0	0	0	0
Total Income from Continuing Operations	15,476,400	0	0	15,476,400	11,057,160
Operating Expenditure					
Employee Costs	458,800	0	0	458,800	96,244
Borrowing Costs	3,365,300	0	0	3,365,300	786,686
Materials and Contracts	7,347,500	0	200,300	7,547,800	2,591,704
Depreciation	3,051,900	0	0	3,051,900	3,051,900
Legal Costs	0	0	0	0	0
Other Expenses	82,900	0	0	82,900	18,470
Total Expenses from Continuing Operations	14,305,400	0	200,300	14,506,700	6,545,005
Net Operating Result from Continuing Operations	1,170,000	0	(200,300)	969,700	4,512,155
Net Operating Result before Capital Items	1,170,000	0	(200,300)	969,700	4,512,155

BYRON SHIRE COUNCIL

2017/2018 Budget Review as at 30th September 2017					
Consolidated Capital Budget					
Description		Original Est 1-Jul-17	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18
Capital Funding					
Revenue Funded		1,583,200	300,100	1,883,300	464,199
Special Rate funded		611,800	0	611,800	163,147
Capital Grants and Contributions		23,426,300	(1,846,600)	21,645,700	745,255
Internal Restrictions	Internal Reserves	19,781,960	592,044	20,985,904	2,889,498
	Developer Contributions	15,316,100	(303,000)	15,043,100	5,224,060
	Unexpended Loans	0	0	0	0
External Restrictions					
	Crown Reserves	0	0	0	0
	Domestic Waste Reserve	20,640	7,356	27,996	27,986
	Unexpended Grants	516,700	(6,200)	510,500	441,282
New Loans		2,160,000	0	2,160,000	354,551
Total Capital Funding		63,416,700	(1,256,300)	62,868,300	10,309,976
Capital Expenditure					
New Assets					
	Plant & Equipment	0	0	0	0
	Land & buildings	0	0	0	0
	Roads, Bridges and Footpaths	0	0	0	0
Renewals					
	Plant & Equipment	15,328,200	(103,300)	15,224,900	4,033,819
	Land & buildings	3,590,600	671,400	4,262,000	954,582
	Roads, Bridges and Footpaths	41,056,600	(2,601,100)	39,195,500	5,381,407
	Drainage	422,900	74,600	497,500	35,342
	Other Assets	1,548,900	714,400	2,293,300	348,245
Loan Principal Repayments		2,639,800	0	2,639,800	435,102
Total Capital Expenditure		64,587,000	(1,244,000)	64,113,000	11,188,496
Net		(1,170,300)	(12,300)	(1,244,700)	(878,520)

BYRON SHIRE COUNCIL

2017/2018 Budget Review as at 30th September 2017					
General Fund Capital Budget					
Description		Original Est 1-Jul-17	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18
Revenue Funded		1,583,200	300,100	1,883,300	464,199
Special Rate funded		611,800	0	611,800	163,147
Capital Grants and Contributions		23,426,300	(1,846,600)	21,645,700	745,255
Internal Restrictions					
	Information Services Reserve	0	0	0	0
	Caravan Park Reserve	845,800	80,000	925,800	26,663
	ELE Reserve	0	0	0	0
	Legal Services Reserve	0	0	0	0
	Quarry Reserve	250,100	0	250,100	46,423
	Waste Management Reserve	381,360	122,044	503,404	178,192
	Plant Reserve	912,800	0	912,800	0
	Property Reserve	117,600	0	117,600	83,658
	Risk Management Reserve	10,000	0	10,000	0
	CI Carryover Reserve	337,200	218,500	555,700	113,760
	Byron Bay Library Reserve	19,900	60,000	79,900	0
	Council Paid Parking Reserve	0	0	0	0
	Human Resource Reserve	0	0	0	0
	Crown Paid Parking Reserve	60,000	4,200	64,200	4,122
	Footpath Dining Reserve	300	0	300	70,118
	Infrastructure Reserve	60,300	0	60,300	0
	Stormwater Levy Reserve	374,900	74,600	449,500	35,303
	Environmental Levy Reserve	0	0	0	0
	Childrens Services Reserve	0	12,600	12,600	0
	GM Reserve	0	0	0	0
	2007/08 Special Rate Reserve	2,400	0	2,400	0
	2008/09 Special Rate Reserve	32,900	0	32,900	27,178
	Infrastructure Renewal Reserve	4,955,900	112,400	5,372,300	951,575
	Special Events Response & Mitigation	0	0	0	0
	Property Development Reserve	435,000	0	435,000	77,058
	Bridge Replacement Fund	307,900	120,000	427,900	343,545
	2017/18 Special Rate Reserve	862,400	0	862,400	878,520
	Developer Contributions	10,196,800	(399,700)	9,827,100	1,807,366
	Unexpended Loans	0	0	0	0
External Restrictions					
	Unexpended Grants	516,700	(6,200)	510,500	441,282
	Crown Reserves	0	0	0	0
	Domestic Waste Reserve	20,640	7,356	27,996	27,986
Other. E.g Loans	New Loans	2,160,000	0	2,160,000	354,551
Total Capital Funding		48,482,200	(1,140,700)	47,741,500	6,839,900
Renewals	Plant & Equipment	0	0	0	0
	Plant & Equipment	922,800	0	922,800	0
	Land & buildings	3,590,600	671,400	4,262,000	954,582
	Roads, Bridges and Footpaths	41,056,600	(2,601,100)	38,825,500	5,381,407
	Drainage	422,900	74,600	497,500	35,342
	Other Assets	1,548,900	714,400	2,293,300	348,245
Loan Principal Repayments	Principal on Loans	940,400	0	940,400	120,325
Total Capital Expenditure		48,482,200	(1,140,700)	47,741,500	6,839,900
Net		0	0	0	0

