

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, 14 November 2019
Time	2.00pm

Vanessa Adams Director
Corporate and Community Services

*I2019/1868
Distributed 07/11/19*

CONFLICT OF INTERESTS

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

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

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

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

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

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

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

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

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

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

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

Disclosure and participation in meetings

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

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

Non-pecuniary Interests - Must be disclosed in meetings.

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

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

RECORDING OF VOTING ON PLANNING MATTERS

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

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

BYRON SHIRE COUNCIL
FINANCE ADVISORY COMMITTEE MEETING

BUSINESS OF MEETING

1. APOLOGIES

2. DECLARATIONS OF INTEREST – PECUNIARY AND NON-PECUNIARY

3. ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

3.1 Finance Advisory Committee Meeting held on 8 August 2019

4. STAFF REPORTS

Corporate and Community Services

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4.2	Quarterly Update - Implementation of Special Rate Variation.....	12
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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

Report No. 4.1 Unrestricted Cash and Reserves at 30 June 2019

Directorate: Corporate and Community Services

Report Author: James Brickley, Manager Finance

File No: I2019/1767

Summary:

This report has been prepared to allow the Finance Advisory Committee to note the Reserve Balances as at 30 June 2019.

At its Ordinary Meeting held on 24 October 2019 Council adopted the 2018/2019 Financial Statements (Resolution: **19-542**) that incorporate the results outlined in this report

RECOMMENDATION:

1. That the Reserve Balances as outlined in Attachment 1 (#E2019/80264) at 30 June 2019 be noted by the Finance Advisory Committee.
2. That the Unrestricted Cash Balance of \$1,000,000 as at 30 June 2019 be noted by the Finance Advisory Committee.

Attachments:

- 1 Schedule of Reserves as at 30 June 2019, E2019/80264 , page 8 [↓](#)

REPORT

This report has been prepared to allow the Finance Advisory Committee to note the Reserve Balances as at 30 June 2019 and the Unrestricted Cash Balance at 30 June 2019 as an indicator of Council's liquidity position.

At its Ordinary Meeting held on 24 October 2019 Council adopted the 2018/2019 Financial Statements (Resolution **19-542**) that incorporate the results indicated in this report.

In terms of Council being able to fulfil its short term financial commitments liquidity is critical and an indicator in the short term of Council's financial health. There is no set indicator that is absolutely used to identify the liquidity position of a Council, however the following indicators provide a clear picture:

- Unrestricted Cash – this represents the total available cash and investments Council has, that is not restricted for any reason either by legislation, condition or Council resolution. This amount is determined at 30 June each year and disclosed at note 6(c) of Council's annual Financial Statements. It is calculated by deducting the total amount of internal and external restrictions or reserves from total cash and investments held.
- Unrestricted Current Ratio – this ratio assesses the short term adequacy of working capital. It compares unrestricted current assets to unrestricted current liabilities. Any ratio that has at least \$1.50 of unrestricted current assets to each \$1 of unrestricted current liabilities is generally considered satisfactory. This indicator is determined at 30 June each year and disclosed at note 25(a) of Council's annual Financial Statements. This indicator is usually provided on a consolidated basis i.e. amalgamating all of Council's General, Water and Sewerage Funds. However since the 2009/2010 financial year, Councils are required to calculate this ratio and other ratios by Fund for additional disclosure, as outlined in note 25(b) of Council's annual Financial Statements. On a consolidated basis at 30 June 2019, Council had \$3.65 of unrestricted current assets to each \$1 of unrestricted current liabilities. At 30 June 2018, this ratio was \$3.40 of unrestricted current assets to each \$1 of unrestricted current liabilities.
- Cash Expense Cover Ratio – this indicator was brought in from the 2013/2014 financial year and is disclosed at note 25(a) of Council's annual Financial Statements. It measures the number of months Council would be able to pay its immediate expenses without additional cash inflow. The benchmark for this ratio is 3 months and at 30 June 2019, Council was at 11.02 months. At 30 June 2018 Council was at 12.33 months.

Unrestricted Cash Balance

The Unrestricted Cash Balance disclosed in the Financial Statements as at 30 June 2019 was \$1,000,000, being \$145,211 less than amount that was available in 2017/2018. This means that all cash and investments held by Council of \$78,369,259 as at 30 June 2019 were restricted for a purpose by legislation, funding condition or Council resolution except for \$1,000,000.

At its Ordinary Meeting held on 8 August 2013 Council adopted an Unrestricted Cash Balance target of \$1,000,000 for the General Fund as a measure of its short term unrestricted liquidity from 1 July 2013 (Resolution: **13-378**). Council's other funds (Water and Sewerage) will always have a \$0 (Nil) Unrestricted Cash Balance given the legislative requirements of water and sewerage revenues which requires any unexpended funds to be reserved as an external restriction. Any reported Unrestricted Cash Balance will always relate to the General Fund.

It was a pleasing outcome that Council was able to maintain an Unrestricted Cash Balance in the General Fund at 30 June 2019 that maintained its adopted target of \$1,000,000 and that it has done this for the last four financial years.

5 Reserves

Detailed at Attachment 1 is a listing of Council's cash funded reserves. Contained in this listing is the detail and value as at 30 June 2019 of the various reserve types. Reserve types are broken down into the following components:

- External Restrictions – these reserves relate to unexpended grants, developer contributions, bonds and deposits, unexpended loans (non-General Fund), Crown reserves, domestic waste management, water, sewerage and Roads and Maritime Services (RMS) contributions unexpended.
- Internal restrictions – these are reserves set by Council for specific purposes that are not required to be restricted for external reasons i.e. legislation, condition etc. These reserves are generally created to isolate self-financing activities and their accumulated funds or if Council by resolution wants funds specifically set aside. Examples of internal restrictions are also listed in Attachment 1 and also in note 6(c) to Council's annual Financial Statements.

In summary, as at 30 June 2019 (and detailed in Note 6(c) to the annual Financial Statements) the following relate to reserves restricted against available cash and investments compared to balances at 30 June 2018:

	30 June 2019 \$	30 June 2018 \$
Total Cash and Investments	78,369,259	77,400,336
Less: total external restrictions (reserves)	55,988,330	56,355,880
Less: total internal restrictions (reserves)	21,380,929	19,899,245
Total unrestricted cash and investments	1,000,000	1,145,211

It is appropriate that Council considers its reserves which are restricted against available cash and investments and resolves by resolution to adopt their description and value. By default this occurred when Council adopted the 2018/2019 Financial Statements at its Ordinary Meeting held on 24 October 2019. Council further reviews the position of held reserves through setting the annual budget and at each quarterly budget review.

STRATEGIC CONSIDERATIONS

Community Strategic Plan and Operational Plan

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

Legal/Statutory/Policy Considerations

- 5 The requirement of Council to restrict aspects of its available cash and investments follows from the requirement to maintain appropriate accounting records to verify the expenditure of funds and recognition of funds required to be detailed as unexpended. This is canvassed by the Local Government Code of Accounting Practice and Financial Reporting (as amended) which Council must adhere to as outlined Section 413(3) of the Local Government Act 1993 and Regulation 214 of the Local Government (General) Regulation 2005.
- 10 Section 409 of the Local Government Act 1993 and Regulation 205 of the Local Government (General) Regulation also outline conditions on the use of funds received by Council.

Financial Considerations

- 15 There are no direct financial implications associated with this report. The report is identifying to the Finance Advisory Committee the overall liquidity and reserves position of Council at 30 June 2019 for information.

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BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Byron Shire Council Reserves as at 30 June 2019

#E2019/49654 Job#	Reserve Description	Balance 30/06/2018	Inflows	Interest Appportioned	Outflows	Balance 30/06/2019
GENERAL FUND INTERNAL RESERVES						
General Fund Internal Reserves						
5013.201	Information Technology	209,873.62	157,900.00		209,900.00	157,873.62
5013.202	Caravan Park - Council	2,999,804.00	1,096,084.22		284,751.00	3,811,137.22
5013.204	Employee Leave Entitlements	971,413.40			464.64	970,948.76
5013.206	Waste Management Facility	4,683,366.14	5,154,233.57		5,521,245.76	4,316,353.95
5013.207	Plant	1,783,077.33	4,043,020.91		3,843,629.00	1,982,469.24
5013.208	Quarry	642,494.65	11,574.79		13,795.93	640,273.51
5013.209	Risk Management	111,042.59			21,873.66	89,168.93
5013.213	Property	497,381.06	591,400.15		404,783.37	683,997.84
5013.214	Carryover - Infrastructure Services	732,229.94	441,072.77		429,160.45	744,142.26
5013.215	Environmental Planning	241,244.14	72,503.73		124,067.20	189,680.67
5013.217	Footpath Dining	85,741.92	176,835.09		23,288.06	239,288.95
5013.218	Byron Bay Library	319,223.91	0.00		6,762.62	312,461.29
5013.221	Paid Parking	0.00	3,332,388.27		3,332,388.27	0.00
5013.222	Human Resources	59,342.91	118,171.66		0.00	177,514.57
5013.223	Legal Services	318,098.71	455,602.48		273,701.19	500,000.00
5013.228	Community Development	262,450.41	111,900.00		102,301.91	272,048.50
5013.232	Stormwater Drainage	103,688.79	299,602.45		367,152.17	36,139.07
5013.235	Election Reserve	120,000.00	60,000.00		53,146.28	126,853.72
5013.238	Environmental Levy Reserve	121,316.59	372,700.00		401,164.19	92,852.40
5013.240	Childrens Services	80,300.00	1,772,983.69		1,810,583.69	42,700.00
5013.241	General Managers Office	76,320.50	37,531.00		69,768.57	44,082.93
5013.242	Financial Assistance Grant Reserve	1,537,798.00	1,642,600.00		1,537,798.00	1,642,600.00
5013.243	Revolving Energy Fund	38,146.57				38,146.57
5013.244	Tennis Court Reserve	2,138.48	1,535.46		3,673.94	0.00
5013.245	Asset Revaluation Reserve	10,620.00				10,620.00
5013.249	2006/2007 Special Rate Carryover Reserve	112,920.04	0.00		112,920.04	0.00
5013.250	2007/2008 Special Rate Carryover Reserve	601,480.04	0.00		601,480.04	0.00
5013.251	2008/2009 Special Rate Carryover Reserve	173,882.49	132,000.00		305,882.49	0.00
5013.252	Structural Change Reserve	198,184.86	0.00		198,184.86	0.00
5013.253	Mullumbimby Civic Hall	0.00	14,216.43	385.27		14,601.70
5013.254	Brunswick Heads Memorial Hall	62,322.24	22,036.97	2,286.13		86,645.34
5013.255	South Golden Beach Hall	24,723.21	0.00	621.94	1,773.56	23,571.59
5013.256	Infrastructure Renewal Reserve - Byron Bay	873,938.30	610,825.00		953,093.82	531,669.48
5013.257	Mullumbimby Pioneer Centre	6,873.01	0.00	147.71	1,422.43	5,598.29
5013.258	Byron Bay Library Exhibition Space S355	28,281.87	4,930.89	900.07	0.00	34,112.83
5013.259	Brunswick Valley Community Centre	453.40		2.13	374.72	80.81
5013.260	Suffolk Park Community Centre	17,114.98		216.22	9,136.20	8,195.00
5013.261	On-Site Sewerage Management	347,397.98	89,472.02		146,627.44	290,242.56
5013.262	Special Events Response & Mitigation	164,891.40	127,331.48		128,216.99	164,005.89
5013.263	Property Development Reserve	0.00	1,105,600.00		198,916.22	906,683.78
5013.264	Suffolk Park Open Space	50,000.00				50,000.00
5013.265	Bungalow Heritage House	0.00				0.00
5013.266	Bridge Replacement Fund	396,509.82	0.00		194,572.54	201,937.28
5013.267	Ocean Shores Community Centre	27,596.52	0.00	745.00	105.89	28,235.63
5013.268	Grant Management Reserve	44,747.68	0.00		0.00	44,747.68
5013.270	Byron Bay Town Centre Masterplan	0.00	610,825.00		156,094.86	454,730.14
5013.271	2017/2018 Special Rate Carryover Reserve	258,332.53	2,276,400.00		2,501,067.78	33,664.75
5013.272	Information and Technology Service Fee	57,633.62	158,446.01		201,393.29	14,686.34
5013.273	Environment and Enforcement Levy	114,310.37	134,176.09		248,486.46	0.00
5013.274	Byron Senior Citizens Hall	19,237.52	20,258.90	1,070.35		40,566.77
5013.275	Infrastructure Renewal Reserve - Non Byron Bay	176,500.00	1,221,699.43		1,068,116.32	330,083.11
5013.276	Economic Development	74,800.00	45,527.04		32,325.87	88,001.17
5013.277	Land Remediation	60,000.00	0.00		50,151.91	9,848.09
5013.278	WHS Incentive	0.00	74,701.79		5,835.34	68,866.45
5013.279	Community Building Maintenance	0.00	602,000.00		0.00	602,000.00
5013.280	Public Toilet Reserve	0.00	218,300.00		0.00	218,300.00
5013.281	Volunteer Visitor Fund	0.00	8,500.00		0.00	8,500.00
Total General Fund Internal Reserves		19,899,245.54	27,426,887.29	6,374.82	25,951,578.97	21,380,928.68

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Byron Shire Council Reserves as at 30 June 2019

#E2019/49654 Job#	Reserve Description	Balance 30/06/2018	Inflows	Interest Appportioned	Outflows	Balance 30/06/2019
General Fund Unexpended Loans -						
5015.207	Five Bridges Project	785,000.00			251,300.00	533,700.00
5015.207	Eureka Bridge	550,000.00			418,700.00	131,300.00
5015.207	Byron Creek Bridge	0.00	1,205,000.00		0.00	1,205,000.00
5015.207	James Bridge Renewal	0.00	0.00		0.00	0.00
5015.207	Main Arm Rd Causeway #7	0.00	400,000.00		45,200.00	354,800.00
5015.207	Main Arm Rd Causeway #12	0.00	450,000.00		40,500.00	409,500.00
5015.207	Main Arm Rd Causeway #14	0.00	300,000.00		38,300.00	261,700.00
5015.207	Causeways, Culvert and Bridge Renewal Investigations (Project to be	0.00	100,000.00		17,300.00	82,700.00
5015.207	Eureka Bridge Collapse Rectification	0.00	0.00		0.00	0.00
5015.207	Settlement Rd Causeway (Durrumbul Rd #1)	0.00	164,000.00		164,000.00	0.00
5015.207	Johnston Lane Causeway	0.00	110,000.00		25,600.00	84,400.00
5015.207	Upper Wilsons Creek #10 Causeway Replacement (17551)	0.00	170,000.00		88,700.00	81,300.00
5015.207	Gittoes Lane Causeway Replacement (17502)	0.00	150,000.00		84,000.00	66,000.00
5015.207	Blackbean Road Causeway Replacement (17484)	0.00	350,000.00		85,600.00	264,400.00
5015.207	Tweed Valley Way Rural Major Culvert Replacement (17338)	0.00	500,000.00		73,200.00	426,800.00
5015.207	Balance of 5 Bridge Loan	0.00	436,000.00		0.00	436,000.00
5015.207	Old Mullumbimby Hospital Site Demolition	0.00	3,334,000.00		2,006,500.00	1,327,500.00
Total General Fund Unexpended Loans		1,335,000.00	7,669,000.00	0.00	3,338,900.00	5,665,100.00
TOTAL GENERAL FUND INTERNAL RESERVES		21,234,245.54	35,095,887.29	6,374.82	29,290,478.97	27,046,028.68
GENERAL FUND EXTERNAL RESERVES						
Other General Fund External Reserves						
5029.201	Crown Reserves	457,139.85	274,442.50	5,845.05	477,123.93	260,303.47
5029.202	Domestic Waste Management	1,204,076.97	4,212,802.29	31,702.51	4,247,044.87	1,201,536.90
5029.204	Cown Reserves - Paid Parking	623,548.52	957,995.27	15,511.03	901,957.34	695,097.48
Total Other General Fund External Reserves		2,284,765.34	5,445,240.06	53,058.59	5,626,126.14	2,156,937.85
General Fund Developer Contributions (External Reserves)						
Section 94 Current Plan						
5017.201	Open Space	4,480,169.69	645,680.13	131,370.15	485,530.00	4,771,689.97
5017.205	Community Facilities	1,411,831.68	301,086.39	38,092.26	363,732.83	1,387,277.50
5017.206	Car Parking	1,469,562.82	19,600.00	39,759.83	22,043.36	1,506,879.29
5017.207	Cycleways	1,372,438.81	148,056.78	30,144.65	408,146.93	1,142,493.31
5017.208	Road Upgrading	5,455,859.58	265,596.37	101,580.88	2,153,083.99	3,669,952.84
5017.209	Rural Roads	1,873,694.16	428,629.88	45,108.32	683,140.12	1,664,292.24
5017.211	Civic & Urban Improvements	1,601,199.51	379.73	20,768.24	831,416.82	790,930.66
5017.212	Council Administration	353,690.25	200,134.23	11,023.31	147,060.30	417,787.49
5017.213	Shire Support Facilities	256,417.47	588.02	6,964.85	0.00	263,970.34
5017.214	Section 94A Levy Income	596,711.73	345,169.83	20,641.29	180,210.26	782,312.59
Total Section 94 Current Plan		18,871,575.70	2,354,921.36	445,453.78	5,274,364.61	16,397,586.23
Total General Fund Developer Contributions		18,871,575.70	2,354,921.36	445,453.78	5,274,364.61	16,397,586.23

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Byron Shire Council Reserves as at 30 June 2019

#E2019/49654 Job#	Reserve Description	Balance 30/06/2018	Inflows	Interest Appportioned	Outflows	Balance 30/06/2019
General Fund Unexpended Grants						
Specific Purpose Grants - Sustainable Environment and Economy						
5021.264	Byron Habitat Corridors	26,908.65			17,100.00	9,808.65
5021.265	OEH Saving Our Species Iconic Koala	21,946.06			15,800.00	6,146.06
5021.266	Flying Fox Improvement Grant	0.00	15,900.00		0.00	15,900.00
5021.267	2019 Flying Fox Grant Pgm, Paddys Ck Yr1	0.00	28,000.00		0.00	28,000.00
5021.268	Small Farms, Small Grants	0.00	50,000.00		0.00	50,000.00
Specific Purpose Grants - Corporate and Community Services						
5025.218	Library - Local Priority Grant	3,000.00	25,600.00		15,400.00	13,200.00
5025.243	Reconciliation Week Grant	374.94	0.00		374.94	0.00
5025.245	SCC - Sandhills Refurbishment	84,402.00	171,398.00		255,800.00	0.00
5025.246	Smart Cities and Suburbs 3D Modelling	2,708.00	0.00		2,708.00	0.00
5025.247	Aboriginal Cultural Heritage Study	25,000.00	0.00		0.00	25,000.00
5023.284	SCC - Heritage House Bangalow	103,520.18	216,679.82		320,200.00	0.00
5025.248	Cook Pioneer Centre	0.00	115,400.00		0.00	115,400.00
Specific Purpose Grants - Infrastructure Service:						
5023.256	Roads to Recovery	0.00				0.00
5023.262	Tallows Creek Flood Management Study	5,759.35				5,759.35
5023.268	Country Passenger Transport Infrastructure Grant	24,836.37				24,836.37
5023.270	Byron Bay Bypass	3,794.27			3,794.27	0.00
5023.272	Crime Prevention Lighting	6,463.50			6,463.50	0.00
5023.274	NSW EPA Cleanup & Prevention Grant	1,091.08			1,091.08	0.00
5023.275	Crime Prevention 2017/2018	50,000.00	0.00		50,000.00	0.00
5023.283	Building Grant SES Mullumbimby Depot	11,754.43	0.00		11,754.43	0.00
5023.285	2015/17 Country Passenger Transport Infrastructure Grant	33,000.00	0.00		33,000.00	0.00
5023.286	Habitat Action Grant - Remove Fish Barriers	15,000.00	0.00		15,000.00	0.00
5023.287	Fisheries Grant - Settlement Road	8,262.66	0.00		8,262.66	0.00
5023.288	Fisheries Grant - Johnsons Lane	13,730.00	51,300.00		0.00	65,030.00
5023.290	Waterlilly Park	138,140.00	138,100.00		215,600.00	60,640.00
5023.293	Crime Prevention Lighting Grant	0.00	75,000.00		0.00	75,000.00
5023.296	2017-19 CPTIGS Bus Shelters	0.00	6,000.00		0.00	6,000.00
5023.292	SCCF - Byron Shire Flood Warning Network	0.00	82,500.00		6,900.00	75,600.00
5023.294	SCCF - Mullum War Widows Cottage Refurb	0.00	65,200.00		5,400.00	59,800.00
5023.295	SCCF - Refurb of Mullum Museum Buildings	0.00	19,500.00		11,400.00	8,100.00
5023.297	SCCF - Mullum Drill Hall Refurbishment	0.00	48,500.00		900.00	47,600.00
5023.298	SCCF - Mullumbimby Gateway Rep & Renewal	0.00	28,200.00		24,300.00	3,900.00
5023.299	SCCF - Connecting Suffolk Park Cyclists	0.00	165,000.00		0.00	165,000.00
5023.300	Byron Bay Bypass - Sydney Trains	0.00	44,200.00		0.00	44,200.00
5023.301	Bangalow Rd at Tinterbox Rd Talofa	0.00	6,800.00		0.00	6,800.00
Specific Purpose Grants - Waste Management						
5024.205	Better Waste & Recycling Fund 2013-2015	77,651.80			77,651.80	0.00
5024.207	Organics Infrastructure Grant	0.00				0.00
5024.208	WLRM Grant - Resource Recovery Facility	107,600.00			107,600.00	0.00
5024.209	Litter Prevention Grant	97,041.16			16,400.00	80,641.16
Total General Fund Unexpended Grants		861,984.45	1,353,277.82	0.00	1,222,900.68	992,361.59
General Fund Unexpended Contributions						
RMS Contributions						
5023.229	Old Pacific Highway Maintenance	575,937.09	0.00		111,700.00	464,237.09
5023.264	Natural Disaster Funding	10,220.08	16,500.00		10,200.00	16,520.08
5023.276	Tinderbox Causeway	27,272.73			27,272.73	0.00
Other						
5023.273	North Byron Resort Contribution to Roundabout	20,786.00			20,786.00	0.00
5023.278	Bangalow Cemetery - Gough Contribution	2,478.01			2,478.01	0.00
5023.277	Visitors Centre Contribution	0.00				0.00
5023.265	Allan Kennedy Investments	0.00	20,000.00			20,000.00
Total General Fund Unexpended Contributions		636,693.91	36,500.00	0.00	172,436.74	500,757.17
General Fund Bonds and Deposits						
5031.201	Bonds and Deposits	3,121,717.25			139,157.73	2,982,559.52
Total General Fund Bonds and Deposits		3,121,717.25	0.00	0.00	139,157.73	2,982,559.52
TOTAL GENERAL FUND EXTERNAL RESERVES		25,776,736.65	9,189,939.24	498,512.37	12,434,985.90	23,030,202.35

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

Byron Shire Council Reserves as at 30 June 2019

#E2019/49654 Job#	Reserve Description	Balance 30/06/2018	Inflows	Interest Apportioned	Outflows	Balance 30/06/2019
TOTAL GENERAL FUND RESERVES		47,010,982.19	44,285,826.53	504,887.19	41,725,464.87	50,076,231.03
WATER FUND RESERVES						
Water Fund External Reserves - Water Supplies						
6903.201	Capital Works	6,923,503.56	1,945,710.81		544,623.43	8,324,590.94
Total Water Fund External Reserves - Water Supplies		6,923,503.56	1,945,710.81	0.00	544,623.43	8,324,590.94
Water Fund Developer Contributions Section 64 Plan						
6905.205	S64 - Mullumbimby	498,033.87	123,949.43	15,692.34	42,930.00	594,745.64
6905.208	S64 - Byron, Bang, Bruns, O/shrs	3,359,776.94	123,236.35	66,552.23	1,027,211.35	2,522,354.17
Total Water Fund Developer Contributions		3,857,810.81	247,185.78	82,244.58	1,070,141.35	3,117,099.82
TOTAL WATER FUND EXTERNAL RESERVES		10,781,314.37	2,192,896.59	82,244.58	1,614,764.78	11,441,690.76
SEWERAGE FUND RESERVES						
Sewerage Fund External Reserves - Sewerage Services						
7903.201	Capital Works	8,706,822.30	1,454,796.65		3,768,839.59	6,392,779.36
7903.202	Plant Reserve	704,400.05	68,987.07		0.00	773,387.12
Total Sewerage External Reserves - Sewerage Services		9,411,222.35	1,523,783.72	0.00	3,768,839.59	7,166,166.48
Sewerage Fund Unexpended Loans						
7909.201	Investments - Unexpended Loan Fund:	0.00				0.00
Total Sewerage Fund Unexpended Loans		0.00	0.00	0.00	0.00	0.00
Sewerage Fund Developer Contributions Section 64 Plan see						
7905.204	S64 - Bangalow	1,788,748.47	514,802.16	59,554.13	105,981.30	2,257,123.46
7905.207	S64 - Byron, Mullum, Bruns, O/shrs	7,262,857.58	1,284,741.90	169,603.83	2,289,155.62	6,428,047.69
Total Sewerage Fund Developer Contributions		9,051,606.05	1,799,544.06	229,157.96	2,395,136.92	8,685,171.15
TOTAL SEWERAGE FUND EXTERNAL RESERVES		18,462,828.40	3,323,327.78	229,157.96	6,163,976.51	15,851,337.63
TOTAL RESERVES (ALL FUNDS)		76,255,124.96	49,802,050.90	816,289.72	49,504,206.16	77,369,259.42
Total Cash and Investments		77,400,336.17				78,369,259.42
Unrestricted Cash - Surplus/-Deficit		1,145,211.21				1,000,000.00

Report No. 4.2 **Quarterly Update - Implementation of Special Rate Variation**
Directorate: Corporate and Community Services
Report Author: James Brickley, Manager Finance
File No: I2019/1834

5

Summary:

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

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

20 At the same Ordinary Meeting Council resolved (Resolution **17-222 part 2**) to incorporate reporting on the Special Rate Variation into the development of the 2017/2018 Financial Sustainability Plan, and quarterly updates to Council through the Finance Advisory Committee on the implementation of the adopted Financial Sustainability Plan. Whilst Council is no longer developing an annual Financial Sustainability Plan (from 2018/2019 onwards), it is important to provide progressive reporting on the implementation of the SRV.

