

Notice of Meeting

Finance Advisory Committee Meeting

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

Venue	Conference Room, Station Street, Mullumbimby
Date	Thursday, 16 February 2023
Time	2.00pm

Esmeralda Davis
Director Corporate and Community Services

I2023/178
Distributed 10/02/23



BYRON
SHIRE
COUNCIL

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)

Committee members are reminded that they should declare and manage all conflicts of interest in respect of any matter on this Agenda, in accordance with the [Code of Conduct](#).

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.

OATH AND AFFIRMATION FOR COUNCILLORS

Councillors are reminded of the oath of office or affirmation of office made at or before their first meeting of the council in accordance with Clause 233A of the Local Government Act 1993. This includes undertaking the duties of the office of councillor in the best interests of the people of Byron Shire and the Byron Shire Council and faithfully and impartially carrying out the functions, powers, authorities and discretions vested under the Act or any other Act to the best of one's ability and judgment.

BYRON SHIRE COUNCIL

BUSINESS OF MEETING

1. APOLOGIES

2. DECLARATIONS OF INTEREST – PECUNIARY AND NON-PECUNIARY

3. ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

- 3.1 Adoption of Minutes of the Finance Advisory Committee Meeting held 17
November 2022 6

4. STAFF REPORTS

Corporate and Community Services

- 4.1 Budget Review - 1 October 2022 to 31 December 2022 11

ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

**Report No. 3.1 Adoption of Minutes of the Finance
Advisory Committee Meeting held 17
November 2022**

Directorate: Corporate and Community Services


Report Author: Storm Townsend, Executive Assistant Corporate & Community
Services

File No: I2023/19

RECOMMENDATION:

**That the Minutes of the Finance Advisory Committee Meeting held on 17 November
2022 be confirmed.**

Attachments:

1 Minutes 17/11/2022 Finance Advisory Committee, I2022/1656 , page 8 

Report

The attachment to this report provides the minutes of the Finance Advisory Committee Meeting of 17 November 2022 .

Report to Council

- 5 The minutes were reported to and adopted by Council on 15 December 2022. Council endorsed all the Committee's recommendations at Resolutions **22-710** to **22-711**.

Minutes of Meeting

Finance Advisory Committee Meeting

Venue	Conference Room, Station Street, Mullumbimby
Date	Thursday, 17 November 2022
Time	2.00pm



BYRON SHIRE COUNCIL

ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

3.1 - ATTACHMENT 1

BYRON SHIRE COUNCIL

FINANCE ADVISORY COMMITTEE MEETING MINUTES

17 NOVEMBER 2022

Minutes of the Finance Advisory Committee Meeting held on Thursday, 17 November 2022

File No: I2022/1656

PRESENT: Cr M Swivel, Cr S Balson [Virtual], Cr A Pugh, Cr A Hunter

Staff: Mark Arnold (General Manager)

Esmeralda Davis (Director Corporate and Community Services)

Phil Holloway (Director Infrastructure Services)

James Brickley (Manager Finance)

Amber Evans Crane (Minute taker)

Cr Hunter (Chair) opened the meeting at 2:06PM and acknowledged that the meeting was being held on Bundjalung Country.

ATTENDANCE VIA AUDIO-VISUAL LINK:

Cr Balson attended the meeting via audio-visual link.

APOLOGIES:

There were no apologies.

DECLARATIONS OF INTEREST – PECUNIARY AND NON-PECUNIARY

There were no declarations of interest.

ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

Report No. 3.1 Adoption of Minutes - 18 August 2022
File No: I2022/1654

Committee Recommendation:

That the minutes of the Finance Advisory Committee Meeting held on 18 August 2022 be confirmed. (Swivel/Pugh)

The recommendation was put to the vote and declared carried.

Note: The minutes of the meeting held on 18 August 2022 were noted, and the Committee Recommendations adopted by Council, at the Ordinary Meeting held on 29 September 2022.

BYRON SHIRE COUNCIL

ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

3.1 - ATTACHMENT 1

BYRON SHIRE COUNCIL

FINANCE ADVISORY COMMITTEE MEETING MINUTES

17 NOVEMBER 2022

BUSINESS ARISING FROM PREVIOUS MINUTES

There was no business arising from previous minutes.

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

Report No. 4.1 Budget Review - 1 July 2022 to 30 September 2022
File No: I2022/1648

Committee Recommendation:

1. That Council authorises the itemised budget variations as shown in Attachment 2 (#E2022/109971) which include the following results in the 30 September 2022 Quarterly Review of the 2022/2023 Budget:
 - a) General Fund – \$0 movement to the Estimated Unrestricted Cash Result
 - b) General Fund - \$3,005,900 decrease in reserves
 - c) Water Fund - \$1,536,100 decrease in reserves
 - d) Sewerage Fund - \$278,600 decrease in reserves
2. That Council adopts the revised General Fund Estimated Unrestricted Cash Result of (\$207,000) for the 2022/2023 financial year as at 30 September 2022.
3. That a memo be brought to a Councillor Workshop identifying options to refocus the intent of Resolution No. 22-586 part 5 to reallocate operational funding with a view to continuing a drainage maintenance focus for the second half of the financial year. (Pugh/Swivel)

The recommendation was put to the vote and declared carried.

There being no further business the meeting concluded at 3:06PM.

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

Report No. 4.1 Budget Review - 1 October 2022 to 31 December 2022

5 **Directorate:** Corporate and Community Services

Report Author: James Brickley, Manager Finance

File No: I2023/170

Summary:

10 This report has been prepared to comply with Section 203 of the *Local Government (General) Regulation 2021* and to inform Council and the community of Council's estimated financial position for the 2022/2023 financial year, reviewed as at 31 December 2022.

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.

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.

20

RECOMMENDATION:




- 25 1. That Council authorises the itemised budget variations as shown in Attachment 2 (#E2023/13829) which include the following results in the 31 December 2022 Quarterly Review of the 2022/2023 Budget:
- a) General Fund – \$0 movement to the Estimated Unrestricted Cash Result
 - b) General Fund - \$7,342,100 increase in reserves
 - c) Water Fund - \$208,200 decrease in reserves
 - 30 d) Sewerage Fund - \$297,500 decrease in reserves
2. That Council adopts the revised General Fund Estimated Unrestricted Cash Result of (\$205,000) for the 2022/2023 financial year as at 31 December 2022.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1

Attachments:

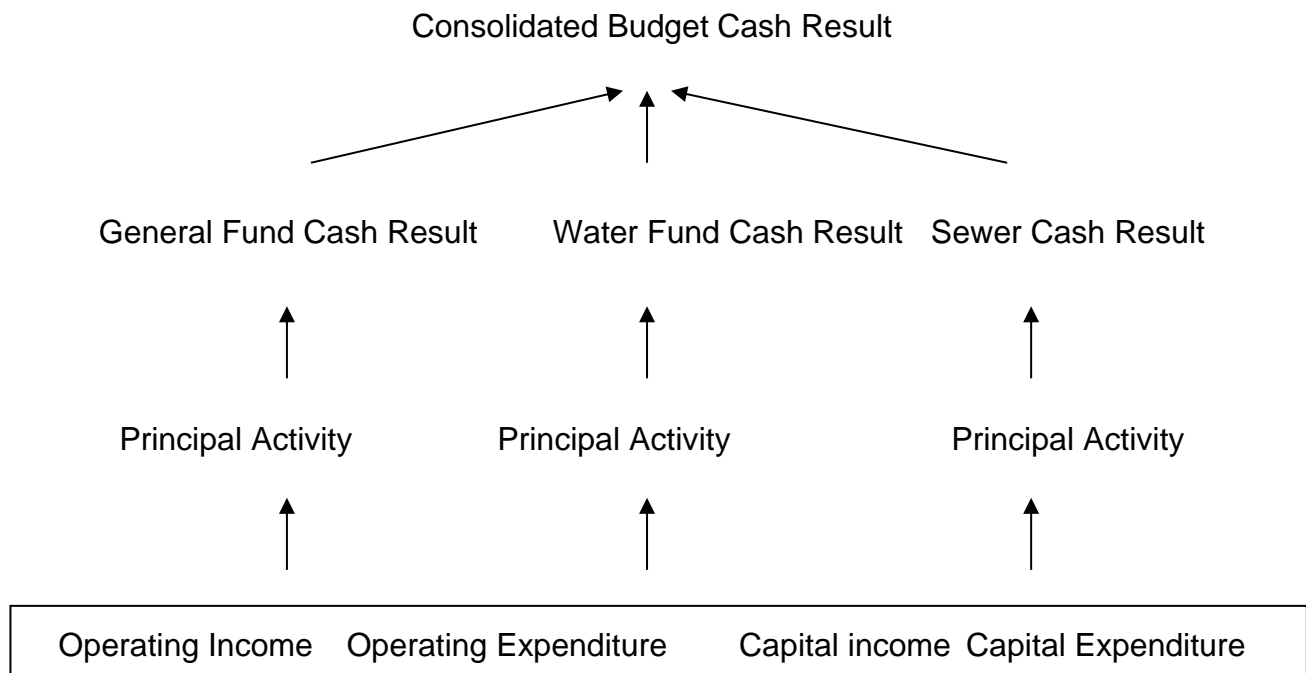
- 5
- 1 Budget Variations for General, Water and Sewerage Funds, E2023/13828 , page 25 [↓](#) 
 - 2 Itemised Listing of Budget Variations for General, Water and Sewerage Funds, E2023/13829
, page 85 [↓](#) 
 - 3 Integrated Planning and Reporting (IP&R) required Quarterly Review Statements,
E2023/13832 , page 89 [↓](#) 

Report

Council adopted the 2022/2023 budget on 30 June 2022 via Resolution **22-332**. Council also considered and adopted the budget carryovers from the 2021/2022 financial year, to be incorporated into the 2022/2023 budget at its Ordinary Meeting held on 25 August 2022 via Resolution **22-391**. Since that date, Council has reviewed the budget taking into consideration the audited 2021/2022 Financial Statement results and progress through the first half of the 2022/2023 financial year. This report considers the December 2022 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 30 June 2022 plus the adopted carryover budgets from 2021/2022 followed by the resolutions between July and December and the revote (or adjustment for this review) and then the revised position projected for 30 June 2023 as at 31 December 2022.

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 Attachment 1 which provides an explanation of the variation.

There is also information detailing restricted assets (reserves) to show Council's estimated balances as at 30 June 2023 for all Council's reserves.

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

Office of Local Government Budget Review Guidelines:

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

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

- 15 Since the introduction of the new planning and reporting framework for NSW Local Government, it is now a requirement for Councils to provide the following components when submitting a Quarterly Budget Review Statement (QBRs):-

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

The above components are included in Attachment 3 and outlined below:

Income and Expenditure Budget Review Statement by Type

- 30 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 9 pages of Attachment 1.

Capital Budget Review Statement

- 35 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 31 December 2022 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 depending on cash flow movements.

Key Performance Indicators (KPI's)

At this stage, the KPI's within this report are:

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

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

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 2022/2023 financial year projected to 30 June 2023 but revised as at 31 December 2022.

2022/2023 Budget Review Statement as at 31 December 2022	Original Estimate (Including Carryovers) 1/7/2022	Adjustments to 31 Dec 2022 including Resolutions*	Proposed 31 Dec 2022 Review Revotes	Revised Estimate 30/6/2023 at 31/12/2022
Operating Revenue	98,653,200	4,046,400	13,294,800	115,994,400
Operating Expenditure	111,603,900	5,833,100	9,209,800	126,646,800
Operating Result – Surplus/Deficit	(12,950,700)	(1,786,700)	4,085,000	(10,652,400)
Add: Capital Revenue	37,235,900	(6,137,900)	2,760,800	33,858,800
Change in Net Assets	24,285,200	(7,924,600)	6,845,800	23,206,400

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

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2022/2023 Budget Review Statement as at 31 December 2022	Original Estimate (Including Carryovers) 1/7/2022	Adjustments to 31 Dec 2022 including Resolutions*	Proposed 31 Dec 2022 Review Revotes	Revised Estimate 30/6/2023 at 31/12/2022
Add: Non Cash Expenses	18,455,700	2,033,900	0	20,489,600
Add: Non-Operating Funds Employed	20,800,000	0	0	20,800,000
Subtract: Funds Deployed for Non-Operating Purposes	(99,493,500)	(1,404,900)	(9,400)	(100,907,800)
Cash Surplus/(Deficit)	(35,952,600)	(7,295,600)	6,836,400	(36,411,800)
Restricted Funds – Increase / (Decrease)	(35,747,600)	(7,295,600)	6,836,400	(36,206,800)
Forecast Result for the Year – Surplus/(Deficit) – Unrestricted Cash Result	(205,000)	0	0	(205,000)

GENERAL FUND

In terms of the General Fund projected Unrestricted Cash Result the following table provides a reconciliation of the estimated position as at 31 December 2022:

Opening Balance – 1 July 2022	\$0
Plus original budget movement and carryovers	(205,000)
Council Resolutions July – September Quarter	(2,000)
September QBR – increase/(decrease)	0
Council Resolutions October – December Quarter	2,000
Recommendations within this Review – increase/(decrease)	0
Estimated Unrestricted Cash Result Closing Balance – 30 June 2023	(\$205,000)

- 5 The General Fund financial position overall has not moved as a result of this budget review, leaving the forecast cash result for the year at an estimated deficit of \$205,000. The proposed budget changes are detailed in Attachment 1 and summarised further in this report below.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1

Council Resolutions

Resolution **22-361** relating to the Plan of Management for Bangalow Sportsfields point 4 states 'That council support a workshop with Bowling Club stakeholders and a budget of up to \$2,000 be made available to support this workshop'. This has been added to the 2022/2023 Budget.

Resolution **22-742** point 3 rescinds point 4 of resolution **22-361**, above, removing the budget allocation of \$2,000.

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:

Budget Directorate	Revenue Increase/ (Decrease) \$	Expenditure Increase/ (Decrease) \$	Accumulated Surplus (Working Funds) Increase/ (Decrease) \$
General Manager	37,500	37,500	0
Corporate & Community Services	32,700	17,500	15,200
Infrastructure Services	13,323,500	13,374,300	(50,800)
Sustainable Environment & Economy	508,900	473,300	35,600
Total Budget Movements	13,902,600	13,902,600	0

Budget Adjustment Comments

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

General Manager

- In the General Managers program, it is proposed to decrease operating expenditure by \$60,000 as the development of the Plans of Management for Crown Reserves will not be undertaken this financial year. The budget has been moved to the draft 2023/24 budget.
- In the People & Culture program, it is proposed to increase operating expenditure by \$97,500 due to the Workers Compensation premium being more than the initial estimated budget.

Corporate and Community Services

- In the Information Services program, it is proposed to decrease the budget of \$20,000 for Cyber Penetration Testing as the State Government undertook this on Council's behalf so is no longer required.
- In the Corporate Services program, it is proposed to increase operating income by \$24,000 due to a Grant received for Australia Day. It is proposed to decrease operating expenditure by \$21,000 as the activities associated with the Annual Procurement Plan and the drafting and implementing of a new contract management framework and supporting contract management software (\$45,000) will be deferred until 2023/24. This has been added to the draft 2023/24 budget. This is offset by an increase of \$24,000 to Australia Day expenditure, funded from the Grant.
- In the Community Development program, it is proposed to increase operating income and expenditure by \$15,000 due to a Grant received for Regional Youth – Summer Holiday Break.
- In the Public Libraries program, it is proposed to increase operating income due to actual income received for the per capita Grant (\$18,100) and the Local Priority Grant (\$27,300) being more than the budget. It is proposed to increase operating expenditure due to increased costs relating to security (\$2,900), and an adjustment to the Local Priority Grant expenditure to match the income received (\$27,300).

Infrastructure Services

- In the Projects and Commercial Development Program, it is proposed to decrease capital expenditure as some of the budget allocated for the Lot 12 Bayshore Drive remediation is required for Bush Regeneration.
- In the Depot Services program, it is proposed to increase operating income as a contribution from the SEE Directorate is required due to the Plant Fund contributing to the additional costs for parking vehicles. This \$48,000 will reimburse the Plant Reserve.
- In the Local Roads and Drainage program, there are a number of adjustments outlined under Note 13 on pages 52 to 53 in the Budget Variations explanations section of Attachment 1. Further disclosure is included in the second page of Attachment 2 under the budget program heading Local Roads and Drainage.
- In the Transport for New South Wales program (TfNSW), it is proposed to increase operating income by \$12,302,900 due to income received for the February 2022 flood event. This is for various Emergency Works and EPAR projects, some of which had been expended in 2022, with a breakdown shown on page 3 of attachment 2. Of this total, \$3,957,400 can be transferred to the negative flood recovery reserve that was created at 30 June 2022 as Council had expended considerably more on projects than funds that had been received, and this income covers a portion of that. It should be noted that this transfer to the negative Flood Recovery reserve now leaves the balance at zero.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1

- In the Open Space and Recreation program, there are a number of adjustments outlined under Note 15 on pages 53 to 55 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 Open Space & Recreation.
- In the Facilities Management program, it is proposed to increase operating income so the budget for the Byron Bay tennis courts matches the actual income received. It is proposed to decrease operating expenditure due to the Marvell Hall Access Ramp (\$105,000) and Marvell Hall Kitchen Renovation (\$195,900) being moved to the 2023/24 draft budget as they will not be completed this financial year. It is also proposed to increase capital works for the Bangalow Showground Fencing (\$14,700) and the Byron Community Hub (\$1,237,000).

Sustainable Environment and Economy

- In the Planning Policy & Natural Environment program, it is proposed to increase operating income and expenditure by \$234,000 due to grants received for Addressing Priority Flood Impacts in BSC (\$200,000), WIRES – No Bat No Me project (\$19,000) and the Koala Habitat Restoration Program (\$15,000). In addition to this, Grant income has been received on completion of the Jonson Street Protection works (\$38,200) and transferred back to the Holiday Park reserve which is where the initial expenditure was taken from, grant income from Stage 2 for the Southern Coastal Management Program (\$77,400) and grant income for the CZMP Coastal Hazard Assessment Study (\$90,000). It is proposed to increase operating expenditure by a further \$81,400 due to the Stage 2 for the Southern Coastal Management Program (\$59,100), CZMP for Byron Bay Embayment (\$58,500), \$10,100 for repairs to the electric vehicle station at Byron Library, and budgets no longer required for the Riparian Restoration project (\$17,400) and the Develop Governance Models for the Facilitation of Housing project (\$28,900).
- In the Environment & Compliance program, it is proposed to increase operating expenditure due to the purchase of new enforcement vehicles.

WATER FUND

After completion of the 2021/2022 Financial Statements the Water Fund as at 30 June 2022 has a capital works reserve of \$8,953,800 and held \$1,844,900 in section 64 developer contributions.

The estimated Water Fund reserve balances as at 30 June 2023, and forecast in this Quarter Budget Review, are derived as follows:

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1

Capital Works Reserve

Opening Reserve Balance at 1 July 2021	\$8,953,800
Plus original budget reserve movement	(4,874,800)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(1,036,100)
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	(279,100)
Forecast Reserve Movement for 2022/2023 – Increase / (Decrease)	(6,190,000)
Estimated Reserve Balance at 30 June 2023	\$2,763,800

Section 64 Developer Contributions

Opening Reserve Balance at 1 July 2022	\$1,844,900
Plus original budget reserve movement	(1,120,100)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(500,000)
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	70,900
Forecast Reserve Movement for 2022/2023 – Increase / (Decrease)	(1,549,200)
Estimated Reserve Balance at 30 June 2023	\$295,700

Movements for Water Fund can be seen in Attachment 1 with a proposed estimated decrease to reserves (including S64 Contributions) overall of \$208,200 from the 31 December 2022 Quarter Budget Review.

SEWERAGE FUND

After completion of the 2021/2022 Financial Statements the Sewer Fund as at 30 June 2022 has a capital works reserve of \$2,701,600 and plant reserve of \$896,200. It also held \$7,180,100 in section 64 developer contributions and a \$766,900 unexpended grant.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1

Capital Works Reserve

Opening Reserve Balance at 1 July 2022	\$2,701,600
Plus original budget reserve movement	(926,200)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	(653,600)
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	(257,500)
Forecast Reserve Movement for 2022/2023 – Increase / (Decrease)	(1,837,300)
Estimated Reserve Balance at 30 June 2023	\$864,300

Plant Reserve

Opening Reserve Balance at 1 July 2022	\$896,200
Plus original budget reserve movement	0
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	0
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	0
Forecast Reserve Movement for 2022/2023 – Increase / (Decrease)	0
Estimated Reserve Balance at 30 June 2023	\$896,200

Section 64 Developer Contributions

Opening Reserve Balance at 1 July 2021	\$7,180,100
Plus original budget reserve movement	(4,591,700)
Resolutions July - September Quarter – increase / (decrease)	0
September Quarterly Review Adjustments – increase / (decrease)	375,000
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	(40,000)
Forecast Reserve Movement for 2022/2023 – Increase / (Decrease)	(4,256,700)
Estimated Reserve Balance at 30 June 2023	\$2,923,400

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1

Movements for the Sewerage Fund can be seen in Attachment 1 with a proposed estimated overall decrease to reserves (including S64 Contributions) of \$297,500 from the 31 December 2022 Quarter Budget Review.

Legal Expenses

- 5 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.

The table that follows indicates the allocated budget and actual legal expenditure within Council on a fund basis as at 31 December 2022.

10 Total Legal Income & Expenditure as at 31 December 2022

Program	2022/2023 Budget (\$)	Actual (\$)	Percentage To Revised Budget
Income			
Legal Expenses Recovered	0	0	0%
Total Income	0	0	0%
Expenditure			
General Legal Expenses	202,600	87,554	43.21%
Total Expenditure General Fund	202,600	87,554	43.21%

Note: At the time of writing this report in February, Council has committed additional expenditure of \$24,220 that brings the total legal expenditure for 2022/23 to \$111,774. This should continue to be monitored to ensure there is enough funding for future expenses.

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Strategic Considerations

Community Strategic Plan and Operational Plan

CSP Objective	CSP Strategy	DP Action	Code	OP Activity
1: Effective Leadership We have effective decision making and community leadership that is open and informed	1.3: Ethical and efficient management of resources	1.3.1: Financial Management - Ensure the financial integrity and sustainability of Council through effective financial management	1.3.1.2	Provide Quarterly Budget Reviews to Council for adoption.

Legal/Statutory/Policy Considerations

5 In accordance with Section 203 of the Local Government (General) Regulation 2021 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.*
- (3) *A budget review statement must also include any information required by the Code to be included in such a statement.*

20 Financial Considerations

25 The 31 December 2022 Quarter Budget Review of the 2022/2023 Budget has not changed the budget position overall as indicated at the 30 September 2022 Quarterly Budget Review. This leaves the movement against the unrestricted cash balance attributable to the General Fund to an estimated deficit of \$205,000 for the year, leaving the unrestricted cash balance attributable to the General Fund at an estimated \$205,000 deficit at 30 June 2023.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1

It is the view of the Responsible Accounting Officer that the short term financial position of the Council is still satisfactory for the 2022/2023 financial year, having consideration of the original estimate of income and expenditure at the 31 December 2022 Quarter Budget Review.

