

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, 13 February 2020
Time	2.00pm

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

Vanessa Adams
Director Corporate and Community Services

CONFLICT OF INTERESTS

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

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

Non-pecuniary – a private or personal interest that a Council official has that does not amount to a pecuniary interest as defined in the 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**

3.1 Finance Advisory Committee Meeting held on 14 November 2019

4. STAFF REPORTS

Corporate and Community Services

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

Report No. 4.1 Quarterly Update - Implementation of Special Rate Variation**Directorate:** Corporate and Community Services**Report Author:** James Brickley, Manager Finance**File No:** I2020/146**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 quarterly updates to Council through the Finance Advisory Committee on the implementation of the adopted Financial Sustainability Plan. 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 31 December 2019.

RECOMMENDATION:

That the Finance Advisory Committee notes the quarterly update on the Special Rate Variation Implementation as at 31 December 2019.

Attachments:

- 1 2017-18 Special Rate Management Report as at 31 December 2019 reported to Finance Advisory Committee 13 February 2020, E2020/8360 , page 8  

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 then 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 2019 to 31 December 2019 as detailed in Attachment 1, being the third year of the SRV.

- 5 The levy of Council's annual rates and charges was completed in accordance with Resolution **18-429** prior to 31 July 2019 and this included applying the third tranche of the 7.5% ordinary rate increase for 2019/2020, continuing the revised ordinary rating structure adopted by Council for 2017/2018.
- 10 The 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 and for 2019/2020 being \$3,475,300.

15 Upon adoption of the 2019/2020 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 2019/2020 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.

20 The expenditure program adopted for the 2019/2020 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.

25 At the time of preparing this report for inclusion in the Agenda, updates were not available on the status of every project. It is the intention that updates will be provided in respect of projects of interest on the day of the Committee meeting.

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.

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

Financial Considerations

40 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 second quarter of the 2019/2020 financial year. The total 2017/2018 SRV Allocation for 2019/2020 as indicated in Attachment 1 is \$3,508,600.

45 Note that whilst the 2018/2019 SRV levy is \$3,475,300, the difference of \$33,300 is unexpended funds from 2018/2019 that were carried forward to the 2019/2020 financial year for heavy patching

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 2019/2020 financial year will also be published in Council's Annual Report in accordance with the approval conditions set by IPART.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Byron Shire Council						
Special Rate Variation Expenditure as at 31 December 2019						
Expenditure Item	Budget \$	Actual Expenditure \$	2019/20 SRV Funding \$	Other Funding \$	Total Funding \$	% Expended
Capital Works Expenditure						
Sporting Infrastructure Renewal (Shire wide)	50,000	33,172	50,000	0	50,000	66.34%
Reseal - Coorabell Road (Ch 80 - 3,770)	131,300	158,932	75,500	55,800	131,300	121.05%
Reseal - Coorabell Road (Ch 4,170 - 5,210)	52,400	37,332	52,400	0	52,400	71.24%
Reseal - The Pocket Road (Ch 8,730 - 10,370)	85,300	12,658	85,300	0	85,300	14.84%
Reseal - Clifford Street (Ch 280 - 475)	18,600	4,105	6,900	11,700	18,600	22.07%
Reseal - Mullumbimby Road (Ch 30 - 3,020)	237,300	126,978	217,300	20,000	237,300	53.51%
Reseal - Argyle Street - AC Overlay (Ch 260 - 773)	323,800	300,645	282,400	41,400	323,800	92.85%
REPAIR Project - Ewingsdale Road	310,000	0	155,000	155,000	310,000	0.00%
Renewal of playground equipment (Shire wide - emergent)	25,000	8,058	25,000	0	25,000	32.23%
Byron Bay Town Centre Renewals - Landscape/Precinct Plan	61,400	0	58,000	3,400	61,400	0.00%
Bridge - South Arm	1,200,800	55,712	400,000	800,800	1,200,800	4.64%
The Pocket Road Stage 1 (Ch 1,790 - 2,810)	989,400	827,720	67,300	922,100	989,400	83.66%
Gravel Resheeting	300,000	295,626	300,000	0	300,000	98.54%
The Pocket Road Stage 2 (Ch 2,810 - 3,690) - Design only	20,000	8,015	20,000	0	20,000	40.07%
Myocum Road (segments between Ch 0 - 9,690) - Design Only	80,000	1,226	80,000	0	80,000	1.53%
Bangalow Road (Ch 7,540 - 8,490)	1,100,000	47,979	463,700	636,300	1,100,000	4.36%
Massinger Street (Ch 0 - 255) - DESIGN	20,000	143	20,000	0	20,000	0.72%
Heavy Patching	333,300	268,498	333,300	0	333,300	80.56%
Total Capital Works Expenditure	5,338,600	2,186,799	2,692,100	2,646,500	5,338,600	40.96%
Maintenance Expenditure						
Byron Bay Pool - Maintenance	52,600	17,661	23,400	29,200	52,600	33.58%
Mullumbimby Bay Pool - Maintenance	52,500	16,768	23,400	29,100	52,500	31.94%
North - Urban Drainage Maintenance	275,700	60,967	56,700	219,000	275,700	22.11%
South - Urban Drainage Maintenance	195,600	53,436	56,700	138,900	195,600	27.32%
Rural Drainage Maintenance	310,300	65,628	38,700	271,600	310,300	21.15%
Urban Roads - Patching	375,100	271,789	280,000	95,100	375,100	72.46%
Rural Roads - Patching	880,900	248,069	312,600	568,300	880,900	28.16%
3141.1 - Paved Footpath Maintenance	57,900	14,839	25,000	32,900	57,900	25.63%
Total Maintenance Expenditure	2,200,600	749,157	816,500	1,384,100	2,200,600	34.04%
Total Expenditure	7,539,200	2,935,956	3,508,600	4,030,600	7,539,200	38.94%

Note: Budget amounts are prior to any Budget Review Adjustment for the current quarter if applicable.

Report No. 4.2 **2019-2020 Loan Refinancing Outcome**
Directorate: Corporate and Community Services
Report Author: James Brickley, Manager Finance
File No: I2020/147

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Summary:

10 This report is provided to the Finance Advisory Committee to outline the outcome of loan refinancing finalised during December 2019.

RECOMMENDATION:

That the Finance Advisory Committee notes the outcome of the 2019-2020 loan refinancing.

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REPORT

For the 2019/2020 financial year, Council has resolved to undertake the following in respect of loan borrowings:

- Borrow new loans of \$1,844,000 to fund bridge works for Byron Creek Bridge and South Arm Bridge (\$1,644,000) and for the South Golden Beach Flood Pump (\$200,000).
- Refinance an existing Council loan (Loan no 58) in the amount of \$17,564,000.

In December the NSW Treasury Corporation approved Council's borrowing requirements for the 2019-2020 financial year totalling \$19,408,000. Of the approved borrowings, the refinancing of the existing Council loan (Loan no 58) has been completed and the remaining new borrowings of \$1,844,000 will be drawn down before 30 June 2020.

This report outlines the outcome from the loan refinancing undertaken for \$17,564,000.

As background, on 4 December 2009 Council borrowed \$20,000,000 (Loan no 58) from the Commonwealth Bank at a fixed rate of 8.08% per annum fixed for ten years over a nominal thirty year term. This loan was borrowed for the following purposes:

- Brunswick Valley Sewerage Scheme \$18,730,000
- Donahy's Bridge \$1,020,000
- O'Possum Creek Bridge \$250,000

On 4 December 2019, the fixed interest term expired and Council was required to refinance the outstanding loan (Loan no 58). During the first ten years of the loan, Council had repaid \$2,436,000 in loan principal and \$15,340,000 in interest.

NSW Treasury Corporation provided funds to Council on 2 December 2019 to enable repayment in full of the outstanding loan to the Commonwealth Bank on 4 December 2019. Council was able to secure a fixed interest rate of 2.34% per annum at drawdown date for the remaining 20 years. The majority of the original loan borrowings were mainly for Sewerage Fund (93.65%) and the remainder for General Fund (6.35%). With these borrowing proportions in mind, the following table identifies the change in repayments now available to Council from the refinancing inclusive of interest and principal:

	Sewerage Fund \$	General Fund \$	Total \$
Existing Repayments	1,664,700	112,900	1,777,600
Anticipated Refinanced Repayments	1,039,200	70,500	1,109,700
Difference	625,500	42,400	667,900

The most favourable outcome of the loan refinancing in the current interest rate environment has created an annual saving of approximately \$667,900 apportioned \$42,400 to the General Fund and \$625,500 to the Sewerage Fund.

It should be noted that the saving applicable for 2019/2020 will only be 50% of the amount outlined in the table above as two quarterly repayments of the loan under the old terms prior to refinancing were made before the refinancing occurred. Full savings will be realised in 2020/2021 financial year onwards. There is an adjustment in the 31 December 2019 Quarter Budget Review to take into consideration the changed loan repayments and savings applicable for 2019/2020.

The refinancing of this loan for Council has realised significant savings due to the record low interest rate environment. However the converse is that the same low interest rate environment, as outlined in another report to this Agenda concerning the 31 December 2019 Quarter Budget

Review, is also negatively impacting Council's interest revenue from investments which will need continual monitoring for the remainder of the 2019/2020 financial year.

STRATEGIC CONSIDERATIONS

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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

10 ***Legal/Statutory/Policy Considerations***

The authorisation of the 2019/2020 loan refinancing was approved by Council on 28 November 2019 (Resolution 19-600). The borrowing of money requires approval of Council as it is a function that cannot be delegated to the General Manager under Section 377(1)(f) of the Local Government Act 1993.

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Financial Considerations

As outlined above in the report.

Report No. 4.3 **Budget Review - 1 October 2019 to 31 December 2019**
Directorate: Corporate and Community Services
Report Author: James Brickley, Manager Finance
File No: I2020/145

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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 2019/2020 financial year, reviewed as at 31 December 2019.

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 (#E2020/7284) which include the following results in the 31 December 2019 Quarterly Review of the 2019/2020 Budget:**
 - a) **General Fund – \$150,000 decrease to the Estimated Unrestricted Cash Result**
 - b) **General Fund - \$1,176,700 decrease in reserves**
 - c) **Water Fund - \$669,600 decrease in reserves**
 - d) **Sewerage Fund - \$220,700 decrease in reserves**

2. **That Council adopts the revised General Fund Estimated Unrestricted Cash Result of \$850,000 for the 2019/2020 financial year as at 31 December 2019.**

Attachments:

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- 1 Budget Variations for General, Water and Sewerage Funds, E2020/7283 , page 22 [!\[\]\(93b46f02aeb0dec7325ae721eddb1f5c_img.jpg\)](#)
- 2 Itemised Listing of Budget Variations for General, Water and Sewerage Funds, E2020/7284 , page 86 [!\[\]\(df95500177ee1448bca3fb6d8db555eb_img.jpg\)](#)
- 3 Integrated Planning and Reporting Framework (IP&R) required Quarterly Review Statements, E2020/7285 , page 96 [!\[\]\(bb046f17e347213a23b77fd6f78ea23d_img.jpg\)](#)

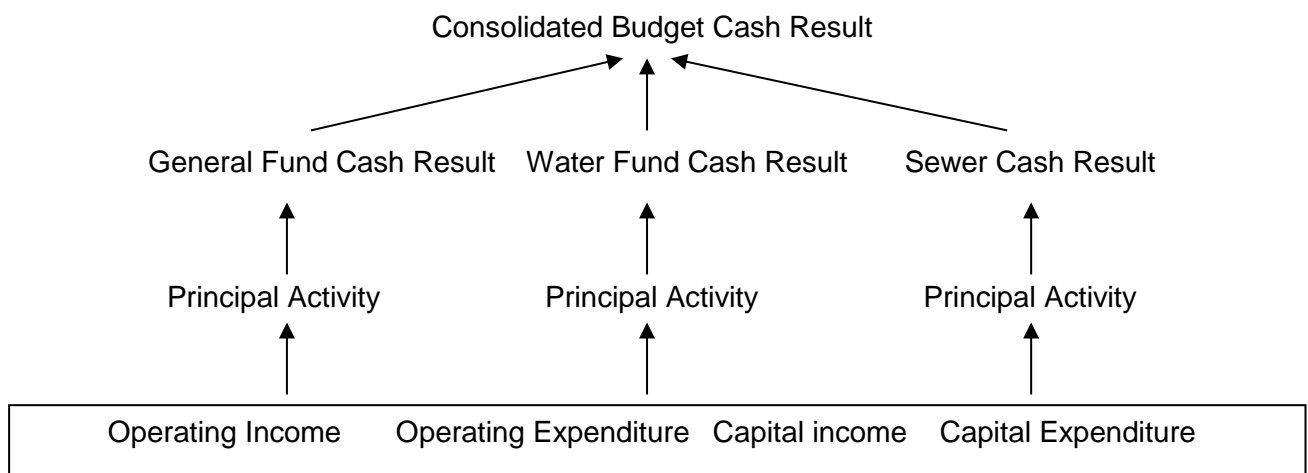
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REPORT

Council adopted the 2019/2020 budget on 27 June 2019 via Resolution **19-325**. It also considered and adopted the budget carryovers from the 2018/2019 financial year, to be incorporated into the 2019/2020 budget at its Ordinary Meeting held on 22 August 2019 via Resolution **19-390**. Since that date, Council has reviewed the budget taking into consideration the 2018/2019 Financial Statement results and progress through the first half of the 2019/2020 financial year. This report considers the December 2019 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 outlines a budget review 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 2018/2019 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 2020 as at 31 December 2019.

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 2020 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 Councils financial position at the end of the year based on the information in the QBRs
 - Budget review income and expenses statement in one of the following formats:
 - Consolidated
 - By fund (e.g. General, Water, Sewer)
 - 15 ○ By function, activity, program etc. to align with the management plan/operational plan
 - Budget Review Capital Budget
 - 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. This is a snapshot in time as at 31 December 2019. .

Cash and Investments Budget Review Statement – This statement reconciles Council's restricted funds (reserves) against available cash and investments. Council has attempted to indicate an actual position as at 31 December 2019 of each reserve to show a total cash position of reserves with any difference between that position and total cash and investments held as available cash and investments. It should be recognised that the figure is at a point in time and may vary greatly in future quarterly reviews pending on cash flow movements.

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

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

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

CONSOLIDATED RESULT

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The following table provides a summary of the overall Council budget on a consolidated basis inclusive of all Funds budget movements for the 2019/2020 financial year projected to 30 June 2020 but revised as at 31 December 2019.

2019/2020 Budget Review Statement as at 31 December 2019	Original Estimate (Including Carryovers) 1/7/2019	Adjustments to 31 Dec 2019 including Resolutions*	Proposed 31 Dec 2019 Review Revotes	Revised Estimate 30/6/2020 at 31/12/2019
Operating Revenue	87,128,100	(306,000)	214,000	87,036,100
Operating Expenditure	93,783,700	684,700	458,000	94,926,400
Operating Result – Surplus/Deficit	(6,655,600)	(990,700)	(244,000)	(7,890,300)
Add: Capital Revenue	28,167,600	(107,600)	2,766,600	30,826,600
Change in Net Assets	21,512,000	(1,098,300)	2,522,600	22,936,300
Add: Non Cash Expenses	14,657,200	0	0	14,657,200
Add: Non-Operating Funds Employed	1,844,000	0	0	1,844,000
Subtract: Funds Deployed for Non-Operating Purposes	(56,567,300)	(2,002,800)	(4,739,600)	(63,309,700)
Cash Surplus/(Deficit)	(18,554,100)	(3,101,100)	(2,217,000)	(23,872,200)
Restricted Funds – Increase / (Decrease)	(18,421,700)	(3,233,500)	(2,067,000)	(23,722,200)
Forecast Result for the Year – Surplus/(Deficit) – Unrestricted Cash Result	(132,400)	132,400	(150,000)	(150,000)

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GENERAL FUND

In terms of the General Fund projected Unrestricted Cash Result the following table provides a reconciliation of the estimated position as at 31 December 2019:

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Opening Balance – 1 July 2019	\$1,000,000
Plus original budget movement and carryovers	(132,400)
Council Resolutions July – September Quarter	0
September Budget Review	132,400
Council Resolutions October – December Quarter	0
Recommendations within this Review – increase/(decrease)	(150,000)
Forecast Unrestricted Cash Result – Surplus/(Deficit) – 30 June 2020	(150,000)

Estimated Unrestricted Cash Result Closing Balance – 30 June 2020	\$850,000
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The General Fund financial position overall has decreased by \$150,000 as a result of this budget review, bringing the forecast cash result for the year to \$850,000. This is below the target of \$1,000,000. The proposed budget changes are detailed in Attachment 1 and summarised further in this report below.

Council Resolutions

There were no Council resolutions that impacted the budget result in the October to December 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	376,000	376,000	0
Corporate & Community Services	(218,900)	(212,200)	(6,700)
Infrastructure Services	4,941,700	5,106,300	(164,600)
Sustainable Environment & Economy	(1,111,900)	(1,133,200)	21,300
Total Budget Movements	3,986,900	4,136,900	(150,000)

Budget Adjustment Comments

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

General Manager's Program

- In the General Manager's program, it is proposed to increase the budget for legal expenditure by \$295,600 to reflect actual and committed legal expenditure known by Council with a small buffer. This can be funded from legal fees recovered (\$28,000) and the legal services reserve. It is also proposed to bring forward \$30,000 for a community satisfaction survey that was due in the 2020/2021 financial year.
- In the People and Culture program, an incentive rebate of \$80,400 was received from Statecover that can be used for Health and Wellbeing projects (\$5,000) and the Employee Assistance program (\$10,000) with the remaining funds transferred to the People & Culture reserve.

Corporate and Community Services

- In the General Purpose Revenues Program it is proposed to decrease the budget for interest earned on investments by \$342,100 representing \$150,000 for general interest and \$192,100 for developer contributions. Interest rates are at an all time low and it is likely Council will not earn

the current estimated interest revenue. This will be further monitored for the remainder of the financial year and is the **contributing factor to the change in the budget result** from a balanced position to being a projected \$150,000 deficit. Additional rate income of \$26,200 and pensioner abandonments of \$25,000 can be also recognised.

- In the Information Services program it is proposed to decrease operating expenditure by \$33,000 to support current Community Resilience work in the Community Development program. This \$33,000 is a decrease to the Information Technology Strategic Plan actions due to estimated works coming in under budget. This can be returned to the Information Services reserve and fund the Community Resilience work in the Community Development program. It is also proposed to decrease the Information Technology Strategic Plan actions by a further \$30,000 and redirect this to lease payments as additional equipment is being acquired to build a more resilient network to satisfy Business Continuity and Disaster Recovery requirements.
- In the Community Development program it is proposed to increase operating expenditure due to additional budget being allocated for current Community Resilience work (\$33,000) funded from the information services reserve. It is also proposed to decrease the roof works at Brunswick Valley Community Centre by \$70,000 as the works will not occur this financial year. There are also estimated salary savings of \$69,500 due to vacant positions that can be transferred to the Community Development Reserve for use on future projects. It is proposed to decrease operating expenditure for the community pre school maintenance (\$19,700) and the condition assessment of buildings (\$21,700) as these budgets will not be expended in 2019/20. These can be returned to the Community Building Maintenance reserve. It is also proposed to create a \$50,000 budget for homelessness projects funded from donations to the Lone Goat Gallery with the funding provided by Council for the Lone Goat Gallery reallocated to the homelessness projects.
- In the Public Libraries program, the actual per capita grant and Local Priorities grant received are more than the current budget.

Infrastructure Services

- In the Projects and Commercial Development program, it is proposed to decrease various capital works projects due to them not being completed this financial year being Tyagarah Airfield subdivision \$50,000, Lot 22 Mullumbimby \$101,400, Lot 102 Depot relocation \$21,000 and Lot 12 Bayshore Drive remediation \$30,000.
- In the Depot Management program it is proposed to increase the capital works budget to allow for the purchase of fleet that was not purchased in the previous financial year with funding not carried over from 2019/2020 \$500,000. This can be funded from the Plant reserve.
- In the Local Roads and Drainage program, a number of adjustments are outlined under Note 17 in the Budget Variations explanations section of Attachment 1. Further disclosure is included on pages five, six and seven of Attachment 2 under the budget program heading Local Roads and Drainage. The report includes \$3,195,000 of additional capital works that are being funded from the Election Commitment Grant (Tourism Impacts Infrastructure Projects).
- In the Open Space & Recreation program, Council has received \$400,000 from an Election Commitment Grant (Tourism Impacts Infrastructure Projects) for the Sandhills Estate Activation & Pedestrian Linkages project.
- In the Waste & Recycling program it is proposed to increase operating expenditure due to an increase in organics disposal costs as a result of the closure of the Lismore waste facility (\$488,000), \$50,000 for preliminary investigations into material found in Simpsons Creek and

\$50,000 for the progression of Myocum Quarry as a resource recovery facility. These are funded through the Domestic Waste and Waste Management reserves.

- In the Facilities Management program it is proposed to allocate a budget for various essential maintenance projects on the Administration Centre. A breakdown of these can be seen in note 24 of the comments. It is also proposed to create a budget for better ergonomics and security at the front counter.

Sustainable Environment and Economy

- In the Development & Certification program it is proposed to decrease capital income by \$800,000 from developer contributions due to the current level of income being under the expected budget.
- In the Planning Policy & Natural Environment program, it is proposed to increase operating income and expenditure due to grants received for the Integrated Flood Study (\$19,100), Flying Fox Improvements (\$26,500) and the CMP Scoping Studies (\$9,000). It is also proposed to decrease the budget of various other line items shown in comment 26 that can be returned to reserves for use in the 2020/21 financial year.
- In the Environment & Compliance program, it is proposed to increase operating income for On-Site Sewerage Management Applications as actual income is currently higher than the budget.
- In the Economic Development program it is proposed to decrease the budget for the Bay Lane Enhancement project (\$28,700), Byron Trails Visitor Maps (\$6,700), Small Business Week (\$1,100) and the Annual Business Survey (\$10,300). It is proposed to return these funds to reserves for use in the 202/21 financial year.

WATER FUND

After completion of the 2018/2019 Financial Statements the Water Fund as at 30 June 2019 has a capital works reserve of \$8,324,600 and held \$3,117,100 in section 64 developer contributions.

The estimated Water Fund reserve balances as at 30 June 2020, and forecast in this Quarter Budget Review, are derived as follows:

Capital Works Reserve

Opening Reserve Balance at 1 July 2019	\$8,324,600
Plus original budget reserve movement	(31,100)
Less reserve funded carryovers from 2018/2019	(375,700)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(100,000)
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	(4,600)
Forecast Reserve Movement for 2019/2020 – Increase / (Decrease)	(511,400)
Estimated Reserve Balance at 30 June 2020	\$7,813,200

Section 64 Developer Contributions

Opening Reserve Balance at 1 July 2019	\$3,117,100
Plus original budget reserve movement	(966,100)
Less reserve funded carryovers from 2018/2019	(503,800)
Resolutions July - September Quarter – increase / (decrease)	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3

September Quarterly Review Adjustments – increase / (decrease)	322,500
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	(665,000)
Forecast Reserve Movement for 2019/2020 – Increase / (Decrease)	(1,812,400)
Estimated Reserve Balance at 30 June 2020	\$1,304,700

Movements for Water Fund can be seen in Attachment 1 with a proposed estimated decrease to reserves (including S64 Contributions) overall of \$669,600 from the 31 December 2019 Quarter Budget Review.

5

SEWERAGE FUND

After completion of the 2018/2019 Financial Statements the Sewer Fund as at 30 June 2019 has a capital works reserve of \$6,392,800 and plant reserve of \$773,400. It also held \$8,685,200 in section 64 developer contributions.

10

Capital Works Reserve

Opening Reserve Balance at 1 July 2019	\$6,392,800
Plus original budget reserve movement	(1,005,900)
Less reserve funded carryovers from 2018/2019	(1,454,800)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(618,200)
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	300,800
Forecast Reserve Movement for 2019/2020 – Increase / (Decrease)	(2,778,100)
Estimated Reserve Balance at 30 June 2020	\$3,614,700

Plant Reserve

15

Opening Reserve Balance at 1 July 2019	\$773,400
Plus original budget reserve movement	0
Less reserve funded carryovers from 2018/2019	0
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	0
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	0
Forecast Reserve Movement for 2019/2020 – Increase / (Decrease)	0
Estimated Reserve Balance at 30 June 2020	\$773,400

Section 64 Developer Contributions

Opening Reserve Balance at 1 July 2019	\$8,685,200
Plus original budget reserve movement	(816,100)
Less reserve funded carryovers from 2018/2019	(1,018,700)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(20,000)
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	(521,500)
Forecast Reserve Movement for 2019/2020 – Increase / (Decrease)	(2,376,300)
Estimated Reserve Balance at 30 June 2020	\$6,308,900

20

Movements for the Sewerage Fund can be seen in Attachment 1 with a proposed estimated overall decrease to reserves (including S64 Contributions) of \$220,700 from the 31 December 2019 Quarter Budget Review.

5 Legal Expenses

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

The table that follows indicates the allocated budget and actual legal expenditure on a fund basis as at 31 December 2019.

Total Legal Income & Expenditure as at 31 December 2019

Program	2019/2020 Budget (\$)	Actual (\$)	Percentage To Revised Budget
Income			
Legal Expenses Recovered	0	28,000	0%
Total Income	0	28,000	0%
Expenditure			
General Legal Expenses	204,400	353,528	172.96%
Total Expenditure General Fund	204,400	353,528	172.96%

Note: Actual legal expenditure is exceeding the current budget by approximately \$149,100. There is a recommendation within this review to adjust the budget by \$295,600 to reflect the actual expenditure, known commitments and a small buffer for the remainder of this financial year. As the original budget has already been expended, Council is now utilising the legal reserve for additional costs incurred for the remainder of 2019/2020. Consequently the legal services reserve will now be below the \$500,000 benchmark.

Financial Implications

The 31 December 2019 Quarter Budget Review of the 2019/2020 Budget has decreased the overall budget result by \$150,000. This brings the movement against the unrestricted cash balance attributable to the General Fund to a deficit of \$150,000 for the year, leaving the estimated unrestricted cash balance attributable to the General Fund at an estimated \$850,000 at 30 June 2020. This is **principally due to the decrease in expected investment income** attributable to the low interest rates. It is suggested Council be conscious of decisions that may affect the unrestricted cash balance when considering matters with financial implications especially where funding sources are not identified.

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	5.5.1	Enhance the financial capability and acumen of Council	5.5.1.1	Financial reporting as required provided to Council and Management

5

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 This report indicates that the short term financial position of the Council is still satisfactory for the 2019/2020 financial year, having consideration of the original estimate of income and expenditure at the 31 December 2019 Quarter Budget Review.

35 This opinion is based on the estimated General Fund Unrestricted Cash Result position and that the current indicative budget position for 2019/2020 whilst now in deficit as outlined in this Budget Review, is recovered during the remainder of the 2019/2020 financial year.