25 The purpose of this report is to provide the Finance Advisory Committee with a quarterly update on implementation of the SRV and expenditure up to 30 September 2019.

RECOMMENDATION:

That the Finance Advisory Committee notes the quarterly update on the Special Rate Variation Implementation as at 30 September 2019.

30

Attachments:

1 2017-18 Special Rate Management Report as at 30 September 2019 reported to Finance Advisory Committee 14 November 2019, E2019/81088 , page 16 [↓](#)

35

REPORT

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

Resolution **17-020 part 5**:

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

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

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

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

This report is provided to the Finance Advisory Committee as advice on the implementation of the SRV and the current status of expenditure from 1 July 2019 to 30 September 2019 as detailed in Attachment 1, being the third year of the SRV.

- 5 The levy of Council's annual rates and charges was completed in accordance with Resolution **18-429** prior to 31 July 2019 and this included applying the third tranche of the 7.5% ordinary rate increase for 2019/2020, continuing the revised ordinary rating structure adopted by Council for 2017/2018.
- 10 The yield from the SRV for 2017/2018 (the first year of the increase) was \$1,185,000 with the yield for 2018/2019 being \$2,276,400 and for 2019/2020 being \$3,475,300.

- 15 Upon adoption of the 2019/2020 Budget Estimates, Council resolved to undertake the program of capital and maintenance works, including the additional SRV revenue and other funding, outlined in Attachment 1. During the course of the 2019/2020 financial year, any adjustments required to the expenditure budgets identified in the schedule of capital and maintenance works funded by the SRV revenue were presented to Council for approval via the Quarterly Budget Review process.

- 20 The expenditure program adopted for the 2019/2020 financial year is consistent with Council's SRV application and approval from IPART to use the funding to improve financial sustainability and reduce infrastructure backlog.

STRATEGIC CONSIDERATIONS

- 25 ***Community Strategic Plan and Operational Plan***

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

Legal/Statutory/Policy Considerations

- 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, 18-429** and **17-222**.

- 35 ***Financial Considerations***

- There are no direct financial implications associated with this report. The table included at Attachment 1 provides information to the Finance Advisory Committee on the expenditure of the Special Rate Variation Funds up to the end of the first quarter of the 2019/2020 financial year.
- 40 The total 2017/2018 SRV Allocation for 2019/2020 as indicated in Attachment 1 is \$3,508,600.

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

45

Consultation and Engagement

- 5 Prior to the approval of the SRV, Council undertook extensive community consultation. This report also provides an opportunity for the community to receive a quarterly update on the implementation of the SRV for the current financial year. Final outcomes for the 2019/2020 financial year will also be published in Council's Annual Report in accordance with the approval conditions set by IPART.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

Byron Shire Council						
Special Rate Variation Expenditure as at 30 September 2019						
Expenditure Item	Budget \$	Actual Expenditure \$	2019/20 SRV Funding \$	Other Funding \$	Total Funding \$	% Expended
Capital Works Expenditure						
Sporting Infrastructure Renewal (Shire wide)	50,000	0	50,000	0	50,000	0.00% This will be expended on Byron Grounds Tennis Court Lights – Notice to renew received from Essential Energy.
Reseal - Coorabell Road (Ch 80 - 3,770)	131,300	31,930	75,500	55,800	131,300	24.32% Heavy patching to be completed as scheduled under October - November patching and reseal program
Reseal - Coorabell Road (Ch 4,170 - 5,210)	52,400	11,102	52,400	0	52,400	21.19% Heavy patching to be completed as scheduled under October - November patching and reseal program
Reseal - The Pocket Road (Ch 8,730 - 10,370)	85,300	1,308	85,300	0	85,300	1.53% Target completion November 2019
Reseal - Clifford Street (Ch 280 - 475)	18,600	2,115	6,900	11,700	18,600	11.37% Target completion October 2019
Reseal - Mullumbimby Road (Ch 30 - 3,020)	237,300	51,622	217,300	20,000	237,300	21.75% Target completion October 2019
Reseal - Argyle Street - AC Overlay (Ch 260 - 773)	323,800	206,485	282,400	41,400	323,800	63.77% Target completion October 2019
REPAIR Project - Ewingsdale Road	310,000	0	155,000	155,000	310,000	0.00%
Renewal of playground equipment (Shire wide - emergent)	25,000	1,404	25,000	0	25,000	5.61% To Be expended in final Quarter
Byron Bay Town Centre Renewals - Landscape/Precinct Plan	61,400	0	58,000	3,400	61,400	0.00% RFQ with consultants seeking fee proposals
Bridge - South Arm	1,200,800	52,103	400,000	800,800	1,200,800	4.34% Delayed until February, target completion June 2019
The Pocket Road Stage 1 (Ch 1,790 - 2,810)	989,400	82,367	67,300	922,100	989,400	8.32% Target completion November 2019
Gravel Resheeting	300,000	285,195	300,000	0	300,000	95.07% Target completion October 2019
The Pocket Road Stage 2 (Ch 2,810 - 3,690) - Design only	20,000	3,029	20,000	0	20,000	15.15% Survey complete. Target completion December 2019
Myocum Road (segments between Ch 0 - 9,690) - Design Only	80,000	766	80,000	0	80,000	0.96% Survey complete. Target completion December 2019
Bangalow Road (Ch 7,540 - 8,490)	1,100,000	0	463,700	636,300	1,100,000	0.00% Consultant designer engaged. Target completion June 2019
Massinger Street (Ch 0 - 255) - DESIGN	20,000	0	20,000	0	20,000	0.00% Not yet scheduled. Target completion June 2019
Heavy Patching	333,300	0	333,300	0	333,300	0.00% Heavy patching to be completed as scheduled under October - November patching and reseal program
Total Capital Works Expenditure	5,338,600	729,426	2,692,100	2,646,500	5,338,600	13.66%
Maintenance Expenditure						
Byron Bay Pool – Maintenance	52,600	6,708	23,400	29,200	52,600	12.75% Program Currently being reviewed – will be expended on reactive
Mullumbimby Bay Pool – Maintenance	52,500	7,576	23,400	29,100	52,500	14.43% Program Currently being reviewed – will be expended on reactive
North - Urban Drainage Maintenance	275,700	40,195	56,700	219,000	275,700	14.58%
South - Urban Drainage Maintenance	195,600	38,371	56,700	138,900	195,600	19.62%
Rural Drainage Maintenance	310,300	47,996	38,700	271,600	310,300	15.47% Works being carried out in accordance with schedule of programmed maintenance. Target completion June 2020
Urban Roads - Patching	375,100	137,631	280,000	95,100	375,100	36.69% Heavy patching to be completed as scheduled under October - November patching and reseal program
Rural Roads - Patching	880,900	179,588	312,600	568,300	880,900	20.39% Heavy patching to be completed as scheduled under October - November patching and reseal program
3141.1 - Paved Footpath Maintenance	57,900	14,432	25,000	32,900	57,900	24.93% Works being carried out in accordance with schedule of programmed maintenance. Target completion June 2020
Total Maintenance Expenditure	2,200,600	472,496	816,500	1,384,100	2,200,600	21.47%
Total Expenditure	7,539,200	1,201,922	3,508,600	4,030,600	7,539,200	15.94%

Report No. 4.3 **Budget Review - 1 July 2019 to 30 September 2019**
Directorate: Corporate and Community Services
Report Author: James Brickley, Manager Finance
File No: I2019/1856

5

Summary:

10 This report is prepared to comply with Regulation 203 of the *Local Government (General) Regulation 2005* and to inform Council and the Community of Council's estimated financial position for the 2019/2020 financial year, reviewed as at 30 September 2019.

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

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

RECOMMENDATION:

That the Finance Advisory Committee recommends to Council:

1. **That Council authorises the itemised budget variations as shown in Attachment 2 (#E2019/81261) which includes the following results in the 30 September 2019 Quarterly Review of the 2019/2020 Budget:**
 - a) **General Fund – \$132,400 increase to the Estimated Unrestricted Cash Result**
 - b) **General Fund - \$2,564,600 decrease in reserves**
 - c) **Water Fund - \$222,500 increase in reserves**
 - d) **Sewerage Fund - \$638,200 decrease in reserves**

2. **That Council adopts the revised General Fund Estimated Unrestricted Cash Result of \$1,000,000 for the 2019/2020 financial year as at 30 September 2019.**

Attachments:

- 25
- 1 Budget Variations for General, Water and Sewerage Funds, E2019/81259 , page 26 [↓](#)
 - 2 Itemised Listing of Budget Variations for General, Water and Sewerage Funds, E2019/81261 , page 87 [↓](#)
 - 3 Integrated Planning and Reporting Framework (IP&R) required Quarterly Review Statements, E2019/81266 , page 93 [↓](#)
- 30

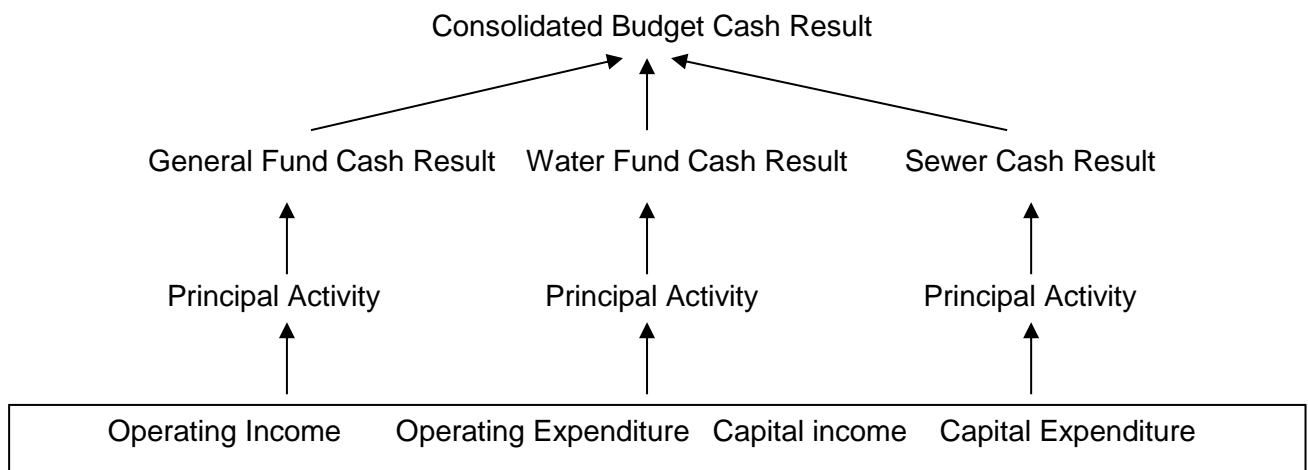
35

REPORT

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

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

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



The pages within Attachment 1 are presented (from left to right) by showing the original budget as adopted by Council on 27 June 2019 plus the adopted carryover budgets from 2018/2019 followed by the resolutions between July and September and the revote (or adjustment for this review) and then the revised position projected for 30 June 2020 as at 30 September 2019.

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

There is also information detailing restricted assets (reserves) to show Council estimated balances as at 30 June 2020 for all Council's reserves.

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

Office of Local Government Budget Review Guidelines:-

The Office of Local Government on 10 December 2010 issued the new Quarterly Budget Review Guidelines via Circular 10-32, with the reporting requirements to apply from 1 July 2011. This report includes a Quarterly Budget Review Statement (refer Attachment 3) prepared by Council in accordance with the guidelines.

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

- 5 Since the introduction of the new planning and reporting framework for NSW Local Government, it is now a requirement for Councils to provide the following components when submitting a Quarterly Budget Review Statement (QBRs):-
- 10 • A signed statement by the Responsible Accounting Officer on Councils financial position at the end of the year based on the information in the QBRs
 - Budget review income and expenses statement in one of the following formats:
 - Consolidated
 - By fund (e.g General, Water, Sewer)
 - 15 ○ By function, activity, program etc to align with the management plan/operational plan
 - Budget Review Capital Budget
 - Budget Review Cash and Investments Position
 - 20 • Budget Review Key performance indicators
 - Budget Review Contracts and Other Expenses
- 25 The above components are included in Attachment 3:-

Income and Expenditure Budget Review Statement by Type – This shows Council's income and Expenditure by type. This has been split by Fund. Adjustments are shown, looking from left to right. These adjustments are commented on through the last 11 pages of Attachment 1.

Capital Budget Review Statement – This statement identifies in summary Council's capital works program on a consolidated basis and then split by Fund. It also identifies how the capital works program is funded. As this is the first quarterly review for the reporting period, the Statement may not necessarily indicate the total progress achieved on the delivery of the capital works program.

Cash and Investments Budget Review Statement – This statement reconciles Council's restricted funds (reserves) against available cash and investments. Council has attempted to indicate an actual position as at 30 September 2019 of each reserve to show a total cash position of reserves with any difference between that position and total cash and investments held as available cash and investments. It should be recognised that the figure is at a point in time and may vary greatly in future quarterly reviews pending on cash flow movements.

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

- 45 ○ **Debt Service Ratio** - This assesses the impact of loan principal and interest repayments on the discretionary revenue of Council.
- **Rates and Annual Charges Outstanding Ratio** – This assesses the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts
- 50 ○ **Asset Renewals Ratio** – This assesses the rate at which assets are being renewed relative to the rate at which they are depreciating.

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

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3

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

5 CONSOLIDATED RESULT

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

10

2019/2020 Budget Review Statement as at 30 September 2019	Original Estimate (Including Carryovers) 1/7/2019	Adjustments to 30 Sept 2019 including Resolutions*	Proposed 30 Sept 2019 Review Revotes	Revised Estimate 30/6/2020 at 30/9/2019
Operating Revenue	87,128,100	0	(306,000)	86,822,100
Operating Expenditure	93,783,700	0	624,700	94,408,400
Operating Result – Surplus/Deficit	(6,655,600)	0	(930,700)	(7,586,300)
Add: Capital Revenue	28,167,600	0	(107,600)	28,060,600
Change in Net Assets	21,512,000	0	(1,038,300)	20,473,700
Add: Non Cash Expenses	14,657,200	0	0	14,657,200
Add: Non-Operating Funds Employed	1,844,000	0	0	1,844,000
Subtract: Funds Deployed for Non-Operating Purposes	(56,567,300)	0	(1,809,600)	(58,376,900)
Cash Surplus/(Deficit)	(18,554,100)	0	(2,847,900)	(21,402,000)
Restricted Funds – Increase / (Decrease)	(18,421,700)	0	(2,980,300)	(21,402,000)
Forecast Result for the Year – Surplus/(Deficit) – Unrestricted Cash Result	(132,400)	0	132,400	0

GENERAL FUND

In terms of the General Fund projected Unrestricted Cash Result the following table provides a reconciliation of the estimated position as at 30 September 2019:

15

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

The General Fund financial position overall has increased by \$132,400 as a result of this budget review, bringing the forecast cash result for the year back to a balanced result. The proposed budget changes are detailed in Attachment 1 and summarised further in this report below.

Council Resolutions

Council has not passed any resolutions that impact the unrestricted cash result for the July 2019 to September 2019 quarter. However, at the Ordinary Meeting held on 27 June 2019 Council considered a Notice of Motion regarding Arts and Cultural Funding. Council resolved resolution **19-339 part 3**: *'That this item be considered in the next Quarterly Budget Review with potential funding sources to provide the requested funding up to \$100,000, as identified in the Councillor's notes be identified'*.

The next Quarterly Budget Review referred to in resolution **19-339 part 3** is the subject of this report. In preparing this Quarterly Budget Review, it has not been possible to identify funding at this point. It is understood this matter will be subject to a presentation at the late November 2019 Strategic Planning Workshop and will be reconsidered as part of the 31 December 2019 Quarter Budget Review.

Budget Adjustments

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

	Revenue Increase/ (Decrease) \$	Expenditure Increase/ (Decrease) \$	Accumulated Surplus (Working Funds) Increase/ (Decrease) \$
Budget Directorate			
General Manager	0	0	0
Corporate & Community Services	396,900	169,100	227,800
Infrastructure Services	1,739,200	1,748,700	(9,500)
Sustainable Environment & Economy	112,000	197,900	(85,900)
Total Budget Movements	2,248,100	2,115,700	132,400

Budget Adjustment Comments

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

Corporate and Community Services

- In the General Purpose Revenues Program an additional \$233,400 in revenue has been recognised as the allocation for Council's 2019/2020 Financial Assistance Grant is more than originally budgeted. This was reported to Council in September 2019.
- In the Information Services program it is proposed to move budgets to reflect actual expenditure. There is no effect on the budget result of this program.
- In the Corporate Services Program it is proposed to decrease the budget for insurance premiums by \$62,200 and transfer to the risk management reserve to cover any unforeseen

insurance excess payments. Council has taken a higher excess position in respect of public liability insurance which has reduced the insurance premium payable.

- 5 • In the Community Development program it is proposed to increase the budget for the RFS relocation to the Cook Pioneer Centre by \$165,000, funded from developer contributions, specifically Shire Support Services – Rural South..

Infrastructure Services

- 10 • In the Emergency Services program, it is proposed to increase operating income due to a milestone grant of \$44,200 to be received for the North Byron Floodplain Risk Management Study and Plan (FRMS&P). It is proposed to decrease capital expenditure for the Flood Warning Network by \$6,900. This was expended in the 2018/19 financial year.
- 15 • In the Local Roads and Drainage program, there are a number of adjustments outlined under Note 10 in the Budget Variations explanations section of Attachment 1. Further disclosure is included in the third page of Attachment 2 under the budget program heading Local Roads and Drainage.
- 20 • In the Roads and Maritime Services program (RMS) it is proposed to increase income and expenditure by \$198,600 to reflect the actual block grant to be received.
- 25 • In the Open Space and Recreation program, there are a number of adjustments outlined under Note 12 in the Budget Variations explanations section of Attachment 1. Further disclosure is included in the fourth page of Attachment 2 under the budget program heading Open Space & Recreation.
- 30 • In the Waste & Recycling program it is proposed to increase the budget by \$129,000 for the Dingo Lane Solar Farm project to bring the budget in line with the cost to completion of the current part of the project and \$40,000 for shelters to cover bins at the waste and recycling centre. These are funded through the Waste Management reserve.
- 35 • In the Holiday Park program, it is proposed to increase capital expenditure by \$250,000 for the purchase of two permanent sites at Suffolk Park Holiday Park. This can be funded through the Holiday Park reserve.
- 40 • In the Facilities Management program it is proposed to decrease the budgets for the Stronger Country Communities grant funded projects as they incurred expenditure in the 2018/19 financial year but had the whole project budget allocated in 2019/20.

Sustainable Environment and Economy

- 45 • In the Planning Policy & Natural Environment program, it is proposed to increase operating income and expenditure due to grants received for the Byron Habitat Corridor project (\$17,000) and the NE Hinterland Koala Conservation Project (\$45,000). It is also proposed to add a budget for Lot 22 Mullumbimby Policy and Plan of Management update (\$15,000) and the Centennial Circuit one-way trial (\$30,000).
- 50 • In the Environment & Compliance program, it is proposed to transfer \$34,900 to the plant reserve as a contribution to the cost of upgraded and fit for purpose enforcement vehicles.

55

WATER FUND

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

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

Capital Works Reserve

Opening Reserve Balance at 1 July 2019	\$8,324,600
Plus original budget reserve movement	(31,100)
Less reserve funded carryovers from 2018/2019	(375,700)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(100,000)
Forecast Reserve Movement for 2019/2020 – Increase / (Decrease)	(506,800)
Estimated Reserve Balance at 30 June 2020	\$7,817,800

Section 64 Developer Contributions

Opening Reserve Balance at 1 July 2019	\$3,117,100
Plus original budget reserve movement	(966,100)
Less reserve funded carryovers from 2018/2019	(503,800)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	322,500
Forecast Reserve Movement for 2019/2020 – Increase / (Decrease)	(1,147,400)
Estimated Reserve Balance at 30 June 2020	\$1,969,700

Movements for Water Fund can be seen in Attachment 1 with a proposed estimated increase to reserves (including S64 Contributions) overall of \$222,500 from the 30 September 2019 Quarter Budget Review.

SEWERAGE FUND

After completion of the 2018/2019 Financial Statements the Sewer Fund as at 30 June 2019 has a capital works reserve of \$6,392,800 and plant reserve of \$773,400. It also held \$8.685.200 in section 64 developer contributions.

Capital Works Reserve

Opening Reserve Balance at 1 July 2019	\$6,392,800
Plus original budget reserve movement	(1,005,900)
Less reserve funded carryovers from 2018/2019	(1,454,800)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(618,200)
Forecast Reserve Movement for 2019/2020 – Increase / (Decrease)	(3,078,900)
Estimated Reserve Balance at 30 June 2020	\$3,313,900

Plant Reserve

Opening Reserve Balance at 1 July 2019	\$773,400
Plus original budget reserve movement	0
Less reserve funded carryovers from 2018/2019	0
Resolutions July - September Quarter – increase / (decrease)	0

September Quarterly Review Adjustments – increase / (decrease)	0
Forecast Reserve Movement for 2019/2020 – Increase / (Decrease)	0
Estimated Reserve Balance at 30 June 2020	\$773,400

Section 64 Developer Contributions

Opening Reserve Balance at 1 July 2019	\$8,685,200
Plus original budget reserve movement	(816,100)
Less reserve funded carryovers from 2018/2019	(1,018,700)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(20,000)
Forecast Reserve Movement for 2019/2020 – Increase / (Decrease)	(1,854,800)
Estimated Reserve Balance at 30 June 2020	\$6,830,400

- 5 Movements for the Sewerage Fund can be seen in Attachment 1 with a proposed estimated overall decrease to reserves (including S64 Contributions) of \$638,200 from the 30 September 2019 Quarter Budget Review.

Legal Expenses

- 10 One of the major financial concerns for Council over previous years has been legal expenses. Not only does this item represent a large expenditure item funded by general revenue, but can also be susceptible to large fluctuations.
- 15 The table that follows indicates the allocated budget and actual legal expenditure within Council on a fund basis as at 30 September 2019.

Total Legal Income & Expenditure as at 30 September 2019

Program	2019/2020 Budget (\$)	Actual (\$)	Percentage To Revised Budget
Income			
Legal Expenses Recovered	0	4,000	0%
Total Income	0	4,000	0%
Expenditure			
General Legal Expenses	204,400	132,100	64.63%
Total Expenditure General Fund	204,400	128,100	62.67%

- 20 Note: At the time of writing this report, Council has incurred an additional \$40,900 of legal costs, leaving \$31,400 available for the remainder of the financial year. This should be monitored closely and additional funds allocated from the Legal reserve at future budget reviews if required.

Financial Implications

- 25 The 30 September 2019 Quarter Budget Review of the 2019/2020 Budget has improved the overall budget result by \$132,400. This brings the movement against the unrestricted cash balance attributable to the General Fund back to a balanced result for the year, leaving the
- 30 estimated unrestricted cash balance attributable to the General Fund at an estimated \$1,000,000 at 30 June 2020. This is a good result for the first quarter, but going forward Council must be conscious of decisions that may affect the unrestricted cash balance when considering matters with financial implications especially where funding sources are not identified.

STRATEGIC CONSIDERATIONS

Community Strategic Plan and Operational Plan

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

5 Legal/Statutory/Policy Considerations

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

- 10 (1) *Not later than 2 months after the end of each quarter (except the June quarter), the responsible accounting officer of a council must prepare and submit to the council a budget review statement that shows, by reference to the estimate of income and expenditure set out in the statement of the council's revenue policy included in the operational plan for the relevant year, a revised estimate of the income and expenditure for that year.*
- 15 (2) *A budget review statement must include or be accompanied by:*
 - (a) *a report as to whether or not the responsible accounting officer believes that the statement indicates that the financial position of the council is satisfactory, having regard to the original estimate of income and expenditure, and*
 - (b) *if that position is unsatisfactory, recommendations for remedial action.*
- 20 (3) *A budget review statement must also include any information required by the Code to be included in such a statement.*

Financial Considerations

- 25 This report indicates that the short term financial position of the Council is still satisfactory for the 2019/2020 financial year, having consideration of the original estimate of income and expenditure at the 30 September 2019 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 2019/2020 outlined in this Budget Review remains for the remainder of the 2019/2020 financial year.