- 5 This opinion is based on the estimated General Fund Unrestricted Cash Result position and that the current indicative budget position for 2022/2023 outlined in this Budget Review is further improved through the remaining quarterly budget reviews for the 2022/2023 financial year. Council must remember it has a short term financial goal of maintaining \$1,000,000 in unrestricted cash.
- 10 The 2022/2023 budget estimates are at a stage where it is a real issue for Council in terms of physical capacity to deliver works programs, operational plan activities and the ongoing flood recovery. It is suggested that Council look closely to the remainder of 2022/2023 and consider what is likely to be achieved and start to remove from the budget and operational plan, items that will not be delivered/completed. This is especially the case in
- 15 relation to Capital Works expenditure. It will be essential that Council reviews this position as part of the 31 March 2023 Quarterly Budget Review.

- Pleasingly the 31 December 2022 Quarterly Budget Review demonstrates an improvement in the cash position of Council following a significant payment of Natural Disaster funding in December 2022 of over \$9.1million reimbursing significant expenditure
- 20 incurred in the previous financial year plus some expenditure in the current financial year.



Quarterly Budget Review 31st December 2022



**BYRON SHIRE COUNCIL
2022/2023 Budget Review as at 31 December 2022**

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4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022 Consolidated Budget Cash Result					
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Operating Revenue	98,653,200	4,046,400	13,294,800	115,994,400	91,981,828
Total Division Operating Revenue	98,653,200	4,046,400	13,294,800	115,994,400	91,981,828
Operating Expenditure	111,603,900	5,833,100	9,209,800	126,646,800	68,975,836
Total Division Operating Expenditure	111,603,900	5,833,100	9,209,800	126,646,800	68,975,836
Operating Result before Capital Amounts	(12,950,700)	(1,786,700)	4,085,000	(10,652,400)	23,005,993
Add Capital Grants and Contributions					
Capital Grants and Contributions	35,266,800	(6,137,900)	2,760,800	31,889,700	3,663,132
Developer Contributions	1,969,100	0	0	1,969,100	2,058,402
Change in Net Assets	24,285,200	(7,924,600)	6,845,800	23,206,400	28,727,527
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	18,455,700	2,033,900	0	20,489,600	9,116,050
Add: Non-operating Funds Employed					
Loan Funds Used	20,800,000	0	0	20,800,000	658,820
Proceeds from Disposal of Assets	0	0	0	0	(9,583)
Subtract Funds Deployed for Non-Operating Purposes					
Capital Works	(95,453,700)	(1,404,900)	(9,400)	(96,868,000)	(26,449,219)
Repayment of Principal on Loans	(4,039,800)	0	0	(4,039,800)	(3,921,301)
Cash Surplus / (Deficit)	(35,952,600)	(7,295,600)	6,836,400	(36,411,800)	8,122,294
Equity Movements					
Restricted Funds - Increase / (Decrease)	(35,747,600)	(7,295,600)	6,836,400	(36,206,800)	(5,298,377)
Transfer to Unexpended Grants					
Transfer to Unexpended Loans					
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	(205,000)	0	0	(205,000)	13,420,671

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022 General Fund Budget Cash Result					
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Operating Revenue					
General Manager	0	0	0	0	0
Corporate & Community Services	32,093,600	13,300	97,700	32,204,600	30,875,548
Infrastructure Services	30,946,200	3,639,300	12,749,500	47,335,000	34,074,659
Sustainable Environment and Economy	4,762,400	393,800	447,600	5,603,800	3,324,807
Total Division Operating Revenue	67,802,200	4,046,400	13,294,800	85,143,400	68,275,014
Operating Expenditure					
General Manager	386,200	0	37,500	423,700	329,012
Corporate & Community Services	7,673,200	2,013,300	17,500	9,704,000	5,441,263
Infrastructure Services	46,083,700	600,800	8,690,700	55,375,200	34,522,419
Sustainable Environment and Economy	13,186,000	860,600	367,500	14,414,100	6,935,675
Depreciation	13,628,900	2,033,900	0	15,662,800	7,909,350
Total Division Operating Expenditure	80,958,000	5,508,600	9,113,200	95,579,800	55,137,718.52
Operating Result before Capital Amounts	(13,155,800)	(1,462,200)	4,181,600	(10,436,400)	13,137,295
Add Capital Grants and Contributions					
Capital Grants and Contributions	26,366,800	(6,137,900)	2,760,800	22,989,700	3,663,132
Developer Contributions (Section 94)	969,100	0	0	969,100	1,409,636
Change in Net Assets	14,180,100	(7,600,100)	6,942,400	13,522,400	18,210,064
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	13,628,900	2,033,900	0	15,662,800	7,909,350
Add: Non-operating Funds Employed					
Loan Funds Used	5,800,000	0	0	5,800,000	658,820
Proceeds from Disposal of Assets	0	0	0	0	(9,583)
Subtract Funds Deployed for Non-Operating Purposes					
Capital Works	(56,642,300)	85,300	399,700	(56,157,300)	(18,112,032)
Repayment of Principal on Loans	(1,406,500)	0	0	(1,406,500)	(1,288,001)
Cash Surplus / (Deficit)	(24,439,800)	(5,480,900)	7,342,100	(22,578,600)	7,368,617
Equity Movements					
Restricted Funds - Increase / (Decrease)	(24,234,800)	(5,480,900)	7,342,100	(22,373,600)	1,990,291
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	(205,000)	0	0	(205,000)	

2022/2023 Budget Review as at 31 December 2022 Water Fund Budget Cash Result					
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Operating Revenue					
Water Supply Management	11,165,700	0	0	11,165,700	5,741,850
Total Division Operating Revenue	11,165,700	0	0	11,165,700	5,741,850
Operating Expenditure					
Water Supply Management	11,619,600	30,000	(900)	11,648,700	5,202,519
Depreciation	1,550,500	0	0	1,550,500	387,625
Total Division Operating Expenditure	13,170,100	30,000	(900)	13,199,200	5,590,144
Operating Result before Capital Amounts	(2,004,400)	(30,000)	900	(2,033,500)	151,705
Add Capital Grants and Contributions					
Capital Grants and Contributions	0	0	0	0	0
Developer Contributions (Section 64)	250,000	0	0	250,000	55,271
Change in Net Assets	(1,754,400)	(30,000)	900	(1,783,500)	206,976
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	1,550,500	0	0	1,550,500	387,625
Add: Non-operating Funds Employed					
Loan Funds Used	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes					
Capital Works	(5,791,000)	(1,506,100)	(209,100)	(7,506,200)	(3,082,210)
Repayment of Principal on Loans	0	0	0	0	0
Cash Surplus / (Deficit)	(5,994,900)	(1,536,100)	(208,200)	(7,739,200)	(2,487,609)
Equity Movements					
Restricted Funds - Increase / (Decrease)	(5,994,900)	(1,536,100)	(208,200)	(7,739,200)	(3,002,705)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022 Sewer Fund Budget Cash Result					
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Operating Revenue					
Sewer Supply Management	19,685,300	0	0	19,685,300	17,964,965
Total Division Operating Revenue	19,685,300	0	0	19,685,300	17,964,965
Operating Expenditure					
Sewer Supply Management	14,199,500	294,500	97,500	14,591,500	7,428,898
Depreciation	3,276,300	0	0	3,276,300	819,075
Total Division Operating Expenditure	17,475,800	294,500	97,500	17,867,800	8,247,973
Operating Result before Capital Amounts	2,209,500	(294,500)	(97,500)	1,817,500	9,716,992
Add Capital Grants and Contributions					
Capital Grants and Contributions	8,900,000	0	0	8,900,000	0
Developer Contributions (Section 64)	750,000	0	0	750,000	593,495
Change in Net Assets	11,859,500	(294,500)	(97,500)	11,467,500	10,310,488
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	3,276,300	0	0	3,276,300	819,075
Add: Non-operating Funds Employed					
Loan Funds Used	15,000,000	0	0	15,000,000	0
Subtract Funds Deployed for Non-Operating Purposes					
Capital Works	(33,020,400)	15,900	(200,000)	(33,204,500)	(5,254,976)
Repayment of Principal on Loans	(2,633,300)	0	0	(2,633,300)	(2,633,300)
Cash Surplus / (Deficit)	(5,517,900)	(278,600)	(297,500)	(6,094,000)	3,241,287
Equity Movements					
Restricted Funds - Increase / (Decrease)	(5,517,900)	(278,600)	(297,500)	(6,094,000)	(4,285,962)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022				
Restricted Assets Schedule				
All Funds				
Description	Opening Balance 1-Jul-22	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-23
GENERAL FUND				
INTERNAL RESERVES				
Information Technology	133,927	0	133,900	0
Caravan Park - Council	1,668,548	121,800	1,005,700	784,648
Employee Leave Entitlements	571,642	0	0	571,642
Waste Management Facility	7,554,716	1,252,000	969,100	7,837,616
Plant	2,958,224	902,800	3,812,600	48,424
Quarry	624,522	0	0	624,522
Risk Management	305,487	0	4,200	301,287
Property	136,021	0	44,600	91,421
Community Infrastructure Carryover	339,268	0	95,100	244,168
Land & Natural Environment	232,818	67,600	226,100	74,318
Footpath Dining	299,761	62,800	59,800	302,761
Byron Bay Library	299,802	0	10,100	289,702
Paid Parking Council	0	3,312,200	3,312,200	0
Human Resources	345,015	0	77,900	267,115
Legal Services	124,410	0	0	124,410
Community Development	278,194	30,000	101,100	207,094
Stormwater Drainage	487,914	307,200	531,200	263,914
Election Expense Reserve	43,114	80,000	7,400	115,714
Environmental Levy Reserve	16,204	399,700	409,600	6,304
Childrens Services	218,246	2,100	41,800	178,546
General Managers Office	106,783	0	65,000	41,783
DLG Financial Assistance Grant	2,789,000	0	2,789,000	0
Revolving Energy Fund	10,447	0	0	10,447
Tennis Court Reserve	0	31,100	2,000	29,100
Asset Re-Valuation Reserve	10,620	0	0	10,620
Brunswick Heads Memorial Hall	23,498	0	0	23,498
South Golden Beach Hall	13,706	0	0	13,706
Infrastructure Renewal Reserve	762,919	556,625	1,201,500	118,044
Byron Bay Library Exhibition Space S355 Committee	18,281	0	0	18,281
Suffolk Park Community Hall	2,370	0	0	2,370
On-Site Sewerage Mgmt	194,578	220,800	343,700	71,678
Property Development Reserve	431,547	19,500	14,100	436,947
Suffolk Park Open Space Reserve	50,000	0	50,000	0
Bridge Replacement Fund	2,011	0	0	2,011
Ocean Shores Community Centre	12,837	0	0	12,837
Byron Bay Town Centre Masterplan	787,534	556,625	1,046,500	297,659
2017/18 Special Rate Carryover Reserve	2,410,537	4,996,800	7,319,900	87,437
Information & Technology Service Fee	350,424	200,000	131,200	419,224
Environment Enforcement Levy Expenditure	285,552	0	223,300	62,252
Byron Senior Citizens Centre	83,747	0	0	83,747
Infrastructure Renewal Res - Non Byron	1,575,219	1,113,250	1,969,700	718,769
Economic Development	83,467	0	36,500	46,967
Land Remediation Reserve	9,848	0	0	9,848
WHS Incentive	40,116	0	40,100	0
Community Building Maintenance	475,793	308,500	511,900	272,393
Public Toilets	112,203	0	64,100	48,103
Volunteer Visitor Fund	30,168	0	0	30,168
Byron Bay Construction Contingency	300,000	0	180,000	120,000
Pay Parking - Council/TfNSW	43,191	65,000	65,000	43,191
Pay Parking Meter Replacement Reserve	400,000	200,000	0	600,000
Development & Certification Reserve	250,000	0	11,100	238,900
Property Development - Part Sale of Lot 12 Bayshore Driv	0	1,057,500	1,057,500	0
Corporate Services Carryover Reserve	28,300	0	23,300	5,000
Sale of Road Assets	106,837	0	100,000	6,837
House Raising Reserve	59,426	0	0	59,426
Flood Recovery	(6,299,906)	7,357,400	1,057,500	0
Total Internal Reserves	22,198,887	23,221,300	29,145,300	16,274,849
EXTERNAL RESERVES				
Crown Reserves	73,718	294,600	433,900	(65,582)
Domestic Waste Management	671,627	669,100	(700)	1,341,427
Paid Parking Crown	275,297	1,038,800	807,100	506,997
Bonds and Deposits	2,507,984	0	0	2,507,984
Total External Reserves	3,528,625	2,002,500	1,240,300	4,290,825

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-22	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-23
UNEXPENDED LOANS				
Five Bridges Project	372,450			372,450
Former Mullumbimby Hospital	1,500,000	0	1,500,000	0
Johnston Lane Causeway - Private Works	55,400		55,400	0
Causeways, Culvert and Bridge Renewal Investigations	123,600		123,600	0
SGB Flood Pump variable speed drive and	52,095			52,095
Federation Bridge Debris Deflectors - Mullumbimby - Des	100,000		100,000	0
Country Link Building Fitout	30,000			30,000
Byron Bypass	227,800		227,800	0
Total Unexpended Loans	2,461,345	0	2,006,800	454,545
NEW LOANS				
First Sun Land Acquisition	0	1,500,000	1,500,000	0
Mullumbimby Hospital Remediation	0	800,000	800,000	0
Byron Hospital Development	0	3,500,000	3,500,000	0
Total New Loans	0	5,800,000	5,800,000	0
SECTION 94 CURRENT PLAN				
Open Space	4,581,679	376,100	547,800	4,409,979
Community Facilities	1,253,173	101,200	26,900	1,327,473
Car Parking	377,702	21,200	0	398,902
Bikeways	1,004,191	58,400	241,400	821,191
Road Upgrading	2,538,736	103,400	555,400	2,086,736
Rural Roads	1,022,278	209,200	383,000	848,478
Civic & Urban Improvements	252,149	20,600	8,800	263,949
Council Administration	425,758	72,300	139,400	358,658
Shire Support Facilities	116,847	12,100	0	128,947
Section 94 A Levy	236,271	41,500	0	277,771
Total Current Plan	11,808,784	1,016,000	1,902,700	10,922,117

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-22	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-23
SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS				
Sustainable Environment & Economy				
Small Farms, Small Grants	4,600	0	4,600	0
Mafeking Rd Koala Zone Rd Marking & Sign	816		800	0
Develop Governance Models for the Facilitation of Housing	10,200		10,200	0
Communities Combating Pests and Weeds	45,200		45,200	0
Streets as Shared Spaces Grant	18,000		18,000	0
Regional NSW Planning Portal Grant	45,000	0	45,000	0
Flood Response Planning	166,700	0	166,700	0
NSW Planning Portal API Grant 2022	80,000	0	80,000	0
Mapping Open Forest	9,100	0	9,100	0
Veg Mapping and High Env't Value Veg Pj	24,000	0	24,000	0
Riparian Restoration Project	17,400	0	17,400	0
Roadside Vegetation Mapping	8,800	0	8,800	0
Koala Habitat Restoration Program	91,700	0	91,700	0
Coastal Mgmt Pgm Recreational Uses Pjct	30,000	0	30,000	0
Koala Habitat Flood Mapping	300	0	300	0
Local Government Flood Recovery Grant	375,000	0	375,000	0
Infrastructure Services				
Old Pacific Highway Maintenance	230,604	0	0	230,604
TfNSW Funding	1,582,100	0	1,502,800	79,300
Roads to Recovery	327,100	0	327,100	0
Allan Kennedy Investments	20,000			20,000
Fisheries Grant - Johnsons Lane	85,430		76,600	8,830
Election Commitments Grant (4053.215)	4,978,894	0	3,973,800	1,005,094
Bangalow Showground - Rotunda and Road Widening	131,300	0	131,300	0
Everyone Can Play 2020-21 Grant - Gaggin Park	38,600	0	38,600	0
Rifle Range Rd Upgrade	566,000		566,000	0
Sandhills Wetlands Project	1,446,300	0	1,446,300	0
Streets as Shared Spaces Grant	206,300	0	206,300	0
Local Roads and Community Infrastructure Program (LRCIP)	711,300	0	711,300	0
Suffolk Park Football Club Change Rooms	190,300	0	190,300	0
Beach Access Renewals - Main Beach to Clarkes Beach	18,400	0	18,400	0
TfNSW Multi Use Rail Corridor Vege Clearing	100,000	0	100,000	0
Bangalow Showground Fencing and Seating (CRIF)	35,700	0	14,700	21,000
Byron Hospital Development (Black Summer Bushfire Recovery Grant)	300,000	0	0	300,000
Bangalow Showground Flood Repair Works	45,000	0	45,000	0
NSW Crown Land Severe Weather and Flooding Clean Up Program	28,600	0	28,600	0
Preparing Australian Communities - Byron Drainage Study	465,480	0	465,500	0
REPAIR Project - Ewingsdale Road	0	305,400	305,400	0
Infrastructure Election Commitment Grant	0	6,425,600	6,425,600	0
Suffolk Park Football Club Change Rooms	0	194,700	194,700	0
Sale of Assets - Road Closures	0	0	0	0
Cavanbah Centre Sheds	0	70,000	70,000	0
Sports Priority Needs Program	0	1,443,200	1,443,200	0
Waste Management Services				
Butt Free Byron Shire Phase 2 Grant	1,800	0	0	1,800
EPA Grant - Own it and Act	25,000	0	25,000	0
EPA Grant - On The Ground	30,700	0	30,700	0
Corporate & Community Services				
Library - Local priority grant	47,381	0	27,300	20,081
FED Govt Bushfire Resilience & Economic	340,465	0	335,400	5,065
Feb 2022 Flood Event DPIE - Resilience	965,100	0	965,000	100
Local Government Flood Recovery Grant	2,000,000	0	2,000,000	0
ECEC Flood Recovery Grant	120,000	0	120,000	0
Total Restricted Grants & Contributions	15,964,670	8,438,900	22,711,700	1,691,874
TOTAL GENERAL FUND	55,962,311	40,478,700	62,806,800	33,634,211

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022 Restricted Assets Schedule All Funds				
Description	Opening Balance 1-Jul-22	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-23
WATER FUND				
RESERVES				
Capital Works	8,953,762	900	6,190,900	2,763,762
LOANS				
Mullumbimby Water Treatment Plant Refurbishment	0		0	0
SECTION 64 PLAN				
S64 - Mullumbimby	793,408.51			793,409
S64 - Byron, Bang, Bruns, O/shrs	1,051,456.56	250,000	1,799,200	(497,743)
TOTAL WATER FUND	10,798,627	250,900	7,990,100	3,059,427
SEWER FUND				
RESERVES				
Capital Works	2,701,635	2,460,500	4,297,800	864,335
Plant Reserve	896,179	0	0	896,179
LOAN FUNDING				
Bioenergy Facility	0	15,000,000	15,000,000	0
GRANT FUNDING				
Public Works - Feb 2022 Flood Event	766,900	0	766,900	0
SECTION 64 PLAN				
S64 - Bangalow	2,451,258			2,451,258
S64 - Byron, Mullum, Bruns, O/shrs	4,728,846	750,000	5,006,700	472,146
TOTAL SEWER FUND	11,544,819	18,210,500	25,071,400	4,683,919
TOTAL ALL FUNDS	78,305,757	58,940,100	95,868,300	41,377,556