BYRON SHIRE COUNCIL

2017/2018 Budget Review as at 30th September 2017					
Water Fund Capital Budget					
Description		Original Est 1-Jul-17	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18
Capital Funding					
Revenue Funded		0	0	0	0
Capital Grants and Contributions		0	0	0	0
Internal Restrictions	Water Capital Works Reserve	714,900	12,000	726,900	529,087
New Loans	Developer Contributions	5,119,300	70,000	5,189,300	2,354,733
		0	0	0	0
Total Capital Funding		5,834,200	82,000	5,916,200	2,883,820
Capital Expenditure					
New Assets					
	Plant & Equipment	0	0	0	0
	Land & buildings			0	0
	Roads, Bridges and Footpaths				
Renewals					
	Plant & Equipment	5,834,200	82,000	5,916,200	2,883,820
	Land & buildings				
	Other Assets				
Loan Principal Repayments		0		0	0
Total Capital Expenditure		5,834,200	82,000	5,916,200	2,883,820
Net		0	0	0	0

BYRON SHIRE COUNCIL

2017/2018 Budget Review as at 30th September 2017					
Sewer Fund Capital Budget					
Description		Original Est 1-Jul-17	Revote	Revised Est 30-Jun-18	Actual 30-Jun-18
Capital Funding					
Revenue Funded		0	0	0	0
Capital Grants and Contributions		0	0	0	0
Internal Restrictions					
	Sewer Capital Works Reserve	10,270,600	(224,300)	10,046,300	402,815
	Sewer Plant Reserve	0	12,300	12,300	0
	Developer Contributions	0	26,700	26,700	1,061,961
Total Capital Funding		10,270,600	(185,300)	10,085,300	1,464,776
Capital Expenditure					
New Assets					
	Plant & Equipment	0	0	0	0
	Land & buildings			0	0
	Roads, Bridges and Footpaths			0	0
Renewals					
	Plant & Equipment	8,571,200	(185,300)	8,385,900	1,149,999
	Land & buildings				
	Roads, Bridges and Footpaths				
	Drainage				
	Other Assets			0	0
Loan Principal Repayments		1,699,400		1,699,400	314,777
Total Capital Expenditure		10,270,600	(185,300)	10,085,300	1,464,776
Net		0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 3

