

NOTICE OF MEETING



FINANCE ADVISORY COMMITTEE MEETING

A Finance Advisory Committee Meeting of Byron Shire Council will be held as follows:

Venue	Conference Room, Station Street, Mullumbimby
Date	Thursday, 16 August 2018
Time	2.00pm

Anna Vinfield
Acting Director of Corporate and Community Services

I2018/1541
Distributed 09/08/18

CONFLICT OF INTERESTS

What is a “Conflict of Interests” - A conflict of interests can be of two types:

Pecuniary - an interest that a person has in a matter because of a reasonable likelihood or expectation of appreciable financial gain or loss to the person or another person with whom the person is associated.

Non-pecuniary – a private or personal interest that a Council official has that does not amount to a pecuniary interest as defined in the Local Government Act (eg. A friendship, membership of an association, society or trade union or involvement or interest in an activity and may include an interest of a financial nature).

Remoteness – a person does not have a pecuniary interest in a matter if the interest is so remote or insignificant that it could not reasonably be regarded as likely to influence any decision the person might make in relation to a matter or if the interest is of a kind specified in Section 448 of the Local Government Act.

Who has a Pecuniary Interest? - a person has a pecuniary interest in a matter if the pecuniary interest is the interest of the person, or another person with whom the person is associated (see below).

Relatives, Partners - a person is taken to have a pecuniary interest in a matter if:

- The person's spouse or de facto partner or a relative of the person has a pecuniary interest in the matter, or
- The person, or a nominee, partners or employer of the person, is a member of a company or other body that has a pecuniary interest in the matter.

N.B. “Relative”, in relation to a person means any of the following:

- (a) the parent, grandparent, brother, sister, uncle, aunt, nephew, niece, lineal descends or adopted child of the person or of the person's spouse;
- (b) the spouse or de facto partners of the person or of a person referred to in paragraph (a)

No Interest in the Matter - however, a person is not taken to have a pecuniary interest in a matter:

- If the person is unaware of the relevant pecuniary interest of the spouse, de facto partner, relative or company or other body, or
- Just because the person is a member of, or is employed by, the Council.
- Just because the person is a member of, or a delegate of the Council to, a company or other body that has a pecuniary interest in the matter provided that the person has no beneficial interest in any shares of the company or body.

Disclosure and participation in meetings

- A Councillor or a member of a Council Committee who has a pecuniary interest in any matter with which the Council is concerned and who is present at a meeting of the Council or Committee at which the matter is being considered must disclose the nature of the interest to the meeting as soon as practicable.
- The Councillor or member must not be present at, or in sight of, the meeting of the Council or Committee:
 - (a) at any time during which the matter is being considered or discussed by the Council or Committee, or
 - (b) at any time during which the Council or Committee is voting on any question in relation to the matter.

No Knowledge - a person does not breach this Clause if the person did not know and could not reasonably be expected to have known that the matter under consideration at the meeting was a matter in which he or she had a pecuniary interest.

Participation in Meetings Despite Pecuniary Interest (S 452 Act)

A Councillor is not prevented from taking part in the consideration or discussion of, or from voting on, any of the matters/questions detailed in Section 452 of the Local Government Act.

Non-pecuniary Interests - Must be disclosed in meetings.

There are a broad range of options available for managing conflicts & the option chosen will depend on an assessment of the circumstances of the matter, the nature of the interest and the significance of the issue being dealt with. Non-pecuniary conflicts of interests must be dealt with in at least one of the following ways:

- It may be appropriate that no action be taken where the potential for conflict is minimal. However, Councillors should consider providing an explanation of why they consider a conflict does not exist.
- Limit involvement if practical (eg. Participate in discussion but not in decision making or vice-versa). Care needs to be taken when exercising this option.
- Remove the source of the conflict (eg. Relinquishing or divesting the personal interest that creates the conflict)
- Have no involvement by absenting yourself from and not taking part in any debate or voting on the issue as if the provisions in S451 of the Local Government Act apply (particularly if you have a significant non-pecuniary interest)

RECORDING OF VOTING ON PLANNING MATTERS

Clause 375A of the Local Government Act 1993 – Recording of voting on planning matters

- (1) In this section, **planning decision** means a decision made in the exercise of a function of a council under the Environmental Planning and Assessment Act 1979:
 - (a) including a decision relating to a development application, an environmental planning instrument, a development control plan or a development contribution plan under that Act, but
 - (b) not including the making of an order under Division 2A of Part 6 of that Act.
- (2) The general manager is required to keep a register containing, for each planning decision made at a meeting of the council or a council committee, the names of the councillors who supported the decision and the names of any councillors who opposed (or are taken to have opposed) the decision.
- (3) For the purpose of maintaining the register, a division is required to be called whenever a motion for a planning decision is put at a meeting of the council or a council committee.
- (4) Each decision recorded in the register is to be described in the register or identified in a manner that enables the description to be obtained from another publicly available document, and is to include the information required by the regulations.
- (5) This section extends to a meeting that is closed to the public.

