

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, 12 November 2020
Time	2.00pm

Vanessa Adams
Director Corporate and Community Services

*I2020/1760
Distributed 05/11/20*

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 Code of Conduct for Councillors (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 the Code of Conduct for Councillors.

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.

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 of the provisions in the Code of Conduct (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 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

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4. STAFF REPORTS

Corporate and Community Services

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4.2	Quarterly Update - Implementation of Special Rate Variation	18
4.3	Budget Review - 1 July 2020 to 30 September 2020	24

ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

Report No. 3.1 **Adoption of Minutes - 20 August 2020**
Directorate: Corporate and Community Services
Report Author: James Brickley, Manager Finance
File No: I2020/1747

RECOMMENDATION:

That the minutes of the Finance Advisory Committee Meeting held on 20 August 2020 be confirmed.

Attachments:

1 Minutes 20/08/2020 Finance Advisory Committee, I2020/1210 , page 6 [↓](#)

BYRON SHIRE COUNCIL

ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

3.1

Report

The attachment to this report provides the minutes of the Finance Advisory Committee Meeting of 20 August 2020 .

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Report to Council

The minutes were reported to Council on 24 September 2020.

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MINUTES OF MEETING



FINANCE ADVISORY COMMITTEE MEETING

Venue	Conference Room, Station Street, Mullumbimby
Date	Thursday, 20 August 2020
Time	2.00pm

BYRON SHIRE COUNCIL

ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

3.1 - ATTACHMENT 1

BYRON SHIRE COUNCIL

FINANCE ADVISORY COMMITTEE MEETING MINUTES

20 AUGUST 2020

Minutes of the Finance Advisory Committee Meeting held on Thursday, 20 August 2020

File No: I2020/1210

PRESENT: Cr B Cameron, Cr A Hunter (virtual) and Cr M Lyon

Staff: Mark Arnold (General Manager)
Vanessa Adams (Director Corporate and Community Services)
Phil Holloway (Director Infrastructure Services)
James Brickley (Manager Finance) (virtual)
Mila Jones (Minute taker)

Cr Cameron (Chair) opened the meeting at 2.10pm and acknowledged that the meeting was being held on Bundjalung Country.

APOLOGIES:

There was an apology received from Cr Spooner.

DECLARATIONS OF INTEREST – PECUNIARY AND NON-PECUNIARY

There were no declarations of interest.

ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

Committee Recommendation:

That the minutes of the Finance Advisory Committee Meeting held on 14 May 2020 be confirmed.
(Cameron/Lyon)

The recommendation was put to the vote and declared carried.

BUSINESS ARISING FROM PREVIOUS MINUTES

There was no business arising from previous minutes.

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

Report No. 4.1 **Carryovers for Inclusion in the 2020-2021 Budget**
File No: I2020/1178

Committee Recommendation:

That the Committee endorses the recommendation that Council approves the works and services (with respective funding) shown in Attachment 1 (#E2020/60174) to be carried over from the 2019/2020 financial year and that the carryover budget allocations be adopted as budget revotes for inclusion in the 2020/2021 Budget Estimates.
(Cameron/Hunter)

The recommendation was put to the vote and declared carried.

BYRON SHIRE COUNCIL

ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

3.1 - ATTACHMENT 1

BYRON SHIRE COUNCIL

FINANCE ADVISORY COMMITTEE MEETING MINUTES

20 AUGUST 2020

Report No. 4.2 **Quarterly Update - Implementation of Special Rate Variation**
File No: I2020/1202

Committee Recommendation:

That the Finance Advisory Committee notes the quarterly update on the Special Rate Variation Implementation as at 30 June 2020 as outlined in Attachment 1 (#E2020/63603). (Lyon/Cameron)

The recommendation was put to the vote and declared carried.

Report No. 4.3 **Budget Review - 1 April 2020 to 30 June 2020**
File No: I2020/1208

Committee Recommendation:

1. That Council authorises the itemised budget variations as shown in Attachment 2 (#E2020/63870) which includes the following results in the 30 June 2020 Quarterly Review of the 2019/2020 Budget:
 - a) General Fund - \$699,700 change in Unrestricted Cash Result
 - b) General Fund - \$10,440,600 increase in reserves
 - c) Water Fund - \$1,966,800 increase in reserves
 - d) Sewerage Fund - \$1,491,600 increase in reserves.
2. That Council adopts the revised General Fund Estimated Unrestricted Cash Result of \$723,400 for the 2019/2020 financial year. (Cameron/Hunter)

The recommendation was put to the vote and declared carried.

There being no further business the meeting concluded at 3.10pm.

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES**Report No. 4.1 Unrestricted Cash and Reserves at 30 June 2020****Directorate:** Corporate and Community Services**Report Author:** James Brickley, Manager Finance**File No:** I2020/1731**Summary:**

This report has been prepared to allow the Finance Advisory Committee to note the Reserve Balances as at 30 June 2020.

At its Ordinary Meeting held on 22 October 2020 Council referred the Draft 2019/2020 Financial Statements to audit (Resolution: **20-549**) that incorporate the results outlined in this report.

RECOMMENDATION:

1. That the Reserve Balances as outlined in Attachment 1 (#E2020/87284) at 30 June 2020 be noted by the Finance Advisory Committee.
2. That the Unrestricted Cash Balance of \$724,300 as at 30 June 2020 be noted by the Finance Advisory Committee.

Attachments:

- 1 Schedule of Reserves as at 30 June 2020, E2020/87284 , page 14 [↓](#)

REPORT

This report has been prepared to allow the Finance Advisory Committee to note the Reserve Balances as at 30 June 2020 and the Unrestricted Cash Balance at 30 June 2020 as an indicator of Council's liquidity position.

At its Ordinary Meeting held on 22 October 2020 Council referred the Draft 2019/2020 Financial Statements to audit (Resolution **20-549**) that incorporate the results indicated in this report. At the time of preparing this report, the external audit is still to be finalised but is expected to be finalised before this meeting of the Finance Advisory Committee. It is not expected the outcomes of Council's unrestricted cash and reserve balances will change as a result of the external audit.

In terms of Council being able to fulfil its short term financial commitments liquidity 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 the following indicators provide a clear picture:

- 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 7(c) of Council's annual Financial Statements. It is calculated by deducting the total amount of internal and external restrictions or reserves from total cash and investments held.
- 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 27(a) of Council's annual Financial Statements. This indicator is usually provided on a consolidated basis i.e. amalgamating all of Council's General, Water and Sewerage Funds. However since the 2009/2010 financial year, Councils are required to calculate this ratio and other ratios by Fund for additional disclosure, as outlined in note 27(b) of Council's annual Financial Statements. On a consolidated basis at 30 June 2020, Council had \$3.14 of unrestricted current assets to each \$1 of unrestricted current liabilities. This is a decrease on the previous year where at 30 June 2019, this ratio was \$3.65 of unrestricted current assets to each \$1 of unrestricted current liabilities.
- Cash Expense Cover Ratio – this indicator was brought in from the 2013/2014 financial year and is disclosed at note 27(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 2020, Council was at 10.79 months. Again this is a decrease on the previous year, where at 30 June 2019 Council was at 11.02 months.

Unrestricted Cash Balance

The Unrestricted Cash Balance disclosed in the Financial Statements as at 30 June 2020 was \$724,300, being \$275,700 less than the amount available in 2018/2019. This means that all cash and investments held by Council (\$76,562,280 as at 30 June 2020) were restricted for a purpose by legislation, funding condition or Council resolution except for \$724,300.

At its Ordinary Meeting held on 8 August 2013 Council 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 (Water and Sewerage) will always have a \$0 (Nil) Unrestricted Cash Balance given the legislative requirements of water and sewerage

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1

revenues which require any unexpended funds to be reserved as an external restriction. Any reported Unrestricted Cash Balance will always relate to the General Fund.

Council was unable to maintain its goal of an unrestricted cash balance at 30 June 2020 of \$1,000,000 due to the impacts of the COVID-19 Pandemic in the later half of the 2019/2020 financial year. Given the scale of the pandemic, the adjustments required by Council to mitigate the impact and the drop in revenues, it has been pleasing to retain \$724,300 in unrestricted cash given initial forecasts were suggesting a much worse position due to greater anticipated revenue losses.

Nevertheless, Council currently has a budget which indicates a deficit of \$356,800 for the 2020/2021 financial year at this point. If it is Council's intention to restore the unrestricted cash balance back to \$1,000,000 at 30 June 2021, which is a strong recommendation, it will need to reverse the current projected budget position and turn that around by \$632,500 into a \$275,200 surplus. This should be a focus throughout the current financial year.

Reserves

Council's cash funded reserves are listed in Attachment 1. It shows the detail and value as at 30 June 2020 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.
- Internal restrictions – these are reserves set by Council for specific purposes that are not required to be restricted for external reasons i.e. legislation, condition etc. These reserves are generally created to isolate self-financing activities and their accumulated funds or if Council resolves to specifically set aside funds. Examples of internal restrictions are also listed in Attachment 1 and also in note 7(c) to Council's annual Financial Statements.

In summary, as at 30 June 2020 (and detailed in Note 7(c) to the annual Financial Statements) the following relate to reserves restricted against available cash and investments compared to balances at 30 June 2019:

	30 June 2020 \$	30 June 2019 \$
Total Cash and Investments	76,562,280	78,369,259
Less: total external restrictions (reserves)	49,193,999	55,988,330
Less: total internal restrictions (reserves)	26,643,981	21,380,929
Total unrestricted cash and investments	724,300	1,000,000

It is appropriate that Council considers its reserves which are restricted against available cash and investments and resolves by resolution to adopt their description and value. By default this occurred when Council adopted the Draft 2019/2020 Financial Statements at its Ordinary Meeting held on 22 October 2020 and will be further confirmed at the Ordinary Meeting held on 26 November 2020. Council reviews the position of held reserves through the annual budget process and at each quarterly budget review.

STRATEGIC CONSIDERATIONS

Community Strategic Plan and Operational Plan

CSP Objective	L2	CSP Strategy	L3	DP Action	L4	OP Activity
Community Objective 5: We have community led decision making which is open and inclusive	5.5	Manage Council's finances sustainably	5.5.2	Ensure the financial integrity and sustainability of Council through effective planning and reporting systems (SP)	5.5.2.2	Complete annual statutory financial reports

Legal/Statutory/Policy Considerations

5 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) 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.

10 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.

Financial Considerations

15 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 2020 for information.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Byron Shire Council Reserves as at 30 June 2020

Job#	Reserve Description	Balance 30/06/2019	Inflows	Outflows	Balance 30/06/2020
GENERAL FUND INTERNAL RESERVES					
General Fund Internal Reserves					
5013.201	Information Technology	157,873.62	68,782.90	33,000.00	193,656.52
5013.202	Caravan Park - Council	3,811,137.22	276,880.19	998,951.37	3,089,066.04
5013.204	Employee Leave Entitlements	970,948.76	0.00	337,860.85	633,087.91
5013.206	Waste Management Facility	4,316,353.95	5,765,834.81	4,368,828.30	5,713,360.46
5013.207	Plant	1,982,469.24	1,077,776.83	1,094,645.36	1,965,600.71
5013.208	Quarry	640,273.51	0.00	23,432.63	616,840.88
5013.209	Risk Management	89,168.93	107,200.00	40,002.72	156,366.21
5013.213	Property	683,997.84	0.00	437,897.17	246,100.67
5013.214	Community Infrastructure Carryover	744,142.26	123,756.00	463,099.52	404,798.74
5013.215	Land & Natural Environment	189,680.67	190,324.31	71,120.75	308,884.23
5013.217	Footpath Dining	239,288.95	108,984.55	21,528.98	326,744.52
5013.218	Byron Bay Library	312,461.29	0.00	6,327.37	306,133.92
5013.221	Paid Parking Council	0.00	2,780,612.76	2,780,612.76	0.00
5013.222	Human Resources	177,514.57	189,800.00	15,000.00	352,314.57
5013.223	Legal Services	500,000.00	267,600.00	267,600.00	500,000.00
5013.228	Community Development	272,048.50	190,351.37	34,926.91	427,472.96
5013.232	Stormwater Drainage	36,139.07	302,416.77	192,445.77	146,110.07
5013.235	Election Expense Reserve	126,853.72	60,000.00	30,494.28	156,359.44
5013.238	Environmental Levy Reserve	92,852.40	382,800.00	398,295.48	77,356.92
5013.240	Childrens Services	42,700.00	168,528.02	19,135.23	192,092.79
5013.241	General Managers Office	44,082.93	24,100.00	7,500.00	60,682.93
5013.242	DLG Financial Assistance Grant	1,642,600.00	1,704,300.00	1,642,600.00	1,704,300.00
5013.243	Revolving Energy Fund	38,146.57	0.00	0.00	38,146.57
5013.244	Tennis Court Reserve	0.00	613.63	613.63	0.00
5013.245	Asset Re-Valuation Reserve	10,620.00	0.00	0.00	10,620.00
5013.253	Mullumbimby Civic Hall	14,601.70	0.00	14,601.70	0.00
5013.254	Brunswick Heads Memorial Hall	86,645.34	6,682.64	60,000.00	33,327.98
5013.255	South Golden Beach Hall	23,571.59	10,315.12	0.00	33,886.71
5013.256	Infrastructure Renewal Reserve	531,669.48	503,721.10	729,216.90	306,173.68
5013.257	Mullumbimby Pioneer Centre	5,598.29	0.00	5,598.29	0.00
5013.258	Byron Bay Library Exhibition Space S355 Committee	34,112.83	532.23	6,347.34	28,297.72
5013.259	Brunswick Valley Community Centre	80.81	287.08	0.00	367.89
5013.260	Suffolk Park Community Hall	8,195.00	1,019.06	0.00	9,214.06
5013.261	On-Site Sewerage Mgmt	290,242.56	182,801.87	115,335.01	357,709.42
5013.262	Special Events Response & Mitigation	164,005.89	0.00	0.00	164,005.89
5013.263	Property Development Reserve	906,683.78	0.00	129,552.97	777,130.81
5013.264	Suffolk Park Open Space Reserve	50,000.00	0.00	0.00	50,000.00
5013.265	Bangalow Heritage House	0.00	0.00	0.00	0.00
5013.266	Bridge Replacement Fund	201,937.28	0.00	50,000.00	151,937.28
5013.267	Ocean Shores Community Centre	28,235.63	509.22	1,792.84	26,952.01
5013.268	Grant Management Reserve	44,747.68	2,848.65	18,748.65	28,847.68
5013.270	Byron Bay Town Centre Masterplan	454,730.14	503,721.10	99,132.08	859,319.16
5013.271	2017/18 Special Rate Carryover Reserve	33,664.75	3,474,700.00	3,394,753.61	113,611.14
5013.272	Information & Technology Service Fee	14,686.34	211,443.29	127,212.49	98,917.14
5013.273	Environment Enforcement Levy Expenditure	0.00	230,721.69	139,831.23	90,890.46
5013.274	Byron Senior Citizens Centre	40,566.77	10,957.28	0.00	51,524.05
5013.275	Infrastructure Renewal Res - Non Byron	330,083.11	1,007,442.20	707,911.20	629,614.11
5013.276	Economic Development	88,001.17	87,407.53	23,179.44	152,229.26
5013.277	Land Remediation Reserve	9,848.09	0.00	0.00	9,848.09
5013.278	WHS Incentive	68,866.45	0.00	28,750.00	40,116.45
5013.279	Community Building Maintenance	602,000.00	5,242.50	235,272.89	371,969.61
5013.280	Public Toilets	218,300.00	0.00	38,000.00	180,300.00
5013.281	Volunteer Visitor Fund	8,500.00	8,908.22	0.00	17,408.22
5013.282	Byron Bay Construction Contingency	0.00	300,000.00	0.00	300,000.00
Total General Fund Internal Reserves		21,380,928.68	20,339,922.92	19,211,155.71	22,509,695.88

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Byron Shire Council Reserves as at 30 June 2020

Job#	Reserve Description	Balance 30/06/2019	Inflows	Outflows	Balance 30/06/2020
General Fund Unexpended Loans -					
5015.207	Five Bridges Project	533,700.00			533,700.00
5015.207	Eureka Bridge	136,200.00		133,699.03	2,500.97
5015.207	Main Arm Rd Causeway #7	404,800.00		103,083.48	301,716.52
5015.207	Main Arm Rd Causeway #12	409,500.00		101,584.37	307,915.63
5015.207	Main Arm Rd Causeway #14	411,700.00		107,946.03	303,753.97
5015.207	Repentance Creek Road Causeway Replacement (17536)	628,000.00		99,578.38	528,421.62
5015.207	Causeways, Culvert and Bridge Renewal Investigations (Project to be determined)	71,000.00		0.00	71,000.00
5015.207	Johnston Lane Causeway	84,400.00		28,358.00	56,042.00
5015.207	Upper Wilsons Creek #10 Causeway Replacement (17551)	433,500.00		422,053.78	11,446.22
5015.207	Gittoes Lane Causeway Replacement (17502)	337,100.00		297,674.87	39,425.13
5015.207	Blackbean Road Causeway Replacement (17484)	441,900.00		437,756.36	4,143.64
5015.207	Tweed Valley Way Rural Major Culvert Replacement (17338)	426,800.00		392,542.52	34,257.48
5015.207	Settlement Rd Causeway (Durrumbul Rd #1)	300.00		300.00	0.00
5015.207	Old Mullumbimby Hospital Site Demolition	1,327,500.00		1,073,229.72	254,270.28
5015.207	Byron Creek Bridge	0.00	1,500,700.00		1,500,700.00
5015.207	Extend SGB Flood Pump inlet screen (Res 18/650)	0.00	15,000.00		15,000.00
5015.207	SGB Flood Pump variable speed drive and mods (Res 18/650)	0.00	169,994.79		169,994.79
Total General Fund Unexpended Loans		5,665,100.00	1,685,694.79	3,216,506.54	4,134,288.25
TOTAL GENERAL FUND INTERNAL RESERVES		27,046,028.68	22,025,617.71	22,427,662.25	26,643,984.13
GENERAL FUND EXTERNAL RESERVES					
Other General Fund External Reserves					
5029.201	Crown Reserves	260,303.47	226,346.46	443,188.45	43,461.48
5029.202	Domestic Waste Management	1,201,536.90	4,941,441.72	6,127,606.25	15,372.37
5029.204	Crown Reserves - Paid Parking	695,097.48	787,360.01	735,709.10	746,748.39
Total Other General Fund External Reserves		2,156,937.85	5,955,148.19	7,306,503.80	805,582.23
General Fund Developer Contributions (External Reserves)					
Section 94 Current Plan					
5017.201	Open Space	4,771,689.97	278,481.46	672,029.46	4,378,141.98
5017.205	Community Facilities	1,387,277.50	207,759.02	442,000.00	1,153,036.52
5017.206	Car Parking	1,506,879.29	28,480.64	0.00	1,535,359.93
5017.207	Cycleways	1,142,493.31	90,808.23	191,803.51	1,041,498.03
5017.208	Road Upgrading	3,849,952.84	190,707.68	66,831.39	3,973,829.13
5017.209	Rural Roads	1,484,292.24	335,428.91	246,138.07	1,573,583.08
5017.211	Civic & Urban Improvements	790,930.66	13,622.62	277,533.03	527,020.25
5017.212	Council Administration	417,787.49	129,300.94	125,500.00	421,588.43
5017.213	Shire Support Facilities	263,970.34	2,844.72	133,585.03	133,230.03
5017.214	Section 94A Levy Income	782,312.59	82,050.22	462,579.16	401,783.65
Total Section 94 Current Plan		16,397,586.23	1,359,484.44	2,617,999.65	15,139,071.02
Total General Fund Developer Contributions		16,397,586.23	1,359,484.44	2,617,999.65	15,139,071.02

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Byron Shire Council Reserves as at 30 June 2020

Job#	Reserve Description	Balance 30/06/2019	Inflows	Outflows	Balance 30/06/2020
General Fund Unexpended Grants					
Specific Purpose Grants - Sustainable Environment and Economy					
5021.264	Byron Habitat Corridors	9,808.65	16,880.00	9,800.00	16,888.65
5021.265	OEI Saving Our Species Iconic Koala	6,146.06	0.00	6,146.06	0.00
5021.266	Flying Fox Improvement Grant	15,900.00	19,176.45	15,900.00	19,176.45
5021.267	2019 Flying Fox Grant Pgm, Paddys Ck Yr1	28,000.00	0.00	28,000.00	0.00
5021.268	Small Farms, Small Grants	50,000.00	0.00	14,100.00	35,900.00
5021.269	Habitat Actions Grant 2019	0.00	15,900.00	0.00	15,900.00
5021.270	Byron Shire Koala Habitat Planting	0.00	18,750.00	0.00	18,750.00
5021.271	Leash-Up Pilot Communication Project	0.00	39,333.76	0.00	39,333.76
5021.272	Animal Pound Grant	0.00	4,000.00	0.00	4,000.00
Specific Purpose Grants - Corporate and Community Services					
5025.218	Library - Local priority grant	13,200.00	36,981.00	10,200.00	39,981.00
5025.247	Aboriginal Cultural Heritage Study	25,000.00	0.00	0.00	25,000.00
5025.248	Cook Pioneer Centre	115,400.00	0.00	115,400.00	0.00
5025.249	NSW Govt Bushfire Resilience & Economic	0.00	100,000.00	0.00	100,000.00
5025.250	FED Govt Bushfire Resilience & Economic	0.00	1,200,000.00	0.00	1,200,000.00
Specific Purpose Grants - Infrastructure Services					
	RTA Funding	0.00	11,607,100.00	11,607,100.00	0.00
	Roads to Recovery	0.00	2,096,000.00	2,096,000.00	0.00
5023.262	Open Tallow Creek Mouth	5,759.35	0.00	0.00	5,759.35
5023.268	Country Passenger Trans Infrastructure Gr	24,836.37	0.00	24,836.37	0.00
	Stronger Country Communities - Waterlily Park	0.00	142,300.00	142,300.00	0.00
5023.288	Fisheries Grant - Johnsons Lane	65,030.00	34,000.00	0.00	99,030.00
5023.290	Waterlily Park	60,640.00	0.00	60,640.00	0.00
5023.293	Crime Prevention Lighting Grant	75,000.00	0.00	41,593.55	33,406.45
5023.296	2017-19 CPTIGS Bus Shelters	6,000.00	85,200.00	91,200.00	0.00
5023.292	SCCF - Byron Shire Flood Warning Network	75,600.00	0.00	75,600.00	0.00
5023.294	SCCF - Mullum War Widows Cottage Refurb	59,800.00	0.00	10,195.22	49,604.78
5023.295	SCCF - Refurb of Mullum Museum Buildings	8,100.00	45,500.00	53,600.00	0.00
5023.297	SCCF - Mullum Drill Hall Refurbishment	47,600.00	0.00	47,600.00	0.00
5023.298	SCCF - Mullumbimby Gateway Rep & Renewal	3,900.00	28,300.00	32,200.00	0.00
5023.299	SCCF - Connecting Suffolk Park Cyclists	165,000.00	0.00	165,000.00	0.00
	SCCF - Amenities Building Eureka Rec Res	0.00	32,600.00	32,600.00	0.00
	SCCF - Lone Goat Gallery Refurbishment	0.00	59,500.00	59,500.00	0.00
5023.200	Byron Bay Bypass - Sydney Trains	44,200.00	0.00	0.00	44,200.00
5023.301	Bangalow Rd at Tinterbox Rd Talofa	6,800.00	235,200.00	242,000.00	0.00
	Cycleway - Bangalow Rd/Broken Head Rd	0.00	335,000.00	335,000.00	0.00
	Bridge - South Arm	0.00	588,400.00	588,400.00	0.00
	Byron Creek Bridge	0.00	593,200.00	593,200.00	0.00
	Byron Bay High School Turnaround Arakawal Court	0.00	380,900.00	380,900.00	0.00
	Safer Roads Program - Jonson Street	0.00	2,500.00	2,500.00	0.00
	REPAIR Project - Ewingsdale Road	0.00	155,000.00	155,000.00	0.00
	North Byron FRMS&P	0.00	14,000.00	14,000.00	0.00
5023.304	2019 ECG Other Projects	0.00	300,000.00	88,859.53	211,140.47
5023.304	2019 ECG Major Patching Program	0.00	2,200,000.00	1,742,364.25	457,635.75
	Reimbursement of Road Closure Costs	0.00	17,300.00	17,300.00	0.00
	Suffolk Park - Bangalow Road Onroad Cycl	0.00	1,000,000.00	1,000,000.00	0.00
5023.305	Sydney Trains - Railway Park	0.00	30,000.00	0.00	30,000.00
5023.306	CRIF - Control of High Priority Weeds	0.00	12,000.00	0.00	12,000.00
5024.209	Litter Prevention Grant	80,641.16	0.00	80,641.16	0.00
5024.210	Own It & Act Grant	0.00	6,335.22	0.00	6,335.22
5024.211	Butt Free Byron Shire Phase 2 Grant	0.00	27,500.00	0.00	27,500.00
5024.212	Better Waste & Recycling Fund	0.00	18,438.64	0.00	18,438.64
Total General Fund Unexpended Grants		992,361.59	21,497,295.07	19,979,676.14	2,509,980.52

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Byron Shire Council Reserves as at 30 June 2020

Job#	Reserve Description	Balance 30/06/2019	Inflows	Outflows	Balance 30/06/2020
General Fund Unexpended Contributions					
	RMS Contributions				
5023.229	Old Pacific Highway Maintenance	464,237.09	0.00	233,633.02	230,604.07
5023.264	Natural Disaster Funding	16,520.08	0.00	0.00	16,520.08
	Other				
5023.265	Allan Kennedy Investments	20,000.00	0.00	0.00	20,000.00
	Total General Fund Unexpended Contributions	500,757.17	0.00	233,633.02	267,124.15
General Fund Bonds and Deposits					
5031.201	Bonds and Deposits	2,982,559.52	847,857.95		3,830,417.47
	Total General Fund Bonds and Deposits	2,982,559.52	847,857.95	0.00	3,830,417.47
	TOTAL GENERAL FUND EXTERNAL RESERVES	23,030,202.35	29,659,785.65	30,137,812.61	22,552,175.39
	TOTAL GENERAL FUND RESERVES	50,076,231.03	51,685,403.36	52,565,474.86	49,196,159.53
WATER FUND RESERVES					
Water Fund External Reserves - Water Supplies					
6903.201	Capital Works	8,324,590.94	1,473,884.04	538,381.24	9,260,093.74
	Total Water Fund External Reserves - Water Supplies	8,324,590.94	1,473,884.04	538,381.24	9,260,093.74
Water Fund Developer Contributions Section 64 Plan					
6905.205	S64 - Mullumbimby	594,745.64	305,495.54	106,832.67	793,408.51
6905.208	S64 - Byron, Bang, Bruns, O/shrs	2,522,354.17	87,605.07	1,919,783.51	690,175.73
	Total Water Fund Developer Contributions	3,117,099.81	393,100.61	2,026,616.18	1,483,584.24
	TOTAL WATER FUND EXTERNAL RESERVES	11,441,690.75	1,866,984.65	2,564,997.42	10,743,677.98
SEWERAGE FUND RESERVES					
Sewerage Fund External Reserves - Sewerage Services					
7903.201	Capital Works	6,392,779.36	2,271,685.28	1,779,759.86	6,884,704.78
7903.202	Plant Reserve	773,387.12	122,791.64	0.00	896,178.76
	Total Sewerage External Reserves - Sewerage Services	7,166,166.48	2,394,476.92	1,779,759.86	7,780,883.54
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
Sewerage Fund Developer Contributions Section 64 Plan see					
7905.204	S64 - Bangalow	2,257,123.46	194,134.87		2,451,258.33
7905.207	S64 - Byron, Mullum, Bruns, O/shrs	6,428,047.69	1,117,904.05	1,879,948.23	5,666,003.51
	Total Sewerage Fund Developer Contributions	8,685,171.15	1,312,038.92	1,879,948.23	8,117,261.84
	TOTAL SEWERAGE FUND EXTERNAL RESERVES	15,851,337.63	3,706,515.84	3,659,708.09	15,898,145.38
	TOTAL RESERVES (ALL FUNDS)	77,369,259.41	57,258,903.85	58,790,180.37	75,837,982.88
	Total Cash and Investments	78,369,259.42			76,562,279.78
	Unrestricted Cash - Surplus/-Deficit	1,000,000.01			724,296.90

Report No. 4.2
Directorate:
Report Author:
File No:

Quarterly Update - Implementation of Special Rate Variation
Corporate and Community Services
James Brickley, Manager Finance
I2020/1739

Summary:

At its Ordinary Meeting held on 2 February 2017 Council 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**).

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 on 22 June 2017 (Resolution **17-268 part 1**).

At the same Ordinary Meeting Council 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 to provide quarterly updates to Council through the Finance Advisory Committee on adopted Plan's implementation. Whilst Council is no longer developing an annual Financial Sustainability Plan (from 2018/2019 onwards), it is important to provide progressive reporting on the implementation of the SRV.

