

# 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, 15 February 2024
Time	2.00pm

Esmeralda Davis  
Director Corporate and Community Services

I2024/197  
Distributed 08/02/24

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## 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](#).**

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## 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.

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## 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. STAFF REPORTS

#### **Corporate and Community Services**

3.1	Budget Review - 1 October 2023 to 31 December 2023 .....	6
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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

**Report No. 3.1      Budget Review - 1 October 2023 to 31 December 2023**

5    **Directorate:**                      Corporate and Community Services  
**Report Author:**                  James Brickley, Manager Finance  
**File No:**                              I2024/60

**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 2023/2024 financial year, reviewed as at 31 December 2023.

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

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

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**RECOMMENDATION:**




- 25    1.    **That Council authorises the itemised budget variations as shown in Attachment 2 (#E2024/4306) which include the following results in the 31 December 2023 Quarterly Review of the 2023/2024 Budget:**
- a)    **General Fund – \$1,200 increase to the Estimated Unrestricted Cash Result**
  - b)    **General Fund - \$2,772,500 increase in reserves**
  - c)    **Water Fund - \$282,400 increase in reserves**
  - d)    **Sewerage Fund - \$3,614,200 increase in reserves**
- 30    2.    **That Council adopts the revised General Fund Estimated Unrestricted Cash Deficit of \$250,000 for the 2023/2024 financial year as at 31 December 2023.**

# BYRON SHIRE COUNCIL

## STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

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### **Attachments:**

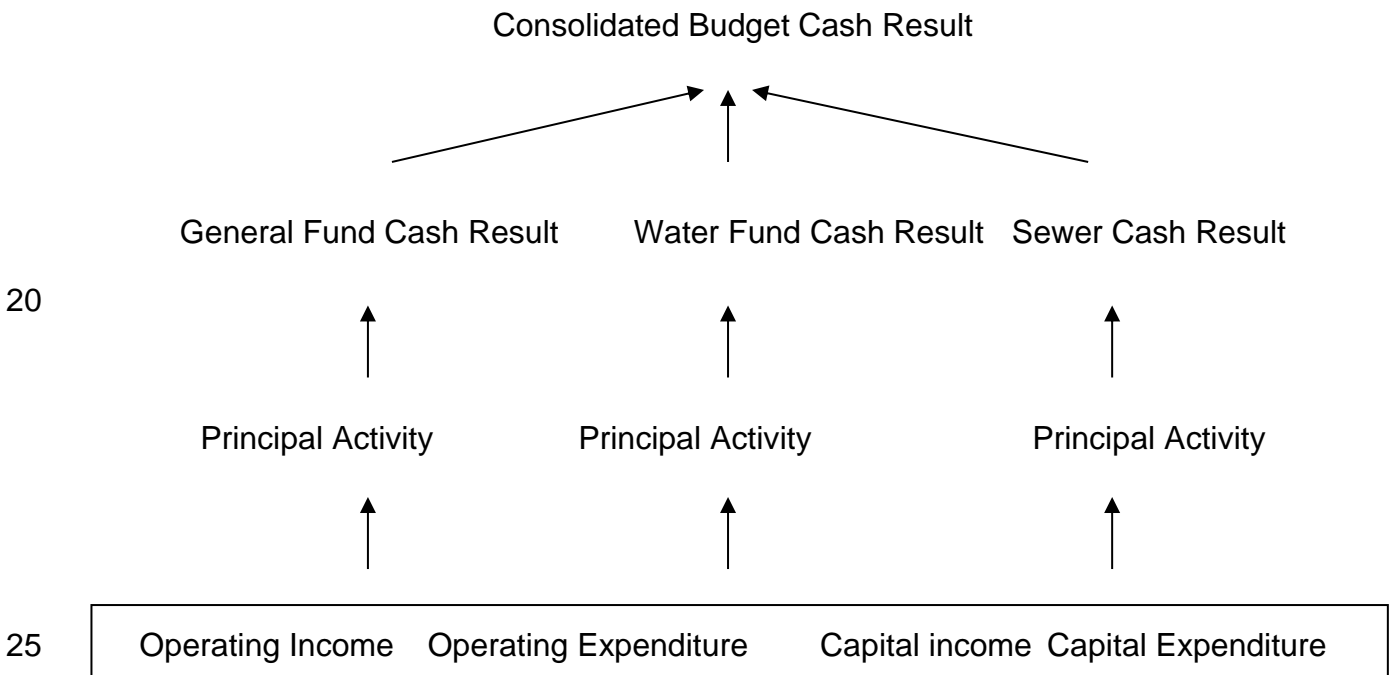
- 1 Budget Variations for General, Water and Sewerage Funds, E2024/4306 , page 20 [↓](#) 
  - 5 2 Itemised Listing of Budget Variations for General, Water and Sewerage Funds, E2024/4295 ,  
page 84 [↓](#) 
  - 3 3 Integrated Planning and Reporting Framework (IP&R) required Quarterly Review  
Statements, E2024/4296 , page 88 [↓](#) 
- 10

Report

5 Council adopted the 2023/2024 budget on 22 June 2023 via Resolution **23-280**. Council also considered and adopted the budget carryovers from the 2022/2023 financial year, to be incorporated into the 2023/2024 budget at its Ordinary Meeting held on 24 August 2023 via Resolution **23-414**. Since that date, Council has reviewed the budget taking into consideration the audited 2022/2023 Financial Statement results and progress through the first half of the 2023/2024 financial year. This report considers the December 2023 Quarter Budget Review.

10 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.

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





# BYRON SHIRE COUNCIL

## STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

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5 The pages within Attachment 1 are presented (from left to right) by showing the original budget as adopted by Council on 30 June 2023 plus the adopted carryover budgets from 2022/2023 followed by the resolutions between July and September and the revote (or adjustment for this review) and then the revised position projected for 30 June 2024 as at 31 December 2023.

On the far right of the Principal Activity, there is a column titled "Note". If this is populated by a number, it indicates 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.

10 There is also information detailing restricted assets (reserves) to show Council's estimated balances as at 30 June 2024 for all Council's reserves.

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

### **Office of Local Government Budget Review Guidelines:**

15 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.

20 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.

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):

- 25 • 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:
  - Consolidated
  - By fund (e.g. General, Water, Sewer)
  - By function, activity, program etc. to align with the management plan/operational plan
- 30 • Budget Review Capital Budget
- Budget Review Cash and Investments Position
- Budget Review Key performance indicators
- Budget Review Contracts and Other Expenses

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

### **35 Income and Expenditure Budget Review Statement by Type**

This shows Council's income and Expenditure by type. This has been split by Fund. Adjustments are shown, looking from left to right. These adjustments are commented on through the last 13 pages of Attachment 1.

**Capital Budget Review Statement**

5 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**

10 This statement reconciles Council's restricted funds (reserves) against available cash and investments. Council has attempted to indicate an actual position as at 31 December 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 (KPIs)**

At this stage, the KPIs within this report are:

- 15 ○ **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.
- 20 ○ **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.

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

**CONSOLIDATED RESULT**

The following table provides a summary of the overall Council budget on a consolidated basis inclusive of all Funds' budget movements for the 2023/2024 financial year projected to 30 June 2024 but revised as at 31 December 2023.