Quarterly Budget Review 30th September 2019



**BYRON SHIRE COUNCIL
2019/2020 Budget Review as at 30th September 2019**

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BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019 Consolidated Budget Cash Result					
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19
Operating Revenue	87,128,100	0	(306,000)	86,822,100	54,315,411
Total Division Operating Revenue	87,128,100	0	(306,000)	86,822,100	54,315,411
Operating Expenditure	93,783,700	0	624,700	94,408,400	26,256,536
Total Division Operating Expenditure	93,783,700	0	624,700	94,408,400	26,256,536
Operating Result before Capital Amounts	(6,655,600)	0	(930,700)	(7,586,300)	28,058,875
Add Capital Grants and Contributions	23,967,600	0	(107,600)	23,860,000	1,478,904
Capital Grants and Contributions	4,200,000	0	0	4,200,000	406,344
Change in Net Assets	21,512,000	0	(1,038,300)	20,473,700	29,944,123
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses	14,657,200	0	0	14,657,200	3,664,300
Depreciation					
Add: Non-operating Funds Employed	1,844,000	0	0	1,844,000	0
Loan Funds Used	0	0	0	0	0
Proceeds from Disposal of Assets					
Subtract Funds Deployed for Non-Operating Purposes	(53,660,400)	0	(1,809,600)	(55,470,000)	(23,322,154)
Capital Works	(2,906,900)	0	0	(2,906,900)	(435,102)
Repayment of Principal on Loans					
Cash Surplus / (Deficit)	(18,554,100)	0	(2,847,900)	(21,402,000)	9,851,167
Equity Movements					
Restricted Funds - Increase / (Decrease)	(18,421,700)	0	(2,980,300)	(21,402,000)	3,445,201
Transfer to Unexpended Grants					
Transfer to Unexpended Loans					
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	(132,400)	0	132,400	0	0

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BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019 General Fund Budget Cash Result

Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19
Operating Revenue					
General Manager	0	0	0	0	0
Corporate & Community Services	31,083,100	0	(617,200)	30,465,900	25,436,873
Infrastructure Services	25,312,300	0	249,200	25,561,500	12,326,122
Sustainable Environment and Economy	4,679,300	0	62,000	4,741,300	1,366,981
Total Division Operating Revenue	61,074,700	0	(306,000)	60,768,700	39,129,976
Operating Expenditure					
General Manager	333,400	0	0	333,400	(199,208)
Corporate & Community Services	8,055,000	0	99,900	8,154,900	2,616,235
Infrastructure Services	38,434,000	0	361,800	38,795,800	11,669,009
Sustainable Environment and Economy	11,933,900	0	163,000	12,096,900	2,841,305
Depreciation	10,204,000	0	0	10,204,000	2,551,000
Total Division Operating Expenditure	68,960,300	0	624,700	69,585,000	19,478,341.13
Operating Result before Capital Amounts	(7,885,600)	0	(930,700)	(8,816,300)	19,651,635
Add Capital Grants and Contributions					
Capital Grants and Contributions	23,967,600	0	(107,600)	23,860,000	1,478,904
Developer Contributions (Section 94)	2,200,000	0	0	2,200,000	92,115
Change in Net Assets	18,282,000	0	(1,038,300)	17,243,700	21,222,654
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	10,204,000	0	0	10,204,000	2,551,000
Add: Non-operating Funds Employed					
Loan Funds Used	1,844,000	0	0	1,844,000	0
Proceeds from Disposal of Assets	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes					
Capital Works	(41,726,300)	0	(1,393,900)	(43,120,200)	(21,602,212)
Repayment of Principal on Loans	(985,600)	0	0	(985,600)	(120,325)
Cash Surplus / (Deficit)	(12,381,900)	0	(2,432,200)	(14,814,100)	2,051,116
Equity Movements					
Restricted Funds - Increase / (Decrease)	(12,249,500)	0	(2,564,600)	(14,814,100)	2,987,591
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	(132,400)	0	132,400	0	0

**2019/2020 Budget Review as at 30th September 2019
Water Fund Budget Cash Result**

Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19
Operating Revenue					
Water Supply Management	9,839,600	0	0	9,839,600	3,370,834
Total Division Operating Revenue	9,839,600	0	0	9,839,600	3,370,834
Operating Expenditure					
Water Supply Management	8,528,900	0	0	8,528,900	2,274,537
Depreciation	1,416,000	0	0	1,416,000	354,000
Total Division Operating Expenditure	9,944,900	0	0	9,944,900	2,628,537
Operating Result before Capital Amounts	(105,300)	0	0	(105,300)	742,297
Add Capital Grants and Contributions					
Capital Grants and Contributions	0	0	0	0	0
Developer Contributions (Section 64)	600,000	0	0	600,000	59,473
Change in Net Assets	494,700	0	0	494,700	801,770
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	1,416,000	0	0	1,416,000	354,000
Add: Non-operating Funds Employed					
Loan Funds Used	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes					
Capital Works	(3,787,400)	0	222,500	(3,564,900)	(200,067)
Repayment of Principal on Loans	0	0	0	0	0
Cash Surplus / (Deficit)	(1,876,700)	0	222,500	(1,654,200)	955,703
Equity Movements					
Restricted Funds - Increase / (Decrease)	(1,876,700)	0	222,500	(1,654,200)	106,705
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	0	0	0	0	0

**2019/2020 Budget Review as at 30th September 2019
Sewer Fund Budget Cash Result**

Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19
Operating Revenue					
Sewer Supply Management	16,213,800	0	0	16,213,800	11,814,601
Total Division Operating Revenue	16,213,800	0	0	16,213,800	11,814,601
Operating Expenditure					
Sewer Supply Management	11,841,300	0	0	11,841,300	3,390,358
Depreciation	3,037,200	0	0	3,037,200	759,300
Total Division Operating Expenditure	14,878,500	0	0	14,878,500	4,149,658
Operating Result before Capital Amounts	1,335,300	0	0	1,335,300	7,664,943
Add Capital Grants and Contributions					
Capital Grants and Contributions	0	0	0	0	0
Developer Contributions (Section 64)	1,400,000	0	0	1,400,000	254,756
Change in Net Assets	2,735,300	0	0	2,735,300	7,919,699
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	3,037,200	0	0	3,037,200	759,300
Add: Non-operating Funds Employed					
Loan Funds Used	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes					
Capital Works	(8,146,700)	0	(638,200)	(8,784,900)	(1,519,874)
Repayment of Principal on Loans	(1,921,300)	0	0	(1,921,300)	(314,777)
Cash Surplus / (Deficit)	(4,295,500)	0	(638,200)	(4,933,700)	6,844,348
Equity Movements					
Restricted Funds - Increase / (Decrease)	(4,295,500)	0	(638,200)	(4,933,700)	350,905
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019				
Restricted Assets Schedule				
All Funds				
Description	Opening Balance 1-Jul-19	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-20
GENERAL FUND				
INTERNAL RESERVES				
Information Technology	157,874	0	93,900	63,974
Caravan Park - Council	3,811,137	522,800	2,492,300	1,841,637
Employee Leave Entitlements	970,949	0	341,600	629,349
Waste Management Facility	4,316,354	5,816,800	6,101,400	4,031,754
Plant	1,982,469	746,300	820,000	1,908,769
Quarry	640,274	0	0	640,274
Risk Management	89,169	62,200	83,300	68,069
Property	683,998	0	622,800	61,198
Community Infrastructure Carryover	744,142	0	566,300	177,842
Land & Natural Environment	189,681	0	109,200	80,481
Footpath Dining	239,289	123,700	78,800	284,189
Byron Bay Library	312,461	0	13,100	299,361
Paid Parking Council	0	2,952,000	2,952,000	0
Human Resources	177,515	0	15,000	162,515
Legal Services	500,000	0	0	500,000
Community Development	272,049	0	226,700	45,349
Stormwater Drainage	36,139	296,500	251,800	80,839
Election Expense Reserve	126,854	60,000	56,800	130,054
Environmental Levy Reserve	92,852	382,800	471,900	3,752
Childrens Services	42,700	0	40,000	2,700
General Managers Office	44,083	0	42,500	1,583
DLG Financial Assistance Grant	1,642,600	0	1,642,600	0
Revolving Energy Fund	38,147	0	0	38,147
Tennis Court Reserve	1,600	3,400	5,000	0
Asset Re-Valuation Reserve	10,620	0	0	10,620
Mullumbimby Civic Hall	14,602	0	0	14,602
Brunswick Heads Memorial Hall	86,645	0	60,000	26,645
South Golden Beach Hall	23,572	0	0	23,572
Infrastructure Renewal Reserve	531,669	488,400	893,600	126,469
Mullumbimby Pioneer Centre	5,598	0	0	5,598
Byron Bay Library Exhibition Space S355 Committee	34,113	0	0	34,113
Brunswick Valley Community Centre	81	0	0	81
Suffolk Park Community Hall	8,195	0	0	8,195
On-Site Sewerage Mgmt	290,243	145,400	146,100	289,543
Special Events Response & Mitigation	164,006	50,500	2,000	212,506
Property Development Reserve	906,684	0	601,400	305,284
Suffolk Park Open Space Reserve	50,000	0	0	50,000
Bridge Replacement Fund	201,937	0	50,000	151,937
Ocean Shores Community Centre	28,236	0	0	28,236
Grant Management Reserve	44,748	0	44,500	248
Byron Bay Town Centre Masterplan	454,730	488,400	791,900	151,230
2017/18 Special Rate Carryover Reserve	33,900	3,474,700	3,508,600	0
Information & Technology Service Fee	14,686	100,900	96,500	19,086
Environment Enforcement Levy Expenditure	0	179,200	179,200	0
Byron Senior Citizens Centre	40,567	0	0	40,567
Infrastructure Renewal Res - Non Byron	330,083	976,800	1,233,600	73,283
Economic Development	88,001	0	47,900	40,101
Land Remediation Reserve	9,848	0	0	9,848
WHS Incentive	68,866	0	14,200	54,666
Community Building Maintenance	602,000	0	602,000	0
Public Toilets	218,300	0	0	218,300
Volunteer Visitor Fund	8,500	0	0	8,500
Section 94 interest	0	456,500	0	456,500
Total Internal Reserves	21,382,764	17,327,300	25,298,500	13,411,564
EXTERNAL RESERVES				
Crown Reserves	270,303	356,500	626,700	103
Domestic Waste Management	1,201,537	4,714,100	5,157,300	758,337
Paid Parking Crown	695,097	1,148,000	920,000	923,097
Bonds and Deposits	2,982,560	0	0	2,982,560
Total External Reserves	5,149,497	6,218,600	6,704,000	4,664,097

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-19	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-20
UNEXPENDED LOANS				
Five Bridges Project	533,700			533,700
Eureka Bridge	136,200		136,200	0
Byron Creek Bridge		1,500,700		1,500,700
James Bridge Renewal	0			0
Main Arm Rd Causeway #7	404,800		404,800	0
Main Arm Rd Causeway #12	409,500		409,500	0
Main Arm Rd Causeway #14	411,700		411,700	0
Repentance Creek Road Causeway Replacement (1753)	500,000		500,000	0
Left Bank Road Rural Major Culvert Replacement (1731)	116,300		116,300	0
Causeways, Culvert and Bridge Renewal Investigations	82,700		82,700	0
Johnston Lane Causeway	84,400		84,400	0
Upper Wilsons Creek #10 Causeway Replacement (175)	433,500		433,500	0
Gittoes Lane Causeway Replacement (17502)	182,100		182,100	0
REPAIR Project - Ewingsdale Road	155,000		155,000	0
Blackbean Road Causeway Replacement (17484)	441,900		441,900	0
Tweed Valley Way Rural Major Culvert Replacement (17)	426,800		426,800	0
Bridge - Scarabolotti's	18,700		18,700	0
Settlement Rd Causeway (Durrumbul Rd #1)	300		300	0
Old Mullumbimby Hospital Site Demolition	1,327,500		1,309,400	18,100
Total Unexpended Loans	5,665,100	1,500,700	5,113,300	2,052,500
	5,665,100			
NEW LOANS				
Bridge - South Arm	0	143,300	143,300	0
Byron Creek Bridge	0	1,500,700	1,500,700	0
Extend SGB Flood Pump inlet screen (Res 18/650)	0	15,000	15,000	0
SGB Flood Pump variable speed drive and mods (Res 18/650)	0	185,000	185,000	0
Total New Loans	0	1,844,000	1,844,000	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019				
Restricted Assets Schedule				
All Funds				
Description	Opening Balance 1-Jul-19	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-20
SECTION 94 CURRENT PLAN				
Open Space	4,771,690	679,100	1,062,700	4,388,090
Open Space - Byron Bay	821,856	198,100	942,900	77,056
Open Space - Mullumbimby	552,999	61,800	47,000	567,799
Open Space - Bangalow	412,972	48,600	1,500	460,072
Open Space - Suffolk Park	984,021	75,000	0	1,059,021
Open Space - Brunswick Heads	74,658	6,200	71,300	9,558
Open Space - Ocean Shores	27,852	92,500	0	120,352
Open Space - Shire Wide	1,823,528	188,500	0	2,012,028
Open Space - Rural North	17,328	1,100	0	18,428
Open Space - Rural South	56,476	7,300	0	63,776
Community Facilities	1,387,277	230,300	442,000	1,175,577
Community Facilities - Byron Bay	(56,433)	53,700	0	(2,733)
Community Facilities - Mullumbimby	16,037	12,300	0	28,337
Community Facilities - Bangalow	196,714	18,100	0	214,814
Community Facilities - Brunswick Heads	11,984	4,400	0	16,384
Community Facilities - Ocean Shores	95,140	40,700	0	135,840
Community Facilities - Shire Wide	1,012,462	91,900	442,000	662,362
Community Facilities - Rural North	1,368	1,000	0	2,368
Community Facilities - Rural South	110,006	8,200	0	118,206
Car Parking	1,506,879	26,200	0	1,533,079
Carparking - Byron Bay	1,321,723	19,900	0	1,341,623
Carparking - Mullumbimby	5,925	6,300	0	12,225
Carparking - Bangalow	(33)	0	0	0
Carparking - Brunswick Heads	179,264	0	0	179,264
Bikeways	1,142,493	133,100	387,600	887,993
Bikeways - Byron Bay	227,295	60,200	64,200	223,295
Bikeways - Bangalow	275,497	7,800	163,600	119,697
Bikeways - Mullumbimby	318,153	43,400	0	361,553
Bikeways - Ocean Shores	150,122	5,700	99,700	56,122
Bikeways - Brunswick Heads	18,386	1,200	0	19,586
Bikeways - Shire Wide	41,669	6,000	60,100	(12,431)
Bikeways - Rural North	14,487	1,100	0	15,587
Bikeways - Rural South	96,883	7,700	0	104,583
Road Upgrading	3,849,953	491,800	440,000	3,901,753
Urban Roads - Byron Bay	1,835,064	286,400	341,400	1,780,064
Urban Roads - Bangalow	1,284,969	83,300	68,600	1,299,669
Urban Roads - Mullumbimby	497,645	68,000	0	565,645
Urban Roads - Ocean Shores	48,936	28,400	0	77,336
Urban Roads - Brunswick Heads	182,867	5,500	30,000	158,367
Urban Roads - Batsons Quarry	471	20,200	0	20,671
Rural Roads	1,484,292	257,200	495,600	1,245,892
Rural Roads - Mudges Quarry	17,525	500	0	18,025
Rural Roads - Leela Quarry	4,012	0	0	4,012
Rural Roads - Myocum Quarry (Council)	18,134	3,600	0	21,734
Rural Roads - Rural	1,441,217	253,100	495,600	1,198,717
Rural Roads - Shire Wide	3,404	0	0	3,404
Civic & Urban Improvements	790,931	74,200	279,100	586,031
Civic & Urban Improvements - Byron Bay	257,566	41,500	174,000	125,066
Civic & Urban Improvements - Bangalow	198,379	18,300	0	216,679
Civic & Urban Improvements - Mullumbimby	108,074	2,700	11,800	98,974
Civic & Urban Improvements - Ocean Shores	132,530	4,300	0	136,830
Civic & Urban Improvements - Brunswick Heads	13,970	300	13,300	970
Civic & Urban Improvements - Rural	76,605	7,100	80,000	3,705
Civic & Urban Improvements - Broken Head Bus Shelter	3,807	0	0	3,807
Council Administration	417,787	137,000	150,400	404,387
Shire Support Facilities	263,970	15,400	165,000	114,370
Section 94 A Levy	782,313	155,700	487,100	450,913
Total Current Plan	16,397,586	2,200,000	3,909,500	14,688,119

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019				
Restricted Assets Schedule				
All Funds				
Description	Opening Balance 1-Jul-19	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-20
SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS				
Sustainable Environment & Economy				
Local Heritage Advisory service	0	17,000	17,000	0
Byron Habitat Corridors	9,809	0	9,800	0
OEH Saving our Species Iconic Koala	6,146	0	6,100	0
Flying Fox Improvement Grant	15,900	0	15,900	0
2019 Flying Fox Grant Pgm, Paddys Ck Yr1	28,000	0	28,000	0
Small Farms, Small Grants	50,000	0	50,000	0
Infrastructure Services				
Old pacific Highway Maintenance	464,237	0	242,300	221,937
RTA Funding	0	17,800,900	17,800,900	0
Roads to Recovery	0	2,759,400	2,759,400	0
Open Tallow Creek Mouth	5,759	0	0	5,759
Natural Disaster Restricted Funding	16,520	0	0	16,520
Country Passenger Trans Infrastructure Gr	24,836	0	24,800	0
Stronger Country Communities - Waterlily Park	0	142,300	142,300	0
Fisheries Grant - Johnsons Lane	65,030	19,500	84,500	0
Waterlily Park	60,640	0	60,600	0
Crime Prevention Lighting Grant	75,000	0	0	75,000
2017-19 CPTIGS Bus Shelters	6,000	97,000	97,000	6,000
SCCF - Byron Shire Flood Warning Network	75,600	167,500	243,100	0
SCCF - Mullum War Widows Cottage Refurb	59,800	132,500	192,300	0
SCCF - Refurb of Mullum Museum Buildings	8,100	39,600	47,700	0
SCCF - Mullum Drill Hall Refurbishment	47,600	98,400	146,000	0
SCCF - Mullumbimby Gateway Rep & Renewal	3,900	57,200	61,100	0
SCCF - Connecting Suffolk Park Cyclists	165,000	0	165,000	0
SCCF - Amenities Building Eureka Rec Res	0	38,700	38,700	0
SCCF - Lone Goat Gallery Refurbishment	0	66,000	66,000	0
Byron Bay Bypass - Sydney Trains	44,200	0	0	44,200
Bangalow Rd at Tinterbox Rd Talofa	6,800	231,100	237,900	0
Cycleway - Bangalow Rd/Broken Head Rd	0	335,000	335,000	0
Bridge - South Arm	0	607,500	607,500	0
Byron Creek Bridge	0	200,000	200,000	0
Byron Bay High School Turnaround Arakawal Court	0	350,000	350,000	0
Safer Roads Program - Jonson Street	0	3,500	3,500	0
REPAIR Project - Ewingsdale Road	0	155,000	155,000	0
Brunswick Heads Boat Ramp	0	500,000	500,000	0
North Byron FRMS&P	0	11,900	11,900	0
Waste Management Services				
Litter Prevention Grant	80,641	0	0	80,641
Corporate & Community Services				
Library - Local priority grant	13,200	30,000	40,200	3,000
Aboriginal Cultural Heritage Study	25,000	0	0	25,000
Cook Pioneer Centre	115,400	0	115,400	0
Total Restricted Grants & Contributions	1,473,119	23,860,000	24,854,900	478,058
TOTAL GENERAL FUND	50,068,066	52,950,600	67,724,200	35,294,338

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-19	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-20
WATER FUND				
RESERVES				
Capital Works	8,324,591	1,310,700	1,817,500	7,817,791
SECTION 64 PLAN				
S64 - Mullumbimby	594,745.64			594,746
S64 - Byron, Bang, Bruns, O/shrs	2,522,354.17	600,000	1,747,400	1,374,954
TOTAL WATER FUND	11,441,691	1,910,700	3,564,900	9,787,491
SEWER FUND				
RESERVES				
Capital Works	6,392,779	2,451,200	5,530,100	3,313,879
Plant Reserve	773,387	0	0	773,387
SECTION 64 PLAN				
S64 - Bangalow	2,257,124			2,257,124
S64 - Byron, Mullum, Bruns, O/shrs	6,428,048	1,400,000	3,254,800	4,573,248
TOTAL SEWER FUND	15,851,338	3,851,200	8,784,900	10,917,638
TOTAL ALL FUNDS	77,361,095	58,712,500	80,074,000	55,999,467

BYRON SHIRE COUNCIL

2019/2020 Budget Review as at 30th September 2019 General Manager's Directorate Summary						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
General Managers Program	0	0	0	0	0	
People & Culture	0	0	0	0	0	
Total Operating Revenue	0	0	0	0	0	
Operating Expenditure						
General Managers Program	318,400	0	0	318,400	63,263	
People & Culture	15,000	0	0	15,000	(262,471)	
Total Operating Expenditure	333,400	0	0	333,400	(199,208)	
Operating Result - Surplus/(Deficit)	(333,400)	0	0	(333,400)	199,208	
Operating Cash Result - Surplus/(Deficit)	(333,400)	0	0	(333,400)	199,208	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves	99,400	0	0	99,400	0	
Transfer from Unexpended Grants	30,000	0	0	30,000	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	16,500	0	0	16,500	0	
Less:- Capital Expenditure						
Loan Principal Repayments						
Transfer To Reserves	0	0	0	0	0	
Capital Purchases						
Capital Cash Result - Surplus/(Deficit)	145,900	0	0	115,900	0	
Program Cash Result - Surplus/(Deficit)	(187,500)	0	0	(217,500)	199,208	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019 Program: General Manager						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Fees and Charges	0	0	0	0	0	
Total Operating Revenue	0	0	0	0	0	
Operating Expenditure						
Employee Costs - General Manager's Office	971,800	0	0	971,800	234,105	
Operational Costs	109,100	0	0	109,100	8,395	
Legal Services	489,800	0	0	489,800	104,619	
Legal Expenses	204,400	0	0	204,400	93,008	
Media and Communications	56,400	0	0	56,400	1,412	
Indirect Costs	(1,513,100)	0	0	(1,513,100)	(378,276)	
Total Operating Expenditure	318,400	0	0	318,400	63,263	
Operating Result - Surplus/(Deficit)	(318,400)	0	0	(318,400)	(63,263)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves	84,400	0	0	84,400	0	
Transfer from Reserves - Developer Contributions	16,500	0	0	16,500	0	
Transfer from Unexpended Grants	30,000	0	0	30,000	0	
Less:- Capital Expenditure						
Transfer To Reserves	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	130,900	0	0	130,900	0	
Program Cash Result - Surplus/(Deficit)	(187,500)	0	0	(187,500)	(63,263)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: People & Culture						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Operating Grants - Human Resources	0	0	0	0	0	
Total Operating Revenue	0	0	0	0	0	
Operating Expenditure						
People and Culture Salaries	740,000	0	0	740,000	184,162	
Training and Development	382,800	0	0	382,800	53,450	
Workers Compensation	700,000	0	0	700,000	133,112	
Occupational Health & Safety	53,700	0	0	53,700	24,732	
Employee Leave Entitlements	4,090,700	0	0	4,090,700	821,448	
Superannuation	2,297,600	0	0	2,297,600	561,435	
Other Employee Costs	147,900	0	0	147,900	33,026	
Indirect Costs	(8,397,700)	0	0	(8,397,700)	(2,073,836)	
Total Operating Expenditure	15,000	0	0	15,000	(262,471)	
Operating Result - Surplus/(Deficit)	(15,000)	0	0	(15,000)	262,471	
Operating Cash Result - Surplus/(Deficit)	(15,000)	0	0	(15,000)	262,471	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves	15,000	0	0	15,000	0	
Less:- Capital Expenditure						
Transfer To Reserves	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	15,000	0	0	15,000	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	262,471	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019 Corporate & Community Services Directorate Summary Director: Vanessa Adams						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Councillor Services	0	0	0	0	0	
General Purpose Revenues	28,501,000	0	(617,200)	27,883,800	24,812,200	
Financial Services	135,600	0	0	135,600	33,529	
Information Services	28,400	0	0	28,400	9,604	
Governance Services	27,600	0	0	27,600	7,388	
Community Development	185,900	0	0	185,900	120,414	
Sandhills	1,682,000	0	0	1,682,000	366,570	
Other Childrens Services	460,600	0	0	460,600	87,169	
Public Libraries	62,000	0	0	62,000	0	
Total Operating Revenue	31,083,100	0	(617,200)	30,465,900	25,436,873	
Operating Expenditure						
Councillor Services	925,100	0	3,600	928,700	271,788.85	
General Purpose Revenues	0	0	0	0	0.00	
Financial Services	(967,900)	0	0	(967,900)	(242,711.82)	
Information Services	182,100	0	0	182,100	161,718.99	
Governance Services	197,000	0	(62,200)	134,800	427,120.21	
Community Development	3,310,200	0	165,000	3,475,200	667,635.17	
Sandhills	1,873,800	0	(6,500)	1,867,300	423,290.35	
Other Childrens Services	556,700	0	0	556,700	130,110.26	
Public Libraries	1,978,000	0	0	1,978,000	777,283.00	
Total Operating Expenditure	8,055,000	0	99,900	8,154,900	2,616,235	
Operating Result - Surplus/(Deficit)	23,028,100	0	(717,100)	22,311,000	22,820,638	
Operating Cash Result - Surplus/(Deficit)	23,028,100	0	(717,100)	22,311,000	22,820,638	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	2,663,200	0	849,100	3,512,300	110,117	
Transfer from Reserves - Developer Contributions	0	0	165,000	165,000	46,413	
Transfer from Reserves - Unexpended Grants	125,600	0	0	125,600	0	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	30,000	0	0	30,000	0	
Less:- Capital Expenditure						
Loan Principal Repayments	390,500	0	0	390,500	0	
Transfer To Reserves	4,374,000	0	62,200	4,436,200	3,474,700	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Transfer To Unexpended Loans	0	0	0	0	0	
Capital Purchases	52,400	0	7,000	59,400	8,310	
Capital Cash Result - Surplus/(Deficit)	(1,998,100)	0	944,900	(1,053,200)	(3,326,480)	
Program Cash Result - Surplus/(Deficit)	21,030,000	0	227,800	21,257,800	19,494,158	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Councillor Services						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Expenditure						
Mayoral Expenses	52,200	0	0	52,200	13,037	
Councillor Expenses	311,200	0	0	311,200	68,270	
Other Civic Expenses	68,700	0	0	68,700	45,334	
Governance Contributions	213,600	0	3,600	217,200	75,175	1
Mayors Discretionary Allowance	3,900	0	0	3,900	1,100	
Indirect Costs	275,500	0	0	275,500	68,874	
Total Operating Expenditure	925,100	0	3,600	928,700	271,789	
Operating Result - Surplus/(Deficit)	(925,100)	0	(3,600)	(928,700)	(271,789)	
Operating Cash Result - Surplus/(Deficit)	(925,100)	0	(3,600)	(928,700)	(271,789)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	5,000	0	0	5,000	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	5,000	0	0	5,000	0	
Program Cash Result - Surplus/(Deficit)	(920,100)	0	(3,600)	(923,700)	(271,789)	

