



Quarterly Budget Review Statements 30th June 2017



BYRON SHIRE COUNCIL
2016/2017 Budget Review as at 30th June 2017
QUARTERLY BUDGET REVIEW STATEMENTS - OLG REPORTING REQUIREMENTS

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BYRON SHIRE COUNCIL
2016/2017 Budget Review as at 30th June 2017
QUARTERLY BUDGET REVIEW STATEMENTS - OLG REPORTING REQUIREMENTS

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

It is my opinion that the Quarterly Budget Review Statement for Byron Shire Council for the quarter ended 30th June 2017 indicates that Councils' projected financial position at 30th June 2017 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure



Signed

Date:-31st July 2017

James Brickley
Responsible Accounting Officer, Byron Shire Council

**2016/2017 Budget Review as at 30th June 2017
Consolidated Fund Income and Expenses by Type**

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-17	Actual 30-Jun-17
Operating Revenue											
Rates & Annual Charges	37,390,000	0	0	0	0	0	137,000	0	147,000	37,674,000	37,603,312
User Charges and Fees	29,381,400	0	(71,400)	0	485,100	0	753,200	0	1,812,600	32,360,900	32,719,304
Interest and Investment Revenue	1,697,400	0	0	0	0	0	0	0	802,900	2,500,300	2,692,258
Other Revenues	1,531,800	0	(12,800)	0	3,700	0	0	0	600	1,523,300	1,500,677
Grants and Contributions - Operating	5,502,600	0	123,400	0	933,600	0	20,000	0	1,389,100	7,968,700	8,096,985
Grants and Contributions - Capital	15,984,900	0	2,308,100	0	(9,580,800)	0	(2,050,000)	0	(2,526,400)	4,135,800	4,091,552
Total Income from Continuing Operations	91,488,100	0	2,347,300	0	(8,158,400)	0	(1,139,800)	0	1,625,800	86,163,000	86,704,088
Operating Expenditure											
Employee Costs	22,083,780	0	51,100	0	51,000	0	65,000	0	107,100	22,357,980	19,950,119
Borrowing Costs	4,571,900	0	0	0	0	0	0	0	(54,300)	4,517,600	4,493,525
Materials and Contracts	32,103,420	0	(317,100)	147,900	2,066,600	75,000	(87,400)	0	(1,732,900)	32,255,520	35,118,664
Depreciation	12,515,100	0	0	0	0	0	0	0	0	12,515,100	12,515,100
Legal Costs	0	0	0	0	0	0	0	0	0	0	0
Other Expenses	5,441,700	0	84,200	0	(1,100)	0	202,100	0	(66,800)	5,660,100	5,381,936
Total Expenses from Continuing Operations	76,715,900	0	(181,800)	147,900	2,116,500	75,000	179,700	0	(1,746,900)	77,306,300	77,459,343
Net Operating Result from Continuing Operations	14,772,200	0	2,529,100	(147,900)	(10,274,900)	(75,000)	(1,319,500)	0	3,372,700	8,856,700	9,244,745
Net Operating Result before Capital Items	(1,212,700)	0	221,000	(147,900)	(694,100)	(75,000)	730,500	0	5,899,100	4,720,900	5,153,192

**2016/2017 Budget Review as at 30th June 2017
General Fund Income and Expenses by Type**

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-17	Actual 30-Jun-17
Operating Revenue											
Rates & Annual Charges	25,094,200	0	0	0	0	0	137,000	0	26,500	25,257,700	25,187,021.33
User Charges and Fees	17,654,400	0	(71,400)	0	485,100	0	753,200	0	1,351,700	20,173,000	20,531,497.91
Interest and Investment Revenue	1,373,500	0	0	0	0	0	0	0	383,900	1,757,400	1,949,398.15
Other Revenues	1,531,800	0	(12,800)	0	3,700	0	0	0	(200)	1,522,500	1,499,927.05
Grants and Contributions - Operating	5,299,400	0	123,400	0	933,600	0	20,000	0	1,429,200	7,805,600	7,933,840.50
Grants and Contributions - Capital	15,984,900	0	2,308,100	0	(9,580,800)	0	(2,050,000)	0	(2,526,400)	4,135,800	4,091,552.10
Total Income from Continuing Operations	66,938,200	0	2,347,300	0	(8,158,400)	0	(1,139,800)	0	664,700	60,652,000	61,193,237
Operating Expenditure											
Employee Costs	19,302,040	0	51,100	0	41,000	0	65,000	0	112,200	19,571,340	16,229,829.42
Borrowing Costs	1,041,800	0	0	0	0	0	0	0	(300)	1,041,500	1,017,452.44
Materials and Contracts	20,323,660	0	(242,000)	147,900	2,006,100	75,000	(92,700)	0	(1,833,600)	20,384,360	24,181,061.30
Depreciation	8,293,600	0	0	0	0	0	0	0	0	8,293,600	8,293,600.00
Other Expenses	5,281,200	0	84,200	0	(1,100)	0	202,100	0	(68,400)	5,498,000	5,219,820.76
Total Expenses from Continuing Operations	54,242,300	0	(106,700)	147,900	2,046,000	75,000	174,400	0	(1,790,100)	54,788,800	54,941,763.92
Net Operating Result from Continuing Operations	12,695,900	0	2,454,000	(147,900)	(10,204,400)	(75,000)	(1,314,200)	0	2,454,800	5,863,200	6,251,473
Net Operating Result before Capital Items	(3,289,000)	0	145,900	(147,900)	(623,600)	(75,000)	735,800	0	4,981,200	1,727,400	2,159,921

