

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, 17 May 2018
Time	2.00pm

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

Mark Arnold
Acting General Manager

CONFLICT OF INTERESTS

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

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

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

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

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

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

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

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

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

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

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

Disclosure and participation in meetings

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

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

Participation in Meetings Despite Pecuniary Interest (S 452 Act)

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

Non-pecuniary Interests - Must be disclosed in meetings.

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

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

RECORDING OF VOTING ON PLANNING MATTERS

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

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

BYRON SHIRE COUNCIL
FINANCE ADVISORY COMMITTEE MEETING

BUSINESS OF MEETING

1. APOLOGIES

2. DECLARATIONS OF INTEREST – PECUNIARY AND NON-PECUNIARY

3. ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

3.1 Finance Advisory Committee Meeting held on 15 February 2018

4. STAFF REPORTS

Corporate and Community Services

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

Report No. 4.1 2017/18 Financial Sustainability Plan - Update on the Action Implementation Plan as at 31 March 2018

Directorate: Corporate and Community Services

Report Author: James Brickley, Manager Finance

File No: I2018/453

Theme: Corporate Management
Financial Services

Summary:

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

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

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

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

This report has been prepared to provide the Finance Advisory Committee with an update report on the implementation of the actions in the 2017/18 FSP, for the period to 31 March 2018.

RECOMMENDATION:

That the update report to 31 March 2018 on the 2017/2018 Financial Sustainability Plan Action Implementation Plan (E2018/19525) be received and noted.

Attachments:

- 1 FSP Action Implementation Plan as at 31 March 2018, E2018/19525 , page 7 [↓](#)



Report

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

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

This report has been prepared to provide the Finance Advisory Committee with an update report on the implementation of the actions in the 2017/18 FSP, for the period to 31 March 2018.

A summary of the actions detailed in the FSP has been prepared and attached to this Report at Attachment 1. A comment has been included in the summary against each of the identified actions for the main areas or elements being:

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

Financial Implications

The Finance Advisory Committee by referencing Attachment 1 will see progress against various action items associated with the FSP. At this stage up to 31 March 2018, there have not been any positive financial outcomes derived from the 2017/18 FSP at this point.

As a general comment, Council may recall at the 2 February 2017 Ordinary Council Meeting, Council resolved to increase effective from 1 July 2017 pay parking hour charges by \$1 and the capped fee for four hours by \$2. This fee increase has been applicable since 1 July 2017 and as a result pay parking meter revenue at 31 March 2018 is \$2,601,309 whereas at 31 March 2017 it was \$2,150,400. This represents an increase of \$450,909 and excludes meter revenue from Wategoes that commenced in December 2016 for complete comparison. Whether the revenue increase is due simply to the fee increase, greater use of the pay parking scheme or a combination of both, there is additional revenue for Council to utilise.

Council is also expecting to realise the proceeds from the sale of the Station Street Land to North Coast Community Housing to which part of this revenue will fund projects in 2017/2018 and proposed to fund further land development projects as part of the 2018/2019 budget.

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

- 5 Further reporting will be provided to the Finance Advisory Committee at future meetings on financial outcomes. This will be done in conjunction with the Quarterly Budget Review (QBR) reporting process over the 2017/2018 financial year according to Resolution 14-326. A register has been developed to track the financial outcomes of the FSP actions that is envisaged will derive an improved quantifiable financial sustainability outcome overall to Council.

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Statutory and Policy Compliance Implications

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

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

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Strategy Element: Expenditure Review

Actions	Action Owner	Action Due Date	Management Comments
1. Recommendations on expenditure savings or efficiency gains identified by responsible staff reported to the Executive Team.	DC&CS	June 2018	Progress Update 31 March 2018 Reports are prepared following the quarterly Strategic Procurement Steering Committee meetings to the Executive Team and responsible Managers. The reports include recommendations for potential savings or efficiency gains from Contracts tendered by Council or the NOROC Procurement Group, and recommendations on Contracts that should be developed and Tendered by Council.
2. Monthly Management Finance Reports provided to the Executive Team.	DC&CS	Monthly	Progress Update 31 March 2018 Monthly Management Finance Reports are prepared by the Manager Finance and considered by the Executive Team at the monthly Performance Management meeting held on the second Wednesday of each month.
3. Monthly Management Finance Reports provided to Councillors.	DC&CS	Monthly	Progress Update 31 March 2018 A copy of the Monthly Management Finance Report is distributed by the Director of Corporate and Community Services to Councillors on the Friday following the Executive Team Performance Management Meeting. The version of the Monthly Management Finance Report distributed to Councillors is in accordance with the template adopted by Council for the monthly report.
4. Progress reports to the Finance Committee on the implementation of the adopted FSP actions.	DC&CS	Quarterly	Progress Update 31 March 2018 The 2017/18 FSP was adopted by Council at its Ordinary Meeting held on 14 December 2017 (Res 17-647). This is the second progress report prepared for the Finance Advisory Committee updating the Committee on the progress of implementing the adopted actions.
5. Report to Council through the Quarterly Budget Review any identified expenditure savings.	DC&CS	Quarterly	Progress Update 31 March 2018 Any identified expenditure savings will be included in the 31 March 2018 Quarter Budget Review report to this meeting of the Finance Advisory Committee Meeting.
6. Report to Council any recommendations regards policy changes.	DC&CS	As required	Progress Update 31 March 2018 Reported to Council as required.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Strategy Element: Revenue Review

Actions	Action Owner	Action Due Date	Management Comments
1. Internal Staff Working Groups to report to the Executive Team on the progress achieved on the implementation of their specific initiative/s.	DC&CS	June 2018	Progress Update 31 March 2018 The Internal Working Group has continued to operate and report to the Executive Team as required. A weekly status update for identified critical projects is provided in the internal weekly Critical Project Status Update Report to the Executive Team.
2. Internal Staff Working Group/staff to report to the Executive Team any proposed opportunities for deriving new/additional revenue.	DC&CS	June 2018	Progress Update 31 March 2018 Reported as required.
3. Report to the Finance Committee and/or the Council any proposed opportunities for deriving new/additional revenue.	DC&CS	Quarterly	Progress Update 31 March 2018 Reported as required.
4. Report to Council any recommendations regarding policy change and/or increases to existing or new revenue sources.	DC&CS	June 2018	Progress Update 31 March 2018 Reported as required.
5. Prepare submissions and lobby for grant funding for significant infrastructure projects.	DC&CS	June 2018	Progress Update 31 March 2018 The Grant applications submitted by Council have been supported, where appropriate, with submissions to Local Members and the responsible State or Federal Minister. The Grant applications submitted are detailed in the monthly Grants Report to Council.
6. Research non-residential revenue sources (if any) and report to the Finance Advisory Committee quarterly.	DC&CS	June 2018	Progress Update 31 March 2018 Reported as required.

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Strategy Element: Land Review and Property Development

Actions	Action Owner	Action Due Date	Management Comments
General Fund			
1. Lot 12 Bayshore Drive – Future use assessment through Eol and possible PPP.	DIS	June 2018	Progress Update 31 March 2018 Council has placed the proposed EOI on a temporary hold while potential sources of government funding are being explored.
2. Station Street – Complete sale to North Coast Community Housing.	DIS	June 2018	Progress Update 31 March 2018 Subdivision being processed by LAC. Council resolved to proceed with sale. Expected sale to be completed prior to 30 June 2018.
3. Yaran Road, Tyagarah Airfield – Planning continuing.	DIS	June 2018	Progress Update 31 March 2018 Planning proposal being progressed in accordance with resolution. A further Council resolution has occurred seeking a EOI process for a food hub.
4. Lot 22 Mullumbimby – Progress rezoning and implement Eol in accordance with Res 17-260.	DIS	June 2018	Progress Update 31 March 2018 Planning proposal lodged and responses to DoP continuing. Options regarding an EOI process are been considered. Responses to DoP are continuing.
5. Bayshore Drive Works Depot, Byron Bay (Lot 102, DP1087996, 1.79ha) – Progress relocation project.	DIS	June 2018	Progress Update 31 March 2018 Consultants Complete Urban are working on additional assessments before completing their options report. This work is continuing.
6. Various small surplus land parcels – Continue program.	DIS	June 2018	Progress Update 31 March 2018 The program diversified to assist with the land acquisitions for the five bridge replacement program.
Water Fund			
7. Fletcher Street –Development approval and construction procurement.	DIS	June 2018	Progress Update 31 March 2018 Architects on hold pending DCP project outcomes.
Sewer Fund			
8. South Byron STP – Implement Res 17-225 by finalising remediation and Future Use assessment through Eol and	DIS	June 2018	Progress Update 31 March 2018 EOI progressed, closing in April. To be reported in June. Remediation plan being finalised.

BYRON SHIRE COUNCIL

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Actions	Action Owner	Action Due Date	Management Comments
possible PPP.			
9. Brunswick Heads STP – Complete remediation and evaluate future use options including possible depot relocation.	DIS	June 2018	Progress Update 31 March 2018 A further stage of remediation is required as recovered fill volumes were insufficient to complete the works. The site is being assessed for a potential depot relocation. Site works are nearing completion.
10. Mullumbimby STP – Complete remediation.	DIS	June 2018	Progress Update 31 December 2018 A project management agreement has been prepared with DPWS to progress the remediation based on the GHD contamination report. No further progress due to resource constraints.
11. Brunswick Valley STP, Vallances Road – Implement Res 17-054 PoM outcomes.	DIS	June 2018	Progress Update 31 March 2018 The POM and associated actions are being progressed.
12. Bangalow STP – Site could be considered for solar farm options.	DIS	June 2018	Progress Update 31 March 2018 The focus of solar options has been Lot 15 Dingo Lane. The site will also be used for the storage of recovered timbers from the five bridge replacement project. Five bridge project commencing in April.
13. Lot 4 Mill Street – Complete site access acquisition process and implement Eol in accordance with Res 17-260.	DIS	June 2018	Progress Update 31 March 2018 John Holland Rail have advised that sale will be possible late 2018 early 2019.
Waste Fund			
14. Lot 15 Dingo Lane, Myocum – Site to be retained in accordance with the Resource Recovery Master Plan.	DIS	June 2018	Progress Update 31 March 2018 Solar farm project continuing to be progressed.
15. Lot 16 Dingo Lane, Myocum – Implement Res 17-228 and sell to use funds to pay down loans to reduce debt servicing costs.	DIS	June 2018	Progress Update 31 March 2018 Sold.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Strategy Element: Strategic Procurement

Actions	Action Owner	Action Due Date	Management Comments
1. Develop a compliance and audit plan.	DC&CS	June 2018	Progress Update 31 March 2018 Procurement audit included in current internal audit plan. Audit recommendations incorporated into each year's Annual Procurement Plan and Key Performance Indicators.
2. Review and further develop contracts management processes and system.	DC&CS	June 2018	Progress Update 31 March 2018 Contract management system has been implemented. This action is now complete.
3. Develop ongoing supplier education program to assist local business.	DC&CS	June 2018	Progress Update 31 March 2018 The next NOROC Procurement Group meeting will be discussing the possibility of running a forum for local suppliers to learn more about doing business with NOROC Councils including responding to tenders and quotes.
4. Review Stores procurement.	DC&CS	June 2018	Progress Update 31 March 2018 Scope of review to be undertaken.
5. Implement Stores review recommendations.	DC&CS	June 2018	Progress Update 31 March 2018 Not started. To be undertaken following review.
6. Introduce negotiation processes and training.	DC&CS	June 2018	Progress Update 31 March 2018 Not started.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Strategy Element: Policy and Decision Making

Actions	Action Owner	Action Due Date	Management Comments
1. Council continue to consider the short, medium and long term financial impacts and the context of Council's long term financial sustainability in its ongoing policy and decision making processes.	Manager Finance	June 2018	Progress Update 31 March 2018 The Manager Finance undertakes a review of the reports to Council on a monthly basis and provides comments to Report Writers and the Executive Team on the financial implications. Comments are included in the reports for consideration of Council in the decision making process. Resolutions impacting on budgets are considered in the QBR process and then included in the financial modelling used for the preparation of the LTFP.
2. That any unspent budget votes from the 2016/17 budget recommended to be carried over to the 2017/18 Budget be reported to Council following the end of the 2016/17 Financial Year.	Council	June 2018	Progress Update 31 March 2018 This item is complete. Carryovers from the 2016/2017 to be added to the 2017/2018 budget were considered by the Finance Advisory Committee at its Meeting held on 17 August 2017. These were later adopted by Council at its Ordinary Meeting held on 24 August 2017 (Res 17-322).
3. That the monthly Finance Report be distributed to Councillors on a monthly basis.	Manager Finance	June 2018	Progress Update 31 March 2018 Monthly finance reports are being circulated to Councillors.
4. That policies that contain wording or provisions that are considered to be restrictive be reviewed to incorporate enabling wording and guidelines for Council's consideration and approval.	DC&CS	June 2018	Progress Update 31 March 2018 This project is ongoing and if applicable, policies once reviewed will be submitted to Council for consideration.
5. That the Special Rate Variation (SRV) and policy frameworks established through Res 17-222 be implemented and reported quarterly to the Finance Advisory Committee.	Manager Finance	June 2018	Progress Update 31 March 2018 The first quarterly update to the Finance Advisory Committee occurred on 16 November 2017 and included an expenditure table detailing how SRV funds have been expended for the first quarter of the 2017/2018 financial year. There is a subsequent updates provided to the 15 February 2018 and 17 May 2018 Finance Advisory Committee Meetings.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Strategy Element: Volunteerism

Actions	Action Owner	Action Due Date	Management Comments
1. Review the Volunteer Policy and framework to ensure that it meets the National Standards for volunteer involvement, and supports the organisation in delivering volunteer activities.	Manager Community Development	June 2018	Progress Update 31 March 2018 Report to ET 16 May 2018 to establish internal working group to investigate and develop comprehensive volunteering framework that will enable where possible a range of volunteering options including structured and ad hoc or spontaneous volunteering opportunities.
2. Undertake an organisation wide audit of current volunteer activities.	ET	June 2018	Progress Update 31 March 2018 As part of the proposed internal working group, an audit of current volunteering opportunities will be undertaken
3. Recognition of current volunteers.	ET	June 2018	Progress Update 31 March 2018 Given limited take up of volunteer recognition event in 2017, and limited staff resources, it is proposed to not undertake a recognition event in 2018, rather to work towards a volunteer engagement event later in the calendar year, which seeks to both recognise the work of volunteers, and understand how Council can better support current volunteers.
4. Undertake a capacity building project with Council S355 Committees.	Manager Community Development	June 2018	Progress Update 31 March 2018 Love Byron Halls capacity building workshop undertaken. One additional workshop to be provided June 2018 with a specific focus on marketing and promotion.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Strategy Element: Collaborations and Partnerships

Actions	Action Owner	Action Due Date	Management Comments
<p>1. Progress investigation of potential commercial opportunity projects currently underway such as:</p> <p>a) Redevelopment of the Fletcher Street (former Library Building) site;</p> <p>b) Management and development of the Tyagarah Aerodrome;</p> <p>c) Redevelopment of Byron Bay Swimming Pool/Café.</p>	DIS	June 2018	<p>Progress Update 31 March 2018</p> <p>Briefings and reports continuing.</p>
<p>2. Progress with calling Expressions of Interest (or another type of competitive processes) currently underway, to investigate potential partnership opportunity on the following valuable community land sites:</p> <p>a) Lot 12 Bayshore Drive, Byron Bay.</p> <p>b) 156 (Lot 22) Stuart Street, Mullumbimby.</p> <p>c) 3 Broken Head Road, Suffolk Park (former South Byron Sewerage Treatment Plant site).</p> <p>d) Lot 4 Mill Street, Mullumbimby.</p>	DIS	June 2018	<p>Progress Update 31 March 2018</p> <p>South Byron EOI progressed. Closing April and to be reported in June.</p>
<p>3. For the Supporting Partnerships Policy, develop:</p> <p>a) tools, guides and information for community and future partners on Council's Partnership Policy;</p> <p>b) a public web-based register to provide community with information on upcoming or potential partnerships and</p>	Manager Corporate Services	June 2018	<p>Progress Update 31 March 2018</p> <p>In progress –</p> <p>a) partnership policy available online (https://www.byron.nsw.gov.au/Business/Doing-business-with-us/Council-procurement-policies) with commitment to look at innovative ways to fund projects.</p> <p>b/c) Communications delivered in line with each project and draft</p> <p>d) guidelines being finalised</p>

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4.1 - ATTACHMENT 1

Actions	Action Owner	Action Due Date	Management Comments
partnership projects; c) a Communications Strategy to support the community becoming and remaining informed about all things 'Partnership'; d) internal procedures and processes for management of potential collaboration and partnership opportunities.			
4. Provide reports to ET on potential collaboration, partnership and commercial opportunities when they are identified.	ET/Managers	June 2018	Progress Update 31 March 2018 Reported as required. To highlight just a couple of examples, Council: <ul style="list-style-type: none"> successfully partnered with NewDemocracy Research Foundation and collaborated with the Community Solutions Panel members to deliver Council's first deliberative democracy process. reconfirmed its commitment to partner with LG Professionals in developing the Local Government Performance Excellence Program.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Strategy Element: Asset Management

Actions	Action Owner	Action Due Date	Management Comments
1. Update the Strategic Asset Management Plan including access considerations and other emerging issues.	DIS	June 2018	Progress Update 31 March 2018 Council resolved to put the TAMP on exhibition. The Community Solutions Briefing Book was prepared.
2. Improve the integrity of the Asset Management system by implementing actions detailed in key audit reports.	DIS	June 2018	Progress Update 31 March 2018 Actions being addressed and tracked.
3. Implement asset modelling in accordance with Special Rate Variation requirements.	DIS	June 2018	Progress Update 31 March 2018 Modelling used in support of the Community Solutions Panel process.
4. Review annually integration of asset management plans, capital works program, S94 Plan, S64 Plan and LTFP.	DIS	June 2018	Progress Update 31 March 2018 This has occurred in the development of the 2018/19 budget. Draft budget and programs presented to Council.
5. Engage with the community to determine the customer LOS for accessible transport.	DIS	June 2018	Progress Update 31 May 2018 This is occurring as part of the TAMP and also as part of the proposed work by New Democracy. Outcomes from CSP due in April.
6. Complete the annual infrastructure report (SS7).	DIS	June 2018	Progress Update 31 March 2018 Completed.
7. Complete condition and access audit inspections of community buildings.	DIS	June 2018	Progress Update 31 March 2018 Quotes for work have been obtained. Budget included for consideration in 2018/19.
8. Implement replacement of high priority road bridges across the Shire	DIS	June 2018	Progress Update 31 March 2018 Tenders have closed for the five bridge replacement program. The recommendations report will go to Council in March. Tender awarded late March.

BYRON SHIRE COUNCIL

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4.1 - ATTACHMENT 1

Strategy Element: Long Term Financial Planning

Actions	Action Owner	Action Due Date	Management Comments
1. Develop the 2017-2028 Long Term Financial Plan following adoption of the 2017/18 Operational Plan and report to the Finance Advisory Committee/Council prior to 16 November 2017.	Manager Finance	June 2018	Progress Update 31 March 2018 The next version of the Long Term Financial Plan is yet to be commenced and is behind schedule. It is anticipated this was to be completed and be reported to the 17 May 2018 Finance Advisory Committee Meeting. This has not been able to be achieved as it is now expected to be reported to the 28 June 2018 Extraordinary Council Meeting for adoption.
2. Further update the 2017-2028 Long Term Financial Plan to incorporate outcomes from the development of the new Community Strategic Plan in conjunction with the adoption of the 2018/19 Operational Plan and Budget Estimates to be reported to Council in June 2018.	Manager Finance	June 2018	Progress Update 31 March 2018 To be undertaken following the adoption of the 2018/2019 Budget Estimates.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Strategy Element: Environmental Projects

Actions	Action Owner	Action Due Date	Management Comments
1. Implement actions from the Low Carbon Strategy as per scheduled timeframes. Example of actions that meet the FSP include energy efficiency measures, installation of solar power and solar hot water, energy data optimisation, electric fleet vehicles and installation of smart meters.	DSEE	June 2018	<p>Progress Update 31 December 2017 Council endorsed 3 reports 14 Dec meeting:</p> <ul style="list-style-type: none"> • Council Emissions Reduction Strategy • GHG annual report / baseline emissions of Council operations • BE19 and council project update <p>The Emissions Reduction Strategy will transition from the existing Low Carbon Strategy to a net zero target by 2025, with the recently established 2015/16 baseline of Council operations, and identify measures required to move council towards this goal. Any ongoing actions from the Low Carbon Strategy will be reviewed and carried forward into the new Emissions Reduction Strategy if applicable.</p> <p>Actions progressed between 1/7/17 & 31/12/17 include: progression of cumulative ~99kW solar installs on the Byron Library, Sandhills Childcare Centre and Byron Resource and Recovery Centre; launch of Electric Vehicle Strategy; ongoing feasibility of Bio-Energy facilities; preparation of Brunswick Valley Sustainability Centre Management Plan; ongoing feasibility of ground mounted solar farm at Dingo Lane; ongoing analysis of EV charge station and solar covered car park at Mullumbimby administration building; partnering with ongoing procurement process of new electricity contracts (with intention of including green power and local electricity trading as a requirement); ongoing fit-out of Solar Analytics technology to provide real-time monitoring of solar systems on Council assets; Council collaborating with ISF:UTS (<i>Solar Gardens Project</i>) in application for ARENA grant; and the employment of the <i>Sustainability and Emissions Reduction Officer</i>.</p> <p>Progress Update 31 March 2018 No further update provided.</p>
2. Work collaboratively with the Zero Emissions Byron project to identify actions that go beyond the Byron Shire Low Carbon Strategy.	DSEE	June 2018	<p>Progress Update 31 December 2017 Zero Emissions Byron (ZEB) have produced the Baseline Emissions Report, which details the current emissions and emission reduction strategies, for the Byron community. ZEB have also developed a draft strategic plan and have produced their Energy Emissions Reduction Plan.</p>

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Actions	Action Owner	Action Due Date	Management Comments
			<p>Council's Emissions Reduction strategy will be developed in consultation with Zero Emissions Byron and the community. Council staff have initiated monthly meetings with ZEB, with the first meeting held 11/12/17, to collaboratively share information on a regular basis.</p> <p>Progress Update 31 March 2018 No further update provided.</p>

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Strategy Element: Continuous Improvement

Actions	Action Owner	Action Due Date	Management Comments
Workforce			
1. Management of excessive annual and long service leave, supported by introduction of online leave processes.	Managers & Manager P&C	June 2018	Progress Update 31 March 2018 As at March 2018, 63% of leave applications lodged across Council were online. On-line leave functionality implemented across work teams remains at 75% due to IT issues which are almost resolved. It is expected that on-line will be accessible by all staff by September 2018.
2. Management of sick leave – improvement effort to be focused on staff taking 10.5 days or more p/a.	Managers	June 2018	Progress Update 31 March 2018 In early March 2017, all Managers were provided with names of staff who had taken 10.5 days or more sick leave during 2017. There were 66 staff in total in this category. In early July 2018, Manager P&C will provide Managers with information on staff who have accessed more than 6 days sick leave in the first 6 months of 2018.
3. Ongoing monitoring of overtime costs as a percentage of total employee costs.	Manager Organisation Development	June 2018	Progress Update 31 March 2018 Overtime costs are reported to the Executive Team, with the information available to Managers, monthly.
4. Review and improve mapping of workforce to services (consistent with a review of Special Schedule 1).	Manager Organisation Development & Manager Finance	June 2018	Progress Update 31 March 2018 Preparations will be made June 2018 for the FY2018 reporting process.
Finance			
5. Continue to invest in Finance Team members gaining qualifications and building capacity.	Manager Finance	June 2018	Progress Update 31 March 2018 There are currently two members undertaking long term study to gain qualifications of a tertiary nature, enabling capacity for current staff to broaden their knowledge and assist in strengthening the Finance team's ability to step into various roles.
6. Review Manager Finance Position Description to confirm focus on strategic transformation and increased focus on business insight activities.	DC&CS and Manager Finance	June 2018	Progress Update 31 March 2018 Position description not yet reviewed, however the expectation of providing a greater emphasis on business insight is understood.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Actions	Action Owner	Action Due Date	Management Comments
7. Finance Team to review operations and act on improvement opportunities with a focus on increasing business insight activity.	Manager Finance	June 2018	Progress Update 31 March 2018 Not commenced but proposed to review BIS Management Reporting system available through Council's Authority software.
8. Directorate nominees with Finance Team to review Cost Centres and Allocation under Special Schedule 1 categories.	Manager Finance	June 2018	Progress Update 31 March 2018 Finance continue to make progress with mapping of Special Schedule 1 in conjunction with each directorat
Operations			
9. Review IT spend to identify total IT spend and map capital and recurrent costs drivers to increase business understanding and assist with future budgeting	Manager Business Systems and Technology	June 2018	Progress Update 31 March 2018 Undertaken in setting annual budget and quarterly budget reviews.
Service Delivery			
10. IS Managers, working with People and Culture Team, will develop actions focused on succession planning and increasing workforce diversity.	IS Managers	June 2018	Progress Update 31 March 2018 In progress.
11. SEE Managers, working with People and Culture Team, will develop actions focused on succession planning	SEE Managers	June 2018	Progress Update 31 March 2018 In progress.
12. Roads Services (Operating) – Working with Finance Team and benchmarking with comparable councils, Manager to critically review data, ascertain key drivers and develop an action plan to:	Manager Works & Manager Finance	June 2018	Progress Update 31 March 2018 In progress.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Actions	Action Owner	Action Due Date	Management Comments
<p>1. fully articulate and explain results; 2. develop a methodology to consistently measure genuine operating (non capital) expenditure.</p> <p>Including a focus on:</p> <p>a. Cost coding and accuracy of expense allocation; b. Depreciation expenses; c. Internal charging (including on-cost calculations and fleet charges); d. Capital expenditure required to be accounted for as operating expenditure (as per the Code of Accounting Practice).</p>			
<p>13. Sewerage Services (Operating) – Working with Finance Team and benchmarking with comparable councils, Manager to critically review data, ascertain key drivers and develop an action plan to:</p> <p>1. fully articulate and explain results; 2. develop a methodology to consistently measure genuine operating (non capital) expenditure.</p> <p>Including a focus on:</p> <p>a) Debt servicing impact on expenses; b) Position in lifecycle of plants; c) Impacts from environmental initiatives; d) Internal charging (on-cost calculations).</p>	Manager Utilities	June 2018	<p>Progress Update 31 March 2018 In progress.</p>

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Actions	Action Owner	Action Due Date	Management Comments
Corporate Leadership			
14. Include measurement of Customer Satisfaction in the biennial CATI Community Satisfaction Survey going forward.	Manager Organisation Development	June 2018	Progress Update 31 March 2018 Can be included. Survey format is being reviewed to support Wellbeing Framework as well. Survey development will conclude last quarter this financial year, with Survey to be conducted later in year 2018.
15. Council meetings – Council continues to have some of the longest meetings and one of the top half a dozen councils with the highest number of resolutions. Councillors can review information provided and meeting procedures. Some considerations suggested in the Performance Excellence Report to help review meeting practices include: <ul style="list-style-type: none"> • Are our Council meetings passing resolutions in an efficient manner? • Are our meeting papers clear and concise? • Are agendas provided to Councillors well in advance to allow a timely review prior to the meeting? • Does Council conduct meeting performance reviews at the end of the year or end of the term? • Is Council up to date with best practice when it comes to council meetings? • Did the complexity of issues match the time taken to resolve them? 	Manager Corporate Services	June 2018	Progress Update 31 March 2018 Revised Code of Meeting Practice adopted at March 2018 meeting (18-163) to reduce public access allocated time. New model code being developed by Office of Local Government Revised agenda templates to be implemented.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Strategy Element: Finance Performance Indicators

Actions	Action Owner	Action Due Date	Management Comments
1. Ongoing quarterly reporting to the Finance Advisory Committee and Council on Financial Sustainability Plan (FSP) outcomes.	Manager Finance	Quarterly	Progress Update 31 May 2018 Reporting for the quarter ended 30 Sept 2017 reported to the FAC 16 November 2017. The December 2017 quarter reported at meeting on 15 February 2018 and 31 March 2018 quarter reported at meeting on 17 May 2018.
2. Recognition through the QBR process of financial outcomes delivered by the FSP.	Manager Finance	Quarterly	Progress Update 31 March 2018 30 September 2017 QBR reported to FAC on 16 November 2017 and 31 December 2017 QBR reported to the 15 February 2018 FAC. 31 March 2018 QBR will be reported to the 17 May 2018 FAC.
3. Structural changes to both revenue sources and expenditure will be updated in the base budget during the preparation of the 2018/19 Budget.	Manager Finance	June 2018	Progress Update 31 March 2018 2018/2019 Budget Estimates currently completed in draft. To be reported to Council Strategic Planning Workshops in April and May and to Extraordinary Meeting on 17 May 2018 to adopt for public exhibition.
4. The financial outcomes delivered by the FSP updated into the Council's Long Term Financial Plan and modelled in the Long Term Financial Plan Scenarios.	Manager Finance	June 2018	Progress Update 31 March 2018 To be included in the next version of the Long Term Financial Plan to be reported to the Council on 28 June 2018.
5. Assessment of the Note 13 and Special Schedule 7 performance ratios disclosed annually in Council's audited financial statements which should indicate a trend improvement from FSP outcomes.	Manager Finance	June 2018	Progress Update 31 March 2018 Assessment was completed as part of finalisation of 2016/2017 Financial Statements reported to Council in October 2017.
6. Assessment of the seven 'Fit for Future' benchmarks on an ongoing basis to ensure Council maintains the 'Fit' outcome.	Manager Financer	June 2018	Progress Update 31 March 2018 Not yet commenced but to be included in the development of the next version of the Long Term Financial Plan to be reported to Council on 28 June 2018.

Report No. 4.2 **Budget Review - 1 January 2018 to 31 March 2018**
Directorate: Corporate and Community Services
Report Author: James Brickley, Manager Finance
File No: I2018/868
5 **Theme:** Corporate Management
 Financial Services

Summary:

10 This report is prepared to comply with Regulation 203 of the Local Government (General) Regulation 2005 and to inform Council and the Community of Council's estimated financial position for the 2017/2018 financial year, reviewed as at 31 March 2018.

15 This report contains an overview of the proposed budget variations for the General Fund, Water Fund and Sewerage Fund. The specific details of these proposed variations are included in Attachment 1 and 2 for Council's consideration and authorisation.

20 Attachment 3 contains the Integrated Planning and Reporting Framework (IP&R) Quarterly Budget Review Statement (QBRs) as outlined by the Division of Local Government in circular 10-32.

RECOMMENDATION:

That the Finance Advisory Committee recommend to Council:

1. **That Council authorise the itemised budget variations as shown in Attachment 2 (#E2018/39650) which includes the following results in the 31 March 2018 Quarterly Review of the 2017/2018 Budget:**
 - a) **General Fund – \$256,900 increase to the Estimated Unrestricted Cash Result**
 - b) **General Fund - \$1,734,800 increase in reserves**
 - c) **Water Fund - \$1,195,100 increase in reserves**
 - d) **Sewerage Fund - \$2,930,600 increase in reserves**
2. **That Council adopt the revised General Fund Estimated Unrestricted Cash Result of \$1,145,200 for the 2017/2018 financial year as at 31 March 2018.**

Attachments:

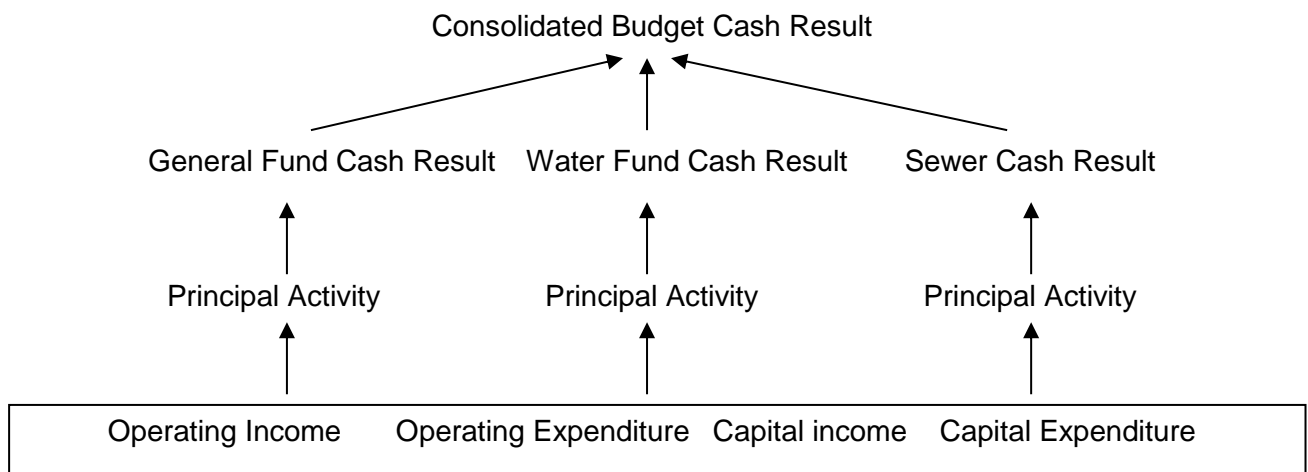
- 1 Budget Variations for General, Water and Sewerage Funds, E2018/39647 , page 36 [↓](#)
- 2 Itemised Listing of Budget Variations for General, Water and Sewerage Funds, E2018/39650 , page 113 [↓](#)
- 30 3 Integrated Planning and Reporting Framework (IP&R) required Quarterly Review Statement, E2018/39648 , page 129 [↓](#)

Report

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

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

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



The pages within Attachment 1 are presented (from left to right) by showing the original budget as adopted by Council on 22 June 2017 plus the adopted carryover budgets from 2016/2017 followed by the resolutions between July and September, the September Review, resolutions between October and December, the December review, resolutions between January and March and the revote (or adjustment for this review) and then the revised position projected for 30 June 2018 as at 31 March 2018.

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

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

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

Office of Local Government Budget Review Guidelines:-

The Office of Local Government on 10 December 2010 issued the new Quarterly Budget Review Guidelines via Circular 10-32, with the reporting requirements to apply from 1 July 2011. This

report includes a Quarterly Budget Review Statement (refer Attachment 3) prepared by Council in accordance with the guidelines.

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

10 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):-

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

The above components are included in Attachment 3:-

30 **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 19 pages of Attachment 1.

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

40 **Cash and Investments Budget Review Statement** – This statement reconciles Council's restricted funds (reserves) against available cash and investments. Council has attempted to indicate an actual position as at 31 March 2018 of each reserve to show a total cash position of reserves with any difference between that position and total cash and investments held as available cash and investments. It should be recognised that the figure is at a point in time and may vary greatly in future quarterly reviews pending on cash flow movements.

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

- **Debt Service Ratio** - This assesses the impact of loan principal and interest repayments on the discretionary revenue of Council.
- 50 ○ **Rates and Annual Charges Outstanding Ratio** – This assesses the impact of uncollected rates and annual charges on Council's 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.

55

BYRON SHIRE COUNCIL

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

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

CONSOLIDATED RESULT

- 10 The following table provides a summary of the overall Council budget on a consolidated basis inclusive of all Funds budget movements for the 2017/2018 financial year projected to 30 June 2018 but revised as at 31 March 2018.

2017/2018 Budget Review Statement as at 31 December 2017	Original Estimate (Including Carryovers) 1/7/2017	Adjustments to 31 March 2018 including Resolutions*	Proposed 31 March 2018 Review Revotes	Revised Estimate 30/6/2018 at 31/03/2018
Operating Revenue	76,828,000	2,721,500	2,825,400	82,374,900
Operating Expenditure	79,542,600	3,544,300	2,911,200	85,998,100
Operating Result – Surplus/Deficit	(2,714,600)	(822,800)	(85,800)	(3,623,200)
Add: Capital Revenue	27,790,000	(18,400,400)	(548,900)	8,840,700
Change in Net Assets	25,075,400	(19,223,200)	(634,700)	5,217,500
Add: Non Cash Expenses	12,939,400	0	0	12,939,400
Add: Non-Operating Funds Employed	2,160,000	1,239,000	0	3,399,000
Subtract: Funds Deployed for Non-Operating Purposes	(64,587,000)	19,940,100	6,752,100	(37,894,800)
Cash Surplus/(Deficit)	(24,412,200)	1,955,900	6,117,400	(16,338,900)
Restricted Funds – Increase / (Decrease)	(24,419,500)	2,220,100	5,860,500	16,338,900
Forecast Result for the Year – Surplus/(Deficit) – Unrestricted Cash Result	7,300	(264,200)	256,900	0

GENERAL FUND

- 15 In terms of the General Fund projected Unrestricted Cash Result the following table provides a reconciliation of the estimated position as at 31 March 2018:

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

December Review – increase/(decrease)	(\$42,300)
Council Resolutions January – March Quarter	0
Recommendations within this Review – increase/(decrease)	\$256,900
Forecast Unrestricted Cash Result – Surplus/(Deficit) – 30 June 2018	\$0
Estimated Unrestricted Cash Result Closing Balance – 30 June 2018	\$1,145,200

The General Fund financial position overall has increased by \$256,900 as a result of this budget review. The proposed budget changes are detailed in Attachment 1 and summarised further in this report below.