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022 General Manager's Directorate Summary						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	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	340,300	0	(60,000)	280,300	111,227	
People & Culture	45,900	0	97,500	143,400	217,785	
Total Operating Expenditure	386,200	0	37,500	423,700	329,012	
Operating Result - Surplus/(Deficit)	(386,200)	0	(37,500)	(423,700)	(329,012)	
Operating Cash Result - Surplus/(Deficit)	(386,200)	0	(37,500)	(423,700)	(329,012)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves	183,600	0	37,500	221,100	1,958	
Transfer from Unexpended Grants	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						
Transfer To Reserves	0	0	0	0	0	
Capital Purchases						
Capital Cash Result - Surplus/(Deficit)	183,600	0	37,500	221,100	1,958	
Program Cash Result - Surplus/(Deficit)	(202,600)	0	0	(202,600)	(327,054)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022 Program: General Manager						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Fees and Charges	0	0	0	0	0	
Legal Fees Recovered	0	0	0	0	0	
Subpoena Fees	0	0	0	0	0	
Total Operating Revenue	0	0	0	0	0	
Operating Expenditure						
Employee Costs - General Manager's Office	1,106,800	0	0	1,106,800	602,378	
Operational Costs	106,300	0	(60,000)	46,300	13,557	
Legal Services	503,000	0	0	503,000	241,368	1
Legal Expenses	202,600	0	0	202,600	77,412	
Media and Communications	108,400	0	0	108,400	19,911	
Indirect Costs	(1,686,800)	0	0	(1,686,800)	(843,400)	
Total Operating Expenditure	340,300	0	(60,000)	280,300	111,227	
Operating Result - Surplus/(Deficit)	(340,300)	0	60,000	(280,300)	(111,227)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves	137,700	0	(60,000)	77,700	0	
Transfer from Reserves - Developer Contributions	0		0	0	0	
Less:- Capital Expenditure						
Transfer To Reserves	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	137,700	0	(60,000)	77,700	0	
Program Cash Result - Surplus/(Deficit)	(202,600)	0	0	(202,600)	(111,227)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: People & Culture						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	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	764,900	0	0	764,900	410,843	2
Training and Development	390,300	0	0	390,300	230,532	
Workers Compensation	700,000	0	97,500	797,500	409,183	
Occupational Health & Safety	78,400	0	0	78,400	45,769	
Employee Leave Entitlements	5,057,300	0	0	5,057,300	2,458,847	
Superannuation	3,061,900	0	0	3,061,900	1,516,115	
Other Employee Costs	164,700	0	0	164,700	107,194	
Indirect Costs	(10,171,600)	0	0	(10,171,600)	(4,960,697)	
Total Operating Expenditure	45,900	0	97,500	143,400	217,785	
Operating Result - Surplus/(Deficit)	(45,900)	0	(97,500)	(143,400)	(217,785)	
Operating Cash Result - Surplus/(Deficit)	(45,900)	0	(97,500)	(143,400)	(217,785)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves	45,900	0	97,500	143,400	1,958	2
Less:- Capital Expenditure						
Transfer To Reserves	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	45,900	0	97,500	143,400	1,958	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(215,827)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022 Corporate & Community Services Directorate Summary Director: Es Davis						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Councillor Services	0	0	0	0	0	
General Purpose Revenues	29,262,100	13,300	0	29,275,400	29,308,880	
Financial Services	142,100	0	0	142,100	59,018	
Information Services	109,500	0	0	109,500	38,369	
Governance Services	0	0	24,000	24,000	51,383	
Community Development	180,300	0	15,000	195,300	244,390	
Sandhills	1,807,000	0	13,300	1,820,300	731,302	
Other Childrens Services	477,100	0	0	477,100	281,319	
Public Libraries	115,500	0	45,400	160,900	160,887	
Total Operating Revenue	32,093,600	13,300	97,700	32,204,600	30,875,548	
Operating Expenditure						
Councillor Services	1,049,600	9,600	0	1,059,200	630,084.62	
General Purpose Revenues	0	0	0	0	0.00	
Financial Services	(2,311,500)	0	0	(2,311,500)	(1,126,816.12)	
Information Services	289,400	0	(20,000)	269,400	727,012.37	
Governance Services	142,300	0	(21,000)	121,300	1,059,238.16	
Community Development	3,558,900	1,983,800	15,000	5,557,700	1,726,024.71	
Sandhills	2,025,600	0	13,300	2,038,900	955,549.74	
Other Childrens Services	707,000	0	0	707,000	341,296.37	
Public Libraries	2,211,900	19,900	30,200	2,262,000	1,128,873.51	
Total Operating Expenditure	7,673,200	2,013,300	17,500	9,704,000	5,441,263	
Operating Result - Surplus/(Deficit)	24,420,400	(2,000,000)	80,200	22,500,600	25,434,285	
Operating Cash Result - Surplus/(Deficit)	24,420,400	(2,000,000)	80,200	22,500,600	25,434,285	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	3,311,000	3,800	(65,000)	3,249,800	3,024,321	
Transfer from Reserves - Developer Contributions	0	0	0	0	(7,913)	
Transfer from Reserves - Unexpended Grants	1,427,800	2,019,900	0	3,447,700	515,011	
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	407,700	0	0	407,700	131,800	
Transfer To Reserves	5,525,500	30,000	0	5,555,500	5,463,002	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Transfer To Unexpended Loans	0	0	0	0	0	
Capital Purchases	77,500	0	0	77,500	0	
Capital Cash Result - Surplus/(Deficit)	(1,271,900)	1,993,700	(65,000)	656,800	(2,063,383)	
Program Cash Result - Surplus/(Deficit)	23,148,500	(6,300)	15,200	23,157,400	23,370,901	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Councillor Services						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Income						
Operating Grants	0	0	0	0	0	
Total Operating Income	0	0	0	0	0	
Operating Expenditure						
Mayoral Expenses	60,000	0	0	60,000	26,183	
Councillor Expenses	348,900	0	0	348,900	172,777	
Other Civic Expenses	57,600	0	0	57,600	52,412	
Governance Contributions	258,300	8,100	0	266,400	216,763	
Mayors Discretionary Allowance	3,900	1,500	0	5,400	1,500	
Indirect Costs	320,900	0	0	320,900	160,450	
Total Operating Expenditure	1,049,600	9,600	0	1,059,200	630,085	
Operating Result - Surplus/(Deficit)	(1,049,600)	(9,600)	0	(1,059,200)	(630,085)	
Operating Cash Result - Surplus/(Deficit)	(1,049,600)	(9,600)	0	(1,059,200)	(630,085)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves			0	0	0	
Capital Purchases				0		
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	(1,049,600)	(9,600)	0	(1,059,200)	(630,085)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: General Purpose Revenues						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23 0-Jan-00	Actual 30-Jun-23	Note
Operating Revenue						
General Rates	28,075,100	0	0	28,075,100	28,133,346	
Abandonments - Pensioners (S. 575)	(400,000)	0	0	(400,000)	(339,468)	
Extra Charges General Rates	41,000	0	0	41,000	115,231	
Postponed Rates	(15,700)	0	0	(15,700)	1,715	
General Purpose Grants	1,149,700	13,300	0	1,163,000	706,457	
Interest on Investments - Operating Funds	365,100	0	0	365,100	668,149	
Interest on Investments - Section 94	46,900	0	0	46,900	23,450	
Total Operating Revenue	29,262,100	13,300	0	29,275,400	29,308,880	
Operating Result - Surplus/(Deficit)	29,262,100	13,300	0	29,275,400	29,308,880	
Operating Cash Result - Surplus/(Deficit)	29,262,100	13,300	0	29,275,400	29,308,880	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	2,789,000	0	0	2,789,000	2,789,000	
Less:- Capital Expenditure						
Transfer To Reserves	5,443,400	0	0	5,443,400	5,396,500	
Capital Cash Result - Surplus/(Deficit)	(2,654,400)	0	0	(2,654,400)	(2,607,500)	
Program Cash Result - Surplus/(Deficit)	26,607,700	13,300	0	26,621,000	26,701,380	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Financial Services						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Fees and Charges - Financial Services	142,100	0	0	142,100	59,018	
Total Operating Revenue	142,100	0	0	142,100	59,018	
Operating Expenditure						
Expenditure Control and Statutory Reporting	1,095,700	0	0	1,095,700	542,457	
Rates Control and Debt Recovery	358,500	0	0	358,500	211,342	
Debt Servicing Costs	28,600	0	0	28,600	16,535	
Indirect Costs	(3,794,300)	0	0	(3,794,300)	(1,897,150)	
Total Operating Expenditure	(2,311,500)	0	0	(2,311,500)	(1,126,816)	
Operating Result - Surplus/(Deficit)	2,453,600	0	0	2,453,600	1,185,834	
Operating Cash Result - Surplus/(Deficit)	2,453,600	0	0	2,453,600	1,185,834	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	275,900	0	0	275,900	0	
Capital Cash Result - Surplus/(Deficit)	(275,900)	0	0	(275,900)	0	
Program Cash Result - Surplus/(Deficit)	2,177,700	0	0	2,177,700	1,185,834	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Information Services						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Information Technology - Fees and Charges	109,500	0	0	109,500	38,369	
Total Operating Revenue	109,500	0	0	109,500	38,369	
Operating Expenditure						
Salaries and Oncosts	1,069,700	0	0	1,069,700	529,813	
Software Maintenance Other	954,900	0	0	954,900	783,410	3
Software Maintenance EDMS	214,200	0	0	191,700	125,391	
Hardware Maintenance	546,500	0	0	546,500	332,885	
Operating Expenses - IT and GIS	98,100	0	(20,000)	78,100	17,841	3
Administration/Customer Service	321,700	0	0	321,700	243,575	
Records Management	346,600	0	0	346,600	172,474	
Non-Core Services	133,400	0	0	133,400	45,127	
IT Strategic Plan Actions	333,900	0	0	356,400	336,740	
Debt Servicing	0	0	0	0	0	
Indirect Costs	(3,729,600)	0	0	(3,729,600)	(1,860,244)	
Total Operating Expenditure	289,400	0	(20,000)	269,400	727,012	
Operating Result - Surplus/(Deficit)	(179,900)	0	20,000	(159,900)	(688,643)	
Operating Cash Result - Surplus/(Deficit)	(179,900)	0	20,000	(159,900)	(688,643)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	179,900	0	(20,000)	159,900	133,900	3
Transfer from Reserves - Developer Contributions	0		0	0	0	
Transfer from Reserves - Unexpended Grants	0		0	0	0	
Transfer from Reserves - Unexpended Loans	0		0	0	0	
Loan income	0		0	0	0	
Capital Grants and Contributions	0		0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0		0	0	0	
Transfer to Unexpended Loans	0		0	0	0	
Capital Purchases	0		0	0	0	
Capital Cash Result - Surplus/(Deficit)	179,900	0	(20,000)	159,900	133,900	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(554,743)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Corporate Services						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Grants and Contributions	0	0	24,000	24,000	24,000	4
Strategic Procurement	0	0	0	0	0	
Other - User Fees and Charges	0	0	0	0	27,383	
Total Operating Revenue	0	0	24,000	24,000	51,383	
Operating Expenditure						
Customer Service	614,200	0	0	614,200	292,935	4
Corporate Governance	890,800	0	22,500	913,300	512,381	
Leasing Services	0	0	0	0	0	
Strategic Procurement	64,100	0	(45,000)	19,100	7,936	4
February - March 2022 Flood Event Insurance Claims	0	0	0	0	226,771	
Directorate - Corporate and Community Services	330,500	0	1,500	332,000	145,367	4
Governance	163,900	0	0	163,900	82,156	
Insurance Premiums	916,200	0	0	916,200	1,225,507	
Risk Management - Operating Expenses	75,000	0	0	75,000	22,384	
Indirect Costs	(2,912,400)	0	0	(2,912,400)	(1,456,200)	
Total Operating Expenditure	142,300	0	(21,000)	121,300	1,059,238	
Operating Result - Surplus/(Deficit)	(142,300)	0	45,000	(97,300)	(1,007,855)	
Operating Cash Result - Surplus/(Deficit)	(142,300)	0	45,000	(97,300)	(1,007,855)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	142,300	0	(45,000)	97,300	65,200	4
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Transfer To Reserves	80,000	0	0	80,000	80,000	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	62,300	0	(45,000)	17,300	(14,800)	
Program Cash Result - Surplus/(Deficit)	(80,000)	0	0	(80,000)	(1,022,655)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Community Development						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Operating Grants - Community Development	0	0	15,000	15,000	15,000	5
Fees and Charges - Community Development	0	0	0	0	330	
Byron Bay Senior Citizens Hall	9,100	0	0	9,100	19,201	
Mullum Civic Hall	37,700	0	0	37,700	65,443	
B'wick Mem. Hall	13,000	0	0	13,000	23,076	
B'wick Valley Com Centre	40,600	0	0	40,600	22,395	
Suffolk Park Comm. Hall	15,200	0	0	15,200	7,129	
South Golden Beach Community Centre	11,200	0	0	11,200	12,813	
Ocean Shores Community Centre GST Contribution	42,400	0	0	42,400	14,852	
Byron Bay Library Exhibition Space S355 Committee	11,100	0	0	11,100	64,151	
Total Operating Revenue	180,300	0	15,000	195,300	244,390	
Operating Expenditure						
Community Development and Assistance	1,065,100	10,000	15,000	1,090,100	511,836	5
Community Buildings Maint - Special Rate Program	0	0	0	0	0	
Bangalow Heritage House S355 Committee	0	0	0	0	0	
Ocean Shores Community Centre	42,400	0	0	42,400	13,519	
Community Wellbeing Projects	292,500	(30,000)	0	262,500	115,798	
S355 Administration	0	0	0	0	486	
Byron Bay Senior Citizens Hall	9,100	0	0	9,100	9,888	
Mullumbimby Pioneer Centre	0	0	0	0	0	
Byron Bay Library Exhibition Space S355 Committee	11,100	0	0	11,100	76,035	
Mullumbimby Civic Hall	37,700	0	0	37,700	21,447	
Brunswick Memorial Hall	13,000	0	0	13,000	23,761	
Brunswick Valley Community Centre	40,600	0	0	40,600	18,428	
Suffolk Park Community Hall	15,200	0	0	15,200	7,311	
South Golden Beach	11,200	0	0	11,200	5,749	
Section 356 Donations and Activities	425,200	3,800	0	429,000	241,651	
Building Community Resilience	335,400	0	0	335,400	120,075	
Feb 2022 Flood Event DPIE - Resilience	965,000	0	0	965,000	135,505	
Community Recovery Officer - Resilience NSW	0	0	0	0	46,931	
DPIE Local Council Support Package	0	2,000,000	0	2,000,000	229,907	
Indirect Costs	295,400	0	0	295,400	147,700	
Total Operating Expenditure	3,558,900	1,983,800	15,000	5,557,700	1,726,025	
Operating Result - Surplus/(Deficit)	(3,378,600)	(1,983,800)	0	(5,362,400)	(1,481,634)	
Operating Cash Result - Surplus/(Deficit)	(3,378,600)	(1,983,800)	0	(5,362,400)	(1,481,634)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	80,500	3,800	0	84,300	36,221	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	1,300,400	2,000,000	0	3,300,400	484,800	
Capital Grants and Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer to Reserves	0	30,000	0	30,000	(2,570)	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	1,380,900	1,973,800	0	3,354,700	523,591	
Program Cash Result - Surplus/(Deficit)	(1,997,700)	(10,000)	0	(2,007,700)	(958,043)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Sandhills						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Sandhills Operating Grants	808,000	0	13,300	821,300	385,762	6
Fees and Charges - Sandhills	999,000	0	0	999,000	345,540	
Total Operating Revenue	1,807,000	0	13,300	1,820,300	731,302	
Operating Expenditure						
Sandhills - Salaries & Overheads	5,000	0	0	5,000	4,470	6
Sandhills - Operating Expenses	1,829,900	0	13,300	1,843,200	853,760	
Indirect Costs	190,700	0	0	190,700	95,350	
Total Operating Expenditure	2,025,600	0	13,300	2,038,900	955,550	
Operating Result - Surplus/(Deficit)	(218,600)	0	0	(218,600)	(224,248)	
Operating Cash Result - Surplus/(Deficit)	(218,600)	0	0	(218,600)	(224,248)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	77,500	0	0	77,500	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	30,000	0	0	30,000	19,644	
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	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer to Reserves	2,100	0	0	2,100	0	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Capital Purchases	77,500	0	0	77,500	0	
Capital Cash Result - Surplus/(Deficit)	27,900	0	0	27,900	19,644	
Program Cash Result - Surplus/(Deficit)	(190,700)	0	0	(190,700)	(204,604)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Other Childrens Services						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Grant Income - Byron Bay Services	103,300	0	0	103,300	60,667	
Grant Income - Brunswick Heads Services	74,000	0	0	74,000	63,548	
Grant Income - Mullumbimby	37,400	0	0	37,400	30,502	
After School Care Operating Grants - Brunswick	262,400	0	0	262,400	126,602	
Total Operating Revenue	477,100	0	0	477,100	281,319	
Operating Expenditure						
Byron Bay OSHC	208,400	0	0	208,400	100,953	
Brunswick Heads OSHC	188,200	0	0	188,200	129,567	
Outside of School Hours Care	42,500	0	0	42,500	12,567	
Mullumbimby OSHC	169,800	0	0	169,800	49,158	
Support Services Costs Allocated	98,100	0	0	98,100	49,050	
Total Operating Expenditure	707,000	0	0	707,000	341,296	
Operating Result - Surplus/(Deficit)	(229,900)	0	0	(229,900)	(59,977)	
Operating Cash Result - Surplus/(Deficit)	(229,900)	0	0	(229,900)	(59,977)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	41,800	0	0	41,800	0	
Transfer from Reserves - Developer Contributions	0		0	0	0	
Transfer from Reserves - Unexpended Grants	90,000		0	90,000	10,567	
Transfer from Reserves - Unexpended Loans	0		0	0	0	
Loan income				0		
Capital Grants and Contributions	0		0	0	0	
Developer Contributions				0		
Less:- Capital Expenditure						
Loan Principal Repayments			0	0	0	
Transfer to Reserves	0	0	0	0	(10,927)	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Capital Purchases	0		0	0		
Capital Cash Result - Surplus/(Deficit)	131,800	0	0	131,800	21,494	
Program Cash Result - Surplus/(Deficit)	(98,100)	0	0	(98,100)	(38,483)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Library Services						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Operating Grants - Libraries	115,500	0	45,400	160,900	160,887	7
Total Operating Revenue	115,500	0	45,400	160,900	160,887	
Operating Expenditure						
Administration Expenses - Libraries	1,558,900	0	0	1,558,900	779,450	7
Library Maintenance and Overheads	269,500	19,900	30,200	319,600	156,380	
Debt Servicing	266,800	0	0	266,800	134,694	
Indirect Costs	116,700	0	0	116,700	58,350	
Total Operating Expenditure	2,211,900	19,900	30,200	2,262,000	1,128,874	
Operating Result - Surplus/(Deficit)	(2,096,400)	(19,900)	15,200	(2,101,100)	(967,987)	
Operating Cash Result - Surplus/(Deficit)	(2,096,400)	(19,900)	15,200	(2,101,100)	(967,987)	
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	
Transfer from Reserves - Unexpended Grants	7,400	19,900	0	27,300	0	
Capital Grants and Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	131,800	0	0	131,800	131,800	
Transfer to Reserves			0	0	0	
Transfer to Capital Grants and Contributions			0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	(124,400)	19,900	0	(104,500)	(131,800)	
Program Cash Result - Surplus/(Deficit)	(2,220,800)	0	15,200	(2,205,600)	(1,099,787)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022 Infrastructure Services Directorate Summary Director: Phil Holloway					
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
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	352,000	0	0	352,000	176,304.89
Depot Services and Fleet Management	3,852,700	209,800	48,000	4,110,500	2,401,614.98
Local Roads and Drainage	4,770,900	7,900	264,600	5,043,400	2,824,066.82
Roads and Traffic Authority	706,000	3,419,300	12,302,900	16,428,200	12,903,365.81
Open Spaces and Recreation	879,000	2,300	175,000	1,056,300	271,530.10
Quarries	0	0	0	0	0.00
Waste & Recycling Services	15,085,600	0	(50,000)	15,035,600	12,915,138.89
Cavanbah Centre	321,300	0	0	321,300	196,355.73
First Sun Holiday Park	3,128,800	0	0	3,128,800	1,439,519.39
Suffolk Park Holiday Park	939,600	0	0	939,600	507,002.41
Facilities Management	910,300	0	9,000	919,300	439,760.15
Total Operating Revenue	30,946,200	3,639,300	12,749,500	47,335,000	34,074,659
Operating Expenditure					
Supervision & Administration	238,600	0	65,100	303,700	(93,598)
Asset Management Planning	139,400	0	0	139,400	(12,280)
Projects & Commercial Development	407,800	0	0	407,800	205,865
Emergency Services	1,121,700	0	(100)	1,121,600	410,367
Depot Services and Fleet Management	3,215,100	0	(400)	3,214,700	1,635,966
Local Roads and Drainage	10,823,900	205,000	222,200	11,251,100	5,985,272
Roads and Traffic Authority	1,260,600	0	8,344,500	9,624,400	11,990,350
Open Spaces and Recreation	6,356,000	163,300	361,500	6,880,800	3,348,454
Quarries	0	0	0	0	33,960
Waste & Recycling Services	13,054,900	100,000	(700)	13,154,200	5,646,401
Cavanbah Centre	821,900	0	0	821,900	470,830
First Sun Holiday Park	3,045,500	0	(300)	3,045,200	1,486,014
Suffolk Park Holiday Park	940,400	53,400	0	993,800	462,328
Facilities Management	4,657,900	59,800	(301,100)	4,416,600	2,952,489
Total Operating Expenditure	46,083,700	581,500	8,690,700	55,375,200	34,522,419
Operating Result - Surplus/(Deficit)	(15,137,500)	3,057,800	4,058,800	(8,040,200)	(447,759)
Operating Cash Result - Surplus/(Deficit)	(15,137,500)	3,057,800	4,058,800	(8,040,200)	(447,759)
CAPITAL MOVEMENTS					
Add:- Capital Income					
Transfer from Reserves - Internal Reserves	24,376,300	4,209,300	(3,017,500)	25,568,100	7,571,306
Transfer from Reserves - Developer Contributions	2,463,100	(313,700)	(246,700)	1,902,700	573,643
Transfer from Reserves - Unexpended Grants	6,091,500	3,786,900	19,900	9,898,300	4,200,908
Transfer from Reserves - Unexpended Loans	2,006,800	0	0	2,006,800	78,248
Loan Income	5,800,000	0	0	5,800,000	658,820
Capital Grants and Contributions	26,366,800	(6,157,900)	2,760,800	22,989,700	3,663,132
Developer Contributions					
Sale of Assets	0	0	0	0	(9,583)
Less:- Capital Expenditure					
Loan Principal Repayments	998,800	0	0	998,800	1,601,800
Transfer To Reserves	10,432,700	4,667,300	4,025,800	19,125,800	11,296,563
Transfer to Unexpended Grants	0	0	0	0	0
Transfer to Unexpended Loans	0	0	0	0	0
Capital Purchases	56,564,800	(85,300)	(399,700)	56,079,800	18,112,032
Capital Cash Result - Surplus/(Deficit)	(891,800)	(3,057,400)	(4,109,600)	(8,038,800)	(14,273,922)
Program Cash Result - Surplus/(Deficit)	(16,029,300)	400	(50,800)	(16,079,000)	(14,721,681)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Supervision & Administration						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Expenditure						
Directorate - Construction and Maintenance	513,400	0	50,100	563,500	272,335	8
Asset Management	304,700	0	0	304,700	79,981	
Open Space & Recreation - Salaries & Oncosts	870,900	0	0	870,900	363,941	
Depot Services and Management	417,800	0	0	417,800	208,199	
Design and Survey	555,500	0	15,000	570,500	214,750	8
Other Operating Expenses	185,400	0	0	185,400	71,746	
Indirect Costs	(2,609,100)	0	0	(2,609,100)	(1,304,550)	
Total Operating Expenditure	238,600	0	65,100	303,700	(93,598)	
Operating Result - Surplus/(Deficit)	(238,600)	0	(65,100)	(303,700)	93,598	
Operating Cash Result - Surplus/(Deficit)	(238,600)	0	(65,100)	(303,700)	93,598	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	238,600	0	50,100	288,700	0	8
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)	238,600	0	50,100	288,700	0	
Program Cash Result - Surplus/(Deficit)	0	0	(15,000)	(15,000)	93,598	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Asset Management Planning						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Expenditure						
Section 94 Expenses	139,400	0	0	139,400	58,602	
Other Asset Management Planning Costs	86,700	0	0	86,700	50,281	
Asset Management Planning	557,300	0	0	557,300	188,775	
Asset Management Software	61,300	0	(7,000)	54,300	42,712	9
Indirect Costs	(705,300)	0	7,000	(698,300)	(352,650)	9
Total Operating Expenditure	139,400	0	0	139,400	(12,280)	
Operating Result - Surplus/(Deficit)	(139,400)	0	0	(139,400)	12,280	
Operating Cash Result - Surplus/(Deficit)	(139,400)	0	0	(139,400)	12,280	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	139,400	0	0	139,400	58,602	
Capital Grants and Contributions	0	0	0	0	9,583	
Sale of Assets	0	0	0	0	(9,583)	
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)	139,400	0	0	139,400	58,602	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	70,882	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Projects & Commercial Development						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Income						
Operating Grants	0	0	0	0	0	
Total Operating Income	0	0	0	0	0	
Operating Expenditure						
Projects & Commercial Development	296,000	(50,000)	0	246,000	108,971	
Other Projects & Commercial Development Expenses	28,300	50,000	0	78,300	55,144	
Indirect Costs	83,500	0	0	83,500	41,750	
Total Operating Expenditure	407,800	0	0	407,800	205,865	
Operating Result - Surplus/(Deficit)	(407,800)	0	0	(407,800)	(205,865)	
Operating Cash Result - Surplus/(Deficit)	(407,800)	0	0	(407,800)	(205,865)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,057,500	1,057,500	(66,900)	2,048,100	172,809	10
Transfer from Reserves - Developer Contributions	26,900	0	0	26,900	19,909	
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	1,057,500	0	1,057,500	0	
Capital Purchases	1,084,400	0	(66,900)	1,017,500	192,718	10
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	(407,800)	0	0	(407,800)	(205,865)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Emergency Services						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Operating Grants	152,000	0	0	152,000	146,875	
Other Income	62,000	0	0	62,000	29,430	
Operating Grants	138,000	0	0	138,000	0	
Total Operating Revenue	352,000	0	0	352,000	176,305	
Operating Expenditure						
Contributions	523,800	0	0	523,800	130,943	
Telephone Calls	12,200	0	0	12,200	1,058	
Telephone Rental	10,100	0	0	10,100	1,743	
Vehicle Petrol and Oil	30,400	0	0	30,400	14,363	
Vehicle Maintenance and Repairs	45,600	0	0	45,600	10,088	
Operating Expenses	151,200	0	0	151,200	81,057	
Combined Local Emergency Management Committee (LEM)	32,400	0	0	32,400	22,417	
State Emergency Services	0	0	0	0	0	
Flood Mitigation	127,900	0	0	127,900	54,650	
Indirect Costs	188,100	0	(100)	188,000	94,050	11
Total Operating Expenditure	1,121,700	0	(100)	1,121,600	410,367	
Operating Result - Surplus/(Deficit)	(769,700)	0	100	(769,600)	(234,063)	
Operating Cash Result - Surplus/(Deficit)	(769,700)	0	100	(769,600)	(234,063)	
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	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	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)	(769,700)	0	100	(769,600)	(234,063)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Depot & Fleet Management						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Depot Services - Fees and Charges - External	0	156,300	0	156,300	164	12
Fleet Management - Contributions	280,000	0	0	280,000	161,022	
Depot Services - Fees and Charges - Internal	372,700	53,500	48,000	474,200	287,921	
Fleet Management - Fees and Charges	3,200,000	0	0	3,200,000	1,952,509	
Total Operating Revenue	3,852,700	209,800	48,000	4,110,500	2,401,615	
Operating Expenditure						
Depot Operating Expenses	768,000	0	0	768,000	319,375	12
Fleet Management Operating Expenses	115,400	0	0	115,400	4,543	
Plant Running Expense (Ausfleet)	0	0	0	0	88,648	
Plant Running Expense Control	1,750,000	0	0	1,750,000	932,551	
Fleet Management - Fees and Charges	0	0	0	0	0	
Indirect Costs - Fleet Management	581,700	0	(400)	581,300	290,850	
Total Operating Expenditure	3,215,100	0	(400)	3,214,700	1,635,966	
Operating Result - Surplus/(Deficit)	637,600	209,800	48,400	895,800	765,649	
Operating Cash Result - Surplus/(Deficit)	637,600	209,800	48,400	895,800	765,649	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,236,500	2,576,500	(400)	3,812,600	235	12
Less:- Capital Expenditure						
Transfer To Reserves	637,600	209,800	48,000	895,400	0	13
Capital Purchases	1,236,500	2,576,500	0	3,813,000	0	
Capital Cash Result - Surplus/(Deficit)	(637,600)	(209,800)	(48,400)	(895,800)	235	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	765,884	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Local Roads & Drainage						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Operating Grants	55,000	7,900	223,600	286,500	7,915	13
Paid Parking Income	3,750,000	0	41,000	3,791,000	2,201,103	13
Stormwater Management Service Charge	307,200	0	0	307,200	307,632	
Coupon Parking Resident Stickers	560,000	0	0	560,000	270,960	
Fees and Charges	3,700	0	0	3,700	2,693	
Private Works Income	30,000	0	0	30,000	0	
Pay Parking - Council/TfNSW	65,000	0	0	65,000	33,764	
Other Income	0	0	0	0	0	
Total Operating Revenue	4,770,900	7,900	264,600	5,043,400	2,824,067	
Operating Expenditure						
Urban Drainage Maintenance - Planned	838,500	0	136,500	975,000	708,814	13
Urban Drainage Maintenance - Unplanned	0	0	0	0	88,768	
Rural Drainage Maintenance - Planned	324,200	0	(136,500)	187,700	72,235	13
Rural Drainage Maintenance - Unplanned	0	0	0	0	31,849	
Urban Roads Maintenance - Planned	585,500	75,000	0	660,500	444,004	
Urban Roads Cleaning - Planned	334,200	0	0	334,200	234,547	
Lighting - Planned	394,900	0	0	394,900	194,777	
CCTV	28,400	0	0	28,400	9,570	
Sealed Rural Roads - Planned	1,193,300	0	0	1,193,300	829,768	
Unsealed Rural Roads - Planned	475,100	0	0	475,100	616,097	
Bridge Maintenance - Planned	56,200	0	0	56,200	3,708	
Footpaths - Planned	81,000	(75,000)	0	6,000	6,827	
Sign Maintenance - Planned	217,800	0	0	217,800	211,625	
Private Works	30,400	0	0	30,400	23,412	
Paid Parking Expenses	1,057,500	0	0	1,057,500	220,489	
Other Expenses - Planned	2,077,900	65,000	223,600	2,366,500	788,594	13
Debt Servicing Costs	292,700	0	0	292,700	151,463	
Indirect Costs	2,691,300	0	(1,400)	2,689,900	1,345,650	13
Byron Bay Stormwater Drainage Maintenance	50,000	0	0	50,000	2,031	
Brunswick Heads Paid Parking	30,000	140,000	0	170,000	0	
Pay Parking - Council/TfNSW	65,000	0	0	65,000	1,042	
Total Operating Expenditure	10,823,900	205,000	222,200	11,251,100	5,985,272	
Operating Result - Surplus/(Deficit)	(6,053,000)	(197,100)	42,400	(6,207,700)	(3,161,205)	
Operating Cash Result - Surplus/(Deficit)	(6,053,000)	(197,100)	42,400	(6,207,700)	(3,161,205)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	12,227,500	71,100	501,800	12,800,400	5,566,341	13
Transfer from Reserves - Developer Contributions	1,502,300	(313,700)	0	1,188,600	455,482	
Transfer from Reserves - Unexpended Grants	4,082,300	3,661,800	5,200	7,749,300	3,540,717	13
Transfer from Reserves - Unexpended Loans	506,800	0	0	506,800	78,248	
Loan income	800,000	0	0	800,000	658,820	
Capital Grants and Contributions	21,662,000	(5,873,400)	(1,400)	15,787,200	2,457,493	13
Less:- Capital Expenditure						
Loan Principal Repayments	569,300	0	0	569,300	569,300	
Transfer To Reserves	7,116,100	0	41,000	7,157,100	4,485,024	13
Transfer to Unexpended Grants	0	0	0	0	0	
Transfer to Unexpended Loans	0	0	0	0	0	
Capital Purchases	34,189,100	(2,678,000)	524,400	32,035,500	13,029,745.23	13
Capital Cash Result - Surplus/(Deficit)	(1,093,600)	223,800	(59,800)	(929,600)	(5,326,969)	
Program Cash Result - Surplus/(Deficit)	(7,146,600)	26,700	(17,400)	(7,137,300)	(8,488,174)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Transport for New South Wales						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
External Contributions	706,000	3,419,300	12,302,900	16,428,200	12,903,366	14
Total Operating Revenue	706,000	3,419,300	12,302,900	16,428,200	12,903,366	
Operating Expenditure						
Regional Road 306 - Planned	160,400	0	0	160,400	24,388	
Regional Roads 545 - Planned	416,600	0	0	435,900	452,809	
Regional Roads 679 - Planned	97,700	0	0	97,700	10,829	
Regional Roads 689 - Planned	31,300	0	0	31,300	17,917	
Indirect Costs	554,600	0	(1,000)	553,600	277,300	14
Natural Disaster February 2020	0	0	0	0	0	
Natural Disaster December 2020	0	0	0	0	0	
Natural Disaster March 2021	0	0	0	0	19,097	
Natural Disaster February 2022	0	0	3,792,600	3,792,600	7,643,949	14
TfNSW IRW February 2022 Natural Disaster	0	0	262,100	262,100	903,153	14
Englshes Bridge EPAR February 2022 Nat Disaster	0	0	1,802,000	1,802,000	782,961	14
Goonengerry RD EPAR AGRN898	0	0	0	0	0	
Main Arm Road EPAR AGRN898	0	0	0	0	0	
Sherry's Bridge Main Arm EPAR AGRN1012	0	0	0	0	13,717	
Huonbrook Road Drainage EPAR AGRN1012	0	0	376,500	376,500	905,412	14
EPAR AGRN1012	0	0	2,006,700	2,006,700	830,575	14
Federal Drive EPAR AGRN1012	0	0	0	0	108,244	
EPAR Preliminary Works - Regional	0	0	105,600	105,600	0	14
Total Operating Expenditure	1,260,600	0	8,344,500	9,624,400	11,990,350	
Operating Result - Surplus/(Deficit)	(554,600)	3,419,300	3,958,400	6,803,800	913,016	
Operating Cash Result - Surplus/(Deficit)	(554,600)	3,419,300	3,958,400	6,803,800	913,016	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
Capital Grants and Contributions	465,000	(159,600)	0	305,400	90,056	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	3,400,000	3,957,400	7,357,400	0	14
Transfer to Unexpended Grants	0	0	0	0	0	
Capital Purchases	465,000	(159,600)	0	305,400	0	
Capital Cash Result - Surplus/(Deficit)	0	(3,400,000)	(3,957,400)	(7,357,400)	90,056	
Program Cash Result - Surplus/(Deficit)	(554,600)	19,300	1,000	(553,600)	1,003,072	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Open Space and Recreation						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Operational - Licence Fees - Temporary	12,000	0	0	12,000	6,567	
Crown - Licence Fees Temporary Use	20,000	0	0	20,000	10,881	
Other - Licence Fees - Access	58,000	0	0	58,000	38,142	
Tyagarah Aerodrome	87,900	0	0	87,900	34,523	
Operating Grants	237,900	0	175,000	412,900	0	15
User Charges - Sportsfield Income	20,000	0	0	20,000	16,281	
User Charges - Tennis Court Income	2,000	0	0	2,000	0	
Other User Charges	193,000	2,300	0	195,300	0	
Cemetery Fees and Charges	248,200	0	0	248,200	165,137	
Total Operating Revenue	879,000	2,300	175,000	1,056,300	271,530	
Operating Expenditure						
Operational Lease/Rental Contracts	13,700	0	0	13,700	14,860	
Streets and Parks - Planned	390,200	0	0	390,200	195,102	
Parks & Reserves Maintenance Council	1,673,600	0	0	1,673,600	1,209,055	
Parks & Reserves Maintenance Crown	203,400	0	0	203,400	122,916	
Tennis Court Maintenance	10,000	0	0	10,000	9,571	
Byron Bay Recreational Sports Fields	109,000	0	0	109,000	(288,115)	
New Brighton Sports Fields	22,200	0	0	22,200	37,748	
Suffolk Park Sports Fields	47,000	0	0	47,000	26,490	
Bangalow Sports Fields	120,000	0	0	120,000	81,879	
Mullumbimby Recreational Sports Fields	42,600	0	0	42,600	20,144	
Mullumbimby Pine Avenue Sports Fields	37,000	0	0	37,000	20,135	
Brunswick Heads Sports Fields	77,700	0	0	77,700	37,748	
Open Space & Recreation Projects	195,400	75,000	50,000	320,400	92,410	15
Shara Boulevard	50,000	0	0	50,000	22,709	
Above & Beyond Program	0	20,000	0	20,000	12,647	
Cavanbah Centre Sportfields	154,000	0	0	154,000	110,936	
Parks - Other Expenses	397,300	28,300	40,000	465,600	334,698	15
Railway Corridor Maintenance	0	0	30,000	30,000	0	15
Bushfire Hazard Reduction	33,400	0	0	33,400	18,062	
Cont to Surf Life Saving - Non Inco Crown Res Plan	740,000	0	0	740,000	(80,404)	
Beach Maintenance	65,000	40,000	0	105,000	100,864	
Natural Disaster February 2022	0	0	0	0	239,534	
Sport Priority Needs Program	0	0	175,000	175,000	24,453	15
Byron Bay Cemetery	49,800	0	0	49,800	14,626	
Mullumbimby Cemetery	154,000	0	0	154,000	77,853	
Clunes Cemetery	22,300	0	0	22,300	14,162	
Bangalow Cemetery	59,700	0	0	59,700	41,811	
Debt Servicing Costs	30,400	0	0	30,400	16,067	
Indirect Costs	1,277,200	0	(400)	1,276,800	638,600	15
Aerodrome Costs	126,600	0	0	126,600	53,231	
Bush Regeneration Team	254,500	0	66,900	321,400	143,642	15
Total Operating Expenditure	6,356,000	163,300	361,500	6,880,800	3,348,454	
Operating Result - Surplus/(Deficit)	(5,477,000)	(161,000)	(186,500)	(5,824,500)	(3,076,924)	
Operating Cash Result - Surplus/(Deficit)	(5,477,000)	(161,000)	(186,500)	(5,824,500)	(3,076,924)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	2,117,300	389,600	261,500	2,768,400	894,754	15
Transfer from Reserves - Developer Contributions	594,500	0	(46,700)	547,800	39,650	15
Transfer from Reserves - Unexpended Grants	1,822,200	80,100	0	1,902,300	508,803	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Capital Grants and Contributions	2,689,800	(124,900)	1,525,200	4,090,100	0	15
Less:- Capital Expenditure						
Loan Principal Repayments	104,300	0	0	104,300	104,300	
Transfer To Reserves	80,000	0	0	80,000	49,023	
Capital Purchases	6,033,800	209,400	1,553,100	7,796,300	3,762,172	15
Capital Cash Result - Surplus/(Deficit)	1,005,700	135,400	186,900	1,328,000	(2,472,288)	
Program Cash Result - Surplus/(Deficit)	(4,471,300)	(25,600)	400	(4,496,500)	(5,549,212)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Quarry						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Quarry Income	0	0	0	0	0	
Total Operating Revenue	0		0	0	0	
Operating Expenditure						
Myocum Quarry Operating Expenses	0	0	0	0	33,960	
Indirect Costs	0	0	0	0	0	
Total Operating Expenditure	0	0	0	0	33,960	
Operating Result - Surplus/(Deficit)	0	0	0	0	(33,960)	
Operating Cash Result - Surplus/(Deficit)	0	0	0	0	(33,960)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	33,960	
Transfer from Reserves - Developer Contributions						
Capital Grants and 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	33,960	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Waste & Recycling						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Operating Grants	123,600	0	0	123,600	61,795	
Fees and Charges - Domestic	6,743,800	0	0	6,743,800	6,787,746	
Collection & Disposal Charges - External Users	3,419,400	0	0	3,419,400	3,576,441	
Collection & Disposal Charges - Internal Users	433,600	0	0	433,600	195,102	
Other Income	63,300	0	0	63,300	24,993	
Waste Disposal Charges - External Customers	4,301,900	0	(50,000)	4,251,900	2,269,061	16
Total Operating Revenue	15,085,600	0	(50,000)	15,035,600	12,915,139	
Operating Expenditure						
Indirect Costs - Internal Charge	521,100	0	0	521,100	260,550	
Myocum Landfill	750,000	0	0	750,000	275,116	
Myocum Transfer Station	5,683,200	0	0	5,683,200	2,406,716	
Kerbside Collection	4,704,000	0	0	4,704,000	2,191,342	
Other Expenditure	863,700	100,000	0	963,700	266,509	
Indirect Costs	393,600	0	(700)	392,900	196,800	16
Debt Servicing Costs	139,300	0	0	139,300	49,368	
Total Operating Expenditure	13,054,900	100,000	(700)	13,154,200	5,646,401	
Operating Result - Surplus/(Deficit)	2,030,700	(100,000)	(49,300)	1,881,400	7,268,738	
Operating Cash Result - Surplus/(Deficit)	2,030,700	(100,000)	(49,300)	1,881,400	7,268,738	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	4,331,100	100,000	(3,462,700)	968,400	50,694	16
Transfer from Reserves - Developer Contributions	200,000	0	(200,000)	0	0	16
Transfer from Reserves - Unexpended Grants	55,700	0	0	55,700	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	
Sale of Assets	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	115,300	0	0	115,300	718,300	
Transfer To Reserves	1,971,100	0	(50,000)	1,921,100	6,590,111	16
Transfer to Unexpended Grants	0	0	0	0	0	
Transfer to Unexpended Loans	0	0	0	0	0	
Capital Purchases	4,531,100	0	(3,662,000)	869,100	57,044	16
Capital Cash Result - Surplus/(Deficit)	(2,030,700)	100,000	49,300	(1,881,400)	(7,314,761)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(46,023)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Cavanbah Centre						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Multipurpose Centre Room Hire Charges	88,000	0	0	88,000	48,839	
Multipurpose Centre Court 1 Hire Charges	40,000	0	0	40,000	25,689	
Multipurpose Centre Court 2 Hire Charges	37,000	0	0	37,000	27,739	
Multipurpose Centre Other Charges	156,300	0	0	156,300	66,597	
Multipurpose Centre Other Income	0	0	0	0	0	
Sportsfields User Charges	0	0	0	0	27,492	
Total Operating Revenue	321,300	0	0	321,300	196,356	
Operating Expenditure						
Multipurpose Centre Management Costs	390,200	0	0	390,200	193,012	
Multipurpose Centre Building Maintenance	26,500	0	0	26,500	17,672	
Multipurpose Centre Operational Costs	118,700	0	0	118,700	106,148	
Various Grounds Maintenance	9,100	0	0	9,100	16,930	
Debt Servicing	54,300	0	0	54,300	25,516	
Indirect Costs	223,100	0	0	223,100	111,550	
Total Operating Expenditure	821,900	0	0	821,900	470,830	
Operating Result - Surplus/(Deficit)	(500,600)	0	0	(500,600)	(274,474)	
Operating Cash Result - Surplus/(Deficit)	(500,600)	0	0	(500,600)	(274,474)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	256,500	0	0	256,500	95,348	
Capital Grants and Contributions	50,000		0	70,000	56,000	
Less:- Capital Expenditure						
Loan Principal Repayments	59,500	0	0	59,500	59,500	
Capital Purchases	306,500	20,000	0	326,500	128,587	
Capital Cash Result - Surplus/(Deficit)	(59,500)	(20,000)	0	(59,500)	(36,739)	
Program Cash Result - Surplus/(Deficit)	(560,100)	(20,000)	0	(560,100)	(311,213)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: First Sun Holiday Park						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
First Sun Accommodation Income	3,100,200	0	0	3,100,200	1,415,203	
First Sun Sundry Income	28,600	0	0	28,600	24,316	
Total Operating Revenue	3,128,800	0	0	3,128,800	1,439,519	
Operating Expenditure						
Operating Expenses - First Sun Caravan Park	1,497,300	0	0	1,497,300	711,914	
Debt Servicing Costs	0	0	0	0	0	
Indirect Costs	1,548,200	0	(300)	1,547,900	774,100	17
Total Operating Expenditure	3,045,500	0	(300)	3,045,200	1,486,014	
Operating Result - Surplus/(Deficit)	83,300	0	300	83,600	(46,495)	
Operating Cash Result - Surplus/(Deficit)	83,300	0	300	83,600	(46,495)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	379,000	0	0	379,000	72,632	
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	1,500,000	0	0	1,500,000	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	83,300	0	300	83,600	3,018	17
Capital Purchases	1,879,000	0	0	1,879,000	23,119	
Capital Cash Result - Surplus/(Deficit)	(83,300)	0	(300)	(83,600)	46,495	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Suffolk Park Holiday Park						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Suffolk Park Accommodation Income	909,700	0	0	909,700	476,877	
Suffolk Park Sundry Income	29,900	0	0	29,900	30,126	
Total Operating Revenue	939,600	0	0	939,600	507,002	
Operating Expenditure						
Operating Expenses - Suffolk Park	735,500	53,400	0	788,900	359,878	
Debt Servicing Costs	0	0	0	0	0	
Indirect Costs	204,900	0	0	204,900	102,450	
Total Operating Expenditure	940,400	53,400	0	993,800	462,328	
Operating Result - Surplus/(Deficit)	(800)	(53,400)	0	(54,200)	44,674	
Operating Cash Result - Surplus/(Deficit)	(800)	(53,400)	0	(54,200)	44,674	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	187,800	53,400	0	241,200	185,169	
Transfer from Reserves - 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	44,674	
Capital Purchases	187,000	0	0	187,000	185,169	
Capital Cash Result - Surplus/(Deficit)	800	53,400	0	54,200	(44,674)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Facilities Management						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Community - Lease/ Rental Agreements	210,500	0	9,000	219,500	99,875	18
Community - User Fees and Charges	122,800	0	0	122,800	57,819	
Operational - Lease/ Rental Agreements	205,700	0	0	205,700	91,744	
Crown - Lease/ Rental Agreements	228,600	0	0	228,600	118,413	
Crown - User Fees and Charges	122,800	0	0	122,800	43,951	
Other - Lease/ Rental Agreements	19,900	0	0	19,900	27,958	
Grants & Contributions	0	0	0	0	0	
Total Operating Revenue	910,300	0	9,000	919,300	439,760	
Operating Expenditure						
Property Management	30,000	0	0	30,000	30,346	18
Council Administration Centre Operations	516,400	0	0	516,400	294,282	
Byron Pool	425,900	0	0	425,900	118,960	
Mullumbimby Pool	439,700	0	0	439,700	224,538	
Other Property Expenses	0	45,000	0	45,000	9,507	
Countrylink Building, Byron Bay	0	0	0	0	6,524	
Council Administration Building Mntnce Projects	0	14,800	0	14,800	14,845	
Debt Servicing	142,800	0	0	142,800	99,723	18
Indirect Costs	(322,400)	0	(200)	(322,600)	(161,200)	
Community Buildings Maint - Special Rate Program	619,500	0	(300,900)	318,600	92,305	
Community - Maintenance - Preventative	67,000	0	0	67,000	36,911	
Community - Maintenance - Unplanned	140,800	0	0	140,800	100,134	
Community - Services	33,200	0	0	33,200	18,117	
Community - Fees and Charges	215,500	0	0	215,500	220,506	
Operational - Maintenance - Preventative	2,500	0	0	2,500	491	18
Operational - Maintenance - Unplanned	6,100	0	0	6,100	0	
Crown - Maintenance - Unplanned	32,600	0	0	32,600	16,549	
Other Lease/Rental Contracts	26,900	0	0	26,900	24,681	
Administration Costs	3,400	0	0	3,400	0	
Former Mullumbimby Hospital	1,600,000	0	(50,000)	1,550,000	1,149,103	
Former Byron Hospital	25,300	0	50,000	75,300	32,404	
Public Toilets Council	308,700	0	0	308,700	297,295	18
Public Toilets Crown	344,000	0	0	344,000	326,469	
Total Operating Expenditure	4,657,900	59,800	(301,100)	4,416,600	2,952,489	
Operating Result - Surplus/(Deficit)	(3,747,600)	(59,800)	310,100	(3,497,300)	(2,512,729)	
Operating Cash Result - Surplus/(Deficit)	(3,747,600)	(59,800)	310,100	(3,497,300)	(2,512,729)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	2,344,500	(38,800)	(300,900)	2,004,800	499,365.06	18
Transfer from Reserves - Developer Contributions	0	0	0	0	0.00	
Transfer from Reserves - Unexpended Grants	131,300	45,000	14,700	191,000	151,388.04	18
Transfer from Reserves - Unexpended Loans	1,500,000	0	0	1,500,000	0.00	
Loan income	3,500,000	0	0	3,500,000	0.00	18
Capital Grants and Contributions	1,500,000	0	1,237,000	2,737,000	1,050,000.00	
Less:- Capital Expenditure						
Loan Principal Repayments	150,400	0	0	150,400	150,400	18
Transfer To Reserves	544,600	0	29,100	573,700	124,713	
Transfer to Unexpended Grants	0	0	0	0	0.00	18
Transfer to Unexpended Loans	0	0	0	0	0	
Capital Purchases	6,652,400	(53,600)	1,251,700	7,850,500	733,479	
Capital Cash Result - Surplus/(Deficit)	1,628,400	59,800	(330,000)	1,358,200	692,161	
Program Cash Result - Surplus/(Deficit)	(2,119,200)	0	(19,900)	(2,139,100)	(1,820,568)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022 Sustainable Environment & Economy Directorate Summary Director: Shannon Burt						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Development & Certification	2,500,300	0	8,000	2,508,300	1,283,311	
Land & Natural Environment	203,300	26,600	439,600	669,500	419,598	
Environmental Health Services	2,025,500	5,200	0	2,030,700	1,330,433	
Economic Development	33,300	362,000	0	395,300	291,465	
Total Operating Revenue	4,762,400	393,800	447,600	5,603,800	3,324,807	
Operating Expenditure						
Development & Certification	6,170,600	(166,700)	0	6,003,900	3,062,692	
Land & Natural Environment	3,096,300	290,300	315,400	3,702,000	1,767,745	
Environmental Health Services	3,253,000	375,000	52,100	3,680,100	1,629,302	
Economic Development	666,100	362,000	0	1,028,100	475,936	
Total Operating Expenditure	13,186,000	860,600	367,500	14,414,100	6,935,675	
Operating Result - Surplus/(Deficit)	(8,423,600)	(466,800)	80,100	(8,810,300)	(3,610,868)	
Operating Cash Result - Surplus/(Deficit)	(8,423,600)	(466,800)	80,100	(8,810,300)	(3,610,868)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,279,000	51,800	61,300	1,392,100	501,016	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	506,600	420,200	0	926,800	294,398	
Capital Grants and Contributions	969,100	0	0	969,100	1,409,636	
Less:- Capital Expenditure						
Transfer To Reserves	1,452,700	0	105,800	1,558,500	1,983,620	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	1,302,000	472,000	(44,500)	1,729,500	221,429	
Program Cash Result - Surplus/(Deficit)	(7,121,600)	5,200	35,600	(7,080,800)	(3,389,439)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Development & Certification						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Fees and Charges - Commercial Property	62,800	0	0	62,800	93,189	
Fees and Charges - Regulatory	993,400	0	0	993,400	366,828	
Fees and Charges - Discretionary	189,000	0	0	189,000	99,782	
Operating Grants	17,000	0	0	17,000	0	
Fees and Charges - Discretionary	1,222,100	0	8,000	1,230,100	717,793	19
Customer Service	13,000	0	0	13,000	5,500	
	3,000	0	0	3,000	220	
Total Operating Revenue	2,500,300	0	8,000	2,508,300	1,283,311	
Operating Expenditure						
Directorate & Managers-Planning,Development & Env't	856,700	0	0	856,700	504,233	
Development Assessment - Fast Track Team	1,032,300	0	0	1,032,300	437,691	
Salaries - Planning	152,000	0	0	152,000	198,923	
Other Assessment Expenses	456,800	(166,700)	0	290,100	97,500	
Indirect Costs	1,500,100	0	0	1,500,100	750,050	
Building Certification Unit Employee Costs	1,230,000	0	0	1,230,000	613,982	
Footpath Dining	58,300	0	0	58,300	23,582	
Development Support & Administration	884,400	0	0	884,400	436,730	
Office Expenses	0	0	0	0	0	
Total Operating Expenditure	6,170,600	(166,700)	0	6,003,900	3,062,692	
Operating Result - Surplus/(Deficit)	(3,670,300)	166,700	8,000	(3,495,600)	(1,779,381)	
Operating Cash Result - Surplus/(Deficit)	(3,670,300)	166,700	8,000	(3,495,600)	(1,779,381)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	349,100	0	0	349,100	141,975	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	291,700	0	0	291,700	27,925	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	969,100	0	0	969,100	1,409,636	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	1,231,900	0	0	1,231,900	1,655,391	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	378,000	0	0	378,000	(75,855)	
Program Cash Result - Surplus/(Deficit)	(3,292,300)	166,700	8,000	(3,117,600)	(1,855,236)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Planning Policy and Natural Environment						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Operating Grants - Environmental Planning	0	26,600	439,600	466,200	298,815	20
Applicant Funded DCP's/LEP's	0	0	0	0	23,435	
Fees and Charges	203,300	0	0	203,300	97,347	
Total Operating Revenue	203,300	26,600	439,600	669,500	419,598	
Operating Expenditure						
Employee and Office Expenses	1,646,900	0	0	1,646,900	847,062	20
Environmental Strategic Studies/Plans	795,000	227,300	305,300	1,327,600	510,759	
Environmental Levy Works and Services Program	62,100	0	0	62,100	22,931	
Other Projects	0	63,000	10,100	73,100	81,539	20
Applicant Funded Local Environment Plans	0	0	0	0	9,303	
Indirect Costs	592,300	0	0	592,300	296,150	
Total Operating Expenditure	3,096,300	290,300	315,400	3,702,000	1,767,745	
Operating Result - Surplus/(Deficit)	(2,893,000)	(263,700)	124,200	(3,032,500)	(1,348,147)	
Operating Cash Result - Surplus/(Deficit)	(2,893,000)	(263,700)	124,200	(3,032,500)	(1,348,147)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	520,600	51,800	9,200	581,600	219,898	20
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	210,300	45,200	0	255,500	243,074	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	20
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	20
Transfer To Reserves	0	0	105,800	105,800	105,775	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	730,900	97,000	(96,600)	731,300	357,197	
Program Cash Result - Surplus/(Deficit)	(2,162,100)	(166,700)	27,600	(2,301,200)	(990,950)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Environment & Compliance						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Fees and Charges - Discretionary	525,100	0	0	525,100	531,140	
Miscellaneous Revenues	5,100	0	0	5,100	19,633	
Compliance Fees & Charges	30,900	0	0	30,900	16,196	
Compliance Miscellaneous Revenues	15,300	5,200	0	20,500	37,074	
Fees and Charges - Regulated	12,900	0	0	12,900	10,863	
Fees and Charges - Discretionary	36,200	0	0	36,200	15,472	
Fines and Other Revenues	1,400,000	0	0	1,400,000	700,055	
Operating Grants	0	0	0	0	0	
Total Operating Revenue	2,025,500	5,200	0	2,030,700	1,330,433	
Operating Expenditure						
Health Employee Costs	638,600	0	0	638,600	307,072	
Compliance Employee Costs	749,600	0	0	749,600	484,895	
Operating Expenses	408,300	0	52,100	460,400	232,138	21
Indirect Costs	707,800	0	0	707,800	353,900	
Ranger Employee Costs	451,700	0	0	451,700	147,972	
Local Govt Support Package - Companion Animals	0	375,000	0	375,000	20,112	
Operating Expenses	226,100	0	0	226,100	58,316	
Public Order and Safety Operating Expenses	70,900	0	0	70,900	24,898	
Total Operating Expenditure	3,253,000	375,000	52,100	3,680,100	1,629,302	
Operating Result - Surplus/(Deficit)	(1,227,500)	(369,800)	(52,100)	(1,649,400)	(298,869)	
Operating Cash Result - Surplus/(Deficit)	(1,227,500)	(369,800)	(52,100)	(1,649,400)	(298,869)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	348,600	0	52,100	400,700	139,143	21
Transfer from Reserves - Unexpended Grants	0	375,000	0	375,000	20,112	
Less:- Capital Expenditure						
Transfer To Reserves	220,800	0	0	220,800	222,454	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	127,800	375,000	52,100	554,900	(63,199)	
Program Cash Result - Surplus/(Deficit)	(1,099,700)	5,200	0	(1,094,500)	(362,068)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Economic Development						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Sponsorship / Contributions	0	0	0	0	0	
Other Income	33,300	0	0	33,300	1,825	
Operating Grants	0	362,000	0	362,000	289,640	
Total Operating Revenue	33,300	362,000	0	395,300	291,465	
Operating Expenditure						
Tourism	12,500	0	0	12,500	3,564	
Support Services	191,500	0	0	191,500	95,750	
Economic Development and Tourism Coordinator	152,700	0	0	152,700	66,429	
Events	268,400	0	0	268,400	102,166	
Communities Community Events Program	0	362,000	0	362,000	201,994	
Economic Development	41,000	0	0	41,000	6,033	
Total Operating Expenditure	666,100	362,000	0	1,028,100	475,936	
Operating Result - Surplus/(Deficit)	(632,800)	0	0	(632,800)	(184,471)	
Operating Cash Result - Surplus/(Deficit)	(632,800)	0	0	(632,800)	(184,471)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	60,700	0	0	60,700	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	4,600	0	0	4,600	3,286	
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)	65,300	0	0	65,300	3,286	
Program Cash Result - Surplus/(Deficit)	(567,500)	0	0	(567,500)	(181,185)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022 Infrastructure Services Directorate Summary - Water Director: Phil Holloway Program: Water Services						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Water Supply Management	11,165,700	0	0	11,165,700	5,741,850	
Water Supply Operations	0	0	0	0	0	
Total Operating Revenue	11,165,700	0	0	11,165,700	5,741,850	
Operating Expenditure						
Water Supply Management	11,619,600	30,000	(900)	11,648,700	5,202,519	
Total Operating Expenditure	11,619,600	30,000	(900)	11,648,700	5,202,519	
Operating Result - Surplus/(Deficit)	(453,900)	(30,000)	900	(483,000)	539,330	
Operating Cash Result - Surplus/(Deficit)	(453,900)	(30,000)	900	(483,000)	539,330	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	4,874,800	1,036,100	280,000	6,190,900	2,826,309	
Transfer from Reserves - Developer Contributions	1,370,100	500,000	(70,900)	1,799,200	243,045	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	250,000	0	0	250,000	55,271	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	250,000	0	900	250,900	66,649	
Capital Purchases	5,791,000	1,506,100	209,100	7,506,200	3,082,210	
Capital Cash Result - Surplus/(Deficit)	453,900	30,000	(900)	483,000	(24,235)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	515,096	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022 Program: Water Supply Management						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Operating Grants	88,000	0	0	88,000	68,760	
Rates and Service Availability Charges	2,725,700	0	0	2,725,700	2,793,194	
Water Consumption Charges	8,033,000	0	0	8,033,000	2,673,633	
Fees	295,400	0	0	295,400	179,364	
Extra Charges	17,300	0	0	17,300	23,746	
Interest on Investments	6,300	0	0	6,300	3,150	
Total Operating Revenue	11,165,700	0	0	11,165,700	5,741,850	
Management Expenditure						
Engineering & Supervision	294,800	0	0	294,800	115,907	
S64 Engineering	66,800	0	0	66,800	46,034	
Employee Costs - Compliance	216,700	0	0	216,700	64,917	
Employee Costs - Administration and Education	149,000	0	0	149,000	84,095	
Meter Reading Contract	40,000	0	0	40,000	21,688	
Training and Recruitment	20,300	0	0	20,300	1,500	
Administration Expenses	373,700	30,000	0	403,700	190,656	
Abandonments	10,600	0	0	10,600	7,200	
February 2022 Flood Damage	0	0	0	0	30,875	
Indirect Costs	1,999,300	0	(900)	1,998,400	999,650	22
General Maintenance	7,442,100	0	0	7,442,100	3,038,029	
Mullumbimby	531,300	0	0	531,300	219,502	
Water System Support Services	475,000	0	0	475,000	382,328	
Total Operating Expenditure	11,619,600	30,000	(900)	11,648,700	5,202,519	
Management Result - Surplus/(Deficit)	(453,900)	(30,000)	900	(483,000)	539,330	
Management Result - Surplus/(Deficit)	(453,900)	(30,000)	900	(483,000)	539,330	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,101,000	(30,000)	0	1,071,000	0	
Transfer from Reserves - Developer Contributions	608,400	0	(70,900)	537,500	143,679	22
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	250,000	0	0	250,000	55,271	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	250,000	0	900	250,900	66,649	22
Capital Purchases	1,255,500	(60,000)	(70,900)	1,124,600	156,536	22
Capital Cash Result - Surplus/(Deficit)	453,900	30,000	(900)	483,000	(24,235)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	515,096	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022 Program: Water Supply - Capital Works Brunswick Heads						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	203,800	25,000	0	228,800	179,184	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	203,800	25,000	0	228,800	179,184	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2022/2023 Budget Review as at 31 December 2022 Program: Water Supply - Capital Works Byron Bay						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,689,500	891,100	30,000	2,610,600	1,316,504	22
Transfer from Reserves - Developer Contributions	122,000	500,000	0	622,000	0	
Less:- Capital Expenditure						
Capital Purchases	1,811,500	1,391,100	30,000	3,232,600	1,316,504	22
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2022/2023 Budget Review as at 31 December 2022 Program: Water Supply - Capital Works Mullumbimby						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	625,000	0	150,000	775,000	3,132	22
Transfer from Reserves - Developer Contributions	639,700	0	0	639,700	99,366	
Less:- Capital Expenditure						
Capital Purchases	1,264,700	0	150,000	1,414,700	102,498	22
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2022/2023 Budget Review as at 31 December 2022 Program: Water Supply - Capital Works Ocean Shores						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,255,500	150,000	100,000	1,505,500	1,327,489	22
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	1,255,500	150,000	100,000	1,505,500	1,327,489	22
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

