

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, 18 May 2023
Time	2.00pm

Esmeralda Davis
Director Corporate and Community Services

*I2023/736
Distributed 11/05/23*



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 16
February 2023 6

4. STAFF REPORTS

Corporate and Community Services

- 4.1 Review Consitution of Finance Advisory Committee 12
4.2 Budget Review - 1 January 2023 to 31 March 2023 21

ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

**Report No. 3.1 Adoption of Minutes of the Finance
Advisory Committee Meeting held 16
February 2023**

Directorate: Corporate and Community Services

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

File No: I2023/568

RECOMMENDATION:

**That the minutes of the Finance Advisory Committee Meeting held on 16 February
2023 be confirmed.**

Attachments:

1 Minutes 16/02/2023 Finance Advisory Committee, I2023/197 , page 8 [↓](#) 

Report

The attachment to this Report provides the Minutes of the Finance Advisory Committee Meeting of 16 February 2023 .

Report to Council

- 5 The minutes were reported to Council on 23 March 2023. Council endorsed all the Committee's recommendations at Resolutions [23-064 to 23-065](#).

Comments

In accordance with the Committee Recommendations, Council resolved the following:

23-001 Resolved that Council adopts the following Committee Recommendations:

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

File No: I2023/170

Committee Recommendation 4.1.1

That Council:

1. 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
 - d) Sewerage Fund - \$297,500 decrease in reserves
2. Adopts the revised General Fund Estimated Unrestricted Cash Result of (\$205,000) for the 2022/2023 financial year as at 31 December 2022.
3. Receives a report to the Council Ordinary Meeting in April 2023 on infrastructure recovery program identifying major projects, cash flow gaps and funding sources.

(Lyon/Westheimer)

Minutes of Meeting

Finance Advisory Committee Meeting

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



BYRON SHIRE COUNCIL

ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

3.1 - ATTACHMENT 1

BYRON SHIRE COUNCIL

ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

3.1 - ATTACHMENT 1

BYRON SHIRE COUNCIL

FINANCE ADVISORY COMMITTEE MEETING MINUTES

16 FEBRUARY 2023

Minutes of the Finance Advisory Committee Meeting held on Thursday, 16 February 2023

File No: I2023/197

PRESENT: Cr M Swivel, 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)
Storm Townsend / Amber Evans Crane (Minute takers)

Cr Swivel opened the meeting at 2:08 PM and acknowledged that the meeting was being held on Bundjalung Country.

ATTENDANCE VIA AUDIO-VISUAL LINK:

There were no attendances via audio-visual link.

APOLOGIES:

An apology was received from Cr Balson.

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 of the Finance Advisory Committee Meeting held 17 November 2022

File No: I2023/19

Committee Recommendation:

That the Minutes of the Finance Advisory Committee Meeting held on 17 November 2022 be confirmed. (Hunter/Pugh)

The recommendation was put to the vote and declared carried.

Note: The minutes of the meeting held on 17 November 2022 were noted, and the Committee Recommendations adopted by Council, at the Ordinary Meeting held on 15 December 2022.

BYRON SHIRE COUNCIL

ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

3.1 - ATTACHMENT 1

BYRON SHIRE COUNCIL

FINANCE ADVISORY COMMITTEE MEETING MINUTES

16 FEBRUARY 2023

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 October 2022 to 31 December 2022
File No: I2023/170

Committee Recommendation:

That Council:

1. 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
 - d) Sewerage Fund - \$297,500 decrease in reserves
2. Adopts the revised General Fund Estimated Unrestricted Cash Result of (\$205,000) for the 2022/2023 financial year as at 31 December 2022.
3. Receives a report to the Council Ordinary Meeting in April 2023 on infrastructure recovery program identifying major projects, cash flow gaps and funding sources. (Swivel/Hunter)

The recommendation was put to the vote and declared carried.

There being no further business the meeting concluded at 3:26 PM.

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

Report No. 4.1 Review Consitution of Finance Advisory Committee

5 **Directorate:** Corporate and Community Services

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

File No: I2023/565

Summary:

10 Attached is the draft Constitution for the Finance Advisory Committee, for the Committee's review and endorsement.

15 **RECOMMENDATION:**

That the Finance Advisory Committee recommend to Council to adopt the draft Committee Constitution at Attachment E2021/147963.

Attachments:

20 1 Draft Finance Advisory Committee Constitution 2022, E2021/147963 , page 14  

Report

The Finance Advisory Committee is requested to review and ratify the Committee Constitution (attached).

5 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	1.1: Enhance trust and accountability through open and transparent leadership	1.1.2: Governance - Ensure legislative compliance and support Councillors to carry out their civic duties	1.1.2.4	Deliver Council meeting secretariat – including agenda preparation, minutes and council resolutions monitoring

Recent Resolutions

- 22-026

Legal/Statutory/Policy Considerations

- 10 The Constitution has been prepared with reference to Council's Code of Conduct and Code of Meeting Practice.

The Committee is an advisory Committee of the Council. The objectives of the Committee are outlined in the Constitution. The role of the Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to the Constitution.

15 Financial Considerations

Not applicable

Consultation and Engagement

Not applicable.



BYRON SHIRE COUNCIL

FINANCE ADVISORY COMMITTEE

CONSTITUTION

DRAFT

INFORMATION ABOUT THIS DOCUMENT

(INTERNAL USE ONLY)

Date Adopted by Council	29 September 2016	Resolution No.	16-482
Responsibility	Director Corporate and Community Services		
Review Timeframe	Each Term of Council		
Last Review Date:	dd mm yyyy	Next Scheduled Review Date	December 2024

Document History

Doc No.	Date Amended	Details Comments eg Resolution No.
E2016/90734	29 September 2016	Constitution as adopted by Council 29/9/16
E2021/147963	10 May 2023	For presentation to the Finance Advisory Committee for adoption by Council

Further Document Information and Relationships

Related Legislation	Section 355, Local Government Act (1993)
Related Policies	Code of Conduct 2016 Work Health Safety Policy Code of Meeting Practice
Related Procedures/ Protocols, Statements, documents	

Constitution: Finance Advisory Committee

Table of Contents

1. Preamble	1
2. Purpose	1
3. Timeframe for Committee	1
4. Responsible Directorate.....	1
5. Membership.....	1
6. Induction	2
7. Quorum.....	2
8. Confidentiality	2
9. Election of Chairperson.....	2
10. Voting	2
11. Majority Decision	2
12. Convening Meetings	2
13. Agenda Preparation.....	3
14. Conduct of Business.....	3
15. Records of meetings	3
16. Absence from Committee Meetings	3
17. Project Reference Groups.....	1
18. Section 377 Delegation.....	1
19. Meeting Practice	1
20. Miscellaneous	1

Constitution: Finance Advisory Committee

1. Preamble

The Finance Advisory Committee is an advisory Committee of the Council and does not have executive power or authority to implement actions.

The role of the Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to this Constitution.

2. Purpose

The purpose of the Finance Advisory Committee is:

- a) Consider and review the Council Quarterly Budget Review before presentation to Council at the next Ordinary Meeting
- b) consider other financial information and matters as they arise.

3. Timeframe for Committee

The lifespan of the Finance Advisory Committee is for the term of Council 2022-2024.

4. Responsible Directorate

This Committee is administered by the Corporate and Community Services Directorate. The Director or their delegate will attend these meetings and minutes will be taken by a member of their staff.

5. Membership

Council must appoint all advisory Committee members. Appointment must take place prior to a member being conferred the responsibilities and rights as set out in this document.

Council may release individual members from the advisory Committee at any time by a resolution of council. Council may also appoint any new members to a Committee at any time by a resolution of council.

Membership is to include:

- 4 Councillors
- Byron Shire Council General Manager (or staff member delegate)
- Director Corporate and Community Services
- Director Sustainable Environment and Economy
- Director Infrastructure Services
- Manager Finance

Note: Staff members participating on the Committee do not have any voting entitlements.

Constitution: Finance Advisory Committee

6. Induction

All members will be required to participate in an induction process at the establishment of a new Committee, and at any time a replacement voting member joins a Committee. The induction will be scheduled prior to the first meeting of the Committee and will cover topics such as this Constitution, the Code of Meeting Practice, Conflicts of Interest and Code of Conduct.

Replacement voting members will be inducted by experienced Committee members at, or prior to, their first meeting.

7. Quorum

A quorum is to constitute at least half the number of members, two of which are to be Councillors. The General Manager or delegate, who must be a member of staff, is to attend the Advisory Committee meeting and is not counted in the quorum for the meeting.

8. Confidentiality

Members of the Committee will, in those circumstances where confidential matters are subject to deliberation, maintain confidentiality.

9. Election of Chairperson

The position of Chairperson is to be elected from Councillors comprising the Committee but only in circumstances where the Mayor elects not to assume the position of Chairperson.

10. Voting

- a) Each member of the Committee (with the exception of staff members) is to have one vote, with the Chairperson to have a casting vote in addition to a deliberative vote.
- b) Members of the Committee who are not Councillors may abstain from voting in any circumstances without such abstention being recorded in the negative.

11. Majority Decision

A majority decision of the Committee requires a majority of elected members to be present and voting on any item subject to the requirements of a quorum being met at the meeting.

12. Convening Meetings

Meetings will be held as required, generally every quarter. An annual timetable of meetings will be prepared in advance and adopted by Council for the following 12 months.

A meeting of the Committee may be convened in response to either the direction of the Mayor (or in the Mayor's absence the Deputy Mayor) in written form to the General Manager; or two Councillors in written form to the General Manager, or by resolution of the Council.

13. Agenda Preparation

It is the responsibility of the chairperson to prepare the agenda in consultation with the relevant Director, setting out the terms of business to be considered.

The agenda is an organised list of the business, in order, that will be transacted at the meeting. An agenda for each meeting, containing a brief report on each item, is to be provided to Committee members and available on Council's website at least 7 days prior to the meeting being held.

Each item of business to discuss at the meeting is required to be listed on the agenda and in written form. Verbal reports at the meeting are not an acceptable practice.

For some matters, it will be necessary to attach other relevant information to the agenda to inform and direct discussion. Such information is to be circulated with the agenda.

Committee members may request items for inclusion in future agendas, through the Chair.

14. Conduct of Business

Each item of business is discussed in the order in which it appears on the agenda. No new matters will be introduced at the meeting. New items of business may be included in a future agenda as noted in clause 13 above.

15. Records of meetings

- a) The minutes of meetings are to be circulated to members of the group within 7 days of the meeting so that members can provide feedback through the Chair on the draft unconfirmed minutes.
- b) Minutes of Committee meetings will be kept and presented to Council at its next meeting via a report of the Committee meeting.

16. Absence from Committee Meetings

All Committee members are required to advise the chair when they are unable to attend Committee meetings. The absence of Committee members from the meeting is to be recorded in the minutes. A Committee member (other than the Mayor) ceases to be a member of a Committee if the member:

- a) Has been absent from three consecutive meetings of the Committee without having given reasons acceptable to the Committee for the member's absence, or
- b) Has been absent from at least half of the meetings of the Committee held during the immediately preceding year without having given to the Committee acceptable reasons for the member's absences.

Constitution: Finance Advisory Committee

17. Project Reference Groups

Project Reference Groups may be established by Council at the recommendation of the Committee to address issues clearly identified by the Committee.

Project Reference Groups operate in accordance with Council's adopted Constitution template for Project Reference Groups.

18. Section 377 Delegation

The Committee does not have any delegated functions pursuant to section 377 of the Local Government Act (1993) and does not have the power to direct staff.

19. Meeting Practice

Meetings are to be conducted in accordance with this Constitution and, where required, reference to Council's Code of Meeting Practice.

20. Miscellaneous

- a) **Insurance:** All group members are covered by the public liability policy of Council. This insurance does not preclude the Advisory Committee from due diligence and all Council policies must be adhered to.
- b) **Code of Conduct:** All group members to abide by Council's adopted Code of Conduct at all times.
- c) **Pecuniary Interest:** Pecuniary Interest may be defined as an interest that a person has in a matter, as a group member or employee of a company or other body, 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. Such other person includes the spouse or de-facto partner or relative of the group member.

Section 446 of the Local Government Act states that "a member of a council Committee, other than a Committee that is wholly advisory, must disclose pecuniary interests..."

Even though the Local Government Act provides an exemption to disclose pecuniary interests Council's preference is for all members to declare pecuniary interests where applicable.

- d) **Work Health Safety:** All group members are required to comply with the "Worker Responsibilities" as prescribed in the Work Health Safety Policy.

Report No. 4.2 **Budget Review - 1 January 2023 to 31 March 2023**

Directorate: Corporate and Community Services

Report Author: James Brickley, Manager Finance

5 **File No:** I2023/723

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 March 2023.

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.

15 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:**

1. **That Council authorises the itemised budget variations as shown in Attachment 2 (#E2023/45418) which include the following results in the 31 March 2023 Quarterly Review of the 2022/2023 Budget:**

25 a) **General Fund – \$205,000 increase to the Estimated Unrestricted Cash Result**

 b) **General Fund - \$8,342,800 increase in reserves**

 c) **Water Fund - \$658,900 increase in reserves**

 d) **Sewerage Fund - \$227,400 increase in reserves**

30 2. **That Council adopts the revised General Fund Estimated Unrestricted Cash Result of \$0 for the 2022/2023 financial year as at 31 March 2023**



Attachments:

1 Budget Variations for General, Water and Sewerage Funds, E2023/45417 , page 37  

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2

- 2 Itemised Listing of Budget Variations for General, Water and Sewerage Funds, E2023/45418 , page 103 [!\[\]\(31b03e46ee8a80a1f1467b8c03bd76e8_img.jpg\)](#) 
- 3 Integrated Planning and Reporting Framework (IP&R) required Quarterly Review Statements, E2023/45419 , page 111 [!\[\]\(7cea648fec4dfc1e99934873e9173b69_img.jpg\)](#) 

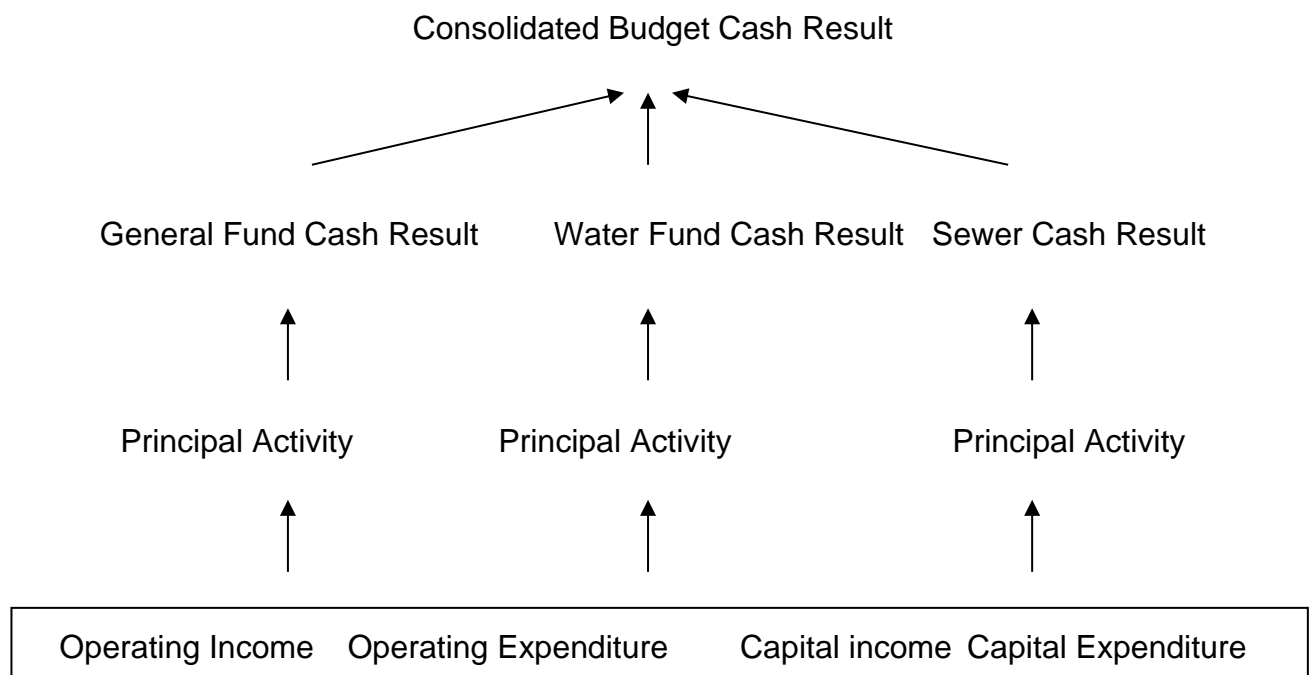
5

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 three quarters of the 2022/2023 financial year. This report considers the March 2023 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 March and the revote (or adjustment for this review) and then the revised position projected for 30 June 2023 as at 31 March 2023.

On the far right of the Principal Activity, there is a column titled "Note". If this is populated by a number, it means that there has been an adjustment in the quarterly review. This

number then corresponds to the notes at the end of the Attachment 1 which provides an explanation of the variation.

There is also information detailing restricted assets (reserves) to show Council's estimated balances as at 30 June 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 14 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

- 5 This statement reconciles Council's restricted funds (reserves) against available cash and investments. Council has attempted to indicate an actual position as at 31 March 2023 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 January to March quarter that are greater than \$50,000.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2

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 March 2023.

2022/2023 Budget Review Statement as at 31 March 2023	Original Estimate (Including Carryovers) 1/7/2022	Adjustments to 31 Mar 2023 including Resolutions*	Proposed 31 March 2023 Review Revotes	Revised Estimate 30/6/2023 at 31/03/2023
Operating Revenue	98,653,200	17,691,500	3,446,500	119,791,200
Operating Expenditure	111,603,900	15,042,900	1,170,400	127,817,200
Operating Result – Surplus/Deficit	(12,950,700)	2,648,600	2,276,100	(8,026,000)
Add: Capital Revenue	37,235,900	(3,727,100)	(12,203,300)	21,305,500
Change in Net Assets	24,285,200	(1,078,500)	(9,927,200)	13,279,500
Add: Non Cash Expenses	18,455,700	2,033,900	0	20,489,600
Add: Non-Operating Funds Employed	20,800,000	1,200,000	(20,000,000)	2,000,000
Subtract: Funds Deployed for Non-Operating Purposes	(99,493,500)	(3,217,300)	39,361,300	(63,349,500)
Cash Surplus/(Deficit)	(35,952,600)	(1,061,900)	9,434,100	(27,580,400)
Restricted Funds – Increase / (Decrease)	(35,747,600)	(1,061,900)	9,229,100	(27,580,400)
Forecast Result for the Year – Surplus/(Deficit) – Unrestricted Cash Result	(205,000)	0	205,000	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2

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 March 2023:

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
December QBR – increase/(decrease)	0
Council Resolutions January – March Quarter	0
Recommendations within this Review – increase/(decrease)	205,000
Estimated Unrestricted Cash Result Closing Balance – 30 June 2023	\$0

- 5 The General Fund financial position overall has increased as a result of this budget review, leaving the forecast cash result for the year at \$0. The proposed budget changes are detailed in Attachment 1 and summarised further in this report below.

Council Resolutions

There were no council resolutions that affected the budget result in the January to March quarter.

10 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	224,200	224,200	0
Corporate & Community Services	858,300	593,600	264,700
Infrastructure Services	(10,868,800)	(10,790,800)	(78,000)
Sustainable Environment & Economy	258,600	240,300	18,300
Total Budget Movements	(9,527,700)	(9,732,700)	205,000

Budget Adjustment Comments

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

General Manager

- In the General Managers program, it is proposed to increase operating expenditure by \$125,500 due to increased legal fee expenditure. This can be funded from legal fees recovered (\$25,500) and a transfer from the Legal Service Reserve of \$100,000.
- In the People & Culture program, it is proposed to increase operating income by \$98,700 due a rebate received from Statecover. This can be transferred to the People & Culture Reserve for future use.

Corporate and Community Services

- In the Councillor Services program, it is proposed to decrease operating expenditure due to various subscriptions costing less than the budgets allocated.
- In the General Purpose Revenue program, it is proposed to increase operating income due to the increased interest revenue that Council is receiving for investments due to increases in interest rates by the Reserve Bank. The budget can be increased by \$728,200, with \$261,000 of this attributable to developer contributions. It is also proposed to increase interest on the bank account by \$60,000 due to the increased rates as well. Of note here is also additional interest revenue being allocated to Reserve to repay in part a long outstanding liability to the Quarry Reserve.
- In the Financial Services program, it is proposed to decrease operating income as the actual income expected for section 603 certificates will be less than the budget due to a decrease in sales within the Shire. It is proposed to decrease operating expenditure due to actual Bank Charges being less than the budget (\$30,000) and an increase in sundry administrative costs that are slightly more than the budget due to the subscription costs for Eftsure (\$5,000).
- In the Corporate Services program, it is proposed to increase operating income and expenditure by \$27,400 due to income received from Councils' insurer to cover the costs to replace flood damaged CCTV. It is also proposed to increase operating expenditure by a further \$17,600 due to a slight increase in insurance premiums paid (\$11,800), an increase in fees payable for the Audit, Risk and Improvement Committee (ARIC) (\$10,000), an additional budget for the copyright licence subscription (\$5,800) and a decrease to the Youth Leadership Program which will not be undertaken this financial year (\$10,000).

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2

- In the Community Development program, it is proposed to increase operating income and expenditure by \$127,700 due to a grant received from the Northern Rivers Joint Organisations (NRJO) to host flood anniversary events (\$91,700) and the reimbursement of costs for the Community Recovery Officer from NSW Reconstruction Authority (previously Resilience NSW) (\$36,000).
- In the Public Libraries program, it is proposed to increase operating expenditure due to a separate budget being added for building insurance that was previously charged to the Facilities Management Budget Program.

Infrastructure Services

- In the Supervision and Administration program, it is proposed to decrease operating expenditure due to the budget allocated for the Civil Construction Tender Panel no longer being required.
- In the Depot Services program, it is proposed to increase operating income as a contribution to the Plant reserve is required from the Waste (\$18,300) and Open Space (\$46,100) programs due to the Plant fund contributing to the costs for vehicles within those programs. There are offsetting costs in the Waste and Open Space programs. Operating expenditure increased due to a budget required for building insurance (\$18,500).
- In the Local Roads and Drainage program, there are a number of adjustments outlined under Note 16 on pages 53 to 57 in the Budget Variations explanations section of Attachment 1. Further disclosure is included in the second, third and fourth pages of Attachment 2 under the budget program heading Local Roads and Drainage.
- In the Open Space and Recreation program, there are a number of adjustments outlined under Note 18 on pages 57 to 59 in the Budget Variations explanations section of Attachment 1. Further disclosure is included in the fourth page of Attachment 2 under the budget program heading Open Space & Recreation. Of note here also is funds received from Public Works Advisory for flood recovery expenditure incurred last financial year and their treatment.
- In the Waste & Recycling program, it is proposed to increase operating income due to a grant received for Clean Energy. It is proposed to decrease operating expenditure due to a decrease in costs associated with the properties at 3 and 29 Manse Road (\$50,000) as the majority of works this budget was intended for have been included as capital expenditure in the 2024 financial year, a decrease in support service costs (\$1,200), an increase in building insurance (\$2,300), and an increase in the purchase of plant due to a contribution for the purchase of a new vehicle (\$18,800). It is proposed to decrease capital expenditure due to the Rehabilitation of Myocum Landfill (\$42,600), the On-Site Leachate Management Project (\$200,000), Upgrade and renewal at the BRRC + MQRRC (\$106,500) and the Stormwater Management Plan (\$100,000) not being completed this financial year and being moved to 2023/04.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2

- In the Cavanbah Centre program, it is proposed to increase operating income and expenditure by \$27,000 due to the 2023 Active Fest being held at the centre. It is also proposed to increase operating expenditure by a further \$12,500 due to building insurance costs
- In the First Sun Holiday Park program, it is proposed to increase operating expenditure due to an increase in building insurance costs (\$18,900) and a support service cost adjustment (\$100). It is proposed to decrease capital expenditure due to the rail corridor land purchase not expected to occur this financial year (\$1,500,000) and a decrease against cabins (\$80,000) and lodgings (\$150,000) due to upgrades that will be programmed to occur across the park at a later date.
- In the Suffolk Park Holiday Park program, it is proposed to increase operating expenditure due to an increase in building insurance costs (\$8,500) and a support service cost adjustment (\$100). It is proposed to add a budget of \$158,000 due to the purchase of a permanent site within the park.
- In the Facilities Management program, it is proposed to decrease operating expenditure due to the budgets for the Mullumbimby Hospital maintenance (\$38,000) and remediation (\$360,000) being moved to the 2023/24 financial year. This is offset by an increase in building insurance (\$51,200), an increase to the works to be undertaken at Durrumbul Hall (\$90,000) where costs for the flooring replacement exceed the existing budget, adjustments to bring the budgets of various community building reserve funded works to match actuals (\$200) and a support service cost decrease of \$200.
It is proposed to decrease capital expenditure due to the Byron Community Hub (\$5,873,000) and the Airfield Building Renewals (\$171,600) being moved to the 2023/24 financial year and increasing the budgets for the Brunswick Valley Community Centre roof replacement (\$70,000) and Brunswick Heads Memorial Hall ramp upgrade (\$35,900) where the actual cost of the works exceeds the existing budget.

Sustainable Environment and Economy

- In the Development & Certification program, it is proposed to decrease operating income due to actual income for DA's being considerably less than the budget (\$250,000) as a result of less applications. It is proposed to increase operating income by \$100,000 due to increased fees received for footpath dining which can be transferred to the footpath dining reserve
- In the Planning Policy & Natural Environment program, it is proposed to increase operating income and expenditure by \$185,000 due to a grant received for Solar LED Signs for Koala Road Strike Mitigation. It is proposed to decrease operating expenditure by \$44,500 due to the Mullumbimby Masterplan Project Plan (\$13,000), the Bangalow Village Plan (\$14,000) and Lot 12 and Lot 107 Bayshore Dr (\$17,500) budget being moved to 2023/24.
- In the Environment & Compliance program, it is proposed to increase operating income due to actual fine income being higher than the budget (\$265,600). It is proposed to increase operating income and expenditure by \$2,500 due to income derived from a fine

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2

received for tree removal that is to be expended on bush regeneration. It is also proposed to increase operating expenditure due to building insurance (\$1,400).

WATER FUND

- 5 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:

10 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)
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	580,600
Forecast Reserve Movement for 2022/2023 – Increase / (Decrease)	(5,609,400)
Estimated Reserve Balance at 30 June 2023	\$3,344,400

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2

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
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	78,300
Forecast Reserve Movement for 2022/2023 – Increase / (Decrease)	(1,470,900)
Estimated Reserve Balance at 30 June 2023	\$374,000

Movements for Water Fund can be seen in Attachment 1 with a proposed estimated increase to reserves (including S64 Contributions) overall of \$658,900 from the 31 March 2023 Quarter Budget Review.

5 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.