BYRON SHIRE COUNCIL

2019/2020 Budget Review as at 30th September 2019						
Program: General Purpose Revenues						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
General Rates	24,820,500	0	0	24,820,500	24,833,327	
Abandonments - Pensioners (S. 575)	(420,000)	0	0	(420,000)	(384,574)	
Extra Charges General Rates	62,300	0	0	62,300	27,988	
Postponed Rates	(15,700)	0	0	(15,700)	19,444	
General Purpose Grants	2,460,800	0	(617,200)	1,843,600	401,914	2
Interest on Investments - Operating Funds	1,136,600	0	0	1,136,600	(200,025)	
Interest on Investments - Section 94	456,500	0	0	456,500	114,126	
Total Operating Revenue	28,501,000	0	(617,200)	27,883,800	24,812,200	
Operating Result - Surplus/(Deficit)	28,501,000	0	(617,200)	27,883,800	24,812,200	
Operating Cash Result - Surplus/(Deficit)	28,501,000	0	(617,200)	27,883,800	24,812,200	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	792,000	0	850,600	1,642,600	0	2
Transfer from Reserves - Developer Contributions	0	0	0	0	46,413	
Less:- Capital Expenditure						
Loan Principal Repayments				0		
Transfer To Reserves	4,314,000	0	0	4,314,000	3,474,700	
Capital Cash Result - Surplus/(Deficit)	(3,522,000)	0	850,600	(2,671,400)	(3,474,700)	
Program Cash Result - Surplus/(Deficit)	24,979,000	0	233,400	25,212,400	21,337,500	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Financial Services						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Fees and Charges - Financial Services	135,600	0	0	135,600	33,529	
Grants & Contributions	0	0	0	0	0	
Total Operating Revenue	135,600	0	0	135,600	33,529	
Operating Expenditure						
Expenditure Control and Statutory Reporting	846,800	0	0	846,800	131,985	3
Rates Control and Debt Recovery	318,400	0	0	318,400	155,621	
Debt Servicing Costs	78,000	0	0	78,000	22,484	
Indirect Costs	(2,211,100)	0	0	(2,211,100)	(552,801)	
Total Operating Expenditure	(967,900)	0	0	(967,900)	(242,712)	
Operating Result - Surplus/(Deficit)	1,103,500	0	0	1,103,500	276,241	
Operating Cash Result - Surplus/(Deficit)	1,103,500	0	0	1,103,500	276,241	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	528,600	0	0	528,600	0	
Less:- Capital Expenditure						
Loan Principal Repayments	226,400	0	0	226,400	0	
Capital Cash Result - Surplus/(Deficit)	302,200	0	0	302,200	0	
Program Cash Result - Surplus/(Deficit)	1,405,700	0	0	1,405,700	276,241	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Information Services						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Information Technology - Other Income	0	0	0	0	3,000	
Information Technology - Fees and Charges	28,400	0	0	28,400	6,604	
Total Operating Revenue	28,400	0	0	28,400	9,604	
Operating Expenditure						
Salaries and Oncosts	854,600	0	0	854,600	217,780	4
Software Maintenance Other	657,900	0	0	657,900	466,668	
Software Maintenance EDMS	102,000	0	0	102,000	31,195	
Hardware Maintenance	348,200	0	0	348,200	25,227	
Operating Expenses - IT and GIS	26,600	0	0	26,600	8,062	
Administration/Customer Service	194,000	0	0	194,000	66,567	
Records Management	344,000	0	0	344,000	47,995	
Non-Core Services	122,500	0	0	122,500	16,789	
IT Strategic Plan Actions	520,100	0	0	520,100	29,785	
Debt Servicing	5,600	0	0	5,600	0	
Indirect Costs	(2,993,400)	0	0	(2,993,400)	(748,350)	
Total Operating Expenditure	182,100	0	0	182,100	161,719	
Operating Result - Surplus/(Deficit)	(153,700)	0	0	(153,700)	(152,115)	
Operating Cash Result - Surplus/(Deficit)	(153,700)	0	0	(153,700)	(152,115)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	148,100	0	0	148,100	2,727	
Less:- Capital Expenditure						
Loan Principal Repayments	59,300	0	0	59,300	0	
Capital Cash Result - Surplus/(Deficit)	88,800	0	0	88,800	2,727	
Program Cash Result - Surplus/(Deficit)	(64,900)	0	0	(64,900)	(149,388)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Corporate Services						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Fees and Charges - Administration	17,100	0	0	17,100	7,388	
Other - User Fees and Charges	10,500	0	0	10,500	0	
Total Operating Revenue	27,600	0	0	27,600	7,388	
Operating Expenditure						
Customer Service	549,500		0	549,500	114,440	
Corporate Governance	718,100	0	0	718,100	127,491	
Leasing Services	0	0	0	0	0	
Strategic Procurement	128,500	0	0	128,500	36,129	
Directorate - Corporate and Community Services	312,800	0	0	312,800	77,473	
Governance	155,800	0	0	155,800	31,522	
Insurance Premiums	682,000	0	(62,200)	619,800	636,597	5
Risk Management - Operating Expenses	133,600	0	0	133,600	24,292	
Indirect Costs	(2,483,300)	0	0	(2,483,300)	(620,823)	
Total Operating Expenditure	197,000	0	(62,200)	134,800	427,120	
Operating Result - Surplus/(Deficit)	(169,400)	0	62,200	(107,200)	(419,732)	
Operating Cash Result - Surplus/(Deficit)	(169,400)	0	62,200	(107,200)	(419,732)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	169,400	0	0	169,400	16,498	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Transfer To Reserves	60,000	0	62,200	122,200	0	5
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	109,400	0	(62,200)	47,200	16,498	
Program Cash Result - Surplus/(Deficit)	(60,000)	0	0	(60,000)	(403,235)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Community Development						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Operating Grants - Community Development	1,300	0	0	1,300	0	
Fees and Charges - Community Development	0	0	0	0	522	
Byron Bay Senior Citizens Hall	9,100	0	0	9,100	6,740	
Mullum Civic Hall	37,700	0	0	37,700	12,704	
B'wick Mem. Hall	13,000	0	0	13,000	9,468	
B'wick Valley Com Centre	40,600	0	0	40,600	15,174	
Suffolk Park Comm. Hall	15,200	0	0	15,200	5,883	
South Golden Beach Community Centre	11,200	0	0	11,200	5,874	
Ocean Shores Community Centre GST Contribution	42,400	0	0	42,400	3,845	
Byron Bay Library Exhibition Space S355 Committee	11,100	0	0	11,100	59,878	
Mullumbimby Pioneer Centre	3,200	0	0	3,200	0	
Bangalow Heritage House S355 Committee	1,100	0	0	1,100	326	
Total Operating Revenue	185,900	0	0	185,900	120,414	
Operating Expenditure						
Community Development and Assistance	906,200	0	0	906,200	137,190	6
Community Buildings Maint - Special Rate Program	1,141,900	0	165,000	1,306,900	216,525	
Bangalow Heritage House S355 Committee	1,100	0	0	1,100	0	
Ocean Shores Community Centre	42,400	0	0	42,400	1,532	
Community Wellbeing Projects	315,800	0	0	315,800	84,481	
S355 Administration	5,000	0	0	5,000	150	
Byron Bay Senior Citizens Hall	9,100	0	0	9,100	2,552	
Mullumbimby Pioneer Centre	3,200	0	0	3,200	104	
Byron Bay Library Exhibition Space S355 Committee	68,200	0	0	68,200	8,273	
Mullumbimby Civic Hall	37,700	0	0	37,700	10,179	
Brunswick Memorial Hall	13,000	0	0	13,000	2,506	
Brunswick Valley Community Centre	40,600	0	0	40,600	7,197	
Suffolk Park Community Hall	15,200	0	0	15,200	1,781	
South Golden Beach	11,200	0	0	11,200	2,324	
Section 356 Donations and Activities	437,700	0	0	437,700	130,887	
Governance Contributions	14,600	0	0	14,600	130	
Indirect Costs	247,300	0	0	247,300	61,824	
Total Operating Expenditure	3,310,200	0	165,000	3,475,200	667,635	
Operating Result - Surplus/(Deficit)	(3,124,300)	0	(165,000)	(3,289,300)	(547,222)	
Operating Cash Result - Surplus/(Deficit)	(3,124,300)	0	(165,000)	(3,289,300)	(547,222)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	962,600	0	0	962,600	82,582	6
Transfer from Reserves - Developer Contributions	0	0	165,000	165,000	0	
Transfer from Reserves - Unexpended Grants	115,400	0	0	115,400	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	1,078,000	0	165,000	1,243,000	82,582	
Program Cash Result - Surplus/(Deficit)	(2,046,300)	0	0	(2,046,300)	(464,640)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Sandhills						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Sandhills Operating Grants	795,800	0	0	795,800	228,645	
Fees and Charges - Sandhills	886,200	0	0	886,200	137,925	
Total Operating Revenue	1,682,000	0	0	1,682,000	366,570	
Operating Expenditure						
Sandhills - Salaries & Overheads	2,000	0	0	2,000	401	
Sandhills - Operating Expenses	1,708,300	0	(6,500)	1,701,800	382,015	7
Debt Servicing	0	0	0	0	0	
Indirect Costs	163,500	0	0	163,500	40,875	
Total Operating Expenditure	1,873,800	0	(6,500)	1,867,300	423,290.35	
Operating Result - Surplus/(Deficit)	(191,800)	0	6,500	(185,300)	(56,720)	
Operating Cash Result - Surplus/(Deficit)	(191,800)	0	6,500	(185,300)	(56,720)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	34,700	0	(1,500)	33,200	8,310	7
Capital Grants and Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer to Reserves	0	0	0	0	0	
Capital Purchases	6,400	0	7,000	13,400	8,310	7
Capital Cash Result - Surplus/(Deficit)	28,300	0	(8,500)	19,800	0	
Program Cash Result - Surplus/(Deficit)	(163,500)	0	(2,000)	(165,500)	(56,720)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Other Childrens Services						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Grant Income - Byron Bay Services	129,000	0	0	129,000	23,962	
Grant Income - Brunswick Heads Services	92,200	0	0	92,200	19,471	
Grant Income - Mullumbimby	54,800	0	0	54,800	10,221	
Fee Income	0	0	0	0	0	
After School Care Operating Grants - Brunswick	184,600	0	0	184,600	33,515	
Total Operating Revenue	460,600	0	0	460,600	87,169	
Operating Expenditure						
Byron Bay OSHC	154,900	0	0	154,900	40,110	
Brunswick Heads OSHC	168,600	0	0	168,600	27,780	
Outside of School Hours Care	38,700	0	0	38,700	10,643	
Mullumbimby OSHC	105,200	0	0	105,200	29,251	
After School Care - Byron	0	0	0	0	0	
After School Care - Brunswick	0	0	0	0	0	
After School Care - Mullumbimby	0	0	0	0	0	
Vacation Care - Byron	0	0	0	0	0	
Vacation Care - Brunswick	0	0	0	0	0	
Vacation Care - Mullumbimby	0	0	0	0	0	
Support Services Costs Allocated	89,300	0	0	89,300	22,326	
Total Operating Expenditure	556,700	0	0	556,700	130,110	
Operating Result - Surplus/(Deficit)	(96,100)	0	0	(96,100)	(42,941)	
Operating Cash Result - Surplus/(Deficit)	(96,100)	0	0	(96,100)	(42,941)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	6,800	0	0	6,800	0	
Less:- Capital Expenditure						
Transfer to Reserves	0	0	0	0		
Capital Cash Result - Surplus/(Deficit)	6,800	0	0	6,800	0	
Program Cash Result - Surplus/(Deficit)	(89,300)	0	0	(89,300)	(42,941)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Library Services						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Operating Grants - Libraries	62,000	0	0	62,000	0	
Other Income - Libraries	0	0	0	0	0	
Total Operating Revenue	62,000	0	0	62,000	0	
Operating Expenditure						
Administration Expenses - Libraries	1,383,200	0	0	1,383,200	682,850	
Library Maintenance and Overheads	200,300	0	0	200,300	69,833	
Debt Servicing	296,100	0	0	296,100	0	
Indirect Costs	98,400	0	0	98,400	24,600	
Support Services Costs						
Total Operating Expenditure	1,978,000	0	0	1,978,000	777,283	
Operating Result - Surplus/(Deficit)	(1,916,000)	0	0	(1,916,000)	(777,283)	
Operating Cash Result - Surplus/(Deficit)	(1,916,000)	0	0	(1,916,000)	(777,283)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	16,000	0	0	16,000	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	10,200	0	0	10,200	0	
Capital Grants and Contributions	30,000	0	0	30,000	0	
Less:- Capital Expenditure						
Loan Principal Repayments	104,800	0	0	104,800	0	
Transfer to Reserves			0	0	0	
Transfer to Capital Grants and Contributions			0	0	0	
Capital Purchases	46,000	0	0	46,000	0	
Capital Cash Result - Surplus/(Deficit)	(94,600)	0	0	(94,600)	0	
Program Cash Result - Surplus/(Deficit)	(2,010,600)	0	0	(2,010,600)	(777,283)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019 Infrastructure Services Directorate Summary Director: Phil Holloway					
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19
Operating Revenue					
Supervision & Administration	0	0	0	0	0
Asset Management Planning	0	0	0	0	0
Projects & Commercial Development	0	0	0	0	0
Emergency Services	150,000	0	44,200	194,200	7,750.89
Depot Services and Fleet Management	3,346,600	0	0	3,346,600	826,581.44
Local Roads and Drainage	4,489,900	0	0	4,489,900	1,277,392.01
Roads and Traffic Authority	662,400	0	198,600	861,000	1,331,157.00
Open Spaces and Recreation	889,700	0	0	889,700	112,412.46
Quarries	0	0	0	0	0.00
Waste & Recycling Services	10,530,900	0	6,400	10,537,300	7,656,813.98
Cavanbah Centre	322,100	0	0	322,100	87,508.88
First Sun Holiday Park	3,060,500	0	0	3,060,500	646,549.14
Suffolk Park Holiday Park	946,500	0	0	946,500	190,514.40
Facilities Management	913,700	0	0	913,700	189,441.52
Total Operating Revenue	25,312,300		249,200	25,561,500	12,326,122
Operating Expenditure					
Supervision & Administration	109,700	0	0	109,700	(82,030)
Asset Management Planning	165,100	0	0	165,100	87,389
Projects & Commercial Development	354,100	0	0	354,100	86,001
Emergency Services	794,800	0	44,200	839,000	600,544
Depot Services and Fleet Management	2,688,000	0	0	2,688,000	904,309
Local Roads and Drainage	9,083,500	0	72,100	9,155,600	2,328,455
Roads and Traffic Authority	1,067,200	0	198,600	1,265,800	387,491
Open Spaces and Recreation	5,833,300	0	9,500	5,842,800	2,134,807
Quarries	0	0	0	0	14,345
Waste & Recycling Services	9,646,000	0	37,400	9,683,400	2,343,426
Cavanbah Centre	859,400	0	0	859,400	312,011
First Sun Holiday Park	2,545,900	0	0	2,545,900	584,805
Suffolk Park Holiday Park	938,300	0	0	938,300	186,643
Facilities Management	4,348,700	0	0	4,348,700	1,780,814
Total Operating Expenditure	38,434,000	0	361,800	38,795,800	11,669,009
Operating Result - Surplus/(Deficit)	(13,121,700)	0	(112,600)	(13,234,300)	657,112
Operating Cash Result - Surplus/(Deficit)	(13,121,700)	0	(112,600)	(13,234,300)	657,112
CAPITAL MOVEMENTS					
Add:- Capital Income					
Transfer from Reserves - Internal Reserves	25,913,700	0	682,300	26,596,000	1,898,165
Transfer from Reserves - Developer Contributions	3,283,400	0	429,700	3,713,100	0
Transfer from Reserves - Unexpended Grants	273,900	0	485,600	759,500	123,000
Transfer from Reserves - Unexpended Loans	5,113,300	0	0	5,113,300	0
Loan Income	1,844,000	0	0	1,844,000	0
Capital Grants and Contributions	23,920,600	0	(107,600)	23,813,000	1,478,904
Developer Contributions					
Sale of Assets	0	0	0	0	0
Less:- Capital Expenditure					
Loan Principal Repayments	595,100	0	0	595,100	0
Transfer To Reserves	18,525,600	0	0	18,525,600	1,685,707
Transfer to Unexpended Grants	0	0	0	0	302,254
Transfer to Unexpended Loans	1,500,700	0	0	1,500,700	0
Capital Purchases	41,673,900	0	1,386,900	43,060,800	21,593,902
Capital Cash Result - Surplus/(Deficit)	(1,946,400)	0	103,100	(1,843,300)	(20,081,793)
Program Cash Result - Surplus/(Deficit)	(15,068,100)	0	(9,500)	(15,077,600)	(19,424,681)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Supervision & Administration						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Expenditure						
Directorate - Construction and Maintenance	581,500	0	0	581,500	160,100	
Asset Management	192,000	0	0	192,000	21,714	
Open Space & Recreation - Salaries & Oncosts	583,000	0	0	583,000	122,407	
Depot Services and Management	271,300	0	0	271,300	20,417	
Design and Survey	478,700	0	0	478,700	89,550	
Other Operating Expenses	136,300	0	0	136,300	37,009	
Indirect Costs	(2,133,100)	0	0	(2,133,100)	(533,226)	
Total Operating Expenditure	109,700	0	0	109,700	(82,030)	
Operating Result - Surplus/(Deficit)	(109,700)	0	0	(109,700)	82,030	
Operating Cash Result - Surplus/(Deficit)	(109,700)	0	0	(109,700)	82,030	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	109,700	0	0	109,700	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	109,700	0	0	109,700	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	82,030	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Asset Management Planning						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Expenditure						
Section 94 Expenses	133,900	0	0	133,900	35,922	8
Other Asset Management Planning Costs	123,500	0	0	123,500	40,597	
Asset Management Planning	493,300	0	0	493,300	117,602	
Asset Management Software	57,600	0	0	57,600	54,062	
Indirect Costs	(643,200)	0	0	(643,200)	(160,794)	
Total Operating Expenditure	165,100	0	0	165,100	87,389	
Operating Result - Surplus/(Deficit)	(165,100)	0	0	(165,100)	(87,389)	
Operating Cash Result - Surplus/(Deficit)	(165,100)	0	0	(165,100)	(87,389)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	31,200	0	0	31,200	1,200	
Transfer from Reserves - Developer Contributions	133,900	0	0	133,900	0	
Capital Grants and Contributions	0	0	0	0	0	
Sale of Assets	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	165,100	0	0	165,100	1,200	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(86,189)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Projects & Commercial Development						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Expenditure						
Projects & Commercial Development	235,800	0	0	235,800	55,681	
Other Projects & Commercial Development Expenses	39,800	0	0	39,800	10,695	
Indirect Costs	78,500	0	0	78,500	19,626	
Total Operating Expenditure	354,100	0	0	354,100	86,001	
Operating Result - Surplus/(Deficit)	(354,100)	0	0	(354,100)	(86,001)	
Operating Cash Result - Surplus/(Deficit)	(354,100)	0	0	(354,100)	(86,001)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	236,400	0	0	236,400	4,997	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Sale of Assets	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	197,900	
Capital Purchases	236,400	0	0	236,400	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	(192,903)	
Program Cash Result - Surplus/(Deficit)	(354,100)	0	0	(354,100)	(278,904)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Emergency Services						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Operating Grants	150,000	0	0	150,000	0	
Other Income	0	0	0	0	7,751	
Operating Grants	0	0	44,200	44,200	0	9
Total Operating Revenue	150,000	0	44,200	194,200	7,751	
Operating Expenditure						
Contributions	374,400	0	0	374,400	374,453	
Telephone Calls	19,200	0	0	19,200	803	9
Telephone Rental	5,100	0	0	5,100	2,524	
Vehicle Petrol and Oil	33,100	0	0	33,100	5,696	9
Vehicle Maintenance and Repairs	21,700	0	0	21,700	9,020	9
Operating Expenses	89,800	0	0	89,800	44,904	9
Combined Local Emergency Management Committee (LEM)	31,900	0	0	31,900	0	
State Emergency Services	0	0	0	0	0	
Flood Mitigation	63,400	0	44,200	107,600	124,092	9
Indirect Costs	156,200	0	0	156,200	39,051	
Total Operating Expenditure	794,800	0	44,200	839,000	600,544	
Operating Result - Surplus/(Deficit)	(644,800)	0	0	(644,800)	(592,793)	
Operating Cash Result - Surplus/(Deficit)	(644,800)	0	0	(644,800)	(592,793)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	48,900	0	0	48,900	28,900	
Transfer from Reserves - Developer Contributions	0	0	75,600	75,600	0	9
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	261,900	0	(82,500)	179,400	0	9
Less:- Capital Expenditure						
Capital Purchases	250,000	0	(6,900)	243,100	234,251	9
Capital Cash Result - Surplus/(Deficit)	60,800	0	0	60,800	(205,351)	
Program Cash Result - Surplus/(Deficit)	(584,000)	0	0	(584,000)	(798,144)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Depot & Fleet Management						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Depot Services - Fees and Charges - External	5,600	0	0	5,600	0	
Fleet Management - Contributions	261,000	0	0	261,000	53,135	
Depot Services - Fees and Charges - Internal	302,100	0	0	302,100	75,522	
Fleet Management - Fees and Charges	2,777,900	0	0	2,777,900	697,925	
Total Operating Revenue	3,346,600	0	0	3,346,600	826,581	
Operating Expenditure						
Depot Operating Expenses	468,000	0	0	468,000	175,470	
Fleet Management Operating Expenses	77,200	0	0	77,200	2,569	
Plant Running Expense (Ausfleet)	0	0	0	0	69,058	
Plant Running Expense Control	1,723,400	0	0	1,723,400	522,311	
Indirect Costs - Fleet Management	419,400	0	0	419,400	104,850	
Total Operating Expenditure	2,688,000	0	0	2,688,000	904,309	
Operating Result - Surplus/(Deficit)	658,600	0	0	658,600	(77,728)	
Operating Cash Result - Surplus/(Deficit)	658,600	0	0	658,600	(77,728)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	820,000	0	0	820,000	0	
Less:- Capital Expenditure						
Transfer To Reserves	658,600	0	0	658,600	0	
Capital Purchases	820,000	0	0	820,000	0	
Capital Cash Result - Surplus/(Deficit)	(658,600)	0	0	(658,600)	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(77,728)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Local Roads & Drainage						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Operating Grants	54,400	0	0	54,400	0	
Paid Parking Income	3,600,000	0	0	3,600,000	851,232	
Stormwater Management Service Charge	296,500	0	0	296,500	301,093	
Coupon Parking Resident Stickers	500,000	0	0	500,000	108,258	
Fees and Charges	9,000	0	0	9,000	1,687	
Private Works Income	30,000	0	0	30,000	15,122	
Total Operating Revenue	4,489,900	0	0	4,489,900	1,277,392	
Operating Expenditure						
Urban Drainage Maintenance - Planned	484,000	0	0	484,000	172,709	
Urban Drainage Maintenance - Unplanned	0	0	0	0	33,841	
Rural Drainage Maintenance - Planned	310,300	0	0	310,300	47,440	
Urban Roads Maintenance - Planned	518,900	0	0	518,900	210,240	
Urban Roads Cleaning - Planned	296,400	0	0	296,400	60,437	
Lighting - Planned	361,700	0	0	361,700	335,648	
CCTV	51,700	0	0	51,700	4,269	
Sealed Rural Roads - Planned	1,631,100	0	0	1,631,100	261,222	
Unsealed Rural Roads - Planned	514,200	0	0	514,200	141,913	
Bridge Maintenance - Planned	102,900	0	0	102,900	2,581	
Footpaths - Planned	57,900	0	0	57,900	14,432	
Sign Maintenance - Planned	210,300	0	0	210,300	53,710	
Private Works	30,000	0	0	30,000	8,374	
Paid Parking Expenses	1,228,800	0	0	1,228,800	195,097	
Other Expenses - Planned	283,400	0	12,100	295,500	142,097	10
Debt Servicing Costs	401,000	0	0	401,000	23,177	
Indirect Costs	2,418,300	0	0	2,418,300	604,575	
Byron Bay Stormwater Drainage Maintenance	182,600	0	0	182,600	1,300	
Brunswick Heads Paid Parking	0	0	60,000	60,000	15,394	10
Total Operating Expenditure	9,083,500	0	72,100	9,155,600	2,328,455	
Operating Result - Surplus/(Deficit)	(4,593,600)	0	(72,100)	(4,665,700)	(1,051,063)	
Operating Cash Result - Surplus/(Deficit)	(4,593,600)	0	(72,100)	(4,665,700)	(1,051,063)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	9,099,900	0	68,800	9,168,700	895,605.41	10
Transfer from Reserves - Developer Contributions	1,372,000	0	469,700	1,841,700	0.00	10
Transfer from Reserves - Unexpended Grants	273,900	0	230,000	503,900	123,825.01	10
Transfer from Reserves - Unexpended Loans	3,803,900	0	0	3,803,900	0.00	10
Loan income	1,844,000	0	0	1,844,000	0.00	
Capital Grants and Contributions	22,628,900	0	(225,000)	22,403,900	1,350,283.78	10
Less:- Capital Expenditure						
Loan Principal Repayments	203,700	0	0	203,700	0	
Transfer To Reserves	6,402,900	0	0	6,402,900	1,465,200	
Transfer to Unexpended Grants	0	0	0	0	302,254	
Transfer to Unexpended Loans	1,500,700	0	0	1,500,700	0	
Capital Purchases	33,574,500	0	399,400	33,973,900	19,128,390.05	10
Capital Cash Result - Surplus/(Deficit)	(2,659,200)	0	144,100	(2,515,100)	(18,526,130)	
Program Cash Result - Surplus/(Deficit)	(7,252,800)	0	72,000	(7,180,800)	(19,577,192)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: RMS						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
External Contributions	662,400	0	198,600	861,000	1,331,157	11
Total Operating Revenue	662,400	0	198,600	861,000	1,331,157	
Operating Expenditure						
Regional Road 306 - Planned	296,500	0	5,100	301,600	22,432	11
Regional Roads 545 - Planned	293,600	0	193,500	487,100	143,579	11
Regional Roads 679 - Planned	47,600	0	0	47,600	51,097	
Regional Roads 689 - Planned	24,700	0	0	24,700	69,185	
Indirect Costs	404,800	0	0	404,800	101,199	
Natural Disaster Jan 2015	0	0	0	0	0	
Natural Disaster June 2016	0	0	0	0	0	
Natural Disaster 31 March 2017	0	0	0	0	0	
Total Operating Expenditure	1,067,200	0	198,600	1,265,800	387,491	
Operating Result - Surplus/(Deficit)	(404,800)	0	0	(404,800)	943,666	
Operating Cash Result - Surplus/(Deficit)	(404,800)	0	0	(404,800)	943,666	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	155,000	0	0	155,000	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	155,000	0	0	155,000	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	
Transfer to Unexpended Grants	0	0	0	0	0	
Capital Purchases	310,000	0	0	310,000	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	(404,800)	0	0	(404,800)	943,666	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Open Space and Recreation						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Community - Licence Fees - Temporary	2,200	0	0	2,200	0	
Operational - Licence Fees - Temporary	7,500	0	0	7,500	1,865	
Crown - Licence Fees Temporary Use	30,300	0	0	30,300	4,525	
Other - Licence Fees - Access	116,000	0	0	116,000	17,468	
Tyagarah Aerodrome	131,200	0	0	131,200	20,667	
Operating Grants	228,000	0	0	228,000	0	
User Charges - Sportsfield Income	10,600	0	0	10,600	2,119	
User Charges - Tennis Court Income	3,400	0	0	3,400	614	
Other User Charges	180,500	0	0	180,500	0	
Cemetery Fees and Charges	180,000	0	0	180,000	65,154	
Total Operating Revenue	889,700	0	0	889,700	112,412	
Operating Expenditure						
Bangalow Pool	0	0	0	0	0	
Operational Lease/Rental Contracts	13,700	0	0	13,700	0	
Streets and Parks - Planned	390,200	0	0	390,200	97,548	
Parks & Reserves Maintenance Council	1,787,300	0	0	1,787,300	598,162	
Parks & Reserves Maintenance Crown	227,400	0	0	227,400	75,225	
Tennis Court Maintenance	5,000	0	0	5,000	3,210	
Byron Bay Recreational Sports Fields	84,000	0	0	84,000	28,258	
New Brighton Sports Fields	23,100	0	0	23,100	18,872	
Suffolk Park Sports Fields	35,300	0	0	35,300	9,603	
Bangalow Sports Fields	96,300	0	0	96,300	30,134	
Mullumbimby Recreational Sports Fields	28,200	0	0	28,200	15,496	
Mullumbimby Pine Avenue Sports Fields	40,200	0	0	40,200	14,117	
Eureka - Soccer - Crown	1,100	0	0	1,100	0	
Brunswick Heads Sports Fields	68,600	0	0	68,600	14,215	
Open Space & Recreation Projects	245,700	0	9,500	255,200	35,596	12
Shara Boulevard	70,600	0	0	70,600	43,250	
Parks - Other Expenses	319,300	0	0	319,300	97,666	
Bushfire Hazard Reduction	33,100	0	0	33,100	0	
Cont to Surf Life Saving - Non Inco Crown Res Plan	579,100	0	0	579,100	582,064	
Natural Disaster PW 4 June 2016	0	0	0	0	0	
Beach Maintenance	55,200	0	0	55,200	10,149	
Public Works – Natural Disaster – 31 Mar 2017	0	0	0	0	0	
OEM – Natural Disaster – 31 March 2017	0	0	0	0	0	
Byron Bay Cemetery	39,300	0	0	39,300	17,313	
Mullumbimby Cemetery	118,200	0	0	118,200	40,613	
Clunes Cemetery	22,700	0	0	22,700	7,739	
Bangalow Cemetery	43,400	0	0	43,400	31,090	
Debt Servicing Costs	48,800	0	0	48,800	11,057	
Indirect Costs	1,126,300	0	0	1,126,300	281,574	
Aerodrome Costs	121,400	0	0	121,400	30,250	
BRSCC Legal's and Recovery Costs	0	0	0	0	0	
Bush Regeneration Team	209,800	0	0	209,800	41,606	
Total Operating Expenditure	5,833,300	0	9,500	5,842,800	2,134,807	
Operating Result - Surplus/(Deficit)	(4,943,600)	0	(9,500)	(4,953,100)	(2,022,394)	
Operating Cash Result - Surplus/(Deficit)	(4,943,600)	0	(9,500)	(4,953,100)	(2,022,394)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	2,099,000	0	157,000	2,256,000	417,765.25	12
Transfer from Reserves - Developer Contributions	1,728,600	0	(40,000)	1,688,600	0	12
Transfer from Reserves - Unexpended Grants	0	0	64,500	64,500	0	12
Loan income	0	0	0	0	0	
Capital Grants and Contributions	364,200	0	374,000	738,200	35,241	12
Less:- Capital Expenditure						
Loan Principal Repayments	86,000	0	0	86,000	0	
Transfer To Reserves	200,200	0	0	200,200	22,607	
Transfer to Unexpended Grants	0	0	0	0	0	
Capital Purchases	3,341,900	0	627,500	3,969,400	1,454,037	12
Capital Cash Result - Surplus/(Deficit)	563,700	0	(72,000)	491,700	(1,023,637)	
Program Cash Result - Surplus/(Deficit)	(4,379,900)	0	(81,500)	(4,461,400)	(3,046,031)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Quarry						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Quarry Income	0	0	0	0	0	
Total Operating Revenue	0	0	0	0	0	
Operating Expenditure						
Myocum Quarry Operating Expenses	0	0	0	0	14,345	
Indirect Costs	0	0	0	0	0	
Total Operating Expenditure	0	0	0	0	14,345	
Operating Result - Surplus/(Deficit)	0	0	0	0	(14,345)	
Operating Cash Result - Surplus/(Deficit)	0	0	0	0	(14,345)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(14,345)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Waste & Recycling						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 43,738	Note
Operating Revenue						
Operating Grants	96,100	0	0	96,100	0	
Fees and Charges - Domestic	4,618,000	0	0	4,618,000	4,718,825	
Collection & Disposal Charges - External Users	2,271,800	0	6,400	2,278,200	2,233,387	13
Collection & Disposal Charges - Internal Users	390,200	0	0	390,200	97,551	
Other Income	46,300	0	0	46,300	11,155	
Waste Disposal Charges - External Customers	3,108,500	0	0	3,108,500	595,897	
Total Operating Revenue	10,530,900	0	6,400	10,537,300	7,656,814	
Operating Expenditure						
Domestic Waste Management	0	0	0	0	0	
Indirect Costs - Internal Charge	419,800	0	0	419,800	104,949	
Myocum Landfill	492,800	0	0	492,800	90,681	
Myocum Transfer Station	4,116,300	0	0	4,116,300	707,591	
Kerbside Collection	3,473,900	0	37,400	3,511,300	1,202,783	13
Other Expenditure	720,600	0	0	720,600	174,725	
Indirect Costs	300,400	0	0	300,400	75,099	
Debt Servicing Costs	122,200	0	0	122,200	(12,404)	
Total Operating Expenditure	9,646,000	0	37,400	9,683,400	2,343,426	
Operating Result - Surplus/(Deficit)	884,900	0	(31,000)	853,900	5,313,388	
Operating Cash Result - Surplus/(Deficit)	884,900	0	(31,000)	853,900	5,313,388	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	11,058,700	0	200,000	11,258,700	0	13
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	132,400	0	0	132,400	0	
Transfer To Reserves	10,530,900	0	0	10,530,900	0	
Transfer to Unexpended Grants		0	0	0	0	
Transfer to Unexpended Loans						
Capital Purchases	1,280,300	0	169,000	1,449,300	166,150	13
Capital Cash Result - Surplus/(Deficit)	(884,900)	0	31,000	(853,900)	(166,150)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	5,147,238	