The purpose of this report is to provide the Finance Advisory Committee with a quarterly update on implementation of the SRV and expenditure up to 30 September 2020.

RECOMMENDATION:

That the Finance Advisory Committee notes the quarterly update on the Special Rate Variation Implementation as at 30 September 2020 as outlined in Attachment 1 (#E2020/88148).

Attachments:

1 2017-2018 Special Rate Variation Expenditure as at 30 September 2020, E2020/88148 , page 22 [↓](#)

REPORT

At its Ordinary Meeting held on 2 February 2017 Council 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**).

At its Ordinary Meeting held on 22 June 2017 Council 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.*

This report is provided to the Finance Advisory Committee as advice on the implementation of the SRV and the current status of expenditure from 1 July 2020 to 30 September 2020 as detailed in Attachment 1, being the fourth year of the SRV.

5 The levy of Council's annual rates and charges was completed in accordance with Resolution **20-355** prior to 31 August 2020 and this included applying the fourth and final tranche of the 7.5% ordinary rate increase for 2020/2021, continuing the revised ordinary rating structure adopted by Council for 2017/2018 but applying new land valuations for rating purposes applicable for the 10 2020/2021 financial year. The ordinary rate levy for 2020/2021 was a month later this financial year due to the COVID-19 Pandemic and the relaxation of some Council statutory obligations by the Office of Local Government for one month. For the 2021/2022 financial year, Council reverts to rate pegging with retention of the additional SRV yield as part of the rating base. IPART has already set the rate peg for the 2021/2022 financial year at 2.0%.

15 The cumulative yield from the SRV for 2017/2018 (the first year of the increase) was \$1,185,000 with the yield for 2018/2019 being \$2,276,400, the yield for 2019/2020 being \$3,475,300 and the yield for 2020/2021, being the final year of the SRV, \$4,788,600.

20 Upon adoption of the 2020/2021 Budget Estimates, Council resolved to undertake the program of capital and maintenance works, including the additional SRV revenue and other funding, outlined in Attachment 1. During the course of the 2020/2021 financial year, any adjustments required to the expenditure budgets identified in the schedule of capital and maintenance works funded by the SRV revenue are presented to Council for approval via the Quarterly Budget Review process.

25 The expenditure program adopted for the 2020/2021 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.

STRATEGIC CONSIDERATIONS

Community Strategic Plan and Operational Plan

CSP Objective	L2	CSP Strategy	L3	DP Action	L4	OP Activity
Community Objective 5: We have community led decision making which is open and inclusive	5.2	Create a culture of trust with the community by being open, genuine and transparent	5.2.1	Provide timely, accessible and accurate information to the community	5.2.1.3	Report on progress of Delivery Program actions

Legal/Statutory/Policy Considerations

35 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.

40 Council Resolution **17-268, 18-429** and **17-222**.

Financial Considerations

45 There are no direct financial implications associated with this report. The table included at Attachment 1 provides information to the Finance Advisory Committee on the expenditure of the Special Rate Variation Funds up to the end of the first quarter of the 2020/2021 financial year. The total 2017/2018 SRV Allocation for 2020/2021 as indicated in Attachment 1 is \$4,940,300.

Note that whilst the 2020/2021 SRV levy is \$4,788,600, \$151,700 in unexpended funds from 2019/2020 was carried forward to the 2020/2021 financial year providing a total of \$4,940,300.

Consultation and Engagement

5

Prior to the approval of the SRV, Council undertook extensive community consultation. This report also provides an opportunity for the community to receive a quarterly update on the implementation of the SRV for the current financial year. Final outcomes for the 2020/2021 financial year will also be published in Council's Annual Report in accordance with the approval conditions set by IPART.

10

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

Byron Shire Council Special Rate Variation Expenditure as at 30 September 2020							Project Status
Expenditure Item	Budget \$	Actual Expenditure \$	2020/21 SRV Funding \$	Other Funding \$	Total Funding \$	% Expended	
Capital Works Expenditure							
Access ramps and footpaths Works	71,100	0	27,100	44,000	71,100	0.00%	Not started. Programmed for 2nd half FY 20/21.
Replacement of damaged Kerb and Gutter Shire Wide as per inspe	60,000	0	36,100	23,900	60,000	0.00%	Not started. Programmed for 2nd half FY 20/21.
Replacement of damaged Footpaths Shire Wide as per inspection f	150,400	63,892	150,400	0	150,400	42.48%	On track
I&I Stormwater Renewal - Mullumbimby	249,000	0	249,000	0	249,000	0.00%	Proposed to remove the budget at the September QBR and redirect funding to more urgent works that tie in with road construction works
Heavy Patching	300,000	69,297	300,000	0	300,000	23.10%	Booyong and Pearce Road nearing completion. Comprises significant portion of funds.
Reseals	920,900	51,787	920,900	0	920,900	5.62%	Booyong and Pearce Road nearing completion. Comprises significant portion of funds.
Gravel Resheeting	220,000	5,774	220,000	0	220,000	2.62%	Works starting early November 2020 at Seven Mile Beach Road
Myocum Road - Stage 1	1,020,000	30,816	436,000	584,000	1,020,000	3.02%	Design is underway and works programmed to occur in last quarter of FY.
Ruskin Street (Ch 440 - 660)	190,000	5,134	190,000	0	190,000	2.70%	Works designed and construction ready. Community consultation has resulted in potential changes and need for reporting to Council.
Middleton Street (Ch 0 - 130)	113,200	0	110,000	3,200	113,200	0.00%	Reconstruction complete under ECG program. Funds maybe required to increase scope on Ruskin Street.
Renewal of Roads Side Barriers Program - Shire Wide	105,600	0	105,600	0	105,600	0.00%	Not started. Programmed for 2nd half FY 20/21.
Retaining Wall Works Program - Shire Wide	90,000	0	88,500	1,500	90,000	0.00%	Not started. Programmed for 2nd half FY 20/21.
Brunswick Heads Scout Hall Road Safety	5,200	3,607	5,200	0	5,200	69.36%	Works complete
Byron Bay Town Centre Renewals - Landscape/Precinct Plan	63,200	79	1,300	61,900	63,200	0.12%	Proposed to remove the budget at the September QBR and redirect funding to Byron Bay Town Centre works (\$33,100) and Middleton Street toilets (\$30,000)
Heritage Park northern boat ramp and scape design	20,000	0	20,000	0	20,000	0.00%	Design scoping with consideration of WSUD for car park area.
Bridge Renewal Bangalow Pool Park	150,000	2,016	150,000	0	150,000	1.34%	RFQ completed, contractor engagement process initiated.
Park Furniture Renewal (Shire wide)	59,700	29,316	59,700	0	59,700	49.11%	Priority areas identified and order placed.
Bangalow Recreation Grounds Sport Field Lighting	50,000	0	50,000	0	50,000	0.00%	It is proposed to be remove this budget at the September QBR as works will not happen in the 2020/21 financial year.
Waterlily Park Tennis Courts Lighting	20,000	0	20,000	0	20,000	0.00%	It is proposed to be remove this budget at the September QBR as works will not happen in the 2020/21 financial year.
Cavanbah Centre Building Renewals	100,000	0	100,000	0	100,000	0.00%	Planning is progressing for works to the sprung flooring
SCCF - Mullum War Widows Cottage Refurb	242,100	3,292	60,000	182,100	242,100	1.36%	RFQ being sort - Project to be delivered during season closure
Mullumbimby Pool Balance Tanks Renewals	50,000	0	50,000	0	50,000	0.00%	Assessment is progressing for the upgrade of Marvell hall
Community Buildings Renewals	171,600	292	171,600	0	171,600	0.17%	Assessments are in progress
Works Building Renewals	110,000	0	110,000	0	110,000	0.00%	Scope being determined
Swimming Pool Building Renewals	30,000	0	30,000	0	30,000	0.00%	Opportunities being reviewed in accordance with licences
Airfield Building Renewals	30,000	0	30,000	0	30,000	0.00%	Complete - Budget adjustment at September QBR
Sporting Infrastructure Renewal (Shire Wide)	10,100	19,695	10,100	0	10,100	195.00%	
Total Capital Works Expenditure	4,602,100	284,998	3,701,500	900,600	4,602,100	6.19%	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

Byron Shire Council Special Rate Variation Expenditure as at 30 September 2020							Project Status
Expenditure Item	Budget \$	Actual Expenditure \$	2020/21 SRV Funding \$	Other Funding \$	Total Funding \$	% Expended	
Maintenance Expenditure							
Byron Bay Pool – Maintenance	78,100	7,393	49,200	28,900	78,100	9.47%	Program delivered during last Quarter of FY during season closure
Mullumbimby Bay Pool – Maintenance	76,200	16,139	49,200	27,000	76,200	21.18%	Program delivered during last Quarter of FY during season closure
North - Urban Drainage Maintenance	357,600	101,441	138,600	219,000	357,600	28.37%	On Target
South - Urban Drainage Maintenance	277,500	90,161	138,600	138,900	277,500	32.49%	On Target
Rural Drainage Maintenance	314,200	81,254	42,600	271,600	314,200	25.86%	On Target
Sealed Rural Roads - Planned	610,000	208,464	325,000	285,000	610,000	34.17%	Ongoing
Public Toilets Council	96,000	57,864	50,000	46,000	96,000	60.28%	Operating costs for public toilets across shire
Parks & Reserves Maintenance Council	445,000	162,631	325,000	120,000	445,000	36.55%	This is operational maintenance money and is linked 52 work orders covering Suffolk / Sunrise / Ewingsdale and Byron.
Brunswick Heads Skate Park Renewal	500	2,414	500	0	500	482.88%	Works Complete.
Mullumbimby Skate Park Renewal	20,400	27,014	20,400	0	20,400	132.42%	Works complete.
Removal of Rusted Steel Supports for Old Auto Blind System	15,000	0	13,600	1,400	15,000	0.00%	Waiting for quotes from two suppliers
Replace Back Doors in Chambers	15,000	15,780	15,000	0	15,000	105.20%	Works complete.
Emergency Exit Gates for Rear Fence	11,900	0	11,900	0	11,900	0.00%	Works complete. Budget adjustment at September QBR
Shade Structure for CI Courtyard	5,200	5,251	5,200	0	5,200	100.98%	Works complete.
Ocean Shores Community Centre	480,000	474,846	54,000	426,000	480,000	98.93%	Order raised
Total Maintenance Expenditure	2,802,600	1,250,654	1,238,800	1,563,800	2,802,600	44.62%	
Total Expenditure	7,404,700	1,535,652	4,940,300	2,464,400	7,404,700	20.74%	
Note: Budget amounts are prior to any Budget Review Adjustment for the current quarter if applicable.							

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3

Report No. 4.3 **Budget Review - 1 July 2020 to 30 September 2020**
Directorate: Corporate and Community Services
Report Author: James Brickley, Manager Finance
File No: I2020/1758

5

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 2020/2021 financial year, reviewed as at 30 September 2020.

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 Office of Local Government in circular 10-32.

RECOMMENDATION:

1. That Council authorises the itemised budget variations as shown in Attachment 2 (#E2020/88837) which include the following results in the 30 September 2020 Quarterly Review of the 2020/2021 Budget:
 - a) General Fund – \$60,700 increase to the Estimated Unrestricted Cash Result
 - b) General Fund - \$3,045,100 increase in reserves
 - c) Water Fund - \$800,900 decrease in reserves
 - d) Sewerage Fund - \$431,200 decrease in reserves
2. That Council adopts the revised General Fund Estimated Unrestricted Cash Result of \$428,200 for the 2020/2021 financial year as at 30 September 2020.

Attachments:

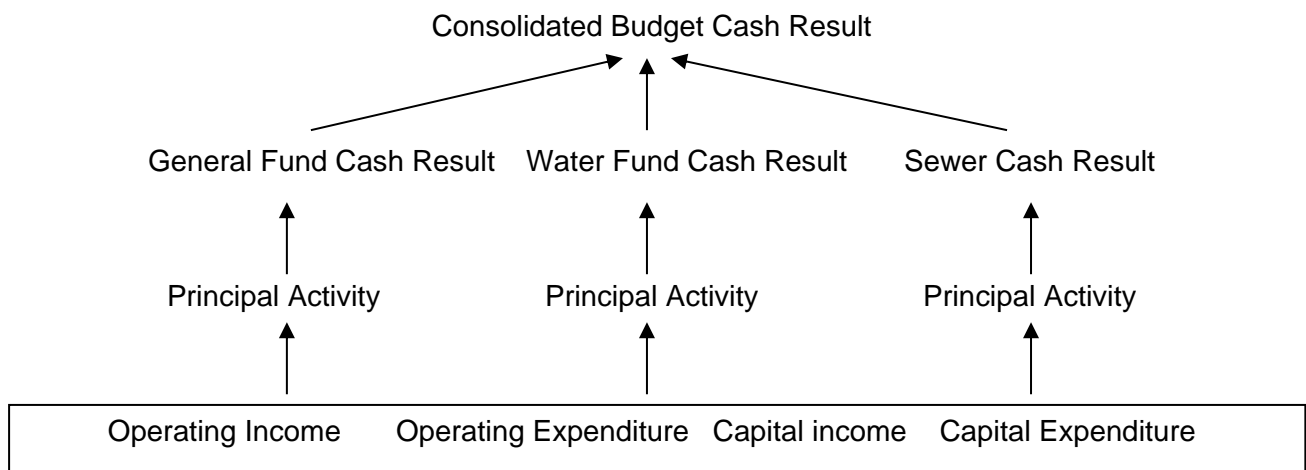
- 25
- 1 Budget Variations for General, Water and Sewerage Funds, E2020/88834 , page 33 [↓](#)
 - 2 Itemised Listing of Budget Variations for General, Water and Sewerage Funds, E2020/88837 , page 97 [↓](#)
 - 3 Integrated Planning and Reporting Framework (IP&R) required Quarterly Review Statements, E2020/88835 , page 105 [↓](#)
- 30

REPORT

Council adopted the 2020/2021 budget on 30 July 2020 via Resolution **20-357**. It also considered and adopted the budget carryovers from the 2019/2020 financial year, to be incorporated into the 2020/2021 budget at its Ordinary Meeting held on 27 August 2020 via Resolution **20-384**. Since that date, Council has reviewed the budget taking into consideration the unaudited 2019/2020 Financial Statement results and progress through the first quarter of the 2020/2021 financial year. This report considers the September 2020 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 27 June 2019 plus the adopted carryover budgets from 2019/2020 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 2021 as at 30 September 2020.

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's estimated balances as at 30 June 2021 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 Councils 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 Council's 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
 - Budget Review Cash and Investments Position
 - 20 • Budget Review Key performance indicators
 - Budget Review Contracts and Other Expenses
- 25 The above components are included in Attachment 3:-

Income and Expenditure Budget Review Statement by Type – This shows Council's 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 11 pages of Attachment 1.

Capital Budget Review Statement – This statement identifies in summary Council's capital works program on a consolidated basis and then split by Fund. It also identifies how the capital works program is funded. As this is the 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.

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 2020 of each reserve to show a total cash position of reserves with any difference between that position and total cash and investments held as available cash and investments. It should be recognised that the figure is at a point in time and may vary greatly in future quarterly reviews pending on cash flow movements.

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

- 45 ○ **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
- 50 ○ **Asset Renewals Ratio** – This assesses the rate at which assets are being renewed relative to the rate at which they are depreciating.

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

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

5 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 2020/2021 financial year projected to 30 June 2021 but revised as at 30 September 2020.

10

2020/2021 Budget Review Statement as at 30 September 2020	Original Estimate (Including Carryovers) 1/7/2020	Adjustments to 30 Sept 2020 including Resolutions*	Proposed 30 Sept 2020 Review Revotes	Revised Estimate 30/6/2021 at 30/9/2020
Operating Revenue	84,311,000	0	734,100	85,045,100
Operating Expenditure	91,880,000	380,000	810,200	93,070,200
Operating Result – Surplus/Deficit	(7,569,000)	(380,000)	(76,100)	(8,025,100)
Add: Capital Revenue	27,338,600	141,000	102,900	27,582,500
Change in Net Assets	19,769,600	(239,000)	26,800	19,557,400
Add: Non Cash Expenses	14,986,200	0	0	14,986,200
Add: Non-Operating Funds Employed	27,000,000	0	0	27,000,000
Subtract: Funds Deployed for Non-Operating Purposes	(96,029,000)	(397,000)	1,846,900	(94,579,100)
Cash Surplus/(Deficit)	(34,273,200)	(636,000)	1,873,700	(33,035,500)
Restricted Funds – Increase / (Decrease)	(33,916,400)	(636,000)	1,813,000	(32,739,400)
Forecast Result for the Year – Surplus/(Deficit) – Unrestricted Cash Result	(356,800)	0	60,700	(296,100)

GENERAL FUND

In terms of the General Fund projected Unrestricted Cash Result the following table provides a reconciliation of the estimated position as at 30 September 2020:

15

Opening Balance – 1 July 2020	\$724,300
Plus original budget movement and carryovers	(356,800)
Council Resolutions July – September Quarter	0
Recommendations within this Review – increase/(decrease)	60,700
Forecast Unrestricted Cash Result – Surplus/(Deficit) – 30 June 2021	(296,100)
Estimated Unrestricted Cash Result Closing Balance – 30 June 2021	\$428,200

The General Fund financial position overall has improved by \$60,700 as a result of this budget review, bringing the forecast cash result for the year to a deficit of \$296,100. The proposed budget changes are detailed in Attachment 1 and summarised further in this report below.

Council Resolutions

At the meeting of 24 September 2020, Council resolved through Resolution **20-518** *"That Council considers a budget allocation at the September quarterly review to undertake further work on the Rail with Trail on the corridor between Mullumbimby and Byron Bay."* At this point in time there has not been the capacity to identify sufficient funding for this resolution given the overall Council budget position is still projecting a deficit position although a reduced deficit. Further consideration of this resolution will be given when the 31 December 2020 Quarterly Budget Review is completed which will provide a better indication of 2020-2021 financial year outcomes.

Council has not passed any resolutions that impact the unrestricted cash result for the July 2020 to September 2020 quarter.

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	86,900	122,600	(35,700)
Infrastructure Services	(2,457,000)	(2,458,400)	1,400
Sustainable Environment & Economy	573,800	478,800	95,000
Total Budget Movements	(1,796,300)	(1,857,000)	60,700

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 Revenue program, it is proposed to increase income by \$62,800 as the final amount allocated to Council for the Financial Assistance Grant (FAG) is more than the budget. This is offset by a decrease in income of \$30,300 due to the interest charged on overdue rates not being applied to any ratepayers until 1 January 2021 given the decision by the NSW Government to set the interest rate at 0% until this time.
- In the Information Services program it is proposed to move budgets to reflect actual expenditure. There is no effect on the budget result of this program.
- In the Corporate Services Program, it is proposed to increase operating expenditure by \$68,800 due to costs involved with the procurement of the electricity supply contract.

- In the Community Development program it is proposed to increase operating expenditure due to the BCA compliance maintenance (\$9,100) and building asbestos removal (\$32,900) program continuing. These can be funded from the Community Building Maintenance reserve.

Infrastructure Services

- In the Projects and Commercial Development program, it is proposed to increase capital expenditure due to a budget being required for Lot 22 Mullumbimby (\$50,000) and Lot 102 Depot Relocation (\$10,000), as there are ongoing investigations and development of future use options.
- In the Local Roads and Drainage program, there are a number of adjustments outlined under Note 12 in the Budget Variations explanations section of Attachment 1. Further disclosure is included in the second and third pages of Attachment 2 under the budget program heading Local Roads and Drainage.
- In the Roads and Maritime Services program (RMS) it is proposed to decrease income and expenditure due to the supplementary portion of the block grant being utilised on the Ewingsdale road project.
- In the Open Space and Recreation 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 fourth page of Attachment 2 under the budget program heading Open Space & Recreation.
- In the Waste & Recycling program it is proposed to increase operating income as the actual income expected for domestic waste management charges (\$71,800), Commercial Annual charges (\$184,000) and the annual Waste operations charge (\$21,600) are more than the current budget. It is proposed to decrease capital expenditure due to the amenities building works and the rehabilitation of the landfill not expected to be completed in 2020/21. These are funded through the Waste Management reserve. Funding is also provided from the Other Waste Reserve to reimburse the Plant Fund for plant purchased last financial year.
- In the Cavanbah Centre program, it is proposed to increase expenditure due to a budget required for the new booking system (\$26,000) and concrete slabs for new grandstands (\$24,800).
- In the Facilities Management program it is proposed to decrease capital expenditure due to the Byron Hospital Development (\$2,850,000) being completed in the next financial year. There are various other capital works adjustments outlined under Note 19 in the Budget Variations explanations section of Attachment 1. Further disclosure is included in the fifth page of Attachment 2 under the budget program heading Facilities Management. .

Sustainable Environment and Economy

- In the Development Certification program, it is proposed to increase operating income due to increased income from activities over road reserves.
- In the Environment & Compliance program, it is proposed to increase the budget for on-site sewerage installation and applications by \$25,000 to match actual income received.
- In the Planning Policy & Natural Environment program, it is proposed to add a budget for approved grant funded projects including Streets as Shared Spaces (\$125,000), the

Communities Combating Pests and Weeds project (\$299,700) and the Byron Arts and Industrial Estate Pocket park project (\$44,900).

WATER FUND

5 After completion of the 2019/2020 Financial Statements the Water Fund as at 30 June 2020 has a capital works reserve of \$9,260,100 and held \$1,483,600 in section 64 developer contributions.

10 The estimated Water Fund reserve balances as at 30 June 2021, and forecast in this Quarter Budget Review, are derived as follows:

Capital Works Reserve

Opening Reserve Balance at 1 July 2020	\$9,260,100
Plus original budget reserve movement	(1,406,900)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(720,900)
Forecast Reserve Movement for 2020/2021 – Increase / (Decrease)	(2,127,800)
Estimated Reserve Balance at 30 June 2021	\$7,132,300

15 Section 64 Developer Contributions

Opening Reserve Balance at 1 July 2020	\$1,483,600
Plus original budget reserve movement	(620,500)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(80,000)
Forecast Reserve Movement for 2020/2021 – Increase / (Decrease)	(700,500)
Estimated Reserve Balance at 30 June 2021	\$783,100

20 Movements for Water Fund can be seen in Attachment 1 with a proposed estimated decrease to reserves (including S64 Contributions) overall of \$800,900 from the 30 September 2020 Quarter Budget Review.

SEWERAGE FUND

25 After completion of the 2019/2020 Financial Statements the Sewer Fund as at 30 June 2020 has a capital works reserve of \$6,884,700 and plant reserve of \$896,200. It also held \$8,117,300 in section 64 developer contributions.

Capital Works Reserve

Opening Reserve Balance at 1 July 2010	\$6,884,700
Plus original budget reserve movement	(2,958,400)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(349,200)
Forecast Reserve Movement for 2010/2021 – Increase / (Decrease)	(3,307,600)
Estimated Reserve Balance at 30 June 2021	\$3,577,100

30 Plant Reserve

Opening Reserve Balance at 1 July 2020	\$896,200
Plus original budget reserve movement	0
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	0

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Forecast Reserve Movement for 2020/2021 – Increase / (Decrease)	0
Estimated Reserve Balance at 30 June 2021	\$896,200

Section 64 Developer Contributions

Opening Reserve Balance at 1 July 2020	\$8,117,300
Plus original budget reserve movement	(2,202,600)
Resolutions July - September Quarter – increase / (decrease)	(451,000)
September Quarterly Review Adjustments – increase / (decrease)	(82,000)
Forecast Reserve Movement for 2020/2021 – Increase / (Decrease)	(2,735,600)
Estimated Reserve Balance at 30 June 2021	\$5,381,700

- 5 Movements for the Sewerage Fund can be seen in Attachment 1 with a proposed estimated overall decrease to reserves (including S64 Contributions) of \$431,200 from the 30 September 2020 Quarter Budget Review.

Legal Expenses

- 10 One of the major financial concerns for Council over previous years has been legal expenses. Not only does this item represent a large expenditure item funded by general revenue, but it can also be susceptible to large fluctuations.
- 15 The table that follows indicates the allocated budget and actual legal expenditure within Council on a fund basis as at 30 September 2020.

Total Legal Income & Expenditure as at 30 September 2020

Program	2020/2021 Budget (\$)	Actual (\$)	Percentage To Revised Budget
Income			
Legal Expenses Recovered	0	0	0%
Total Income	0	0	0%
Expenditure			
General Legal Expenses	200,000	159,500	79.74%
Total Expenditure General Fund	200,000	159,500	79.74%

Note: At the time of writing this report in October, Council has incurred additional expenditure that brings the total legal expenditure for 2020.21 to \$212,100. This is slightly more than the current budget and can be funded from the legal services reserve that currently has a budget of \$500,000. This will be reviewed and adjusted at the 31 December 2020 Quarterly Budget Review.

Financial Implications

STRATEGIC CONSIDERATIONS

5 Community Strategic Plan and Operational Plan

CSP Objective	L2	CSP Strategy	L3	DP Action	L4	OP Activity
Community Objective 5: We have community led decision making which is open and inclusive	5.5	Manage Council's finances sustainably	5.5.1	Enhance the financial capability and acumen of Council	5.5.1.1	Financial reporting as required provided to Council and Management

Legal/Statutory/Policy Considerations

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

- 15 (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.*
- 20 (2) *A budget review statement must include or be accompanied by:*
 (a) *a report as to whether or not the responsible accounting officer believes that the statement indicates that the financial position of the council is satisfactory, having regard to the original estimate of income and expenditure, and*
 (b) *if that position is unsatisfactory, recommendations for remedial action.*
- (3) *A budget review statement must also include any information required by the Code to be included in such a statement.*

25 Financial Considerations

30 The 30 September 2020 Quarter Budget Review of the 2020/2021 Budget has improved the overall budget result by \$60,700. This brings the movement against the unrestricted cash balance attributable to the General Fund to a deficit of \$296,100 for the year, leaving the estimated unrestricted cash balance attributable to the General Fund at an estimated \$428,100 at 30 June 2021. This is an improved result for the first quarter, but going forward Council must be conscious of decisions that may affect the unrestricted cash balance when considering matters with financial implications especially where funding sources are not identified.

35 It is the view of the Responsible Accounting Officer that the short term financial position of the Council is still satisfactory for the 2020/2021 financial year, having consideration of the original estimate of income and expenditure at the 30 September 2020 Quarter Budget Review.

40 This opinion is based on the estimated General Fund Unrestricted Cash Result position and that the current indicative budget position for 2020/2021 outlined in this Budget Review continues to improve for the remainder of the 2020/2021 financial year. Council must remember it has a short term financial goal of maintaining \$1,000,000 in unrestricted cash and if it is of the view to recover this position by 30 June 2021, the budget position must continue to improve by \$571,800 to a surplus position of \$275,700.