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)
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	452,300
Forecast Reserve Movement for 2022/2023 – Increase / (Decrease)	(1,385,000)
Estimated Reserve Balance at 30 June 2023	\$1,316,600

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2

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
Resolutions January - March Quarter – increase / (decrease)	0
March 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)
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	542,000
Forecast Reserve Movement for 2022/2023 – Increase / (Decrease)	(3,714,700)
Estimated Reserve Balance at 30 June 2023	\$3,465,400

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2

Unexpended Grants

Opening Reserve Balance at 1 July 2021	\$766,900
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
Resolutions January - March Quarter – increase / (decrease)	0
March Quarterly Review Adjustments – increase / (decrease)	(766,900)
Forecast Reserve Movement for 2022/2023 – Increase / (Decrease)	0
Estimated Reserve Balance at 30 June 2023	\$0

Movements for the Sewerage Fund can be seen in Attachment 1 with a proposed estimated overall increase to reserves (including S64 Contributions and unexpended grants) of \$227,400 from the 31 March 2023 Quarter Budget Review.

5 **Legal Expenses**

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

- 10 The table that follows indicates the allocated budget and actual legal expenditure within Council on a fund basis as at 31 March 2023.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2

Total Legal Income & Expenditure as at 31 March 2023

Program	2022/2023 Budget (\$)	Actual (\$)	Percentage To Revised Budget
Income			
Legal Expenses Recovered	0	25,500	0%
Total Income	0	25,500	0%
Expenditure			
General Legal Expenses	202,600	191,444	94.49%
Total Expenditure General Fund	202,600	191,444	94.49%

Note: At the time of preparing this report, Council has expended and committed additional expenditure of \$95,867 that brings the total legal expenditure for 2022/23 to \$287,311. Taking into account the income of \$25,500, the Legal Services budget is currently \$59,211 over budget. It is proposed to transfer \$100,000 from the Legal Services reserve within this review to cover the shortfall and any further expenditure this financial year.

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

- 10 In accordance with Section 203 of the Local Government (General) Regulation 2021 the Responsible Accounting Officer of a Council must:

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2

(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.*

(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.*

Financial Considerations

The 31 March 2023 Quarter Budget Review of the 2022/2023 Budget has increased the budget position by \$205,000. This leaves the movement against the unrestricted cash balance attributable to the General Fund to an estimated surplus of \$205,000 for the year, leaving the unrestricted cash balance attributable to the General Fund at an estimated \$0 at 30 June 2023.

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 March 2023 Quarter Budget Review.

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 review for the 2022/2023 financial year. Council must remember it has a short term financial goal of maintaining \$1,000,000 in unrestricted cash.

Of particular concern to Council is the ongoing cash flow issues around the flood recovery and the timing of receiving Natural Disaster Funding from the NSW State Government. In the lead up to 30 June 2023, Council must endeavour to recover as much outstanding payments via claims to improve the cash position and funding of reserves given the forecast position of no unrestricted cash balance. Currently Council is due approximately \$4.6million in outstanding flood recovery expenditure through the NSW Reconstruction Authority, Public Works Advisory and Transport for NSW. This Budget Review is assuming this funding will be mostly recovered before 30 June 2023.



Quarterly Budget Review 31st March 2023



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

CONTENTS

1	CONSOLIDATED CASH RESULT
2	GENERAL FUND CASH RESULT
3	WATER FUND CASH RESULT
4	SEWER FUND CASH RESULT
5 - 8	RESTRICTED ASSETS SCHEDULE
	GENERAL FUND
9	General Manager
10	General Managers Office
11	People & Culture
12	Corporate & Community Services
13	Councillor Services
14	General Purpose Revenues
15	Financial Services
16	Information Services
17	Corporate Services
18	Community Development
19	Sandhills
20	Childrens Services
21	Library Services
22	Infrastructure Services
23	Supervision and Administration
24	Asset Management Planning
25	Projects & Commercial Development
26	Emergency Services
27	Depot Services
28	Local Roads & Drainage
29	Transport for New South Wales
30	Open Spaces and Recreation
31	Quarries
32	Waste & Recycling Management
33	Cavanbah Sports Centre
34	First Sun Holiday Park
35	Suffolk Park Holiday Park
36	Facilities Management
37	Sustainable Environment & Economy
38	Development & Certification
39	Planning Policy & Natural Environment
40	Environment & Compliance
41	Economic Development
	WATER FUND
42	Water Fund
43	Water Supply - Management
44	Water Supply - Capital Works
	SEWER FUND
45	Sewer Fund
46	Sewerage Services- Management
47	Sewerage Services - Capital Works
48	Sewerage Services - Capital Works
49	CAPITAL WORKS
50-64	COMMENT PAGES

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023 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	17,691,500	3,446,500	119,791,200	108,286,795
Total Division Operating Revenue	98,653,200	17,691,500	3,446,500	119,791,200	108,286,795
Operating Expenditure	111,603,900	15,042,900	1,170,400	127,817,200	116,360,562
Total Division Operating Expenditure	111,603,900	15,042,900	1,170,400	127,817,200	116,360,562
Operating Result before Capital Amounts	(12,950,700)	2,648,600	2,276,100	(8,026,000)	(8,073,767)
Add Capital Grants and Contributions					
Capital Grants and Contributions	35,266,800	(3,727,100)	(12,203,300)	19,336,400	9,371,595
Developer Contributions	1,969,100	0	0	1,969,100	2,915,624
Change in Net Assets	24,285,200	(1,078,500)	(9,927,200)	13,279,500	4,213,453
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	18,455,700	2,033,900	0	20,489,600	15,406,175
Add: Non-operating Funds Employed					
Loan Funds Used	20,800,000	1,200,000	(20,000,000)	2,000,000	0
Proceeds from Disposal of Assets	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes					
Capital Works	(95,453,700)	(2,614,300)	39,361,300	(58,706,700)	(35,574,286)
Repayment of Principal on Loans	(4,039,800)	(603,000)	0	(4,642,800)	(3,921,301)
Cash Surplus / (Deficit)	(35,952,600)	(1,061,900)	9,434,100	(27,580,400)	(19,875,959)
Equity Movements					
Restricted Funds - Increase / (Decrease)	(35,747,600)	(1,061,900)	9,229,100	(27,580,400)	(11,523,973)
Transfer to Unexpended Grants					
Transfer to Unexpended Loans					
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	(205,000)	0	205,000	0	(8,351,987)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023 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	124,200	124,200	124,174
Corporate & Community Services	32,093,600	111,000	858,300	33,062,900	32,516,402
Infrastructure Services	30,946,200	16,739,100	1,970,900	49,656,200	43,744,974
Sustainable Environment and Economy	4,762,400	841,400	303,100	5,906,900	4,922,060
Total Division Operating Revenue	67,802,200	17,691,500	3,256,500	88,750,200	81,307,609
Operating Expenditure					
General Manager	386,200	37,500	125,500	549,200	1,130,231
Corporate & Community Services	7,673,200	2,030,800	168,000	9,872,000	6,367,101
Infrastructure Services	46,083,700	9,291,500	(27,900)	55,347,300	65,191,775
Sustainable Environment and Economy	13,186,000	1,228,100	140,300	14,554,400	10,297,104
Depreciation	13,628,900	2,033,900	0	15,662,800	11,786,075
Total Division Operating Expenditure	80,958,000	14,621,800	405,900	95,985,700	94,772,286
Operating Result before Capital Amounts	(13,155,800)	3,069,700	2,850,600	(7,235,500)	(13,464,677)
Add Capital Grants and Contributions					
Capital Grants and Contributions	26,366,800	(3,727,100)	(3,303,300)	19,336,400	9,371,595
Developer Contributions (Section 94)	969,100	0	0	969,100	1,878,663
Change in Net Assets	14,180,100	(657,400)	(452,700)	13,070,000	(2,214,419)
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	13,628,900	2,033,900	0	15,662,800	11,786,075
Add: Non-operating Funds Employed					
Loan Funds Used	5,800,000	1,200,000	(5,000,000)	2,000,000	0
Proceeds from Disposal of Assets	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes					
Capital Works	(56,642,300)	(715,000)	14,000,500	(43,356,800)	(26,223,704)
Repayment of Principal on Loans	(1,406,500)	(603,000)	0	(2,009,500)	(1,288,001)
Cash Surplus / (Deficit)	(24,439,800)	1,258,500	8,547,800	(14,633,500)	(17,940,049)
Equity Movements					
Restricted Funds - Increase / (Decrease)	(24,234,800)	1,258,500	8,342,800	(14,633,500)	(3,082,545)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	(205,000)	0	205,000	0	

2022/2023 Budget Review as at 31 March 2023 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	90,000	11,255,700	8,061,633
Total Division Operating Revenue	11,165,700	0	90,000	11,255,700	8,061,633
Operating Expenditure					
Water Supply Management	11,619,600	29,100	(1,100)	11,647,600	7,569,370
Depreciation	1,550,500	0	0	1,550,500	1,162,875
Total Division Operating Expenditure	13,170,100	29,100	(1,100)	13,198,100	8,732,245
Operating Result before Capital Amounts	(2,004,400)	(29,100)	91,100	(1,942,400)	(670,612)
Add Capital Grants and Contributions					
Capital Grants and Contributions	0	0	0	0	0
Developer Contributions (Section 64)	250,000	0	0	250,000	105,665
Change in Net Assets	(1,754,400)	(29,100)	91,100	(1,692,400)	(564,947)
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	1,550,500	0	0	1,550,500	1,162,875
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)	(1,715,200)	567,800	(6,938,400)	(3,302,938)
Repayment of Principal on Loans	0	0	0	0	0
Cash Surplus / (Deficit)	(5,994,900)	(1,744,300)	658,900	(7,080,300)	(2,705,010)
Equity Movements					
Restricted Funds - Increase / (Decrease)	(5,994,900)	(1,744,300)	658,900	(7,080,300)	(3,173,038)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023 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	100,000	19,785,300	18,917,553
Total Division Operating Revenue	19,685,300	0	100,000	19,785,300	18,917,553
Operating Expenditure					
Sewer Supply Management	14,199,500	392,000	765,600	15,357,100	10,398,806
Depreciation	3,276,300	0	0	3,276,300	2,457,225
Total Division Operating Expenditure	17,475,800	392,000	765,600	18,633,400	12,856,031
Operating Result before Capital Amounts	2,209,500	(392,000)	(665,600)	1,151,900	6,061,523
Add Capital Grants and Contributions					
Capital Grants and Contributions	8,900,000	0	(8,900,000)	0	0
Developer Contributions (Section 64)	750,000	0	0	750,000	931,296
Change in Net Assets	11,859,500	(392,000)	(9,565,600)	1,901,900	6,992,819
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	3,276,300	0	0	3,276,300	2,457,225
Add: Non-operating Funds Employed					
Loan Funds Used	15,000,000	0	(15,000,000)	0	0
Subtract Funds Deployed for Non-Operating Purposes					
Capital Works	(33,020,400)	(184,100)	24,793,000	(8,411,500)	(6,047,643)
Repayment of Principal on Loans	(2,633,300)	0	0	(2,633,300)	(2,633,300)
Cash Surplus / (Deficit)	(5,517,900)	(576,100)	227,400	(5,866,600)	769,100
Equity Movements					
Restricted Funds - Increase / (Decrease)	(5,517,900)	(576,100)	227,400	(5,866,600)	(5,268,389)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023				
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	103,100	942,200	829,448
Employee Leave Entitlements	571,642	0	0	571,642
Waste Management Facility	7,554,716	711,800	519,500	7,747,016
Plant	2,958,224	967,200	3,812,100	113,324
Quarry	624,522	600,000	0	1,224,522
Risk Management	305,487	0	4,200	301,287
Property	136,021	0	44,600	91,421
Community Infrastructure Carryover	339,268	40,000	90,200	289,068
Land & Natural Environment	232,818	67,600	195,600	104,818
Footpath Dining	299,761	162,800	59,800	402,761
Byron Bay Library	299,802	0	10,100	289,702
Paid Parking Council	0	3,312,200	3,291,000	21,200
Human Resources	345,015	98,700	153,400	290,315
Legal Services	124,410	0	100,000	24,410
Community Development	278,194	30,000	101,100	207,094
Stormwater Drainage	487,914	307,200	612,700	182,414
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	47,300	173,046
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	1,245,700	73,844
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	57,500	100	488,947
Suffolk Park Open Space Reserve	50,000	0	0	50,000
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	7,151,000	256,337
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	1,465,800	1,222,669
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	707,600	76,693
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	100,000	65,000	78,191
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 Dr	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	(6,300,201)	7,357,700	1,057,500	0
Total Internal Reserves	22,198,592	23,638,800	28,340,700	17,496,649
EXTERNAL RESERVES				
Crown Reserves	73,718	294,600	433,900	(65,582)
Domestic Waste Management	671,627	669,100	(1,400)	1,342,127
Paid Parking Crown	275,297	1,038,800	694,200	619,897
Bonds and Deposits	2,507,984	0	0	2,507,984
Total External Reserves	3,528,625	2,002,500	1,126,700	4,404,425

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023 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	1,140,000	360,000
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		20,000	207,800
Total Unexpended Loans	2,461,345	0	1,439,000	1,022,345
NEW LOANS				
First Sun Land Acquisition	0	0	0	0
Mullumbimby Hospital Remediation	0	800,000	800,000	0
Byron Hospital Development	0	0	0	0
Lot 12 Bayshore Drive - Lot 12 Subdivision Works	0	1,200,000	1,200,000	0
Total New Loans	0	2,000,000	2,000,000	0
SECTION 94 CURRENT PLAN				
Open Space	4,581,679	486,900	550,000	4,518,579
Community Facilities	1,253,173	136,900	26,900	1,363,173
Car Parking	377,702	31,500	0	409,202
Bikeways	1,004,191	79,600	75,400	1,008,391
Road Upgrading	2,538,736	149,300	329,800	2,358,236
Rural Roads	1,022,278	218,300	363,600	876,978
Civic & Urban Improvements	252,149	27,300	8,800	270,649
Council Administration	425,758	82,100	139,400	368,458
Shire Support Facilities	116,847	15,500	0	132,347
Section 94 A Levy	236,271	49,600	0	285,871
Total Current Plan	11,808,784	1,277,000	1,493,900	11,591,917

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023 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	1,328,100	254,000
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	5,293,900	7,675,800	2,596,994
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	1,050,000	586,300	1,910,000
Streets as Shared Spaces Grant	206,300	0	206,300	0
Local Roads and Community Infrastructure Program (LRCIP)	711,300	747,100	1,378,300	80,100
Suffolk Park Football Club Change Rooms	190,300	194,700	385,000	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
TfNSW	0	8,963,100	8,963,100	0
Roads to Recovery	0	755,100	755,100	0
Resilience NSW	0	10,000	10,000	0
Johnston Lane Causeway - Private Works	0	19,500	19,500	0
REPAIR Project - Ewingsdale Road	0	305,400	305,400	0
Bangalow Overland Flowpath and Flood Study	0	0	0	0
Byron Hospital Development	0	400,000	400,000	0
Sale of Assets - Road Closures	0	0	0	0
Cavanbah Centre Sheds	0	70,000	70,000	0
DPI - Johnstons Lane	0	125,200	125,200	0
Sports Priority Needs Program	0	1,093,200	528,600	564,600
Beach Access Renewals - Main Beach to Clarkes Beach	0	82,000	82,000	0
SCCF Round 5 - Byron Community Hub	0	0	0	0
Byron Skatepark Lighting	0	128,300	128,300	0
TfNSW Road Repair Program Potholes	0	800,000	0	800,000
Natural Disaster Relief Assistance Program	0	248,900	248,900	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	20,286,400	29,437,900	6,813,174
TOTAL GENERAL FUND	55,962,016	49,204,700	63,838,200	41,328,511

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023 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	92,000	5,701,400	3,344,362
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	1,720,900	(419,443)
TOTAL WATER FUND	10,798,627	342,000	7,422,300	3,718,327
SEWER FUND				
RESERVES				
Capital Works	2,701,635	2,561,800	3,946,800	1,316,635
Plant Reserve	896,179	0	0	896,179
LOAN FUNDING				
Bioenergy Facility	0	0	0	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	4,464,700	1,014,146
TOTAL SEWER FUND	11,544,819	3,311,800	9,178,400	5,678,219
TOTAL ALL FUNDS	78,305,462	52,858,500	80,438,900	50,725,057