Quarterly Budget Review 31st December 2019



**BYRON SHIRE COUNCIL
2019/2020 Budget Review as at 31st December 2019**

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BYRON SHIRE COUNCIL

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4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019 Consolidated Budget Cash Result							
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
Operating Revenue	87,128,100	0	(306,000)	0	214,000	87,036,100	65,210,280
Total Division Operating Revenue	87,128,100	0	(306,000)	0	214,000	87,036,100	65,210,280
Operating Expenditure	93,783,700	0	624,700	60,000	458,000	94,926,400	48,610,851
Total Division Operating Expenditure	93,783,700	0	624,700	60,000	458,000	94,926,400	48,610,851
Operating Result before Capital Amounts	(6,655,600)	0	(930,700)	(60,000)	(244,000)	(7,890,300)	16,599,430
Add Capital Grants and Contributions	23,967,600	0	(107,600)	0	4,266,600	28,126,600	1,906,618
Capital Grants and Contributions	4,200,000	0	0	0	(1,500,000)	2,700,000	1,050,951
Developer Contributions							
Change in Net Assets	21,512,000	0	(1,038,300)	(60,000)	2,522,600	22,936,300	19,556,999
AVAILABLE FUNDS RECONCILIATION							
Add: Non-Cash Expenses	14,657,200	0	0	0	0	14,657,200	7,328,600
Depreciation							
Add: Non-operating Funds Employed	1,844,000	0	0	0	0	1,844,000	0
Loan Funds Used	0	0	0	0	0	0	0
Proceeds from Disposal of Assets							
Subtract Funds Deployed for Non-Operating Purposes	(53,660,400)	0	(1,809,600)	(193,200)	(4,564,700)	(60,227,900)	(32,250,173)
Capital Works	(2,906,900)	0	0	0	(174,900)	(3,081,800)	(1,470,545)
Repayment of Principal on Loans							
Cash Surplus / (Deficit)	(18,554,100)	0	(2,847,900)	(253,200)	(2,217,000)	(23,872,200)	(6,835,119)
Equity Movements							
Restricted Funds - Increase / (Decrease)	(18,421,700)	0	(2,980,300)	(253,200)	(2,067,000)	(23,722,200)	(814,568)
Transfer to Unexpended Grants							
Transfer to Unexpended Loans							
forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	(132,400)	0	132,400	0	(150,000)	(150,000)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019 General Fund Budget Cash Result

Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
Operating Revenue							
General Manager	0	0	0	0	108,400	108,400	108,396
Corporate & Community Services	31,083,100	0	(617,200)	0	(205,200)	30,260,700	26,952,341
Infrastructure Services	25,312,300	0	249,200	0	226,200	25,787,700	16,490,736
Sustainable Environment and Economy	4,679,300	0	62,000	0	84,600	4,825,900	2,476,362
Total Division Operating Revenue	61,074,700	0	(306,000)	0	214,000	60,982,700	46,027,836
Operating Expenditure							
General Manager	333,400	0	0	0	310,600	644,000	93,326
Corporate & Community Services	8,055,000	0	99,900	0	(117,300)	8,037,600	4,441,420
Infrastructure Services	38,434,000	0	361,800	0	1,075,900	39,871,700	20,023,984
Sustainable Environment and Economy	11,933,900	0	163,000	60,000	(343,500)	11,813,400	5,810,546
Depreciation	10,204,000	0	0	0	0	10,204,000	5,102,000
Total Division Operating Expenditure	68,960,300	0	624,700	60,000	925,700	70,570,700	35,471,276.93
Operating Result before Capital Amounts	(7,885,600)	0	(930,700)	(60,000)	(711,700)	(9,588,000)	10,556,559
Add Capital Grants and Contributions							
Capital Grants and Contributions	23,967,600	0	(107,600)	0	4,266,600	28,126,600	1,906,618
Developer Contributions (Section 94)	2,200,000	0	0	0	(800,000)	1,400,000	468,286
Change in Net Assets	18,282,000	0	(1,038,300)	(60,000)	2,754,900	19,938,600	12,931,463
AVAILABLE FUNDS RECONCILIATION							
Add: Non-Cash Expenses							
Depreciation	10,204,000	0	0	0	0	10,204,000	5,102,000
Add: Non-operating Funds Employed							
Loan Funds Used	1,844,000	0	0	0	0	1,844,000	0
Proceeds from Disposal of Assets	0	0	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes							
Capital Works	(41,726,300)	0	(1,393,900)	(193,200)	(4,070,500)	(47,383,900)	(29,242,696)
Repayment of Principal on Loans	(985,600)	0	0	0	(11,100)	(996,700)	(522,913)
Cash Surplus / (Deficit)	(12,381,900)	0	(2,432,200)	(253,200)	(1,326,700)	(16,394,000)	(11,732,146)
Equity Movements							
Restricted Funds - Increase / (Decrease)	(12,249,500)	0	(2,564,600)	(253,200)	(1,176,700)	(16,244,000)	1,738,324
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	(132,400)	0	132,400	0	(150,000)	(150,000)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019 Water Fund Budget Cash Result

Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
Operating Revenue							
Water Supply Management	9,839,600	0	0	0	0	9,839,600	5,636,337
Total Division Operating Revenue	9,839,600	0	0	0	0	9,839,600	5,636,337
Operating Expenditure							
Water Supply Management	8,528,900	0	0	0	4,600	8,533,500	4,419,510
Depreciation	1,416,000	0	0	0	0	1,416,000	708,000
Total Division Operating Expenditure	9,944,900	0	0	0	4,600	9,949,500	5,127,510
Operating Result before Capital Amounts	(105,300)	0	0	0	(4,600)	(109,900)	508,826
Add Capital Grants and Contributions							
Capital Grants and Contributions	0	0	0	0	0	0	0
Developer Contributions (Section 64)	600,000	0	0	0	(300,000)	300,000	96,716
Change in Net Assets	494,700	0	0	0	(304,600)	190,100	605,543
AVAILABLE FUNDS RECONCILIATION							
Add: Non-Cash Expenses							
Depreciation	1,416,000	0	0	0	0	1,416,000	708,000
Add: Non-operating Funds Employed							
Loan Funds Used	0	0	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes							
Capital Works	(3,787,400)	0	222,500	0	(365,000)	(3,929,900)	(813,555)
Repayment of Principal on Loans	0	0	0	0	0	0	0
Cash Surplus / (Deficit)	(1,876,700)	0	222,500	0	(669,600)	(2,323,800)	499,988
Equity Movements							
Restricted Funds - Increase / (Decrease)	(1,876,700)	0	222,500	0	(669,600)	(2,323,800)	(844,920)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019 Sewer Fund Budget Cash Result

Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
Operating Revenue							
Sewer Supply Management	16,213,800	0	0	0	0	16,213,800	13,546,108
Total Division Operating Revenue	16,213,800	0	0	0	0	16,213,800	13,546,108
Operating Expenditure							
Sewer Supply Management	11,841,300	0	0	0	(472,300)	11,369,000	6,493,464
Depreciation	3,037,200	0	0	0	0	3,037,200	1,518,600
Total Division Operating Expenditure	14,878,500	0	0	0	(472,300)	14,406,200	8,012,064
Operating Result before Capital Amounts	1,335,300	0	0	0	472,300	1,807,600	5,534,044
Add Capital Grants and Contributions							
Capital Grants and Contributions	0	0	0	0	0	0	0
Developer Contributions (Section 64)	1,400,000	0	0	0	(400,000)	1,000,000	485,949
Change in Net Assets	2,735,300	0	0	0	72,300	2,807,600	6,019,993
AVAILABLE FUNDS RECONCILIATION							
Add: Non-Cash Expenses							
Depreciation	3,037,200	0	0	0	0	3,037,200	1,518,600
Add: Non-operating Funds Employed							
Loan Funds Used	0	0	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes							
Capital Works	(8,146,700)	0	(638,200)	0	(129,200)	(8,914,100)	(2,193,922)
Repayment of Principal on Loans	(1,921,300)	0	0	0	(163,800)	(2,085,100)	(947,633)
Cash Surplus / (Deficit)	(4,295,500)	0	(638,200)	0	(220,700)	(5,154,400)	4,397,038
Equity Movements							
Restricted Funds - Increase / (Decrease)	(4,295,500)	0	(638,200)	0	(220,700)	(5,154,400)	(1,707,973)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	0	0	0	0	0	0	0

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BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019				
Restricted Assets Schedule				
All Funds				
Description	Opening Balance 1-Jul-19	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-20
GENERAL FUND				
INTERNAL RESERVES				
Information Technology	157,874	0	93,900	63,974
Caravan Park - Council	3,811,137	521,600	2,372,300	1,960,437
Employee Leave Entitlements	970,949	0	411,600	559,349
Waste Management Facility	4,316,354	5,816,800	6,204,700	3,928,454
Plant	1,982,469	746,300	1,321,100	1,407,669
Quarry	640,274	0	0	640,274
Risk Management	89,169	62,200	83,300	68,069
Property	683,998	0	622,800	61,198
Community Infrastructure Carryover	744,142	0	571,800	172,342
Land & Natural Environment	189,681	0	169,200	20,481
Footpath Dining	239,289	123,700	78,800	284,189
Byron Bay Library	312,461	0	13,100	299,361
Paid Parking Council	0	2,952,000	2,952,000	0
Human Resources	177,515	80,400	15,000	242,915
Legal Services	500,000	0	267,600	232,400
Community Development	272,049	69,500	226,700	114,849
Stormwater Drainage	36,139	296,500	251,800	80,839
Election Expense Reserve	126,854	60,000	56,800	130,054
Environmental Levy Reserve	92,852	382,800	461,900	13,752
Childrens Services	42,700	0	40,000	2,700
General Managers Office	44,083	0	42,500	1,583
DLG Financial Assistance Grant	1,642,600	0	1,642,600	0
Revolving Energy Fund	38,147	0	0	38,147
Tennis Court Reserve	1,600	3,400	5,000	0
Asset Re-Valuation Reserve	10,620	0	0	10,620
Mullumbimby Civic Hall	14,602	0	0	14,602
Brunswick Heads Memorial Hall	86,645	0	60,000	26,645
South Golden Beach Hall	23,572	0	0	23,572
Infrastructure Renewal Reserve	531,669	488,400	892,400	127,669
Mullumbimby Pioneer Centre	5,598	0	0	5,598
Byron Bay Library Exhibition Space S355 Committee	34,113	0	0	34,113
Brunswick Valley Community Centre	81	0	0	81
Suffolk Park Community Hall	8,195	0	0	8,195
On-Site Sewerage Mgmt	290,243	145,400	146,100	289,543
Special Events Response & Mitigation	164,006	50,500	2,000	212,506
Property Development Reserve	906,684	0	249,000	657,684
Suffolk Park Open Space Reserve	50,000	0	0	50,000
Bridge Replacement Fund	201,937	0	50,000	151,937
Ocean Shores Community Centre	28,236	0	0	28,236
Grant Management Reserve	44,748	0	44,500	248
Byron Bay Town Centre Masterplan	454,730	488,400	943,100	0
2017/18 Special Rate Carryover Reserve	33,900	3,474,700	3,193,500	315,100
Information & Technology Service Fee	14,686	100,900	96,500	19,086
Environment Enforcement Levy Expenditure	0	179,200	179,200	0
Byron Senior Citizens Centre	40,567	0	0	40,567
Infrastructure Renewal Res - Non Byron	330,083	976,800	1,289,800	17,083
Economic Development	88,001	10,300	11,400	86,901
Land Remediation Reserve	9,848	0	0	9,848
WHS Incentive	68,866	0	39,200	29,666
Community Building Maintenance	602,000	0	602,000	0
Public Toilets	218,300	0	0	218,300
Volunteer Visitor Fund	8,500	0	0	8,500
Section 94 interest	0	264,400	0	264,400
Total Internal Reserves	21,382,764	17,294,200	25,703,200	12,973,734
EXTERNAL RESERVES				
Crown Reserves	270,303	334,200	626,700	(22,197)
Domestic Waste Management	1,201,537	4,714,100	5,646,100	269,537
Paid Parking Crown	695,097	1,148,000	840,000	1,003,097
Bonds and Deposits	2,982,560	0	0	2,982,560
Total External Reserves	5,149,497	6,196,300	7,112,800	4,232,997

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019				
Restricted Assets Schedule				
All Funds				
Description	Opening Balance 1-Jul-19	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-20
UNEXPENDED LOANS				
Five Bridges Project	533,700			533,700
Eureka Bridge	136,200		136,200	0
Byron Creek Bridge		1,500,700		1,500,700
James Bridge Renewal	0			0
Main Arm Rd Causeway #7	404,800		404,800	0
Main Arm Rd Causeway #12	409,500		409,500	0
Main Arm Rd Causeway #14	411,700		411,700	0
Repentance Creek Road Causeway Replacement (1753)	500,000		500,000	0
Left Bank Road Rural Major Culvert Replacement (1731)	116,300		116,300	0
Causeways, Culvert and Bridge Renewal Investigations	82,700		82,700	0
Johnston Lane Causeway	84,400		84,400	0
Upper Wilsons Creek #10 Causeway Replacement (175)	433,500		433,500	0
Gittos Lane Causeway Replacement (17502)	337,100		337,100	0
REPAIR Project - Ewingsdale Road	0		0	0
Blackbean Road Causeway Replacement (17484)	441,900		441,900	0
Tweed Valley Way Rural Major Culvert Replacement (17)	426,800		426,800	0
Bridge - Scarabolotti's	18,700		18,700	0
Settlement Rd Causeway (Durrumbul Rd #1)	300		300	0
Old Mullumbimby Hospital Site Demolition	1,327,500		1,327,500	0
Total Unexpended Loans	5,665,100	1,500,700	5,131,400	2,034,400
	5,665,100			
NEW LOANS				
Bridge - South Arm	0	143,300	143,300	0
Byron Creek Bridge	0	1,500,700	1,500,700	0
Extend SGB Flood Pump inlet screen (Res 18/650)	0	15,000	15,000	0
SGB Flood Pump variable speed drive and mods (Res 18/650)	0	185,000	185,000	0
Total New Loans	0	1,844,000	1,844,000	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019				
Restricted Assets Schedule				
All Funds				
Description	Opening Balance 1-Jul-19	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-20
SECTION 94 CURRENT PLAN				
Open Space	4,771,690	432,200	1,104,700	4,099,190
Open Space - Byron Bay	821,856	126,200	942,900	5,156
Open Space - Mullumbimby	552,999	39,300	47,000	545,299
Open Space - Bangalow	412,972	30,900	1,500	442,372
Open Space - Suffolk Park	984,021	47,700	0	1,031,721
Open Space - Brunswick Heads	74,658	3,900	71,300	7,258
Open Space - Ocean Shores	27,852	58,900	0	86,752
Open Space - Shire Wide	1,823,528	120,000	0	1,943,528
Open Space - Rural North	17,328	700	0	18,028
Open Space - Rural South	56,476	4,600	42,000	19,076
Community Facilities	1,387,277	146,500	442,000	1,091,777
Community Facilities - Byron Bay	(56,433)	34,200	0	(22,233)
Community Facilities - Mullumbimby	16,037	7,800	0	23,837
Community Facilities - Bangalow	196,714	11,500	0	208,214
Community Facilities - Brunswick Heads	11,984	2,800	0	14,784
Community Facilities - Ocean Shores	95,140	25,900	0	121,040
Community Facilities - Shire Wide	1,012,462	58,500	442,000	628,962
Community Facilities - Rural North	1,368	600	0	1,968
Community Facilities - Rural South	110,006	5,200	0	115,206
Car Parking	1,506,879	16,700	0	1,523,579
Carparking - Byron Bay	1,321,723	12,700	0	1,334,423
Carparking - Mullumbimby	5,925	4,000	0	9,925
Carparking - Bangalow	(33)	0	0	0
Carparking - Brunswick Heads	179,264	0	0	179,264
Bikeways	1,142,493	84,700	224,000	1,003,193
Bikeways - Byron Bay	227,295	38,300	64,200	201,395
Bikeways - Bangalow	275,497	5,000	0	280,497
Bikeways - Mullumbimby	318,153	27,600	0	345,753
Bikeways - Ocean Shores	150,122	3,600	99,700	54,022
Bikeways - Brunswick Heads	18,386	800	0	19,186
Bikeways - Shire Wide	41,669	3,800	60,100	(14,631)
Bikeways - Rural North	14,487	700	0	15,187
Bikeways - Rural South	96,883	4,900	0	101,783
Road Upgrading	3,849,953	313,100	440,000	3,723,053
Urban Roads - Byron Bay	1,835,064	182,300	341,400	1,675,964
Urban Roads - Bangalow	1,284,969	53,000	68,600	1,269,369
Urban Roads - Mullumbimby	497,645	43,300	0	540,945
Urban Roads - Ocean Shores	48,936	18,100	0	67,036
Urban Roads - Brunswick Heads	182,867	3,500	30,000	156,367
Urban Roads - Batsons Quarry	471	12,900	0	13,371
Rural Roads	1,484,292	163,600	295,600	1,352,292
Rural Roads - Mudges Quarry	17,525	300	0	17,825
Rural Roads - Leela Quarry	4,012	0	0	4,012
Rural Roads - Myocum Quarry (Council)	18,134	2,300	0	20,434
Rural Roads - Rural	1,441,217	161,000	295,600	1,306,617
Rural Roads - Shire Wide	3,404	0	0	3,404
Civic & Urban Improvements	790,931	47,100	279,100	558,931
Civic & Urban Improvements - Byron Bay	257,566	26,400	174,000	109,966
Civic & Urban Improvements - Bangalow	198,379	11,600	0	209,979
Civic & Urban Improvements - Mullumbimby	108,074	1,700	11,800	97,974
Civic & Urban Improvements - Ocean Shores	132,530	2,700	0	135,230
Civic & Urban Improvements - Brunswick Heads	13,970	200	13,300	870
Civic & Urban Improvements - Rural	76,605	4,500	80,000	1,105
Civic & Urban Improvements - Broken Head Bus Shelter	3,807	0	0	3,807
Council Administration	417,787	87,200	150,400	354,587
Shire Support Facilities	263,970	9,800	165,000	108,770
Section 94 A Levy	782,313	99,100	487,100	394,313
Total Current Plan	16,397,586	1,400,000	3,587,900	14,209,719

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019				
Restricted Assets Schedule				
All Funds				
Description	Opening Balance 1-Jul-19	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-20
SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS				
Sustainable Environment & Economy				
Local Heritage Advisory service	0	17,000	17,000	0
Byron Habitat Corridors	9,809	0	9,800	0
OEH Saving our Species Iconic Koala	6,146	0	6,100	0
Flying Fox Improvement Grant	15,900	0	15,900	0
2019 Flying Fox Grant Pgm, Paddys Ck Yr1	28,000	0	28,000	0
Small Farms, Small Grants	50,000	0	50,000	0
Infrastructure Services				
Old pacific Highway Maintenance	464,237	0	242,300	221,937
RTA Funding	0	17,988,800	17,988,800	0
Roads to Recovery	0	2,759,400	2,759,400	0
Open Tallow Creek Mouth	5,759	0	0	5,759
Natural Disaster Restricted Funding	16,520	0	0	16,520
Country Passenger Trans Infrastructure Gr	24,836	0	24,800	0
Stronger Country Communities - Waterlily Park	0	142,300	142,300	0
Fisheries Grant - Johnsons Lane	65,030	19,500	84,500	0
Waterlily Park	60,640	0	60,600	0
Crime Prevention Lighting Grant	75,000	0	75,000	0
2017-19 CPTIGS Bus Shelters	6,000	97,000	97,000	6,000
SCCF - Byron Shire Flood Warning Network	75,600	167,500	243,100	0
SCCF - Mullum War Widows Cottage Refurb	59,800	132,500	192,300	0
SCCF - Refurb of Mullum Museum Buildings	8,100	39,600	47,700	0
SCCF - Mullum Drill Hall Refurbishment	47,600	98,400	146,000	0
SCCF - Mullumbimby Gateway Rep & Renewal	3,900	57,200	61,100	0
SCCF - Connecting Suffolk Park Cyclists	165,000	0	165,000	0
SCCF - Amenities Building Eureka Rec Res	0	38,700	38,700	0
SCCF - Lone Goat Gallery Refurbishment	0	66,000	66,000	0
Byron Bay Bypass - Sydney Trains	44,200	0	0	44,200
Bangalow Rd at Tinterbox Rd Talofa	6,800	231,100	237,900	0
Cycleway - Bangalow Rd/Broken Head Rd	0	335,000	335,000	0
Bridge - South Arm	0	1,063,500	1,063,500	0
Byron Creek Bridge	0	200,000	200,000	0
Byron Bay High School Turnaround Arakawal Court	0	350,000	350,000	0
Safer Roads Program - Jonson Street	0	3,500	3,500	0
REPAIR Project - Ewingsdale Road	0	155,000	155,000	0
Brunswick Heads Boat Ramp	0	500,000	500,000	0
North Byron FRMS&P	0	11,900	11,900	0
2019 ECG Other Projects	0	595,000	595,000	0
2019 ECG Major Patching Program	0	600,000	600,000	0
2019 ECG Pavement Asphalt Overlay Program	0	1,000,000	1,000,000	0
2019 ECG Reseal Program	0	1,000,000	1,000,000	0
2019 ECG Open Space Projects	0	400,000	400,000	0
2019 ECG Mullumbimby School Bus Shelters	0	0	0	0
Waste Management Services				
Litter Prevention Grant	80,641	0	0	80,641
Corporate & Community Services				
Library - Local priority grant	13,200	57,700	67,900	3,000
Aboriginal Cultural Heritage Study	25,000	0	0	25,000
Cook Pioneer Centre	115,400	0	115,400	0
Total Restricted Grants & Contributions	1,473,119	28,126,600	29,196,500	403,058
TOTAL GENERAL FUND	50,068,066	56,361,800	72,575,800	33,853,908

BYRON SHIRE COUNCIL

2019/2020 Budget Review as at 31st December 2019 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-19	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-20
WATER FUND				
RESERVES				
Capital Works	8,324,591	1,306,100	1,817,500	7,813,191
SECTION 64 PLAN				
S64 - Mullumbimby	594,745.64			594,746
S64 - Byron, Bang, Bruns, O/shrs	2,522,354.17	300,000	2,112,400	709,954
TOTAL WATER FUND	11,441,691	1,606,100	3,929,900	9,117,891
SEWER FUND				
RESERVES				
Capital Works	6,392,779	2,759,700	5,537,800	3,614,679
Plant Reserve	773,387	0	0	773,387
SECTION 64 PLAN				
S64 - Bangalow	2,257,124			2,257,124
S64 - Byron, Mullum, Bruns, O/shrs	6,428,048	1,000,000	3,376,300	4,051,748
TOTAL SEWER FUND	15,851,338	3,759,700	8,914,100	10,696,938
TOTAL ALL FUNDS	77,361,095	61,727,600	85,419,800	53,668,737