**2016/2017 Budget Review as at 30th June 2017
Water Fund Income and Expenses by Type**

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-17	Actual 30-Jun-17
Operating Revenue											
Rates & Annual Charges	2,245,100	0	0	0	0	0	0	0	11,700	2,256,800	2,256,794
User Charges and Fees	6,596,800	0	0	0	0	0	0	0	434,800	7,031,600	7,031,666
Interest and Investment Revenue	131,000	0	0	0	0	0	0	0	279,800	410,800	410,768
Other Revenues	0	0	0	0	0	0	0	0	0	0	0
Grants and Contributions - Operating	102,500	0	0	0	0	0	0	0	(19,600)	82,900	82,919
Grants and Contributions - Capital	0	0	0	0	0	0	0	0	0	0	0
Total Income from Continuing Operations	9,075,400	0	0	0	0	0	0	0	706,700	9,782,100	9,782,149
Operating Expenditure											
Employee Costs	1,380,920	0	0	0	10,000	0	0	0	(5,800)	1,385,120	392,734
Borrowing Costs	0	0	0	0	0	0	0	0	0	0	0
Materials and Contracts	5,732,480	0	(77,300)	0	(7,300)	0	3,500	0	(3,500)	5,647,880	6,640,285
Depreciation	1,169,600	0	0	0	0	0	0	0	0	1,169,600	1,169,600
Other Expenses	78,100	0	0	0	0	0	0	0	3,600	81,700	81,681
Total Expenses from Continuing Operations	8,361,100	0	(77,300)	0	2,700	0	3,500	0	(5,700)	8,284,300	8,284,299
Net Operating Result from Continuing Operations	714,300	0	77,300	0	(2,700)	0	(3,500)	0	712,400	1,497,800	1,497,849
Net Operating Result before Capital Items	714,300	0	77,300	0	(2,700)	0	(3,500)	0	712,400	1,497,800	1,497,849

**2016/2017 Budget Review as at 30th June 2017
Sewer Fund Income and Expenses by Type**

Description	Original Est 1-Jul-16	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-17	Actual 30-Jun-17
Operating Revenue											
Rates & Annual Charges	10,050,700	0	0	0	0	0	0	0	108,800	10,159,500	10,159,496
User Charges and Fees	5,130,200	0	0	0	0	0	0	0	26,100	5,156,300	5,156,140
Interest and Investment Revenue	192,900	0	0	0	0	0	0	0	139,200	332,100	332,091
Other Revenues	0	0	0	0	0	0	0	0	800	800	750
Grants and Contributions - Operating	100,700	0	0	0	0	0	0	0	(20,500)	80,200	80,225
Grants and Contributions - Capital	0	0	0	0	0	0	0	0	0	0	0
Total Income from Continuing Operations	15,474,500	0	0	0	0	0	0	0	254,400	15,728,900	15,728,702
Operating Expenditure											
Employee Costs	1,400,820	0	0	0	0	0	0	0	700	1,401,520	409,315
Borrowing Costs	3,530,100	0	0	0	0	0	0	0	(54,000)	3,476,100	3,476,072
Materials and Contracts	6,047,280	0	2,200	0	67,800	0	1,800	0	104,200	6,223,280	7,215,558
Depreciation	3,051,900	0	0	0	0	0	0	0	0	3,051,900	3,051,900
Other Expenses	82,400	0	0	0	0	0	0	0	(2,000)	80,400	80,434
Total Expenses from Continuing Operations	14,112,500	0	2,200	0	67,800	0	1,800	0	48,900	14,233,200	14,233,280
Net Operating Result from Continuing Operations	1,362,000	0	(2,200)	0	(67,800)	0	(1,800)	0	205,500	1,495,700	1,495,422
Net Operating Result before Capital Items	1,362,000	0	(2,200)	0	(67,800)	0	(1,800)	0	205,500	1,495,700	1,495,422