Council Resolutions impacting the Budget Result

There were no resolutions of Council during the January to March quarter that affected the budget result.

Budget Adjustments

The budget adjustments identified in Attachments 1 and 2 for the General Fund have been summarised by Budget Directorate in the following table:

	Revenue Increase/ (Decrease) \$	Expenditure Increase/ (Decrease) \$	Accumulated Surplus (Working Funds) Increase/ (Decrease) \$
Budget Directorate			
General Manager	0	(11,300)	11,300
Corporate & Community Services	364,800	310,700	54,100
Infrastructure Services	1,561,400	1,324,800	236,600
Sustainable Environment & Economy	781,300	826,400	(45,100)
Total Budget Movements	2,707,500	2,450,600	256,900

Budget Adjustment Comments

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

General Manager

- In the General Managers program, it is proposed to remove the \$30,000 allocated for the Community Satisfaction survey. This will be completed in the 2018/19 year and is included in the 2018/19 draft budget. This has no effect on the program as the support service costs reallocated will reduce.
- In the People and Culture program it is proposed to decrease the budget for the General Managers performance Review (\$9,800) and the Staff recognition scheme (\$1,500). These savings can be used for the Administration Office refurbishment works in the Facilities Management capital works program.

Corporate and Community Services

- 5 • In the General Purpose Revenues Program an additional \$47,600 in revenue has been recognised from interest on investments. This increase adjusts the budget to reflect the estimated actual investment revenue that Council will receive before the end of the financial year.
- 10 • In the Corporate Services Program it is proposed to increase expenditure by an additional \$40,000 for the Excess on insurance claims. There has been a significant increase in the number of claims that Council is paying. This can be funded from the Risk Management reserve.

Infrastructure Services

- 15 • In the Emergency Service Program it is proposed to increase operating income and expenditure by \$62,000 to reflect Rural Fire Service (RFS) income from Donations (\$25,000 - redistributed to brigades), Ballina RFS and Tweed RFS (\$25,000 and \$12,000 respectively - reimbursement of expenses incurred by Byron Shire Council).
- 20 • In the Depot Services and Fleet Management program, it is proposed to create a budget for the Gate Upgrade (\$131,700) and the upgrade of the depot administration building (\$35,000). These can be funded through the plant reserve.
- 25 • In the Local Roads and Drainage program, there are a number of adjustments outlined under Note 17 in the Budget Variations explanations section of Attachment 1. Further disclosure is included on pages 6, 7 and 8 of Attachment 2 under the budget program heading Local Roads and Drainage.
- 30 • In the Roads and Maritime Services (RMS) program it is proposed to increase income by \$835,000 and expenditure by \$873,500 to account for the March 2017 Natural Disaster (\$700,000) and an increase in the budget for Tinderbox Road Causeway as the existing budget did not cover all costs of the project (\$173,500). This was Council resolution **18-021** to increase the budget, but this budget review addresses the revenue funding portion.
- 35 • In the Open Space & Recreation program, there are a number of adjustments outlined under Note 19 in the Budget Variations explanations section of Attachment 1. Further disclosure is included on pages 8 and 9 of Attachment 2 under the budget program heading Open Space & Recreation.
- 40 • In the Waste & Recycling program it is proposed to increase capital expenditure by \$166,400 for the Customer Service Foyer renovation contribution (\$33,400) and Public Place Bin Network Infrastructure - Projects (\$130,000). This budget increase will allow for Council to expand recycling infrastructure networks in Mullumbimby and Bangalow. Asset upgrade/enclosure refurbishment will be conducted at the same time as network expansion. Other adjustments are
- 45 proposed to bring the income and expenditure budgets into line with actual income and expenditure. All these movements have no impact on the budget result as they are covered through the Domestic Waste Management Reserve and the Other Waste Management Reserve.
- 50 • In the Cavanbah Centre program it is proposed to decrease operating income due to no further income expected for food and beverage sales (\$34,200) as the canteen/kitchen has taken on all food and beverage sales and a reduction in expected fees received from sporting clubs for the hire of the sportsfields (\$22,000). This is offset by various other adjustments outlined under Note 21 in the Budget Variations explanations section of Attachment 1 to bring the budgets into

line with the actuals. Further disclosure is included on page 11 of Attachment 2 under the budget program heading Cavanbah Centre.

- 5 • In the Holiday Park programs, there are decreases in the capital budgets of \$475,000 (\$190,000 First Sun and \$285,000 Suffolk Park). These budgets have been adjusted as it was identified that these works would not be completed this financial year. A breakdown of these works can be seen on pages 11 and 12 of attachment 2. These are all funded through the Holiday Park reserve.
- 10 • In the Facilities Management program it is proposed to decrease operating income by \$10,500 due to the Clarkes Beach Café rent being reduced (\$38,600 - Funded through the Crown reserve), an increase in the payment received from the insurer relating to the March 2017 flood event (\$16,100) and an increase in fees received on Crown reserves (\$12,000). It is proposed to decrease operating expenditure due to a decrease in electricity costs at Mullumbimby pool
- 15 (\$20,000) and reductions against various community building costs (\$13,800)

Sustainable Environment and Economy

- 20 • In the Development and Certification program, it is proposed to increase income by \$20,000 and expenditure by \$20,000 to budget for the Information and Technology Service fee. It is also proposed to transfer the total Income budget less the total expenditure budget to a newly created Information & Technology Service Fee reserve. It is proposed to increase operating expenditure due to Temporary Resourcing (\$50,000) to cover the costs of processing additional DA's that Council has received and reduce the EHC Exempt and Complying Development
- 25 (\$30,000) as this will not be expended in 2017/18. This can be moved to the 2018/19 draft budget. It is proposed to increase Developer Contribution income by \$400,000 to reflect the actual income received from developers. This will be transferred to the respective Section 94 reserves.
- 30 • In the Planning Policy and Natural Environment Program, there are a number of adjustments outlined under Note 25 in the Budget Variations explanations section of Attachment 1. Further disclosure is included on page 13 of Attachment 2 under the budget program heading Planning Policy and Natural Environment.
- 35 • In the Environment & Compliance program it is proposed to increase operating income due to income being received for the Environment Enforcement Levy (\$114,700 – transferred to a new Environment Enforcement Levy reserve), Caravan park inspection fees (\$71,400) and various other fees where the actual income is higher than the budget. These adjustments are outlined under note 26 in the Budget Variations explanations section of attachment 1. It is proposed to
- 40 increase operating expenditure by \$43,500 to cover costs associated with the Environment Enforcement Levy (\$25,500), an increase against licence plate recognition (\$14,200) due to the allocated budget not covering the actual cost and an \$8,500 increase for investigation consultants.
- 45 • In the Economic Development program there are a number of adjustments outlined under Note 27 in the Budget Variations explanations section of Attachment 1. Further disclosure is included on page 15 of Attachment 2 under the budget program heading Economic Development.

WATER FUND

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

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

Capital Works Reserve

Opening Reserve Balance at 1 July 2017	\$4,953,800
Plus original budget reserve movement	1,539,000
Less reserve funded carryovers from 2016/2017	(124,800)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(40,000)
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	(56,500)
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	11,000
Forecast Reserve Movement for 2017/2018 – Increase / (Decrease)	1,328,700
Estimated Reserve Balance at 30 June 2018	\$6,282,500

5 Section 64 Developer Contributions

Opening Reserve Balance at 1 July 2017	\$6,692,100
Plus original budget reserve movement	(1,874,000)
Less reserve funded carryovers from 2016/2017	(2,645,300)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(70,000)
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	(50,000)
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	1,184,100
Forecast Reserve Movement for 2017/2018 – Increase / (Decrease)	(3,455,200)
Estimated Reserve Balance at 30 June 2018	\$3,236,900

10 Movements for Water Fund can be seen in Attachment 1 with a proposed estimated increase to reserves (including S64 Contributions) overall of \$1,195,100 from the 31 March 2018 Quarter Budget Review.

SEWERAGE FUND

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

Capital Works Reserve

Opening Reserve Balance at 1 July 2017	\$7,372,800
Plus original budget reserve movement	(1,008,100)
Less reserve funded carryovers from 2016/2017	(102,200)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	24,000
Resolutions October - December Quarter – increase / (decrease)	(251,000)
December Quarterly Review Adjustments – increase / (decrease)	(524,300)
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	2,647,100
Forecast Reserve Movement for 2017/2018 – Increase / (Decrease)	785,500
Estimated Reserve Balance at 30 June 2018	\$8,158,300

20 Plant Reserve

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

Section 64 Developer Contributions

Opening Reserve Balance at 1 July 2017	\$9,583,600
Plus original budget reserve movement	(188,800)
Less reserve funded carryovers from 2016/2017	(1,949,600)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(26,700)
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	(275,000)
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	283,500
Forecast Reserve Movement for 2017/2018 – Increase / (Decrease)	(2,156,600)
Estimated Reserve Balance at 30 June 2018	\$7,427,000

5 Movements for the Sewerage Fund can be seen in Attachment 1 with a proposed estimated overall increase to reserves (including S64 Contributions) of \$2,930,600 from the 31 March 2018 Quarter Budget Review.

10 Legal Expenses

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

15 The table that follows indicates the allocated budget and actual legal expenditure within Council on a fund basis as at 31 March 2018.

Total Legal Income & Expenditure as at 31 March 2018

Program	2017/2018 Budget (\$)	Actual (\$)	Percentage To Revised Budget
Income			
Legal Expenses Recovered	0	0	0%
Total Income	0	0	0%
Expenditure			
General Legal Expenses	301,000	178,325	59.24%
Total Expenditure General Fund	301,000	178,325	59.24%

BYRON SHIRE COUNCIL

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Note: Due to current legal matters, it is estimated that Council may incur costs for legal expenses of approximately \$100,000 in addition to the original budget. In view of this an additional \$100,000 was allocated at the December 2017 budget review to the General Legal Expenses budget, funded from the Legal Services Reserve. This will leave an estimated Legal Services Reserve balance at 30 June 2018 of \$324,500.

Byron Railway Precinct Projects

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

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

Job No	Project No	Project	Current Budget 2017/2018 \$
4835.187	0	Byron Bay Town Centre Masterplan	239,300
44283.013	1	Byron Street	200,000
44265.001	1	Byron Street	311,400
4835.188	2	Byron St Connection Upgrade	139,000
4835.189	3	Railway Park Upgrade	237,500
4835.190	4	Visitor Centre Refurbishment	130,000
2306.028	5	Countrylink Building Project Plan	35,000
4835.191	0	Visitor Centre Technology Project	45,000
4835.219	18	Byron Rail Corridor Park	57,000
4835.222	9	Conservation Mgmt Strategy	8,800
4835.223	11	Market/Comm Relocation/DAs	500
4835.224	12	Rail Corridor Contamination Assessment	32,100
4835.225	13	Farmers Market Relocation	21,900
		Total	1,457,500

Financial Implications

The 31 March 2018 Quarter Budget Review of the 2017/2018 Budget has improved the overall budget result by an estimated \$256,900. As a result there is an increase of \$256,900 to the estimated unrestricted cash balance attributable to the General Fund, with this becoming an estimated \$1,145,200 at 30 June 2018. This is above the adopted target of Council of \$1,000,000. Council has recovered the 2017/2018 budget result back to a balanced outcome after the March 2018 Quarter Budget Review.

Statutory and Policy Compliance Implications

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

- 5
- (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*
- 10 *the income and expenditure for that year.*
- (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*
- 15 *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.*
- 20 *(3) A budget review statement must also include any information required by the Code to be included in such a statement.*

Statement by Responsible Accounting Officer

- 25 This report indicates that the short term financial position of the Council is still satisfactory for the 2017/2018 financial year, having consideration of the original estimate of income and expenditure at the 31 March 2018 Quarter Budget Review.
- 30 This opinion is based on the estimated General Fund Unrestricted Cash Result position and that the current indicative budget position for 2017/2018 remains the same during the remainder of the 2017/2018 financial year.
- 35 There needs to be an awareness that any modifications proposed for Council's budget are not approved without consideration of funding if additional expenditure is proposed through either reallocation of existing budgets, additional revenue or available reserves.
- 40 The short term financial position of Council may become unsatisfactory if work is not undertaken to maintain the current budget position. It is pleasing that Council has passed resolution **18-111 part 5** at the 22 February 2018 Ordinary Meeting that Council reaffirm that no expenditure is to occur without an approved budget backed by resolution of Council.



Quarterly Budget Review 31st March 2018



**BYRON SHIRE COUNCIL
2017/2018 Budget Review as at 31st March 2018**

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BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Consolidated Budget Cash Result									
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revolte	Revised Est 30-Jun-18	Actual 31-Mar-18
Operating Revenue	76,828,000	0	2,530,900	0	190,600	0	2,825,400	82,374,900	71,069,078
Total Division Operating Revenue	76,828,000	0	2,530,900	0	190,600	0	2,825,400	82,374,900	71,069,078
Operating Expenditure	79,542,600	155,000	3,072,800	40,000	324,500	(48,000)	2,911,200	85,998,100	62,846,079
Total Division Operating Expenditure	79,542,600	155,000	3,072,800	40,000	324,500	(48,000)	2,911,200	85,998,100	62,846,079
Operating Result before Capital Amounts	(2,714,600)	(155,000)	(541,900)	(40,000)	(133,900)	48,000	(85,800)	(3,623,200)	8,242,999
Add Capital Grants and Contributions	23,990,000	66,000	(1,897,700)	(16,712,000)	143,300	0	(948,900)	4,840,700	2,062,627
Capital Grants and Contributions	3,900,000	0	0	0	0	0	400,000	4,200,000	3,821,532
Developer Contributions	0	0	0	0	0	0	0	0	0
Change in Net Assets	25,075,400	(89,000)	(2,439,600)	(16,752,000)	9,400	48,000	(634,700)	5,217,500	14,127,158
AVAILABLE FUNDS RECONCILIATION									
Add: Non-Cash Expenses	12,939,400	0	0	0	0	0	0	12,939,400	7,815,550
Depreciation	0	0	0	0	0	0	0	0	0
Add: Non-operating Funds Employed	2,160,000	0	0	0	(1,700,000)	0	0	460,000	422,960
Loan Funds Used	0	0	2,516,000	0	423,000	0	0	2,939,000	0
Proceeds from Disposal of Assets	0	0	0	0	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes	(61,947,200)	(400,000)	1,244,000	18,961,000	334,200	(243,000)	6,706,600	(35,344,400)	(19,390,030)
Capital Works	(2,638,800)	0	43,900	0	0	0	45,500	(2,550,400)	(735,253)
Repayment of Principal on Loans	0	0	0	0	0	0	0	0	0
Cash Surplus / (Deficit)	(24,412,200)	(489,000)	1,364,300	2,209,000	(933,400)	(195,000)	6,117,400	(16,338,900)	2,340,405
Equity Movements	0	0	0	0	0	0	0	0	0
Restricted Funds - Increase / (Decrease)	0	0	0	0	0	0	0	0	0
Transfer to Unexpended Grants	0	0	0	0	0	0	0	0	0
Transfer to Unexpended Loans	0	0	0	0	0	0	0	0	0
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	7,300	(50,000)	(161,500)	(10,000)	(42,300)	0	256,500	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 General Fund Budget Cash Result

Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18
Operating Revenue									
General Manager	0	0	0	0	0	0	0	0	0
Corporate & Community Services	26,100,000	0	24,300	0	82,300	0	67,100	26,273,700	24,590,944
Infrastructure Services	21,706,800	0	2,394,000	0	(68,000)	0	2,080,100	26,112,900	20,996,170
Sustainable Environment and Economy	4,466,500	0	112,600	0	176,300	0	356,400	5,113,800	3,792,032
Total Division Operating Revenue	52,275,300	0	2,530,900	0	190,600	0	2,503,600	57,500,400	49,379,146
Operating Expenditure									
General Manager	0	0	0	0	0	0	(11,300)	(11,300)	556,480
Corporate & Community Services	5,854,000	0	39,500	0	110,500	15,000	(4,000)	6,015,000	4,483,134
Infrastructure Services	31,849,300	155,000	2,536,500	30,000	85,300	(63,000)	2,435,900	37,009,000	28,478,936
Sustainable Environment and Economy	10,096,200	0	268,500	10,000	132,900	0	104,800	10,614,400	7,670,680
Depreciation	8,717,900	0	0	0	0	0	0	8,717,900	4,471,250
Total Division Operating Expenditure	56,519,400	155,000	2,844,500	40,000	308,700	(48,000)	2,525,400	62,345,000	43,658,479.26
Operating Result before Capital Amounts	(4,244,100)	(155,000)	(313,600)	(40,000)	(118,100)	48,000	(21,800)	(4,844,600)	5,720,667
Add Capital Grants and Contributions									
Capital Grants and Contributions	23,990,000	66,000	(1,897,700)	(16,712,000)	143,300	0	(948,900)	4,640,700	2,062,627
Developer Contributions (Section 94)	1,800,000	0	0	0	0	0	400,000	2,200,000	2,118,656
Change in Net Assets	21,545,900	(89,000)	(2,211,300)	(16,752,000)	25,200	48,000	(570,700)	1,996,100	9,901,950
AVAILABLE FUNDS RECONCILIATION									
Add: Non-Cash Expenses									
Depreciation	8,717,900	0	0	0	0	0	0	8,717,900	4,471,250
Add: Non-operating Funds Employed									
Loan Funds Used	2,160,000	0	0	0	(1,700,000)	0	0	460,000	0
Proceeds from Disposal of Assets	0	0	2,516,000	0	423,000	0	0	2,939,000	422,980
Subtract Funds Deployed for Non-Operating Purposes									
Capital Works	(47,541,800)	(400,000)	1,140,700	19,212,000	1,234,200	(243,000)	2,516,900	(24,091,000)	(13,141,839)
Repayment of Principal on Loans	(940,400)	0	43,900	0	0	0	45,500	(851,000)	(420,476)
Cash Surplus / (Deficit)	(16,055,400)	(489,000)	1,489,300	2,460,000	(27,600)	(195,000)	1,991,700	(10,829,000)	1,233,865
Equity Movements									
Restricted Funds - Increase / (Decrease)	(16,065,700)	(439,000)	1,651,200	2,470,000	14,700	(195,000)	1,734,800	(10,829,000)	(6,361,384)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	7,300	(50,000)	(161,900)	(10,000)	(42,300)	0	256,900	0	0

**2017/2018 Budget Review as at 31st March 2018
Water Fund Budget Cash Result**

Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18
Operating Revenue									
Water Supply Management	9,076,300	0	0	0	0	0	66,900	9,145,200	7,479,380
Total Division Operating Revenue	9,076,300	0	0	0	0	0	66,900	9,145,200	7,479,380
Operating Expenditure									
Water Supply Management	7,547,200	0	28,000	0	6,500	0	(10,100)	7,571,600	6,604,368
Depreciation	1,169,600	0	0	0	0	0	0	1,169,600	292,400
Total Division Operating Expenditure	8,716,800	0	28,000	0	6,500	0	(10,100)	8,741,200	6,896,768
Operating Result before Capital Amounts	359,500	0	(28,000)	0	(6,500)	0	79,000	404,000	582,612
Add Capital Grants and Contributions									
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0
Developer Contributions (Section 64)	600,000	0	0	0	0	0	0	600,000	343,513
Change in Net Assets	959,500	0	(28,000)	0	(6,500)	0	79,000	1,004,000	926,125
AVAILABLE FUNDS RECONCILIATION									
Add: Non-Cash Expenses									
Depreciation	1,169,600	0	0	0	0	0	0	1,169,600	292,400
Add: Non-operating Funds Employed									
Loan Funds Used	0	0	0	0	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes									
Capital Works	(5,834,200)	0	(82,000)	0	(100,000)	0	1,116,100	(4,900,100)	(3,448,831)
Repayment of Principal on Loans	0	0	0	0	0	0	0	0	0
Cash Surplus / (Deficit)	(3,705,100)	0	(110,000)	0	(106,500)	0	1,195,100	(2,726,500)	(2,230,307)
Equity Movements									
Restricted Funds - Increase / (Decrease)	(3,705,100)	0	(110,000)	0	(106,500)	0	1,195,100	(2,726,500)	(3,569,059)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	0	0	0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Sewer Fund Budget Cash Result

Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18
Operating Revenue									
Sewer Supply Management	15,476,400	0	0	0	0	0	252,900	15,729,300	14,230,552
Total Division Operating Revenue	15,476,400	0	0	0	0	0	252,900	15,729,300	14,230,552
Operating Expenditure									
Sewer Supply Management	11,254,500	0	200,300	0	9,300	0	395,900	11,860,000	9,239,931
Depreciation	3,051,900	0	0	(251,000)	0	0	0	3,051,900	3,051,900
Total Division Operating Expenditure	14,306,400	0	200,300	(251,000)	9,300	0	395,900	14,911,900	12,290,831
Operating Result before Capital Amounts	1,170,000	0	(200,300)	0	(9,300)	0	(143,000)	817,400	1,939,721
Add Capital Grants and Contributions	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	1,400,000	0	0	0	0	0	0	1,400,000	1,359,363
Developer Contributions (Section 64)									
Change in Net Assets	2,570,000	0	(200,300)	0	(9,300)	0	(143,000)	2,217,400	3,299,083
AVAILABLE FUNDS RECONCILIATION									
Add: Non-Cash Expenses									
Depreciation	3,051,900	0	0	0	0	0	0	3,051,900	3,051,900
Add: Non-operating Funds Employed									
Loan Funds Used	0	0	0	0	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes									
Capital Works	(8,571,200)	0	185,300	(251,000)	(790,000)	0	3,073,600	(6,353,300)	(2,799,360)
Repayment of Principal on Loans	(1,699,400)	0	0	0	0	0	0	(1,699,400)	(314,777)
Cash Surplus / (Deficit)	(4,648,700)	0	(15,000)	(251,000)	(799,300)	0	2,930,600	(2,783,400)	3,236,846
Equity Movements									
Restricted Funds - Increase / (Decrease)	(4,648,700)	0	(15,000)	(251,000)	(799,300)	0	2,930,600	(2,783,400)	(1,439,997)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	0	0	0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018				
Restricted Assets Schedule				
All Funds				
Description	Opening Balance 1-Jul-17	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-18
GENERAL FUND				
INTERNAL RESERVES				
Information Technology	217,309	0	159,800	57,509
Caravan Park - Council	2,611,604	659,000	545,400	2,725,204
Employee Leave Entitlements	971,413	0	0	971,413
Waste Management Facility	2,603,214	5,457,200	3,966,169	4,094,245
Plant	1,938,782	669,000	1,140,900	1,466,882
Quarry	615,994	0	250,100	365,894
Risk Management	179,314	0	62,700	116,614
Property	624,804	0	165,500	459,304
Community Infrastructure Carryover	1,123,955	423,000	1,299,400	247,555
Land & Natural Environment	224,468	75,900	176,400	123,968
Footpath Dining	112,102	121,600	128,500	105,202
Byron Bay Library	227,124	207,400	85,200	349,324
Paid Parking Council	0	4,056,100	4,056,100	0
Human Resources	65,343	0	6,000	59,343
Legal Services	514,824	0	190,300	324,524
Community Development	129,429	100,700	59,400	170,729
Stormwater Drainage	160,064	293,500	453,500	64
Election Expense Reserve	60,000	60,000	0	120,000
Environmental Levy Reserve	111,124	346,700	428,200	29,624
Childrens Services	100,000	19,600	19,900	99,700
General Managers Office	56,000	0	0	56,000
DLG Financial Assistance Grant	1,478,600	0	1,478,600	0
Revolving Energy Fund	36,529	0	0	36,529
Tennis Court Reserve	5,725	3,400	3,500	5,625
Asset Re-Valuation Reserve	10,620	0	0	10,620
2006/07 Special Rate Carryover Reserve	113,400	0	5,400	108,000
2007/08 Special Rate Carryover Reserve	706,148	0	702,900	3,248
2008/09 Special Rate Carryover Reserve	247,481	0	169,900	77,581
Structural Change	198,185	0	0	198,185
Mullumbimby Civic Hall	0	0	0	0
Brunswick Heads Memorial Hall	50,011	0	0	50,011
South Golden Beach Hall	25,411	0	0	25,411
Infrastructure Renewal Reserve	3,662,080	2,506,900	6,060,400	108,580
Mullumbimby Pioneer Centre	3,612	0	0	3,612
Byron Bay Library Exhibition Space S355 Committee	35,789	0	0	35,789
Brunswick Valley Community Centre	10,380	0	0	10,380
Suffolk Park Community Hall	19,208	0	0	19,208
On-Site Sewerage Mgmt	514,131	145,400	145,400	514,131
Special Events Response & Mitigation	161,191	94,600	12,600	243,191
Property Development Reserve	0	1,300,000	689,700	610,300
Suffolk Park Open Space Reserve	50,000	0	0	50,000
Bangalow Heritage House	0	0	0	0
Bridge Replacement Fund	781,222	0	661,100	120,122
Ocean Shores Community Centre	20,056	0	0	20,056
Grant Management Reserve	67,760	0	30,000	37,760
2017/18 Special Rate Carryover Reserve	0	1,185,000	965,900	219,100
Information & Technology Service Fee	0	113,000	50,000	63,000
Environment Enforcement Levy Expenditure	0	114,700	25,500	89,200
Section 94 Interest	0	456,500	0	456,500
Total Internal Reserves	20,844,407	18,409,200	24,194,369	15,059,238
EXTERNAL RESERVES				
Crown Reserves	492,354	354,100	378,300	468,154
Domestic Waste Management	1,338,320	4,037,600	4,029,231	1,346,689
Paid Parking Crown	341,926	304,500	455,700	190,726
Bonds and Deposits	3,963,016	0	0	3,963,016
Total External Reserves	6,135,615	4,696,200	4,863,231	5,968,584

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-17	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-18
NEW LOANS				
Purchase of Surplus ADF Bridges	0	460,000	460,000	0
Total New Loans	0	460,000	460,000	0
SECTION 94 CURRENT PLAN				
Open Space	3,953,697	696,700	807,700	3,844,697
Community Facilities	1,610,237	242,100	641,300	1,211,037
Car Parking	1,453,281	46,700	0	1,499,981
Bikeways	1,390,762	153,700	382,900	1,181,562
Road Upgrading	7,718,110	656,300	4,311,600	4,062,810
Rural Roads	1,286,783	114,600	161,000	1,240,383
Civic & Urban Improvements	1,489,585	114,900	97,100	1,507,385
Council Administration	330,884	87,700	228,100	190,484
Shire Support Facilities	240,313	13,600	0	253,913
Section 94 A Levy	556,275	71,700	223,400	404,575
Total Current Plan	20,029,927	2,200,000	6,833,100	15,396,827
SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS				
Sustainable Environment & Economy				
EHC - Exempt & Complying Development	30,000	0	0	30,000
Graminoid Clay Heath Restoration Project	5,803	0	5,500	103
Responsible Pet Ownership	5,685	0	0	5,685
Local Heritage Advisory service	0	17,000	17,000	0
Heritage Advisor	4,800	0	4,800	0
Byron Food Advantage	11,045	0	11,000	0
Byron Habitat Corridors Project	0	26,000	0	26,000
OEH Saving our Species Iconic Koala	0	7,500	0	7,500
Infrastructure Services				
Old pacific Highway Maintenance	575,938	0	0	575,938
RTA Funding	0	3,048,600	3,048,600	0
Roads to Recovery	0	13,300	13,300	0
Tinderbox Causeway	27,273	0	27,300	0
Open Tallow Creek Mouth	5,759	0	0	5,759
Natural Disaster Restricted Funding	118,740	66,000	66,000	118,740
Amenities Block, Tom Kendall Oval	1,500	0	1,500	0
Country Passenger Trans Infrastructure Gr	24,836	0	0	24,836
Crime Prevention Lighting	6,464	0	6,400	64
NSW EPA Clean Up & Prevention	1,491	0	0	1,491
NSW Crime Prevention Grant 2017/18	50,000	0	0	50,000
Bangalow Cemetery - Gough contribution	9,191	0	0	9,191
Byron Visitor Centre	50,000	0	50,000	0
Cornell Fields - AFL Nets	0	13,000	13,000	0
Railway Park Upgrade	0	260,800	260,800	0
Bangalow Weir stage 2	0	250,000	250,000	0
CPTIGS - Bus Shelters	0	110,000	110,000	0
Federal Government Grant - Round 3 of National	0	0	0	0
Bridge Replacement program	0	416,000	416,000	0
NSW State Government Grant - 2017 Fixing Country	0	416,000	416,000	0
Roads	0	416,000	416,000	0
Waste Management Services				
Waste Levy Performance Imp'ment Payment	24,155	0	24,100	55
Better Waste & Recycling Fund 2013-15	190,034	0	140,400	49,634
Organic Infrastructure Grant	106,650	0	0	106,650
Corporate & Community Services				
Library - Local priority grant	0	30,000	30,000	0
Reconciliation Week	4,360	0	4,400	0
Najdoc Week Contribution	1,800	0	1,800	0
Total Restricted Grants & Contributions	1,255,325	4,674,200	4,917,900	1,011,647
TOTAL GENERAL FUND	48,265,275	30,439,600	41,268,600	37,436,296

BYRON SHIRE COUNCIL

2017/2018 Budget Review as at 31st March 2018 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-17	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-18
WATER FUND				
RESERVES				
Capital Works	4,953,816	2,202,100	873,400	6,282,516
SECTION 64 PLAN				
S64 - Byron, Bang, Bruns, O'shrs	29,945			29,945
S64 - Mullumbimby	6,662,172	600,000	4,055,200	3,206,972
TOTAL WATER FUND	11,645,933	2,802,100	4,928,600	9,519,433
SEWER FUND				
RESERVES				
Capital Works	7,372,751	3,598,400	2,812,900	8,158,251
Plant Reserve	827,800	0	12,300	815,500
SECTION 64 PLAN				
S64 - Bangalow	1,492,140			1,492,140
S64 - Byron, Mullum, Bruns, O'shrs	8,091,508	1,400,000	3,556,600	5,934,908
TOTAL SEWER FUND	17,784,198	4,998,400	6,381,800	16,400,798
TOTAL ALL FUNDS	77,695,406	38,240,100	52,579,000	63,356,528

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 General Manager's Directorate Summary										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
General Managers Program	0	0	0	0	0	0	0	0	0	
People & Culture	0	0	0	0	0	0	0	0	0	
Total Operating Revenue	0	0	0	0	0	0	0	0	0	
Operating Expenditure										
General Managers Program	0	0	0	0	0	0	0	0	(117,973)	
People & Culture	0	0	0	0	0	0	(11,300)	(11,300)	674,452	
Total Operating Expenditure	0	0	0	0	0	0	(11,300)	(11,300)	556,480	
Operating Result - Surplus/(Deficit)	0	0	0	0	0	0	11,300	11,300	(556,480)	
Operating Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	11,300	11,300	(556,480)	
Capital Movements										
Add:- Capital Income										
Transfer from Reserves	0	0	0	0	0	0	0	0	0	
Loan Income	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves										
Capital Purchases										
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	11,300	11,300	(556,480)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: General Manager										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Fees and Charges	0	0	0	0	0	0	0	0	0	
Total Operating Revenue	0	0	0	0	0	0	0	0	0	
Operating Expenditure										
Employee Costs - General Manager's Office	747,700	25,000	0	0	0	0	(3,500)	769,200	472,078	1
Operational Costs	19,700	0	0	0	0	0	1,200	20,900	26,135	1
Media and Communications	48,600	0	0	0	30,000	0	(30,000)	48,600	14,416	1
Executive Salaries	0	0	0	0	0	0	0	0	0	
Indirect Costs	(816,000)	(25,000)	0	0	(30,000)	0	32,300	(838,700)	(630,601)	1
Total Operating Expenditure	0	0	0	0	0	0	0	0	(117,973)	
Operating Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	117,973	
Capital Movements										
Add:- Capital Income	0	0	0	0	0	0	0	0	0	
Transfer from Reserves	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	117,973	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: People & Culture										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Other Income	0	0	0	0	0	0	0	0	0	
Total Operating Revenue	0	0	0	0	0	0	0	0	0	
Operating Expenditure										
People and Culture Salaries	701,800	0	0	0	0	0	0	701,800	490,272	2
Training and Development	376,400	0	0	0	0	0	0	376,400	335,052	
Workers Compensation	700,000	0	0	0	0	0	0	700,000	499,785	
Occupational Health & Safety	2,700	0	0	0	0	0	0	2,700	(52,185)	
Employee Leave Entitlements	3,067,200	0	0	0	0	0	0	3,067,200	2,857,294	
Superannuation	2,134,100	0	0	0	0	0	0	2,134,100	1,564,238	
Other Employee Costs	145,500	0	0	0	0	0	(11,300)	134,200	254,717	2
Indirect Costs	(7,127,700)	0	0	0	0	0	0	(7,127,700)	(5,274,720)	2
Total Operating Expenditure	0	0	0	0	0	0	(11,300)	(11,300)	674,452	
Operating Result - Surplus/(Deficit)	0	0	0	0	0	0	11,300	11,300	(674,452)	
Operating Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	11,300	11,300	(674,452)	
Capital Movements										
Add:- Capital Income	0	0	0	0	0	0	0	0	0	
Transfer from Reserves	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	11,300	11,300	(674,452)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018										
Corporate & Community Services Directorate Summary										
Director: Mark Arnold										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Councillor Services	0	0						0	0	
General Purpose Revenues	23,851,800	0	24,300	0	73,300	0	47,600	23,997,000	22,903,352	
Financial Services	130,100	0	0	0	2,100	0	0	132,200	109,210	
Information Services	9,600	0	0	0	6,900	0	5,500	22,000	21,941	
Governance Services	12,400	0	0	0	0	0	9,000	21,400	13,996	
Community Development	134,400	0	0	0	0	0	5,000	139,400	204,893	
Sandhills	1,475,300	0	0	0	0	0	0	1,475,300	1,046,137	
Other Childrens Services	426,100	0	0	0	0	0	0	426,100	291,414	
Public Libraries	60,300	0	0	0	0	0	0	60,300	0	
Total Operating Revenue	26,100,000	0	24,300	0	82,300	0	67,100	26,273,700	24,590,944	
Operating Expenditure										
Councillor Services	873,400	0	17,800	0	(100)	0	(3,600)	887,500	653,903.09	
General Purpose Revenues	0	0	0	0	0	0	0	0	0.00	
Financial Services	(894,500)	0	0	0	2,100	0	0	(892,400)	(699,065.53)	
Information Services	183,100	0	0	0	6,900	0	5,500	195,500	131,461.50	
Corporate Services	339,900	0	15,100	0	100,000	15,000	49,000	519,000	418,369.03	
Community Development	1,610,300	0	(200)	0	400	0	(52,000)	1,558,500	1,204,126.46	
Sandhills	1,455,900	0	600	0	500	0	(1,100)	1,455,900	1,078,622.92	
Other Childrens Services	433,400	0	200	0	100	0	(500)	433,200	355,262.43	
Public Libraries	1,852,500	0	6,000	0	600	0	(1,300)	1,857,800	1,340,453.75	
Total Operating Expenditure	5,854,000	0	39,500	0	110,500	15,000	(4,000)	6,015,000	4,483,134	
Operating Result - Surplus/(Deficit)	20,246,000	0	(15,200)	0	(28,200)	(15,000)	71,100	20,258,700	20,107,811	
Operating Cash Result - Surplus/(Deficit)	20,246,000	0	(15,200)	0	(28,200)	(15,000)	71,100	20,258,700	20,107,811	