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023 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	25,500	25,500	25,455	
People & Culture	0	0	98,700	98,700	98,719	
Total Operating Revenue	0	0	124,200	124,200	124,174	
Operating Expenditure						
General Managers Program	340,300	(60,000)	125,500	405,800	243,526	
People & Culture	45,900	97,500	0	143,400	886,705	
Total Operating Expenditure	386,200	37,500	125,500	549,200	1,130,231	
Operating Result - Surplus/(Deficit)	(386,200)	(37,500)	(1,300)	(425,000)	(1,006,057)	
Operating Cash Result - Surplus/(Deficit)	(386,200)	(37,500)	(1,300)	(425,000)	(1,006,057)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves	183,600	37,500	100,000	321,100	8,660	
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	98,700	98,700	0	
Capital Purchases						
Capital Cash Result - Surplus/(Deficit)	183,600	37,500	1,300	222,400	8,660	
Program Cash Result - Surplus/(Deficit)	(202,600)	0	0	(202,600)	(997,397)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023 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	25,500	25,500	25,455	1
Subpoena Fees	0	0	0	0	0	
Total Operating Revenue	0	0	25,500	25,500	25,455	
Operating Expenditure						
Employee Costs - General Manager's Office	1,106,800	0	0	1,106,800	900,701	
Operational Costs	106,300	(60,000)	0	46,300	17,097	
Legal Services	503,000	0	0	503,000	371,120	
Legal Expenses	202,600	0	125,500	328,100	191,444	1
Media and Communications	108,400	0	0	108,400	28,266	
Indirect Costs	(1,686,800)	0	0	(1,686,800)	(1,265,100)	
Total Operating Expenditure	340,300	(60,000)	125,500	405,800	243,526	
Operating Result - Surplus/(Deficit)	(340,300)	60,000	(100,000)	(380,300)	(218,072)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves	137,700	(60,000)	100,000	177,700	3,417	1
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	(60,000)	100,000	177,700	3,417	
Program Cash Result - Surplus/(Deficit)	(202,600)	0	0	(202,600)	(214,655)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	98,700	98,700	98,719	2
Total Operating Revenue	0	0	98,700	98,700	98,719	
Operating Expenditure						
People and Culture Salaries	764,900	0	0	764,900	637,534	
Training and Development	390,300	0	0	390,300	373,347	
Workers Compensation	700,000	97,500	0	797,500	608,561	
Occupational Health & Safety	78,400	0	0	78,400	48,002	
Employee Leave Entitlements	5,057,300	0	0	5,057,300	4,250,181	
Superannuation	3,061,900	0	0	3,061,900	2,353,041	
Other Employee Costs	164,700	0	0	164,700	108,567	
Indirect Costs	(10,171,600)	0	0	(10,171,600)	(7,492,529)	
Total Operating Expenditure	45,900	97,500	0	143,400	886,705	
Operating Result - Surplus/(Deficit)	(45,900)	(97,500)	98,700	(44,700)	(787,985)	
Operating Cash Result - Surplus/(Deficit)	(45,900)	(97,500)	98,700	(44,700)	(787,985)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves	45,900	97,500	0	143,400	5,243	
Less:- Capital Expenditure						
Transfer To Reserves	0	0	98,700	98,700	0	2
Capital Cash Result - Surplus/(Deficit)	45,900	97,500	(98,700)	44,700	5,243	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(782,742)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023 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	728,200	30,003,600	30,074,704	
Financial Services	142,100	0	(25,000)	117,100	88,168	
Information Services	109,500	0	0	109,500	65,561	
Governance Services	0	24,000	27,400	51,400	51,383	
Community Development	180,300	15,000	127,700	323,000	426,395	
Sandhills	1,807,000	13,300	0	1,820,300	1,183,564	
Other Childrens Services	477,100	0	0	477,100	465,739	
Public Libraries	115,500	45,400	0	160,900	160,887	
Total Operating Revenue	32,093,600	111,000	858,300	33,062,900	32,516,402	
Operating Expenditure						
Councillor Services	1,049,600	9,600	(3,700)	1,055,500	794,801.34	
General Purpose Revenues	0	0	0	0	0.00	
Financial Services	(2,311,500)	0	(25,000)	(2,336,500)	(1,741,801.78)	
Information Services	289,400	0	0	269,400	237,611.45	
Governance Services	142,300	(21,000)	45,000	166,300	579,132.41	
Community Development	3,558,900	1,998,800	127,200	5,684,900	2,810,047.54	
Sandhills	2,025,600	13,300	0	2,038,900	1,466,829.21	
Other Childrens Services	707,000	0	5,400	712,400	564,318.44	
Public Libraries	2,211,900	50,100	19,100	2,281,100	1,656,162.86	
Total Operating Expenditure	7,673,200	2,050,800	168,000	9,872,000	6,367,101	
Operating Result - Surplus/(Deficit)	24,420,400	(1,939,800)	690,300	23,190,900	26,149,300	
Operating Cash Result - Surplus/(Deficit)	24,420,400	(1,939,800)	690,300	23,190,900	26,149,300	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	3,311,000	(61,200)	5,500	3,255,300	3,043,389	
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	1,001,440	
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	431,100	5,986,600	5,522,943	
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)	1,928,700	(425,600)	231,200	(1,617,827)	
Program Cash Result - Surplus/(Deficit)	23,148,500	(11,100)	264,700	23,422,100	24,531,473	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	45,030	
Councillor Expenses	348,900	0	0	348,900	235,099	
Other Civic Expenses	57,600	0	(500)	57,100	52,445	3
Governance Contributions	258,300	8,100	(2,700)	263,700	216,852	3
Mayors Discretionary Allowance	3,900	1,500	0	5,400	4,700	
Indirect Costs	320,900	0	(500)	320,400	240,675	3
Total Operating Expenditure	1,049,600	9,600	(3,700)	1,055,500	794,801	
Operating Result - Surplus/(Deficit)	(1,049,600)	(9,600)	3,700	(1,055,500)	(794,801)	
Operating Cash Result - Surplus/(Deficit)	(1,049,600)	(9,600)	3,700	(1,055,500)	(794,801)	
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)	3,700	(1,055,500)	(794,801)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	28,116,185	
Abandonments - Pensioners (S. 575)	(400,000)	0	0	(400,000)	(342,965)	
Extra Charges General Rates	41,000	0	0	41,000	180,729	
Postponed Rates	(15,700)	0	0	(15,700)	542	
General Purpose Grants	1,149,700	13,300	0	1,163,000	964,880	
Interest on Investments - Operating Funds	365,100	0	467,200	832,300	951,426	4
Interest on Investments - Section 94	46,900	0	261,000	307,900	203,908	4
Total Operating Revenue	29,262,100	13,300	728,200	30,003,600	30,074,704	
Operating Result - Surplus/(Deficit)	29,262,100	13,300	728,200	30,003,600	30,074,704	
Operating Cash Result - Surplus/(Deficit)	29,262,100	13,300	728,200	30,003,600	30,074,704	
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	431,100	5,874,500	5,452,500	4
Capital Cash Result - Surplus/(Deficit)	(2,654,400)	0	(431,100)	(3,085,500)	(2,663,500)	
Program Cash Result - Surplus/(Deficit)	26,607,700	13,300	297,100	26,918,100	27,411,204	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	(25,000)	117,100	88,168	5
Total Operating Revenue	142,100	0	(25,000)	117,100	88,168	
Operating Expenditure						
Expenditure Control and Statutory Reporting	1,095,700	0	(25,000)	1,070,700	824,751	5
Rates Control and Debt Recovery	358,500	0	0	358,500	256,064	
Debt Servicing Costs	28,600	0	0	28,600	23,108	
Indirect Costs	(3,794,300)	0	0	(3,794,300)	(2,845,725)	
Total Operating Expenditure	(2,311,500)	0	(25,000)	(2,336,500)	(1,741,802)	
Operating Result - Surplus/(Deficit)	2,453,600	0	0	2,453,600	1,829,970	
Operating Cash Result - Surplus/(Deficit)	2,453,600	0	0	2,453,600	1,829,970	
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	1,829,970	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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						
Other Income	0	0	0	0	1,007	
Information Technology - Fees and Charges	109,500	0	0	109,500	64,554	
Total Operating Revenue	109,500	0	0	109,500	65,561	
Operating Expenditure						
Salaries and Oncosts	1,069,700	0	0	1,069,700	783,533	
Software Maintenance Other	954,900	0	0	954,900	847,155	
Software Maintenance EDMS	214,200	0	0	191,700	153,144	
Hardware Maintenance	546,500	0	0	546,500	376,644	
Operating Expenses - IT and GIS	98,100	0	0	78,100	24,475	
Administration/Customer Service	321,700	0	0	321,700	278,652	
Records Management	346,600	0	0	346,600	255,632	
Non-Core Services	133,400	0	0	133,400	61,639	
IT Strategic Plan Actions	333,900	0	0	356,400	249,306	
Debt Servicing	0	0	0	0	0	
Indirect Costs	(3,729,600)	0	0	(3,729,600)	(2,792,569)	6
Total Operating Expenditure	289,400	0	0	269,400	237,611	
Operating Result - Surplus/(Deficit)	(179,900)	0	0	(159,900)	(172,050)	
Operating Cash Result - Surplus/(Deficit)	(179,900)	0	0	(159,900)	(172,050)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	179,900	(20,000)	0	159,900	133,974	
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	(20,000)	0	159,900	133,974	
Program Cash Result - Surplus/(Deficit)	0	(20,000)	0	0	(38,076)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	24,000	0	24,000	24,000	
Strategic Procurement	0	0	0	0	0	
Other - User Fees and Charges	0	0	27,400	27,400	27,383	7
Total Operating Revenue	0	24,000	27,400	51,400	51,383	
Operating Expenditure						
Customer Service	614,200	0	0	614,200	425,405	
Corporate Governance	890,800	22,500	5,800	919,100	709,313	7
Leasing Services	0	0	0	0	0	
Strategic Procurement	64,100	(45,000)	0	19,100	7,936	
February - March 2022 Flood Event Insurance Claims	0	0	27,400	27,400	301,601	7
Directorate - Corporate and Community Services	330,500	1,500	0	332,000	233,747	
Governance	163,900	0	0	163,900	125,634	
Insurance Premiums	916,200	0	11,800	928,000	927,985	7
Risk Management - Operating Expenses	75,000	0	0	75,000	31,812	
Indirect Costs	(2,912,400)	0	0	(2,912,400)	(2,184,300)	
Total Operating Expenditure	142,300	(21,000)	45,000	166,300	579,132	
Operating Result - Surplus/(Deficit)	(142,300)	45,000	(17,600)	(114,900)	(527,749)	
Operating Cash Result - Surplus/(Deficit)	(142,300)	45,000	(17,600)	(114,900)	(527,749)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	142,300	(45,000)	0	97,300	82,300	
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	(45,000)	0	17,300	2,300	
Program Cash Result - Surplus/(Deficit)	(80,000)	0	(17,600)	(97,600)	(525,449)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	15,000	127,700	142,700	142,653	8
Fees and Charges - Community Development	0	0	0	0	366	
Byron Bay Senior Citizens Hall	9,100	0	0	9,100	33,554	
Mullum Civic Hall	37,700	0	0	37,700	65,443	
B'wick Mem. Hall	13,000	0	0	13,000	26,459	
B'wick Valley Com Centre	40,600	0	0	40,600	26,677	
Suffolk Park Comm. Hall	15,200	0	0	15,200	13,571	
South Golden Beach Community Centre	11,200	0	0	11,200	17,118	
Ocean Shores Community Centre GST Contribution	42,400	0	0	42,400	25,930	
Byron Bay Library Exhibition Space S355 Committee	11,100	0	0	11,100	74,622	
Total Operating Revenue	180,300	15,000	127,700	323,000	426,395	
Operating Expenditure						
Community Development and Assistance	1,065,100	25,000	0	1,090,100	743,428	
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	22,764	
Community Wellbeing Projects	292,500	(30,000)	0	262,500	215,576	
S355 Administration	0	0	0	0	923	
Byron Bay Senior Citizens Hall	9,100	0	0	9,100	15,663	
Mullumbimby Pioneer Centre	0	0	0	0	0	
Byron Bay Library Exhibition Space S355 Committee	11,100	0	0	11,100	77,066	
Mullumbimby Civic Hall	37,700	0	0	37,700	35,674	
Brunswick Memorial Hall	13,000	0	0	13,000	26,357	
Brunswick Valley Community Centre	40,600	0	0	40,600	22,710	
Suffolk Park Community Hall	15,200	0	0	15,200	17,033	
South Golden Beach	11,200	0	0	11,200	11,287	
Section 356 Donations and Activities	425,200	3,800	0	429,000	329,036	
Building Community Resilience	335,400	0	0	335,400	173,472	
Feb 2022 Flood Event DPIE - Resilience	965,000	0	0	965,000	318,287	
Community Recovery Officer - Resilience NSW	0	0	36,000	36,000	86,236	8
DPIE Local Council Support Package	0	2,000,000	0	2,000,000	479,960	
Flood Anniversary Funding	0	0	91,700	91,700	13,024	8
Indirect Costs	295,400	0	(500)	294,900	221,550	8
Total Operating Expenditure	3,558,900	1,998,800	127,200	5,684,900	2,810,048	
Operating Result - Surplus/(Deficit)	(3,378,600)	(1,983,800)	500	(5,361,900)	(2,383,653)	
Operating Cash Result - Surplus/(Deficit)	(3,378,600)	(1,983,800)	500	(5,361,900)	(2,383,653)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	80,500	3,800	0	84,300	38,115	
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	962,622	
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	15,448	
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	985,289	
Program Cash Result - Surplus/(Deficit)	(1,997,700)	(10,000)	500	(2,007,200)	(1,398,363)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	13,300	0	821,300	613,423	
Fees and Charges - Sandhills	999,000	0	0	999,000	570,141	
Total Operating Revenue	1,807,000	13,300	0	1,820,300	1,183,564	
Operating Expenditure						
Sandhills - Salaries & Overheads	5,000	0	0	5,000	6,854	
Sandhills - Operating Expenses	1,829,900	13,300	0	1,843,200	1,314,980	9
Indirect Costs	190,700	0	0	190,700	143,025	
Total Operating Expenditure	2,025,600	13,300	0	2,038,900	1,466,829	
Operating Result - Surplus/(Deficit)	(218,600)	0	0	(218,600)	(283,265)	
Operating Cash Result - Surplus/(Deficit)	(218,600)	0	0	(218,600)	(283,265)	
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	22,089	
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	22,089	
Program Cash Result - Surplus/(Deficit)	(190,700)	0	0	(190,700)	(261,176)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	91,299	
Grant Income - Brunswick Heads Services	74,000	0	0	74,000	82,005	
Grant Income - Mullumbimby	37,400	0	0	37,400	58,015	
After School Care Operating Grants - Brunswick	262,400	0	0	262,400	234,419	
Total Operating Revenue	477,100	0	0	477,100	465,739	
Operating Expenditure						
Byron Bay OSHC	208,400	0	4,000	212,400	152,610	10
Brunswick Heads OSHC	188,200	0	0	188,200	214,908	
Outside of School Hours Care	42,500	0	0	42,500	13,578	
Mullumbimby OSHC	169,800	0	1,500	171,300	109,647	10
Support Services Costs Allocated	98,100	0	(100)	98,000	73,575	10
Total Operating Expenditure	707,000	0	5,400	712,400	564,318	
Operating Result - Surplus/(Deficit)	(229,900)	0	(5,400)	(235,300)	(98,580)	
Operating Cash Result - Surplus/(Deficit)	(229,900)	0	(5,400)	(235,300)	(98,580)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	41,800	0	5,500	47,300	0	10
Transfer from Reserves - Developer Contributions	0		0	0	0	
Transfer from Reserves - Unexpended Grants	90,000		0	90,000	16,729	
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	(25,005)	
Transfer To Capital Grants and Contributions	0	0	0	0	0	
Capital Purchases	0		0	0		
Capital Cash Result - Surplus/(Deficit)	131,800	0	5,500	137,300	41,733	
Program Cash Result - Surplus/(Deficit)	(98,100)	0	100	(98,000)	(56,846)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	45,400	0	160,900	160,887	
Total Operating Revenue	115,500	45,400	0	160,900	160,887	
Operating Expenditure						
Administration Expenses - Libraries	1,558,900	0	0	1,558,900	1,169,175	
Library Maintenance and Overheads	269,500	50,100	19,100	338,700	264,769	
Debt Servicing	266,800	0	0	266,800	134,694	
Indirect Costs	116,700	0	0	116,700	87,525	
Total Operating Expenditure	2,211,900	50,100	19,100	2,281,100	1,656,163	
Operating Result - Surplus/(Deficit)	(2,096,400)	(4,700)	(19,100)	(2,120,200)	(1,495,276)	
Operating Cash Result - Surplus/(Deficit)	(2,096,400)	(4,700)	(19,100)	(2,120,200)	(1,495,276)	
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)	15,200	(19,100)	(2,224,700)	(1,627,076)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023 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	189,342.08
Depot Services and Fleet Management	3,852,700	257,800	64,400	4,174,900	3,942,497.06
Local Roads and Drainage	4,770,900	272,500	1,245,700	6,289,100	5,444,611.64
Roads and Traffic Authority	706,000	15,722,500	0	16,428,500	13,268,665.81
Open Spaces and Recreation	879,000	527,300	599,900	2,006,200	1,746,092.14
Quarries	0	0	0	0	0.00
Waste & Recycling Services	15,085,600	(50,000)	33,900	15,069,500	14,481,991.84
Cavanbah Centre	321,300	0	27,000	348,300	327,878.84
First Sun Holiday Park	3,128,800	0	0	3,128,800	2,679,962.83
Suffolk Park Holiday Park	939,600	0	0	939,600	961,203.27
Facilities Management	910,300	9,000	0	919,300	702,728.06
Total Operating Revenue	30,946,200	16,739,100	1,970,900	49,656,200	43,744,974
Operating Expenditure					
Supervision & Administration	238,600	65,100	(15,000)	288,700	(58,673)
Asset Management Planning	139,400	0	0	139,400	(81,162)
Projects & Commercial Development	407,800	0	0	407,800	253,959
Emergency Services	1,121,700	(100)	(8,900)	1,112,700	759,980
Depot Services and Fleet Management	3,215,100	(400)	18,000	3,232,700	2,433,687
Local Roads and Drainage	10,823,900	427,200	81,600	11,332,700	8,053,380
Roads and Traffic Authority	1,260,600	0	(300)	9,624,100	31,408,627
Open Spaces and Recreation	6,356,000	524,800	117,500	6,998,300	6,452,134
Quarries	0	0	0	0	38,498
Waste & Recycling Services	13,054,900	99,300	(30,100)	13,124,100	8,760,764
Cavanbah Centre	821,900	0	39,300	861,200	743,669
First Sun Holiday Park	3,045,500	(300)	18,800	3,064,000	2,302,770
Suffolk Park Holiday Park	940,400	53,400	8,400	1,002,200	773,895
Facilities Management	4,657,900	(241,300)	(257,200)	4,159,400	3,350,246
Total Operating Expenditure	46,083,700	927,700	(27,900)	55,347,300	65,191,775
Operating Result - Surplus/(Deficit)	(15,137,500)	15,811,400	1,998,800	(5,691,100)	(21,446,801)
Operating Cash Result - Surplus/(Deficit)	(15,137,500)	15,811,400	1,998,800	(5,691,100)	(21,446,801)
CAPITAL MOVEMENTS					
Add:- Capital Income					
Transfer from Reserves - Internal Reserves	24,376,300	1,191,800	(1,024,700)	24,543,400	11,495,007
Transfer from Reserves - Developer Contributions	2,463,100	(560,400)	(408,800)	1,493,900	3,058,634
Transfer from Reserves - Unexpended Grants	6,091,500	3,806,800	(2,556,700)	7,341,600	4,978,584
Transfer from Reserves - Unexpended Loans	2,006,800	0	(567,800)	1,439,000	82,140
Loan Income	5,800,000	1,200,000	(5,000,000)	2,000,000	658,820
Capital Grants and Contributions	26,366,800	(3,747,100)	(3,303,300)	19,336,400	9,371,595
Developer Contributions	0	0	0	0	(8,289)
Sale of Assets	0	0	0	0	(8,289)
Less:- Capital Expenditure					
Loan Principal Repayments	998,800	603,000	0	1,601,800	1,601,800
Transfer To Reserves	10,432,700	8,090,400	651,400	19,174,500	12,744,929
Transfer to Unexpended Grants	0	0	2,564,600	2,564,600	1,614,600
Transfer to Unexpended Loans	0	0	0	0	0
Capital Purchases	56,564,800	715,000	(14,000,500)	43,279,300	26,223,704
Capital Cash Result - Surplus/(Deficit)	(891,800)	(7,517,300)	(2,076,800)	(10,465,900)	(12,548,540)
Program Cash Result - Surplus/(Deficit)	(16,029,300)	8,294,100	(78,000)	(16,157,000)	(33,995,341)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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						12
Directorate - Construction and Maintenance	513,400	50,100	0	563,500	392,468	
Asset Management	304,700	0	0	304,700	139,864	
Open Space & Recreation - Salaries & Oncosts	870,900	0	0	870,900	620,556	
Depot Services and Management	417,800	0	0	417,800	286,538	
Design and Survey	555,500	15,000	(15,000)	555,500	321,647	
Other Operating Expenses	185,400	0	0	185,400	137,079	
Indirect Costs	(2,609,100)	0	0	(2,609,100)	(1,956,825)	
Total Operating Expenditure	238,600	65,100	(15,000)	288,700	(58,673)	
Operating Result - Surplus/(Deficit)	(238,600)	(65,100)	15,000	(288,700)	58,673	
Operating Cash Result - Surplus/(Deficit)	(238,600)	(65,100)	15,000	(288,700)	58,673	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	238,600	50,100	0	288,700	31,558	
Transfer from Reserves - Developer Contributions						
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	50,100	0	288,700	31,558	
Program Cash Result - Surplus/(Deficit)	0	(15,000)	15,000	0	90,231	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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						13
Section 94 Expenses	139,400	0	0	139,400	99,769	
Other Asset Management Planning Costs	86,700	0	0	86,700	42,036	
Asset Management Planning	557,300	0	0	557,300	263,296	
Asset Management Software	61,300	(7,000)	0	54,300	42,712	
Indirect Costs	(705,300)	7,000	0	(698,300)	(528,975)	
Total Operating Expenditure	139,400	0	0	139,400	(81,162)	
Operating Result - Surplus/(Deficit)	(139,400)	0	0	(139,400)	81,162	
Operating Cash Result - Surplus/(Deficit)	(139,400)	0	0	(139,400)	81,162	
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	99,769	
Capital Grants and Contributions	0	0	0	0	8,289	
Sale of Assets	0	0	0	0	(8,289)	
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	99,769	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	180,931	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	167,065	
Other Projects & Commercial Development Expenses	28,300	50,000	0	78,300	24,270	
Indirect Costs	83,500	0	0	83,500	62,625	
Total Operating Expenditure	407,800	0	0	407,800	253,959	
Operating Result - Surplus/(Deficit)	(407,800)	0	0	(407,800)	(253,959)	
Operating Cash Result - Surplus/(Deficit)	(407,800)	0	0	(407,800)	(253,959)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,057,500	990,600	0	2,048,100	181,838	
Transfer from Reserves - Developer Contributions	26,900	0	0	26,900	19,909	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan income	0	1,200,000	0	1,200,000	0	
Capital Grants and Contributions	0	0	0	0	0	
Sale of Assets	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	1,057,500	0	1,057,500	0	
Capital Purchases	1,084,400	1,133,100	0	2,217,500	353,717	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	(151,970)	
Program Cash Result - Surplus/(Deficit)	(407,800)	0	0	(407,800)	(405,929)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	42,467	
Operating Grants	138,000	0	0	138,000	0	
Total Operating Revenue	352,000	0	0	352,000	189,342	
Operating Expenditure						
Contributions	523,800	0	0	523,800	392,828	
Telephone Calls	12,200	0	0	12,200	1,305	
Telephone Rental	10,100	0	0	10,100	1,743	
Vehicle Petrol and Oil	30,400	0	0	30,400	22,549	
Vehicle Maintenance and Repairs	45,600	0	0	45,600	13,808	
Operating Expenses	151,200	0	(8,900)	142,400	98,997	14
Combined Local Emergency Management Committee (LEM)	32,400	0	0	32,400	11,208	
State Emergency Services	0	0	0	0	0	
Flood Mitigation	127,900	0	0	127,900	76,468	
Indirect Costs	188,100	(100)	(100)	187,900	141,075	14
Total Operating Expenditure	1,121,700	(100)	(8,900)	1,112,700	759,980	
Operating Result - Surplus/(Deficit)	(769,700)	100	8,900	(760,700)	(570,638)	
Operating Cash Result - Surplus/(Deficit)	(769,700)	100	8,900	(760,700)	(570,638)	
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)	100	8,900	(760,700)	(570,638)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	300	
Fleet Management - Contributions	280,000	0	0	280,000	252,075	
Depot Services - Fees and Charges - Internal	372,700	101,500	64,400	538,600	445,508	15
Fleet Management - Fees and Charges	3,200,000	0	0	3,200,000	3,244,614	
Total Operating Revenue	3,852,700	257,800	64,400	4,174,900	3,942,497	
Operating Expenditure						
Depot Operating Expenses	768,000	0	18,500	786,500	450,412	15
Fleet Management Operating Expenses	115,400	0	0	115,400	29,610	
Plant Running Expense (Ausfleet)	0	0	0	0	85,882	
Plant Running Expense Control	1,750,000	0	0	1,750,000	1,431,508	
Fleet Management - Fees and Charges	0	0	0	0	0	
Indirect Costs - Fleet Management	581,700	(400)	(500)	580,800	436,275	15
Total Operating Expenditure	3,215,100	(400)	18,000	3,232,700	2,433,687	
Operating Result - Surplus/(Deficit)	637,600	258,200	46,400	942,200	1,508,810	
Operating Cash Result - Surplus/(Deficit)	637,600	258,200	46,400	942,200	1,508,810	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,236,500	2,576,100	(500)	3,812,100	4,629	15
Less:- Capital Expenditure						
Transfer To Reserves	637,600	257,800	64,400	959,800	0	15
Capital Purchases	1,236,500	2,576,500	0	3,813,000	0	
Capital Cash Result - Surplus/(Deficit)	(637,600)	(258,200)	(64,900)	(960,700)	4,629	
Program Cash Result - Surplus/(Deficit)	0	0	(18,500)	(18,500)	1,513,439	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	231,500	1,210,700	1,497,200	1,442,146	16
Paid Parking Income	3,750,000	41,000	0	3,791,000	3,157,225	
Stormwater Management Service Charge	307,200	0	0	307,200	307,485	
Coupon Parking Resident Stickers	560,000	0	0	560,000	462,268	
Fees and Charges	3,700	0	0	3,700	3,078	
Private Works Income	30,000	0	0	30,000	0	
Pay Parking - Council/TfNSW	65,000	0	35,000	100,000	72,410	16
Other Income	0	0	0	0	0	
Total Operating Revenue	4,770,900	272,500	1,245,700	6,289,100	5,444,612	
Operating Expenditure						
Urban Drainage Maintenance - Planned	838,500	136,500	141,000	1,116,000	860,443	16
Urban Drainage Maintenance - Unplanned	0	0	0	0	89,580	
Rural Drainage Maintenance - Planned	324,200	(136,500)	0	187,700	76,038	
Rural Drainage Maintenance - Unplanned	0	0	0	0	49,879	
Urban Roads Maintenance - Planned	585,500	75,000	(122,200)	538,300	539,843	16
Urban Roads Cleaning - Planned	334,200	0	86,800	421,000	315,026	16
Lighting - Planned	394,900	0	(15,000)	379,900	289,049	16
CCTV	28,400	0	0	28,400	17,892	
Sealed Rural Roads - Planned	1,193,300	0	(27,100)	1,166,200	1,040,347	16
Unsealed Rural Roads - Planned	475,100	0	92,800	567,900	526,579	16
Bridge Maintenance - Planned	56,200	0	0	56,200	23,968	
Footpaths - Planned	81,000	(75,000)	0	6,000	6,379	
Sign Maintenance - Planned	217,800	0	4,700	222,500	218,306	16
Private Works	30,400	0	0	30,400	23,483	
Paid Parking Expenses	1,057,500	0	0	1,057,500	705,564	
Other Expenses - Planned	2,077,900	288,600	(14,800)	2,351,700	1,000,149	16
Debt Servicing Costs	292,700	0	0	292,700	157,699	
Indirect Costs	2,691,300	(1,400)	(3,400)	2,686,500	2,018,475	16
Byron Bay Stormwater Drainage Maintenance	50,000	0	0	50,000	2,031	
Brunswick Heads Paid Parking	30,000	140,000	(61,200)	108,800	90,822	16
Pay Parking - Council/TfNSW	65,000	0	0	65,000	1,828	16
Total Operating Expenditure	10,823,900	427,200	81,600	11,332,700	8,053,380	
Operating Result - Surplus/(Deficit)	(6,053,000)	(154,700)	1,164,100	(5,043,600)	(2,608,769)	
Operating Cash Result - Surplus/(Deficit)	(6,053,000)	(154,700)	1,164,100	(5,043,600)	(2,608,769)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	12,227,500	572,900	(352,800)	12,447,600	8,460,166	16
Transfer from Reserves - Developer Contributions	1,502,300	(313,700)	(411,000)	777,600	2,828,956	16
Transfer from Reserves - Unexpended Grants	4,082,300	3,667,000	(1,616,600)	6,132,700	3,803,569	16
Transfer from Reserves - Unexpended Loans	506,800	0	(207,800)	299,000	82,140	16
Loan income	800,000	0	0	800,000	658,820	
Capital Grants and Contributions	21,662,000	(5,874,800)	(2,339,900)	13,447,300	5,876,594	16
Less:- Capital Expenditure						
Loan Principal Repayments	569,300	0	0	569,300	569,300	
Transfer To Reserves	7,116,100	41,000	75,000	7,232,100	6,427,257	16
Transfer to Unexpended Grants	0	0	950,000	950,000	0	16
Transfer to Unexpended Loans	0	0	0	0	0	
Capital Purchases	34,189,100	(2,153,600)	(4,782,500)	27,253,000	19,499,641.28	16
Capital Cash Result - Surplus/(Deficit)	(1,093,600)	164,000	(1,170,600)	(2,100,200)	(4,785,952)	
Program Cash Result - Surplus/(Deficit)	(7,146,600)	9,300	(6,500)	(7,143,800)	(7,394,721)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	15,722,500	0	16,428,500	13,268,666	
Total Operating Revenue	706,000	15,722,500	0	16,428,500	13,268,666	
Operating Expenditure						
Regional Road 306 - Planned	160,400	0	0	160,400	30,490	
Regional Roads 545 - Planned	416,600	0	0	435,900	694,567	
Regional Roads 679 - Planned	97,700	0	0	97,700	13,779	
Regional Roads 689 - Planned	31,300	0	0	31,300	29,836	
Indirect Costs	554,600	0	(300)	553,300	415,950	17
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	0	3,792,600	7,220,370	
TfNSW IRW February 2022 Natural Disaster	0	0	0	262,100	1,308,865	
Englshes Bridge EPAR February 2022 Nat Disaster	0	0	0	1,802,000	1,555,670	
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	0	376,500	856,764	
EPAR AGNR1012	0	0	0	2,006,700	949,010	
Federal Drive EPAR AGRN1012	0	0	0	0	18,287,496	
EPAR Preliminary Works - Regional	0	0	0	105,600	13,017	
Total Operating Expenditure	1,260,600	0	(300)	9,624,100	31,408,627	
Operating Result - Surplus/(Deficit)	(554,600)	15,722,500	300	6,804,400	(18,139,961)	
Operating Cash Result - Surplus/(Deficit)	(554,600)	15,722,500	300	6,804,400	(18,139,961)	
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	315,504	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	7,357,700	0	7,357,700	0	
Transfer to Unexpended Grants	0	0	0	0	0	
Capital Purchases	465,000	(159,600)	0	305,400	305,496	
Capital Cash Result - Surplus/(Deficit)	0	(7,357,700)	0	(7,357,700)	10,008	
Program Cash Result - Surplus/(Deficit)	(554,600)	8,364,800	300	(553,300)	(18,129,953)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	10,111	
Crown - Licence Fees Temporary Use	20,000	0	0	20,000	17,530	
Other - Licence Fees - Access	58,000	0	0	58,000	56,486	
Tyagarah Aerodrome	87,900	0	0	87,900	62,070	
Operating Grants	237,900	525,000	599,900	1,362,800	1,139,732	18
User Charges - Sportsfield Income	20,000	0	0	20,000	28,264	
User Charges - Tennis Court Income	2,000	0	0	2,000	0	
Other User Charges	193,000	2,300	0	195,300	195,311	
Cemetery Fees and Charges	248,200	0	0	248,200	236,588	
Total Operating Revenue	879,000	527,300	599,900	2,006,200	1,746,092	
Operating Expenditure						
Operational Lease/Rental Contracts	13,700	0	0	13,700	14,860	
Streets and Parks - Planned	390,200	0	0	390,200	292,653	
Parks & Reserves Maintenance Council	1,673,600	0	0	1,673,600	1,791,831	
Parks & Reserves Maintenance Crown	203,400	0	0	203,400	198,723	
Tennis Court Maintenance	10,000	0	0	10,000	11,342	
Byron Bay Recreational Sports Fields	109,000	0	0	109,000	124,153	
New Brighton Sports Fields	22,200	0	0	22,200	31,118	
Suffolk Park Sports Fields	47,000	0	0	47,000	53,316	
Bangalow Sports Fields	120,000	0	0	120,000	120,550	
Mullumbimby Recreational Sports Fields	42,600	0	0	42,600	31,392	
Mullumbimby Pine Avenue Sports Fields	37,000	0	0	37,000	91,741	
Brunswick Heads Sports Fields	77,700	0	0	77,700	50,761	
Open Space & Recreation Projects	195,400	125,000	(32,900)	287,500	226,926	18
Shara Boulevard	50,000	0	0	50,000	26,729	
Above & Beyond Program	0	20,000	0	20,000	19,212	
Cavanbah Centre Sportfields	154,000	0	0	154,000	160,494	
Parks - Other Expenses	397,300	68,300	196,100	661,700	524,241	18
Railway Corridor Maintenance	0	30,000	0	30,000	13,108	
Bushfire Hazard Reduction	33,400	0	0	33,400	20,470	
Cont to Surf Life Saving - Non Inco Crown Res Plan	740,000	0	0	740,000	741,268	
Beach Maintenance	65,000	40,000	0	105,000	114,041	
Natural Disaster February 2022	0	0	0	0	226,704	
Sport Priority Needs Program	0	175,000	(33,500)	141,500	44,238	18
Byron Bay Cemetery	49,800	0	0	49,800	30,723	
Mullumbimby Cemetery	154,000	0	0	154,000	126,472	
Clunes Cemetery	22,300	0	0	22,300	23,492	
Bangalow Cemetery	59,700	0	0	59,700	66,841	
Debt Servicing Costs	30,400	0	0	30,400	23,349	
Indirect Costs	1,277,200	(400)	(2,200)	1,274,600	957,900	
Aerodrome Costs	126,600	0	(10,000)	116,600	75,552	18
Bush Regeneration Team	254,500	66,900	0	321,400	217,934	18
Total Operating Expenditure	6,356,000	524,800	117,500	6,998,300	6,452,134	
Operating Result - Surplus/(Deficit)	(5,477,000)	2,500	482,400	(4,992,100)	(4,706,042)	
Operating Cash Result - Surplus/(Deficit)	(5,477,000)	2,500	482,400	(4,992,100)	(4,706,042)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	2,117,300	651,100	(181,700)	2,586,700	1,570,575	18
Transfer from Reserves - Developer Contributions	594,500	(46,700)	2,200	550,000	110,000	18
Transfer from Reserves - Unexpended Grants	1,822,200	80,100	(940,100)	962,200	1,010,471	18
Capital Grants and Contributions	2,689,800	1,050,300	1,373,600	5,113,700	1,075,644	18
Less:- Capital Expenditure						
Loan Principal Repayments	104,300	0	0	104,300	104,300	
Transfer To Reserves	80,000	0	429,900	509,900	503,945	18
Transfer to Unexpended Grants			1,614,600	1,614,600	1,614,600	18
Capital Purchases	6,033,800	1,762,500	(1,294,200)	6,502,100	4,659,858	18
Capital Cash Result - Surplus/(Deficit)	1,005,700	(27,700)	(496,300)	481,700	(3,116,015)	
Program Cash Result - Surplus/(Deficit)	(4,471,300)	(25,200)	(13,900)	(4,510,400)	(7,822,056)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	38,498	
Indirect Costs	0	0	0	0	0	
Total Operating Expenditure	0	0	0	0	38,498	
Operating Result - Surplus/(Deficit)	0	0	0	0	(38,498)	
Operating Cash Result - Surplus/(Deficit)	0	0	0	0	(38,498)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	38,498	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
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	38,498	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	6,779,215	
Collection & Disposal Charges - External Users	3,419,400	0	0	3,419,400	3,666,641	
Collection & Disposal Charges - Internal Users	433,600	0	0	433,600	311,241	
Other Income	63,300	0	0	63,300	43,184	
Waste Disposal Charges - External Customers	4,301,900	(50,000)	33,900	4,285,800	3,619,915	19
Total Operating Revenue	15,085,600	(50,000)	33,900	15,069,500	14,481,992	
Operating Expenditure						
Indirect Costs - Internal Charge	521,100	0	(500)	520,600	390,825	
Myocum Landfill	750,000	0	0	750,000	504,105	
Myocum Transfer Station	5,683,200	0	0	5,683,200	3,880,723	
Kerbside Collection	4,704,000	0	0	4,704,000	3,231,324	
Other Expenditure	863,700	100,000	(28,900)	934,800	409,219	19
Indirect Costs	393,600	(700)	(700)	392,200	295,200	19
Debt Servicing Costs	139,300	0	0	139,300	49,368	
Total Operating Expenditure	13,054,900	99,300	(30,100)	13,124,100	8,760,764	
Operating Result - Surplus/(Deficit)	2,030,700	(149,300)	64,000	1,945,400	5,721,228	
Operating Cash Result - Surplus/(Deficit)	2,030,700	(149,300)	64,000	1,945,400	5,721,228	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	4,331,100	(3,362,700)	(450,300)	518,100	235,575	19
Transfer from Reserves - Developer Contributions	200,000	(200,000)	0	0	0	
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	603,000	0	718,300	718,300	
Transfer To Reserves	1,971,100	(653,000)	62,800	1,380,900	5,057,245	19
Transfer to Unexpended Grants	0	0	0	0	0	
Transfer to Unexpended Loans	0	0	0	0	0	
Capital Purchases	4,531,100	(3,662,000)	(449,100)	420,000	235,575	19
Capital Cash Result - Surplus/(Deficit)	(2,030,700)	149,300	(64,000)	(1,945,400)	(5,775,545)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(54,317)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	73,921	20
Multipurpose Centre Court 1 Hire Charges	40,000	0	0	40,000	35,389	
Multipurpose Centre Court 2 Hire Charges	37,000	0	0	37,000	39,024	
Multipurpose Centre Other Charges	156,300	0	0	156,300	105,590	
Multipurpose Centre Other Income	0	0	27,000	27,000	27,000	
Sportsfields User Charges	0	0	0	0	46,955	
Total Operating Revenue	321,300	0	27,000	348,300	327,879	
Operating Expenditure						
Multipurpose Centre Management Costs	390,200	0	0	390,200	301,102	20
Multipurpose Centre Building Maintenance	26,500	0	0	26,500	29,308	
Multipurpose Centre Operational Costs	118,700	0	39,500	158,200	202,911	
Various Grounds Maintenance	9,100	0	0	9,100	17,507	
Debt Servicing	54,300	0	0	54,300	25,516	20
Indirect Costs	223,100	0	(200)	222,900	167,325	
Total Operating Expenditure	821,900	0	39,300	861,200	743,669	
Operating Result - Surplus/(Deficit)	(500,600)	0	(12,300)	(512,900)	(415,790)	
Operating Cash Result - Surplus/(Deficit)	(500,600)	0	(12,300)	(512,900)	(415,790)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	256,500	0	0	256,500	132,257	
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	161,063	
Capital Cash Result - Surplus/(Deficit)	(59,500)	(20,000)	0	(59,500)	(32,306)	
Program Cash Result - Surplus/(Deficit)	(560,100)	(20,000)	(12,300)	(572,400)	(448,096)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	2,642,796	
First Sun Sundry Income	28,600	0	0	28,600	37,167	
Total Operating Revenue	3,128,800	0	0	3,128,800	2,679,963	
Operating Expenditure						
Operating Expenses - First Sun Caravan Park	1,497,300	0	18,900	1,516,200	1,141,620	21
Debt Servicing Costs	0	0	0	0	0	
Indirect Costs	1,548,200	(300)	(100)	1,547,800	1,161,150	21
Total Operating Expenditure	3,045,500	(300)	18,800	3,064,000	2,302,770	
Operating Result - Surplus/(Deficit)	83,300	300	(18,800)	64,800	377,192	
Operating Cash Result - Surplus/(Deficit)	83,300	300	(18,800)	64,800	377,192	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	379,000	0	(230,000)	149,000	28,030	
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	(1,500,000)	0	0	21
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	83,300	300	(18,800)	64,800	382,104	21
Capital Purchases	1,879,000	0	(1,730,000)	149,000	23,119	21
Capital Cash Result - Surplus/(Deficit)	(83,300)	(300)	18,800	(64,800)	(377,192)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	897,551	
Suffolk Park Sundry Income	29,900	0	0	29,900	63,653	
Total Operating Revenue	939,600	0	0	939,600	961,203	
Operating Expenditure						
Operating Expenses - Suffolk Park	735,500	53,400	8,500	797,400	620,220	22
Debt Servicing Costs	0	0	0	0	0	
Indirect Costs	204,900	0	(100)	204,800	153,675	22
Total Operating Expenditure	940,400	53,400	8,400	1,002,200	773,895	
Operating Result - Surplus/(Deficit)	(800)	(53,400)	(8,400)	(62,600)	187,309	
Operating Cash Result - Surplus/(Deficit)	(800)	(53,400)	(8,400)	(62,600)	187,309	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	187,800	53,400	166,500	407,700	196,629	22
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	100	100	187,309	22
Capital Purchases	187,000	0	158,000	345,000	196,629	
Capital Cash Result - Surplus/(Deficit)	800	53,400	8,400	62,600	(187,309)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	9,000	0	219,500	161,769	
Community - User Fees and Charges	122,800	0	0	122,800	104,151	
Operational - Lease/ Rental Agreements	205,700	0	0	205,700	144,929	
Crown - Lease/ Rental Agreements	228,600	0	0	228,600	177,485	
Crown - User Fees and Charges	122,800	0	0	122,800	74,625	
Other - Lease/ Rental Agreements	19,900	0	0	19,900	39,769	
Grants & Contributions	0	0	0	0	0	
Total Operating Revenue	910,300	9,000	0	919,300	702,728	
Operating Expenditure						
Property Management	30,000	0	0	30,000	30,553	
Council Administration Centre Operations	516,400	0	(16,400)	500,000	373,037	23
Byron Pool	425,900	0	(4,000)	421,900	255,730	23
Mullumbimby Pool	439,700	0	(800)	438,900	274,326	23
Other Property Expenses	0	45,000	0	45,000	27,781	
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	122,368	
Indirect Costs	(322,400)	(200)	16,200	(306,400)	(241,800)	23
Community Buildings Maint - Special Rate Program	619,500	(300,900)	89,800	408,400	108,762	23
Community - Maintenance - Preventative	67,000	0	0	67,000	56,319	
Community - Maintenance - Unplanned	140,800	0	0	140,800	133,782	
Community - Services	33,200	0	0	33,200	21,446	
Community - Fees and Charges	215,500	0	56,000	271,500	275,773	23
Operational - Maintenance - Preventative	2,500	0	0	2,500	491	
Operational - Maintenance - Unplanned	6,100	0	0	6,100	0	
Crown - Maintenance - Unplanned	32,600	0	0	32,600	19,453	
Other Lease/Rental Contracts	26,900	0	0	26,900	30,671	
Administration Costs	3,400	0	0	3,400	0	
Former Mullumbimby Hospital	1,600,000	(50,000)	(398,000)	1,152,000	1,122,858	23
Former Byron Hospital	25,300	50,000	0	75,300	41,923	
Public Toilets Council	308,700	0	0	308,700	328,648	
Public Toilets Crown	344,000	0	0	344,000	346,758	
Total Operating Expenditure	4,657,900	(241,300)	(257,200)	4,159,400	3,350,246	
Operating Result - Surplus/(Deficit)	(3,747,600)	250,300	257,200	(3,240,100)	(2,647,518)	
Operating Cash Result - Surplus/(Deficit)	(3,747,600)	250,300	257,200	(3,240,100)	(2,647,518)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	2,344,500	(339,700)	24,100	2,028,900	615,251.64	23
Transfer from Reserves - Developer Contributions	0	0	0	0	0.00	
Transfer from Reserves - Unexpended Grants	131,300	59,700	0	191,000	164,544.40	
Transfer from Reserves - Unexpended Loans	1,500,000	0	(360,000)	1,140,000	0.00	23
Loan income	3,500,000	0	(3,500,000)	0	0.00	23
Capital Grants and Contributions	1,500,000	1,237,000	(2,337,000)	400,000	2,039,564.80	23
Less:- Capital Expenditure						
Loan Principal Repayments	150,400	0	0	150,400	150,400	
Transfer To Reserves	544,600	29,100	38,000	611,700	187,069	23
Transfer to Unexpended Grants	0	0	0	0	0.00	
Transfer to Unexpended Loans	0	0	0	0	0	
Capital Purchases	6,652,400	1,198,100	(5,902,700)	1,947,800	788,605	23
Capital Cash Result - Surplus/(Deficit)	1,628,400	(270,200)	(308,200)	1,050,000	1,693,287	
Program Cash Result - Surplus/(Deficit)	(2,119,200)	(19,900)	(51,000)	(2,190,100)	(954,231)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023 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	8,000	(150,000)	2,358,300	1,782,733	
Land & Natural Environment	203,300	466,200	185,000	854,500	661,824	
Environmental Health Services	2,025,500	5,200	268,100	2,298,800	2,178,976	
Economic Development	33,300	362,000	0	395,300	298,527	
Total Operating Revenue	4,762,400	841,400	303,100	5,906,900	4,922,060	
Operating Expenditure						
Development & Certification	6,170,600	(166,700)	(2,300)	6,001,600	4,507,235	
Land & Natural Environment	3,096,300	605,700	139,500	3,841,500	2,508,797	
Environmental Health Services	3,253,000	427,100	3,300	3,683,400	2,577,639	
Economic Development	666,100	362,000	(200)	1,027,900	703,434	
Total Operating Expenditure	13,186,000	1,228,100	140,300	14,554,400	10,297,104	
Operating Result - Surplus/(Deficit)	(8,423,600)	(386,700)	162,800	(8,647,500)	(5,375,044)	
Operating Cash Result - Surplus/(Deficit)	(8,423,600)	(386,700)	162,800	(8,647,500)	(5,375,044)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,279,000	113,100	(44,500)	1,347,600	833,847	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	506,600	420,200	0	926,800	360,002	
Capital Grants and Contributions	969,100	0	0	969,100	1,878,663	
Less:- Capital Expenditure						
Transfer To Reserves	1,452,700	105,800	100,000	1,658,500	2,547,595	
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	427,500	(144,500)	1,585,000	524,917	
Program Cash Result - Surplus/(Deficit)	(7,121,600)	40,800	18,300	(7,062,500)	(4,850,127)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	100,000	162,800	148,493	24
Fees and Charges - Regulatory	993,400	0	(250,000)	743,400	503,756	24
Fees and Charges - Discretionary	189,000	0	0	189,000	137,190	
Operating Grants	17,000	0	0	17,000	0	
Fees and Charges - Discretionary	1,222,100	8,000	0	1,230,100	987,543	
Customer Service	13,000	0	0	13,000	5,500	
	3,000	0	0	3,000	251	
Total Operating Revenue	2,500,300	8,000	(150,000)	2,358,300	1,782,733	
Operating Expenditure						
Directorate & Managers-Planning,Development & Env't	856,700	0	0	856,700	716,993	
Development Assessment - Fast Track Team	1,032,300	0	0	1,032,300	643,426	
Salaries - Planning	152,000	0	0	152,000	286,778	
Other Assessment Expenses	456,800	(166,700)	0	290,100	121,261	
Indirect Costs	1,500,100	0	(2,300)	1,497,800	1,125,075	24
Building Certification Unit Employee Costs	1,230,000	0	0	1,230,000	924,515	
Footpath Dining	58,300	0	0	58,300	34,742	
Development Support & Administration	884,400	0	0	884,400	654,444	
Office Expenses	0	0	0	0	0	
Total Operating Expenditure	6,170,600	(166,700)	(2,300)	6,001,600	4,507,235	
Operating Result - Surplus/(Deficit)	(3,670,300)	174,700	(147,700)	(3,643,300)	(2,724,501)	
Operating Cash Result - Surplus/(Deficit)	(3,670,300)	174,700	(147,700)	(3,643,300)	(2,724,501)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	349,100	0	0	349,100	173,412	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	291,700	0	0	291,700	25,740	
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	1,878,663	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	1,231,900	0	100,000	1,331,900	2,216,577	24
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	(100,000)	278,000	(138,763)	
Program Cash Result - Surplus/(Deficit)	(3,292,300)	174,700	(247,700)	(3,365,300)	(2,863,264)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	466,200	185,000	651,200	497,063	25
Applicant Funded DCP's/LEP's	0	0	0	0	23,435	
Fees and Charges	203,300	0	0	203,300	141,326	
Total Operating Revenue	203,300	466,200	185,000	854,500	661,824	
Operating Expenditure						
Employee and Office Expenses	1,646,900	0	0	1,646,900	1,274,002	25
Environmental Strategic Studies/Plans	795,000	532,600	140,500	1,468,100	666,547	
Environmental Levy Works and Services Program	62,100	0	0	62,100	32,324	
Other Projects	0	73,100	0	73,100	81,539	25
Applicant Funded Local Environment Plans	0	0	0	0	10,160	25
Indirect Costs	592,300	0	(1,000)	591,300	444,225	
Total Operating Expenditure	3,096,300	605,700	139,500	3,841,500	2,508,797	
Operating Result - Surplus/(Deficit)	(2,893,000)	(139,500)	45,500	(2,987,000)	(1,846,973)	
Operating Cash Result - Surplus/(Deficit)	(2,893,000)	(139,500)	45,500	(2,987,000)	(1,846,973)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	520,600	61,000	(44,500)	537,100	369,437	25
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	210,300	45,200	0	255,500	269,744	
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	105,800	0	105,800	108,605	
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	400	(44,500)	686,800	530,576	
Program Cash Result - Surplus/(Deficit)	(2,162,100)	(139,100)	1,000	(2,300,200)	(1,316,396)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	576,601	
Miscellaneous Revenues	5,100	0	0	5,100	40,905	
Compliance Fees & Charges	30,900	0	0	30,900	27,552	
Compliance Miscellaneous Revenues	15,300	5,200	0	20,500	53,604	
Fees and Charges - Regulated	12,900	0	0	12,900	16,413	
Fees and Charges - Discretionary	36,200	0	0	36,200	25,057	
Fines and Other Revenues	1,400,000	0	268,100	1,668,100	1,438,845	26
Operating Grants	0	0	0	0	0	
Total Operating Revenue	2,025,500	5,200	268,100	2,298,800	2,178,976	
Operating Expenditure						
Health Employee Costs	638,600	0	0	638,600	455,090	
Compliance Employee Costs	749,600	0	0	749,600	654,239	
Operating Expenses	408,300	52,100	2,500	462,900	324,239	26
Indirect Costs	707,800	0	(600)	707,200	530,850	26
Ranger Employee Costs	451,700	0	0	451,700	364,105	
Local Govt Support Package - Companion Animals	0	375,000	0	375,000	61,232	
Operating Expenses	226,100	0	0	226,100	144,894	
Public Order and Safety Operating Expenses	70,900	0	1,400	72,300	42,989	26
Total Operating Expenditure	3,253,000	427,100	3,300	3,683,400	2,577,639	
Operating Result - Surplus/(Deficit)	(1,227,500)	(421,900)	264,800	(1,384,600)	(398,663)	
Operating Cash Result - Surplus/(Deficit)	(1,227,500)	(421,900)	264,800	(1,384,600)	(398,663)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	348,600	52,100	0	400,700	290,998	
Transfer from Reserves - Unexpended Grants	0	375,000	0	375,000	61,232	
Less:- Capital Expenditure						
Transfer To Reserves	220,800	0	0	220,800	222,414	
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	427,100	0	554,900	129,817	
Program Cash Result - Surplus/(Deficit)	(1,099,700)	5,200	264,800	(829,700)	(268,847)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	8,887	
Operating Grants	0	362,000	0	362,000	289,640	
Total Operating Revenue	33,300	362,000	0	395,300	298,527	
Operating Expenditure						
Tourism	12,500	0	0	12,500	3,564	27
Support Services	191,500	0	(200)	191,300	143,625	
Economic Development and Tourism Coordinator	152,700	0	0	152,700	89,469	
Events	268,400	0	0	268,400	158,930	
Communities Community Events Program	0	362,000	0	362,000	301,391	
Economic Development	41,000	0	0	41,000	6,454	
Total Operating Expenditure	666,100	362,000	(200)	1,027,900	703,434	
Operating Result - Surplus/(Deficit)	(632,800)	0	200	(632,600)	(404,907)	
Operating Cash Result - Surplus/(Deficit)	(632,800)	0	200	(632,600)	(404,907)	
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	200	(567,300)	(401,620)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023 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	90,000	11,255,700	8,061,633	
Water Supply Operations	0	0	0	0	0	
Total Operating Revenue	11,165,700	0	90,000	11,255,700	8,061,633	
Operating Expenditure						
Water Supply Management	11,619,600	29,100	(1,100)	11,647,600	7,569,370	
Total Operating Expenditure	11,619,600	29,100	(1,100)	11,647,600	7,569,370	
Operating Result - Surplus/(Deficit)	(453,900)	(29,100)	91,100	(391,900)	492,263	
Operating Cash Result - Surplus/(Deficit)	(453,900)	(29,100)	91,100	(391,900)	492,263	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	4,874,800	1,316,100	(489,500)	5,701,400	2,944,171	
Transfer from Reserves - Developer Contributions	1,370,100	429,100	(78,300)	1,720,900	345,910	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	250,000	0	0	250,000	105,665	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	250,000	900	91,100	342,000	117,043	
Capital Purchases	5,791,000	1,715,200	(567,800)	6,938,400	3,302,938	
Capital Cash Result - Surplus/(Deficit)	453,900	29,100	(91,100)	391,900	(24,235)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	468,028	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	2,792,653	
Water Consumption Charges	8,033,000	0	0	8,033,000	4,844,916	
Fees	295,400	0	0	295,400	251,266	
Extra Charges	17,300	0	0	17,300	39,309	
Interest on Investments	6,300	0	90,000	96,300	64,725	28
Total Operating Revenue	11,165,700	0	90,000	11,255,700	8,061,633	
Management Expenditure						
Engineering & Supervision	294,800	0	0	294,800	179,884	
S64 Engineering	66,800	0	0	66,800	55,414	
Employee Costs - Compliance	216,700	0	0	216,700	99,880	
Employee Costs - Administration and Education	149,000	0	0	149,000	141,909	
Meter Reading Contract	40,000	0	0	40,000	31,691	
Training and Recruitment	20,300	0	0	20,300	1,500	
Administration Expenses	373,700	30,000	0	403,700	238,757	
Abandonments	10,600	0	0	10,600	11,829	
February 2022 Flood Damage	0	0	0	0	36,941	
Indirect Costs	1,999,300	(900)	(1,100)	1,997,300	1,499,475	28
General Maintenance	7,442,100	0	0	7,442,100	4,571,095	
Mullumbimby	531,300	0	0	531,300	287,860	
Water System Support Services	475,000	0	0	475,000	413,136	
Total Operating Expenditure	11,619,600	29,100	(1,100)	11,647,600	7,569,370	
Management Result - Surplus/(Deficit)	(453,900)	(29,100)	91,100	(391,900)	492,263	
Management Result - Surplus/(Deficit)	(453,900)	(29,100)	91,100	(391,900)	492,263	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,101,000	(30,000)	(268,000)	803,000	0	28
Transfer from Reserves - Developer Contributions	608,400	(70,900)	(68,300)	469,200	222,276	28
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	250,000	0	0	250,000	105,665	
Less:- Capital Expenditure						
Loan Principal Repayments	0		0	0	0	
Transfer To Reserves	250,000	900	91,100	342,000	117,043	28
Capital Purchases	1,255,500	(130,900)	(336,300)	788,300	235,133	28
Capital Cash Result - Surplus/(Deficit)	453,900	29,100	(91,100)	391,900	(24,235)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	468,028	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	(41,500)	187,300	187,684	28
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	203,800	25,000	(41,500)	187,300	187,684	28
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 March 2023						
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	921,100	(111,500)	2,499,100	1,304,234	28
Transfer from Reserves - Developer Contributions	122,000	500,000	0	622,000	0	
Less:- Capital Expenditure						
Capital Purchases	1,811,500	1,421,100	(111,500)	3,121,100	1,304,234	28
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 March 2023						
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	150,000	(41,500)	733,500	36,932	28
Transfer from Reserves - Developer Contributions	639,700	0	(10,000)	629,700	123,634	28
Less:- Capital Expenditure						
Capital Purchases	1,264,700	150,000	(51,500)	1,363,200	160,566	28
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 March 2023						
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	250,000	(27,000)	1,478,500	1,415,321	28
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	1,255,500	250,000	(27,000)	1,478,500	1,415,321	28
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