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Quarterly Budget Review 30th September 2020



**BYRON SHIRE COUNCIL
2020/2021 Budget Review as at 30 September 2020**

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2020/2021 Budget Review as at 30 September 2020					
Consolidated Budget Cash Result					
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20
Operating Revenue	84,311,000	0	734,100	85,045,100	59,853,522
Total Division Operating Revenue	84,311,000	0	734,100	85,045,100	59,853,522
Operating Expenditure	91,880,000	380,000	810,200	93,070,200	30,263,304
Total Division Operating Expenditure	91,880,000	380,000	810,200	93,070,200	30,263,304
Operating Result before Capital Amounts	(7,569,000)	(380,000)	(76,100)	(8,025,100)	29,590,219
Add Capital Grants and Contributions	25,369,500	141,000	102,900	25,613,400	1,688,783
Capital Grants and Contributions	1,969,100	0	0	1,969,100	524,130
Developer Contributions					
Change in Net Assets	19,769,600	(239,000)	26,800	19,557,400	31,803,131
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses	14,986,200	0	0	14,986,200	6,090,075
Depreciation					
Add: Non-operating Funds Employed	27,000,000	0	0	27,000,000	12,000,000
Loan Funds Used	0	0	0	0	29,633
Proceeds from Disposal of Assets					
Subtract Funds Deployed for Non-Operating Purposes	(92,515,500)	(397,000)	1,846,900	(91,065,600)	(21,231,314)
Capital Works	(3,513,500)	0	0	(3,513,500)	(1,252,833)
Repayment of Principal on Loans					
Cash Surplus / (Deficit)	(34,273,200)	(636,000)	1,873,700	(33,035,500)	27,438,692
Equity Movements					
Restricted Funds - Increase / (Decrease)	(33,916,400)	(636,000)	1,813,000	(32,739,400)	1,144,588
Transfer to Unexpended Grants					
Transfer to Unexpended Loans					
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	(356,800)	0	60,700	(296,100)	

**2020/2021 Budget Review as at 30 September 2020
General Fund Budget Cash Result**

Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20
Operating Revenue					
General Manager	0	0	0	0	0
Corporate & Community Services	31,889,300	0	45,000	31,934,300	27,369,293
Infrastructure Services	19,040,600	0	163,600	19,204,200	11,217,801
Sustainable Environment and Economy	4,583,700	0	562,300	5,146,000	1,960,219
Total Division Operating Revenue	55,513,600	0	770,900	56,284,500	40,547,313
Operating Expenditure					
General Manager	336,500	0	0	336,500	(312,085)
Corporate & Community Services	8,137,700	380,000	122,600	8,640,300	4,306,347
Infrastructure Services	35,420,300	0	(100,100)	35,320,200	10,452,002
Sustainable Environment and Economy	12,129,900	0	468,800	12,598,700	3,316,431
Depreciation	10,533,000	0	0	10,533,000	2,750,175
Total Division Operating Expenditure	66,557,400	380,000	491,300	67,428,700	20,512,869.02
Operating Result before Capital Amounts	(11,043,800)	(380,000)	279,600	(11,144,200)	20,034,444
Add Capital Grants and Contributions					
Capital Grants and Contributions	25,369,500	141,000	102,900	25,613,400	1,688,783
Developer Contributions (Section 94)	969,100	0	0	969,100	277,749
Change in Net Assets	15,294,800	(239,000)	382,500	15,438,300	22,000,976
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	10,533,000	0	0	10,533,000	2,750,175
Add: Non-operating Funds Employed					
Loan Funds Used	12,000,000	0	0	12,000,000	12,000,000
Proceeds from Disposal of Assets	0	0	0	0	29,633
Subtract Funds Deployed for Non-Operating Purposes					
Capital Works	(63,763,000)	54,000	2,723,300	(60,985,700)	(17,127,597)
Repayment of Principal on Loans	(1,149,600)	0	0	(1,149,600)	(305,200)
Cash Surplus / (Deficit)	(27,084,800)	(185,000)	3,105,800	(24,164,000)	19,347,987
Equity Movements					
Restricted Funds - Increase / (Decrease)	(26,728,000)	(185,000)	3,045,100	(23,867,900)	6,787,615
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	(356,800)	0	60,700	(296,100)	

**2020/2021 Budget Review as at 30 September 2020
Water Fund Budget Cash Result**

Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20
Operating Revenue					
Water Supply Management	10,865,700	0	(8,600)	10,857,100	3,536,541
Total Division Operating Revenue	10,865,700	0	(8,600)	10,857,100	3,536,541
Operating Expenditure					
Water Supply Management	9,292,700	0	25,000	9,317,700	2,767,220
Depreciation	1,416,000	0	0	1,416,000	1,062,000
Total Division Operating Expenditure	10,708,700	0	25,000	10,733,700	3,829,220
Operating Result before Capital Amounts	157,000	0	(33,600)	123,400	(292,679)
Add Capital Grants and Contributions					
Capital Grants and Contributions	0	0	0	0	0
Developer Contributions (Section 64)	250,000	0	0	250,000	68,177
Change in Net Assets	407,000	0	(33,600)	373,400	(224,502)
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	1,416,000	0	0	1,416,000	1,062,000
Add: Non-operating Funds Employed					
Loan Funds Used	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes					
Capital Works	(3,850,400)	0	(767,300)	(4,617,700)	(1,520,234)
Repayment of Principal on Loans	0	0	0	0	0
Cash Surplus / (Deficit)	(2,027,400)	0	(800,900)	(2,828,300)	(682,736)
Equity Movements					
Restricted Funds - Increase / (Decrease)	(2,027,400)	0	(800,900)	(2,828,300)	(3,115,989)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	0	0	0	0	0

**2020/2021 Budget Review as at 30 September 2020
Sewer Fund Budget Cash Result**

Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20
Operating Revenue					
Sewer Supply Management	17,931,700	0	(28,200)	17,903,500	15,769,668
Total Division Operating Revenue	17,931,700	0	(28,200)	17,903,500	15,769,668
Operating Expenditure					
Sewer Supply Management	11,576,700	0	293,900	11,870,600	3,643,315
Depreciation	3,037,200	0	0	3,037,200	2,277,900
Total Division Operating Expenditure	14,613,900	0	293,900	14,907,800	5,921,215
Operating Result before Capital Amounts	3,317,800	0	(322,100)	2,995,700	9,848,454
Add Capital Grants and Contributions					
Capital Grants and Contributions	0	0	0	0	0
Developer Contributions (Section 64)	750,000	0	0	750,000	178,204
Change in Net Assets	4,067,800	0	(322,100)	3,745,700	10,026,657
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	3,037,200	0	0	3,037,200	2,277,900
Add: Non-operating Funds Employed					
Loan Funds Used	15,000,000	0	0	15,000,000	0
Subtract Funds Deployed for Non-Operating Purposes					
Capital Works	(24,902,100)	(451,000)	(109,100)	(25,462,200)	(2,583,484)
Repayment of Principal on Loans	(2,363,900)	0	0	(2,363,900)	(947,633)
Cash Surplus / (Deficit)	(5,161,000)	(451,000)	(431,200)	(6,043,200)	8,773,441
Equity Movements					
Restricted Funds - Increase / (Decrease)	(5,161,000)	(451,000)	(431,200)	(6,043,200)	(2,527,038)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020				
Restricted Assets Schedule				
All Funds				
Description	Opening Balance 1-Jul-20	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-21
GENERAL FUND				
INTERNAL RESERVES				
Information Technology	193,657	0	193,700	0
Caravan Park - Council	3,089,066	200	2,145,000	944,266
Employee Leave Entitlements	633,088	0	70,000	563,088
Waste Management Facility	5,713,360	6,134,200	8,868,000	2,979,560
Plant	1,965,601	944,600	1,203,800	1,706,401
Quarry	616,841	0	50,000	566,841
Risk Management	156,366	65,700	4,200	217,866
Property	246,101	0	158,400	87,701
Community Infrastructure Carryover	404,799	0	316,900	87,899
Land & Natural Environment	308,884	0	290,100	18,784
Footpath Dining	326,745	62,000	16,000	372,745
Byron Bay Library	306,134	0	6,800	299,334
Paid Parking Council	0	1,019,200	1,019,200	0
Human Resources	352,315	0	0	352,315
Legal Services	500,000	0	0	500,000
Community Development	427,473	0	185,100	242,373
Stormwater Drainage	146,110	303,000	364,200	84,910
Election Expense Reserve	156,359	60,000	26,300	190,059
Environmental Levy Reserve	77,357	383,000	456,700	3,657
Childrens Services	192,093	164,400	19,900	336,593
General Managers Office	60,683	0	60,600	83
DLG Financial Assistance Grant	1,704,300	0	1,704,300	0
Revolving Energy Fund	38,147	0	0	38,147
Tennis Court Reserve	0	3,400	1,800	1,600
Asset Re-Valuation Reserve	10,620	0	0	10,620
Mullumbimby Civic Hall	0	0	0	0
Brunswick Heads Memorial Hall	33,328	0	0	33,328
South Golden Beach Hall	33,887	0	0	33,887
Infrastructure Renewal Reserve	306,174	5,650	168,600	143,224
Mullumbimby Pioneer Centre	0	0	0	0
Byron Bay Library Exhibition Space S355 Committee	28,298	0	0	28,298
Brunswick Valley Community Centre	368	0	0	368
Suffolk Park Community Hall	9,214	0	0	9,214
On-Site Sewerage Mgmt	357,709	194,800	166,000	386,509
Special Events Response & Mitigation	164,006	0	164,000	0
Property Development Reserve	777,131	0	313,600	463,531
Suffolk Park Open Space Reserve	50,000	0	0	50,000
Bridge Replacement Fund	151,937	0	150,000	1,937
Ocean Shores Community Centre	26,952	0	0	26,952
Grant Management Reserve	28,848	0	5,700	23,148
Byron Bay Town Centre Masterplan	859,319	5,650	801,300	63,669
2017/18 Special Rate Carryover Reserve	113,611	4,788,600	4,890,400	11,811
Information & Technology Service Fee	98,917	100,900	76,300	123,517
Environment Enforcement Levy Expenditure	90,890	179,200	179,000	91,090
Byron Senior Citizens Centre	51,524	0	0	51,524
Infrastructure Renewal Res - Non Byron	629,614	11,300	298,800	342,114
Economic Development	152,229	10,000	125,400	36,829
Land Remediation Reserve	9,848	0	0	9,848
WHS Incentive	40,116	0	12,600	27,516
Community Building Maintenance	371,970	304,500	452,800	223,670
Public Toilets	180,300	0	132,000	48,300
Volunteer Visitor Fund	17,408	0	0	17,408
Byron Bay Construction Contingency	300,000	0	0	300,000
Byron Bay Hospital Development	3,500,000	0	650,000	2,850,000
Total Internal Reserves	26,009,696	14,740,300	25,747,500	15,002,533
EXTERNAL RESERVES				
Crown Reserves	43,461	334,200	442,000	(64,339)
Domestic Waste Management	15,372	5,128,800	5,106,000	38,172
Paid Parking Crown	746,748	396,400	1,018,500	124,648
Bonds and Deposits	3,830,417	0	0	3,830,417
Total External Reserves	4,636,000	5,859,400	6,566,500	3,928,900

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-20	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-21
UNEXPENDED LOANS				
Five Bridges Project	533,700		60,000	473,700
Eureka Bridge	2,501			2,501
Main Arm Rd Causeway #7	328,700		328,700	0
Main Arm Rd Causeway #12	307,916		307,900	0
Main Arm Rd Causeway #14	311,800		311,800	0
Repentance Creek Road Causeway Replacement (1753	528,422		528,400	0
Upper Wilsons Creek #10 Causeway Replacement (175	11,446		11,400	0
Giltoes Lane Causeway Replacement (17502)	4,396			4,396
Blackbean Road Causeway Replacement (17484)	4,144		4,100	0
Tweed Valley Way Rural Major Culvert Replacement (1	34,257			34,257
Former Mullumbimby Hospital	254,270		254,300	0
Johnston Lane Causeway - Private Works	56,042		56,000	0
Causeways, Culvert and Bridge Renewal Investigations	71,000		71,000	0
Byron Creek Bridge	1,500,700		1,500,700	0
Extend SGB Flood Pump inlet screen (Res	15,000		15,000	0
SGB Flood Pump variable speed drive and	169,995		170,000	0
Total Unexpended Loans	4,134,288	0	3,619,300	514,855
NEW LOANS				
Dingo Lane Solar Farm	0	12,000,000	12,000,000	0
Total New Loans	0	12,000,000	12,000,000	0
SECTION 94 CURRENT PLAN				
Open Space	4,378,142	464,100	1,091,300	3,750,942
Community Facilities	1,153,037	143,300	245,000	1,051,337
Car Parking	1,535,360	26,000	1,300,000	261,360
Bikeways	1,041,498	82,300	317,000	806,798
Road Upgrading	3,973,829	2,439,400	4,356,700	2,056,529
Rural Roads	1,573,583	221,100	1,327,400	467,283
Civic & Urban Improvements	527,020	14,100	300,000	241,120
Council Administration	421,588	78,400	150,500	349,488
Shire Support Facilities	133,230	14,700	31,400	116,530
Section 94 A Levy	401,784	50,100	501,300	(49,416)
Total Current Plan	15,139,070	3,533,500	9,620,600	9,052,003

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-20	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-21
SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS				
Sustainable Environment & Economy				
Byron Habitat Corridors	16,889	0	16,900	0
Flying Fox Improvement Grant	19,176	0	19,200	0
Small Farms, Small Grants	35,900	0	35,900	0
Habitat Actions Grant 2019	15,900	0	15,900	0
Byron Shire Koala Habitat Planting	18,750	0	18,800	(50)
Leash-Up Pilot Communication Project	39,334	0	39,300	0
Animal Pound Grant	4,000	0	4,000	0
Infrastructure Services				
Old pacific Highway Maintenance	230,604	0	0	230,604
RTA Funding	0	10,341,700	10,341,700	0
Roads to Recovery	0	3,913,100	3,913,100	0
Open Tallow Creek Mouth	5,759	0	0	5,759
Natural Disaster Restricted Funding	16,520	0	0	16,520
Allan Kennedy Investments	20,000	0	0	20,000
Fisheries Grant - Johnsons Lane	99,030	0	65,000	34,030
Crime Prevention Lighting Grant	33,406	0	33,400	0
SCCF - Mullum War Widows Cottage Refurb	49,605	0	49,600	0
Byron Bay Bypass - Sydney Trains	44,200	0	0	44,200
Election Commitments Grant (4053.215)	668,776	0	668,700	76
Railway park development (4835.241 Sydne	30,000	0	30,000	0
Crown Reserve Improvement Grant (3323.5)	12,000	0	12,000	0
Bridge - South Arm	0	475,100	475,100	0
Byron Creek Bridge	0	106,800	106,800	0
Johnston Lane Causeway - Private Works	0	19,500	19,500	0
Bus Shelters	0	0	0	0
SCCF - Byron Shire Flood Warning Network	0	79,100	79,100	0
REPAIR Project - Ewingsdale Road	0	212,900	212,900	0
Infrastructure Election Commitment Grant	0	8,177,500	8,177,500	0
Byron Bypass - Restart NSW	0	1,458,900	1,458,900	0
N/Shire Sport, Fields - Stan Thompson Lighting	0	0	0	0
Brunswick Heads Boat Ramp	0	500,000	500,000	0
SCCF - Mullumbimby Gateway Rep & Renew	0	28,900	28,900	0
Brunswick Heads Memorial Hall	0	94,100	94,100	0
SCCF - Mullum War Widows Cottage Refurb	0	132,500	132,500	0
SCCF - Mullum Drill Hall Refurbishment	0	13,300	13,300	0
SCCF Round 3 - Ocean Shores Community Centre	0	141,000	141,000	0
Waste Management Services				
Own It & Act Grant	6,335	0	0	6,335
Built Free Byron Shire Phase 2 Grant	27,500	0	27,500	0
Better Waste & Recycling Grant 2020	18,439	0	0	18,439
Corporate & Community Services				
Library - Local priority grant	39,981	30,000	30,000	39,981
Aboriginal Cultural Heritage Study	25,000	0	0	25,000
NSW Govt Bushfire Resilience & Economic	100,000	0	100,000	0
FED Govt Bushfire Resilience & Economic	1,200,000	0	1,200,000	0
Total Restricted Grants & Contributions	2,777,105	25,724,400	28,060,600	440,895
TOTAL GENERAL FUND	52,696,159	61,857,600	85,614,500	28,939,185

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-20	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-21
WATER FUND				
RESERVES				
Capital Works	9,260,094	1,539,400	3,667,200	7,132,294
LOANS				
Mullumbimby Water Treatment Plant Refurbishment	0		0	0
SECTION 64 PLAN				
S64 - Mullumbimby	793,408.51			793,409
S64 - Byron, Bang, Bruns, O/shrs	690,175.73	250,000	950,500	(10,324)
TOTAL WATER FUND	10,743,678	1,789,400	4,617,700	7,915,378
SEWER FUND				
RESERVES				
Capital Works	6,884,705	3,669,000	6,976,600	3,577,105
Plant Reserve	896,179	0	0	896,179
LOAN FUNDING				
Bioenergy Facility	0	15,000,000	15,000,000	0
SECTION 64 PLAN				
S64 - Bangalow	2,451,258			2,451,258
S64 - Byron, Mullum, Bruns, O/shrs	5,666,004	750,000	3,485,600	2,930,404
TOTAL SEWER FUND	15,898,145	19,419,000	25,462,200	9,854,945
TOTAL ALL FUNDS	79,337,982	83,066,000	115,694,400	46,709,509

BYRON SHIRE COUNCIL

2020/2021 Budget Review as at 30 September 2020 General Manager's Directorate Summary						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	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	336,500	0	0	336,500	197,104	
People & Culture	0	0	0	0	(509,188)	
Total Operating Expenditure	336,500	0	0	336,500	(312,085)	
Operating Result - Surplus/(Deficit)	(336,500)	0	0	(336,500)	312,085	
Operating Cash Result - Surplus/(Deficit)	(336,500)	0	0	(336,500)	312,085	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves	136,100	0	0	136,100	0	
Transfer from Unexpended Grants	0	0	0	0	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	16,500	0	0	16,500	0	
Less:- Capital Expenditure						
Loan Principal Repayments						
Transfer To Reserves	0	0	0	0	0	
Capital Purchases						
Capital Cash Result - Surplus/(Deficit)	152,600	0	0	152,600	0	
Program Cash Result - Surplus/(Deficit)	(183,900)	0	0	(183,900)	312,085	