**2016/2017 Budget Review as at 30th June 2017
Consolidated Capital Budget**

Description	Original Est 1-Jul-16	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-17	Actual 30-Jun-17
Capital Funding												
Revenue Funded	1,719,800	0	0	204,000	0	(145,700)	0	(500)	0	(342,600)	1,435,000	1,926,801
Special Rate funded	540,700	0	0	0	0	(90,000)	0	(16,700)	0	(107,300)	326,700	315,546
Capital Grants and Contributions	16,024,900	0	0	2,408,100	0	(9,580,800)	0	(2,009,500)	100,000	(639,500)	6,303,200	6,390,702
Internal Restrictions	23,172,040	0	0	(1,017,700)	0	855,400	250,000	(2,972,100)	260,000	(6,328,200)	14,474,340	9,737,983
Developer Contributions	17,769,300	0	0	(853,000)	0	1,877,200	0	(1,583,000)	0	(9,444,900)	7,765,600	12,454,512
Unexpended Loans	0	0	0	0	0	54,000	0	0	0	0	54,000	54,000
External Restrictions												
Crown Reserves	175,000	0	0	0	0	0	0	0	0	(42,900)	132,100	132,145
Domestic Waste Reserve	47,760	0	0	0	0	0	0	0	0	(26,200)	21,560	21,554
Unexpended Grants	368,400	0	0	250,900	0	0	0	(21,000)	0	(228,400)	369,900	245,559
New Loans	0	0	0	0	0	0	0	0	0	0	0	0
Total Capital Funding	59,817,900	0	0	992,300	0	(7,029,900)	250,000	(6,602,800)	360,000	(17,160,000)	30,882,400	31,278,802
Capital Expenditure												
New Assets												
Plant & Equipment	0	0	0	0	0	0	0	0	0	(10,000)	(10,000)	0
Land & buildings	0	0	0	0	0	0	0	0	0	0	0	0
Roads, Bridges and Footpaths	0	0	0	0	0	0	0	0	0	0	0	0
Renewals												
Plant & Equipment	19,222,900	0	0	(3,293,500)	0	4,837,000	250,000	(3,676,200)	0	(8,657,800)	8,682,400	8,672,521
Land & buildings	5,591,600	0	0	203,300	0	589,000	0	771,800	200,000	(2,673,100)	4,682,600	4,878,959
Roads, Bridges and Footpaths	29,667,600	0	0	675,500	0	(12,602,300)	0	(2,636,000)	160,000	(3,747,700)	11,517,100	13,352,451
Drainage	591,400	0	0	3,343,000	0	146,400	0	(89,000)	0	(1,775,300)	2,216,500	449,612
Other Assets	2,335,000	0	0	64,000	0	0	0	(973,400)	0	(296,100)	1,129,500	1,339,738
Loan Principal Repayments	2,664,300	0	0	0	0	0	0	0	0	0	2,664,300	2,591,521
Total Capital Expenditure	60,072,800	0	0	992,300	0	(7,029,900)	250,000	(6,602,800)	360,000	(17,160,000)	30,882,400	31,284,802
Net	(254,900)	0	0	0	0	0	0	0	0	0	0	(6,000)

2016/2017 Budget Review as at 30th June 2017

General Fund Capital Budget

Description	Original Est 1-Jul-16	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-17	Actual 30-Jun-17
Revenue Funded	1,719,800		0	204,000	0	(145,700)	0	(500)	0	(342,600)	1,435,000	1,926,801
Special Rate funded	540,700		0	0	0	(90,000)	0	(16,700)	0	(107,300)	326,700	315,546
Capital Grants and Contributions	16,024,900		0	2,408,100	0	(9,580,800)	0	(2,009,500)	100,000	(639,500)	6,303,200	6,390,702
Internal Restrictions	0		0	0	0	0	0	0	0	0	0	0
Information Services Reserve	1,882,800		0	(300,000)	0	0	0	(800,000)	0	(132,500)	650,300	655,599
Caravan Park Reserve	100,000		0	0	0	0	0	0	0	0	100,000	100,000
ELE Reserve	175,000		0	0	0	0	0	0	0	0	175,000	175,000