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4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Cavanbah Centre						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Multipurpose Centre Room Hire Charges	99,000	0	0	99,000	32,286	
Multipurpose Centre Court 1 Hire Charges	80,700	0	0	80,700	13,146	
Multipurpose Centre Court 2 Hire Charges	49,400	0	0	49,400	10,056	
Multipurpose Centre Other Charges	83,600	0	0	83,600	25,990	
Multipurpose Centre Other Income	0	0	0	0	0	
Sportsfields User Charges	9,400	0	0	9,400	6,031	
Total Operating Revenue	322,100	0	0	322,100	87,509	
Operating Expenditure						
Multipurpose Centre Management Costs	292,900	0	0	292,900	89,749	
Multipurpose Centre Building Maintenance	28,900	0	0	28,900	15,200	
Multipurpose Centre Operational Costs	137,200	0	0	137,200	95,059	
Various Grounds Maintenance	170,500	0	0	170,500	71,376	
Debt Servicing	64,800	0	0	64,800	(648)	
Indirect Costs	165,100	0	0	165,100	41,274	
Total Operating Expenditure	859,400	0	0	859,400	312,011	
Operating Result - Surplus/(Deficit)	(537,300)	0	0	(537,300)	(224,502)	
Operating Cash Result - Surplus/(Deficit)	(537,300)	0	0	(537,300)	(224,502)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	7,200	0	0	7,200	32,479	
Transfer from Reserves - Developer Contributions	48,900	0	0	48,900	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	49,000	0	0	49,000	0	
Transfer to Reserves	0	0	0	0	0	
Capital Purchases	56,100	0	0	56,100	32,479	
Capital Cash Result - Surplus/(Deficit)	(49,000)	0	0	(49,000)	0	
Program Cash Result - Surplus/(Deficit)	(586,300)	0	0	(586,300)	(224,502)	

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4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: First Sun Holiday Park						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
First Sun Accommodation Income	3,039,400	0	0	3,039,400	636,341	
First Sun Sundry Income	21,100	0	0	21,100	10,208	
Total Operating Revenue	3,060,500	0	0	3,060,500	646,549	
Operating Expenditure						
Operating Expenses - First Sun Caravan Park	1,479,000	0	0	1,479,000	318,078	
Debt Servicing Costs	0	0	0	0	0	
Indirect Costs	1,066,900	0	0	1,066,900	266,727	
Total Operating Expenditure	2,545,900	0	0	2,545,900	584,805	
Operating Result - Surplus/(Deficit)	514,600	0	0	514,600	61,744	
Operating Cash Result - Surplus/(Deficit)	514,600	0	0	514,600	61,744	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	442,000	0	0	442,000	10,144	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	514,600	0	0	514,600	0	
Capital Purchases	442,000	0	0	442,000	10,144	
Capital Cash Result - Surplus/(Deficit)	(514,600)	0	0	(514,600)	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	61,744	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Suffolk Park Holiday Park						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Suffolk Park Accommodation Income	917,100	0	0	917,100	181,933	
Suffolk Park Sundry Income	29,400	0	0	29,400	8,581	
Total Operating Revenue	946,500	0	0	946,500	190,514	
Operating Expenditure						
Operating Expenses - Suffolk Park	785,500	0	0	785,500	148,441	
Debt Servicing Costs	0	0	0	0	0	
Indirect Costs	152,800	0	0	152,800	38,202	
Total Operating Expenditure	938,300	0	0	938,300	186,643	
Operating Result - Surplus/(Deficit)	8,200	0	0	8,200	3,872	
Operating Cash Result - Surplus/(Deficit)	8,200	0	0	8,200	3,872	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	292,000	0	250,000	542,000	(4,560)	14
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	8,200	0	0	8,200	0	
Capital Purchases	292,000	0	250,000	542,000	125,440	14
Capital Cash Result - Surplus/(Deficit)	(8,200)	0	0	(8,200)	(130,000)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(126,128)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Facilities Management						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Community - Lease/ Rental Agreements	190,600	0	0	190,600	50,321	
Community - User Fees and Charges	147,800	0	0	147,800	58,607	
Operational - Lease/ Rental Agreements	205,400	0	0	205,400	67,830	
Crown - Lease/ Rental Agreements	190,100	0	0	190,100	4,359	
Crown - User Fees and Charges	137,300	0	0	137,300	0	
Other - Lease/ Rental Agreements	42,500	0	0	42,500	8,324	
Insurance Claim income	0	0	0	0	0	
Total Operating Revenue	913,700	0	0	913,700	189,442	
Operating Expenditure						
Property Management	132,600	0	0	132,600	34,711	
Council Administration Centre Operations	509,800	0	0	509,800	170,324	
Byron Pool	365,100	0	0	365,100	42,740	
Mullumbimby Pool	394,600	0	0	394,600	92,448	
Other Property Expenses	16,600	0	0	16,600	744	
Countrylink Building, Byron Bay	0	0	0	0	5,745	
Debt Servicing	257,200	0	0	257,200	7,638	
Indirect Costs	(286,100)	0	0	(286,100)	(71,526)	
Community - Maintenance - Preventative	58,500	0	0	58,500	16,841	
Community - Maintenance - Unplanned	111,100	0	0	111,100	58,959	
Community - Services	25,000	0	0	25,000	2,757	
Community - Fees and Charges	212,700	0	0	212,700	198,818	
Operational - Maintenance - Preventative	2,500	0	0	2,500	0	
Operational - Maintenance - Unplanned	6,000	0	0	6,000	0	
Operational - Services	0	0	0	0	0	
Crown - Maintenance - Unplanned	32,200	0	0	32,200	15,840	
Other Lease/Rental Contracts	26,600	0	0	26,600	16,786	
Administration Costs	3,400	0	0	3,400	0	
Former Mullumbimby Hospital	1,409,400	0	0	1,409,400	924,530	
Former Byron Hospital	640,500	0	0	640,500	137,211	
Public Toilets Council	210,200	0	0	210,200	75,764	
Public Toilets Crown	220,800	0	0	220,800	50,485	
Total Operating Expenditure	4,348,700	0	0	4,348,700	1,780,814	
Operating Result - Surplus/(Deficit)	(3,435,000)	0	0	(3,435,000)	(1,591,372)	
Operating Cash Result - Surplus/(Deficit)	(3,435,000)	0	0	(3,435,000)	(1,591,372)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,513,700	0	6,500	1,520,200	511,634	15
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	115,500	115,500	(825)	15
Transfer from Reserves - Unexpended Loans	1,309,400	0	0	1,309,400	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	510,600	0	(174,100)	336,500	93,379	15
Less:- Capital Expenditure						
Loan Principal Repayments	124,000	0	0	124,000	0	
Transfer To Reserves	210,200	0	0	210,200	0	
Capital Purchases	1,070,700	0	(52,100)	1,018,600	443,011	15
Capital Cash Result - Surplus/(Deficit)	1,928,800	0	0	1,928,800	161,177	
Program Cash Result - Surplus/(Deficit)	(1,506,200)	0	0	(1,506,200)	(1,430,195)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019 Sustainable Environment & Economy Directorate Summary Director: Shannon Burt						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Development & Certification	2,169,200	0	0	2,169,200	521,102	
Land & Natural Environment	232,100	0	62,000	294,100	130,440	
Environmental Health Services	2,267,200	0	0	2,267,200	713,756	
Economic Development	10,800	0	0	10,800	1,683	
Total Operating Revenue	4,679,300	0	62,000	4,741,300	1,366,981	
Operating Expenditure						
Development & Certification	4,968,500	0	0	4,968,500	1,157,286	
Land & Natural Environment	3,321,900	0	107,000	3,428,900	724,388	
Environmental Health Services	2,719,200	0	0	2,719,200	708,660	
Economic Development	924,300	0	56,000	980,300	250,971	
Total Operating Expenditure	11,933,900	0	163,000	12,096,900	2,841,305	
Operating Result - Surplus/(Deficit)	(7,254,600)	0	(101,000)	(7,355,600)	(1,474,324)	
Operating Cash Result - Surplus/(Deficit)	(7,254,600)	0	(101,000)	(7,355,600)	(1,474,324)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,794,800	0	0	1,794,800	263,922	
Transfer from Reserves - Developer Contributions	14,900	0	0	14,900	0	
Transfer from Reserves - Unexpended Grants	70,300	0	50,000	120,300	58,398	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	2,217,000	0	0	2,217,000	92,115	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	2,749,200	0	34,900	2,784,100	310,140	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	1,347,800	0	15,100	1,362,900	104,295	
Program Cash Result - Surplus/(Deficit)	(5,906,800)	0	(85,900)	(5,992,700)	(1,370,029)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Development & Certification						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Fees and Charges - Commercial Property	123,700	0	0	123,700	38,097	
Fees and Charges - Regulatory	720,000	0	0	720,000	189,567	
Fees and Charges - Discretionary	121,300	0	0	121,300	41,162	
Fees and Charges - Discretionary	1,181,400	0	0	1,181,400	251,787	
	14,800	0	0	14,800	0	
Customer Service	8,000	0	0	8,000	489	
Total Operating Revenue	2,169,200	0	0	2,169,200	521,102	
Operating Expenditure						
Directorate & Managers-Planning,Development & Envt	655,600	0	0	655,600	155,232	
Development Assessment - Fast Track Team	786,400	0	0	786,400	182,350	
Salaries - Planning	100,900	0	0	100,900	4,535	
Other Assessment Expenses	164,900	0	0	164,900	29,621	
Indirect Costs	1,296,300	0	0	1,296,300	324,075	
Building Certification Unit Employee Costs	1,060,600	0	0	1,060,600	256,299	
Footpath Dining	16,400	0	0	16,400	0	
Development Support & Administration	887,400	0	0	887,400	205,173	
Office Expenses	0	0	0	0	0	
Total Operating Expenditure	4,968,500	0	0	4,968,500	1,157,286	
Operating Result - Surplus/(Deficit)	(2,799,300)	0	0	(2,799,300)	(636,183)	
Operating Cash Result - Surplus/(Deficit)	(2,799,300)	0	0	(2,799,300)	(636,183)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	72,900	0	0	72,900	24,436	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	
Capital Grants and Contributions	2,217,000	0	0	2,217,000	92,115	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	2,424,600	0	0	2,424,600	130,212	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	(134,700)	0	0	(134,700)	(13,661)	
Program Cash Result - Surplus/(Deficit)	(2,934,000)	0	0	(2,934,000)	(649,844)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Planning Policy and Natural Environment						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Operating Grants - Environmental Planning	60,000	0	62,000	122,000	81,116	16
Applicant Funded DCP's/LEP's	0	0	0	0	8,110	
Community Planning - Contributions	0	0	0	0	0	
Fees and Charges	172,100	0	0	172,100	41,214	
Applicant Funded Proposal for Byron Shire LES	0	0	0	0	0	
Total Operating Revenue	232,100	0	62,000	294,100	130,440	
Operating Expenditure						
Employee and Office Expenses	1,178,900	0	0	1,178,900	286,268	16
Get a Grip on Cane Toads	0	0	0	0	0	
Environmental Strategic Studies/Plans	1,532,500	0	107,000	1,639,500	282,999	
Environmental Levy Works and Services Program	138,200	0	0	138,200	27,936	
Other Projects	0	0	0	0	0	
Tweed Byron Bush Futures Project	0	0	0	0	0	16
Council Funded Local Environment Plans	0	0	0	0	0	
Koala Connections	0	0	0	0	0	
Applicant Funded Local Environment Plans	0	0	0	0	9,112	
Applicant Funded Proposal for Byron Shire LES	0	0	0	0	0	
Indirect Costs	472,300	0	0	472,300	118,074	
Total Operating Expenditure	3,321,900	0	107,000	3,428,900	724,388	
Operating Result - Surplus/(Deficit)	(3,089,800)	0	(45,000)	(3,134,800)	(593,948)	
Operating Cash Result - Surplus/(Deficit)	(3,089,800)	0	(45,000)	(3,134,800)	(593,948)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,079,100	0	0	1,079,100	103,524	
Transfer from Reserves - Developer Contributions	14,900	0	0	14,900	0	
Transfer from Reserves - Unexpended Grants	70,300	0	0	70,300	58,398	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	1,164,300	0	0	1,164,300	161,922	
Program Cash Result - Surplus/(Deficit)	(1,925,500)	0	(45,000)	(1,970,500)	(432,027)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Environment & Compliance						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Fees and Charges - Discretionary	420,800	0	0	420,800	427,266	
Miscellaneous Revenues	5,000	0	0	5,000	(660)	
Compliance Fees & Charges	30,500	0	0	30,500	6,160	
Compliance Miscellaneous Revenues	15,100	0	0	15,100	3,500	
Fees and Charges - Regulated	12,500	0	0	12,500	7,614	
Fees and Charges - Discretionary	44,300	0	0	44,300	9,857	
Fines and Other Revenues	1,739,000	0	0	1,739,000	260,018	
Total Operating Revenue	2,267,200	0	0	2,267,200	713,756	
Operating Expenditure						
Health Employee Costs	479,600	0	0	479,600	133,161	
Compliance Employee Costs	594,200	0	0	594,200	134,268	
Operating Expenses	381,600	0	0	381,600	82,281	
Indirect Costs	591,900	0	0	591,900	147,975	
Ranger Employee Costs	375,400	0	0	375,400	124,010	
Operating Expenses	223,700	0	0	223,700	60,905	
Public Order and Safety Operating Expenses	72,800	0	0	72,800	26,061	
Total Operating Expenditure	2,719,200	0	0	2,719,200	708,660	
Operating Result - Surplus/(Deficit)	(452,000)	0	0	(452,000)	5,096	
Operating Cash Result - Surplus/(Deficit)	(452,000)	0	0	(452,000)	5,096	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	325,300	0	0	325,300	75,152	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	324,600	0	34,900	359,500	179,928	17
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	700	0	(34,900)	(34,200)	(104,776)	
Program Cash Result - Surplus/(Deficit)	(451,300)	0	(34,900)	(486,200)	(99,680)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Economic Development						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Sponsorship / Contributions	0	0	0	0	0	
Other Income	10,800	0	0	10,800	1,683	
Operating Grants	0	0	0	0	0	
Total Operating Revenue	10,800	0	0	10,800	1,683	
Operating Expenditure						
Tourism	162,900	0	0	162,900	92,499	
Support Services	192,400	0	0	192,400	48,099	
Economic Development and Tourism Coordinator	301,800	0	50,000	351,800	52,079	18
Events	235,000	0	0	235,000	46,219	
Economic Development	32,200	0	6,000	38,200	12,075	18
Total Operating Expenditure	924,300	0	56,000	980,300	250,971	
Operating Result - Surplus/(Deficit)	(913,500)	0	(56,000)	(969,500)	(249,288)	
Operating Cash Result - Surplus/(Deficit)	(913,500)	0	(56,000)	(969,500)	(249,288)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	317,500	0	0	317,500	60,810	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	50,000	50,000	0	18
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	317,500	0	50,000	367,500	60,810	
Program Cash Result - Surplus/(Deficit)	(596,000)	0	(6,000)	(602,000)	(188,478)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019 Infrastructure Services Directorate Summary - Water Director: Phil Holloway Program: Water Services						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Water Supply Management	9,839,600	0	0	9,839,600	3,370,834	
Water Supply Operations	0	0	0	0	0	
Total Operating Revenue	9,839,600	0	0	9,839,600	3,370,834	
Operating Expenditure						
Water Supply Management	8,528,900	0	0	8,528,900	2,274,537	
Total Operating Expenditure	8,528,900	0	0	8,528,900	2,274,537	
Operating Result - Surplus/(Deficit)	1,310,700	0	0	1,310,700	1,096,297	
Operating Cash Result - Surplus/(Deficit)	1,310,700	0	0	1,310,700	1,096,297	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,717,500	0	100,000	1,817,500	130,288	
Transfer from Reserves - Developer Contributions	2,069,900	0	(322,500)	1,747,400	1,313	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	600,000	0	0	600,000	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	1,910,700	0	0	1,910,700	0	
Capital Purchases	3,787,400	0	(222,500)	3,564,900	200,067	
Capital Cash Result - Surplus/(Deficit)	(1,310,700)	0	0	(1,310,700)	(68,466)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	1,027,831	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Water Supply Management						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Operating Grants	88,000	0	0	88,000	0	
Rates and Service Availability Charges	2,448,100	0	0	2,448,100	2,463,226	
Water Consumption Charges	6,978,800	0	0	6,978,800	802,733	
Contributions	0	0	0	0	2,500	
Fees	193,700	0	0	193,700	68,071	
Private Works Income	0	0	0	0	0	
Extra Charges	17,300	0	0	17,300	5,879	
Interest on Investments	113,700	0	0	113,700	28,425	
Total Operating Revenue	9,839,600	0	0	9,839,600	3,370,834	
Management Expenditure						
Management & Administration	0	0	0	0	0	
Engineering & Supervision	120,300	0	0	120,300	31,272	
S64 Engineering	0	0	0	0	19,627	
Employee Costs - Compliance	101,100	0	0	101,100	737	
Employee Costs - Administration and Education	141,200	0	0	141,200	38,125	
Meter Reading Contract	37,500	0	0	37,500	9,458	
Training and Recruitment	10,300	0	0	10,300	1,455	
Administration Expenses	350,300	0	0	350,300	104,079	
Abandonments	10,600	0	0	10,600	4,915	
Indirect Costs	1,299,400	0	0	1,299,400	324,849	
General Maintenance	6,130,800	0	0	6,130,800	1,660,977	
Mullumbimby	327,400	0	0	327,400	79,042	
Total Operating Expenditure	8,528,900	0	0	8,528,900	2,274,537	
Management Result - Surplus/(Deficit)	1,310,700	0	0	1,310,700	1,096,297	
Management Result - Surplus/(Deficit)	1,310,700	0	0	1,310,700	1,096,297	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	459,700	0	100,000	559,700	10,100	19
Transfer from Reserves - Developer Contributions	1,259,900	0	0	1,259,900	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	600,000	0	0	600,000	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	1,910,700	0	0	1,910,700	0	
Capital Purchases	1,719,600	0	100,000	1,819,600	78,566	19
Capital Cash Result - Surplus/(Deficit)	(1,310,700)	0	0	(1,310,700)	(68,466)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	1,027,831	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