2017/2018 Budget Review as at 30th September 2017 Cash & Investments All Funds							
Description	MOVEMENTS					Estimated Closing Balance 30-Jun-18	Actual Closing Balance 30-Jun-18
	Opening Balance	Original Est 1-Jul-17 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-18 To / (From)		
GENERAL FUND							
INTERNAL RESERVES							
Information Technology	217,309	(159,800)	0	0	(159,800)	57,509	217,309
Caravan Park - Council	2,611,604	(278,700)	0	(81,000)	(359,700)	2,251,904	2,584,941
Employee Leave entitlements	971,413	0	0	0	0	971,413	971,413
Waste Management Facility	2,603,214	154,200	0	1,213,231	1,367,431	3,970,645	2,603,214
Plant	1,938,782	(243,800)	0	0	(243,800)	1,694,982	1,938,782
Quarry	615,994	(250,100)	0	0	(250,100)	365,894	569,571
Risk Management	179,314	(35,700)	0	0	(35,700)	143,614	179,101
Property	624,804	(153,800)	0	0	(153,800)	471,004	540,663
Carryover-Asset Management Services	1,123,955	(705,000)	0	(218,500)	(923,500)	200,455	888,502
Environmental Planning	224,468	(220,500)	0	(3,900)	(224,400)	68	131,857
Footpath Dining	112,102	(6,900)	0	0	(6,900)	105,202	108,602
Byron Bay Library	227,124	(19,900)	0	(85,300)	(85,200)	141,924	227,124
Paid Parking	0	0	0	0	0	0	0
Human Resources	65,343	0	0	0	0	65,343	65,343
Legal Services	514,824	(90,300)	0	0	(90,300)	424,524	514,824
Community Development	129,429	(76,200)	0	(15,000)	(91,200)	38,229	125,388
Stormwater Drainage	160,064	(81,400)	0	(78,600)	(160,000)	64	124,761
Election Expense Reserve	60,000	60,000	0	0	60,000	120,000	120,000
Environmental Levy Reserve	111,124	(94,100)	0	(13,400)	(94,100)	17,024	106,437
Childrens Services	100,000	12,100	0	0	(1,300)	98,700	100,000
General Managers office	56,000	0	0	0	0	56,000	56,000
DLG Financial Assistance Grant	1,478,600	(1,460,500)	0	(18,100)	(1,478,600)	0	0
Revolving Energy Fund	36,529	0	0	0	0	36,529	36,529
Tennis Court Reserve	5,725	(100)	0	0	(100)	5,625	5,725
Asset Re-Valuation Reserve	10,620	0	0	0	0	10,620	10,620
2006/07 Special Rate Carryover Reserve	113,400	(5,400)	0	0	(5,400)	108,000	126,653
2007/08 Special Rate Carryover Reserve	706,148	(702,900)	0	0	(702,900)	3,248	706,148
2008/09 Special Rate Carryover Reserve	247,481	(164,900)	0	(5,000)	(169,900)	77,581	229,758
Structural Change	198,185	0	0	0	0	198,185	198,185
Mullumbimby Civic Hall	0	0	0	0	0	0	0
Brunswick Heads Memorial Hall	50,011	0	0	0	0	50,011	50,011
South Golden Beach Hall	25,411	0	0	0	0	25,411	25,411
Infrastructure Renewal Reserve	3,662,080	(3,052,900)	(409,000)	(199,900)	(3,661,800)	280	2,710,505
Mullumbimby Pioneer Centre	3,612	0	0	0	0	3,612	3,612
Byron Bay Library Exhibition Space S355 Committee	35,789	0	0	0	0	35,789	31,425
Suffolk Park Community Centre	19,208	0	0	0	0	19,208	18,138
On-Site Sewerage Mgmt	514,131	0	0	0	0	514,131	670,937
Special Events Response & Mitigation	181,191	82,000	0	0	82,000	243,191	161,191

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4.5 - ATTACHMENT 3

2017/2018 Budget Review as at 30th September 2017 Cash & Investments All Funds							
Description	Opening Balance	MOVEMENTS				Estimated Closing Balance 30-Jun-18	Actual Closing Balance 30-Jun-18
		Original Est 1-Jul-17 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-18 To / (From)		
Property Development Reserve	0	(489,700)	0	1,100,000	610,300	510,300	0
Suffolk Park Open Space Reserve	50,000	0	0	0	0	50,000	50,000
Bridge Replacement Fund	781,222	(307,900)	0	(120,000)	(427,900)	353,322	437,676
Ocean Shores Community Centre	20,056	0	0	0	0	20,056	20,056
Grant Management Reserve	67,760	0	0	(15,000)	(15,000)	52,760	67,760
2017/18 Special Rate Carryover Reserve	0	219,100	0	0	219,100	219,100	306,480
Section 94 interest	0	456,500	0	0	456,500	456,500	0
Total Internal Reserves	20,844,407	(7,616,600)	(409,000)	1,479,531	(6,546,069)	14,298,338	18,049,795
EXTERNAL RESERVES							
Crown Reserves	492,354	81,700	0	(3,500)	78,200	570,554	452,538
Domestic Waste Management	1,338,320	159,800	0	(145,631)	14,169	1,352,489	1,338,320
Paid Parking Crown	341,926	(3,000)	0	(34,200)	(37,200)	304,726	307,831
Bonds and Deposits	3,963,016	0	0	0	0	3,963,016	3,963,016
Total External Reserves	6,135,615	238,500	0	(183,331)	55,169	6,190,784	6,061,705
Total New Loans							
SECTION 94 CURRENT PLAN							
Open Space	3,953,697	1,420,300	(30,000)	(739,300)	651,000	4,604,697	3,968,738
Community Facilities	1,610,237	(313,500)	0	67,100	(246,400)	1,363,837	1,639,052
Car Parking	1,453,281	(850,000)	0	850,000	0	1,453,281	1,453,281
Bikeways	1,390,761	(601,700)	0	(125,000)	(726,700)	664,061	1,280,798
Road Upgrading	7,612,256	(7,648,200)	0	290,400	(7,357,800)	254,456	6,550,860
Rural Roads	1,392,637	(38,900)	0	0	(38,900)	1,353,737	1,385,033
Civic & Urban Improvements	1,489,585	(37,900)	0	6,900	(31,000)	1,458,585	1,455,676
Council Administration	330,884	(228,100)	0	37,400	(190,700)	140,184	225,977
Shire Support Facilities	240,313	0	0	4,600	4,600	244,913	244,955
Section 94A Levy	556,275	(159,100)	0	(37,400)	(196,500)	359,775	575,040
Total Current Plan	20,029,926	(8,457,100)	(30,000)	354,700	(8,132,400)	11,897,526	18,779,410
SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS							
Sustainable Environment & Economy							
EHC - Exempt & Complying Development	30,000	(30,000)	0	0	(30,000)	0	30,000
Graminoid Clay Heath Restoration Project	5,603	(5,500)	0	0	(5,500)	103	4,344
Responsible Pet Ownership	5,685	0	0	0	0	5,685	5,685
Local Heritage Advisory service	0	0	0	0	0	0	0
Heritage Advisor	4,800	(4,800)	0	0	(4,800)	0	4,800
Byron Food Advantage	11,045	(11,000)	0	0	(11,000)	0	3,145
Infrastructure Services							
Old pacific Highway Maintenance	575,938	0	0	0	0	575,938	593,524