Legal Services Reserve	143,000		0	0	0	0	0	0	0	0	143,000	143,000
Quarry Reserve	325,140		0	0	0	0	0	(173,400)	0	26,400	178,140	178,101
Waste Management Reserve	1,042,000		0	0	0	0	0	0	0	(696,800)	345,200	345,182
Plant Reserve	22,300		0	15,000	0	242,000	0	0	0	(146,600)	132,700	132,742
Property Reserve	10,000		0	0	0	0	0	0	0	(10,000)	0	0
Risk Management Reserve	522,700		0	20,000	0	0	0	(14,700)	0	(271,400)	271,300	272,229
CI Carryover Reserve	50,000		0	0	0	0	0	0	0	(20,800)	14,500	14,503
Byron Bay Library Reserve	1,595,000		0	0	0	(408,000)	0	0	0	(1,053,400)	133,600	133,643
Council Paid Parking Reserve	0		0	0	0	0	0	0	0	0	0	0
Human Resource Reserve	187,700		0	94,000	0	0	0	33,500	0	(18,000)	297,200	297,261
Crown Paid Parking Reserve	220,300		0	0	0	0	0	0	0	(60,300)	160,000	160,000
Footpath Dining Reserve	36,900		0	0	0	0	0	0	0	0	36,900	36,589
Infrastructure Reserve	646,400		0	(29,800)	0	115,100	0	19,200	0	(114,500)	636,400	636,480
Stormwater Levy Reserve	0		0	0	0	0	0	0	0	0	0	0
Environmental Levy Reserve	0		0	0	0	0	0	0	0	0	0	0
Childrens Services Reserve	0		0	9,300	0	0	0	6,800	0	0	16,100	16,095
GM Reserve	0		0	0	0	0	0	0	0	0	0	0
2007/08 Special Rate Reserve	148,400		0	0	0	0	0	0	0	(15,000)	133,400	133,400
2008/09 Special Rate Reserve	114,500		0	0	0	0	0	(70,700)	0	(9,400)	34,400	34,370
Infrastructure Renewal Reserve	3,416,500		0	0	0	205,000	0	29,400	260,000	(724,000)	3,186,900	3,220,862
Special Events Response & Mf	0		0	0	0	0	0	0	0	0	0	0
Property Development Reserve	1,470,500		0	0	0	55,000	0	35,000	0	(980,600)	579,900	579,813
Bridge Replacement Fund	254,900		0	116,600	0	0	0	0	0	(217,800)	153,700	153,693
Developer Contributions	8,992,200		0	1,491,700	0	(2,313,500)	0	62,800	0	(3,374,200)	4,859,000	4,859,185
Unexpended Loans	0		0	0	0	54,000	0	0	0	0	54,000	54,000
External Restrictions	368,400		0	250,900	0	0	0	(21,000)	0	(228,400)	369,900	245,559
Unexpended Grants	175,000		0	0	0	0	0	0	0	(42,900)	132,100	132,145
Crown Reserves	47,760		0	0	0	0	0	(26,200)	0	0	21,560	21,554
Domestic Waste Reserve	0		0	0	0	0	0	0	0	0	0	0
New Loans	0		0	0	0	0	0	0	0	0	0	0
Total Capital Funding	40,232,800	0	0	4,279,800	0	(11,866,900)	0	(2,926,600)	360,000	(9,199,000)	20,880,100	21,364,052
Renewals	0		0	0	0	0	0	0	0	(10,000)	(10,000)	0
Plant & Equipment	1,052,000		0	0	0	0	0	0	0	(696,800)	355,200	345,182
Land & buildings	5,591,600		0	203,300	0	589,000	0	771,800	200,000	(2,673,100)	4,682,600	4,878,959
Roads, Bridges and Footpaths	29,667,600		0	675,500	0	(12,602,300)	0	(2,636,000)	160,000	(3,747,700)	11,517,100	13,352,451
Drainage	591,400		0	3,343,000	0	146,400	0	(89,000)	0	(1,775,300)	2,216,500	449,612
Other Assets	2,335,000		0	64,000	0	0	0	(973,400)	0	(296,100)	1,129,500	1,339,738
Principal on Loans	995,200		0	0	0	0	0	0	0	0	995,200	1,004,110
Total Capital Expenditure	40,232,800	0	0	4,285,800	0	(11,866,900)	0	(2,926,600)	360,000	(9,199,000)	20,886,100	21,370,052
Net	0	0	0	(6,000)	0	0	0	0	0	0	(6,000)	(6,000)