BYRON SHIRE COUNCIL

2020/2021 Budget Review as at 30 September 2020 Program: General Manager						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Legal Fees Recovered	0	0	0	0	0	
Total Operating Revenue	0	0	0	0	0	
Operating Expenditure						
Employee Costs - General Manager's Office	1,038,800	0	0	1,038,800	291,349	
Operational Costs	133,200	0	2,000	135,200	14,192	1
Legal Services	487,400	0	0	487,400	124,568	
Legal Expenses	200,000	0	0	200,000	159,475	
Media and Communications	61,500	0	0	61,500	3,619	
Indirect Costs	(1,584,400)	0	(2,000)	(1,586,400)	(396,099)	1
Total Operating Expenditure	336,500	0	0	336,500	197,104	
Operating Result - Surplus/(Deficit)	(336,500)	0	0	(336,500)	(197,104)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves	136,100	0	0	136,100	0	
Transfer from Reserves - Developer Contributions	16,500	0	0	16,500	0	
Transfer from Unexpended Grants	0	0	0	0	0	
Less:- Capital Expenditure						
Transfer To Reserves	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	152,600	0	0	152,600	0	
Program Cash Result - Surplus/(Deficit)	(183,900)	0	0	(183,900)	(197,104)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: People & Culture						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Operating Grants - Human Resources	0	0	0	0	0	
Total Operating Revenue	0	0	0	0	0	
Operating Expenditure						
People and Culture Salaries	754,900	0	0	754,900	220,850	
Training and Development	385,300	0	0	385,300	89,985	
Workers Compensation	700,000	0	0	700,000	103,318	
Occupational Health & Safety	53,700	0	0	53,700	32,456	
Employee Leave Entitlements	4,410,000	0	0	4,410,000	841,760	
Superannuation	2,486,600	0	0	2,486,600	761,638	
Other Employee Costs	136,800	0	0	136,800	120,405	
Indirect Costs	(8,927,300)	0	0	(8,927,300)	(2,679,600)	
Total Operating Expenditure	0	0	0	0	(509,188)	
Operating Result - Surplus/(Deficit)	0	0	0	0	509,188	
Operating Cash Result - Surplus/(Deficit)	0	0	0	0	509,188	
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	509,188	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020 Corporate & Community Services Directorate Summary Director: Vanessa Adams						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Councillor Services	0	0	0	0	0	
General Purpose Revenues	29,214,400	0	32,500	29,246,900	26,731,994	
Financial Services	118,400	0	0	118,400	47,538	
Information Services	28,400	0	12,500	40,900	13,665	
Governance Services	25,600	0	0	25,600	0	
Community Development	184,600	0	0	184,600	45,702	
Sandhills	1,773,300	0	0	1,773,300	442,295	
Other Childrens Services	460,600	0	0	460,600	88,098	
Public Libraries	84,000	0	0	84,000	0	
Total Operating Revenue	31,889,300	0	45,000	31,934,300	27,369,293	
Operating Expenditure						
Councillor Services	958,000	0	(3,100)	954,900	433,392.13	
General Purpose Revenues	0	0	0	0	0.00	
Financial Services	(1,300,500)	0	0	(1,300,500)	(184,911.88)	
Information Services	233,600	0	12,500	246,100	679,265.94	
Governance Services	56,200	0	68,800	125,000	856,735.42	
Community Development	3,796,000	380,000	44,400	4,220,400	1,077,876.52	
Sandhills	1,846,600	0	0	1,846,600	492,862.73	
Other Childrens Services	502,800	0	0	502,800	160,416.58	
Public Libraries	2,045,000	0	0	2,045,000	790,709.08	
Total Operating Expenditure	8,137,700	380,000	122,600	8,640,300	4,306,347	
Operating Result - Surplus/(Deficit)	23,751,600	(380,000)	(77,600)	23,294,000	23,062,947	
Operating Cash Result - Surplus/(Deficit)	23,751,600	(380,000)	(77,600)	23,294,000	23,062,947	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	2,781,600	119,000	41,900	2,942,500	1,073,074	
Transfer from Reserves - Developer Contributions	31,400	120,000	0	151,400	30,433	
Transfer from Reserves - Unexpended Grants	1,300,000	0	0	1,300,000	94,772	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	30,000	141,000	0	171,000	0	
Less:- Capital Expenditure						
Loan Principal Repayments	354,100	0	0	354,100	0	
Transfer To Reserves	6,030,600	0	0	6,030,600	5,231,600	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Transfer To Unexpended Loans	0	0	0	0	0	
Capital Purchases	110,000	0	0	110,000	4,000	
Capital Cash Result - Surplus/(Deficit)	(2,351,700)	380,000	41,900	(1,929,800)	(4,037,321)	
Program Cash Result - Surplus/(Deficit)	21,399,900	0	(35,700)	21,364,200	19,025,626	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Councillor Services						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Expenditure						
Mayoral Expenses	52,200	0	0	52,200	16,724	
Councillor Expenses	304,800	0	0	304,800	78,204	
Other Civic Expenses	59,000	0	0	59,000	45,088	
Governance Contributions	241,100	0	(3,100)	238,000	218,327	2
Mayors Discretionary Allowance	3,900	0	0	3,900	800	
Indirect Costs	297,000	0	0	297,000	74,250	
Total Operating Expenditure	958,000	0	(3,100)	954,900	433,392	
Operating Result - Surplus/(Deficit)	(958,000)	0	3,100	(954,900)	(433,392)	
Operating Cash Result - Surplus/(Deficit)	(958,000)	0	3,100	(954,900)	(433,392)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	5,000	0	0	5,000	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)	5,000	0	0	5,000	0	
Program Cash Result - Surplus/(Deficit)	(953,000)	0	3,100	(949,900)	(433,392)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: General Purpose Revenues						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
General Rates	26,711,500	0	0	26,711,500	26,755,300	
Abandonments - Pensioners (S. 575)	(420,000)	0	0	(420,000)	(390,355)	
Extra Charges General Rates	62,300	0	(30,300)	32,000	(7,196)	3
Postponed Rates	(15,700)	0	0	(15,700)	(12,705)	
General Purpose Grants	1,781,900	0	62,800	1,844,700	400,419	3
Interest on Investments - Operating Funds	830,000	0	0	830,000	(79,568)	
Interest on Investments - Section 94	264,400	0	0	264,400	66,099	
Total Operating Revenue	29,214,400	0	32,500	29,246,900	26,731,994	
Operating Result - Surplus/(Deficit)	29,214,400	0	32,500	29,246,900	26,731,994	
Operating Cash Result - Surplus/(Deficit)	29,214,400	0	32,500	29,246,900	26,731,994	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,704,300	0	0	1,704,300	0	
Less:- Capital Expenditure						
Loan Principal Repayments				0		
Transfer To Reserves	5,436,000	0	0	5,436,000	5,171,600	
Capital Purchases				0		
Capital Cash Result - Surplus/(Deficit)	(3,731,700)	0	0	(3,731,700)	(5,171,600)	
Program Cash Result - Surplus/(Deficit)	25,482,700	0	32,500	25,515,200	21,560,394	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Financial Services						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Fees and Charges - Financial Services	118,400	0	0	118,400	47,538	
Grants & Contributions	0	0	0	0	0	
Total Operating Revenue	118,400	0	0	118,400	47,538	
Operating Expenditure						
Expenditure Control and Statutory Reporting	865,800	0	0	865,800	288,427	
Rates Control and Debt Recovery	336,100	0	0	336,100	150,782	
Debt Servicing Costs	62,600	0	0	62,600	17,129	
Indirect Costs	(2,565,000)	0	0	(2,565,000)	(641,250)	
Total Operating Expenditure	(1,300,500)	0	0	(1,300,500)	(184,912)	
Operating Result - Surplus/(Deficit)	1,418,900	0	0	1,418,900	232,450	
Operating Cash Result - Surplus/(Deficit)	1,418,900	0	0	1,418,900	232,450	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	164,000	0	0	164,000	0	
Less:- Capital Expenditure						
Loan Principal Repayments	241,900	0	0	241,900	0	
Capital Cash Result - Surplus/(Deficit)	(77,900)	0	0	(77,900)	0	
Program Cash Result - Surplus/(Deficit)	1,341,000	0	0	1,341,000	232,450	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Information Services						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Information Technology - Other Income	0	0	2,500	2,500	2,500	4
Information Technology - Fees and Charges	28,400	0	10,000	38,400	11,165	4
Total Operating Revenue	28,400	0	12,500	40,900	13,665	
Operating Expenditure						
Salaries and Oncosts	1,038,400	0	0	1,038,400	301,519	
Software Maintenance Other	752,100	0	0	752,100	661,665	
Software Maintenance EDMS	102,000	0	(12,800)	89,200	47,106	4
Hardware Maintenance	380,000	0	0	380,000	95,376	
Operating Expenses - IT and GIS	38,600	0	0	38,600	4,378	
Administration/Customer Service	228,000	0	0	228,000	80,589	
Records Management	312,400	0	10,000	322,400	91,717	4
Non-Core Services	155,500	0	0	155,500	96,787	
IT Strategic Plan Actions	497,700	0	12,800	510,500	117,887	4
Debt Servicing	0	0	0	0	0	
Indirect Costs	(3,271,100)	0	2,500	(3,268,600)	(817,758)	4
Total Operating Expenditure	233,600	0	12,500	246,100	679,266	
Operating Result - Surplus/(Deficit)	(205,200)	0	0	(205,200)	(665,601)	
Operating Cash Result - Surplus/(Deficit)	(205,200)	0	0	(205,200)	(665,601)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	269,200	0	0	269,200	74,711	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	269,200	0	0	269,200	74,711	
Program Cash Result - Surplus/(Deficit)	64,000	0	0	64,000	(590,890)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Corporate Services						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Fees and Charges - Administration	15,100	0	0	15,100	0	
Other - User Fees and Charges	10,500	0	0	10,500	0	
Total Operating Revenue	25,600	0	0	25,600	0	
Operating Expenditure						
Customer Service	575,000	0	0	575,000	131,140	
Corporate Governance	828,100	0	0	828,100	210,889	
Leasing Services	0	0	0	0	0	
Strategic Procurement	20,000	0	68,800	88,800	69,517	5
Directorate - Corporate and Community Services	310,100	0	0	310,100	89,035	
Governance	157,800	0	0	157,800	43,891	
Insurance Premiums	702,300	0	0	702,300	961,863	
Risk Management - Operating Expenses	85,000	0	0	85,000	5,923	
Indirect Costs	(2,622,100)	0	0	(2,622,100)	(655,524)	
Total Operating Expenditure	56,200	0	68,800	125,000	856,735	
Operating Result - Surplus/(Deficit)	(30,600)	0	(68,800)	(99,400)	(856,735)	
Operating Cash Result - Surplus/(Deficit)	(30,600)	0	(68,800)	(99,400)	(856,735)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	96,300	0	0	96,300	5,700	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Transfer To Reserves	125,700	0	0	125,700	60,000	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	(29,400)	0	0	(29,400)	(54,300)	
Program Cash Result - Surplus/(Deficit)	(60,000)	0	(68,800)	(128,800)	(911,035)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Community Development						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Fees and Charges - Community Development	0	0	0	0	62	
Byron Bay Senior Citizens Hall	9,100	0	0	9,100	5,024	
Mullum Civic Hall	37,700	0	0	37,700	2,371	
B'wick Mem. Hall	13,000	0	0	13,000	9,656	
B'wick Valley Com Centre	40,600	0	0	40,600	16,302	
Suffolk Park Comm. Hall	15,200	0	0	15,200	1,483	
South Golden Beach Community Centre	11,200	0	0	11,200	3,829	
Ocean Shores Community Centre GST Contribution	42,400	0	0	42,400	6,008	
Byron Bay Library Exhibition Space S355 Committee	11,100	0	0	11,100	968	
Mullumbimby Pioneer Centre	3,200	0	0	3,200	0	
Bangalow Heritage House S355 Committee	1,100	0	0	1,100	0	
Total Operating Revenue	184,600	0	0	184,600	45,702	
Operating Expenditure						
Community Development and Assistance	1,158,100	0	0	1,158,100	215,041	
Community Buildings Maint - Special Rate Program	205,900	380,000	41,900	627,800	519,801	
Bangalow Heritage House S355 Committee	1,100	0	0	1,100	0	
Ocean Shores Community Centre	42,400	0	0	42,400	4,624	
Community Wellbeing Projects	244,000	0	0	244,000	13,107	
S355 Administration	3,000	0	0	3,000	1,181	
Byron Bay Senior Citizens Hall	9,100	0	0	9,100	4,327	
Mullumbimby Pioneer Centre	3,200	0	0	3,200	0	
Byron Bay Library Exhibition Space S355 Committee	11,100	0	0	11,100	5,124	
Mullumbimby Civic Hall	37,700	0	0	37,700	6,312	
Brunswick Memorial Hall	13,000	0	0	13,000	7,417	
Brunswick Valley Community Centre	40,600	0	0	40,600	6,863	
Suffolk Park Community Hall	15,200	0	0	15,200	1,482	
South Golden Beach	11,200	0	0	11,200	2,915	
Section 356 Donations and Activities	436,000	0	2,500	438,500	128,811	
Building Community Resilience	1,300,000	0	0	1,300,000	94,772	
Indirect Costs	264,400	0	0	264,400	66,099	
Total Operating Expenditure	3,796,000	380,000	44,400	4,220,400	1,077,877	
Operating Result - Surplus/(Deficit)	(3,611,400)	(380,000)	(44,400)	(4,035,800)	(1,032,174)	
Operating Cash Result - Surplus/(Deficit)	(3,611,400)	(380,000)	(44,400)	(4,035,800)	(1,032,174)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	442,900	119,000	41,900	603,800	988,664	
Transfer from Reserves - Developer Contributions	31,400	120,000	0	151,400	30,433	
Transfer from Reserves - Unexpended Grants	1,300,000	0	0	1,300,000	94,772	
Capital Grants and Contributions	0	141,000	0	141,000	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer to Reserves	304,500	0	0	304,500	0	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	1,469,800	380,000	41,900	1,891,700	1,113,869	
Program Cash Result - Surplus/(Deficit)	(2,141,600)	0	(2,500)	(2,144,100)	81,694	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Sandhills						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Sandhills Operating Grants	830,300	0	0	830,300	188,249	
Fees and Charges - Sandhills	943,000	0	0	943,000	254,047	
Total Operating Revenue	1,773,300	0	0	1,773,300	442,295	
Operating Expenditure						
Sandhills - Salaries & Overheads	0	0	0	0	0	
Sandhills - Operating Expenses	1,674,100	0	0	1,674,100	449,738	
Indirect Costs	172,500	0	0	172,500	43,125	
Total Operating Expenditure	1,846,600	0	0	1,846,600	492,862.73	
Operating Result - Surplus/(Deficit)	(73,300)	0	0	(73,300)	(50,567)	
Operating Cash Result - Surplus/(Deficit)	(73,300)	0	0	(73,300)	(50,567)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	99,900	0	0	99,900	4,000	
Capital Grants and Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer to Reserves	119,100	0	0	119,100	0	
Capital Purchases	80,000	0	0	80,000	4,000	
Capital Cash Result - Surplus/(Deficit)	(99,200)	0	0	(99,200)	0	
Program Cash Result - Surplus/(Deficit)	(172,500)	0	0	(172,500)	(50,567)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Other Childrens Services						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Grant Income - Byron Bay Services	129,000	0	0	129,000	22,108	
Grant Income - Brunswick Heads Services	92,200	0	0	92,200	19,389	
Grant Income - Mullumbimby	54,800	0	0	54,800	7,869	
After School Care Operating Grants - Brunswick	184,600	0	0	184,600	38,732	
Total Operating Revenue	460,600	0	0	460,600	88,098	
Operating Expenditure						
Byron Bay OSHC	156,200	0	0	156,200	45,401	
Brunswick Heads OSHC	111,700	0	0	111,700	47,255	
Outside of School Hours Care	40,700	0	0	40,700	12,973	
Mullumbimby OSHC	106,700	0	0	106,700	32,912	
Support Services Costs Allocated	87,500	0	0	87,500	21,876	
Total Operating Expenditure	502,800	0	0	502,800	160,417	
Operating Result - Surplus/(Deficit)	(42,200)	0	0	(42,200)	(72,318)	
Operating Cash Result - Surplus/(Deficit)	(42,200)	0	0	(42,200)	(72,318)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
Less:- Capital Expenditure						
Transfer to Reserves	45,300	0	0	45,300		
Capital Cash Result - Surplus/(Deficit)	(45,300)	0	0	(45,300)	0	
Program Cash Result - Surplus/(Deficit)	(87,500)	0	0	(87,500)	(72,318)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Library Services						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Operating Grants - Libraries	84,000	0	0	84,000	0	
Total Operating Revenue	84,000	0	0	84,000	0	
Operating Expenditure						
Administration Expenses - Libraries	1,463,000	0	0	1,463,000	731,474	
Library Maintenance and Overheads	190,200	0	0	190,200	32,886	
Debt Servicing	286,400	0	0	286,400	0	
Indirect Costs	105,400	0	0	105,400	26,349	
Support Services Costs						
Total Operating Expenditure	2,045,000	0	0	2,045,000	790,709	
Operating Result - Surplus/(Deficit)	(1,961,000)	0	0	(1,961,000)	(790,709)	
Operating Cash Result - Surplus/(Deficit)	(1,961,000)	0	0	(1,961,000)	(790,709)	
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	
Capital Grants and Contributions	30,000	0	0	30,000	0	
Less:- Capital Expenditure						
Loan Principal Repayments	112,200	0	0	112,200	0	
Transfer to Reserves			0	0	0	
Transfer to Capital Grants and Contributions			0	0	0	
Capital Purchases	30,000	0	0	30,000	0	
Capital Cash Result - Surplus/(Deficit)	(112,200)	0	0	(112,200)	0	
Program Cash Result - Surplus/(Deficit)	(2,073,200)	0	0	(2,073,200)	(790,709)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020 Infrastructure Services Directorate Summary Director: Phil Holloway					
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20
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	334,500	0	0	334,500	148,138.26
Depot Services and Fleet Management	582,600	0	0	582,600	280,426.26
Local Roads and Drainage	1,812,000	0	18,100	1,830,100	1,271,002.24
Roads and Traffic Authority	861,000	0	(131,900)	729,100	430,000.00
Open Spaces and Recreation	831,000	0	0	831,000	123,173.20
Quarries	0	0	0	0	0.00
Waste & Recycling Services	10,985,600	0	277,400	11,263,000	8,147,283.16
Cavanbah Centre	212,300	0	0	212,300	66,889.30
First Sun Holiday Park	1,917,900	0	0	1,917,900	423,784.18
Suffolk Park Holiday Park	657,400	0	0	657,400	160,661.95
Facilities Management	846,300	0	0	846,300	166,442.64
Total Operating Revenue	19,040,600		163,600	19,204,200	11,217,801
Operating Expenditure					
Supervision & Administration	118,500	0	0	118,500	78,452
Asset Management Planning	134,000	0	0	134,000	74,160
Projects & Commercial Development	360,200	0	(100)	360,100	100,595
Emergency Services	1,002,000	0	(100)	1,001,900	391,694
Depot Services and Fleet Management	(267,100)	0	(200)	(267,300)	289,295
Local Roads and Drainage	8,968,100	0	5,200	8,973,300	2,520,831
Roads and Traffic Authority	1,369,100	0	(132,300)	1,236,800	617,210
Open Spaces and Recreation	5,987,200	0	95,600	6,082,800	2,312,075
Quarries	0	0	0	0	8,051
Waste & Recycling Services	10,481,700	0	(82,200)	10,399,500	2,124,884
Cavanbah Centre	761,300	0	26,000	787,300	228,463
First Sun Holiday Park	2,660,800	0	100	2,660,900	540,036
Suffolk Park Holiday Park	840,500	0	(200)	840,300	137,873
Facilities Management	3,004,000	0	(11,900)	2,992,100	1,028,383
Total Operating Expenditure	35,420,300	0	(100,100)	35,320,200	10,452,002
Operating Result - Surplus/(Deficit)	(16,379,700)	0	263,700	(16,116,000)	765,800
Operating Cash Result - Surplus/(Deficit)	(16,379,700)	0	263,700	(16,116,000)	765,800
CAPITAL MOVEMENTS					
Add:- Capital Income					
Transfer from Reserves - Internal Reserves	31,301,300	(54,000)	(3,471,500)	27,775,800	3,904,583
Transfer from Reserves - Developer Contributions	8,779,700	0	658,100	9,437,800	638,718
Transfer from Reserves - Unexpended Grants	856,200	0	30,000	886,200	968,040
Transfer from Reserves - Unexpended Loans	3,559,300	0	60,000	3,619,300	28,759
Loan Income	12,000,000	0	0	12,000,000	12,000,000
Capital Grants and Contributions	25,450,500	0	102,900	25,553,400	1,688,783
Developer Contributions	0	0	0	0	29,633
Sale of Assets	0	0	0	0	0
Less:- Capital Expenditure					
Loan Principal Repayments	795,500	0	0	795,500	305,200
Transfer To Reserves	16,221,500	0	365,100	16,586,600	8,181,060
Transfer to Unexpended Grants	0	0	0	0	0
Transfer to Unexpended Loans	0	0	0	0	0
Capital Purchases	63,653,000	(54,000)	(2,723,300)	60,875,700	17,123,597
Capital Cash Result - Surplus/(Deficit)	1,277,000	0	(262,300)	1,014,700	(6,351,341)
Program Cash Result - Surplus/(Deficit)	(15,102,700)	0	1,400	(15,101,300)	(5,585,542)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Supervision & Administration						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Expenditure						
Directorate - Construction and Maintenance	593,100	0	0	593,100	199,723	
Asset Management	273,800	0	0	273,800	52,845	
Open Space & Recreation - Salaries & Oncosts	537,600	0	0	537,600	149,372	
Depot Services and Management	331,900	0	0	331,900	33,762	
Design and Survey	497,300	0	0	497,300	163,287	
Other Operating Expenses	158,000	0	0	158,000	47,765	
Indirect Costs	(2,273,200)	0	0	(2,273,200)	(568,302)	7
Total Operating Expenditure	118,500	0	0	118,500	78,452	
Operating Result - Surplus/(Deficit)	(118,500)	0	0	(118,500)	(78,452)	
Operating Cash Result - Surplus/(Deficit)	(118,500)	0	0	(118,500)	(78,452)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	118,500	0	0	118,500	0	
Transfer from Reserves - Developer Contributions						
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)	118,500	0	0	118,500	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(78,452)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Asset Management Planning						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Expenditure						
Section 94 Expenses	134,000	0	0	134,000	36,822	
Other Asset Management Planning Costs	88,500	0	0	88,500	11,189	
Asset Management Planning	529,900	0	0	529,900	140,047	
Asset Management Software	57,600	0	(2,500)	55,100	55,102	8
Indirect Costs	(676,000)	0	2,500	(673,500)	(168,999)	8
Total Operating Expenditure	134,000	0	0	134,000	74,160	
Operating Result - Surplus/(Deficit)	(134,000)	0	0	(134,000)	(74,160)	
Operating Cash Result - Surplus/(Deficit)	(134,000)	0	0	(134,000)	(74,160)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	134,000	0	0	134,000	36,822	
Capital Grants and Contributions	0	0	0	0	0	
Sale of Assets	0	0	0	0	29,633	
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)	134,000	0	0	134,000	66,455	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(7,705)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Projects & Commercial Development						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Expenditure						
Projects & Commercial Development	247,900	0	0	247,900	79,421	
Other Projects & Commercial Development Expenses	28,000	0	0	28,000	99	
Indirect Costs	84,300	0	(100)	84,200	21,075	9
Total Operating Expenditure	360,200	0	(100)	360,100	100,595	
Operating Result - Surplus/(Deficit)	(360,200)	0	100	(360,100)	(100,595)	
Operating Cash Result - Surplus/(Deficit)	(360,200)	0	100	(360,100)	(100,595)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	110,900	0	60,000	170,900	6,953	9
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
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	110,900	0	60,000	170,900	6,953	9
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	(360,200)	0	100	(360,100)	(100,595)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Emergency Services						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Operating Grants	150,000	0	0	150,000	0	
Other Income	62,000	0	0	62,000	25,637	
Operating Grants	122,500	0	0	122,500	122,502	
Total Operating Revenue	334,500	0	0	334,500	148,138	
Operating Expenditure						
Contributions	496,900	0	0	496,900	252,327	
Telephone Calls	12,000	0	0	12,000	661	
Telephone Rental	10,000	0	0	10,000	3,345	
Vehicle Petrol and Oil	30,000	0	0	30,000	2,431	
Vehicle Maintenance and Repairs	45,000	0	0	45,000	9,555	
Operating Expenses	150,000	0	0	150,000	45,587	
Combined Local Emergency Management Committee (LEM)	32,000	0	0	32,000	11,209	
State Emergency Services	0	0	0	0	0	
Flood Mitigation	56,100	0	0	56,100	24,077	
Indirect Costs	170,000	0	(100)	169,900	42,501	10
Total Operating Expenditure	1,002,000	0	(100)	1,001,900	391,694	
Operating Result - Surplus/(Deficit)	(667,500)	0	100	(667,400)	(243,555)	
Operating Cash Result - Surplus/(Deficit)	(667,500)	0	100	(667,400)	(243,555)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	18,100	0	0	18,100	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
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	79,100	0	0	79,100	0	
Less:- Capital Expenditure						
Capital Purchases	79,100	0	0	79,100	64,041	
Capital Cash Result - Surplus/(Deficit)	18,100	0	0	18,100	(64,041)	
Program Cash Result - Surplus/(Deficit)	(649,400)	0	100	(649,300)	(307,596)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Depot & Fleet Management						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Depot Services - Fees and Charges - External	5,600	0	0	5,600	0	
Fleet Management - Contributions	270,000	0	0	270,000	75,982	
Depot Services - Fees and Charges - Internal	307,000	0	0	307,000	76,749	
Fleet Management - Fees and Charges	0	0	0	0	127,695	
Total Operating Revenue	582,600	0	0	582,600	280,426	
Operating Expenditure						
Depot Operating Expenses	591,000	0	0	591,000	177,728	
Fleet Management Operating Expenses	92,600	0	0	92,600	6,881	
Plant Running Expense (Ausfleet)	0	0	0	0	76,140	
Plant Running Expense Control	1,750,000	0	0	1,750,000	467,440	
Fleet Management - Fees and Charges	(3,200,000)	0	0	(3,200,000)	(563,718)	
Indirect Costs - Fleet Management	499,300	0	(200)	499,100	124,824	11
Total Operating Expenditure	(267,100)	0	(200)	(267,300)	289,295	
Operating Result - Surplus/(Deficit)	849,700	0	200	849,900	(8,869)	
Operating Cash Result - Surplus/(Deficit)	849,700	0	200	849,900	(8,869)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,204,000	0	(200)	1,203,800	0	11
Less:- Capital Expenditure						
Transfer To Reserves	849,700	0	0	849,700	0	
Capital Purchases	1,204,000	0	0	1,204,000	0	
Capital Cash Result - Surplus/(Deficit)	(849,700)	0	(200)	(849,900)	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(8,869)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Local Roads & Drainage						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Operating Grants	54,400	0	18,100	72,500	73,118	12
Paid Parking Income	1,251,400	0	0	1,251,400	749,662	
Stormwater Management Service Charge	303,000	0	0	303,000	304,577	
Coupon Parking Resident Stickers	164,200	0	0	164,200	141,855	
Fees and Charges	9,000	0	0	9,000	256	
Private Works Income	30,000	0	0	30,000	1,534	
Total Operating Revenue	1,812,000	0	18,100	1,830,100	1,271,002	
Operating Expenditure						
Urban Drainage Maintenance - Planned	647,800	0	0	647,800	118,555	12
Urban Drainage Maintenance - Unplanned	0	0	0	0	82,840	
Rural Drainage Maintenance - Planned	314,200	0	0	314,200	61,029	
Urban Roads Maintenance - Planned	525,500	0	0	525,500	195,960	
Urban Roads Cleaning - Planned	320,000	0	0	320,000	86,319	
Lighting - Planned	388,400	0	0	388,400	338,829	
CCTV	26,000	0	0	26,000	21,757	12
Sealed Rural Roads - Planned	1,271,100	0	(19,000)	1,252,100	352,768	
Unsealed Rural Roads - Planned	513,600	0	0	513,600	139,573	
Bridge Maintenance - Planned	54,900	0	0	54,900	0	
Footpaths - Planned	77,900	0	0	77,900	190	
Sign Maintenance - Planned	210,300	0	0	210,300	22,435	
Private Works	30,000	0	0	30,000	10,031	12
Paid Parking Expenses	1,315,600	0	0	1,315,600	312,729	
Other Expenses - Planned	462,000	0	25,000	487,000	141,460	
Debt Servicing Costs	287,400	0	0	287,400	8,338	
Indirect Costs	2,494,800	0	(800)	2,494,000	623,700	
Byron Bay Stormwater Drainage Maintenance	26,000	0	0	26,000	4,317	
Brunswick Heads Paid Parking	2,600	0	0	2,600	0	12
Total Operating Expenditure	8,968,100	0	5,200	8,973,300	2,520,831	
Operating Result - Surplus/(Deficit)	(7,156,100)	0	12,900	(7,143,200)	(1,249,829)	
Operating Cash Result - Surplus/(Deficit)	(7,156,100)	0	12,900	(7,143,200)	(1,249,829)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	5,708,400	0	47,700	5,756,100	491,346.64	12
Transfer from Reserves - Developer Contributions	7,685,800	0	33,300	7,719,100	342,132.04	12
Transfer from Reserves - Unexpended Grants	767,100	0	0	767,100	967,040.31	
Transfer from Reserves - Unexpended Loans	3,305,000	0	60,000	3,365,000	0.00	12
Loan income	0	0	0	0	0	
Capital Grants and Contributions	22,362,600	0	1,695,000	24,057,600	1,426,991.10	12
Less:- Capital Expenditure						
Loan Principal Repayments	380,600	0	0	380,600	0	
Transfer To Reserves	4,048,600	0	0	4,048,600	0	
Transfer to Unexpended Grants	0	0	0	0	0	
Transfer to Unexpended Loans	0	0	0	0	0	
Capital Purchases	35,493,200	0	1,830,000	37,323,200	15,915,298.12	12
Capital Cash Result - Surplus/(Deficit)	(93,500)	0	6,000	(87,500)	(12,687,788)	
Program Cash Result - Surplus/(Deficit)	(7,249,600)	0	18,900	(7,230,700)	(13,937,617)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: RMS						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
External Contributions	861,000	0	(131,900)	729,100	430,000	13
Total Operating Revenue	861,000	0	(131,900)	729,100	430,000	
Operating Expenditure						
Regional Road 306 - Planned	229,400	0	0	229,400	51,576	
Regional Roads 545 - Planned	485,300	0	(74,000)	411,300	81,492	13
Regional Roads 679 - Planned	61,300	0	0	61,300	10,373	
Regional Roads 689 - Planned	85,000	0	(57,900)	27,100	49,013	13
Indirect Costs	508,100	0	(400)	507,700	127,026	13
Natural Disaster February 2020	0	0	0	0	297,731	
Natural Disaster 2020 Bush Fires	0	0	0	0	0	
Total Operating Expenditure	1,369,100	0	(132,300)	1,236,800	617,210	
Operating Result - Surplus/(Deficit)	(508,100)	0	400	(507,700)	(187,210)	
Operating Cash Result - Surplus/(Deficit)	(508,100)	0	400	(507,700)	(187,210)	
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	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	155,000	0	57,900	212,900	212,925	13
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	155,000	0	57,900	212,900	212,925	13
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	(508,100)	0	400	(507,700)	(187,210)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Open Space and Recreation						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Community - Licence Fees - Temporary	2,200	0	0	2,200	0	
Operational - Licence Fees - Temporary	7,500	0	0	7,500	2,017	
Crown - Licence Fees Temporary Use	30,300	0	0	30,300	4,426	
Other - Licence Fees - Access	116,000	0	0	116,000	6,563	
Tyagarah Aerodrome	61,400	0	0	61,400	13,709	
Operating Grants	234,800	0	0	234,800	9,500	
User Charges - Sportsfield Income	5,400	0	0	5,400	3,587	
User Charges - Tennis Court Income	3,400	0	0	3,400	0	
Other User Charges	130,000	0	0	130,000	8,000	
Cemetery Fees and Charges	240,000	0	0	240,000	75,372	
Total Operating Revenue	831,000	0	0	831,000	123,173	
Operating Expenditure						
Operational Lease/Rental Contracts	13,700	0	0	13,700	0	
Streets and Parks - Planned	390,200	0	0	390,200	97,551	
Parks & Reserves Maintenance Council	1,798,200	0	(19,000)	1,779,200	620,261	14
Parks & Reserves Maintenance Crown	218,000	0	0	218,000	99,532	
Tennis Court Maintenance	1,800	0	0	1,800	213	
Byron Bay Recreational Sports Fields	120,000	0	0	120,000	34,429	
New Brighton Sports Fields	30,000	0	0	30,000	5,742	
Suffolk Park Sports Fields	35,300	0	0	35,300	7,416	
Bangalow Sports Fields	90,000	0	0	90,000	29,541	
Mullumbimby Recreational Sports Fields	38,500	0	0	38,500	12,417	
Mullumbimby Pine Avenue Sports Fields	42,000	0	0	42,000	7,554	
Eureka - Soccer - Crown	500	0	0	500	0	
Brunswick Heads Sports Fields	74,000	0	0	74,000	17,654	
Open Space & Recreation Projects	174,900	0	0	174,900	7,000	
Shara Boulevard	60,000	0	0	60,000	16,401	
Parks - Other Expenses	343,300	0	54,600	397,900	245,685	14
Bushfire Hazard Reduction	33,000	0	0	33,000	5,763	
Cont to Surf Life Saving - Non Inco Crown Res Plan	580,000	0	0	580,000	597,197	
Beach Maintenance	55,200	0	0	55,200	35,489	
Byron Bay Cemetery	49,200	0	0	49,200	9,968	
Mullumbimby Cemetery	146,000	0	0	146,000	49,011	
Clunes Cemetery	26,900	0	1,800	28,700	10,758	14
Bangalow Cemetery	54,300	0	0	54,300	19,426	
Debt Servicing Costs	43,000	0	0	43,000	11,386	
Indirect Costs	1,156,300	0	0	1,156,300	289,074	
Aerodrome Costs	103,500	0	0	103,500	21,836	
Bush Regeneration Team	309,400	0	58,200	367,600	60,773	14
Total Operating Expenditure	5,987,200	0	95,600	6,082,800	2,312,075	
Operating Result - Surplus/(Deficit)	(5,156,200)	0	(95,600)	(5,251,800)	(2,188,902)	
Operating Cash Result - Surplus/(Deficit)	(5,156,200)	0	(95,600)	(5,251,800)	(2,188,902)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	2,656,300	0	171,500	2,827,800	490,749.77	14
Transfer from Reserves - Developer Contributions	890,000	0	600,000	1,490,000	180,730	14
Transfer from Reserves - Unexpended Grants	12,000	0	30,000	42,000	1,000	14
Loan income	0	0	0	0	0	
Capital Grants and Contributions	2,613,900	0	(1,650,000)	963,900	35,582	14
Less:- Capital Expenditure						
Loan Principal Repayments	91,700	0	0	91,700	0	
Transfer To Reserves	149,700	0	0	149,700	10,988	
Transfer to Unexpended Grants	0	0	0	0	0	
Capital Purchases	4,944,800	0	(956,000)	3,988,800	401,872	14
Capital Cash Result - Surplus/(Deficit)	986,000	0	107,500	1,093,500	295,202	
Program Cash Result - Surplus/(Deficit)	(4,170,200)	0	11,900	(4,158,300)	(1,893,700)	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Quarry						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Quarry Income	0	0	0	0	0	
Total Operating Revenue	0	0	0	0	0	
Operating Expenditure						
Myocum Quarry Operating Expenses	0	0	0	0	8,051	
Indirect Costs	0	0	0	0	0	
Total Operating Expenditure	0	0	0	0	8,051	
Operating Result - Surplus/(Deficit)	0	0	0	0	(8,051)	
Operating Cash Result - Surplus/(Deficit)	0	0	0	0	(8,051)	
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	(8,051)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Waste & Recycling						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 44,104	Note
Operating Revenue						
Operating Grants	58,700	0	0	58,700	0	
Fees and Charges - Domestic	4,848,300	0	71,800	4,920,100	4,928,089	15
Collection & Disposal Charges - External Users	2,315,600	0	205,600	2,521,200	2,324,056	15
Collection & Disposal Charges - Internal Users	390,200	0	0	390,200	97,551	
Other Income	50,700	0	0	50,700	12,518	
Waste Disposal Charges - External Customers	3,322,100	0	0	3,322,100	785,069	
Total Operating Revenue	10,985,600	0	277,400	11,263,000	8,147,283	
Operating Expenditure						
Domestic Waste Management	0	0	0	0	0	
Indirect Costs - Internal Charge	448,800	0	200	449,000	112,200	15
Myocum Landfill	498,000	0	0	498,000	129,572	
Myocum Transfer Station	4,280,100	0	0	4,280,100	714,773	
Kerbside Collection	4,043,900	0	0	4,043,900	913,126	
Other Expenditure	741,100	0	(82,400)	658,700	166,764	15
Indirect Costs	353,800	0	0	353,800	88,449	
Debt Servicing Costs	116,000	0	0	116,000	0	
Total Operating Expenditure	10,481,700	0	(82,200)	10,399,500	2,124,884	
Operating Result - Surplus/(Deficit)	503,900	0	359,600	863,500	6,022,399	
Operating Cash Result - Surplus/(Deficit)	503,900	0	359,600	863,500	6,022,399	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	15,055,300	0	(1,081,300)	13,974,000	2,475,314	15
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	138,600	0	0	138,600	138,600	
Transfer To Reserves	10,985,600	0	364,900	11,350,500	8,147,283	15
Transfer to Unexpended Grants			0	0	0	
Transfer to Unexpended Loans						
Capital Purchases	4,462,500	0	(1,086,600)	3,375,900	211,829	15
Capital Cash Result - Surplus/(Deficit)	(503,900)	0	(359,600)	(863,500)	(6,022,399)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Cavanbah Centre						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Multipurpose Centre Room Hire Charges	64,100	0	0	64,100	22,742	
Multipurpose Centre Court 1 Hire Charges	45,200	0	0	45,200	9,089	
Multipurpose Centre Court 2 Hire Charges	28,800	0	0	28,800	8,645	
Multipurpose Centre Other Charges	64,800	0	0	64,800	18,091	
Multipurpose Centre Other Income	0	0	0	0	0	
Sportsfields User Charges	9,400	0	0	9,400	8,322	
Total Operating Revenue	212,300	0	0	212,300	66,889	
Operating Expenditure						
Multipurpose Centre Management Costs	233,500	0	0	233,500	84,440	
Multipurpose Centre Building Maintenance	23,300	0	0	23,300	5,697	
Multipurpose Centre Operational Costs	124,100	0	26,000	150,100	41,606	16
Various Grounds Maintenance	154,300	0	0	154,300	55,569	
Debt Servicing	61,500	0	0	61,500	0	
Indirect Costs	164,600	0	0	164,600	41,151	
Total Operating Expenditure	761,300	0	26,000	787,300	228,463	
Operating Result - Surplus/(Deficit)	(549,000)	0	(26,000)	(575,000)	(161,573)	
Operating Cash Result - Surplus/(Deficit)	(549,000)	0	(26,000)	(575,000)	(161,573)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	100,000	0	26,000	126,000	24,025	16
Transfer from Reserves - Developer Contributions	69,900	0	24,800	94,700	79,033	16
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	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	52,300	0	0	52,300	42,600	
Transfer to Reserves	0	0	0	0	0	
Capital Purchases	169,900	0	24,800	194,700	79,033	16
Capital Cash Result - Surplus/(Deficit)	(52,300)	0	26,000	(26,300)	(18,575)	
Program Cash Result - Surplus/(Deficit)	(601,300)	0	0	(601,300)	(180,148)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: First Sun Holiday Park						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
First Sun Accommodation Income	1,906,300	0	0	1,906,300	419,412	
First Sun Sundry Income	11,600	0	0	11,600	4,372	
Total Operating Revenue	1,917,900	0	0	1,917,900	423,784	
Operating Expenditure						
Operating Expenses - First Sun Caravan Park	1,268,700	0	0	1,268,700	192,009	
Debt Servicing Costs	0	0	0	0	0	
Indirect Costs	1,392,100	0	100	1,392,200	348,027	17
Total Operating Expenditure	2,660,800	0	100	2,660,900	540,036	
Operating Result - Surplus/(Deficit)	(742,900)	0	(100)	(743,000)	(116,251)	
Operating Cash Result - Surplus/(Deficit)	(742,900)	0	(100)	(743,000)	(116,251)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,056,900	0	100	1,057,000	157,764	17
Transfer from Reserves - 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	314,000	0	0	314,000	157,764	
Capital Cash Result - Surplus/(Deficit)	742,900	0	100	743,000	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(116,251)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Suffolk Park Holiday Park						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Suffolk Park Accommodation Income	633,800	0	0	633,800	148,273	
Suffolk Park Sundry Income	23,600	0	0	23,600	12,389	
Total Operating Revenue	657,400	0	0	657,400	160,662	
Operating Expenditure						
Operating Expenses - Suffolk Park	678,600	0	0	678,600	97,397	
Debt Servicing Costs	0	0	0	0	0	
Indirect Costs	161,900	0	(200)	161,700	40,476	18
Total Operating Expenditure	840,500	0	(200)	840,300	137,873	
Operating Result - Surplus/(Deficit)	(183,100)	0	200	(182,900)	22,789	
Operating Cash Result - Surplus/(Deficit)	(183,100)	0	200	(182,900)	22,789	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	292,100	0	0	292,100	(1,054)	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	200	200	22,789	18
Capital Purchases	109,000	0	0	109,000	(1,054)	
Capital Cash Result - Surplus/(Deficit)	183,100	0	(200)	182,900	(22,789)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(0)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Facilities Management						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Community - Lease/ Rental Agreements	190,600	0	0	190,600	51,908	
Community - User Fees and Charges	120,000	0	0	120,000	13,016	
Operational - Lease/ Rental Agreements	205,400	0	0	205,400	68,565	
Crown - Lease/ Rental Agreements	190,100	0	0	190,100	5,610	
Crown - User Fees and Charges	120,000	0	0	120,000	21,110	
Other - Lease/ Rental Agreements	20,200	0	0	20,200	6,233	
Insurance Claim income	0	0	0	0	0	
Total Operating Revenue	846,300	0	0	846,300	166,443	
Operating Expenditure						
Property Management	30,000	0	0	30,000	25,726	
Council Administration Centre Operations	509,800	0	0	509,800	100,431	
Byron Pool	408,600	0	0	408,600	62,420	
Mullumbimby Pool	414,600	0	0	414,600	76,031	
Other Property Expenses	6,300	0	0	6,300	5,321	
Countrylink Building, Byron Bay	0	0	0	0	0	
Council Administration Building Mntnce Projects	99,700	0	(11,900)	87,800	25,804	19
Debt Servicing	160,900	0	0	160,900	9,079	
Indirect Costs	(427,600)	0	0	(427,600)	(106,899)	
Community - Maintenance - Preventative	58,500	0	0	58,500	10,764	
Community - Maintenance - Unplanned	111,100	0	0	111,100	39,724	
Community - Services	25,000	0	0	25,000	1,521	
Community - Fees and Charges	212,700	0	0	212,700	74,492	
Operational - Maintenance - Preventative	2,500	0	0	2,500	0	
Operational - Maintenance - Unplanned	6,000	0	0	6,000	3,032	
Operational - Services	0	0	0	0	0	
Crown - Maintenance - Unplanned	32,200	0	0	32,200	17,710	
Other Lease/Rental Contracts	26,600	0	0	26,600	25,378	
Administration Costs	3,400	0	0	3,400	0	
Former Mullumbimby Hospital	444,600	0	0	444,600	28,973	
Former Byron Hospital	330,000	0	0	330,000	23,419	
Public Toilets Council	301,900	0	0	301,900	294,493	
Public Toilets Crown	247,200	0	0	247,200	310,964	
Total Operating Expenditure	3,004,000	0	(11,900)	2,992,100	1,028,383	
Operating Result - Surplus/(Deficit)	(2,157,700)	0	11,900	(2,145,800)	(861,940)	
Operating Cash Result - Surplus/(Deficit)	(2,157,700)	0	11,900	(2,145,800)	(861,940)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	4,980,800	(54,000)	(2,695,300)	2,231,500	259,485	19
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	49,600	0	0	49,600	0	
Transfer from Reserves - Unexpended Loans	254,300	0	0	254,300	28,759	
Loan income	12,000,000	0	0	12,000,000	12,000,000	
Capital Grants and Contributions	239,900	0	0	239,900	13,285	
Less:- Capital Expenditure						
Loan Principal Repayments	132,300	0	0	132,300	124,000	
Transfer To Reserves	187,900	0	0	187,900	0	
Capital Purchases	16,610,600	(54,000)	(2,653,400)	13,903,200	74,936	19
Capital Cash Result - Surplus/(Deficit)	593,800	0	(41,900)	551,900	12,102,594	
Program Cash Result - Surplus/(Deficit)	(1,563,900)	0	(30,000)	(1,593,900)	11,240,654	