BYRON SHIRE COUNCIL
FINANCE ADVISORY COMMITTEE MEETING

BUSINESS OF MEETING

1. APOLOGIES

2. DECLARATIONS OF INTEREST – PECUNIARY AND NON-PECUNIARY

3. ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

3.1 Finance Advisory Committee Meeting held on 17 May 2018

4. STAFF REPORTS

Corporate and Community Services

4.1	2017/18 Financial Sustainability Plan - Update on the Action Implementation Plan as at 30 June 2018	4
4.2	Quarterly Update - Implementation of Special Rate Variation.....	7
4.3	Carryovers for inclusion in the 2018/19 Budget	10
4.4	Budget Review 1 April 2018 to 30 June 2018.....	16
4.5	2018/19 Annual Procurement Plan.....	25

Late Report

4.6	Long Term Financial Plan 2018-2028.....	Provided seperately
-----	---	---------------------

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

Report No. 4.1 2017/18 Financial Sustainability Plan - Update on the Action Implementation Plan as at 30 June 2018

Directorate: Corporate and Community Services

Report Author: James Brickley, Manager Finance

File No: I2018/942

Theme: Corporate Management
Financial Services

Summary:

Council at its Ordinary meeting held on 14 December 2017 adopted the 2017/18 Financial Sustainability Plan (FSP) via Resolution **17-647** without change, following endorsement of the Draft 2017/18 FSP by the Finance Advisory Committee at its Meeting held on 16 November 2017.

The FSP adopted by Council is for the 2017/18 Financial Year and details the strategic approach adopted by Council for managing the Financial Sustainability of the Council as an organisation.

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

Council in Resolution **13-148** also determined that progress reports on the implementation of the actions within the FSP be submitted to the Council's Finance Advisory Committee.


This report has been prepared to provide the Finance Advisory Committee with an update report on the implementation of the actions in the 2017/18 FSP, for the period to 30 June 2018.

It is also proposed that this will be the last quarterly report on the Financial Sustainability Plan as it is proposed this be incorporated into Council's Long Term Financial Plan.

RECOMMENDATION:

1. That the update report to 30 June 2018 on the 2017/2018 Financial Sustainability Plan Action Implementation Plan (E2018/43656) be received and noted.
2. That a separate Financial Sustainability Plan no longer be developed from the 2018/2019 financial year onwards as it will be incorporated into Council's Long Term Financial Plan.

Attachments:

- 1 FSP Action Implementation Plan as at 30 June 2018, E2018/43656 



Report

Background

- 5 Council at its Ordinary meeting held on 14 December 2017 adopted the 2017/18 Financial Sustainability Plan (FSP) via Resolution **17-647** without change, following endorsement of the Draft 2017/18 FSP by the Finance Advisory Committee at its Meeting held on 16 November 2017.
- 10 The FSP adopted by Council is for the 2017/18 Financial Year and details the strategic approach adopted by Council for managing the Financial Sustainability of the Council as an organisation.
- The Council via Resolution **13-148** resolved to develop the FSP as a means of communicating with the community on proposed reforms.
- 15 Council in Resolution **13-148** also determined that progress reports on the implementation of the actions within the FSP be submitted to the Council's Finance Advisory Committee.

2017/18 Financial Sustainability Plan

- 20 This report has been prepared to provide the Finance Advisory Committee with an update report on the implementation of the actions in the 2017/18 FSP, for the period to 30 June 2018.
- A summary of the actions detailed in the FSP has been prepared and attached to this Report at Attachment 1. A comment has been included in the summary against each of the identified actions
- 25 for the main areas or elements being:
- Expenditure Review
 - Revenue Review
 - Land Review and Property Development
 - 30 • Strategic Procurement
 - Policy and Decision Making
 - Volunteerism
 - Collaborations and Partnerships
 - Asset Management
 - 35 • Long Term Financial Planning
 - Environmental Projects
 - Continuous Improvement
 - Finance Performance Indicators

40 *Future reports*

- The principles and actions in the Financial Sustainability Plan are incorporated in Council's Delivery Program and Operational Plans. Progress on actions in the Operational Plan are to be reported to Council on a quarterly basis.
- 45 Council has implemented the majority of the reforms in plan and it has served its purpose.
- It is also proposed to incorporate the principles of the Financial Sustainability Plan into the Council's Long Term Financial Plan (LTFP) document as a basis for formulation of the LTFP and
- 50 remove the duplication of items that exist in the Financial Sustainability Plan also contained in the Delivery Plan/Operational Plan.
- It is therefore proposed that the FSP is concluded and there will be no further quarterly reporting of any status updates to the Finance Advisory Committee.

Financial Implications

The Finance Advisory Committee by referencing Attachment 1 will see progress against various action items associated with the FSP. At this stage up to 30 June 2018, there have not been any positive financial outcomes derived from the 2017/18 FSP. This is essentially due that whilst Council has been able to maintain financial discipline during the 2017/18 financial year, the focus has been more on delivering outcomes.

As a general comment, Council may recall at the 2 February 2017 Ordinary Council Meeting, Council resolved to increase effective from 1 July 2017 pay parking hour charges by \$1 and the capped fee for four hours by \$2. This fee increase has been applicable since 1 July 2017 and as a result pay parking meter revenue at 30 June 2018 is \$3,391,214 whereas at 30 June 2017 it was \$2,819,542. This represents an increase of \$571,672 and excludes meter revenue from Wategoes that commenced in December 2016 for complete comparison. Whether the revenue increase is due simply to the fee increase, greater use of the pay parking scheme or a combination of both, there is additional revenue for Council to utilise.

Council was also expecting to realise the proceeds from the sale of the Station Street Land to North Coast Community Housing to which part of this revenue will fund projects in 2017/2018 and proposed to fund further land development projects as part of the 2018/2019 budget. Unfortunately, settlement has been delayed and is now scheduled for September 2018.

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

Statutory and Policy Compliance Implications

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

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

Report No. 4.2 **Quarterly Update - Implementation of Special Rate Variation**
Directorate: Corporate and Community Services
Report Author: James Brickley, Manager Finance
File No: I2018/1442
5 **Theme:** Corporate Management
 Financial Services

Summary:

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

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

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

25 The purpose of this report is to provide the Finance Advisory Committee with a quarterly update on implementation of the SRV and expenditure up to 30 June 2018.