<b>2023/2024 Budget Review Statement as at 31 December 2023</b>	<b>Original Estimate (Including Carryovers) 1/7/2023</b>	<b>Adjustments to 31 Dec 2023 including Resolutions*</b>	<b>Proposed 31 Dec 2023 Review Revotes</b>	<b>Revised Estimate 30/6/2024 at 31/12/2023</b>
Operating Revenue	117,955,300	(9,220,600)	1,367,800	110,102,500
Operating Expenditure	127,753,000	(6,002,600)	(168,200)	121,582,200

# BYRON SHIRE COUNCIL

## STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

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2023/2024 Budget Review Statement as at 31 December 2023	Original Estimate (Including Carryovers) 1/7/2023	Adjustments to 31 Dec 2023 including Resolutions*	Proposed 31 Dec 2023 Review Revotes	Revised Estimate 30/6/2024 at 31/12/2023
<b>Operating Result – Surplus/Deficit</b>	<b>(9,797,700)</b>	<b>(3,218,000)</b>	<b>1,536,000</b>	<b>(11,479,700)</b>
Add: Capital Revenue	155,394,600	(102,747,000)	(2,725,500)	49,922,100
<b>Change in Net Assets</b>	<b>145,596,900</b>	<b>(105,965,000)</b>	<b>(1,189,500)</b>	<b>38,442,400</b>
Add: Non Cash Expenses	20,523,000	0	0	20,523,000
Add: Non-Operating Funds Employed	10,487,100	1,200,000	0	11,687,100
Subtract: Funds Deployed for Non-Operating Purposes	(204,353,500)	100,747,700	7,859,800	(95,746,000)
<b>Cash Surplus/(Deficit)</b>	<b>(27,746,500)</b>	<b>(4,017,300)</b>	<b>6,670,300</b>	<b>(25,093,500)</b>
Restricted Funds – Increase / (Decrease)	(27,311,500)	(4,201,100)	6,669,100	(24,843,500)
<b>Forecast Result for the Year – Surplus/(Deficit) – Unrestricted Cash Result</b>	<b>(435,000)</b>	<b>183,800</b>	<b>1,200</b>	<b>(250,000)</b>

### GENERAL FUND

In terms of the General Fund projected Unrestricted Cash Result the following table provides a reconciliation of the estimated position as at 31 December 2023:

<b>Opening Balance – 1 July 2022</b>	<b>\$0</b>
Plus original budget movement and carryovers	(435,000)
Council Resolutions July – September Quarter	185,000
Council Resolutions October – December Quarter	(1,200)
Recommendations within this Review – increase/(decrease)	1,200
<b>Estimated Unrestricted Cash Result Closing Balance – 30 June 2024</b>	<b>(\$250,000)</b>

- 5 The General Fund financial position overall has increased by \$1,200 as a result of this budget review, leaving the forecast cash result for the year at an estimated deficit of \$250,000. The proposed budget changes are detailed in Attachment 1 and summarised further in this report below.

# BYRON SHIRE COUNCIL

## STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

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### Council Resolutions

Resolution **23-498** states “that Council pays the hire fees for the Ocean Shores Community Centre by Ocean Shores Art Expo on 3 to 6 November 2023”. The total of these fees was \$1,200.

### 5 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) \$	Unrestricted Cash Increase/ (Decrease) \$
General Manager	110,200	110,200	0
Corporate & Community Services	622,600	622,100	500
Infrastructure Services	2,296,800	2,275,500	21,300
Sustainable Environment & Economy	197,300	217,900	(20,600)
<b>Total Budget Movements</b>	<b>3,226,900</b>	<b>3,225,700</b>	<b>1,200</b>

### Budget Adjustment Comments

10 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

- 15
- In the People & Culture program, it is proposed to increase operating income by \$103,200 due to a performance rebate received from Statecover. This can be transferred to the People & Culture reserve for use on future People & Culture initiatives.

#### Corporate and Community Services

- 20
- In the Corporate Services program, it is proposed to increase operating income by \$525,200 due to income received from Public Works Advisory (PWA) for building and facility damage resulting from the February 2022 flood event. This can be moved to the Flood Recovery reserve which is where the payments for the repairs were originally made from in the previous financial year.

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# BYRON SHIRE COUNCIL

## STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

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- In the Community Development program, it is proposed to increase the budget for Homelessness projects by \$20,000 until contractual documentation for external funding is executed. It is proposed to reimburse the Community Development reserve by June 2024 once this has been finalised.  
5
- In the Childrens Service program, it is proposed to increase operating expenditure due to the cleaning contract being higher than the allocated budget (\$14,000) and an increase required for the equipment and building maintenance budget (\$32,300). The proposed increase to the maintenance budget is due to new fences being constructed as a result of security breaches from the skatepark, with this being funded from developer contributions.  
10
- In the Public Libraries program, it is proposed to increase operating income due to actual income received for the per capita grant (\$7,500) and the Local Priority Grant (\$23,600) being more than the budget. It is proposed to increase operating expenditure due to increased costs relating to the Local Priority Grant expenditure to match the income received.  
15

### **Infrastructure Services**

- In the Depot Services Program, it is proposed to increase operating income due to the SEE directorate reimbursing the plant fund for the purchase of a Community Enforcement vehicle. This can be transferred to the Plant reserve which initially purchased the vehicle.  
20
- In the Local Roads and Drainage program, there are a number of adjustments outlined under Note 10 on pages 51 to 53 in the Budget Variations explanations section of Attachment 1. Further disclosure is included in the first and second pages of Attachment 2 under the budget program heading Local Roads and Drainage.  
25
- In the Infrastructure Recovery program, it is proposed to transfer \$182,300 from the Infrastructure Services carryover reserve and transfer it to the Flood Recovery reserve. This amount is Councils' contribution to the February 2022 Natural Disaster. Council is an "Opt-in" Council which means the contribution required is the lesser of 0.75% of Councils total rate revenue from 2 years prior (\$24,310,000) or \$1 million. This was restricted in the Infrastructure Services carryover reserve in the 2022 Financial year. It is proposed to increase capital income and expenditure by \$2,139,700 due to funding agreements being approved for the Sherrys Bridge EPAR (\$145,400 - EPAR 10) and the Mulumbimby Road EPAR (\$1,994,300 - EPAR 11).  
30  
35
- In the Open Space and Recreation program, there are a number of adjustments outlined under Note 12 on page 51 in the Budget Variations explanations section of Attachment 1. Further disclosure is included on the second page of Attachment 2 under the budget program heading Open Space & Recreation.  
40
- In the Quarries program, it is proposed to add a budget of \$300,000 to enable the initial stages of the Quarry remediation, with funding from the Quarry reserve.  
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## STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