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019 General Manager's Directorate Summary								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
General Managers Program	0	0	0	0	28,000	28,000	28,000	
People & Culture	0	0	0	0	80,400	80,400	80,396	
Total Operating Revenue	0	0	0	0	108,400	108,400	108,396	
Operating Expenditure								
General Managers Program	318,400	0	0	0	295,600	614,000	296,930	
People & Culture	15,000	0	0	0	15,000	30,000	(203,604)	
Total Operating Expenditure	333,400	0	0	0	310,600	644,000	93,326	
Operating Result - Surplus/(Deficit)	(333,400)	0	0	0	(202,200)	(535,600)	15,070	
Operating Cash Result - Surplus/(Deficit)	(333,400)	0	0	0	(202,200)	(535,600)	15,070	
Capital Movements								
Add:- Capital Income								
Transfer from Reserves	99,400	0	0	0	282,600	382,000	16,373	
Transfer from Unexpended Grants	30,000	0	0	0	0	30,000	0	
Loan income	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	
Developer Contributions	16,500	0	0	0	0	16,500	0	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	80,400	80,400	0	
Transfer To Reserves								
Capital Purchases								
Capital Cash Result - Surplus/(Deficit)	145,900	0	0	0	202,200	348,100	16,373	
Program Cash Result - Surplus/(Deficit)	(187,500)	0	0	0	0	(187,500)	31,443	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019 Program: General Manager								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Legal Fees Recovered	0	0	0	0	28,000	28,000	28,000	1
Total Operating Revenue	0	0	0	0	28,000	28,000	28,000	
Operating Expenditure								
Employee Costs - General Manager's Office	971,800	0	0	0	0	971,800	518,743	
Operational Costs	109,100	0	0	0	0	109,100	10,299	
Legal Services	489,800	0	0	0	0	489,800	231,901	
Legal Expenses	204,400	0	0	0	295,600	500,000	286,545	1
Media and Communications	56,400	0	0	0	30,000	86,400	5,994	1
Indirect Costs	(1,513,100)	0	0	0	(30,000)	(1,543,100)	(756,552)	1
Total Operating Expenditure	318,400	0	0	0	295,600	614,000	296,930	
Operating Result - Surplus/(Deficit)	(318,400)	0	0	0	(267,600)	(586,000)	(268,930)	
Capital Movements								
Add:- Capital Income								
Transfer from Reserves	84,400	0	0	0	267,600	352,000	2,500	1
Transfer from Reserves - Developer Contributions	16,500	0			0	16,500	0	
Transfer from Unexpended Grants	30,000	0	0	0	0	30,000	0	
Less:- Capital Expenditure								
Transfer To Reserves	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	130,900	0	0	0	267,600	398,500	2,500	
Program Cash Result - Surplus/(Deficit)	(187,500)	0	0	0	0	(187,500)	(266,430)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: People & Culture								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Operating Grants - Human Resources	0	0	0	0	80,400	80,400	80,396	2
Total Operating Revenue	0	0	0	0	80,400	80,400	80,396	
Operating Expenditure								
People and Culture Salaries	740,000	0	0	0	0	740,000	384,525	
Training and Development	382,800	0	0	0	0	382,800	151,481	
Workers Compensation	700,000	0	0	0	0	700,000	243,459	
Occupational Health & Safety	53,700	0	0	0	15,000	68,700	39,500	2
Employee Leave Entitlements	4,090,700	0	0	0	0	4,090,700	2,052,723	
Superannuation	2,297,600	0	0	0	0	2,297,600	1,233,427	
Other Employee Costs	147,900	0	0	0	12,300	160,200	86,611	2
Indirect Costs	(8,397,700)	0	0	0	(12,300)	(8,410,000)	(4,395,331)	2
Total Operating Expenditure	15,000	0	0	0	15,000	30,000	(203,604)	
Operating Result - Surplus/(Deficit)	(15,000)	0	0	0	65,400	50,400	284,000	
Operating Cash Result - Surplus/(Deficit)	(15,000)	0	0	0	65,400	50,400	284,000	
Capital Movements								
Add:- Capital Income								
Transfer from Reserves	15,000	0	0	0	15,000	30,000	13,873	2
Less:- Capital Expenditure								
Transfer To Reserves	0	0	0	0	80,400	80,400	0	2
Capital Cash Result - Surplus/(Deficit)	15,000	0	0	0	(65,400)	(50,400)	13,873	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	297,873	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019 Corporate & Community Services Directorate Summary Director: Vanessa Adams								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Councillor Services	0	0			0	0	0	
General Purpose Revenues	28,501,000	0	(617,200)	0	(282,900)	27,600,900	25,750,908	
Financial Services	135,600	0	0	0	5,000	140,600	68,493	
Information Services	28,400	0	0	0	0	28,400	18,384	
Governance Services	27,600	0	0	0	0	27,600	10,379	
Community Development	185,900	0	0	0	50,000	235,900	178,453	
Sandhills	1,682,000	0	0	0	0	1,682,000	750,059	
Other Childrens Services	460,600	0	0	0	0	460,600	175,665	
Public Libraries	62,000	0	0	0	22,700	84,700	0	
Total Operating Revenue	31,083,100	0	(617,200)	0	(205,200)	30,260,700	26,952,341	
Operating Expenditure								
Councillor Services	925,100	0	3,600	0	(1,700)	927,000	562,481.32	
General Purpose Revenues	0	0	0	0	0	0	0.00	
Financial Services	(967,900)	0	0	0	5,000	(962,900)	(427,692.22)	
Information Services	182,100	0	0	0	(33,000)	149,100	286,306.13	
Governance Services	197,000	0	(62,200)	0	0	134,800	315,412.03	
Community Development	3,310,200	0	165,000	0	(89,100)	3,386,100	1,597,169.84	
Sandhills	1,873,800	0	(6,500)	0	500	1,867,800	859,651.50	
Other Childrens Services	556,700	0	0	0	300	557,000	268,558.29	
Public Libraries	1,978,000	0	0	0	700	1,978,700	979,533.48	
Total Operating Expenditure	8,055,000	0	99,900	0	(117,300)	8,037,600	4,441,420	
Operating Result - Surplus/(Deficit)	23,028,100	0	(717,100)	0	(87,900)	22,223,100	22,510,921	
Operating Cash Result - Surplus/(Deficit)	23,028,100	0	(717,100)	0	(87,900)	22,223,100	22,510,921	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	2,663,200	0	849,100	0	(41,400)	3,470,900	485,325	
Transfer from Reserves - Developer Contributions	0	0	165,000	0	0	165,000	46,413	
Transfer from Reserves - Unexpended Grants	125,600	0	0	0	0	125,600	0	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0	
Loan income	0	0	0	0	0	0	0	
Capital Grants and Contributions	30,000	0	0	0	27,700	57,700	0	
Less:- Capital Expenditure								
Loan Principal Repayments	390,500	0	0	0	0	390,500	0	
Transfer To Reserves	4,374,000	0	62,200	0	(122,600)	4,313,600	3,474,700	
Transfer To Capital Grants and Contributions	0	0	0	0	0	0	0	
Transfer To Unexpended Loans	0	0	0	0	0	0	0	
Capital Purchases	52,400	0	7,000	0	27,700	87,100	23,330	
Capital Cash Result - Surplus/(Deficit)	(1,998,100)	0	944,900	0	81,200	(972,000)	(2,966,293)	
Program Cash Result - Surplus/(Deficit)	21,030,000	0	227,800	0	(6,700)	21,251,100	19,544,628	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Councillor Services								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Expenditure								
Mayoral Expenses	52,200	0	0	0	0	52,200	24,383	
Councillor Expenses	311,200	0	0	0	0	311,200	142,048	
Other Civic Expenses	68,700	0	0	0	0	68,700	47,491	
Governance Contributions	213,600	0	3,600	0	(2,300)	214,900	209,711	3
Mayors Discretionary Allowance	3,900	0	0	0	0	3,900	1,100	
Indirect Costs	275,500	0	0	0	600	276,100	137,748	3
Total Operating Expenditure	925,100	0	3,600	0	(1,700)	927,000	562,481	
Operating Result - Surplus/(Deficit)	(925,100)	0	(3,600)	0	1,700	(927,000)	(562,481)	
Operating Cash Result - Surplus/(Deficit)	(925,100)	0	(3,600)	0	1,700	(927,000)	(562,481)	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	5,000	0	0	0	0	5,000	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	5,000	0	0	0	0	5,000	0	
Program Cash Result - Surplus/(Deficit)	(920,100)	0	(3,600)	0	1,700	(922,000)	(562,481)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: General Purpose Revenues								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
General Rates	24,820,500	0	0	0	26,200	24,846,700	24,832,497	
Abandonments - Pensioners (S. 575)	(420,000)	0	0	0	8,000	(412,000)	(389,637)	
Extra Charges General Rates	62,300	0	0	0	25,000	87,300	51,811	
Postponed Rates	(15,700)	0	0	0	0	(15,700)	20,396	
General Purpose Grants	2,460,800	0	(617,200)	0	0	1,843,600	1,024,146	
Interest on Investments - Operating Funds	1,136,600	0	0	0	(150,000)	986,600	79,442	4
Interest on Investments - Section 94	456,500	0	0	0	(192,100)	264,400	132,252	4
Total Operating Revenue	28,501,000	0	(617,200)	0	(282,900)	27,600,900	25,750,908	
Operating Result - Surplus/(Deficit)	28,501,000	0	(617,200)	0	(282,900)	27,600,900	25,750,908	
Operating Cash Result - Surplus/(Deficit)	28,501,000	0	(617,200)	0	(282,900)	27,600,900	25,750,908	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	792,000	0	850,600	0	0	1,642,600	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	46,413	
Less:- Capital Expenditure								
Loan Principal Repayments						0		
Transfer To Reserves	4,314,000	0	0	0	(192,100)	4,121,900	3,474,700	4
Capital Cash Result - Surplus/(Deficit)	(3,522,000)	0	850,600	0	192,100	(2,479,300)	(3,474,700)	
Program Cash Result - Surplus/(Deficit)	24,979,000	0	233,400	0	(90,800)	25,121,600	22,276,208	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Financial Services								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Fees and Charges - Financial Services	135,600	0	0	0	5,000	140,600	68,493	
Grants & Contributions	0	0	0	0	0	0	0	
Total Operating Revenue	135,600	0	0	0	5,000	140,600	68,493	
Operating Expenditure								
Expenditure Control and Statutory Reporting	846,800	0	0	0	0	846,800	434,869	5
Rates Control and Debt Recovery	318,400	0	0	0	0	318,400	200,586	5
Debt Servicing Costs	78,000	0	0	0	0	78,000	42,455	
Indirect Costs	(2,211,100)	0	0	0	5,000	(2,206,100)	(1,105,602)	5
Total Operating Expenditure	(967,900)	0	0	0	5,000	(962,900)	(427,692)	
Operating Result - Surplus/(Deficit)	1,103,500	0	0	0	0	1,103,500	496,185	
Operating Cash Result - Surplus/(Deficit)	1,103,500	0	0	0	0	1,103,500	496,185	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	528,600	0	0	0	0	528,600	0	
Less:- Capital Expenditure								
Loan Principal Repayments	226,400	0	0	0	0	226,400	0	
Capital Cash Result - Surplus/(Deficit)	302,200	0	0	0	0	302,200	0	
Program Cash Result - Surplus/(Deficit)	1,405,700	0	0	0	0	1,405,700	496,185	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Information Services								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Information Technology - Other Income	0	0	0	0	0	0	3,000	
Information Technology - Fees and Charges	28,400	0	0	0	0	28,400	15,384	
Total Operating Revenue	28,400	0	0	0	0	28,400	18,384	
Operating Expenditure								
Salaries and Oncosts	854,600	0	0	0	0	854,600	484,880	
Software Maintenance Other	657,900	0	0	0	(1,700)	656,200	542,245	6
Software Maintenance EDMS	102,000	0	0	0	0	102,000	53,219	
Hardware Maintenance	348,200	0	0	0	30,000	378,200	185,793	6
Operating Expenses - IT and GIS	26,600	0	0	0	0	26,600	13,976	
Administration/Customser Service	194,000	0	0	0	0	194,000	161,520	
Records Management	344,000	0	0	0	0	344,000	113,683	
Non-Core Services	122,500	0	0	0	0	122,500	50,565	
IT Strategic Plan Actions	520,100	0	0	0	(63,000)	457,100	174,791	6
Debt Servicing	5,600	0	0	0	0	5,600	2,334	
Indirect Costs	(2,993,400)	0	0	0	1,700	(2,991,700)	(1,496,700)	6
Total Operating Expenditure	182,100	0	0	0	(33,000)	149,100	286,306	
Operating Result - Surplus/(Deficit)	(153,700)	0	0	0	33,000	(120,700)	(267,922)	
Operating Cash Result - Surplus/(Deficit)	(153,700)	0	0	0	33,000	(120,700)	(267,922)	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	148,100	0	0	0	(33,000)	115,100	43,750	6
Less:- Capital Expenditure								
Loan Principal Repayments	59,300	0	0	0	0	59,300	0	
Capital Cash Result - Surplus/(Deficit)	88,800	0	0	0	(33,000)	55,800	43,750	
Program Cash Result - Surplus/(Deficit)	(64,900)	0	0	0	0	(64,900)	(224,172)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Corporate Services								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Fees and Charges - Administration	17,100	0	0	0	0	17,100	10,379	
Other - User Fees and Charges	10,500	0	0	0	0	10,500	0	
Total Operating Revenue	27,600	0	0	0	0	27,600	10,379	
Operating Expenditure								
Customer Service	549,500				0	549,500	256,963	7
Corporate Governance	718,100	0	0	0	22,000	740,100	305,360	
Leasing Services	0	0	0	0	0	0	0	
Strategic Procurement	128,500	0	0	0	0	128,500	93,474	
Directorate - Corporate and Community Services	312,800	0	0	0	0	312,800	177,282	
Governance	155,800	0	0	0	0	155,800	56,304	
Insurance Premiums	682,000	0	(62,200)	0	0	619,800	636,597	
Risk Management - Operating Expenses	133,600	0	0	0	0	133,600	31,079	
Indirect Costs	(2,483,300)	0	0	0	(22,000)	(2,505,300)	(1,241,646)	7
Total Operating Expenditure	197,000	0	(62,200)	0	0	134,800	315,412	
Operating Result - Surplus/(Deficit)	(169,400)	0	62,200	0	0	(107,200)	(305,033)	
Operating Cash Result - Surplus/(Deficit)	(169,400)	0	62,200	0	0	(107,200)	(305,033)	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	169,400	0	0	0	0	169,400	28,883	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Transfer To Reserves	60,000	0	62,200	0	0	122,200	0	
Capital Purchases	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	109,400	0	(62,200)	0	0	47,200	28,883	
Program Cash Result - Surplus/(Deficit)	(60,000)	0	0	0	0	(60,000)	(276,150)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Community Development								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Operating Grants - Community Development	1,300	0	0	0	0	1,300	0	
Fees and Charges - Community Development	0	0	0	0	0	0	861	
Byron Bay Senior Citizens Hall	9,100	0	0	0	0	9,100	12,101	
Mullum Civic Hall	37,700	0	0	0	0	37,700	21,795	
B'wick Mem. Hall	13,000	0	0	0	0	13,000	13,992	
B'wick Valley Com Centre	40,600	0	0	0	0	40,600	31,630	
Suffolk Park Comm. Hall	15,200	0	0	0	0	15,200	10,425	
South Golden Beach Community Centre	11,200	0	0	0	0	11,200	14,514	
Ocean Shores Community Centre GST Contribution	42,400	0	0	0	0	42,400	4,232	
Byron Bay Library Exhibition Space S355 Committee	11,100	0	0	0	50,000	61,100	68,577	
Mullumbimby Pioneer Centre	3,200	0	0	0	0	3,200	0	
Bangalow Heritage House S355 Committee	1,100	0	0	0	0	1,100	326	
Total Operating Revenue	185,900	0	0	0	50,000	235,900	178,453	
Operating Expenditure								
Community Development and Assistance	906,200	0	0	0	(19,500)	886,700	287,583	8
Community Buildings Maint - Special Rate Program	1,141,900	0	165,000	0	(111,400)	1,195,500	669,613	8
Bangalow Heritage House S355 Committee	1,100	0	0	0	0	1,100	305	
Ocean Shores Community Centre	42,400	0	0	0	0	42,400	4,488	
Community Wellbeing Projects	315,800	0	0	0	33,000	348,800	128,344	8
S355 Administration	5,000	0	0	0	0	5,000	332	
Byron Bay Senior Citizens Hall	9,100	0	0	0	0	9,100	5,448	
Mullumbimby Pioneer Centre	3,200	0	0	0	0	3,200	177	
Byron Bay Library Exhibition Space S355 Committee	68,200	0	0	0	0	68,200	49,282	
Mullumbimby Civic Hall	37,700	0	0	0	0	37,700	40,050	
Brunswick Memorial Hall	13,000	0	0	0	0	13,000	6,648	
Brunswick Valley Community Centre	40,600	0	0	0	0	40,600	18,674	
Suffolk Park Community Hall	15,200	0	0	0	0	15,200	15,748	
South Golden Beach	11,200	0	0	0	0	11,200	5,730	
Section 356 Donations and Activities	437,700	0	0	0	7,800	445,500	235,838	8
Governance Contributions	14,600	0	0	0	0	14,600	5,262	
Indirect Costs	247,300	0	0	0	1,000	248,300	123,648	8
Total Operating Expenditure	3,310,200	0	165,000	0	(89,100)	3,386,100	1,597,170	
Operating Result - Surplus/(Deficit)	(3,124,300)	0	(165,000)	0	139,100	(3,150,200)	(1,418,717)	
Operating Cash Result - Surplus/(Deficit)	(3,124,300)	0	(165,000)	0	139,100	(3,150,200)	(1,418,717)	
Capital Movements								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	962,600	0	0	0	(8,400)	954,200	389,361	8
Transfer from Reserves - Developer Contributions	0	0	165,000	0	0	165,000	0	
Transfer from Reserves - Unexpended Grants	115,400	0	0	0	0	115,400	0	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer to Reserves	0	0	0	0	69,500	69,500	0	8
Transfer To Capital Grants and Contributions	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	1,078,000	0	0	0	(77,900)	1,165,100	389,361	
Program Cash Result - Surplus/(Deficit)	(2,046,300)	0	(165,000)	0	61,200	(1,985,100)	(1,029,356)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Sandhills								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Sandhills Operating Grants	795,800	0	0	0	0	795,800	464,034	
Fees and Charges - Sandhills	886,200	0	0	0	0	886,200	286,025	
Total Operating Revenue	1,682,000	0	0	0	0	1,682,000	750,059	
Operating Expenditure								
Sandhills - Salaries & Overheads	2,000	0	0	0	0	2,000	229	
Sandhills - Operating Expenses	1,708,300	0	(6,500)	0	0	1,701,800	777,673	
Indirect Costs	163,500	0	0	0	500	164,000	81,750	9
Total Operating Expenditure	1,873,800	0	(6,500)	0	500	1,867,800	859,651.50	
Operating Result - Surplus/(Deficit)	(191,800)	0	6,500	0	(500)	(185,800)	(109,592)	
Operating Cash Result - Surplus/(Deficit)	(191,800)	0	6,500	0	(500)	(185,800)	(109,592)	
Capital Movements								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	34,700	0	(1,500)	0	0	33,200	12,335	
Capital Grants and Contributions	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer to Reserves	0	0	0	0	0	0	0	
Capital Purchases	6,400	0	7,000	0	0	13,400	12,335	
Capital Cash Result - Surplus/(Deficit)	28,300	0	(8,500)	0	0	19,800	0	
Program Cash Result - Surplus/(Deficit)	(163,500)	0	(2,000)	0	(500)	(166,000)	(109,592)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Other Childrens Services								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Grant Income - Byron Bay Services	129,000	0	0	0	0	129,000	47,689	
Grant Income - Brunswick Heads Services	92,200	0	0	0	0	92,200	41,593	
Grant Income - Mullumbimby	54,800	0	0	0	0	54,800	22,258	
After School Care Operating Grants - Brunswick	184,600	0	0	0	0	184,600	64,125	
Total Operating Revenue	460,600	0	0	0	0	460,600	175,665	
Operating Expenditure								
Byron Bay OSHC	154,900	0	0	0	0	154,900	81,098	
Brunswick Heads OSHC	168,600	0	0	0	0	168,600	60,186	
Outside of School Hours Care	38,700	0	0	0	0	38,700	22,213	
Mullumbimby OSHC	105,200	0	0	0	0	105,200	60,409	
Support Services Costs Allocated	89,300	0	0	0	300	89,600	44,652	10
Total Operating Expenditure	556,700	0	0	0	300	557,000	268,558	
Operating Result - Surplus/(Deficit)	(96,100)	0	0	0	(300)	(96,400)	(92,893)	
Operating Cash Result - Surplus/(Deficit)	(96,100)	0	0	0	(300)	(96,400)	(92,893)	
Capital Movements								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	6,800	0	0	0	0	6,800	0	
Less:- Capital Expenditure								
Transfer to Reserves	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	6,800	0	0	0	0	6,800	0	
Program Cash Result - Surplus/(Deficit)	(89,300)	0	0	0	(300)	(89,600)	(92,893)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Library Services								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Operating Grants - Libraries	62,000	0	0	0	22,700	84,700	0	11
Total Operating Revenue	62,000	0	0	0	22,700	84,700	0	
Operating Expenditure								
Administration Expenses - Libraries	1,383,200	0	0	0	0	1,383,200	687,850	
Library Maintenance and Overheads	200,300	0	0	0	0	200,300	93,935	
Debt Servicing	296,100	0	0	0	0	296,100	148,549	
Indirect Costs	98,400	0	0	0	700	99,100	49,200	11
Support Services Costs								
Total Operating Expenditure	1,978,000	0	0	0	700	1,978,700	979,533	
Operating Result - Surplus/(Deficit)	(1,916,000)	0	0	0	22,000	(1,894,000)	(979,533)	
Operating Cash Result - Surplus/(Deficit)	(1,916,000)	0	0	0	22,000	(1,894,000)	(979,533)	
Capital Movements								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	16,000	0	0	0	0	16,000	10,995	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	10,200	0	0	0	0	10,200	0	
Capital Grants and Contributions	30,000	0	0	0	27,700	57,700	0	
Less:- Capital Expenditure								
Loan Principal Repayments	104,800	0	0	0	0	104,800	0	
Transfer to Reserves			0		0	0	0	
Transfer to Capital Grants and Contributions					0	0	0	
Capital Purchases	46,000	0	0	0	27,700	73,700	10,995	
Capital Cash Result - Surplus/(Deficit)	(94,600)	0	0	0	0	(94,600)	0	
Program Cash Result - Surplus/(Deficit)	(2,010,600)	0	0	0	22,000	(1,988,600)	(979,533)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019							
Infrastructure Services Directorate Summary							
Director: Phil Holloway							
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
Operating Revenue							
Supervision & Administration	0	0	0	0	0	0	0
Asset Management Planning	0	0	0	0	0	0	0
Projects & Commercial Development	0	0	0	0	0	0	0
Emergency Services	150,000	0	44,200	0	0	194,200	168,132.99
Depot Services and Fleet Management	3,346,600	0	0	0	0	3,346,600	1,772,157.57
Local Roads and Drainage	4,489,900	0	0	0	92,100	4,582,000	2,369,644.03
Roads and Traffic Authority	662,400	0	198,600	0	0	861,000	430,500.09
Open Spaces and Recreation	889,700	0	0	0	13,700	903,400	533,304.03
Quarries	0	0	0	0	0	0	0.00
Waste & Recycling Services	10,530,900	0	6,400	0	80,000	10,617,300	8,656,020.84
Cavanbah Centre	322,100	0	0	0	4,000	326,100	168,878.65
First Sun Holiday Park	3,060,500	0	0	0	0	3,060,500	1,550,631.02
Suffolk Park Holiday Park	946,500	0	0	0	0	946,500	429,684.01
Facilities Management	913,700	0	0	0	36,400	950,100	411,783.02
Total Operating Revenue	25,312,300		249,200	0	226,200	25,787,700	16,490,736
Operating Expenditure							
Supervision & Administration	109,700	0	0	0	0	109,700	(97,985)
Asset Management Planning	165,100	0	0	0	0	165,100	60,767
Projects & Commercial Development	354,100	0	0	0	200	354,300	168,236
Emergency Services	794,800	0	44,200	0	500	839,500	695,950
Depot Services and Fleet Management	2,688,000	0	0	0	1,100	2,689,100	1,516,250
Local Roads and Drainage	9,083,500	0	72,100	0	195,700	9,351,300	4,585,480
Roads and Traffic Authority	1,067,200	0	198,600	0	600	1,266,400	578,609
Open Spaces and Recreation	5,833,300	0	9,500	0	4,400	5,847,200	3,458,647
Quarries	0	0	0	0	0	0	15,499
Waste & Recycling Services	9,646,000	0	37,400	0	672,100	10,355,500	4,546,420
Cavanbah Centre	859,400	0	0	0	800	860,200	573,335
First Sun Holiday Park	2,545,900	0	0	0	900	2,546,800	1,235,717
Suffolk Park Holiday Park	938,300	0	0	0	300	938,600	391,523
Facilities Management	4,348,700	0	0	0	199,300	4,548,000	2,295,536
Total Operating Expenditure	38,434,000	0	361,800	0	1,075,900	39,871,700	20,023,984
Operating Result - Surplus/(Deficit)	(13,121,700)	0	(112,600)	0	(849,700)	(14,084,000)	(3,533,248)
Operating Cash Result - Surplus/(Deficit)	(13,121,700)	0	(112,600)	0	(849,700)	(14,084,000)	(3,533,248)
CAPITAL MOVEMENTS							
Add:- Capital Income							
Transfer from Reserves - Internal Reserves	25,913,700	0	682,300	151,200	747,100	27,494,300	3,275,886
Transfer from Reserves - Developer Contributions	3,283,400	0	429,700	42,000	(363,600)	3,391,500	7,921
Transfer from Reserves - Unexpended Grants	273,900	0	485,600	0	75,000	834,500	212,757
Transfer from Reserves - Unexpended Loans	5,113,300	0	0	0	18,100	5,131,400	0
Loan Income	1,844,000	0	0	0	0	1,844,000	0
Capital Grants and Contributions	23,920,600	0	(107,600)	0	4,238,900	28,051,900	1,906,618
Developer Contributions	0	0	0	0	0	0	0
Sale of Assets	0	0	0	0	0	0	0
Less:- Capital Expenditure							
Loan Principal Repayments	595,100	0	0	0	11,100	606,200	0
Transfer To Reserves	18,525,600	0	0	0	(23,500)	18,502,100	1,746,343
Transfer to Unexpended Grants	0	0	0	0	0	0	387,668
Transfer to Unexpended Loans	1,500,700	0	0	0	0	1,500,700	0
Capital Purchases	41,673,900	0	1,386,900	193,200	4,042,800	47,296,800	29,219,366
Capital Cash Result - Surplus/(Deficit)	(1,946,400)	0	103,100	0	685,100	(1,158,200)	(25,950,194)
Program Cash Result - Surplus/(Deficit)	(15,068,100)	0	(9,500)	0	(164,600)	(15,242,200)	(29,483,442)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Supervision & Administration								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Expenditure								
Directorate - Construction and Maintenance	581,500	0	0	0	0	581,500	351,980	
Asset Management	192,000	0	0	0	0	192,000	56,024	
Open Space & Recreation - Salaries & Oncosts	583,000	0	0	0	0	583,000	247,574	
Depot Services and Management	271,300	0	0	0	0	271,300	53,192	
Design and Survey	478,700	0	0	0	0	478,700	190,768	
Other Operating Expenses	136,300	0	0	0	0	136,300	68,927	
Indirect Costs	(2,133,100)	0	0	0	0	(2,133,100)	(1,066,452)	12
Total Operating Expenditure	109,700	0	0	0	0	109,700	(97,985)	
Operating Result - Surplus/(Deficit)	(109,700)	0	0	0	0	(109,700)	97,985	
Operating Cash Result - Surplus/(Deficit)	(109,700)	0	0	0	0	(109,700)	97,985	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	109,700	0	0	0	0	109,700	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	109,700	0	0	0	0	109,700	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	97,985	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Asset Management Planning								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Expenditure								
Section 94 Expenses	133,900	0	0	0	0	133,900	53,650	
Other Asset Management Planning Costs	123,500	0	0	0	0	123,500	51,114	
Asset Management Planning	493,300	0	0	0	0	493,300	223,529	
Asset Management Software	57,600	0	0	0	0	57,600	54,062	
Indirect Costs	(643,200)	0	0	0	0	(643,200)	(321,588)	13
Total Operating Expenditure	165,100	0	0	0	0	165,100	60,767	
Operating Result - Surplus/(Deficit)	(165,100)	0	0	0	0	(165,100)	(60,767)	
Operating Cash Result - Surplus/(Deficit)	(165,100)	0	0	0	0	(165,100)	(60,767)	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	31,200	0	0	0	0	31,200	1,200	
Transfer from Reserves - Developer Contributions	133,900	0	0	0	0	133,900	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	
Sale of Assets	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	165,100	0	0	0	0	165,100	1,200	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	(59,567)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Projects & Commercial Development								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Expenditure								
Projects & Commercial Development	235,800	0	0	0	0	235,800	117,805	
Other Projects & Commercial Development Expenses	39,800	0	0	0	0	39,800	11,180	
Indirect Costs	78,500	0	0	0	200	78,700	39,252	14
Total Operating Expenditure	354,100	0	0	0	200	354,300	168,236	
Operating Result - Surplus/(Deficit)	(354,100)	0	0	0	(200)	(354,300)	(168,236)	
Operating Cash Result - Surplus/(Deficit)	(354,100)	0	0	0	(200)	(354,300)	(168,236)	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	236,400	0	0	0	(202,400)	34,000	10,962	14
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	
Sale of Assets	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	197,900	
Capital Purchases	236,400	0	0	0	(202,400)	34,000	0	14
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	(186,938)	
Program Cash Result - Surplus/(Deficit)	(354,100)	0	0	0	(200)	(354,300)	(355,175)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Emergency Services								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Operating Grants	150,000	0	0	0	0	150,000	143,995	
Other Income	0	0	0	0	0	0	24,138	
Operating Grants	0	0	44,200	0	0	44,200	0	
Total Operating Revenue	150,000	0	44,200	0	0	194,200	168,133	
Operating Expenditure								
Contributions	374,400	0	0	0	0	374,400	374,453	
Telephone Calls	19,200	0	0	0	0	19,200	2,053	
Telephone Rental	5,100	0	0	0	0	5,100	5,237	
Vehicle Petrol and Oil	33,100	0	0	0	0	33,100	11,466	
Vehicle Maintenance and Repairs	21,700	0	0	0	0	21,700	11,926	
Operating Expenses	89,800	0	0	0	0	89,800	89,279	
Combined Local Emergency Management Committee (LEM)	31,900	0	0	0	0	31,900	0	
State Emergency Services	0	0	0	0	0	0	0	
Flood Mitigation	63,400	0	44,200	0	0	107,600	123,434	15
Indirect Costs	156,200	0	0	0	500	156,700	78,102	15
Total Operating Expenditure	794,800	0	44,200	0	500	839,500	695,950	
Operating Result - Surplus/(Deficit)	(644,800)	0	0	0	(500)	(645,300)	(527,817)	
Operating Cash Result - Surplus/(Deficit)	(644,800)	0	0	0	(500)	(645,300)	(527,817)	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	48,900	0	0	0	0	48,900	28,900	
Transfer from Reserves - Developer Contributions	0	0	75,600	0	0	75,600	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0	
Loan income	261,900	0	(82,500)	0	0	179,400	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Capital Purchases	250,000	0	(6,900)	0	0	243,100	240,929	15
Capital Cash Result - Surplus/(Deficit)	60,800	0	0	0	0	60,800	(212,029)	
Program Cash Result - Surplus/(Deficit)	(584,000)	0	0	0	(500)	(584,500)	(739,845)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Depot & Fleet Management								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Depot Services - Fees and Charges - External	5,600	0	0	0	0	5,600	1,271	
Fleet Management - Contributions	261,000	0	0	0	0	261,000	117,372	
Depot Services - Fees and Charges - Internal	302,100	0	0	0	0	302,100	151,044	
Fleet Management - Fees and Charges	2,777,900	0	0	0	0	2,777,900	1,502,470	
Total Operating Revenue	3,346,600	0	0	0	0	3,346,600	1,772,158	
Operating Expenditure								
Depot Operating Expenses	468,000	0	0	0	0	468,000	308,370	
Fleet Management Operating Expenses	77,200	0	0	0	0	77,200	18,600	
Plant Running Expense (Ausfleet)	0	0	0	0	0	0	78,335	
Plant Running Expense Control	1,723,400	0	0	0	0	1,723,400	871,195	
Indirect Costs - Fleet Management	419,400	0	0	0	1,100	420,500	209,700	16
Total Operating Expenditure	2,688,000	0	0	0	1,100	2,689,100	1,516,250	
Operating Result - Surplus/(Deficit)	658,600	0	0	0	(1,100)	657,500	255,907	
Operating Cash Result - Surplus/(Deficit)	658,600	0	0	0	(1,100)	657,500	255,907	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	820,000	0	0	0	501,100	1,321,100	0	16
Less:- Capital Expenditure								
Transfer To Reserves	658,600	0	0	0	0	658,600	0	
Capital Purchases	820,000	0	0	0	500,000	1,320,000	0	16
Capital Cash Result - Surplus/(Deficit)	(658,600)	0	0	0	1,100	(657,500)	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	255,907	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Local Roads & Drainage								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Operating Grants	54,400	0	0	0	0	54,400	0	
Paid Parking Income	3,600,000	0	0	0	0	3,600,000	1,703,537	
Stormwater Management Service Charge	296,500	0	0	0	0	296,500	301,891	
Coupon Parking Resident Stickers	500,000	0	0	0	0	500,000	262,478	
Fees and Charges	9,000	0	0	0	0	9,000	4,439	
Private Works Income	30,000	0	0	0	92,100	122,100	97,300	
Total Operating Revenue	4,489,900	0	0	0	92,100	4,582,000	2,369,644	
Operating Expenditure								
Urban Drainage Maintenance - Planned	484,000	0	0	0	0	484,000	219,706	
Urban Drainage Maintenance - Unplanned	0	0	0	0	0	0	88,165	
Rural Drainage Maintenance - Planned	310,300	0	0	0	0	310,300	68,420	
Urban Roads Maintenance - Planned	518,900	0	0	0	0	518,900	489,833	
Urban Roads Cleaning - Planned	296,400	0	0	0	0	296,400	151,555	
Lighting - Planned	361,700	0	0	0	75,000	436,700	369,888	17
CCTV	51,700	0	0	0	0	51,700	8,937	
Sealed Rural Roads - Planned	1,631,100	0	0	0	0	1,631,100	489,377	
Unsealed Rural Roads - Planned	514,200	0	0	0	0	514,200	281,852	
Bridge Maintenance - Planned	102,900	0	0	0	0	102,900	21,299	
Footpaths - Planned	57,900	0	0	0	0	57,900	14,839	
Sign Maintenance - Planned	210,300	0	0	0	0	210,300	119,715	
Private Works	30,000	0	0	0	92,100	122,100	26,690	
Paid Parking Expenses	1,228,800	0	0	0	0	1,228,800	423,965	
Other Expenses - Planned	283,400	0	12,100	0	52,100	347,600	410,064	17
Debt Servicing Costs	401,000	0	0	0	(32,500)	368,500	150,920	17
Indirect Costs	2,418,300	0	0	0	9,000	2,427,300	1,209,150	17
Byron Bay Stormwater Drainage Maintenance	182,600	0	0	0	0	182,600	5,544	
Brunswick Heads Paid Parking	0	0	60,000	0	0	60,000	35,562	
Total Operating Expenditure	9,083,500	0	72,100	0	195,700	9,351,300	4,585,480	
Operating Result - Surplus/(Deficit)	(4,593,600)	0	(72,100)	0	(103,600)	(4,769,300)	(2,215,836)	
Operating Cash Result - Surplus/(Deficit)	(4,593,600)	0	(72,100)	0	(103,600)	(4,769,300)	(2,215,836)	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	9,099,900	0	68,800	(342,200)	(323,700)	8,502,800	1,649,261.56	17
Transfer from Reserves - Developer Contributions	1,372,000	0	469,700	0	(363,600)	1,478,100	7,921.00	17
Transfer from Reserves - Unexpended Grants	273,900	0	230,000	0	75,000	578,900	213,582.63	17
Transfer from Reserves - Unexpended Loans	3,803,900	0	0	0	0	3,803,900	0.00	
Loan income	1,844,000	0	0	0	0	1,844,000	0.00	
Capital Grants and Contributions	22,628,900	0	(225,000)	0	3,838,900	26,242,800	1,695,092.32	17
Less:- Capital Expenditure								
Loan Principal Repayments	203,700	0	0	0	11,100	214,800	0	17
Transfer To Reserves	6,402,900	0	0	0	0	6,402,900	1,465,200	
Transfer to Unexpended Grants	0	0	0	0	0	0	387,668	
Transfer to Unexpended Loans	1,500,700	0	0	0	0	1,500,700	0	
Capital Purchases	33,574,500	0	399,400	(342,200)	3,275,200	36,906,900	25,694,099.60	17
Capital Cash Result - Surplus/(Deficit)	(2,659,200)	0	144,100	0	(59,700)	(2,574,800)	(23,981,110)	
Program Cash Result - Surplus/(Deficit)	(7,252,800)	0	72,000	0	(163,300)	(7,344,100)	(26,196,946)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: RMS								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
External Contributions	662,400	0	198,600	0	0	861,000	430,500	
Total Operating Revenue	662,400	0	198,600	0	0	861,000	430,500	
Operating Expenditure								
Regional Road 306 - Planned	296,500	0	5,100	0	0	301,600	32,920	
Regional Roads 545 - Planned	293,600	0	193,500	0	0	487,100	199,598	
Regional Roads 679 - Planned	47,600	0	0	0	0	47,600	66,684	
Regional Roads 689 - Planned	24,700	0	0	0	0	24,700	77,008	
Indirect Costs	404,800	0	0	0	600	405,400	202,398	18
Natural Disaster Jan 2015	0	0	0	0	0	0	0	
Natural Disaster June 2016	0	0	0	0	0	0	0	
Natural Disaster 31 March 2017	0	0	0	0	0	0	0	
Total Operating Expenditure	1,067,200	0	198,600	0	600	1,266,400	578,609	
Operating Result - Surplus/(Deficit)	(404,800)	0	0	0	(600)	(405,400)	(148,109)	
Operating Cash Result - Surplus/(Deficit)	(404,800)	0	0	0	(600)	(405,400)	(148,109)	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	155,000	0	0	0	0	155,000	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0	
Loan income	0	0	0	0	0	0	0	
Capital Grants and Contributions	155,000	0	0	0	0	155,000	0	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	
Transfer to Unexpended Grants	0	0	0	0	0	0	0	
Capital Purchases	310,000	0	0	0	0	310,000	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	(404,800)	0	0	0	(600)	(405,400)	(148,109)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Open Space and Recreation								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Community - Licence Fees - Temporary	2,200	0	0	0	0	2,200	0	
Operational - Licence Fees - Temporary	7,500	0	0	0	0	7,500	4,595	
Crown - Licence Fees Temporary Use	30,300	0	0	0	0	30,300	10,066	
Other - Licence Fees - Access	116,000	0	0	0	0	116,000	36,063	
Tyagarah Aerodrome	131,200	0	0	0	0	131,200	39,199	
Operating Grants	228,000	0	0	0	3,700	231,700	231,815	
User Charges - Sportsfield Income	10,600	0	0	0	0	10,600	6,878	
User Charges - Tennis Court Income	3,400	0	0	0	0	3,400	614	
Other User Charges	180,500	0	0	0	0	180,500	63,037	
Cemetery Fees and Charges	180,000	0	0	0	10,000	190,000	141,038	
Total Operating Revenue	889,700	0	0	0	13,700	903,400	533,304	
Operating Expenditure								
Bangalow Pool	0	0	0	0	0	0	0	
Operational Lease/Rental Contracts	13,700	0	0	0	0	13,700	13,462	
Streets and Parks - Planned	390,200	0	0	0	0	390,200	195,096	
Parks & Reserves Maintenance Council	1,787,300	0	0	0	0	1,787,300	1,092,213	
Parks & Reserves Maintenance Crown	227,400	0	0	0	0	227,400	138,078	
Tennis Court Maintenance	5,000	0	0	0	0	5,000	7,470	
Byron Bay Recreational Sports Fields	84,000	0	0	0	0	84,000	79,277	
New Brighton Sports Fields	23,100	0	0	0	0	23,100	21,815	
Suffolk Park Sports Fields	35,300	0	0	0	0	35,300	21,409	
Bangalow Sports Fields	96,300	0	0	0	0	96,300	57,433	
Mullumbimby Recreational Sports Fields	28,200	0	0	0	0	28,200	25,115	
Mullumbimby Pine Avenue Sports Fields	40,200	0	0	0	0	40,200	32,983	
Eureka - Soccer - Crown	1,100	0	0	0	0	1,100	0	
Brunswick Heads Sports Fields	68,600	0	0	0	0	68,600	30,312	
Open Space & Recreation Projects	245,700	0	9,500	0	0	255,200	38,401	
Shara Boulevard	70,600	0	0	0	0	70,600	60,623	
Parks - Other Expenses	319,300	0	0	0	0	319,300	184,597	
Bushfire Hazard Reduction	33,100	0	0	0	0	33,100	1,443	
Cont to Surf Life Saving - Non Inco Crown Res Plan	579,100	0	0	0	0	579,100	582,064	
Natural Disaster PW 4 June 2016	0	0	0	0	0	0	0	
Beach Maintenance	55,200	0	0	0	0	55,200	25,855	
Public Works - Natural Disaster - 31 Mar 2017	0	0	0	0	0	0	0	
OEM - Natural Disaster - 31 March 2017	0	0	0	0	0	0	0	
Byron Bay Cemetery	39,300	0	0	0	0	39,300	23,409	
Mullumbimby Cemetery	118,200	0	0	0	0	118,200	74,509	
Clunes Cemetery	22,700	0	0	0	0	22,700	10,873	
Bangalow Cemetery	43,400	0	0	0	0	43,400	39,243	
Debt Servicing Costs	48,800	0	0	0	0	48,800	23,372	
Indirect Costs	1,126,300	0	0	0	4,400	1,130,700	563,148	19
Aerodrome Costs	121,400	0	0	0	0	121,400	45,162	
BRSCC Legal's and Recovery Costs	0	0	0	0	0	0	0	
Bush Regeneration Team	209,800	0	0	0	0	209,800	71,286	
Total Operating Expenditure	5,833,300	0	9,500	0	4,400	5,847,200	3,458,647	
Operating Result - Surplus/(Deficit)	(4,943,600)	0	(9,500)	0	9,300	(4,943,800)	(2,925,343)	
Operating Cash Result - Surplus/(Deficit)	(4,943,600)	0	(9,500)	0	9,300	(4,943,800)	(2,925,343)	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	2,099,000	0	157,000	493,400	0	2,749,400	831,343.81	
Transfer from Reserves - Developer Contributions	1,728,600	0	(40,000)	42,000	0	1,730,600	0	
Transfer from Reserves - Unexpended Grants	0	0	64,500	0	0	64,500	0	
Loan income	0	0	0	0	0	0	0	
Capital Grants and Contributions	364,200	0	374,000	0	400,000	1,138,200	63,744	19
Less:- Capital Expenditure								
Loan Principal Repayments	86,000	0	0	0	0	86,000	0	
Transfer To Reserves	200,200	0	0	0	0	200,200	46,743	
Transfer to Unexpended Grants	0	0	0	0	0	0	0	
Capital Purchases	3,341,900	0	627,500	605,400	400,000	4,974,800	2,011,611	19
Capital Cash Result - Surplus/(Deficit)	563,700	0	(72,000)	(70,000)	0	421,700	(1,163,266)	
Program Cash Result - Surplus/(Deficit)	(4,379,900)	0	(81,500)	(70,000)	9,300	(4,522,100)	(4,088,609)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Quarry								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Quarry Income	0	0	0	0	0	0	0	
Total Operating Revenue	0	0	0	0	0	0	0	
Operating Expenditure								
Myocum Quarry Operating Expenses	0	0	0	0	0	0	15,499	
Indirect Costs	0	0	0	0	0	0	0	
Total Operating Expenditure	0	0	0	0	0	0	15,499	
Operating Result - Surplus/(Deficit)	0	0	0	0	0	0	(15,499)	
Operating Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	(15,499)	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	(15,499)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Waste & Recycling								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 43,830	Note
Operating Revenue								
Operating Grants	96,100	0	0	0	0	96,100	58,726	
Fees and Charges - Domestic	4,618,000	0	0	0	0	4,618,000	4,737,511	
Collection & Disposal Charges - External Users	2,271,800	0	6,400	0	0	2,278,200	2,253,061	
Collection & Disposal Charges - Internal Users	390,200	0	0	0	0	390,200	195,825	
Other Income	46,300	0	0	0	0	46,300	23,400	
Waste Disposal Charges - External Customers	3,108,500	0	0	0	80,000	3,188,500	1,387,498	20
Total Operating Revenue	10,530,900	0	6,400	0	80,000	10,617,300	8,656,021	
Operating Expenditure								
Domestic Waste Management	0	0	0	0	0	0	0	
Indirect Costs - Internal Charge	419,800	0	0	0	2,800	422,600	209,898	20
Myocum Landfill	492,800	0	0	0	0	492,800	160,652	
Myocum Transfer Station	4,116,300	0	0	0	0	4,116,300	1,653,071	
Kerbside Collection	3,473,900	0	37,400	0	488,800	4,000,100	1,992,063	20
Other Expenditure	720,600	0	0	0	180,000	900,600	330,858	20
Indirect Costs	300,400	0	0	0	500	300,900	150,198	20
Debt Servicing Costs	122,200	0	0	0	0	122,200	49,680	
Total Operating Expenditure	9,646,000	0	37,400	0	672,100	10,355,500	4,546,420	
Operating Result - Surplus/(Deficit)	884,900	0	(31,000)	0	(592,100)	261,800	4,109,601	
Operating Cash Result - Surplus/(Deficit)	884,900	0	(31,000)	0	(592,100)	261,800	4,109,601	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	11,058,700	0	200,000	0	592,100	11,850,800	0	20
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Loan Principal Repayments	132,400	0	0	0	0	132,400	0	
Transfer To Reserves	10,530,900	0	0	0	0	10,530,900	0	
Transfer to Unexpended Grants						0	0	
Transfer to Unexpended Loans								
Capital Purchases	1,280,300	0	169,000	0	0	1,449,300	516,227	
Capital Cash Result - Surplus/(Deficit)	(884,900)	0	31,000	0	592,100	(261,800)	(516,227)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	3,593,374	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Cavanbah Centre								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Multipurpose Centre Room Hire Charges	99,000	0	0	0	0	99,000	55,967	
Multipurpose Centre Court 1 Hire Charges	80,700	0	0	0	0	80,700	30,580	
Multipurpose Centre Court 2 Hire Charges	49,400	0	0	0	0	49,400	24,032	
Multipurpose Centre Other Charges	83,600	0	0	0	0	83,600	45,939	
Multipurpose Centre Other Income	0	0	0	0	0	0	0	
Sportsfields User Charges	9,400	0	0	0	4,000	13,400	12,361	21
Total Operating Revenue	322,100	0	0	0	4,000	326,100	168,879	
Operating Expenditure								
Multipurpose Centre Management Costs	292,900	0	0	0	0	292,900	175,741	
Multipurpose Centre Building Maintenance	28,900	0	0	0	0	28,900	23,415	
Multipurpose Centre Operational Costs	137,200	0	0	0	0	137,200	130,629	
Various Grounds Maintenance	170,500	0	0	0	0	170,500	132,099	
Debt Servicing	64,800	0	0	0	0	64,800	28,903	
Indirect Costs	165,100	0	0	0	800	165,900	82,548	21
Total Operating Expenditure	859,400	0	0	0	800	860,200	573,335	
Operating Result - Surplus/(Deficit)	(537,300)	0	0	0	3,200	(534,100)	(404,456)	
Operating Cash Result - Surplus/(Deficit)	(537,300)	0	0	0	3,200	(534,100)	(404,456)	
Capital Movements								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	7,200	0	0	0	0	7,200	35,469	
Transfer from Reserves - Developer Contributions	48,900	0	0	0	0	48,900	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0	
Loan Income	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Loan Principal Repayments	49,000	0	0	0	0	49,000	0	
Transfer to Reserves	0	0	0	0	0	0	0	
Capital Purchases	56,100	0	0	0	0	56,100	35,469	
Capital Cash Result - Surplus/(Deficit)	(49,000)	0	0	0	0	(49,000)	0	
Program Cash Result - Surplus/(Deficit)	(586,300)	0	0	0	3,200	(583,100)	(404,456)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: First Sun Holiday Park								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
First Sun Accommodation Income	3,039,400	0	0	0	0	3,039,400	1,527,368	
First Sun Sundry Income	21,100	0	0	0	0	21,100	23,263	
Total Operating Revenue	3,060,500	0	0	0	0	3,060,500	1,550,631	
Operating Expenditure								
Operating Expenses - First Sun Caravan Park	1,479,000	0	0	0	0	1,479,000	702,185	
Debt Servicing Costs	0	0	0	0	0	0	0	
Indirect Costs	1,066,900	0	0	0	900	1,067,800	533,531	22
Total Operating Expenditure	2,545,900	0	0	0	900	2,546,800	1,235,717	
Operating Result - Surplus/(Deficit)	514,600	0	0	0	(900)	513,700	314,914	
Operating Cash Result - Surplus/(Deficit)	514,600	0	0	0	(900)	513,700	314,914	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	442,000	0	0	0	0	442,000	16,667	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	514,600	0	0	0	(900)	513,700	0	22
Capital Purchases	442,000	0	0	0	0	442,000	16,667	
Capital Cash Result - Surplus/(Deficit)	(514,600)	0	0	0	900	(513,700)	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	314,914	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Suffolk Park Holiday Park								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Suffolk Park Accommodation Income	917,100	0	0	0	0	917,100	412,485	
Suffolk Park Sundry Income	29,400	0	0	0	0	29,400	17,199	
Total Operating Revenue	946,500	0	0	0	0	946,500	429,684	
Operating Expenditure								
Operating Expenses - Suffolk Park	785,500	0	0	0	0	785,500	315,119	
Debt Servicing Costs	0	0	0	0	0	0	0	
Indirect Costs	152,800	0	0	0	300	153,100	76,404	23
Total Operating Expenditure	938,300	0	0	0	300	938,600	391,523	
Operating Result - Surplus/(Deficit)	8,200	0	0	0	(300)	7,900	38,161	
Operating Cash Result - Surplus/(Deficit)	8,200	0	0	0	(300)	7,900	38,161	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	292,000	0	250,000	0	0	542,000	4,834	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	8,200	0	0	0	(300)	7,900	0	23
Capital Purchases	292,000	0	250,000	0	0	542,000	156,319	
Capital Cash Result - Surplus/(Deficit)	(8,200)	0	0	0	300	(7,900)	(151,485)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	(113,324)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Facilities Management								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Community - Lease/ Rental Agreements	190,600	0	0	0	0	190,600	98,542	24
Community - User Fees and Charges	147,800	0	0	0	58,700	206,500	125,481	
Operational - Lease/ Rental Agreements	205,400	0	0	0	0	205,400	113,456	
Crown - Lease/ Rental Agreements	190,100	0	0	0	0	190,100	7,735	
Crown - User Fees and Charges	137,300	0	0	0	0	137,300	52,417	
Other - Lease/ Rental Agreements	42,500	0	0	0	(22,300)	20,200	14,151	24
Insurance Claim Income	0	0	0	0	0	0	0	
Total Operating Revenue	913,700	0	0	0	36,400	950,100	411,783	
Operating Expenditure								
Property Management	132,600	0	0	0	0	132,600	66,522	24
Council Administration Centre Operations	509,800	0	0	0	0	509,800	253,281	
Byron Pool	365,100	0	0	0	0	365,100	97,179	
Mullumbimby Pool	394,600	0	0	0	0	394,600	199,872	
Other Property Expenses	16,600	0	0	0	0	16,600	2,065	
Countrylink Building, Byron Bay	0	0	0	0	0	0	5,753	24
Council Administration Building Mntnce Projects	0	0	0	0	180,000	180,000	0	
Debt Servicing	257,200	0	0	0	0	257,200	76,512	24
Indirect Costs	(286,100)	0	0	0	1,200	(284,900)	(143,052)	
Community - Maintenance - Preventative	58,500	0	0	0	0	58,500	30,714	
Community - Maintenance - Unplanned	111,100	0	0	0	0	111,100	98,788	
Community - Services	25,000	0	0	0	0	25,000	5,655	
Community - Fees and Charges	212,700	0	0	0	0	212,700	203,080	24
Operational - Maintenance - Preventative	2,500	0	0	0	0	2,500	0	
Operational - Maintenance - Unplanned	6,000	0	0	0	0	6,000	0	
Operational - Services	0	0	0	0	0	0	0	
Crown - Maintenance - Unplanned	32,200	0	0	0	0	32,200	22,128	
Other Lease/Rental Contracts	26,600	0	0	0	0	26,600	21,202	
Administration Costs	3,400	0	0	0	0	3,400	0	
Former Mullumbimby Hospital	1,409,400	0	0	0	18,100	1,427,500	852,918	
Former Byron Hospital	640,500	0	0	0	0	640,500	247,780	
Public Toilets Council	210,200	0	0	0	0	210,200	146,718	
Public Toilets Crown	220,800	0	0	0	0	220,800	108,423	
Total Operating Expenditure	4,348,700	0	0	0	199,300	4,548,000	2,295,536	
Operating Result - Surplus/(Deficit)	(3,435,000)	0	0	0	(162,900)	(3,597,900)	(1,883,753)	
Operating Cash Result - Surplus/(Deficit)	(3,435,000)	0	0	0	(162,900)	(3,597,900)	(1,883,753)	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	1,513,700	0	6,500	0	180,000	1,700,200	697,249	24
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	115,500	0	0	115,500	(825)	24
Transfer from Reserves - Unexpended Loans	1,309,400	0	0	0	18,100	1,327,500	0	
Loan Income	0	0	0	0	0	0	0	24
Capital Grants and Contributions	510,600	0	(174,100)	0	0	336,500	147,782	
Less:- Capital Expenditure								
Loan Principal Repayments	124,000	0	0	0	0	124,000	0	24
Transfer To Reserves	210,200	0	0	0	(22,300)	187,900	36,500	
Capital Purchases	1,070,700	0	(52,100)	(70,000)	70,000	1,018,600	548,045	
Capital Cash Result - Surplus/(Deficit)	1,928,800	0	0	70,000	150,400	2,149,200	259,661	
Program Cash Result - Surplus/(Deficit)	(1,506,200)	0	0	70,000	(12,500)	(1,448,700)	(1,624,093)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019 Sustainable Environment & Economy Directorate Summary Director: Shannon Burt								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Development & Certification	2,169,200	0	0	0	10,000	2,179,200	1,099,638	
Land & Natural Environment	232,100	0	62,000	0	54,600	348,700	210,744	
Environmental Health Services	2,267,200	0	0	0	20,000	2,287,200	1,162,327	
Economic Development	10,800	0	0	0	0	10,800	3,653	
Total Operating Revenue	4,679,300	0	62,000	0	84,600	4,825,900	2,476,362	
Operating Expenditure								
Development & Certification	4,968,500	0	0	0	4,400	4,972,900	2,440,121	
Land & Natural Environment	3,321,900	0	107,000	60,000	(303,800)	3,185,100	1,427,494	
Environmental Health Services	2,719,200	0	0	0	2,100	2,721,300	1,486,346	
Economic Development	924,300	0	56,000	0	(46,200)	934,100	456,585	
Total Operating Expenditure	11,933,900	0	163,000	60,000	(343,500)	11,813,400	5,810,546	
Operating Result - Surplus/(Deficit)	(7,254,600)	0	(101,000)	(60,000)	428,100	(6,987,500)	(3,334,184)	
Operating Cash Result - Surplus/(Deficit)	(7,254,600)	0	(101,000)	(60,000)	428,100	(6,987,500)	(3,334,184)	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	1,805,300	0	0	60,000	(396,500)	1,468,800	491,939	
Transfer from Reserves - Developer Contributions	14,900	0	0	0	0	14,900	0	
Transfer from Reserves - Unexpended Grants	59,800	0	50,000	0	0	109,800	56,945	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0	
Loan income	0	0	0	0	0	0	0	
Capital Grants and Contributions	2,217,000	0	0	0	(800,000)	1,417,000	468,286	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	2,749,200	0	34,900	0	(789,700)	1,994,400	723,172	
Transfer To Capital Grants and Contributions	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	1,347,800	0	15,100	60,000	(406,800)	1,016,100	293,998	
Program Cash Result - Surplus/(Deficit)	(5,906,800)	0	(85,900)	0	21,300	(5,971,400)	(3,040,186)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Development & Certification								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Fees and Charges - Commercial Property	123,700	0	0	0	0	123,700	73,389	
Fees and Charges - Regulatory	720,000	0	0	0	0	720,000	406,430	
Fees and Charges - Discretionary	121,300	0	0	0	10,000	131,300	84,993	
Fees and Charges - Discretionary	1,181,400	0	0	0	0	1,181,400	534,114	
	14,800	0	0	0	0	14,800	0	
Customer Service	8,000	0	0	0	0	8,000	712	
Total Operating Revenue	2,169,200	0	0	0	10,000	2,179,200	1,099,638	
Operating Expenditure								
Directorate & Managers-Planning,Development & Env't	655,600	0	0	0	0	655,600	338,286	
Development Assessment - Fast Track Team	786,400	0	0	0	0	786,400	436,713	
Salaries - Planning	100,900	0	0	0	0	100,900	16,007	
Other Assessment Expenses	164,900	0	0	0	0	164,900	64,621	
Indirect Costs	1,296,300	0	0	0	4,400	1,300,700	648,150	25
Building Certification Unit Employee Costs	1,060,600	0	0	0	0	1,060,600	525,453	
Footpath Dining	16,400	0	0	0	0	16,400	0	
Development Support & Administration	887,400	0	0	0	0	887,400	410,891	
Office Expenses	0	0	0	0	0	0	0	
Total Operating Expenditure	4,968,500	0	0	0	4,400	4,972,900	2,440,121	
Operating Result - Surplus/(Deficit)	(2,799,300)	0	0	0	5,600	(2,793,700)	(1,340,483)	
Operating Cash Result - Surplus/(Deficit)	(2,799,300)	0	0	0	5,600	(2,793,700)	(1,340,483)	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	72,900	0	0	0	0	72,900	48,800	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	
Capital Grants and Contributions	2,217,000	0	0	0	(800,000)	1,417,000	468,286	25
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	2,424,600	0	0	0	(800,000)	1,624,600	541,675	25
Transfer To Capital Grants and Contributions	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	(134,700)	0	0	0	0	(134,700)	(24,589)	
Program Cash Result - Surplus/(Deficit)	(2,934,000)	0	0	0	5,600	(2,928,400)	(1,365,072)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Planning Policy and Natural Environment								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Operating Grants - Environmental Planning	60,000	0	62,000	0	54,600	176,600	107,641	26
Applicant Funded DCP's/LEP's	0	0	0	0	0	0	29,982	
Community Planning - Contributions	0	0	0	0	0	0	0	
Fees and Charges	172,100	0	0	0	0	172,100	73,121	
Applicant Funded Proposal for Byron Shire LES	0	0	0	0	0	0	0	
Total Operating Revenue	232,100	0	62,000	0	54,600	348,700	210,744	
Operating Expenditure								
Employee and Office Expenses	1,178,900	0	0	0	0	1,178,900	589,962	26
Get a Grip on Cane Toads	0	0	0	0	0	0	0	
Environmental Strategic Studies/Plans	1,532,500	0	107,000	60,000	(295,400)	1,404,100	553,603	
Environmental Levy Works and Services Program	138,200	0	0	0	(10,000)	128,200	34,720	
Other Projects	0	0	0	0	0	0	0	
Tweed Byron Bush Futures Project	0	0	0	0	0	0	0	26
Council Funded Local Environment Plans	0	0	0	0	0	0	0	
Koala Connections	0	0	0	0	0	0	0	
Applicant Funded Local Environment Plans	0	0	0	0	0	0	13,061	
Applicant Funded Proposal for Byron Shire LES	0	0	0	0	0	0	0	
Indirect Costs	472,300	0	0	0	1,600	473,900	236,148	26
Total Operating Expenditure	3,321,900	0	107,000	60,000	(303,800)	3,185,100	1,427,494	
Operating Result - Surplus/(Deficit)	(3,089,800)	0	(45,000)	(60,000)	358,400	(2,836,400)	(1,216,751)	
Operating Cash Result - Surplus/(Deficit)	(3,089,800)	0	(45,000)	(60,000)	358,400	(2,836,400)	(1,216,751)	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	1,089,600	0	0	60,000	(360,000)	789,600	222,603	26
Transfer from Reserves - Developer Contributions	14,900	0	0	0	0	14,900	0	
Transfer from Reserves - Unexpended Grants	59,800	0	0	0	0	59,800	56,945	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0	
Loan Income	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	
Transfer To Capital Grants and Contributions	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	1,164,300	0	0	60,000	(360,000)	864,300	279,548	
Program Cash Result - Surplus/(Deficit)	(1,925,500)	0	(45,000)	0	(1,600)	(1,972,100)	(937,202)	