2016/2017 Budget Review as at 30th June 2017
Water Fund Capital Budget

Description	Original Est 1-Jul-16	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	March Review	Resolutions Apr - Jun Qtr	Revote	Revised Est 30-Jun-17	Actual 30-Jun-17
Capital Funding												
Revenue Funded	0		0	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0		0	0	0	0	0	0	0	0	0	0
Internal Restrictions	1,277,700		0	131,000	0	287,000	250,000	(360,100)	0	(1,317,900)	267,700	267,669
New Loans	8,777,100		0	(1,270,000)	0	1,740,900	0	(514,000)	0	(3,821,600)	4,912,400	4,912,391
	0		0	0	0	0	0	0	0	0	0	0
Total Capital Funding	10,054,800	0	0	(1,139,000)	0	2,027,900	250,000	(874,100)	0	(5,139,500)	5,180,100	5,180,061
Capital Expenditure												
New Assets	0		0	0	0	0	0	0	0	0	0	0
Plant & Equipment												
Land & buildings												
Roads, Bridges and Footpaths												
Renewals	10,054,800		0	(1,139,000)	0	2,027,900	250,000	(874,100)	0	(5,139,500)	5,180,100	5,180,061
Plant & Equipment												
Land & buildings												
Other Assets												
Loan Principal Repayments	0										0	0
Total Capital Expenditure	10,054,800	0	0	(1,139,000)	0	2,027,900	250,000	(874,100)	0	(5,139,500)	5,180,100	5,180,061
Net	0	0	0	0	0	0	0	0	0	0	0	0

**2016/2017 Budget Review as at 30th June 2017
Sewer Fund Capital Budget**

Description	Original Est	1-Jul-16	Carryovers	Jul - Sep Qtr	Resolutions	September	Resolutions	Oct - Dec Qtr	December	Resolutions	Jan - Mar Qtr	March	Resolutions	Apr - Jun Qtr	Revote	Revised Est	Actual
Capital Funding	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue Funded	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Internal Restrictions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sewer Capital Works Reserve	9,785,200	9,785,200	0	0	0	(1,073,800)	0	0	359,300	0	(1,670,300)	(1,131,800)	0	(572,400)	0	6,828,000	2,051,754
Developer Contributions	0	0	0	0	0	(1,074,700)	0	0	2,449,800	0	(1,131,800)	0	0	(2,249,100)	0	(2,005,800)	2,682,935
Total Capital Funding	9,785,200	9,785,200	0	0	0	(2,148,500)	0	0	2,809,100	0	(2,802,100)	0	0	(2,821,500)	0	4,822,200	4,734,689
Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Plant & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Land & buildings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Roads, Bridges and Footpaths	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Plant & Equipment	8,116,100	8,116,100	0	0	0	(2,154,500)	0	0	2,809,100	0	(2,802,100)	0	0	(2,821,500)	0	3,147,100	3,147,278
Land & buildings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Roads, Bridges and Footpaths	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Roads, Bridges and Footpaths	1,669,100	1,669,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Capital Expenditure	9,785,200	9,785,200	0	0	0	(2,154,500)	0	0	2,809,100	0	(2,802,100)	0	0	(2,821,500)	0	4,816,200	4,734,689
Net	0	0	0	0	0	6,000	0	0	0	0	0	0	0	0	0	6,000	0