RECOMMENDATION:

That the Finance Advisory Committee note the quarterly update on the Special Rate Variation Implementation as at 30 June 2018.

Attachments:

- 1 2017-18 Special Rate Management Report at 30 June 2018 reported to Finance Advisory Committee
 16/08/2018, E2018/66523 

Report

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

Resolution 17-020 part 5:

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

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

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

1. *That Council note the determination from IPART in relation to its 2017/2018 Special Rate Application including the following conditions imposed by IPART on Council for the:-*
 - a) *use of the additional income derived from the special variation for the purposes of reducing its infrastructure backlog and improving financial sustainability; and*
 - b) *reporting on this use against the forecasts included in the Council's application as part the Council's annual report for each year from 2017-18 to 2026-27.*
2. *That Council adopt as a Policy Framework the use and reporting conditions imposed by IPART in the SRV determination and further incorporate reporting on the Special Rate Variation into the development of the 2017/2018 Financial Sustainability Plan and the quarterly updates to Council through the Finance Advisory Committee on the implementation of the adopted Financial Sustainability Plan.*
3. *That Council establish as a policy framework that funding for infrastructure renewal and maintenance from general revenue sources is not ever lower than the general revenue baseline indicator established in the 2016/2017 Budget.*
4. *That Council establish as a policy framework that any funds generated by the SRV that remain unexpended at the end of each financial year are to be restricted and held in a internal reserve, to be carried forward to subsequent financial year, for expenditure in accordance with the uses imposed in the SRV approval.*
5. *That Council incorporate the research of potential non resident revenue sources (if any) as part of the Revenue Review chapter in the development of the 2017/2018 Financial Sustainability Plan, and provide quarterly updates to Council through the Finance Advisory Committee.*
6. *That Council not proceed with the implementation of part 9 and part 11 of resolution 17-020.*

The 2017/2018 Financial Sustainability Plan has been developed to incorporate future quarterly reporting on the SRV as outlined in Chapter 7 'Policy and Decision Making'.

This report is provided to the Finance Advisory Committee to advise on the implementation of the SRV and the current status of expenditure from 1 July 2017 to 30 June 2018 which is detailed in Attachment 1 (E2018/66523).

- 5 The levy of Council's annual rates and charges was completed in accordance with Resolution **17-268** prior to 31 July 2017 and this included applying the first tranche of the 7.5% ordinary rate increase for 2017/2018 and revised ordinary rating structure adopted by Council. The estimated yield from the SRV for 2017/2018 being the first year of the increase is \$1,185,000.
- 10 Upon adoption of the 2017/2018 Budget Estimates, Council resolved to undertake the following program of capital and maintenance works including the additional SRV revenue and other funding as outlined in Attachment 1. During the course of the 2017/2018 financial year, there may be adjustments required to the expenditure budgets identified in the schedule of capital and maintenance works currently funded by the SRV revenue which will be presented to Council for
- 15 approval via the Quarterly Budget Review process.

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

20

Financial Implications

- There are no direct financial implications associated with this report. The table included at Attachment 1 (E2018/66523) provides information to the Finance Advisory Committee as to the expenditure of the Special Rate Variation Funds up to the final quarter of the 2017/2018 financial year.

25

Any funds unexpended will be presented to this Finance Advisory Committee Meeting as a separate report concerning funds to be carried over to the 2018/2019 financial year.

30

Statutory and Policy Compliance Implications

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

35

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

Report No. 4.3 **Carryovers for inclusion in the 2018/19 Budget**
Directorate: Corporate and Community Services
Report Author: James Brickley, Manager Finance
File No: I2018/1522
5 **Theme:** Corporate Management
 Financial Services

Summary:

10 This report is prepared for Council to consider and to adopt the carryover Budget allocations for works and services, either commenced and not completed, or not commenced in the 2017/2018 financial year for inclusion in the 2018/2019 Budget Estimates.

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

20 This report identifies all the works and services recommended to be carried over from the 2017/2018 financial year to the 2018/2019 Budget Estimates. The report also identifies the funding for each recommended budget allocation carryover.

RECOMMENDATION:

That the Finance Advisory Committee recommend to Council:

That the works and services, and the respective funding shown in Attachment 1 (#E2018/66991) be carried over from the 2017/2018 financial year and that the carryover budget allocations be adopted as budget allocation revotes for inclusion in the 2018/2019 Budget Estimates.

Attachments:

1 Carryovers for inclusion in 2018-2019 Budget - General, Water and Sewerage Funds, E2018/66991



Report

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

This report identifies all the works and services to be carried over to the 2018/2019 Budget Estimates and the respective funding of each, relating to works and services not completed during the course of the 2017/2018 financial year. The specific details of all carryover works and services subject of this report are outlined for General, Water and Sewer Funds in Attachment 1.

Financial Implications

The works and services included in Attachment 1 are fully funded and have no impact on the Unrestricted Cash Result of Council or the 2018/2019 Budget Estimates result. As in previous years there is a significant amount of carryovers to be brought forward to the current financial year. Table 1 below provides a history of the value of carryovers in recent years with the proposed total carryovers for 2018/2019 \$398,500 more than the carryovers related to the 2017/2018 financial year. Council may recall that there was also an earlier assessment of carryovers that was conducted before finalisation of the 2018/2019 Budget Estimates with these being included at that point and catered for through the 31 March 2018 Quarter Budget Review.