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4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Environment & Compliance								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Fees and Charges - Discretionary	420,800	0	0	0	20,000	440,800	472,292	
Miscellaneous Revenues	5,000	0	0	0	0	5,000	660	
Compliance Fees & Charges	30,500	0	0	0	0	30,500	13,707	
Compliance Miscellaneous Revenues	15,100	0	0	0	0	15,100	6,565	
Fees and Charges - Regulated	12,500	0	0	0	0	12,500	12,916	
Fees and Charges - Discretionary	44,300	0	0	0	0	44,300	21,462	
Fines and Other Revenues	1,739,000	0	0	0	0	1,739,000	634,725	
Total Operating Revenue	2,267,200	0	0	0	20,000	2,287,200	1,162,327	
Operating Expenditure								
Health Employee Costs	479,600	0	0	0	0	479,600	282,288	
Compliance Employee Costs	594,200	0	0	0	0	594,200	296,549	
Operating Expenses	381,600	0	0	0	0	381,600	165,551	
Indirect Costs	591,900	0	0	0	2,100	594,000	295,950	
Ranger Employee Costs	375,400	0	0	0	0	375,400	255,300	
Operating Expenses	223,700	0	0	0	0	223,700	124,453	
Public Order and Safety Operating Expenses	72,800	0	0	0	0	72,800	66,256	
Total Operating Expenditure	2,719,200	0	0	0	2,100	2,721,300	1,486,346	
Operating Result - Surplus/(Deficit)	(452,000)	0	0	0	17,900	(434,100)	(324,019)	
Operating Cash Result - Surplus/(Deficit)	(452,000)	0	0	0	17,900	(434,100)	(324,019)	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	325,300	0	0	0	0	325,300	151,886	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	324,600	0	34,900	0	0	359,500	181,497	
Capital Purchases	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	700	0	(34,900)	0	0	(34,200)	(29,611)	
Program Cash Result - Surplus/(Deficit)	(451,300)	0	(34,900)	0	17,900	(468,300)	(353,630)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Economic Development								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Sponsorship / Contributions	0	0	0	0	0	0	0	
Other Income	10,800	0	0	0	0	10,800	3,653	
Operating Grants	0	0	0	0	0	0	0	
Total Operating Revenue	10,800	0	0	0	0	10,800	3,653	
Operating Expenditure								
Tourism	162,900	0	0	0	0	162,900	124,735	
Support Services	192,400	0	0	0	600	193,000	96,198	28
Economic Development and Tourism Coordinator	301,800	0	50,000	0	(36,500)	315,300	114,532	28
Events	235,000	0	0	0	0	235,000	91,645	
Economic Development	32,200	0	6,000	0	(10,300)	27,900	29,475	28
Total Operating Expenditure	924,300	0	56,000	0	(46,200)	934,100	456,585	
Operating Result - Surplus/(Deficit)	(913,500)	0	(56,000)	0	46,200	(923,300)	(452,932)	
Operating Cash Result - Surplus/(Deficit)	(913,500)	0	(56,000)	0	46,200	(923,300)	(452,932)	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	317,500	0	0	0	(36,500)	281,000	68,649	28
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	50,000	0	0	50,000	0	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0	
Loan income	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	10,300	10,300	0	28
Capital Purchases	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	317,500	0	50,000	0	(46,800)	320,700	68,649	
Program Cash Result - Surplus/(Deficit)	(596,000)	0	(6,000)	0	(600)	(602,600)	(384,282)	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019 Infrastructure Services Directorate Summary - Water Director: Phil Holloway Program: Water Services								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Water Supply Management	9,839,600	0	0	0	0	9,839,600	5,636,337	
Water Supply Operations	0	0	0	0	0	0	0	
Total Operating Revenue	9,839,600	0	0	0	0	9,839,600	5,636,337	
Operating Expenditure								
Water Supply Management	8,528,900	0	0	0	4,600	8,533,500	4,419,510	
Total Operating Expenditure	8,528,900	0	0	0	4,600	8,533,500	4,419,510	
Operating Result - Surplus/(Deficit)	1,310,700	0	0	0	(4,600)	1,306,100	1,216,826	
Operating Cash Result - Surplus/(Deficit)	1,310,700	0	0	0	(4,600)	1,306,100	1,216,826	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	1,717,500	0	100,000	0	0	1,817,500	188,171	
Transfer from Reserves - Developer Contributions	2,069,900	0	(322,500)	0	365,000	2,112,400	6,850	
Capital Grants and Contributions	0	0	0	0	0	0	0	
Developer Contributions	600,000	0	0	0	(300,000)	300,000	0	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	1,910,700	0	0	0	(304,600)	1,606,100	0	
Capital Purchases	3,787,400	0	(222,500)	0	365,000	3,929,900	813,555	
Capital Cash Result - Surplus/(Deficit)	(1,310,700)	0	0	0	4,600	(1,306,100)	(618,534)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	598,293	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Water Supply Management								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Operating Grants	88,000	0	0	0	0	88,000	75,762	
Rates and Service Availability Charges	2,448,100	0	0	0	0	2,448,100	2,470,793	
Water Consumption Charges	6,978,800	0	0	0	0	6,978,800	2,823,720	
Contributions	0	0	0	0	0	0	2,500	
Fees	193,700	0	0	0	0	193,700	195,389	
Private Works Income	0	0	0	0	0	0	0	
Extra Charges	17,300	0	0	0	0	17,300	11,323	
Interest on Investments	113,700	0	0	0	0	113,700	56,850	
Total Operating Revenue	9,839,600	0	0	0	0	9,839,600	5,636,337	
Management Expenditure								
Management & Administration	0	0	0	0	0	0	367	
Engineering & Supervision	120,300	0	0	0	0	120,300	75,520	
S&B Engineering	0	0	0	0	0	0	32,971	
Employee Costs - Compliance	101,100	0	0	0	0	101,100	1,934	
Employee Costs - Administration and Education	141,200	0	0	0	0	141,200	88,482	
Meter Reading Contract	37,500	0	0	0	0	37,500	17,983	
Training and Recruitment	10,300	0	0	0	0	10,300	1,455	
Administration Expenses	350,300	0	0	0	0	350,300	132,333	
Abandonments	10,600	0	0	0	0	10,600	5,409	
Indirect Costs	1,299,400	0	0	0	4,600	1,304,000	649,698	29
General Maintenance	6,130,800	0	0	0	0	6,130,800	3,209,412	
Mullumbimby	327,400	0	0	0	0	327,400	203,946	
Total Operating Expenditure	8,528,900	0	0	0	4,600	8,533,500	4,419,510	
Management Result - Surplus/(Deficit)	1,310,700	0	0	0	(4,600)	1,306,100	1,216,826	
Management Result - Surplus/(Deficit)	1,310,700	0	0	0	(4,600)	1,306,100	1,216,826	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	459,700	0	100,000	0	0	559,700	14,515	
Transfer from Reserves - Developer Contributions	1,259,900	0	0	0	0	1,259,900	0	29
Loan Income	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	
Developer Contributions	600,000	0	0	0	(300,000)	300,000	0	29
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	1,910,700	0	0	0	(304,600)	1,606,100	0	29
Capital Purchases	1,719,600	0	100,000	0	0	1,819,600	532,767	
Capital Cash Result - Surplus/(Deficit)	(1,310,700)	0	0	0	4,600	(1,306,100)	(518,252)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	698,574	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Water Supply - Capital Works Bangalow								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Transfer To Reserves	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	
2019/2020 Budget Review as at 31st December 2019								
Program: Water Supply - Capital Works Brunswick Heads								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Loan income	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Loan Principal Repayments	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	
2019/2020 Budget Review as at 31st December 2019								
Program: Water Supply - Capital Works Byron Bay								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	480,300	0	0	0	0	480,300	31,365	
Transfer from Reserves - Developer Contributions	260,000	0	0	0	365,000	625,000	0	29
Less:- Capital Expenditure								
Transfer To Reserves	0	0	0	0	0	0	0	
Capital Purchases	740,300	0	0	0	365,000	1,105,300	0	29
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	31,365	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	31,365	