BYRON SHIRE COUNCIL

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4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020 Sustainable Environment & Economy Directorate Summary Director: Shannon Burt						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Development & Certification	2,109,600	0	67,700	2,177,300	682,655	
Land & Natural Environment	256,300	0	469,600	725,900	499,414	
Environmental Health Services	2,207,000	0	25,000	2,232,000	777,278	
Economic Development	10,800	0	0	10,800	872	
Total Operating Revenue	4,583,700	0	562,300	5,146,000	1,960,219	
Operating Expenditure						
Development & Certification	5,216,600	0	(500)	5,216,100	1,448,170	
Land & Natural Environment	3,064,600	0	479,800	3,544,400	901,681	
Environmental Health Services	3,011,300	0	(200)	3,011,100	796,948	
Economic Development	837,400	0	(10,300)	827,100	169,631	
Total Operating Expenditure	12,129,900	0	468,800	12,598,700	3,316,431	
Operating Result - Surplus/(Deficit)	(7,546,200)	0	93,500	(7,452,700)	(1,356,212)	
Operating Cash Result - Surplus/(Deficit)	(7,546,200)	0	93,500	(7,452,700)	(1,356,212)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,448,100	0	11,500	1,459,600	434,617	
Transfer from Reserves - Developer Contributions	14,900	0	0	14,900	0	
Transfer from Reserves - Unexpended Grants	150,000	0	0	150,000	74,060	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	969,100	0	0	969,100	277,749	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	1,506,000	0	10,000	1,516,000	622,011	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	1,076,100	0	1,500	1,077,600	164,415	
Program Cash Result - Surplus/(Deficit)	(6,470,100)	0	95,000	(6,375,100)	(1,191,796)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Development & Certification						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Fees and Charges - Commercial Property	62,000	0	0	62,000	44,926	
Fees and Charges - Regulatory	770,000	0	0	770,000	236,096	
Fees and Charges - Discretionary	177,000	0	0	177,000	53,752	
Operating Grants	17,000	0	0	17,000	0	
Fees and Charges - Discretionary	1,067,600	0	67,700	1,135,300	347,804	20
	13,000	0	0	13,000	0	
Customer Service	3,000	0	0	3,000	78	
Total Operating Revenue	2,109,600	0	67,700	2,177,300	682,655	
Operating Expenditure						
Directorate & Managers-Planning,Development & Envt	792,900	0	0	792,900	223,440	
Development Assessment - Fast Track Team	793,100	0	0	793,100	278,889	
Salaries - Planning	100,000	0	0	100,000	2,862	
Other Assessment Expenses	182,300	0	0	182,300	26,598	
Indirect Costs	1,385,400	0	(500)	1,384,900	346,350	20
Building Certification Unit Employee Costs	1,147,100	0	0	1,147,100	339,851	
Footpath Dining	16,000	0	0	16,000	4,428	
Development Support & Administration	799,800	0	0	799,800	225,752	
Office Expenses	0	0	0	0	0	
Total Operating Expenditure	5,216,600	0	(500)	5,216,100	1,448,170	
Operating Result - Surplus/(Deficit)	(3,107,000)	0	68,200	(3,038,800)	(765,515)	
Operating Cash Result - Surplus/(Deficit)	(3,107,000)	0	68,200	(3,038,800)	(765,515)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	92,300	0	0	92,300	24,363	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Capital Grants and Contributions	969,100	0	0	969,100	277,749	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	1,132,000	0	0	1,132,000	365,778	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	(70,600)	0	0	(70,600)	(63,665)	
Program Cash Result - Surplus/(Deficit)	(3,177,600)	0	68,200	(3,109,400)	(829,181)	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Planning Policy and Natural Environment						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Operating Grants - Environmental Planning	84,200	0	469,600	553,800	424,712	21
Applicant Funded DCP's/LEP's	0	0	0	0	5,584	
Community Planning - Contributions	0	0	0	0	0	
Fees and Charges	172,100	0	0	172,100	69,118	
Applicant Funded Proposal for Byron Shire LES	0	0	0	0	0	
Total Operating Revenue	256,300	0	469,600	725,900	499,414	
Operating Expenditure						
Employee and Office Expenses	1,212,700	0	(1,200)	1,211,500	315,604	21
Environmental Strategic Studies/Plans	1,241,500	0	436,200	1,677,700	440,280	21
Environmental Levy Works and Services Program	106,800	0	0	106,800	11,642	
Other Projects	0	0	44,900	44,900	314	21
Applicant Funded Local Environment Plans	0	0	0	0	7,940	
Indirect Costs	503,600	0	(100)	503,500	125,901	21
Total Operating Expenditure	3,064,600	0	479,800	3,544,400	901,681	
Operating Result - Surplus/(Deficit)	(2,808,300)	0	(10,200)	(2,818,500)	(402,268)	
Operating Cash Result - Surplus/(Deficit)	(2,808,300)	0	(10,200)	(2,818,500)	(402,268)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	867,400	0	11,500	878,900	344,728	21
Transfer from Reserves - Developer Contributions	14,900	0	0	14,900	0	
Transfer from Reserves - Unexpended Grants	110,100	0	0	110,100	69,060	
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	
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)	992,400	0	11,500	1,003,900	413,788	
Program Cash Result - Surplus/(Deficit)	(1,815,900)	0	1,300	(1,814,600)	11,521	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Environment & Compliance						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Fees and Charges - Discretionary	470,200	0	25,000	495,200	392,782	22
Miscellaneous Revenues	5,000	0	0	5,000	0	
Compliance Fees & Charges	30,500	0	0	30,500	11,280	
Compliance Miscellaneous Revenues	15,100	0	0	15,100	4,770	
Fees and Charges - Regulated	12,500	0	0	12,500	6,986	
Fees and Charges - Discretionary	34,700	0	0	34,700	9,768	
Fines and Other Revenues	1,639,000	0	0	1,639,000	351,692	
Total Operating Revenue	2,207,000	0	25,000	2,232,000	777,278	
Operating Expenditure						
Health Employee Costs	508,500	0	0	508,500	153,743	22
Compliance Employee Costs	720,000	0	0	720,000	212,642	
Operating Expenses	408,000	0	0	408,000	69,539	
Indirect Costs	648,300	0	(200)	648,100	162,075	
Ranger Employee Costs	433,300	0	0	433,300	96,447	
Operating Expenses	223,200	0	0	223,200	86,404	
Public Order and Safety Operating Expenses	70,000	0	0	70,000	16,098	
Total Operating Expenditure	3,011,300	0	(200)	3,011,100	796,948	
Operating Result - Surplus/(Deficit)	(804,300)	0	25,200	(779,100)	(19,670)	
Operating Cash Result - Surplus/(Deficit)	(804,300)	0	25,200	(779,100)	(19,670)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	345,000	0	0	345,000	58,985	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	4,000	0	0	4,000	0	
Capital Grants and Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	374,000	0	0	374,000	256,233	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	(25,000)	0	0	(25,000)	(197,248)	
Program Cash Result - Surplus/(Deficit)	(829,300)	0	25,200	(804,100)	(216,917)	

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4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Economic Development						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Sponsorship / Contributions	0	0	0	0	0	
Other Income	10,800	0	0	10,800	872	
Operating Grants	0	0	0	0	0	
Total Operating Revenue	10,800	0	0	10,800	872	
Operating Expenditure						
Tourism	133,400	0	0	133,400	272	
Support Services	188,900	0	(300)	188,600	47,226	23
Economic Development and Tourism Coordinator	206,500	0	0	206,500	55,515	
Events	225,700	0	0	225,700	60,731	
Economic Development	82,900	0	(10,000)	72,900	5,888	23
Total Operating Expenditure	837,400	0	(10,300)	827,100	169,631	
Operating Result - Surplus/(Deficit)	(826,600)	0	10,300	(816,300)	(168,759)	
Operating Cash Result - Surplus/(Deficit)	(826,600)	0	10,300	(816,300)	(168,759)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	143,400	0	0	143,400	6,540	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	35,900	0	0	35,900	5,000	
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	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	10,000	10,000	0	23
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	179,300	0	(10,000)	169,300	11,540	
Program Cash Result - Surplus/(Deficit)	(647,300)	0	300	(647,000)	(157,219)	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020 Infrastructure Services Directorate Summary - Water Director: Phil Holloway Program: Water Services						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Water Supply Management	10,865,700	0	(8,600)	10,857,100	3,536,541	
Water Supply Operations	0	0	0	0	0	
Total Operating Revenue	10,865,700	0	(8,600)	10,857,100	3,536,541	
Operating Expenditure						
Water Supply Management	9,292,700	0	25,000	9,317,700	2,767,220	
Total Operating Expenditure	9,292,700	0	25,000	9,317,700	2,767,220	
Operating Result - Surplus/(Deficit)	1,573,000	0	(33,600)	1,539,400	769,321	
Operating Cash Result - Surplus/(Deficit)	1,573,000	0	(33,600)	1,539,400	769,321	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	2,979,900	0	687,300	3,667,200	2,884,747	
Transfer from Reserves - Developer Contributions	870,500	0	80,000	950,500	231,242	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	250,000	0	0	250,000	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	1,823,000	0	(33,600)	1,789,400	0	
Capital Purchases	3,850,400	0	767,300	4,617,700	1,520,234	
Capital Cash Result - Surplus/(Deficit)	(1,573,000)	0	33,600	(1,539,400)	1,595,755	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	2,365,076	

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4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Water Supply Management						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Operating Grants	88,000	0	0	88,000	0	
Rates and Service Availability Charges	2,476,900	0	0	2,476,900	2,531,737	
Water Consumption Charges	7,863,100	0	0	7,863,100	926,724	
Contributions	0	0	0	0	0	
Fees	306,700	0	0	306,700	52,796	
Private Works Income	0	0	0	0	0	
Extra Charges	17,300	0	(8,600)	8,700	(3,141)	24
Interest on Investments	113,700	0	0	113,700	28,425	
Total Operating Revenue	10,865,700	0	(8,600)	10,857,100	3,536,541	
Management Expenditure						
Management & Administration	0	0	0	0	0	
Engineering & Supervision	117,700	0	0	117,700	46,960	
S64 Engineering	46,000	0	0	46,000	31,904	
Employee Costs - Compliance	168,000	0	0	168,000	675	
Employee Costs - Administration and Education	156,000	0	0	156,000	60,146	
Meter Reading Contract	37,500	0	0	37,500	9,506	
Training and Recruitment	10,000	0	0	10,000	0	
Administration Expenses	350,800	0	25,000	375,800	120,031	24
Abandonments	10,600	0	0	10,600	8,464	
Indirect Costs	1,416,800	0	0	1,416,800	354,201	
General Maintenance	6,539,300	0	0	6,539,300	2,034,265	
Mullumbimby	440,000	0	0	440,000	101,068	
Total Operating Expenditure	9,292,700	0	25,000	9,317,700	2,767,220	
Management Result - Surplus/(Deficit)	1,573,000	0	(33,600)	1,539,400	769,321	
Management Result - Surplus/(Deficit)	1,573,000	0	(33,600)	1,539,400	769,321	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	296,500	0	85,000	381,500	184,838	24
Transfer from Reserves - Developer Contributions	377,300	0	80,000	457,300	123,847	24
Developer Contributions	250,000	0	0	250,000	0	
Less:- Capital Expenditure						
Transfer To Reserves	1,823,000	0	(33,600)	1,789,400	0	24
Capital Purchases	673,800	0	165,000	838,800	308,685	24
Capital Cash Result - Surplus/(Deficit)	(1,573,000)	0	33,600	(1,539,400)	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	769,321	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020 Program: Water Supply - Capital Works Byron Bay						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,060,300	0	240,000	1,300,300	122,205	24
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	1,060,300	0	240,000	1,300,300	122,205	24
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2020/2021 Budget Review as at 30 September 2020 Program: Water Supply - Capital Works Mullumbimby						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	380,000	0	4,900	384,900	4,912	24
Transfer from Reserves - Developer Contributions	493,200	0	0	493,200	107,395	
Less:- Capital Expenditure						
Capital Purchases	873,200	0	4,900	878,100	112,307	24
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2020/2021 Budget Review as at 30 September 2020 Program: Water Supply - Capital Works Ocean Shores						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,243,100	0	357,400	1,600,500	2,572,792	24
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	1,243,100	0	357,400	1,600,500	977,037	24
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	1,595,755	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	1,595,755	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020 Infrastructure Services Directorate Summary - Sewerage Director: Phil Holloway Program: Sewerage Services						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Revenue						
Sewer Supply Management	17,931,700	0	(28,200)	17,903,500	15,769,668.25	
Sewer Supply Operations	0	0	0	0	0	
Total Operating Revenue	17,931,700	0	(28,200)	17,903,500	15,769,668	
Operating Expenditure						
Sewer Supply Management	11,576,700	0	293,900	11,870,600	3,643,314.85	
Total Operating Expenditure	11,576,700	0	293,900	11,870,600	3,643,315	
Operating Result - Surplus/(Deficit)	6,355,000	0	(322,100)	6,032,900	12,126,354	
Operating Cash Result - Surplus/(Deficit)	6,355,000	0	(322,100)	6,032,900	12,126,354	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	6,949,500	0	27,100	6,976,600	1,540,057	
Transfer from Reserves - Developer Contributions	2,952,600	451,000	82,000	3,485,600	1,165,185	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan income	15,000,000	0	0	15,000,000	0	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	750,000	0	0	750,000	178,204	
Less:- Capital Expenditure						
Loan Principal Repayments	2,363,900	0	0	2,363,900	314,777	
Transfer To Reserves	4,741,100	0	(322,100)	4,419,000	178,204	
Transfer To Unexpended Loans	0	0	0	0	0	
Capital Purchases	24,902,100	451,000	109,100	25,462,200	2,583,484	
Capital Cash Result - Surplus/(Deficit)	(6,355,000)	0	322,100	(6,032,900)	(193,019)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	11,933,335	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Sewerage Services - Management						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
Operating Grants	74,300	0	0	74,300	0	25
Rates and Service Availability Charges.	15,296,100	0	0	15,296,100	15,516,338	
User Charges	2,078,400	0	0	2,078,400	222,846	
Contributions	0	0	0	0	0	
Fees	278,000	0	0	278,000	31,933	
Private Works Income	0	0	0	0	0	
Extra Charges	42,700	0	(28,200)	14,500	(1)	
Interest on Investments	162,200	0	0	162,200	(1,449)	
Total Operating Revenue	17,931,700	0	(28,200)	17,903,500	15,769,668	
Management Expenditure						25
Management & Administration	0	0	0	0	2,418	
Engineering & Supervision	117,700	0	0	117,700	46,282	
Engineering S64 Assessment	46,000	0	0	46,000	31,482	
Employee Costs - Compliance	168,000	0	0	168,000	8,183	
Employee Costs - Administration and Education	177,800	0	0	177,800	60,780	
Meter Reading Contract	34,500	0	0	34,500	7,303	
Training and Recruitment	22,300	0	0	22,300	838	
Administration Expenses	295,500	0	0	295,500	115,099	
Abandonments	55,000	0	0	55,000	14,967	
Other Expenses	2,200	0	0	2,200	0	
Debt Servicing	2,075,300	0	0	2,075,300	386,262	
Indirect Costs	1,778,400	0	(100)	1,778,300	444,600	
General Operation	0	0	294,000	294,000	115,066	
Plant Running Expenses	70,000	0	0	70,000	7,892	
General Maintenance	6,734,000	0	0	6,734,000	2,402,144	
Private Works Expenses	0	0	0	0	0	
Byron Bay System	0	0	0	0	0	
Total Operating Expenditure	11,576,700	0	293,900	11,870,600	3,643,315	
Operating Result - Surplus/(Deficit)	6,355,000	0	(322,100)	6,032,900	12,126,354	
Operating Cash Result - Surplus/(Deficit)	6,355,000	0	(322,100)	6,032,900	12,126,354	
CAPITAL MOVEMENTS						25
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	99,300	0	25,000	124,300	17,411	
Transfer from Reserves - Developer Contributions	1,102,600	0	0	1,102,600	362,546	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	750,000	0	0	750,000	178,204	
Less:- Capital Expenditure						
Loan Principal Repayments	2,363,900	0	0	2,363,900	314,777	
Transfer To Reserves	4,741,100	0	(322,100)	4,419,000	178,204	
Capital Purchases	1,201,900	0	25,000	1,226,900	389,738	
Capital Cash Result - Surplus/(Deficit)	(6,355,000)	0	322,100	(6,032,900)	(324,557)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	11,801,797	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020 Program: Sewerage Supply - Capital Works Bangalow						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	20,000	0	0	20,000	(35)	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	20,000	0	0	20,000	(35)	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2020/2021 Budget Review as at 30 September 2020 Program: Sewerage Supply - Capital Works Brunswick Heads						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	140,000	0	30,000	170,000	64,557	25
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	140,000	0	30,000	170,000	64,557	25
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2020/2021 Budget Review as at 30 September 2020 Program: Sewerage Supply - Capital Works Byron Bay						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	4,538,500	0	(27,900)	4,510,600	1,048,340	25
Transfer from Reserves - Developer Contributions	1,184,300	451,000	80,000	1,715,300	284,333	25
Loan income	15,000,000	0	0	15,000,000	0	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	20,722,800	451,000	52,100	21,225,900	1,201,135	25
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	131,538	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	131,538	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020						
Program: Sewerage Supply - Capital Works Mullumbimby						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	1,666,700	0	0	1,666,700	276,091	25
Transfer from Reserves - Developer Contributions	665,700	0	2,000	667,700	518,306	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	25
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	2,332,400	0	2,000	2,334,400	794,398	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2020/2021 Budget Review as at 30 September 2020						
Program: Sewerage Supply - Capital Works Ocean Shores						
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	485,000	0	0	485,000	133,692	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	485,000	0	0	485,000	133,692	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2020/2021 Budget Review as at 30 September 2020 Capital Expenditure Summary					
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20
GENERAL FUND					
Corporate & Community Services Capital Expenditure	80,000	0	0	80,000	4,000
Sandhills	30,000	0	0	30,000	0
Public Libraries					
TOTAL CORPORATE & COMMUNITY SERVICES CAPITAL EXPENDITURE	110,000	0	0	110,000	4,000
Infrastructure Services Capital Expenditure					
Projects & commercial Development	110,900	0	60,000	170,900	6,953
Emergency Services	79,100	0	0	79,100	64,041
Depot Services & Fleet Management	1,204,000	0	0	1,204,000	0
Local Roads & Drainage	35,493,200	0	1,830,000	37,323,200	15,915,298
RMS	155,000	0	57,900	212,900	212,925
Open Space and Recreation	4,944,800	0	(956,600)	3,988,800	401,872
Waste Disposal Facility	4,462,500	0	(1,086,600)	3,375,900	211,829
Cavanabab Centre	169,900	0	24,800	194,700	79,033
First Sun Holiday Park	314,000	0	0	314,000	157,764
Suffolk Park Holiday Park	109,000	0	0	109,000	(1,054)
Facilities Management	16,610,600	(54,000)	(2,653,400)	13,903,200	74,936
TOTAL INFRASTRUCTURE SERVICES CAPITAL EXPENDITURE	63,653,000	(54,000)	(2,723,300)	60,875,700	17,123,597
TOTAL GENERAL FUND CAPITAL EXPENDITURE	63,763,000	(54,000)	(2,723,300)	60,985,700	17,127,597
Water Capital Expenditure					
Miscellaneous	673,800	0	165,000	838,800	308,685.22
Bangalow	0	0	0	0	0.00
Brunswick Heads	0	0	0	0	0.00
Byron Bay	1,060,300	0	240,000	1,300,300	122,205
Mullumbimby	873,200	0	4,900	878,100	112,306.71
Ocean Shores	1,243,100	0	357,400	1,600,500	977,037
TOTAL WATER CAPITAL EXPENDITURE	3,850,400	0	767,300	4,617,700	1,520,234
Sewer Capital Expenditure					
Miscellaneous	1,201,900	0	25,000	1,226,900	389,737.51
Bangalow	20,000	0	0	20,000	(35.45)
Brunswick Heads	140,000	0	30,000	170,000	64,556.76
Byron Bay	20,722,800	451,000	52,100	21,225,900	1,201,135
Mullumbimby	2,332,400	0	2,000	2,334,400	794,397.73
Ocean Shores	485,000	0	0	485,000	133,692
TOTAL SEWER CAPITAL EXPENDITURE	24,902,100	451,000	109,100	25,462,200	2,583,484
TOTAL CAPITAL EXPENDITURE	92,515,500	397,000	(1,946,900)	91,065,600	21,231,314

BYRON SHIRE COUNCIL
BUDGET 2020/21
Review as at 30 September 2020

BUDGET VARIATION EXPLANATIONS

The following notes detail the material budget variations from the 2020/21 Original Budget to the Revised Budget Estimates as at 30 September 2020.

- Note Reference:** 1
Program: General Managers Program
Budget Variance: Operating Expenditure \$0
Reason for Variance: It is proposed to increase operating expenditure by \$2,000 due to the actual costs of the Regional Analysis and Comparative tool being more than the budget. This can be offset by support service costs.
- Note Reference:** 2
Program: Councillor Services
Budget Variance: Operating Expenditure (\$3,100)
Reason for Variance: It is proposed to decrease operating expenditure by \$3,100 as actual expenditure is less than the budget for the Northern Rivers Joint Organisation membership (\$2,400), the contribution to the Far North Coast County Council (\$500) and the contribution to Arts Northern Rivers (\$200).
- Note Reference:** 3
Program: General Purpose Revenues
Budget Variance: Operating Income \$32,500
Reason for Variance: Operating income has increased due to the final 2020/21 amount for the Financial Assistance Grant (FAG) being more than the original budget. Confirmation from the NSW Grants Commission of the final 2020/21 FAG entitlement shows Council will receive an additional \$62,800 more than the original budget. It is also proposed to decrease interest on overdue rates by \$30,300 due to this not being charged for the first six months of the financial year as the NSW Government has set the rate a 0%.
- Note Reference:** 4
Program: Information Services
Budget Variance: Operating Income \$12,500
 Operating Expenditure \$12,500
Reason for Variance: It is proposed to increase operating income due to income received from the Department of Education (DET) for the records trainee position (\$2,500) and a proposed increase to the budget for document fees and enquiries (\$10,000). This is expected to increase as Council has a new method for serving GIPA information requests to the public without having to come into the office as a result of Covid-19 restrictions.
 It is proposed to increase operating expenditure due to the payment from DET being allocated across other programs through support service costs (\$2,500) and an increase in Records salaries as additional hours have been worked for part of the year (\$10,000).
- Note Reference:** 5
Program: Corporate Services
Budget Variance: Operating Expenditure \$68,800

BYRON SHIRE COUNCIL

BUDGET 2020/21

Review as at 30 September 2020

Reason for Variance: It is proposed to increase operating expenditure by \$68,800 due to costs involved with the procurement of the electricity supply contract that were not budgeted as part of the original budget.
It is also proposed to decrease the budget for sundries (\$1,900) and reallocate to delegations management as this is slightly more than the budget.

Note Reference: 6
Program: Community Development
Budget Variance: Operating Expenditure \$44,400
Transfer from Reserves \$41,900

Reason for Variance: It is proposed to increase operating expenditure for community building BCA compliance maintenance (\$9,000) and community building asbestos removal (\$32,900). Budgets are required for these as the programs are ongoing and can be funded from the Community Building Maintenance reserve.

Note Reference: 7
Program: Supervision & Administration
Budget Variance: Operating Expenditure \$0
Reason for Variance: Support service cost adjustment.

Note Reference: 8
Program: Asset Management Planning
Budget Variance: Operating Expenditure \$0
Reason for Variance: It is proposed to decrease operating expenditure by \$2,500 as the actual costs of annual subscriptions for Assetic software are under the budget. These savings are offset by an adjustment in support service costs.

Note Reference: 9
Program: Projects & Commercial Development
Budget Variance: Operating Expenditure (\$100)
Capital Expenditure \$60,000
Transfer from Reserves \$60,000
Reason for Variance: It is proposed to increase the budgets for Lot 22 Mullumbimby (\$50,000) and Lot 102 Depot Relocation (\$10,000) as there are ongoing investigations and development of future use options that require a budget. These are funded through the Property Development reserve.
A support service cost adjustment of \$100

Note Reference: 10
Program: Emergency Services
Budget Variance: Operating Expenditure (\$100)
Reason for Variance: Support service cost adjustment.