Table 1 - Value of budget carryovers 2014/15 – 2018/19

Fund	2014/15 (\$)	2015/16 (\$)	2016/17 (\$)	2017/18 (\$)	2018/19 (\$)
General	12,863,500	10,550,300	5,022,100	7,102,100	9,004,500
Water	586,200	1,671,900	729,900	2,770,100	879,500
Sewer	877,100	1,929,000	600,100	2,051,800	2,473,500
Total	14,326,800	14,151,200	6,352,100	11,924,000	12,357,500

General Fund

The value of works carried over to 2018/2019 for the General Fund are more (\$1,902,400) than that carried over for the 2017/2018 year. Of the \$9,004,500 of General Fund carryovers, approximately 40% (\$3,645,400) is attributable to Local Roads and Drainage projects not completed in 2017/2018 to be carried forward to 2018/2019.

Major carryover items in this program are as follows:

- Main Arm Road – Blindmouth Causeway \$884,000
- Bayshore Drive/Ewingsdale Rd Roundabout \$660,300
- Rifle Range Road Intersection Upgrade \$341,600
- Traffic Study Strategic Network Analysis \$174,900
- Smart Cities and Suburbs 3D modelling solutions \$152,400
- Brunswick Heads Library Upgrade \$150,000
- Tyagarah Airfield Development and Subdivision \$185,500
- CPTIGS - Bus Shelters \$150,000
- Natural Disaster (June 2016) funding \$347,000
- RMS Natural Disaster \$525,600
- Civic Improvements Byron Bay Town Centre \$377,100
- Byron Bay Town Centre Masterplan \$154,100
- Multiuse of Rail Corridor \$180,000
- Bangalow Weir stage 2 \$196,000

- Resource Recovery Centre Upgrade \$350,000
- Community Buildings Maintenance (SRV) \$507,100
- Suffolk Park Community Hall s94 upgrade \$176,700

Water and Sewer Funds

- 5 Carryovers for the Water Fund have decreased by \$1,890,600 and the Sewer Fund has increased by \$421,700 compared to the carryover applicable for the 2017/2018 financial year.

The following table outlines the project status of Local Roads & Drainage capital works carryovers for Councillors information where works are in progress or contracts awarded at the time this report has been prepared:

10

Table 2 – Schedule of Carryover works current status

Project	Carryover \$	Project Status
Byron Bay Stormwater Drainage Maintenance	8,100	Works in progress that will be completed in 18/19.
Brunswick Heads Parking	104,700	Design works in progress that will be completed in 18/19.
Bridge - Parkers	58,300	Works in progress that will be completed in 18/19.
Bridge - Booyong	105,300	Works in progress that will be completed in 18/19.
Bridge - Eureka	43,400	Works to be undertaken in 18/19.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3

CPTIGS - Bus Shelters	150,000	Public Art process to be undertaken in 18/19 for bus shelter renewal as per Council resolution.
Main Arm Road - Blind Mouth Causeway Upgrade	884,000	Contract awarded and works in progress. Will be completed in 18/19.
Blindmouth & Main Arm Rds Intersection	142,600	Works to be done in conjunction with Main Arm causeway contract works
Remove last fish passage barrier on Byron	8,500	Works in progress that will be completed in 18/19.
Bayshore Drive/Ewingsdale Rd Roundabout	660,300	Contract awarded and works in progress. Will be completed in 18/19.
Bayshore Drive Roundabout – Artwork	60,000	Public Art works to be done in conjunction with contract roundabout works.
Access ramps and footpaths Works	12,000	Works to be done in conjunction with Railway Park upgrade works in 18/19.
Replacement of damaged Footpaths Shire	10,800	Works in progress that will be completed in 18/19.
Massinger St - Lawson to Carlyle	4,100	Design works in progress that will be completed in 18/19.
Shire Wide - PAMP (Pedestrian Access Man	53,600	Planning works in progress that will be completed in 18/19.
Survey, design and consultation Bay lane	12,200	Design works in progress that will be completed in 18/19.
Bridges Capital Renewal Miscellaneous	12,800	Works in progress that will be completed in 18/19.
Bridges - Brunswick Road Bridge	50,000	Works to be undertaken in 18/19.
Lighthouse Road, Byron Bay	9,600	Design works in progress that will be completed in 18/19.
22 Bangalow Road - Resolve Stormwater	59,900	Works to be undertaken in 18/19.
Project Investigation & Planning	59,400	Design works in progress that will be completed in 18/19.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3

Settlement Road	6,400	Design works in progress that will be completed in 18/19.
Byron St	26,000	Design works in progress that will be completed in 18/19.
Ewingsdale Rd/Sunrise Boulevard Roundabout	48,900	Land acquisition works to be completed in 18/19.
Shire Wide - Bike Plan	53,600	Planning works in progress that will be completed in 18/19.
Lismore Road Off-Road Shared Path Invest	19,400	Design works in progress that will be completed in 18/19.
Ewingsdale Road Off-Road Shared Path	19,000	Design works in progress that will be completed in 18/19.
SGB Street Drainage Upgrade – Elizabeth	10,000	Design works in progress that will be completed in 18/19.
The Pocket Road Segment 568.10 (CH1.79-2	17,000	Design works in progress that will be completed in 18/19.
Station Street, Bangalow	35,300	Design works in progress that will be completed in 18/19.
Lawson Street, Byron (Middleton to Tenny	9,200	Design works in progress that will be completed in 18/19.
Middleton St (Marvel St to Kingsley)	7,800	Design works in progress that will be completed in 18/19.
DESIGN ONLY - Kendall RAB	2,900	Design works in progress that will be completed in 18/19.
DESIGN ONLY - Ewingsdale Rd (Highway to	60,700	Design works in progress that will be completed in 18/19.
Deacon and Station Street Intersection B	61,400	Design works in progress that will be completed in 18/19.
Byron Street Byron Bay Jonson to Railway	7,900	Works in progress that will be completed in 18/19.
Shirley Street Widening Investigation	22,000	Design works in progress that will be completed in 18/19.
Gravel Resheeting	82,600	Works to be undertaken in 18/19.
Clifford St intersection with Broken Head	19,200	Design works in progress that will be completed in 18/19.
Boardwalk Design - Lawson to Butler Sts	30,000	Works to be undertaken in 18/19.
Seven Mile Beach Rd Investigations	20,000	Design works in progress that will be completed in 18/19.
Scarabelottis Lookout- Keys Bridge Reserve	15,000	Design works in progress that will be completed in 18/19.
Rifle Range Road Intersection Upgrade	341,600	Design works in progress that will be completed in 18/19.
Balemo Dr O/S shared path Orana Dr	17,400	Design works in progress that will be completed in 18/19.
Traffic Study Strategic Network Analysis	174,900	Design works in progress that will be completed in 18/19.
McGettigans / Ewingsdale Road R/about	27,600	Works to be undertaken in 18/19.
Total	3,645,400	