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4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Water Supply - Capital Works Mullumbimby								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	422,500	0	0	0	0	422,500	0	
Transfer from Reserves - Developer Contributions	500,000	0	(422,500)	0	0	77,500	0	
Less:- Capital Expenditure								
Transfer To Reserves	0	0	0	0	0	0	0	
Capital Purchases	922,500	0	(422,500)	0	0	500,000	131,646	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	(131,646)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	(131,646)	
2019/2020 Budget Review as at 31st December 2019								
Program: Water Supply - Capital Works Ocean Shores								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	355,000	0	0	0	0	355,000	142,291	
Transfer from Reserves - Developer Contributions	50,000	0	100,000	0	0	150,000	6,850	
Less:- Capital Expenditure								
Transfer To Reserves	0	0	0	0	0	0	0	
Capital Purchases	405,000	0	100,000	0	0	505,000	149,141	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019 Infrastructure Services Directorate Summary - Sewerage Director: Phil Holloway Program: Sewerage Services								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Revenue								
Sewer Supply Management	16,213,800	0	0	0	0	16,213,800	13,546,107.69	
Sewer Supply Operations	0	0	0	0	0	0	0	
Total Operating Revenue	16,213,800	0	0	0	0	16,213,800	13,546,108	
Operating Expenditure								
Sewer Supply Management	11,841,300	0	0	0	(472,300)	11,369,000	6,493,463.56	
Total Operating Expenditure	11,841,300	0	0	0	(472,300)	11,369,000	6,493,464	
Operating Result - Surplus/(Deficit)	4,372,500	0	0	0	472,300	4,844,800	7,052,644	
Operating Cash Result - Surplus/(Deficit)	4,372,500	0	0	0	472,300	4,844,800	7,052,644	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves	4,911,900	0	618,200	0	7,700	5,537,800	1,033,412	
Transfer from Reserves - Developer Contributions	3,234,800	0	20,000	0	121,500	3,376,300	1,160,510	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0	
Loan income	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	
Developer Contributions	1,400,000	0	0	0	(400,000)	1,000,000	485,949	
Less:- Capital Expenditure								
Loan Principal Repayments	1,921,300	0	0	0	163,800	2,085,100	314,777	
Transfer To Reserves	3,851,200	0	0	0	(91,500)	3,759,700	485,949	
Transfer To Unexpended Loans	0	0	0	0	0	0	0	
Capital Purchases	8,146,700	0	638,200	0	129,200	8,914,100	2,193,922	
Capital Cash Result - Surplus/(Deficit)	(4,372,500)	0	0	0	(472,300)	(4,844,800)	(314,777)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	6,737,867	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Sewerage Services - Management								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
Operating Grants	74,300	0	0	0	0	74,300	75,520	
Rates and Service Availability Charges	10,533,600	0	0	0	0	10,533,600	11,064,602	
User Charges	5,186,100	0	0	0	0	5,186,100	2,175,872	
Contributions	0	0	0	0	0	0	2,500	
Fees	214,900	0	0	0	0	214,900	102,838	
Private Works Income	0	0	0	0	0	0	0	
Extra Charges	42,700	0	0	0	0	42,700	24,072	
Interest on Investments	162,200	0	0	0	0	162,200	100,704	
Total Operating Revenue	16,213,800	0	0	0	0	16,213,800	13,546,108	
Management Expenditure								
Management & Administration	0	0	0	0	0	0	5,031	
Engineering & Supervision	120,300	0	0	0	0	120,300	85,154	
Engineering S64 Assessment	0	0	0	0	0	0	39,615	
Employee Costs - Compliance	101,100	0	0	0	0	101,100	3,273	
Employee Costs - Administration and Education	162,300	0	0	0	0	162,300	89,400	
Meter Reading Contract	34,500	0	0	0	0	34,500	16,327	
Training and Recruitment	22,300	0	0	0	0	22,300	0	
Administration Expenses	283,500	0	0	0	0	283,500	152,340	
Abandonments	52,900	0	0	0	0	52,900	54,315	
Other Expenses	2,200	0	0	0	0	2,200	24,977	
Debt Servicing	3,143,400	0	0	0	(478,900)	2,664,500	1,386,293	30
Indirect Costs	1,673,000	0	0	0	6,600	1,679,600	836,496	30
General Operation	0	0	0	0	0	0	0	
Plant Running Expenses	67,400	0	0	0	0	67,400	10,574	
General Maintenance	6,178,400	0	0	0	0	6,178,400	3,789,349	
Private Works Expenses	0	0	0	0	0	0	0	
Byron Bay System	0	0	0	0	0	0	320	
Total Operating Expenditure	11,841,300	0	0	0	(472,300)	11,369,000	6,493,464	
Operating Result - Surplus/(Deficit)	4,372,500	0	0	0	472,300	4,844,800	7,052,644	
Operating Cash Result - Surplus/(Deficit)	4,372,500	0	0	0	472,300	4,844,800	7,052,644	
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	115,200	0	100,000	0	5,000	220,200	120,666	30
Transfer from Reserves - Developer Contributions	1,270,400	0	0	0	0	1,270,400	371,659	
Loan Income	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	
Developer Contributions	1,400,000	0	0	0	(400,000)	1,000,000	485,949	30
Less:- Capital Expenditure								
Loan Principal Repayments	1,921,300	0	0	0	163,800	2,085,100	314,777	30
Transfer To Reserves	3,851,200	0	0	0	(91,500)	3,759,700	485,949	30
Capital Purchases	1,385,600	0	100,000	0	5,000	1,490,600	492,325	30
Capital Cash Result - Surplus/(Deficit)	(4,372,500)	0	0	0	(472,300)	(4,844,800)	(314,777)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	6,737,867	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Sewerage Supply - Capital Works Bangalow								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves - Internal Reserves	81,300	0	145,200	0	2,700	229,200	69,763	30
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Capital Purchases	81,300	0	145,200	0	2,700	229,200	69,763	30
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	

2019/2020 Budget Review as at 31st December 2019								
Program: Sewerage Supply - Capital Works Brunswick Heads								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves	429,900	0	0	0	0	429,900	110,958	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Capital Purchases	429,900	0	0	0	0	429,900	110,958	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	

2019/2020 Budget Review as at 31st December 2019								
Program: Sewerage Supply - Capital Works Byron Bay								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves	2,021,300	0	234,000	0	0	2,255,300	599,963	
Transfer from Reserves - Developer Contributions	1,067,100	0	0	0	121,500	1,188,600	358,649	30
Less:- Capital Expenditure								
Capital Purchases	3,088,400	0	234,000	0	121,500	3,443,900	958,612	30
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019								
Program: Sewerage Supply - Capital Works Mullumbimby								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves	2,264,200	0	139,000	0	0	2,403,200	132,062	
Transfer from Reserves - Developer Contributions	897,300	0	20,000	0	0	917,300	430,202	
Less:- Capital Expenditure								
Capital Purchases	3,161,500	0	159,000	0	0	3,320,500	562,263	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	

2019/2020 Budget Review as at 31st December 2019								
Program: Sewerage Supply - Capital Works Ocean Shores								
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19	Note
CAPITAL MOVEMENTS								
Add:- Capital Income								
Transfer from Reserves	0	0	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	
Less:- Capital Expenditure								
Capital Purchases	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 31st December 2019 Capital Expenditure Summary							
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
GENERAL FUND							
Corporate & Community Services Capital Expenditure							
Governance Services	0	0	0	0	0	0	0
Information Services	0	0	0	0	0	0	0
Sandhills	8,400	0	7,000	0	0	13,400	12,335
Public Libraries	46,000	0	0	0	27,700	73,700	10,995
TOTAL CORPORATE & COMMUNITY SERVICES CAPITAL EXPENDITURE	52,400	0	7,000	0	27,700	87,100	23,330
Infrastructure Services Capital Expenditure							
Asset Management Planning	0	0	0	0	0	0	0
Projects & commercial Development	236,400	0	0	0	(202,400)	34,000	0
Emergency Services	250,000	0	(6,900)	0	0	243,100	240,929
Depot Services & Fleet Management	920,000	0	0	0	500,000	1,320,000	0
Local Roads & Drainage	33,574,500	0	399,400	(342,200)	3,275,200	36,906,900	25,694,100
RMS	310,000	0	0	0	0	310,000	0
Open Space and Recreation	3,341,900	0	627,500	505,400	400,000	4,974,800	2,011,611
Waste Disposal Facility	1,280,300	0	169,000	0	0	1,449,300	516,227
Cavanabah Centre	56,100	0	0	0	0	56,100	35,469
First Sun Holiday Park	442,000	0	0	0	0	442,000	16,667
Suffolk Park Holiday Park	292,000	0	250,000	0	0	542,000	156,319
Facilities Management	1,070,700	0	(52,100)	(70,000)	70,000	1,018,600	548,045
TOTAL INFRASTRUCTURE SERVICES CAPITAL EXPENDITURE	41,673,900	0	1,386,900	193,200	4,042,800	47,296,800	29,219,366
Sustainable Environment & Economy							
Environment & Compliance	0	0	0	0	0	0	0
TOTAL SUSTAINABLE ENVIRONMENT & ECONOMY	0	0	0	0	0	0	0
TOTAL GENERAL FUND CAPITAL EXPENDITURE	41,726,300	0	1,393,900	193,200	4,070,500	47,383,900	29,242,696
Water Capital Expenditure							
Miscellaneous	1,719,600	0	100,000	0	0	1,819,600	532,767.46
Bangalow	0	0	0	0	0	0	0.00
Brunswick Heads	0	0	0	0	0	0	0.00
Byron Bay	740,300	0	0	0	365,000	1,105,300	0.00
Mullumbimby	922,500	0	(422,500)	0	0	500,000	131,646.47
Ocean Shores	405,000	0	100,000	0	0	505,000	149,141
TOTAL WATER CAPITAL EXPENDITURE	3,787,400	0	(222,500)	0	365,000	3,929,900	813,555
Sewer Capital Expenditure							
Miscellaneous	1,385,600	0	100,000	0	5,000	1,490,600	492,325.42
Bangalow	81,300	0	145,200	0	2,700	229,200	59,762.99
Brunswick Heads	429,900	0	0	0	0	429,900	110,958.16
Byron Bay	3,088,400	0	234,000	0	121,500	3,443,900	958,612.00
Mullumbimby	3,161,500	0	159,000	0	0	3,320,500	562,263.47
Ocean Shores	0	0	0	0	0	0	0
TOTAL SEWER CAPITAL EXPENDITURE	8,146,700	0	638,200	0	129,200	8,914,100	2,193,922
TOTAL CAPITAL EXPENDITURE	53,660,400	0	1,809,600	193,200	4,564,700	60,227,900	32,250,173

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BUDGET VARIATION EXPLANATIONS

The following notes detail the material budget variations from the 2019/20 Original Budget to the Revised Budget Estimates as at 31 December 2019.

- Note Reference:** 1
Program: General Managers Program
Budget Variance: Operating Income \$28,000
 Operating Expenditure \$295,600
 Transfer from Reserves \$267,600
Reason for Variance: It is proposed to increase operating income due to legal fees recovered. It is proposed to increase operating expenditure to reflect the actual and committed legal expenditure known by Council with a small buffer. This increase can be offset by the income received for the legal fees recovered and a transfer from the legal services reserve of \$267,600. It is also proposed to include a budget of \$30,000 for a community satisfaction survey that is to be brought forward from the 2020/21 financial year. This can be offset through support service costs.
- Note Reference:** 2
Program: People & Culture
Budget Variance: Operating Income \$80,400
 Operating Expenditure \$15,000
 Transfer to Reserves \$65,400
Reason for Variance: It is proposed to increase operating expenditure by \$12,300 to assist with the cost of urgent recruiting the Children's Services Co-Ordinator. This can be funded through an increase against oncosts recovered. It is also proposed to increase the budget for health and wellbeing initiatives (\$5,000) and the employee assistance program (\$10,000). These can be funded from a Statecover performance rebate of \$80,400 with the remaining \$65,400 being transferred to the People & Culture reserve for use on work place health and safety projects in the future.
- Note Reference:** 3
Program: Councillor Services
Budget Variance: Operating Expenditure (\$1,700)
Reason for Variance: It is proposed to increase operating expenditure by \$2,800 for the contribution to the Rous County Council for weed control to bring the budget into line with actual expenditure. It is proposed to decrease the contribution to the Byron Writers Festival by \$5,100 as this contribution is budgeted for in the festival funding support budget within the Economic Development program (account 2017.4). There is also a support service cost increase of \$600.
- Note Reference:** 4
Program: General Purpose Revenues
Budget Variance: Operating Income (\$282,900)
 Transfer to Reserves (\$192,100)
Reason for Variance: It is proposed to decrease operating income by \$342,100 due to the estimated amount of interest to be earned on investments being less than anticipated \$150,000 for general interest and \$192,100 for

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developer contribution interest. Interest rates are at an all time low and it is likely Council will not earn what is currently in the budget. \$192,100 of this is related to developer contribution interest that would normally be transferred to reserves. It is also proposed to increase rate income (\$26,200) due to additional income expected from growth in assessments, an increase for extra charges on overdue rates (\$25,000) and a decrease in pensioner abandonments (\$8,000)..

- Note Reference:** 5
Program: Financial Services
Budget Variance: Operating Income \$5,000
 Operating Expenditure \$5,000
Reason for Variance: It is proposed to increase operating income due an expected increase in 603 certificates issued. This can be offset through support service costs.
- Note Reference:** 6
Program: Information Services
Budget Variance: Operating Expenditure (\$33,000)
 Transfer from Reserves (\$33,000)
Reason for Variance: It is proposed to decrease operating expenditure by \$33,000 due to the need to fund a Community Resilience Network in the Community Development program. This \$33,000 is a decrease to the Information Technology Strategic Plan actions due to estimated works coming in under budget. This can be returned to the Information Services reserve and fund the Community Resilience Network in the Community Development program. It is also proposed to decrease the Information Technology Strategic Plan actions by a further \$30,000 and redirect this to lease payments as additional equipment is being acquired to build a more resilient network to satisfy Business Continuity and Disaster Recovery requirements. It is proposed to decrease operating expenditure by \$1,700 to reflect the actual expenditure for the Nearmap subscription. This can be offset through support service costs.
- Note Reference:** 7
Program: Corporate Services
Budget Variance: Operating Expenditure \$0
Reason for Variance: Council resolved through Resolution 19-498 to allocate \$22,000 in the second Quarter Budget Review of the 2019/20 budget to support the implementation of the Byron Model recommendations. This can be offset through support service costs. It is also proposed to move \$13,000 from grants management to Integrated planning.
- Note Reference:** 8
Program: Community Development
Budget Variance: Operating Expenditure (\$89,100)
 Transfer from Reserves \$41,600
 Transfer to Reserves \$69,500
Reason for Variance: It is proposed to increase operating expenditure due to an additional budget being allocated for the Community Resilience Network (\$33,000) and the staff Christmas party (\$7,800). It is also proposed

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to decrease the roof works at Brunswick Valley Community Centre by \$70,000 as the works will not occur this financial year. It is proposed this funding be used for the foyer ergonomics and security project in the facilities management program.

There are also estimated salary savings of \$69,500 due to vacant positions that can be transferred to the Community Development Reserve for use on future projects.

It is proposed to decrease operating expenditure for the community pre school maintenance (\$19,700) and the condition assessment of buildings (\$21,700) as these budgets will not be expended in 2019/20. These can be returned to the Community Building Maintenance reserve.

It is proposed to create a \$50,000 budget for homelessness projects funded from donations to the Lone Goat Gallery. The funding for the Lone Goat Gallery provided by Council will then be used for the homelessness projects.

Note Reference: 9
Program: Sandhills
Budget Variance: Operating Expenditure \$500
Reason for Variance: Support service cost increase.

Note Reference: 10
Program: Other Childrens Services
Budget Variance: Operating Expenditure \$300
Reason for Variance: Support service cost increase.

Note Reference: 11
Program: Public Libraries
Budget Variance: Operating Income \$22,700
 Operating Expenditure \$700
 Capital Income \$27,700
 Capital Expenditure \$27,700
Reason for Variance: It is proposed to increase operating income by \$22,700 as the actual per capita grant received is higher than the current budget. The Local Priority Grant received is also higher than the current budget which is offset with an increase of the budget against the works. A support service cost increase of \$700.

Note Reference: 12
Program: Supervision & Administration
Budget Variance: Operating Expenditure \$0
Reason for Variance: Support service cost adjustments.

Note Reference: 13
Program: Asset Management Planning
Budget Variance: Operating Expenditure \$0
Reason for Variance: Support service cost adjustments.

Note Reference: 14
Program: Projects & Commercial Development
Budget Variance: Operating Expenditure \$200
 Capital Expenditure (\$202,400)
 Transfer from Reserves (\$202,400)

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Reason for Variance: It is proposed to decrease the budgets for the Tyagarah Airfield sub-division works (\$50,000), Lot 22 Mullumbimby (\$101,400), Lot 102 Depot Relocation (\$21,000) and Lot 12 Bayshore Drive Remediation (\$30,000) as not all of the budgets will be expended in the 2019/20 financial year.

Note Reference: 15
Program: Emergency Services
Budget Variance: Operating Expenditure \$500
Reason for Variance: Support service cost adjustments.

Note Reference: 16
Program: Depot Management
Budget Variance: Operating Expenditure \$1,100
 Capital Expenditure \$500,000
 Transfer from Reserves \$501,100
Reason for Variance: It is proposed to increase capital expenditure by \$500,000 to allow for the purchase of fleet that did not occur in 2018/19. This can be funded through the plant reserve. A support service cost adjustment of \$1,100 is also required.

Note Reference: 17
Program: Local Roads & Drainage
Budget Variance: Operating Income \$92,100
 Operating Expenditure \$194,500
 Transfer from Reserves (\$612,300)
 Capital Income \$3,838,900
 Capital Expenditure \$3,286,300
Reason for Variance: It is proposed to increase operating expenditure due to \$75,000 being required for street lighting, funded from an unexpended NSW Crime Prevention Grant and moving \$52,100 from capital to operating for the Integrated Transport Management Strategy. It is also proposed to include an income and expenditure budget of \$92,100 for bus shelters at Mullumbimby High School. These will not be Council assets so have been classified under private works.

During December 2019, Council refinanced a loan with a more favorable interest rate. This has created interest savings to the General Fund of \$32,500 for the final six months of the financial year. In addition to this, loan principal repayments increased by approximately \$11,100 due to the refinancing, creating a net saving of \$21,400.