Note Reference: 11
Program: Depot Services
Budget Variance: Operating Expenditure (\$200)
Transfer from Reserves (\$200)
Reason for Variance: Support service cost adjustment

BYRON SHIRE COUNCIL

BUDGET 2020/21

Review as at 30 September 2020

Note Reference:	12																				
Program:	Local Roads & Drainage																				
Budget Variance:	Operating Income \$18,100 Operating Expenditure \$5,200 Transfer from Reserves \$141,000 Capital Income \$1,695,000 Capital Expenditure \$1,830,000																				
Reason for Variance:	<p>It is proposed to increase operating income by \$18,100 due to the 2nd annual instalment for bio banking that has been received. This is offset by an adjustment to expenditure in the Open Space and Recreation program.</p> <p>Operating Expenditure increased due to a budget allocation of \$25,000 for the Byron Bay drainage upgrade concept study, an decrease to sealed rural road patching (\$19,000) that will assist in bringing the 2017/18 Special Rate reserve balance from being overdrawn, and a support service cost adjustment of \$800.</p> <p>Capital Expenditure increased by \$1,830,000 due to the following: -</p> <table border="0"> <tr> <td>\$4,000</td><td>44026.004 Scarabelotti's Bridge – An additional budget is required to offset the final costs of the project.</td></tr> <tr> <td>(\$4,000)</td><td>44026.018 Bridge Inspections – this can be moved to Scarabelotti's bridge, above, to fund the shortfall.</td></tr> <tr> <td>(\$30,000)</td><td>4338.001 Local Roads Reseals - It is proposed to decrease this budget by \$30,000 and move it to the Butler Street timber footbridge (44026.021) replacement.</td></tr> <tr> <td>(\$120,000)</td><td>44283.072 Myocum Rd Design - It is proposed to decrease this budget by \$120,000 and move it to the Butler Street timber footbridge (44026.021) replacement.</td></tr> <tr> <td>\$150,000</td><td>44026.021 Butler Street Footbridge – A budget is required for this project to replace the footbridge.</td></tr> <tr> <td>\$35,000</td><td>44282.031 Reflections Holiday Park Drainage – An additional budget is required to finalise the design to a construction ready status sooner than programmed.</td></tr> <tr> <td>(\$35,000)</td><td>44282.034 Water Sensitive Urban Design Strategy Action – A decrease in this budget will allow a budget to be added to the Reflections Holiday Park drainage works (above) which is deemed a higher priority.</td></tr> <tr> <td>\$510,000</td><td>44283.111 Federal Stimulus Project - Skinners Shoot Road - It is proposed that Council add a budget for this project as a grant offer of \$510,000 has been received from the Federal Stimulus Safety Projects</td></tr> <tr> <td>(\$333,200)</td><td>44026.005 Bridge - Byron Bridge – It is proposed to decrease this budget to bring into line with the funding available. There is only \$106,800 of grant funding available in 2020/21.</td></tr> <tr> <td>\$83,100</td><td>44286.004 CPTIGS - Bus Shelters - It is proposed to move the developer contribution funded component of 44286.018, 44286.019 and 44286.021 (below) to</td></tr> </table>	\$4,000	44026.004 Scarabelotti's Bridge – An additional budget is required to offset the final costs of the project.	(\$4,000)	44026.018 Bridge Inspections – this can be moved to Scarabelotti's bridge, above, to fund the shortfall.	(\$30,000)	4338.001 Local Roads Reseals - It is proposed to decrease this budget by \$30,000 and move it to the Butler Street timber footbridge (44026.021) replacement.	(\$120,000)	44283.072 Myocum Rd Design - It is proposed to decrease this budget by \$120,000 and move it to the Butler Street timber footbridge (44026.021) replacement.	\$150,000	44026.021 Butler Street Footbridge – A budget is required for this project to replace the footbridge.	\$35,000	44282.031 Reflections Holiday Park Drainage – An additional budget is required to finalise the design to a construction ready status sooner than programmed.	(\$35,000)	44282.034 Water Sensitive Urban Design Strategy Action – A decrease in this budget will allow a budget to be added to the Reflections Holiday Park drainage works (above) which is deemed a higher priority.	\$510,000	44283.111 Federal Stimulus Project - Skinners Shoot Road - It is proposed that Council add a budget for this project as a grant offer of \$510,000 has been received from the Federal Stimulus Safety Projects	(\$333,200)	44026.005 Bridge - Byron Bridge – It is proposed to decrease this budget to bring into line with the funding available. There is only \$106,800 of grant funding available in 2020/21.	\$83,100	44286.004 CPTIGS - Bus Shelters - It is proposed to move the developer contribution funded component of 44286.018, 44286.019 and 44286.021 (below) to
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BUDGET 2020/21

Review as at 30 September 2020

	this ledger number to consolidate the bus shelter works.
(\$37,700)	44286.018 BS14 Ewingsdale Bus Shelter - It is proposed that the grant funded portion (\$10,000) of this project be removed as it will not be received. The developer contribution funded component (\$27,700) can be consolidated in 44286.004, above.
(\$37,700)	44286.019 BS12 Goonengery Road Bus Shelter Renewal - It is proposed that the grant funded portion (\$10,000) of this project be removed as it will not be received. The developer contribution funded component (\$27,700) can be consolidated in 44286.004, above.
(\$37,700)	44286.021 BS13 Beach Avenue Bus Shelter Renewal - It is proposed that the grant funded portion (\$10,000) of this project be removed as it will not be received. The developer contribution funded component (\$27,700) can be consolidated in 44286.004, above.
\$60,000	44003.142 Survey, design and consultation Bay lane – A budget is required due to the original scope changing to include automated, not manual bollards, for night closure.
(\$95,000)	44282.021 44 Kingsley Lane - Kerb and Gutter - It is proposed that this budget be removed as funds are required for the SGB Street Drainage Upgrade - Pacific Esplanade (44282.024, below). This is as a result of the heavy rain events of early 2020.
\$25,000	44282.023 18 Old Bangalow Road – Pipe, Open drain - It is proposed that this budget be increased to manage environmental matters at discharge point. The increased costs are due to design changes during final approvals investigation.
\$110,000	44282.024 SGB Street Drainage Upgrade - Pacific Esplanade - It is proposed that this budget be increased as funds are required due to an increase in the scope of works following the heavy rain events of early 2020.
\$430,000	44283.108 National Parks Access Rd Sealing - It is proposed to add a budget for this project as Council has accepted a grant of \$1,317,029, of which \$430,000 will be expended in 2020/21. The balance of the grant will be received and expended in the 2021/22 financial year. Council will also be required to add developer contribution funding of \$310,000 in 2021/22.
\$310,000	44283.109 Rifle Range Rd Upgrade - It is proposed to add a budget for this project as Council has accepted a grant of \$ 963,112, of which \$310,000 will be expended in 2020/21. The balance of the grant will be received and expended in the 2021/22 financial year.
\$12,000	44283.112 Broken Head Rd - Signage Upgrade – It is proposed to add a budget for this project as

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BUDGET 2020/21

Review as at 30 September 2020

	Council has received a grant offer to complete these works.
(\$36,200)	44283.066 Coolamon Scenic Drive 16.5km section - The original budget allocated was higher than the grant available from Transport NSW. This adjustment brings the budget into line with the grant funds available.
(\$2,600)	44283.067 Bangalow Road 8.02km section, Byron Bay – The original budget allocated was higher than the grant available from Transport NSW. This adjustment brings the budget into line with the grant funds available.
\$183,500	44281.007 Cycleway - Bangalow Rd/Broken Head Rd – It is proposed that the budget is increased as actual costs exceed the budget. This can be funded from the Election Commitment Grant (ECG).
(\$350,000)	44289.001 ECG Pavement Asphalt Overlay Program - It is proposed that \$350,000 be moved to Suffolk Park Cycleway (44281.012, below) to enable the increased scope of works to be completed.
(\$310,000)	44290.001 ECG Reseal Program - It is proposed that \$310,000 be moved to Suffolk Park Cycleway (44281.012, below) to enable the increased scope of works to be completed.
\$1,346,500	44281.012 Suffolk Park - Bangalow Road Onroad Cycleway - It is proposed to increase this budget due to a revised scope of works. This can be funded by the Election Commitment Grant (ECG).
(\$249,000)	44282.029 I&I Project Mullumbimby - Stormwater Upgrade - It is proposed that these funds be allocated to Stuart (44283.84) and Fern Sts (44283.113) as their stormwater pipes are approaching end of life and should be replaced before road construction, so as not to compromise new pavement.
\$124,500	44283.084 Stuart Street - It is proposed that these funds be allocated from the I&I Mullumbimby Stormwater project (44282.29) as stormwater pipes for Stuart St are approaching end of life and should be replace before road construction, so as not to compromise new pavement.
\$124,500	44283.113 Fern St (Station to Dalley) - It is proposed that these funds be allocated from the I&I Mullumbimby Stormwater project (44282.29) as stormwater pipes for Fern St are approaching end of life and should be replace before road construction, so as not to compromise new pavement.

Transfer from Reserves increased by \$141,000 due to: -

Internal Reserves

(\$19,000)	3125.001 Sealed Rural - Hand Patching 8 Plan –
\$60,000	44026.005 Bridge - Byron Bridge.

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BUDGET 2020/21

Review as at 30 September 2020

\$26,700	44003.142 Survey, design and consultation Bay Lane.
(\$95,000)	44282.021 44 Kingsley Lane - Kerb and Gutter.
\$25,000	44282.023 18 Old Bangalow Road – Pipe, Open drain.
\$110,000	44282.024 SGB Street Drainage Upgrade - Pacific Esplanade.

Developer Contributions

\$33,300	44003.142 Survey, design and consultation Bay Lane.
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Capital income increased by \$1,695,000 due to: -

\$510,000	44283.111 Fed Stimulus Project - Skinners Shoot Road.
(\$393,200)	44026.005 Bridge - Byron Bridge
(\$10,000)	44286.018 BS14 Ewingsdale Bus.
(\$10,000)	44286.019 BS12 Goonengery Road Bus Shelter Renewal.
(\$10,000)	44286.021 BS13 Beach Avenue Bus Shelter Renewal.
\$430,000	44283.108 National Parks Access Rd Sealing.
\$310,000	44283.109 Rifle Range Rd.
\$12,000	44283.112 Broken Head Rd - Signage.
(\$36,200)	44283.066 Coolamon Scenic Drive 16.5km.
(\$2,600)	44283.067 Bangalow Road 8.02km section, Byron Bay.
\$183,500	44281.007 Cycleway - Bangalow Rd/Broken Head Rd.
(\$350,000)	44289.001 ECG Pavement Asphalt Overlay Program.
(\$310,000)	44290.001 ECG Reseal.
\$1,346,500	44281.012 Suffolk Park - Bangalow Road Onroad Cycleway.
\$25,000	3161.134 Byron Bay Drainage Upgrade Concept Study.

Note Reference: 13

Program: RMS

Budget Variance: Operating Income (\$131,900)
Operating Expenditure (\$132,300)
Capital Income \$57,900
Capital Expenditure \$57,900

Reason for Variance: Operating income and expenditure decreased due to the supplementary portion of the block grant being utilised on the Ewingsdale road project in capital expenditure.

Note Reference: 14

Program: Open Spaces and Recreation

Budget Variance: Operating Expenditure \$95,600
Transfer from Reserves \$801,500
Capital Income (\$1,650,000)
Capital Expenditure (\$956,000)

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BUDGET 2020/21

Review as at 30 September 2020

Reason for Variance: Operating expenditure increased due to budgets required for the finalisation of the Brunswick Heads (\$1,800) and Mullumbimby (\$6,600) skate park renewals, Bio banking (\$32,800), Bush Regeneration (\$58,200), Crown lease costs for licence 564194 (\$13,400), an additional budget for Clunes cemetery for the construction of a beam (\$1,800) and a decrease to Park & Reserves. Maintenance - Byron Bay (\$19,000) that will assist in bringing the 2017/18 Special Rate reserve from being overdrawn.

Capital Expenditure decreased by \$956,000 due to : -

\$32,000	4835.233 Renewal of playground equipment (Shire wide) - It is proposed that a budget be added to assist in the renewal of playground equipment. This can be funded through savings against 4835.273, below.
(\$50,000)	4835.273 Bangalow Recreation Grounds Sport Field - This budget is not required in 2020/21 as the project will not be undertaken.
\$39,500	4835.252 Byron Bay Town Centre Master Plan - An additional budget is required to complete the works.
(\$63,100)	4841.001 Landscape/Precinct Plan - It is proposed that this budget be removed to fund the Byron Bay Town Centre Works (4835.252), Middleton Street Toilets 4191.108 and increase Furniture Renewals. 4835.272.
\$30,000	4835.241 Railway Park Development - Additional works are required that require a budget.
\$1,300	4835.272 Park Furniture Renewal (Shire wide) - Additional budget required.
(\$250,000)	4835.266 Stan Thompson Lighting - It is proposed to remove this budget as grant funding will not be received.
\$1,029,800	4835.264 Byron Rail Corridor Restoration - It is proposed that this budget be increased in order for Council to go to tender and complete the works by 30 June 2021.
(\$287,100)	4835.242 Byron Bay Skatepark - It is proposed that the Byron Bay Master Plan Reserve component of this budget be moved to the Rail Corridor works (4835.264, above), so they can be completed by 30 June 2021. This portion of the budget can be replaced from the Byron Bay Town Centre Masterplan reserve in the 2021/22 financial year.
(\$10,600)	4835.262 Jonson St Rock Wall Protection Works - It is proposed that this budget be removed as it is not required in 2020/21.
(\$1,400,000)	4838.001 Sandhills Estate Activation & Pedestrian - It is proposed to decrease this budget as the grant funded project will not be completed until 2021/22.
(\$26,000)	4835.226 Brunswick Heads Boat Harbour Boat Ramp - This project does not require the allocated budget. This can be moved to fund the facilities booking system, costed against the Cavanbah Centre.

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Review as at 30 September 2020

(\$1,800)	4835.251 Tyagarah Res cameras/signage. It is proposed to decrease this budget as the project has been completed.
(\$55,800)	4835.253 Pool Park Playground Renewal – A decision was made to remove the old playground, but not to replace it due to the location containing significant hazards for young children. It is recommended to redirect the funds to an upgrade for the existing playground at Heritage Park (4835.278, below).
\$55,800	4835.278 Heritage Park Playground Equipment Renewal – It is proposed to add a budget for this project, due to the decision not to proceed with the pool park playground, above.
(\$20,000)	4835.274 Waterlily Park Tennis Courts Lighting - It is proposed that this budget be moved 4835.279, below, as these works are not required.
\$20,000	4835.279 Children Swings Renewal - It is proposed that this budget be created for the renewal of Children's Swings shire wide.

Transfer from Reserves increased by \$801,500 due to: -

Internal Reserves

(\$19,000)	3235.002 Park & Res. Maint-Byr. Bay-Coun Plan
\$1,800	3263.017 Brunswick Heads Skate Park Renewal
\$6,600	3263.018 Mullumbimby Skate Park Renewal
\$14,700	3263.011 Bush Regeneration Bio Banking
\$34,400	3323.003 Bush Regeneration - Blindmouth
\$23,800	3323.004 Bush Regeneration 5 Bridge Replacement
\$13,400	3263.014 Crown Lease Costs
\$1,800	3311.002 Clunes Cemetery - Maintenance Plan
\$32,000	4835.233 Renewal of playground equipment (Shire wide)
(\$50,000)	4835.273 Bangalow Recreation Grounds Sport Field
\$7,700	4835.252 Byron Bay Town Centre Master Plan
\$30,000	4835.241 Railway Park Development
\$429,800	4835.264 Byron Rail Corridor Restoration
(\$287,100)	4835.242 Byron Bay Skatepark.
(\$10,600)	4835.262 Jonson St Rock Wall Protection Works
(\$26,000)	4835.226 Brunswick Heads Boat Harbour Boat Ramp
(\$1,800)	4835.251 Tyagarah Res cameras/signage
(\$55,800)	4835.253 Pool Park Playground Renewal
\$55,800	4835.278 Heritage Park Playground Equipment Renewal
(\$20,000)	4835.274 Waterlily Park Tennis Courts
\$20,000	4835.279 Children Swings Renewal

Developer Contributions

\$600,000	4835.264 Byron Rail Corridor Restoration
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Capital income decreased by \$1,650,000 due to: -

(\$1,400,000)	4838.001 Sandhills Estate Activation & Pedestrian
(\$250,000)	4835.266 Stan Thompson Lighting

BYRON SHIRE COUNCIL

BUDGET 2020/21

Review as at 30 September 2020

Note Reference:	15						
Program:	Waste & Recycling						
Budget Variance:	Operating Income \$277,400 Operating Expenditure (\$82,200) Transfer from Reserves (\$1,081,300) Transfer to Reserves \$364,900 Capital Expenditure (\$1,086,600)						
Reason for Variance:	<p>It is proposed to increase operating income by \$277,400 as the actual income expected for domestic waste management charges (\$71,800), Commercial Annual charges (\$184,000) and the annual Waste operations charge (\$21,600) are more than the current budget.</p> <p>It is proposed to decrease operating expenditure due to the waste compliance program (\$57,400) being withdrawn as it will be taken up in the collection contract, and the illegal dumping and litter education program (\$25,000) can be funded from a grant funded ledger, 3416.27.</p> <p>Capital Expenditure decreased by \$1,086,600 due to: -</p> <table> <tr> <td>(\$90,000)</td><td>4859.076 New Toilet and Office Amenities - It is proposed that this budget be reduced as not all works will be carried out in 2020/21.</td></tr> <tr> <td>\$3,400</td><td>4859.078 Bin Maintenance and Cleaning Vehicle - An additional budget is required to cover the cost of finalising the project.</td></tr> <tr> <td>(\$1,000,000)</td><td>4859.082 – Rehabilitation of Landfill – It is proposed to decrease this budget as not all works will be completed in 2020/21.</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>	(\$90,000)	4859.076 New Toilet and Office Amenities - It is proposed that this budget be reduced as not all works will be carried out in 2020/21.	\$3,400	4859.078 Bin Maintenance and Cleaning Vehicle - An additional budget is required to cover the cost of finalising the project.	(\$1,000,000)	4859.082 – Rehabilitation of Landfill – It is proposed to decrease this budget as not all works will be completed in 2020/21.
(\$90,000)	4859.076 New Toilet and Office Amenities - It is proposed that this budget be reduced as not all works will be carried out in 2020/21.						
\$3,400	4859.078 Bin Maintenance and Cleaning Vehicle - An additional budget is required to cover the cost of finalising the project.						
(\$1,000,000)	4859.082 – Rehabilitation of Landfill – It is proposed to decrease this budget as not all works will be completed in 2020/21.						
Note Reference:	16						
Program:	Cavanbah Centre						
Budget Variance:	Operating Expenditure \$26,000 Capital Expenditure \$24,800 Transfer from Reserves \$50,800						
Reason for Variance:	It is proposed to increase the budget against operating expenditure to cover the costs of the online booking system which has not previously had a budget (\$26,000). It is proposed to increase capital expenditure due to the installation of grandstands and their concrete slabs (\$24,800). These can be funded by the Infrastructure Services carryover and developer contributions respectively.						
Note Reference:	17						
Program:	First Sun Holiday Park						
Budget Variance:	Operating Expenditure \$100 Transfer to Reserves (\$100)						
Reason for Variance:	Support Service cost adjustment. This program has no net effect on the budget result. All the movements have no impact as they are funded by the Holiday Park Reserve and reflect actual results.						

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Review as at 30 September 2020

Note Reference: 18
Program: Suffolk Park Holiday Park
Budget Variance: Operating Expenditure (\$200)
 Transfer to Reserves \$200
Reason for Variance: Support Service cost adjustment. This program has no net effect on the budget result. All the movements have no impact as they are funded by the Holiday Park Reserve and reflect actual results.

Note Reference: 19
Program: Facilities Management
Budget Variance: Operating Expenditure (\$11,900)
 Transfer from Reserves (\$2,695,300)
 Capital Expenditure (\$2,653,400)
Reason for Variance: It is proposed to decrease operating expenditure due to the emergency exit gates on the rear fence at the administration centre being complete. This project was funded by the 2017/18 SRV reserve.
 It is proposed to decrease capital expenditure by \$2,653,400 due to the following: -

\$132,000	4191.068 Public Toilets Special Rate Variation – It is proposed to increase this budget, funded from reserves, to complete the toilet projects at South Golden Beach and Gaggin park.
\$9,600	4191.074 Sporting Infrastructure Renewal (Shire wide) – A budget is required to cover the finalisation costs of these projects.
\$25,000	4191.107 Exeloo Toilets Roof Replacement - Apex Park – A budget is required to replace the roof of the Exeloo toilets in Apex Park.
(\$2,850,000)	4191.106 Byron Bay Hospital Development - It is proposed that this budget be moved to 2021/22 as the majority of works and expenditure will not occur in the 2020/21 financial year.
\$30,000	4191.108 New Public Toilets Middleton St Byron Bay - It is proposed to create a budget for the design of toilets in Middleton street.
\$11,000	4191.081 SCCF - Mullum Drill Hall Refurbishment - It is proposed that the slight over run on this project be funded from SRV Community Building Renewals.
(\$11,000)	4191.088 Community Buildings Renewals – It is proposed to decrease this budget and move to 4191.81, above, to fund the shortfall for this project.

Note Reference: 20
Program: Development & Certification
Budget Variance: Operating Income \$67,700
 Operating Expenditure (\$500)
Reason for Variance: Operating income increased by \$67,700 due to an increase in actual income against the budget for activities over road reserves (\$63,700) and additional income received from the Department of Education for

BYRON SHIRE COUNCIL

BUDGET 2020/21

Review as at 30 September 2020

traineeship incentives (\$4,000). Operating expenditure decreased due to a support service cost adjustment.

Note Reference:	21
Program:	Planning Policy & Natural Environment
Budget Variance:	Operating Income \$469,600 Operating Expenditure \$479,800 Transfer from Reserves \$11,500
Reason for Variance:	Operating income and expenditure increased due to grants received for the Communities Combating Pests and Weeds project (\$299,700), the Streets as Shared Spaces project (\$125,000) and the Byron Arts and Industrial Estate Pocket park project (\$44,900). In addition to these grants, it is proposed to increase operating expenditure by \$11,500 for the Centennial Circuit one-way trial (funded from the Land & Natural Environment reserve) and decrease the budget by \$1,200 due to the actual cost of the Azility subscription being slightly less than the budget.
Note Reference:	22
Program:	Environment & Compliance
Budget Variance:	Operating Income \$25,000 Operating Expenditure (\$200)
Reason for Variance:	It is proposed to increase operating income due to additional applications for on-site sewerage management operation and installations. A support service cost adjustment of \$200 is also required.
Note Reference:	23
Program:	Economic Development
Budget Variance:	Operating Expenditure (\$10,300) Transfer to Reserves \$10,000
Reason for Variance:	It is proposed to decrease operating expenditure as the Business Retention and Expansion Survey will not be completed this financial year. This can be transferred to the Economic Development reserve for use in a future financial year. A support service cost adjustment of \$300 is also required.
Note Reference:	24
Program:	Water Supply Operating and Capital
Budget Variance:	Operating Income (\$8,600) Operating Expenditure \$25,000 Capital Expenditure \$767,300 Transfer from Reserves \$767,300 Transfer to Reserves (\$33,600)
Reason for Variance:	It is proposed to decrease operating income due to interest charged on water fixed charges and consumption being suspended until 1 January 2021 as a result of a decision by the NSW Government to set the interest rate at 0%. These reductions are approximately 50% of the original budget. It is proposed to increase operating expenditure due to the Byron Bay Drainage Upgrade Concept Study project. This will support a grant application in April.

It is proposed to increase Capital works due to the following: -

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Review as at 30 September 2020

\$57,000	6438.018 Telemetry System – Upgrade to telemetry system.
\$3,000	6438.043 Building Renewals – Additional budget required to cover the slight cost over run.
\$25,000	6438.045 Asset Security for Critical Infrastructure - It is proposed that this budget be increased to cover additional works relating to door, technology and variations.
\$80,000	6438.046 Infrastructure Security Systems - Install microwave communications backbone for Shire's water & sewer infrastructure operations. A concept design has been reviewed and a quote submitted.
\$50,000	6680.001 Byron Bypass Cross Connections - It is proposed that this budget be increased to allow for expected variations to these works.
\$190,000	6649.008 Coopers Shoot Reservoir - Roof & Valve - Consultants drafting specification and tender documents. Site meeting and structural detail discussion held. This additional budget is required to cover these costs.
\$4,900	6749.006 Avocado Crt Water Main Replacement - It is proposed that a budget is allocated for this project for the finalisation of works executed drawing.
\$2,400	6849.001 Palmer Ave WBPS cross connection - It is proposed that a budget is allocated for this project for the finalisation of works executed drawing.
\$355,000	6849.004 Pipeline – Renewal - It is proposed that this budget be increased by \$355,000, in line with resolution 20-173. \$494,800 was previously allocated in the 2019/20 financial year, with any unexpended budget carried over to the current financial year. This \$355,000 brings the overall adjustment to \$849,800, as per resolution 20-173.
\$1,500	6849.008 Tongarra Reservoir – Renewals – Consolidate the budget from 6849.011, below.
(\$1,500)	6849.011 Tongarra WPS - Valve Renewal – The budget can be rolled up to 6849.008, above.

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: 25

Program: Sewerage Supply Operating and Capital

Budget Variance: Operating Income (\$28,200)

Operating Expenditure \$293,900

Transfer to Reserves (\$322,100)

Capital Expenditure \$109,100

Transfer from Reserves \$109,100

Reason for Variance: It is proposed to decrease operating income due to interest charged on sewer fixed charges and non-residential consumption being suspended until 1 January 2021 as a result of a decision by the NSW

BYRON SHIRE COUNCIL

BUDGET 2020/21

Review as at 30 September 2020

Government to set the interest rate at 0%. These reductions are approximately 50% of the original budget.
It is proposed to increase operating expenditure to allocate a budget for the purchase of vehicles with high odometer readings, in addition to a new vehicle for the stormwater maintenance team (\$294,000). Council is currently hiring vehicles to complete these works.

It is proposed to increase Capital works due to the following: -

\$25,000	7438.045 Asset Security for Critical Infrastructure - It is proposed that this budget be increased to cover additional works relating to door, technology and variations.
\$500,000	7438.038 Inflow/Infiltration Reduction Mullumbimby – budget moved from 7438.47, below as it has been duplicated.
(\$500,000)	7438.047 Other Systems Inflow and Infiltration – decrease and move budget to 7438.038, above as it has been duplicated.
\$30,000	7549.001 Brunswick Valley STP - Renewals - It is proposed that this budget be increased to cover the cost of capacity assessment at the Brunswick & Ocean Shores STP.
(\$27,900)	7649.017 Reforestation Project – Works completed, budget not required.
\$30,000	7649.024 Install Monitoring for Vacuum System – An order has been placed for hardware which will require a budget increase.
\$50,000	7649.025 Sandhills Wetland Project - It is proposed that this budget be approved for Sandhills design and grant application (WSUD).
\$2,000	7749.002 SPS4001 rising main upgrade - It is proposed that this budget be increased to cover additional contract supervision.