Whilst Council in accordance with Clause 211 of the Local Government (General) Regulation 2005 conducted its annual meeting to approve expenditure and voting of money on 28 June 2018 via

Resolution **18-429**, the expenditure items subject of this report were not included in the 2018/2019 Budget Estimates but now need to be. The intent of this report is to seek Council approval to revote the carryovers from the 2017/2018 financial year and to adopt the budget allocation carryovers for inclusion in the 2018/2019 adopted Budget Estimates.

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

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

Resolution **13-164** has also been incorporated into Part 7 – 'Policy and Decision Making' of the Financial Sustainability Plan (FSP) 2017/2018 considered by Council at its Ordinary Meeting held on 14 December 2017 (Resolution **17-647**).

This report will also be submitted to Council at its Meeting held on 23 August 2018.

Statutory and Policy Compliance Implications

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

(1) *A council, or a person purporting to act on behalf of a council, must not incur a liability for the expenditure of money unless the council at the annual meeting held in accordance with subclause (2) or at a later ordinary meeting:*

(a) has approved the expenditure, and

(b) has voted the money necessary to meet the expenditure.

(2) *A council must each year hold a meeting for the purpose of approving expenditure and voting money.*

Council resolution **13-164**

Part 7 – 'Policy and Decision Making' of the Financial Sustainability Plan (FSP) 2017/2018.

Report No. 4.4 **Budget Review 1 April 2018 to 30 June 2018**
Directorate: Corporate and Community Services
Report Author: James Brickley, Manager Finance
File No: I2018/1524
5 **Theme:** Corporate Management
 Financial Services

Summary:

10 This report is prepared in accordance with the format required by Clause 203 of the Local Government (General) Regulation 2005 to inform Council and the Community of Council's estimated financial position for the 2017/2018 financial year, reviewed as at 30 June 2018.

15 The Quarterly Budget Review for the June 2018 Quarter has been prepared by staff even though it is not statutory requirement to assist Council with its Policy and decision making on matters that could have short, medium and long term implications on Councils financial sustainability.

20 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 Attachments 1 and 2 for Council's consideration and authorisation.

25 The report also provides an indication of the financial position of the Council at 30 June 2018. It should be noted that the figures provided are subject to completion and audit of the Council's Financial Statements for 2017/2018. Any major variances to the estimated financial position for the 2017/2018 financial year will be included as part of the report adopting the financial statements during October 2018.

RECOMMENDATION:



That the Finance Advisory Committee recommend to Council:

1. **That Council authorises the itemised budget variations as shown in Attachment 2 (#E2018/67079) which includes the following results in the 30 June 2018 Quarterly Review of the 2017/2018 Budget:**

General Fund - \$0 change in Unrestricted Cash Result

- a) General Fund - \$9,795,300 increase in reserves**
- b) Water Fund - \$1,899,300 increase in reserves.**
- c) Sewerage Fund - \$3,461,600 increase in reserves**

Attachments:

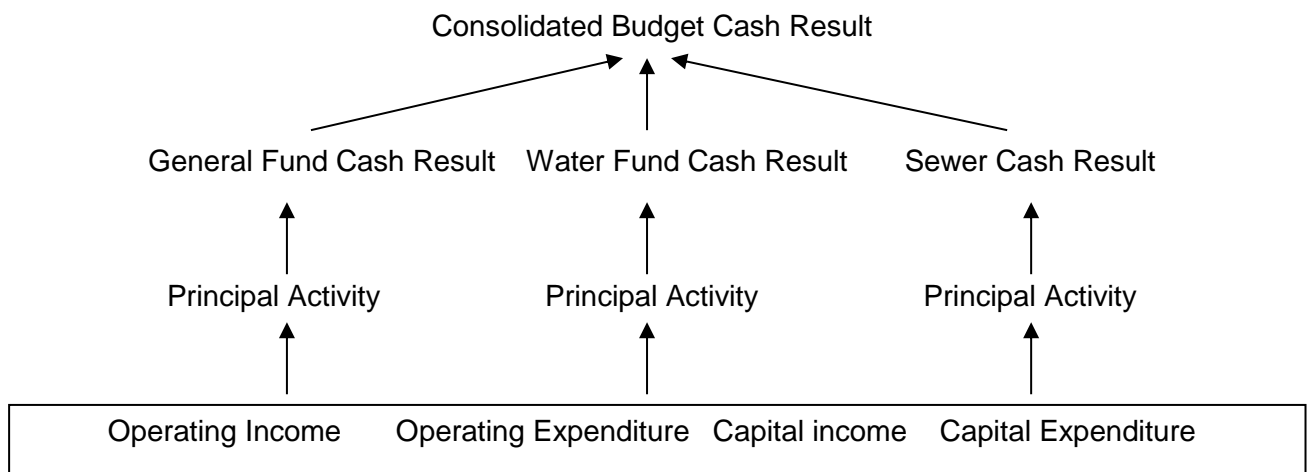
- 1 Budget Variations for General, Water and Sewerage Funds, E2018/67080 
- 2 Itemised Listing of Budget Variations for General, Water and Sewerage Funds, E2018/67079 