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022 Infrastructure Services Directorate Summary - Sewerage Director: Phil Holloway Program: Sewerage Services						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Revenue						
Sewer Supply Management	19,685,300	0	0	19,685,300	17,964,965.13	
Sewer Supply Operations	0	0	0	0	0	
Total Operating Revenue	19,685,300	0	0	19,685,300	17,964,965	
Operating Expenditure						
Sewer Supply Management	14,199,500	294,500	97,500	14,591,500	7,428,897.99	
Total Operating Expenditure	14,199,500	294,500	97,500	14,591,500	7,428,898	
Operating Result - Surplus/(Deficit)	5,485,800	(294,500)	(97,500)	5,093,800	10,536,067	
Operating Cash Result - Surplus/(Deficit)	5,485,800	(294,500)	(97,500)	5,093,800	10,536,067	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	3,778,700	359,100	160,000	4,297,800	4,406,234	
Transfer from Reserves - Developer Contributions	5,341,700	(375,000)	40,000	5,006,700	473,224	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan income	15,000,000	0	0	15,000,000	0	
Capital Grants and Contributions	8,900,000	0	0	8,900,000	0	
Developer Contributions	750,000	0	0	750,000	593,495	
Less:- Capital Expenditure						
Loan Principal Repayments	2,633,300	0	0	2,633,300	2,633,300	
Transfer To Reserves	3,602,500	(294,500)	(97,500)	3,210,500	593,495	
Transfer To Unexpended Loans	0	0	0	0	0	
Capital Purchases	33,020,400	(15,900)	200,000	33,204,500	5,254,976	
Capital Cash Result - Surplus/(Deficit)	(5,485,800)	294,500	97,500	(5,093,800)	(3,008,818)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	7,527,249	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022						
Program: Sewerage Services - Management						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
Operating Grants	74,300	0	0	74,300	66,268	
Rates and Service Availability Charges.	16,807,200	0	0	16,807,200	16,945,157	
User Charges	2,283,200	0	0	2,283,200	759,398	
Fees	434,700	0	0	434,700	123,119	
Extra Charges	43,300	0	0	43,300	49,722	
Interest on Investments	42,600	0	0	42,600	21,300	
Total Operating Revenue	19,685,300	0	0	19,685,300	17,964,965	
Management Expenditure						
Management & Administration	0	0	0	0	138	
Engineering & Supervision	294,800	0	0	294,800	118,851	
Engineering S64 Assessment	66,800	0	0	66,800	47,408	
Employee Costs - Compliance	216,700	0	0	216,700	59,427	
Employee Costs - Administration and Education	169,000	0	0	169,000	84,186	
Meter Reading Contract	36,000	0	0	36,000	16,486	
Training and Recruitment	24,000	0	0	24,000	3,589	
Administration Expenses	365,900	30,000	0	395,900	148,424	
Abandonments	57,000	0	0	57,000	8,691	
Other Expenses	100,000	0	97,500	197,500	157,656	23
February 2022 Flood Damage	0	0	0	0	347,488	
Debt Servicing	1,805,800	0	0	1,805,800	916,611	
Indirect Costs	2,404,400	0	0	2,404,400	1,202,200	
General Operation	0	53,500	0	53,500	53,571	
Plant Running Expenses	72,000	0	0	72,000	16,862	
General Maintenance	8,112,100	11,000	0	8,123,100	3,636,222	
Byron Bay System	0	0	0	0	0	
Sewer System Support Services	475,000	200,000	0	675,000	611,087	
Total Operating Expenditure	14,199,500	294,500	97,500	14,591,500	7,428,898	
Operating Result - Surplus/(Deficit)	5,485,800	(294,500)	(97,500)	5,093,800	10,536,067	
Operating Cash Result - Surplus/(Deficit)	5,485,800	(294,500)	(97,500)	5,093,800	10,536,067	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,562,700	(210,900)	0	1,351,800	1,384,934	
Transfer from Reserves - Developer Contributions	2,007,400	(300,000)	40,000	1,747,400	401,790	23
Developer Contributions	750,000	0	0	750,000	593,495	
Less:- Capital Expenditure						
Loan Principal Repayments	2,633,300	0	0	2,633,300	2,633,300	
Transfer To Reserves	3,602,500	(294,500)	(97,500)	3,210,500	593,495	23
Capital Purchases	3,570,100	(510,900)	40,000	3,099,200	1,786,724	23
Capital Cash Result - Surplus/(Deficit)	(5,485,800)	294,500	97,500	(5,093,800)	(2,633,300)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	7,902,767	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022 Program: Sewerage Supply - Capital Works Bangalow						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	195,000	0	0	195,000	11,200	
Transfer from Reserves - Developer Contributions	60,000	0	0	60,000	0	
Less:- Capital Expenditure						
Capital Purchases	255,000	0	0	255,000	11,200	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2022/2023 Budget Review as at 31 December 2022 Program: Sewerage Supply - Capital Works Brunswick Heads						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	230,000	0	35,000	265,000	42,896	23
Transfer from Reserves - Developer Contributions	25,000	(25,000)	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	255,000	(25,000)	35,000	265,000	42,896	23
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2022/2023 Budget Review as at 31 December 2022 Program: Sewerage Supply - Capital Works Byron Bay						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	840,000	270,000	0	1,110,000	2,473,773	
Transfer from Reserves - Developer Contributions	2,504,800	0	0	2,504,800	61,240	
Loan income	15,000,000	0	0	15,000,000	0	
Capital Grants and Contributions	8,900,000	0	0	8,900,000	0	
Less:- Capital Expenditure						
Capital Purchases	27,244,800	270,000	0	27,514,800	2,535,013	
Capital Cash Result - Surplus/(Deficit)	0		0	0	0	
Program Cash Result - Surplus/(Deficit)	0		0	0	0	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022 Program: Sewerage Supply - Capital Works Mullumbimby						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	526,000	0	15,000	541,000	255,958	23
Transfer from Reserves - Developer Contributions	604,500	0	0	604,500	10,194	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	23
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	1,130,500	0	15,000	1,145,500	266,152	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2022/2023 Budget Review as at 31 December 2022 Program: Sewerage Supply - Capital Works Ocean Shores						
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	425,000	300,000	110,000	835,000	237,472	23
Transfer from Reserves - Developer Contributions	140,000	(50,000)	0	90,000	0	
Less:- Capital Expenditure						
Capital Purchases	565,000	250,000	110,000	925,000	612,991	23
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	(375,518)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(375,518)	