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023 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	100,000	19,785,300	18,917,553.39	
Sewer Supply Operations	0	0	0	0	0	
Total Operating Revenue	19,685,300	0	100,000	19,785,300	18,917,553	
Operating Expenditure						
Sewer Supply Management	14,199,500	392,000	765,600	15,357,100	10,398,805.79	
Total Operating Expenditure	14,199,500	392,000	765,600	15,357,100	10,398,806	
Operating Result - Surplus/(Deficit)	5,485,800	(392,000)	(665,600)	4,428,200	8,518,748	
Operating Cash Result - Surplus/(Deficit)	5,485,800	(392,000)	(665,600)	4,428,200	8,518,748	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	3,778,700	519,100	(351,000)	3,946,800	5,662,485	
Transfer from Reserves - Developer Contributions	5,341,700	(335,000)	(542,000)	4,464,700	537,200	
Transfer from Reserves - Unexpended Grants	0	0	766,900	766,900	0	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan income	15,000,000	0	(15,000,000)	0	0	
Capital Grants and Contributions	8,900,000	0	(8,900,000)	0	0	
Developer Contributions	750,000	0	0	750,000	931,296	
Less:- Capital Expenditure						
Loan Principal Repayments	2,633,300	0	0	2,633,300	2,633,300	
Transfer To Reserves	3,602,500	(392,000)	101,300	3,311,800	931,296	
Transfer To Unexpended Loans	0	0	0	0	0	
Capital Purchases	33,020,400	184,100	(24,793,000)	8,411,500	6,047,643	
Capital Cash Result - Surplus/(Deficit)	(5,485,800)	392,000	665,600	(4,428,200)	(2,481,258)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	6,037,489	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023						
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	16,936,676	
User Charges	2,283,200	0	0	2,283,200	1,402,065	
Fees	434,700	0	0	434,700	335,528	
Extra Charges	43,300	0	0	43,300	78,400	
Interest on Investments	42,600	0	100,000	142,600	98,616	29
Total Operating Revenue	19,685,300	0	100,000	19,785,300	18,917,553	
Management Expenditure						
Management & Administration	0	0	0	0	0	
Engineering & Supervision	294,800	0	0	294,800	181,158	
Engineering S64 Assessment	66,800	0	0	66,800	57,312	
Employee Costs - Compliance	216,700	0	0	216,700	94,858	
Employee Costs - Administration and Education	169,000	0	0	169,000	141,827	
Meter Reading Contract	36,000	0	0	36,000	24,678	
Training and Recruitment	24,000	0	0	24,000	3,589	
Administration Expenses	365,900	30,000	0	395,900	257,309	
Abandonments	57,000	0	0	57,000	20,472	
Other Expenses	100,000	97,500	0	197,500	167,282	
February 2022 Flood Damage	0	0	766,900	766,900	465,906	29
Debt Servicing	1,805,800	0	0	1,805,800	1,236,204	
Indirect Costs	2,404,400	0	(1,300)	2,403,100	1,803,300	29
General Operation	0	53,500	0	53,500	53,571	
Plant Running Expenses	72,000	0	0	72,000	26,678	
General Maintenance	8,112,100	11,000	0	8,123,100	5,213,488	
Byron Bay System	0	0	0	0	0	
Sewer System Support Services	475,000	200,000	0	675,000	651,174	
Total Operating Expenditure	14,199,500	392,000	765,600	15,357,100	10,398,806	
Operating Result - Surplus/(Deficit)	5,485,800	(392,000)	(665,600)	4,428,200	8,518,748	
Operating Cash Result - Surplus/(Deficit)	5,485,800	(392,000)	(665,600)	4,428,200	8,518,748	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,562,700	(210,900)	(301,100)	1,050,700	1,972,540	29
Transfer from Reserves - Developer Contributions	2,007,400	(260,000)	68,000	1,815,400	389,586	29
Transfer from Reserves - Unexpended Grant	0	0	766,900	766,900	0	29
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	750,000	0	0	750,000	931,296	
Less:- Capital Expenditure						
Loan Principal Repayments	2,633,300	0	0	2,633,300	2,633,300	
Transfer To Reserves	3,602,500	(392,000)	101,300	3,311,800	931,296	29
Capital Purchases	3,570,100	(470,900)	(233,100)	2,866,100	1,896,221	29
Capital Cash Result - Surplus/(Deficit)	(5,485,800)	392,000	665,600	(4,428,200)	(2,167,394)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	6,351,353	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023 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	(50,000)	145,000	50,423	29
Transfer from Reserves - Developer Contributions	60,000	0	(60,000)	0	0	29
Less:- Capital Expenditure						
Capital Purchases	255,000	0	(110,000)	145,000	50,423	29
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 March 2023 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	35,000	(50,000)	215,000	95,283	29
Transfer from Reserves - Developer Contributions	25,000	(25,000)	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	255,000	10,000	(50,000)	215,000	95,283	29
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 March 2023 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	400,000	1,510,000	2,878,437	29
Transfer from Reserves - Developer Contributions	2,504,800	0	(500,000)	2,004,800	137,257	29
Loan income	15,000,000	0	(15,000,000)	0	0	29
Capital Grants and Contributions	8,900,000	0	(8,900,000)	0	0	29
Less:- Capital Expenditure						
Capital Purchases	27,244,800	270,000	(24,000,000)	3,514,800	3,015,694	29
Capital Cash Result - Surplus/(Deficit)	0		0	0	0	
Program Cash Result - Surplus/(Deficit)	0		0	0	0	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023 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	15,000	(299,900)	241,100	320,357	29
Transfer from Reserves - Developer Contributions	604,500	0	0	604,500	10,357	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	1,130,500	15,000	(299,900)	845,600	330,714	29
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 March 2023 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	410,000	(50,000)	785,000	345,445	29
Transfer from Reserves - Developer Contributions	140,000	(50,000)	(50,000)	40,000	0	29
Less:- Capital Expenditure						
Capital Purchases	565,000	360,000	(100,000)	825,000	659,309	29
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	(313,864)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(313,864)	

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 1

2022/2023 Budget Review as at 31 March 2023 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	1,133,100	0	2,217,500	353,717
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	(2,703,600)	(4,782,500)	27,253,000	19,499,641
RMS	465,000	(159,600)	0	305,400	305,496
Open Space and Recreation	6,033,800	1,771,300	(1,294,200)	6,502,100	4,659,858
Waste Disposal Facility	4,531,100	(3,662,000)	(449,100)	420,000	235,575
Cavanabah Centre	306,500	20,000	0	326,500	161,063
First Sun Holiday Park	1,879,000	0	(1,730,000)	149,000	23,119
Suffolk Park Holiday Park	187,000	0	158,000	345,000	196,629
Facilities Management	6,652,400	1,183,400	(5,902,700)	1,947,800	788,605
TOTAL INFRASTRUCTURE SERVICES CAPITAL EXPENDITURE	56,564,800	(2,417,400)	(14,000,500)	43,279,300	26,223,704
TOTAL GENERAL FUND CAPITAL EXPENDITURE	56,642,300	(2,417,400)	(14,000,500)	43,356,800	26,223,704
Water Capital Expenditure					
Miscellaneous	1,255,500	0	(336,300)	788,300	235,133
Bangalow	0	0	0	0	0
Brunswick Heads	203,800	25,000	(41,500)	187,300	187,684
Byron Bay	1,811,500	1,421,100	(111,500)	3,121,100	1,304,234
Mullumbimby	1,264,700	150,000	(51,500)	1,363,200	160,566
Ocean Shores	1,255,500	150,000	(27,000)	1,478,500	1,415,321
TOTAL WATER CAPITAL EXPENDITURE	5,791,000	1,746,100	(567,800)	6,938,400	3,302,938
Sewer Capital Expenditure					
Miscellaneous	3,570,100	(470,900)	(233,100)	2,866,100	1,896,221
Bangalow	255,000	0	(110,000)	145,000	50,423
Brunswick Heads	255,000	(25,000)	(50,000)	215,000	95,283
Byron Bay	27,244,800	270,000	(24,000,000)	3,514,800	3,015,694
Mullumbimby	1,130,500	15,000	(299,900)	845,600	330,714
Ocean Shores	565,000	360,000	(100,000)	825,000	659,309
TOTAL SEWER CAPITAL EXPENDITURE	33,020,400	149,100	(24,793,000)	8,411,500	6,047,643
TOTAL CAPITAL EXPENDITURE	95,453,700	(522,200)	(39,361,300)	58,706,700	35,574,286

BYRON SHIRE COUNCIL

BUDGET 2022/23

Review as at 31 March 2023

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 March 2023.