It is proposed to increase **Capital Expenditure** by \$3,286,300 due to the following:-

Loan principal repayments increased by approximately \$11,100 due to the loan refinancing.

As part of the 2019 election commitment, the NSW Government has granted Council \$25 million spread over 3 years for Tourism Impacts Infrastructure Projects. As part of the funding agreement, Council is expected to expend \$3,595,000 this financial year of which \$3,195,000 is within the Local Roads and Drainage program. A

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summary of these projects are listed below with a further breakdown in attachment 3.

\$600,000	44288 – Major Patch program.
\$1,000,000	44289 – Pavement Asphalt Overlay program.
\$1,000,000	44290 – Reseal program. This is in addition to the existing budget of \$1,518,200.
\$400,000	44283.059 - Bangalow Road.
\$100,000	44283.061 - The Pocket Road Stage 2.
\$45,000	44284.004 - Brunswick Heads - South Arm Carpark.
\$50,000	44281.012 - Suffolk Park - Bangalow Road Onroad Cycle Path.

Other Capital works:-

(\$52,100)	44286.007 Integrated Shire-wide Transport Strategy – Duplicated ledger number - moved to operating expenditure.
\$456,000	44026.015 - Bridge - South Arm – The tender was higher than the budget. This adjustment will bring the budget up to the tender amount. This can be funded from a Roads to Recovery (RTR) grant.
(\$1,100,000)	44283.059 - Bangalow Road – Although this is showing as a decrease, there is still be a budget of \$400,000 that has been added in the above table funded by the election commitment grant funds over three years. This \$1,100,000 is funded from the Infrastructure Renewal Reserve (\$636,300) and the 2017/18 Special Rate reserve (\$463,700) which can be removed and directed to other projects shown below.
\$210,000	44281.007 Cycleway - Bangalow Rd/Broken Head Rd – A minor redesign is required to resolve conflicts with private driveways and productivity has been slower than estimated at the design stage. This can be funded from the Infrastructure Renewal reserve.
\$100,000	44281.009 E'dale Road Shared path from Quarry – \$72,000 of this project was removed from the budget at the September QBR to fund the additional costs for the Multi Use of the Rail Corridor project in the Open Space program as additional investigation works were required. This project can now be returned to the budget and funded from the Infrastructure Renewal reserve.
\$40,000	44282.017 Approaches to Tallow Creek footbridge - \$2,800 of this project was removed from the budget at the September QBR as additional funding was required for investigation works. This project can now be returned to the budget and funded from the Infrastructure Renewal reserve.
\$300,000	44282.029 I&I Project Mullumbimby - Stormwater Upgrade - Stormwater network camera inspections have highlighted stormwater pipes that are in a very poor condition. Various renewals are required to

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\$126,500	stop stormwater getting into sewer pipes. This can be funded from the Infrastructure Renewal reserve. 44283.032 The Pocket Road Segment 568.10 - Geo Tech investigation during the design stage did not pick up poor soil conditions with one retaining wall. The redesign has resulted in additional costs to the project. This can be funded from savings in Settlement Road (below) and the Infrastructure Renewal reserve.
(\$90,200)	44283.069 Settlement Road – reconstruction. This project came in under budget. It is proposed to redirect funds to the Pocket Road project, above.
\$40,000	44283.076 Brunswick Heads Scout Hall Road Safety Improvements – It is proposed to add a budget for these works as a road safety issue exists at this location. This can be funded from the 2017/18 Special Rate Variation reserve.
\$50,000	44284.003 - Gordon Street Parking Improvements – It is proposed to add a budget for this projects as there are ongoing parking issues with the RFS at this location. This can be funded from the 2017/18 Special Rate Variation reserve.
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Transfer from Reserves decreased by **\$612,300** due to the following:-

Internal Reserves (\$323,700)

(\$1,100,000)	44283.059 - Bangalow Road
\$210,000	44281.007 Cycleway - Bangalow Rd/Broken Head Rd
\$100,000	44281.009 E'dale Road Shared path from
\$40,000	44282.017 Approaches to Tallow Creek
\$300,000	44282.029 I&I Project Mullumbimby - Stormwater
\$126,500	44283.032 The Pocket Road Segment 568.
(\$90,200)	44283.069 Settlement Road – reconstruction
\$40,000	44283.076 Brunswick Heads Scout Hall Road Safety
\$50,000	44284.003 - Gordon Street Parking Improvements

Developer Contributions (\$363,600). It is proposed to remove the below developer contributions funding as they are not linked to any works;

\$123,600	Lismore Road Off-Road Shared Path Investigations.
\$200,000	The Pocket Road Segment 568.10 (CH1.79-2.81km).

Unexpended Grant \$75,000

\$75,000	3121.005 Lighting - NSW Crime Prevention Grant.
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Capital income increased by **\$3,838,900** due to:-

\$3,195,000	Various - Tourism Impacts Infrastructure Projects. A breakdown of these can be seen in attachment 3.
\$456,000	Bridge - South Arm.
\$187,900	Byron Bypass income form 2018/19.

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Note Reference:	18
Program:	RMS
Budget Variance:	Operating Expenditure \$600
Reason for Variance:	Support service cost adjustment.

Note Reference:	19
Program:	Open Spaces and Recreation
Budget Variance:	Operating Income \$13,700 Operating Expenditure \$4,400 Capital Income \$400,000 Capital Expenditure \$400,000
Reason for Variance:	<p>It is proposed to increase operating income due to actual income for the contribution for the Crown land maintenance being higher than the budget (\$3,700) and an increase in actual cemetery income received (\$10,000).</p> <p>As mentioned in the Local Roads and Drainage program above, the NSW Government has granted Council \$25 million spread over 3 years for Tourism Impacts Infrastructure Projects. As part of the funding agreement, Council is expected to expend \$3,595,000 this financial year of which \$400,000 is within the Open Space and Recreation program;</p> <p>\$400,000 4838.001 - Sandhills Estate Activation & Pedestrian Linkages – This project was identified in the funding application for the Tourism Impacts Infrastructure Projects grant.</p>

Note Reference:	20
Program:	Waste & Recycling
Budget Variance:	Operating Income \$80,000 Operating Expenditure \$672,100 Transfer from Reserves \$592,100
Reason for Variance:	<p>It is proposed to increase operating income and expenditure due to approved grants for the Own It and Act grant (\$25,000) and the Butt Free Byron Shire phase 2 project (\$55,000).</p> <p>It is proposed to add a budget of \$50,000 for preliminary investigations into material found in Simpsons Creek and \$50,000 for the progression of Myocum quarry as a resource recovery facility.</p> <p>It is proposed to increase the budget for organics disposal by \$488,800 due to the Lismore waste facility closing mid August due to fire, and the increased gate fee and transport costs associated with taking the organics to Phoenix recyclers at Yatala.</p> <p>It is also proposed to adjust the support service costs by \$3,300.</p> <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>

Note Reference:	21
Program:	Cavanbah Centre
Budget Variance:	Operating Income \$4,000 Operating Expenditure \$800

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Reason for Variance: It is proposed to increase the budget for sportsfield user charges as they are currently trending higher than the budget. A support service cost adjustment of \$800 is also required.

Note Reference: 22

Program: First Sun Holiday Park

Budget Variance: Operating Expenditure \$0

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 covered by the Holiday Park Reserve.

Note Reference: 23

Program: Suffolk Park Holiday Park

Budget Variance: Operating Expenditure \$0

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 covered by the Holiday Park Reserve.

Note Reference: 24

Program: Facilities Management

Budget Variance: Operating Income \$36,400
Operating Expenditure \$199,300
Transfer from Reserves \$198,100
Transfer to Reserves (\$22,300)
Capital Expenditure \$70,000

Reason for Variance: It is proposed to increase operating income due to income from 2018/19 for the Byron Bay pool being receipted this financial year (\$58,700) and a decrease in income for the Clarkes Beach café which council no longer receives rent for (\$22,300). This is offset by a decrease in the transfer to the Crown reserve.

It is proposed to increase operating expenditure due to the following;

\$18,100	Former Mullumbimby Hospital – There are unexpended loan funds that need to be allocated to this project.
\$80,000	Foyer Ergonomics and Security – The Executive Team have endorsed further changes to the front counter area related to ergonomics and security. This can be funded with \$10,000 from the WHS Incentive reserve and a \$70,000 decrease in the budget against the Brunswick Heads Community Centre in the Community Development program.
\$20,000	Admin Building, Walkway Awning at Chambers – Previous maintenance on rusted areas has been ineffective. Replacement costs using different materials are being investigated.
\$20,000	Admin Building, Repairs to Chambers Chiller Water Line. This is currently leaking and in need of repair.
\$15,000	Admin Building, Removal of Rusted Steel Supports for Old Auto Blind System – Council has previously incurred costs to maintain these supports. It is therefore proposed to remove these to eliminate future maintenance costs.

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\$15,000	Admin Building, Replace Back Doors in Chambers – These doors are an emergency exit and open the incorrect way. The internal mechanisms in the doors have failed and are irreparable.
\$20,000	Admin Building, Emergency Exit Gates for Rear Fence – Additional gates required to comply with current Australian standards.
\$10,000	Admin Building, Shade Structure for Community Infrastructure Courtyard – This is required due to limited shade being available.

Note Reference: 25

Program: Development & Certification

Budget Variance: Operating Income \$10,000
Operating Expenditure \$4,400
Capital Income (\$800,000)
Transfer to Reserves (\$800,000)

Reason for Variance: It is proposed to increase operating income by \$10,000 due to actual income for advertising being higher than the budget.
It is proposed to decrease capital income and the transfer to reserves by \$800,000 due to developer contribution income being lower than originally estimated. This does not have an impact on the budget bottom line as all income is transferred to the respective developer contribution reserves.
This lower income does however have a flow on effect by reducing the estimated developer contribution reserve balances at 30 June 2020 which in turn reduces the interest earned on the reserve. An adjustment of \$192,100 has been made against developer contribution interest in the General Purpose Revenue program as outlined in Note 4 above.
Support service cost adjustment of \$4,400.

Note Reference: 26

Program: Planning Policy & Natural Environment

Budget Variance: Operating Income \$54,600
Operating Expenditure (\$303,800)
Transfer from Reserves (\$360,000)

Reason for Variance: It is proposed to increase operating income and expenditure due the following grants being approved;
\$19,100 Integrated Flood Study
\$26,500 Flying Fox Improvements
\$9,000 CMP Scoping Studies

In addition to the above, it is proposed to decrease operating expenditure for the 2019/20 budget line items listed below as they are not going to be expended this financial year. These can be returned to reserves and utilised in the draft 2020/21 budget to fund the same line items;

(\$80,000)	Jonson Street Protection Works Stage 1:D
(\$60,000)	Byron Hospital LEP Amendment
(\$60,000)	Mullum Hospital LEP Amendment
(\$125,000)	Lot 22 Masterplan
(\$25,000)	Lot 12 and Lot 107 Bayshore Drive

**BYRON SHIRE COUNCIL
BUDGET 2019/20
Review as at 31 December 2019**

(\$10,000) CZMP for Byron Bay Embayment

Support service cost adjustment of \$1,600.

Note Reference: 27
Program: Environment & Compliance
Budget Variance: Operating Income \$20,000
 Operating Expenditure \$2,100
Reason for Variance: It is proposed to increase operating income by \$20,000 due to actual income for On-Site Sewage-Operation and Installation Applications being higher than the budget.
 Support service cost adjustment of \$2,100.

Note Reference: 28
Program: Economic Development
Budget Variance: Operating Expenditure (\$46,200)
 Transfer from Reserves (\$36,500)
 Transfer to Reserves \$10,300
Reason for Variance: It is proposed to decrease operating expenditure by \$46,200 for the 2019/20 budget line items listed below as they are not going to be expended this financial year. These can be returned to reserves and utilised in the draft 2020/21 budget to fund the same line items;

(\$28,700) Bay Lane Enhancement Project
 (\$6,700) Byron Trails Visitor Map
 (\$1,100) Small Business Week
 (\$10,300) Annual Business Survey

It is also proposed to move funding for the Byron Writers Festival from the general funding support ledger number (2017.4) to a more specific number (2017.7) for clarity.

Support service cost adjustment of \$600.

Note Reference: 29
Program: Water Supply Operating and Capital
Budget Variance: Operating Expenditure \$4,600
 Transfer to Reserves (\$304,600)
 Capital Income (\$300,000)
 Transfer from Reserves \$365,000
 Capital Expenditure \$365,000
Reason for Variance: It is proposed to increase Capital Expenditure by \$365,000 due to an increase in the estimated cost of the water upgrade relating to the Byron Bay Bypass.
 It is also proposed to decrease capital income and transfer to reserves by \$300,000 due to developer contribution income being lower than originally estimated. This does not have an impact on the budget bottom line as all income is transferred to the developer contribution reserves.
 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).

**BYRON SHIRE COUNCIL
BUDGET 2019/20
Review as at 31 December 2019**

Note Reference:	30
Program:	Sewerage Supply Operating and Capital
Budget Variance:	Operating Expenditure (\$472,300) Transfer to Reserves (\$91,500) Capital Expenditure \$293,000 Transfer from Reserves (\$270,800)
Reason for Variance:	<p>During December 2019, Council refinanced a loan with a more favorable interest rate. This has created interest savings to the sewer fund of \$478,900 for the final six months of the financial year. In addition to this, loan principal repayments increased by approximately \$163,800 due to the refinancing, creating a net saving of \$315,100.</p> <p>It is proposed to increase Capital Expenditure by \$293,000 due to an increase in the estimated cost of the sewer upgrade relating to the Byron Bay Bypass (\$121,500), an increase in asset management costs (\$5,000), a small increase against SPS 1003 capacity upgrade that was not finalised in 2018/19 (\$2,700) and the loan principal adjustment of \$163,800 mentioned above.</p> <p>It is also proposed to decrease capital income and the transfer to reserves by \$400,000 due to developer contribution income being lower than originally estimated. This does not have an impact on the budget bottom line as all income is transferred to the developer contribution reserves.</p> <p>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).</p>

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 2

<u>Account Number</u>	<u>Account Description</u>	<u>Original Budget</u>	<u>Operating / Capital</u>	<u>Income/ Expenditure</u>	<u>Revised Budget at 31 December</u>	<u>Income Increase/ (Decrease)</u>	<u>Expenditure Increase/ (Decrease)</u>	<u>Revised Budget at 30 June</u>	<u>Note Ref</u>
General Managers Office									
2015.091	Support Services Costs Allocated	293,500	Operating	Expenditure	293,500		800	294,300	1
2015.910	Support Services Costs Reallocated	(1,806,600)	Operating	Expenditure	(1,806,600)		(30,800)	(1,837,400)	1
2008.011	Community Satisfaction Survey	7,500	Operating	Expenditure	7,500		30,000	37,500	1
10000	Legal Fees Recovered	0	Operating	Income	0	28,000		28,000	1
20001	Legal Expenses	204,400	Operating	Expenditure	204,400		295,600	500,000	1
4116.001	Transfer from Legal Services Reserve	0	Capital	Income	0	267,600		267,600	1
Total for Program:						295,600	295,600		
People & Culture									
2121.091	Support Services Costs Allocated	77,400	Operating	Expenditure	77,400		400	77,800	2
2121.910	Support Services Costs Reallocated	(817,400)	Operating	Expenditure	(817,400)		(400)	(817,800)	2
2118.005	Recruitment - Advertising Expenses	0	Operating	Expenditure	0		12,300	12,300	2
2121.002	Oncosts Recovered - Indoor	(7,657,700)	Operating	Expenditure	(7,657,700)		(12,300)	(7,670,000)	2
1110.003	Statecover Scheme Performance Rebate	0	Operating	Income	0	80,400		80,400	2
2114.008	Health and Wellbeing Initiatives	5,000	Operating	Expenditure	5,000		5,000	10,000	2
2114.011	Additional EAP Services	10,000	Operating	Expenditure	10,000		10,000	20,000	2
	Transfer to Human Resource reserve	0	Capital	Expenditure	0		65,400	65,400	2
Total for Program:						80,400	80,400		
TOTAL REPORTABLE FOR GENERAL MANAGER						376,000	376,000		
Councillor Services									
2159.091	Support Services Costs	275,500	Operating	Expenditure	275,500		600	276,100	3
2152.003	Contribution - Far North Coast County Cl	109,800	Operating	Expenditure	109,800		2,800	112,600	3
2152.018	Byron Writers Festival	5,100	Operating	Expenditure	5,100		(5,100)	0	3
Total for Program:						-	(1,700)		
General Purpose Revenues									
1121.002	Interest on Unrestricted Investments	1,086,600	Operating	Income	1,086,600	(150,000)		936,600	4
1123.001	Interest on Section 94 Levies-General fund	456,500	Operating	Income	456,500	(192,100)		264,400	4
4149.001	Transfer to Reserves	456,500	Capital	Expenditure	456,500		(192,100)	264,400	4
1111.001	Residential Rates	18,364,100	Operating	Income	18,364,100	26,200		18,390,300	4
1115.001	Extra Charges on Overdue Rates	60,300	Operating	Income	60,300	25,000		85,300	4
1113.001	Pensioner Abandonments	(420,000)	Operating	Income	(420,000)	8,000		(412,000)	4
Total for Program:						(282,900)	(192,100)		
Financial Services									
2239.091	Support Services Costs	251,900	Operating	Expenditure	251,900		(100)	251,800	5
2239.910	Support Services Costs Reallocated	(1,337,900)	Operating	Expenditure	(1,337,900)		5,100	(1,332,800)	5
1131.001	Section 603 Certificates	75,000	Operating	Income	75,000	5,000		80,000	5
Total for Program:						5,000	5,000		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 2

<u>Account Number</u>	<u>Account Description</u>	<u>Original Budget</u>	<u>Operating / Capital</u>	<u>Income/ Expenditure</u>	<u>Revised Budget at 31 December</u>	<u>Income Increase/ (Decrease)</u>	<u>Expenditure Increase/ (Decrease)</u>	<u>Revised Budget at 30 June</u>	<u>Note Ref</u>
Information Services									
2269.091	Support Services Costs	29,300	Operating	Expenditure	29,300		0	29,300	6
2269.910	Support Services Costs Reallocated	(3,022,700)	Operating	Expenditure	(3,022,700)		1,700	(3,021,000)	6
2254.033	NearMap	20,500	Operating	Expenditure	20,500		(1,700)	18,800	6
2257.035	Lease Payments Desktop and Server Hardwa	300,600	Operating	Expenditure	300,600		30,000	330,600	6
2264.001	IT Strategic Plan Actions	520,100	Operating	Expenditure	520,100		(63,000)	457,100	6
4019.101	Transfer from Reserves	93,900	Capital	Income	93,900	(33,000)		60,900	6
Total for Program:						(33,000)	(33,000)		
Corporate Services									
2189.091	Support Services Costs Allocated	356,000	Operating	Expenditure	356,000		(200)	355,800	7
2189.910	Support Services Costs Reallocated	(2,839,300)	Operating	Expenditure	(2,839,300)		(21,800)	(2,861,100)	7
2052.017	Byron Model	0	Operating	Expenditure	0		22,000	22,000	7
2052.004	Integrated Planning, Reporting & Promos	30,000	Operating	Expenditure	30,000		13,000	43,000	7
4095.101	Transfer from Grants Management Reserve	0	Capital	Income	0	13,000		13,000	7
2052.014	Grants Management	30,700	Operating	Expenditure	30,700		(13,000)	17,700	7
4095.101	Transfer from Grants Management Reserve	30,700	Capital	Income	30,700	(13,000)		17,700	7
Total for Program:						0	0		
Community Development									
2369.091	Support Services Costs	247,300	Operating	Expenditure	247,300		1,000	248,300	
2323.011	Community Resilience Network (Disaster Relief)	2,500	Operating	Expenditure	2,500		33,000	35,500	8
4025.101	Transfer from Information Services Reserve	0	Capital	Income	0	33,000		33,000	8
2341.002	Cont. to Staff Christmas Party	6,000	Operating	Expenditure	6,000		7,800	13,800	8
2320.140	Brunswick Valley Community Centre	70,000	Operating	Expenditure	70,000		(70,000)	0	8
2331.001	Salaries & Oncosts	614,900	Operating	Expenditure	614,900		(69,500)	545,400	8
4227.101	Transfer to Community Development Reserve	0	Capital	Income	0		69,500	69,500	8
2320.154	Community Pre Schools	19,700	Operating	Expenditure	19,700		(19,700)	0	8
2320.160	Condition Assessment of Buildings	21,700	Operating	Expenditure	21,700		(21,700)	0	8
4227.101	Transfer from Community Building Maintenance Reserve	41,400	Capital	Income	41,400	(41,400)		0	8
1184.005	Lone Goat Gallery S355 Board of Management	0	Operating	Income	0	50,000		50,000	8
2331.104	Homelessness Projects	0	Operating	Expenditure	0		50,000	50,000	8
Total for Program:						41,600	(19,600)		
Sandhills									
2459.091	Support Services Costs	163,500	Operating	Expenditure	163,500		500	164,000	9
4239.001	Transfer to Childrens Services Reserve	4,900	Capital	Expenditure	4,900			4,900	
Other Childrens Services									
2460.091	Support Services Costs Allocated	89,300	Operating	Expenditure	89,300		300	89,600	10
4101.101	Transfer from Childrens Services Reserve	2,100	Capital	Income	2,100			2,100	
Total for Program:						0	800		

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BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 2

<u>Account Number</u>	<u>Account Description</u>	<u>Original Budget</u>	<u>Operating / Capital</u>	<u>Income/ Expenditure</u>	<u>Revised Budget at 31 December</u>	<u>Income Increase/ (Decrease)</u>	<u>Expenditure Increase/ (Decrease)</u>	<u>Revised Budget at 30 June</u>	<u>Note Ref</u>
Library Services									
2479.091	Support Services Costs	98,400	Operating	Expenditure	98,400		700	99,100	11
1251.001	Library Per Capita Grant	62,000	Operating	Income	62,000	22,700		84,700	11
4252.001	Local Priorities Grant	30,000	Capital	Expenditure	30,000		27,700	57,700	11
4032.101	Capital Contributions	30,000	Capital	Income	30,000	27,700		57,700	11
Total for Program:						50,400	28,400		
TOTAL REPORTABLE FOR CORPORATE & COMMUNITY SERVICES						(218,900)	(212,200)		
Supervision and Administration									
3029.091	Support Services Costs	894,000	Operating	Expenditure	894,000		2,300	896,300	12
3029.910	Support Services Costs Reallocated	(3,027,100)	Operating	Expenditure	(3,027,100)		(2,300)	(3,029,400)	12
Total for Program:						0	0		
Asset Management Planning									
3039.091	Support Services Costs	224,300	Operating	Expenditure	224,300		800	225,100	13
3039.910	Support Services Costs Reallocated	(867,500)	Operating	Expenditure	(867,500)		(800)	(868,300)	13
Total for Program:						0	0		
Projects & Commercial Development									
3019.091	Support Services Costs	78,500	Operating	Expenditure	78,500		200	78,700	14
4680.001	Tyagarah Airfield Subdivision Works	50,000	Capital	Expenditure	50,000		(50,000)	0	14
4680.002	Lot 22 Mullumbimby	106,400	Capital	Expenditure	106,400		(101,400)	5,000	14
4680.003	Lot 102 Depot Relocation	26,000	Capital	Expenditure	26,000		(21,000)	5,000	14
4680.005	Lot 12 Bayshore Drive Byron Bay Remediat	50,000	Capital	Expenditure	50,000		(30,000)	20,000	14
4646.001	Transfer from Property Development Reserve	232,400	Capital	Income	232,400	(202,400)		30,000	14
Total for Program:						(202,400)	(202,200)		
Emergency Services									
3059.091	Support Services Costs	156,200	Operating	Expenditure	156,200		500	156,700	15
Total for Program:						0	500		

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 31 December	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Depot Services and Fleet Management									
3089.091	Support Services Costs - Fleet	419,400	Operating	Expenditure	419,400		1,100	420,500	16
4049.101	Transfer from Plant Reserve	1,084,300	Capital	Income	1,084,300	1,100		1,085,400	16
4754.001	Fleet and Plant Operations	820,000	Capital	Expenditure	820,000		500,000	1,320,000	16
4049.101	Transfer from Plant Reserve	820,000	Capital	Income	820,000	500,000		1,320,000	16
Total for Program:						501,100	501,100		
Local Roads and Drainage									
3169.091	Support Services Costs - Local	2,418,300	Operating	Expenditure	2,418,300		9,000	2,427,300	17
3121.005	NSW Crime Prevention Grant 2018/19	0	Operating	Expenditure	0		75,000	75,000	17
4053.501	Transfer from Unexpended Grant	0	Capital	Income	0	75,000	0	75,000	17
3161.132	Integrated Transport Management Strategy	120,000	Operating	Expenditure	120,000		52,100	172,100	17
44286.007	Integrated Shire-wide Transport Strategy	52,100	Capital	Expenditure	52,100		(52,100)	0	17
44026.015	Bridge - South Arm	1,200,800	Capital	Expenditure	1,200,800		456,000	1,656,800	17
4053.202	Roads To Recovery	607,500	Capital	Income	607,500	456,000		1,063,500	17
44281.012	Suffolk Park - Bangalow Road Onroad Cycle Path	0	Capital	Expenditure	0		50,000	50,000	17
44284.004	Brunswick Heads - South Arm Carpark	0	Capital	Expenditure	0		45,000	45,000	17
44283.059	The Pocket Road Stage 2 (Ch 2,810 - 3,69	0	Capital	Expenditure	0		100,000	100,000	17
44283.061	Bangalow Road (Ch 7,540 - 8,490)	0	Capital	Expenditure	0		400,000	400,000	17
44288.001	Frasers Road - 432.12	0	Capital	Expenditure	0		11,200	11,200	17
44288.002	Tandys Lane - 483.13	0	Capital	Expenditure	0		9,400	9,400	17
44288.003	The Manse Road - 486.14	0	Capital	Expenditure	0		8,500	8,500	17
44288.004	Bayshore Drive - 505.21	0	Capital	Expenditure	0		26,400	26,400	17
44288.005	Hyrarna Crescent - 530.1	0	Capital	Expenditure	0		21,900	21,900	17
44288.006	New Brighton Road - 546.21	0	Capital	Expenditure	0		32,200	32,200	17
44288.007	Leslie Street - 626.22	0	Capital	Expenditure	0		14,800	14,800	17
44288.008	Kurrajong Street - 709.1	0	Capital	Expenditure	0		10,400	10,400	17
44288.009	Riverside Drive - 717.1	0	Capital	Expenditure	0		24,100	24,100	17
44288.010	Rush Court - 718.1	0	Capital	Expenditure	0		14,500	14,500	17
44288.011	Dalley Street - 727.2	0	Capital	Expenditure	0		34,900	34,900	17
44288.012	Azalea Street - 748.31	0	Capital	Expenditure	0		6,200	6,200	17
44288.013	Hardy Avenue - 812.1	0	Capital	Expenditure	0		15,600	15,600	17
44288.014	Strand Avenue - 838.1	0	Capital	Expenditure	0		21,400	21,400	17
44288.015	Balemo Drive - 845.15	0	Capital	Expenditure	0		13,000	13,000	17
44288.016	Weeronga Way - 903.1	0	Capital	Expenditure	0		9,000	9,000	17
44288.017	Centennial Circuit - 1081.11	0	Capital	Expenditure	0		57,600	57,600	17
44288.018	Julian Rocks Drive - 1092.11	0	Capital	Expenditure	0		12,100	12,100	17
44288.019	Julian Rocks Drive - 1092.12	0	Capital	Expenditure	0		31,200	31,200	17
44288.020	Kendall Street - 1101.21	0	Capital	Expenditure	0		20,600	20,600	17
44288.021	Cavvanbah Street - 1105.1	0	Capital	Expenditure	0		16,200	16,200	17
44288.022	Lighthouse Road - 1149.13	0	Capital	Expenditure	0		10,200	10,200	17
44288.023	Bangalow Road - 1190.21	0	Capital	Expenditure	0		19,500	19,500	17
44288.024	Ring Lane - 1264.1	0	Capital	Expenditure	0		7,900	7,900	17
44288.025	Byron Bay Road - 1255.1	0	Capital	Expenditure	0		64,400	64,400	17
44288.026	Main Arm Road - 452.41	0	Capital	Expenditure	0		20,600	20,600	17
44288.027	Parkway Drive - 549.22	0	Capital	Expenditure	0		52,700	52,700	17
44288.028	The Pocket Road - 568.42	0	Capital	Expenditure	0		13,500	13,500	17