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 1

2022/2023 Budget Review as at 31 December 2022 Capital Expenditure Summary					
Description	Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
GENERAL FUND					
Corporate & Community Services Capital Expenditure					
Governance Services	0	0	0	0	0
Information Services	0	0	0	0	0
Community Development	0	0	0	0	0
Sandhills	77,500	0	0	77,500	0
Public Libraries	0	0	0	0	0
TOTAL CORPORATE & COMMUNITY SERVICES CAPITAL EXPENDITURE	77,500	0	0	77,500	0
Infrastructure Services Capital Expenditure					
Projects & Commercial Development	1,084,400	0	(66,900)	1,017,500	192,718
Emergency Services	0	0	0	0	0
Depot Services & Fleet Management	1,236,500	0	0	3,813,000	0
Local Roads & Drainage	34,189,100	(2,678,000)	524,400	32,035,500	13,029,745
RMS	465,000	(159,600)	0	305,400	0
Open Space and Recreation	6,033,800	209,400	1,553,100	7,796,300	3,762,172
Waste Disposal Facility	4,531,100	0	(3,662,000)	869,100	57,044
Cavanabah Centre	306,500	20,000	0	326,500	128,587
First Sun Holiday Park	1,879,000	0	0	1,879,000	23,119
Suffolk Park Holiday Park	187,000	0	0	187,000	185,169
Facilities Management	6,652,400	(53,600)	1,251,700	7,850,500	733,479
TOTAL INFRASTRUCTURE SERVICES CAPITAL EXPENDITURE	56,564,800	(2,661,800)	(399,700)	56,079,800	18,112,032
TOTAL GENERAL FUND CAPITAL EXPENDITURE	56,642,300	(2,661,800)	(399,700)	56,157,300	18,112,032
Water Capital Expenditure					
Miscellaneous	1,255,500	0	(70,900)	1,124,600	156,536
Bangalow	0	0	0	0	0.00
Brunswick Heads	203,800	25,000	0	228,800	179,184.04
Byron Bay	1,811,500	1,391,100	30,000	3,232,600	1,316,504
Mullumbimby	1,264,700	0	150,000	1,414,700	102,497.81
Ocean Shores	1,255,500	150,000	100,000	1,505,500	1,327,489
TOTAL WATER CAPITAL EXPENDITURE	5,791,000	1,566,100	209,100	7,506,200	3,082,210
Sewer Capital Expenditure					
Miscellaneous	3,570,100	(510,900)	40,000	3,099,200	1,786,724.22
Bangalow	255,000	0	0	255,000	11,200
Brunswick Heads	255,000	(25,000)	35,000	265,000	42,896.48
Byron Bay	27,244,800	270,000	0	27,514,800	2,535,013
Mullumbimby	1,130,500	0	15,000	1,145,500	266,152.14
Ocean Shores	565,000	250,000	110,000	925,000	612,991
TOTAL SEWER CAPITAL EXPENDITURE	33,020,400	(15,900)	200,000	33,204,500	5,254,976
TOTAL CAPITAL EXPENDITURE	95,453,700	(1,111,600)	9,400	96,868,000	26,449,219

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BUDGET 2022/23

Review as at 31 December 2022

BUDGET VARIATION EXPLANATIONS

The following notes detail the material budget variations from the 2022/23 Original Budget to the Revised Budget Estimates as at 31 December 2022.