Note Reference:	1
Program:	General Manager
Budget Variance:	Operating Income \$25,500 Operating Expenditure \$125,500 Transfer from Reserves \$100,000
Reason for Variance:	It is proposed to increase operating income and expenditure by \$25,500 due to court costs recovered. It is also proposed to increase operating expenditure by a further \$100,000 to account for an increase in legal fee expenditure. This can be funded from the Legal Services Reserve.
Note Reference:	2
Program:	People & Culture
Budget Variance:	Operating Income \$98,700 Transfer to Reserves \$98,700
Reason for Variance:	It is proposed to increase operating income by \$98,700 due to an incentive payment received from Statecover. This can be transferred to the People & Culture reserve for use on future People & Culture initiatives.
Note Reference:	3
Program:	Councillor Services
Budget Variance:	Operating Expenditure (\$3,700)
Reason for Variance:	It is proposed to decrease operating expenditure due to various subscriptions costing less than the budgets allocated.
Note Reference:	4
Program:	General Purpose Revenues
Budget Variance:	Operating Income \$728,200 Transfer to Reserves \$431,100
Reason for Variance:	It is proposed to increase operating income due to the increased interest revenue that Council is receiving for investments due to increases in interest rates by the Reserve Bank. The budget can be increased by \$728,200, with \$261,000 of this attributable to developer contributions. It is proposed to transfer \$170,100 to reimburse the Quarry reserve for funds transferred out as a result of resolution 13-239 that used \$600,000 from the Quarry reserve to assist in setting up the infrastructure Renewal reserve. The remaining \$429,900 can be transferred from the Public Works Advisory grant income receipted to the Open Space program commented on below. It is also proposed to increase interest revenue on the bank account by \$60,000 due to the increased interest rates.

BYRON SHIRE COUNCIL

BUDGET 2022/23

Review as at 31 March 2023

Note Reference: 5
Program: Financial Services
Budget Variance: Operating Income (\$25,000)
 Operating Expenditure (\$25,000)
Reason for Variance: It is proposed to decrease operating income as the actual income expected for section 603 certificates will be less than the budget due to a decrease in property sales within the Shire. It is proposed to decrease operating expenditure due to actual Bank Charges being less than the budget (\$30,000) and an increase in sundry administrative costs that are slightly more than the budget due to the subscription costs for Eftsure (\$5,000).

Note Reference: 6
Program: Information Services
Budget Variance: Operating Expenditure \$0
Reason for Variance: Support service cost adjustment.

Note Reference: 7
Program: Corporate Services
Budget Variance: Operating Income \$27,400
 Operating Expenditure \$45,000
Reason for Variance: It is proposed to increase operating income and expenditure by \$27,400 due to income received from Councils' insurer to cover the costs to replace flood damaged CCTV. It is also proposed to increase operating expenditure by a further \$17,600 due to a slight increase in insurance premiums paid (\$11,800), an increase in fees payable for the Audit, Risk and Improvement Committee (ARIC) (\$10,000), an additional budget for the copyright licence subscription (\$5,800) and a decrease to the Youth Leadership Program which will not be undertaken this financial year (\$10,000).

Note Reference: 8
Program: Community Development
Budget Variance: Operating Income \$127,700
 Operating Expenditure \$127,200
Reason for Variance: It is proposed to increase operating income and expenditure by \$127,700 due to a grant received from the Northern Rivers Joint Organisations (NRJO) to host flood anniversary events (\$91,700) and the reimbursement of costs for the Community Recovery Officer from NSW Reconstruction Authority (previously Resilience NSW) (\$36,000).

Note Reference: 9
Program: Sandhills
Budget Variance: Operating Income \$0
Reason for Variance: It is proposed to move various budgets to cover over and under expenditure across the program. This has no net effect on the budget, with more detail shown on page 1 of appendix 2.

BYRON SHIRE COUNCIL

BUDGET 2022/23

Review as at 31 March 2023

Note Reference:	10
Program:	Other Childrens Services
Budget Variance:	Operating Expenditure \$5,400 Transfer from Reserves \$5,500
Reason for Variance:	It is proposed to increase operating expenditure due to increased transport costs for excursions (\$4,000) and food costs at the Mullumbimby service due to increased numbers (\$1,500). A support service cost adjustment of \$100 is also required.
Reason for Variance	
Note Reference:	11
Program:	Public Libraries
Budget Variance:	Operating Expenditure \$19,100
Reason for Variance:	It is proposed to increase operating expenditure due to a separate budget being added for building insurance that was previously charged to the Facilities Management Budget Program.
Note Reference:	12
Program:	Supervision & Administration
Budget Variance:	Operating Expenditure (\$15,000)
Reason for Variance:	It is proposed to decrease operating expenditure due to the budget allocated for the Civil Constriction Tender Panel no longer being required. A support service cost adjustment is also required.
Note Reference:	13
Program:	Asset Management Planning
Budget Variance:	Operating Expenditure \$0
Reason for Variance:	Support service cost adjustment.
Note Reference:	14
Program:	Emergency Services
Budget Variance:	Operating Expenditure (\$8,900)
Reason for Variance:	It is proposed to decrease operating expenditure due to the actual costs for building insurance on RFS and SES buildings being less than the budget (\$8,800). A support service cost adjustment of \$100 is also required.
Note Reference:	15
Program:	Depot Services
Budget Variance:	Operating Income \$64,400 Operating Expenditure \$18,000 Transfer from Reserves (\$500) Transfer to Reserves \$64,400
Reason for Variance:	It is proposed to increase operating income as a contribution to the Plant reserve is required from the Waste (\$18,300) and Open Space (\$46,100) programs due to the Plant fund contributing to the costs for vehicles within those programs. There are offsetting expenditures provided in the Waste and Open Space programs. Operating expenditure increased due to a budget required for building insurance (\$18,500) and a support service cost adjustment decrease (\$500).

BYRON SHIRE COUNCIL

BUDGET 2022/23

Review as at 31 March 2023

Note Reference:	16														
Program:	Local Roads & Drainage														
Budget Variance:	Operating Income \$1,245,700 Operating Expenditure \$81,600 Transfer from Reserves (\$2,587,700) Transfer to Reserves \$1,025,000 Capital Income (\$2,339,900) Capital Expenditure (\$4,782,500)														
Reason for Variance:	<p>It is proposed to increase operating income due to a grant received from Transport for New South Wales (TfNSW) for a Road Repair program, Potholes (\$1,110,700) and a grant received from the Department of Planning & Environment for the Tennyson Connection project (\$100,000). It is also proposed to increase the budget for income received for the pay parking meters on TfNSW land at the rails car park (\$35,000).</p> <p>It is proposed to transfer \$800,000 of the Road Repair program, potholes grant to reserves for use in the 2023/24 year.</p> <p>It is proposed to increase operating expenditure due to various adjustments to bring budgets into line with actual expenditure. A more detailed breakdown can be seen on Attachment 2.</p> <p>Capital Expenditure decreased by \$4,782,500 due to the following: -</p> <table border="0"> <tr> <td>\$100,000</td><td>44283.147 DPE - Tennyson Connection Project – It is proposed to add a budget for this project due to a grant received from the Department of Planning & Environment.</td></tr> <tr> <td>\$100,000</td><td>44283.085 Stuart St Tincogan St Intersection – It is proposed to add an additional budget to this project as it is slightly overspent. This can be brought forward from the 2023/24 financial year</td></tr> <tr> <td>(\$79,700)</td><td>44026.018 Bridge Inspections – It is proposed to decrease this budget and redirect to 44026.026, below, as funding is required for Belongil Footbridge urgent repairs which currently poses a hazard to the community.</td></tr> <tr> <td>\$129,700</td><td>44026.026 Bridge Capital Maintenance Works Program – A budget is required to fund the urgent repairs to the Belongil Footbridge. This can be funded through decreases against 44026.018 (above) and 44026.029 (below).</td></tr> <tr> <td>(\$50,000)</td><td>44026.029 Helen Street Footbridge Deck Renewal - It is proposed to decrease this budget and redirect to 44026.026, below, as funding is required for Belongil Footbridge urgent repairs which currently poses a hazard to the community.</td></tr> <tr> <td>(\$200,000)</td><td>44026.025 Federation Bridge Debris Deflectors - Mullumbimby – Design – It is proposed to decrease this budget as the grant received was smaller than applied for and the scope has been reduced.</td></tr> <tr> <td>(\$14,800)</td><td>44283.041 Bangalow Sportsfield Access Road – It is proposed to remove this budget as Council is still awaiting information from developers before the project can proceed.</td></tr> </table>	\$100,000	44283.147 DPE - Tennyson Connection Project – It is proposed to add a budget for this project due to a grant received from the Department of Planning & Environment.	\$100,000	44283.085 Stuart St Tincogan St Intersection – It is proposed to add an additional budget to this project as it is slightly overspent. This can be brought forward from the 2023/24 financial year	(\$79,700)	44026.018 Bridge Inspections – It is proposed to decrease this budget and redirect to 44026.026, below, as funding is required for Belongil Footbridge urgent repairs which currently poses a hazard to the community.	\$129,700	44026.026 Bridge Capital Maintenance Works Program – A budget is required to fund the urgent repairs to the Belongil Footbridge. This can be funded through decreases against 44026.018 (above) and 44026.029 (below).	(\$50,000)	44026.029 Helen Street Footbridge Deck Renewal - It is proposed to decrease this budget and redirect to 44026.026, below, as funding is required for Belongil Footbridge urgent repairs which currently poses a hazard to the community.	(\$200,000)	44026.025 Federation Bridge Debris Deflectors - Mullumbimby – Design – It is proposed to decrease this budget as the grant received was smaller than applied for and the scope has been reduced.	(\$14,800)	44283.041 Bangalow Sportsfield Access Road – It is proposed to remove this budget as Council is still awaiting information from developers before the project can proceed.
\$100,000	44283.147 DPE - Tennyson Connection Project – It is proposed to add a budget for this project due to a grant received from the Department of Planning & Environment.														
\$100,000	44283.085 Stuart St Tincogan St Intersection – It is proposed to add an additional budget to this project as it is slightly overspent. This can be brought forward from the 2023/24 financial year														
(\$79,700)	44026.018 Bridge Inspections – It is proposed to decrease this budget and redirect to 44026.026, below, as funding is required for Belongil Footbridge urgent repairs which currently poses a hazard to the community.														
\$129,700	44026.026 Bridge Capital Maintenance Works Program – A budget is required to fund the urgent repairs to the Belongil Footbridge. This can be funded through decreases against 44026.018 (above) and 44026.029 (below).														
(\$50,000)	44026.029 Helen Street Footbridge Deck Renewal - It is proposed to decrease this budget and redirect to 44026.026, below, as funding is required for Belongil Footbridge urgent repairs which currently poses a hazard to the community.														
(\$200,000)	44026.025 Federation Bridge Debris Deflectors - Mullumbimby – Design – It is proposed to decrease this budget as the grant received was smaller than applied for and the scope has been reduced.														
(\$14,800)	44283.041 Bangalow Sportsfield Access Road – It is proposed to remove this budget as Council is still awaiting information from developers before the project can proceed.														

BYRON SHIRE COUNCIL

BUDGET 2022/23

Review as at 31 March 2023

(\$138,400)	44283.059 The Pocket Road Stage 2 (Ch 2,810 - 3,69) – it is proposed to decrease this budget as the project is complete and the budget is no longer required.
(\$446,700)	44283.118 Lawson Street Renewal - Jonson to Fletcher - Byron Bay – Design – It is proposed to decrease this budget as the project is currently on hold as Council look to include drainage as part of the scope of works.
\$10,000	44286.034 Brandon Street Road Cushion – Resolution 22-572 states that Council 'Approves the installation of an additional road hump/cushion on Brandon Street, Council staff will seek funding for the installation of these devices following the December budget review'. This can be funded from the IRR non-Byron reserve. This was not included in the December QBR.
(\$817,200)	44289.001 ECG Pavement Asphalt Overlay Program - It is proposed to decrease the budget for this project and move to the 2023/24 financial year when the majority of expenditure will be incurred.
(\$255,100)	44281.013 Mullumbimby to Brunswick Heads Cycleway – It is proposed to decrease this budget as proof-of-concept investigation is underway and the remaining funds will not be spent this financial year.
(\$63,900)	44281.017 Ewingsdale Road Shared Path Missing Link Upgrade - Byron Bay – This project has been completed so the budget is no longer required. This can be moved to the Kolora Way project (44003.148).
(\$100,000)	44281.021 Lismore Road - Get NSW Active Program - It is proposed to decrease the budget for this project and move to the 2023/24 financial year when the majority of expenditure will be incurred.
(\$18,000)	44282.021 44 Kingsley Lane - Kerb and Gutter – This project is complete so the budget is no longer required and can be used to assist funding of 44282.22, below.
\$18,000	44282.022 18 Old Bangalow Road - pipe open drain – It is proposed to increase this budget as the project was slightly overspent. This can be funded from the savings against 44282.21, above.
(\$120,000)	44282.047 Bangalow Overland Flowpath and Flood Study - It is proposed to decrease the budget for this project and move to the 2023/24 financial year when the majority of expenditure will be incurred.
(\$126,400)	44282.042 Byron Bay Drainage Upgrade – It is proposed to decrease this budget as Council is now only required to contribute \$200,000 to the Byron Drainage Strategy.
(\$30,000)	44282.043 Overland Flow Path-32 Coomburra Crescent – It is proposed to decrease this budget as it will not be expended this financial year. Move to 2023/24.

BYRON SHIRE COUNCIL

BUDGET 2022/23

Review as at 31 March 2023

(\$160,900)	44003.148 Kolora Way Footpath and Bridge Upgrade - Design - It is proposed to decrease this budget as it will not be expended this financial year. Move to 2023/24.
(\$30,000)	44286.017 Esplanade Beach Access and Parking Improvements - It is proposed to decrease this budget as it will not be expended this financial year. Move to 2023/24.
(\$290,000)	44286.033 Flood gauge and warning systems - It is proposed to decrease this budget as it will not be expended this financial year. Move to 2023/24.
(\$36,200)	44283.144 Azalea and Coolamon Scenic Dr Roundabout – It is proposed to decrease this budget as this will no longer be going ahead.
(\$3,800)	44283.131 Koonyum Range Road Sealing – It is proposed to decrease this budget as the project is complete and is slightly under budget.
\$100,600	44281.018 S/Park - Bangalow Rd/Tennyson St Missing Links – It is proposed to increase this budget to cover the cost of the final payment related to the agreement of release and settlement.
\$194,100	44282.031 - Reflections Holiday Park Drainage – It is proposed to increase this budget to cover the cost of the final payment related to the agreement of release and settlement.
(\$270,000)	44283.124 Fixing Local Roads - Ocean Shores Resurfacing – It is proposed to decrease this budget as not all works will be completed this financial year. It is proposed to move this to 2023/24.
(\$312,400)	44283.139 Seven Mile Beach Road Traffic Control Works Stage 3a
(\$935,000)	44283.088 Main Arm Rd – It is proposed to decrease this budget as not all works will be completed this financial year. It is proposed to move this to 2023/24.
(\$26,700)	44283.113 Fern St (Station to Dalley) – It is proposed to decrease this budget as not all works will be completed this financial year. It is proposed to move this to 2023/24.
(\$500,000)	44288.001 ECG Major Patching Program – It is proposed to decrease this budget as not all works will be completed this financial year. It is proposed to move this to 2023/24.
(\$207,800)	45480.001 Byron Bypass - It is proposed to decrease this budget as not all works will be completed this financial year. It is proposed to move this to 2023/24.
\$20,000	44283.148 FLR4 Left Bank Road – It is proposed to add a budget for this project as a grant for \$1,588,126 has been approved by TfNSW, but only a small amount of work will be completed this financial year. The remaining grant funding has been allocated in the 2023/24 budget.

BYRON SHIRE COUNCIL

BUDGET 2022/23

Review as at 31 March 2023

(\$242,900)	44283.146 Mcauleys Lane Black Spot Program – It is decrease this budget as only a small amount of work will be completed this financial year. This has been moved to 2023/24.
\$21,000	44283.087 Carlyle St, Byron Bay – It is proposed to increase this budget due to actual expenditure being more than the budget. This can be brought forward from 2023/24.

Transfer from Reserves decreased by \$2,588,200 due to: -

Internal Reserves

\$18,000	3101.011 SGB Flood Pump Maintenance
(\$47,800)	3161.132 Integrated Transport Management Strategy
(\$21,200)	3176.001 Brunswick Heads Paid Parking Strategy
(\$40,000)	3176.006 Updated Parking Study
\$30,000	3161.152 Towers Drive - One Way Trial
\$10,000	44286.034 Brandon Street Road Cushion
(\$63,900)	44281.017 Ewingsdale Road Shared Path Missing Link Upgrade - Byron Bay
(\$30,000)	44281.021 Lismore Road - Get NSW Active Prog
(\$126,400)	44282.042 Byron Bay Drainage Upgrade
(\$30,000)	44282.043 Overland Flow Path-32 Coomburra Crescent
(\$30,000)	44286.017 Esplanade Beach Access and Parking Improvements
(\$3,800)	44283.131 Koonyum Range Road Sealing
\$100,600	44281.018 S/Park - Bangalow Rd/Tennyson St Missing Links
\$194,100	44282.031 Reflections Holiday Park Drainage
(\$312,400)	44283.139 Seven Mile Beach Road Traffic Control Works Stage 3a

Developer Contributions

(\$174,600)	3161.136 Movement & Place Study
(\$14,800)	44283.041 Bangalow Sportsfield Access Road
(\$19,400)	44283.059 The Pocket Road Stage 2 (Ch 2,810 - 3,69
(\$105,100)	44281.013 Mullumbimby to Brunswick Heads Cycleway
(\$60,400)	44003.148 Kolora Way Footpath and Bridge Upgrade – Design
(\$36,200)	44283.144 Azalea and Coolamon Scenic Dr Roundabout

Unexpended Grants

(\$119,000)	44283.059 The Pocket Road Stage 2 (Ch 2,810 - 3,69
(\$817,200)	44289.001 ECG Pavement Asphalt Overlay Program
(\$174,700)	44283.124 Fixing Local Roads - Ocean Shores Resurfacing
(\$368,200)	44283.088 Main Arm Rd
(\$137,500)	44288.001 ECG Major Patching Program

BYRON SHIRE COUNCIL

BUDGET 2022/23

Review as at 31 March 2023

Unexpended Loan

(\$207,800) 45480.001 Byron Bypass

Capital income decreased by \$2,339,900 due to: -

(\$70,000)	44281.021 Lismore Road - Get NSW Active Prog
\$100,000	44283.085 Stuart St Tincogan St Intersection
(\$200,000)	44026.025 Federation Bridge Debris Deflectors - Mullumbimby – Design
(\$446,700)	44283.118 Lawson Street Renewal - Jonson to Fletcher - Byron Bay – Design
(\$80,000)	44283.047 Bangalow Overland Flowpath and Flood Study
(\$100,000)	44003.148 Kolora Way Footpath and Bridge Upgrade – Design
(\$290,000)	44286.033 Flood gauge and warning systems
(\$95,300)	44283.124 Fixing Local Roads - Ocean Shores Resurfacing
(\$566,800)	44283.088 Main Arm Rd
(\$26,700)	44283.113 Fern St (Station to Dalley)
(\$362,500)	44288.001 ECG Major Patching Program
\$20,000	44283.148 FLR4 Left Bank Road
(\$242,900)	44283.146 Mcauleys Lane Black Spot Program
\$21,000	44283.087 Carlyle St, Byron Bay

Note Reference: 17
Program: Transport for New South Wales
Budget Variance: Operating Expenditure (\$300)
Reason for Variance: Support service cost adjustment.

Note Reference: 18
Program: Open Spaces and Recreation
Budget Variance: Operating Income \$599,900
 Operating Expenditure \$117,500
 Transfer from Reserves (\$1,119,600)
 Transfer to Reserves \$2,044,500
 Capital Income \$1,373,600
 Capital Expenditure (\$1,294,200)
Reason for Variance: It is proposed to increase operating income due to grant income received from Public Works Advisory (PWA) for the February 2022 flood clean-up which is for the reimbursement of expenditure (\$429,900) that was paid in the 2022 financial year. Therefore, this income can be utilised by Council and can be used to partially reimburse the Quarry reserve for funds transferred out as a result of resolution 13-239 that used \$600,000 from the Quarry reserve to assist in setting up the infrastructure Renewal reserve. It is also proposed to add a budget of \$170,000 for income and expenditure as this is the upper amount the Transport Asset Holding Entity (TAHE) will reimburse Council for costs associated with the bus interchange.

BYRON SHIRE COUNCIL

BUDGET 2022/23

Review as at 31 March 2023

In addition to the TAHE expenditure increase, it is proposed to decrease operating expenditure by \$52,500 due to the removal of the budget for the development of concept plans for the Butler Street reserve (\$32,900) as Council is awaiting EPA approval, moving the budget for the SPNP funded project for Mullumbimby Rec Ground (\$33,500) to 2023/24, a decrease in building insurance costs (\$2,200), a support service cost decrease of \$2,200 and an increase in plant purchase costs (\$18,300).

Capital Expenditure decreased by \$1,294,200 due to: -

(\$50,000)	4835.275 Main Beach Byron Bay Amenities – It is proposed to decrease this budget as the works will not be completed and move to the 2023/24 budget.
(\$860,000)	4835.287 Sandhills Wetlands Project – It is proposed to decrease this budget as the works will not be completed and move to the 2023/24 budget.
\$200,000	4835.288 Suffolk Park Football Club Change Rooms - It is proposed to increase the budget so that the change rooms contract contingencies can be covered and associated Masterplan works undertaken.
\$128,300	4835.299 Byron Skate Park Lighting – It is proposed to add a budget to this project due to a grant being approved to implement lighting at the new Byron skate park.
(\$135,500)	4835.294 SPNP Cavanbah Netball Courts – It is proposed to decrease this budget as the works will not be completed and move to the 2023/24 budget.
\$248,900	4835.298 Natural Disaster Relief Assistance Program – It is proposed to add a budget due to a grant being approved for to restore various projects affected by the February 2022 flood event.
(\$48,800)	4835.267 Heritage Park Northern Boat Ramp - It is proposed to decrease this budget as the works will not be completed and move to the 2023/24 budget
(\$133,700)	4835.289 Mullumbimby Dog Park (Stage 1) - It is proposed to decrease this budget as the works will not be completed and move to the 2023/24 budget
(\$593,400)	4835.293 SPNP Linda Vidler Rec Grounds – It is proposed to decrease this budget as the works will not be completed and move to the 2023/24 budget
(\$50,000)	4835.294 SPNP Tom Kendall Sports Grounds - It is proposed to decrease this budget as the works will not be completed and move to the 2023/24 budget

Transfer from Reserves decreased by \$1,119,600 due to: -

Internal Reserves

(\$32,900)	3258.018 Develop Concept Plans Butler Street Rese
(\$48,800)	4835.267 Heritage Park Northern Boat Ramp
(\$50,000)	4835.275 Main Beach Byron Bay Amenities
(\$50,000)	4835.293 SPNP Linda Vidler Rec Grounds
(\$860,000)	4835.287 Sandhills Wetlands Project
(\$80,100)	4835.289 Mullumbimby Dog Park (Stage 1)

BYRON SHIRE COUNCIL

BUDGET 2022/23

Review as at 31 March 2023

Developer Contributions

\$200,000	4835.288 Suffolk Park Football Club Change Rooms
(\$197,800)	4835.293 SPNP Linda Vidler Rec Grounds

Capital income increased by \$1,373,600 due to: -

\$128,300	4835.299 Byron Skate Park Lighting –
\$248,900	4835.298 Natural Disaster Relief Assistance
\$1,050,000	4835.287 Sandhills Wetlands Project
(\$53,600)	4835.289 Mullumbimby Dog Park (Stage 1)

Note Reference: **19**

Program: **Waste & Recycling Services**

Budget Variance: Operating Income \$33,900
Operating Expenditure (\$30,100)
Transfer from Reserves (\$450,300)
Transfer to Reserves \$62,800
Capital Expenditure (\$449,100)

Reason for Variance: It is proposed to increase operating income due to a grant received for Clean Energy. It is proposed to decrease operating expenditure due to a decrease in costs associated with the properties at 3 and 29 Manse Road (\$50,000) as the majority of works this budget was intended for have been included as capital expenditure in the 2023 financial year, a decrease in support service costs (\$1,200), an increase in building insurance (\$2,300), and an increase in the purchase of plant due to a contribution for the purchase of a new vehicle (\$18,800).

It is proposed to decrease capital expenditure due to the following: -

(\$42,600)	4859.082 Rehabilitation of Myocum Landfill - It is proposed to decrease this budget as it is unlikely to be expended this financial year.
(\$200,000)	4859.083 On-Site Leachate Management Project - It is proposed to decrease this budget as it is unlikely to be expended this financial year.
(\$106,500)	4859.087 Upgrade and renewal at the BRRC + MQRRC – It is proposed to decrease this budget as it is unlikely to be expended this financial year, with the intention of realigning all capital projects with resourcing.
(\$100,000)	4859.107 Stormwater Management Plan Implementation - It is proposed to decrease this budget as it is unlikely to be expended this financial year.

This program has no net effect on the budget result. All the movements above have no impact as they are covered by the Waste Management and Domestic Waste Management reserves.

Note Reference: **20**

Program: **Cavanbah Centre**

Budget Variance: Operating Income \$27,000
Operating Expenditure \$39,300

BYRON SHIRE COUNCIL

BUDGET 2022/23

Review as at 31 March 2023

Reason for Variance: It is proposed to increase operating income and expenditure by \$27,000 due to the 2023 Active Fest being held at the Centre. It is also proposed to increase operating expenditure by a further \$12,500 due to building insurance costs. A support service cost adjustment of \$200 is also required.

Note Reference: 21
Program: First Sun Holiday Park
Budget Variance: Operating Expenditure \$18,800
 Transfer from Reserves (\$230,000)
 Transfer to Reserves (\$18,800)
 Capital Income (\$1,500,000)
 Capital Expenditure (\$1,730,000)

Reason for Variance: It is proposed to increase operating expenditure due to an increase in building insurance costs (\$18,900) and a support service cost adjustment (\$100). It is proposed to decrease capital expenditure due to the rail corridor land sale not expected to occur this financial year (\$1,500,000) and a decrease against cabins (\$80,000) and lodgings (\$150,000) due to upgrades that will be programmed to occur across the park at a later date.