2017/2018 Budget Review as at 31st March 2018 Corporate & Community Services Directorate Summary Director: Mark Arnold										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	2,018,900	0	111,000	0	100,000	15,000	8,200	2,253,100	1,764,763	
Transfer from Reserves - Developer Contributions	16,500	0	0	0	0	0	300,000	316,500	0	
Transfer from Reserves - Unexpended Grants	6,800	0	(600)	0	0	0	0	6,200	0	
Capital Grants and Contributions	30,000	0	0	0	0	0	0	30,000	0	
Less:- Capital Expenditure										
Loan Principal Repayments	339,200	0	0	0	0	0	0	339,200	0	
Transfer To Reserves	2,067,600	0	(800)	0	(600)	0	325,200	2,391,400	1,245,000	
Capital Purchases	40,000	0	72,600	0	0	0	0	112,600	72,600	
Capital Cash Result - Surplus/(Deficit)	(374,600)	0	38,600	0	100,600	15,000	(17,000)	(237,400)	447,163	
Program Cash Result - Surplus/(Deficit)	19,871,400	0	23,400	0	72,400	0	54,100	20,021,300	20,554,974	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018										
Program: Councillor Services										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Expenditure										
Mayoral Expenses	50,000	0	0	0	0	0	0	50,000	34,002	
Councillor Expenses	270,600	0	18,000	0	0	0	0	288,600	195,054	
Other Civic Expenses	43,500	0	0	0	0	0	(2,000)	41,500	1,029	3
Governance Contributions	174,600	0	0	0	0	0	0	174,600	174,402	
Mayors Discretionary Allowance	3,900	0	0	0	0	0	0	3,900	1,314	
Indirect Costs	330,800	0	(200)	0	(100)	0	(1,600)	328,900	248,103	3
Total Operating Expenditure	873,400	0	17,800	0	(100)	0	(3,600)	887,500	653,903	
Operating Result - Surplus/(Deficit)	(873,400)	0	(17,800)	0	100	0	3,600	(887,500)	(653,903)	
Operating Cash Result - Surplus/(Deficit)	(873,400)	0	(17,800)	0	100	0	3,600	(887,500)	(653,903)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	(873,400)	0	(17,800)	0	100	0	3,600	(887,500)	(653,903)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: General Purpose Revenues										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
General Rates	21,235,100	0	0	0	73,300	0	0	21,308,400	21,312,457	
Abandonments - Pensioners (\$ 575)	(430,000)	0	0	0	0	0	0	(430,000)	(408,230)	
Extra Charges General Rates	62,300	0	0	0	0	0	0	62,300	60,425	
Postponed Rates	(25,700)	0	0	0	0	0	0	(25,700)	19,303	
General Purpose Grants	1,696,600	0	24,300	0	0	0	0	1,720,900	1,333,779	
Interest on Investments - Operating Funds	857,000	0	0	0	0	0	47,600	904,600	243,241	4
Interest on Investments - Section 94	456,500	0	0	0	0	0	0	456,500	342,378	
Total Operating Revenue	23,851,800	0	24,300	0	73,300	0	47,600	23,997,000	22,903,352	
Operating Result - Surplus/(Deficit)	23,851,800	0	24,300	0	73,300	0	47,600	23,997,000	22,903,352	
Operating Cash Result - Surplus/(Deficit)	23,851,800	0	24,300	0	73,300	0	47,600	23,997,000	22,903,352	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	1,460,500	0	18,100	0	0	0	0	1,478,600	1,478,600	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments										
Transfer To Reserves	1,988,200	0	0	0	0	0	0	1,988,200	1,185,000	
Capital Purchases										
Capital Cash Result - Surplus/(Deficit)	(527,700)	0	18,100	0	0	0	0	(509,600)	293,600	
Program Cash Result - Surplus/(Deficit)	23,324,100	0	42,400	0	73,300	0	47,600	23,487,400	23,196,952	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018										
Program: Financial Services										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Fees and Charges - Financial Services	130,100	0	0	0	0	0	0	130,100	107,156	
Grants & Contributions	0	0	0	0	2,100	0	0	2,100	2,055	
Total Operating Revenue	130,100	0	0	0	2,100	0	0	132,200	109,210	
Operating Expenditure										
Expenditure Control and Statutory Reporting	777,500	0	0	0	0	0	0	777,500	512,252	
Rates Control and Debt Recovery	282,700	0	0	0	{1,300}	0	0	281,400	253,664	
Payroll Processing	0	0	0	0	0	0	0	0	0	
Debt Servicing Costs	106,000	0	0	0	0	0	0	106,000	80,688	
Indirect Costs	(2,060,700)	0	0	0	3,400	0	0	(2,057,300)	(1,545,669)	5
Total Operating Expenditure	(894,500)	0	0	0	2,100	0	0	(892,400)	(699,066)	
Operating Result - Surplus/(Deficit)	1,024,600	0	0	0	0	0	0	1,024,600	808,276	
Operating Cash Result - Surplus/(Deficit)	1,024,600	0	0	0	0	0	0	1,024,600	808,276	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	198,500	0	0	0	0	0	0	198,500	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	(198,500)	0	0	0	0	0	0	(198,500)	0	
Program Cash Result - Surplus/(Deficit)	826,100	0	0	0	0	0	0	826,100	808,276	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: Information Services										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Information Technology - Other Income	0	0	0	0	0	0	0	0	0	
Information Technology - Fees and Charges	9,600	0	0	0	6,900	0	5,500	22,000	21,941	6
Total Operating Revenue	9,600	0	0	0	6,900	0	5,500	22,000	21,941	
Operating Expenditure										
Salaries and Oncosts	839,900	0	0	0	0	0	0	839,900	567,333	
Software Maintenance Other	667,800	0	0	0	0	0	0	667,800	602,240	
Software Maintenance EDMS	125,200	0	0	0	0	0	0	125,200	108,760	
Stationery and Consumables	0	0	0	0	0	0	0	0	0	
Hardware Maintenance	326,800	0	0	0	0	0	0	326,800	244,962	
Operating Expenses - IT and GIS	30,700	0	0	0	0	0	0	30,700	11,328	
Administration/Customer Service	193,900	0	0	0	0	0	0	193,900	88,421	
Records Management	337,000	0	0	0	0	0	0	337,000	266,564	
Non-Core Services	295,300	0	0	0	0	0	0	295,300	177,678	
IT Strategic Plan Actions	582,300	0	0	0	0	0	0	582,300	479,786	
Debt Servicing	13,700	0	0	0	0	0	0	13,700	6,514	
Indirect Costs	(3,229,500)	0	0	0	6,900	0	5,500	(3,217,100)	(2,422,125)	6
Total Operating Expenditure	183,100	0	0	0	6,900	0	5,500	195,500	131,462	
Operating Result - Surplus/(Deficit)	(173,500)	0	0	0	0	0	0	(173,500)	(109,521)	
Operating Cash Result - Surplus/(Deficit)	(173,500)	0	0	0	0	0	0	(173,500)	(109,521)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	159,800	0	0	0	0	0	0	159,800	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	51,200	0	0	0	0	0	0	51,200	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	108,600	0	0	0	0	0	0	108,600	0	
Program Cash Result - Surplus/(Deficit)	(64,900)	0	0	0	0	0	0	(64,900)	(109,521)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: Corporate Services										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Fees and Charges - Administration	2,000	0	0	0	0	0	14,000	16,000	13,642	7
Strategic Procurement	0	0	0	0	0	0	0	0	0	
Other - User Fees and Charges	10,400	0	0	0	0	0	(5,000)	5,400	354	7
Legal Fees Recovered	0	0	0	0	0	0	0	0	0	
Total Operating Revenue	12,400	0	0	0	0	0	9,000	21,400	13,996	
Operating Expenditure										
Employee Costs - General Manager's Office	0	0	0	0	0	0	0	0	0	
Operational Costs	0	0	0	0	0	0	0	0	0	
Legal Services	316,300	0	0	0	0	0	0	316,300	233,263	
Customer Service	573,900	0	0	0	0	0	(5,000)	568,900	374,273	7
Corporate Governance	718,800	0	15,000	0	60,000	15,000	(25,000)	783,800	635,160	7
Leasing Services	184,100	0	0	0	0	0	0	184,100	73,239	
Strategic Procurement	217,300	0	(5,800)	0	(60,000)	0	0	151,500	75,654	
Directorate - Corporate and Community Services	310,900	0	0	0	0	0	0	310,900	224,340	
Governance	150,700	0	0	0	0	0	0	150,700	111,471	
Insurance Premiums	663,200	0	0	0	0	0	0	663,200	703,003	
Risk Management - Operating Expenses	56,100	0	5,800	0	0	0	25,000	86,900	80,326	7
Legal Expenses	201,000	0	0	0	100,000	0	0	301,000	178,332	
Indirect Costs	(3,052,400)	0	100	0	0	0	54,000	(2,998,300)	(2,270,693)	7
Total Operating Expenditure	339,900	0	15,100	0	100,000	15,000	49,000	519,000	418,369	
Operating Result - Surplus/(Deficit)	(327,500)	0	(15,100)	0	(100,000)	(15,000)	(40,000)	(497,600)	(404,373)	
Operating Cash Result - Surplus/(Deficit)	(327,500)	0	(15,100)	0	(100,000)	(15,000)	(40,000)	(497,600)	(404,373)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	281,100	0	15,000	0	100,000	15,000	40,000	451,100	194,876	7
Transfer from Reserves - Developer Contributions	16,500	0	0	0	0	0	0	16,500	0	
Less:- Capital Expenditure										
Loan Principal Repayments	60,000	0	0	0	0	0	0	0	60,000	
Transfer To Reserves	10,000	0	0	0	0	0	0	10,000	0	
Capital Purchases	227,600	0	15,000	0	100,000	15,000	40,000	397,600	134,876	
Capital Cash Result - Surplus/(Deficit)	(99,900)	0	(100)	0	0	0	0	(100,000)	(269,496)	
Program Cash Result - Surplus/(Deficit)										

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018										
Program: Community Development										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revolte	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Operating Grants - Community Development	2,300	0	0	0	0	0	5,000	7,300	26,425	8
Fees and Charges - Community Development	0	0	0	0	0	0	0	0	290	
Byron Bay Senior Citizens Hall	0	0	0	0	0	0	0	0	19,879	
Mullum Civic Hall	37,400	0	0	0	0	0	0	37,400	30,092	
B'wick Mem. Hall	12,900	0	0	0	0	0	0	12,900	24,555	
B'wick Valley Com Centre	40,200	0	0	0	0	0	0	40,200	29,247	
Suffolk Park Comm. Hall	15,100	0	0	0	0	0	0	15,100	17,108	
South Golden Beach Community Centre	11,100	0	0	0	0	0	0	11,100	18,283	
Ocean Shores Community Centre GST Contribution	0	0	0	0	0	0	0	0	15,949	
Byron Bay Library Exhibition Space S355 Committee	11,100	0	0	0	0	0	0	11,100	18,047	
Mullumbimby Pioneer Centre	3,200	0	0	0	0	0	0	3,200	4,056	
Bangalow Heritage House S355 Committee	1,100	0	0	0	0	0	0	1,100	962	
Total Operating Revenue	134,400	0	0	0	0	0	5,000	139,400	204,893	
Operating Expenditure										
Community Development and Assistance	538,800	0	(600)	0	0	0	(14,500)	523,700	387,135	8
Bangalow Heritage House S355 Committee	1,100	0	0	0	0	0	0	1,100	6,135	
Ocean Shores Community Centre	0	0	0	0	0	0	0	0	11,721	
Community Wellbeing Projects	127,700	0	0	0	0	0	(35,100)	92,600	33,238	8
S355 Administration	5,000	0	0	0	0	0	(3,500)	1,500	599	8
Byron Bay Senior Citizens Hall	0	0	0	0	0	0	0	0	4,949	
Mullumbimby Pioneer Centre	3,200	0	0	0	0	0	0	3,200	2,881	
Byron Bay Library Exhibition Space S355 Committee	65,300	0	0	0	0	0	0	65,300	60,914	
Mullumbimby Civic Hall	37,400	0	0	0	0	0	0	37,400	40,141	
Brunswick Memorial Hall	12,900	0	0	0	0	0	0	12,900	11,497	
Brunswick Valley Community Centre	40,200	0	0	0	0	0	0	40,200	35,767	
Suffolk Park Community Hall	15,100	0	0	0	0	0	0	15,100	15,009	
South Golden Beach	11,100	0	0	0	0	0	0	11,100	21,009	
Section 356 Donations and Activities	472,000	0	0	0	0	0	0	472,000	337,678	
Social Innovation Projects	28,100	0	0	0	0	0	2,700	30,800	33,897	8
Governance Contributions	14,500	0	0	0	0	0	0	14,500	13,130	
Indirect Costs	237,900	0	400	0	400	0	(1,600)	237,100	178,425	8
Total Operating Expenditure	1,610,300	0	(200)	0	400	0	(52,000)	1,558,500	1,204,126	
Operating Result - Surplus/(Deficit)	(1,475,900)	0	200	0	(400)	0	57,000	(1,419,100)	(999,233)	
Operating Cash Result - Surplus/(Deficit)	(1,475,900)	0	200	0	(400)	0	57,000	(1,419,100)	(999,233)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018										
Program: Community Development										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Capital Movements										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	110,200	0	0	0	0	0	(31,800)	78,400	13,387	8
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	300,000	300,000	0	8
Transfer from Reserves - Unexpended Grants	6,800	0	(600)	0	0	0	0	6,200	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer to Reserves	0	0	0	0	0	0	323,600	323,600	0	8
Transfer To Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	117,000	0	(600)	0	0	0	(55,400)	61,000	13,387	
Program Cash Result - Surplus/(Deficit)	(1,358,900)	0	(400)	0	(400)	0	1,600	(1,358,100)	(985,847)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: Sandhills										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revolte	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Sandhills Operating Grants	722,500	0	0	0	0	0	0	722,500	562,826	
Fees and Charges - Sandhills	752,800	0	0	0	0	0	0	752,800	483,311	
Total Operating Revenue	1,475,300	0	0	0	0	0	0	1,475,300	1,046,137	
Operating Expenditure										
Sandhills - Salaries & Overheads	2,000	0	0	0	0	0	0	2,000	492	
Sandhills - Operating Expenses	1,306,600	0	0	0	0	0	0	1,306,600	967,656	
Debt Servicing	0	0	0	0	0	0	0	0	0	
Indirect Costs	147,300	0	600	0	500	0	(1,100)	147,300	110,475	9
Total Operating Expenditure	1,455,900	0	600	0	500	0	(1,100)	1,455,900	1,078,622.92	
Operating Result - Surplus/(Deficit)	19,400	0	(600)	0	(500)	0	1,100	19,400	(32,486)	
Operating Cash Result - Surplus/(Deficit)	19,400	0	(600)	0	(500)	0	1,100	19,400	(32,486)	
Capital Movements										
Add:- Capital Income	0	0	12,600	0	0	0	0	12,600	12,600	
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure	0	0	0	0	0	0	0	0	0	
Loan Principal Repayments	19,400	0	(600)	0	(500)	0	1,100	19,400	19,400	9
Transfer to Reserves	0	0	12,600	0	0	0	0	12,600	12,600	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	(19,400)	0	600	0	500	0	(1,100)	(19,400)	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(32,486)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: Other Childrens Services										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Vacation Care Operating Grants - Byron	81,600	0	0	0	0	0	0	81,600	60,139	
Vacation Care Operating Grants - Brunswick	50,500	0	0	0	0	0	0	50,500	35,253	
Vacation Care Operating Grants - Mullumbimby	27,200	0	0	0	0	0	0	27,200	21,595	
After School Care - Byron Bay	37,700	0	0	0	0	0	0	37,700	24,949	
After School Care Operating Grants - Brunswick	35,600	0	0	0	0	0	0	35,600	23,157	
After School Care - Mullumbimby	23,800	0	0	0	0	0	0	23,800	16,936	
REACH Parent Support Program	0	0	0	0	0	0	0	0	0	
Fees and Charges - Vacation Care	95,100	0	0	0	0	0	0	95,100	85,180	
Fees and charges - After School Care	74,600	0	0	0	0	0	0	74,600	24,205	
Total Operating Revenue	426,100	0	0	0	0	0	0	426,100	291,414	
Operating Expenditure										
Outside of School Hours Care	45,300	0	0	0	0	0	0	45,300	28,160	
After School Care - Byron	57,900	0	0	0	0	0	0	57,900	47,842	
After School Care - Brunswick	60,100	0	0	0	0	0	0	60,100	68,618	
After School Care - Mullumbimby	32,500	0	0	0	0	0	0	32,500	37,545	
Vacation Care - Byron	56,400	0	0	0	0	0	0	56,400	61,636	
Vacation Care - Brunswick	72,700	0	0	0	0	0	0	72,700	28,662	
Vacation Care - Mullumbimby	46,200	0	0	0	0	0	0	46,200	36,073	
Indirect Costs	62,300	0	200	0	100	0	(500)	62,100	46,728	10
Total Operating Expenditure	433,400	0	200	0	100	0	(500)	433,200	355,262	
Operating Result - Surplus/(Deficit)	(7,300)	0	(200)	0	(100)	0	500	(7,100)	(63,848)	
Operating Cash Result - Surplus/(Deficit)	(7,300)	0	(200)	0	(100)	0	500	(7,100)	(63,848)	
Capital Movements										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	7,300	0	0	0	0	0	0	7,300	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer to Reserves	0	0	(200)	0	(100)	0	500	200	0	10
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	7,300	0	200	0	100	0	(500)	7,100	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(63,848)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018										
Program: Library Services										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revoke	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Operating Grants - Libraries	60,300	0	0	0	0	0	0	60,300	0	
Other Income - Libraries	0	0	0	0	0	0	0	0	0	
Total Operating Revenue	60,300	0	0	0	0	0	0	60,300	0	
Operating Expenditure										
Administration Expenses - Libraries	1,282,500	0	0	0	0	0	0	1,282,500	962,275	
Library Maintenance and Overheads	178,200	0	5,300	0	0	0	0	183,500	161,788	
Debt Servicing	311,400	0	0	0	0	0	0	311,400	156,090	
Indirect Costs	80,400	0	700	0	600	0	(1,300)	80,400	60,300	
Support Services Costs										11
Total Operating Expenditure	1,852,500	0	6,000	0	600	0	(1,300)	1,857,800	1,340,454	
Operating Result - Surplus/(Deficit)	(1,792,200)	0	(6,000)	0	(600)	0	1,300	(1,797,500)	(1,340,454)	
Operating Cash Result - Surplus/(Deficit)	(1,792,200)	0	(6,000)	0	(600)	0	1,300	(1,797,500)	(1,340,454)	
Capital Movements										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	0	0	65,300	0	0	0	0	65,300	65,300	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	30,000	0	0	0	0	0	0	30,000	0	
Less:- Capital Expenditure										
Loan Principal Repayments	89,500	0	0	0	0	0	0	89,500	0	
Transfer to Reserves			0					0	0	
Transfer to Capital Grants and Contributions								0	0	
Capital Purchases	30,000	0	60,000	0	0	0	0	90,000	60,000	
Capital Cash Result - Surplus/(Deficit)	(89,500)	0	5,300	0	0	0	0	(84,200)	5,300	
Program Cash Result - Surplus/(Deficit)	(1,881,700)	0	(700)	0	(600)	0	1,300	(1,881,700)	(1,335,154)	

2017/2018 Budget Review as at 31st March 2018 Infrastructure Services Directorate Summary Director: Phil Holloway									
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18
Operating Revenue									
Emergency Services	168,800	0	0	0	130,000	0	62,000	360,800	197,029.81
Depot Services and Fleet Management	3,310,300	0	0	0	0	0	300	3,311,200	2,288,087.11
Local Roads and Drainage	4,105,000	0	345,400	0	(250,000)	0	397,000	4,597,400	3,747,820.11
Roads and Traffic Authority	651,500	0	1,769,700	0	0	0	699,200	3,120,400	1,934,347.84
Open Spaces and Recreation	912,500	0	0	0	52,000	0	30,000	994,500	742,014.52
Quarries	0	0	0	0	0	0	0	0	53,793.50
Waste & Recycling Services	7,273,100	0	182,100	0	0	0	960,300	8,415,500	7,597,346.26
Cavanbah Centre	379,900	0	0	0	0	0	(56,200)	321,700	229,805.94
First Sun Holiday Park	3,009,200	0	0	0	0	0	0	3,009,200	2,621,196.31
Suffolk Park Holiday Park	930,600	0	0	0	0	0	0	930,600	813,297.31
Facilities Management	965,300	0	96,800	0	0	0	(10,500)	1,051,600	771,331.68
Total Operating Revenue	21,706,800		2,394,000	0	(68,000)	0	2,080,100	26,112,900	20,996,170
Operating Expenditure									
Supervision & Administration	94,200	0	100	0	0	0	0	94,300	(107,526)
Asset Management Planning	123,600	0	9,900	0	(10,000)	0	100	123,600	36,416
Projects & Commercial Development	248,200	0	53,200	0	200	0	(300)	301,300	175,654
Emergency Services	690,200	0	300	0	197,700	0	61,100	949,300	678,705
Depot Services and Fleet Management	2,691,200	0	0	0	2,000	0	15,500	2,708,700	2,008,110
Local Roads and Drainage	7,454,600	105,000	256,300	30,000	(202,800)	0	854,300	8,497,400	6,646,037
Roads and Traffic Authority	1,276,300	0	1,736,700	0	6,500	0	871,200	3,890,700	2,311,075
Open Spaces and Recreation	5,529,500	0	21,600	0	80,100	0	109,300	5,740,500	4,334,973
Quarries	0	0	0	0	0	0	0	0	41,866
Waste & Recycling Services	6,394,600	0	245,000	0	4,200	0	586,900	7,230,700	5,014,981
Cavanbah Centre	922,000	0	200	0	1,300	0	(25,900)	897,600	637,361
First Sun Holiday Park	2,401,900	0	1,000	0	2,900	0	(1,900)	2,403,900	1,875,300
Suffolk Park Holiday Park	876,500	0	300	0	1,100	0	(700)	877,200	645,551
Facilities Management	3,146,500	50,000	211,900	0	(17,900)	(63,000)	(33,700)	3,293,800	2,180,432
Total Operating Expenditure	31,849,300	155,000	2,536,500	30,000	65,300	(63,000)	2,435,900	37,009,000	26,476,936
Operating Result - Surplus/(Deficit)	(10,142,500)	(155,000)	(142,500)	(30,000)	(133,300)	63,000	(355,800)	(10,896,100)	(5,480,765)
Operating Cash Result - Surplus/(Deficit)	(10,142,500)	(155,000)	(142,500)	(30,000)	(133,300)	63,000	(355,800)	(10,896,100)	(5,480,765)

2017/2018 Budget Review as at 31st March 2018 Infrastructure Services Directorate Summary Director: Phil Holloway									
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18
CAPITAL MOVEMENTS									
Add:- Capital Income									
Transfer from Reserves - Internal Reserves	22,683,600	304,000	1,159,400	15,000	649,200	0	1,173,900	25,985,100	5,850,610
Transfer from Reserves - Developer Contributions	10,200,700	30,000	(354,700)	(2,500,000)	(360,500)	180,000	(771,800)	6,423,700	2,374,422
Transfer from Reserves - Unexpended Grants	172,400	0	0	0	50,000	0	27,300	249,700	0
Loan Income	2,160,000	0	0	0	(1,700,000)	0	0	460,000	0
Capital Grants and Contributions	23,943,000	66,000	(1,897,700)	(16,712,000)	143,300	0	(948,900)	4,593,700	2,062,627
Sale of Assets	0	0	2,516,000	0	423,000	0	0	2,939,000	422,980
Less:- Capital Expenditure									
Loan Principal Repayments	601,200	0	(43,900)	0	0	0	(45,500)	511,800	0
Transfer To Reserves	15,710,800	(105,000)	2,663,600	(15,000)	454,000	0	1,450,500	20,158,900	453,175
Transfer to Unexpended Grants	0	0	0	0	0	0	0	0	0
Transfer to Unexpended Loans	0	0	0	0	0	0	0	0	0
Capital Purchases	47,501,800	400,000	(1,213,300)	(19,212,000)	(1,224,200)	243,000	(2,516,900)	23,978,400	13,069,239
Capital Cash Result - Surplus/(Deficit)	(4,654,100)	105,000	16,600	30,000	(447,800)	(63,000)	592,400	(3,997,900)	(2,811,774)
Program Cash Result - Surplus/(Deficit)	(14,796,600)	(50,000)	(125,900)	0	(561,100)	0	236,600	(14,894,000)	(8,292,540)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: Supervision & Administration										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Expenditure										
Directorate - Construction and Maintenance	652,600	0	0	0	0	0	0	652,600	418,218	
Asset Management	108,900	0	0	0	0	0	0	108,900	67,612	
Open Space & Recreation - Salaries & Oncosts	538,300	0	0	0	0	0	0	538,300	430,732	
Depot Services and Management	268,500	0	0	0	0	0	0	268,500	189,943	
Design and Survey	338,500	0	0	0	0	0	0	338,500	138,198	
Other Operating Expenses	86,300	0	0	0	40,000	0	0	126,300	71,796	
Indirect Costs	(1,898,900)	0	100	0	(40,000)	0	0	(1,938,900)	(1,424,025)	12
Total Operating Expenditure	94,200	0	100	0	0	0	0	94,300	(107,526)	
Operating Result - Surplus/(Deficit)	(94,200)	0	(100)	0	0	0	0	(94,300)	107,526	
Operating Cash Result - Surplus/(Deficit)	(94,200)	0	(100)	0	0	0	0	(94,300)	107,526	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	94,300	0	0	0	0	0	0	94,300	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	94,300	0	0	0	0	0	0	94,300	0	
Program Cash Result - Surplus/(Deficit)	100	0	(100)	0	0	0	0	0	107,526	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: Asset Management Planning										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Expenditure										
Section 94 Expenses	123,600	0	0	0	0	0	0	123,600	86,688	
Other Asset Management Planning Costs	61,400	0	10,000	0	0	0	(3,400)	68,000	59,718	13
Asset Management Planning	436,000	0	0	0	0	0	3,400	439,400	263,060	13
Indirect Costs	(497,400)	0	(100)	0	(10,000)	0	100	(507,400)	(373,050)	13
Total Operating Expenditure	123,600	0	9,900	0	(10,000)	0	100	123,600	36,416	
Operating Result - Surplus/(Deficit)	(123,600)	0	(9,900)	0	10,000	0	(100)	(123,600)	(36,416)	
Operating Cash Result - Surplus/(Deficit)	(123,600)	0	(9,900)	0	10,000	0	(100)	(123,600)	(36,416)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	50,000	0	0	0	0	0	0	50,000	0	
Transfer from Reserves - Developer Contributions	123,600	0	0	0	0	0	0	123,600	86,688	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Sale of Assets	0	0	0	0	423,000	0	0	423,000	422,980	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	423,000	0	0	423,000	422,980	
Capital Purchases	0	0	0	0	0	0	0	0	5,562	
Capital Cash Result - Surplus/(Deficit)	173,600	0	0	0	0	0	0	173,600	81,126	
Program Cash Result - Surplus/(Deficit)	50,000	0	(9,900)	0	10,000	0	(100)	50,000	44,709	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: Projects & Commercial Development										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Expenditure										
Projects & Commercial Development	135,100	0	63,000	0	0	0	0	199,100	108,301	
Other Projects & Commercial Development Expenses	39,200	0	(10,000)	0	0	0	0	29,200	12,678	
Indirect Costs	72,900	0	200	0	200	0	(300)	73,000	54,675	14
Total Operating Expenditure	248,200	0	53,200	0	200	0	(300)	301,300	175,654	
Operating Result - Surplus/(Deficit)	(248,200)	0	(53,200)	0	(200)	0	300	(301,300)	(175,654)	
Operating Cash Result - Surplus/(Deficit)	(248,200)	0	(53,200)	0	(200)	0	300	(301,300)	(175,654)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	635,100	0	0	0	0	0	0	635,100	186,037	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Sale of Assets	0	0	1,300,000	0	0	0	0	1,300,000	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	1,300,000	0	0	0	0	1,300,000	0	
Capital Purchases	685,100	0	0	0	0	0	0	685,100	214,054	
Capital Cash Result - Surplus/(Deficit)	(50,000)	0	0	0	0	0	0	(50,000)	(28,017)	
Program Cash Result - Surplus/(Deficit)	(298,200)	0	(53,200)	0	(200)	0	300	(351,300)	(203,672)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018										
Program: Emergency Services										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Operating Grants	168,800	0	0	0	0	0	0	168,800	144,078	
Other Income	0	0	0	0	0	0	62,000	62,000	52,952	
Operating Grants	0	0	0	0	130,000	0	0	130,000	0	15
Total Operating Revenue	168,800	0	0	0	130,000	0	62,000	360,800	197,030	
Operating Expenditure										
Contributions	326,400	0	0	0	0	0	0	326,400	244,817	
Telephone Calls	18,800	0	0	0	0	0	0	18,800	3,870	
Telephone Rental	5,100	0	0	0	0	0	5,000	10,100	7,659	15
Vehicle Petrol and Oil	32,500	0	0	0	0	0	(5,000)	27,500	10,224	15
Vehicle Maintenance and Repairs	21,300	0	0	0	0	0	0	21,300	18,747	
Operating Expenses	68,500	0	0	0	0	0	62,000	130,500	87,815	15
Combined Local Emergency Management Committee (LEM)	30,200	0	0	0	0	0	0	30,200	0	
State Emergency Services	16,400	0	0	0	0	0	0	16,400	9,789	
Flood Mitigation	22,200	0	0	0	195,000	0	0	217,200	184,184	15
Indirect Costs	148,800	0	300	0	2,700	0	(900)	150,900	111,600	15
Total Operating Expenditure	690,200	0	300	0	197,700	0	61,100	949,300	678,705	
Operating Result - Surplus/(Deficit)	(521,400)	0	(300)	0	(67,700)	0	900	(588,500)	(481,675)	
Operating Cash Result - Surplus/(Deficit)	(521,400)	0	(300)	0	(67,700)	0	900	(588,500)	(481,675)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	132,826	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	(132,826)	
Program Cash Result - Surplus/(Deficit)	(521,400)	0	(300)	0	(67,700)	0	900	(588,500)	(614,502)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: Depot & Fleet Management										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Depot Services - Fees and Charges - External	5,200	0	0	0	0	0	300	5,500	5,464	16
Fleet Management - Contributions	253,300	0	0	0	0	0	0	253,300	175,136	
Depot Services - Fees and Charges - Internal	299,300	0	0	0	0	0	0	299,300	224,478	
Fleet Management - Fees and Charges	2,753,100	0	0	0	0	0	0	2,753,100	1,883,010	
Total Operating Revenue	3,310,900	0	0	0	0	0	300	3,311,200	2,268,087	
Operating Expenditure										
Depot Operating Expenses	451,900	0	0	0	0	0	7,000	458,900	456,331	16
Fleet Management Operating Expenses	119,400	0	0	0	0	0	10,400	129,800	49,212	16
Plant Running Expense (Ausfleet)	0	0	0	0	0	0	0	0	52,725	
Plant Running Expense Control	1,708,000	0	0	0	0	0	0	1,708,000	1,138,917	
Indirect Costs - Fleet Management	411,900	0	0	0	2,000	0	(1,900)	412,000	308,925	16
Total Operating Expenditure	2,691,200	0	0	0	2,000	0	15,500	2,706,700	2,006,110	
Operating Result - Surplus/(Deficit)	619,700	0	0	0	(2,000)	0	(15,200)	602,500	261,977	
Operating Cash Result - Surplus/(Deficit)	619,700	0	0	0	(2,000)	0	(15,200)	602,500	281,977	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	957,000	0	0	0	2,000	0	181,900	1,140,900	131,676	16
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	619,700	0	0	0	0	0	0	619,700	0	
Capital Purchases	957,000	0	0	0	0	0	166,700	1,123,700	164,764	16
Capital Cash Result - Surplus/(Deficit)	(619,700)	0	0	0	2,000	0	15,200	(602,500)	(33,088)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	248,889	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018										
Program: Local Roads & Drainage										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Operating Grants	53,500	0	0	0	0	0	0	53,500	0	
Paid Parking Income	3,434,500	0	345,400	0	(250,000)	0	108,000	3,637,900	2,864,788	17
Stormwater Management Service Charge	293,500	0	0	0	0	0	0	293,500	296,409	
Coupon Parking Resident Stickers	304,500	0	0	0	0	0	235,500	540,000	512,411	17
Fees and Charges	8,800	0	0	0	0	0	0	8,800	10,596	
Private Works Income	10,200	0	0	0	0	0	53,500	63,700	63,715	17
Total Operating Revenue	4,105,000	0	345,400	0	(250,000)	0	397,000	4,597,400	3,747,920	
Operating Expenditure										
Urban Drainage Maintenance - Planned	359,100	0	0	0	0	0	0	359,100	87,435	
Urban Drainage Maintenance - Unplanned	42,400	0	0	0	0	0	0	42,400	177,017	
Rural Drainage Maintenance - Planned	251,300	0	0	0	0	0	0	251,300	177,491	
Rural Drainage Maintenance - Unplanned	0	0	0	0	0	0	0	0	0	
Urban Roads Maintenance - Planned	504,700	0	0	0	0	0	95,600	600,300	599,373	17
Urban Roads Maintenance - Unplanned	288,600	0	0	0	0	0	0	288,600	227,749	
Urban Roads Cleaning - Planned	326,000	0	0	0	0	0	0	326,000	288,814	
Lighting - Planned	50,700	0	0	0	0	0	0	50,700	12,521	
CCTV	1,522,100	0	0	0	0	0	132,000	1,654,100	1,230,504	17
Sealed Rural Roads - Planned	501,900	0	0	0	0	0	50,000	551,900	435,837	17
Unsealed Rural Roads - Planned	100,300	0	0	0	0	0	40,000	140,300	115,168	17
Bridge Maintenance - Planned	31,500	0	0	0	0	0	0	31,500	5,103	
Footpaths - Planned	155,100	0	0	0	0	0	50,000	205,100	164,688	17
Sign Maintenance - Planned	10,000	0	0	0	0	0	53,500	63,500	46,827	17
Private Works	678,900	15,000	0	30,000	0	0	526,200	1,250,100	892,746	17
Paid Parking Expenses	160,500	0	36,500	0	0	0	28,200	225,200	327,436	17
Other Expenses - Planned	3,000	0	0	0	0	0	0	3,000	27	
Stormwater Management - Planned	0	0	0	0	0	0	0	0	45	
Community Festivals Costs	0	0	0	0	0	0	(105,300)	146,200	105,789	17
Debt Servicing Costs	251,500	0	(200)	0	19,200	0	(15,900)	2,166,800	1,622,772	17
Indirect Costs	2,163,700	0	0	0	0	0	0	53,300	32,684	
Byron Bay Stormwater Drainage Maintenance	53,300	0	0	0	0	0	0	73,000	64,663	
Bungalow Paid Parking	0	75,000	220,000	0	(222,000)	0	0	15,000	31,347	
Brunswick Heads Paid Parking	0	15,000	0	0	0	0	0	15,000	0	
Total Operating Expenditure	7,454,600	105,000	256,300	30,000	(202,800)	0	854,300	8,497,400	6,646,037	
Operating Result - Surplus/(Deficit)	(3,349,600)	(105,000)	89,100	(30,000)	(47,200)	0	(457,300)	(3,900,000)	(2,896,117)	
Operating Cash Result - Surplus/(Deficit)	(3,349,600)	(105,000)	89,100	(30,000)	(47,200)	0	(457,300)	(3,900,000)	(2,896,117)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018										
Program: Local Roads & Drainage										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	9,853,500	304,000	294,000	15,000	605,000	0	483,800	11,555,300	4,354,679.91	17
Transfer from Reserves - Developer Contributions	9,215,600	0	(747,700)	(2,500,000)	(360,500)	180,000	(766,800)	5,020,600	1,901,240.20	17
Transfer from Reserves - Unexpended Grants	6,400	0	0	0	0	0	0	6,400	0.00	
Loan Income	2,160,000	0	0	0	(1,700,000)	0	0	460,000	0.00	
Capital Grants and Contributions	22,977,000	66,000	(2,028,500)	(16,712,000)	143,300	0	(944,200)	3,501,800	1,512,543.17	17
Less:- Capital Expenditure										
Loan Principal Repayments	105,400	0	0	0	0	0	(45,500)	59,900	0	17
Transfer To Reserves	6,665,900	(105,000)	103,200	(15,000)	35,000	0	526,200	7,210,300	30,195	17
Capital Purchases	41,181,000	370,000	(2,528,500)	(19,212,000)	(1,312,200)	180,000	(2,364,900)	16,315,400	9,555,419.09	17
Capital Cash Result - Surplus/(Deficit)	(3,739,800)	105,000	(58,900)	30,000	(35,000)	0	657,000	(3,041,700)	(1,817,151)	
Program Cash Result - Surplus/(Deficit)	(7,089,400)	0	30,200	0	(82,200)	0	199,700	(6,941,700)	(4,715,268.08)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: RMS										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
External Contributions	651,500	0	1,769,700	0	0	0	699,200	3,120,400	1,934,348	18
Total Operating Revenue	651,500	0	1,769,700	0	0	0	699,200	3,120,400	1,934,348	
Operating Expenditure										
Regional Road 306 - Planned	291,500	0	0	0	0	0	(800)	290,700	44,650	18
Regional Roads 545 - Planned	269,400	0	26,100	0	0	0	0	315,500	305,948	
Regional Roads 679 - Planned	47,200	0	0	0	0	0	0	47,200	47,306	
Regional Roads 689 - Planned	24,300	0	0	0	0	0	0	24,300	51,840	
Indirect Costs	367,900	0	400	0	6,500	0	(1,500)	373,300	275,922	18
Natural Disaster June 2016	256,000	0	912,500	0	0	0	173,500	1,342,000	247,062	18
Natural Disaster 31 March 2017	0	0	797,700	0	0	0	700,000	1,497,700	1,338,346	18
Total Operating Expenditure	1,276,300	0	1,736,700	0	6,500	0	871,200	3,690,700	2,311,075	
Operating Result - Surplus/(Deficit)	(624,800)	0	33,000	0	(6,500)	0	(172,000)	(770,300)	(376,727)	
Operating Cash Result - Surplus/(Deficit)	(624,800)	0	33,000	0	(6,500)	0	(172,000)	(770,300)	(376,727)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	61,500	0	(32,500)	0	0	0	32,400	61,400	0	18
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	27,300	27,300	0	18
Capital Grants and Contributions	493,000	0	0	0	0	0	75,300	568,300	31,423	18
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Transfer to Unexpended Grants	0	0	0	0	0	0	0	0	0	
Capital Purchases	296,500	0	0	0	0	0	0	296,500	31,423	
Capital Cash Result - Surplus/(Deficit)	256,000	0	(32,500)	0	0	0	135,000	358,500	0	
Program Cash Result - Surplus/(Deficit)	(368,800)	0	500	0	(6,500)	0	(37,000)	(411,800)	(376,727)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: Open Space and Recreation										
Description	Original Est 1-Jul-17	Revolutions Jul - Sep Qtr	September Review	Revolutions Oct - Dec Qtr	December Review	Revolutions Jan - Mar Qtr	Revoke	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Community - Licence Fees - Temporary	2,200	0	0	0	0	0	0	2,200	0	
Operational - Licence Fees - Temporary	7,300	0	0	0	0	0	0	7,300	14,994	
Crown - Licence Fees - Temporary Use	15,200	0	0	0	0	0	0	15,200	25,163	
Other - Licence Fees - Access	110,000	0	0	0	0	0	0	110,000	69,484	
Tyagarah Aerodrome	132,600	0	0	0	0	0	0	132,600	92,914	
Operating Grants	215,200	0	0	0	52,000	0	0	267,200	246,416	
User Charges - Sportsfield Income	10,400	0	0	0	0	0	0	10,400	788	
User Charges - Tennis Court Income	3,400	0	0	0	0	0	0	3,400	1,663	
Other User Charges	219,000	0	0	0	0	0	0	219,000	115,037	
Cemetery Fees and Charges	197,200	0	0	0	0	0	30,000	227,200	174,575	19
Total Operating Revenue	912,500	0	0	0	52,000	0	30,000	994,500	742,015	
Operating Expenditure										
Bangalow Pool	6,900	0	0	0	0	0	0	6,900	0	
Operational Lease/Rental Contracts	13,700	0	0	0	0	0	0	13,700	13,000	
Streets and Parks - Planned	380,200	0	0	0	0	0	0	380,200	285,147	
Parks & Reserves Maintenance Council	1,771,200	(40,100)	0	0	0	0	111,200	1,842,300	1,311,745	19
Parks & Reserves Maintenance Crown	213,200	0	0	0	0	0	38,000	251,200	167,636	19
Tennis Court Maintenance	3,500	0	0	0	0	0	0	3,500	3,968	
Byron Bay Recreational Sports Fields	82,600	0	0	0	0	0	0	82,600	73,661	
New Brighton Sports Fields	22,700	0	0	0	0	0	(5,000)	17,700	16,795	19
Suffolk Park Sports Fields	12,300	0	0	0	0	0	17,000	29,300	30,037	19
Bangalow Sports Fields	94,700	0	0	0	0	0	(9,000)	85,700	94,954	19
Mullumbidgee Recreational Sports Fields	23,700	0	0	0	0	0	6,000	29,700	31,240	19
Mullumbidgee Pile Avenue Sports Fields	39,500	0	0	0	0	0	3,000	42,500	55,013	19
Eureka - Soccer - Crown	1,100	0	0	0	0	0	0	1,100	0	
Burnswick Heads Sports Fields	67,200	0	0	0	0	0	(12,000)	55,200	48,276	19
Open Space & Recreation Projects	51,600	0	0	0	52,000	0	24,200	127,800	98,608	19
Shara Boulevard	0	60,000	0	0	0	0	0	60,000	56,623	
Parks - Other Expenses	339,400	0	0	0	20,000	0	(31,400)	328,000	228,722	19
Bushfire Hazard Reduction	33,300	0	0	0	0	0	0	33,300	15,129	
Cont to Surf Life Saving - Non Inco Crown Res Plan	518,600	0	0	0	0	0	0	518,600	553,920	19
Beach Maintenance	54,300	0	0	0	0	0	34,400	88,700	27,368	
Public Works - Natural Disaster - 31 Mar 2017	0	0	0	0	0	0	0	0	2,803	
Byron Bay Cemetery	49,400	0	0	0	0	0	4,000	53,400	31,327	19
Mullumbidgee Cemetery	105,200	0	0	0	0	0	10,000	115,200	91,568	19
Clunes Cemetery	20,000	0	0	0	0	0	0	20,000	16,803	
Bangalow Cemetery	29,200	0	0	0	0	0	16,000	45,200	35,042	19
Debt Servicing Costs	68,600	0	0	0	0	0	0	68,600	52,176	
Indirect Costs	1,089,600	0	1,700	0	8,100	0	(8,200)	1,091,200	817,200	19
Airborne Costs	236,900	0	0	0	0	0	(88,900)	150,000	77,908	19
Bush Regeneration Team	190,900	0	0	0	0	0	0	190,900	100,312	
Total Operating Expenditure	5,529,500	0	21,600	0	80,100	0	109,300	5,740,500	4,334,973	
Operating Result - Surplus/(Deficit)	(4,617,000)	0	(21,600)	0	(28,100)	0	(79,300)	(4,746,000)	(3,592,958)	
Operating Cash Result - Surplus/(Deficit)	(4,617,000)	0	(21,600)	0	(28,100)	0	(79,300)	(4,746,000)	(3,592,958)	