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2017/2018 Budget Review as at 30th September 2017 Cash & Investments All Funds							
Description	Opening Balance	MOVEMENTS				Estimated Closing Balance 30-Jun-18	Actual Closing Balance 30-Jun-18
		Original Est 1-Jul-17 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-18 To / (From)		
Roads to Recovery	-	(207,600)	0	207,600	0	0	0
Open Tallow Creek Mouth	5,759	0	0	0	0	5,759	5,759
Natural Disaster Restricted Funding	118,740	0	0	0	0	118,740	118,740
Amenities Block, Tom Kendall Oval	1,500	(1,500)	0	0	(1,500)	0	1,500
Country Passenger Trans Infrastructure Gr	24,836	0	0	0	0	24,836	24,836
Crime Prevention Lighting	6,464	(6,400)	0	0	(6,400)	64	6,464
NSW EPA Clean Up & Prevention	1,491	0	0	0	0	1,491	1,491
NSW Crime Prevention Grant 2017/18	50,000	0	0	0	0	50,000	50,000
Tinderbox Causeway	27,273	0	0	0	0	27,273	27,273
Bangalow Cemetery – Gough	9,191	0	0	0	0	9,191	9,191
Visitor Centre Contribution	50,000	0	0	0	0	50,000	50,000
Waste Management Services							
Waste Levy Performance Imp'tment Payment	24,155	(24,100)	0	0	(24,100)	55	24,155
Better Waste & Recycling Fund 2013-2015	190,034	(140,400)	0	0	(140,400)	49,634	190,034
Organic Infrastructure Grant	106,650	0	0	0	0	106,650	106,650
Corporate & Community Services							
Reconciliation Week	4,360	(5,000)	0	600	(4,400)	0	4,360
Naidoc Week Contribution	1,800	(1,800)	0	0	(1,800)	0	1,800
Total Restricted Grants & Contributions	1,255,325	(438,100)	0	208,200	(229,900)	998,147	1,236,480
TOTAL GENERAL FUND	48,265,274	(16,273,300)	(439,000)	1,859,100	(14,853,200)	33,384,795	44,127,390