Note Reference:	1
Program:	General Manager
Budget Variance:	Operating Expenditure (\$60,000) Transfer from Reserves (\$60,000)
Reason for Variance:	It is proposed to decrease operating expenditure by \$60,000 as the development of the Plans of Management for Crown Reserves will not be undertaken this financial year. The budget has been moved to the draft 2023/24 budget.
Note Reference:	2
Program:	People & Culture
Budget Variance:	Operating Expenditure \$97,500 Transfer from Reserves \$97,500
Reason for Variance:	It is proposed to increase operating expenditure by \$97,500 due to the Workers Compensation premium being more than the initial estimated budget. This can be funded from the People & Culture reserve.
Note Reference:	3
Program:	Information Services
Budget Variance:	Operating Expenditure (\$20,000) Transfer from Reserves (\$20,000)
Reason for Variance:	It is proposed to move various operating expenditure between ledgers, so the budget reflects the actual expenditure incurred. It is also proposed to decrease the budget of \$20,000 for Cyber Penetration Testing as the State Government undertook this on Council's behalf so is no longer required.
Note Reference:	4
Program:	Corporate Services
Budget Variance:	Operating Income \$24,000 Operating Expenditure (\$21,000) Transfer from Reserves (\$45,000)
Reason for Variance:	It is proposed to increase operating income by \$24,000 due to a grant received for Australia Day. It is proposed to decrease operating expenditure by \$21,000 as the activities associated with the Annual Procurement Plan and the drafting and implementing of a new contract management framework and supporting contract management software (\$45,000) will be deferred until 2023/24. This has been added to the draft 2023/24 budget. This is offset by an increase of \$24,000 to Australia Day expenditure, funded from the grant. It is also proposed to add a budget for the CCS Directors sundry expenses (\$1,500) that can be funded by a decrease in the purchase of paper budget.
Note Reference:	5
Program:	Community Development
Budget Variance:	Operating Income \$15,000

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Reason for Variance:	Operating Expenditure \$15,000 It is proposed to increase operating income and expenditure by \$15,000 due to a grant received for Regional Youth – Summer Holiday Break.
Note Reference:	6
Program:	Sandhills
Budget Variance:	Operating Income \$13,300 Operating Expenditure \$13,300 It is proposed to increase income and expenditure due to a grant received for the Start Stronger program.
Reason for Variance:	
Note Reference:	7
Program:	Public Libraries
Budget Variance:	Operating Income \$45,400 Operating Expenditure \$30,200
Reason for Variance:	It is proposed to increase operating income due to actual income received for the per capita grant (\$18,100) and the Local Priority Grant (\$27,300) being more than the budget. It is proposed to increase operating expenditure due to increased costs relating to security (\$2,900), and an adjustment to the Local Priority Grant expenditure to match the income received (\$27,300).
Note Reference:	8
Program:	Supervision & Administration
Budget Variance:	Operating Expenditure \$65,100 Transfer from Reserves \$50,100
Reason for Variance:	It is proposed to increase operating expenditure as a budget is required for a WHS Consultant to review and update all Council's WHS documents to current standards. This can be funded from the WHS Incentive reserve (\$40,100) and the People & Culture reserve (\$10,000). It is also proposed to add a budget of \$15,000 to create a Civil works tender panel.
Note Reference:	9
Program:	Asset Management Planning
Budget Variance:	Operating Expenditure \$0
Reason for Variance:	It is proposed to decrease the budget for the Reflect Software annual fees as they are less than the original budget. These are offset by a decrease in support service costs allocated so have no net budget effect on the program.
Note Reference:	10
Program:	Projects & Commercial Development
Budget Variance:	Capital Expenditure (\$66,900) Transfer from Reserves (\$66,900)
Reason for Variance:	It is proposed to decrease capital expenditure as some of the budget allocated for the Lot 12 Bayshore Drive remediation is required for Bush Regeneration. The addition of this is shown in the Open Space & Recreation program, below.
Note Reference:	11
Program:	Emergency Services

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Review as at 31 December 2022

Budget Variance:	Operating Expenditure (\$100)
Reason for Variance:	Support service cost adjustment.
Note Reference:	12
Program:	Depot Services
Budget Variance:	Operating Income \$48,000 Operating Expenditure (\$400) Transfer from Reserves (\$400) Transfer to Reserves \$48,000
Reason for Variance:	It is proposed to increase operating income as a contribution to the Plant Purchases SEE ledger (1703.6) is required due to the Plant fund contributing to the additional costs for parking vehicles. This \$48,000 will reimburse the Plant Reserve. There is an offsetting cost in the Environment & Compliance program. Operating expenditure decreased due to a support service cost adjustment.
Note Reference:	13
Program:	Local Roads & Drainage
Budget Variance:	Operating Income \$264,600 Operating Expenditure \$222,200 Transfer from Reserves \$507,000 Transfer to Reserves \$41,000 Capital Income (\$1,400) Capital Expenditure \$524,400
Reason for Variance:	It is proposed to increase operating income and expenditure due to a grant received for Fixing Local Potholes (\$223,600) and a proposal to increase pay parking income by \$41,000 that can reimburse the Pay Parking reserve that purchased one of the new pay parking vehicles. It is proposed to increase Operating Expenditure due to expenditure for the Fixing Local Potholes grant (\$223,600) and an adjustment to support services (\$1,400). It is also proposed to move \$136,500 from Rural Drainage Maintenance to Urban Drainage in the North of the Shire to provide maintenance on key drainage lines within this area.
	Capital Expenditure increased by \$524,400 due to the following: -
\$7,600	44283.087 Carlyle St, Byron Bay – The majority of this budget was removed at the September QBR, but some additional costs have been incurred this financial year that requires a small budget. The draft 2024 budget for this project has been decreased by this \$7,600.
\$81,800	44282.021 44 Kingsley Lane– It is proposed to add an additional budget to resolve unexpected underground services constraints - Some additional costs were experienced below ground as well as the original budget estimate not accounting for recent price increases for materials.
\$15,000	44283.115 Broken Head Reserve Road Traffic Control Works – It is proposed to add a budget of \$15,000 to this project as the full Roads to Recovery grant allocation was not allocated to the original project.

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Review as at 31 December 2022

\$70,000	44284.005 Mullumbimby Precinct Connectivity – An additional budget is required for this project to be completed by 30 June 2023 to satisfy grant conditions.
\$350,000	44283.133 Gilmore Crescent – It is proposed to increase the budget for this project so a contract can be awarded to undertake the works.

Transfer from Reserves increased by \$507,000 due to: -

Internal Reserves

\$81,800	44282.021 44 Kingsley Lane Kerb and Gutter.
\$70,000	44284.005 Mullumbimby Precinct Connectivity
\$350,000	44283.133 Gilmore Crescent

Unexpended Grants

5,200	44283.087 Carlyle St, Byron Bay.
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Capital income decreased by \$1,400 due to: -

(\$7,700)	LRCIP Grant Funding - Gilmore Crescent – The capital works budget for this project was decreased at the September QBR. This corresponding funding needs to be decreased too.
(\$11,100)	LRCIP Grant Funding - Mullumbimby Precinct Connectivity - The capital works budget for this project was decreased at the September QBR. This corresponding funding needs to be decreased too.
\$2,400	44283.087 Carlyle St, Byron Bay.
\$15,000	44283.115 Broken Head Reserve Road Traffic Control Works

Note Reference:**14****Program:****Transport for New South Wales****Budget Variance:**

Operating Income \$12,302,900
 Operating Expenditure \$8,344,500
 Transfer to Reserves \$3,957,400

Reason for Variance:

It is proposed to increase operating income by \$12,302,900 due to income received for the February 2022 flood event. This is for various Emergency Works and EPAR projects, some of which had been expended in 2022, with a breakdown shown on page 3 of attachment 2. Of this total, \$3,957,400 can be transferred to the negative flood recovery reserve that was created at 30 June 2022 as Council had expended considerably more on projects than funds that had been received, and this income covers a portion of that. It should be noted that this transfer to the negative Flood Recovery reserve now leaves the balance at zero.

Note Reference:**15****Program:****Open Spaces and Recreation****Budget Variance:**

Operating Income \$175,000
 Operating Expenditure \$361,500
 Transfer from Reserves \$214,800

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Review as at 31 December 2022

Reason for Variance:		Capital Income \$1,525,200
		Capital Expenditure \$1,553,100
		It is proposed to increase operating income and expenditure by \$175,000 due to the Sporting Priority Needs Program grant for the Mullumbimby rec ground (\$68,600), Byron Bay Croquet Club (\$39,000) and the Tyagarah Fields parachute Landing (\$67,400). It is proposed to increase operating expenditure by a further \$186,500 to allocate budgets for the Byron Skatepark opening (\$10,000), Byron Community Market Relocation (\$20,000), Byron Design Guide (\$10,000), Concept Plans for the Byron Bay Main Beach Foreshore (\$50,000), Railway Corridor Maintenance (\$30,000), Bush Regeneration at Lot 12 Bayshore Drive (\$66,900) and a support service cost decrease of \$400.
		Capital Expenditure increased by \$1,553,100 due to: -
\$372,000	4835.292 SPNP Mullumbimby Rec - Sporting Amenities – It is proposed to add a budget for this project as funding was approved through the Sporting Priority Needs Program.	
\$743,400	4835.293 SPNP Linda Vidler Rec Grounds – Drainage - It is proposed to add a budget for this project as funding was approved through the Sporting Priority Needs Program.	
\$150,600	4835.294 SPNP Cavanbah Netball Courts - It is proposed to add a budget for this project as funding was approved through the Sporting Priority Needs Program.	
\$75,000	4835.295 SPNP Tom Kendall Sports Grounds - It is proposed to add a budget for this project as funding was approved through the Sporting Priority Needs Program.	
\$350,000	4835.296 SPNP Mullumbimby Leagues Club Fields - It is proposed to add a budget for this project as funding was approved through the Sporting Priority Needs Program.	
(\$197,800)	Suffolk Park Recreation Grounds POM actions – It is proposed to decrease this project as the funding can be directed to the Linda Vidler Rec Grounds project (4835.293, above) as it is an action of the Plan of Management.	
\$33,400	4835.297 Bangalow Sports Grounds Lighting Renewal – The lighting was beginning to fail and requires renewal.	
\$82,000	4835.282 Beach Access Renewals - Main Beach to Clarkes Beach – A grant was received from the DPIE to assist with Main and Clarkes beach dune stabilisation.	
(\$55,500)	4835.278 Heritage Park Playground Equipment Renewal – It is proposed to move this project to 2023/24 as it will not be expended this financial year.	
		Transfer from Reserves increased by \$214,800 due to: -
		Internal Reserves
\$10,000	3263.026 Byron Skatepark Opening.	

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BUDGET 2022/23

Review as at 31 December 2022

\$50,000	3263.027 Byron Community Market Relocation.
\$10,000	3263.028 Byron Design Guide.
\$50,000	3258.017 Concept Plans for the Byron Bay Main Beach Foreshore.
\$50,000	4835.293 SPNP Linda Vidler Rec Grounds
\$33,400	4835.297 Bangalow Sports Grounds Lighting Renewal.
\$66,900	3323.007 Bush Regeneration at Lot 12 Bayshore Drive.
(\$8,800)	4835.278 Heritage Park Playground Equipment Renewal.
Developer Contributions	
(\$46,700)	4835.278 Heritage Park Playground Equipment Renewal.
Capital income decreased by \$1,525,200 due to: -	
\$372,000	4835.292 SPNP Mullumbimby Rec - Sporting Amenities.
\$495,600	4835.293 SPNP Linda Vidler Rec Grounds – Drainage.
\$150,600	4835.294 SPNP Cavanbah Netball Courts.
\$75,000	4835.295 SPNP Tom Kendall Sports Grounds.
\$350,000	4835.296 SPNP Mullumbimby Leagues Club Fields.
\$82,000	4835.282 Beach Access Renewals - Main Beach to Clarkes Beach.

Note Reference: 16**Program:** Waste & Recycling Services

Budget Variance: Operating Income (\$50,000)
 Operating Expenditure (\$700)
 Transfer from Reserves (\$3,662,700)
 Transfer to Reserves (\$3,712,000)

Reason for Variance: It is proposed to decrease operating income due to changes to the way that the CD refund is calculated resulting in less income than expected. It is proposed to decrease capital expenditure as part of the Rehabilitation of the Landfill (\$2,900,000) and On site Leachate Management (\$650,000) budgets can be moved to future years to reflect when the works will be completed. The Public Drop Off Office and Storage Containers (\$12,000) and February 2022 Storm Repairs (\$100,000) projects are no longer required in the 2022/23 budget and can be removed.

Note Reference: 17**Program:** First Sun Holiday Park

Budget Variance: Operating Expenditure (\$300)
 Transfer to Reserves \$300

Reason for Variance: Support service cost adjustment.

Note Reference: 18**Program:** Facilities Management

Budget Variance: Operating Income \$9,000
 Operating Expenditure (\$301,100)
 Transfer from Reserves (\$286,200)
 Transfer to Reserve \$29,100

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BUDGET 2022/23

Review as at 31 December 2022

Reason for Variance: Capital Income \$1,237,000
Capital Expenditure \$1,251,700
It is proposed to increase operating income so the budget for the Byron Bay tennis courts matches the actual income received. It is proposed to decrease operating expenditure due to the Marvell Hall Access Ramp (\$105,000) and Marvell Hall Kitchen Renovation (\$195,900) being moved to the 2023/24 draft budget as they will not be completed this financial year. These projects are both funded through the Community Building Maintenance reserve.

It is proposed to increase capital expenditure by \$1,251,700 due to the following: -

\$14,700	4191.115 Bangalow Showground Fencing and Seating – Project started, funded from an unexpended grant.
\$1,237,000	4191.106 Byron Community Hub – It is proposed to add an additional budget to this project as a grant from the Stronger Country Communities Fund (SCCF) round 5 has been approved for Council to assist with the escalating building and labour costs for the project, resulting from Covid-19 and the February 2022 Natural Disaster.

Note Reference: 19
Program: Development & Certification
Budget Variance: Operating Income \$8,400
Reason for Variance: It is proposed to increase operating income due to actual income for Trainees received from the Department of Education and Training being more than the budget (\$8,000) and a slight increase in Certificate Registration fees.

Note Reference: 20
Program: Planning Policy & Natural Environment
Budget Variance: Operating Income \$439,600
Operating Expenditure \$315,400
Transfer from Reserves \$9,200
Transfer to Reserves \$105,800
Reason for Variance: It is proposed to increase operating income and expenditure by \$234,000 due to grants received for Addressing Priority Flood Impacts in BSC (\$200,000), WIRES – No Bat No Me project (\$19,000) and the Koala Habitat Restoration Program (\$15,000). In addition to this, grant income has been received on completion of the Jonson Street Protection works (\$38,200) and transferred back to the Holiday Park reserve which is where the initial expenditure was taken from, grant income from Stage 2 for the Southern Coastal Management Program (\$77,400) and grant income for the CZMP Coastal Hazard Assessment Study (\$90,000).
It is proposed to increase operating expenditure by a further \$81,400 due to the Stage 2 for the Southern Coastal Management Program (\$59,100), CZMP for Byron Bay Embayment (\$58,500), \$10,100 for repairs to the electric vehicle station at Byron library, and budgets no longer required for the Riparian Restoration project (\$17,400) and the

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BUDGET 2022/23

Review as at 31 December 2022

Develop Governance Models for the Facilitation of Housing project (\$28,900).

Note Reference: 21
Program: Environment & Compliance
Budget Variance: Operating Expenditure \$52,100
 Transfer from Reserves \$52,100
Reason for Variance: It is proposed to increase operating expenditure due to the purchase of new enforcement vehicles.

Note Reference: 22
Program: Water Supply Operating and Capital
Budget Variance: Operating Expenditure (\$900)
 Capital Expenditure \$209,100
 Transfer from Reserves \$209,100
 Transfer to Reserves \$900
Reason for Variance: It is proposed to increase operating expenditure due to a support service cost adjustment.

It is proposed to increase Capital works due to the following: -

(\$70,900)	6438.055 Contingency Works – It is proposed to decrease this budget to assist in funding the Narooma Drive water main renewal, below.
\$150,000	6749.012 Old Mullumbimby Site - relocation of water main – It is proposed to increase this budget due to increased costs for material supply and an increase in construction costs.
\$30,000	6649.017 Beech Drive Water Main Realignment – It is proposed to add a budget for this project because in the scenario that the water main breaks, it will be physically impossible for Council to place a repair on the main. Therefore, Council intends to relocate the water main away from these services to prevent future issues. Funds required to locate the water main and develop scope of works, with a budget being placed in next FY to perform this main realignment.
\$100,000	6849.016 Narooma Drive Water Main renewal – It is proposed to add a budget for this project due to the existing water main reaching the end of its useful life with several leaks occurring this year. The budget is required for design and RFQ this FY with construction occurring FY 23/24.

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: 23
Program: Sewerage Supply Operating and Capital
Budget Variance: Operating Expenditure \$97,500
 Transfer to Reserves (\$97,500)

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BUDGET 2022/23

Review as at 31 December 2022

	Capital Expenditure \$200,000
	Transfer from Reserves \$200,000
Reason for Variance:	It is proposed to increase operating expenditure due to the following:-
\$97,500	7155.006 Sewer main collapse Torakina Road - Contractors working on the temporary housing project in Torakina Road hit the gravity sewerage main in several locations. Public works advised that they will cover all costs for the repair of the sewer main. Under emergency works, Council organised contractors to perform this repair. The repair is completed, Council now looking to invoice Public Works.
	It is proposed to increase Capital works due to the following: -
\$100,000	7438.033 Emergency Renewal Works – An additional budget is required to cover any emergency works between now and the rest of the financial year
(\$35,000)	7438.061 Contingency Works – It is proposed to decrease this budget and move the funding to the BVSTP Aeration Aquablades renewal, below.
(\$25,000)	7438.055 Address findings from 2020 operational audit of BBURWS – This budget is not required as the works are covered in the budget against 7649.046 - Section 60 Reuse Water System Upgrade.
\$35,000	7549.015 BVSTP Aeration Aquablades renewal
\$15,000	7749.012 Brunswick Valley STP - Asset Management – It is proposed to increase the budget due to air diffuser assets that are over 12 years old reaching the end of their useful lives and needing to be replaced.
\$110,000	7849.012 Ocean Shores to BVSTP transfer pump station – It is proposed to add a budget for this project due to a change in transfer line location and an environmental assessment conducted which triggered BEDAR.
	This program has no net effect on the budget result. All the movements above have no impact as they are covered by the Sewerage Capital Works reserve and Section 64 Developer Contributions reserve (Sewerage).

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 2

Account Number	Account Description	Original Budget	O/C	Inc/ Exp	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
General Managers Office								
2006.001	Salaries and Oncoasts	433,800	O	E		8,500	442,300	1
2006.005	Complaint Investigations	20,300	O	E		(8,500)	11,800	1
2005.024	Develop Plan of Management for Crown Reserves	60,000	O	E		(60,000)	0	1
4116.001	Transfer from Crown Reserve	60,000	C	I	(60,000)		0	1
Total for Program:					(60,000)	(60,000)		
People & Culture								
2111.001	Premium - Workers Compensation Indoor	700,000	O	E		97,500	797,500	2
4040.101	Transfer from People & Culture Reserve	0	C	I	97,500		97,500	2
Total for Program:					97,500	97,500		
TOTAL REPORTABLE FOR GENERAL MANAGER					37,500	37,500		
Information Services								
2254.013	Auth Property and Financial System Licen	183,900	O	E		8,300	192,200	3
2254.015	Authority AIM System Licence	19,300	O	E		1,500	20,800	3
2254.017	TRIM EDMS System Licence	43,000	O	E		(4,400)	38,600	3
2254.018	TRIM EDMS Integration Licence	5,900	O	E		500	6,400	3
2254.019	TRIM EDMS System Mntce	5,800	O	E		7,000	12,800	3
2254.023	ESRI Geographical Information Systems	84,200	O	E		(13,300)	70,900	3
2254.027	Client server tools 4J maintenance	9,100	O	E		400	9,500	3
2258.021	Cyber Penetration Testing	20,000	O	E		(20,000)	0	3
4019.101	Transfer from Reserves	20,000	C	I	(20,000)		0	3
Total for Program:					(20,000)	(20,000)		
Corporate Services								
2054.004	Annual Procurement Plan	59,100	O	E		(45,000)	14,100	4
4095.101	Transfer from Risk Management Reserve	40,000	C	I	(40,000)		0	4
4095.101	Transfer from Corporate Services Reserve	9,100	C	I	(5,000)		4,100	4
2052.011	Paper	10,000	O	E		(1,500)	8,500	4
2171.006	Director - Sundries	-	O	E		1,500	1,500	4
1102.002	Australia Day - Covid Safe Grants Prgm	-	O	I	24,000		24,000	4
2052.019	Australia Day Covid Safe Grants Prgm	-	O	E		24,000	24,000	4
Total for Program:					(21,000)	(21,000)		
Community Development								
1161.074	Regional Yth - Summer H'day Break 22/23	-	O	I	15,000		15,000	5
2331.115	Regional Yth - Summer H'day Break 22/23	-	O	E		15,000	15,000	5
Total for Program:					15,000	15,000		
Sandhills								
1201.028	Start Strong Funding	-	O	I	13,300		13,300	6
2401.052	Start Stronger Funding	-	O	E		13,300	13,300	6
Total for Program:					13,300	13,300		
Library Services								
1251.012	Local Priority Grant	30,400	O	I	27,300		57,700	7
2475.018	Local Priorities Grants	57,700	O	E		27,300	85,000	7
1251.001	Library Per Capita Grant	85,100	O	I	18,100		103,200	7
2475.005	Security	10,900	O	E		2,900	13,800	7
Total for Program:					45,400	30,200		
TOTAL REPORTABLE FOR CORPORATE & COMMUNITY SERVICES					32,700	17,500		
Supervision and Administration								
3001.003	WHS Consultant	0	O	E		50,100	50,100	8
4043.101	Transfer from WHS Incentive Reserve	0	C	I	40,100		40,100	8
4043.101	Transfer from People & Culture Reserve	0	C	I	10,000		10,000	8
3015.006	Civil Construction	0	O	E		15,000	15,000	8
Total for Program:					50,100	65,100		
Asset Management Planning								
3039.910	Support Services Costs Reallocated	(991,800)	O	E		7,000	(984,800)	9
3033.002	Software - Assetic Reflect Asset Support	5,900	O	E		(500)	5,400	9
3033.003	Software - Assetic Reflect Road Asset Mg	18,600	O	E		(6,000)	12,600	9
3033.004	Software - Assetic Reflect Parks Asset M	5,900	O	E		(500)	5,400	9
Total for Program:					0	0		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 2