2017/2018 Budget Review as at 31st March 2018										
Program: Open Space and Recreation										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	1,893,400	0	284,900	0	(50,000)	0	194,500	2,332,800	403,074,78	19
Transfer from Reserves - Developer Contributions	489,500	30,000	245,000	0	0	0	(5,000)	759,500	318,038	19
Transfer from Reserves - Unexpended Grants	1,500	0	0	0	50,000	0	0	51,500	0	
Capital Grants and Contributions	80,000	0	510,800	0	0	0	(80,000)	510,800	388,817	19
Less:- Capital Expenditure										
Loan Principal Payments	164,400	0	0	0	0	0	0	164,400	0	
Transfer To Reserves	223,200	0	0	0	0	0	0	223,200	0	
Capital Purchases	1,898,200	30,000	1,120,800	0	0	0	(27,900)	2,821,100	1,518,011	19
Capital Cash Result - Surplus/(Deficit)	376,600	0	(70,100)	0	0	0	137,400	445,900	(412,082)	
Program Cash Result - Surplus/(Deficit)	(4,238,400)	0	(91,700)	0	(26,100)	0	86,100	(4,300,100)	(4,005,040)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018										
Program: Waste & Recycling										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 43,190	Note
Operating Revenue										
Operating Grants	93,300	0	0	0	0	0	0	93,300	54,565	
Fees and Charges - Domestic	3,531,800	0	0	0	0	0	234,800	3,766,600	3,787,164	20
Collection & Disposal Charges - External Users	1,867,300	0	0	0	0	0	67,700	1,935,000	1,786,185	20
Collection & Disposal Charges - Internal Users	442,300	0	0	0	0	0	0	442,300	286,047	
Other Income	48,100	0	0	0	0	0	0	48,100	38,351	
Waste Disposal Charges - External Customers	1,290,300	0	182,100	0	0	0	657,800	2,130,200	1,645,034	20
Total Operating Revenue	7,273,100	0	182,100	0	0	0	960,300	8,415,500	7,597,346	
Operating Expenditure										
Domestic Waste Management	0	0	0	0	0	0	0	0	0	
Indirect Costs - Internal Charge	367,200	0	2,500	0	2,400	0	(5,000)	367,100	275,400	20
Myocum Landfill	454,400	0	0	0	0	0	25,000	479,400	366,151	20
Myocum Transfer Station	2,061,100	0	0	0	0	0	360,000	2,421,100	1,687,402	20
Kerbside Collection	2,804,800	0	0	0	0	0	0	2,804,800	1,981,949	
Other Expenditure	281,300	0	244,000	0	0	0	208,600	733,900	419,023	20
Indirect Costs	288,200	0	0	0	1,800	0	(1,700)	288,300	216,153	20
Debt Servicing Costs	137,600	0	(1,500)	0	0	0	0	136,100	68,903	
Total Operating Expenditure	6,394,600	0	245,000	0	4,200	0	586,900	7,230,700	5,014,981	
Operating Result - Surplus/(Deficit)	878,500	0	(62,900)	0	(4,200)	0	373,400	1,184,800	2,582,366	
Operating Cash Result - Surplus/(Deficit)	878,500	0	(62,900)	0	(4,200)	0	373,400	1,184,800	2,582,366	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	6,959,100	0	193,800	0	92,200	0	750,300	7,995,400	0	20
Transfer from Reserves - Developer Contributions	39,000	0	0	0	0	0	0	39,000	0	
Transfer from Reserves - Unexpended Grants	164,500	0	0	0	0	0	0	164,500	0	
Sale of Assets	0	0	1,216,000	0	0	0	0	1,216,000	0	
Less:- Capital Expenditure										
Loan Principal Repayments	162,500	0	(43,900)	0	0	0	0	118,600	0	
Transfer To Reserves	7,273,100	0	1,261,400	0	88,000	0	960,300	9,494,800	0	20
Capital Purchases	605,500	0	129,400	0	0	0	163,400	986,300	462,949	20
Capital Cash Result - Surplus/(Deficit)	(878,500)	0	62,900	0	4,200	0	(373,400)	(1,184,800)	(462,949)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	2,119,417	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018										
Program: Cavanbah Centre										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Multipurpose Centre Room Hire Charges	91,800	0	0	0	0	0	0	91,800	60,083	
Multipurpose Centre Court 1 Hire Charges	78,800	0	0	0	0	0	0	78,800	52,538	
Multipurpose Centre Court 2 Hire Charges	47,800	0	0	0	0	0	0	47,800	37,644	
Multipurpose Centre Other Charges	130,900	0	0	0	0	0	(39,200)	91,700	68,938	21
Multipurpose Centre Other Income	0	0	0	0	0	0	0	0	0	
Sports/fields User Charges	30,600	0	0	0	0	0	(19,000)	11,600	10,603	21
Total Operating Revenue	379,900	0	0	0	0	0	(58,200)	321,700	229,806	
Operating Expenditure										
Multipurpose Centre Management Costs	321,200	0	0	0	0	0	0	321,200	198,642	
Multipurpose Centre Building Maintenance	20,400	0	0	0	0	0	11,100	31,500	28,120	21
Multipurpose Centre Operational Costs	163,800	0	0	0	0	0	(4,100)	159,700	142,780	21
Various Grounds Maintenance	188,600	0	0	0	0	0	(31,600)	157,000	117,975	21
Debt Servicing	70,700	0	0	0	0	0	0	70,700	31,873	
Indirect Costs	157,300	0	200	0	1,300	0	(1,300)	157,500	117,972	21
Total Operating Expenditure	922,000	0	200	0	1,300	0	(25,900)	897,600	637,361	
Operating Result - Surplus/(Deficit)	(542,100)	0	(200)	0	(1,300)	0	(32,300)	(575,900)	(407,555)	
Operating Cash Result - Surplus/(Deficit)	(542,100)	0	(200)	0	(1,300)	0	(32,300)	(575,900)	(407,555)	
Capital Movements										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	21,200	0	15,000	0	0	0	0	36,200	46,512	21
Transfer from Reserves - Developer Contributions	47,700	0	148,000	0	0	0	0	195,700	0	21
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0	0	0	
Loan Income										
Capital Grants and Contributions	393,000	0	(380,000)	0	0	0	0	13,000	131,844	21
Less:- Capital Expenditure										
Loan Principal Repayments	43,000	0	0	0	0	0	0	43,000	0	21
Transfer to Reserves								0	0	
Capital Purchases	461,900	0	(217,000)	0	0	0	0	244,900	240,702	21
Capital Cash Result - Surplus/(Deficit)	(43,000)	0	0	0	0	0	0	(43,000)	(62,347)	
Program Cash Result - Surplus/(Deficit)	(585,100)	0	(200)	0	(1,300)	0	(32,300)	(618,900)	(469,902)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: First Sun Holiday Park										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
First Sun Accommodation Income	2,988,500	0	0	0	0	0	0	2,988,500	2,584,406	
First Sun Sundry Income	20,700	0	0	0	0	0	0	20,700	36,791	
Total Operating Revenue	3,009,200	0	0	0	0	0	0	3,009,200	2,621,196	
Operating Expenditure										
Operating Expenses - First Sun Caravan Park	1,409,100	0	0	0	0	0	0	1,409,100	1,130,703	
Debt Servicing Costs	0	0	0	0	0	0	0	0	0	
Indirect Costs	992,800	0	1,000	0	2,900	0	(1,900)	994,800	744,597	22
Total Operating Expenditure	2,401,900	0	1,000	0	2,900	0	(1,900)	2,403,900	1,875,300	
Operating Result - Surplus/(Deficit)	607,300	0	(1,000)	0	(2,900)	0	1,900	605,300	745,896	
Operating Cash Result - Surplus/(Deficit)	607,300	0	(1,000)	0	(2,900)	0	1,900	605,300	745,896	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	345,000	0	60,000	0	0	0	(190,000)	215,000	29,770	22
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	607,300	0	(1,000)	0	(2,900)	0	1,900	605,300	0	22
Capital Purchases	345,000	0	60,000	0	0	0	(190,000)	215,000	29,770	22
Capital Cash Result - Surplus/(Deficit)	(607,300)	0	1,000	0	2,900	0	(1,900)	(605,300)	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	745,896	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: Suffolk Park Holiday Park										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Suffolk Park Accommodation Income	901,700	0	0	0	0	0	0	901,700	774,958	
Suffolk Park Sundry Income	28,900	0	0	0	0	0	0	28,900	36,340	
Total Operating Revenue	930,600	0	0	0	0	0	0	930,600	813,297	
Operating Expenditure										
Operating Expenses - Suffolk Park	732,600	0	0	0	0	0	0	732,600	537,623	
Debt Servicing Costs	0	0	0	0	0	0	0	0	0	
Indirect Costs	143,900	0	300	0	1,100	0	(700)	144,600	107,928	22
Total Operating Expenditure	876,500	0	300	0	1,100	0	(700)	877,200	645,551	
Operating Result - Surplus/(Deficit)	54,100	0	(300)	0	(1,100)	0	700	53,400	167,746	
Operating Cash Result - Surplus/(Deficit)	54,100	0	(300)	0	(1,100)	0	700	53,400	167,746	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	480,000	0	20,300	0	0	0	(285,000)	215,300	73,193	22
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	54,100	0	0	0	(1,100)	0	700	53,700	0	22
Capital Purchases	480,000	0	20,000	0	0	0	(285,000)	215,000	73,193	22
Capital Cash Result - Surplus/(Deficit)	(54,100)	0	300	0	1,100	0	(700)	(53,400)	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	167,746	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: Facilities Management										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Community - Lease/ Rental Agreements	190,100	0	0	0	0	0	0	190,100	140,586	
Community - User Fees and Charges	145,300	0	0	0	0	0	0	145,300	129,926	
Operational - Lease/ Rental Agreements	205,000	0	0	0	0	0	0	205,000	161,135	
Crown - Lease/ Rental Agreements	186,600	0	0	0	0	0	12,000	198,600	103,353	23
Crown - User Fees and Charges	135,000	0	0	0	0	0	0	135,000	105,507	
Other - Lease/ Rental Agreements	103,300	0	0	0	0	0	(38,600)	64,700	17,880	23
Insurance Claim Income	0	0	96,800	0	0	0	16,100	112,900	112,944	23
Total Operating Revenue	965,300	0	96,800	0	0	0	(10,500)	1,051,600	771,332	
Operating Expenditure										
Property Management	126,700	0	0	0	0	0	0	126,700	89,549	
Council Administration Centre Operations	502,600	0	0	0	0	0	0	502,600	378,770	
Byron Pool	348,200	0	0	0	0	0	0	348,200	224,169	
Mullumbimby Pool	390,300	0	0	0	(22,100)	0	(20,000)	348,200	251,272	23
Other Property Expenses	20,000	0	210,700	0	0	0	2,800	233,500	218,023	23
Countrylink Building, Byron Bay	0	0	0	0	0	0	0	0	8,630	
Debt Servicing	124,100	0	0	0	0	0	0	124,100	68,843	
Indirect Costs	(306,500)	0	1,200	0	4,200	0	(2,700)	(303,800)	(229,878)	23
Community Buildings Maint - Special Rate Program	1,055,000	0	0	0	0	(63,000)	0	992,000	410,914	
Community - Maintenance - Preventative	56,400	0	0	0	0	0	(13,800)	42,600	24,842	23
Community - Maintenance - Unplanned	106,800	0	0	0	0	0	0	106,800	95,856	
Community - Services	25,500	0	0	0	0	0	0	25,500	17,408	
Community - Fees and Charges	209,700	0	0	0	0	0	0	209,700	209,276	
Operational - Maintenance - Preventative	4,400	0	0	0	0	0	0	4,400	318	
Operational - Maintenance - Unplanned	5,900	0	0	0	0	0	0	5,900	0	
Operational - Services	900	0	0	0	0	0	0	900	0	
Crown - Maintenance - Unplanned	40,200	0	0	0	0	0	0	40,200	12,095	
Other Lease/Rental Contracts	26,600	0	0	0	0	0	0	26,600	30,019	
Administration Costs	3,400	0	0	0	0	0	0	3,400	0	
Former Mullumbimby Hospital	0	50,000	0	0	0	0	0	50,000	43,727	
Public Toilets Council	201,500	0	0	0	0	0	0	201,500	159,621	
Public Toilets Crown	204,800	0	0	0	0	0	0	204,800	166,977	
Total Operating Expenditure	3,146,500	50,000	211,900	0	(17,900)	(63,000)	(33,700)	3,293,800	2,180,432	
Operating Result - Surplus/(Deficit)	(2,181,200)	(50,000)	(115,100)	0	17,900	63,000	23,200	(2,242,200)	(1,409,100)	
Operating Cash Result - Surplus/(Deficit)	(2,181,200)	(50,000)	(115,100)	0	17,900	63,000	23,200	(2,242,200)	(1,409,100)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: Facilities Management										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	1,333,500	0	313,900	0	0	0	6,000	1,653,400	625,668	23
Transfer from Reserves - Developer Contributions	285,300	0	0	0	0	0	0	285,300	70,457	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	125,900	0	0	0	0	0	0	125,900	0	
Transfer To Reserves	267,500	0	0	0	0	0	(38,600)	228,900	0	23
Capital Purchases	769,600	0	200,000	0	0	63,000	20,800	1,073,400	640,566	23
Capital Cash Result - Surplus/(Deficit)	435,800	0	113,900	0	0	(63,000)	23,800	510,500	55,559	
Program Cash Result - Surplus/(Deficit)	(1,745,400)	(50,000)	(1,200)	0	17,900	0	47,000	(1,731,700)	(1,353,541)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018										
Sustainable Environment & Economy Directorate Summary										
Director: Shannon Burt										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Development & Certification	2,292,400	0	48,000	0	80,000	0	36,000	2,456,400	1,716,313	
Land & Natural Environment	172,700	0	64,600	0	96,300	0	22,600	356,200	298,719	
Environmental Health Services	2,003,400	0	0	0	0	0	204,300	2,207,700	1,688,704	
Economic Development	0	0	0	0	0	0	93,500	93,500	87,296	
Total Operating Revenue	4,468,500	0	112,600	0	176,300	0	356,400	5,113,800	3,792,032	
Operating Expenditure										
Development & Certification	4,723,000	0	12,100	0	16,800	0	30,300	4,782,200	3,493,406	
Land & Natural Environment	2,157,200	0	164,800	10,000	106,600	0	(153,000)	2,285,600	1,615,675	
Environmental Health Services	2,528,200	0	86,400	0	0	0	43,500	2,658,100	1,964,404	
Economic Development	689,800	0	5,200	0	9,500	0	184,000	888,500	597,194	
Total Operating Expenditure	10,098,200	0	268,500	10,000	132,900	0	104,800	10,614,400	7,670,680	
Operating Result - Surplus/(Deficit)	(5,629,700)	0	(155,900)	(10,000)	43,400	0	251,600	(5,500,600)	(3,878,648)	
Operating Cash Result - Surplus/(Deficit)	(5,629,700)	0	(155,900)	(10,000)	43,400	0	251,600	(5,500,600)	(3,878,648)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	721,000	0	96,500	0	0	0	1,900	819,400	409,618	
Transfer from Reserves - Developer Contributions	39,900	0	0	0	0	0	53,000	92,900	28,900	
Transfer from Reserves - Unexpended Grants	51,300	0	0	0	0	0	(30,000)	21,300	18,609	
Capital Grants and Contributions	1,817,000	0	0	0	0	0	400,000	2,217,000	2,118,656	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	2,067,000	0	0	0	0	0	688,100	2,755,100	2,387,364	
Transfer To Capital Grants and Contributions	0	0	0	0	0	0	33,500	33,500	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	562,200	0	96,500	0	0	0	(296,700)	362,000	188,419	
Program Cash Result - Surplus/(Deficit)	(5,067,500)	0	(59,400)	(10,000)	43,400	0	(45,100)	(5,138,600)	(3,690,229)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: Development & Certification										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Fees and Charges - Commercial Property	121,600	0	0	0	0	0	0	121,600	115,232	
Fees and Charges - Regulatory	800,000	0	35,000	0	0	0	0	835,000	577,983	
Fees and Charges - Discretionary	101,500	0	0	0	0	0	16,000	117,500	103,619	24
Fees and Charges - Discretionary	1,247,300	0	13,000	0	80,000	0	20,000	1,360,300	917,447	24
Customer Service	14,000	0	0	0	0	0	0	14,000	0	
	8,000	0	0	0	0	0	0	8,000	2,032	
Total Operating Revenue	2,292,400	0	48,000	0	80,000	0	36,000	2,456,400	1,716,313	
Operating Expenditure										
Directorate & Managers-Planning,Development & Envt	642,400	0	0	0	0	0	0	642,400	471,450	
Development Assessment - Fast Track Team	758,400	0	0	0	0	0	0	758,400	548,060	
Salaries - Planning	100,000	0	0	0	0	0	50,000	150,000	100,525	24
Other Assessment Expenses	104,100	0	13,000	0	17,000	0	20,000	154,100	94,069	24
Indirect Costs	1,392,900	0	(900)	0	(200)	0	(9,700)	1,382,100	1,044,675	24
Building Certification Unit Employee Costs	1,010,300	0	0	0	0	0	0	1,010,300	676,887	
Footpath Dining	16,200	0	0	0	0	0	0	16,200	3,484	
Development Support & Administration	668,700	0	0	0	0	0	0	668,700	554,236	
Office Expenses	30,000	0	0	0	0	0	(30,000)	0	0	24
Total Operating Expenditure	4,723,000	0	12,100	0	16,800	0	30,300	4,792,200	3,493,406	
Operating Result - Surplus/(Deficit)	(2,430,600)	0	35,900	0	63,200	0	5,700	(2,325,800)	(1,777,094)	
Operating Cash Result - Surplus/(Deficit)	(2,430,600)	0	35,900	0	63,200	0	5,700	(2,325,800)	(1,777,094)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	21,000	0	0	0	0	0	50,000	71,000	48,368	24
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	34,800	0	0	0	0	0	(30,000)	4,800	4,800	24
Capital Grants and Contributions	1,817,000	0	0	0	0	0	400,000	2,217,000	2,118,656	24
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	1,921,600	0	0	0	0	0	513,000	2,434,600	2,344,065	24
Transfer To Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	(48,800)	0	0	0	0	0	(93,000)	(141,800)	(172,243)	
Program Cash Result - Surplus/(Deficit)	(2,479,400)	0	35,900	0	63,200	0	(87,300)	(2,467,600)	(1,949,337)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: Planning Policy and Natural Environment										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Operating Grants - Environmental Planning	0	0	64,600	0	96,300	0	3,400	164,300	164,278	25
Applicant Funded DCP's/LEP's	0	0	0	0	0	0	19,200	19,200	12,121	25
Community Planning - Contributions	3,600	0	0	0	0	0	0	0	0	
Fees and Charges	169,100	0	0	0	0	0	0	169,100	123,321	0
Applicant Funded Proposal for Byron Shire LES	0	0	0	0	0	0	0	0	0	
Total Operating Revenue	172,700	0	64,600	0	96,300	0	22,600	356,200	299,719	
Operating Expenditure										
Employee and Office Expenses	1,033,800	0	0	0	0	0	0	1,033,800	730,848	
Get a Grip on Cane Toads	0	0	0	0	0	0	0	0	0	
Environmental Strategic Studies/Plans	480,500	0	164,500	10,000	106,300	0	(143,300)	618,000	428,962	25
Environmental Levy Works and Services Program	109,100	0	0	0	0	0	(12,600)	96,500	45,608	25
Other Projects	3,600	0	0	0	0	0	(3,600)	0	13,000	25
Tweed Byron Bush Futures Project	0	0	0	0	0	0	0	0	0	
Council Funded Local Environment Plans	5,000	0	0	0	0	0	(5,000)	0	0	25
Koala Connections	0	0	0	0	0	0	0	0	0	
Applicant Funded Local Environment Plans	0	0	0	0	0	0	19,200	19,200	6,226	25
Applicant Funded Proposal for Byron Shire LES	0	0	0	0	0	0	0	0	0	
Grantinoid Clay Heath Restoration Project	5,500	0	0	0	0	0	(4,200)	1,300	1,259	25
Land for Wildlife - Restoring Rainforest	0	0	0	0	0	0	0	0	0	
Indirect Costs	519,700	0	300	0	300	0	(3,500)	516,800	369,772	25
Total Operating Expenditure	2,157,200	0	164,800	10,000	106,600	0	(153,000)	2,285,600	1,615,675	
Operating Result - Surplus/(Deficit)	(1,984,500)	0	(100,200)	(10,000)	(10,300)	0	175,600	(1,929,400)	(1,315,956)	
Operating Cash Result - Surplus/(Deficit)	(1,984,500)	0	(100,200)	(10,000)	(10,300)	0	175,600	(1,929,400)	(1,315,956)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	395,900	0	3,900	0	0	0	(73,600)	328,200	91,699	25
Transfer from Reserves - Developer Contributions	39,900	0	0	0	0	0	(7,000)	32,900	28,900	25
Transfer from Reserves - Unexpended Grants	5,500	0	0	0	0	0	0	5,500	1,259	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	60,400	60,400	0	25
Transfer To Capital Grants and Contributions	0	0	0	0	0	0	33,500	33,500	0	25
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	441,300	0	3,900	0	0	0	(174,500)	304,200	121,858	
Program Cash Result - Surplus/(Deficit)	(1,543,200)	0	(96,300)	(10,000)	(10,300)	0	1,100	(1,625,200)	(1,194,098)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018										
Program: Environment & Compliance										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Fees and Charges - Discretionary	402,600	0	0	0	0	0	71,400	474,000	471,670	26
Miscellaneous Revenues	5,000	0	0	0	0	0	0	5,000	3,808	
Compliance Fees & Charges	30,200	0	0	0	0	0	0	30,200	23,161	
Compliance Miscellaneous Revenues	11,600	0	0	0	0	0	10,100	21,700	19,555	26
Fees and Charges - Regulated	12,400	0	0	0	0	0	3,300	15,700	15,921	26
Fees and Charges - Discretionary	47,800	0	0	0	0	0	4,800	52,600	43,090	26
Fines and Other Revenues	1,483,800	0	0	0	0	0	114,700	1,608,500	1,111,499	26
Total Operating Revenue	2,003,400	0	0	0	0	0	204,300	2,207,700	1,688,704	
Operating Expenditure										
Health Employee Costs	476,700	0	0	0	0	0	0	476,700	237,194	
Compliance Employee Costs	564,600	0	0	0	0	0	0	564,600	422,727	
Operating Expenses	199,400	0	(1,000)	0	0	0	25,500	223,900	119,547	26
Indirect Costs	657,300	0	(200)	0	0	0	(4,700)	652,400	492,975	26
Ranger Employee Costs	342,700	0	0	0	0	0	0	342,700	337,004	
Operating Expenses	187,800	0	87,600	0	0	0	14,200	289,600	268,733	26
Regional Companion Animals Committee	0	0	0	0	0	0	0	0	2,702	
Public Order and Safety Operating Expenses	99,700	0	0	0	0	0	8,500	108,200	83,522	26
Total Operating Expenditure	2,528,200	0	86,400	0	0	0	43,500	2,658,100	1,964,404	
Operating Result - Surplus/(Deficit)	(524,800)	0	(86,400)	0	0	0	160,800	(450,400)	(275,700)	
Operating Cash Result - Surplus/(Deficit)	(524,800)	0	(86,400)	0	0	0	160,800	(450,400)	(275,700)	
CAPITAL MOVEMENTS										
Add:- Capital Income										26
Transfer from Reserves - Internal Reserves	164,100	0	87,600	0	0	0	25,500	277,200	189,414	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	145,400	0	0	0	0	0	114,700	260,100	43,299	26
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	18,700	0	87,600	0	0	0	(89,200)	17,100	146,115	
Program Cash Result - Surplus/(Deficit)	(506,100)	0	1,200	0	0	0	71,600	(433,300)	(129,585)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: Economic Development										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Tourism	0	0	0	0	0	0	4,600	4,600	4,609	27
Sponsorship / Contributions	0	0	0	0	0	0	85,900	85,900	79,190	27
Other Income	0	0	0	0	0	0	3,000	3,000	3,497	27
Operating Grants	0	0	0	0	0	0	0	0	0	
Total Operating Revenue	0	0	0	0	0	0	93,500	93,500	87,296	
Operating Expenditure										
Tourism	106,500	0	0	0	0	0	19,500	126,000	74,088	27
Support Services	178,900	0	200	0	(500)	0	(1,500)	177,100	134,172	27
Economic Development and Tourism	283,900	0	5,000	0	10,000	0	190,000	488,900	305,079	27
Economic Development	120,500	0	0	0	0	0	(24,000)	96,500	83,855	27
Total Operating Expenditure	689,800	0	5,200	0	9,500	0	184,000	888,500	597,194	
Operating Result - Surplus/(Deficit)	(689,800)	0	(5,200)	0	(9,500)	0	(90,500)	(795,000)	(509,898)	
Operating Cash Result - Surplus/(Deficit)	(689,800)	0	(5,200)	0	(9,500)	0	(90,500)	(795,000)	(509,898)	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	140,000	0	5,000	0	0	0	0	145,000	80,140	27
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	60,000	60,000	0	
Transfer from Reserves - Unexpended Grants	11,000	0	0	0	0	0	0	11,000	12,550	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	151,000	0	5,000	0	0	0	60,000	216,000	92,689	
Program Cash Result - Surplus/(Deficit)	(538,800)	0	(200)	0	(9,500)	0	(30,500)	(579,000)	(417,209)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018										
Infrastructure Services Directorate Summary - Water										
Director: Phil Holloway										
Program: Water Services										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Water Supply Management	9,076,300	0	0	0	0	0	68,900	9,145,200	7,479,380	
Water Supply Operations	0	0	0	0	0	0	0	0	0	
Total Operating Revenue	9,076,300	0	0	0	0	0	68,900	9,145,200	7,479,380	
Operating Expenditure										
Water Supply Management	7,547,200	0	28,000	0	6,500	0	(10,100)	7,571,600	6,604,368	
Total Operating Expenditure	7,547,200	0	28,000	0	6,500	0	(10,100)	7,571,600	6,604,368	
Operating Result - Surplus/(Deficit)	1,529,100	0	(28,000)	0	(6,500)	0	79,000	1,573,600	875,012	
Operating Cash Result - Surplus/(Deficit)	1,529,100	0	(28,000)	0	(6,500)	0	79,000	1,573,600	875,012	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	714,900	0	40,500	0	50,000	0	68,000	873,400	2,065,668	
Transfer from Reserves - Developer Contributions	5,119,300	0	70,000	0	50,000	0	(1,184,100)	4,055,200	1,523,391	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Developer Contributions	600,000	0	0	0	0	0	0	600,000	343,513	
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	
Transfer To Reserves	2,129,100	0	500	0	(6,500)	0	79,000	2,202,100	343,513	
Capital Purchases	5,834,200	0	82,000	0	100,000	0	(1,116,100)	4,900,100	3,448,831	
Capital Cash Result - Surplus/(Deficit)	(1,529,100)	0	28,000	0	6,500	0	(79,000)	(1,573,600)	140,227	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	1,015,239	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Program: Water Supply Management										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Operating Grants	102,500	0	0	0	0	0	0	102,500	73,878	28
Rates and Service Availability Charges	2,245,100	0	0	0	0	0	46,500	2,291,600	2,292,280	
Water Consumption Charges	6,427,000	0	0	0	0	0	0	6,427,000	4,574,448	
Contributions	0	0	0	0	0	0	0	0	0	
Fees	170,700	0	0	0	0	0	22,400	193,100	221,125	28
Private Works Income	0	0	0	0	0	0	0	0	10,017	
Extra Charges	17,300	0	0	0	0	0	0	17,300	16,412	
Interest on Investments	113,700	0	0	0	0	0	0	113,700	291,222	
Total Operating Revenue	9,076,300	0	0	0	0	0	68,900	9,145,200	7,479,380	
Management Expenditure										
Management & Administration	0	0	0	0	0	0	0	0	2,124	
Engineering & Supervision	115,200	0	0	0	0	0	0	115,200	81,781	
S64 Engineering	0	0	0	0	0	0	0	0	31,359	
Employee Costs - Compliance	64,400	0	0	0	0	0	0	64,400	2,025	
Employee Costs - Administration and Education	138,300	0	0	0	0	0	0	138,300	106,764	
Meter Reading Contract	37,500	0	0	0	0	0	0	37,500	30,171	
Training and Recruitment	10,300	0	0	0	0	0	0	10,300	8,215	
Administration Expenses	325,800	0	28,500	0	0	0	0	354,300	159,732	
Abandonments	10,600	0	0	0	0	0	0	10,600	8,433	
Indirect Costs	1,273,400	0	(500)	0	6,500	0	(10,100)	1,269,300	955,053	28
General Maintenance	5,303,600	0	0	0	0	0	0	5,303,600	5,026,481	
Mullumbimby	268,100	0	0	0	0	0	0	268,100	192,231	
Total Operating Expenditure	7,547,200	0	28,000	0	6,500	0	(10,100)	7,571,600	6,604,368	
Management Result - Surplus/(Deficit)	1,529,100	0	(28,000)	0	(6,500)	0	79,000	1,573,600	875,012	
Management Result - Surplus/(Deficit)	1,529,100	0	(28,000)	0	(6,500)	0	79,000	1,573,600	875,012	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	124,800	0	28,500	0	0	0	75,700	229,000	140,227	28
Transfer from Reserves - Developer Contributions	410,000	0	0	0	0	0	(285,200)	124,800	153,395	28
Developer Contributions	600,000	0	0	0	0	0	0	600,000	343,513	
Less:- Capital Expenditure										
Transfer To Reserves	2,129,100	0	500	0	(6,500)	0	79,000	2,202,100	343,513	28
Capital Purchases	534,800	0	0	0	0	0	(209,500)	325,300	153,395	28
Capital Cash Result - Surplus/(Deficit)	(1,529,100)	0	28,000	0	6,500	0	(79,000)	(1,573,600)	140,227	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	1,015,239	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018										
Program: Water Supply - Capital Works Bangalow										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	0	0	0	0	50,000	0	(40,000)	10,000	4,531	28
Transfer from Reserves - Developer Contributions	499,700	0	0	0	0	0	(130,600)	369,100	369,128	28
Less:- Capital Expenditure										
Transfer To Reserves	0	0	0	0	0	0	0	0	0	0
Capital Purchases	499,700	0	0	0	50,000	0	(170,600)	379,100	373,659	28
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0
2017/2018 Budget Review as at 31st March 2018										
Program: Water Supply - Capital Works Brunswick Heads										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	0	0	0	0	0	0	0	0	0	0
Transfer from Reserves - Developer Contributions	0	0	0	0	0	0	0	0	0	0
Loan Income	0	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0	0	0	0
Less:- Capital Expenditure										
Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0
Transfer To Reserves	0	0	0	0	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0	0	0	0	0
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0

2017/2018 Budget Review as at 31st March 2018									
Program: Water Supply - Capital Works Byron Bay									
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18
CAPITAL MOVEMENTS									
Add:- Capital Income									
Transfer from Reserves - Internal Reserves	490,100	0	0	0	0	0	(375,000)	117,100	0
Transfer from Reserves - Developer Contributions	1,569,200	0	70,000	0	50,000	0	(688,300)	1,000,900	1,000,868
Less:- Capital Expenditure									
Transfer To Reserves	0	0	0	0	0	0	0	0	0
Capital Purchases	2,059,300	0	70,000	0	50,000	0	(1,061,300)	1,118,000	1,000,868
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0

2017/2018 Budget Review as at 31st March 2018									
Program: Water Supply - Capital Works Mullumbimby									
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18
CAPITAL MOVEMENTS									
Add:- Capital Income									
Transfer from Reserves - Internal Reserves	0	0	12,000	0	0	0	0	12,000	11,668
Transfer from Reserves - Developer Contributions	104,000	0	0	0	0	0	(80,000)	24,000	0
Less:- Capital Expenditure									
Transfer To Reserves	0	0	0	0	0	0	0	0	0
Capital Purchases	104,000	0	12,000	0	0	0	(80,000)	36,000	11,668
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0