Note Reference: 22
Program: Suffolk Beachfront Holiday Park
Budget Variance: Operating Expenditure \$8,400
 Transfer to Reserves \$100
 Transfer from Reserves \$166,500
 Capital Expenditure \$158,000

Reason for Variance: It is proposed to increase operating expenditure due to an increase in building insurance costs (\$8,500) and a support service cost adjustment (\$100). It is proposed to add a budget of \$158,000 due to the purchase of a permanent site within the park.

Note Reference: 23
Program: Facilities Management
Budget Variance: Operating Expenditure (\$257,200)
 Transfer from Reserves (\$335,900)
 Transfer to Reserve \$38,000
 Capital Income (\$5,837,000)
 Capital Expenditure (\$5,902,700)

Reason for Variance: It is proposed to decrease operating expenditure due to the budgets for the Mullumbimby Hospital maintenance (\$38,000) and remediation (\$360,000) being moved to the 2023/24 financial year. This is offset by an increase in building insurance (\$51,200), an increase to the works to be undertaken at Durrumbul Hall (\$90,000) where costs for the flooring replacement exceed the existing budget, adjustments to bring the budgets of various community building reserve funded works to match actuals (\$200) and a support service cost decrease of \$200.
 It is proposed to decrease capital expenditure due to the Byron Community Hub (\$5,873,000) and the Airfield Building Renewals (\$171,600) being moved to the 2023/24 financial year and increasing the budgets for the Brunswick Valley Community Centre roof replacement (\$70,000) and Brunswick Heads Memorial Hall ramp

BYRON SHIRE COUNCIL

BUDGET 2022/23

Review as at 31 March 2023

upgrade (\$35,900) where the actual cost of the works exceeds the existing budget.

Note Reference:	24
Program:	Development & Certification
Budget Variance:	Operating Income (\$150,000) Operating Expenditure (\$2,300) Transfer to Reserves \$100,000
Reason for Variance:	It is proposed to decrease operating income due to actual income for DA's being considerably less than the budget (\$250,000) as a result of less applications. It is proposed to increase operating income by a \$100,000 due to increased fees received for footpath dining which can be transferred to the footpath dining reserve. A support service adjustment of \$2,300 is also required.
Note Reference:	25
Program:	Planning Policy & Natural Environment
Budget Variance:	Operating Income \$185,000 Operating Expenditure \$139,500 Transfer from Reserves (\$44,500)
Reason for Variance:	It is proposed to increase operating income and expenditure by \$185,000 due to a grant received for Solar LED Signs for Koala Road Strike Mitigation. It is proposed to decrease operating expenditure by \$44,500 due to the following budgets not required this financial year and being moved to 2023/24: - (\$13,000) 2605.112 Mullumbimby Masterplan Project Plan (\$14,000) 2605.113 Bangalow Village Plan (\$17,500) 2605.137 Lot 12 and Lot 107 Bayshore Dr
Note Reference:	26
Program:	Environment & Compliance
Budget Variance:	Operating Income \$268,100 Operating Expenditure \$3,300
Reason for Variance:	It is proposed to increase operating income due to actual fine income being higher than the budget (\$265,600). It is proposed to increase operating income and expenditure by \$2,500 due to income derived from a fine received for tree removal that is to be expended on bush regeneration. It is also proposed to increase operating expenditure due to building insurance (\$1,400) and a decrease to support service costs (\$600).
Note Reference:	27
Program:	Economic Development
Budget Variance:	Operating Expenditure (\$200)
Reason for Variance:	Support service cost adjustment.
Note Reference:	28
Program:	Water Supply Operating and Capital
Budget Variance:	Operating Income \$90,000 Operating Expenditure (\$1,100) Transfer from Reserves \$567,800 Transfer to Reserves \$91,100 Capital Expenditure (\$567,800)

BYRON SHIRE COUNCIL

BUDGET 2022/23

Review as at 31 March 2023

Reason for Variance: It is proposed to increase operating income due to the interest received on investments. This is a result of the continuing interest rate rises. It is proposed to decrease operating expenditure due to a support service cost adjustment.

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

(\$50,000)	6438.037 Energy Efficiency Improvements – This budget has been decreased as it is not required this financial year.
(\$63,300)	6438.046 Infrastructure Security Systems – There are no identified security concerns so this budget is not required.
\$50,000	6438.055 Contingency Works – It is proposed to increase the budget to cover the existing actual costs of contingency works.
(\$50,000)	6438.057 Asset Management Plans/Asset Mgmt System – This budget is already covered in other areas of the budget so is no longer required.
(\$95,000)	6438.058 Demand Management Improvements - There are no identified improvements for this financial year, so this budget is not required.
(\$48,000)	6438.059 Security Surveillance for Critical Infrastructure – There are no security concerns at present so the budget is not required.
(\$100,000)	6438.062 Review Effluent Reuse System Planning - This budget is already covered in other areas of the budget so is no longer required.
\$20,000	6438.063 Development Servicing Plan - Additional work is required to build models due to software upgrades.
(\$41,500)	6549.002 Pipeline - Asset Condition Assessment – This budget is no longer required as the project it was allocated for came in under budget.
(\$10,000)	6749.011 Mullumbimby water reticulation analysis - Laurel Avenue – This project is not happening as other pipeline works have taken priority.
(\$41,500)	6749.014 Pipeline - Asset condition assessment – All pipelines have been assessed and this budget is no longer required
(\$91,500)	6649.015 Pipeline - Asset Condition Assessment – All pipelines have been assessed and this budget is no longer required.
(\$50,000)	6649.014 Paterson St Reservoir Design – The budget is not required this financial year.
\$30,000	6649.018 Gilmore Cres Watermain Relocation - The project at Gilmore crescent needed to lower the watermain and hadn't allowed for this component. The Water fund is providing 50% of the cost to allow for the civil works project to proceed to finalisation.
(\$50,000)	6849.015 Pipeline - Asset Condition Assessment - All pipelines have been assessed and this budget is no longer required.

BYRON SHIRE COUNCIL

BUDGET 2022/23

Review as at 31 March 2023

\$23,000 6849.005 Reservoir Renewals – This project is complete, with an additional budget required to bring the budget into line with the actuals.

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

Note Reference:**29****Program:****Sewerage Supply Operating and Capital****Budget Variance:**

Operating Income \$100,000
 Operating Expenditure \$765,600
 Transfer to Reserves (\$101,300)
 Capital Expenditure \$24,793,000
 Transfer from Reserves \$24,026,100

Reason for Variance:

It is proposed to increase operating income due to the interest received on investments. This is a result of the continuing interest rate rises. It is proposed to increase operating expenditure due to a budget being allocated for the February 2022 flood event reflective of an unexpended grant and a decrease to the support service costs of \$1,300.

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

(\$53,100) 7438.003 Asset Management - This budget is already covered in other areas of the budget so is no longer required.
 \$100,000 7438.044 Telemetry System - Roll out of RTU upgrades. Budgets moved from 7438.061 and 7438.064, below.
 (\$52,000) 7438.061 Contingency Works - Roll out of RTU upgrades moved to 7438.044, above.
 (\$48,000) 7438.064 Security Surveillance for Critical Infrastructure - Roll out of RTU upgrades moved to 7438.044, above.
 (\$200,000) 7438.066 Review Effluent Reuse System Planning - This budget is already covered in other areas of the budget so is no longer required.
 \$20,000 7438.067 Development Servicing Plan – An additional budget is required for additional work to build models due to software upgrades.
 (\$60,000) 7449.007 Citric Acid Storage – This storage is no longer required so the budget can be removed.
 (\$50,000) 7449.012 Pipeline - Gravity Sewer condition assessment – This budget is not required as it is already covered by the Inflow and infiltration Project against 7438.038.
 (\$50,000) 7549.014 Pipeline - Gravity Sewer Condition Assessment - This budget is not required as it is already covered by the Inflow and infiltration Project against 7438.038.
 (\$500,000) 7649.046 Section 60 Reuse Water System Upgrade – The identified works for this project have been completed with the remaining budget not required.

BYRON SHIRE COUNCIL**BUDGET 2022/23****Review as at 31 March 2023**

(\$23,500,000)	7649.018 Bioenergy Facility – It is proposed to remove the loan and grant funded part of this project as it will not be expended this financial year. The costs to date can be funded through the Sewer capital works reserve.
(\$178,000)	7749.001 Lot 4 Mullumbimby Access Upgrade – It is proposed to decrease this budget and move to the 2023/24 financial year when the majority of works will be completed.
(\$71,900)	7749.008 Brunswick Valley Sustainability Centre - The identified works for this project have been completed with the remaining budget not required.
(\$50,000)	7749.011 Pipeline - Gravity Sewer condition assessment - This budget is not required as it is already covered by the Inflow and infiltration Project against 7438.038.
(\$50,000)	7849.017 Pipeline - Gravity Sewer condition assessment - This budget is not required as it is already covered by the Inflow and infiltration Project against 7438.038.
(\$50,000)	7849.016 H2S Odour Control / Investigation – It is proposed to decrease this budget as there are no resources to undertake the project this financial year.

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

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - 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								
2015.091	Support Services Costs Allocated	336,100	O	E		(600)	335,500	1
2015.910	Support Services Costs Reallocated	(2,022,900)	O	E		600	(2,022,300)	1
10000.025	BSC ats Ardill Payne & Partners	0	O	I	25,500		25,500	1
20001.001	General Legal Expenses	0	O	E		125,500	125,500	1
4116.001	Transfer from Legal Services Reserve	0	O	E	100,000	0	100,000	1
Total for Program:					125,500	125,500		
People & Culture								
2121.091	Support Services Costs Allocated	68,100	O	E		(400)	67,700	2
2121.910	Support Services Costs Reallocated	(833,000)	O	E		400	(832,600)	2
1110.003	Statecover Scheme Performance Rebate	0	O	I	98,700		98,700	2
4317.001	Transfer to People & Culture Reserve	0	C	E		98,700	98,700	2
Total for Program:					98,700	98,700		
TOTAL REPORTABLE FOR GENERAL MANAGER					224,200	224,200		
Councillor Services								
2159.091	Support Services Costs	320,900	O	E		(500)	320,400	3
2151.001	Subscription Lcl Govt Shires Association	47,500	O	E		(500)	47,000	3
2152.003	Contribution - Far North Coast County Cl	120,000	O	E		(1,400)	118,600	3
2152.004	Institute Public Works Engineers Austral	5,100	O	E		(500)	4,600	3
2152.005	Newlog Subscription	44,000	O	E		(600)	43,400	3
2152.008	Contribution - Arts Northern Rivers	18,500	O	E		(200)	18,300	3
Total for Program:					0	(3,700)		
General Purpose Revenues								
1121.002	Interest on Unrestricted Investments	355,100	O	I	407,200		762,300	4
1121.001	Interest on Bank Accounts	10,000	O	I	60,000		70,000	4
1123.001	Interest on Section 94 Levies-General fund	46,900	O	I	261,000		307,900	4
4149.001	Transfer to Developer Contributions	46,900	C	E		261,000	307,900	4
4149.001	Transfer to Quarry Reserve	-	C	E		170,100	170,100	4
Total for Program:					728,200	431,100		
Financial Services								
2239.091	Support Services Costs	303,400	O	E		(700)	302,700	5
2239.910	Support Services Costs Reallocated	(1,672,600)	O	E		700	(1,671,900)	5
1131.001	Section 603 Certificates	85,000	O	I	(25,000)		60,000	5
2201.008	Sundry Administrative Expenses	35,500	O	E		5,000	40,500	5
2201.009	Bank Charges	150,000	O	E		(30,000)	120,000	5
Total for Program:					(25,000)	(25,000)		
Information Services								
2269.091	Support Services Costs	31,100	O	E		(800)	30,300	6
2269.910	Support Services Costs Reallocated	(3,760,700)	O	E		800	(3,759,900)	6
Total for Program:					0	0		
Corporate Services								
2189.091	Support Services Costs Allocated	446,700	O	E		(900)	445,800	7
2189.910	Support Services Costs Allocated	3,359,100	O	E		900	3,360,000	7
1199.005	Feb 2022 Flood Event Insurance Income	-	O	I	27,400		27,400	7
2055.019	Flood Damaged CCTV	-	O	E		27,400	27,400	7
2052.006	Internal Audit Committee	15,700	O	E		10,000	25,700	7
2052.022	Copyright Licence Subscription	-	O	E		5,800	5,800	7
2221.002	Premium - Prof. Indemnity/Public Liabili	746,000	O	E		16,900	762,900	7
2221.003	Premium - Councillors / Staff Liability	94,800	O	E		(2,100)	92,700	7
2221.005	Premium - Casual Hirers Liability	9,100	O	E		200	9,300	7
2221.018	Carriers Liability	1,200	O	E		(400)	800	7
2221.019	Environmental Impairment Liability	27,400	O	E		(4,500)	22,900	7
2221.021	Crime	32,000	O	E		1,700	33,700	7
2052.016	Youth Leadership Program	10,000	O	E		(10,000)	0	7
Total for Program:					27,400	45,000		
Community Development								
2369.091	Support Services Costs	295,400	O	E		(500)	294,900	8
1161.075	Flood Anniversary Funding	-	O	I	91,700		91,700	8
2441.001	Flood Anniversary Funding - Events	-	O	E		91,700	91,700	8
1161.076	Community Recovery Officer - Resilience NSW	-	O	I	36,000		36,000	8
2436.001	Community Recovery Officer - Resilience NSW	-	O	E		36,000	36,000	8
Total for Program:					127,700	127,200		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - 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
Sandhills								
2459.091	Support Services Costs	190,700	O	E		0	190,700	
2401.015	General & Craft Consumables	45,000	O	E		(20,000)	25,000	9
2401.017	Food and Drink	45,000	O	E		3,000	48,000	9
2401.019	Sanitary/Garbage	5,000	O	E		5,000	10,000	9
2401.021	Services-Cleaning	48,600	O	E		5,000	53,600	9
2401.023	Sundry Expenses	5,100	O	E		2,000	7,100	9
2401.024	Gardening	4,000	O	E		3,800	7,800	9
2401.042	Software and Licencing Fees	2,400	O	E		1,200	3,600	9
Total for Program:					0	0		
Other Childrens Services								
2460.091	Support Services Costs Allocated	98,100	O	E		(100)	98,000	10
Total for Program:					0	(100)		
Library Services								
2475.017	Property Insurance	-	O	E		19,100	19,100	11
Total for Program:					0	19,100		
TOTAL REPORTABLE FOR CORPORATE & COMMUNITY SERVICES					858,300	593,600		
Supervision and Administration								
3029.091	Support Services Costs	1,067,200	O	E		(2,100)	1,065,100	12
3029.910	Support Services Costs Reallocated	(3,676,300)	O	E		2,100	(3,674,200)	12
3015.006	Civil Construction Tender Panel	15,000	O	E		(15,000)	0	12
Total for Program:					0	(15,000)		
Asset Management Planning								
3039.091	Support Services Costs	286,500	O	E		(600)	285,900	13
3039.910	Support Services Costs Reallocated	(991,800)	O	E		600	(991,200)	13
Total for Program:					0	0		
Emergency Services								
3059.091	Support Services Costs	188,100	O	E		(100)	188,000	14
2841.005	Property Insurance	16,200	O	E		(8,800)	7,400	14
Total for Program:					0	(8,900)		
Depot Services and Fleet Management								
3089.091	Support Services Costs - Fleet	581,700	O	E		(500)	581,200	15
4049.101	Transfer from Plant Reserve	1,084,300	C	I	(500)		1,083,800	15
1703.007	Cont of Plant Purch from Waste	-	O	I	18,300		18,300	15
1703.008	Cont of Plant Purch from Open Space	-	O	I	46,100		46,100	15
4753.001	Transfer to Plant Reserve	739,100	C	E		64,400	803,500	15
3071.018	Property Insurance	-	O	E		18,500	18,500	15
Total for Program:					63,900	82,400		
Local Roads and Drainage								
3169.091	Support Services Costs - Local	2,691,300	O	E		(3,400)	2,687,900	16
3101.001	Urban Drainage - Northern Shire	534,900	O	E		15,000	549,900	16
3101.002	Urban Drainage - Southern Shire	348,900	O	E		108,000	456,900	16
3101.011	SGB Flood Pump Maintenance	2,000	O	E		18,000	20,000	16
4052.101	Transfer from Stormwater Drainage Reserve	0	C	I	18,000		18,000	16
3111.001	Urban Roads - Hand Patching	390,000	O	E		(106,800)	283,200	16
3111.005	Urban Roads - Sho Grading	136,800	O	E		(15,400)	121,400	16
3115.001	Urban Roads - St Sweep-Early Morning	268,400	O	E		86,800	355,200	16
3121.007	Additional Lighting Project	15,000	O	E		(15,000)	0	16
3125.001	Sealed Rural - Hand Patchin	617,900	O	E		(4,700)	613,200	16
3125.005	Sealed Rural - Shoulder Grading	106,400	O	E		(77,400)	29,000	16
3125.007	Sealed Rural - Mow With Slasher	222,900	O	E		55,000	277,900	16
3131.005	Unsealed Rural - Maint Grading	405,200	O	E		92,800	498,000	16
3145.017	Regularly & Warning Signs	187,400	O	E		4,700	192,100	16
3161.069	New Years Eve Traffic Control	65,800	O	E		(36,500)	29,300	16
3161.080	Local Rd - Side Arm Hire	197,500	O	E		(90,000)	107,500	16
3161.132	Integrated Transport Management Strategy	52,900	O	E		(52,900)	0	16
4052.101	Transfer from Infrastructure Renewal - Non Byron Reserve	28,100	C	I	(28,100)		0	16
4052.101	Transfer from Infrastructure Renewal - Byron Reserve	14,800	C	I	(14,800)		0	16
4052.101	Transfer from IS Carryover Reserve	4,900	C	I	(4,900)		0	16
3161.135	Bay Lane Data Sim Fee	2,000	O	E		(1,500)	500	16
3161.136	Movement & Place Study	174,600	O	E		(174,600)	0	16
4054.101	Transfer from Developer Contributions	174,600	C	I	(174,600)		0	16
1721.024	TfNSW Road Repair Program Potholes	-	O	I	1,110,700		1,110,700	16
3161.146	TfNSW Road Repair Program Potholes	-	O	E		310,700	310,700	16
4765.001	Transfer to Unexpended Grants	-	C	E		800,000	800,000	16
3176.001	Brunswick Heads Paid Parking Strategy	30,000	O	E		(21,200)	8,800	16

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - 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
4052.101	Transfer from Council Pay Parking Reserve	30,000	C	I	(21,200)		8,800	16
3176.006	Updated Parking Study	140,000	O	E		(40,000)	100,000	16
4052.101	Transfer from Infrastructure Renewal Non-Byron Reserve	140,000	C	I	(40,000)		100,000	16
1728.001	Pay Parking - Council/TfNSW	65,000	O	I	35,000		100,000	16
4765.001	Transfer to Pay Parking - Council/TfNSW Reserve	65,000	C	E		35,000	100,000	16
3161.152	Towers Drive - One Way Trial	0	C	E		30,000	30,000	16
4052.101	Transfer from Infrastructure Renewal - Non Byron Reserve	0	C	I	30,000		30,000	16
1721.023	DPE - Tennyson Connection Project	-	O	I	100,000		100,000	16
44283.147	DPE - Tennyson Connection Project	-	C	E		100,000	100,000	16
44283.085	Stuart St Tincogan St Intersection	77,800	C	E		100,000	177,800	16
4053.215	Transfer from Election Commitment Grant	59,100	C	I	100,000		159,100	16
44026.018	Bridge Inspections	84,600	C	E		(79,700)	4,900	16
44026.026	Bridge Capital Maintenance Works Program	100,000	C	E		129,700	229,700	16
44026.029	Helen Street Footbridge Deck Renewal	50,000	C	E		(50,000)	0	16
44026.025	Federation Bridge Debris Deflectors - Mullumbimby - Design	300,000	C	E		(200,000)	100,000	16
4156.007	Transfer from LRCIP Program	200,000	C	I	(200,000)		0	16
4053.101	Capital Grant from Department of Planning & Environment	0	C	I	66,700		66,700	16
4052.101	Transfer from Unexpended Loan	100,000	C	I	(66,700)		33,300	16
44283.041	Bangalow Sportsfield Access Road	14,800	C	E		(14,800)	0	16
4054.101	Transfer from Developer Contributions	14,800	C	I	(14,800)		0	16
44283.059	The Pocket Road Stage 2 (Ch 2,810 - 3,69	1,045,600	C	E		(138,400)	907,200	16
4052.101	Transfer from Unexpended Election Commitment Grant	119,000	C	I	(119,000)		0	16
4054.101	Transfer from Developer Contributions	26,600	C	I	(19,400)		7,200	16
44283.118	Lawson Street Renewal - Jonson to Fletcher - Byron Bay - Design	464,900	C	E		(446,700)	18,200	16
4053.215	Transfer from Election Commitment Grant	464,900	C	I	(446,700)		18,200	16
44286.034	Brandon Street Road Cushion	0	C	E		10,000	10,000	16
4052.101	Transfer from Infrastructure Renewal Reserve Non-Byron	0	C	I	10,000		10,000	16
44289.001	ECG Pavement Asphalt Overlay Program	2,478,700	C	E		(817,200)	1,661,500	16
4052.101	Transfer from Unexpended Election Commitmt Grant	2,478,700	C	I	(817,200)		1,661,500	16
44281.013	Mullumbimby to Brunswick Heads Cycleway	306,100	C	E		(255,600)	50,500	16
4054.101	Transfer from Developer Contributions	174,600	C	I	(105,100)		69,500	16
4765.001	Transfer to Unexpended Election Commitment Grant	0	C	E		150,500	150,500	16
44281.017	Ewingsdale Road Shared Path Missing Link Upgrade - Byron Bay	130,700	C	E		(63,900)	66,800	16
4052.101	Transfer from Infrastructure Renewal Non-Byron Reserve	130,700	C	I	(63,900)		66,800	16
44281.021	Lismore Road - Get NSW Active Prog	127,900	C	E		(100,000)	27,900	16
4052.101	Transfer from Infrastructure Renewal Non-Byron Reserve	30,000	C	I	(30,000)		0	16
4153.035	Transfer from TfNSW Grant	97,900	C	I	(70,000)		27,900	16
44282.021	44 Kingsley Lane - Kerb and Gutter	199,200	C	E		(18,000)	181,200	16
44282.022	18 Old Bangalow Road - pipe open drain	92,800	C	E		18,000	110,800	16
44282.047	Bangalow Overland Flowpath and Flood Study	120,000	C	E		(120,000)	0	16
4053.101	Capital Contributions	80,000	C	I	(80,000)		0	16
4765.001	Transfer to IS carryover Reserve	40,000	C	I		40,000	80,000	16
44282.042	Byron Bay Drainage Upgrade	326,400	C	E		(126,400)	200,000	16
4052.101	Transfer from Infrastructure Renewal Byron Reserve	326,400	C	I	(126,400)		200,000	16
44282.043	Overland Flow Path-32 Coomburra Crescent	40,000	C	E		(30,000)	10,000	16
4052.101	Transfer from Stormwater Drainage Reserve	40,000	C	I	(30,000)		10,000	16
44003.148	Kolora Way Footpath and Bridge Upgrade - Design	175,300	C	E		(160,400)	14,900	16
4054.101	Transfer from Developer Contributions	75,300	C	I	(60,400)		14,900	16
4153.028	Transfer from TfNSW Grant	100,000	C	I	(100,000)		0	16
44286.017	Esplanade Beach Access and Parking Impro	36,900	C	E		(30,000)	6,900	16
4052.101	Transfer from Infrastructure Renewal Non-Byron Reserve	80,000	C	I	(30,000)		50,000	16
44286.033	Flood gauge and warning systems	300,000	C	E		(290,000)	10,000	16
4157.001	Transfer from Resilience NSW Grant	300,000	C	I	(290,000)		10,000	16
44283.144	Azalea and Coolamon Scenic Dr Roundabout	40,000	C	E		(36,200)	3,800	16
4054.101	Transfer from Developer Contributions	40,000	C	I	(36,200)		3,800	16
44283.131	Koonyum Range Road Sealing	14,900	C	E		(3,800)	11,100	16
4052.101	Transfer from 2017/18 SRV Reserve	14,900	C	I	(3,800)		11,100	16
44281.018	S/Park - Bangalow Rd/Tennyson St Missing Links	183,600	C	E		100,600	284,200	16
44282.031	Reflections Holiday Park Drainage	149,100	C	E		194,100	343,200	16
4052.101	Transfer from Infrastructure Renewal Byron Reserve	0	C	I	185,400		185,400	16
4052.101	Transfer from 2017/18 Special Rate Reserve	0	C	I	15,800		15,800	16
4052.101	Transfer from Stormwater Reserve	0	C	I	93,500		93,500	16
44283.124	Fixing Local Roads - Ocean Shores Resurfacing	1,127,200	C	E		(270,000)	857,200	16
4052.101	Transfer from Unexpended Grant	0	C	I	(174,700)		(174,700)	16
4053.101	Capital Contributions	0	C	I	(95,300)		(95,300)	16
44283.139	Seven Mile Beach Road Traffic Control Works Stage 3a	342,400	C	E		(312,400)	30,000	16
4052.101	Transfer from Infrastructure Renewal Non-Byron Reserve	0	C	I	(6,000)		(6,000)	16
4052.101	Transfer from 2017/18 SRV Reserve	0	C	I	(306,400)		(306,400)	16