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 31 December	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
44289.001	Belongil Crescent - 1094.11	0	Capital	Expenditure	0		356,800	356,800	17
44289.002	Belongil Crescent - 1094.12	0	Capital	Expenditure	0		49,600	49,600	17
44289.003	Lawson Street - 1148.3	0	Capital	Expenditure	0		593,600	593,600	17
44290.001	Armstrong Street - 1041.12	0	Capital	Expenditure	0		16,100	16,100	17
44290.002	Armstrong Street - 1041.13	0	Capital	Expenditure	0		10,200	10,200	17
44290.003	Balun Lane - 957.18	0	Capital	Expenditure	0		7,600	7,600	17
44290.004	Booyun Street - 960.1	0	Capital	Expenditure	0		23,000	23,000	17
44290.005	Border Street - 1117.1	0	Capital	Expenditure	0		27,000	27,000	17
44290.006	Bougainvillea Drive - 512.1	0	Capital	Expenditure	0		24,300	24,300	17
44290.007	Bower Street - 952.1	0	Capital	Expenditure	0		4,900	4,900	17
44290.008	Brandon Street - 1040.1	0	Capital	Expenditure	0		26,000	26,000	17
44290.009	Brookview Court - 515.1	0	Capital	Expenditure	0		19,700	19,700	17
44290.010	Browning Street - 1127.3	0	Capital	Expenditure	0		10,200	10,200	17
44290.011	Brunswick Street - 841.1	0	Capital	Expenditure	0		3,200	3,200	17
44290.012	Bryce Street - 1037.1	0	Capital	Expenditure	0		4,700	4,700	17
44290.013	Byron Street - 950.1	0	Capital	Expenditure	0		45,500	45,500	17
44290.014	Byron Street - 950.2	0	Capital	Expenditure	0		10,900	10,900	17
44290.015	Callistemon Drive - 518.1	0	Capital	Expenditure	0		17,400	17,400	17
44290.016	Childe Street - 1102.12	0	Capital	Expenditure	0		11,500	11,500	17
44290.017	Coachwood Court - 520.1	0	Capital	Expenditure	0		33,100	33,100	17
44290.018	Cowper Street - 1133.2	0	Capital	Expenditure	0		24,000	24,000	17
44290.019	Cudgen Street - 951.1	0	Capital	Expenditure	0		8,500	8,500	17
44290.020	Cudgerie Court - 711.1	0	Capital	Expenditure	0		12,600	12,600	17
44290.021	Dinjerra Place - 722.1	0	Capital	Expenditure	0		13,400	13,400	17
44290.022	Dudgeons Lane - 426.1	0	Capital	Expenditure	0		30,800	30,800	17
44290.023	Fawcett Street - 970.13	0	Capital	Expenditure	0		7,500	7,500	17
44290.024	Federal Drive - 526.31	0	Capital	Expenditure	0		15,100	15,100	17
44290.025	Federal Drive - 526.32	0	Capital	Expenditure	0		93,800	93,800	17
44290.026	Federal Drive - 526.401	0	Capital	Expenditure	0		11,800	11,800	17
44290.027	Federal Drive - 526.402	0	Capital	Expenditure	0		13,300	13,300	17
44290.028	Federal Drive - 526.403	0	Capital	Expenditure	0		7,200	7,200	17
44290.029	Federal Drive - 526.404	0	Capital	Expenditure	0		800	800	17
44290.030	Fern Place - 1088.1	0	Capital	Expenditure	0		8,600	8,600	17
44290.031	Glasgow Street - 1036.1	0	Capital	Expenditure	0		10,100	10,100	17
44290.032	Gloria Street - 827.2	0	Capital	Expenditure	0		7,800	7,800	17
44290.033	Grevillea Avenue - 703.1	0	Capital	Expenditure	0		31,700	31,700	17
44290.034	Hyarama Crescent - 530.2	0	Capital	Expenditure	0		4,400	4,400	17
44290.035	Keith Street - 604.1	0	Capital	Expenditure	0		20,600	20,600	17
44290.036	Kings Road - 586.1	0	Capital	Expenditure	0		20,000	20,000	17
44290.037	Kingsvale Road - 533.12	0	Capital	Expenditure	0		16,900	16,900	17
44290.038	Lagoon Drive - 534.1	0	Capital	Expenditure	0		45,400	45,400	17
44290.039	Lane 6 - 967.1	0	Capital	Expenditure	0		9,100	9,100	17
44290.040	Main Arm road - 452.73	0	Capital	Expenditure	0		17,900	17,900	17
44290.041	Mango Lane - 538.11	0	Capital	Expenditure	0		14,400	14,400	17
44290.042	Manns Road - 770.1	0	Capital	Expenditure	0		37,300	37,300	17
44290.043	Marvell Street - 1131.2	0	Capital	Expenditure	0		24,400	24,400	17
44290.044	McAuleys Lane - 454.11	0	Capital	Expenditure	0		15,100	15,100	17
44290.045	McAuleys Lane - 454.12	0	Capital	Expenditure	0		12,000	12,000	17

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 31 December	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
44290.046	McAuleys Lane - 454.13	0	Capital	Expenditure	0		83,300	83,300	17
44290.047	McGettigans Lane - 539.23	0	Capital	Expenditure	0		12,300	12,300	17
44290.048	Mountain Blue Court - 543.1	0	Capital	Expenditure	0		17,400	17,400	17
44290.049	Myocum Downs Drive - 544.11	0	Capital	Expenditure	0		24,200	24,200	17
44290.050	Myocum Downs Drive - 544.12	0	Capital	Expenditure	0		33,000	33,000	17
4053.215	Infrastructure Election Commitment Grant	0	Capital	Income	0	3,195,000		3,195,000	17
44283.061	Bangalow Road (Ch 7,540 - 8,490)	1,100,000	Capital	Expenditure	1,100,000		(1,100,000)	0	17
4052.101	Transfer from 2017/18 Special Rate Reserve	463,700	Capital	Income	463,700	(463,700)		0	17
4052.101	Transfer from Infrastructure Renewal Reserve - Byron Bay	101,200	Capital	Income	101,200	(101,200)		0	17
4052.101	Transfer from Infrastructure Renewal Reserve - Non Byron Bay	535,100	Capital	Income	535,100	(535,100)		0	17
44281.007	Cycleway - Bangalow Rd/Broken Head Rd	564,200	Capital	Expenditure	564,200		210,000	774,200	17
4052.101	Transfer from Infrastructure Renewal Reserve - Non Byron Bay	0	Capital	Income	0	210,000		210,000	17
44281.009	E'dale Road Shared path from Quarry to B	90,000	Capital	Expenditure	18,000		100,000	118,000	17
4052.101	Transfer from Infrastructure Renewal Reserve - Byron Bay	0	Capital	Income	0	100,000		100,000	17
44282.017	Approaches to Tallow Creek footbridge	2,800	Capital	Expenditure	2,800		40,000	42,800	17
4052.101	Transfer from Infrastructure Renewal Reserve - Non Byron Bay	0	Capital	Income	0	40,000		40,000	17
44282.029	I&I Project Mullumbimby - Stormwater Upg	0	Capital	Expenditure	0		300,000	300,000	17
44283.032	The Pocket Road Segment 568.10 (CH1.79-2	1,003,100	Capital	Expenditure	1,003,100		126,500	1,129,600	17
4053.202	Roads To Recovery	607,500	Capital	Income		90,200			17
4052.101	Transfer from Infrastructure Renewal Reserve - Non Byron Bay	0	Capital	Income	0	336,300		336,300	17
44283.069	Settlement Road - reconstruction	200,000	Capital	Expenditure	200,000		(90,200)	109,800	17
4053.202	Roads To Recovery	607,500	Capital	Income		(90,200)		(90,200)	17
44283.076	Brunswick Heads Scout Hall Road Safety Improvements	0	Capital	Expenditure	0		40,000	40,000	17
44284.003	Gordon Street Parking Improvements	0	Capital	Expenditure	0		50,000	50,000	17
4052.101	Transfer from 2017/18 Special Rate Reserve	0	Capital	Income	0	90,000			17
4764.001	Loan Principal Repayments	203,700	Capital	Expenditure	203,700		11,100	214,800	17
3168.001	Interest on Loans	401,000	Operating	Expenditure	401,000		(32,500)	368,500	17
4054.101	Section 94 Levies Applied	1,841,700	Capital	Income	1,841,700	(363,600)		1,478,100	17
1726.264	Mullumbimby School Bus Shelters	0	Capital	Expenditure	0	92,100		92,100	17
3155.264	Mullumbimby School Bus Shelters	0	Capital	Income	0	0	92,100	92,100	17
4053.201	Capital Grants and Contributions	0	Capital	Income	0	187,900		187,900	17
Total for Program:						3,318,700	3,482,000		

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 31 December	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
RMS									
3219.091	Support Services Costs	342,900	Operating	Expenditure	342,900		600	343,500	18
Total for Program:						0	600		
Open Spaces and Recreation									
3319.091	Support Services Costs	1,126,300	Operating	Expenditure	1,126,300		4,400	1,130,700	19
4838.001	Sandhills Estate Activation & Pedestrian Linkages	0	Capital	Expenditure	0		400,000	400,000	19
4059.022	Infrastructure Election Commitment Grant	0	Capital	Income	0	400,000		400,000	19
1755.008	Dep of Lands - Cont to Crown Land Mntnce	200,500	Operating	Income	200,500	3,700		204,200	19
1761.001	Public Cemeteries Income	180,000	Operating	Income	180,000	10,000		190,000	19
Total for Program:						413,700	404,400		
Waste & Recycling									
2809.091	Support Services Costs	300,400	Operating	Expenditure	290,900		500	291,400	20
3419.091	Support Services Costs	419,800	Operating	Expenditure	250,200		2,800	253,000	20
4963.101	Transfer from Waste Management Reserve	5,920,600	Capital	Income	5,920,600	2,800		5,923,400	20
4963.101	Transfer from Domestic Waste Reserve	5,138,100	Capital	Income	5,138,100	500		5,138,600	20
1811.027	Own It & Act Grant	0	Operating	Income	0	25,000		25,000	20
3416.026	Own It & Act Grant	0	Operating	Expenditure	0		25,000	25,000	20
1811.028	Butt Free Byron Shire Phase 2 Grant	0	Operating	Income	0	55,000		55,000	20
3416.027	Butt Free Byron Shire Phase 2 Grant	0	Operating	Expenditure	0		55,000	55,000	20
3415.006	Organics Disposal	270,600	Operating	Expenditure	270,600		488,800	759,400	20
4963.101	Transfer from Domestic Waste Reserve	270,600	Capital	Income	270,600	488,800		759,400	20
3416.028	Preliminary Investigations, Simpsons Creek	0	Operating	Expenditure	0		50,000	50,000	20
3416.029	Progression of Myocum Quarry as a Resoure Recovery	0	Operating	Expenditure	0		50,000	50,000	20
4963.101	Transfer from Waste Management Reserve	0	Capital	Income	0	100,000		100,000	20
Total for Program:						672,100	672,100		
Cavanbah Centre									
2439.091	Support Services Costs	165,100	Operating	Expenditure	150,300		800	151,100	21
1762.001	Cavanbah Centre Sportsfields User Charges	9,400	Operating	Income	9,400	4,000		13,400	21
Total for Program:						4,000	800		
Holiday Parks									
First Sun									
2529.091	Support Services Costs	204,200	Operating	Expenditure	204,200		900	205,100	22
4263.001	Transfer to Reserves	956,900	Capital	Expenditure	956,900		(900)	956,000	22
Suffolk Park									
2530.091	Support Services Costs Allocated	109,100	Operating	Expenditure	109,100		300	109,400	23
4271.001	Transfer to Reserves	125,300	Capital	Expenditure	125,300		(300)	125,000	23
Total for Program:						0	0		

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 31 December	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Facilities Management									
2319.091	Support Services Costs	334,300	Operating	Expenditure	334,300		1,200	335,500	24
2379.003	Old Mullumbimby Hospital Demolition	1,309,400	Operating	Expenditure	1,309,400		18,100	1,327,500	24
4022.101	Transfer from Unexpended Loan	1,309,400	Capital	Income	1,309,400	18,100		1,327,500	24
2309.003	Foyer Ergonomics & Security	0	Operating	Expenditure	0		80,000	80,000	24
4022.101	Transfer from WHS Incentive reserve	0	Capital	Income	0	10,000		10,000	24
4191.084	Infrastructure Planning Office Expansion	0	Capital	Expenditure	0		70,000	70,000	24
4022.101	Transfer from ELE Reserve	0	Capital	Income	0	70,000		70,000	24
2309.001	Walkway Awning at Chambers	0	Operating	Expenditure	0		20,000	20,000	24
2309.002	Repairs to Chambers Chiller Water Line	0	Operating	Expenditure	0		20,000	20,000	24
2309.004	Removal of Rusted Steel Supports for Old Auto Blind System	0	Operating	Expenditure	0		15,000	15,000	24
2309.005	Replace Back Doors in Chambers	0	Operating	Expenditure	0		15,000	15,000	24
2309.006	Emergency Exit Gates for Rear Fence	0	Operating	Expenditure	0		20,000	20,000	24
2309.007	Shade Structure for CI Courtyard	0	Operating	Expenditure	0		10,000	10,000	24
4022.101	Transfer from Community Building Maintenance reserve	0	Capital	Income	0	41,400		41,400	24
4022.101	Transfer from 2017/18 Special Rate reserve	0	Capital	Income	0	58,600		58,600	24
1189.001	Byron Bay Swimming Pool	147,800	Operating	Income	147,800	58,700		206,500	24
1198.001	Clarkes Beach Café	22,300	Operating	Income	22,300	(22,300)		0	24
4185.001	Transfer to Reserves	22,300	Capital	Expenditure	22,300		(22,300)	0	24
Total for Program:						234,500	247,000		
TOTAL REPORTABLE FOR INFRASTRUCTURE SERVICES						4,941,700	5,106,300		
Development & Certification									
2729.091	Support Services Costs	1,296,300	Operating	Expenditure	1,296,300		4,400	1,300,700	25
4068.301	Developer Contributions - S94	2,200,000	Capital	Income	2,200,000	(800,000)		1,400,000	25
4870.001	Transfer to Developer Contributions	2,200,000	Capital	Expenditure	2,200,000		(800,000)	1,400,000	25
1603.001	Advertising Income	58,300	Operating	Income	58,300	10,000		68,300	25
Total for Program:						(790,000)	(795,600)		
Planning Policy & Natural Environment									
2619.091	Support Services Costs	472,300	Operating	Expenditure	472,300		1,600	473,900	26
1501.077	Integrated Flood Study Landowner Contrib	0	Operating	Income	0	19,100		19,100	26
2605.135	Integrated Flood Study - Sth Mullum Accessible Housing Precinct	80,000	Operating	Expenditure	80,000		19,100	99,100	26
1501.073	Flying Fox Improvement Grant	0	Operating	Income	0	26,500		26,500	26
2605.131	Flying Fox Improvement Grant	15,900	Operating	Expenditure	15,900		26,500	42,400	26
1501.072	CMP Scoping Studies	0	Operating	Income	0	9,000		9,000	26
2605.104	CZMP for New Brighton and SGB Embayments	13,500	Operating	Expenditure	13,500		9,000	22,500	26
2605.122	Jonson Street Protection Works Stage 1:D	149,400	Operating	Expenditure	149,400		(80,000)	69,400	26
4004.101	Transfer from Crown Pay Parking Reserve	149,400	Capital	Income	149,400	(80,000)		69,400	26
2605.132	Byron Hospital LEP Amendment	85,000	Operating	Expenditure	85,000		(60,000)	25,000	26
2605.133	Mullum Hospital LEP Amendment	85,000	Operating	Expenditure	85,000		(60,000)	25,000	26

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 2

<u>Account Number</u>	<u>Account Description</u>	<u>Original Budget</u>	<u>Operating / Capital</u>	<u>Income/ Expenditure</u>	<u>Revised Budget at 31 December</u>	<u>Income Increase/ (Decrease)</u>	<u>Expenditure Increase/ (Decrease)</u>	<u>Revised Budget at 30 June</u>	<u>Note Ref</u>
4004.101	Transfer from Holiday Park Reserve	170,000	Capital	Income	170,000	(120,000)		50,000	26
2605.136	Lot 22 Masterplan	175,000	Operating	Expenditure	175,000		(125,000)	50,000	26
2605.137	Lot 12 and Lot 107 Bayshore Dr	50,000	Operating	Expenditure	50,000		(25,000)	25,000	26
4004.101	Transfer from Property Development Reserve	225,000	Capital	Income	225,000	(150,000)		75,000	26
2606.024	CZMP for Byron Bay Embayment	16,700	Operating	Expenditure	16,700		(10,000)	6,700	26
4004.101	Transfer from Environmental Levy Reserve	16,700	Capital	Income	16,700	(10,000)		6,700	26
Total for Program:						(305,400)	(303,800)		
Environment & Compliance									
2799.091	Support Services Costs	591,900	Operating	Expenditure	591,900		2,100	594,000	27
1625.005	On-Site Sewage-Operation&Install. Applic	5,000	Operating	Income	5,000	20,000		25,000	27
Total for Program:						20,000	2,100		
Economic Development									
2013.091	Support Services Costs	192,400	Operating	Expenditure	192,400		600	193,000	28
2014.003	Bay Lane Enhancement Project	29,900	Operating	Expenditure	29,900		(28,700)	1,200	28
2014.016	Byron Trails Visitor Map	6,700	Operating	Expenditure	6,700		(6,700)	0	28
2014.026	Small Business Week	1,100	Operating	Expenditure	1,100		(1,100)	0	28
4096.101	Transfer from Economic Development Reserve	29,900	Capital	Income	29,900	(36,500)		(6,600)	28
2343.022	Annual Business Survey	10,300	Operating	Expenditure	10,300		(10,300)	0	28
4935.001	Transfer to Economic Development Reserve	0	Capital	Income	0		10,300	10,300	28
2017.004	Festival Funding Support	25,200	Operating	Expenditure	25,200		(5,000)	20,200	28
2017.007	Byron Writers Festival	0	Operating	Expenditure	0		5,000	5,000	28
Total for Program:						(36,500)	(35,900)		
TOTAL REPORTABLE FOR SUSTAINABLE ENVIRONMENT & ECONOMY						(1,111,900)	(1,133,200)		
NET MOVEMENT FOR DECEMBER REVIEW - SURPLUS / (DEFICIT)						(150,000)			
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR GENERAL FUND						3,986,900	4,136,900		

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 31 December	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Water Supply - Management									
6159.091	Support Services Costs	1,137,700	Operating	Expenditure	1,137,700		4,600	1,142,300	29
6437.001	Transfer to Reserves	891,800	Capital	Expenditure	898,600		(4,600)	894,000	29
6404.301	Developer Contributions - S64	600,000	Capital	Income	600,000	(300,000)		300,000	29
6437.001	Transfer to Developer Contributions	600,000	Capital	Expenditure	600,000		(300,000)	300,000	29
Water Capital Works - Byron Bay									
6680.001	Byron Bypass Cross Connections	260,000	Capital	Expenditure	260,000		365,000	625,000	29
6414.101	Transfer from Developer Contributions	260,000	Capital	Income	260,000	365,000		625,000	29
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR WATER FUND						65,000	65,000		
Sewerage Service - Management									
7169.091	Support Services Costs	1,511,400	Operating	Expenditure	1,511,400		6,600	1,518,000	30
7437.001	Transfer to Reserves	0	Capital	Expenditure	0		(6,600)	(6,600)	30
7161.001	Interest on Loans	3,143,400	Operating	Expenditure	3,143,400		(478,900)	2,664,500	30
7430.001	Repayments	1,921,300	Capital	Expenditure	1,921,300		163,800	2,085,100	30
7437.001	Transfer to Reserves	2,451,200	Capital	Expenditure	2,451,200		315,100	2,766,300	30
7401.301	Developer Contributions - S64	1,400,000	Capital	Income	1,400,000	(400,000)		1,000,000	30
7437.001	Transfer to Developer Contributions	1,400,000	Capital	Expenditure	1,400,000		(400,000)	1,000,000	30
7438.003	Asset Management	0	Capital	Expenditure	0		5,000	5,000	30
7403.101	Transfer from Reserves	0	Capital	Income	0	5,000		5,000	30
Sewerage Service - Bangalow									
7449.003	SPS1005 - Capacity Upgrade	0	Capital	Expenditure	0		2,700	2,700	30
7406.101	Transfer from Reserves	0	Capital	Income	0	2,700		2,700	30
Sewerage Service - Byron Bay									
7649.008	Butler St SPS3003 rising main	253,500	Capital	Expenditure	253,500		121,500	375,000	30
7414.101	Transfer from Developer Contributions	253,500	Capital	Income	253,500	121,500		375,000	30
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR SEWER FUND						(270,800)	(270,800)		
TOTAL UNRESTRICTED CASH SURPLUS/(DEFICIT) ADJUSTMENT FOR GENERAL FUND						(150,000)			



Quarterly Budget Review Statements 31st December 2019



**BYRON SHIRE COUNCIL
2019/2020 Budget Review as at 31st December 2019
QUARTERLY BUDGET REVIEW STATEMENTS - OLG REPORTING REQUIREMENTS**

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BYRON SHIRE COUNCIL

2019/2020 Budget Review as at 31st December 2019

QUARTERLY BUDGET REVIEW STATEMENTS - OLG REPORTING REQUIREMENTS

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

It is my opinion that the Quarterly Budget Review Statement for Byron Shire Council for the quarter ended 31st December 2019 indicates that Councils' projected financial position at 30th June 2020 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:- 31st January 2020

James Brickley
Responsible Accounting Officer, Byron Shire Council

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 3

2019/2020 Budget Review as at 31st December 2019 Consolidated Fund Income and Expenses by Type							
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
Operating Revenue							
Rates & Annual Charges	44,552,800	0	0	0	34,200	44,587,000	45,284,692
User Charges and Fees	33,439,200	0	6,400	0	227,500	33,673,100	15,899,498
Interest and Investment Revenue	1,989,300	0	0	0	(317,100)	1,672,200	455,492
Other Revenues	1,934,300	0	0	0	108,000	2,042,300	700,572
Grants and Contributions - Operating	5,212,500	0	(312,400)	0	161,400	5,061,500	2,869,701
Grants and Contributions - Capital	367,000	0	0	0	0	367,000	350,000
Total Income from Continuing Operations	87,495,100	0	(306,000)	0	214,000	87,403,100	65,559,954
Operating Expenditure							
Employee Costs	19,038,400	0	(8,500)	0	(54,500)	18,975,400	12,154,732
Borrowing Costs	4,417,100	0	0	0	(511,400)	3,905,700	1,909,017
Materials and Contracts	49,818,600	0	618,800	60,000	960,200	51,457,600	23,691,196
Depreciation	14,657,200	0	0	0	0	14,657,200	7,328,600
Legal Costs	0	0	0	0	0	0	0
Other Expenses	5,852,400	0	14,400	0	63,700	5,930,500	3,527,705
Total Expenses from Continuing Operations	93,783,700	0	624,700	60,000	458,000	94,926,400	48,611,250
Net Operating Result from Continuing Operations	(6,288,600)	0	(930,700)	(60,000)	(244,000)	(7,523,300)	16,948,704
Net Operating Result before Capital Items	(6,655,600)	0	(930,700)	(60,000)	(244,000)	(7,890,300)	16,598,704

2019/2020 Budget Review as at 31st December 2019 General Fund Income and Expenses by Type							
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
Operating Revenue							
Rates & Annual Charges	31,571,100	0	0	0	34,200	31,605,300	31,749,296.77
User Charges and Fees	20,865,700	0	6,400	0	227,500	21,099,600	10,599,179.15
Interest and Investment Revenue	1,653,400	0	0	0	(317,100)	1,336,300	262,543.29
Other Revenues	1,934,300	0	0	0	108,000	2,042,300	698,071.56
Grants and Contributions - Operating	5,050,200	0	(312,400)	0	161,400	4,899,200	2,718,418.90
Grants and Contributions - Capital	367,000	0	0	0	0	367,000	350,000.00
Total Income from Continuing Operations	61,441,700	0	(306,000)	0	214,000	61,349,700	46,377,510
Operating Expenditure							
Employee Costs	18,067,400	0	(8,500)	0	(54,500)	18,004,400	8,745,622.46
Borrowing Costs	1,273,700	0	0	0	(32,500)	1,241,200	522,724.24
Materials and Contracts	33,725,600	0	618,800	60,000	949,000	35,353,400	17,644,872.27
Depreciation	10,204,000	0	0	0	0	10,204,000	5,102,000.00
Other Expenses	5,689,600	0	14,400	0	63,700	5,767,700	3,456,457.26
Total Expenses from Continuing Operations	68,960,300	0	624,700	60,000	925,700	70,570,700	35,471,676.23
Net Operating Result from Continuing Operations	(7,518,600)	0	(930,700)	(60,000)	(711,700)	(9,221,000)	10,905,833
Net Operating Result before Capital Items	(7,885,600)	0	(930,700)	(60,000)	(711,700)	(9,588,000)	10,555,833

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 3

2019/2020 Budget Review as at 31st December 2019 Water Fund Income and Expenses by Type							
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
Operating Revenue							
Rates & Annual Charges	2,448,100	0	0	0	0	2,448,100	2,470,793
User Charges and Fees	7,172,500	0	0	0	0	7,172,500	3,021,609
Interest and Investment Revenue	131,000	0	0	0	0	131,000	68,173
Other Revenues	0	0	0	0	0	0	0
Grants and Contributions - Operating	88,000	0	0	0	0	88,000	75,762
Grants and Contributions - Capital	0	0	0	0	0	0	0
Total Income from Continuing Operations	9,839,600	0	0	0	0	9,839,600	5,636,337
Operating Expenditure							
Employee Costs	466,200	0	0	0	0	466,200	227,513
Borrowing Costs	0	0	0	0	0	0	0
Materials and Contracts	7,983,600	0	0	0	4,600	7,988,200	4,155,998
Depreciation	1,416,000	0	0	0	0	1,416,000	708,000
Other Expenses	79,100	0	0	0	0	79,100	36,000
Total Expenses from Continuing Operations	9,944,900	0	0	0	4,600	9,949,500	5,127,510
Net Operating Result from Continuing Operations	(105,300)	0	0	0	(4,600)	(109,900)	508,826
Net Operating Result before Capital Items	(105,300)	0	0	0	(4,600)	(109,900)	508,826