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

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Water Supply - Capital Works Mullumbimby						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	422,500	0	0	422,500	0	
Transfer from Reserves - Developer Contributions	500,000	0	(422,500)	77,500	0	19
Less:- Capital Expenditure						
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	922,500	0	(422,500)	500,000	0	19
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	
2019/2020 Budget Review as at 30th September 2019						
Program: Water Supply - Capital Works Ocean Shores						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	355,000	0	0	355,000	120,188	
Transfer from Reserves - Developer Contributions	50,000	0	100,000	150,000	1,313	19
Less:- Capital Expenditure						
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	405,000	0	100,000	505,000	121,501	19
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019 Infrastructure Services Directorate Summary - Sewerage Director: Phil Holloway Program: Sewerage Services						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Revenue						
Sewer Supply Management	16,213,800	0	0	16,213,800	11,814,600.67	
Sewer Supply Operations	0	0	0	0	0	
Total Operating Revenue	16,213,800	0	0	16,213,800	11,814,601	
Operating Expenditure						
Sewer Supply Management	11,841,300	0	0	11,841,300	3,390,357.95	
Total Operating Expenditure	11,841,300	0	0	11,841,300	3,390,358	
Operating Result - Surplus/(Deficit)	4,372,500	0	0	4,372,500	8,424,243	
Operating Cash Result - Surplus/(Deficit)	4,372,500	0	0	4,372,500	8,424,243	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	4,911,900	0	618,200	5,530,100	745,230	
Transfer from Reserves - Developer Contributions	3,234,800	0	20,000	3,254,800	774,644	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	1,400,000	0	0	1,400,000	0	
Less:- Capital Expenditure						
Loan Principal Repayments	1,921,300	0	0	1,921,300	314,777	
Transfer To Reserves	3,851,200	0	0	3,851,200	1,870,779	
Transfer To Unexpended Loans	0	0	0	0	0	
Capital Purchases	8,146,700	0	638,200	8,784,900	1,519,874	
Capital Cash Result - Surplus/(Deficit)	(4,372,500)	0	0	(4,372,500)	(2,185,556)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	6,238,687	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Sewerage Services - Management						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
Operating Grants	74,300	0	0	74,300	0	
Rates and Service Availability Charges.	10,533,600	0	0	10,533,600	11,034,226	
User Charges	5,186,100	0	0	5,186,100	629,373	
Contributions	0	0	0	0	2,500	
Fees	214,900	0	0	214,900	64,301	
Private Works Income	0	0	0	0	0	
Extra Charges	42,700	0	0	42,700	12,849	
Interest on Investments	162,200	0	0	162,200	71,352	
Total Operating Revenue	16,213,800	0	0	16,213,800	11,814,601	
Management Expenditure						
Management & Administration	0	0	0	0	2,874	
Engineering & Supervision	120,300	0	0	120,300	33,564	
Engineering S64 Assessment	0	0	0	0	17,357	
Employee Costs - Compliance	101,100	0	0	101,100	737	
Employee Costs - Administration and Education	162,300	0	0	162,300	38,886	
Meter Reading Contract	34,500	0	0	34,500	8,635	
Training and Recruitment	22,300	0	0	22,300	0	
Administration Expenses	283,500	0	0	283,500	121,874	
Abandonments	52,900	0	0	52,900	32,310	
Other Expenses	2,200	0	0	2,200	25,208	
Debt Servicing	3,143,400	0	0	3,143,400	545,452	
Indirect Costs	1,673,000	0	0	1,673,000	418,248	
General Operation	0	0	0	0	0	
Plant Running Expenses	67,400	0	0	67,400	7,398	
General Maintenance	6,178,400	0	0	6,178,400	2,137,816	
Private Works Expenses	0	0	0	0	0	
Byron Bay System	0	0	0	0	0	
Total Operating Expenditure	11,841,300	0	0	11,841,300	3,390,358	
Operating Result - Surplus/(Deficit)	4,372,500	0	0	4,372,500	8,424,243	
Operating Cash Result - Surplus/(Deficit)	4,372,500	0	0	4,372,500	8,424,243	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	115,200	0	100,000	215,200	31,679	20
Transfer from Reserves - Developer Contributions	1,270,400	0	0	1,270,400	188,574	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	1,400,000	0	0	1,400,000		
Less:- Capital Expenditure						
Loan Principal Repayments	1,921,300	0	0	1,921,300	314,777	
Transfer To Reserves	3,851,200	0	0	3,851,200	1,870,779	
Capital Purchases	1,385,600	0	100,000	1,485,600	220,253	20
Capital Cash Result - Surplus/(Deficit)	(4,372,500)	0	0	(4,372,500)	(2,185,556)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	6,238,687	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019 Program: Sewerage Supply - Capital Works Bangalow						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	81,300	0	145,200	226,500	59,698	20
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	81,300	0	145,200	226,500	59,698	20
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2019/2020 Budget Review as at 30th September 2019 Program: Sewerage Supply - Capital Works Brunswick Heads						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	429,900	0	0	429,900	64,643	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	429,900	0	0	429,900	64,643	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2019/2020 Budget Review as at 30th September 2019 Program: Sewerage Supply - Capital Works Byron Bay						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	2,021,300	0	234,000	2,255,300	532,903	20
Transfer from Reserves - Developer Contributions	1,067,100	0	0	1,067,100	270,001	
Less:- Capital Expenditure						
Capital Purchases	3,088,400	0	234,000	3,322,400	802,904	20
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019						
Program: Sewerage Supply - Capital Works Mullumbimby						
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	2,264,200	0	139,000	2,403,200	56,308	20
Transfer from Reserves - Developer Contributions	897,300	0	20,000	917,300	316,068	20
Less:- Capital Expenditure						
Capital Purchases	3,161,500	0	159,000	3,320,500	372,376	20
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

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

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

2019/2020 Budget Review as at 30th September 2019 Capital Expenditure Summary					
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19
GENERAL FUND					
Corporate & Community Services Capital Expenditure					
Governance Services	0	0	0	0	0
Information Services	0	0	0	0	0
Sandhills	6,400	0	7,000	13,400	8,310
Public Libraries	46,000	0	0	46,000	0
TOTAL CORPORATE & COMMUNITY SERVICES CAPITAL EXPENDITURE	52,400	0	7,000	59,400	8,310
Infrastructure Services Capital Expenditure					
Asset Management Planning	0	0	0	0	0
Projects & commercial Development	236,400	0	0	236,400	0
Emergency Services	250,000	0	(6,900)	243,100	234,251
Depot Services & Fleet Management	820,000	0	0	820,000	0
Local Roads & Drainage	33,574,500	0	399,400	33,973,900	19,128,390
RMS	310,000	0	0	310,000	0
Open Space and Recreation	3,341,900	0	627,500	3,969,400	1,454,037
Waste Disposal Facility	1,280,300	0	169,000	1,449,300	166,150
Cavanabah Centre	56,100	0	0	56,100	32,479
First Sun Holiday Park	442,000	0	0	442,000	10,144
Suffolk Park Holiday Park	292,000	0	250,000	542,000	125,440
Facilities Management	1,070,700	0	(52,500)	1,018,200	443,011
TOTAL INFRASTRUCTURE SERVICES CAPITAL EXPENDITURE	41,673,900	0	1,386,500	43,060,400	21,593,902
Sustainable Environment & Economy					
Environment & Compliance	0	0	0	0	0
TOTAL SUSTAINABLE ENVIRONMENT & ECONOMY	0	0	0	0	0
TOTAL GENERAL FUND CAPITAL EXPENDITURE	41,726,300	0	1,393,500	43,119,800	21,602,212
Water Capital Expenditure					
Miscellaneous	1,719,600	0	100,000	1,819,600	369,330.43
Bangalow	0	0	0	0	0.00
Brunswick Heads	0	0	0	0	0.00
Byron Bay	740,300	0	0	740,300	0.00
Mullumbimby	922,500	0	(422,500)	500,000	0.00
Ocean Shores	405,000	0	100,000	505,000	121,501
TOTAL WATER CAPITAL EXPENDITURE	3,787,400	0	(222,500)	3,564,900	490,831
Sewer Capital Expenditure					
Miscellaneous	1,385,600	0	100,000	1,485,600	220,252.88
Bangalow	81,300	0	145,200	226,500	59,698.33
Brunswick Heads	429,900	0	0	429,900	64,642.58
Byron Bay	3,088,400	0	234,000	3,322,400	802,904.19
Mullumbimby	3,161,500	0	159,000	3,320,500	372,376.40
Ocean Shores	0	0	0	0	0
TOTAL SEWER CAPITAL EXPENDITURE	8,146,700	0	638,200	8,784,900	1,519,874
TOTAL CAPITAL EXPENDITURE	53,660,400	0	1,809,200	55,469,600	23,612,918

**BYRON SHIRE COUNCIL
BUDGET 2019/20
Review as at 30 September 2019**

BUDGET VARIATION EXPLANATIONS

The following notes detail the material budget variations from the 2019/20 Original Budget to the Revised Budget Estimates as at 30 September 2019.

Note Reference:	1
Program:	Councillor Services
Budget Variance:	Operating Expenditure \$3,600
Reason for Variance:	It is proposed to increase operating expenditure by \$3,600 for Northern Rivers Joint Organisation Membership to reflect the actual cost.
Note Reference:	2
Program:	General Purpose Revenues
Budget Variance:	Operating Income (\$617,200) Transfer from Reserves \$850,600
Reason for Variance:	The decrease in operating income and the transfer from reserves are to reflect the actual amount to be received for the Financial Assistance Grant (FAG) in 2019/20. This is an increase of \$233,400 against the original budget.
Note Reference:	3
Program:	Financial Services
Budget Variance:	Operating Expenditure \$0
Reason for Variance:	It is proposed to decrease the budget for audit fees by \$15,000 to reflect the actual cost and reallocate it to administration expenses to cover the cost of purchasing Long Term Financial Planning software.
Note Reference:	4
Program:	Information Services
Budget Variance:	Operating Expenditure \$0
Reason for Variance:	It is proposed to make the following adjustments to various operating expenditure items to match actual expenditure. These will have no net effect on the program budget:-
	\$18,300 2254.013 - Auth Property and Financial System Licence.
	(\$10,000) 2254.014 - Auth Property and Financial System Mntce.
	(\$1,100) 2254.015 - Authority AIM System Licence.
	(\$3,200) 2254.017 - TRIM EDMS System Licence.
	(\$19,000) 2254.024 - Microsoft Volume Licence Agreement.
	(\$700) 2254.027 - Client server tools 4J maintenance.
	(\$2,200) 2254.028 - Process Mapping and Documentation Software.
	(\$2,600) 2254.030 - Civica Business Intelligence System (BIS).
	\$20,500 2254.033 - Nearmap.
Note Reference:	5
Program:	Corporate Services
Budget Variance:	Operating Expenditure (\$62,200) Transfer to Reserves \$62,200

**BYRON SHIRE COUNCIL
BUDGET 2019/20
Review as at 30 September 2019**

Reason for Variance: It is proposed to decrease operating expenditure by \$62,200 due to savings in the insurance premiums. This is due to Council increasing the public liability policy excess. It is proposed to transfer these savings to the risk management reserve to cover any unforeseen insurance claims requiring an increased excess payment.

Note Reference: 6
Program: Community Development
Budget Variance: Operating Expenditure \$165,000
 Transfer from Reserves \$165,000

Reason for Variance: It is proposed to increase operating expenditure by \$115,000 for the Rural Fire Service (RFS) relocation to the Cook Pioneer Centre. An additional \$50,000 is also required to refurbish the old RFS offices in the existing Council administration building. These works can be funded through developer contributions (Shire Support Services – Rural South).

Note Reference: 7
Program: Sandhills
Budget Variance: Operating Expenditure (\$6,500)
 Transfer from Reserves (\$1,500)
 Capital Expenditure \$7,000

Reason for Variance: It is proposed to increase expenditure by \$2,000 to set up a waste collection. There is an ongoing issue with people illegally dumping household rubbish in the bins. Wheelie bins and a collection service would mean the bins will not be accessible to the public and would therefore reduce the possibility of a potential WHS issue. It is also proposed to decrease operating expenditure by \$8,500 due to the motor vehicle costs not being applicable to Sandhills. These funds can be returned to the Children's Services Reserve. It is proposed to increase the capital expenditure budget for the refurbishment by \$7,000 to cover the slight overspend, funded from the Children's Services Reserve.

Note Reference: 8
Program: Asset Management Planning
Budget Variance: Operating Expenditure \$0

Reason for Variance: It is proposed to move \$2,000 of the budget from Assetic predictor due to the actual being less than the budget and moving it to the annual fee for Assetedge Recover software.

Note Reference: 9
Program: Emergency Services
Budget Variance: Operating Income \$44,200
 Operating Expenditure \$44,200
 Transfer from Reserves \$75,600
 Capital Expenditure (\$6,900)
 Capital Income (\$82,500)

Reason for Variance: It is proposed to increase operating income by \$44,200 which is grant funding for the North Byron Floodplain Risk Management Study and Plan (FRMS&P). It is proposed to increase operating expenditure by \$44,200 for the FRMS&P.

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BUDGET 2019/20

Review as at 30 September 2019

It is proposed to decrease capital expenditure by \$6,900 for the Flood Warning Network funded by the Stronger Country Communities Fund (SCCF) grant as this was expended in the last financial year.

It is proposed to decrease capital income as Council received the first instalment of the SCCF grant for \$82,500 in the 2019 financial year, expended \$6,900 and restricted \$75,600. This is to be transferred from unexpended grants for use this financial year.

Note Reference:	10
Program:	Local Roads & Drainage
Budget Variance:	Operating Expenditure \$72,100 Transfer from Reserves \$768,500 Capital Income (\$225,000) Capital Expenditure \$399,400
Reason for Variance:	It is proposed to increase operating and capital expenditure due to the following:-
	Operating
\$10,000	3161.131 Child Pedestrian Road Safety Signage Campaign - A notice of motion was adopted by Council (resolution 19-328) to participate in the Child Pedestrian Road Safety Signage Campaign for December 2019 - January 2020. Staff successfully applied for an RMS grant under the Safer Roads Program valued at \$5,000. As part of the RMS grant application the \$5,000 grant funding was for planning and implementing the launch event associated with the campaign.
\$45,000	3176.001 Brunswick Heads Paid Parking Strategy - Council Resolution 19-322 directs staff to undertake an Economic Assessment of Brunswick Heads. This assessment forms part of the Brunswick Heads Parking Scheme Performance Review and investigations into the potential impacts of pay parking on the Brunswick Heads economy.
\$15,000	3176.002 Brunswick Heads Paid Parking Strategy Monitor Demand - Council Resolution 19-322 directs staff to undertake an expanded Automated Number Plate Recognition (ANPR) survey of Brunswick Heads. This survey forms part of the Brunswick Heads Parking Scheme Performance Review and investigations into the potential impacts of pay parking on the Brunswick Heads economy.
\$2,100	3161.129 Blackspot and Safer Roads Grant Applications – An additional budget is required for investigations of currently unfunded future projects and applications.
	Capital
\$80,000	44281.011 Shared path bridge on Kolora Way - It is proposed to add a budget of \$80,000 for the design of a shared path bridge on Kolora Way.
\$340,000	44286.004 CPTIGS - Bus Shelters – Replacement of bus shelters across the Shire. At most sites, constraints have resulted in project scopes being

BYRON SHIRE COUNCIL

BUDGET 2019/20

Review as at 30 September 2019

	greater than budgeted for. This is to achieve disability access requirements in accordance with the Disability Discrimination Act 1995.
\$30,000	44283.072 Myocum Rd – Design - It is proposed to allocate a budget for design works on Myocum Road.
\$2,000	44283.073 Brunswick Heads School Bus Stop - Council resolution 19-322 directs staff to undertake a number of investigations in relation to the Brunswick Heads Parking Scheme Performance Review. As part of this investigation Council staff have been in consultation with key community groups within Brunswick Heads, including the Brunswick Heads Public School. A specific concern was the need to improve disability access, loading zones and the existing bus zone layout.
\$18,700	44026.004 Bridge - Scarabolotti's – An additional budget is required to resolve the pump access to the creek and formalising the new easement for the pump and pipeline to a property.
\$4,900	44026.014 Bridge at Eureka – Latent conditions with the piling increased expenditure.
\$300	44283.031 Settlement Rd Causeway (Durrumbul Rd #1) – It is proposed to increase the budget slightly due to additional project management time.
(\$23,900)	44283.046 Gittoes Lane Causeway Replacement – Project delivered under budget.
\$19,700	44281.002 Balemo Drive Off-Road Shared Path – additional funding required for unplanned works, additional community consultation and to finalise contractor variations.
\$500	44282.008 SGB Street Drainage Upgrade – Elizabeth – A budget is required for investigations for this currently unfunded project.
\$1,300	44282.015 SGB Street Drainage Upgrade - Phillip St - A budget is required for investigations for this currently unfunded project.
\$2,800	44282.017 Approaches to Tallow Creek footbridge - A budget is required for investigations for this currently unfunded project.
(\$21,600)	44247.001 Bangalow Rd Pacific Highway to Tinderbox – There were savings in the design and investigation of the project so not the entire budget is required.
\$6,600	44281.001 Shire Wide - Bike Plan – Additional investigations are required that are currently unfunded.
\$1,900	44283.033 Alcorn Street, Suffolk (Middle and South) - Preliminary survey work undertaken to develop project scope and budget requirements for planned future works currently unfunded but identified in 10 and 4 year program planning.
\$3,000	44283.034 Federal Dr - upslope batter treatment – The scope of the project was extended to cover the unstable part of the embankment.

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Review as at 30 September 2019

\$5,200	44283.051 Safer Roads Program - Coolamon Scenic Dr – An additional guardrail length was required to cover a hazard.
(\$72,000)	44281.009 Ewingsdale Road Shared path from Quarry to Bike path - Project construction to be put on hold to fund additional investigation works. This can be used to fund the adjustment to the Multi Use of Rail Corridor project in the Open Space program, below.

Transfer from Reserves increased by **\$538,500** due to the following:-

Internal Reserves \$68,800

\$5,000	3161.131 Child Pedestrian Road Safety Signage Campaign.
\$15,000	3176.002 Brunswick Heads Paid Parking Strategy Monitor Demand.
\$45,000	3176.001 Brunswick Heads Paid Parking Strategy.
\$2,000	44283.073 Brunswick Heads School Bus Stop.
\$500	44282.008 SGB Street Drainage Upgrade – Elizabeth St.
\$1,300	44282.015 SGB Street Drainage Upgrade - Phillip St.
(\$21,600)	44247.001 Bangalow Rd Pacific Highway to Tinderbox.
\$2,100	3161.129 Blackspot and Safer Roads Grant Applications.
\$6,600	44281.001 Shire Wide - Bike Plan.
\$2,800	44282.017 Approaches to Tallow Creek footbridge.
\$1,900	44283.033 Alcorn Street, Suffolk (Middle and South
\$3,000	44283.034 Federal Drive.
\$5,200	44283.051 Safer Roads Program - Coolamon Scenic Drive.

Developer Contributions \$469,700

\$80,000	44281.011 Shared path bridge on Kolora Way.
\$340,000	44286.004 CPTIGS - Bus Shelters.
\$30,000	44283.072 Myocum Rd – Design.
\$19,700	44281.002 Balemo Drive Off-Road Shared Path.

Capital income increased by **\$5,000** due to:-

\$5,000	3161.131 Child Pedestrian Road Safety Signage Campaign.
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Note Reference: 11

Program: RMS

Budget Variance: Operating Income \$198,600

Operating Expenditure \$198,600

Reason for Variance Operating income and expenditure increased due to adjustments in the block grant.

Note Reference: 12

Program: Open Spaces and Recreation

Budget Variance: Operating Expenditure \$9,500

Transfer from Reserves \$181,500

BYRON SHIRE COUNCIL

BUDGET 2019/20

Review as at 30 September 2019

<hr/>	
	Capital Income \$374,000
	Capital Expenditure \$627,500
Reason for Variance:	It is proposed to add a budget for the integrated weed and pest management policy implementation of \$9,500.
	It is proposed to increase Capital Expenditure by \$627,500 due to the following:-
\$72,000	4835.192 Multi Use of Rail Corridor – It is proposed to increase the budget to bring it into line with actual expenditure. This can be taken from the Ewingsdale Road Shared path project from the Local Roads program, above.
\$617,000	4835.226 Brunswick Boat Ramp – There was an issue on site regarding the existence of sea grass within the design alignment, so the project was removed from the budget at the March 2019 Review. However, Council requested and received a variation approval from the grant funding body to amend the project program to deliver the out-of-stream works first (access road, hard stand and parking) to be completed by June 2020.
(\$40,000)	4835.241 Railway Park Development – Council resolved through resolution 19-384 to move \$40,000 of the unspent budget back to the Section 94a reserve for completion of the artwork once the final form and location are agreed.
(\$24,300)	4835.249 SCCF - Mullumbimby Gateway Rep & Renewal – It is proposed that this budget be reduced as these funds were expended in 2018/19.
(\$37,200)	4835.250 SCCF - Amenities Building Eureka Rec Res – It is proposed that this budget be reduced as these funds were expended in 2018/19.
\$87,000	4835.238 Waterlily Park – It is proposed to increase the budget to cover the increase in expenditure for Waterlily Park due to a scope increase with playground equipment. This can be funded from a decrease in 4835.257 Tom Kendall Playground. (\$60,000, below) and \$27,000 from the Infrastructure Renewal Reserve.
(\$60,000)	4835.257 Tom Kendall Playground – It is proposed that the budget be moved to cover the increase in expenditure for Waterlily Park due to the scope increase with playground equipment (above).
\$13,000	4835.262 Jonson St Rock Wall Protection Works – It is proposed that a budget be added for Jonson Street protection works associated with Main Beach Reserve.
Note Reference:	13
Program:	Waste & Recycling
Budget Variance:	Operating Income \$6,400
	Operating Expenditure \$37,400
	Transfer from Reserves \$200,000
	Capital Expenditure \$169,000

BYRON SHIRE COUNCIL

BUDGET 2019/20

Review as at 30 September 2019

Reason for Variance: It is proposed to increase operating expenditure due to actual expenditure being incurred for dog waste bags and dispensers (\$12,500) and annual maintenance for the public cigarette bins (\$18,500).
It is proposed to increase capital expenditure by increasing the budget for the Dingo lane Solar Farm by \$129,000 to reflect the cost to completion of the current part of the project.
It is also proposed to increase the budget by \$40,000 as the current Shelta-bay system is inefficient. It is proposed that Council consider a reactive upgrade by increasing and extending the number of bays so that all L-Bins are adequately covered. 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: 14
Program: Suffolk Park Holiday Park
Budget Variance: Capital Expenditure \$250,000
Transfer from Reserves \$250,000

Reason for Variance: It is proposed that Council purchase two permanent sites at Suffolk Park Holiday Park as per report to Council on 23 May 2019. This program has no net effect on the budget result. All the movements have no impact as they are covered by the Holiday Park Reserve.