2017/2018 Budget Review as at 31st March 2018 Program: Water Supply - Capital Works Ocean Shores										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves - Internal Reserves	100,000	0	0	0	0	0	405,300	505,300	1,909,241	28
Transfer from Reserves - Developer Contributions	2,536,400	0	0	0	0	0	0	2,536,400	0	
Less:- Capital Expenditure										
Transfer To Reserves	0	0	0	0	0	0	0	0	0	
Capital Purchases	2,636,400	0	0	0	0	0	405,300	3,041,700	1,909,241	28
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018										
Infrastructure Services Directorate Summary - Sewerage										
Director: Phil Holloway										
Program: Sewerage Services										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
Operating Revenue										
Sewer Supply Management	15,476,400	0	0	0	0	0	252,900	15,729,300	14,230,551.54	
Sewer Supply Operations	0	0	0	0	0	0	0	0	0	
Total Operating Revenue	15,476,400	0	0	0	0	0	252,900	15,729,300	14,230,552	
Operating Expenditure										
Sewer Supply Management	11,254,500	0	200,300	0	9,300	0	395,900	11,860,000	9,238,831.01	
Total Operating Expenditure	11,254,500	0	200,300	0	9,300	0	395,900	11,860,000	9,238,931	
Operating Result - Surplus/(Deficit)	4,221,900	0	(200,300)	0	(9,300)	0	(143,000)	3,869,300	4,991,621	
Operating Cash Result - Surplus/(Deficit)	4,221,900	0	(200,300)	0	(9,300)	0	(143,000)	3,869,300	4,991,621	
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	5,032,800	0	(183,500)	251,000	515,000	0	(2,790,100)	2,825,200	594,789	
Transfer from Reserves - Developer Contributions	3,538,400	0	26,700	0	275,000	0	(283,500)	3,556,600	2,204,571	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	0	0	0	0	
Loan Income	0	0	0	0	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	
Developer Contributions	1,400,000	0	0	0	0	0	0	1,400,000	1,359,363	
Less:- Capital Expenditure										
Loan Principal Repayments	1,689,400	0	0	0	0	0	0	1,698,400	314,777	
Transfer To Reserves	3,922,500	0	(171,800)	0	(9,300)	0	(143,000)	3,598,400	1,359,363	
Transfer To Unexpended Loans	0	0	0	0	0	0	0	0	0	
Capital Purchases	8,571,200	0	(185,300)	251,000	790,000	0	(3,073,600)	6,353,300	2,799,360	
Capital Cash Result - Surplus/(Deficit)	(4,221,900)	0	200,300	0	9,300	0	143,000	(3,869,300)	(314,777)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	4,676,844	

4.2 - ATTACHMENT 1

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BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018									
Program: Sewerage Supply - Capital Works Bangalow									
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18
CAPITAL MOVEMENTS									
Add:- Capital Income									
Transfer from Reserves - Internal Reserves	697,900	0	0	0	0	0	0	697,900	273,441
Transfer from Reserves - Developer Contributions	50,700	0	0	0	0	0	0	50,700	42,864
Less:- Capital Expenditure									
Capital Purchases	748,600	0	0	0	0	0	0	748,600	316,305
Capital Cash Result - Surplus/(Deficit)									
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0

2017/2018 Budget Review as at 31st March 2018									
Program: Sewerage Supply - Capital Works Brunswick Heads									
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18
CAPITAL MOVEMENTS									
Add:- Capital Income									
Transfer from Reserves	807,200	0	0	0	390,000	0	(769,900)	427,300	2,314
Transfer from Reserves - Developer Contributions	597,500	0	0	0	0	0	0	597,500	662,177
Less:- Capital Expenditure									
Capital Purchases	1,404,700	0	0	0	390,000	0	(769,900)	1,024,800	664,490
Capital Cash Result - Surplus/(Deficit)									
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018										
Program: Sewerage Supply - Capital Works Byron Bay										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	1,450,100	0	92,700	0	125,000	0	(1,031,700)	636,100	181,995	29
Transfer from Reserves - Developer Contributions	787,500	0	26,700	0	25,000	0	(253,500)	585,700	400,857	29
Less:- Capital Expenditure										
Capital Purchases	2,237,600	0	119,400	0	150,000	0	(1,285,200)	1,221,800	582,853	29
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	

2017/2018 Budget Review as at 31st March 2018										
Program: Sewerage Supply - Capital Works Mullumbimby										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
CAPITAL MOVEMENTS										
Add:- Capital Income										
Transfer from Reserves	1,315,600	0	0	165,000	0	0	(1,028,500)	452,100	27,085	29
Transfer from Reserves - Developer Contributions	338,200	0	0	0	0	0	(100,000)	238,200	104,966	29
Less:- Capital Expenditure										
Capital Purchases	1,653,800	0	0	165,000	0	0	(1,128,500)	690,300	132,052	29
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018										
Program: Sewerage Supply - Capital Works Ocean Shores										
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18	Note
CAPITAL MOVEMENTS										
Add:- Capital Income	650,000	0	(317,000)	86,000	0	0	0	419,000	32,457	
Transfer from Reserves	1,706,500	0	0	0	250,000	0	70,000	2,026,500	946,660	29
Transfer from Reserves - Developer Contributions										
Less:- Capital Expenditure										
Capital Purchases	2,356,500	0	(317,000)	86,000	250,000	0	70,000	2,445,500	979,117	29
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2017/2018 Budget Review as at 31st March 2018 Capital Expenditure Summary									
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18
GENERAL FUND									
Corporate & Community Services Capital Expenditure									
Governance Services	10,000	0	0	0	0	0	0	10,000	0
Information Services	0	0	0	0	0	0	0	0	0
Sandhills	0	0	12,600	0	0	0	0	12,600	12,600
Public Libraries	30,000	0	60,000	0	0	0	0	90,000	60,000
TOTAL CORPORATE & COMMUNITY SERVICES CAPITAL EXPENDITURE	40,000	0	72,600	0	0	0	0	112,600	72,600
Infrastructure Services Capital Expenditure									
Asset Management Planning	685,100	0	0	0	0	0	0	685,100	5,562
Projects & Commercial Development	0	0	0	0	0	0	0	0	214,054
Emergency Services	937,000	0	0	0	0	0	0	0	132,826
Doput Services & Fleet Management	41,181,000	370,000	(2,538,500)	(19,212,000)	(1,312,200)	180,000	168,700	1,123,700	164,764
Local Roads & Drainage	288,500	0	0	0	0	0	(2,394,900)	16,315,400	9,556,419
RMS	1,898,200	30,000	0	0	0	0	0	288,500	31,423
Open Space and Recreation	605,500	0	1,120,800	0	88,000	0	(27,900)	2,821,100	1,518,011
Waste Disposal Facility	481,900	0	128,400	0	0	0	163,400	986,300	462,949
Cavalry Centre	345,000	0	(217,800)	0	0	0	0	244,900	240,702
First Sun Holiday Park	480,000	0	60,000	0	0	0	(190,000)	215,000	59,770
Suffolk Park Holiday Park	789,600	0	200,000	0	0	63,000	(285,000)	215,000	73,193
Facilities Management	0	0	0	0	0	0	20,800	1,073,400	640,566
TOTAL INFRASTRUCTURE SERVICES CAPITAL EXPENDITURE	47,501,800	400,000	(1,213,300)	(19,212,000)	(1,224,200)	243,000	(2,516,900)	23,978,400	13,089,239
TOTAL GENERAL FUND CAPITAL EXPENDITURE	47,541,800	400,000	(1,140,700)	(19,212,000)	(1,224,200)	243,000	(2,516,900)	24,091,000	13,141,839
Water Capital Expenditure									
Miscellaneous	534,800	0	0	0	0	0	(209,500)	325,300	153,395.45
Bangalow	499,700	0	0	0	50,000	0	(170,800)	379,100	373,659
Brunswick Heads	0	0	0	0	0	0	0	0	0
Byron Bay	2,059,300	0	70,000	0	50,000	0	(1,061,300)	1,118,000	1,000,867.93
Mulumbimby	104,000	0	12,000	0	0	0	(80,000)	36,000	11,668.11
Ocean Shores	2,636,400	0	0	0	0	0	405,300	3,041,700	1,908,241
TOTAL WATER CAPITAL EXPENDITURE	5,834,200	0	82,000	0	100,000	0	(1,116,100)	4,590,100	3,448,831
Sewer Capital Expenditure									
Miscellaneous	170,000	0	12,300	0	0	0	40,000	222,300	124,542.97
Bangalow	748,600	0	0	0	390,000	0	(769,900)	745,600	316,305.33
Brunswick Heads	1,404,700	0	0	0	150,000	0	(1,285,200)	1,024,800	664,490.25
Byron Bay	2,237,800	0	119,400	0	0	0	(1,128,500)	690,300	582,853.56
Mulumbimby	1,653,800	0	0	185,000	0	0	70,000	132,051.80	979,117.11
Ocean Shores	2,356,500	0	(317,900)	86,000	250,000	0	(3,073,600)	6,353,300	2,799,360
TOTAL SEWER CAPITAL EXPENDITURE	6,571,200	0	(188,300)	251,000	790,000	0	(3,073,600)	8,353,300	2,799,360
TOTAL CAPITAL EXPENDITURE	61,947,200	400,000	(1,244,000)	(18,961,000)	(334,200)	243,000	(6,706,600)	35,344,400	19,390,030

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BUDGET VARIATION EXPLANATIONS

The following notes detail the material budget variations from the 2017/2018 Original Budget to the Revised Budget Estimates as at 31 March 2018. A breakdown of the below can be seen on attachment 2.

Note Reference: 1
Program: General Managers Program
Budget Variance: Operating Expenditure \$0
Reason for Variance: It is proposed to reduce expenditure by \$30,000 due to the delivery of a Customer Satisfaction Survey being moved to 2018/19 and an increase against the National Seachange Taskforce fee of \$1,200 to bring the budget in line with actual expenditure. This is offset through support service costs allocated across all other budget programs. It is also proposed to reduce the General Managers travel expenses budget by \$3,500.

Note Reference: 2
Program: People & Culture
Budget Variance: Operating Expenditure (\$11,300)
Reason for Variance: It is proposed to decrease operating expenditure due to the budget not being expended against the General Managers performance review (\$9,800) and the Staff Recognition Scheme (\$1,500). These savings can be used for the stage 1 Administration Office refurbishment works in the Facilities Management capital works program. It is also proposed to move various budgets within the Training and Development area to align budgets with actual expenditure. This has no impact on the budget bottom line. Support service costs increased by \$1,200 but are reallocated across other budget programs.

Note Reference: 3
Program: Councillor Services
Budget Variance: Operating Expenditure (\$3,600)
Reason for Variance: It is proposed to reduce the Civic Receptions and Functions budget by \$2,000 as it is not expected that the full budget will be expended this financial year. It is also proposed to make a support service cost reduction of \$1,600.

Note Reference: 4
Program: General Purpose Revenues
Budget Variance: Operating Income \$47,600
Reason for Variance: It is proposed to increase the budget for Interest on Investments by \$47,600. Interest for the remainder of the financial year (including accruals) will be slightly higher than the current budget. This adjustment is to reflect actual expected interest income.

Note Reference: 5
Program: Financial Services
Budget Variance: Operating Expenditure \$0
Reason for Variance: Support Service cost adjustment.

Note Reference: 6
Program: Information Services

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Budget Variance:	Operating Income \$5,500 Operating Expenditure \$5,500
Reason for Variance:	It is proposed to increase income due to additional fees received for freedom of information requests (\$400) and general document enquiries (\$6,700) and a reduction to scanning fees (\$1,600) . This is allocated across other budget programs through support service costs as a reduction of \$5,500 in the overall costs of Information Services allocated.
Note Reference:	7
Program:	Corporate Services
Budget Variance:	Operating Income \$9,000 Operating Expenditure \$49,000 Transfer from Reserves \$30,000 Capital Works (\$10,000)
Reason for Variance:	It is proposed to increase operating income due to income received for scanning fees for DA's (\$14,000) with a decrease against document preparation fees (\$5,000). Operating expenditure increased due to:-
\$40,000	2225.003 Excess on Insurance Claims – It is proposed to increase this budget as the number of claims and settlements paid by Council for insurance related matters has increased significantly. This can be funded through the Risk Management reserve.
(\$15,000)	2052.012 Delegations Management – It is proposed to decrease this budget as it is not expected that it will be fully expended this financial year.
(\$5,000)	2016.005 Customer Service Initiatives - It is proposed to decrease this budget as it is not expected that it will be fully expended this financial year.
(\$10,000)	2052.008 Printing - It is proposed to decrease this budget as it is not expected that it will be fully expended this financial year.
\$5,000	2052.009 Stationery - It is proposed to increase this as actual expenditure is higher than the budget. This can be funded through savings made in other areas within the Corporate Services program.
(\$5,000)	2052.011 Paper - It is proposed to decrease this budget as it is not expected that it will be fully expended this financial year.
(\$15,000)	2225.001 Risk Management Programs - It is proposed to decrease this budget as it is not expected that it will be fully expended this financial year.
(\$500)	Support Service cost adjustment.
\$54,500	The operating income and expenditure decreases listed above (excluding \$40,000 against 2225.003) and the capital expenditure decrease listed below are allocated across other budget programs through support service costs. This reallocation decreased the amount in the overall costs of Corporate Services allocated.

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Capital expenditure increased due to:-
(\$10,000) 4138.004 Organisation Business Continuity – It is proposed to remove this from the 2017/18 budget as it is not expected to be expended. This is funded from the Risk Management reserve. There is a budget of \$60,000 for this project in the draft 2018/19 budget.

Note Reference:	8
Program:	Community Development
Budget Variance:	Operating Income \$5,000 Operating Expenditure (\$52,000) Transfer from Reserves \$268,200 Transfer to Reserves \$323,600
Reason for Variance:	It is proposed to increase operating income due to a grant being approved for the Love Byron Halls project. This is offset by \$5,000 in operating expenditure. It is proposed to reduce the following operating expenditure budgets and leave the funding in the internal reserves (Transfer from) or restrict them in (Transfer to) internal reserves for use in the 2018/19 financial year:-
(\$22,800)	2323.001 Public Art - The full budget is not expected to be expended this financial year. Funded from the Community Development reserve.
(\$9,000)	2323.002 Wellbeing Indicators - The full budget is not expected to be expended this financial year. Funded from the Community Development reserve.
(\$2,000)	2331.008 Sundry Expenses - The full budget is not expected to be expended this financial year. It is proposed to transfer this to the Community Development reserve.
(\$400)	2331.054 Interagency Network Facilitation - The full budget is not expected to be expended this financial year. It is proposed to transfer this to the Community Development reserve.
(\$13,900)	2331.082 Community Development Projects - The full budget is not expected to be expended this financial year. It is proposed to transfer this to the Community Development reserve.
(\$300)	2323.004 New Years Eve - The full budget is not expected to be expended this financial year. It is proposed to transfer this to the Community Development reserve.
(\$3,000)	2323.006 Inclusion Projects - The full budget is not expected to be expended this financial year. It is proposed to transfer this to the Community Development reserve.
(\$3,500)	2324.001 S355 Administration - The full budget is not expected to be expended this financial year. It is proposed to transfer this to the Community Development reserve.

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	(\$500)	<p>2349.003 Youth Council - The full budget is not expected to be expended this financial year. It is proposed to transfer this to the Community Development reserve.</p> <p>A support service cost adjustment of (\$1,600) is also required.</p> <p>Since the Byron Bay Library completion in 2013, there have been additional developer contributions made totaling approximately \$300,000 relating to this project. As this project has been completed without utilising these additional contributions, it is proposed to move this income from developer contributions to internally restricted reserves for future use. The suggested reserves to transfer this to are \$77,100 to the Community Development reserve, \$15,500 to the Land & Natural Environment reserve to fund the Brunswick Valley Landcare Land for Wildlife Program in 2018/19 and \$207,400 to the Library reserve.</p>
Note Reference:	9	
Program:	Sandhills	
Budget Variance:	Operating Expenditure \$1,100 Transfer to Reserves (\$1,100)	
Reason for Variance	Operating expenditure increased and the transfer to reserves decreased by \$1,100 due to support service cost adjustments.	
Note Reference:	10	
Program:	Childrens Services	
Budget Variance:	Operating Expenditure \$500 Transfer from Reserves \$500	
Reason for Variance	Operating expenditure increased due to a support service cost adjustment, funded from the Childrens' Services reserve.	
Note Reference:	11	
Program:	Library Services	
Budget Variance:	Operating Expenditure (\$1,300)	
Reason for Variance:	A support service cost adjustment of \$1,300 is required.	
Note Reference:	12	
Program:	Supervision & Administration	
Budget Variance:	Operating Expenditure \$0	
Reason for Variance:	A support service cost decrease of \$4,700. This is offset by a support service cost adjustment reallocation to other budget programs.	
Note Reference:	13	
Program:	Asset Management Planning	
Budget Variance:	Operating Expenditure \$100	
Reason for Variance:	It is proposed to increase the budget for Asset Revaluation Services by \$5,500 for additional one-off valuations and sundry expenses by \$3,400 to cover various costs that do not currently have a budget. These increases can be offset by a decrease against Specialist Condition Assessment Services that does not require its full allocated budget of \$20,500 in the 2017/18 financial year. There is also a Support Service cost adjustment of \$100.	

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Note Reference:	14
Program:	Projects & Commercial Development
Budget Variance:	Operating Expenditure (\$300)
Reason for Variance:	Support Service cost adjustment

Note Reference:	15
Program:	Emergency Services
Budget Variance:	Operating Income \$62,000 Operating Expenditure \$61,100
Reason for Variance:	It is proposed to increase income and expenditure by \$62,000 due to Rural Fire Service (RFS) donations (\$25,000) and income received from the Ballina RFS (\$25,000) and Tweed RFS (\$12,000). The donations are distributed amongst the RFS crews and the expenditure applicable to Ballina and Tweed that Byron Shire Council incurs is reimbursed by them. It is proposed to increase and decrease various other budgets to reflect actual expenditure. These adjustments have no effect on the budget bottom line. Support Service cost adjustment of (\$900).

Note Reference:	16
Program:	Depot Services
Budget Variance:	Operating Income \$300 Operating Expenditure \$15,500 Transfer from Reserves \$181,900 Capital Expenditure \$166,700
Reason for Variance:	It is proposed to increase Capital Expenditure to finalise office renovations for the co-location of all technical and customer service officers (\$35,000) and to install new gates at the Depot as per Safework improvements (\$131,700). These can be funded through the Plant reserve. A support service cost adjustment of (\$1,900) funded from the Plant reserve is also required.

Note Reference:	17
Program:	Local Roads & Drainage
Budget Variance:	Operating Income \$397,000 Operating Expenditure \$854,300 Capital Income (\$944,200) Capital Expenditure (\$2,410,400) Transfer from Reserves (\$283,000) Transfer to Reserves \$526,200
Reason for Variance:	It is proposed to increase operating income by \$397,000 due to an estimated increase in pay parking income (\$108,000), resident parking stickers (\$235,500) and private works (\$53,500 – offset by the same amount of expenditure). It is proposed to increase pay parking expenditure by \$526,200 to cover the costs for various areas of the scheme that have not previously had a budget allocated. A breakdown of these can be seen on attachment 2. It is also proposed to increase local road maintenance by \$395,800 funded from various savings in the capital works program so the budgets reflect actual expenditure. The removal of a loan of \$1,665,000 that was built into the 2017/18 budget for Bridge Replacements reduces operating expenditure by

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\$105,300. This loan will not get drawn down until the end of the financial year and therefore no interest repayments will be made. A support service cost adjustment of (\$15,900) is also required.

Capital Expenditure decreased due to the removal of a loan that was built into the 2017/18 budget of \$1,665,000 for Bridge Replacements. This loan will not get drawn down until the end of the financial year and therefore no principal repayments will be made. The interest (operating) and principal (Capital) savings are \$105,300 and \$45,500 respectively.

In addition, proposed adjustments to the following capital works:-

(\$5,200)	4338.120 Bangalow Road CH780-1630 reseal - It is proposed to reduce this budget to reflect actual costs and use the savings to fund local road maintenance budget increases in the operating budget.
(\$235,500)	4338.123 Paterson Street reseal - It is proposed to defer this reseal project in order to fund local road maintenance budget increases in the operating budget.
(48,500)	44003.042 Access ramps and footpaths Works - Works deferred and funding redirected to road maintenance.
(\$60,000)	44003.140 Marvel St, Byron Bay - It is proposed to decrease this budget and utilise the funds for local road maintenance.
(\$34,000)	44195.001 Lighthouse Road, Byron Bay - It is proposed to decrease this budget and leave enough to cover the costs for the design investigations and planning part of this project only. Savings can then be used to fund the budget increases in local roads maintenance.
(\$15,000)	44259.001 Massey Green Caravan Park Stormwater - It is proposed to defer these works in order to complete other capital projects.
(\$12,600)	4338.109 Coolamon Scenic Drive CH2760-3290 reseal - Works completed. It is proposed to reduce this budget to reflect actual costs and use the savings to fund other reseal works.
\$6,500	4338.110 Coolamon Scenic Drive CH10000-10510 reseal - It is proposed to increase this budget to reflect actual costs utilising savings made from other reseal works.
(\$300)	4338.112 Federal Drive CH6910-8250 reseal - Works completed. It is proposed to reduce this budget to reflect actual costs and use the savings to fund other reseal works.
(\$1,600)	4338.113 Federal Drive CH8510-8790 reseal - Works completed. It is proposed to reduce this budget to reflect actual costs and use the savings to fund other reseal works.
\$80,000	4338.114 Possum Creek Road CH0-1440 reseal - It is proposed to increase this budget to reflect actual costs utilising savings made from other reseal works.

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(\$89,000)	4338.115 Friday Hut Road CH4570-6270 reseal – Works completed. It is proposed to reduce this budget to reflect actual costs and use the savings to fund other reseal works.
(\$22,500)	4338.116 Goonengerry Road CH0-6520 reseal – Works completed. It is proposed to reduce this budget to reflect actual costs and use the savings to fund other reseal works and local road maintenance budget increases in the operating budget.
(\$12,500)	4338.117 The Pocket Road CH7280-7430 reseal – Works completed. It is proposed to reduce this budget to reflect actual costs and use the savings to fund other reseal works and local road maintenance budget increases in the operating budget.
\$3,500	4338.118 The Pocket Road CH8160-8660 reseal – It is proposed to increase this budget to reflect actual costs utilising savings made from other reseal works.
\$23,900	4338.119 Tyagarah Road CH2680-4320 reseal – It is proposed to increase this budget to reflect actual costs utilising savings made from other reseal works.
(\$152,900)	44003.044 Massinger St - Lawson to Carlyle – It is proposed to defer these works in order to fund local road maintenance budget increases.
\$94,000	44026.002 Parkers Bridge – It is proposed to increase this budget by the amount of grant funding it is assumed Council will spend on this project in the 2017/18 financial year.
\$200,000	44026.003 Booyong Bridge - It is proposed to increase this budget by the amount of grant funding it is assumed Council will spend on this project in the 2017/18 financial year.
\$350,000	44026.004 Scarabellottis Bridge - It is proposed to increase this budget by the amount of grant funding it is assumed Council will spend on this project in the 2017/18 financial year.
\$94,000	44026.007 O'Mearas Bridge - It is proposed to increase this budget by the amount of grant funding it is assumed Council will spend on this project in the 2017/18 financial year.
\$94,000	44026.013 James Bridge – It is proposed to increase this budget by the amount of grant funding it is assumed Council will spend on this project in the 2017/18 financial year.
\$10,000	44026.012 Miscellaneous Bridge Renewals - It is proposed to increase this budget for minor works on various bridges throughout the Shire. This can be funded from the Bridge Reserve
\$20,000	44026.014 Eureka Bridge - It is proposed to increase this budget for minor works prior to more major works in 2018/19. This can be funded from the Bridge Reserve.
\$5,000	44026.017 Brunswick Footbridge – It is proposed to increase this budget to cover the actual costs incurred for a balustrade upgrade.

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(\$2,000)	44247.001 Bangalow Rd Pacific Highway to Tinderbox – It is proposed to decrease this budget to cover the costs for the design investigations and planning part of this project only. Savings can then be used to fund a proposed increase against 44283.8, below.
\$2,000	44283.008 Middleton St (Marvel St to Kingsley) – It is proposed to increase this budget to reflect actual costs incurred.
(\$47,000)	44282.010 River Street Scour Protection Works - Works deferred and funding redirected to local road maintenance.
(\$3,200)	44282.011 Purchase Gridflow Software - It is proposed to decrease this budget to cover the costs for the design investigations and planning part of this project only.
(\$250,000)	44283.003 Byron Bay Bypass Stage 2 Investigations – It is proposed to remove this from the 2017/18 budget as it will not occur this financial year.
(\$53,000)	44283.009 DESIGN ONLY - Kendall RAB It is proposed to defer this project in order to fund other capital works projects and local road maintenance budget increases in the operating budget.
(\$30,000)	44283.011 Coolamon Scenic Drive Speed Review - It is proposed to defer this project in order to fund other capital works projects and local road maintenance budget increases in the operating budget.
(\$20,000)	44283.002 Bangalow Road (Hayters Hill) - This project has been completed under budget and it is therefore proposed that the saving be used to fund a short fall in the budget for Left Bank Rd Causeway (below).
\$20,000	44283.024 Left Bank Rd Causeway #4 – It is proposed to increase this budget in order for the project to have a reasonable budget for completion.
\$60,000	44283.030 Bayshore Drive Roundabout – Artwork - It is proposed to add a budget for artwork on the roundabout.
\$18,600	44286.003 2017/18 Speed Management Ewingsdale Rd - It is proposed that a grant be accepted from the Roads and Maritime Services (RMS) for works on Ewingsdale Road, Byron Bay.
\$20,000	44286.005 Seven Mile Beach Rd Investigations - It is proposed that Council allocate a budget for concept infrastructure planning investigations and surveys for road upgrades and investigation of traffic calming options as per resolution 17-677 section 3.
\$15,000	44286.006 Scarabelottis Lookout- Keys Bridge Reserve - It is proposed that Council allocate a budget for these projects for tasks set out in resolution 18-159.
\$101,700	45478.001 Main Arm Road - Blind Mouth Causeway Upgrade - It is proposed that this budget be

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	increased to match the anticipated cost of the project.
\$16,700	45487.001 Bayshore Drive/Ewingsdale Rd Roundabout - It is proposed that this budget be increased to cover the final costs of designs for Bayshore Roundabout.
(\$375,000)	45511.007 Bay/Ewing Rabout – Land - It is proposed that this budget be reduced to \$200,000 as this is now the estimated cost for the land purchase.
(\$131,600)	44283.005 Pine Avenue (Garden to Riverside) - This project has been completed under budget and therefore it is proposed that the savings be used to fund other capital projects and local road maintenance that are over budget.
\$131,600	44276.001 Ewingsdale Rd/Sunrise Boulevard Roundabout – It is proposed to increase the budget to cover the final costs associated with this project.
(\$5,000)	44278.001 Fowlers Lane Causeway - It is proposed to decrease this budget and redirect funding to the Biosecurity Direction Project (3235.054).
(\$2,085,000)	45480.001 Byron Bay Bypass – It is proposed to decrease this budget as it is expected that the total expenditure will be way under the current budget. This will be moved to the draft 2018/19 budget.
(\$40,000)	44265.001 Byron Street - It is proposed to reduce the budget for these works as the full amount will not be expended.

Transfer from Reserves decreased by \$283,000 due to the following Capital and Operating expenses, with more details above:-

Internal Reserves increased by \$483,800

\$526,200	Various Pay Parking operating expenditure funded from the pay parking reserve.
\$10,000	44026.012 Miscellaneous Bridge.
\$20,000	44026.014 Eureka Bridge.
\$5,000	44026.017 Brunswick Footbridge.
(\$32,400)	44283.009 DESIGN ONLY - Kendall RAB.
(\$131,600)	44283.005 Pine Avenue (Garden to Riverside).
\$131,600	44276.001 Ewingsdale Rd/Sunrise Boulevard Roundabout.
(\$5,000)	44278.001 Fowlers Lane Causeway.
(\$40,000)	44265.001 Byron Street.

Section 94 funding decreased by \$766.800

\$60,000	44283.030 Bayshore Drive Roundabout – Artwork.
(\$468,500)	45478.001 Main Arm Road - Blind Mouth Causeway Upgrade (RMS income replaced this).
\$16,700	45487.001 Bayshore Drive/Ewingsdale Rd Roundabout.
(\$375,000)	45511.007 Bay/Ewing R'about – Land.

Capital income decreased by \$944,200 due to the following Capital works, with more details above:-

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	(\$30,000)	44003.140 Marvel St, Byron Bay.
	\$94,000	44026.002 Parkers Bridge.
	\$200,000	44026.003 Booyong Bridge.
	\$350,000	44026.004 Scarabellottis Bridge.
	\$94,000	44026.007 O'Mearas Bridge.
	\$94,000	44026.013 James Bridge.
	(\$250,000)	44283.003 Byron Bay Bypass Stage 2 Investigations.
	\$18,600	44286.003 2017/18 Speed Management, Ewingsdale Rd.
	\$570,200	45478.001 Main Arm Road - Blind Mouth Causeway Upgrade.
	(\$2,085,000)	45480.001 Byron Bay Bypass
Note Reference:	18	
Program:	RMS	
Budget Variance:	Operating Income \$700,000	
	Operating Expenditure \$872,000	
	Transfer from Reserves \$107,700	
	Capital Income \$27,300	
Reason for Variance	It is proposed to increase operating income and expenditure by \$700,000 as Council has been able to complete works from the March 2017 flood event ahead of schedule. This is funded from Natural disaster funds. It is also proposed to increase the budget for the Tinderbox Road causeway renewal as per resolution 18-021. This resolved that Council increase the budget of 4807.096 by \$173,500 to \$233,600 comprised of RMS funding of \$102,600 and revenue funding of \$70,900. The revenue funding is dealt with in this review by reducing revenue funded capital works in the Local Roads and Drainage program. A support service decrease of \$1,500 is also required.	
Note Reference:	19	
Program:	Open Spaces and Recreation	
Budget Variance:	Operating Income \$30,000	
	Operating Expenditure \$109,300	
	Capital Expenditure (\$27,900)	
	Transfer from Reserves \$189,500	
	Capital Income \$(80,000)	
Reason for Variance:	It is proposed to increase operating income due to cemetery income being higher than the budget. This is offset in operating expenditure. The following are proposed adjustments to operating expenditure:-	
	\$11,700	3258.004 Butler Street Survey Plan – A budget is required to cover the costs of a survey plan. Funded from the Property Reserve.
	\$16,900	3235.022 School Leavers Clean Up - Costs for the clean up exceed the budget. This will adjust the budget to reflect actual expenditure.
	\$12,500	3258.001 Recreational Needs Assessment - It is proposed to increase the budget as there was a change in the original scope for additional works for the Cavanbah Centre. Funded from the Crown Reserve.

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\$34,400	3267.001 Contribution to Surf Life Saving – The contract is higher than what the budget is allowing for. This will bring the budget into line with the contract cost. Funded from the Crown Reserve.
\$78,200	3235.028 APEX Park Maintenance - Additional casual staff resource employed and a contractor engaged to focus on micro litter control and weekend litter collection. Funded from the Crown Pay Parking Reserve.
\$5,000	3235.054 Biosecurity Direction – 3 Biosecurity Directions were served by Rous County Council (Regulatory Authority that administers the Biosecurity Act) in April under Section 123 of the Biosecurity Act 2015 to eradicate Bitou bush from 3 Council owned community land lots. The Works necessary to comply with statutory directions do not form part of any existing planned or programmed works so a new budget is required. This can be funded from the IS Carryover Reserve.
(\$31,400)	3263.005 Steam Weeding & Graffiti Removal Team – It is proposed to reduce this budget as it is not expected to be fully expended this financial year.
(\$88,900)	3321.011 Airfield Inspections – These works will not be completed in 2017/18. It is proposed to move this budget to fund expenditure items that are over budget across the Open Space program.

It is proposed to increase various parks and reserve maintenance by \$49,100. These adjustments are more detailed on attachment 2.
It is also proposed to move various sports field maintenance budgets around to cover variances between actuals and budgets. This nets off to zero and has no impact on the program result.
A support service cost adjustment of \$8,200 is also required.

Capital Expenditure:- It is proposed to make the following adjustments to capital works:-

(\$5,000)	4835.161 Solar Lighting around Walking Track – There is insufficient budget for this project to be completed so it has been removed.
\$10,800	4835.186 Clarkes Beach Reserve Amenities Block – It is proposed to add a budget for these works that have been completed to date.
\$10,000	4835.203 Butler St Reserve Upgrade - It is proposed that this budget be increased so that further repairs can be done at the Butler Street Reserve.
\$15,000	4835.208 Clarkes Beach Access Repair - It is proposed that this budget be increased so that final works can be completed.
(\$55,000)	4835.193 Brunswick Heads Recreation Ground Carpark - Grant will not be received, therefore it is proposed that the budget be removed.
(\$5,000)	4835.194 - Upgrade Lighting - Fields 2 and 3 Bangalow - Grant will not be received, therefore it is proposed that the budget be removed.

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(\$15,000)	4835.195 Revised Plan of Management – Shirewide - Grant will not be received, therefore it is proposed that the budget be removed.
(\$5,000)	4835.196 Byron Bay Rec Ground - Replace lighting - Grant will not be received, therefore it is proposed that the budget be removed.
(\$28,200)	4835.201 Iconic Playground Design – It is proposed to remove this budget as the CZMP and Foreshore master planning needs to be completed and undertaken concurrently.
\$36,300	4835.205 Railway Park Landscaping – It is proposed to increase this budget so stage 1 works of the upgrade can take place.
\$13,200	4835.220 Tyagarah Beach Signs – It is proposed to add a budget to purchase and install beach signs at Tyagarah.

Transfer from Reserves increased by \$189,500 due to the following Capital and Operating expenses, with more details above:-

Internal Reserves increased by \$194,500

\$11,700	3258.004 Butler Street Survey Plan – Funded from the Property Reserve.
\$16,900	3235.022 School Leavers Clean Up - Funded from the Crown Reserve.
\$12,500	3258.001 Recreational Needs Assessment - Funded from the Crown Reserve.
\$34,400	3267.001 Contribution to Surf Life Saving – Funded from the Crown Reserve.
\$78,200	3235.028 APEX Park Maintenance - Funded from the Crown Pay Parking Reserve.
\$5,000	3235.054 Biosecurity Direction – Funded from the IS Carryover Reserve.
\$10,800	4835.186 Clarkes Beach Reserve Amenities - Funded from the Crown Pay Parking Reserve.
\$10,000	4835.203 Butler St Reserve Upgrade - Funded from the Crown Pay Parking Reserve.
\$15,000	4835.208 Clarkes Beach Access Repair - Funded from the Crown Pay Parking Reserve.

Section 94 funding decreased by \$5,000

(\$5,000)	4835.161 Solar Lighting around Walking Track
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Capital income decreased by \$80,000 due grants not being received for the following Capital works, with more details above:-

(\$55,000)	4835.193 Brunswick Heads Recreation Ground.
(\$5,000)	4835.194 - Upgrade Lighting - Fields 2 and 3 Bangalow.
(\$15,000)	4835.195 Revised Plan of Management.
(\$5,000)	4835.196 Byron Bay Rec Ground - Replace lighting.

Note Reference: 20
Program: Waste & Recycling
Budget Variance: Operating Income 960,300

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	Operating Expenditure \$586,900
	Transfer from Reserves \$750,300
	Transfer to Reserves \$960,300
	Capital Expenditure \$163,400
Reason for Variance:	It is proposed to increase operating income and expenditure due to various adjustments so the budgets reflect the actuals. More details can be seen on attachment 2.
	Capital Expenditure increased due to the following:-
	\$33,400 4859.066 Customer Service Foyer Renovation – A contribution from the waste fund for the foyer renovation.
	\$130,000 4859.061 Public Place Bin Network Infrastructure - Projects to expand recycling infrastructure networks in Mullumbimby and Bangalow where they were not originally planned for 17/18 FY. Asset upgrade/enclosure refurbishment will be conducted at the same time as network expansion.
	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.
Note Reference:	21
Program:	Cavanbah Centre
Budget Variance:	Operating Income (\$58,200) Operating Expenditure (\$25,900)
Reason for Variance:	It is proposed to decrease operating income largely due to:-
	(\$34,200) 1284.001 Food and Beverage Sales –This adjustment brings the budget into line with the actual income received. There will be no further income expected for this as the canteen/kitchen has taken on all food and beverage sales.
	(\$22,000) 1762.001 User Charges - Sporting Clubs – It is not expected that this income will be received during 2017/18.
	It is proposed to decrease operating expenditure by \$24,600 due to various line items. More details can be seen on attachment 2.
Note Reference:	22
Program:	Holiday Parks
Budget Variance:	Operating Expenditure (\$2,600) Capital Expenditure (\$475,000) Transfer to Reserves \$2,600 Transfer from Reserves (\$475,000)
Reason for Variance:	Operating expenditure decreased due to support service adjustments, funded from the Holiday Park reserve. The following capital works have been removed from the budget as they will not be completed this financial year. They are also funded from the Holiday park reserve:-
	(\$120,000) 4264.011 First Sun Lodgings.
	(\$20,000) 4265.002 First Sun Bbqs, Signs, Minor works.
	(\$50,000) 4265.004 First Sun Laundry Refurbishment.