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Description	Opening Balance	MOVEMENTS								Estimated Closing Balance 30-Jun-17	Actual Closing Balance 30-Jun-17	
		Original Est 1-Jul-16 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	December Review To / (From)	Resolutions Jan - Mar Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-17 To / (From)			
GENERAL FUND												
INTERNAL RESERVES												
Information Technology	345,043	(137,500)	0	0	0	(150,000)	0	159,800	(127,700)	217,343	217,309	
Caravan Park - Council	2,304,728	(1,367,400)	0	0	6,700	0	0	771,600	470,300	2,775,028	2,775,057	
Employee Leave entitlements	1,071,413	(100,000)	0	0	0	0	0	0	(100,000)	971,413	971,413	
Waste Management Facility	1,852,443	175,200	0	0	(53,800)	0	0	281,500	693,400	2,545,843	2,628,071	
Plant	1,341,701	(396,300)	0	0	(30,100)	0	0	1,005,800	589,800	1,931,436	1,931,436	
Quarry	838,330	(158,000)	0	0	(100)	0	0	8,700	(222,400)	615,930	615,894	
Risk Management	183,514	(35,700)	0	0	0	0	0	31,500	(4,200)	179,314	179,314	
Property	740,465	(143,600)	0	0	(250,800)	0	0	293,700	(115,700)	624,804	624,804	
Carryover-Asset Management Services	952,177	(616,000)	0	0	(66,300)	0	0	742,200	25,900	978,077	978,580	
Environmental Planning	191,790	(107,300)	0	(75,900)	0	0	0	215,900	32,700	224,468	224,468	
Footpath Dining	231,820	(190,500)	0	0	0	0	0	70,800	(119,700)	112,120	112,102	
Byron Bay Library	241,627	(50,000)	0	0	0	0	0	20,800	(14,500)	227,127	227,124	
Paid Parking	1,261,956	(254,200)	0	0	(94,000)	0	0	1,552,100	(1,262,000)	0	0	
Human Resources	65,343	0	0	0	0	0	0	0	0	65,343	65,343	
Legal Services	692,324	(214,200)	0	0	(26,100)	0	0	62,800	(177,500)	514,824	514,824	
Community Development	118,829	(65,600)	0	0	0	0	0	76,200	10,600	129,429	129,429	
Stormwater Drainage	504,726	(358,400)	0	0	(115,100)	0	0	118,500	(344,400)	160,326	161,264	
Election Expense Reserve	0	60,000	0	0	0	0	0	0	60,000	60,000	60,000	
Environmental Levy Reserve	114,848	(111,500)	0	0	(500)	0	0	57,500	(3,800)	111,048	111,124	
Childrens Services	16,956	(16,300)	0	0	0	0	0	(42,600)	(17,000)	0	(60)	
General Managers office	50,000	6,000	0	0	0	0	0	6,000	6,000	56,000	56,000	
DLG Financial Assistance Grant	64,429	0	0	0	0	0	0	1,478,600	1,478,600	1,478,600	1,478,600	
Revolving Energy Fund	9,327	(100)	0	0	0	0	0	(3,500)	(27,900)	36,529	36,529	
Tennis Court Reserve	10,620	0	0	0	0	0	0	0	(3,600)	5,727	5,725	
Asset Re-Valuation Reserve	0	0	0	0	0	0	0	0	0	10,620	10,620	
2002/03 Special Rate Carryover Reserve	0	0	0	0	0	0	0	0	0	0	0	
2003/04 Special Rate Carryover Reserve	0	0	0	0	0	0	0	0	0	0	0	
2005/06 Special Rate Carryover Reserve	0	0	0	0	0	0	0	0	0	0	0	
2006/07 Special Rate Carryover Reserve	56,300	(5,400)	0	0	0	0	0	62,500	57,100	113,400	113,416	
2007/08 Special Rate Carryover Reserve	653,000	(653,000)	0	0	0	0	0	97,100	53,300	706,300	706,193	
2008/09 Special Rate Carryover Reserve	155,030	(156,100)	0	0	0	0	0	116,500	92,400	247,430	247,481	
Structural Change	284,985	0	0	0	16,700	(16,700)	0	0	0	284,985	284,985	
Mullumbimby Civic Hall	0	0	0	0	0	0	0	0	0	0	0	
Brunswick Heads Meorial Hall	37,413	0	0	0	0	0	0	12,600	12,600	50,013	50,011	
South Golden Beach Hall	21,549	0	0	0	0	0	0	3,900	3,900	25,411	25,411	
Infrastructure Renewal Reserve	3,893,559	(3,416,500)	0	0	(205,000)	0	0	724,000	(231,700)	3,661,859	3,662,080	
Mullumbimby Pioneer Centre	3,402	0	0	0	0	0	0	200	200	3,612	3,612	
Byron Bay Library Exhibition Space S955 Committee	11,150	0	0	0	0	0	0	24,400	24,400	35,789	35,789	
Suffolk Park Community Centre	8,907	0	0	0	0	0	0	10,300	10,300	19,207	19,208	
On-Site Sewerage Mgmt	409,934	0	0	0	0	0	0	154,200	564,131	564,131	564,131	
Special Events Response & Mitigation	128,241	144,100	0	0	(55,000)	0	0	(41,100)	(576,300)	161,241	161,191	
Property Development Reserve	576,301	202,500	0	0	0	0	0	0	0	0	78	
Suffolk Park Open Space Reserve	50,000	0	0	0	0	0	0	217,800	(153,700)	50,000	50,000	
Bridge Replacement Fund	934,915	(254,900)	0	0	(116,600)	0	0	0	(2,900)	781,215	781,222	
Ocean Shores Community Centre	22,918	0	0	0	0	0	0	0	0	20,018	20,056	
Section 94 Interest	0	0	0	0	0	0	0	0	0	0	0	
Total Internal Reserves	20,452,010	(8,220,700)	0	(75,900)	114,500	(528,700)	(75,000)	7,603,000	314,100	20,766,197	20,850,215	
EXTERNAL RESERVES												
Crown Reserves	514,388	(125,500)	0	0	15,100	0	0	92,500	(22,200)	492,188	492,354	
Domestic Waste Management	982,500	(6,600)	0	0	(17,500)	0	0	310,500	407,300	1,381,726	1,381,726	
Paid Parking Crown	421,719	115,400	0	0	(94,000)	0	0	(40,800)	(79,900)	341,819	341,925	
Bonds and Deposits	3,722,261	0	0	0	0	0	0	240,800	240,800	3,963,061	3,963,016	
Total External Reserves	5,640,867	(16,700)	0	(111,500)	15,100	0	0	362,200	546,000	6,186,867	6,179,021	