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). The budget adjustments reflect actual outcomes.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - 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									
2015.910	Support Services Costs Reallocated	(1,899,400)	Operating	Expenditure	(1,899,400)		(2,000)	(1,901,400)	1
2005.022	Regional Analysis and Comparative Tool	5,700	Operating	Expenditure	5,700		2,000	7,700	1
Total for Program:						0	0		
TOTAL REPORTABLE FOR GENERAL MANAGER						0	0		
Councillor Services									
2152.001	Northern Rivers Joint Organisation Membership	26,500	Operating	Expenditure	26,500		(2,400)	24,100	2
2152.003	Contribution - Far North Coast County CI	116,000	Operating	Expenditure	116,000		(500)	115,500	2
2152.008	Contribution - Arts Northern Rivers	18,500	Operating	Expenditure			(200)	(200)	2
Total for Program:						-	(3,100)		
General Purpose Revenues									
1119.001	Financial Assist. Grant - General Purpos	1,007,200	Operating	Income	1,007,200	21,600		1,028,800	3
1119.003	Financial Assistance Grant-Roads Comp.	600,400	Operating	Income	600,400	41,200		641,600	3
1115.001	Extra Charges on Overdue Rates	60,300	Operating	Income	60,300	(30,300)		30,000	3
Total for Program:						32,500	0		
Information Services									
2269.910	Support Services Costs Reallocated	(3,309,600)	Operating	Expenditure	(3,309,600)		2,500	(3,307,100)	4
1143.005	DET Trainee Contribution	0	Operating	Income	0	2,500		2,500	4
2257.031	Hitachi Data Systems Maintenance	8,100	Operating	Expenditure	8,100		(8,100)	0	4
2257.033	Connectivity Replacement and Upgrades	6,200	Operating	Expenditure	6,200		(6,200)	0	4
2257.035	Lease Payments Desktop and Server Hardware	330,000	Operating	Expenditure	330,000		14,300	344,300	4
2255.011	CommVault Data Storage Systems Mntce	12,800	Operating	Expenditure	12,800		(12,800)	0	4
2264.001	IT Strategic Plan Actions	497,700	Operating	Expenditure	497,700		12,800	510,500	4
1145.002	Document Enquiries	20,000	Operating	Income	20,000	10,000		30,000	4
2261.001	Salaries & Oncosts	278,300	Operating	Expenditure	278,300		10,000	288,300	4
Total for Program:						12,500	12,500		
Corporate Services									
2052.003	Sundry Governance Expenses	13,500	Operating	Expenditure	13,500		(1,900)	11,600	5
2052.012	Delegations Management	6,400	Operating	Expenditure	6,400		1,900	8,300	5
2054.007	Electricity Contract	0	Operating	Expenditure	0		68,800	68,800	5
Total for Program:						0	68,800		
Community Development									
2320.143	Community Building BCA Compliance/Mainte	0	Operating	Expenditure	0		9,000	9,000	6
2320.151	Asbestos Removal Program	0	Operating	Expenditure	0		32,900	32,900	6
4025.101	Transfer from Community Building Maintenance Reserve	0	Capital	Income	0	41,900		41,900	6
2341.241	Community Initiatives Program	35,200	Operating	Expenditure	35,200		2,500	37,700	6
Total for Program:						41,900	44,400		
TOTAL REPORTABLE FOR CORPORATE & COMMUNITY SERVICES						86,900	122,600		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Supervision and Administration									
3029.091	Support Services Costs	975,100	Operating	Expenditure	975,100		(300)	974,800	7
3029.910	Support Services Costs Reallocated	(3,248,300)	Operating	Expenditure	(3,248,300)		300	(3,248,000)	7
Total for Program:						0	0		
Asset Management Planning									
3039.910	Support Services Costs Reallocated	(912,900)	Operating	Expenditure	(912,900)		2,500	(910,400)	8
3033.001	Software - Assetic Predictor	29,100	Operating	Expenditure	29,100		(1,400)	27,700	8
3033.002	Software - Assetic Reflect Asset Support	5,500	Operating	Expenditure	5,500		(1,100)	4,400	8
3033.003	Software - Assetic Reflect Road Asset Mg	17,500	Operating	Expenditure	17,500		(2,000)	15,500	8
3033.004	Software - Assetic Reflect Parks Asset M	5,500	Operating	Expenditure	5,500		(500)	5,000	8
3033.005	Software - Assetedge Recover Annual Fee	0	Operating	Expenditure	0		2,500	2,500	8
Total for Program:						0	0		
Projects & Commercial Development									
3019.091	Support Services Costs	84,300	Operating	Expenditure	84,300		(100)	84,200	9
4680.002	Lot 22 Mullumbimby	4,000	Capital	Expenditure	4,000		50,000	54,000	9
4680.003	Lot 102 Depot Relocation	5,000	Capital	Expenditure	5,000		10,000	15,000	9
4646.101	Transfer from Property Development Reserve	5,000	Capital	Income	5,000	60,000		65,000	9
Total for Program:						60,000	59,900		
Emergency Services									
3059.091	Support Services Costs	170,000	Operating	Expenditure	170,000		(100)	169,900	10
Total for Program:						0	(100)		
Depot Services and Fleet Management									
3089.091	Support Services Costs - Fleet	499,300	Operating	Expenditure	499,300		(200)	499,100	11
4049.101	Transfer from Plant Reserve	1,084,300	Capital	Income	1,084,300	(200)		1,084,100	11
Total for Program:						(200)	(200)		
Local Roads and Drainage									
3169.091	Support Services Costs - Local	2,494,800	Operating	Expenditure	2,494,800		(800)	2,494,000	12
1721.019	OEH Bypass Biobanking	0	Operating	Income	0	18,100		18,100	12
3125.001	Sealed Rural - Hand Patching 8 Plan	610,000	Operating	Expenditure	610,000		(19,000)	591,000	12
4052.101	Transfer from 2017/18 SRV Reserve	325,000	Capital	Income	325,000	(19,000)		306,000	12
44026.004	Bridge - Scarabolotti's	8,900	Capital	Expenditure	8,900		4,000	12,900	12
44026.018	Bridge Inspections	150,000	Capital	Expenditure	150,000		(4,000)	146,000	12
4338.001	Local Roads Reseals (Rev)	920,900	Capital	Expenditure	920,900		(30,000)	890,900	12
44283.072	Myocum Rd Design	1,020,000	Capital	Expenditure	1,020,000		(120,000)	900,000	12
44026.021	Butler Street Footbridge	0	Capital	Expenditure	0		150,000	150,000	12
44282.031	Reflections Holiday Park Drainage	1,400	Capital	Expenditure	1,400		35,000	36,400	12
44282.034	Water Sensitive Urban Design Strat Actio	35,000	Capital	Expenditure	35,000		(35,000)	0	12
44283.111	Fed Stimulus Project - Skinners Shoot Road	0	Capital	Expenditure	0		510,000	510,000	12
44026.005	Bridge - Byron Bridge	2,000,700	Capital	Expenditure	2,000,700		(333,200)	1,667,500	12
44286.004	CPTIGS - Bus Shelters	0	Capital	Expenditure	0		83,100	83,100	12
44286.018	BS14 Ewingsdale Bus Shelter	37,700	Capital	Expenditure	37,700		(37,700)	0	12

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - 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
44286.019	BS12 Goonengery Road Bus Shelter Renewal	37,700	Capital	Expenditure	37,700		(37,700)	0	12
44286.021	BS13 Beach Avenue Bus Shelter Renewal	37,700	Capital	Expenditure	37,700		(37,700)	0	12
4053.101	Capital Grants and Contributions	30,000	Capital	Income	30,000	86,800		116,800	12
4052.101	Transfer from Unexpended Loan	0	Capital	Income	0	60,000		60,000	12
44003.142	Survey, design and consultation Bay lane	0	Capital	Expenditure	0		60,000	60,000	12
4052.101	Transfer from Economic Development Reserve	0	Capital	Income	0	26,700		26,700	12
4054.101	Transfer from Developer Contributions	0	Capital	Income	0	33,300		33,300	12
44282.021	44 Kingsley Lane - Kerb and Gutter	100,000	Capital	Expenditure	100,000		(95,000)	5,000	12
44282.022	18 Old Bangalow Road - pipe open drain	80,000	Capital	Expenditure	80,000		25,000	105,000	12
44282.023	SGB Street Drainage Upgrade - Pacific Es	70,000	Capital	Expenditure	70,000		110,000	180,000	12
4052.101	Transfer from Stormwater Drainage Reserve	250,000	Capital	Income	250,000	40,000		290,000	12
44283.108	National Parks Access Rd Sealing	0	Capital	Expenditure	0		430,000	430,000	12
44283.109	Rifle Range Rd Upgrade	0	Capital	Expenditure	0		310,000	310,000	12
44283.112	Broken Head Rd - Signage Upgrade	0	Capital	Expenditure	0		12,000	12,000	12
44283.066	Coolamon Scenic Drive 16.5km section	1,632,200	Capital	Expenditure	1,632,200		(36,200)	1,596,000	12
44283.067	Bangalow Road 8.02km section, Byron Bay	1,735,700	Capital	Expenditure	1,735,700		(2,600)	1,733,100	12
4053.201	Capital Grants and Contributions	0	Capital	Income	0	713,200		713,200	12
3161.134	Byron Bay Drainage Upgrade Concept Study	0	Operating	Expenditure	0		25,000	25,000	12
4052.101	Transfer from Unexpended ECG Grant	0	Operating	Expenditure	0	25,000		25,000	12
44281.007	Cycleway - Bangalow Rd/Broken Head Rd	30,400	Capital	Expenditure	30,400		183,500	213,900	12
4053.217	Capital Grants and Contributions	0	Capital	Income	0	183,500		183,500	12
44289.001	ECG Pavement Asphalt Overlay Program	1,000,000	Capital	Expenditure	1,000,000		(350,000)	650,000	12
44290.001	ECG Reseal Program	1,000,000	Capital	Expenditure	1,000,000		(310,000)	690,000	12
4053.217	Capital Grants and Contributions	2,000,000	Capital	Income	2,000,000	(660,000)		1,340,000	12
44281.012	Suffolk Park - Bangalow Road Onroad Cycl	25,000	Capital	Expenditure	25,000		1,346,500	1,371,500	12
4053.217	Capital Grants and Contributions	0	Capital	Income	0	1,346,500		1,346,500	12
44282.029	I&I Project Mullumbimby - Stormwater Upg	249,000	Capital	Expenditure	249,000		(249,000)	0	12
44283.084	Stuart Street	0	Capital	Expenditure	0		124,500	124,500	12
44283.113	Fern St (Station to Dalley)	0	Capital	Expenditure	0		124,500	124,500	12
Total for Program:						1,854,100	1,835,200		
RMS									
3219.091	Support Services Costs	342,900	Operating	Expenditure	342,900		(400)	342,500	13
1745.001	Regional Roads Block Grant	861,000	Operating	Income	861,000	(131,900)		729,100	13
3213.003	REG 545 - Heavy Patching Plan	87,900	Operating	Expenditure	87,900		(74,000)	13,900	13
3216.001	REG 689 - Patching Plan	85,000	Operating	Expenditure	85,000		(57,900)	27,100	13
4056.201	Capital Income	(155,000)	Operating	Expenditure	155,000	57,900		212,900	13
4813.005	Repair - Ewingsdale Rd 2020/21	155,000	Capital	Expenditure	155,000		57,900	212,900	13
Total for Program:						(74,000)	(74,400)		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Open Spaces and Recreation									
3235.002	Park & Res. Maint-Byr. Bay-Coun Plan 2	445,000	Operating	Expenditure	445,000		(19,000)	426,000	14
3263.017	Brunswick Heads Skate Park Renewal	500	Operating	Expenditure	500		1,800	2,300	14
3263.018	Mullumbimby Skate Park Renewal	20,400	Operating	Expenditure	20,400		6,600	27,000	14
4835.233	Renewal of playground equipment (Shire w	0	Capital	Expenditure	0		32,000	32,000	14
4835.273	Bangalow Recreation Grounds Sport Field	50,000	Capital	Expenditure	50,000		(50,000)	0	14
4058.101	Transfer from 2017/18 SRV Reserve	325,000	Capital	Income	325,000	(28,600)		296,400	14
3263.011	Bush Regeneration Bio Banking	0	Operating	Expenditure	0		32,800	32,800	14
3323.003	Bush Regeneration - Blindmouth	0	Operating	Expenditure	0		34,400	34,400	14
3323.004	Bush Regeneration â 5 Bridge Replaceme	0	Operating	Expenditure	0		23,800	23,800	14
4058.101	Transfer from IS Carryover Reserve	0	Capital	Income	0	72,900		72,900	14
3263.014	Crown Lease Costs	0	Operating	Expenditure	0		13,400	13,400	14
4058.101	Transfer from Crown Reserve	0	Capital	Income	0	13,400		13,400	14
4835.252	Byron Bay Town Centre Master Plan	0	Capital	Expenditure	0		39,500	39,500	14
4058.101	Transfer from BBTCMP Reserve	0	Capital	Income	0	7,700		7,700	14
4841.001	Landscape/Precinct Plan	63,200	Capital	Expenditure	63,200		(63,100)	100	14
4835.241	Railway Park Development	4,500	Capital	Expenditure	4,500		30,000	34,500	14
4058.101	Transfer from 2017/18 SRV Reserve	63,200	Capital	Income	63,200	30,000		93,200	14
4835.272	Park Furniture Renewal (Shire wide)	59,700	Capital	Expenditure	59,700		1,300	61,000	14
4835.266	Stan Thompson Lighting	250,000	Capital	Expenditure	250,000		(250,000)	0	14
4059.101	Capital Grants and Contributions	250,000	Capital	Income	250,000	(250,000)		0	14
4835.264	Byron Rail Corridor Restoration	393,700	Capital	Expenditure	393,700		1,029,800	1,423,500	14
4058.101	Transfer from BBTCMP Reserve	333,800	Capital	Income	333,800	429,800		763,600	14
4060.101	Transfer from Developer Contributions	0	Capital	Income	0	600,000		600,000	14
4835.242	Byron Bay Skatepark	587,100	Capital	Expenditure	587,100		(287,100)	300,000	14
4058.101	Transfer from BBTCMP Reserve	287,100	Capital	Income	287,100	(287,100)		0	14
4835.262	Jonson St Rock Wall Protection Works	10,600	Capital	Expenditure	10,600		(10,600)	0	14
4058.101	Transfer from Crown Pay Parking Reserve	10,600	Capital	Income	10,600	(10,600)		0	14
4838.001	Sandhills Estate Activation & Pedestrian	1,800,000	Capital	Expenditure	1,800,000		(1,400,000)	400,000	14
4059.101	Capital Grants and Contributions	1,800,000	Capital	Income	1,800,000	(1,400,000)		400,000	14
4835.226	Brunswick Heads Boat Harbour Boat Ramp	609,000	Capital	Expenditure	609,000		(26,000)	583,000	14
4058.101	Transfer from IS Carryover Reserve	109,000	Capital	Income	109,000	(26,000)		83,000	14
3311.002	Clunes Cemetery - Maintenance Plan 99	25,000	Operating	Expenditure	25,000		1,800	26,800	14
4058.101	Transfer from IS Carryover Reserve	0	Capital	Income	0	1,800		1,800	14
4835.251	Tyagarah Res cameras/signage	3,600	Capital	Expenditure	3,600		(1,800)	1,800	14
4058.101	Transfer from IS Carryover Reserve	3,600	Capital	Income	3,600	(1,800)		1,800	14
4835.253	Pool Park Playground Renewal	55,800	Capital	Expenditure	55,800		(55,800)	0	14
4835.278	Heritage Park Playground Equipment Renewal	0	Capital	Expenditure	0		55,800	55,800	14
4835.274	Waterlily Park Tennis Courts Lighting	20,000	Capital	Expenditure	20,000		(20,000)	0	14
4058.101	Transfer from 2017/18 SRV Reserve	20,000	Capital	Income	20,000	(20,000)		0	14
4835.279	Children Swings Renewal	0	Capital	Expenditure	0		20,000	20,000	14
4058.101	Transfer from 2017/18 SRV Reserve	0	Capital	Income	0	20,000		20,000	14
Total for Program:						(848,500)	(860,400)		
Waste & Recycling									
3419.091	Support Services Costs	448,800	Operating	Expenditure	250,200		200	250,400	15
4963.101	Transfer from Waste Management Reserve	5,920,600	Capital	Income	5,920,600	200		5,920,800	15
4963.101	Transfer from Domestic Waste Reserve	5,138,100	Capital	Income	5,138,100	0		5,138,100	15
1645.001	Domestic Waste Management Charges	4,953,100	Operating	Income	4,953,100	71,800		5,024,900	15

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - 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
1801.001	Commercial - Annual Charges	872,200	Operating	Income	872,200	184,000		1,056,200	15
1801.003	Annual Waste Operations Charge	1,411,600	Operating	Income	1,411,600	21,600		1,433,200	15
4962.101	Transfer to Waste Management Reserve		Capital	Expenditure			55,600	55,600	15
4962.101	Transfer to Domestic Waste Reserve		Capital	Expenditure			221,800	221,800	15
3416.017	Waste Compliance Program	60,000	Operating	Expenditure	60,000		(57,400)	2,600	15
3416.024	Illegal Dumping & Litter Edn & Enfc Pgm	192,000	Operating	Expenditure	192,000		(25,000)	167,000	15
4963.101	Transfer from Waste Management Reserve	4,600,300	Capital	Income	4,600,300	423,100		5,023,400	15
4963.101	Transfer from Domestic Waste Reserve	5,198,500	Capital	Income	5,198,500	(505,500)		4,693,000	15
4859.076	New Toilet and Office Amenities	140,000	Capital	Expenditure	140,000		(90,000)	50,000	15
4859.078	Bin Maintenance and Cleaning Vehicle	0	Capital	Expenditure	0		3,400	3,400	15
4859.082	Rehabilitation of Myocum Landfill	3,000,000	Capital	Expenditure	3,000,000		(1,000,000)	2,000,000	15
4963.101	Transfer from Waste Management Reserve	140,000	Capital	Income	140,000	(1,086,600)		(946,600)	15
4962.101	Transfer to Plant Reserve	0	Capital	Expenditure	0		87,500	87,500	15
4963.101	Transfer from Waste Management Reserve	0	Capital	Income	0	87,500		87,500	15
Total for Program:						(803,900)	(803,900)		
Cavanbah Centre									
2433.024	New Booking System	0	Operating	Expenditure	0		26,000	26,000	16
4127.101	Transfer from IS Carryover Reserve	0	Capital	Income	0	26,000		26,000	16
4122.005	Installation of 4 x Grandstands 5 Tiers	8,900	Capital	Expenditure	8,900		24,800	33,700	16
4129.101	Transfer from Developer Contributions	8,900	Capital	Income	8,900	24,800		33,700	16
Total for Program:						50,800	50,800		
Holiday Parks									
First Sun									
2529.091	Support Services Costs	229,400	Operating	Expenditure	229,400		100	229,500	17
4263.001	Transfer to Reserves	956,900	Capital	Expenditure	956,900		(100)	956,800	17
Suffolk Park									
2530.091	Support Services Costs Allocated	118,200	Operating	Expenditure	118,200		(200)	118,000	18
4271.001	Transfer to Holiday Park Reserve	125,300	Capital	Expenditure	125,300		200	125,500	18
Total for Program:						0	0		
Facilities Management									
4191.068	Public Toilets Special Rate Variation	132,000	Capital	Expenditure	132,000		132,000	264,000	19
4022.101	Transfer from Public Toilet Reserve	0	Capital	Income	0	132,000		132,000	19
4191.074	Sporting Infrastructure Renewal (Shire w	10,100	Capital	Expenditure	10,100		9,600	19,700	19
4022.101	Transfer from 2017/18 SRV Reserve	10,100	Capital	Income	10,100	9,600		19,700	19
4191.107	Exeloo Toilets Roof Replacement - Apex P	0	Capital	Expenditure	0		25,000	25,000	19
4022.101	Transfer from Crown Pay Parking Reserve	0	Capital	Income	0	25,000		25,000	19
4191.106	Byron Bay Hospital Development	3,500,000	Capital	Expenditure	3,500,000		(2,850,000)	650,000	19
4022.101	Transfer from Byron Bay Hospital Development Reserve	3,500,000	Capital	Income	3,500,000	(2,850,000)		650,000	19
4191.108	New Public Toilets Middleton St Byron Bay	0	Capital	Expenditure	0		30,000	30,000	19
4191.081	SCCF - Mullum Drill Hall Refurbishment	13,300	Capital	Expenditure	13,300		11,000	24,300	19
4191.088	Community Buildings Renewals	171,600	Capital	Expenditure	171,600		(11,000)	160,600	19
2309.006	Emergency Exit Gates for Rear Fence	11,900	Operating	Expenditure	11,900		(11,900)	0	19
4022.101	Transfer from 2017/18 SRV Reserve	11,900	Capital	Income	11,900	(11,900)		0	19
Total for Program:						(2,695,300)	(2,665,300)		
TOTAL REPORTABLE FOR INFRASTRUCTURE SERVICES						(2,457,000)	(2,458,400)		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Development & Certification									
2729.091	Support Services Costs	1,385,400	Operating	Expenditure	1,385,400		(500)	1,384,900	20
1611.023	Income Activities Over Road Reserves	20,000	Operating	Income	20,000	63,700		83,700	20
1611.024	DEEWR Traineeship Incentives	4,000	Operating	Income	4,000	4,000		8,000	20
Total for Program:						67,700	(500)		
Planning Policy & Natural Environment									
2619.091	Support Services Costs	503,600	Operating	Expenditure	503,600		(100)	503,500	21
1501.082	SCCF3 - Byron A & I Estate Pocket Park	0	Operating	Income	0	44,900		44,900	21
2608.005	SCCF3 - Byron A & I Estate Pocket Park	0	Operating	Expenditure	0		44,900	44,900	21
1501.084	Communities Combating Pests and Weeds	0	Operating	Income	0	299,700		299,700	21
2605.158	Communities Combating Pests and Weeds	0	Operating	Expenditure	0		299,700	299,700	21
1501.085	Streets as Shared Spaces Grant	0	Operating	Income	0	125,000		125,000	21
2605.161	Streets as Shared Spaces Grant	0	Operating	Expenditure	0		125,000	125,000	21
2605.106	Employment Land Strategy	12,700	Operating	Expenditure	12,700		(10,000)	2,700	21
2605.145	Affordable Housing Contribution Scheme	5,100	Operating	Expenditure	5,100		10,000	15,100	21
2606.027	Rev of Biodiversity Cons Strategy '04	31,100	Operating	Expenditure	31,100		(30,400)	700	21
2606.037	Wildlife Corridor Mapping	0	Operating	Expenditure	0		30,400	30,400	21
2601.014	Azility Subscription	12,000	Operating	Expenditure	12,000		(1,200)	10,800	21
2605.152	Centennial Circuit One-Way Trial	22,300	Operating	Expenditure	22,300		11,500	33,800	21
4004.101	Transfer from Land & Natural Environment Reserve	22,300	Capital	Income	22,300	11,500		33,800	21
Total for Program:						481,100	479,800		
Environment & Compliance									
2799.091	Support Services Costs	648,300	Operating	Expenditure	648,300		(200)	648,100	22
1625.005	On-Site Sewage-Operation&Install. Applic	5,000	Operating	Expenditure	5,000	25,000		30,000	22
Total for Program:						25,000	(200)		
Economic Development									
2013.091	Support Services Costs	188,900	Operating	Expenditure	188,900		(300)	188,600	23
2343.022	Business Retention and Expansion Survey	10,000	Operating	Expenditure	10,000		(10,000)	0	23
4935.001	Transfer to Economic Development Reserve	0	Capital	Expenditure	0		10,000	10,000	23
Total for Program:						0	(300)		
TOTAL REPORTABLE FOR SUSTAINABLE ENVIRONMENT & ECONOMY						573,800	478,800		
NET MOVEMENT FOR SEPTEMBER REVIEW - SURPLUS / (DEFICIT)						60,700			
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR GENERAL FUND						(1,796,300)	(1,857,000)		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - 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									
6041.001	Interest on Fixed Charges	6,100	Operating	Income	6,100	(3,000)		3,100	24
6041.003	Interest on Consumption Charges	11,200	Operating	Income	11,200	(5,600)		5,600	24
6141.056	Byron Bay Drainage Upgrade Concept Study	0	Operating	Expenditure	0		25,000	25,000	24
6437.001	Transfer to Reserves	17,300	Capital	Expenditure	17,300		(33,600)		24
6438.018	Telemetry System	53,000	Capital	Expenditure	53,000		57,000	110,000	24
6438.043	Building Renewals	47,000	Capital	Expenditure	47,000		3,000	50,000	24
6438.045	Asset Security for Critical Infrastructu	6,200	Capital	Expenditure	6,200		25,000	31,200	24
6403.101	Transfer from Reserves	53,200	Capital	Income	53,200	85,000		138,200	24
6438.046	Infrastructure Security Systems	80,000	Capital	Expenditure	80,000		80,000	160,000	24
6405.101	Transfer from Developer Contributions	80,000	Capital	Income	80,000	80,000		160,000	24
Water Capital Works - Byron Bay									
6680.001	Byron Bypass Cross Connections	260,000	Capital	Expenditure	260,000		50,000	310,000	24
6649.008	Coopers Shoot Reservoir - Roof & Valve R	320,000	Capital	Expenditure	320,000		190,000	510,000	24
6412.101	Transfer from Reserves	480,300	Capital	Income	480,300	240,000		720,300	24
Water Capital Works - Mullumbimby									
6749.006	Avocado Crt Water Main Replacement	0	Capital	Expenditure	0		4,900	4,900	24
6415.101	Transfer from Reserves	0	Capital	Income	0	4,900		4,900	24
Water Capital Works - Ocean Shores									
6849.001	Palmer Ave WBPS cross connection	150,000	Capital	Expenditure	150,000		2,400	152,400	24
6849.004	Pipeline - Renewal	698,600	Capital	Expenditure	698,600		355,000	1,053,600	24
6849.008	Tongarra Reservoir - Renewals	23,000	Capital	Expenditure	23,000		1,500	24,500	24
6849.011	Tongarra WPS - Valve Renewal	0	Capital	Expenditure	0		(1,500)	(1,500)	24
6421.101	Transfer from Reserves	0	Capital	Income	0	357,400		357,400	24
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR WATER FUND						758,700	758,700		
Sewerage Service - Management									
7169.091	Support Services Costs	1,615,100	Operating	Expenditure	1,615,000		(100)	1,614,900	25
7437.001	Transfer to Reserves	0	Capital	Expenditure	0		100	100	25
7041.001	Interest on Fixed Charges	27,400	Operating	Income	27,400	(14,000)		13,400	25
7041.003	Interest on Residential Consumption	13,000	Operating	Income	13,000	(13,000)		0	25
7041.005	Interest on Trade Waste Consumption	300	Operating	Income	300	(200)		100	25
7041.007	Interst on Non Residential Consumption	2,000	Operating	Income	2,000	(1,000)		1,000	25
7437.001	Transfer to Reserves	42,700	Capital	Expenditure	42,700		(28,200)	14,500	25
7201.014	Plant Purchases	0	Operating	Expenditure	0		294,000	294,000	25
7438.045	Asset Security for Critical Infrastructu	27,000	Capital	Expenditure	27,000		25,000	52,000	25
7438.038	Inflow/Infiltration Reduction exc Mullum	0	Capital	Expenditure	0		500,000	500,000	25
7438.047	Other Systems Inflow and Infiltration	500,000	Capital	Expenditure	500,000		(500,000)	0	25
7403.101	Transfer from Reserves	27,000	Capital	Income	27,000	319,000		346,000	25
Sewerage Service - Brunswick Heads									
7549.001	Brunswick Valley STP - Renewals	14,700	Capital	Expenditure	14,700		30,000	44,700	25
7409.101	Transfer from Reserve	14,700	Capital	Income	14,700	30,000		44,700	25
Sewerage Service - Byron Bay									
7649.017	Reforestation Project	27,900	Capital	Expenditure	27,900		(27,900)	0	25

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - 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
7649.024	Install Monitoring for Vacuum System	0	Capital	Expenditure	0		30,000	30,000	25
7649.025	Sandhills Wetland Project	25,000	Capital	Expenditure	25,000		50,000	75,000	25
7414.101	Transfer from Developer Contributions	253,500	Capital	Income	253,500	52,100		305,600	25
Sewerage Service - Mullumbimby									
7749.002	SPS4001 rising main upgrade	307,300	Capital	Expenditure	307,300		2,000	309,300	25
7417.101	Transfer from Developer Contributions	307,300	Capital	Income	307,300	2,000		309,300	25
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR SEWER FUND									
						374,900	374,900		
TOTAL UNRESTRICTED CASH SURPLUS/(DEFICIT) ADJUSTMENT FOR GENERAL FUND									
						60,700			



Quarterly Budget Review Statements 30th September 2020



**BYRON SHIRE COUNCIL
2020/2021 Budget Review as at 30 September 2020
QUARTERLY BUDGET REVIEW STATEMENTS - OLG REPORTING REQUIREMENTS**

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BYRON SHIRE COUNCIL

2020/2021 Budget Review as at 30 September 2020

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 30 September 2020 indicates that Councils' projected financial position at 30th June 2021 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:- 4 November 2020

James Brickley
Responsible Accounting Officer, Byron Shire Council

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 3

2020/2021 Budget Review as at 30 September 2020 Consolidated Fund Income and Expenses by Type					
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20
Operating Revenue					
Rates & Annual Charges	51,483,900	0	277,400	51,761,300	51,953,752
User Charges and Fees	24,597,600	0	101,200	24,698,800	6,283,852
Interest and Investment Revenue	1,490,600	0	(67,100)	1,423,500	2,736
Other Revenues	1,820,200	0	0	1,820,200	432,303
Grants and Contributions - Operating	4,918,700	0	422,600	5,341,300	1,744,598
Grants and Contributions - Capital	10,000	0	(10,000)	0	0
Total Income from Continuing Operations	84,321,000	0	724,100	85,045,100	60,417,240
Operating Expenditure					
Employee Costs	20,312,400	0	10,000	20,322,400	8,007,206
Borrowing Costs	3,093,100	0	0	3,093,100	432,194
Materials and Contracts	46,172,900	380,000	743,100	47,296,000	12,970,946
Depreciation	14,986,200	0	0	14,986,200	6,090,075
Legal Costs	0	0	0	0	0
Other Expenses	7,315,400	0	57,100	7,372,500	3,326,601
Total Expenses from Continuing Operations	91,880,000	380,000	810,200	93,070,200	30,827,022
Net Operating Result from Continuing Operations	(7,559,000)	(380,000)	(86,100)	(8,025,100)	29,590,219
Net Operating Result before Capital Items	(7,569,000)	(380,000)	(76,100)	(8,025,100)	29,590,219

2020/2021 Budget Review as at 30 September 2020 General Fund Income and Expenses by Type					
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20
Operating Revenue					
Rates & Annual Charges	33,710,900	0	277,400	33,988,300	33,905,676.48
User Charges and Fees	14,071,400	0	101,200	14,172,600	5,049,552.60
Interest and Investment Revenue	1,154,700	0	(30,300)	1,124,400	(21,098.06)
Other Revenues	1,820,200	0	0	1,820,200	432,302.53
Grants and Contributions - Operating	4,756,400	0	422,600	5,179,000	1,744,597.66
Grants and Contributions - Capital	10,000	0	(10,000)	0	0.00
Total Income from Continuing Operations	55,523,600	0	760,900	56,284,500	41,111,031
Operating Expenditure					
Employee Costs	19,091,900	0	10,000	19,101,900	4,753,968.46
Borrowing Costs	1,017,800	0	0	1,017,800	45,932.10
Materials and Contracts	28,776,400	380,000	424,200	29,580,600	10,239,444.81
Depreciation	10,533,000	0	0	10,533,000	2,750,175.00
Legal Costs	0	0	0	0	0.00
Other Expenses	7,138,300	0	57,100	7,195,400	3,287,066.69
Total Expenses from Continuing Operations	66,557,400	380,000	491,300	67,428,700	21,076,587.06
Net Operating Result from Continuing Operations	(11,033,800)	(380,000)	269,600	(11,144,200)	20,034,444
Net Operating Result before Capital Items	(11,043,800)	(380,000)	279,600	(11,144,200)	20,034,444