Note Reference: 15
Program: Facilities Management
Budget Variance: Transfer from Reserves \$122,000
Capital Income (\$174,100)
Capital Expenditure (\$52,100)

Reason for Variance: Capital Expenditure decreased due to the following:-

\$6,500	Bangalow Heritage House Enhancement - It is proposed to increase this budget as the project officer has had to charge additional time to the project.
(\$40,900)	SCCF - Lone Goat Gallery Refurbishment – The total budget of \$106,900 was allocated to the 2019/20 financial year. This adjustment is for expenditure incurred in the 2019 financial year.
(\$5,400)	SCCF - Mullum War Widows Cottage Refurb - The total budget of \$197,700 was allocated to the 2019/20 financial year. This adjustment is for expenditure incurred in the 2019 financial year.
(\$11,400)	SCCF - Refurb of Mullum Museum Buildings - The total budget of \$59,100 was allocated to the 2019/20 financial year. This adjustment is for expenditure incurred in the 2019 financial year.
(\$900)	SCCF - Mullum Drill Hall Refurbishment - The total budget of \$146,900 was allocated to the 2019/20 financial year. This adjustment is for expenditure incurred in the 2019 financial year.

Note Reference: 16
Program: Planning Policy & Natural Environment

BYRON SHIRE COUNCIL

BUDGET 2019/20

Review as at 30 September 2019

Budget Variance:	Operating Income \$62,000 Operating Expenditure \$107,000
Reason for Variance:	It is proposed to increase operating income and expenditure due to grants received for the Byron Habitat Corridors (\$17,000) and the North East Hinterland Koala project (\$45,000). It is proposed to move \$49,400 from the Shirewide Flying Fox Management plan to the Mullumbimby masterplan to reflect the adjustment from the March 2019 QBR. The original budget estimate was incorrectly allocated. It is proposed to increase operating expenditure for the Lot 22 Policy, Plan of Management and Planning proposal update by \$15,000. It is also proposed to add a budget of \$30,000 for the Centennial Circuit one-way trial. Resolution 19-452 suggested Council consider this funding within the September 2019 Quarter Budget Review.
Note Reference:	17
Program:	Environment & Compliance
Budget Variance:	Transfer to Reserves \$34,900
Reason for Variance:	It is proposed to transfer \$34,900 to the plant reserve to cover part of the costs associated with the upgraded and fit for purpose enforcement vehicles.
Note Reference:	18
Program:	Economic Development
Budget Variance:	Operating Expenditure \$56,400 Transfer from Reserves \$50,000
Reason for Variance:	It is proposed to increase operating expenditure by \$56,400 due to a carryover not being identified in the 2019 financial year for an invoice paid in 2020 and \$50,000 for the Small Farms, Small Grants project.
Note Reference:	19
Program:	Water Supply Operating and Capital
Budget Variance:	Capital Expenditure \$102,500 Transfer from Reserves \$102,500
Reason for Variance:	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:	20
Program:	Sewerage Supply Operating and Capital
Budget Variance:	Capital Expenditure \$758,200 Transfer from Reserves \$758,200
Reason for Variance:	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).

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Councillor Services									
2152.001	Northern Rivers JO Contribution	15,700	Operating	Expenditure	15,700		3,600	19,300	1
Total for Program:						-	3,600		
General Purpose Revenues									
1119.001	Financial Assist. Grant - General Purpos	1,386,200	Operating	Income	1,386,200	(379,000)		1,007,200	2
1119.003	Financial Assistance Grant-Roads Comp.	838,600	Operating	Income	838,600	(238,200)		600,400	2
4013.101	Transfer from DLG Financial Assistance Reserve	792,000	Capital	Income	792,000	850,600		1,642,600	2
Total for Program:						233,400	0		
Financial Services									
2201.007	Audit Fees	100,900	Operating	Expenditure	100,900		(15,000)	85,900	3
2201.008	Sundry Administrative Expenses	24,400	Operating	Expenditure	24,400		15,000	39,400	3
Total for Program:						0	0		
Information Services									
2254.033	NearMap	0	Operating	Expenditure	0		20,500	20,500	4
2254.013	Auth Property and Financial System Licence	157,200	Operating	Expenditure	157,200		18,300	175,500	4
2254.014	Auth Property and Financial System Mntce	10,000	Operating	Expenditure	10,000		(10,000)	0	4
2254.015	Authority AIM System Licence	18,000	Operating	Expenditure	18,000		(1,100)	16,900	4
2254.017	TRIM EDMS System Licence	30,600	Operating	Expenditure	30,600		(3,200)	27,400	4
2254.024	Microsoft Volume Licence Agreement	203,800	Operating	Expenditure	203,800		(19,000)	184,800	4
2254.027	Client server tools 4J maintenance	8,500	Operating	Expenditure	8,500		(700)	7,800	4
2254.028	Process Mapping and Documentation Software	23,800	Operating	Expenditure	23,800		(2,200)	21,600	4
2254.030	Civica Business Intelligence System (BIS	4,500	Operating	Expenditure	4,500		(2,600)	1,900	4
Total for Program:						0	0		
Corporate Services									
2221.002	Premium - Prof. Indemnity/Public Liabili	617,200	Operating	Expenditure	617,200		(69,200)	548,000	5
2221.003	Premium - Councillors / Staff Liability	68,900	Operating	Expenditure	68,900		800	69,700	5
2221.004	Premium - Personal Accident	4,100	Operating	Expenditure	4,100		700	4,800	5
2221.005	Premium - Casual Hirers Liability	6,400	Operating	Expenditure	6,400		300	6,700	5
2221.007	Premium - Marine	900	Operating	Expenditure	900		(900)	0	5
2221.018	Carriers Liability	700	Operating	Expenditure	700		200	900	5
2221.021	Crime	15,500	Operating	Expenditure	15,500		5,900	21,400	5
4109.001	Transfer to Risk Management Reserve	0	Capital	Expenditure	0		62,200	62,200	5
2054.003	Staff Procurement Training	5,000	Operating	Expenditure	5,000		10,000	15,000	5
2054.004	Strategic Procurement Roadmap	12,100	Operating	Expenditure	12,100		(10,000)	2,100	5
Total for Program:						0	0		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 2

<u>Account Number</u>	<u>Account Description</u>	<u>Original Budget</u>	<u>Operating / Capital</u>	<u>Income/ Expenditure</u>	<u>Revised Budget at 30 September</u>	<u>Income Increase/ (Decrease)</u>	<u>Expenditure Increase/ (Decrease)</u>	<u>Revised Budget at 30 June</u>	<u>Note Ref</u>
Community Development									
2320.162	Cook Pioneer Centre	224,500	Operating	Expenditure	224,500		165,000	389,500	6
4027.101	Developer Contributions	0	Capital	Income	0	165,000		165,000	6
Total for Program:						165,000	165,000		
Sandhills									
2401.047	Additional Waste Collection	-	Operating	Expenditure	-		2,000	2,000	7
2401.092	Motor Vehicles	8,500	Operating	Expenditure	8,500		(8,500)	0	7
4028.101	Transfer from Childrens Services Reserve	8,500	Capital	Income	8,500	(8,500)		0	7
4240.025	Refurbish Childcare Centre	6,400	Capital	Expenditure	6,400		7,000	13,400	7
4028.101	Transfer from Childrens Services Reserve	6,400	Capital	Income	6,400	7,000		13,400	7
Total for Program:						(1,500)	500		
TOTAL REPORTABLE FOR CORPORATE & COMMUNITY SERVICES						396,900	169,100		
Asset Management Planning									
3033.001	Software - Assetic Predictor	29,100	Operating	Expenditure	29,100		(2,000)	27,100	8
3033.005	Software - Assetedge Recover Annual Fee	0	Operating	Expenditure	0		2,000	2,000	8
Total for Program:						0	0		
Emergency Services									
4046.101	Transfer from Unexpended Grants	0	Capital	Income	0	75,600	0	75,600	9
4047.203	SCCF - Byron Shire Flood Warning Network	250,000	Capital	Income	250,000	(82,500)		167,500	9
4742.007	SCCF - Byron Shire Flood Warning Network	250,000	Capital	Expenditure	250,000		(6,900)	243,100	9
1771.017	North Byron FRMS&P	0	Operating	Income	0	44,200		44,200	9
3045.022	North Byron FRMS&P	0	Operating	Expenditure	0		44,200	44,200	9
Total for Program:						37,300	37,300		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Local Roads and Drainage									
3161.131	Child Pedestrian Road Safety Signage Campaign	0	Operating	Expenditure	0		10,000	10,000	10
4052.101	Transfer from Infrastructure Renewal Reserve - Byron Bay	0	Capital	Income	0	5,000		5,000	10
4053.201	Transfer from RMS Grants	0	Capital	Income	0	5,000		5,000	10
3176.001	Brunswick Heads Paid Parking Strategy	0	Operating	Expenditure	0		45,000	45,000	10
3176.002	Monitor Demand	0	Operating	Expenditure	0		15,000	15,000	10
4052.101	Transfer from Infrastructure Renewal Reserve - Non Byron	0	Capital	Income	0	60,000		60,000	10
44281.011	Shared path bridge on Kolora Way	0	Capital	Expenditure	0		80,000	80,000	10
44286.004	CPTIGS - Bus Shelters	250,100	Capital	Expenditure	250,100		340,000	590,100	10
44283.072	Myocum Rd - Design	0	Capital	Expenditure	0		30,000	30,000	10
4054.101	Transfer from Developer Contributions	0	Capital	Income	0	450,000		450,000	10
44283.073	Brunswick Heads School Bus Stop	0	Capital	Expenditure	0		2,000	2,000	10
4052.101	Transfer from Infrastructure Renewal Reserve - Non Byron	0	Capital	Income	0	2,000		2,000	10
44026.004	Bridge - Scarabolotti's	0	Capital	Expenditure	0		18,700	18,700	10
44026.014	Bridge à Eureka	131,300	Capital	Expenditure	131,300		4,900	136,200	10
44283.031	Settlement Rd Causeway (Durrumbul Rd #1)	0	Capital	Expenditure	0		300	300	10
4052.101	Transfer from Unexpended Loan	0	Capital	Income	0	23,900		23,900	10
44283.046	Gittoes Lane Causeway Replacement (17502)	361,000	Capital	Expenditure	361,000		(23,900)	337,100	10
4052.101	Transfer from Unexpended Loan	361,000	Capital	Income	361,000	(23,900)		337,100	10
44281.002	Balemo Drive Off-Road Shared Path	0	Capital	Expenditure	0		19,700	19,700	10
4054.101	Transfer from Developer Contributions	0	Capital	Income	0	19,700		19,700	10
44282.008	SGB Street Drainage Upgrade - Elizabeth	0	Capital	Expenditure	0		500	500	10
44282.015	SGB Street Drainage Upgrade - Phillip St	0	Capital	Expenditure	0		1,300	1,300	10
4052.101	Transfer from Stormwater Levy Reserve	0	Capital	Income	0	1,800		1,800	10
44247.001	Bangalow Rd Pacific Highway to Tinderbox	36,900	Capital	Expenditure	36,900		(21,600)	15,300	10
4052.101	Transfer from Infrastructure Renewal Reserve - Non Byron	36,900	Capital	Income	36,900	(21,600)		15,300	10
3161.129	Blackspot and Safer Roads Grant Apps.	10,500	Operating	Expenditure	10,500		2,100	12,600	10
44281.001	Shire Wide - Bike Plan	12,900	Capital	Expenditure	12,900		6,600	19,500	10
44282.017	Approaches to Tallow Creek footbridge	0	Capital	Expenditure	0		2,800	2,800	10
44283.033	Alcorn Street, Suffolk (Middle and South	0	Capital	Expenditure	0		1,900	1,900	10
44283.034	Federal Dr - upslope batter treatment	0	Capital	Expenditure	0		3,000	3,000	10
44283.051	Safer Roads Program - Coolamon Scenic Dr	0	Capital	Expenditure	0		5,200	5,200	10
4052.101	Transfer from Infrastructure Renewal Reserve - Non Byron	0	Capital	Income	0	21,600		21,600	10
44281.009	E'dale Road Shared path from Quarry to Bicycle	90,000	Capital	Expenditure	90,000		(72,000)	18,000	10
4052.101	Transfer from Unexpended Grant	273,900	Capital	Income	273,900	230,000	0	503,900	10
4053.101	Transfer from Miscellaneous Grants	1,884,500	Capital	Income	1,884,500	(230,000)		1,654,500	10
Total for Program:						543,500	471,500		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
RMS									
1745.001	Regional Roads Block Grant	662,400	Operating	Income	662,400	198,600		861,000	11
3211.022	Reg - 306 Traffic Facilities (New) Plan	17,300	Operating	Expenditure	17,300		5,100	22,400	11
3213.024	REG 545 - Bitumen Reseal Plan	51,600	Operating	Expenditure	51,600		193,500	245,100	11
Total for Program:						198,600	198,600		
Open Spaces and Recreation									
3258.023	Integrated Weed & Pest Management Policy Implementation	0	Operating	Expenditure	0		9,500	9,500	12
4835.226	Brunswick Heads Boat Harbour Boat Ramp	5,100	Capital	Expenditure	5,100		617,000	622,100	12
4058.101	Transfer from IS Carryover Reserves	0	Capital	Income	0	117,000		117,000	12
4059.101	Capital Contributions	0	Capital	Income	0	500,000		500,000	12
4835.249	SCCF - Mullumbimby Gateway Rep & Renew	85,400	Capital	Expenditure	85,400		(24,300)	61,100	12
4058.101	Transfer from Unexpended Grants	0	Capital	Income	0	3,900		3,900	12
4059.101	Capital Contributions	85,400	Capital	Income	85,400	(28,200)		57,200	12
4835.250	SCCF - Amenities Building Eureka Rec Res	75,900	Capital	Expenditure	75,900		(37,200)	38,700	12
4059.101	Capital Contributions	75,900	Capital	Income	75,900	(37,200)		38,700	12
4835.192	Multi Use of Rail Corridor	19,000	Capital	Expenditure	19,000		72,000	91,000	12
4835.238	Waterlily Park	202,900	Capital	Expenditure	202,900		87,000	289,900	12
4835.257	Tom Kendal Playground	60,000	Capital	Expenditure	60,000		(60,000)	0	12
4058.101	Transfer from Infrastructure Renewal Reserve - Non Byron	0	Capital	Income	0	27,000		27,000	12
4835.262	Jonson St Rock Wall Protection Works	0	Capital	Expenditure	0		13,000	13,000	12
4058.101	Transfer from Crown Pay Parking reserve	0	Capital	Income	0	13,000		13,000	12
4835.241	Railway Park Development	1,300,000	Capital	Expenditure	1,300,000		(40,000)	1,260,000	12
4060.101	Transfer from Developer Contributions	1,300,000	Capital	Income	1,300,000	(40,000)		1,260,000	12
4058.101	Transfer from Unexpended Grant	0	Capital	Income	0	60,600		60,600	12
4059.206	Transfer from Miscellaneous Grants	202,900	Capital	Income	202,900	(60,600)		142,300	12
Total for Program:						555,500	637,000		
Waste & Recycling									
1801.005	Crown Bins Brunswick Hds Boat harbour	0	Operating	Income	0	6,400		6,400	13
3415.021	Public Place Bin Maintenance & Cleaning	150,000	Operating	Expenditure	150,000		6,400	156,400	13
3414.004	Transfer Station Operations	1,358,700	Operating	Expenditure	1,358,700		(55,000)	1,303,700	13
3414.007	Waste Tyre Collection	0	Operating	Expenditure	0		5,000	5,000	13
3414.022	Recycling Transport and Disposal	0	Operating	Expenditure	0		50,000	50,000	13
3415.022	Dog Waste Bags and Dispensers	0	Operating	Expenditure	0		12,500	12,500	13
3415.023	Public Cigarette Bins	0	Operating	Expenditure	0		18,500	18,500	13
4859.079	Extension of the L/Bin Shelter Bay project	0	Capital	Expenditure	0		40,000	40,000	13
4859.072	Dingo Lane Solar Farm Project Initiation	51,000	Capital	Expenditure	51,000		(51,000)	0	13
4859.077	Dingo Lane Solar Farm	465,000	Capital	Expenditure	465,000		180,000	645,000	13
4963.101	Transfer from Waste Management Reserve	0	Capital	Income	0	200,000		200,000	13
Total for Program:						206,400	206,400		
Suffolk Park									
4269.034	Permanent Homes	-	Capital	Expenditure	-		250,000	250,000	14

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 2

<u>Account Number</u>	<u>Account Description</u>	<u>Original Budget</u>	<u>Operating / Capital</u>	<u>Income/ Expenditure</u>	<u>Revised Budget at 30 September</u>	<u>Income Increase/ (Decrease)</u>	<u>Expenditure Increase/ (Decrease)</u>	<u>Revised Budget at 30 June</u>	<u>Note Ref</u>
4272.101	Transfer from Holiday Park Reserve	292,000	Capital	Income	292,000	250,000		542,000	14
Total for Program:						250,000	250,000		
Facilities Management									
4191.076	SCCF - Lone Goat Gallery Refurbishment	106,900	Capital	Expenditure	106,900		(40,900)	66,000	15
4191.079	SCCF - Mullum War Widows Cottage Refurb	197,700	Capital	Expenditure	197,700		(5,400)	192,300	15
4191.080	SCCF - Refurb of Mullum Museum Buildings	59,100	Capital	Expenditure	59,100		(11,400)	47,700	15
4191.081	SCCF - Mullum Drill Hall Refurbishment	146,900	Capital	Expenditure	146,900		(900)	146,000	15
4023.101	SCCF Grants	510,600	Capital	Income	510,600	(174,100)		336,500	15
4022.101	Transfer from Unexpended Grants	0	Capital	Income	0	115,500		115,500	15
4191.075	Bangalow Heritage House Enhancement	0	Capital	Expenditure	0		6,500	6,500	15
4022.101	Transfer from Property Reserve	0	Capital	Income	0	6,500		6,500	15
Total for Program:						(52,100)	(52,100)		
TOTAL REPORTABLE FOR INFRASTRUCTURE SERVICES						1,739,200	1,748,700		
Planning Policy & Natural Environment									
2605.112	Mullumbimby Masterplan Project Plan	0	Operating	Expenditure	0		49,400	49,400	16
2605.114	Shirewide Flying Fox Management Plan	84,400	Operating	Expenditure	84,400		(49,400)	35,000	16
1501.068	Byron Habitat Corridors	0	Operating	Income	0	17,000		17,000	16
2605.115	Byron Habitat Corridors	9,800	Operating	Expenditure	9,800		17,000	26,800	16
1501.076	NE Hinterland Koala Conservation Project	0	Operating	Income	0	45,000		45,000	16
2605.138	NE Hinterland Koala Project	0	Operating	Expenditure	0		45,000	45,000	16
2605.151	Lot 22 Mullumbimby - Policy, PoM, Update	0	Operating	Expenditure	0		15,000	15,000	16
2605.152	Centennial Circuit One-Way Trial	0	Operating	Expenditure	0		30,000	30,000	16
Total for Program:						62,000	107,000		
Environment & Compliance									
4894.001	Transfer to Plant Reserve	324,600	Capital	Income	324,600		34,900	359,500	17
Total for Program:						0	34,900		
Economic Development									
2343.013	Industry Plans	10,300	Operating	Expenditure	10,300		6,000	16,300	18
2014.028	Small Farms, Small Grants	0	Operating	Expenditure	0		50,000	50,000	18
4096.101	Transfer from Reserves	0	Capital	Income	0	50,000			18
Total for Program:						50,000	56,000		
TOTAL REPORTABLE FOR SUSTAINABLE ENVIRONMENT & ECONOMY						112,000	197,900		
NET MOVEMENT FOR SEPTMBER REVIEW - SURPLUS / (DEFICIT)						132,400			
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR GENERAL FUND						2,248,100	2,115,700		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 2

Account Number	Account Description	Original Budget	Operating / Capital	Income/ Expenditure	Revised Budget at 30 September	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Water Supply - Management									
6438.044	Telemetry Radio Renewal	0	Capital	Expenditure	0		120,000	120,000	19
6405.101	Transfer from Developer Contributions	0	Capital	Income	0	120,000		120,000	19
6438.045	Asset Security for Critical Infrastructu	0	Capital	Expenditure	0		100,000	100,000	19
6403.101	Transfer from Reserves	0	Capital	Income	0	100,000		100,000	19
Water Capital Works - Mullumbimby									
6749.002	Azalea Reservoir 2 - Renewals	422,500	Capital	Expenditure	422,500		(422,500)	0	19
6415.101	Transfer from Reserves	422,500	Capital	Income	422,500	(422,500)		0	19
Water Capital Works - Ocean Shores									
6849.001	Palmer Ave WBPS cross connection	50,000	Capital	Expenditure	50,000		100,000	150,000	19
6423.101	Transfer from Developer Contributions	50,000	Capital	Income	50,000	100,000		150,000	19
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR WATER FUND						(102,500)	(102,500)		
Sewerage Service - Management									
7438.044	Telemetry Radio Renewal	0	Capital	Expenditure	0		120,000	120,000	20
7405.101	Transfer from Developer Contributions	0	Capital	Income	0	120,000		120,000	20
7438.045	Asset Security for Critical Infrastructu	0	Capital	Expenditure	0		100,000	100,000	20
7405.101	Transfer from Reserves	0	Capital	Income	0	100,000		100,000	20
Sewerage Service - Bangalow									
7449.002	SPS - Renewal	11,300	Capital	Expenditure	11,300		45,200	56,500	20
7449.005	SPS1003 - Well assessment and repair	70,000	Capital	Expenditure	70,000		100,000	170,000	20
7406.101	Transfer from Reserves	81,300	Capital	Income	81,300	145,200		226,500	20
Sewerage Service - Byron Bay									
7649.002	SPS - Renewal	35,000	Capital	Expenditure	35,000		35,000	70,000	20
7649.009	Bangalow Rd Renewal Rising Sewer Main	13,300	Capital	Expenditure	13,300		25,000	38,300	20
7649.015	South Byron STP Redevelopment	126,300	Capital	Expenditure	126,300		126,300	252,600	20
7727.001	South Byron STP Demolition/Removal	(126,300)	Capital	Expenditure	(126,300)		(126,300)	(252,600)	20
7649.017	Reforestation Project	73,800	Capital	Expenditure	73,800		14,000	87,800	20
7649.018	Bioenergy Facility	0	Capital	Expenditure	0		160,000	160,000	20
7412.101	Transfer from Reserves	2,021,300	Capital	Income	2,021,300	234,000		2,255,300	20
Sewerage Service - Mullumbimby									
7778.001	Azalea St & Left Bank Rd - Mullumbimby	0	Capital	Expenditure	0		20,000	20,000	20
7749.008	Brunswick Valley Sustainability Centre	0	Capital	Expenditure	0		139,000	139,000	20
7415.101	Transfer from Reserves	0	Capital	Income	0	139,000		139,000	20
7417.101	Section 64 Levies Applied	0	Capital	Income	0	20,000		20,000	20
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR SEWER FUND						758,200	758,200		
TOTAL UNRESTRICTED CASH SURPLUS/(DEFICIT) ADJUSTMENT FOR GENERAL FUND						132,400			



Quarterly Budget Review Statements 30th September 2019



**BYRON SHIRE COUNCIL
2019/2020 Budget Review as at 30th September 2019
QUARTERLY BUDGET REVIEW STATEMENTS - OLG REPORTING REQUIREMENTS**

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BYRON SHIRE COUNCIL

2019/2020 Budget Review as at 30th September 2019

QUARTERLY BUDGET REVIEW STATEMENTS - OLG REPORTING REQUIREMENTS

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

It is my opinion that the Quarterly Budget Review Statement for Byron Shire Council for the quarter ended 30th September 2019 indicates that Councils' projected financial position at 30th June 2020 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure



Signed

Date:- 4th November 2019

James Brickley
Responsible Accounting Officer, Byron Shire Council

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 3

2019/2020 Budget Review as at 30th September 2019 Consolidated Fund Income and Expenses by Type					
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19
Operating Revenue					
Rates & Annual Charges	44,552,800	0	0	44,552,800	45,212,532
User Charges and Fees	33,439,200	0	6,400	33,445,600	6,613,107
Interest and Investment Revenue	1,989,300	0	0	1,989,300	60,093
Other Revenues	1,934,300	0	0	1,934,300	297,851
Grants and Contributions - Operating	5,212,500	0	(312,400)	4,900,100	2,131,501
Grants and Contributions - Capital	367,000	0	0	367,000	49,496
Total Income from Continuing Operations	87,495,100	0	(306,000)	87,189,100	54,364,581
Operating Expenditure					
Employee Costs	19,038,400	0	(8,500)	19,029,900	7,079,869
Borrowing Costs	4,417,100	0	0	4,417,100	596,756
Materials and Contracts	49,818,600	0	618,800	50,437,400	12,092,045
Depreciation	14,657,200	0	0	14,657,200	3,664,300
Legal Costs	0	0	0	0	0
Other Expenses	5,852,400	0	14,400	5,866,800	2,823,565
Total Expenses from Continuing Operations	93,783,700	0	624,700	94,408,400	26,256,536
Net Operating Result from Continuing Operations	(6,288,600)	0	(930,700)	(7,219,300)	28,108,045
Net Operating Result before Capital Items	(6,655,600)	0	(930,700)	(7,586,300)	28,058,549