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Description	Opening Balance	MOVEMENTS										Estimated Closing Balance 30-Jun-17	Actual Closing Balance 30-Jun-17	
		Original Est 1-Jul-16 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	December Review To / (From)	Resolutions Jan - Mar Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-17 To / (From)					
UNEXPENDED LOANS														
Brunswick Heads Beautification	1,435	0	0	(1,400)	0	0	0	0	0	0	0	(1,400)	0	35
Embellish Mullum Sporting fields	52,611	0	0	(52,600)	0	0	0	0	0	0	0	(52,600)	0	11
Total Unexpended Loans	54,046	0	0	(54,000)	0	0	0	0	0	0	0	(54,000)	0	46
SECTION 94 CURRENT PLAN														
Open Space	5,715,836	1,045,400	0	(191,000)	(12,000)	(272,000)	0	(1,437,300)	0	0	0	(1,761,900)	3,953,936	3,953,855
Community Facilities	1,587,252	(632,600)	0	(25,000)	0	0	0	23,100	0	0	0	882,300	1,610,237	1,610,237
Car Parking	2,335,603	(1,525,800)	0	320,000	0	0	0	323,500	0	0	0	0	1,453,303	1,453,281
Bikeways	1,307,435	(130,800)	0	(149,500)	0	(149,500)	0	338,000	0	0	0	83,400	1,390,835	1,390,762
Road Upgrading	7,776,453	(4,356,500)	0	(832,200)	(30,000)	(832,200)	0	3,152,500	0	0	0	133,800	7,910,279	7,910,279
Rural Roads	1,179,272	(913,100)	0	0	0	0	0	85,300	0	0	0	(84,700)	1,094,572	1,094,614
Civic & Urban Improvements	1,617,463	(242,800)	0	0	0	0	0	114,900	0	0	0	(127,900)	1,489,563	1,489,585
Council Administration	308,981	(138,200)	0	(25,000)	0	(25,000)	0	248,600	0	0	0	21,900	330,881	330,884
Shire Support Facilities	226,869	0	0	0	0	0	0	13,400	0	0	0	13,400	240,269	240,313
Section 94A Levy	723,799	0	0	(30,000)	0	(250,000)	0	122,400	0	0	0	(167,600)	556,199	556,275
Total Current Plan	22,778,962	(6,894,400)	0	(1,528,700)	(72,000)	2,304,000	0	(2,748,800)	0	3,532,700	0	(2,748,800)	20,030,162	20,030,086
SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS														
Sustainable Environment & Economy														
Brunswick Catchment Mgmt C'tee	5,000	0	0	0	0	0	0	0	0	0	0	0	5,000	5,000
Estuary Management Plans	51,061	0	0	0	0	0	0	0	0	0	0	0	51,061	51,061
Get a grip on Caneboads	758	0	0	0	0	0	0	0	0	0	0	0	758	758
Brunswick River Coastal Vegetation Rest	2,621	0	0	0	0	0	0	0	0	0	0	0	2,621	2,621
EHC - Exempt & Complying Development	30,000	(30,000)	0	0	0	0	0	0	0	0	0	0	30,000	30,000
Koala Connections	70,100	(70,100)	0	0	0	0	0	0	0	0	0	0	0	(0)
NOROC Wild Dog Education Program Funding	8,319	0	0	0	0	0	0	0	0	0	0	0	8,319	8,319
Whale Trail Project	20,756	(20,800)	0	0	0	0	0	0	0	0	0	0	0	282
Graminoid Clay Health Restoration Project	16,296	(16,200)	0	0	0	0	0	5,500	0	0	0	(20,800)	0	0
Land for Wildlife - Restoring Rainforest	11,476	(11,400)	0	0	0	0	0	0	0	0	0	(11,400)	5,596	5,621
Virtual NM	915	(900)	0	0	0	0	0	0	0	0	0	(900)	76	76
Sustainable House Day	10,300	(10,300)	0	0	0	0	0	0	0	0	0	0	0	15
Responsible Pet Ownership	10,300	(10,300)	0	0	0	0	0	0	0	0	0	(10,300)	0	(0)
Local Heritage Advisory service	0	0	0	0	0	0	0	5,800	0	0	0	(4,500)	5,835	5,835
Heritage Advisor	0	0	0	0	0	0	0	3,700	0	0	0	0	3,700	3,700
Byron Food Advantage	0	0	0	0	0	0	0	11,000	0	0	0	0	11,045	11,045
Infrastructure Services														
Sth Golden Beach Risk Ass. Study	7,333	0	0	0	0	0	0	0	0	0	0	0	7,333	7,333
Marshalls Creek Bank Erosion	9,911	0	0	0	0	0	0	0	0	0	0	0	9,911	9,911
House Raising	45,930	0	0	0	0	0	0	0	0	0	0	0	45,930	45,930
Belongil Creek Removal	13,399	0	0	0	0	0	0	0	0	0	0	0	13,399	13,399
Belongil Creek Floodplain Mgmt Study	11,762	0	0	0	0	0	0	0	0	0	0	0	11,762	11,762
Old pacific Highway Maintenance	318,740	(60,000)	0	0	0	(236,900)	0	573,600	0	0	0	257,200	575,940	575,935
Marshalls Creek Floodplain Mgmt Plan	23,788	0	0	0	0	0	0	0	0	0	0	0	23,788	23,788
Mullum Floodplain Mgmt Study	7,785	0	0	0	0	0	0	0	0	0	0	0	7,785	7,785
Country Transport Scheme	13,023	0	0	0	0	0	0	0	0	0	0	0	13,023	13,023
NSW RFS Mitigation Grants	757	0	0	0	0	0	0	0	0	0	0	0	757	757
RTA Funding	-	0	0	0	0	0	0	27,300	0	0	0	27,300	27,300	27,248
Roads to Recovery	-	(207,600)	0	0	0	0	0	207,600	0	0	0	0	0	0
Ewingsdale Hill (Morans Hill) Cycleway	12,124	0	0	0	0	0	0	0	0	0	0	0	12,124	12,124
Open Tallow Creek Mouth	5,759	0	0	0	0	0	0	0	0	0	0	0	5,759	5,759
Fletcher Street Byron Bay - Lighting Upgrade	21,310	(21,300)	0	0	0	0	0	0	0	0	0	(21,300)	0	10
Natural Disaster Restricted Funding	118,740	0	0	0	0	0	0	0	0	0	0	0	118,740	118,740
Amenities Block, Tom Kendall Oval	25,000	(25,000)	0	0	0	0	0	0	0	0	0	0	0	0
Byron Bay CCTV Apex Park Jonson Street	13,569	(13,500)	0	0	0	0	0	0	0	0	0	(13,500)	69	69