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	(\$245,000)	4269.032 Suffolk Park Amenities Block Replacement.
	(\$40,000)	4270.002 Suffolk Park Bbqs, Signs, Minor works.
	This program has no net effect on the budget result as the proposed budget adjustments are funded by the Holiday Park Reserve.	
Note Reference:	23	
Program:	Facilities Management	
Budget Variance:	Operating Income (\$10,500)	
	Operating Expenditure (\$33,700)	
	Capital Expenditure \$20,800	
	Transfer from Reserves \$6,000	
	Transfer to Reserves (\$38,600)	
Reason for Variance:	It is proposed to decrease operating income due to a decrease in the rent received from the Clarkes Beach Café lease (\$38,600), an increase in the insurance money received for the March 2017 flood event (\$16,100) and an increase in income on crown land (\$12,000). It is proposed to decrease operating expenditure due to:-	
	(\$20,000)	2305.004 Mullumbimby Pool Electricity – Budget will not be fully expended in 2017/18.
	(\$8,900)	2353.001 Building Condition Assessments – Budget adjustment to reflect actuals.
	(\$6,000)	2353.002 Pest Control – Budget adjustment to reflect actuals.
	\$1,100	2353.004 Fire Safety – Budget adjustment to reflect actuals.
	It is also proposed to move various budgets around within the Administration Centre. This has no effect on the budget bottom line and more detail can be seen on attachment 2.	
	It is proposed to increase the budget against 4197.001 Admin Centre renewal works by \$20,800 to allow for the stage 1 office refurbishment works.	
Note Reference:	24	
Program:	Development & Certification	
Budget Variance:	Operating Income \$36,000	
	Operating Expenditure \$30,300	
	Transfer from Reserves \$420,000	
	Transfer to Reserves \$513,000	
Reason for Variance:	It is proposed to increase operating income by \$36,000 due to additional income received (\$20,000) from the introduction of the Information & Technology Service. The Information & Technology Service fee is offset by expenditure of \$20,000. The income less the expenditure of this fee needs to be restricted so it is proposed to transfer \$113,000 to a new Information & Technology Service Fee reserve. It is also proposed to increase Engineering Plan Assessment fees by \$16,000 to reflect actual income. It is proposed to increase operating expenditure due to Temporary Resourcing (\$50,000) to cover the costs of processing additional DA's that Council has received and reduce the EHC Exempt and	

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Complying Development (\$30,000) as this will not be expended in 2017/18. This can be moved to the 2018/19 budget.
It is proposed to increase Developer Contribution income by \$400,000 to reflect the actual income received from developers. This will be transferred to the respective Section 94 reserves.
A support service cost adjustment of (\$9,700).

Note Reference:	25
Program:	Planning Policy & Natural Environment
Budget Variance:	Operating Income \$22,600 Operating Expenditure (\$153,000) Transfer from Reserves (\$80,600) Transfer to Reserves \$93,900
Reason for Variance:	Operating income increased due to a grant received from the Office of Environment and Heritage (OEH) for a Fencing Project at New Brighton (\$3,400) and income for various Applicant Funded DCP/LEP's (\$19,200) which are both offset with operating expenditure budget increases. It is proposed to increase operating expenditure against 2605.108 DCP/LEP Review to reflect actual expenditure (\$6,600), decrease the budget against 2622.1 Graminoid Clay Heath Restoration as this project has been acquitted and the budget is not required (\$4,200) and increase the Land for Wildlife program funded from the Environmental Levy to match actual expenditure (\$4,200). It is proposed to remove or reduce the following operating expenditure budgets and move to the draft 2018/19 budget as they will not be expended in 2017/18:- (\$14,000) 2605.004 Byron Rural Settlement Strategy -- It is expected that this will not be fully expended in 2017/18. Transfer to the Land & Natural Environment reserve. (\$7,800) 2605.083 CZMP for Byron Bay Embayment -- It is expected that this will not be fully expended in 2017/18. Transfer to the Land & Natural Environment reserve. (\$35,000) 2605.104 CZMP for New Brighton and SGB Embayments -- It is expected that this will not be fully expended in 2017/18. Transfer to the Land & Natural Environment reserve. (\$3,600) 2608.002 Sustainable House Day -- Transfer to the Land & Natural Environment reserve. (\$5,000) 2611.009 LEP Public Exhibition -- It is expected that this will not be fully expended in 2017/18. Funds returned to the Land & Natural Environment reserve for use in 2018/19. (\$13,000) 2605.101 Coastal Hazard Monitoring - - It is expected that this will not be fully expended in 2017/18. Funds returned to the Risk Management reserve for use in 2018/19. (\$50,000) 2605.112 Mullumbimby Masterplan Project Plan - - It is expected that this will not be fully expended in 2017/18. Funds returned to the Land & Natural Environment reserve (\$43,000) and Developer Contributions (\$7,000) for use in 2018/19.

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	(\$26,000)	2605.115 Byron Habitat Corridors – It is expected that this will not be fully expended in 2017/18. This is funded from a grant. Transferred to unexpended grants for use in 2018/19.
	(\$7,500)	2605.117 OEH Saving our Species Iconic Koala - It is expected that this will not be fully expended in 2017/18. This is funded from a grant. Transferred to unexpended grants for use in 2018/19.
	(\$16,800)	2606.024 CZMP for Byron Bay Embayment – It is expected that this will not be fully expended in 2017/18. Therefore the funds can remain in the Environmental Levy reserve for use in 2018/19
Note Reference:	26	
Program:	Environment & Compliance	
Budget Variance:	Operating Income \$204,300 Operating Expenditure \$43,500 Transfer from Reserves \$25,500 Transfer to Reserves \$114,700	
Reason for Variance:	It is proposed to increase operating income due to income being received for the Environment Enforcement Levy (\$114,700 – transferred to a new Environment Enforcement Levy reserve), Caravan park inspection fees (\$71,400) and various other fees where the actual income is higher than the budget. These adjustments can be seen on attachment 2 It is proposed to increase operating expenditure by \$43,500 to cover costs associated with the Environment Enforcement Levy (\$25,500), an increase against licence plate recognition (\$14,200) due to the allocated budget not covering the actual cost and an \$8,500 increase for investigation consultants. A support service cost adjustment of (\$4,700) is also required.	
Note Reference:	27	
Program:	Economic Development	
Budget Variance:	Operating Income \$93,500 Operating Expenditure \$184,000 Transfer from Reserves \$60,000	
Reason for Variance:	The following grants and contributions have been received in the previous quarter and it is proposed to increase both operating income and expenditure by the following amounts:- \$2,500 Conferencing Byron – An additional payment was due from a sponsor that was not initially taken up. \$26,800 Conferencing Byron AIME Exhibition \$5,400 2017 PCO Famil Video \$7,600 Byron Bay Events Bureau Commissions It is proposed to make the following adjustments to operating income and expenditure:- Increase the budget for 2014.016 Byron Visitor Trail Maps by \$24,600 funded from grants and contributions of \$14,100 and a decrease against 2011.027 Tourism Memberships and Projects (\$10,500) Increase the budget for 2014.015 Northern Rivers Food Tourism Industry Workshops by \$15,000 funded from grants and contributions	

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of \$10,000 and a decrease against 2343.014 Project 2 - Priority Sectors/Issues (\$5,000).
Increase the budget for 2014.017 Billinudgel is Back in Business by \$94,100 funded from grants and contributions of \$24,100, a decrease against 2343.023 Making Things Happen (\$10,000) and Developer Contributions (\$60,000).
Increase the budget for 2014.018 Agribusiness by \$9,000 funded from decreases against 2043.13 Project 1 - Research and Analysis (\$5,000) and 2343.014 Project 2 - Priority Sectors/Issues (\$4,000)

A \$5,000 budget is required against 2014.014 Tourism Analysis Project to fund the cost of the completion of the project and a \$30,000 budget is required to develop the Tourism Management plan (2011.002). A support service cost adjustment of (\$1,500) is also required.

Note Reference:	28
Program:	Water Supply Operating and Capital
Budget Variance:	Operating Income \$68,900 Operating Expenditure (\$10,100) Transfer to Reserves \$79,000 Capital Expenditure (\$1,116,100) Transfer from Reserves (\$1,116,100)
Reason for Variance:	It is proposed to increase operating income by \$68,900 due to various adjustments to bring the budgets into line with actuals. It is proposed to decrease the budget by \$10,100 for operating expenditure for a support service cost adjustment. It is proposed to amend the following capital works budgets:-
	Miscellaneous
	(\$249,500) 6438.031 Fletcher St Development Planning – Works will not be completed in 2017/18. Moved to 2018/19 draft budget.
	\$40,000 6438.035 Customer Service Foyer Renovation – Contribution from the Water fund for the foyer renovations.
	Bangalow
	(\$40,000) 6449.001 Bangalow Reservoir Landscaping – The full budget is not expected to be expended this financial year. Move to the 2018/19 draft budget.
	(\$130,600) 6456.002 Reservoir Construction – This project is complete and the full budget is not required.
	Byron Bay
	\$100,000 6649.003 Byron at Byron Watermain - It is proposed that this budget be added so a critical trunk main supplying water to Suffolk Park can be replaced.
	(\$253,000) 6679.001 Paterson Street Reservoir Roof Replacement - The full budget is not expected to be expended this financial year. Move to the 2018/19 draft budget.
	(\$220,000) 6673.001 Watego Roof Replacement - The full budget is not expected to be expended this financial year. Move to the 2018/19 draft budget.
	(\$30,000) 6649.002 Butler/Jonson water main link - This project is complete and the full budget is not required.

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	(\$190,000)	6661.035 Miscellaneous Replacement/Renewals - The full budget is not expected to be expended this financial year. Move to the 2018/19 draft budget.
	(\$260,000)	6680.001 Byron Bypass Cross Connections - The full budget is not expected to be expended this financial year. Move to the 2018/19 draft budget.
	(\$208,300)	6677.001 Recycled Waste Water from West Byron to Byron Foreshore res 15-616 - This project is complete and the full budget is not required.
	Mullumbimby	
	(\$80,000)	6749.001 Dinjera Place - Water Pump Station - The full budget is not expected to be expended this financial year. Move to the 2018/19 draft budget.
	Ocean Shores	
	\$500,000	6849.003 Yamble Drive Reservoir Landslip - It is proposed that Council allocate \$500,000 for remediation of the Yamble Drive Reservoir slip as per resolution 18-157.
	(\$94,700)	6868.001 Reservoir Renewals - The full budget is not expected to be expended this financial year. Move to the 2018/19 draft budget.
	This program has no net effect on the budget result. All the movements above have no impact as they are covered by the Water Capital Works reserve and Section 64 Developer Contributions reserve (Water).	
Note Reference:	29	
Program:	Sewerage Supply Operating and Capital	
Budget Variance:	Operating Income \$252,900	
	Operating Expenditure \$395,900	
	Transfer to Reserves (\$143,000)	
	Capital Expenditure (\$3,073,600)	
	Transfer from Reserves (\$3,073,600)	
Reason for Variance:	It is proposed to increase operating income and expenditure due to various adjustments to bring the budgets into line with actuals.	
	It is proposed to amend the following capital works budgets:-	
	Miscellaneous	
	\$40,000	7438.035 Customer Service Foyer Renovation - Contribution from the Sewer fund for the foyer renovations.
	Brunswick Heads	
	(\$20,000)	7590.001 STP - Detailed Site Contamination Study - The full budget is not expected to be expended this financial year. Move to the 2018/19 draft budget.
	(\$299,900)	7591.001 Vallances Rd Subdivision - The full budget is not expected to be expended this financial year. Move to the 2018/19 draft budget.
	(\$450,000)	7591.002 Vallances Rd nursery demolition - The full budget is not expected to be expended this financial year. Move to the 2018/19 draft budget.
	Byron Bay	

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(\$253,500)	7649.008 Butler St SPS3003 rising main - The full budget is not expected to be expended this financial year. Move to the 2018/19 draft budget.
(\$81,700)	7727.001 South Byron STP Demolition/Removal - The full budget is not expected to be expended this financial year. Move to the 2018/19 draft budget.
(\$950,000)	7649.005 South Byron STP Redevelopment/Remediation - The full budget is not expected to be expended this financial year. Move to the 2018/19 draft budget.
Mullumbimby	
(\$100,000)	7749.002 SPS4001 rising main upgrade - The full budget is not expected to be expended this financial year. Move to the 2018/19 draft budget.
(\$1,028,500)	7795.001 Mullumbimby STP Site Remediation - The full budget is not expected to be expended this financial year. Move to the 2018/19 draft budget.
Ocean Shores	
\$70,000	7827.001 Terrara Court SPS 5012 Pump Station Upgrade - It is proposed that the budget be increased to cover the additional cost associated with the variation for the transformer.

This program has no net effect on the budget result. All the movements above have no impact as they are covered by the Sewerage Capital Works reserve and Section 64 Developer Contributions reserve (Sewerage).

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
General Managers Office									
2015.091	Support Services Costs Allocated	391,500	Operating	Expenditure	391,500		(2,400)	389,100	1
2015.910	Support Services Costs Reallocated	(1,717,200)	Operating	Expenditure	(1,717,200)		34,700	(1,682,500)	1
2008.011	Community Satisfaction Survey	0	Operating	Expenditure	0		(30,000)	(30,000)	1
2001.002	Travelling Expenses Representing Council	4,100	Operating	Expenditure	4,100		(3,500)	600	1
2005.013	National Seachange Taskforce	2,500	Operating	Expenditure	2,500		1,200	3,700	1
Total for Program:						0	0		
People & Culture									
2121.091	Support Services Costs Allocated	(806,200)	Operating	Expenditure	(806,200)		(1,200)	(807,400)	2
2121.910	Support Services Costs Reallocated	104,400	Operating	Expenditure	104,400		1,200	105,600	2
2105.005	Training - General	90,000	Operating	Expenditure	90,000		(10,000)	80,000	2
2105.006	Training-Personal Development/Conference	70,000	Operating	Expenditure	70,000		10,000	80,000	2
2105.014	Compulsory Tickets/Licences	70,000	Operating	Expenditure	70,000		5,000	75,000	2
2105.015	Compliance	30,000	Operating	Expenditure	30,000		(10,000)	20,000	2
2105.016	Work Health & Safety	15,200	Operating	Expenditure	15,200		5,000	20,200	2
2118.005	Recruitment - Advertising Expenses	50,000	Operating	Expenditure	50,000		6,000	56,000	2
2118.009	Recruitment -Interview & Relocation Exp.	19,300	Operating	Expenditure	19,300		(6,000)	13,300	2
2118.013	General Manager's Performance Review	9,800	Operating	Expenditure	9,800		(9,800)	0	2
2118.014	Staff Recognition & Reward Scheme	10,000	Operating	Expenditure	10,000		(1,500)	8,500	2
Total for Program:						0	(11,300)		
TOTAL REPORTABLE FOR GENERAL MANAGER						0	(11,300)		
Councillor Services									
2159.091	Support Services Costs	330,800	Operating	Expenditure	330,800		(1,600)	329,200	3
2151.003	Civic Receptions and Functions	4,000	Operating	Expenditure	4,000		(2,000)	2,000	3
Total for Program:						-	(3,600)		
General Purpose Revenues									
1121.002	Interest on Unrestricted Investments	807,000	Operating	Income	807,000	47,600		854,600	4
Total for Program:						47,600	0		
Financial Services									
2239.091	Support Services Costs	283,000	Operating	Expenditure	283,000		(600)	282,400	5
2239.910	Support Services Costs Reallocated	(1,268,600)	Operating	Expenditure	(1,268,600)		600	(1,268,000)	5
Total for Program:						0	0		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Information Services									
2269.091	Support Services Costs	45,900	Operating	Expenditure	45,900		0	45,900	6
2269.910	Support Services Costs Reallocated	(3,275,400)	Operating	Expenditure	(3,275,400)		5,500	(3,269,900)	6
1145.001	FOI Requests	3,100	Operating	Income	7,000	400		7,400	6
1145.002	Document Enquiries	3,700	Operating	Income	6,700	6,700		13,400	6
1145.007	Document Scanning Fees	1,600	Operating	Income	1,600	(1,600)		0	6
Total for Program:						5,500	5,500		
Corporate Services									
2189.091	Support Services Costs Allocated	386,300	Operating	Expenditure	386,400		(500)	385,900	7
2189.910	Support Services Costs Reallocated	(2,929,000)	Operating	Expenditure	(3,423,700)		54,500	(3,369,200)	7
1101.002	Sundry User Charges	0	Operating	Expenditure	0	14,000		14,000	7
1199.002	Document Preparation and Legal Fees	10,400	Operating	Expenditure	10,400	(5,000)		5,400	7
2225.003	Excess on Prof. Indemn. / Public Liab.	40,100	Operating	Expenditure	40,100		40,000	80,100	7
4095.101	Transfer From Risk Management Reserve	0	Capital	Income	0	40,000		40,000	7
2052.012	Delegations Management	21,000	Operating	Expenditure	21,000		(15,000)	6,000	7
4138.004	Organisation Business Continuity	10,000	Capital	Expenditure	10,000		(10,000)	0	7
4095.101	Transfer From Risk Management Reserve	10,000	Capital	Income	10,000	(10,000)		0	7
2016.005	Customer Service Initiatives	15,500	Operating	Expenditure	15,500		(5,000)	10,500	7
2052.008	Printing	13,400	Operating	Expenditure	13,400		(10,000)	3,400	7
2052.009	Stationery	16,100	Operating	Expenditure	16,100		5,000	21,100	7
2052.011	Paper	19,500	Operating	Expenditure	19,500		(5,000)	14,500	7
2225.001	Risk Management Programs	21,100	Operating	Expenditure	21,100		(15,000)	6,100	7
Total for Program:						39,000	39,000		
Community Development									
2369.091	Support Services Costs	237,900	Operating	Expenditure	238,300		(1,600)	236,700	8
1161.062	Love Byron Halls	0	Operating	Income	0	5,000		5,000	8
2331.087	Love Byron Halls	0	Operating	Expenditure	0		5,000	5,000	8
2331.083	Youth Small Change Grants	5,500	Operating	Expenditure	5,500		(3,200)	2,300	8
2349.001	Youth Innovation	13,000	Operating	Expenditure	13,000		3,200	16,200	8
2323.001	Public Art	39,700	Operating	Expenditure	39,700		(22,800)	16,900	8
2323.002	Wellbeing Indicators	30,000	Operating	Expenditure	30,000		(9,000)	21,000	8
4025.101	Transfer from Community Development Reserve	22,800	Capital	Income	22,800	(31,800)		(9,000)	8
2331.008	Sundry Expenses	8,800	Operating	Expenditure	8,800		(2,000)	6,800	8
2331.054	Interagency Network Facilitation	400	Operating	Expenditure	400		(400)	0	8
2331.082	Community Development Projects	18,900	Operating	Expenditure	18,900		(13,900)	5,000	8
2323.004	New Years Eve	9,000	Operating	Expenditure	9,000		(300)	8,700	8
2323.006	Inclusion Projects	9,000	Operating	Expenditure	9,000		(3,000)	6,000	8
2324.001	S355 Administration	5,000	Operating	Expenditure	5,000		(3,500)	1,500	8
2349.003	Youth Council	10,000	Operating	Expenditure	10,000		(500)	9,500	8
4227.001	Transfer to Community Development Reserve	0	Capital	Expenditure	0		23,600	23,600	8
4027.101	Developer Contributions	0	Capital	Income	0	300,000		300,000	8
4227.001	Transfer to Community Development Reserve	0	Capital	Expenditure	0		77,100	77,100	8
4227.001	Transfer to Land & Natural Environment Reserve	0	Capital	Expenditure	0		15,500	15,500	8
4227.001	Transfer to Library Reserve	0	Capital	Expenditure	0		207,400	207,400	8
Total for Program:						273,200	271,600		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Sandhills									
2459.091	Support Services Costs	147,300	Operating	Expenditure	147,300		(1,100)	146,200	9
4239.001	Transfer to Childrens Services Reserve	4,900	Capital	Expenditure	4,900		1,100	6,000	9
Other Childrens Services									
2460.091	Support Services Costs Allocated	62,300	Operating	Expenditure	62,500		(500)	62,000	10
4101.101	Transfer from Childrens Services Reserve	2,100	Capital	Income	2,100	(500)		1,600	10
Total for Program:						(500)	(500)		
Library Services									
2479.091	Support Services Costs	80,400	Operating	Expenditure	80,400		(1,300)	79,100	11
Total for Program:						0	(1,300)		
TOTAL REPORTABLE FOR CORPORATE & COMMUNITY SERVICES						364,800	310,700		
Supervision and Administration									
3029.091	Support Services Costs	963,000	Operating	Expenditure	963,000		(4,700)	958,300	12
3029.910	Support Services Costs Reallocated	(2,861,900)	Operating	Expenditure	(2,861,900)		4,700	(2,857,200)	12
Total for Program:						0	0		
Asset Management Planning									
3039.091	Support Services Costs	241,300	Operating	Expenditure	241,300		(1,500)	239,800	13
3039.910	Support Services Costs Reallocated	(738,700)	Operating	Expenditure	(738,700)		1,600	(737,100)	13
3031.002	Asset Revaluation Services	28,100	Operating	Expenditure	28,100		5,500	33,600	13
3031.003	Specialist Condition Assessment Services	20,500	Operating	Expenditure	20,500		(8,900)	11,600	13
3032.002	Sundry Expenses	0	Operating	Expenditure	0		3,400	3,400	13
Total for Program:						0	100		
Projects & Commercial Development									
3019.091	Support Services Costs	72,900	Operating	Expenditure	72,900		(300)	72,600	14
Total for Program:						-	(300)		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Emergency Services									
3059.091	Support Services Costs	148,800	Operating	Expenditure	148,800		(900)	147,900	15
1652.001	Donations	0	Operating	Income	0	25,000		25,000	15
2841.023	Donations Dispersed to Various Brigades	0	Operating	Expenditure	0		25,000	25,000	15
1652.004	RFS - Ballina	0	Operating	Income	0	25,000		25,000	15
2841.021	RFS - Ballina	0	Operating	Expenditure	0		25,000	25,000	15
1652.005	RFS - Tweed	0	Operating	Income	0	12,000		12,000	15
2841.022	RFS - Tweed	0	Operating	Expenditure	0		12,000	12,000	15
2838.022	Immediate Reception/Despatch	5,100	Operating	Expenditure	5,100		5,000	10,100	15
2839.001	Billinudgel 1	32,500	Operating	Expenditure	32,500		(5,000)	27,500	15
2841.001	Electricity	7,700	Operating	Expenditure	7,700		4,500	12,200	15
2841.005	Insurance	6,000	Operating	Expenditure	6,000		(4,500)	1,500	15
2841.013	Stations / Sheds Maint. & Repair	20,100	Operating	Expenditure	20,100		(13,000)	7,100	15
2841.025	Station/Shed Maintenance & Repairs	0	Operating	Expenditure	0		13,000	13,000	15
3045.001	Floodplain Manag. Authority Membership	1,500	Operating	Expenditure	1,500		100	1,600	15
3045.003	Brunswick River Flood Warning Telemetry	15,500	Operating	Expenditure	15,500		2,000	17,500	15
3045.004	Flood Plain Investigation	5,200	Operating	Expenditure	5,200		(2,100)	3,100	15
Total for Program:						62,000	61,100		
Depot Services and Fleet Management									
3089.091	Support Services Costs - Fleet	411,900	Operating	Expenditure	411,900		(1,900)	410,000	16
4049.101	Transfer from Plant Reserve	1,084,300	Capital	Income	1,084,300	(1,900)		1,082,400	16
1701.003	Sundry Sale of Materials	1,100	Operating	Income	1,100	300		1,400	16
3071.011	Workshop Operating Expenses	27,700	Operating	Expenditure	27,700		5,000	32,700	16
3071.012	Obsolete Stock Writeoff	-	Operating	Expenditure	-		2,000	2,000	16
3081.008	Depot Operations Review	-	Operating	Expenditure	-		10,400	10,400	16
4754.005	Byron Bay Depot Upgrade of Administratio	-	Capital	Expenditure	-		35,000	35,000	16
4754.007	Depot Gate Upgrade	-	Capital	Expenditure	-		131,700	131,700	16
4049.101	Transfer from Plant Reserve	-	Capital	Income	-	183,800		183,800	16
4049.101	Transfer from Infrastructure Services Carryover Reserve	44,200	Capital	Income	44,200	(44,200)		0	16
4049.101	Transfer from Plant Reserve	914,800	Capital	Income	914,800	44,200		959,000	16
Total for Program:						182,200	182,200		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Local Roads and Drainage									
3169.091	Support Services Costs - Local	2,163,700	Operating	Expenditure	2,163,700		(15,900)	2,147,800	17
3168.001	Interest on Loans	0	Operating	Expenditure	250,000		(105,300)	144,700	17
4764.001	Repayments	0	Capital	Expenditure	220,000		(45,500)	174,500	17
1722.013	Byron Bay CBD - Jan 16 Onwards	3,529,900	Operating	Income	3,529,900	108,000		3,637,900	17
1724.001	Coupon Parking Resident Stickers	304,500	Operating	Income	304,500	235,500		540,000	17
4765.001	Transfer to Pay Parking Reserve	304,500	Capital	Expenditure	304,500		343,500	648,000	17
3160.025	Pay Parking - Lease of Paid Parking Meters	0	Operating	Expenditure	0		90,000	90,000	17
3160.026	Pay Parking - Implementation of Additional Paid Park'g	0	Operating	Expenditure	0		13,200	13,200	17
3160.027	Pay Parking - Other Expenses	0	Operating	Expenditure	0		43,000	43,000	17
3160.028	Pay Parking - Maintenance	0	Operating	Expenditure	0		45,000	45,000	17
3160.032	Merchant Fees Citibank	0	Operating	Expenditure	0		120,000	120,000	17
3160.033	Simple Pay Transaction Fees	0	Operating	Expenditure	0		90,000	90,000	17
3160.035	Pay Parking - Cash Collection Expenses	0	Operating	Expenditure	0		90,000	90,000	17
3160.037	Pay Parking - Signs	0	Operating	Expenditure	0		30,000	30,000	17
3160.038	Line Marking	0	Operating	Expenditure	0		5,000	5,000	17
4052.101	Transfer from Council Pay Parking Reserve	0	Capital	Income	0	343,500		343,500	17
4765.001	Transfer to Pay Parking Reserve	304,500	Capital	Expenditure	304,500		182,700	487,200	17
4052.101	Transfer from Infrastructure Renewal Reserve	601,400	Capital	Income	311,400	182,700		494,100	17
1726.001	Priv. Wks. - Plant & Truck Assessments	10,000	Operating	Income	10,000	53,500		63,500	17
3155.001	Priv. Wks. - Plant & Truck Assessment	10,000	Operating	Expenditure	10,000		53,500	63,500	17
3111.001	Urban Roads - Hand Patching 6 Plan	364,800	Operating	Expenditure	364,800		95,600	460,400	17
3125.001	Sealed Rural - Hand Patching 8 Plan	857,600	Operating	Expenditure	857,600		132,000	989,600	17
3131.005	Unsealed Rural - Maint Grading 20 Plan	150,000	Operating	Expenditure	150,000		50,000	200,000	17
3135.026	Concrete Bridge Maintenance 27 Plan	6,100	Operating	Expenditure	6,100		40,000	46,100	17
3145.017	Regularly & Warning Signs 29 Plan	132,000	Operating	Expenditure	132,000		50,000	182,000	17
3161.069	New Years Eve Traffic Control 55.5 Plan	15,000	Operating	Expenditure	15,000		28,200	43,200	17
4338.120	Bangalow Road CH780-1630	118,200	Capital	Expenditure	118,200		(5,200)	113,000	17
4338.123	Paterson Street	260,000	Capital	Expenditure	260,000		(235,500)	24,500	17
44003.042	Access ramps and footpaths Works	60,500	Capital	Expenditure	60,500		(48,500)	12,000	17
44003.140	Marvel St, Byron Bay	60,000	Capital	Expenditure	60,000		(60,000)	0	17
4053.201	RMS Grant Income	30,000	Capital	Income	30,000	(30,000)		0	17
44195.001	Lighthouse Road, Byron Bay	61,200	Capital	Expenditure	61,200		(34,000)	27,200	17
44259.001	Massey Green Caravan Park Stormwater	15,000	Capital	Expenditure	15,000		(15,000)	0	17
4338.109	Coolamon Scenic Drive CH2760-3290	43,000	Capital	Expenditure	43,000		(12,600)	30,400	17
4338.110	Coolamon Scenic Drive CH10000-10510	54,000	Capital	Expenditure	54,000		6,500	60,500	17
4338.112	Federal Drive CH6910-8250	90,000	Capital	Expenditure	90,000		(300)	89,700	17
4338.113	Federal Drive CH8510-8790	29,000	Capital	Expenditure	29,000		(1,600)	27,400	17
4338.114	Possum Creek Road CH0-1440	90,000	Capital	Expenditure	90,000		80,000	170,000	17
4338.115	Friday Hut Road CH4570-6270	89,000	Capital	Expenditure	89,000		(89,000)	0	17
4338.116	Goonengerry Road CH0-6520	70,500	Capital	Expenditure	70,500		(22,500)	48,000	17
4338.117	The Pocket Road CH7280-7430	26,000	Capital	Expenditure	26,000		(12,500)	13,500	17
4338.118	The Pocket Road CH8160-8660	35,000	Capital	Expenditure	35,000		3,500	38,500	17
4338.119	Tyagarah Road CH2680-4320	64,600	Capital	Expenditure	64,600		23,900	88,500	17
44003.044	Massinger St - Lawson to Carlyle	170,000	Capital	Expenditure	170,000		(152,900)	17,100	17

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
44026.002	Bridge - Parkers	134,300	Capital	Expenditure	134,300		94,000	228,300	17
44026.003	Bridge - Booyong	107,800	Capital	Expenditure	107,800		200,000	307,800	17
44026.004	Bridge - Scarabolotti's	11,800	Capital	Expenditure	11,800		350,000	361,800	17
44026.007	Bridge - O'Meara's	29,600	Capital	Expenditure	29,600		94,000	123,600	17
44026.013	Bridge - James	45,200	Capital	Expenditure	45,200		94,000	139,200	17
4053.101	Federal Government Grant - Round 3 of National Bridge	0	Capital	Income	0	416,000		416,000	17
4053.101	NSW State Government Grant - 2017 Fixing Country	0	Capital	Income	0	416,000		416,000	17
44026.012	Bridges Capital Renewal Miscellaneous	24,100	Capital	Expenditure	24,100		10,000	34,100	17
44026.014	Bridge - Eureka	96,300	Capital	Expenditure	96,300		20,000	116,300	17
44026.017	Bridges - Brunswick Footbridge	40,000	Capital	Expenditure	40,000		5,000	45,000	17
4052.101	Transfer from Bridge Replacement Reserve	96,300	Capital	Income	96,300	35,000		131,300	17
44247.001	Bangalow Rd Pacific Highway to Tinderbox	66,600	Capital	Expenditure	66,600		(2,000)	64,600	17
44283.008	Middleton St (Marvel St to Kingsley)	21,000	Capital	Expenditure	21,000		2,000	23,000	17
44282.010	River Street Scour Protection Works	47,000	Capital	Expenditure	47,000		(47,000)	0	17
44282.011	Purchase Gridflow Software	20,000	Capital	Expenditure	20,000		(3,200)	16,800	17
44283.003	Byron Bay Bypass Stage 2 Investigations	250,000	Capital	Expenditure	250,000		(250,000)	0	17
4053.201	RMS Grant Income	250,000	Capital	Income	250,000	(250,000)		0	17
44283.009	DESIGN ONLY - Kendall RAB	65,500	Capital	Expenditure	65,500		(53,000)	12,500	17
4052.101	Transfer from Infrastructure Renewal Reserve	60,000	Capital	Income	60,000	(32,400)		27,600	17
44283.011	Coolamon Scenic Drive Speed Review and I	30,000	Capital	Expenditure	30,000		(30,000)	0	17
44283.002	Bangalow Road (Hayters Hill)	790,000	Capital	Expenditure	790,000		(20,000)	770,000	17
44283.024	Left Bank Rd Causeway #4	80,000	Capital	Expenditure	80,000		20,000	100,000	17
44283.030	Bayshore Drive Roundabout - Artwork	0	Capital	Expenditure	0		60,000	60,000	17
4054.101	Transfer from Developer Contributions	0	Capital	Income	0	60,000		60,000	17
44286.003	2017/18 Speed Management - Ewingsdale Rd	0	Capital	Expenditure	0		18,600	18,600	17
4053.201	RMS Grant Income	0	Capital	Income	0	18,600		18,600	17
44286.005	Seven Mile Beach Rd Investigations	0	Capital	Expenditure	0		20,000	20,000	17
44286.006	Scarabelottis Lookout- Keys Bridge Reserve	0	Capital	Expenditure	0		15,000	15,000	17
45478.001	Main Arm Road - Blind Mouth Causeway Upg	1,181,300	Capital	Expenditure	1,181,300		101,700	1,283,000	17
4053.201	RMS Grant Income	0	Capital	Income	0	570,200		570,200	17
4054.101	Transfer from Developer Contributions	1,181,300	Capital	Income	1,181,300	(468,500)		712,800	17
45487.001	Bayshore Drive/Ewingsdale Rd Roundabout	110,000	Capital	Expenditure	110,000		16,700	126,700	17
4054.101	Transfer from Developer Contributions	110,000	Capital	Income	110,000	16,700		126,700	17
45511.007	Bay/Ewing Rabout - Land	500,000	Capital	Expenditure	500,000		(375,000)	125,000	17
4054.101	Transfer from Developer Contributions	500,000	Capital	Income	500,000	(375,000)		125,000	17
44283.005	Pine Avenue (Garden to Riverside)	557,000	Capital	Expenditure	557,000		(131,600)	425,400	17
4052.101	Transfer from Infrastructure Renewal Reserve	534,500	Capital	Income	534,500	(131,600)		402,900	17
44276.001	Ewingsdale Rd/Sunrise Boulevard Roundabo	1,442,200	Capital	Expenditure	2,216,500		131,600	2,348,100	17
4052.101	Transfer from Infrastructure Renewal Reserve	0	Capital	Income	469,300	131,600		600,900	17
44278.001	Fowlers Lane Causeway	131,200	Capital	Expenditure	131,200		(5,000)	126,200	17
4052.101	Transfer from Infrastructure Renewal Reserve	36,200	Capital	Income	36,200	(5,000)		31,200	17
45480.001	Byron Bay Bypass	2,400,000	Capital	Expenditure	2,400,000		(2,085,000)	315,000	17
4053.201	RMS Grant Income	2,400,000	Capital	Income	2,400,000	(2,085,000)		315,000	17
44265.001	Byron St	601,400	Capital	Expenditure	311,400		(40,000)	271,400	17
4052.101	Transfer from Infrastructure Renewal Reserve	601,400	Capital	Income	311,400	(40,000)		271,400	17
Total for Program:						(830,200)	(1,029,900)		