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- In the Waste Management program, it is proposed to decrease operating income due to the budget tracking lower than anticipated with less tonnage coming through the gate. It is proposed to decrease operating expenditure by \$918,500 due to a decrease in disposal costs as a result of less waste (\$1,231,500) offset by increases to green waste processing and plant costs (\$150,000) and an adjustment required for the Butler Street contamination assessment. Council engaged a consultant to prepare and issue a Request For Detailed Quote (RFQ) for the Additional PFAS Assessment and Ecological Risk Assessment, Butler Street Reserve and surrounding (\$150,000). The objective of the work is to determine the extent of PFAS contamination and to collect additional data to meet the requirements of the ecological risk assessment to address the data gaps identified the NSW EPA. \$13,000 is also required to fund urgent property repairs at 1 Dingo Lane.
- In the Cavanbah Centre program, it is proposed to increase capital expenditure due to a grant received for the Cavanbah Centre car park repairs (\$437,300) and shelving required in Cavanbah Centre sheds (\$10,300).
- In the Facilities Management program, it is proposed to increase operating income due to an insurance payment received from Statewide Mutual for damage caused to 10 Lawson Street, Byron Bay by a vehicle. It is proposed to increase operating expenditure due to the vehicle damage at 10 Lawson Street (\$46,600), and the following community building maintenance projects: - Asbestos Removal (\$60,000), Marvell Hall New Access Ramp (\$50,000), Durrumbul Hall Floor Repairs (\$40,000), Lillypilli Preschool Roof & Guttering (\$160,000) and the Byron Scout Hall (\$40,000)

### 25 **Sustainable Environment and Economy**

- In the Development & Certification program, it is proposed to increase operating income due to budgets required for the Swimming Pool Act fees (\$20,800, moved from the Environment and Compliance program), Fire Safety Fees (\$15,000), Occupation Certificates (\$20,000) and Design Excellence Panel meeting fees (\$15,000) and a decrease against Complying Development Certificate income (\$2,200). It is proposed to increase operating expenditure due to budgets required for Design Excellence Panel member fees (\$10,000), NRPP Panel member costs (\$10,000) and Priority Planning projects (\$100,000, funded from the Development & Certification reserve). It is proposed to increase the budgets for the Australian Coastal Council Membership (\$3,000) and Councils' Heritage Advisor (\$6,500).
- In the Planning Policy & Natural Environment program, it is proposed to increase operating income by \$47,400 due to grants received for WIRES – No Bats No Me project (\$2,700), Stage 2 Southern Coastal Management Program (\$13,100) and the Cavanbah & Belongil Beach Dune Recovery program (\$31,600). Operating expenditure increased due to the above grants in addition to an increase for the Azility subscription (\$2,400) and a Council contribution for the Cavanbah & Belongil Beach Dune Recovery project (\$31,600). It is proposed to decrease operating expenditure by \$75,900 due to the CMP for Byron Bay Embayment grant being expended in the last financial year. This should be reimbursing the Land & Natural Environment reserve which is where the original expenditure was funded from.

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## STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

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- In the Environment & Compliance program, it is proposed to decrease operating income due to the budget for Swimming pool inspections being transferred to the Development & Certification program, above (\$20,800) and an increase to the budget for Food Administration Fees where actual income is slightly higher than the budget (\$2,100). It proposed to increase operating expenditure by \$7,000 due to the addition of a new pool vehicle within the Compliance team and the running costs associated with this. In addition to this increase, it is proposed to decrease the Compliance Priorities Program- Option 1 budget by \$198,100.

### **WATER FUND**

- 10 After completion of the 2022/2023 Financial Statements the Water Fund as at 30 June 2023 has a capital works reserve of \$5,702,300 and held \$1,720,900 in section 64 developer contributions.

The estimated Water Fund reserve balances as at 30 June 2024, and forecast in this Quarter Budget Review, are derived as follows:

15 Capital Works Reserve

<b>Opening Reserve Balance at 1 July 2023</b>	<b>\$5,702,300</b>
Plus original budget reserve movement	(3,254,300)
Resolutions July - September Quarter – increase / (decrease)	(690,700)
September Quarterly Review Adjustments – increase / (decrease)	(1,208,600)
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	251,000
<b>Forecast Reserve Movement for 2023/2024 – Increase / (Decrease)</b>	<b>(4,902,600)</b>
<b>Estimated Reserve Balance at 30 June 2024</b>	<b>\$799,700</b>

## BYRON SHIRE COUNCIL

### STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

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#### Section 64 Developer Contributions

<b>Opening Reserve Balance at 1 July 2023</b>	<b>\$1,720,900</b>
Plus original budget reserve movement	(2,199,600)
Resolutions July - September Quarter – increase / (decrease)	(917,900)
September Quarterly Review Adjustments – increase / (decrease)	2,291,800
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	31,400
<b>Forecast Reserve Movement for 2023/2024 – Increase / (Decrease)</b>	<b>(794,300)</b>
<b>Estimated Reserve Balance at 30 June 2024</b>	<b>\$926,600</b>

Movements for Water Fund can be seen in Attachment 1 with a proposed estimated decrease to reserves (including S64 Contributions) overall of \$282,400 from the 31 December 2023 Quarter Budget Review.

#### 5 **SEWERAGE FUND**

After completion of the 2022/2023 Financial Statements the Sewer Fund as at 30 June 2023 has a capital works reserve of \$3,935,300 and plant reserve of \$896,200. It also held \$5,448,900 in section 64 developer contributions and a \$272,500 unexpended grant.

#### Capital Works Reserve

<b>Opening Reserve Balance at 1 July 2023</b>	<b>\$3,935,500</b>
Plus original budget reserve movement	(504,300)
Resolutions July - September Quarter – increase / (decrease)	(1,613,600)
September Quarterly Review Adjustments – increase / (decrease)	(666,600)
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	2,479,100
<b>Forecast Reserve Movement for 2023/2024 – Increase / (Decrease)</b>	<b>(305,400)</b>
<b>Estimated Reserve Balance at 30 June 2024</b>	<b>\$3,630,100</b>

#### 10 Plant Reserve

<b>Opening Reserve Balance at 1 July 2023</b>	<b>\$896,200</b>
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



## BYRON SHIRE COUNCIL

### STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

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December Quarterly Review Adjustments – increase / (decrease)	0
<b>Forecast Reserve Movement for 2023/2024 – Increase / (Decrease)</b>	<b>0</b>
<b>Estimated Reserve Balance at 30 June 2024</b>	<b>\$896,200</b>

It is proposed to create a reserve for Property Development -Temporary Housing funded from income received for temporary housing on Sewer Fund land.

#### Property Development Reserve – Temporary Housing

<b>Opening Reserve Balance at 1 July 2023</b>	<b>\$0</b>
Plus original budget reserve movement	136,200
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
<b>Forecast Reserve Movement for 2023/2024 – Increase / (Decrease)</b>	<b>136,200</b>
<b>Estimated Reserve Balance at 30 June 2024</b>	<b>\$136,200</b>

#### Section 64 Developer Contributions

<b>Opening Reserve Balance at 1 July 2023</b>	<b>\$5,448,900</b>
Plus original budget reserve movement	(610,000)
Resolutions July - September Quarter – increase / (decrease)	(865,700)
September Quarterly Review Adjustments – increase / (decrease)	193,300
Resolutions October - December Quarter – increase / (decrease)	0
December Quarterly Review Adjustments – increase / (decrease)	1,135,100
<b>Forecast Reserve Movement for 2023/2024 – Increase / (Decrease)</b>	<b>(147,300)</b>
<b>Estimated Reserve Balance at 30 June 2024</b>	<b>\$5,301,600</b>

- 5 Movements for the Sewerage Fund can be seen in Attachment 1 with a proposed estimated overall increase to reserves (including S64 Contributions) of \$3,614,200 from the 31 December 2023 Quarter Budget Review.