2019/2020 Budget Review as at 31st December 2019 Sewer Fund Income and Expenses by Type							
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
Operating Revenue							
Rates & Annual Charges	10,533,600	0	0	0	0	10,533,600	11,064,602
User Charges and Fees	5,401,000	0	0	0	0	5,401,000	2,278,710
Interest and Investment Revenue	204,900	0	0	0	0	204,900	124,776
Other Revenues	0	0	0	0	0	0	2,500
Grants and Contributions - Operating	74,300	0	0	0	0	74,300	75,520
Grants and Contributions - Capital	0	0	0	0	0	0	0
Total Income from Continuing Operations	16,213,800	0	0	0	0	16,213,800	13,546,108
Operating Expenditure							
Employee Costs	504,800	0	0	0	0	504,800	263,357
Borrowing Costs	3,143,400	0	0	0	(478,900)	2,664,500	1,386,293
Materials and Contracts	8,109,400	0	0	0	6,600	8,116,000	4,808,566
Depreciation	3,037,200	0	0	0	0	3,037,200	1,518,600
Legal Costs	0	0	0	0	0	0	0
Other Expenses	83,700	0	0	0	0	83,700	35,248
Total Expenses from Continuing Operations	14,878,500	0	0	0	(472,300)	14,406,200	8,012,064
Net Operating Result from Continuing Operations	1,335,300	0	0	0	472,300	1,807,600	5,534,044
Net Operating Result before Capital Items	1,335,300	0	0	0	472,300	1,807,600	5,534,044

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 3

2019/2020 Budget Review as at 31st December 2019 Consolidated Capital Budget									
Description		Original Est 1-Jul-19	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
Capital Funding									
Revenue Funded		1,883,200	0	0	0	40,000	0	1,923,200	1,774,685
Special Rate funded		0	0	0	0	0	0	0	0
Capital Grants and Contributions		23,746,100	0	0	373,000	0	4,078,700	28,197,800	22,013,814
Internal Restrictions	Internal Reserves	16,235,300	0	0	1,290,200	151,200	(500)	17,676,200	4,818,080
	Developer Contributions	10,065,000	0	0	127,200	2,000	486,500	10,680,700	3,150,491
	Unexpended Loans	3,803,900	0	0	0	0	0	3,803,900	1,759,144
External Restrictions	Crown Reserves	24,000	0	0	0	0	0	24,000	0
	Domestic Waste Reserve	0	0	0	19,200	0	0	19,200	0
	Unexpended Grants	466,500	0	0	0	0	0	466,500	194,051
New Loans		343,300	0	0	0	0	0	343,300	0
Total Capital Funding		56,567,300	0	0	1,809,600	193,200	4,564,700	63,134,800	33,710,265
Capital Expenditure									
New Assets									
	Plant & Equipment	0	0	0	0	0	0	0	0
	Land & buildings	0	0	0	0	0	0	0	0
	Roads, Bridges and Footpaths	0	0	0	0	0	0	0	0
Renewals									
	Plant & Equipment	12,754,100	0	0	415,700	0	994,200	14,164,000	3,038,842
	Land & buildings	4,977,500	0	0	575,500	535,400	267,600	6,356,000	2,859,390
	Roads, Bridges and Footpaths	33,842,600	0	0	394,200	(342,200)	3,275,200	37,169,800	25,680,537
	Drainage	41,900	0	0	5,200	0	0	47,100	4,558
	Other Assets	2,044,300	0	0	419,000	0	27,700	2,491,000	689,213
Loan Principal Repayments		2,906,900	0	0	0	0	0	2,906,900	1,470,545
Total Capital Expenditure		56,567,300	0	0	1,809,600	193,200	4,564,700	63,134,800	33,743,085
Net		0	0	0	0	0	0	0	(32,820)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 3

2019/2020 Budget Review as at 31st December 2019								
General Fund Capital Budget								
Description	Original Est 1-Jul-19	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
Revenue Funded	1,883,200	0	0	0	40,000	0	1,923,200	1,774,685
Special Rate funded	0	0	0	0	0	0	0	0
Capital Grants and Contributions	23,746,100	0	0	373,000	0	4,078,700	28,197,800	22,013,814
Internal Restrictions	0	0	0	0	0	0	0	0
Information Services Reserve	0	0	0	0	0	0	0	0
Caravan Park Reserve	734,000	0	0	250,000	0	0	984,000	172,986
ELE Reserve	341,600	0	0	0	0	70,000	411,600	342,503
Legal Services Reserve	0	0	0	0	0	0	0	0
Quarry Reserve	0	0	0	0	0	0	0	0
Waste Management Reserve	1,280,300	0	0	149,800	0	0	1,430,100	516,227
Plant Reserve	820,000	0	0	0	0	500,000	1,320,000	0
Property Reserve	158,500	0	0	6,500	0	0	165,000	160,902
Risk Management Reserve	10,600	0	0	0	0	0	10,600	9,334
CI Carryover Reserve	186,100	0	0	117,000	0	0	303,100	97,362
Byron Bay Library Reserve	16,000	0	0	0	0	0	16,000	10,995
Council Paid Parking Reserve	0	0	0	0	0	0	0	0
Human Resource Reserve	0	0	0	0	0	0	0	0
Crown Paid Parking Reserve	58,900	0	0	13,000	0	0	81,900	5,417
Footpath Dining Reserve	52,400	0	0	0	0	0	52,400	0
Infrastructure Renewal Reserve - Byron	532,000	0	0	0	0	(119,900)	412,100	261,515
Stormwater Levy Reserve	250,000	0	0	1,800	0	0	251,800	137,360
Environmental Levy Reserve	0	0	0	0	0	0	0	0
Childrens Services Reserve	6,400	0	0	7,000	0	0	13,400	12,335
GM Reserve	0	0	0	0	0	0	0	0
2007/08 Special Rate Reserve	0	0	0	0	0	0	0	0
2008/09 Special Rate Reserve	0	0	0	0	0	0	0	0
Infrastructure Renewal Reserve	391,600	0	0	0	0	0	391,600	154,479
Special Events Response & Mitigation Reserve	0	0	0	0	0	0	0	0
Property Development Reserve	236,400	0	0	0	0	(202,400)	34,000	0
Bridge Replacement	50,000	0	0	0	0	0	50,000	0
Byron Bay Town Centre Masterplan	761,900	0	0	0	151,200	0	913,100	21,711
2017/18 Special Rate Reserve	2,715,100	0	0	0	0	(373,700)	2,341,400	689,897
Infrastructure Renewal Reserve - Non - Byron	984,100	0	0	26,900	0	117,800	1,128,800	31,648
Developer Contributions	2,839,000	0	0	429,700	2,000	0	3,270,700	1,307,426
Unexpended Loans	3,803,900	0	0	0	0	0	3,803,900	1,759,144
External Restrictions	0	0	0	0	0	0	0	0
Unexpended Grants	466,500	0	0	0	0	0	466,500	194,051
Crown Reserves	24,000	0	0	0	0	0	24,000	0
Domestic Waste Reserve	0	0	0	19,200	0	0	19,200	0
Other. E.g Loans	343,300	0	0	0	0	0	343,300	0
Total Capital Funding	42,711,900	0	0	1,393,900	193,200	4,070,500	48,369,500	29,723,791
Renewals	0	0	0	0	0	0	0	0
Plant & Equipment	820,000	0	0	0	0	500,000	1,320,000	0
Land & buildings	4,977,500	0	0	575,500	535,400	267,600	5,356,000	2,859,390
Roads, Bridges and Footpaths	33,842,600	0	0	394,200	(342,200)	3,275,200	37,169,800	25,680,537
Drainage	41,900	0	0	5,200	0	0	47,100	4,558
Other Assets	2,044,300	0	0	419,000	0	27,700	2,491,000	689,213
Loan Principal Repayments	985,600	0	0	0	0	0	985,600	522,913
Total Capital Expenditure	42,711,900	0	0	1,393,900	193,200	4,070,500	48,369,500	29,756,611
Net	0	0	0	0	0	0	0	(32,820)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 3

2019/2020 Budget Review as at 31st December 2019 Water Fund Capital Budget									
Description		Original Est 1-Jul-19	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
Capital Funding									
Revenue Funded		0		0	0	0	0	0	0
Capital Grants and Contributions		0		0	0	0	0	0	0
Internal Restrictions	Water Capital Works Reserve	1,717,500		0	100,000	0	0	1,817,500	188,171
New Loans	Developer Contributions	2,069,900		0	(322,500)	0	365,000	2,112,400	656,749
		0		0	0	0	0	0	0
Total Capital Funding		3,787,400	0	0	(222,500)	0	365,000	3,929,900	844,920
Capital Expenditure									
New Assets									
	Plant & Equipment	0		0	0	0	0	0	0
	Land & buildings							0	0
	Roads, Bridges and Footpaths								
Renewals									
	Plant & Equipment	3,787,400		0	(222,500)	0	365,000	3,929,900	844,920
	Land & buildings								
	Other Assets								
Loan Principal Repayments		0						0	0
Total Capital Expenditure		3,787,400	0	0	(222,500)	0	365,000	3,929,900	844,920
Net		0	0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 3

2019/2020 Budget Review as at 31st December 2019 Sewer Fund Capital Budget									
Description		Original Est 1-Jul-19	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
Capital Funding									
Revenue Funded		0		0	0	0	0	0	0
Capital Grants and Contributions		0		0	0	0	0	0	0
Internal Restrictions	Sewer Capital Works Reserve	4,911,900		0	618,200	0	7,700	5,537,800	1,955,238
	Sewer Plant Reserve	0		0	0	0	0	0	0
	Developer Contributions	5,156,100		0	20,000	0	121,500	5,297,600	1,186,316
Total Capital Funding		10,068,000	0	0	638,200	0	129,200	10,835,400	3,141,555
Capital Expenditure									
New Assets									
	Plant & Equipment	0		0	0	0	0	0	0
	Land & buildings							0	0
	Roads, Bridges and Footpaths							0	0
Renewals									
	Plant & Equipment	8,146,700		0	638,200	0	129,200	8,914,100	2,193,922
	Land & buildings								
	Roads, Bridges and Footpaths								
	Drainage								
	Other Assets							0	0
Loan Principal Repayments		1,921,300						1,921,300	947,633
Total Capital Expenditure		10,068,000	0	0	638,200	0	129,200	10,835,400	3,141,555
Net		0	0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 3

2019/2020 Budget Review as at 31st December 2019 Cash & Investments All Funds										
Description	Opening Balance	MOVEMENTS						Estimated Closing Balance 30-Jun-20	Actual Closing Balance 31-Dec-19	
		Original Est To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-20 To / (From)			
GENERAL FUND										
INTERNAL RESERVES										
Information Technology	157,874	(93,900)	0	0	0	0	(93,900)	63,974	156,949	
Caravan Park - Council	3,811,137	(1,719,500)	0	(250,000)	0	118,800	(1,850,700)	1,960,437	3,751,682	
Employee Leave entitlements	970,949	(341,600)	0	0	0	(70,000)	(411,600)	559,349	628,445	
Waste Management Facility	4,316,354	(103,800)	0	(180,800)	0	(103,300)	(387,900)	3,928,454	4,316,354	
Plant	1,982,469	(108,600)	0	34,900	0	(501,100)	(574,800)	1,407,669	1,982,469	
Quarry	640,274	0	0	0	0	0	0	640,274	640,274	
Risk Management	89,169	(83,300)	0	62,200	0	0	(21,100)	68,069	42,207	
Property	683,998	(616,300)	0	(6,500)	0	0	(622,800)	61,198	483,205	
Carryover-Asset Management Services	744,142	(454,800)	0	(117,000)	0	0	(571,800)	172,342	633,789	
Environmental Planning	189,681	(109,200)	0	0	(60,000)	0	(169,200)	20,481	154,270	
Footpath Dining	239,289	44,900	0	0	0	0	44,900	284,189	312,678	
Byron Bay Library	312,461	(13,100)	0	0	0	0	(13,100)	299,361	309,787	
Paid Parking	0	0	0	(13,000)	0	0	0	0	0	
Human Resources	177,515	0	0	0	0	65,400	65,400	242,915	177,515	
Legal Services	500,000	0	0	0	0	(267,600)	(267,600)	232,400	500,000	
Community Development	272,049	(226,700)	0	0	0	69,500	(157,200)	114,849	222,110	
Stormwater Drainage	36,139	46,500	0	(1,800)	0	0	44,700	80,839	(101,221)	
Election Expense Reserve	126,854	3,200	0	0	0	0	3,200	130,054	76,057	
Environmental Levy Reserve	92,852	(89,100)	0	0	0	10,000	(79,100)	13,752	(217)	
Childrens Services	42,700	(41,500)	0	1,500	0	0	(40,000)	2,700	30,365	
General Managers office	44,083	(42,500)	0	0	0	0	(42,500)	1,583	41,583	
DLG Financial Assistance Grant	1,642,600	(792,000)	0	(850,600)	0	0	(1,642,600)	0	1,642,600	
Revolving Energy Fund	38,147	0	0	0	0	0	0	38,147	38,147	
Tennis Court Reserve	1,600	(1,600)	0	0	0	0	(1,600)	0	(5,256)	
Asset Re-Valuation Reserve	10,620	0	0	0	0	0	0	10,620	10,620	
Structural Change	0	0	0	0	0	0	0	0	0	
Mullumbimby Civic Hall	14,602	0	0	0	0	0	0	14,602	14,602	
Brunswick Heads Meorial Hall	86,645	(60,000)	0	0	0	0	(60,000)	26,645	86,645	
South Golden Beach Hall	23,572	0	0	0	0	0	0	23,572	23,572	
Infrastructure Renewal Reserve	531,669	(400,200)	0	(5,000)	0	1,200	(404,000)	127,669	113,470	
Mullumbimby Pioneer Centre	5,598	0	0	0	0	0	0	5,598	5,598	
Byron Bay Library Exhibition Space S355 Committee	34,113	0	0	0	0	0	0	34,113	34,113	
Brunswick Valley Community Centre	81	0	0	0	0	0	0	81	81	
Suffolk Park Community Centre	8,195	0	0	0	0	0	0	8,195	8,195	
On-Site Sewerage Mgmt	290,243	(700)	0	0	0	0	(700)	289,543	400,584	
Special Events Response & Mitigation	164,006	48,500	0	0	0	0	48,500	212,506	153,973	

2019/2020 Budget Review as at 31st December 2019 Cash & Investments All Funds									
Description	Opening Balance	MOVEMENTS						Estimated Closing Balance 30-Jun-20	Actual Closing Balance 31-Dec-19
		Original Est To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-20 To / (From)		
Property Development Reserve	906,684	(607,400)	0	0	0	352,400	(249,000)	657,684	782,720
Suffolk Park Open Space Reserve	50,000	0	0	0	0	0	0	50,000	50,000
Bangalow Heritage House	0	0	0	0	0	0	0	0	0
Bridge Replacement Fund	201,937	(50,000)	0	0	0	0	(50,000)	151,937	79,947
Ocean Shores Community Centre	28,236	0	0	0	0	0	0	28,236	28,236
Grant Management Reserve	44,748	(44,500)	0	0	0	0	(44,500)	248	44,603
Byron Bay Town Centre Masterplan	454,730	(303,500)	0	0	(151,200)	0	(454,700)	0	921,419
2017/18 Special Rate Carryover Reserve	33,900	(33,900)	0	0	0	315,100	281,200	315,100	2,827,362
Information & Technology Service Fee	14,686	4,400	0	0	0	0	4,400	19,086	14,686
Environment Enforcement Levy Expenditure	0	0	0	0	0	0	0	0	0
Byron Senior Citizens Centre	40,567	0	0	0	0	0	0	40,567	40,567
Infrastructure Renewal Res - Non Byron	330,083	(172,800)	0	(89,000)	0	(51,200)	(313,000)	17,083	330,083
Economic Development	88,001	(47,900)	0	0	0	46,800	(1,100)	86,901	88,001
Land Remediation Reserve	9,848	0	0	0	0	0	0	9,848	9,848
WHS Incentive	68,866	(29,200)	0	0	0	(10,000)	(39,200)	29,666	68,866
Community Building Maintenance	602,000	(602,000)	0	0	0	0	(602,000)	0	246,740
Public Toilets	218,300	0	0	0	0	0	0	218,300	218,300
Volunteer Visitor Fund	8,500	0	0	0	0	0	0	8,500	8,500
Section 94 interest	0	456,500	0	0	0	(192,100)	264,400	264,400	0
Total Internal Reserves	21,382,764	(6,579,600)	0	(1,415,100)	(211,200)	(216,100)	(8,409,000)	12,973,734	22,645,122
EXTERNAL RESERVES									
Crown Reserves	270,303	(270,200)	0	0	0	(22,300)	(292,500)	(22,197)	121,546
Domestic Waste Management	1,201,537	(424,000)	0	(19,200)	0	(488,800)	(932,000)	269,537	1,201,537
Paid Parking Crown	695,097	241,000	0	(13,000)	0	80,000	308,000	1,003,097	269,682
Bonds and Deposits	2,982,560	0	0	0	0	0	0	2,982,560	2,982,560
Total External Reserves	5,149,497	(453,200)	0	(32,200)	0	(431,100)	(916,500)	4,232,997	4,575,324

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 3

2019/2020 Budget Review as at 31st December 2019 Cash & Investments All Funds										
Description	Opening Balance	MOVEMENTS					Revised Estimated Movement 30-Jun-20 To / (From)	Estimated Closing Balance 30-Jun-20	Actual Closing Balance 31-Dec-19	
		Original Est 1-Jul-19 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Revote To / (From)				
UNEXPENDED LOANS										
Five Bridges Project	533,700						0	533,700	533,700	
Eureka Bridge	136,200	(131,300)					(131,300)	4,900	2,141	
Byron Creek Bridge	0	1,500,700					1,500,700	1,500,700	0	
James Bridge Renewal	0						0	0	0	
Main Arm Rd Causeway #7	404,800	(404,800)					(404,800)	0	386,471	
Main Arm Rd Causeway #12	409,500	(409,500)					(409,500)	0	395,365	
Main Arm Rd Causeway #14	411,700	(411,700)					(411,700)	0	388,029	
Repentance Creek Road Causeway Replacement (175)	500,000	(500,000)					(500,000)	0	478,742	
Left Bank Road Rural Major Culvert Replacement (173)	116,300	(116,300)					(116,300)	0	116,300	
Causeways, Culvert and Bridge Renewal Investigations	82,700	(82,700)					(82,700)	0	59,894	
Eureka Bridge Collapse Rectification	0						0	0	0	
Settlement Rd Causeway (Durrumbul Rd #1)	0						0	0	0	
Johnston Lane Causeway	84,400	(84,400)					(84,400)	0	84,400	
Upper Wilsons Creek #10 Causeway Replacement (174)	433,500	(433,500)					(433,500)	0	136,685	
Glittes Lane Causeway Replacement (17502)	337,100	(361,000)					(361,000)	(23,900)	(74,716)	
REPAIR Project - Ewingsdale Road	0	0					0	0	0	
Blackbean Road Causeway Replacement (17484)	441,900	(441,900)					(441,900)	0	54,232	
Tweed Valley Way Rural Major Culvert Replacement (17501)	426,800	(426,800)					(426,800)	0	131,174	
Bridge - Scarabott's	18,700	0					0	18,700	(707)	
Settlement Rd Causeway (Durrumbul Rd #1)	300	0					0	300	1,199	
Old Mullumbimby Hospital Site Demolition	1,327,500	(1,309,400)					(18,100)	0	1,327,500	
Total Unexpended Loans	5,665,100	(3,612,600)	0	0	0	(18,100)	(3,630,700)	2,034,400	4,020,407	
SECTION 94 CURRENT PLAN										
Open Space	4,771,690	(383,600)						4,089,190	4,771,690	
Community Facilities	1,387,277	(211,700)						1,091,777	1,387,277	
Car Parking	1,506,879	26,200						1,523,579	1,506,879	
Bikeways	1,142,493	(154,800)						1,003,193	1,142,493	
Road Upgrading	3,849,953	81,800						3,723,053	3,849,953	
Rural Roads	1,484,292	(208,400)						1,352,292	1,484,292	
Civic & Urban Improvements	790,931	(124,900)						558,931	790,931	
Council Administration	417,787	(13,400)						354,587	417,787	
Shire Support Facilities	263,970	15,400						108,770	263,970	
Section 94A Levy	782,313	(141,400)						394,313	782,313	
Total Current Plan	16,397,566	(1,114,600)	0	(594,700)	(42,000)	(436,400)	(2,187,900)	14,209,666	16,397,566	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 3

2019/2020 Budget Review as at 31st December 2019 Cash & Investments All Funds									
Description	Opening Balance	MOVEMENTS					Revised Estimated Movement 30-Jun-20 To / (From)	Estimated Closing Balance 30-Jun-20	Actual Closing Balance 31-Dec-19
		Original Est 1-Jul-19 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Revote To / (From)			
SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS									
Sustainable Environment & Economy									
Local Heritage Advisory service	0	0	0	0	0	0	0	0	0
Byron Habitat Corridors	9,809	(9,800)	0	0	0	0	(9,800)	0	4,809
OEH Saving our Species Iconic Koala	6,146	(6,100)	0	0	0	0	(6,100)	0	46
Flying Fox Improvement Grant	15,900	(15,900)	0	0	0	0	(15,900)	0	(1,945)
2019 Flying Fox Grant Pgm, Paddys Ck Yr1	28,000	(28,000)	0	0	0	0	(28,000)	0	0
Small Farms, Small Grants	50,000	0	0	(50,000)	0	0	(50,000)	0	50,000
Infrastructure Services									
Old Pacific Highway Maintenance	464,237	(242,300)	0	0	0	0	(242,300)	221,937	638,323
RTA Funding	0	0	0	0	0	0	0	0	(1,529,505)
Open Tallow Creek Mouth	5,759	0	0	0	0	0	0	5,759	5,759
Natural Disaster Restricted Funding	16,520	0	0	0	0	0	0	16,520	16,520
Country Passenger Trans Infrastructure Gr	24,836	(24,800)	0	0	0	0	(24,800)	0	24,836
Stronger Country Communities - Waterlily Park	0	0	0	0	0	0	0	0	0
Fisheries Grant - Johnsons Lane	65,030	0	0	(65,000)	0	0	(65,000)	0	65,030
Waterlily Park	60,640	0	0	(60,600)	0	0	(60,600)	0	60,640
Crime Prevention Lighting Grant	75,000	0	0	0	0	(75,000)	(75,000)	0	75,000
2017-19 CPTIGS Bus Shelters	6,000	0	0	0	0	0	0	6,000	6,000
SCCF - Byron Shire Flood Warning Network	75,600	0	0	(75,600)	0	0	(75,600)	0	75,600
SCCF - Mullum War Widows Cottage Refurb	59,800	0	0	(59,800)	0	0	(59,800)	0	59,800
SCCF - Refurb of Mullum Museum Buildings	8,100	0	0	(8,100)	0	0	(8,100)	0	8,100
SCCF - Mullum Drill Hall Refurbishment	47,600	0	0	(47,600)	0	0	(47,600)	0	48,425
SCCF - Mullumbimby Gateway Rep & Renewal	3,900	0	0	(3,900)	0	0	(3,900)	0	3,900
SCCF - Connecting Suffolk Park Cyclists	165,000	0	0	(165,000)	0	0	(165,000)	0	165,000
SCCF - Amenities Building Eureka Rec Res	0	0	0	0	0	0	0	0	(32,570)
SCCF - Lone Goat Gallery Refurbishment	0	0	0	0	0	0	0	0	(41,597)
Byron Bay Bypass - Sydney Trains	44,200	0	0	0	0	0	0	44,200	44,200
Bangalow Rd at Tinterbox Rd Taldia	6,800	(6,800)	0	0	0	0	(6,800)	0	(110,572)
Byron Bay High School Turnaround Arakawal Court	0	0	0	0	0	0	0	0	(236)
North Byron FRMS&P	0	0	0	0	0	0	0	0	(11,900)
Waste Management Services									
Organic Infrastructure Grant	80,641	0	0	0	0	0	0	80,641	80,641
Corporate & Community Services									
Library - Local priority grant	13,200	(10,200)	0	0	0	0	(10,200)	3,000	13,200
Aboriginal Cultural Heritage Study	25,000	0	0	0	0	0	0	25,000	25,000
Cook Pioneer Centre	115,400	(115,400)	0	0	0	0	(115,400)	0	115,400
Total Restricted Grants & Contributions	1,473,119	(459,300)	0	(535,600)	0	(75,000)	(1,069,900)	403,058	(142,096)
TOTAL GENERAL FUND	50,068,066	(12,219,500)	0	(2,577,600)	(253,200)	(1,176,700)	(16,214,000)	33,853,875	47,496,343

2019/2020 Budget Review as at 31st December 2019 Cash & Investments All Funds									
Description	Opening Balance	MOVEMENTS					Revised Estimated Movement 30-Jun-20 To / (From)	Estimated Closing Balance 30-Jun-20	Actual Closing Balance 31-Dec-19
		Original Est 1-Jul-19 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Revote To / (From)			
WATER FUND									
RESERVES									
Capital Works	8,324,591	(406,800)	0	(100,000)	0	(4,600)	(511,400)	7,813,191	8,136,420
SECTION 64 PLAN									
S64 - Byron, Bang, Bruns, O/shrs	594,746							594,746	594,746
S64 - Mullumbimby	2,522,354	(1,469,900)	0	322,500	0	(665,000)	(1,812,400)	709,954	1,865,605
TOTAL WATER FUND	11,441,691	(1,876,700)	0	222,500	0	(669,600)	(2,323,800)	9,117,891	10,596,771
SEWER FUND									
RESERVES									
Capital Works	6,392,779	(2,460,700)	0	(618,200)	0	300,800	(2,778,100)	3,614,679	5,359,368
Plant Reserve	773,387					0	0	773,387	773,387
GRANTS									
Brunswick Valley Sewerage Treatment Plant	0	0	0	0	0	0	0	0	0
SECTION 64 PLAN									
S64 - Bangalow	2,257,124							2,257,124	2,257,124
S64 - Byron, Mullum, Bruns, O/shrs	6,428,048	(1,834,800)	0	(20,000)	0	(521,500)	(2,376,300)	4,051,748	5,753,486
TOTAL SEWER FUND	15,851,338	(4,295,500)	0	(638,200)	0	(220,700)	(5,154,400)	10,696,938	14,143,365
TOTAL RESTRICTED	77,361,095	(18,391,700)	0	(2,993,300)	(253,200)	(2,067,000)	(23,692,200)	53,668,704	72,236,479
TOTAL CASH & INVESTMENTS	78,361,095								75,367,003
AVAILABLE CASH	1,000,000								3,130,524

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

The indicated cash and investment position at 31 December 2019 is \$75,367,003.02. Indicative total restricted fund reserves equate to \$72,236,479. This has been taken at a point in time and is just a snapshot at 31 December 2019. The available cash figure will fluctuate during the year dependent on when expenses have been paid or are due to be paid.

Investments

Restricted funds are invested in accordance with Councils Investment policy

Cash

Council has completed the bank reconciliation to 31 December 2019

Reconciliation

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

**2019/2020 Budget Review as at 31st December 2019
Key Performance Indicators**

Rate & Annual Charges Outstanding Ratio % Debt Cover Ratio % Asset Renewals Ratio	CONSOLIDATED Year Ended 30/6/20 Estimated	5.00% 74.60% 410.91%
	GENERAL Year Ended 30/6/20 Estimated	5.00% 120.50% 464.37%
	WATER Year Ended 30/6/20 Estimated	5.00% 0.00% 277.54%
	SEWER Year Ended 30/6/20 Estimated	5.00% 63.25% 293.50%

2019/2020 Budget Review as at 31st December 2019 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?

2019/2020 Budget Review as at 31st December 2019 Legal Expenses		
Expense	Expenditure YTD \$	Budgeted Y/N
Legal Fees	353,528.00	Y