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4.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 March	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		(1,500)	341,400	18
4807.096	Tinderbox Road	60,100	Operating	Expenditure	60,100		173,500	233,600	18
4055.101	Transfer from Infrastructure Renewal Reserve	0	Capital	Income	0	32,400		32,400	18
4056.201	Capital Grants - RMS	0	Capital	Income	0	27,300		27,300	18
4056.201	Transfer from Unexpended Grants	0	Capital	Income	0	75,300		75,300	18
1745.023	Natural Disaster 31 March 2017	797,700	Operating	Income	797,700	700,000		1,497,700	18
4809.001	Argyle Street - Road Flooded	797,700	Operating	Expenditure	797,700		700,000	1,497,700	18
Total for Program:						835,000	872,000		
Open Spaces and Recreation									
3319.091	Support Services Costs	1,089,600	Operating	Expenditure	1,089,600		(8,200)	1,081,400	19
3258.004	Butler Street Survey Plan	0	Operating	Expenditure	0		11,700	11,700	19
4058.101	Transfer from Property Reserve	0	Operating	Income	0	11,700		11,700	19
3235.022	School Leavers Clean Up Plan 14	22,900	Operating	Expenditure	22,900		16,900	39,800	19
3258.001	Recreational Needs Assessment	51,600	Operating	Expenditure	51,600		12,500	64,100	19
3267.001	Con Surf Life Sav-Non Inc Cr Res Plan 50	518,600	Operating	Expenditure	518,600		34,400	553,000	19
4058.101	Transfer from Crown Reserve	0	Capital	Income	0	63,800		63,800	19
3235.028	APEX Park Maintenance 14.2	130,300	Operating	Expenditure	130,300		78,200	208,500	19
4058.101	Transfer from Crown Pay Parking Reserve	130,300	Capital	Income	130,300	78,200		208,500	19
3235.054	Biosecurity Direction	0	Operating	Expenditure	0		5,000	5,000	19
4058.101	Transfer from IS Carryover Reserve	0	Capital	Income	0	5,000		5,000	19
4835.190	Visitor Centre Refurbishment	130,000	Capital	Expenditure	130,000		22,700	152,700	19
4835.191	Visitor Centre Technology Project	45,000	Capital	Expenditure	45,000		(22,700)	22,300	19
1761.001	Public Cemeteries Income	197,200	Operating	Income	197,200	30,000		227,200	19
3301.001	Byron Bay Cemetery - Interments Plan 93	11,100	Operating	Expenditure	11,100		4,000	15,100	19
3305.002	Mullumbimby Cemetery - Maint Plan 97	74,900	Operating	Expenditure	74,900		10,000	84,900	19
3315.001	Bangalow Cemetery - Interments Plan 100	7,100	Operating	Expenditure	7,100		8,000	15,100	19
3315.002	Bangalow Cemetery - Maint Plan 101	22,100	Operating	Expenditure	22,100		8,000	30,100	19
4835.161	Solar Lighting around Walking Track	5,000	Capital	Expenditure	5,000		(5,000)	0	19
4060.101	Section 94 Levies Applied	5,000	Capital	Income	5,000	(5,000)		0	19
3235.002	Park & Res. Maint-Byr. Bay-Coun Plan 2	506,800	Operating	Expenditure	506,800		(74,900)	431,900	19
3235.003	Park & Res. Maint.-Mullum-Council Plan 3	297,500	Operating	Expenditure	297,500		(50,000)	247,500	19
3235.005	Park & Res. Maint.-O/Shores-Cou Plan 5	138,200	Operating	Expenditure	138,200		30,000	168,200	19
3235.009	Park - Illegal Waste Rem - Counl Plan 9	50,000	Operating	Expenditure	50,000		30,000	80,000	19
3235.017	Small Plant Annual Charge Plan 11	7,200	Operating	Expenditure	7,200		15,000	22,200	19
3235.047	Urban Roadside Veg Cont By Hand	109,000	Operating	Expenditure	109,000		25,000	134,000	19
3235.048	Urban Roadside Veg Cont By Chem	13,000	Operating	Expenditure	13,000		5,000	18,000	19
3235.051	Open Space Meetings	0	Operating	Expenditure	0		1,000	1,000	19
3235.053	Clean Up Rail Corridor	0	Operating	Expenditure	0		30,000	30,000	19
3236.002	Park & Res. Maint.-Byro Bay-Cro Plan 17	98,700	Operating	Expenditure	98,700		10,000	108,700	19
3236.003	Park & Res. Maint.-Mullum-Crown Plan 18	21,700	Operating	Expenditure	21,700		15,000	36,700	19
3236.005	Park & Re. Maint.-O/Shores-Cro Plan 19	9,800	Operating	Expenditure	9,800		8,000	17,800	19
3236.009	Parks-Illegal Waste Remo-Crown Plan 22	0	Operating	Expenditure	0		2,000	2,000	19
3236.012	Park & Res - St. Light Rep Crown Plan	0	Operating	Expenditure	0		3,000	3,000	19
3248.001	B/Bay - Rec 1 - Council	39,700	Operating	Expenditure	39,700		15,000	54,700	19

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Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
3248.006	B/Bay - Rec Maint Upgrade - Council	42,900	Operating	Expenditure	42,900		(15,000)	27,900	19
3250.003	New Brighton - Maint Upgrade - Council	9,300	Operating	Expenditure	9,300		(5,000)	4,300	19
3251.001	Suffolk Park - Oval - Council	12,300	Operating	Expenditure	12,300		12,000	24,300	19
3251.003	Suffolk Park - Maint Upgrade Council	0	Operating	Expenditure	0		5,000	5,000	19
3252.001	Bangalow - Schultz - Council	37,800	Operating	Expenditure	37,800		23,600	61,400	19
3252.006	Bangalow - Maint Upgrade - Council	56,900	Operating	Expenditure	56,900		(32,600)	24,300	19
3253.001	Mullumbimby - Rec Barry Lom - Crown	15,400	Operating	Expenditure	15,400		3,000	18,400	19
3253.004	Mullumbimby - Rec Maint Upgrade - Crown	8,300	Operating	Expenditure	8,300		3,000	11,300	19
3254.003	Mullum -Pine Maint Upgrade - Crown	21,400	Operating	Expenditure	21,400		3,000	24,400	19
3256.001	Brunswick Heads - Hockey - Crown	44,400	Operating	Expenditure	44,400		(12,000)	32,400	19
3259.001	Shara à Field Maintenance	60,000	Operating	Expenditure	60,000		(20,000)	40,000	19
3259.003	Shara à Maintenance Upgrades	0	Operating	Expenditure	0		15,000	15,000	19
3259.005	Building Maintenance	0	Operating	Expenditure	0		5,000	5,000	19
3263.005	Steam Weeding & Grafitti Removal Team	110,000	Operating	Expenditure	110,000		(31,400)	78,600	19
3321.011	Airfield Inspections	202,600	Operating	Expenditure	202,600		(88,900)	113,700	19
4835.186	Clarkes Beach Reserve Amenities Block	0	Capital	Expenditure	0		10,800	10,800	19
4835.203	Butler St Reserve Upgrade	4,200	Capital	Expenditure	4,200		10,000	14,200	19
4835.208	Clarkes Beach Access Repair	30,000	Capital	Expenditure	30,000		15,000	45,000	19
4058.101	Transfer from Crown Pay Parking Reserve	0	Capital	Income	0	35,800		35,800	19
4835.193	Brunswick Heads Recreation Ground Carpar	55,000	Capital	Expenditure	55,000		(55,000)	0	19
4835.194	Upgrade Lighting - Fields 2 and 3 Bangal	5,000	Capital	Expenditure	5,000		(5,000)	0	19
4835.195	Revised Plan of Management - Shirewide	15,000	Capital	Expenditure	15,000		(15,000)	0	19
4835.196	Byron Bay Rec Ground - Replace lighting	5,000	Capital	Expenditure	5,000		(5,000)	0	19
4059.101	Capital Contributions	80,000	Capital	Income	80,000	(80,000)		0	19
4835.201	Iconic Playground Design	30,000	Capital	Expenditure	30,000		(28,200)	1,800	19
4835.205	Railway Park Landscaping	21,600	Capital	Expenditure	21,600		36,300	57,900	19
4835.220	Tyagarah Beach Signs	0	Capital	Expenditure	0		13,200	13,200	19
Total for Program:						139,500	81,400		
Waste & Recycling									
2809.091	Support Services Costs	288,200	Operating	Expenditure	290,900		(1,700)	289,200	20
3419.091	Support Services Costs	367,200	Operating	Expenditure	250,200		(5,000)	245,200	20
4963.101	Transfer from Waste Management Reserve	3,696,304	Capital	Income	3,696,304	(5,000)		3,691,304	20
4963.101	Transfer from Domestic Waste Reserve	3,872,996	Capital	Income	3,872,996	(1,700)		3,871,296	20
4859.066	Customer Service Foyer Renovation	0	Capital	Expenditure	0		33,400	33,400	20
4963.101	Transfer from Waste Management Reserve	0	Capital	Income	0	33,400		33,400	20
1645.001	Domestic Waste Management Charges	3,654,200	Operating	Income	3,654,200	234,800		3,889,000	20
1801.001	Commercial - Annual Charges	670,400	Operating	Income	670,400	27,400		697,800	20
1801.003	Annual Waste Operations Charge	1,046,900	Operating	Income	1,046,900	40,300		1,087,200	20
1811.001	Waste Disposal Fees	1,099,100	Operating	Income	1,099,100	500,900		1,600,000	20
1811.003	Sale of Scrap Metal	0	Operating	Income	0	90,000		90,000	20
1811.018	Organics Collections Systems Funding	0	Operating	Income	0	5,900		5,900	20
1811.022	Litter Prevention Project	0	Operating	Income	0	61,000		61,000	20
4962.101	Transfer TO Waste Management Reserve	0	Capital	Expenditure	0		719,600	719,600	20
4962.101	Transfer TO Domestic Waste Reserve	0	Capital	Expenditure	0		240,700	240,700	20
3413.002	Landfill Operations	0	Operating	Expenditure	0		6,000	6,000	20
3413.003	Landfill Maintenance	15,000	Operating	Expenditure	15,000		7,000	22,000	20

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Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
3413.005	Stormwater, Sediment and Erosion Control	18,400	Operating	Expenditure	18,400		15,000	33,400	20
3413.007	Leachate Management	176,500	Operating	Expenditure	176,500		(8,000)	168,500	20
3413.008	Weed Management	3,000	Operating	Expenditure	3,000		(1,000)	2,000	20
3413.009	Environmental Monitoring	0	Operating	Expenditure	0		13,000	13,000	20
3413.013	Landfill Gas Management	85,000	Operating	Expenditure	85,000		(7,000)	78,000	20
3414.001	Management Costs	75,000	Operating	Expenditure	75,000		400,000	475,000	20
3414.004	Transfer Station Operations	424,800	Operating	Expenditure	424,800		(400,000)	24,800	20
3414.011	Metal Recovery	36,900	Operating	Expenditure	36,900		(15,000)	21,900	20
3414.012	Batteries Collection	8,000	Operating	Expenditure	8,000		(5,000)	3,000	20
3414.013	Hazardous Waste Management	3,400	Operating	Expenditure	3,400		15,000	18,400	20
3414.015	Green Waste Maintenance	20,000	Operating	Expenditure	20,000		(10,000)	10,000	20
3414.017	Second Hand Shop Operations	75,000	Operating	Expenditure	75,000		25,000	100,000	20
3414.019	Mixed Waste Transport & Disposal	540,000	Operating	Expenditure	540,000		350,000	890,000	20
3416.007	3 & 29 Manse Road, Myocum Maintenance	16,900	Operating	Expenditure	16,900		4,000	20,900	20
3416.008	Residential Property Management Fees	0	Operating	Expenditure	0		0	0	20
3416.018	Agents Commission on Sale of Land	0	Operating	Expenditure	0		18,600	18,600	20
3416.019	Butler St Landfill Contamination Ass	0	Operating	Expenditure	0		100,000	100,000	20
3416.020	Plastic Reduction Project	0	Operating	Expenditure	0		25,000	25,000	20
3416.021	Litter Prevention Project	0	Operating	Expenditure	0		61,000	61,000	20
4963.101	Transfer from Waste Management Reserve	0	Capital	Income	0	347,100		347,100	20
4963.101	Transfer from Domestic Waste Reserve	0	Capital	Income	0	246,500		246,500	20
4859.061	Public Place Bin Network Infrastructure	35,000	Capital	Expenditure	35,000		130,000	165,000	20
4963.101	Transfer from Waste Management Reserve	35,000	Capital	Income	35,000	130,000		165,000	20

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Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Total for Program:						1,710,600	1,710,600		
Cavanbah Centre									
2439.091	Support Services Costs	157,300	Operating	Expenditure	150,300		(1,300)	149,000	21
1284.001	Food and Beverage Sales	68,900	Operating	Income	68,900	(34,200)		34,700	21
1284.008	Total Complex Hire	25,100	Operating	Income	25,100	(8,100)		17,000	21
1284.009	Storage Area - Large	200	Operating	Income	200	3,000		3,200	21
1284.015	AFL Lease	10,900	Operating	Income	10,900	100		11,000	21
1762.001	User Charges - Sporting Clubs	30,600	Operating	Income	30,600	(22,000)		8,600	21
1762.002	User Charges - Casual Hire	0	Operating	Income	0	1,000		1,000	21
1762.004	Lighting Charges	0	Operating	Income	0	2,000		2,000	21
2432.003	Furniture and Fittings Maintenance	2,000	Operating	Expenditure	2,000		4,100	6,100	21
2432.004	Electrical Maintenance	0	Operating	Expenditure	0		1,000	1,000	21
2432.005	Plumbing Maintenance	0	Operating	Expenditure	0		1,000	1,000	21
2432.006	Pest & Fire Inspections	0	Operating	Expenditure	0		4,000	4,000	21
2432.007	Sanitary Services	0	Operating	Expenditure	0		1,000	1,000	21
2433.001	Advertising	20,300	Operating	Expenditure	20,300		(15,000)	5,300	21
2433.002	Electricity	18,200	Operating	Expenditure	18,200		(3,600)	14,600	21
2433.005	Telephone	5,300	Operating	Expenditure	5,300		(1,300)	4,000	21
2433.006	Security	6,900	Operating	Expenditure	6,900		1,900	8,800	21
2433.008	Cleaning	37,400	Operating	Expenditure	37,400		13,600	51,000	21
2433.009	Food and Beverage Supplies	26,000	Operating	Expenditure	26,000		(6,700)	19,300	21
2433.012	Sundry Expenses	5,900	Operating	Expenditure	5,900		7,000	12,900	21
3249.001	Athletics/Hockey - Council 44.	145,000	Operating	Expenditure	145,000		(20,000)	125,000	21
3249.007	Outbuilding Maintenance	10,000	Operating	Expenditure	10,000		(5,000)	5,000	21
3249.008	Carpark Maintenance	2,900	Operating	Expenditure	2,900		(1,000)	1,900	21
3249.009	Lighting Maintenance	5,600	Operating	Expenditure	5,600		(5,600)	0	21
Total for Program:						(58,200)	(25,900)		
Holiday Parks									
First Sun									
2529.09	NCP and Governance	812,700	Operating	Expenditure	812,700		0	812,700	22
2529.091	Support Services Costs	180,100	Operating	Expenditure	180,100		(1,900)	178,200	22
4034.101	Transfer to Reserves	956,900	Capital	Expenditure	956,900		1,900	958,800	22
4264.011	Lodgings	120,000	Capital	Expenditure	120,000		(120,000)	0	22
4265.002	Bbqs, Signs, Minor works	75,000	Capital	Expenditure	75,000		(20,000)	55,000	22
4265.004	Laundry Refurbishment	50,000	Capital	Expenditure	50,000		(50,000)	0	22
4034.101	Transfer from Holiday Park Reserve	245,000	Capital	Income	245,000	(190,000)		55,000	22

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Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Suffolk Park									
2530.090	NCP and Governance	43,700	Operating	Expenditure	43,700		0	43,700	22
2530.091	Support Services Costs Allocated	100,200	Operating	Expenditure	100,200		(700)	99,500	22
4271.001	Transfer to Reserves	125,300	Capital	Expenditure	125,300		700	126,000	22
4269.032	Amenities Block Replacement	380,000	Capital	Expenditure	380,000		(245,000)	135,000	22
4270.002	Bbqs, Signs, Minor works	100,000	Capital	Expenditure	100,000		(40,000)	60,000	22
4272.101	Transfer from Reserves	480,000	Capital	Income	480,000	(285,000)		195,000	22
Total for Program:						(475,000)	(475,000)		
Facilities Management									
2319.091	Support Services Costs	306,700	Operating	Expenditure	306,700		(2,700)	304,000	23
1198.001	Clarkes Beach Café	83,100	Operating	Income	83,100	(38,600)		44,500	23
4185.001	Transfer to Crown Reserve	83,100	Capital	Expenditure	83,100		(38,600)	44,500	23
4197.001	Admin Centre Asset Renewal Works	16,200	Capital	Expenditure	16,200		20,800	37,000	23
4022.101	Transfer from Human Resources Reserve	0	Capital	Income		6,000		6,000	23
1202.006	Storm Damage March 2017 Event	96,800	Operating	Income	96,800	16,100		112,900	23
2306.029	Storm Flood Damage Claim Excess Mch 17	192,200	Operating	Expenditure	192,200		2,800	195,000	23
1195.002	Other Crown Reserves	2,200	Operating	Income	2,200	12,000		14,200	23
2291.002	Electricity Supply	155,100	Operating	Expenditure	155,100		(38,300)	116,800	23
2291.004	Security Services	16,200	Operating	Expenditure	16,200		4,000	20,200	23
2291.005	Air-conditioning Repairs	32,200	Operating	Expenditure	32,200		4,700	36,900	23
2291.007	Other Maintenance Expenses	34,100	Operating	Expenditure	34,100		15,900	50,000	23
2291.013	Waste & Sanitation	16,200	Operating	Expenditure	16,200		5,000	21,200	23
2291.015	Electrical Repairs & Maintenance	12,600	Operating	Expenditure	12,600		1,400	14,000	23
2291.016	Air-conditioning Replacement	22,800	Operating	Expenditure	22,800		(5,000)	17,800	23
2291.017	Plumbing Repairs	11,500	Operating	Expenditure	11,500		(3,000)	8,500	23
2291.018	Pest Control	5,300	Operating	Expenditure	5,300		7,700	13,000	23
2291.019	Ground Works	9,200	Operating	Expenditure	9,200		(1,000)	8,200	23
2291.021	Indoor Plant Hire	8,300	Operating	Expenditure	8,300		3,700	12,000	23
2291.022	Insurance	37,500	Operating	Expenditure	37,500		(2,600)	34,900	23
2291.095	Rates & Charges - Property	19,400	Operating	Expenditure	19,400		7,500	26,900	23
2305.004	Mullumbimby Pool Electricity	55,100	Operating	Expenditure	55,100		(20,000)	35,100	23
2320.119	B'wick Memorial Hall - Gutter Guard Inst	60,000	Operating	Expenditure	60,000		(12,000)	48,000	23
2320.159	Brunswick Heads Memorial Hall	75,000	Operating	Expenditure	75,000		12,000	87,000	23
2353.001	Building Condition Assessments	8,900	Operating	Expenditure	8,900		(8,900)	0	23
2353.002	Pest Control	17,800	Operating	Expenditure	17,800		(6,000)	11,800	23
2353.004	Fire Safety	6,900	Operating	Expenditure	6,900		1,100	8,000	23
Total for Program:						(4,500)	(51,500)		
TOTAL REPORTABLE FOR INFRASTRUCTURE SERVICES						1,561,400	1,324,800		

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Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Development & Certification									
2729.091	Support Services Costs	1,392,900	Operating	Expenditure	1,392,900		(9,700)	1,383,200	24
2711.003	Plan & Devel Teams-Temp/Overtime	100,000	Operating	Expenditure	100,000		50,000	150,000	24
1611.028	Information and Technology Service Fee	0	Operating	Income	0	20,000		20,000	24
2715.013	Information and Technology Service Fee Expenditure	0	Operating	Expenditure	0		20,000	20,000	24
4870.001	Transfer to Information and Technology Service Fee Reserve	0	Capital	Income	0		113,000	113,000	24
4067.101	Transfer from Information and Technology Service Fee Reserve	0	Capital	Income	0	50,000		50,000	24
4068.301	Developer Contributions - S94	1,800,000	Capital	Income	1,800,000	400,000		2,200,000	24
4870.001	Transfer to Reserves	1,800,000	Capital	Expenditure	1,800,000		400,000	2,200,000	24
1603.008	Eng. Plan Assessment Fees (Const. Cert)	0	Operating	Expenditure	0	16,000		16,000	24
2755.008	EHC - Exempt & Complying Development	30,000	Operating	Expenditure	30,000		(30,000)	0	24
4067.101	Transfer from Unexpended Grant	30,000	Capital	Income	30,000	(30,000)			24
Total for Program:						456,000	543,300		
Planning Policy & Natural Environment									
2619.091	Support Services Costs	519,700	Operating	Expenditure	519,700		(3,500)	516,200	25
1501.071	New Brighton Fencing Project	0	Operating	Income	0	3,400		3,400	25
2605.118	New Brighton Fencing Project	0	Operating	Expenditure	0		3,400	3,400	25
2611.009	LEP Public Exhibition	5,000	Operating	Expenditure	5,000		(5,000)	0	25
4004.101	Transfer from Land & Natural Environment Reserve	5,000	Capital	Income	5,000	(5,000)		0	25
2605.108	LEP and DCP Review	0	Operating	Expenditure	0		6,600	6,600	25
2622.001	Graminoid Clay Heath Restoration Project	5,500	Operating	Expenditure	5,500		(4,200)	1,300	25
2605.004	Byron Rural Settlement Strategy	15,700	Operating	Expenditure	15,700		(14,000)	1,700	25
2605.083	CZMP for Byron Bay Embayment	7,800	Operating	Expenditure	7,800		(7,800)	0	25
2605.104	CZMP for New Brighton and SGB Embayments	75,000	Operating	Expenditure	75,000		(35,000)	40,000	25
2608.002	Sustainable House Day	3,600	Operating	Expenditure	3,600		(3,600)	0	25
4113.001	Transfer to Land & Natural Environment Reserve		Capital	Expenditure			60,400	60,400	25
2605.101	Coastal Hazard Monitoring	21,500	Operating	Expenditure	21,500		(13,000)	8,500	25
4004.101	Transfer from Risk Management Reserve	21,500	Capital	Income	21,500	(13,000)		8,500	25
2605.112	Mullumbimby Masterplan Project Plan	82,900	Operating	Expenditure	82,900		(50,000)	32,900	25
4004.101	Transfer from Land & Natural Environment Reserve	43,000	Capital	Income	43,000	(43,000)		0	25
4006.101	Transfer from Developer Contributions	39,900	Capital	Income	39,900	(7,000)		32,900	25
2605.115	Byron Habitat Corridors	0	Operating	Expenditure	64,600		(26,000)	38,600	25
2605.117	OEH Saving our Species Iconic Koala	0	Operating	Expenditure	40,000		(7,500)	32,500	25
4113.001	Transfer to Unexpended Grants	0	Capital	Income	104,600		33,500	138,100	25
2606.024	CZMP for Byron Bay Embayment	16,900	Operating	Expenditure	16,900		(16,800)	100	25
2606.028	Land for Wildlife Program	0	Operating	Expenditure	0		4,200	4,200	25
4004.101	Transfer from Environmental Levy Reserve	16,900	Capital	Income	16,900	(12,600)		4,300	25
1502.012	The Farm Byron Bay	0	Operating	Income	0	4,500		4,500	25
2615.051	The Farm Byron Bay	0	Operating	Expenditure	0		4,500	4,500	25
1502.013	Amendment to Byron DCP 2014 E5.5	0	Operating	Income	0	7,100		7,100	25

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
2615.052	Amendment to Byron DCP 2014 E5.5	0	Operating	Expenditure	0		7,100	7,100	25
1502.053	Area 17 Mullumbimby / Saddle Road	0	Operating	Income	0	7,600		7,600	25
2615.053	Area 17 Mullumbimby / Saddle Road	0	Operating	Expenditure	0		7,600	7,600	25
Total for Program:						(58,000)	(59,100)		
Environment & Compliance									
2799.091	Support Services Costs	657,300	Operating	Expenditure	657,300		(4,700)	652,600	26
1681.007	Environment Enforcement Levy	0	Operating	Income	0	114,700		114,700	26
4894.001	Transfer to Environment Enforcement Levy Expenditure Reserve	0	Capital	Expenditure	0		114,700	114,700	26
2785.031	Environment Enforcement Levy Expenditure	0	Operating	Expenditure	0		25,500	25,500	26
4073.101	Transfer from Environment Enforcement Levy	0	Capital	Income	0	25,500		25,500	26
1625.001	Caravan Parks Inspection Fees	3,200	Operating	Income	3,200	71,400		74,600	26
1633.001	Administrative Fees - Notice & Orders	11,600	Operating	Income	11,600	10,100		21,700	26
1671.003	Dog Registrations - Microchip	12,400	Operating	Income	12,400	3,300		15,700	26
1675.004	Buskers - Permits	4,500	Operating	Income	4,500	400		4,900	26
1675.006	Dogs - Release & Maint. Fees	500	Operating	Income	500	2,400		2,900	26
1675.016	Swimming Pool Inspections	20,300	Operating	Income	20,300	2,000		22,300	26
2871.006	Licence Plate Recognition Costs	0	Operating	Expenditure	87,600		14,200	101,800	26
2865.028	Investigation Consultants	10,100	Operating	Expenditure	10,100		8,500	18,600	26
Total for Program:						229,800	158,200		
Economic Development									
2013.091	Support Services Costs	178,900	Operating	Expenditure	178,900		(1,500)	177,400	27
1003.004	Conferencing Byron	0	Operating	Income	0	2,500		2,500	27
2014.008	Conferencing Byron	93,200	Operating	Expenditure	93,200		2,500	95,700	27
1002.001	Visitor Trail Map Income	0	Operating	Income	0	4,600		4,600	27
1003.007	Byron Trails Visitor Map	0	Operating	Income	0	9,500		9,500	27
2011.027	Tourism Memberships and Projects	16,100	Operating	Expenditure	16,100		(10,500)	5,600	27
2014.016	Byron Trails Visitor Map	0	Operating	Expenditure	0		24,600	24,600	27
1003.006	NR Food Tourism Industry Workshops	0	Operating	Income	0	10,000		10,000	27
2014.015	NR Food Tourism Industry Workshops	0	Operating	Expenditure	0		15,000	15,000	27
1003.009	Conferencing Byron - AIME Exhibition	0	Operating	Income	0	26,800		26,800	27
2014.019	Conferencing Byron - AIME Exhibition	0	Operating	Expenditure	0		26,800	26,800	27
1003.011	2017 PCO Famil Video	0	Operating	Income	0	5,400		5,400	27
2014.021	2017 PCO Famil Video	0	Operating	Expenditure	0		5,400	5,400	27
1003.012	BBEB Commissions 2017/18	0	Operating	Income	0	7,600		7,600	27
2014.022	BBEB Commissions Expenditure 2017/18	0	Operating	Expenditure	0		7,600	7,600	27
1004.002	Filming Fees	0	Operating	Income	0	1,500		1,500	27
1004.004	Temp Licences Activities on Council Land	0	Operating	Income	0	1,500		1,500	27
2343.023	Making Things Happen	10,000	Operating	Expenditure	10,000		(10,000)	0	27
4096.101	Transfer from Reserves	0	Capital	Income	0	(10,000)		(10,000)	27
1003.008	Billinudgel is Back in Business	0	Operating	Income	0	24,100		24,100	27
2014.017	Billinudgel is Back in Business	0	Operating	Expenditure	0		94,100	94,100	27
4097.101	Transfer from Developer Contributions	0	Capital	Income	0	60,000		60,000	27
4096.101	Transfer from Reserves	0	Capital	Income	0	10,000		10,000	27

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
2011.002	Tourism Management Plan	0	Operating	Expenditure	0		30,000	30,000	27
2014.014	Tourism Analysis Project	0	Operating	Expenditure	5,000		5,000	10,000	27
2014.018	Agribusiness	0	Operating	Expenditure	0		9,000	9,000	27
2343.013	Project 1 - Research and Analysis	10,200	Operating	Expenditure	10,200		(5,000)	5,200	27
2343.014	Project 2 - Priority Sectors/Issues	10,200	Operating	Expenditure	10,200		(9,000)	1,200	27
Total for Program:						153,500	184,000		
TOTAL REPORTABLE FOR SUSTAINABLE ENVIRONMENT & ECONOMY						781,300	826,400		
NET MOVEMENT FOR MARCH REVIEW - SURPLUS / (DEFICIT)						256,900			
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR GENERAL FUND						2,707,500	2,450,600		
Water Supply - Management									
6159.091	Support Services Costs	1,112,200	Operating	Expenditure	1,111,700		(10,100)	1,101,600	28
6437.001	Transfer to Reserves	891,800	Capital	Expenditure	898,600		10,100	908,700	28
6438.035	Customer Service Foyer Renovation	0	Capital	Expenditure	0		40,000	40,000	28
6403.101	Transfer from Reserves	0	Capital	Income	0	40,000		40,000	28
6011.001	Residential	1,873,400	Operating	Income	1,873,400	62,300		1,935,700	28
6011.003	Pensioner Abandonments	(122,400)	Operating	Income	(122,400)	(15,800)		(138,200)	28
6031.005	Standpipes	3,400	Operating	Income	3,400	21,000		24,400	28
6031.013	Lease - Paterson St Water Res. Optus	10,100	Operating	Income	10,100	1,400		11,500	28
6437.001	Transfer to Reserves	0	Capital	Income	0		68,900	68,900	28
6438.031	Fletcher St Development Planning	394,800	Capital	Expenditure	394,800		(249,500)	145,300	28
6403.101	Transfer from Reserves	394,800	Capital	Income	394,800	(249,500)		145,300	28
Water Capital Works - Bangalow									
6449.001	Bangalow Reservoir Landscaping	50,000	Capital	Expenditure	50,000		(40,000)	10,000	28
6406.101	Transfer from Reserves	50,000	Capital	Income	50,000	(40,000)		10,000	28
6456.002	Reservoir Construction	499,700	Capital	Expenditure	499,700		(130,600)	369,100	28
6408.101	Section 64 Levies Applied	499,700	Capital	Income	499,700	(130,600)		369,100	28
Water Capital Works - Byron Bay									
6649.003	Byron at Byron Watermain	0	Capital	Expenditure	0		100,000	100,000	28
6679.001	Paterson Street Reservoir Roof Replacement	253,000	Capital	Expenditure	253,000		(253,000)	0	28
6673.001	Watego Roof Replacement	237,100	Capital	Expenditure	237,100		(220,000)	17,100	28
6412.101	Transfer from Reserves	490,100	Capital	Income	490,100	(373,000)		117,100	28
6649.002	Butler/Jonson water main link	50,000	Capital	Expenditure	50,000		(30,000)	20,000	28
6661.035	Miscellaneous Replacement/Renewals	228,000	Capital	Expenditure	228,000		(190,000)	38,000	28
6680.001	Byron Bypass Cross Connections	260,000	Capital	Expenditure	260,000		(260,000)	0	28
6677.001	Recycled Waste Water from West Byron to Byron Foreshore res 15-616	225,000	Capital	Expenditure	225,000		(208,300)	16,700	28
6414.101	Section 64 Levies Applied	763,000	Capital	Income	763,000	(688,300)		74,700	28

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 31 March	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Water Capital Works - Mullumbimby									
6749.001	Dinjera Place - Water Pump Station	104,000	Capital	Expenditure	104,000		(80,000)	24,000	28
6415.101	Transfer from Reserves	104,000	Capital	Income	104,000	(80,000)		24,000	28
Water Capital Works - Ocean Shores									
6849.003	Yamble Drive Reservoir Landslip	0	Capital	Expenditure	0		500,000	500,000	28
6868.001	Reservoir Renewals	100,000	Capital	Expenditure	100,000		(94,700)	5,300	28
6421.101	Transfer from Reserves	100,000	Capital	Income	100,000	405,300		505,300	28
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR WATER FUND						(1,047,200)	(1,047,200)		
Sewerage Service - Management									
7169.091	Support Services Costs	1,420,600	Operating	Expenditure	1,422,400		(14,100)	1,408,300	29
7437.001	Transfer to Reserves	0	Capital	Expenditure	0		14,100	14,100	29
7438.035	Customer Service Foyer Renovation	0	Capital	Expenditure	0		40,000	40,000	29
7403.101	Transfer from Reserves	0	Capital	Income	0	40,000		40,000	29
7011.001	Residential	8,150,200	Operating	Income	8,150,200	252,900		8,403,100	29
7155.002	Belongil Swamp Drainage Union	0	Operating	Expenditure	0		100,000	100,000	29
7205.005	Gravity Mains Operation	231,900	Operating	Expenditure	231,900		50,000	281,900	29
7205.006	Gravity Mains Maintenance	314,200	Operating	Expenditure	314,200		70,000	384,200	29
7205.009	SPS Operation	404,100	Operating	Expenditure	404,100		40,000	444,100	29
7205.021	Treatment Operations Expenses	1,091,200	Operating	Expenditure	1,091,200		100,000	1,191,200	29
7205.023	Energy Costs	514,100	Operating	Expenditure	514,100		(100,000)	414,100	29
7205.024	Treatment Effluent Management	314,900	Operating	Expenditure	314,900		50,000	364,900	29
7205.027	Other Operations Expenses	562,300	Operating	Expenditure	562,300		100,000	662,300	29
7437.001	Transfer to Reserves	157,100	Capital	Expenditure	157,100		(157,100)	0	29
Sewerage Service - Brunswick Heads									
7590.001	STP - Detailed Site Contamination Study	597,500	Capital	Expenditure	597,500		(20,000)	577,500	29
7591.001	Vallances Rd Subdivision	300,000	Capital	Expenditure	300,000		(299,900)	100	29
7591.002	Vallances Rd nursery demolition	500,000	Capital	Expenditure	500,000		(450,000)	50,000	29
7409.101	Transfer from Reserves	897,500	Capital	Income	897,500	(769,900)		127,600	29
Sewerage Service - Byron Bay									
7649.008	Butler St SPS3003 rising main	253,500	Capital	Expenditure	253,500		(253,500)	0	29
7414.101	Section 64 Levies Applied	253,500	Capital	Income	253,500	(253,500)	0	0	29
7727.001	South Byron STP Demolition/Removal	200,000	Capital	Expenditure	200,000		(81,700)	118,300	29
7649.005	South Byron STP Redevelopment/ Remediation	1,000,000	Capital	Expenditure	1,000,000		(950,000)	50,000	29
7412.101	Transfer from Reserves	1,200,000	Capital	Income	1,200,000	(1,031,700)		168,300	29
Sewerage Service - Mullumbimby									
7749.002	SPS4001 rising main upgrade	240,100	Capital	Income	240,100		(100,000)	140,100	29
7415.101	Section 64 Levies Applied	180,100	Capital	Expenditure	180,100	(100,000)		80,100	29
7795.001	Mullumbimby STP Site Remediation	1,114,300	Capital	Income	1,114,300		(1,028,500)	85,800	29
7415.101	Transfer from Reserves	1,055,600	Capital	Expenditure	1,055,600	(1,028,500)		27,100	29
Sewerage Service - Ocean Shores									
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BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - 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 March</u>	<u>Income Increase/ (Decrease)</u>	<u>Expenditure Increase/ (Decrease)</u>	<u>Revised Budget at 30 June</u>	<u>Note Ref</u>
7827.001	Terrara Court SPS 5012 Pump Station Upgrade	817,600	Capital	Expenditure	1,067,600		70,000	1,137,600	29
7421.101	Section 64 Levies Applied	817,600	Capital	Income	1,067,600	70,000		1,137,600	29
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR SEWER FUND						(2,820,700)	(2,820,700)		
TOTAL UNRESTRICTED CASH SURPLUS/(DEFICIT) ADJUSTMENT FOR GENERAL FUND						256,900			



Quarterly Budget Review Statements 31st March 2018



**BYRON SHIRE COUNCIL
2017/2018 Budget Review as at 31st March 2018
QUARTERLY BUDGET REVIEW STATEMENTS - OLG REPORTING REQUIREMENTS**

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BYRON SHIRE COUNCIL

2017/2018 Budget Review as at 31st March 2018

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 March 2018 indicates that Councils' projected financial position at 30th June 2018 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure



Signed

Date:-3rd May 2018

James Brickley
Responsible Accounting Officer, Byron Shire Council

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2017/2018 Budget Review as at 31st March 2018 Consolidated Fund Income and Expenses by Type									
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revolvs	Revised Est 30-Jun-18	Actual 31-Mar-18
Operating Revenue									
Rates & Annual Charges	38,767,890	0	0	0	73,300	0	601,900	39,443,000	39,351,294
User Charges and Fees	30,574,900	0	467,900	0	(161,000)	0	1,254,700	32,176,500	24,321,973
Interest and Investment Revenue	1,697,700	0	0	0	0	0	47,600	1,745,300	1,195,406
Other Revenues	1,645,500	0	204,400	0	0	0	173,600	2,023,500	1,392,002
Grants and Contributions - Operating	4,142,100	0	1,858,600	0	273,300	0	707,600	5,996,000	4,794,322
Grants and Contributions - Capital	626,800	0	0	0	0	0	0	626,800	607,736
Total Income from Continuing Operations	77,484,890	0	2,530,900	0	190,600	0	2,825,400	83,001,700	71,896,817
Operating Expenditure									
Employee Costs	17,185,000	0	88,000	0	0	0	45,600	17,318,600	15,783,165
Borrowing Costs	4,448,900	0	(1,500)	0	0	0	(105,300)	4,342,100	3,038,984
Materials and Contracts	30,679,900	155,000	2,752,500	40,000	272,500	(48,000)	2,851,700	45,743,600	31,082,393
Depreciation	12,939,400	0	0	0	0	0	0	12,939,400	7,815,550
Legal Costs	0	0	0	0	0	0	0	0	0
Other Expenses	5,203,400	0	152,800	0	52,000	0	119,200	5,054,400	4,350,638
Total Expenses from Continuing Operations	79,542,600	155,000	3,072,800	40,000	324,500	(48,000)	2,911,200	85,986,100	62,870,731
Net Operating Result from Continuing Operations	(2,057,710)	(155,000)	(541,900)	(40,000)	(133,900)	48,000	(85,800)	(2,996,400)	8,026,085
Net Operating Result before Capital Items	(2,714,600)	(155,000)	(541,900)	(40,000)	(133,900)	48,000	(85,800)	(3,623,200)	8,218,347