#### **Legal Expenses**

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

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

# BYRON SHIRE COUNCIL

## Total Legal Income & Expenditure as at 31 December 2023

Program	2023/2024 Budget (\$)	Actual (\$)	Percentage To Revised Budget
<b>Income</b>			
Legal Expenses Recovered	0	32,000	0%
<b>Total Income</b>	<b>0</b>	<b>32,000</b>	<b>0%</b>
<b>Expenditure</b>			
General Legal Expenses	210,000	76,935	36.63%
<b>Total Expenditure General Fund</b>	<b>210,000</b>	<b>76,935</b>	<b>36.63%</b>

Note: This should continue to be monitored to ensure there is enough funding for future expenses.

## Strategic Considerations

### 5 Community Strategic Plan and Operational Plan

CSP Objective	CSP Strategy	DP Action	Code	OP Activity
1: Effective Leadership	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

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

- 10 (1) *Not later than 2 months after the end of each quarter (except the June quarter), the responsible accounting officer of a council must prepare and submit to the council a budget review statement that shows, by reference to the estimate of income and expenditure set out in the statement of the council's revenue policy included in the*

# BYRON SHIRE COUNCIL

## STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

3.1

*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:*

5 (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.*

### 10 **Financial Considerations**

The 31 December 2023 Quarter Budget Review of the 2023/2024 Budget has increased the overall estimated budget result by \$1,200. This leaves the movement against the unrestricted cash balance attributable to the General Fund to an estimated deficit of \$250,000 for the year, leaving the unrestricted cash balance attributable to the General Fund at an estimated \$250,000 deficit at 30 June 2024.

It is the view of the Responsible Accounting Officer that the short term financial position of the Council is still satisfactory for the 2023/2024 financial year, having consideration of the original estimate of income and expenditure at the 31 December 2023 Quarter Budget Review.

20 This opinion is based on the estimated General Fund Unrestricted Cash Result position and that the current indicative budget position for 2023/2024 outlined in this Budget Review is further improved through the remaining quarterly budget reviews for the 2023/2024 financial year. Council must remember it has a short term financial goal of maintaining \$1,000,000 in unrestricted cash.

25 Council must also be mindful of its cash flow position as the financial year progresses given the ongoing expenditure on restoration of infrastructure from the February/May 2022 flood events whilst experiencing significant delays in claims approvals, processing and payments from the NSW State Government. This position will need continual close monitoring as Council is delivering business as usual plus the flood recovery.

30 It is essential that the Quarterly Budget Review for the March 2024 Quarter is carefully considered in terms of delivery capacity and Council's financial position with a view to address the current \$250,000 deficit as a minimum.

# December 2023 Quarterly Budget Review



**BYRON SHIRE COUNCIL  
2023/2024 Budget Review as at 31 December 2023**

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# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>					
<b>Consolidated Budget Cash Result</b>					
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
<b>Operating Revenue</b>	117,852,800	(9,118,100)	1,367,800	110,102,500	89,933,488
<b>Total Division Operating Revenue</b>	<b>117,852,800</b>	<b>(9,118,100)</b>	<b>1,367,800</b>	<b>110,102,500</b>	<b>89,933,488</b>
<b>Operating Expenditure</b>	122,347,900	(597,500)	(168,200)	121,582,200	64,337,778
<b>Total Division Operating Expenditure</b>	<b>122,347,900</b>	<b>(597,500)</b>	<b>(168,200)</b>	<b>121,582,200</b>	<b>64,337,778</b>
<b>Operating Result before Capital Amounts</b>	<b>(4,495,100)</b>	<b>(8,520,600)</b>	<b>1,536,000</b>	<b>(11,479,700)</b>	<b>25,595,710</b>
<b>Add Capital Grants and Contributions</b>					
Capital Grants and Contributions	149,380,800	(98,702,300)	(2,725,500)	47,953,000	8,577,906
Developer Contributions	1,969,100	0	0	1,969,100	3,080,574
<b>Change in Net Assets</b>	<b>146,854,800</b>	<b>(107,222,900)</b>	<b>(1,189,500)</b>	<b>38,442,400</b>	<b>37,254,190</b>
<b>AVAILABLE FUNDS RECONCILIATION</b>					
<b>Add: Non-Cash Expenses</b>					
Depreciation	20,523,000	0	0	20,523,000	10,217,675
<b>Add: Non-operating Funds Employed</b>					
Loan Funds Used	10,487,100	1,200,000	0	11,687,100	4,035,713
Proceeds from Disposal of Assets	0	0	0	0	10,712
<b>Subtract Funds Deployed for Non-Operating Purposes</b>					
Capital Works	(189,687,000)	90,165,800	7,859,800	(91,661,400)	(48,504,199)
Repayment of Principal on Loans	(4,084,600)	0	0	(4,084,600)	(1,036,243)
<b>Cash Surplus / (Deficit)</b>	<b>(15,906,700)</b>	<b>(15,857,100)</b>	<b>6,670,300</b>	<b>(25,093,500)</b>	<b>1,977,848</b>
<b>Equity Movements</b>					
Restricted Funds - Increase / (Decrease)	(15,471,700)	(16,040,900)	6,669,100	(24,843,500)	1,210,813
Transfer to Unexpended Grants					
Transfer to Unexpended Loans					
<b>Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result</b>	<b>(435,000)</b>	<b>183,800</b>	<b>1,200</b>	<b>(250,000)</b>	<b>767,035</b>

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>					
<b>General Fund Budget Cash Result</b>					
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
<b>Operating Revenue</b>					
General Manager	27,500	0	110,200	137,700	135,214
Corporate & Community Services	37,750,400	(3,716,800)	556,300	34,589,900	33,727,810
Infrastructure Services	41,373,800	(5,497,200)	604,000	36,480,600	26,192,482
Sustainable Environment and Economy	5,278,900	95,900	97,300	5,472,100	3,101,390
<b>Total Division Operating Revenue</b>	<b>84,430,600</b>	<b>(9,118,100)</b>	<b>1,367,800</b>	<b>76,680,300</b>	<b>63,156,897</b>
<b>Operating Expenditure</b>					
General Manager	297,500	49,700	0	347,200	378,927
Corporate & Community Services	6,574,300	2,500,200	96,900	9,171,400	5,993,503
Infrastructure Services	54,434,900	(4,462,600)	(313,500)	49,658,800	24,703,038
Sustainable Environment and Economy	13,819,600	1,208,800	48,400	15,076,800	7,161,725
Depreciation	15,696,200	0	0	15,696,200	7,848,100
<b>Total Division Operating Expenditure</b>	<b>90,822,500</b>	<b>(703,900)</b>	<b>(168,200)</b>	<b>89,950,400</b>	<b>46,085,294</b>
<b>Operating Result before Capital Amounts</b>	<b>(6,391,900)</b>	<b>(8,414,200)</b>	<b>1,536,000</b>	<b>(13,270,100)</b>	<b>17,071,603</b>
<b>Add Capital Grants and Contributions</b>					
Capital Grants and Contributions	145,370,800	(100,102,300)	2,041,400	47,309,900	8,354,772
Developer Contributions (Section 94)	969,100	0	0	969,100	917,412
<b>Change in Net Assets</b>	<b>139,948,000</b>	<b>(108,516,500)</b>	<b>3,577,400</b>	<b>35,008,900</b>	<b>26,343,788</b>
<b>AVAILABLE FUNDS RECONCILIATION</b>					
<b>Add: Non-Cash Expenses</b>					
Depreciation	15,696,200	0	0	15,696,200	7,848,100
<b>Add: Non-operating Funds Employed</b>					
Loan Funds Used	10,487,100	1,200,000	0	11,687,100	4,035,713
Proceeds from Disposal of Assets	0	0	0	0	10,712
<b>Subtract Funds Deployed for Non-Operating Purposes</b>					
Capital Works	(174,301,000)	94,937,400	(803,700)	(80,167,300)	(44,137,471)
Repayment of Principal on Loans	(1,305,000)	0	0	(1,305,000)	(663,144)
<b>Cash Surplus / (Deficit)</b>	<b>(9,474,700)</b>	<b>(12,379,100)</b>	<b>2,773,700</b>	<b>(19,080,100)</b>	<b>(6,562,302)</b>
<b>Equity Movements</b>					
Restricted Funds - Increase / (Decrease)	(9,039,700)	(12,562,900)	2,772,500	(18,830,100)	4,232,617
<b>Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result</b>	<b>(435,000)</b>	<b>183,800</b>	<b>1,200</b>	<b>(250,000)</b>	<b>(10,794,919)</b>