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - 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
44283.088	Main Arm Rd	1,189,700	C	E		(935,000)	254,700	16
4052.101	Transfer from Unexpended Grant	0	C	I	(368,200)		(368,200)	16
4053.215	Transfer from Election Commitment Grant	0	C	I	(566,800)		(566,800)	16
44283.113	Fern St (Station to Dalley)	76,700	C	E		(26,700)	50,000	16
4053.215	Transfer from Election Commitment Grant	76,700	C	I	(26,700)		50,000	16
44288.001	ECG Major Patching Program	526,300	C	E		(500,000)	26,300	16
4052.101	Transfer from Unexpended Grant	163,800	C	I	(137,500)		26,300	16
4053.215	Infrastructure Election Commitment Grant	362,500	C	I	(362,500)		0	16
45480.001	Byron Bypass	227,800	C	E		(207,800)	20,000	16
4052.101	Transfer from Unexpended Loan	227,800	C	I	(207,800)		20,000	16
44283.148	FLR4 Left Bank Road	0	C	E		20,000	20,000	16
4153.037	Transfer from TfNSW Grant	0	C	I	20,000		20,000	16
44283.146	Mcauleys Lane Black Spot Program	292,900	C	E		(242,900)	50,000	16
4153.036	Transfer from TfNSW Grant	292,900	C	I	(242,900)		50,000	16
44283.087	Carlyle St, Byron Bay	10,100	C	E		21,000	31,100	16
4053.215	Transfer from Election Commitment Grant	10,100	C	I	21,000		31,100	16
Total for Program:					(3,681,900)	(3,675,400)		
TfNSW								
3219.091	Support Services Costs	342,900	O	E		(300)	342,600	17
Total for Program:					0	(300)		
Open Spaces and Recreation								
3319.091	Support Services Costs	1,277,200	O	E		(2,200)	1,275,000	18
1755.048	Public Works - Feb 2022 Flood Event	0	O	I	429,900		429,900	18
4834.001	Transfer to Quarry Reserve	0	C	E		429,900	429,900	18
4835.288	Suffolk Park Football Club Change Rooms	485,000	C	E		200,000	685,000	18
4060.101	Transfer from Developer Contributions	200,000	C	I	200,000		400,000	18
3263.008	Property Insurance	31,400	O	E		7,800	39,200	18
3321.004	Aerodrome Property Insurance	16,500	O	E		(10,000)	6,500	18
4835.299	Byron Skate Park Lighting	-	C	E		128,300	128,300	18
4059.237	Capital Grants & Contribution	-	C	I	128,300		128,300	18
3258.018	Develop Concept Plans Butler Street Rese	32,900	O	E		(32,900)	0	18
4058.101	Transfer from Crown Pay Parking Reserve	32,900	C	I	(32,900)		0	18
3263.031	Plant Purchases	-	O	E		18,300	18,300	18
1755.046	TfNSW Bus Interchange Revenue	-	O	I	170,000		170,000	18
3263.023	TfNSW Bus Interchange and Rails Car Park	-	O	E		170,000	170,000	18
4835.294	SPNP Cavanbah Netball Courts	150,600	C	E		(135,500)	15,100	18
4059.234	Transfer to Unexpended Grants	150,600	C	I		135,500	286,100	18
4835.298	Natural Disaster Relief Assistance Program	-	C	E		248,900	248,900	18
4059.235	Natural Disaster Relief Assistance Program	-	C	I	248,900		248,900	18
4835.275	Main Beach Byron Bay - Amenities	518,600	C	E		(50,000)	468,600	18
4058.101	Transfer from Crown Pay Parking Reserve	55,400	C	I	(50,000)		5,400	18
4835.287	Sandhills Wetlands Project	1,446,300	C	E		(860,000)	586,300	18
4058.101	Transfer from Unexpended Grants	1,446,300	C	I	(860,000)		586,300	18
4059.237	Capital Grants & Contribution	-	C	I	1,050,000		1,050,000	18
4834.001	Transfer to Unexpended Grants	-	C	I		1,050,000	1,050,000	18
3300.001	Mullumbimby Rec Ground - Cricket	68,600	C	E		(33,500)	35,100	18
4834.001	Transfer to Unexpended Grants	1,446,300	C	I		33,500	1,479,800	18
4835.267	Heritage Park Northern Boat Ramp	52,800	C	E		(48,800)	4,000	18
4058.101	Transfer from Infrastructure Renewal Non-Byron Reserve	45,500	C	I	(45,500)		0	18
4058.101	Transfer from 2017/18 Special Rate Reserve	7,300	C	I	(3,300)		4,000	18
4835.289	Mullumbimby Dog Park (Stage 1)	160,100	C	E		(133,700)	26,400	18
4058.101	Transfer from Unexpended Grants	80,000	C	I	(80,100)		(100)	18
4059.101	Capital Grants & Contribution	80,100	C	I	(53,600)		26,500	18
4835.293	SPNP Linda Vidler Rec Grounds - Drainage	743,400	C	E		(593,400)	150,000	18
4059.234	Sporting Priority Needs Program Grant	80,000	C	I		345,600	425,600	18
4060.101	Transfer from Developer Contributions	197,800	C	I	(197,800)		0	18
4058.101	Transfer from Suffolk Park Open Space Reserve	50,000	C	I	(50,000)		0	18
4835.295	SPNP Tom Kendall Sports Grounds	75,000	C	E		(50,000)	25,000	18
4059.234	Transfer to Unexpended Grants	75,000	C	I		50,000	125,000	18
Total for Program:					853,900	867,800		
Waste & Recycling								
2809.091	Support Services Costs	393,600	O	E		(700)	392,900	19
3419.091	Support Services Costs	521,100	O	E		(500)	520,600	19
4963.101	Transfer from Waste Management Reserve	(924,800)	C	I	(1,200)		(926,000)	19
1811.015	Sale of Australian Carbon Credit Units	7,500	O	I	33,900		41,400	19
3416.007	3 & 29 Manse Road, Myocum Maintenance	120,000	O	E		(50,000)	70,000	19
4962.101	Transfer to Waste Management Reserve	0	C	I		83,900	83,900	19
3416.014	Insurance	0	O	E		2,300	2,300	19
4963.101	Transfer from Waste Management Reserve	0	C	I	2,300		2,300	19
4859.082	Rehabilitation of Myocum Landfill	100,000	C	E		(42,600)	57,400	19
4859.083	On-Site Leachate Management Project	250,000	C	E		(200,000)	50,000	19
4859.087	Upgrade and renewal at the BRRC + MQRRC	256,500	C	E		(106,500)	150,000	19
4859.107	Stormwater Management Plan Implementatio	200,000	C	E		(100,000)	100,000	19
4963.101	Transfer from Waste Management Reserve	256,500	C	I	(449,100)		(192,600)	19
3416.032	Purchase of Plant	0	O	E		18,800	18,800	19
4963.101	Transfer from Waste Management Reserve	0	C	I	18,800		18,800	19
Total for Program:					(395,300)	(395,300)		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - 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
Cavanbah Centre								
2439.091	Support Services Costs	223,100	O	E		(200)	222,900	20
1285.003	Active Fest Funding	0	O	I	27,000		27,000	20
2433.026	Active Fest	0	O	E		27,000	27,000	20
2433.003	Property Insurance	14,100	O	E		12,500	26,600	20
Total for Program:					27,000	39,300		
First Sun								
2529.091	Support Services Costs	285,500	O	E		(100)	285,400	21
4263.001	Transfer to Holiday Park Reserve	956,900	C	E		100	957,000	21
2511.031	Property Insurance	0	O	E		18,900	18,900	21
4263.001	Transfer to Holiday Park Reserve	956,900	C	E		(18,900)	938,000	21
4264.003	Cabins	100,000	C	E		(80,000)	20,000	21
4264.011	Lodgings	150,000	C	E		(150,000)	0	21
4034.101	Transfer from Holiday Park Reserve	250,000	C	I	(230,000)		20,000	21
4265.008	Land Purchase - Rail Corridor	1,500,000	C	E		(1,500,000)	0	21
4035.101	Transfer from New Loans	1,500,000	C	I	(1,500,000)		0	21
Total for Program:					(1,730,000)	(1,730,000)		
Suffolk Park								
2530.091	Support Services Costs Allocated	161,200	O	E		(100)	161,100	22
4271.001	Transfer to Holiday Park Reserve	125,300	C	E		100	125,400	22
2521.039	Property Insurance	0	O	E		8,500	8,500	22
4272.101	Transfer from Holiday Park Reserve	54,200	C	I	8,500		62,700	22
4269.034	Permanent Homes	0	C	E		158,000	158,000	22
4272.101	Transfer from Holiday Park Reserve	0	C	I	158,000		158,000	22
Total for Program:					166,500	166,500		
Facilities Management								
2319.091	Support Services Costs	396,300	O	E		(200)	396,100	23
2320.151	Asbestos Removal Program	1,000	O	E		5,000	6,000	23
2320.176	Durrumbul Pre-School Roof Replacement	20,000	O	E		(1,900)	18,100	23
2320.181	Byron Library Roof Repairs	14,000	O	E		(2,000)	12,000	23
2320.182	SP Community Centre - Refinish Deck	15,000	O	E		(1,300)	13,700	23
4022.101	Transfer from Community Building Maintenance	0			(200)		(200)	23
2320.179	Durrumbul Hall Floor Repairs	75,000	O	E		90,000	165,000	23
4191.109	Brunswick Valley Community Centre Roof replacement.	80,000	C	E		70,000	150,000	23
4191.111	Brunswick Memorial Hall Ramp upgrade.	74,800	C	E		35,900	110,700	23
4022.101	Transfer from Community Building Maintenance Reserve	0			195,900		195,900	23
2291.022	Administration Centre Building Insurance	38,600	O	E		(16,400)	22,200	23
2319.097	Administration Centre Recharged	718,700	O	E		16,400	735,100	23
2356.004	Other Facilities Building Insurance	56,200	O	E		56,000	112,200	23
2301.008	Byron Pool Building Insurance	5,100	O	E		(4,000)	1,100	23
2305.008	Mullumbimby Pool Building Insurance	4,700	O	E		(800)	3,900	23
2379.008	Mullumbimby Hospital - Maintenance	50,000	O	E		(38,000)	12,000	23
4185.001	Transfer to Property Development Reserve	0	C	E		38,000	38,000	23
2379.009	Mullumbimby Hospital - Remediation	1,500,000	O	E		(360,000)	1,140,000	23
4022.101	Transfer from Unexpended Loan	1,500,000	C	I	(360,000)		1,140,000	23
4191.106	Byron Community Hub	6,237,000	C	E		(5,837,000)	400,000	23
4023.218	Transfer from Grants & Contributions	1,500,000	C	I	(1,100,000)		400,000	23
4023.221	Transfer from Grants & Contributions	1,237,000	C	I	(1,237,000)		0	23
4023.401	Transfer from Loans	3,500,000	C	I	(3,500,000)		0	23
4191.102	Airfield Building Renewals	171,600	C	E		(171,600)	0	23
4022.101	Transfer from 2017/18 SRV Reserve	171,600	C	I	(171,600)		0	23
Total for Program:					(6,172,900)	(6,121,900)		
TOTAL REPORTABLE FOR INFRASTRUCTURE SERVICES					(10,868,800)	(10,790,800)		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - 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
Development & Certification								
2729.091	Support Services Costs	1,500,100	O	E		(2,300)	1,497,800	24
1152.001	Lease - Footpath Dining - Bangalow	62,800	O	I	100,000		162,800	24
4870.001	Transfer to Reserves	0	O	E		100,000	100,000	24
1601.001	Development Application Fees	993,400	O	I	(250,000)		743,400	24
Total for Program:					(150,000)	97,700		
Planning Policy & Natural Environment								
2619.091	Support Services Costs	592,300	O	E		(1,000)	591,300	25
1501.116	Solar LED Signs for Koala Road Strike Mitigation	0	O	I	185,000		185,000	25
2605.193	Solar LED Signs for Koala Road Strike Mitigation	0	O	E		185,000	185,000	25
2605.112	Mullumbimby Masterplan Project Plan	43,300	O	E		(13,000)	30,300	25
2605.113	Bangalow Village Plan	28,400	O	E		(14,000)	14,400	25
2605.137	Lot 12 and Lot 107 Bayshore Dr	17,600	O	E		(17,500)	100	25
4004.101	Transfer from Land & Natural Environment Reserve	89,300	C	I	(30,500)		58,800	25
4004.101	Transfer from Property Development Reserve	14,000	C	I	(14,000)		0	25
Total for Program:					140,500	139,500		
Environment & Compliance								
2799.091	Support Services Costs	707,800	O	E		(600)	707,200	26
2865.034	Property Insurance	0	O	E		1,400	1,400	26
1681.001	Infringement Revenue - Parking & Other	1,400,000	O	I	265,600		1,665,600	26
1681.008	Income for Tree Planting from Fine	0	O	I	2,500		2,500	26
2785.035	Tree Planting from Fine	0	O	E		2,500	2,500	26
Total for Program:					268,100	3,300		
Economic Development								
2013.091	Support Services Costs	191,500	O	E		(200)	191,300	27
Total for Program:					0	(200)		
TOTAL REPORTABLE FOR SUSTAINABLE ENVIRONMENT & ECONOMY					258,600	240,300		
NET MOVEMENT FOR MARCH REVIEW - SURPLUS / (DEFICIT)					205,000			
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR GENERAL FUND					(9,527,700)	(9,732,700)		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - 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
Water Supply - Management								
6159.091	Support Services Costs	1,359,900	O	E		(1,100)	1,358,800	28
6437.001	Transfer to Water Capital Works Reserve	300	C	E		1,100	1,400	28
6051.001	Interest on Investments	6,300	O	I	90,000		96,300	28
6437.001	Transfer to Water Capital Works Reserve	6,300	C	E		90,000	96,300	28
6438.037	Energy Efficiency Improvements	50,000	C	E		(50,000)	0	28
6438.046	Infrastructure Security Systems	63,300	C	E		(63,300)	0	28
6438.055	Contingency Works	29,100	C	E		50,000	79,100	28
6438.057	Asset Management Plans/Asset Mgmt System	50,000	C	E		(50,000)	0	28
6438.058	Demand Management Improvements	95,000	C	E		(95,000)	0	28
6438.059	Security Surveillance for Critical Infrs	48,000	C	E		(48,000)	0	28
6438.062	Review Effluent Reuse System Planning	100,000	C	E		(100,000)	0	28
6438.063	Development Servicing Plan	50,000	C	E		20,000	70,000	28
6403.101	Transfer from Water Capital Works Reserve	587,100	C	I	(268,000)		319,100	28
6405.101	Section 64 Levies Applied	537,500	C	I	(68,300)		469,200	28
Water Capital Works - Brunswick Heads								
6549.002	Pipeline - Asset Condition Assessment	50,000	C	E		(41,500)	8,500	28
6409.101	Transfer from Water Capital Works Reserve	50,000	C	I	(41,500)		8,500	28
Water Capital Works - Mullumbimby								
6749.011	Mullumbimby water reticulation analysis - Laurel Avenue	10,000	C	E		(10,000)	0	28
6749.014	Pipeline - Asset condition assessment	50,000	C	E		(41,500)	8,500	28
6415.101	Transfer from Water Capital Works Reserve	50,000	C	I	(41,500)		8,500	28
6417.101	Section 64 Levies Applied	10,000	C	I	(10,000)		0	28
Water Capital Works - Byron Bay								
6649.015	Pipeline - Asset Condition Assessment	100,000	C	E		(91,500)	8,500	28
6649.014	Paterson St Reservoir Design	150,000	C	E		(50,000)	100,000	28
6649.018	Gilmore Cres Watermain Relocation	0	C	E		30,000	30,000	28
6412.101	Transfer from Water Capital Works Reserve	100,000	C	I	(111,500)		(11,500)	28
Water Capital Works - Ocean Shores								
6849.015	Pipeline - Asset Condition Assessment	50,000	C	E		(50,000)	0	28
6849.005	Reservoir Renewals	569,000	C	E		23,000	592,000	28
6421.101	Transfer from Water Capital Works Reserve	1,405,500	C	I	(27,000)		1,378,500	28
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR WATER FUND					(477,800)	(477,800)		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - 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
Sewerage Service - Management								
7169.091	Support Services Costs	1,765,100	O	E		(1,300)	1,763,800	29
7437.001	Transfer to Sewer Capital Works Reserve	0	C	E		1,300	1,300	29
7051.001	Interest on Investments	42,600	O	I	100,000		142,600	29
7437.001	Transfer to Sewer Capital Works Reserve	42,600	C	E		100,000	142,600	29
7438.003	Asset Management	73,100	C	E		(53,100)	20,000	29
7438.061	Contingency Works	265,000	C	E		(52,000)	213,000	29
7438.044	Telemetry System	164,200	C	E		100,000	264,200	29
7438.064	Security Surveillance for Critical Infrastructure	48,000	C	E		(48,000)	0	29
7438.066	Review Effluent Reuse System Planning	200,000	C	E		(200,000)	0	29
7438.067	Development Servicing Plan	50,000	C	E		20,000	70,000	29
7403.101	Transfer from Sewer Capital Works Reserve		C	I	(301,100)		(301,100)	29
7405.101	Section 64 Levies Applied		C	I	68,000		68,000	29
7156	February 2022 Flood Damage		C	E		766,900	766,900	29
7403.101	Transfer from Unexpended Grant		C	I	766,900		766,900	29
Sewerage Service - Bangalow								
7449.007	Citric Acid Storage	60,000	C	E		(60,000)	0	29
7449.012	Pipeline - Gravity Sewer condition assessment	50,000	C	E		(50,000)	0	29
7406.101	Transfer from Sewer Capital Works Reserve	50,000	C	I	(50,000)		0	29
7408.101	Section 64 Levies Applied	60,000	C	I	(60,000)		0	29
Sewerage Service - Brunswick Heads								
7549.014	Pipeline - Gravity Sewer Condition Assessment	50,000	C	E		(50,000)	0	29
7411.101	Transfer from Sewer Capital Works Reserve	50,000	C	I	(50,000)		0	29
Sewerage Service - Byron Bay								
7649.046	Section 60 Reuse Water System Upgrade	580,000	C	E		(500,000)	80,000	29
7414.101	Section 64 Levies Applied	580,000	C	I	(500,000)		80,000	29
7649.018	Bioenergy Facility	23,900,000	C	E		(23,500,000)	400,000	29
7413.101	Transfer from Capital Grants & Contributions	8,900,000	C	I	(8,900,000)		0	29
7413.101	Transfer from Loans	15,000,000	C	I	(15,000,000)		0	29
7412.101	Transfer from Sewer Capital Works Reserve	0	C	I	400,000		400,000	29
Sewerage Service - Mullumbimby								
7749.001	Lot 4 Mullumbimby Access Upgrade	183,800	C	E		(178,000)	5,800	29
7749.008	Brunswick Valley Sustainability Centre	104,400	C	E		(71,900)	32,500	29
7749.011	Pipeline - Gravity Sewer condition assessment	50,000	C	E		(50,000)	0	29
7412.101	Transfer from Sewer Capital Works Reserve	154,400	C	I	(299,900)		(145,500)	29
Sewerage Service - Ocean Shores								
7849.017	Pipeline - Gravity Sewer condition assessment	50,000	C	E		(50,000)	0	29
7849.016	H2S Odour Control / Investigation	50,000	C	E		(50,000)	0	29
7423.101	Section 64 Levies Applied	50,000	C	I	(50,000)		0	29
7421.101	Transfer from Sewer Capital Works Reserve	50,000	C	I	(50,000)		0	29
TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR SEWER FUND					(23,926,100)	(23,926,100)		
TOTAL UNRESTRICTED CASH SURPLUS/(DEFICIT) ADJUSTMENT FOR GENERAL FUND					205,000			



Quarterly Budget Review Statements 31 March 2023



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

CONTENTS

1	STATEMENT BY RESPONSIBLE ACCOUNTING OFFICER
2 - 3	INCOME AND EXPENSES STATEMENT BY TYPE
4 - 7	CAPITAL BUDGET
8 - 12	CASH & INVESTMENTS POSITION
13	COMMENTS ON CASH & INVESTMENTS POSITION
14	KEY PERFORMANCE INDICATORS
15	CONTRACTS
16	LEGAL EXPENSES

BYRON SHIRE COUNCIL
2022/2023 Budget Review as at 31 March 2023
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 31 March 2023 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 income



Signed

Date:- 8th May 2023

James Brickley
Responsible Accounting Officer, Byron Shire Council

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2022/2023 Budget Review as at 31 March 2023 Consolidated Fund Income and Expenses by Type					
Description	Original Est 1-Jul-22	Adjustments Prior To Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Operating Revenue					
Rates & Annual Charges	57,631,900	0	0	57,631,900	58,251,840
User Charges and Fees	34,697,800	310,100	(48,200)	34,959,700	24,520,639
Interest and Investment Revenue	561,500	0	918,200	1,479,700	1,615,985
Other Revenues	1,602,800	(44,800)	354,500	1,912,500	1,648,095
Grants and Contributions - Operating	4,159,200	17,075,900	2,222,000	23,457,100	19,484,955
Grants and Contributions - Capital	0	0	0	0	0
Total Income from Continuing Operations	98,653,200	17,341,200	3,446,500	119,440,900	105,521,514
Operating Expenditure					
Employee Costs	23,263,800	97,600	0	23,361,400	20,702,078
Borrowing Costs	2,760,700	0	0	2,760,700	1,772,307
Materials and Contracts	58,828,500	10,831,000	1,007,800	70,667,300	69,423,381
Depreciation	18,455,700	2,033,900	0	20,489,600	15,406,175
Legal Costs	0	0	0	0	0
Other Expenses	8,295,200	1,940,400	162,600	10,398,200	6,291,339
Total Expenses from Continuing Operations	111,603,900	14,902,900	1,170,400	127,677,200	113,595,281
Net Operating Result from Continuing Operations	(12,950,700)	2,438,300	2,276,100	(8,236,300)	(8,073,767)
Net Operating Result before Capital Items	(12,950,700)	2,438,300	2,276,100	(8,236,300)	(8,073,767)

2022/2023 Budget Review as at 31 March 2023 General Fund Income and Expenses by Type					
Description	Original Est 1-Jul-22		Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Operating Revenue					
Rates & Annual Charges	38,099,000	0	0	38,099,000	38,522,510
User Charges and Fees	23,651,500	310,100	(48,200)	23,913,400	17,686,860
Interest and Investment Revenue	452,000	0	728,200	1,180,200	1,334,935
Other Revenues	1,602,800	(44,800)	354,500	1,912,500	1,648,095
Grants and Contributions - Operating	3,996,900	17,075,900	2,222,000	23,294,800	19,349,927
Grants and Contributions - Capital	0	0	0	0	0
Total Income from Continuing Operations	67,802,200	17,341,200	3,256,500	88,399,900	78,542,328
Operating Expenditure					
Employee Costs	21,551,100	97,600	0	21,648,700	16,658,962
Borrowing Costs	954,900	0	0	954,900	536,103
Materials and Contracts	36,752,200	10,409,900	243,300	47,405,400	56,885,129
Depreciation	13,628,900	2,033,900	0	15,662,800	11,786,075
Legal Costs	0	0	0	0	0
Other Expenses	8,070,900	1,940,400	162,600	10,173,900	6,140,736
Total Expenses from Continuing Operations	80,958,000	14,481,800	405,900	95,845,700	92,007,005
Net Operating Result from Continuing Operations	(13,155,800)	2,859,400	2,850,600	(7,445,800)	(13,464,677)
Net Operating Result before Capital Items	(13,155,800)	2,859,400	2,850,600	(7,445,800)	(13,464,677)

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2022/2023 Budget Review as at 31 March 2023 Water Fund Income and Expenses by Type					
Description	Original Est 1-Jul-22		Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Operating Revenue					
Rates & Annual Charges	2,725,700	0	0	2,725,700	2,792,653
User Charges and Fees	8,328,400	0	0	8,328,400	5,096,185
Interest and Investment Revenue	23,600	0	90,000	113,600	104,034
Other Revenues	0	0	0	0	0
Grants and Contributions - Operating	88,000	0	0	88,000	68,760
Grants and Contributions - Capital	0	0	0	0	0
Total Income from Continuing Operations	11,165,700	0	90,000	11,255,700	8,061,633
Operating Expenditure					
Employee Costs	843,800	0	0	843,800	553,241
Borrowing Costs	0	0	0	0	0
Materials and Contracts	10,670,000	29,100	(1,100)	10,698,000	6,939,032
Depreciation	1,550,500	0	0	1,550,500	1,162,875
Other Expenses	105,800	0	0	105,800	77,097
Total Expenses from Continuing Operations	13,170,100	29,100	(1,100)	13,198,100	8,732,245
Net Operating Result from Continuing Operations	(2,004,400)	(29,100)	91,100	(1,942,400)	(670,612)
Net Operating Result before Capital Items	(2,004,400)	(29,100)	91,100	(1,942,400)	(670,612)

2022/2023 Budget Review as at 31 March 2023 Sewer Fund Income and Expenses by Type					
Description	Original Est 1-Jul-22		Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Operating Revenue					
Rates & Annual Charges	16,807,200	0	0	16,807,200	16,936,676
User Charges and Fees	2,717,900	0	0	2,717,900	1,737,594
Interest and Investment Revenue	85,900	0	100,000	185,900	177,016
Other Revenues	0	0	0	0	0
Grants and Contributions - Operating	74,300	0	0	74,300	66,268
Grants and Contributions - Capital	0	0	0	0	0
Total Income from Continuing Operations	19,685,300	0	100,000	19,785,300	18,917,553
Operating Expenditure					
Employee Costs	868,900	0	0	868,900	571,635
Borrowing Costs	1,805,800	0	0	1,805,800	1,236,204
Materials and Contracts	11,406,300	392,000	765,600	12,563,900	8,517,460
Depreciation	3,276,300	0	0	3,276,300	2,457,225
Legal Costs	0	0	0	0	0
Other Expenses	118,500	0	0	118,500	73,507
Total Expenses from Continuing Operations	17,475,800	392,000	765,600	18,633,400	12,856,031
Net Operating Result from Continuing Operations	2,209,500	(392,000)	(665,600)	1,151,900	6,061,523
Net Operating Result before Capital Items	2,209,500	(392,000)	(665,600)	1,151,900	6,061,523

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2022/2023 Budget Review as at 31 March 2023 Consolidated Capital Budget						
Description		Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Capital Funding						
Revenue Funded		1,630,900	200,000	208,900	2,039,800	1,427,682
Special Rate funded		0	0	0	0	0
Capital Grants and Contributions		35,169,900	(3,237,100)	(14,016,600)	17,916,200	11,572,218
Internal Restrictions	Internal Reserves	25,037,900	1,245,900	(1,817,900)	24,465,900	17,878,414
	Developer Contributions	11,494,200	(466,300)	(854,500)	10,173,400	3,841,975
	Unexpended Loans	506,800	0	(274,500)	232,300	82,140
External Restrictions		0	0	0	0	0
	Crown Reserves	15,200	0	0	15,200	844
	Domestic Waste Reserve	0	0	0	0	0
	Unexpended Grants	5,638,600	3,671,800	(2,606,700)	6,703,700	4,794,036
New Loans		20,000,000	1,200,000	(20,000,000)	1,200,000	50,320
Total Capital Funding		99,493,500	2,614,300	(39,361,300)	62,746,500	39,647,628
Capital Expenditure						
New Assets						
	Plant & Equipment	0	0	0	0	0
	Land & buildings	0	0	0	0	0
	Roads, Bridges and Footpaths	0	0	0	0	0
Renewals						
	Plant & Equipment	40,047,900	4,475,800	(25,360,800)	19,162,900	9,350,581
	Land & buildings	14,154,600	4,113,700	(7,196,900)	11,071,400	5,963,244
	Roads, Bridges and Footpaths	34,654,100	(2,313,200)	(4,782,500)	27,558,400	19,805,137
	Drainage	0	0	0	0	0
	Other Assets	6,597,100	(3,662,000)	(2,021,100)	914,000	455,323
Loan Principal Repayments		4,039,800	0	0	4,039,800	3,921,301
Total Capital Expenditure		99,493,500	2,614,300	(39,361,300)	62,746,500	39,495,587
Net		0	0	0	0	152,042