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2017/2018 Budget Review as at 31st March 2018 General Fund Income and Expenses by Type									
Description	Original Est 1-Jul-17	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revolvs	Revised Est 30-Jun-18	Actual 31-Mar-18
Operating Revenue									
Rates & Annual Charges	26,472,000	0	0	0	73,300	0	302,500	26,847,800	26,793,288,25
User Charges and Fees	19,845,600	0	467,900	0	(161,000)	0	1,272,300	20,404,800	15,900,530,18
Interest and Investment Revenue	1,373,800	0	0	0	0	0	47,600	1,421,400	644,582,05
Other Revenues	1,645,500	0	204,400	0	0	0	173,600	2,023,500	1,392,002,00
Grants and Contributions - Operating	3,598,400	0	1,858,600	0	273,300	0	707,600	5,782,900	4,648,743,76
Grants and Contributions - Capital	626,800	0	0	0	0	0	0	626,800	607,736,71
Total Income from Continuing Operations	53,992,100	0	2,530,900	0	190,600	0	2,593,600	58,127,200	48,996,885
Operating Expenditure									
Employee Costs	16,305,500	0	88,000	0	0	0	45,600	16,439,100	12,281,421,24
Borrowing Costs	1,083,600	0	(1,500)	0	0	0	(105,300)	976,800	570,875,97
Materials and Contracts	25,284,400	155,000	2,564,200	40,000	255,700	(48,000)	2,465,900	30,718,200	22,117,857,12
Depreciation	8,717,900	0	0	0	0	0	0	8,717,900	4,471,250,00
Other Expenses	5,128,000	0	193,800	0	52,000	0	119,200	5,493,000	4,241,747,52
Total Expenses from Continuing Operations	56,519,400	155,000	2,844,500	40,000	308,700	(48,000)	2,525,400	62,345,000	43,683,131,85
Net Operating Result from Continuing Operations	(3,517,300)	(155,000)	(313,600)	(40,000)	(118,100)	48,000	(21,800)	(4,217,800)	6,303,753
Net Operating Result before Capital Items	(4,244,100)	(155,000)	(313,600)	(40,000)	(118,100)	48,000	(21,800)	(4,844,600)	5,696,014

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2017/2018 Budget Review as at 31st March 2018 Water Fund Income and Expenses by Type									
Description	Original Est 1-Jul-17	Revisions Jul - Sep Qtr	September Review	Revisions Oct - Dec Qtr	December Review	Revisions Jan - Mar Qtr	Revised Est 30-Jun-18	Actual 31-Mar-18	
Operating Revenue									
Rates & Annual Charges	2,245,100	0	0	0	0	0	2,291,600	2,292,280	
User Charges and Fees	6,597,700	0	0	0	0	0	6,620,100	4,895,588	
Interest and Investment Revenue	131,000	0	0	0	0	0	131,000	307,624	
Other Revenues	0	0	0	0	0	0	0	0	
Grants and Contributions - Operating	102,500	0	0	0	0	0	102,500	73,878	
Grants and Contributions - Capital	0	0	0	0	0	0	0	0	
Total Income from Continuing Operations	9,076,300	0	0	0	0	0	9,145,200	7,479,380	
Operating Expenditure									
Employee Costs	420,700	0	0	0	0	0	420,700	283,403	
Borrowing Costs	0	0	0	0	0	0	0	0	
Materials and Contracts	7,048,000	0	28,000	0	6,500	0	7,072,400	6,267,650	
Depreciation	1,169,600	0	0	0	0	0	1,169,600	292,400	
Other Expenses	78,500	0	0	0	0	0	78,500	53,313	
Total Expenses from Continuing Operations	8,716,800	0	28,000	0	6,500	0	(10,100)	6,896,768	
Net Operating Result from Continuing Operations	359,500	0	(28,000)	0	(6,500)	0	404,000	582,612	
Net Operating Result before Capital Items	359,500	0	(28,000)	0	(6,500)	0	404,000	582,612	

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2017/2018 Budget Review as at 31st March 2018 Sewer Fund Income and Expenses by Type									
Description	Original Est 1-Jul-17	Revisions Jul - Sep Qtr	September Review	Revisions Oct - Dec Qtr	December Review	Revisions Jan - Mar Qtr	Revised Est 30-Jun-18	Actual 31-Mar-18	
Operating Revenue									
Rates & Annual Charges	10,050,700	0	0	0	0	0	10,303,600	10,295,725	
User Charges and Fees	5,131,600	0	0	0	0	0	5,131,600	3,615,854	
Interest and Investment Revenue	192,900	0	0	0	0	0	192,900	247,270	
Other Revenues	0	0	0	0	0	0	0	0	
Grants and Contributions - Operating	101,200	0	0	0	0	0	101,200	71,701	
Grants and Contributions - Capital	0	0	0	0	0	0	0	0	
Total Income from Continuing Operations	15,476,400	0	0	0	0	0	15,728,300	14,230,552	
Operating Expenditure									
Employee Costs	458,800	0	0	0	0	0	458,800	300,101	
Borrowing Costs	3,365,300	0	0	0	0	0	3,365,300	2,468,108	
Materials and Contracts	7,347,500	0	200,300	0	9,300	0	7,953,000	6,415,143	
Depreciation	3,051,900	0	0	0	0	0	3,051,900	3,051,900	
Legal Costs	0	0	0	0	0	0	0	0	
Other Expenses	82,500	0	0	0	0	0	82,500	55,578	
Total Expenses from Continuing Operations	14,306,400	0	200,300	0	9,300	0	14,911,900	12,290,631	
Net Operating Result from Continuing Operations	1,170,000	0	(200,300)	0	(9,300)	0	(143,000)	1,939,721	
Net Operating Result before Capital Items	1,170,000	0	(200,300)	0	(9,300)	0	(143,000)	1,939,721	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2017/2018 Budget Review as at 31st March 2018 Consolidated Capital Budget										
Description	Original Est 1-Jul-17	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18
Capital Funding										
Revenue Funded	1,528,500	0	0	56,200	0	7,500	0	1,800	1,584,000	437,921
Special Rate funded	611,800	0	0	0	0	0	0	(42,100)	569,700	675,210
Capital Grants and Contributions	23,426,300	0	65,000	(1,846,600)	(16,712,000)	143,300	0	(1,024,200)	4,052,800	2,911,909
Internal Restrictions	19,836,600	0	304,000	792,044	251,000	1,200,500	0	(3,406,700)	19,283,404	4,794,502
Developer Contributions	15,316,100	0	30,000	(303,000)	(2,500,000)	(35,500)	180,000	(2,239,400)	10,448,200	7,836,558
Unexpended Loans	0	0	0	0	0	0	0	0	0	0
External Restrictions										
Crown Reserves	0	0	0	0	0	0	0	0	0	0
Domestic Waste Reserve	20,640	0	0	7,356	0	0	0	0	27,996	27,996
Unexpended Grants	516,700	0	0	(6,200)	0	50,000	0	0	560,500	473,056
New Loans	2,160,000	0	0	0	0	(1,700,000)	0	0	460,000	330,000
Total Capital Funding	63,416,700	0	400,000	(1,300,200)	(18,961,000)	(334,200)	180,000	(6,712,600)	36,996,600	17,487,142
Capital Expenditure										
New Assets										
Plant & Equipment	0	0	0	0	0	0	0	0	0	0
Land & buildings	0	0	0	0	0	0	0	0	0	0
Roads, Bridges and Footpaths	0	0	0	0	0	0	0	0	0	0
Renewals										
Plant & Equipment	15,328,200	0	0	(103,300)	251,000	890,000	0	(4,056,000)	12,307,900	6,379,867
Land & buildings	3,590,600	0	0	671,400	0	0	0	(6,300)	4,255,700	2,550,818
Roads, Bridges and Footpaths	41,056,600	370,000	370,000	(2,601,100)	(19,212,000)	(1,312,200)	180,000	(2,314,700)	16,536,600	9,472,531
Drainage	422,900	0	0	74,600	0	0	0	(50,200)	447,300	114,311
Other Assets	1,548,900	30,000	0	714,400	0	88,000	0	(283,400)	2,087,900	872,503
Loan Principal Repayments	2,639,800	0	0	(43,900)	0	0	0	0	2,595,900	(105,699)
Total Capital Expenditure	64,587,000	400,000	370,000	(1,287,900)	(18,961,000)	(334,200)	180,000	(6,712,600)	38,241,300	19,284,332
Net	(1,170,300)	(400,000)	30,000	(12,300)	0	0	0	0	(1,244,700)	(1,797,189)

4.2 - ATTACHMENT 3

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BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2017/2018 Budget Review as at 31st March 2018 Water Fund Capital Budget										
Description	Original Est 1-Jul-17	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18
Capital Funding										
Revenue Funded	0		0	0	0	0	0	0	0	0
Capital Grants and Contributions	0		0	0	0	0	0	0	0	0
Internal Reservations	714,300		0	12,000	0	50,000	0	68,000	844,900	161,598
New Loans	5,119,300		0	70,000	0	50,000	0	(1,184,100)	4,055,200	3,287,233
	0		0	0	0	0	0	0	0	0
Total Capital Funding	5,834,200	0	0	82,000	0	100,000	0	(1,116,100)	4,900,100	3,448,831
Capital Expenditure										
New Assets	0		0	0	0	0	0	0	0	0
Plant & Equipment Land & buildings Roads, Bridges and Footpaths										
Renewals	5,834,200		0	82,000	0	100,000		(1,116,100)	4,900,100	3,448,831
Plant & Equipment Land & buildings Other Assets	0								0	0
Loan Principal Repayments										
Total Capital Expenditure	5,834,200	0	0	82,000	0	100,000	0	(1,116,100)	4,900,100	3,448,831
Net	0	0	0	0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2017/2018 Budget Review as at 31st March 2018 Sewer Fund Capital Budget										
Description	Original Est 1-Jul-17	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	December Review	Resolutions Jan - Mar Qtr	Revote	Revised Est 30-Jun-18	Actual 31-Mar-18
Capital Funding										
Revenue Funded	0		0	0	0	0	0	0	0	0
Capital Grants and Contributions	0		0	0	0	0	0	0	0	0
Internal Reservations	10,270,600		0	(224,300)	251,000	515,000	0	(2,790,100)	8,022,200	832,070
	0		0	12,300	0	0	0	0	12,300	0
	0		0	26,700	0	275,000	0	(283,500)	18,200	2,282,067
Total Capital Funding	10,270,600	0	0	(185,300)	251,000	790,000	0	(3,073,600)	8,052,700	3,114,137
Capital Expenditure										
New Assets	0		0	0	0	0	0	0	0	0
										0
										0
Renewals	8,571,200		0	(185,300)	251,000	790,000	0	(3,073,600)	6,353,300	2,799,360
										0
										0
										0
Loan Principal Repayments	1,699,400								1,699,400	314,777
Total Capital Expenditure	10,270,600	0	0	(185,300)	251,000	790,000	0	(3,073,600)	8,052,700	3,114,137
Net	0	0	0	0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2017/2018 Budget Review as at 31st March 2018 Cash & Investments All Funds										
Description	Opening Balance	MOVEMENTS						Estimated Closing Balance 30-Jun-18	Actual Closing Balance 31-Mar-18	
		Original Est 1-Jul-17 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-18 To / (From)			
GENERAL FUND										
INTERNAL RESERVES										
Information Technology	217,309	(159,800)	0	0	0	0	(159,800)	57,509	217,309	
Caravan Park - Council	2,611,604	(278,700)	0	(81,300)	0	477,600	113,600	2,725,204	2,508,641	
Employee Leave entitlements	971,413	0	0	0	0	0	0	971,413	971,413	
Waste Management Facility	2,603,214	154,200	0	1,213,231	0	215,800	1,491,031	4,094,245	2,603,214	
Plant	1,938,782	(243,800)	0	0	0	(226,100)	(471,900)	1,466,882	1,807,106	
Quarry	615,994	(250,100)	0	0	0	0	(250,100)	365,894	478,827	
Risk Management	179,314	(35,700)	0	0	0	(27,000)	(62,700)	116,614	133,813	
Property	624,804	(153,800)	0	0	0	(11,700)	(165,500)	459,304	492,759	
Carryover-Asset Management Services	1,123,955	(705,000)	0	(218,500)	0	44,200	(879,400)	247,555	644,010	
Environmental Planning	224,468	(220,500)	0	(3,900)	0	123,900	(100,500)	123,968	115,837	
Footpath Dining	112,102	(6,900)	0	0	0	0	(6,900)	105,202	216,949	
Byron Bay Library	227,124	(19,900)	0	(65,300)	0	207,400	122,200	349,324	161,824	
PaidParking	0	0	0	(34,200)	0	0	0	0	(116,317)	
Human Resources	65,343	0	0	0	0	(6,000)	(6,000)	59,343	65,343	
Legal Services	514,824	(90,300)	0	0	0	0	(90,300)	324,524	468,739	
Community Development	129,429	(76,200)	0	(15,000)	0	132,500	41,300	170,729	116,004	
Stormwater Drainage	160,064	(81,400)	0	(78,600)	0	0	(160,000)	64	67,293	
Election Expense Reserve	60,000	60,000	0	0	0	0	60,000	120,000	120,000	
Environmental Levy Reserve	111,124	(94,100)	0	0	0	12,600	(81,500)	29,624	65,516	
Childrens Services	100,000	12,100	0	(13,400)	0	1,600	(300)	99,700	87,400	
General Managers office	56,000	0	0	0	0	0	0	56,000	56,000	
DLG Financial Assistance Grant	1,478,600	(1,460,500)	0	(18,100)	0	0	(1,478,600)	0	0	
Revolving Energy Fund	36,529	0	0	0	0	0	0	36,529	36,529	
Tennis Court Reserve	5,725	(100)	0	0	0	0	(100)	5,625	5,725	
Asset Re-Valuation Reserve	10,620	0	0	0	0	0	0	10,620	10,620	
2008/07 Special Rate Carryover Reserve	113,400	(5,400)	0	0	0	0	(5,400)	108,000	120,052	
2007/08 Special Rate Carryover Reserve	706,148	(702,900)	0	0	0	0	(702,900)	3,248	706,148	
2008/09 Special Rate Carryover Reserve	247,481	(164,900)	0	(5,000)	0	0	(169,900)	77,581	214,538	
Structural Change	198,185	0	0	0	0	0	0	198,185	198,185	
Mullumbimby Civic Hall	0	0	0	0	0	0	0	0	0	
Brunswick Heads Memorial Hall	50,011	0	0	0	0	0	0	50,011	50,011	
South Golden Beach Hall	25,411	0	0	0	0	0	0	25,411	25,411	
Infrastructure Renewal Reserve	3,662,080	(3,052,900)	(409,000)	(199,900)	(30,000)	40,000	(3,553,500)	108,580	1,898,485	
Mullumbimby Pioneer Centre	3,612	0	0	0	0	0	0	3,612	3,612	
Byron Bay Library Exhibition Space S355 Committee	35,789	0	0	0	0	0	0	35,789	28,923	
Brunswick Valley Community Centre	10,360	0	0	0	0	0	0	10,360	3,860	
Suffolk Park Community Centre	19,208	0	0	0	0	0	0	19,208	19,208	
On-Site Sewerage Mgmt	514,131	0	0	0	0	0	0	514,131	604,413	
Special Events Response & Mitigation	161,191	82,000	0	0	0	0	82,000	243,191	161,191	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2017/2018 Budget Review as at 31st March 2018											
Cash & Investments											
All Funds											
Description	Opening Balance	MOVEMENTS						Revised Estimated Movement 30-Jun-18 To / (From)	Estimated Closing Balance 30-Jun-18	Actual Closing Balance 31-Mar-18	
		Original Est 1-Jul-17 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Revote To / (From)					
Property Development Reserve	0	(483,700)	0	1,100,000	0	0	610,300	610,300	(48,871)	50,000	
Suffolk Park Open Space Reserve	50,000	0	0	0	0	0	0	50,000	50,000	177,569	
Bridge Replacement Fund	781,222	(307,900)	0	(120,000)	0	(35,000)	(661,100)	120,122	20,056	67,760	
Ocean Shores Community Centre	20,056	0	0	0	0	0	0	20,056	37,780	67,760	
Grant Management Reserve	67,760	0	0	(15,000)	0	0	(30,000)	219,100	63,000	70,096	
2017/18 Special Rate Carryover Reserve	0	219,100	0	0	0	0	0	63,000	89,200	89,199	
Information & Technology Service Fee	0	0	0	0	0	0	0	89,200	456,500	0	
Environment Enforcement Levy Expenditure	0	0	0	0	0	0	0	0	0	0	
Section 94 interest	0	456,500	0	0	0	0	0	0	0	0	
Total Internal Reserves	20,844,407	(7,616,600)	(409,000)	1,445,031	(30,000)	1,102,000	(5,785,169)	15,059,236	15,182,213	349,681	
EXTERNAL RESERVES										1,338,320	
Crown Reserves	492,354	81,700	0	(3,500)	0	(102,400)	(24,200)	488,154	1,346,689	318,130	
Domestic Waste Management	1,338,320	159,800	0	(145,631)	0	(5,800)	8,369	1,346,689	190,726	3,963,016	
Paid Parking Crown	341,926	(3,000)	0	(34,200)	0	(114,000)	(151,200)	0	0	0	
Bonds and Deposits	3,963,016	0	0	0	0	0	0	3,963,016	0	0	
Total External Reserves	6,135,615	238,500	0	(183,331)	0	(222,200)	(167,031)	5,968,584	5,969,147	0	
Total New Loans										0	
SECTION 94 CURRENT PLAN										4,412,325	
Open Space	3,953,697	237,500	(30,000)	(673,300)	0	356,800	(109,000)	3,844,697	1,782,022	1,782,022	
Community Facilities	1,610,237	(174,400)	0	67,100	0	(291,900)	(399,200)	1,211,037	1,453,281	1,329,367	
Car Parking	1,453,281	(603,300)	0	850,000	0	0	46,700	1,499,981	1,181,592	6,813,028	
Bikeways	1,390,762	(530,500)	0	(125,000)	0	82,500	(209,200)	1,181,592	1,620,302	1,547,160	
Road Upgrading	7,718,110	(6,494,100)	0	290,400	2,500,000	265,800	(3,617,900)	4,100,210	1,507,385	284,424	
Rural Roads	1,286,783	(514,900)	0	0	0	498,500	(46,400)	1,240,393	1,547,160	588,675	
Civic & Urban Improvements	1,489,585	87,800	0	6,900	0	(6,900)	17,800	1,507,385	153,084	247,211	
Council Administration	330,884	(177,800)	0	0	0	0	(177,800)	153,084	253,913	588,675	
Shire Support Facilities	240,313	0	0	13,600	0	0	13,600	253,913	404,575	0	
Section 94A Levy	556,275	(87,400)	0	(75,000)	0	(56,000)	(151,700)	404,575	20,077,815	0	
Total Current Plan	20,029,927	(8,457,100)	(30,000)	354,700	2,500,000	818,800	(4,633,100)	15,396,827	20,077,815	0	
SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS										30,000	
Sustainable Environment & Economy										4,344	
EHC - Exempt & Compiling Development	30,000	(30,000)	0	0	0	30,000	0	30,000	5,685	9,025	
Graminoid Clay Health Restoration Project	5,603	(5,500)	0	0	0	0	(5,500)	103	0	(1,509)	
Responsible Pet Ownership	5,685	0	0	0	0	0	0	5,685	0	0	
Heritage Advisor	4,800	(4,800)	0	0	0	0	(4,800)	0	0	0	
Byron Food Advantage	11,045	(11,000)	0	0	0	26,000	(11,000)	26,000	7,500	0	
Byron Habitat Corridors Project	0	0	0	0	0	0	0	0	0	0	
CEH Saving our Species Iconic Koala	0	0	0	0	0	0	0	0	0	0	
Infrastructure Services										575,938	
Old pacific Highway Maintenance	575,938	0	0	0	0	0	0	575,938	0	575,938	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2017/2018 Budget Review as at 31st March 2018 Cash & Investments All Funds										
Description	Opening Balance	MOVEMENTS					Revised Estimated Movement 30-Jun-18 To / (From)	Estimated Closing Balance 30-Jun-18	Actual Closing Balance 31-Mar-18	
		Original Est 1-Jul-17 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Revolte To / (From)				
Roads to Recovery	-	(207,600)	0	0	0	0	0	0	0	0
Open Tallow Creek Mouth	5,759	0	0	0	0	0	0	5,759	5,759	5,759
Natural Disaster Restricted Funding	118,740	0	0	0	0	0	0	118,740	118,740	118,740
Amenities Block, Tom Kendall Oval	1,500	(1,500)	0	0	0	0	0	0	0	1,500
Country Passenger Trans Infrastructure Gr	24,836	0	0	0	0	0	0	24,836	24,836	24,836
Crime Prevention Lighting	6,464	(6,400)	0	0	0	0	0	64	64	6,464
NSW EPA Clean Up & Prevention	1,491	0	0	0	0	0	0	1,491	1,491	1,491
NSW Crime Prevention Grant 2017/18	50,000	0	0	0	0	0	0	50,000	50,000	50,000
Tinderbox Causeway	27,273	0	0	0	0	(27,300)	0	0	27,273	27,273
Bangalow Cemetery - Gough	9,191	0	0	0	0	0	0	9,191	9,191	9,191
Visitor Centre Contribution	50,000	0	0	0	0	0	0	50,000	50,000	50,000
Waste Management Services										
Waste Levy Performance Impment Payment	24,155	(24,100)	0	0	0	0	0	55	55	24,155
Better Waste & Recycling Fund 2013-2015	190,034	(140,400)	0	0	0	0	0	49,634	49,634	190,034
Organic Infrastructure Grant	106,650	0	0	0	0	0	0	106,650	106,650	106,650
Corporate & Community Services										
Reconciliation Week	4,360	(5,000)	0	600	0	0	0	0	0	4,360
Naldoc Week Contribution	1,800	(1,800)	0	0	0	0	0	0	0	1,800
Total Restricted Grants & Contributions	1,255,325	(438,100)	0	600	0	36,200	(243,700)	1,011,647	1,011,647	1,214,062
TOTAL GENERAL FUND	48,265,275	(16,273,300)	(439,000)	1,617,000	2,470,000	1,734,800	(10,829,000)	37,436,296	37,436,296	42,443,238
WATER FUND										
RESERVES										
Capital Works	4,953,816	1,414,200	0	(40,000)	0	11,000	1,328,700	6,282,516	6,282,516	4,766,238
SECTION 64 PLAN										
S64 - Byron, Bang, Bruns, O'shrs	29,945	0	0	0	0	0	0	29,945	29,945	29,945
S64 - Mullumbimby	6,662,172	(4,519,300)	0	(70,000)	0	1,184,100	(3,435,200)	3,206,972	3,206,972	3,578,295
TOTAL WATER FUND	11,645,933	(3,105,100)	0	(110,000)	0	1,195,100	(2,126,500)	9,519,433	9,519,433	8,374,478
SEWER FUND										
RESERVES										
Capital Works	7,372,751	(1,110,300)	0	24,000	(251,000)	2,647,100	785,500	8,158,251	8,158,251	6,752,052
Plant Reserve	827,800	0	0	(12,300)	0	0	(12,300)	815,500	815,500	815,500
SECTION 64 PLAN										
S64 - Bangalow	1,452,140	0	0	(26,700)	0	283,500	(2,156,600)	1,492,140	1,492,140	1,492,140
S64 - Byron, Mullum, Bruns, O'shrs	8,091,508	(2,138,400)	0	0	0	0	0	5,953,908	5,953,908	7,246,300
TOTAL SEWER FUND	17,784,198	(3,248,700)	0	(15,000)	(251,000)	2,930,600	(1,383,400)	16,400,798	16,400,798	16,305,992
TOTAL RESTRICTED	77,695,406	(22,627,100)	(439,000)	1,492,000	2,219,000	5,860,500	(14,338,900)	63,356,528	63,356,528	67,123,708
TOTAL CASH & INVESTMENTS	78,839,000									77,837,843
AVAILABLE CASH	1,143,594									10,714,135

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

The indicated cash and investment position at 31 March 2018 is \$77,837,842.63. Indicative total restricted fund reserves equate to \$67,123,708. This has been taken at a point in time and is just a snapshot at 31 March 2018. 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 March 2018

Reconciliation

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

**2017/2018 Budget Review as at 31st March 2018
Key Performance Indicators**

Rate & Annual Charges Outstanding Ratio % Debt Cover Ratio % Asset Renewals Ratio	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
	5.00%	5.00%	5.00%	5.00%
	57.03%	37.69%	0.00%	70.01%
	244.36%	233.60%	418.96%	208.18%

2017/2018 Budget Review as at 31st March 2018 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?	
Tree Works	Asplundh Tree Expert	1/02/2018	1/02/2021	Schedule of Rates	Yes	
Trades Services Panel	Curtis Electrical	1/03/2018	1/03/2020	Schedule of Rates	Yes	
Legal Services	HWL Ebsworth Lawyers	1/03/2018	1/03/2021	Schedule of Rates	Yes	

2017/2018 Budget Review as at 31st March 2018 Legal Expenses		
Expense	Expenditure YTD \$	Budgeted Y/N
Legal Fees	178,325.13	Y

Report No. 4.3 **Quarterly Update - Implementation of Special Rate Variation**
Directorate: Corporate and Community Services
Report Author: James Brickley, Manager Finance
File No: I2018/869
5 **Theme:** Corporate Management
 Financial Services

Summary:

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

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

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

25 The purpose of this report is to provide the Finance Advisory Committee with a quarterly update on implementation of the SRV and expenditure up to 31 March 2018.

RECOMMENDATION:

That the Finance Advisory Committee note the quarterly update on the Special Rate Variation Implementation as at 31 March 2018.

Attachments:

- 1 2017-18 Special Rate Management Report at 31 March 2018 reported to Finance Advisory Committee 17/05/2018, E2018/39933 , page 148 [↓](#)

Report

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

Resolution 17-020 part 5:

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

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

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

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

- a) use of the additional income derived from the special variation for the purposes of reducing its infrastructure backlog and improving financial sustainability; and*
- b) reporting on this use against the forecasts included in the Council's application as part the Council's annual report for each year from 2017-18 to 2026-27.*

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

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

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

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

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

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

This report is provided to the Finance Advisory Committee to advise on the implementation of the SRV and the current status of expenditure from 1 July 2017 to 31 March 2018 which is detailed in Attachment 1 (E2018/39933).

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

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

20

Financial Implications

- There are no direct financial implications associated with this report. The table included at Attachment 1 (E2018/39933) provides information to the Finance Advisory Committee as to the expenditure of the Special Rate Variation Funds up to the third quarter of the 2017/2018 financial year.

25

Statutory and Policy Compliance Implications

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

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

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

Byron Shire Council Special Rate Variation Expenditure as at 31 March 2018							
Expenditure Item	Budget \$	Actual Expenditure \$	2017/2018 SRV Funding \$	Other Funding \$	Total Funding \$	% Expended	Project Status
Capital Works Expenditure							
Byron Bay Pool Renewals - Works to be Determined	219,100	0	219,100	0	219,100	0.00%	
Broken Head Road	950,000	924,608	300,000	650,000	950,000	97.33%	Complete
Station Street, Bangalow	46,600	11,324	46,600	0	46,600	24.30%	
Pine Avenue (Garden to Riverside)	557,000	413,897	22,500	534,500	557,000	74.31%	Complete
The Terrace, Brunswick Heads	432,400	428,443	432,400	0	432,400	99.08%	Complete
Byron Bay Town Centre Renewals - Landscape/Precinct Plan	88,400	57,376	60,900	27,500	88,400	64.90%	
Total Capital Works Expenditure	2,293,500	1,835,647	1,081,500	1,212,000	2,293,500	80.04%	
Maintenance Expenditure							
Rural Drainage	251,300	179,960	36,900	214,400	251,300	71.61%	
North - Urban Drainage Maintenance	233,900	178,486	21,100	212,800	233,900	76.31%	
South - Urban Drainage Maintenance	155,200	76,892	21,100	134,100	155,200	49.54%	
Byron Bay Pool – Maintenance	40,900	28,748	12,200	28,700	40,900	70.29%	
Mullumbimby Bay Pool – Maintenance	40,800	15,731	12,200	28,600	40,800	38.56%	
Total Maintenance Expenditure	722,100	479,816	103,500	618,600	722,100	66.45%	
Total Expenditure	3,015,600	2,315,464	1,185,000	1,830,600	3,015,600	76.78%	

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

STAFF REPORTS - INFRASTRUCTURE SERVICES

Report No. 4.4 Funding Options for Railway Square Stage 2

Directorate: Infrastructure Services

Report Author: Nikki Bourke, Project Officer
Christopher Soulsby, Development Planning Officer S94 & S64

File No: I2018/277

Theme: Community Infrastructure
Projects and Commercial Opportunities

Summary:

The purpose of this report is to present the funding options for Stage 2 of Railway Square, Byron Bay and how these funding options interrelate with other town centre master plan projects such as the skate park and to recommend a funding strategy to the Finance Advisory Committee.

RECOMMENDATION:

The funding model and budget estimate for the delivery of Railway Square, Stage 2 as set out in Option 3 of this report is adopted by the Finance Advisory Committee for recommendation to Council.

Report

Background

- 5 A full concept design for revitalising the whole of Railway Square, Byron Bay was prepared by Plummer & Smith Landscape Architects following:
- Completion of the Byron Bay Town Centre Master Plan (BBTCMP); and
 - Receipt of a NSW Department of Industry Tourism Demand-Driver Infrastructure (TDDI) grant.
- 10 The TDDI grant and in kind Council funding is currently delivering Stage 1 of the Railway Square Concept Design.

Status

- 15 The Railway Square Concept Design was endorsed by the Byron Bay Town Centre Master Plan Governance Group (BBTCMP GG) and endorsed by Council at its 14 December 2017 meeting (Resolution **17-690**).
- 20 Stage 1 of the concept design with associated TDDI grant and in-kind Council funding is now complete. Stage 1 works improved the north-eastern entry to the park by providing a plaza area and improved pedestrian safety along the eastern edge of the park including the entry to the Jonson St pedestrian crossing.
- 25 At its meeting of 22 February 2018, Council resolved (Resolution 18-111):
4. *That the next meeting of the Finance Advisory Committee identify funding to complete the Railway park renewal project as part of the Byron Bay Town Centre Masterplan (BBTCMP) as part of the budget estimate process for 2018/19 and that funding options be identified from existing BBTCMP budgets and other budgets relevant to open space and facilities projects within Byron Bay.*
- 30

- The identification of funding is provided in the “Financial Implications” section further below. As such, it is understood that completion of the Railway Square Upgrade – Stage 2 is the priority for Byron Bay town centre improvements and consultants Plummer & Smith have been engaged to complete the Detailed Design phase.
- 35

Financial Implications

- 40 Council has included the Stage 2 of Railway Square Upgrade in the application for the Building Better Regions fund (Round 2) Infrastructure. The results of this grant application are expected in May 2018.
- Council is also in the process of applying for a grant under the NSW Regional Growth – Environment and Tourism Fund for the Stage 2 project. Award advice is expected in September 2018.
- 45
- Should Council not receive one of the above (or other) grants, Council’s Developer Contributions Officer has identified two options for Council funding the Stage 2 project outright. These options are presented in the tables below. The first option involves using only developer contributions and the second option is a mix of developer contributions and pay parking.
- 50

BYRON SHIRE COUNCIL

STAFF REPORTS - INFRASTRUCTURE SERVICES

4.4

Railway Square Option 1 Funded by Developer Contributions

Funding Source		Expenditure	Predicted Income	Reserve Balance for Masterplan
Developer contributions / pay parking	Component from (Quantity Surveyors Report)	2018/19	2018/19	2019/20
Byron Bay Open Space	Landscaping / Softworks / Play Equipment / Water feature	519,000	242,608	326,525
Byron Bay Civic and Urban Improvements	Furniture / Hardworks / Lighting / Timber Boardwalk / Other	934,000	0	0
Shire Wide Footpaths & Cycleways	Footpath	35,000	5,733	0
Section 94A Levy	Plaza creative feature & interpretive design	170,000	193,210	545,295
Shire Wide Community Facilities	Amenities / Demolition / Preliminaries / Project Management	442,000	120,912	321,275
Pay Parking Revenue for Masterplan			460,000	920,000
Total		2,100,000	1,022,463	2,113,095

Railway Square Option 2 Pay Parking and Developer Contributions

Funding Source		Expenditure	Predicted Income	Reserve Balance for Masterplan
Developer contributions / pay parking	Component from (Quantity Surveyors Report)	2018/19	2018/19	2019/20
Byron Bay Open Space	Landscaping / Softworks / Play Equipment / Water feature	269,000	242,608	576,525
Byron Bay Civic and Urban Improvements	Furniture / Hardworks / Lighting / Timber Boardwalk / Other	934,000	0	0
Shire Wide Footpaths & Cycleways	Footpath	35,000	5,733	0
Section 94A Levy	Plaza creative feature & interpretive design	170,000	193,210	545,295
Shire Wide Community Facilities	Amenities / Demolition / Preliminaries	232,000	120,912	531,275
Pay Parking Revenue for Masterplan	Project Management / Soft Works / Part of water Feature	460,000	460,000	460,000
Total		2,100,000	1,022,463	2,113,095

5 In both options the relevant contributions reserve account has been matched to the cost from the quantity surveyors report. The above tables also include an estimated cash flow into each of these reserves and a column that shows the probable reserve balance that would be available for the next masterplan project.

10 Since the preparation of these options two additional issues have arisen. These are the desire to fund the proposed skate park and the need to address stormwater drainage issues associated with the railway carpark.

At the meeting of 19 April 2018 when Council resolved:

18-272 Resolved that Council:

- 5 1. *Identify the Sandhills area as its preferred location for a Byron Bay Skate park.*
2. *Seek public and user group feedback and ascertain support for this location.*
3. *Seek support from the Department of Industry-Crown Land for use of this site for a*
youth focused activity.
- 10 4. *Provide a report on the feedback provided by stakeholders, the wider community and*
the Department of Industry-Crown Land. (Richardson/Ndiaye)

15 The Byron Contributions Plan 2012 (Amendment 3) has identified funding for the masterplan in
different funding streams such as open space and community facilities. When the plan was drafted
the description of these works was deliberately broad as the masterplan had not yet been
developed and the purpose was to preserve funds to ensure the masterplan could be
implemented. The contributions plan also identified specific works separate to the masterplan.
One such work was a skate park and it was a lower priority for expenditure than the masterplan.
For the purposes of allocating developer contributions Council should allocate the developer
contributions to the masterplan first and then to the skate park.

20 If Council funded the skate park as a masterplan work from developer contributions, which it is able
to do as the masterplan works were drafted broadly, then the skate park line item should be
deleted from the plan and no further collection made for that work.

25 If Council proceeds with option 1 as set out in the tables above then this would leave up to
\$460,000 available for additional masterplan projects. Council may forward fund the skate park via
pay parking revenue and keep the skate park in the contributions plan and place this item into the
recoupment phase as per section 7.11 (3) of the Environmental Planning and Assessment Act
1979 (c.f. section 94 (3) of the old Act). This mechanism allows Council to fund the skate park
30 from pay parking revenue and legitimately continue to levy a contribution on the future population
that will utilise the facility.

35 Transport for NSW has identified significant drainage works that are required for the upgrade of the
car park to the south of Railway Square. These works include running a 375mm stormwater pipe
from the car park through Railway Square into the Byron Street drain. Staff have identified that this
pipe must be in place prior to the construction of Railway Square upgrade. A preliminary estimate
for the stormwater pipe is \$160,000. If Council installs the pipe utilising our funds then we would
enter into a funding agreement with Transport for NSW for the cost to be reimbursed. Subject to a
formal agreement with Transport for NSW, Council may utilise their part 5 approval and undertake
40 these works in advance of the assessment and approval of the substantive works in Railway
square.

45 When the skate park and stormwater works are included then the funding table is set out in Option
3 below.

BYRON SHIRE COUNCIL

STAFF REPORTS - INFRASTRUCTURE SERVICES

4.4

Option 3 Funding of Railway Square, Preliminary stormwater works and Skate Park

Funding Source	Railway Square Skate Park & Stormwater Works	Expenditure	Predicted Income	Reserve Balance for Masterplan
Developer contributions / pay parking	Component from (Quantity Surveyors Report)	2018/19	2018/19	2019/20
Byron Bay Open Space	Landscaping / Softworks / Play Equipment / Water feature	519,000	242,608	326,525
Byron Bay Civic and Urban Improvements	Furniture / Hardworks / Lighting / Timber Boardwalk / Other	934,000	0	0
Shire Wide Footpaths & Cycleways	Footpath	35,000	5,733	0
Section 94A Levy	Plaza creative feature & interpretive design	170,000	193,210	545,295
Shire Wide Community Facilities	Amenities / Demolition / Preliminaries / Project Management	442,000	120,912	321,275
Pay Parking Revenue for Masterplan	Skate Park	300,000	460,000	460,000
Pay Parking Revenue for Masterplan	Stormwater works (to be reimbursed by Transport for NSW)	160,000	160,000	160,000
Total		2,560,000	1,182,463	1,813,095

- 5 Option 3 above is to utilise developer contributions for Railway Square and pay parking funds for the skate park have been incorporated into the draft 2018/2019 budget for Council's consideration at the 17 May 2018 Extraordinary Council Meeting.

- 10 It is suggested the draft budget should be amended to include an additional capital line item to expend \$160,000 of pay parking revenue to undertake the required stormwater works. This will utilise virtually all the pay parking revenue estimated to be set aside for masterplan projects for the 2018/2019 financial year.

Statutory and Policy Compliance Implications

- 15 Council will be considering the Draft 2018/2019 Budget Estimates at an Extraordinary Meeting to be held on 17 May 2018. At that meeting Council will be adopting Draft 2018/2019 Budget Estimates for the purposes of public exhibition in accordance with Section 405(3) of the Local Government Act 1993. The inclusion of the Railway Park project will be part of those Draft Budget Estimates for Council's consideration.