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>					
<b>Water Fund Budget Cash Result</b>					
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
<b>Operating Revenue</b>					
Water Supply Management	12,277,700	0	0	12,277,700	7,069,980
<b>Total Division Operating Revenue</b>	<b>12,277,700</b>	<b>0</b>	<b>0</b>	<b>12,277,700</b>	<b>7,069,980</b>
<b>Operating Expenditure</b>					
Water Supply Management	12,019,700	0	0	12,019,700	8,573,868
Depreciation	1,550,500	0	0	1,550,500	1,550,500
<b>Total Division Operating Expenditure</b>	<b>13,570,200</b>	<b>0</b>	<b>0</b>	<b>13,570,200</b>	<b>10,124,368</b>
<b>Operating Result before Capital Amounts</b>	<b>(1,292,500)</b>	<b>0</b>	<b>0</b>	<b>(1,292,500)</b>	<b>(3,054,388)</b>
<b>Add Capital Grants and Contributions</b>					
Capital Grants and Contributions	4,010,000	1,400,000	(5,000,000)	410,000	0
Developer Contributions (Section 64)	250,000	0	0	250,000	539,387
<b>Change in Net Assets</b>	<b>2,967,500</b>	<b>1,400,000</b>	<b>(5,000,000)</b>	<b>(632,500)</b>	<b>(2,515,001)</b>
<b>AVAILABLE FUNDS RECONCILIATION</b>					
<b>Add: Non-Cash Expenses</b>					
Depreciation	1,550,500	0	0	1,550,500	1,550,500
<b>Add: Non-operating Funds Employed</b>					
Loan Funds Used	0	0	0	0	0
<b>Subtract Funds Deployed for Non-Operating Purposes</b>					
Capital Works	(9,971,900)	(1,925,400)	5,282,400	(6,614,900)	(2,138,444)
Repayment of Principal on Loans	0	0	0	0	0
<b>Cash Surplus / (Deficit)</b>	<b>(5,453,900)</b>	<b>(525,400)</b>	<b>282,400</b>	<b>(5,696,900)</b>	<b>(3,102,945)</b>
<b>Equity Movements</b>					
Restricted Funds - Increase / (Decrease)	(5,453,900)	(525,400)	282,400	(5,696,900)	(2,686,109)
<b>Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>					
<b>Sewer Fund Budget Cash Result</b>					
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
<b>Operating Revenue</b>					
Sewer Supply Management	21,144,500	0	0	21,144,500	19,706,611
<b>Total Division Operating Revenue</b>	<b>21,144,500</b>	<b>0</b>	<b>0</b>	<b>21,144,500</b>	<b>19,706,611</b>
<b>Operating Expenditure</b>					
Sewer Supply Management	14,678,900	106,400	0	14,785,300	7,309,042
Depreciation	3,276,300	0	0	3,276,300	819,075
<b>Total Division Operating Expenditure</b>	<b>17,955,200</b>	<b>106,400</b>	<b>0</b>	<b>18,061,600</b>	<b>8,128,117</b>
<b>Operating Result before Capital Amounts</b>	<b>3,189,300</b>	<b>(106,400)</b>	<b>0</b>	<b>3,082,900</b>	<b>11,578,494</b>
<b>Add Capital Grants and Contributions</b>					
Capital Grants and Contributions	0	0	233,100	233,100	223,134
Developer Contributions (Section 64)	750,000	0	0	750,000	1,623,775
<b>Change in Net Assets</b>	<b>3,939,300</b>	<b>(106,400)</b>	<b>233,100</b>	<b>4,066,000</b>	<b>13,425,403</b>
<b>AVAILABLE FUNDS RECONCILIATION</b>					
<b>Add: Non-Cash Expenses</b>					
Depreciation	3,276,300	0	0	3,276,300	819,075
<b>Add: Non-operating Funds Employed</b>					
Loan Funds Used	0	0	0	0	0
<b>Subtract Funds Deployed for Non-Operating Purposes</b>					
Capital Works	(5,414,100)	(2,846,200)	3,381,100	(4,879,200)	(2,228,284)
Repayment of Principal on Loans	(2,779,600)	0	0	(2,779,600)	(373,099)
<b>Cash Surplus / (Deficit)</b>	<b>(978,100)</b>	<b>(2,952,600)</b>	<b>3,614,200</b>	<b>(316,500)</b>	<b>11,643,095</b>
<b>Equity Movements</b>					
Restricted Funds - Increase / (Decrease)	(978,100)	(2,952,600)	3,614,200	(316,500)	(335,695)
<b>Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>				
<b>Restricted Assets Schedule</b>				
<b>All Funds</b>				
Description	Opening Balance 1-Jul-23	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-24
<b>GENERAL FUND</b>				
<b>INTERNAL RESERVES</b>				
Information Technology	90,862	0	90,800	62
Caravan Park - Council	1,565,985	156,500	501,900	1,220,585
Employee Leave Entitlements	71,642	500,000	0	571,642
Waste Management Facility	8,284,490	4,347,800	1,336,700	11,295,590
Plant	3,790,709	4,613,400	7,394,000	1,010,109
Quarry	1,185,766	148,600	400,000	934,366
Risk Management	301,212	0	44,200	257,012
Property	91,421	0	0	91,421
Community Infrastructure Carryover	616,661	0	558,300	58,361
Land & Natural Environment	246,258	75,900	186,700	135,458
Footpath Dining	459,860	62,800	161,000	361,660
Byron Bay Library	289,660	0	0	289,660
Paid Parking Council	0	3,283,200	3,283,200	0
Human Resources	312,258	103,200	21,900	393,558
Community Development	365,543	0	205,000	160,543
Stormwater Drainage	151,952	307,600	439,500	20,051
Election Expense Reserve	123,114	80,000	20,000	183,114
Environmental Levy Reserve	30,637	418,100	443,800	4,937
Childrens Services	75,837	99,600	19,300	156,137
General Managers Office	71,524	0	1,800	69,724
DLG Financial Assistance Grant	4,088,672	186,900	4,088,700	186,872
Revolving Energy Fund	10,447	0	0	10,447
Tennis Court Reserve	8,129	2,000	2,000	8,129
Asset Re-Valuation Reserve	10,620	0	0	10,620
Brunswick Heads Memorial Hall	13,439	0	0	13,439
South Golden Beach Hall	21,223	0	0	21,223
Infrastructure Renewal Reserve	310,610	750,550	982,900	78,260
Byron Bay Library Exhibition Space S355 Committee	13,088	0	0	13,088
Brunswick Valley Community Centre	7,848	0	0	7,848
On-Site Sewerage Mgmt	83,725	239,100	302,400	20,425
Property Development Reserve	486,337	19,500	191,300	314,537
Suffolk Park Open Space Reserve	50,000	0	50,000	0
Bridge Replacement Fund	2,011	0	0	2,011
Ocean Shores Community Centre	27,589	0	0	27,589
Byron Bay Town Centre Masterplan	429,099	542,150	448,900	522,349
2017/18 Special Rate Carryover Reserve	1,863,604	4,996,800	6,775,700	84,704
Information & Technology Service Fee	501,546	200,000	314,700	386,846
Environment Enforcement Levy Expenditure	93,599	0	0	93,599
Byron Senior Citizens Centre	106,317	0	0	106,317
Infrastructure Renewal Res - Non Byron	1,363,367	1,213,300	2,135,800	440,867
Economic Development	83,467	0	0	83,467
Land Remediation Reserve	9,848	0	0	9,848
Community Building Maintenance	566,915	319,600	744,900	141,615
Public Toilets	180,063	0	132,000	48,063
Volunteer Visitor Fund	39,994	0	0	39,994
Byron Bay Construction Contingency	291,895	0	171,900	119,995
Pay Parking - Council/TfNSW	152,092	65,000	65,000	152,092
Pay Parking Meter Replacement Reserve	600,000	200,000	0	800,000
Development & Certification Reserve	239,863	0	101,000	138,863
Property Development - Part Sale of Lot 12 Bayshore Driv	0	272,900	52,000	220,900
Corporate Services Carryover Reserve	42,800	0	42,800	0
Sale of Road Assets	15,642	0	0	15,642
House Raising Reserve	59,426	0	0	59,426
Flood Recovery	(7,833,969)	707,500	0	(7,126,469)