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2020/2021 Budget Review as at 30 September 2020 Water Fund Income and Expenses by Type					
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20
Operating Revenue					
Rates & Annual Charges	2,476,900	0	0	2,476,900	2,531,737
User Charges and Fees	8,169,800	0	0	8,169,800	979,520
Interest and Investment Revenue	131,000	0	(8,600)	122,400	25,284
Other Revenues	0	0	0	0	0
Grants and Contributions - Operating	88,000	0	0	88,000	0
Grants and Contributions - Capital	0	0	0	0	0
Total Income from Continuing Operations	10,865,700	0	(8,600)	10,857,100	3,536,541
Operating Expenditure					
Employee Costs	591,000	0	0	591,000	159,244
Borrowing Costs	0	0	0	0	0
Materials and Contracts	8,615,100	0	25,000	8,640,100	2,585,248
Depreciation	1,416,000	0	0	1,416,000	1,062,000
Other Expenses	86,600	0	0	86,600	22,728
Total Expenses from Continuing Operations	10,708,700	0	25,000	10,733,700	3,829,220
Net Operating Result from Continuing Operations	157,000	0	(33,600)	123,400	(292,679)
Net Operating Result before Capital Items	157,000	0	(33,600)	123,400	(292,679)

2020/2021 Budget Review as at 30 September 2020 Sewer Fund Income and Expenses by Type					
Description	Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20
Operating Revenue					
Rates & Annual Charges	15,296,100	0	0	15,296,100	15,516,338
User Charges and Fees	2,356,400	0	0	2,356,400	254,780
Interest and Investment Revenue	204,900	0	(28,200)	176,700	(1,450)
Other Revenues	0	0	0	0	0
Grants and Contributions - Operating	74,300	0	0	74,300	0
Grants and Contributions - Capital	0	0	0	0	0
Total Income from Continuing Operations	17,931,700	0	(28,200)	17,903,500	15,769,668
Operating Expenditure					
Employee Costs	629,500	0	0	629,500	175,754
Borrowing Costs	2,075,300	0	0	2,075,300	386,262
Materials and Contracts	8,781,400	0	293,900	9,075,300	3,064,493
Depreciation	3,037,200	0	0	3,037,200	2,277,900
Legal Costs	0	0	0	0	0
Other Expenses	90,500	0	0	90,500	16,806
Total Expenses from Continuing Operations	14,613,900	0	293,900	14,907,800	5,921,215
Net Operating Result from Continuing Operations	3,317,800	0	(322,100)	2,995,700	9,848,454
Net Operating Result before Capital Items	3,317,800	0	(322,100)	2,995,700	9,848,454

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

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2020/2021 Budget Review as at 30 September 2020 Consolidated Capital Budget						
Description		Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20
Capital Funding						
Revenue Funded		1,588,000	0	4,000	1,592,000	345,203
Special Rate funded		0	0	0	0	0
Capital Grants and Contributions		25,369,500	0	137,900	25,507,400	9,832,541
Internal Restrictions		25,397,200	(54,000)	(2,838,900)	22,504,300	4,861,150
	Internal Reserves	12,451,000	451,000	820,100	13,722,100	4,068,836
	Developer Contributions	3,305,000	0	0	3,305,000	2,322,422
	Unexpended Loans					
External Restrictions		24,000	0	0	24,000	0
	Crown Reserves	0	0	0	0	0
	Domestic Waste Reserve	894,300	0	30,000	924,300	1,053,996
	Unexpended Grants	27,000,000	0	0	27,000,000	0
New Loans						
Total Capital Funding		96,029,000	397,000	(1,846,900)	94,579,100	22,484,147
Capital Expenditure						
New Assets						
	Plant & Equipment	0	0	0	0	0
	Land & buildings	0	0	0	0	0
	Roads, Bridges and Footpaths	0	0	0	0	0
Renewals						
	Plant & Equipment	29,956,500	451,000	876,400	31,283,900	4,103,717
	Land & buildings	21,995,300	(54,000)	(3,524,600)	18,416,700	630,835
	Roads, Bridges and Footpaths	29,089,300	0	1,887,900	30,977,200	9,474,818
	Drainage	6,558,900	0	0	6,558,900	6,653,405
	Other Assets	4,915,500	0	(1,086,600)	3,828,900	368,540
Loan Principal Repayments		3,513,500	0	0	3,513,500	1,252,833
Total Capital Expenditure		96,029,000	397,000	(1,846,900)	94,579,100	22,484,147
Net		0	0	0	0	0

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

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2020/2021 Budget Review as at 30 September 2020						
General Fund Capital Budget						
Description		Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20
Revenue Funded		1,588,000	0	4,000	1,592,000	345,203
Special Rate funded		0	0	0	0	0
Capital Grants and Contributions		25,369,500	0	137,900	25,507,400	9,832,541
Internal Restrictions						
	Information Services Reserve	0	0	0	0	0
	Caravan Park Reserve	423,000	0	0	423,000	156,710
	ELE Reserve	70,000	0	0	70,000	8,095
	Legal Services Reserve	0	0	0	0	0
	Quarry Reserve	0	0	0	0	0
	Waste Management Reserve	4,462,500	0	(1,086,600)	3,375,900	211,829
	Plant Reserve	1,204,000	0	0	1,204,000	0
	Property Reserve	45,000	0	0	45,000	0
	Risk Management Reserve	0	0	0	0	0
	CI Carryover Reserve	190,400	0	(27,800)	162,600	84,612
	Byron Bay Library Reserve	6,800	0	0	6,800	983
	Council Paid Parking Reserve	0	0	0	0	0
	Human Resource Reserve	0	0	0	0	0
	Crown Paid Parking Reserve	78,800	0	14,400	93,200	6,814
	Footpath Dining Reserve	0	0	0	0	0
	Infrastructure Renewal Reserve - Byron	153,800	0	0	153,800	12,811
	Stormwater Levy Reserve	324,200	0	40,000	364,200	39,013
	Environmental Levy Reserve	0	0	0	0	0
	Childrens Services Reserve	0	0	0	0	0
	GM Reserve	0	0	0	0	0
	2007/08 Special Rate Reserve	0	0	0	0	0
	2008/09 Special Rate Reserve	0	0	0	0	0
	Infrastructure Renewal Reserve	0	0	0	0	0
	Special Events Response & Mitigation Reserve	0	0	0	0	0
	Property Development Reserve	110,900	0	60,000	170,900	6,953
	Bridge Replacement	150,000	0	(4,000)	146,000	29,217
	Byron Bay Town Centre Masterplan	620,900	0	150,400	771,300	42,010
	2017/18 Special Rate Reserve	3,779,400	(54,000)	(8,400)	3,717,000	165,929
	Infrastructure Renewal Reserve - Non - Byron	268,100	0	0	268,100	281,921
	Economic Development Reserve	0	0	26,700	26,700	23,791
	Community Building Maintenance Reserve	80,000	0	0	80,000	4,000
	Public Toilet Reserve	0	0	132,000	132,000	0
	Byron Hospital Development Reserve	3,500,000	0	(2,850,000)	650,000	0
	Developer Contributions	6,264,000	0	658,100	6,922,100	2,803,947
	Unexpended Loans	3,305,000	0	0	3,305,000	2,322,422
External Restrictions						
	Unexpended Grants	894,300	0	30,000	924,300	1,053,996
	Crown Reserves	24,000	0	0	24,000	0
	Domestic Waste Reserve	0	0	0	0	0
Other. E.g Loans	New Loans	12,000,000	0	0	12,000,000	0
Total Capital Funding		64,912,600	(54,000)	(2,723,300)	62,135,300	17,432,797
Renewals	Plant & Equipment	0	0	0	0	0
	Plant & Equipment	1,204,000	0	0	1,204,000	0
	Land & buildings	21,995,300	(54,000)	(3,524,600)	18,416,700	630,835
	Roads, Bridges and Footpaths	29,089,300	0	1,887,900	30,977,200	9,474,818
	Drainage	6,558,900	0	0	6,558,900	6,653,405
	Other Assets	4,915,500	0	(1,086,600)	3,828,900	368,540
Loan Principal Repayments	Principal on Loans	1,149,600	0	0	1,149,600	305,200
Total Capital Expenditure		64,912,600	(54,000)	(2,723,300)	62,135,300	17,432,797
Net		0	0	0	0	0

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2020/2021 Budget Review as at 30 September 2020 Water Fund Capital Budget						
Description		Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20
Capital Funding						
Revenue Funded		0	0	0	0	0
Capital Grants and Contributions		0	0	0	0	0
Internal Restrictions	Water Capital Works Reserve	2,979,900	0	687,300	3,667,200	1,288,992
	Developer Contributions	870,500	0	80,000	950,500	231,242
New Loans		0	0	0	0	0
Total Capital Funding		3,850,400	0	767,300	4,617,700	1,520,234
Capital Expenditure						
New Assets						
	Plant & Equipment	0	0	0	0	0
	Land & buildings				0	0
	Roads, Bridges and Footpaths					
Renewals						
	Plant & Equipment	3,850,400	0	767,300	4,617,700	1,520,234
	Land & buildings					
	Other Assets					
Loan Principal Repayments		0			0	0
Total Capital Expenditure		3,850,400	0	767,300	4,617,700	1,520,234
Net		0	0	0	0	0

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 3

2020/2021 Budget Review as at 30 September 2020 Sewer Fund Capital Budget						
Description		Original Est 1-Jul-20	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-21	Actual 30-Sep-20
Capital Funding						
Revenue Funded		0	0	0	0	0
Capital Grants and Contributions		0	0	0	0	0
Internal Restrictions						
	Sewer Capital Works Reserve	6,949,500	0	27,100	6,976,600	2,497,469
	Sewer Plant Reserve	0	0	0	0	0
	Developer Contributions	5,316,500	451,000	82,000	5,849,500	1,033,647
	Loan Funds	15,000,000	0	0	15,000,000	0
Total Capital Funding		27,266,000	451,000	109,100	27,826,100	3,531,116
Capital Expenditure						
New Assets						
	Plant & Equipment	0	0	0	0	0
	Land & buildings				0	0
	Roads, Bridges and Footpaths				0	0
Renewals						
	Plant & Equipment	24,902,100	451,000	109,100	25,462,200	2,583,484
	Land & buildings					
	Roads, Bridges and Footpaths					
	Drainage					
	Other Assets				0	0
Loan Principal Repayments		2,363,900			2,363,900	947,633
Total Capital Expenditure		27,266,000	451,000	109,100	27,826,100	3,531,116
Net		0	0	0	0	0

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4.3 - ATTACHMENT 3

2020/2021 Budget Review as at 30 September 2020 Cash & Investments All Funds							
Description	MOVEMENTS					Estimated Closing Balance 30-Jun-21	Actual Closing Balance 30-Sep-20
	Opening Balance	Original Est 1-Jul-20 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-21 To / (From)		
GENERAL FUND							
INTERNAL RESERVES							
Information Technology	193,657	(193,700)	0	0	(193,700)	0	193,657
Caravan Park - Council	3,089,066	(2,144,900)	0	100	(2,144,800)	944,266	2,816,913
Employee Leave entitlements	633,088	(70,000)	0	0	(70,000)	563,088	624,993
Waste Management Facility	5,713,360	(3,365,200)	0	631,400	(2,733,800)	2,979,560	7,641,482
Plant	1,965,601	(346,900)	0	87,700	(259,200)	1,706,401	1,965,601
Quarry	616,841	(50,000)	0	0	(50,000)	566,841	616,841
Risk Management	156,366	61,500	0	0	61,500	217,866	152,166
Property	246,101	(158,400)	0	0	(158,400)	87,701	206,695
Carryover-Asset Management Services	404,799	(244,000)	0	(72,900)	(316,900)	87,899	288,338
Environmental Planning	308,884	(278,600)	0	(11,500)	(290,100)	18,784	253,030
Footpath Dining	326,745	46,000	0	0	46,000	372,745	367,243
Byron Bay Library	306,134	(6,800)	0	0	(6,800)	299,334	305,151
PaidParking	0	0	0	0	0	0	0
Human Resources	352,315	0	0	0	0	352,315	352,315
Legal Services	500,000	0	0	0	0	500,000	500,000
Community Development	427,473	(185,100)	0	0	(185,100)	242,373	426,933
Stormwater Drainage	146,110	(21,200)	0	(40,000)	(61,200)	84,910	107,097
Election Expense Reserve	156,359	33,700	0	0	33,700	190,059	210,359
Environmental Levy Reserve	77,357	(73,700)	0	0	(73,700)	3,657	257,669
Childrens Services	192,093	144,500	0	0	144,500	336,593	192,093
General Managers office	60,683	(60,600)	0	0	(60,600)	83	60,683
DLG Financial Assistance Grant	1,704,300	(1,704,300)	0	0	(1,704,300)	0	1,704,300
Revolving Energy Fund	38,147	0	0	0	0	38,147	38,147
Tennis Court Reserve	0	1,600	0	0	1,600	1,600	(213)
Asset Re-Valuation Reserve	10,620	0	0	0	0	10,620	10,620
Structural Change	0	0	0	0	0	0	0
Mullumbimby Civic Hall	0	0	0	0	0	0	0
Brunswick Heads Meorial Hall	33,328	0	0	0	0	33,328	33,328
South Golden Beach Hall	33,887	0	0	0	0	33,887	33,887
Infrastructure Renewal Reserve	306,174	(162,950)	0	0	(162,950)	143,224	293,363
Mullumbimby Pioneer Centre	0	0	0	0	0	0	0
Byron Bay Library Exhibition Space S355 Committee	28,298	0	0	0	0	28,298	28,298
Brunswick Valley Community Centre	368	0	0	0	0	368	368
Suffolk Park Community Centre	9,214	0	0	0	0	9,214	9,214
On-Site Sewerage Mgmt	357,709	28,800	0	0	28,800	386,509	534,533
Special Events Response & Mitigation	164,006	(164,000)	0	0	(164,000)	0	164,006

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2020/2021 Budget Review as at 30 September 2020 Cash & Investments All Funds							
Description	Opening Balance	MOVEMENTS				Estimated Closing Balance 30-Jun-21	Actual Closing Balance 30-Sep-20
		Original Est 1-Jul-20 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-21 To / (From)		
Property Development Reserve	777,131	(253,600)	0	(60,000)	(313,600)	463,531	741,660
Suffolk Park Open Space Reserve	50,000	0	0	0	0	50,000	50,000
Bangalow Heritage House	0	0	0	0	0	0	0
Bridge Replacement Fund	151,937	(150,000)	0	0	(150,000)	1,937	118,720
Ocean Shores Community Centre	26,952	0	0	0	0	26,952	26,952
Grant Management Reserve	28,848	(5,700)	0	0	(5,700)	23,148	23,148
Byron Bay Town Centre Masterplan	859,319	(645,250)	0	(150,400)	(795,650)	63,669	817,309
2017/18 Special Rate Carryover Reserve	113,611	(151,700)	0	49,900	(101,800)	11,811	4,670,049
Information & Technology Service Fee	98,917	24,600	0	0	24,600	123,517	98,917
Environment Enforcement Levy Expenditure	90,890	200	0	0	200	91,090	90,890
Byron Senior Citizens Centre	51,524	0	0	0	0	51,524	51,524
Infrastructure Renewal Res - Non Byron	629,614	(287,500)	0	0	(287,500)	342,114	629,614
Economic Development	152,229	(98,700)	0	(16,700)	(115,400)	36,829	152,229
Land Remediation Reserve	9,848	0	0	0	0	9,848	9,848
WHS Incentive	40,116	(12,600)	0	0	(12,600)	27,516	40,116
Community Building Maintenance	371,970	(41,400)	(65,000)	(41,900)	(148,300)	223,670	(592,199)
Public Toilets	180,300	0	0	(132,000)	(132,000)	48,300	180,300
Volunteer Visitor Fund	17,408	0	0	0	0	17,408	17,408
Byron Bay Construction Contingency	300,000	0	0	0	0	300,000	300,000
Byron Bay Hospital Development	0	3,500,000	0	650,000	2,850,000	2,850,000	0
Total Internal Reserves	22,509,696	(7,035,900)	(65,000)	893,700	(7,507,200)	15,002,533	27,815,593
EXTERNAL RESERVES							
Crown Reserves	43,461	(94,400)	0	(13,400)	(107,800)	(64,339)	(175,625)
Domestic Waste Management	15,372	(704,500)	0	727,300	22,800	38,172	3,759,220
Paid Parking Crown	746,748	(607,700)	0	(14,400)	(622,100)	124,648	522,858
Bonds and Deposits	3,830,417	0	0	0	0	3,830,417	3,830,417
Total External Reserves	4,636,000	(1,406,600)	0	699,500	(707,100)	3,928,900	7,936,870

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

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2020/2021 Budget Review as at 30 September 2020 Cash & Investments All Funds							
Description	Opening Balance	MOVEMENTS				Estimated Closing Balance 30-Jun-21	Actual Closing Balance 30-Sep-20
		Original Est 1-Jul-20 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-21 To / (From)		
UNEXPENDED LOANS							
Five Bridges Project	533,700	0	0	(60,000)	(60,000)	473,700	533,700
Eureka Bridge	2,501			0	0	2,501	2,501
Main Arm Rd Causeway #7	328,700	(328,700)			(328,700)	(0)	153,738
Main Arm Rd Causeway #12	307,916	(307,900)			(307,900)	16	297,742
Main Arm Rd Causeway #14	311,800	(311,800)			(311,800)	(0)	303,309
Repenance Creek Road Causeway Replacement (175)	528,422	(528,400)			(528,400)	22	37,811
Upper Wilsons Creek #10 Causeway Replacement (17)	11,446	(11,400)			(11,400)	46	10,247
Gittoes Lane Causeway Replacement (17502)	4,396				0	4,396	4,396
Blackbean Road Causeway Replacement (17484)	4,144	(4,100)			(4,100)	44	2,519
Tweed Valley Way Rural Major Culvert Replacement (17)	34,257		0			34,257	
Former Mullumbimby Hospital	254,270	(254,300)			(254,300)	(30)	254,270
Johnston Lane Causeway - Private Works	56,042	(56,000)			(56,000)	42	56,042
Causeways, Culvert and Bridge Renewal Investigations	71,000	(71,000)			(71,000)	0	71,000
Byron Creek Bridge	1,500,700	(1,500,700)			(1,500,700)	0	(60,000)
Extend SGB Flood Pump inlet screen (Res	15,000	(15,000)			(15,000)	0	15,000
SGB Flood Pump variable speed drive and	169,995	(170,000)			(170,000)	(5)	95,335
Total Unexpended Loans	4,134,288	(3,559,300)	0	(60,000)	(3,619,300)	514,988	1,777,609
SECTION 94 CURRENT PLAN							
Open Space	4,378,142	(602,400)	0	(24,800)	(627,200)	3,750,942	4,378,142
Community Facilities	1,153,037	143,300	(120,000)	(125,000)	(101,700)	1,051,337	1,153,037
Car Parking	1,535,360	(1,274,000)	0	0	(1,274,000)	261,360	1,535,360
Bikeways	1,041,498	(234,700)	0	0	(234,700)	806,798	1,041,498
Road Upgrading	3,973,829	(1,917,300)	0	0	(1,917,300)	2,056,529	3,973,829
Rural Roads	1,573,583	(1,106,300)	0	0	(1,106,300)	467,283	1,573,583
Civic & Urban Improvements	527,020	(180,900)	0	(105,000)	(285,900)	241,120	527,020
Council Administration	421,588	(72,100)	0	0	(72,100)	349,488	421,588
Shire Support Facilities	133,230	(16,700)	0	0	(16,700)	116,530	133,230
Section 94A Levy	401,784	(47,900)	0	(403,300)	(451,200)	(49,416)	401,784
Total Current Plan	15,139,070	(5,309,000)	(120,000)	(658,100)	(6,087,100)	9,051,970	15,139,070

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 3

2020/2021 Budget Review as at 30 September 2020 Cash & Investments All Funds							
Description	Opening Balance	MOVEMENTS				Estimated Closing Balance 30-Jun-21	Actual Closing Balance 30-Sep-20
		Original Est 1-Jul-20 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-21 To / (From)		
SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS							
Sustainable Environment & Economy							
Byron Habitat Corridors	16,889	(16,900)	0	0	(16,900)	0	3,660
Flying Fox Improvement Grant	19,176	(19,200)	0	0	(19,200)	0	14,744
Small Farms, Small Grants	35,900	(35,900)	0	0	(35,900)	0	30,900
Habitat Actions Grant 2019	15,900	(15,900)	0	0	(15,900)	0	(24,100)
Byron Shire Koala Habitat Planting	18,750	(18,800)	0	0	(18,800)	0	14,105
Leash-Up Pilot Communication Project	39,334	(39,300)	0	0	(39,300)	0	32,580
Animal Pound Grant	4,000	(4,000)	0	0	(4,000)	0	4,000
Infrastructure Services							
Old pacific Highway Maintenance	230,604	0	0	0	0	230,604	230,604
RTA Funding	0	0	0	0	0	0	0
Open Tallow Creek Mouth	5,759	0	0	0	0	5,759	5,759
Natural Disaster Restricted Funding	16,520	0	0	0	0	16,520	16,520
Allan Kennedy Investments	20,000	0	0	0	0	20,000	20,000
Fisheries Grant - Johnsons Lane	99,030	(65,000)	0	0	(65,000)	34,030	99,030
Crime Prevention Lighting Grant	33,406	(33,400)	0	0	(33,400)	0	29,406
SCCF - Mullum War Widows Cottage Refurb	49,605	(49,600)	0	0	(49,600)	0	49,605
Byron Bay Bypass - Sydney Trains	44,200	(668,700)	0	0	(668,700)	44,200	44,200
Election Commitments Grant (4053.215)	668,776	0	0	0	0	76	(294,264)
Railway park development (4835.241 Sydne	30,000	0	0	(30,000)	(30,000)	0	30,000
Crown Reserve Improvement Grant (3323.5)	12,000	(12,000)	0	0	(12,000)	0	11,000
REPAIR Project - Ewingsdale Road	0	0	0	0	0	0	(212,925)
Infrastructure Election Commitment Grant	0	0	0	0	0	0	(72,849)
Byron Bypass - Restart NSW	0	0	0	0	0	0	(1,354,142)
SCCF - Mullumbimby Gateway Rep & Renew	0	0	0	0	0	0	(35,582)
SCCF - Mullum Drill Hall Refurbishment	0	0	0	0	0	0	(13,285)
Waste Management Services							
Own It & Act Grant	6,335	(27,500)	0	0	(27,500)	6,335	6,335
Butt Free Byron Shire Phase 2 Grant	27,500	0	0	0	0	0	27,500
Better Waste & Recycling Grant 2020	18,439	0	0	0	0	18,439	18,439
Corporate & Community Services							
Library - Local priority grant	39,981	0	0	0	0	39,981	39,981
Aboriginal Cultural Heritage Study	25,000	0	0	0	0	25,000	25,000
NSW Govt Bushfire Resilience & Economic	100,000	(100,000)	0	0	(100,000)	0	100,000
FED Govt Bushfire Resilience & Economic	1,200,000	(1,200,000)	0	0	(1,200,000)	0	1,105,228
Total Restricted Grants & Contributions	2,777,105	(2,306,200)	0	(30,000)	(2,336,200)	440,945	(48,551)
TOTAL GENERAL FUND	49,196,159	(19,617,000)	(185,000)	845,100	(20,256,900)	28,939,336	52,620,592

2020/2021 Budget Review as at 30 September 2020 Cash & Investments All Funds							
Description	Opening Balance	MOVEMENTS				Estimated Closing Balance 30-Jun-21	Actual Closing Balance 30-Sep-20
		Original Est 1-Jul-20 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-21 To / (From)		
WATER FUND							
RESERVES							
Capital Works	9,260,094	(1,406,900)	0	(720,900)	(2,127,800)	7,132,294	6,375,347
SECTION 64 PLAN							
S64 - Byron, Bang, Bruns, O/shrs	793,409	(620,500)	0	(80,000)	(700,500)	793,409	793,409
S64 - Mullumbimby	690,176					(10,324)	458,934
TOTAL WATER FUND	10,743,678	(2,027,400)	0	(800,900)	(2,828,300)	7,915,378	7,627,689
SEWER FUND							
RESERVES							
Capital Works	6,884,705	(2,958,400)	0	(349,200)	(3,307,600)	3,577,105	5,344,648
Plant Reserve	896,179			0	0	896,179	896,179
GRANTS							
Brunswick Valley Sewerage Treatment Plant	0	0	0	0	0	0	0
SECTION 64 PLAN							
S64 - Bangalow	2,451,258					2,451,258	2,451,258
S64 - Byron, Mullum, Bruns, O/shrs	5,666,004	(2,202,600)	(451,000)	(82,000)	(2,735,600)	2,930,404	4,679,022
TOTAL SEWER FUND	15,898,145	(5,161,000)	(451,000)	(431,200)	(6,043,200)	9,854,945	13,371,107
TOTAL RESTRICTED	75,837,982	(26,805,400)	(636,000)	(387,000)	(29,128,400)	46,709,659	73,619,388
TOTAL CASH & INVESTMENTS	76,562,279						73,632,813
AVAILABLE CASH	724,297						13,425

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

The indicated cash and investment position at 30 September 2020 is \$73,632,813. Indicative total restricted fund reserves equate to \$73,619,388. This has been taken at a point in time and is just a snapshot at 30 September 2020. 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 2020

Reconciliation

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

**2020/2021 Budget Review as at 30 September 2020
Key Performance Indicators**

	CONSOLIDATED Year Ended 30/6/20 Estimated	GENERAL Year Ended 30/6/20 Estimated	WATER Year Ended 30/6/20 Estimated	SEWER Year Ended 30/6/20 Estimated
Rate & Annual Charges Outstanding Ratio %	5.00%	5.00%	5.00%	5.00%
Debt Cover Ratio %	77.59%	533.05%	0.00%	54.75%
Asset Renewals Ratio	427.50%	465.07%	326.11%	344.47%

2020/2021 Budget Review as at 30 September 2020 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?	
Street and Footpath litter cleaning Byron Bay Datacom Microsoft licensing agreement LGP120 Line and Road Marking Works LGP120 Line and Road Marking Works LGP213-2 Bitumen, Emulsion and Spary Sealing LGP213-2 Bitumen, Emulsion and Spary Sealing LGP1208-3 Professional Consulting Services Cabin 18 Replacement, First Sun Holiday Park LGP114-2 Road and Traffic Signage Truck Haulage and Plant Hire Sutrook Park Pump track Design & Construct Horticultural, Pest, Pool and Water Management Byron Bay Bypass Construction of Acoustic At Street Upgrades Mullumbimby Coastal Management Program - Scoping Study Byron Shire Wildlife Corridor Mapping Sandhills Estate Activation - Stage 1: Byron Bay Pay Parking Management System	Deeper Water Cleaning Datacom Systems (AU) Pty Ltd J&M Road Marking Specialists Pty Ltd NSW Spray Seal RPO Asphalt Pty Ltd City Water Technology Pty Ltd Wendgold Pty Ltd trading as Eastcoast Summit Fencing Smith Plant Hire (NSW) Pty Ltd World 1 Trail Pty Ltd Omega Chemicals Bishton Group Pty Ltd Hansen Partnership Pty Ltd Rhelm Pty Ltd Landmark Ecological Services Convic Pty Ltd Database Consultants Australia	01/07/2020 01/07/2020 01/07/2020 01/07/2020 01/07/2020 01/07/2020 03/07/2020 03/07/2020 31/07/2020 01/08/2020 27/08/2020 31/08/2020 01/09/2020 01/09/2020 16/09/2020 22/09/2020 24/09/2020 29/09/2020	01/07/2023 30/06/2023 31/07/2022 31/07/2022 30/06/2021 30/06/2021 30/07/2021 31/12/2020 31/05/2021 30/06/2021 27/06/2021 31/08/2023 30/04/2021 31/12/2021 16/09/2021 30/06/2021 05/02/2021 29/03/2024	699,468.00 875,153.40 - - - - - - - - - - 1,400,000.00 217,600.00 83,963.00 - 84,337.00 -	Yes Yes Yes Yes Yes Yes Yes Yes Yes Yes Yes Yes Yes Yes Yes Yes Yes Yes	

2020/2021 Budget Review as at 30 September 2020 Legal Expenses		
Expense	Expenditure YTD \$	Budgeted Y/N
Legal Fees	159,500.00	Y