Account Number	Account Description	Original Budget	O/C	Inc/ Exp	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Projects & Commercial Development								
4646.101	Transfer from Lot 12 Property Development Reserve	0	C	I	990,600	0	990,600	10
4648.001	Transfer to Lot 12 Property Development Reserve	(1,057,500)	C	E		1,057,500	0	10
4680.005	Lot 12 Bayshore Drive Byron Bay Remediation	2,257,500	C	E		(66,900)	2,190,600	10
Total for Program:					990,600	990,600		
Emergency Services								
3059.091	Support Services Costs	188,100	O	E		(100)	188,000	11
Total for Program:					0	(100)		
Depot Services and Fleet Management								
3089.091	Support Services Costs - Fleet	581,700	O	E		(400)	581,300	12
4049.101	Transfer from Plant Reserve	1,084,300	C	I	(400)		1,083,900	12
1703.006	Cont of Plant Purch from SEE Directorate	-	O	I	48,000		48,000	12
4753.001	Transfer to Plant Reserve	-	C	E		48,000	48,000	12
Total for Program:					47,600	47,600		
Local Roads and Drainage								
3169.091	Support Services Costs - Local	2,691,300	O	E		(1,400)	2,689,900	13
3101.001	Urban Drainage - Northern Shire	454,900	O	E		80,000	534,900	13
3101.002	Urban Drainage - Southern Shire	328,900	O	E		20,000	348,900	13
3101.004	Urban Drainage - Belongil Mouth	50,700	O	E		36,500	87,200	13
3105.001	Rural Drainage Maintenance	324,200	O	E		(136,500)	187,700	13
1721.022	Fixing Local Roads Pothole Repair	0	O	I	223,600		223,600	13
3161.145	Fixing Local Roads Pothole Repair	0	O	E		223,600	223,600	13
1722.013	Paid Parking Jan 16 Onwards	3,750,000	O	I	41,000		3,791,000	13
4765.001	Transfer to Council Pay Parking Reserve	3,271,200	C	E		41,000	3,312,200	13
4156.004	LRCIP Grant Funding - Gilmore Crescent	507,700	C	I	(7,700)		500,000	13
4156.005	LRCIP Grant Funding - Mullumbimby Precinct Connectivity	161,100	C	I	(11,100)		150,000	13
44283.087	Carlyle St, Byron Bay	0	C	E		7,600	7,600	13
4052.101	Transfer from Unexpended Grants	2,500	C	I	5,200		7,700	13
4053.215	Transfer from Infrastructure Election Commitment Grant	0	C	I	2,400		2,400	13
44282.021	44 Kingsley Lane - Kerb and Gutter	117,400	C	E		81,800	199,200	13
4052.101	Transfer from Stormwater Drainage Reserve	117,400	C	I	81,800		199,200	13
44283.115	Broken Head Reserve Road Traffic Control Works	30,000	C	E		15,000	45,000	13
4154.004	Transfer from Roads to Recovery	0	C	I	15,000		15,000	13
44284.005	Mullumbimby Precinct Connectivity	30,000	C	E		70,000	100,000	13
4052.101	Transfer from Infrastructure Renewal Non-Byron Reserve	0	C	I	70,000		70,000	13
44283.133	Gilmore Crescent	992,300	C	E		350,000	1,342,300	13
4052.101	Transfer from Byron Bay Town Centre Masterplan Reserve	0	C	I	350,000		350,000	13
Total for Program:					770,200	787,600		
TfNSW								
3219.091	Support Services Costs	342,900	O	E		(1,000)	341,900	14
1745.031	Englshes Rd EPAR	0	O	I	1,802,000		1,802,000	14
1745.037	EPAR Preliminary Works Local Roads	0	O	I	2,112,300		2,112,300	14
4817.001	Englshes Bridge EPAR February 2022 Nat Disaster	0	O	E		1,802,000	1,802,000	14
4831.001	EPAR AGNR1012 - Preliminary Works	0	O	E		2,006,700	2,006,700	14
4848.001	EPAR Preliminary Works - Regional	0	O	E		105,600	105,600	14
1745.029	Natural Disaster February 2022 AGRN 1012	3,400,000	O	I	7,750,000		11,150,000	14
4815.001	Natural Disaster February 2022	0	O	E		3,792,600	3,792,600	14
4777.001	Transfer to Flood Recovery reserve	3,400,000	C	E		3,957,400	7,357,400	14
1745.035	Huonbrook Road Drainage EPAR AGRN1012	0	O	I	376,500		376,500	14
4829.001	Huonbrook Road Drainage EPAR AGRN1012	0	O	E		376,500	376,500	14
1745.038	Nat Disaster Feb 2022 AGRN1012 IRW	0	O	I	262,100		262,100	14
4816.001	TfNSW IRW February 2022 Natural Disaster	0	O	E		262,100	262,100	14
Total for Program:					12,302,900	12,301,900		
Open Spaces and Recreation								
3319.091	Support Services Costs	1,277,200	O	E		(400)	1,276,800	15
3263.026	Byron Skatepark Opening	0	O	E		10,000	10,000	15
3263.027	Byron Community Market Relocation	0	O	E		20,000	20,000	15
3263.028	Byron Design Guide	0	O	E		10,000	10,000	15
3268	Railway Corridor Maintenance	0	O	E		30,000	30,000	15
3258.017	Concept Plans Byron Bay Main Beach Fores	0	O	E		50,000	50,000	15
4058.101	Transfer from Byron Town Centre Masterplan Reserve	0	C	I	120,000		120,000	15
3300.001	Mullumbimby Rec Ground - Cricket	0	O	E		68,600	68,600	15
3300.002	Byron Bay Croquet Club	0	O	E		39,000	39,000	15
3300.003	Tyagarah Fields Parachute Landing	0	O	E		67,400	67,400	15
1755.049	Sport Priority Needs Program	0	C	I	175,000		175,000	15
4835.292	SPNP Mullumbimby Rec - Sporting Amenities	0	C	E		372,000	372,000	15
4835.293	SPNP Linda Vidler Rec Grounds - Drainage	0	C	E		743,400	743,400	15
4835.294	SPNP Cavanbah Netball Courts	0	C	E		150,600	150,600	15
4835.295	SPNP Tom Kendall Sports Grounds	0	C	E		75,000	75,000	15
4835.296	SPNP Mullumbimby Leagues Club Fields	0	C	E		350,000	350,000	15
4835.269	Suffolk Park Recreation Grounds POM act	0	C	E		(197,800)	(197,800)	15
4059.234	Capital Grants & Contributions	0	C	I	1,443,200		1,443,200	15
4058.101	Transfer from Suffolk Park Open Space Reserve	0	C	I	50,000		50,000	15
4835.297	Bangalow Sports Grounds Lighting Renewal	0	C	E		33,400	33,400	15
4058.101	Transfer from Infrastructure Renewal Reserve Non-Byron	0	C	I	33,400		33,400	15
3323.007	Bush Regeneration - Lot 12 Bayshore Drive	0	O	E		66,900	66,900	15
4058.101	Transfer from Property Development Reserve - Lot 12	0	C	I	66,900		66,900	15
4835.282	Beach Access Renewals - Main Beach to Clarkes Beach	0	C	E		82,000	82,000	15

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 2

Account Number	Account Description	Original Budget	O/C	Inc/ Exp	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
4059.236	Capital Grants & Contributions	0	C	I	82,000		82,000	15
4835.278	Heritage Park Playground Equipment Renewal	55,500	C	E		(55,500)	0	15
4060.101	Transfer from Developer Contributions	0	C	I	(46,700)		(46,700)	15
4058.101	Transfer from IS Carryover Reserve	0	C	I	(8,800)		(8,800)	15
Total for Program:					1,915,000	1,914,600		
Waste & Recycling								
2809.091	Support Services Costs	393,600	O	E		(700)	392,900	16
4963.101	Transfer from Domestic Waste Reserve	5,138,100	C	I	(700)		5,137,400	16
1811.024	CDS Kerbside Refund Revenue	170,000	O	I	(50,000)		120,000	16
4962.101	Transfer to Domestic Waste Reserve	719,100	C	E		(50,000)	669,100	16
4859.082	Rehabilitation of Myocum Landfill	3,000,000	C	E		(2,900,000)	100,000	16
4859.083	On-Site Leachate Management Project	900,000	C	E		(650,000)	250,000	16
4859.105	Public Drop Off Office and Storage Cont	12,000	C	E		(12,000)	0	16
4859.106	February 2022 Storm Repairs.	100,000	C	E		(100,000)	0	16
4963.101	Transfer from Waste management Reserve - Capital Works	4,331,100	C	I	(3,662,000)		669,100	16
Total for Program:					(3,712,700)	(3,712,700)		
First Sun								
2529.091	Support Services Costs	285,500	O	E		(300)	285,200	17
4263.001	Transfer to Reserves	956,900	C	E		300	957,200	17
Total for Program:					0	0		
Facilities Management								
2319.091	Support Services Costs	396,300	O	E		(200)	396,100	18
4191.115	Bangalow Showground Fencing and Seating	0	C	E		14,700	14,700	18
4022.101	Transfer from Unexpended Grant	0	C	I	14,700		14,700	18
2320.172	Marvell Hall Design New Fr' Access Ramp	105,000	O	E		(105,000)	0	18
2320.174	Marvell Hall Renovation of Kitchen	195,900	O	E		(195,900)	0	18
4022.101	Transfer from Community Building Maintenance Reserve	0	C	I	(300,900)		(300,900)	18
2379.008	Mullumbimby Hospital - Maintenance	100,000	O	E		(50,000)	50,000	18
2390.004	Byron Hospital - Maintenance	25,300	O	E		50,000	75,300	18
4191.106	Byron Community Hub	5,000,000	C	E		1,237,000	6,237,000	18
4023.221	SCCF Round 5 - Byron Community Hub	0	C	I	1,237,000		1,237,000	18
1188.001	Byron Bay Tennis Courts	(20,100)	O	I	9,000		(11,100)	18
4185.001	Transfer to Tennis Court Reserve	0	C	E		29,100	29,100	18
Total for Program:					959,800	979,700		
TOTAL REPORTABLE FOR INFRASTRUCTURE SERVICES					13,323,500	13,374,300		
Development & Certification								
1611.024	DEEWR Traineeship Incentives	4,100	O	I	8,000		12,100	19
Total for Program:					8,000	0		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 2

Account Number	Account Description	Original Budget	O/C	Inc/ Exp	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
Planning Policy & Natural Environment								
1501.086	Jonson Street Protection Works Stage 1:D	0	O	I	38,200		38,200	20
4113.001	Transfer to Holiday Park Reserve	0	O	E		38,200	38,200	20
2605.177	Riparian Restoration Project	17,400	O	E		(17,400)	0	20
2605.134	Develop Governance Models for the Facilitation of Housing	28,900	O	E		(28,900)	0	20
4004.101	Transfer from Property Development Reserve	18,700	O	E	(18,700)		0	20
1501.112	Addressing Priority Flood Impacts in BSC	0	O	I	200,000		200,000	20
2605.183	Addressing Priority Flood Impacts in BSC	0	O	E		188,200	188,200	20
2605.192	Richmond River Coastal Management Pgm	0	O	E		11,800	11,800	20
1501.114	WIRES - No Bat No Me Project	0	O	I	19,000		19,000	20
2605.189	WIRES - No Bat No Me Project	0	O	E		19,000	19,000	20
2608.006	EV Charge Station Repairs Byron Library	0	O	E		10,100	10,100	20
4004.101	Transfer from Byron Library Reserve	0	O	E	10,100		10,100	20
1501.115	Stage 2 - Southern Coastal Management Pg	0	O	I	77,400		77,400	20
2605.156	Southern Shire Coastal Management Pgm	57,500	O	E		(57,000)	500	20
2605.191	Stage 2 - Southern Coastal Management Pg	0	O	E		116,100	116,100	20
4004.101	Transfer from Land & Natural Environment Reserve	57,500	O	E	(18,300)		39,200	20
1501.108	Koala Habitat Restoration Program	0	O	I	15,000		15,000	20
2605.179	Koala Habitat Restoration Program	0	O	E		15,000	15,000	20
1501.053	CZMP for Byron Bay Embayment	0	O	I	90,000		90,000	20
2605.083	CZMP for Byron Bay Embayment	0	O	E		58,500	58,500	20
4004.101	Transfer from Land & Natural Environment Reserve	0	C	I	36,100		36,100	20
4113.001	Transfer to Land & Natural Environment Reserve	0	C	E		67,600	67,600	20
Total for Program:					448,800	421,200		
Environment & Compliance								
2785.034	Plant Purchases	0	O	E		52,100	52,100	21
4073.101	Transfer from Development & Certification Reserve	0	C	I	11,100		11,100	21
4073.101	Transfer from Council Pay Parking Reserve	0	C	I	41,000		41,000	21
Total for Program:					52,100	52,100		
TOTAL REPORTABLE FOR SUSTAINABLE ENVIRONMENT & ECONOMY					508,900	473,300		
NET MOVEMENT FOR DECEMBER REVIEW - SURPLUS / (DEFICIT)					0			
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR GENERAL FUND					13,902,600	13,902,600		
Water Supply - Management								
6159.091	Support Services Costs	1,359,900	O	E		(900)	1,359,000	22
6437.001	Transfer to Reserves	300	C	E		900	1,200	22
6438.055	Contingency Works	100,000	C	E		(70,900)	29,100	22
6405.101	Transfer from Developer Contributions	100,000	C	I	(70,900)		29,100	22
Water Capital Works - Mullumbimby								
6749.012	Old Mullumbimby Site - relocation of water main	450,000	C	E		150,000	600,000	22
6415.101	Transfer from Reserves	450,000	C	I	150,000		600,000	22
Water Capital Works - Byron Bay								
6649.017	Beech Drive Water Main Realignment	0	C	E		30,000	30,000	22
6412.101	Transfer from Reserves	1,599,500	C	I	30,000		1,629,500	22
Water Capital Works - Ocean Shores								
6849.016	Narooma Drive Water Main renewal	0	C	E		100,000	100,000	22
6421.101	Transfer from Reserves	1,405,500	C	I	100,000		1,505,500	22
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR WATER FUND					209,100	209,100		
Sewerage Service - Management								
7169.091	Support Services Costs	1,765,100	O	E		(1,600)	1,763,500	23
7437.001	Transfer to Reserves	0	C	E		1,600	1,600	23
7155.006	Sewer main collapse Torakina Road	0	O	E		97,500	97,500	23
7437.001	Transfer to Reserves	2,558,000	C	E		(97,500)	2,460,500	23
7438.033	Emergency Renewal Works	150,000	C	E		100,000	250,000	23
7438.061	Contingency Works	300,000	C	E		(35,000)	265,000	23
7438.055	Address findings from 2020 operational audit of BBURWS	25,000	C	E		(25,000)	0	23
7405.101	Transfer from Developer Contributions	1,707,400	C	I	40,000			23
Sewerage Service - Brunswick Heads								
7549.015	BVSTP Aeration Aquablades renewal	0	C	E		35,000	35,000	23
7411.101	Transfer from Developer Contributions	230,000	C	I	35,000		265,000	23
Sewerage Service - Mullumbimby								
7749.012	Brunswick Valley STP - Asset Management	20,000	C	E		15,000	35,000	23
7412.101	Transfer from Reserves	526,000	C	I	15,000		541,000	23
Sewerage Service - Ocean Shores								
7849.012	Ocean Shores to BVSTP transfer pump stat	120,000	C	E		110,000	230,000	23
7421.101	Transfer from Reserves	425,000	C	I	110,000		535,000	23
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR SEWER FUND					200,000	200,000		
TOTAL UNRESTRICTED CASH SURPLUS/(DEFICIT) ADJUSTMENT FOR GENERAL FUND					0			



Quarterly Budget Review Statements 31 December 2022



**BYRON SHIRE COUNCIL
2022/2023 Budget Review as at 31 December 2022
QUARTERLY BUDGET REVIEW STATEMENTS - OLG REPORTING REQUIREMENTS**

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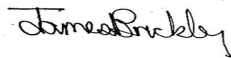
BYRON SHIRE COUNCIL

2022/2023 Budget Review as at 31 December 2022

QUARTERLY BUDGET REVIEW STATEMENTS - OLG REPORTING REQUIREMENTS

The following statement is made in accordance with Section 203(2) of the Local Government (General) Regulations 2021.

It is my opinion that the Quarterly Budget Review Statement for Byron Shire Council for the quarter ended 30 September 2022 indicates that Councils' projected financial position at 30th June 2023 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted



Signed

Date:- 3rd February 2023

James Brickley
Responsible Accounting Officer, Byron Shire Council

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 3

2022/2023 Budget Review as at 31 December 2022 Consolidated Fund Income and Expenses by Type							
Description	Original Est 1-Jul-22	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Operating Revenue							
Rates & Annual Charges	57,631,900	0	0	0	0	57,631,900	58,201,170
User Charges and Fees	34,909,900	0	212,100	0	98,000	35,220,000	15,030,159
Interest and Investment Revenue	561,500	0	0	0	0	561,500	904,028
Other Revenues	1,608,000	0	5,200	0	(50,000)	1,563,200	768,805
Grants and Contributions - Operating	7,988,300	0	3,829,100	0	13,246,800	25,064,200	15,434,411
Grants and Contributions - Capital	0	0	0	0	0	0	0
Total Income from Continuing Operations	102,699,600	0	4,046,400	0	13,294,800	120,040,800	90,338,573
Operating Expenditure							
Employee Costs	23,263,800	0	(60,000)	0	157,600	23,361,400	14,301,898
Borrowing Costs	2,760,700	0	0	0	0	2,760,700	1,409,977
Materials and Contracts	59,153,000	377,000	1,310,900	0	9,145,100	69,986,000	37,908,757
Depreciation	18,455,700	0	2,033,900	0	0	20,489,600	9,116,050
Legal Costs	0	0	0	0	0	0	0
Other Expenses	8,295,200	2,000,000	33,300	0	(92,900)	10,235,600	4,594,892
Total Expenses from Continuing Operations	111,928,400	2,377,000	3,318,100	0	9,209,800	126,833,300	67,331,573
Net Operating Result from Continuing Operations	(9,228,800)	(2,377,000)	728,300	0	4,085,000	(6,792,500)	23,007,000
Net Operating Result before Capital Items	(9,228,800)	(2,377,000)	728,300	0	4,085,000	(6,792,500)	23,007,000

2022/2023 Budget Review as at 31 December 2022 General Fund Income and Expenses by Type							
Description	Original Est 1-Jul-22	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Operating Revenue							
Rates & Annual Charges	38,099,000	0	0	0	0	38,099,000	38,462,819
User Charges and Fees	23,863,600	0	212,100	0	98,000	24,173,700	11,294,641
Interest and Investment Revenue	452,000	0	0	0	0	452,000	806,110
Other Revenues	1,608,000	0	5,200	0	(50,000)	1,563,200	768,805
Grants and Contributions - Operating	7,826,000	0	3,829,100	0	13,246,800	24,901,900	15,299,383
Grants and Contributions - Capital	0	0	0	0	0	0	0
Total Income from Continuing Operations	71,848,600	0	4,046,400	0	13,294,800	89,189,800	66,631,759
Operating Expenditure							
Employee Costs	21,551,100	0	(60,000)	0	157,600	21,648,700	10,662,047
Borrowing Costs	954,900	0	0	0	0	954,900	493,366
Materials and Contracts	36,752,200	377,000	986,400	0	9,048,500	47,164,100	29,929,626
Depreciation	13,628,900	0	2,033,900	0	0	15,662,800	7,909,350
Legal Costs	0	0	0	0	0	0	0
Other Expenses	8,070,900	2,000,000	33,300	0	(92,900)	10,011,300	4,499,067
Total Expenses from Continuing Operations	80,958,000	2,377,000	2,993,600	0	9,113,200	95,441,800	53,493,456
Net Operating Result from Continuing Operations	(9,109,400)	(2,377,000)	1,052,800	0	4,181,600	(6,252,000)	13,138,303
Net Operating Result before Capital Items	(9,109,400)	(2,377,000)	1,052,800	0	4,181,600	(6,252,000)	13,138,303

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 3

2022/2023 Budget Review as at 31 December 2022 Water Fund Income and Expenses by Type							
Description	Original Est 1-Jul-22	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Operating Revenue							
Rates & Annual Charges	2,725,700	0	0	0	0	2,725,700	2,793,194
User Charges and Fees	8,328,400	0	0	0	0	8,328,400	2,853,000
Interest and Investment Revenue	23,600	0	0	0	0	23,600	26,896
Other Revenues	0	0	0	0	0	0	0
Grants and Contributions - Operating	88,000	0	0	0	0	88,000	68,760
Grants and Contributions - Capital	0	0	0	0	0	0	0
Total Income from Continuing Operations	11,165,700	0	0	0	0	11,165,700	5,741,850
Operating Expenditure							
Employee Costs	843,800	0	0	0	0	843,800	354,821
Borrowing Costs	0	0	0	0	0	0	0
Materials and Contracts	10,700,000	0	30,000	0	(900)	10,729,100	4,798,872
Depreciation	1,550,500	0	0	0	0	1,550,500	387,625
Other Expenses	105,800	0	0	0	0	105,800	48,827
Total Expenses from Continuing Operations	13,200,100	0	30,000	0	(900)	13,229,200	5,590,144
Net Operating Result from Continuing Operations	(2,034,400)	0	(30,000)	0	900	(2,063,500)	151,705
Net Operating Result before Capital Items	(2,034,400)	0	(30,000)	0	900	(2,063,500)	151,705

2022/2023 Budget Review as at 31 December 2022 Sewer Fund Income and Expenses by Type							
Description	Original Est 1-Jul-22	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Operating Revenue							
Rates & Annual Charges	16,807,200	0	0	0	0	16,807,200	16,945,157
User Charges and Fees	2,717,900	0	0	0	0	2,717,900	882,517
Interest and Investment Revenue	85,900	0	0	0	0	85,900	71,022
Other Revenues	0	0	0	0	0	0	0
Grants and Contributions - Operating	74,300	0	0	0	0	74,300	66,268
Grants and Contributions - Capital	0	0	0	0	0	0	0
Total Income from Continuing Operations	19,685,300	0	0	0	0	19,685,300	17,964,965
Operating Expenditure							
Employee Costs	868,900	0	0	0	0	868,900	366,790
Borrowing Costs	1,805,800	0	0	0	0	1,805,800	916,611
Materials and Contracts	11,700,800	0	294,500	0	97,500	12,092,800	6,098,499
Depreciation	3,276,300	0	0	0	0	3,276,300	819,075
Legal Costs	0	0	0	0	0	0	0
Other Expenses	118,500	0	0	0	0	118,500	46,998
Total Expenses from Continuing Operations	17,770,300	0	294,500	0	97,500	18,162,300	8,247,973
Net Operating Result from Continuing Operations	1,915,000	0	(294,500)	0	(97,500)	1,523,000	9,716,992
Net Operating Result before Capital Items	1,915,000	0	(294,500)	0	(97,500)	1,523,000	9,716,992

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 3

2022/2023 Budget Review as at 31 December 2022 Consolidated Capital Budget									
Description		Original Est 1-Jul-22	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Capital Funding									
Revenue Funded		1,630,900	0	0	0	0	0	1,630,900	1,346,788
Special Rate funded		0	0	0	0	0	0	0	0
Capital Grants and Contributions		35,169,900	0	0	(6,001,700)	0	2,764,600	31,932,800	7,716,831
Internal Restrictions	Internal Reserves	25,037,900	0	(40,000)	4,048,400	0	(2,562,600)	26,483,800	15,155,376
	Developer Contributions	11,467,600	0	0	(188,700)	0	(277,600)	11,001,300	1,231,310
	Unexpended Loans	506,800	0	0	0	0	0	506,800	78,248
External Restrictions	Crown Reserves	15,200	0	0	0	0	0	15,200	0
	Domestic Waste Reserve	0	0	0	0	0	0	0	0
	Unexpended Grants	5,665,200	0	0	3,586,900	0	84,900	9,337,000	4,261,542
New Loans		20,000,000	0	0	0	0	0	20,000,000	204,907
Total Capital Funding		99,493,500	0	(40,000)	1,444,900	0	9,400	100,907,800	29,995,002
Capital Expenditure									
New Assets									
	Plant & Equipment	0	0	0	0	0	0	0	0
	Land & buildings	0	0	0	0	0	0	0	0
	Roads, Bridges and Footpaths	0	0	0	0	0	0	0	0
Renewals									
	Plant & Equipment	40,047,900	0	0	4,066,700	0	409,100	44,523,700	8,337,186
	Land & buildings	14,154,600	0	0	175,800	0	2,737,900	17,068,300	4,816,955
	Roads, Bridges and Footpaths	34,654,100	0	(40,000)	(2,797,600)	0	524,400	32,340,900	13,029,745
	Drainage	0	0	0	0	0	0	0	0
	Other Assets	6,597,100	0	0	0	0	(3,662,000)	2,935,100	265,332
Loan Principal Repayments		4,039,800	0	0	0	0	0	4,039,800	3,921,301
Total Capital Expenditure		99,493,500	0	(40,000)	1,444,900	0	9,400	100,907,800	30,370,520
Net		0	0	0	0	0	0	0	(375,518)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 3