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>				
<b>Restricted Assets Schedule</b>				
<b>All Funds</b>				
Description	Opening Balance 1-Jul-23	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-24
<b>Total Internal Reserves</b>	<b>22,089,775</b>	<b>23,919,000</b>	<b>31,710,100</b>	<b>14,298,675</b>
<b>EXTERNAL RESERVES</b>				
Crown Reserves	51,323	300,500	310,300	41,523
Domestic Waste Management	697,640	1,183,300	20,000	1,860,940
Paid Parking Crown	879,901	1,276,800	924,300	1,232,401
Bonds and Deposits	2,486,884	0	0	2,486,884
<b>Total External Reserves</b>	<b>4,115,748</b>	<b>2,760,600</b>	<b>1,254,600</b>	<b>5,621,748</b>
<b>UNEXPENDED LOANS</b>				
Five Bridges Project	249,107		249,100	0
Former Mullumbimby Hospital	421,846	0	421,800	0
SGB Flood Pump variable speed drive and	52,095			52,095
Federation Bridge Debris Deflectors - Mullumbimby - Des	63,690			63,690
Country Link Building Fitout	30,000			30,000
Byron Bypass	212,505		207,800	4,705
<b>Total Unexpended Loans</b>	<b>1,029,242</b>	<b>0</b>	<b>878,700</b>	<b>150,490</b>
<b>NEW LOANS</b>				
First Sun Land Acquisition	0	2,075,000	2,075,000	0
Bulk LED upgrade of Street Lighting	0	700,000	700,000	0
Byron Hospital Development	0	3,500,000	3,500,000	0
Lot 12 Bayshore Drive - Lot 12 Subdivision Works	0	1,200,000	1,200,000	0
Fleet Replacement	0	3,672,100	3,672,100	0
Suffolk Park Holiday Park	0	540,000	540,000	0
<b>Total New Loans</b>	<b>0</b>	<b>11,687,100</b>	<b>11,687,100</b>	<b>0</b>
<b>SECTION 94 CURRENT PLAN</b>				
Open Space	5,125,672	480,600	448,000	5,158,272
Open Space - Byron Bay	400,530	65,200	0	465,730
Open Space - Mullumbimby	1,137,080	129,900	46,700	1,220,280
Open Space - Bangalow	385,859	127,500	0	513,359
Open Space - Suffolk Park	487,364	27,300	401,300	113,364
Open Space - Brunswick Heads	102,438	22,600	0	125,038
Open Space - Ocean Shores	261,162	25,700	0	286,862
Open Space - Shire Wide	2,291,600	79,100	0	2,370,700
Open Space - Rural North	41,648	2,900	0	44,548
Open Space - Rural South	17,990	400	0	18,390
Community Facilities	1,530,113	149,900	682,300	997,713
Community Facilities - Byron Bay	115,769	18,300	32,300	101,769
Community Facilities - Mullumbimby	38,927	3,100	0	42,027
Community Facilities - Bangalow	224,574	8,300	0	232,874
Community Facilities - Suffolk Park		0	0	0
Community Facilities - Brunswick Heads	51,732	2,500	0	54,232
Community Facilities - Ocean Shores	56,120	22,000	0	78,120
Community Facilities - Shire Wide	947,868	91,600	650,000	389,468
Community Facilities - Rural North	8,881	1,600	0	10,481
Community Facilities - Rural South	86,244	2,500	0	88,744
Car Parking	457,616	29,200	0	486,816
Bikeways	1,123,354	80,500	211,500	992,354
Bikeways - Byron Bay	355,781	24,600	0	380,381
Bikeways - Suffolk Park	0	0	0	0
Bikeways - Bangalow	14,082	6,300	0	20,382
Bikeways - Mullumbimby	449,515	29,600	150,600	328,515
Bikeways - Ocean Shores	92,877	8,400	60,900	40,377
Bikeways - Brunswick Heads	65,078	3,200	0	68,278
Bikeways - Shire Wide	20,487	5,500	0	25,987
Bikeways - Rural North	16,588	400	0	16,988
Bikeways - Rural South	108,945	2,500	0	111,445
Road Upgrading	2,818,894	206,400	680,600	2,344,694
Rural Roads	1,333,695	223,600	0	1,557,295
Civic & Urban Improvements	253,409	5,300	0	258,709
Council Administration	468,040	77,700	144,500	401,240
Shire Support Facilities	121,453	14,900	0	136,353
Section 94 A Levy	609,421	43,200	0	652,621
<b>Total Current Plan</b>	<b>13,841,666</b>	<b>1,311,300</b>	<b>2,166,900</b>	<b>12,986,066</b>