2019/2020 Budget Review as at 30th September 2019 General Fund Income and Expenses by Type					
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19
Operating Revenue					
Rates & Annual Charges	31,571,100	0	0	31,571,100	31,715,079.57
User Charges and Fees	20,865,700	0	6,400	20,872,100	5,046,129.52
Interest and Investment Revenue	1,653,400	0	0	1,653,400	(58,411.73)
Other Revenues	1,934,300	0	0	1,934,300	295,351.04
Grants and Contributions - Operating	5,050,200	0	(312,400)	4,737,800	2,131,501.32
Grants and Contributions - Capital	367,000	0	0	367,000	49,496.43
Total Income from Continuing Operations	61,441,700	0	(306,000)	61,135,700	39,179,146
Operating Expenditure					
Employee Costs	18,067,400	0	(8,500)	18,058,900	3,952,589.44
Borrowing Costs	1,273,700	0	0	1,273,700	51,304.29
Materials and Contracts	33,725,600	0	618,800	34,344,400	10,138,763.92
Depreciation	10,204,000	0	0	10,204,000	2,551,000.00
Other Expenses	5,689,600	0	14,400	5,704,000	2,784,683.48
Total Expenses from Continuing Operations	68,960,300	0	624,700	69,585,000	19,478,341.13
Net Operating Result from Continuing Operations	(7,518,600)	0	(930,700)	(8,449,300)	19,700,805
Net Operating Result before Capital Items	(7,885,600)	0	(930,700)	(8,816,300)	19,651,309

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2019/2020 Budget Review as at 30th September 2019 Water Fund Income and Expenses by Type					
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19
Operating Revenue					
Rates & Annual Charges	2,448,100	0	0	2,448,100	2,463,226
User Charges and Fees	7,172,500	0	0	7,172,500	873,304
Interest and Investment Revenue	131,000	0	0	131,000	34,304
Other Revenues	0	0	0	0	0
Grants and Contributions - Operating	88,000	0	0	88,000	0
Grants and Contributions - Capital	0	0	0	0	0
Total Income from Continuing Operations	9,839,600	0	0	9,839,600	3,370,834
Operating Expenditure					
Employee Costs	466,200	0	0	466,200	99,894
Borrowing Costs	0	0	0	0	0
Materials and Contracts	7,983,600	0	0	7,983,600	2,153,218
Depreciation	1,416,000	0	0	1,416,000	354,000
Other Expenses	79,100	0	0	79,100	21,425
Total Expenses from Continuing Operations	9,944,900	0	0	9,944,900	2,628,537
Net Operating Result from Continuing Operations	(105,300)	0	0	(105,300)	742,297
Net Operating Result before Capital Items	(105,300)	0	0	(105,300)	742,297

2019/2020 Budget Review as at 30th September 2019 Sewer Fund Income and Expenses by Type					
Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19
Operating Revenue					
Rates & Annual Charges	10,533,600	0	0	10,533,600	11,034,226
User Charges and Fees	5,401,000	0	0	5,401,000	693,674
Interest and Investment Revenue	204,900	0	0	204,900	84,201
Other Revenues	0	0	0	0	2,500
Grants and Contributions - Operating	74,300	0	0	74,300	0
Grants and Contributions - Capital	0	0	0	0	0
Total Income from Continuing Operations	16,213,800	0	0	16,213,800	11,814,601
Operating Expenditure					
Employee Costs	504,800	0	0	504,800	109,146
Borrowing Costs	3,143,400	0	0	3,143,400	545,452
Materials and Contracts	8,109,400	0	0	8,109,400	2,718,303
Depreciation	3,037,200	0	0	3,037,200	759,300
Legal Costs	0	0	0	0	0
Other Expenses	83,700	0	0	83,700	17,457
Total Expenses from Continuing Operations	14,878,500	0	0	14,878,500	4,149,658
Net Operating Result from Continuing Operations	1,335,300	0	0	1,335,300	7,664,943
Net Operating Result before Capital Items	1,335,300	0	0	1,335,300	7,664,943

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2019/2020 Budget Review as at 30th September 2019						
General Fund Capital Budget						
Description		Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19
Revenue Funded		1,791,200	0	0	1,791,200	666,426
Special Rate funded		0	0	0	0	0
Capital Grants and Contributions		23,911,100	0	373,000	24,284,100	17,541,364
Internal Restrictions						
	Information Services Reserve	0	0	0	0	0
	Caravan Park Reserve	734,000	0	250,000	984,000	135,584
	ELE Reserve	341,600	0	0	341,600	334,555
	Legal Services Reserve	0	0	0	0	0
	Quarry Reserve	0	0	0	0	0
	Waste Management Reserve	1,280,300	0	149,800	1,430,100	166,150
	Plant Reserve	820,000	0	0	820,000	0
	Property Reserve	158,500	0	6,500	165,000	95,702
	Risk Management Reserve	10,600	0	0	10,600	9,334
	CI Carryover Reserve	186,100	0	117,000	303,100	12,226
	Byron Bay Library Reserve	16,000	0	0	16,000	0
	Council Paid Parking Reserve	0	0	0	0	0
	Human Resource Reserve	0	0	0	0	0
	Crown Paid Parking Reserve	68,900	0	13,000	81,900	5,417
	Footpath Dining Reserve	62,400	0	0	62,400	0
	Infrastructure Renewal Reserve - Byron	532,000	0	0	532,000	190,348
	Stormwater Levy Reserve	250,000	0	1,800	251,800	32,832
	Environmental Levy Reserve	0	0	0	0	0
	Childrens Services Reserve	6,400	0	7,000	13,400	8,310
	GM Reserve	0	0	0	0	0
	2007/08 Special Rate Reserve	0	0	0	0	0
	2008/09 Special Rate Reserve	0	0	0	0	0
	Infrastructure Renewal Reserve	391,600	0	0	391,600	182,940
	Special Events Response & Mitigation Reserve	0	0	0	0	0
	Property Development Reserve	236,400	0	0	236,400	0
	Bridge Replacement	50,000	0	0	50,000	0
	Byron Bay Town Centre Masterplan	761,900	0	0	761,900	13,471
	2017/18 Special Rate Reserve	2,715,100	0	0	2,715,100	354,986
	Infrastructure Renewal Reserve - Non - Byron	984,100	0	26,900	1,011,000	156,310
	Developer Contributions	2,931,000	0	429,700	3,360,700	932,846
	Unexpended Loans	3,803,900	0	0	3,803,900	868,131
External Restrictions						
	Unexpended Grants	301,500	0	0	301,500	15,606
	Crown Reserves	24,000	0	0	24,000	0
	Domestic Waste Reserve	0	0	19,200	19,200	0
Other. E.g Loans	New Loans	343,300	0	0	343,300	0
Total Capital Funding		42,711,900	0	1,393,900	44,105,800	21,722,538
Renewals	Plant & Equipment	0	0	0	0	0
	Plant & Equipment	820,000	0	0	820,000	0
	Land & buildings	4,977,500	0	575,500	5,553,000	2,172,088
	Roads, Bridges and Footpaths	33,842,600	0	394,200	34,236,800	19,123,156
	Drainage	41,900	0	5,200	47,100	5,234
	Other Assets	2,044,300	0	419,000	2,463,300	301,734
Loan Principal Repayments	Principal on Loans	985,600	0	0	985,600	120,325
Total Capital Expenditure		42,711,900	0	1,393,900	44,105,800	21,722,538
Net		0	0	0	0	0

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2019/2020 Budget Review as at 30th September 2019						
Water Fund Capital Budget						
Description		Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19
Capital Funding						
Revenue Funded		0	0	0	0	0
Capital Grants and Contributions		0	0	0	0	0
Internal Restrictions		1,717,500	0	100,000	1,817,500	130,288
	Water Capital Works Reserve	2,069,900	0	(322,500)	1,747,400	360,543
	Developer Contributions	0	0	0	0	0
New Loans		0	0	0	0	0
Total Capital Funding		3,787,400	0	(222,500)	3,564,900	490,831
Capital Expenditure						
New Assets						
	Plant & Equipment	0	0	0	0	0
	Land & buildings				0	0
	Roads, Bridges and Footpaths					
Renewals						
	Plant & Equipment	3,787,400	0	(222,500)	3,564,900	490,831
	Land & buildings					
	Other Assets					
Loan Principal Repayments		0			0	0
Total Capital Expenditure		3,787,400	0	(222,500)	3,564,900	490,831
Net		0	0	0	0	0

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2019/2020 Budget Review as at 30th September 2019						
Sewer Fund Capital Budget						
Description		Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	Revote	Revised Est 30-Jun-20	Actual 30-Sep-19
Capital Funding						
Revenue Funded		0	0	0	0	0
Capital Grants and Contributions		0	0	0	0	0
Internal Restrictions						
	Sewer Capital Works Reserve	4,911,900	0	618,200	5,530,100	1,034,201
	Sewer Plant Reserve	0	0	0	0	0
	Developer Contributions	5,156,100	0	20,000	5,176,100	800,450
Total Capital Funding		10,068,000	0	638,200	10,706,200	1,834,651
Capital Expenditure						
New Assets						
	Plant & Equipment	0	0	0	0	0
	Land & buildings				0	0
	Roads, Bridges and Footpaths				0	0
Renewals						
	Plant & Equipment	8,146,700	0	638,200	8,784,900	1,519,874
	Land & buildings					
	Roads, Bridges and Footpaths					
	Drainage					
	Other Assets				0	0
Loan Principal Repayments		1,921,300			1,921,300	314,777
Total Capital Expenditure		10,068,000	0	638,200	10,706,200	1,834,651
Net		0	0	0	0	0

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2019/2020 Budget Review as at 30th September 2019 Cash & Investments All Funds							
Description	Opening Balance	MOVEMENTS				Estimated Closing Balance 30-Jun-20	Actual Closing Balance 30-Sep-19
		Original Est 1-Jul-19 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-20 To / (From)		
GENERAL FUND							
INTERNAL RESERVES							
Information Technology	157,874	(93,900)	0	0	(93,900)	63,974	157,874
Caravan Park - Council	3,811,137	(1,719,500)	0	(250,000)	(1,969,500)	1,841,637	3,805,139
Employee Leave entitlements	970,949	(341,600)	0	0	(341,600)	629,349	636,393
Waste Management Facility	4,316,354	(103,800)	0	(180,800)	(284,600)	4,031,754	4,316,354
Plant	1,982,469	(108,600)	0	34,900	(73,700)	1,908,769	1,982,469
Quarry	640,274	0	0	0	0	640,274	640,274
Risk Management	89,169	(83,300)	0	62,200	(21,100)	68,069	58,782
Property	683,998	(616,300)	0	(6,500)	(622,800)	61,198	634,704
Carryover-Asset Management Services	744,142	(449,300)	0	(117,000)	(566,300)	177,842	684,098
Environmental Planning	189,681	(109,200)	0	0	(109,200)	80,481	171,243
Footpath Dining	239,289	44,900	0	0	44,900	284,189	277,386
Byron Bay Library	312,461	(13,100)	0	0	(13,100)	299,361	311,221
PaidParking	0	0	0	0	0	0	0
Human Resources	177,515	(15,000)	0	0	(15,000)	162,515	177,515
Legal Services	500,000	0	0	0	0	500,000	500,000
Community Development	272,049	(226,700)	0	0	(226,700)	45,349	270,219
Stormwater Drainage	36,139	46,500	0	(1,800)	44,700	80,839	3,307
Election Expense Reserve	126,854	3,200	0	0	3,200	130,054	67,874
Environmental Levy Reserve	92,852	(89,100)	0	0	(89,100)	3,752	26,973
Childrens Services	42,700	(41,500)	0	1,500	(40,000)	2,700	34,390
General Managers office	44,083	(42,500)	0	0	(42,500)	1,583	44,083
DLG Financial Assistance Grant	1,642,600	(792,000)	0	(850,600)	(1,642,600)	0	1,642,600
Revolving Energy Fund	38,147	0	0	0	0	38,147	38,147
Tennis Court Reserve	1,600	(1,600)	0	0	(1,600)	0	(997)
Asset Re-Valuation Reserve	10,620	0	0	0	0	10,620	10,620
Structural Change	0	0	0	0	0	0	0
Mullumbimby Civic Hall	14,602	0	0	0	0	14,602	14,602
Brunswick Heads Meorial Hall	86,645	(60,000)	0	0	(60,000)	26,645	86,645
South Golden Beach Hall	23,572	0	0	0	0	23,572	23,572
Infrastructure Renewal Reserve	531,669	(400,200)	0	(5,000)	(405,200)	126,469	165,016
Mullumbimby Pioneer Centre	5,598	0	0	0	0	5,598	5,598
Byron Bay Library Exhibition Space S355 Committee	34,113	0	0	0	0	34,113	34,113
Brunswick Valley Community Centre	81	0	0	0	0	81	81
Suffolk Park Community Centre	8,195	0	0	0	0	8,195	8,195
On-Site Sewerage Mgmt	290,243	(700)	0	0	(700)	289,543	437,477
Special Events Response & Mitigation	164,006	48,500	0	0	48,500	212,506	156,733

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2019/2020 Budget Review as at 30th September 2019 Cash & Investments All Funds							
Description	Opening Balance	MOVEMENTS				Estimated Closing Balance 30-Jun-20	Actual Closing Balance 30-Sep-19
		Original Est 1-Jul-19 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-20 To / (From)		
Property Development Reserve	906,684	(601,400)	0	0	(601,400)	305,284	849,640
Suffolk Park Open Space Reserve	50,000	0	0	0	0	50,000	50,000
Bangalow Heritage House	0	0	0	0	0	0	0
Bridge Replacement Fund	201,937	(50,000)	0	0	(50,000)	151,937	191,714
Ocean Shores Community Centre	28,236	0	0	0	0	28,236	28,236
Grant Management Reserve	44,748	(44,500)	0	0	(44,500)	248	44,614
Byron Bay Town Centre Masterplan	454,730	(303,500)	0	0	(303,500)	151,230	929,659
2017/18 Special Rate Carryover Reserve	33,900	(33,900)	0	0	(33,900)	0	3,161,319
Information & Technology Service Fee	14,686	4,400	0	0	4,400	19,086	14,686
Environment Enforcement Levy Expenditure	0	0	0	0	0	0	0
Byron Senior Citizens Centre	40,567	0	0	0	0	40,567	40,567
Infrastructure Renewal Res - Non Byron	330,083	(167,800)	0	(89,000)	(256,800)	73,283	330,083
Economic Development	88,001	(47,900)	0	0	(47,900)	40,101	88,001
Land Remediation Reserve	9,848	0	0	0	0	9,848	9,848
WHS Incentive	68,866	(14,200)	0	0	(14,200)	54,666	68,866
Community Building Maintenance	602,000	(602,000)	0	0	(602,000)	0	519,418
Public Toilets	218,300	0	0	0	0	218,300	218,300
Volunteer Visitor Fund	8,500	0	0	0	0	8,500	8,500
Section 94 interest	0	456,500	0	0	456,500	456,500	0
Total Internal Reserves	21,382,764	(6,569,100)	0	(1,402,100)	(7,971,200)	13,411,564	23,976,150
EXTERNAL RESERVES							
Crown Reserves	270,303	(270,200)	0	0	(270,200)	103	259,168
Domestic Waste Management	1,201,537	(424,000)	0	(19,200)	(443,200)	758,337	1,201,537
Paid Parking Crown	695,097	241,000	0	(13,000)	228,000	923,097	485,700
Bonds and Deposits	2,982,560	0	0	0	0	2,982,560	2,982,560
Total External Reserves	5,149,497	(453,200)	0	(32,200)	(485,400)	4,664,097	4,928,965

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2019/2020 Budget Review as at 30th September 2019 Cash & Investments All Funds							
Description	MOVEMENTS					Estimated Closing Balance 30-Jun-20	Actual Closing Balance 30-Sep-19
	Opening Balance	Original Est 1-Jul-19 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-20 To / (From)		
UNEXPENDED LOANS							
Five Bridges Project	533,700	(131,300)			0	533,700	533,700
Eureka Bridge	136,200			(4,900)	(136,200)	0	62
Byron Creek Bridge	0	1,500,700			1,500,700	0	0
James Bridge Renewal	0				0	0	0
Main Arm Rd Causeway #7	404,800	(404,800)		0	(404,800)	0	402,051
Main Arm Rd Causeway #12	409,500	(409,500)		0	(409,500)	0	405,607
Main Arm Rd Causeway #14	411,700	(411,700)		0	(411,700)	0	397,103
Repentance Creek Road Causeway Replacement (175)	500,000	(500,000)		0	(500,000)	0	488,756
Left Bank Road Rural Major Culvert Replacement (173)	116,300	(116,300)		0	(116,300)	0	116,300
Causeways, Culvert and Bridge Renewal Investigations	82,700	(82,700)		0	(82,700)	0	59,894
Eureka Bridge Collapse Rectification	0				0	0	0
Settlement Rd Causeway (Durrumbul Rd #1)	0				0	0	0
Johnston Lane Causeway	84,400	(84,400)		0	(84,400)	0	84,400
Upper Wilsons Creek #10 Causeway Replacement (17)	433,500	(433,500)		0	(433,500)	0	144,484
Giltoes Lane Causeway Replacement (17502)	182,100	(361,000)		23,900	(337,100)	(155,000)	149,092
REPAIR Project - Ewingsdale Road	155,000	0		0	0	155,000	155,000
Blackbean Road Causeway Replacement (17484)	441,900	(441,900)		0	(441,900)	0	139,646
Tweed Valley Way Rural Major Culvert Replacement (17)	426,800	(426,800)		0	(426,800)	0	141,605
Bridge - Scaraboliotti's	18,700	0		(18,700)	(18,700)	0	(21)
Settlement Rd Causeway (Durrumbul Rd #1)	300	0		(300)	(300)	0	(43)
Old Mullumbimby Hospital Site Demolition	1,327,500	(1,309,400)		0	(1,309,400)	18,100	1,327,500
Total Unexpended Loans	5,665,100	(3,612,600)	0	0	(3,612,600)	2,052,500	4,545,135
SECTION 94 CURRENT PLAN							
Open Space	4,771,690	(383,600)	0	0	(383,600)	4,388,090	4,771,690
Community Facilities	1,387,277	(211,700)	0	0	(211,700)	1,175,577	1,387,277
Car Parking	1,506,879	26,200	0	0	26,200	1,533,079	1,506,879
Bikeways	1,142,493	(154,800)	0	(99,700)	(254,500)	887,993	1,142,493
Road Upgrading	3,849,953	81,800	0	(30,000)	51,800	3,901,753	3,849,953
Rural Roads	1,484,292	(208,400)	0	(30,000)	(238,400)	1,245,892	1,484,292
Civic & Urban Improvements	790,931	(124,900)	0	(80,000)	(204,900)	586,031	790,931
Council Administration	417,787	(13,400)	0	0	(13,400)	404,387	417,787
Shire Support Facilities	263,970	15,400	0	(165,000)	(149,600)	114,370	263,970
Section 94A Levy	782,313	(141,400)	0	(190,000)	(331,400)	450,913	782,313
Total Current Plan	16,397,586	(1,114,800)	0	(594,700)	(1,709,500)	14,688,086	16,397,586

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2019/2020 Budget Review as at 30th September 2019 Cash & Investments All Funds							
Description	MOVEMENTS					Estimated Closing Balance 30-Jun-20	Actual Closing Balance 30-Sep-19
	Opening Balance	Original Est 1-Jul-19 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-20 To / (From)		
SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS							
Sustainable Environment & Economy							
Local Heritage Advisory service	0		0	0	0	0	0
Byron Habitat Corridors	9,809	(9,800)	0	0	(9,800)	0	4,809
OEH Saving our Species Iconic Koala	6,146	(6,100)	0	0	(6,100)	0	2,092
Flying Fox Improvement Grant	15,900	(15,900)	0	0	(15,900)	0	(814)
2019 Flying Fox Grant Pgm, Paddys Ck Yr1	28,000	(28,000)	0	0	(28,000)	0	(4,630)
Small Farms, Small Grants	50,000	0	0	(50,000)	(50,000)	0	50,000
Infrastructure Services							
Old pacific Highway Maintenance	464,237	(242,300)	0	0	(242,300)	221,937	642,666
RTA Funding	0	0	0	0	0	0	(846,913)
Open Tallow Creek Mouth	5,759	0	0	0	0	5,759	5,759
Natural Disaster Restricted Funding	16,520	0	0	0	0	16,520	16,520
Country Passenger Trans Infrastructure Gr	24,836	(24,800)	0	0	(24,800)	0	24,836
Stronger Country Communities - Waterlily Park	0					0	0
Fisheries Grant - Johnsons Lane	65,030	0	0	(65,000)	(65,000)	0	65,030
Waterlily Park	60,640	0	0	(60,600)	(60,600)	0	60,640
Crime Prevention Lighting Grant	75,000	0	0	0	0	75,000	75,000
2017-19 CPTIGS Bus Shelters	6,000	0	0	0	0	6,000	6,000
SCCF - Byron Shire Flood Warning Network	75,600	0	0	(75,600)	(75,600)	0	75,600
SCCF - Mullum War Widows Cottage Refurb	59,800	0	0	(59,800)	(59,800)	0	59,800
SCCF - Refurb of Mullum Museum Buildings	8,100	0	0	(8,100)	(8,100)	0	8,100
SCCF - Mullum Drill Hall Refurbishment	47,600	0	0	(47,600)	(47,600)	0	48,425
SCCF - Mullumbimby Gateway Rep & Renewal	3,900	0	0	(3,900)	(3,900)	0	3,900
SCCF - Connecting Suffolk Park Cyclists	165,000	0	0	(165,000)	(165,000)	0	165,000
SCCF - Amenities Building Eureka Rec Res	0	0	0	0	0	0	(25,047)
SCCF - Lone Goat Gallery Refurbishment	0	0	0	0	0	0	(1,665)
Byron Bay Bypass - Sydney Trains	44,200	0	0	0	0	44,200	44,200
Bangalow Rd at Tinterbox Rd Talofa	6,800	(6,800)	0	0	(6,800)	0	(46,335)
Byron Bay High School Turnaround Arakawal Court	0	0	0	0	0	0	(236)
North Byron FRMS&P	0	0	0	0	0	0	(11,900)
Waste Management Services							
Organic Infrastructure Grant	80,641	0	0	0	0	80,641	80,641
Corporate & Community Services							
Library - Local priority grant	13,200	(10,200)	0	0	(10,200)	3,000	13,200
Aboriginal Cultural Heritage Study	25,000	0	0	0	0	25,000	25,000
Cook Pioneer Centre	115,400	(115,400)	0	0	(115,400)	0	115,400
Total Restricted Grants & Contributions	1,473,119	(459,300)	0	(535,600)	(994,900)	478,058	655,079
TOTAL GENERAL FUND	50,068,066	(12,209,000)	0	(2,564,600)	(14,773,600)	35,294,305	50,502,916

2019/2020 Budget Review as at 30th September 2019 Cash & Investments All Funds							
Description	Opening Balance	MOVEMENTS				Estimated Closing Balance 30-Jun-20	Actual Closing Balance 30-Sep-19
		Original Est 1-Jul-19 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-20 To / (From)		
WATER FUND							
RESERVES							
Capital Works	8,324,591	(406,800)	0	(100,000)	(506,800)	7,817,791	8,194,302
SECTION 64 PLAN							
S64 - Byron, Bang, Bruns, O/shrs	594,746					594,746	594,746
S64 - Mullumbimby	2,522,354	(1,469,900)	0	322,500	(1,147,400)	1,374,954	2,818,821
TOTAL WATER FUND	11,441,691	(1,876,700)	0	222,500	(1,654,200)	9,787,491	11,607,869
SEWER FUND							
RESERVES							
Capital Works	6,392,779	(2,460,700)	0	(618,200)	(3,078,900)	3,313,879	5,647,549
Plant Reserve	773,387			0	0	773,387	773,387
GRANTS							
Brunswick Valley Sewerage Treatment Plant	0	0	0	0	0	0	0
SECTION 64 PLAN							
S64 - Bangalow	2,257,124					2,257,124	2,257,124
S64 - Byron, Mullum, Bruns, O/shrs	6,428,048	(1,834,800)	0	(20,000)	(1,854,800)	4,573,248	7,748,399
TOTAL SEWER FUND	15,851,338	(4,295,500)	0	(638,200)	(4,933,700)	10,917,638	16,426,458
TOTAL RESTRICTED	77,361,095	(18,381,200)	0	(2,980,300)	(21,361,500)	55,999,434	78,537,244
TOTAL CASH & INVESTMENTS	78,361,095						80,219,827
AVAILABLE CASH	1,000,000						1,682,583

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

The indicated cash and investment position at 30 September 2019 is \$80,219,827. Indicative total restricted fund reserves equate to \$78,537,244. This has been taken at a point in time and is just a snapshot at 30 September 2019. The available cash figure will fluctuate during the year dependent on when expenses have been paid or are due to be paid.

Investments

Restricted funds are invested in accordance with Councils Investment policy

Cash

Council has completed the bank reconciliation to 30 September 2019

Reconciliation

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

**2019/2020 Budget Review as at 30th September 2019
Key Performance Indicators**

Rate & Annual Charges Outstanding Ratio % Debt Cover Ratio % Asset Renewals Ratio	CONSOLIDATED Year Ended 30/6/20 Estimated		GENERAL Year Ended 30/6/20 Estimated		WATER Year Ended 30/6/20 Estimated		SEWER Year Ended 30/6/20 Estimated	
	5.00%		5.00%		5.00%		5.00%	
	71.61%		83.33%		0.00%		67.39%	
	378.45%		422.58%		251.76%		289.24%	

2019/2020 Budget Review as at 30th September 2019 Contracts Entered into During Quarter					
Contract Title (details of project works, goods or services to be provide or property leased/transferred)	Name and Address of Contractor	Starting Date	Contract Term	Contract Amount	Budgeted?

2019/2020 Budget Review as at 30th September 2019 Legal Expenses		
Expense	Expenditure YTD \$	Budgeted Y/N
Legal Fees	132,144.62	Y