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MOVEMENTS

Description	Opening Balance	Original Est 1-Jul-16 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	December Review To / (From)	Resolutions Jan - Mar Qtr To / (From)	Revoke To / (From)	Revised Estimated Movement 30-Jun-17 To / (From)	Estimated Closing Balance 30-Jun-17	Actual Closing Balance 30-Jun-17
Crime Prevention Lighting	8,164	(8,100)	0	0	0	0	0	6,400	(1,700)	6,464	6,464
NSW EPA Clean Up & Prevention	20,000	0	0	0	0	(20,000)	0	1,500	(18,500)	1,500	1,491
Fowlers Lane Causeway	-	0	0	(95,000)	0	0	0	0	0	0	0
NSW Crime Prevention Grant 2017/18	-	0	0	0	0	0	0	50,000	50,000	50,000	50,000
Visitor Centre Contribution	-	0	0	0	0	0	0	50,000	50,000	50,000	50,000
Bangalow Cemetery - Gough	-	0	0	0	0	0	0	9,200	9,200	9,200	9,191
Waste Management Services											
DECC Waste Levy Establishment Grant	7,800	0	0	0	0	0	0	0	0	7,800	7,800
Waste Levy Performance Imp'tment Payment	48,100	(48,100)	0	0	0	0	0	24,200	(23,900)	24,200	24,155
NEWF - ECO Friendly Youth Centre Project Grant	5,899	0	0	0	0	0	0	0	0	5,899	5,899
Better Waste & Recycling Fund 2013-2015	296,393	(219,700)	0	(114,000)	0	0	0	227,300	(106,400)	189,993	190,034
Organics Collections Systems Funding	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	106,700	106,700	106,650	106,650
Corporate & Community Services											
REACH Parent Support Program	35,683	0	0	0	0	0	0	(35,700)	(35,700)	0	0
Safer Suburbs - Taxi Rank Scheme	1,139	(1,100)	0	0	0	0	0	0	(1,100)	0	39
Seasonal Styles - Bundjalung Arts Collective	1,559	(1,600)	0	0	0	0	0	0	(1,600)	0	(41)
Aboriginal Arts and Cultural Project	1,127	(1,100)	0	0	0	0	0	0	(1,100)	0	27
Mullumbimby Drill Hall	20,000	(20,000)	0	0	0	0	0	0	(20,000)	0	0
Sport & Recreation Disability	4,775	(4,800)	0	0	0	0	0	0	(4,800)	0	(25)
Indigenous Language Art Project	43,232	0	0	(43,200)	0	0	0	4,400	(43,200)	4,400	32
Reconciliation Week	0	0	0	0	0	0	0	0	0	0	0
Natdoc Week Contribution	0	0	0	0	0	0	0	1,800	1,800	1,800	1,818
TOTAL RESTRICTED GRANTS & CONTRIBUTIONS	1,405,540	(626,700)	0	(489,100)	0	(20,000)	0	1,335,100	74,800	1,480,344	1,480,592
TOTAL GENERAL FUND	50,331,426	(15,958,500)	0	(2,014,800)	(147,900)	1,716,400	(75,000)	12,833,000	(1,867,900)	48,463,571	48,539,959
WATER FUND											
RESERVES											
Capital Works	2,723,073	1,206,200	0	(53,700)	0	(289,700)	0	1,251,800	2,221,200	4,944,273	4,944,379
SECTION 64 PLAN											
S64 - Byron, Bang, Bruns, O/shrs	(291,166)	(8,177,100)	0	1,270,000	0	(1,740,900)	0	4,277,100	(3,856,900)	(291,166)	(291,166)
S64 - Mullumbimby	10,840,277	0	0	0	0	0	0	0	0	6,983,377	6,983,283
TOTAL WATER FUND	13,272,184	(6,970,900)	0	1,216,300	0	(2,030,600)	(250,000)	5,528,900	(1,635,700)	11,636,484	11,636,496
SEWER FUND											
RESERVES											
Capital Works	5,153,623	(682,700)	0	1,071,600	0	(427,100)	0	604,000	2,234,300	7,387,923	7,387,602
Plant Reserve	827,800	0	0	0	0	0	0	0	0	827,800	827,800
SECTION 64 PLAN											
S64 - Bangalow	1,492,140	0	0	1,074,700	0	(2,449,800)	0	4,355,400	823,500	1,492,140	1,492,140
S64 - Byron, Mullum, Bruns, O/shrs	7,269,127	(3,288,600)	0	0	0	0	0	0	0	8,091,627	8,091,508
TOTAL SEWER FUND	14,741,690	(3,971,300)	0	2,146,300	0	(2,876,900)	0	4,959,400	3,057,800	17,799,490	17,799,050
TOTAL RESTRICTED	78,345,300	(26,900,700)	0	1,347,800	(147,900)	(3,191,100)	(325,000)	23,321,300	(445,800)	77,899,545	77,975,505
TOTAL CASH & INVESTMENTS	79,489,000										79,227,979
AVAILABLE CASH	1,143,700										1,252,474

Comments on Cash and Investments Position

Comment on Cash and Investments Position

The indicated cash and investment position at 30 June 2017 is \$79,227,979. It needs to be recognised that Councils financial position for 30th June 2017 is still subject to further finalisation and audit. Therefore the provided restricted funds (reserves) indicated in the report may change and should be treated as a guide until confirmation by Council when the actual financial statements are adopted in October 2017. Councils' reserves are for budget purposes, calculated assuming all revenue/expenditure is received/incurred. They do not take into consideration balance sheet movements for debtors (revenue) and creditors (expenditure) which reflect over time cash revenue and cash expenditure not physically received or paid. This can explain why there can be a variance between cash and investments held compared to restricted funds.

Investments

Restricted funds are invested in accordance with Councils Investment policy

Cash

Council has completed the bank reconciliation to 30 June 2017

Reconciliation

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

2016/2017 Budget Review as at 30th June 2017

Key Performance Indicators

	CONSOLIDATED Year Ended 30/6/17 Estimated	GENERAL Year Ended 30/6/17 Estimated	WATER Year Ended 30/6/17 Estimated	SEWER Year Ended 30/6/17 Estimated
Rate & Annual Charges Outstanding Ratio %	5.00%	5.00%	5.00%	5.00%
Debt Cover Ratio %	37.14%	18.36%	0.00%	63.11%
Asset Renewals Ratio	180.62%	172.15%	442.90%	103.12%

**2016/2017 Budget Review as at 30th June 2017
Legal Expenses**

Expense	Expenditure YTD \$	Budgeted Y/N
Legal Fees	100,400.48	Y