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>				
<b>Restricted Assets Schedule</b>				
<b>All Funds</b>				
Description	Opening Balance 1-Jul-23	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-24
<b>SPECIFIC PURPOSE GRANTS &amp; CONTRIBUTIONS</b>				
<b>Sustainable Environment &amp; Economy</b>				
Streets as Shared Spaces Grant	18,000		18,000	0
Regional NSW Planning Portal Grant	45,000	0	45,000	0
Flood Response Planning	117,110	0	117,100	0
NSW Planning Portal API Grant 2022	67,780	0	67,800	0
Riparian Restoration Project	3,155	0	0	3,155
Koala Habitat Restoration Program	4,241	0	0	4,241
Coastal Mgmt Pgm Recreational Uses Pjct	9,230	0	9,200	0
Local Government Flood Recovery Grant	280,999	0	281,000	0
Addressing Priority Flood Impacts in BSC	45,800	0	45,800	0
WIRES - No Bat No Me Project	3,812	0	3,800	0
Solar LED Signs for Koala Road Strike Mitigation	185,028	0	185,000	0
Regional Partnership Koala Habitat Resto	7,284	0	7,300	0
Review Byron Shire Pest Management Plan	25,000	0	25,000	0
NSW Koala Monitoring Framework	18,694	0	18,700	0
Unsung Heroes – NSW Social Cohesion	78,177	0	78,200	0
<b>Infrastructure Services</b>				
Old Pacific Highway Maintenance	230,604	0	0	230,604
TfNSW Funding	579,485	127,100	502,900	203,685
Roads to Recovery	547,130	0	547,100	0
Allan Kennedy Investments	20,000			20,000
Election Commitments Grant (4053.215)	0	8,408,400	8,408,400	0
Sandhills Wetlands Project	2,083,886	0	2,083,900	0
Streets as Shared Spaces Grant	23,651	0	23,700	0
Local Roads and Community Infrastructure Program (LRCIP)	80,100	177,400	257,500	0
Suffolk Park Football Club Change Rooms	0	77,800	77,800	0
TfNSW Multi Use Rail Corridor Vege Clearing	84,894	0	84,900	0
Byron Hospital Development (Black Summer Bushfire Recovery Grant)	1,350,000	0	1,350,000	0
NSW Crown Land Severe Weather and Flooding Clean Up Program	28,600	0	28,600	0
Preparing Australian Communities - Byron Drainage Study	416,845	0	416,800	0
Reducing Light Pollution in Coastal Communities	49,500	0	49,500	0
TfNSW	0	3,786,100	3,786,100	0
Roads to Recovery	0	0	0	0
Resilience NSW	0	150,000	150,000	0
Byron Hospital Development	0	247,400	247,400	0
Sports Priority Needs Program	1,373,172	161,800	1,535,000	0
TfNSW Road Repair Program Potholes	1,084,169	0	1,084,200	0
Fixing Local Roads Pothole Repair	66,328	0	66,300	0
Natural Disaster Relief Assistance Program	0	377,800	377,800	0

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>				
<b>Restricted Assets Schedule</b>				
<b>All Funds</b>				
Description	Opening Balance 1-Jul-23	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-24
DPE - Tennyson Connection Project	99,886	0	99,900	0
Bangalow Sports Grounds Lighting Renewal	382,902	397,700	780,600	0
SCCF Round 5 - Byron Community Hub	989,565		989,600	0
Flood gauge and warning systems	145,120		145,100	0
February 2022 Flood Event - EPARS		32,293,200	32,293,200	0
Overland Flow Path Study Shire Wide		166,700	166,700	0
Belongil and Tallow Flood Risk Managemen		100,000	100,000	0
Heritage Park Northern Boat Ramp	43,874	0	43,900	0
NSW Reconstruction Authority - Prince Street Mullumbimby	0	90,900	90,900	0
Dept of Planning & Environment - Broken Head Road - Design	0	100,000	100,000	0
SCCF Round 5 - Byron Community Hub	0	150,000	150,000	0
Community Assets Program	0	624,700	624,700	0
Mullumbimby Road Betterment Package	0	0	0	0
TfNSW Road Repair Program Potholes	0	1,556,500	0	1,556,500
<b>Waste Management Services</b>				
EPA Grant - On The Ground	11,532	0	11,500	0
<b>Corporate &amp; Community Services</b>				
Library - Local priority grant	44,175	0	24,100	20,075
Feb 2022 Flood Event DPIE - Resilience	632,225	0	632,200	0
Local Government Flood Recovery Grant	1,545,424	0	1,545,400	0
ECEC Flood Recovery Grant	26,601	0	26,600	0
Start Stronger Funding	53,602	0	0	53,602
<b>Total Restricted Grants &amp; Contributions</b>	<b>12,902,581</b>	<b>48,993,500</b>	<b>59,804,200</b>	<b>2,091,862</b>
<b>TOTAL GENERAL FUND</b>	<b>53,979,013</b>	<b>88,671,500</b>	<b>107,501,600</b>	<b>35,148,841</b>
<b>WATER FUND</b>				
<b>RESERVES</b>				
Capital Works	5,702,310	258,000	5,160,600	799,710
<b>GRANT FUNDING</b>				
Emergency Trunk Water Main connect to Rous	0	0	0	0
<b>SECTION 64 PLAN</b>				
S64 - Mullumbimby	793,408.51			793,409
S64 - Byron, Bang, Bruns, O/shrs	927,524.45	250,000	1,044,300	133,224
<b>TOTAL WATER FUND</b>	<b>7,423,243</b>	<b>508,000</b>	<b>6,204,900</b>	<b>1,726,343</b>
<b>SEWER FUND</b>				
<b>RESERVES</b>				
Capital Works	3,935,549	3,676,500	3,981,900	3,630,149
Property Development - Temporary Housing	0	136,200	0	136,200
Plant Reserve	896,179	0	0	896,179
<b>GRANT FUNDING</b>				
Public Works - Feb 2022 Flood Event	272,516	0	0	272,516
<b>SECTION 64 PLAN</b>				
S64 - Bangalow	2,451,258			2,451,258
S64 - Byron, Mullum, Bruns, O/shrs	2,997,648	750,000	897,300	2,850,348
<b>TOTAL SEWER FUND</b>	<b>10,553,150</b>	<b>4,562,700</b>	<b>4,879,200</b>	<b>10,236,650</b>
<b>TOTAL ALL FUNDS</b>	<b>71,955,406</b>	<b>93,742,200</b>	<b>118,585,700</b>	<b>47,111,834</b>

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>General Manager's Directorate Summary</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
General Managers Program	27,500	0	7,000	34,500	32,000	
People & Culture	0	0	103,200	103,200	103,214	
<b>Total Operating Revenue</b>	<b>27,500</b>	<b>0</b>	<b>110,200</b>	<b>137,700</b>	<b>135,214</b>	
<b>Operating Expenditure</b>						
General Managers Program	297,500	27,800	0	325,300	64,981	
People & Culture	0	21,900	0	21,900	313,945	
<b>Total Operating Expenditure</b>	<b>297,500</b>	<b>49,700</b>	<b>0</b>	<b>347,200</b>	<b>378,927</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(270,000)</b>	<b>(49,700)</b>	<b>110,200</b>	<b>(209,500)</b>	<b>(243,712)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(270,000)</b>	<b>(49,700)</b>	<b>110,200</b>	<b>(209,500)</b>	<b>(243,712)</b>	
<b>Capital Movements</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves	61,800	49,700	0	111,500	2,219	
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	
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments						
Transfer To Reserves	0	0	110,200	110,200	103,214	
Capital Purchases						
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>61,800</b>	<b>49,700</b>	<b>(110,200)</b>	<b>1,300</b>	<b>(100,996)</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(208,200)</b>	<b>0</b>	<b>0</b>	<b>(208,200)</b>	<b>(344,708)</b>	