2022/2023 Budget Review as at 31 December 2022								
General Fund Capital Budget								
Description	Original Est 1-Jul-22	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Revenue Funded	1,630,900		0	0	0	0	1,630,900	1,346,788
Special Rate funded	0		0	0	0	0	0	0
Capital Grants and Contributions	26,269,900		0	(6,001,700)	0	2,764,600	23,032,800	7,716,831
Internal Restrictions								
Information Services Reserve	0		0	0	0	0	0	0
Caravan Park Reserve	566,000		0	0	0	0	566,000	208,288
ELE Reserve	0		0	0	0	0	0	0
Legal Services Reserve	0		0	0	0	0	0	0
Quarry Reserve	0		0	0	0	0	0	0
Waste Management Reserve	4,331,100		0	0	0	(3,462,000)	869,100	57,044
Plant Reserve	1,236,500		0	2,576,500	0	0	3,813,000	0
Property Reserve	0		0	0	0	0	0	0
Risk Management Reserve	0		0	0	0	0	0	0
CI Carryover Reserve	126,800		0	0	0	(8,800)	118,000	111,395
Byron Bay Library Reserve	0		0	0	0	0	0	0
Council Paid Parking Reserve	0		0	0	0	0	0	0
Human Resource Reserve	0		0	0	0	0	0	0
Crown Paid Parking Reserve	170,000		0	10,200	0	0	180,200	184,922
Footpath Dining Reserve	0		0	0	0	0	0	0
Infrastructure Renewal Reserve - Byron	866,700		0	20,000	0	0	886,700	382,102
Stormwater Levy Reserve	449,400		0	0	0	81,800	531,200	226,550
Special Events Response & Mitigation Reserve	0		0	0	0	0	0	0
Property Development Reserve	1,057,500		0	0	0	(66,900)	990,600	172,809
Bridge Replacement	0		0	0	0	0	0	0
Byron Bay Town Centre Masterplan	376,500		0	179,600	0	350,000	906,100	146,855
2017/18 Special Rate Reserve	5,977,700		0	(1,400)	0	0	5,976,300	2,645,351
Infrastructure Renewal Reserve - Non - Byron	1,422,600		(40,000)	(101,700)	0	103,400	1,384,300	365,662
Economic Development Reserve	0		0	0	0	0	0	0
Community Building Maintenance Reserve	77,500		0	0	0	0	77,500	0
Public Toilet Reserve	0		0	0	0	0	0	0
Byron Construction Contingency	180,000		0	0	0	0	180,000	775,699
Byron Hospital Development Reserve	0		0	0	0	0	0	0
Developer Contributions	2,122,500		0	(313,700)	0	(246,700)	1,562,100	515,041
Unexpended Loans	506,800		0	0	0	0	506,800	78,248
External Restrictions								
Unexpended Grants	5,665,200		0	3,586,900	0	84,900	9,337,000	4,261,542
Crown Reserves	15,200		0	0	0	0	15,200	0
Domestic Waste Reserve	0		0	0	0	0	0	0
Other. E.g Loans								
New Loans	5,000,000		0	0	0	0	5,000,000	204,907
Total Capital Funding	58,048,800	0	(40,000)	(45,300)	0	(399,700)	57,563,800	19,400,033
Renewals								
Plant & Equipment	0		0	0	0	0	0	0
Plant & Equipment	1,236,500		0	2,576,500	0	0	3,813,000	0
Land & buildings	14,154,600		0	175,800	0	2,737,900	17,068,300	4,816,955
Roads, Bridges and Footpaths	34,654,100		(40,000)	(2,797,600)	0	524,400	32,340,900	13,029,745
Drainage	0		0	0	0	0	0	0
Other Assets	6,597,100		0	0	0	(3,662,000)	2,935,100	265,332
Loan Principal Repayments								
Principal on Loans	1,406,500	0	0	0	0	0	1,406,500	1,288,001
Total Capital Expenditure	58,048,800	0	(40,000)	(45,300)	0	(399,700)	57,563,800	19,400,033
Net	0	0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 3

2022/2023 Budget Review as at 31 December 2022 Water Fund Capital Budget									
Description		Original Est 1-Jul-22	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Capital Funding									
Revenue Funded		0		0	0	0	0	0	0
Capital Grants and Contributions		0		0	0	0	0	0	0
Internal Restrictions	Water Capital Works Reserve	4,420,900		0	1,006,100	0	280,000	5,707,000	2,839,165
New Loans	Developer Contributions	1,370,100		0	500,000	0	(70,900)	1,799,200	243,045
		0		0	0	0	0	0	0
Total Capital Funding		5,791,000	0	0	1,506,100	0	209,100	7,506,200	3,082,210
Capital Expenditure									
New Assets									
	Plant & Equipment	0		0	0	0	0	0	0
	Land & buildings							0	0
	Roads, Bridges and Footpaths								
Renewals									
	Plant & Equipment	5,791,000		0	1,506,100	0	209,100	7,506,200	3,082,210
	Land & buildings								
	Other Assets								
Loan Principal Repayments		0						0	0
Total Capital Expenditure		5,791,000	0	0	1,506,100	0	209,100	7,506,200	3,082,210
Net		0	0	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 3

2022/2023 Budget Review as at 31 December 2022 Sewer Fund Capital Budget									
Description		Original Est 1-Jul-22	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Capital Funding									
Revenue Funded		0		0	0	0	0	0	0
Capital Grants and Contributions		8,900,000		0	0	0		8,900,000	0
Internal Restrictions		3,778,700		0	359,100	0	160,000	4,297,800	7,039,534
	Sewer Capital Works Reserve	0		0	0	0	0	0	0
	Sewer Plant Reserve	0		0	(375,000)	0	40,000	7,640,000	473,224
	Developer Contributions	15,000,000		0	0	0	0	15,000,000	0
	Loan Funds								
Total Capital Funding		35,653,700	0	0	(15,900)	0	200,000	35,837,800	7,512,758
Capital Expenditure									
New Assets									
	Plant & Equipment	0		0	0	0	0	0	0
	Land & buildings							0	0
	Roads, Bridges and Footpaths							0	0
Renewals									
	Plant & Equipment	33,020,400		0	(15,900)	0	200,000	33,204,500	5,254,976
	Land & buildings								
	Roads, Bridges and Footpaths								
	Drainage							0	0
	Other Assets								
Loan Principal Repayments		2,633,300						2,633,300	2,633,300
Total Capital Expenditure		35,653,700	0	0	(15,900)	0	200,000	35,837,800	7,888,276
Net		0	0	0	0	0	0	0	(375,518)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 3

2022/2023 Budget Review as at 31 December 2022 Cash & Investments All Funds						
Description	Opening Balance	MOVEMENTS				Actual Closing Balance Actual
		Original Est 1-Jul-22 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-23 To / (From)	Estimated Closing Balance 30-Jun-23
GENERAL FUND						
INTERNAL RESERVES						
Information Technology	133,927	(133,900)	0	0	(133,900)	27
Caravan Park - Council	1,668,548	(869,000)	0	38,500	(883,900)	1,456,099
Employee Leave entitlements	571,642	0	0	0	0	571,642
Waste Management Facility	7,554,716	(3,079,100)	(100,000)	3,462,000	282,900	10,326,924
Plant	2,958,224	(591,500)	0	48,400	(2,909,800)	2,965,624
Quarry	624,522	0	0	0	0	590,562
Risk Management	305,487	(64,200)	0	60,000	(4,200)	305,252
Property	136,021	(44,600)	0	0	(44,600)	88,036
Carryover-Asset Management Services	339,288	(203,900)	0	108,800	(95,100)	328,564
Environmental Planning	232,818	(208,300)	0	49,800	(158,500)	196,306
Footpath Dining	299,761	3,000	0	0	3,000	369,368
Byron Bay Library	299,802	0	0	(10,100)	(10,100)	289,702
Paid Parking	0	0	0	0	0	0
Human Resources	345,015	(45,900)	0	(107,500)	(77,900)	343,056
Legal Services	124,410	0	0	0	0	124,410
Community Development	278,194	(97,300)	0	0	(71,100)	250,494
Stormwater Drainage	487,914	(142,200)	0	(81,800)	(224,000)	568,995
Election Expense Reserve	43,114	72,600	0	0	72,600	123,114
Environmental Levy Reserve	16,204	(9,900)	0	0	(9,900)	256,960
Childrens Services	218,246	(39,700)	0	0	(39,700)	207,319
General Managers office	106,783	(65,000)	0	0	(65,000)	106,783
DLG Financial Assistance Grant	2,789,000	(2,789,000)	0	0	(2,789,000)	0
Revolving Energy Fund	10,447	0	0	0	0	10,447
Tennis Court Reserve	0	0	0	29,100	29,100	14,574
Asset Re-Valuation Reserve	10,620	0	0	0	0	10,620
Structural Change	0	0	0	0	0	0
Mullumbimby Civic Hall	0	0	0	0	0	(15,681)
Brunswick Heads Meorial Hall	23,498	0	0	0	0	22,813
South Golden Beach Hall	13,706	0	0	0	0	20,770
Infrastructure Renewal Reserve	762,919	(624,875)	0	0	(644,875)	746,858
Byron Bay Library Exhibition Space S355 Committee	18,281	0	0	0	0	6,398
Brunswick Valley Community Centre	0	0	0	0	0	(371)
Suffolk Park Community Centre	2,370	0	0	0	0	2,188
On-Site Sewerage Mgmt	194,578	(122,900)	0	0	(122,900)	258,626
Special Events Response & Mitigation	0	0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 3

2022/2023 Budget Review as at 31 December 2022 Cash & Investments All Funds							
Description	Opening Balance	MOVEMENTS				Estimated Closing Balance 30-Jun-23	Actual Closing Balance Actual
		Original Est 1-Jul-22 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-23 To / (From)		
Property Development Reserve	431,547	(13,300)	0	18,700	5,400	436,947	426,077
Suffolk Park Open Space Reserve	50,000	0	0	(50,000)	(50,000)	0	26,120
Bangalow Heritage House	0	0	0	0	0	0	0
Bridge Replacement Fund	2,011	0	0	0	0	2,011	2,011
Ocean Shores Community Centre	12,837	0	0	0	0	12,837	14,171
Grant Management Reserve	0	0	0	0	0	0	0
Byron Bay Town Centre Masterplan	787,534	180,125	0	(470,000)	(489,875)	297,659	967,536
2017/18 Special Rate Carryover Reserve	2,410,537	(2,284,500)	0	0	(2,323,100)	87,437	4,363,138
Information & Technology Service Fee	350,424	68,800	0	0	68,800	419,224	447,942
Environment Enforcement Levy Expenditure	285,552	(171,500)	0	0	(223,300)	62,252	225,155
Byron Senior Citizens Centre	83,747	0	0	0	0	83,747	93,060
Infrastructure Renewal Res - Non Byron	1,575,219	(689,750)	0	(103,400)	(856,450)	718,769	1,927,067
Economic Development	83,467	(36,500)	0	0	(36,500)	46,967	83,467
Land Remediation Reserve	9,848	0	0	0	0	9,848	9,848
WHS Incentive	40,116	0	0	(40,100)	(40,100)	0	40,116
Community Building Maintenance	475,793	(414,500)	0	300,900	(203,400)	272,393	378,598
Public Toilets	112,203	(64,100)	0	0	(64,100)	48,103	76,263
Volunteer Visitor Fund	30,168	0	0	0	0	30,168	34,642
Byron Bay Construction Contingency	300,000	(180,000)	0	0	(180,000)	120,000	120,000
Byron Bay Hospital Development	0	0	0	0	0	0	0
Pay Parking - Council/TfNSW	43,191	0	0	0	0	43,191	43,191
Pay Parking Meter Replacement Reserve	400,000	200,000	0	0	200,000	600,000	600,000
Development & Certification Reserve	250,000	0	0	(11,100)	(11,100)	238,900	197,863
Property Development - Part Sale of Lot 12 Bayshore	0	(1,057,500)	0	0	0	0	(177,401)
Corporate Services Carryover Reserve	28,300	(28,300)	0	5,000	(23,300)	5,000	28,300
Sale of Road Assets	106,837	0	0	(100,000)	(100,000)	6,837	3,847
House Raising Reserve	59,426	0	0	0	0	59,426	59,426
Flood Recovery	(6,299,906)	0	0	0	0	0	(6,299,906)
Total Internal Reserves	22,198,887	(13,546,700)	(100,000)	3,147,200	(12,223,900)	16,274,849	24,236,971
EXTERNAL RESERVES							
Crown Reserves	73,718	(199,300)	0	60,000	(139,300)	(65,582)	232,879
Domestic Waste Management	671,627	719,100	0	(49,300)	669,800	1,341,427	4,438,835
Paid Parking Crown	275,297	241,900	0	0	231,700	506,997	513,069
Bonds and Deposits	2,507,984	0	0	0	0	2,507,984	2,507,984
Total External Reserves	3,528,625	761,700	0	10,700	762,200	4,290,825	7,692,767

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 3

2022/2023 Budget Review as at 31 December 2022 Cash & Investments All Funds							
Description	Opening Balance	MOVEMENTS				Estimated Closing Balance 30-Jun-23	Actual Closing Balance Actual
		Original Est 1-Jul-22 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-23 To / (From)		
UNEXPENDED LOANS							
Five Bridges Project	372,450					372,450	372,450
Former Mullumbimby Hospital	1,500,000	(1,500,000)	0	0		0	1,500,000
Johnston Lane Causeway - Private Works	55,400	(55,400)	0	0		0	0
Causeways, Culvert and Bridge Renewal Investigations	123,600	(123,600)	0	0		0	123,600
SGB Flood Pump variable speed drive and	52,095					52,095	52,095
Federation Bridge Debris Deflectors - Mullumbimby - D	100,000	(100,000)	0	0		0	100,000
Country Link Building Fitout	30,000	0	0	0		30,000	30,000
Byron Bypass	227,800	(227,800)	0	0		0	204,952
Total Unexpended Loans	2,461,345	(2,006,800)	0	0	(2,006,800)	454,545	2,383,097
NEW LOANS							
First Sun - Land Purchase - Rail Corridor	0	0	0	0	0	0	0
Mullumbimby Hospital Remediation	0	0	0	0	0	0	0
Total New Loans	0	0	0	0	0	0	0
SECTION 94 CURRENT PLAN							
Open Space	4,581,679	(218,400)	0	46,700	(171,700)	4,409,979	4,861,549
Community Facilities	1,253,173	(106,200)	0	200,000	74,300	1,327,473	1,363,955
Car Parking	377,702	21,200	0	0	21,200	398,902	380,102
Bikeways	1,004,191	(186,700)	0	0	(183,000)	821,191	1,059,068
Road Upgrading	2,538,736	(762,000)	0	0	(452,000)	2,086,736	2,608,423
Rural Roads	1,022,278	(173,800)	0	0	(173,800)	848,478	1,001,969
Civic & Urban Improvements	252,149	(7,700)	0	0	11,800	263,949	231,249
Council Administration	425,758	(67,100)	0	0	(67,100)	358,658	448,341
Shire Support Facilities	116,847	12,100	0	0	12,100	128,947	116,847
Section 94A Levy	236,271	41,500	0	0	41,500	277,771	511,452
Total Current Plan	11,808,784	(1,447,100)	0	246,700	(886,700)	10,922,084	12,582,956

2022/2023 Budget Review as at 31 December 2022 Cash & Investments All Funds						
Description	Opening Balance	MOVEMENTS				Actual Closing Balance Actual
		Original Est 1-Jul-22 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-23 To / (From)	Estimated Closing Balance 30-Jun-23
SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS						
Sustainable Environment & Economy						
Small Farms, Small Grants	4,600	(4,600)	0	0	(4,600)	0
Maefking Rd Koala Zone Rd Marking & Sign	816	(800)	0	0	(800)	16
Develop Governance Models for the Facilitation of Hou	10,200	(10,200)	0	0	(10,200)	0
Communities Combating Pests and Weeds	45,200	0	0	0	(45,200)	0
Streets as Shared Spaces Grant	18,000	(18,000)	0	0	(18,000)	0
Regional NSW Planning Portal Grant	45,000	(45,000)	0	0	(45,000)	0
Flood Response Planning	166,700	(166,700)	0	0	(166,700)	0
NSW Planning Portal API Grant 2022	80,000	(80,000)	0	0	(80,000)	0
Mapping Open Forest	9,100	(9,100)	0	0	(9,100)	0
Veg Mapping and High Env't Value Veg Pj	24,000	(24,000)	0	0	(24,000)	0
Riparian Restoration Project	17,400	(17,400)	0	0	(17,400)	0
Roadside Vegetation Mapping	8,800	(8,800)	0	0	(8,800)	0
Koala Habitat Restoration Program	91,700	(91,700)	0	0	(91,700)	0
Coastal Mgmt Pgm Recreational Uses Pjct	30,000	(30,000)	0	0	(30,000)	0
Koala Habitat Flood Mapping	300	(300)	0	0	(300)	0
Local Government Flood Recovery Grant	375,000	0	(375,000)	0	(375,000)	0
Infrastructure Services						
Old pacific Highway Maintenance	230,604	0	0	0	0	230,604
RTA Funding	1,582,100	(858,700)	0	0	(1,502,800)	79,300
Roads To Recovery	327,100	(327,100)	0	0	(327,100)	0
Allan Kennedy Investments	20,000	0	0	0	0	20,000
Fisheries Grant - Johnsons Lane	85,430	(51,400)	0	0	(76,600)	8,830
Election Commitments Grant (4053.215)	4,978,894	(1,607,300)	0	(5,200)	(3,973,800)	1,005,094
Bangalow Showground - DPIE	131,300	(131,300)	0	0	(131,300)	0
Gaggin Park Playspace	38,600	(38,600)	0	0	(38,600)	0
Rifle Range Rd Upgrade	566,000	(566,000)	0	0	(566,000)	0
Sandhills Estate Activation & Skate Park	1,446,300	(1,446,300)	0	0	(1,446,300)	0
Streets as Shared Spaces Grant	206,300	(206,300)	0	0	(206,300)	0
Local Roads and Community Infrastructure Program (L	711,300	0	0	0	0	711,300
Suffolk Park Football Club Change Rooms	190,300	(190,300)	0	0	(190,300)	0
Beach Access Renewals - Main Beach to Clarks Beach	18,400	(18,400)	0	0	(18,400)	0
TNSW Multi Use Rail Corridor Vege Clearing	100,000	(100,000)	0	0	(100,000)	0
Bangalow Showground Fencing and Seating (CRIF)	35,700	0	0	(14,700)	(14,700)	21,000
Byron Hospital Development (Black Summer Bushfire F	300,000	0	0	0	0	300,000
Bangalow Showground Flood Repair Works	45,000	0	0	0	(45,000)	0
NSW Crown Land Severe Weather and Flooding Clean	28,600	(28,600)	0	0	(28,600)	0
Preparing Australian Communities - Byron Drainage St	465,480	(465,500)	0	0	(465,500)	(20)
						0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 - ATTACHMENT 3

2022/2023 Budget Review as at 31 December 2022 Cash & Investments All Funds							
Description	Opening Balance	MOVEMENTS				Estimated Closing Balance 30-Jun-23	Actual Closing Balance Actual
		Original Est 1-Jul-22 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-23 To / (From)		
Waste Management Services							
Butt Free Byron Shire Phase 2 Grant	1,800	0	0	0	0	1,800	1,800
EPA Grant - Own it and Act	25,000	(25,000)	0	0	(25,000)	0	25,000
EPA Grant - On The Ground	30,700	(30,700)	0	0	(30,700)	0	30,700
Corporate & Community Services							
Library - Local priority grant	47,381	(7,400)	0	0	(27,300)	20,081	47,381
FED Govt Bushfire Resilience & Economic	340,465	(335,400)	0	0	(335,400)	5,065	221,077
Feb 2022 Flood Event DPIE - Resilience	965,100	(965,000)	0	0	(965,000)	100	829,595
Local Government Flood Recovery Grant	2,000,000	0	0	0	(2,000,000)	0	2,000,000
EOEC Flood Recovery Grant	120,000	(120,000)	0	0	(120,000)	0	89,789
Total Restricted Grants & Contributions	15,964,670	(8,025,900)	(375,000)	(19,900)	(14,272,800)	1,691,870	10,718,781
TOTAL GENERAL FUND	55,962,311	(24,264,800)	(475,000)	3,384,700	(28,628,000)	33,634,174	57,614,573
WATER FUND							
RESERVES							
Capital Works	8,953,762	(4,874,800)	0	(279,100)	(6,190,000)	2,763,762	6,350,435
SECTION 64 PLAN							
S64 - Byron, Bang, Bruns, O/shrs	793,409					793,409	793,409
S64 - Mullumbimby	1,051,457	(1,120,100)	0	70,900	(1,549,200)	(497,743)	875,060
TOTAL WATER FUND	10,798,627	(5,994,900)	0	(208,200)	(7,739,200)	3,059,427	8,018,903
SEWER FUND							
RESERVES							
Capital Works	2,701,635	(926,200)	0	(257,500)	(1,837,300)	864,335	(1,704,599)
Plant Reserve	896,179			0	0	896,179	896,179
GRANTS							
Public Works - Feb 2022 Flood Event	766,900	(766,900)	0	0	(766,900)	0	766,900
SECTION 64 PLAN							
S64 - Bangalow	2,451,258					2,451,258	2,451,258
S64 - Byron, Mullum, Bruns, O/shrs	4,728,846	(4,591,700)	0	(40,000)	(4,256,700)	472,146	4,849,118
TOTAL SEWER FUND	11,544,819	(6,284,800)	0	(297,500)	(6,860,900)	4,683,919	7,258,857
TOTAL RESTRICTED	78,305,757	(36,544,500)	(475,000)	2,879,000	(43,228,100)	41,377,519	72,892,333
TOTAL CASH & INVESTMENTS	78,305,757						76,191,873
AVAILABLE CASH	0						3,299,540

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

The indicated cash and investment position at 31 December 2022 is \$76,191,873. Indicative total restricted fund reserves equate to \$72,892,333. This has been taken at a point in time and is just a snapshot at 31 December 2022. 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 Council's Investment policy.

Cash

Council has completed the bank reconciliation to 31 December 2022.

Reconciliation

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

**2022/2023 Budget Review as at 31 December 2022
Key Performance Indicators**

Rate & Annual Charges Outstanding Ratio %	CONSOLIDATED	GENERAL	WATER	SEWER
	Year Ended 30/6/23 Estimated	Year Ended 30/6/23 Estimated	Year Ended 30/6/23 Estimated	Year Ended 30/6/23 Estimated
Asset Renewals Ratio	5.00%	5.00%	5.00%	5.00%
	447.35%	325.29%	484.11%	1013.48%

2022/2023 Budget Review as at 31 December 2022					
Contracts Entered into During Quarter					
Contract Title (details of project works, goods or services to be provided or property leased/transferred)	Contract No	Starting Date	Contract Amount	Budgeted?	
Request for Tender – Cleaning Council Administration	C. 2022-1330	28/10/2022	567,424	Y	
Byron Community College Flood Remediation Works	C. 2022-1452	02/11/2022	456,501	Y	
Johnstons Lane InQuick Bridge Installation	C. 2022-1429	14/11/2022	314,375	Y	
Mullumbimby Scout Hall Flood Remediation Works	C. 2022-1456	24/11/2022	84,219	Y	
Mullumbimby RFS Administration Centre Flood	C. 2022-1458	24/11/2022	154,938	Y	
Scrap Metal Removal (BRRC & Depot)	C. 2022-1369	07/12/2022	250,000	Y	
Mullumbimby Civic Hall Flood Remediation Works	C. 2022-1468	16/12/2022	308,417	Y	
Kohinur Hall Flood Remediation Works	C. 2022-1510	16/12/2022	96,588	Y	
Lismore Rd & Rifle Range Rd Intersection Upgrade	C. 2022-1314	21/12/2022	2,337,289	Y	

2022/2023 Budget Review as at 31 December 2022 Legal Expenses		
Expense	Expenditure YTD \$	Budgeted Y/N
Legal Fees	87,554.00	Y