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

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2017/2018 Budget Review as at 30th September 2017 Cash & Investments All Funds								
Description	Opening Balance	MOVEMENTS				Revised Estimated Movement 30-Jun-18 To / (From)	Estimated Closing Balance 30-Jun-18	Actual Closing Balance 30-Jun-18
		Original Est 1-Jul-17 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)				
WATER FUND								
RESERVES								
Capital Works	4,953,816	1,414,200	0	(40,000)		1,374,200	6,328,016	4,525,867
SECTION 64 PLAN								
S64 - Byron, Bang, Bruns, O'shrs	29,945						29,945	29,945
S64 - Mullumbimby	6,662,172	(4,519,300)	0	(70,000)		(4,589,300)	2,072,872	4,282,922
TOTAL WATER FUND	11,645,933	(3,105,100)	0	(110,000)		(3,215,100)	8,430,833	8,838,734
SEWER FUND								
RESERVES								
Capital Works	7,372,751	(1,110,300)	0	24,000		(1,086,300)	6,286,451	7,313,004
Plant Reserve	827,800			(12,300)		(12,300)	815,500	815,500
SECTION 64 PLAN								
S64 - Bangalow	1,492,140						1,492,140	1,492,140
S64 - Byron, Mullum, Bruns, O'shrs	8,091,508	(2,138,400)	0	(26,700)		(2,165,100)	5,926,408	7,333,955
TOTAL SEWER FUND	17,784,198	(3,248,700)	0	(15,000)		(3,263,700)	14,520,498	16,954,599
TOTAL RESTRICTED	77,695,405	(22,627,100)	(439,000)	1,734,100		(21,332,000)	56,336,127	69,920,723
TOTAL CASH & INVESTMENTS	78,839,000							78,480,117
AVAILABLE CASH	1,143,595							8,559,394

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

The indicated cash and investment position at 30 September 2017 is \$78,480,116.58. Indicative total restricted fund reserves equate to \$69,920,723. This has been taken at a point in time and is just a snapshot at 30 September 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 30 September 2017

Reconciliation

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

**2017/2018 Budget Review as at 30th September 2017
Key Performance Indicators**

Rate & Annual Charges Outstanding Ratio % Debt Cover Ratio % Asset Renewals Ratio	CONSOLIDATED Year Ended 30/6/17 Estimated	5.00% 56.59% 294.14%	GENERAL Year Ended 30/6/17 Estimated	5.00% 39.33% 272.52%	WATER Year Ended 30/6/17 Estimated	5.00% 0.00% 505.83%	SEWER Year Ended 30/6/17 Estimated	5.00% 68.30% 274.78%

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2017/2018 Budget Review as at 30th September 2017 Contracts Entered into During Quarter					
Contract Title (details of project works, goods or services to be provide or property leased/transferred)	Name and Address of Contractor	Starting Date	Contract Term	Contract Amount	Budgeted?
IT Technical Analyst Panel	PROFICIENCY GROUP PTY LTD The Trustees for Cromack Family Trust & The Trustee for PJTJ Trust & The Trustee for Payne Investment Trust	1/06/2017 20/03/2017	1/06/2020 27/10/2017	schedule of rates	Yes
Contract inspection and management services - construction of SFRC roundabout	O'CONNOR MARSDEN & ASSOCIATES PTY LIMITED	1/07/2017	1/07/2021	293,091.00 schedule of rates	Yes
Internal Audit Risk and Improvement Services	Arcadis	5/06/2017	30/09/2017	126,900.00	Yes
BSC Integrated Waste Management Strategy	FEWSTER BROTHERS CONTRACTING PTY LTD	1/04/2017	31/10/2017	136,359.00	Yes
Recycled Water Tertiary Sand Filter Tank Replacement	M R CAGNEY PTY LTD	21/08/2017	30/06/2019	109,603.00	Yes
Replacement manure pit, mangrove and byron bay movement Strategies	Various suppliers	2/12/2016	31/12/2017	58,250.00	Yes
Plant Hire and Truck Haulage	VIM & LEST COMMUNICATIONS PTY LTD	1/09/2017	17/10/2017	86,500.00	Yes
Conferencing Byron	JUNO ENERGY PTY LTD	14/08/2017	30/06/2020	168,977.73	Yes
Solar Bulk Buy	Boral Asphalt	26/06/2017	26/01/2018	79,750.00	Yes
NOROC Road Surfacing Panel	DFJ Architects	1/08/2017	31/08/2019	55,000.00	Yes
Flood Remediation Works QLD Mullumbimby	DFJ Architects	3/10/2017	24/10/2017	97,200.00	Yes
Architect Services Clarks Beach Amenities	The Trustee for HARDING BROS UNIT TRUST	1/09/2017	30/06/2018	196,682.75	Yes
Architect Services Bangalow Train Station Refurbishment	Rocla Pty Ltd	12/04/2017	12/04/2018	64,100.00	Yes
New Brighton Beach Scraping Works 2017	HUSS Planning	16/08/2017	16/08/2018	72,590.00	Yes
Box Culvert Supply Byron Street Byron Bay	HILLPA				
Byron Shire Recreation Needs Assessment					
Byron Shire Employment Lands Strategy Consultant					

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5 - ATTACHMENT 3

2017/2018 Budget Review as at 30th September 2017 Legal Expenses		
Expense	Expenditure YTD \$	Budgeted Y/N
Legal Fees	84,328.47	Y