Report

Council adopted the 2017/2018 budget on 22 June 2017 via Resolution **17-268**. It also considered and adopted the budget carryovers from the 2016/2017 financial year, to be incorporated into the 2017/2018 budget at its Ordinary Meeting held on 24 August 2017 via Resolution **17-322**. Since that date, Council has reviewed the budget taking into consideration the 2016/2017 Financial Statement results and progress through the 2017/2018 financial year. This report considers the June 2018 Quarter Budget Review.

The details of the budget review for the Consolidated, General, Water and Sewer Funds are included in Attachment 1, with an itemised listing in Attachment 2. This aims to show the consolidated budget position of Council, as well as a breakdown by Fund and Principal Activity. The document in Attachment 1 is also effectively a publication outlining a review of the budget and is intended to provide Councillors with more detailed information to assist with decision making regarding Council's finances.

Contained in the document at Attachment 1 is the following reporting hierarchy:



The pages within Attachment 1 are presented (from left to right) by showing the original budget as adopted by Council on 22 June 2017 plus the adopted carryover budgets from 2016/2017 followed by the resolutions between July and September, the September Review, resolutions between October and December, the December review, resolutions between January and March, the March review, resolutions between April and June and the revote (or adjustment for this review) and then the revised position projected for 30 June 2018.

On the far right of the Principal Activity, there is a column titled "Note". If this is populated by a number, it means that there has been an adjustment in the quarterly review. This number then corresponds to the notes at the end of the Attachment 1 which provides an explanation of the variation.

There is also information detailing restricted assets (reserves) to show Council estimated balances as at 30 June 2018 for all Council's reserves.

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

Office of Local Government Budget Review Guidelines:-

The Office of Local Government on 10 December 2010 issued the new Quarterly Budget Review Guidelines via Circular 10-32, with the reporting requirements to apply from 1 July 2011. Reports to Council concerning Quarterly Budget Reviews normally provide statements in accordance with

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.4

these guidelines as a separate attachment. Given that there is no statutory obligation for Council to produce a Quarterly Budget Review as at 30 June each financial year, the statements required by the guidelines have not been produced for this specific report only.

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 2017/2018 financial year projected to 30 June 2018.

10

2017/2018 Budget Review Statement as at 30 June 2018	Original Estimate (Including Carryovers) 1/7/2017	Adjustments to 30 June 2018 including Resolutions*	Proposed 30 June 2018 Review Revotes	Revised Estimate 30/6/2018
Operating Revenue	77,022,500	5,547,700	2,997,600	85,567,800
Operating Expenditure	79,542,600	6,571,300	(1,339,900)	84,774,000
Operating Result – Surplus/Deficit	(2,520,100)	(1,023,600)	4,337,500	793,800
Add: Capital Revenue	27,595,500	(18,949,300)	879,100	9,525,300
Change in Net Assets	25,075,400	(19,972,900)	5,216,600	10,319,100
Add: Non Cash Expenses	12,939,400	0	0	12,939,400
Add: Non-Operating Funds Employed	2,160,000	1,239,000	(93,800)	3,305,200
Subtract: Funds Deployed for Non-Operating Purposes	(64,587,000)	26,544,400	10,033,400	(28,009,200)
Cash Surplus/(Deficit)	(24,412,200)	7,810,500	15,156,200	(1,445,500)
Restricted Funds – Increase / (Decrease)	(24,419,500)	7,817,800	15,156,200	(1,445,500)
Forecast Result for the Year – Surplus/(Deficit) – Unrestricted Cash Result	7,300	(7,300)	0	0

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 June 2018:

15

Opening Balance – 1 July 2017	\$1,145,200
Plus original budget movement and carryovers	\$7,300
Council Resolutions July – September Quarter	(\$50,000)
September Review – increase/(decrease)	(\$161,900)
Council Resolutions October – December Quarter	(\$10,000)
December Review – increase/(decrease)	(\$42,300)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.4

Council Resolutions January – March Quarter	0
March Review – increase/(decrease)	\$256,900
Council Resolutions April – June Quarter	0
Recommendations within this Review – increase/(decrease)	0
Forecast Unrestricted Cash Result – Surplus/(Deficit) – 30 June 2018	0
Estimated Unrestricted Cash Result Closing Balance – 30 June 2018	\$1,145,200

The General Fund financial position overall has remained at zero as a result of this budget review. The proposed budget changes are detailed in Attachment 1.

5 Council Resolutions impacting the Budget Result

There were no resolutions of Council during the April to June quarter that affected the budget result.

10 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) \$	Budget Result Increase/ (Decrease) \$
Budget Directorate			
General Manager	57,100	57,100	0
Corporate & Community Services	1,995,200	1,559,500	435,700
Infrastructure Services	(5,973,400)	(5,789,100)	(184,300)
Sustainable Environment & Economy	361,900	613,300	(251,400)
Total Budget Movements	(3,559,200)	(3,559,200)	0

15 Budget Adjustment Comments

Within each of the 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 with the majority of budget revotes proposed to reflect actual results achieved.