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2022/2023 Budget Review as at 31 March 2023						
General Fund Capital Budget						
Description		Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Revenue Funded		1,630,900	200,000	208,900	2,039,800	1,427,682
Special Rate funded		0	0	0	0	0
Capital Grants and Contributions		26,269,900	(3,237,100)	(5,116,600)	17,916,200	11,572,218
Internal Restrictions						
	Information Services Reserve	0	0	0	0	0
	Caravan Park Reserve	566,000	0	(72,000)	494,000	219,747
	ELE Reserve	0	0	0	0	0
	Legal Services Reserve	0	0	0	0	0
	Quarry Reserve	0	0	0	0	0
	Waste Management Reserve	4,331,100	(3,462,000)	(449,100)	420,000	235,575
	Plant Reserve	1,236,500	2,576,500	0	3,813,000	0
	Property Reserve	0	0	0	0	0
	Risk Management Reserve	0	0	0	0	0
	CI Carryover Reserve	126,800	(8,800)	0	118,000	111,687
	Byron Bay Library Reserve	0	0	0	0	0
	Council Paid Parking Reserve	0	0	0	0	0
	Human Resource Reserve	0	0	0	0	0
	Crown Paid Parking Reserve	170,000	10,200	(50,000)	130,200	107,065
	Footpath Dining Reserve	0	0	0	0	0
	Infrastructure Renewal Reserve - Byron	866,700	20,000	59,000	945,700	501,473
	Stormwater Levy Reserve	449,400	81,800	63,500	594,700	437,736
	Special Events Response & Mitigation Reserve	0	0	0	0	0
	Property Development Reserve	1,057,500	(66,900)	0	990,600	283,488
	Bridge Replacement	0	0	0	0	0
	Byron Bay Town Centre Masterplan	376,500	529,600	0	906,100	721,730
	2017/18 Special Rate Reserve	5,977,700	(201,400)	(168,900)	5,607,400	3,034,407
	Infrastructure Renewal Reserve - Non - Byron	1,422,600	(38,300)	(465,800)	918,500	773,174
	Economic Development Reserve	0	0	0	0	0
	Community Building Maintenance Reserve	77,500	0	105,900	183,400	0
	Public Toilet Reserve	0	0	0	0	0
	Byron Construction Contingency	180,000	0	0	180,000	199,519
	Byron Hospital Development Reserve	0	0	0	0	0
	Developer Contributions	2,149,100	(560,400)	(234,200)	1,354,500	2,958,865
	Unexpended Loans	506,800	0	(274,500)	232,300	82,140
External Restrictions						
	Unexpended Grants	5,638,600	3,671,800	(2,606,700)	6,703,700	4,794,036
	Crown Reserves	15,200	0	0	15,200	844
	Domestic Waste Reserve	0	0	0	0	0
Other. E.g Loans	New Loans	5,000,000	1,200,000	(5,000,000)	1,200,000	50,320
Total Capital Funding		58,048,800	715,000	(14,000,500)	44,763,300	27,511,705
	Plant & Equipment	0	0	0	0	0
Renewals						
	Plant & Equipment	1,236,500	2,576,500	0	3,813,000	0
	Land & buildings	14,154,600	4,113,700	(7,196,900)	11,071,400	5,963,244
	Roads, Bridges and Footpaths	34,654,100	(2,313,200)	(4,782,500)	27,558,400	19,805,137
	Drainage	0	0	0	0	0
	Other Assets	6,597,100	(3,662,000)	(2,021,100)	914,000	455,323
Loan Principal Repayments	Principal on Loans	1,406,500	0	0	1,406,500	1,288,001
Total Capital Expenditure		58,048,800	715,000	(14,000,500)	44,763,300	27,511,705
Net		0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2022/2023 Budget Review as at 31 March 2023 Water Fund Capital Budget						
Description		Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Capital Funding						
Revenue Funded		0	0	0	0	0
Capital Grants and Contributions		0	0	0	0	0
Internal Restrictions	Water Capital Works Reserve	4,420,900	1,286,100	(489,500)	5,217,500	2,957,028
	Developer Contributions	1,370,100	429,100	(78,300)	1,720,900	345,910
New Loans		0	0	0	0	0
Total Capital Funding		5,791,000	1,715,200	(567,800)	6,938,400	3,302,938
Capital Expenditure						
New Assets						
	Plant & Equipment	0	0	0	0	0
	Land & buildings				0	0
	Roads, Bridges and Footpaths					
Renewals						
	Plant & Equipment	5,791,000	1,715,200	(567,800)	6,938,400	3,302,938
	Land & buildings					
	Other Assets					
Loan Principal Repayments		0			0	0
Total Capital Expenditure		5,791,000	1,715,200	(567,800)	6,938,400	3,302,938
Net		0	0	0	0	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2022/2023 Budget Review as at 31 March 2023 Sewer Fund Capital Budget						
Description		Original Est 1-Jul-22	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Capital Funding						
Revenue Funded		0	0	0	0	0
Capital Grants and Contributions		8,900,000	0	(8,900,000)	0	0
Internal Restrictions		3,778,700	519,100	(351,000)	3,946,800	8,295,785
	Sewer Capital Works Reserve	0	0	0	0	0
	Sewer Plant Reserve	0	0	0	0	0
	Developer Contributions	7,975,000	(335,000)	(542,000)	7,098,000	537,200
	Loan Funds	15,000,000	0	(15,000,000)	0	0
Total Capital Funding		35,653,700	184,100	(24,793,000)	11,044,800	8,832,985
Capital Expenditure						
New Assets						
	Plant & Equipment	0	0	0	0	0
	Land & buildings				0	0
	Roads, Bridges and Footpaths				0	0
Renewals						
	Plant & Equipment	33,020,400	184,100	(24,793,000)	8,411,500	6,047,643
	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	184,100	(24,793,000)	11,044,800	8,680,943
Net		0	0	0	0	152,042

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2022/2023 Budget Review as at 31 March 2023														
Cash & Investments														
All Funds														
MOVEMENTS														
		Opening Balance	Original Est 1-Jul-22 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	December Review To / (From)	Resolutions Jan - Mar Qtr To / (From)	March Review To / (From)	Resolutions Apr - Jun Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-23 To / (From)	Estimated Closing Balance 30-Jun-23	Actual Closing Balance Actual
GENERAL FUND														
INTERNAL RESERVES														
Information Technology		133,927	(133,900)	0	0	0	0	0	0	0	0	(133,900)	0	27
Caravan Park - Council		1,668,548	(869,000)	0	(53,400)	0	38,500	0	0	0	44,800	(839,100)	829,448	2,017,038
Employee Leave entitlements		571,642	0	0	0	0	0	0	0	0	0	0	571,642	571,642
Waste Management Facility		7,554,716	(3,079,100)	(100,000)	(2,366,700)	(603,000)	3,462,000	0	0	0	512,400	192,300	7,747,016	10,307,836
Plant		2,958,224	(591,500)	0	0	0	48,400	0	0	0	64,900	(2,844,900)	113,324	2,965,624
Quarry		624,522	0	0	0	0	0	0	0	0	600,000	600,000	1,224,522	1,071,953
Risk Management		305,487	(64,200)	0	0	0	60,000	0	0	0	0	(4,200)	301,287	300,783
Property		136,021	(44,600)	0	0	0	0	0	0	0	0	0	91,421	83,459
Carryover-Asset Management Services		339,268	(203,900)	0	0	0	108,800	0	0	0	44,900	(50,200)	289,068	348,806
Environmental Planning		232,818	(208,300)	0	0	0	49,800	0	0	0	30,500	(128,000)	104,818	172,180
Footpath Dining		299,761	3,000	0	0	0	0	0	0	0	100,000	103,000	402,761	413,513
Byron Bay Library		299,802	0	0	0	0	(10,100)	0	0	0	0	(10,100)	289,702	289,660
PadParking		0	0	0	0	0	0	0	0	0	21,200	21,200	21,200	(41,000)
Human Resources		345,015	(45,900)	0	0	0	(107,500)	0	0	0	0	(54,700)	290,315	339,771
Legal Services		124,410	0	0	0	0	0	0	0	0	0	0	124,410	124,410
Community Development		278,194	(97,300)	0	26,200	0	0	0	0	0	(100,000)	(100,000)	24,410	240,194
Stormwater Drainage		487,914	(142,200)	0	0	0	0	0	0	0	0	0	207,094	250,494
Election Expense Reserve		43,114	72,600	0	0	0	(81,800)	0	0	0	(81,500)	(906,500)	182,414	350,427
Environmental Levy Reserve		16,204	(9,900)	0	0	0	0	0	0	0	0	72,600	115,714	123,114
Childrens Services		218,246	(39,700)	0	0	0	0	0	0	0	0	(9,900)	6,304	77,603
General Managers office		106,783	(65,000)	0	0	0	0	0	0	0	(5,500)	(45,200)	173,046	193,241
DLG Financial Assistance Grant		2,789,000	(2,789,000)	0	0	0	0	0	0	0	0	(2,789,000)	105,074	105,074
Revolving Energy Fund		10,447	0	0	0	0	0	0	0	0	0	0	0	0
Tennis Court Reserve		0	0	0	0	0	29,100	0	0	0	0	0	10,447	10,447
Asset Re-Valuation Reserve		10,620	0	0	0	0	0	0	0	0	0	29,100	21,862	21,862
Structural Change		0	0	0	0	0	0	0	0	0	0	0	10,620	10,620
Mullumbimby Civic Hall		0	0	0	0	0	0	0	0	0	0	0	0	0
Brunswick Heads Memorial Hall		23,498	0	0	0	0	0	0	0	0	0	0	23,498	23,600
South Golden Beach Hall		13,706	0	0	0	0	0	0	0	0	0	0	13,706	19,537
Infrastructure Renewal Reserve		762,919	(624,875)	0	(20,000)	0	0	0	0	0	(44,200)	(669,075)	73,844	806,563
Byron Bay Library Exhibition Space S355 Committee		18,281	0	0	0	0	0	0	0	0	0	0	18,281	15,837
Brundage Valley Community Centre		0	0	0	0	0	0	0	0	0	0	0	0	0
Suffolk Park Community Centre		0	0	0	0	0	0	0	0	0	0	0	0	0
On-Site Sewerage Mgmt		2,370	(122,900)	0	0	0	0	0	0	0	0	0	2,370	(1,092)
Special Events Response & Mitigation		194,578	0	0	0	0	0	0	0	0	0	(122,900)	71,678	216,954

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2022/2023 Budget Review as at 31 March 2023 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)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	December Review To / (From)	Resolutions Jan - Mar Qtr To / (From)	March Review To / (From)	Resolutions Apr - Jun Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-23 To / (From)		
Property Development Reserve	431,547	(13,300)	0	0	0	18,700	0	0	0	52,000	57,400	488,947	431,441
Suffolk Park Open Space Reserve	50,000	0	0	0	0	(50,000)	0	0	0	50,000	0	50,000	0
Bargaloo Heritage House	2,011	0	0	0	0	0	0	0	0	0	0	2,011	2,011
Bridge Replacement Fund	12,837	0	0	0	0	0	0	0	0	0	0	12,837	16,003
Ocean Shores Community Centre	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Management Reserve	787,534	180,125	0	(200,000)	0	(470,000)	0	0	0	0	(489,875)	297,659	567,223
Byron Bay Town Centre Masterplan	2,410,537	(2,284,500)	0	(38,600)	0	0	0	0	0	188,900	(2,154,200)	256,337	3,596,862
2017/18 Special Rate Carryover Reserve	350,424	68,800	0	0	0	0	0	0	0	0	68,800	419,224	464,319
Information & Technology Service Fee	285,552	(171,500)	0	(51,800)	0	0	0	0	0	0	(223,300)	82,252	114,932
Environment Enforcement Levy Expenditure	65,747	0	0	0	0	0	0	0	0	0	0	65,747	101,639
Byron Senior Citizens Centre	83,747	0	0	0	0	0	0	0	0	0	0	83,747	1,758,556
Infrastructure Renewal Res - Non Byron	1,575,219	(689,750)	0	(63,300)	0	(103,400)	0	0	0	503,900	(352,550)	1,222,669	1,581,639
Economic Development	83,467	(36,500)	0	0	0	0	0	0	0	0	(36,500)	46,967	1,051,556
Land Remediation Reserve	9,848	0	0	0	0	0	0	0	0	0	0	9,848	9,848
WHS Incentive	40,116	0	0	0	0	0	0	0	0	0	0	0	8,558
Community Building Maintenance	475,793	(414,500)	0	(69,800)	0	0	0	0	0	(195,700)	(40,100)	76,683	295,198
Public Toilets	112,203	(64,100)	0	0	0	0	0	0	0	0	(64,100)	48,103	76,263
Volunteer Visitor Fund	30,168	0	0	0	0	0	0	0	0	0	0	30,168	37,411
Byron Bay Hospital Development	300,000	(180,000)	0	0	0	0	0	0	0	0	(180,000)	120,000	120,000
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0
Byron Bay Hospital Development	0	0	0	0	0	0	0	0	0	0	0	0	0
Pay Parking - Council/TNSW	43,191	200,000	0	0	0	0	0	0	0	35,000	35,000	78,191	78,191
Pay Parking Meter Replacement Reserve	400,000	0	0	0	0	0	0	0	0	0	200,000	600,000	600,000
Development & Certification Reserve	250,000	0	0	1,057,500	0	(11,100)	0	0	0	0	(11,100)	238,903	238,963
Property Development - Part Sale of Lot 12 Bayshore	0	(1,057,500)	0	0	0	0	0	0	0	0	(23,300)	5,000	0
Corporate Services Carryover Reserve	28,300	(25,300)	0	0	0	5,000	0	0	0	0	(100,000)	11,200	(188,290)
Sale of Road Assets	106,837	0	0	0	0	(100,000)	0	0	0	0	0	6,837	3,847
House Raising Reserve	59,426	0	0	0	0	0	0	0	0	0	0	59,426	59,426
Flood Recovery	(6,300,201)	0	0	0	0	0	0	0	0	0	0	0	(6,300,201)
Total Internal Reserves	22,198,592	(13,546,700)	(100,000)	(1,810,100)	(603,000)	3,147,200	0	0	0	1,900,300	(11,002,100)	17,495,649	23,410,717
EXTERNAL RESERVES													
Crown Reserves	73,718	(199,300)	0	0	0	60,000	0	0	0	0	(139,300)	(65,582)	89,958
Domestic Waste Management	671,627	719,100	0	0	0	(49,300)	0	700	0	0	670,500	1,342,127	2,740,176
Paid Parking Crown	275,297	271,900	0	(10,200)	0	0	0	82,900	0	0	344,600	619,897	498,699
Bonds and Deposits	2,507,994	0	0	0	0	0	0	0	0	0	0	2,507,994	2,507,994
Total External Reserves	3,525,625	791,700	0	(10,200)	0	10,700	0	0	0	83,500	875,800	4,404,425	5,936,818

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2022/2023 Budget Review as at 31 March 2023 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)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	December Review To / (From)	Resolutions Jan - Mar Qtr To / (From)	March Review To / (From)	Resolutions Apr - Jun 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)								360,000	(1,140,000)	360,000	1,500,000
Johnston Lane Causeway - Private Works	55,400	(55,400)									(55,400)		0
Causeways, Culvert and Bridge Renewal Investigations	123,600	(123,600)									(123,600)		123,600
SGB Flood Pump variable speed drive and	52,095											52,095	52,095
Federal Bridge Debris Deflectors - Mullumbimby - D	100,000	(100,000)									(100,000)		100,000
Country Link Building Fitout	30,000											30,000	30,000
Byron Bypass	227,800	(227,800)								207,800	(20,000)	207,800	201,060
Total Unexpended Loans	2,461,345	(2,006,800)	0	0	0	0	0	0	0	567,800	(1,439,000)	1,022,345	2,379,205
NEW LOANS													
First Sun - Land Purchase - Rail Corridor	0	0								1,500,000	0	0	0
Mullumbimby Hospital Remediation	0	0								0	0	0	0
Total New Loans	0	0	0	0	0	0	0	0	0	1,500,000	0	0	0
SECTION 94 CURRENT PLAN													
Open Space	4,581,679	(218,400)								108,600	(63,100)	4,518,579	4,961,759
Community Facilities	1,253,173	(106,200)								35,700	110,000	1,363,173	1,437,689
Car Parking	377,702	21,200								10,300	31,500	409,202	380,102
Bikeways	1,004,191	(186,700)								187,200	4,200	1,008,958	1,036,958
Road Upgrading	2,538,736	(762,000)								271,500	(180,500)	2,358,236	349,536
Rural Roads	1,022,278	(173,800)								28,500	(145,300)	876,978	1,063,492
Civic & Urban Improvements	252,149	(7,700)								6,700	18,500	270,649	239,837
Council Administration	425,758	(67,100)								9,800	(57,300)	368,458	448,317
Shire Support Facilities	116,847	12,100								3,400	15,500	132,347	116,847
Section 94A Levy	236,271	41,500								8,100	49,600	285,871	532,456
Total Current Plan	11,805,784	(1,447,100)	0	313,700	0	246,700	0	0	0	669,800	(216,900)	11,591,884	10,566,991

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2022/2023 Budget Review as at 31 March 2023 Cash & Investments All Funds												
Description	Opening Balance	MOVEMENTS							Revised Estimated Movement 30-Jun-23 To / (From)	Estimated Closing Balance 30-Jun-23	Actual Closing Balance	
		Original Est 1-Jul-22 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	December Review To / (From)	Resolutions Jan - Mar Qtr To / (From)	March Review To / (From)	Resolutions Apr - Jun Qtr To / (From)			
SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS												
Sustainable Environment & Economy												
Small Farms, Small Grants	4,600	(4,600)	0	0	0	0	0	0	0	0	1,314	0
Making Rd Koala Zone Rd Marking & Sign	816	(800)	0	0	0	0	0	0	0	16	16	0
Develop Governance Models for the Facilitation of Hou	10,200	(10,200)	0	0	0	0	0	0	0	0	10,200	0
Communities Combating Pests and Weeds	45,200	0	0	(45,200)	0	0	0	0	0	0	0	0
Streets as Shared Spaces Grant	18,000	(18,000)	0	0	0	0	0	0	0	0	12	0
Regional NSW Planning Portal Grant	45,000	(45,000)	0	0	0	0	0	0	0	0	11,025	0
Flood Response Planning	166,700	(166,700)	0	0	0	0	0	0	0	0	45,000	0
NSW Planning Portal API Grant 2022	80,000	(80,000)	0	0	0	0	0	0	0	0	166,700	0
Mapping Open Forest	9,100	(9,100)	0	0	0	0	0	0	0	0	54,260	0
Veg Mapping and High Env't Value Veg Pl	24,000	0	0	0	0	0	0	0	0	(20)	200	0
Riparian Restoration Project	17,400	(17,400)	0	0	0	0	0	0	0	0	17,400	0
Roadside Vegetation Mapping	8,800	(8,800)	0	0	0	0	0	0	0	0	6,904	0
Koala Habitat Restoration Program	91,700	(91,700)	0	0	0	0	0	0	0	0	(60,265)	0
Coastal Mgmt Pgm Recreational Uses Pict	30,000	(30,000)	0	0	0	0	0	0	0	0	0	0
Koala Habitat Flood Mapping	300	(300)	0	0	0	0	0	0	0	0	300	0
Local Government Flood Recovery Grant	375,000	0	(375,000)	0	0	0	0	0	0	0	313,788	0
Infrastructure Services												
Old pacific Highway Maintenance	230,604	0	0	0	0	0	0	0	0	230,604	230,604	0
RTA Funding	1,582,100	(858,700)	0	(644,100)	0	0	0	0	0	254,000	622,161	0
Roads To Recovery	327,100	(327,100)	0	0	0	0	0	0	0	0	(106,527)	0
Allan Kennedy Investments	20,000	0	0	0	0	0	0	0	0	0	20,000	0
Fisheries Grant - Johnstones Lane	85,430	(51,400)	0	(25,200)	0	0	0	0	0	20,000	30,030	0
Election Commitments Grant (4053.215)	4,978,894	(1,607,300)	0	(2,361,300)	0	(5,200)	0	0	0	8,830	2,861,394	0
Bangalow Showground - DPIE	131,300	(131,300)	0	0	0	0	0	0	0	2,381,900	3,577	0
Gaggin Park Playspace	38,600	(38,600)	0	0	0	0	0	0	0	(131,300)	0	0
Rifle Range Rd Upgrade	566,000	(566,000)	0	0	0	0	0	0	0	(38,600)	(18)	0
Sandhills Estate Activation & Skate Park	1,446,300	(1,446,300)	0	0	0	0	0	0	0	566,000	528,898	0
Streets as Shared Spaces Grant	206,300	(206,300)	0	0	0	0	0	0	0	463,700	2,076,949	0
Local Roads and Community Infrastructure Program (L	711,300	0	0	0	0	0	0	0	0	206,300	206,300	0
Suffolk Park Football Club Change Rooms	190,300	(190,300)	0	(711,300)	0	0	0	0	0	80,100	711,300	0
Beach Access Renewals - Main Beach to Clarks Bea	18,400	(18,400)	0	0	0	0	0	0	0	0	0	0
TNSW Multi Use Rail Corridor Vege Clearing	100,000	(100,000)	0	0	0	0	0	0	0	(190,300)	(345,801)	0
Bangalow Showground Fencing and Seating (CRIF)	35,700	0	0	0	0	0	0	0	0	(18,400)	100,000	0
Byron Hospital Development (Black Summer Bushfire F	300,000	0	0	0	0	0	0	0	0	(14,700)	21,000	0
Bangalow Showground Flood Repair Works	45,000	(28,600)	0	(45,000)	0	0	0	0	0	300,000	300,000	0
NSW Crown Land Severe Weather and Flooding Clear	28,600	(465,500)	0	0	0	0	0	0	0	28,600	28,600	0
Preparing Australian Communities - Byron Drainage St	465,480	0	0	0	0	0	0	0	0	564,600	465,480	0
Sports Priority Needs Program	0	0	0	0	0	0	0	0	0	(20)	0	0
TNSW Road Repair Program Potholes	0	0	0	0	0	0	0	0	0	800,000	800,000	0

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2022/2023 Budget Review as at 31 March 2023 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)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	December Review To / (From)	Resolutions Jan - Mar Qtr To / (From)	March Review To / (From)	Resolutions Apr - Jun Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-23 To / (From)		
Waste Management Services													
But Free Byron Shire Phase 2 Grant	1,800	0	0	0	0	0	0	0	0	0	0	1,800	1,800
EPA Grant - Own It and Act	25,000	(25,000)	0	0	0	0	0	0	0	0	(25,000)	0	25,000
EPA Grant - On The Ground	30,700	(30,700)	0	0	0	0	0	0	0	0	(30,700)	0	30,700
Corporate & Community Services													
Library - Local priority grant	47,381	(7,400)	0	(19,900)	0	0	0	0	0	0	(27,300)	20,081	47,381
Fed Cox Bushfire Resilience & Economic	340,465	(335,400)	0	0	0	0	0	0	0	0	(335,400)	5,065	176,091
Fed 2022 Flood Event DFPE - Resilience	965,100	(965,000)	0	0	0	0	0	0	0	0	(965,000)	100	965,813
Local Government Flood Recovery Grant	2,000,000	(120,000)	0	0	0	0	0	0	0	0	(120,000)	0	2,000,000
EECC Flood Recovery Grant			0	0	0	0	0	0	0	0	0	0	81,162
Total Restricted Grants & Contributions	15,964,670	(6,025,900)	(375,000)	(3,852,000)	0	(19,900)	0	0	0	5,121,300	(9,151,900)	6,813,170	11,154,604
TOTAL GENERAL FUND	55,962,016	(24,234,800)	(475,000)	(5,358,800)	(603,000)	3,384,700	0	0	0	8,342,800	(20,933,700)	41,328,474	53,348,336
WATER FUND													
RESERVES													
Capital Works	8,953,762	(4,874,800)	0	(1,036,100)	0	(279,100)	0	0	0	580,600	(5,609,400)	3,341,362	6,232,572
SECTION 64 PLAN													
S64 - Byron, Bang, Bruns, Olsheis	793,409		0		0	70,900	0	0	0	78,300	(1,470,900)	793,409	793,409
S64 - Mullumbimby	1,051,457	(1,120,100)	0	(500,000)	0		0	0	0			(419,443)	822,590
TOTAL WATER FUND	10,798,627	(6,594,900)	0	(1,536,100)	0	(208,200)	0	0	0	658,900	(7,080,300)	3,718,327	7,848,570
SEWER FUND													
RESERVES													
Capital Works	2,701,635	(926,200)	0	(653,600)	0	(257,500)	0	0	0	452,300	(1,385,000)	1,316,635	(2,960,849)
Plant Reserve	896,179		0		0		0	0	0	0	0	896,179	896,179
GRANTS													
Public Works - Feb 2022 Flood Event	766,900	(766,900)	0	0	0	0	0	0	0	0	(766,900)	0	300,995
SECTION 64 PLAN													
S64 - Bangalow	2,451,258	(4,591,700)	0	375,000	0	(40,000)	0	0	0	542,000	(3,714,700)	2,451,258	2,451,258
S64 - Byron, Mullum, Bruns, Olsheis	4,728,846	(6,284,800)	0	(278,800)	0	(297,500)	0	0	0	984,300	(5,866,600)	1,014,146	5,122,942
TOTAL SEWER FUND	11,544,819	(6,284,800)	0	(278,800)	0	(297,500)	0	0	0	984,300	(5,866,600)	5,678,219	5,810,525
TOTAL RESTRICTED	78,305,482	(36,514,500)	(475,000)	(7,173,300)	(603,000)	2,879,000	0	0	0	9,996,000	(33,860,900)	50,725,020	67,007,431
TOTAL CASH & INVESTMENTS	78,305,757												76,217,545
AVAILABLE CASH	295												9,210,114

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

The indicated cash and investment position at 31 March 2023 is \$76,217,545. Indicative total restricted fund reserves equate to \$67,007,431. This has been taken at a point in time and is just a snapshot at 31 March 2023. 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 March 2023.

Reconciliation

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

2022/2023 Budget Review as at 31 March 2023
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%
	269.57%	254.64%	447.49%	256.74%

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.2 - ATTACHMENT 3

2022/2023 Budget Review as at 31 March 2023 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?
Engeny Australia Pty Ltd - Byron Bay Drainage Upgrade - Design Consultancy	C. 2022-1366	19/01/2023	494,219	Y
Solo Resource Recovery - RFQ / Bulky waste collection	C. 2022-1410	06/02/2023	80,000	Y
Civlec Pty Ltd T/A GRC Civil - Federal Drive Landslip Remediation	C. 2022-1432	27/03/2023	17,577,469	
Bishton Group Pty Ltd - Suffolk Park Change Room	C. 2022-1466	30/03/2023	452,980	Y
Essential Energy (CN 2493106) - Byron Shire Bulk LED Upgrade (Streetlighting)	C. 2022-1513	01/01/2023	657,722	Y
RCC Earthworks Pty Ltd - Gilmore Crescent Upgrade - Stage 1	C. 2022-1514	01/03/2023	1,192,331	Y
Bishton Group Pty Ltd - Denning Park New Amenities	C. 2022-1517	20/03/2023	355,598	Y
Roof & Building Service (AUS) P/L - Mullumbimby Neighbourhood Centre and Civic Hall	C. 2023-1543	24/01/2023	134,508	Y
J & M Bashforth & Sons Pty Ltd - Tyagarah Airfield Parachute Landing Area surface	C. 2023-1555	24/02/2023	61,094	Y
Civilcrete QLD (DEKA Family Trust) - Belongil Bridge Walkway - Decking Renewal	C. 2023-1579	20/03/2023	135,372	Y

2022/2023 Budget Review as at 31 March 2023 Legal Expenses		
Expense	Expenditure YTD \$	Budgeted Y/N
Legal Fees	191,443.66	Y