The major consideration with this budget review is the reduction in expenditure associated with projects not completed and under expenditure. Council will also be considering a report to this same Ordinary Council Meeting regarding carryover items from the 2017/2018 financial year not completed to be added to the 2018/2019 Budget Estimates. This report also considers the implications of that report.

Specific Cash Position

Upon reconciling Council's total cash and investment position at 30 June 2018 compared to the reserve movements outlined in this Budget Review, there is an indication that Council will have total unrestricted cash and investments of \$1,145,200 – the same level as 2017. Council commenced the 2017/2018 financial year with unrestricted cash of \$1,145,200 which was an attainment of one of Council's short term financial goals. The actual amounts that will be eventually allocated will be contingent upon finalisation of the 2017/2018 financial statements yet to be finalised and subject to external audit and further reporting to Council.

WATER FUND

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

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

10 Capital Works Reserve

Opening Reserve Balance at 1 July 2017	\$4,953,800
Plus original budget reserve movement	939,000
Less reserve funded carryovers from 2016/2017	(124,800)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(40,000)
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	(56,500)
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	11,000
Resolutions April - June Quarter – increase / (decrease)	0
June Quarterly Review Adjustments – increase / (decrease)	1,240,800
Forecast Reserve Movement for 2017/2018 – Increase / (Decrease)	1,969,500
Estimated Reserve Balance at 30 June 2018	\$6,923,300

Section 64 Developer Contributions

Opening Reserve Balance at 1 July 2017	\$6,692,100
Plus original budget reserve movement	(1,874,000)
Less reserve funded carryovers from 2016/2017	(2,645,300)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(70,000)
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	(50,000)
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	1,184,100
Resolutions April - June Quarter – increase / (decrease)	(37,500)
June Quarterly Review Adjustments – increase / (decrease)	658,500
Forecast Reserve Movement for 2017/2018 – Increase / (Decrease)	(2,834,200)
Estimated Reserve Balance at 30 June 2018	\$3,857,900

15 Movements for Water Fund can be seen in Attachment 1 with a proposed estimated increase to reserves (including S64 Contributions) overall of \$1,899,300 from this review.

SEWERAGE FUND

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

25 Capital Works Reserve

Opening Reserve Balance at 1 July 2017	\$7,372,800
Plus original budget reserve movement	(2,408,100)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.4

Less reserve funded carryovers from 2016/2017	(102,200)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	99,000
Resolutions October - December Quarter – increase / (decrease)	(251,000)
December Quarterly Review Adjustments – increase / (decrease)	(524,300)
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	2,647,100
Resolutions April - June Quarter – increase / (decrease)	
June Quarterly Review Adjustments – increase / (decrease)	1,853,300
Forecast Reserve Movement for 2017/2018 – Increase / (Decrease)	1,313,800
Estimated Reserve Balance at 30 June 2018	\$8,686,600

Plant Reserve

Opening Reserve Balance at 1 July 2017	\$827,800
Plus original budget reserve movement	0
Less reserve funded carryovers from 2016/2017	0
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(12,300)
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	0
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	0
Resolutions April - June Quarter – increase / (decrease)	
June Quarterly Review Adjustments – increase / (decrease)	(91,100)
Forecast Reserve Movement for 2017/2018 – Increase / (Decrease)	(103,400)
Estimated Reserve Balance at 30 June 2018	\$724,400

5 Section 64 Developer Contributions

Opening Reserve Balance at 1 July 2017	\$9,583,600
Plus original budget reserve movement	(188,800)
Less reserve funded carryovers from 2016/2017	(1,949,600)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(101,700)
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	(275,000)
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	283,500
Resolutions April - June Quarter – increase / (decrease)	0
June Quarterly Review Adjustments – increase / (decrease)	1,699,400
Forecast Reserve Movement for 2017/2018 – Increase / (Decrease)	(532,200)
Estimated Reserve Balance at 30 June 2018	\$9,051,400

Movements for the Sewerage Fund can be seen in Attachment 1 with a proposed estimated overall increase to reserves (including S64 Contributions) of \$3,461,600 from this Budget Review.

Legal Expenses

One of the major financial concerns for Council over previous years has been legal expenses. Not only does this item potentially represent a large expenditure item funded by general revenue, but can also be susceptible to large fluctuations.

The table that follows indicates the allocated budget and actual legal expenditure within Council on

a fund basis as at 30 June 2018.

Total Legal Income & Expenditure as at 30 June 2018

Program	2017/2018 Budget (\$)	Actual (\$)	Percentage To Revised Budget
Income			
Legal Expenses Recovered	0	0	0%
Total Income	0	0	0%
Expenditure			
General Legal Expenses	301,000	353,124	117.32%
Total Expenditure General Fund	301,000	353,124	117.32%

Note: The above table does not include costs incurred by Council in proceedings after 30 June 2017 or billed after this date. An additional \$100,000 was allocated at the December 2017 budget review to the General Legal Expenses budget, funded from the Legal Services Reserve. The current status of the Legal Services Reserve is shown below:

Legal Reserve

Opening Reserve Balance at 1 July 2017	\$514,800
Less:-	
Legal Services Officer	(61,400)
General Legal Expenses (December 2017 QBR)	(100,000)
Byron Rail Corridor Park (Railway Square Upgrade) (1)	(22,000)
Conservation Management Strategy (Railway Square Upgrade) (1)	(8,800)
Market/Comm Relocation/Use Das (Railway Square Upgrade) (1)	(500)
Rail Corridor Contamination Assessment (Railway Square Upgrade) (1)	(4,000)
Estimated Reserve Balance at as at 30 June 2018	\$318,100

(1) These items were approved by Council as per resolution 18-111.

Byron Railway Precinct Projects

For information, the adopted 2017/2018 Budget Estimates currently provides an allocation of \$1,457,500 funded from the Infrastructure Renewal Reserve, TDDI Grant, Visitor Centre contribution and other sources for projects related to the Byron Bay Master Plan – Railway Precinct.

A summary of the current projects with funded budgets associated with the Byron Railway Precinct are outlined in the table below with budgets presented prior to any adjustment that may be proposed in this Quarterly Budget Review:

Job No	Project No	Project	Current Budget 2017/2018 \$
4835.187	0	Byron Bay Town Centre Masterplan	239,300
44283.013	1	Byron Street	200,000
44265.001	1	Byron Street	311,400
4835.188	2	Byron St Connection Upgrade	139,000

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.4

4835.189	3	Railway Park Upgrade	237,500
4835.190	4	Visitor Centre Refurbishment	130,000
2306.028	5	Countrylink Building Project Plan	35,000
4835.191	0	Visitor Centre Technology Project	45,000
4835.219	18	Byron Rail Corridor Park	57,000
4835.222	9	Conservation Mgmt Strategy	8,800
4835.223	11	Market/Comm Relocation/DAs	500
4835.224	12	Rail Corridor Contamination Assessment	32,100
4835.225	13	Farmers Market Relocation	21,900
		Total	1,457,500

Financial Implications

- 5 The 30 June 2018 Quarter Budget Review of the 2017/2018 Budget Estimates forecasts no change to the estimated budget attributable to the General Fund assuming all revotes of income and expenditure reported for Council's consideration are approved. Overall, the short term financial position of Council still needs to be carefully monitored on an ongoing basis. Maintaining this result through the financial year given the challenges is a good outcome.
- 10 It is expected also given the level of reserve funds compared to total cash and investments at 30 June 2018, Council is likely to have maintained an unrestricted cash balance currently estimated at least \$1,145,200. This is another achievement for Council maintaining this result throughout the financial year.
- 15 Notwithstanding that Council has maintained during the year its short term funding liquidity goal, Council certainly still has bigger issues in the longer term regarding its financial sustainability such as the provision of adequate funding for the maintenance and renewal of infrastructure assets. The outcomes associated with this Budget Review need to be considered in context that they are indicative financial outcomes for the 2017/2018 financial year. Council is yet to finalise its financial statements for the year ended 30 June 2018 which will be subject to external independent audit.
- 20
- It is expected that Council will receive a report to adopt its financial statements for the year ended 30 June 2018 at its Ordinary Meeting to be held on 18 October 2018 where the final financial results for the year will be presented.
- 25
- This report was also considered by the Finance Advisory Committee at its meeting held on 16 August 2018.

Statutory and Policy Compliance Implications

- 30 In accordance with Regulation 203 of the Local Government (General) Regulation 2005 the Responsible Accounting Officer of a Council must:-
- 35 *(1) Not later than 2 months after the end of each quarter (except the June quarter), the responsible accounting officer of a council must prepare and submit to the council a budget review statement that shows, by reference to the estimate of income and expenditure set out in the statement of the*

council's revenue policy included in the operational plan for the relevant year, a revised estimate of the income and expenditure for that year.

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

5

(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

10

(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.

15 **Statement by Responsible Accounting Officer**

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

20

This opinion is based on the estimated Unrestricted Cash Result position and the maintenance overall of a balanced budget result for the 2017/2018 financial year.

Report No. 4.5 **2018/19 Annual Procurement Plan**
Directorate: Corporate and Community Services
Report Author: Anna Vinfield, Manager Corporate Services
File No: I2018/1533
5 **Theme:** Corporate Management
 Corporate Services

Summary:

10 An annual review is undertaken in July each year of Council's procurement activities to report on performance against procurement key performance indicators and make recommendations for future improvements.

15 This report presents an overview of the 2017/18 achievements and outlines proposed program for 2018/19.

RECOMMENDATION:

That the Finance Advisory Committee note the procurement savings achieved in 2017/18 and the proposed program for 2018/19 as per Attachment 1 (E2018/63063)

Attachments:

1 Confidential - 2018-19 Procurement Report and Plan, E2018/63063

Report

Each year a review of Council's procurement function is undertaken to report on performance against procurement key performance indicators and make recommendations for future improvements.

This year saw the completion of the Procurement Roadmap which has delivered a number of benefits to Council including:

- Over \$1.5M saved over three years;
- Thousands of hours saved by more efficient processes;
- Reduction in procurement risk;
- Increased contribution to Council's strategic objectives.

The key achievements for 2017/18 included:

- \$1.2M saved (over 3% of materials and contracts budget);
- Implementation of Tenders Online providing, for the first time, a single place where all of Council's goods/works/services contracts information can be found;
- Introduction of purchasing cards, reducing the administrative burden of low value purchases;
- Improved social and sustainability outcomes from our procurement activities.

The attached report provides a detailed analysis of Council's spend and demonstrates improvement in most key procurement indicators. Compliance with the tendering requirements of the Local Government Regulations continues to be a challenge. The attached report also provides a Procurement Plan for 2018/19 with a list of activities to be undertaken to address identified risks and further improve Council's procurement function.

The focus areas for 2018/19 include:

- Staff training
- Procurement of suppliers under LGP contract
- Contract management framework
- Stores operation
- Tenders for 15 expiring contracts, plus others for identified compliance or savings

Financial Implications

The report highlights that \$1.5M has been saved over the three years of the Procurement Roadmap.

The majority of the 2018/19 Procurement Plan actions will be delivered within existing budgets. Those not allocated for will be subject to separate budget discussions.

Statutory and Policy Compliance Implications

Council's Procurement Policy outlines its statutory requirements.