**BYRON SHIRE COUNCIL**

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: General Manager</b>						
<b>Description</b>	<b>Original Est 1-Jul-23</b>	<b>Adjustments Prior to Revote</b>	<b>Revote</b>	<b>Revised Est 30-Jun-24</b>	<b>Actual 30-Jun-24</b>	<b>Note</b>
<b>Operating Revenue</b>						
<b>Fees and Charges</b>	2,500	0	0	2,500	0	
Legal Fees Recovered	25,000	0	7,000	32,000	32,000	1
<b>Total Operating Revenue</b>	<b>27,500</b>	<b>0</b>	<b>7,000</b>	<b>34,500</b>	<b>32,000</b>	
<b>Operating Expenditure</b>						
Employee Costs - General Manager's Office	1,254,600	0	0	1,254,600	643,315	
Operational Costs	78,500	27,800	0	106,300	11,211	
Legal Services	516,800	0	0	516,800	241,519	
Legal Expenses	210,000	0	0	210,000	76,935	
Media and Communications	121,100	0	0	121,100	33,749	
Indirect Costs	(1,883,500)	0	0	(1,883,500)	(941,748)	
<b>Total Operating Expenditure</b>	<b>297,500</b>	<b>27,800</b>	<b>0</b>	<b>325,300</b>	<b>64,981</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(270,000)</b>	<b>(27,800)</b>	<b>7,000</b>	<b>(290,800)</b>	<b>(32,981)</b>	
<b>Capital Movements</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves	61,800	27,800	0	89,600	1,800	
<b>Less:- Capital Expenditure</b>						
Transfer To Reserves	0	0	7,000	7,000	0	1
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>61,800</b>	<b>27,800</b>	<b>(7,000)</b>	<b>82,600</b>	<b>1,800</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(208,200)</b>	<b>0</b>	<b>0</b>	<b>(208,200)</b>	<b>(31,181)</b>	

**BYRON SHIRE COUNCIL**

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: People &amp; Culture</b>						
<b>Description</b>	<b>Original Est 1-Jul-23</b>	<b>Adjustments Prior to Revote</b>	<b>Revote</b>	<b>Revised Est 30-Jun-24</b>	<b>Actual 30-Jun-24</b>	<b>Note</b>
<b>Operating Revenue</b>						
Operating Grants - Human Resources	0	0	103,200	103,200	103,214	<b>2</b>
<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>103,200</b>	<b>103,200</b>	<b>103,214</b>	
<b>Operating Expenditure</b>						
People and Culture Salaries	880,600	0	0	880,600	483,616	
Training and Development	398,100	0	0	398,100	264,423	
Workers Compensation	700,000	161,400	0	861,400	861,408	
Occupational Health & Safety	58,400	21,900	0	80,300	43,401	
Employee Leave Entitlements	5,449,900	0	0	5,449,900	2,390,781	
Superannuation	3,396,900	0	0	3,396,900	1,721,643	
Other Employee Costs	152,400	0	0	152,400	86,607	
Indirect Costs	(11,036,300)	(161,400)	0	(11,197,700)	(5,537,933)	
<b>Total Operating Expenditure</b>	<b>0</b>	<b>21,900</b>	<b>0</b>	<b>21,900</b>	<b>313,945</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>0</b>	<b>(21,900)</b>	<b>103,200</b>	<b>81,300</b>	<b>(210,731)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>(21,900)</b>	<b>103,200</b>	<b>81,300</b>	<b>(210,731)</b>	
<b>Capital Movements</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves	0	21,900	0	21,900	419	
<b>Less:- Capital Expenditure</b>						
Transfer To Reserves	0	0	103,200	103,200	103,214	<b>2</b>
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>21,900</b>	<b>(103,200)</b>	<b>(81,300)</b>	<b>(102,796)</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(313,527)</b>	



# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Corporate &amp; Community Services Directorate Summary</b>						
<b>Director: Es Davis</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Councillor Services	0	0	0	0	0	
General Purpose Revenues	34,851,200	(3,716,800)	0	31,134,400	30,802,251	
Financial Services	144,900	0	0	144,900	65,488	
Information Services	94,000	0	0	94,000	42,598	
Governance Services	0	0	525,200	525,200	1,213,591	
Community Development	142,500	0	0	142,500	180,705	
Sandhills	1,808,500	0	0	1,808,500	1,016,249	
Other Childrens Services	592,100	0	0	592,100	258,595	
Public Libraries	117,200	0	31,100	148,300	148,333	
<b>Total Operating Revenue</b>	<b>37,750,400</b>	<b>(3,716,800)</b>	<b>556,300</b>	<b>34,589,900</b>	<b>33,727,810</b>	
<b>Operating Expenditure</b>						
Councillor Services	1,177,600	12,700	0	1,190,300	653,982.78	
General Purpose Revenues	0	0	0	0	0.00	
Financial Services	(2,028,600)	0	0	(2,028,600)	(1,000,625.65)	
Information Services	94,000	90,800	0	184,800	547,760.32	
Governance Services	110,800	(14,500)	7,000	103,300	1,137,811.37	
Community Development	2,234,300	2,357,300	20,000	4,611,600	1,913,093.55	
Sandhills	2,018,900	4,600	46,300	2,069,800	1,104,051.03	
Other Childrens Services	607,100	25,200	0	632,300	374,696.18	
Public Libraries	2,360,200	24,100	23,600	2,407,900	1,262,733.71	
<b>Total Operating Expenditure</b>	<b>6,574,300</b>	<b>2,500,200</b>	<b>96,900</b>	<b>9,171,400</b>	<b>5,993,503</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>31,176,100</b>	<b>(6,217,000)</b>	<b>459,400</b>	<b>25,418,500</b>	<b>27,734,307</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>31,176,100</b>	<b>(6,217,000)</b>	<b>459,400</b>	<b>25,418,500</b>	<b>27,734,307</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	182,700	4,369,700	34,000	4,586,400	4,267,615	
Transfer from Reserves - Developer Contributions	0	0	32,300	32,300	32,250	
Transfer from Reserves - Unexpended Grants	0	2,203,100	0	2,228,300	583,545	
Capital Grants and Contributions	0	0	0	0	11,287	
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	398,200	0	0	398,200	214,845	
Transfer To Reserves	5,936,700	186,900	525,200	6,648,800	6,218,059	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>(6,152,200)</b>	<b>6,385,900</b>	<b>(458,900)</b>	<b>(200,000)</b>	<b>(1,538,208)</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>25,023,900</b>	<b>168,900</b>	<b>500</b>	<b>25,218,500</b>	<b>26,196,099</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Councillor Services</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Expenditure</b>						
Mayoral Expenses	78,400	0	7,100	85,500	42,146	3
Councillor Expenses	397,800	0	(7,100)	390,700	189,948	3
Other Civic Expenses	92,000	11,500	0	103,500	59,220	
Governance Contributions	250,800	1,200	0	252,000	185,867	
Mayors Discretionary Allowance	5,000	0	0	5,000	0	
Indirect Costs	353,600	0	0	353,600	176,802	
<b>Total Operating Expenditure</b>	<b>1,177,600</b>	<b>12,700</b>	<b>0</b>	<b>1,190,300</b>	<b>653,983</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(1,177,600)</b>	<b>(12,700)</b>	<b>0</b>	<b>(1,190,300)</b>	<b>(653,983)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(1,177,600)</b>	<b>(12,700)</b>	<b>0</b>	<b>(1,190,300)</b>	<b>(653,983)</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	20,000	11,500	0	31,500	0	
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves			0	0	0	
Capital Purchases				0		
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>20,000</b>	<b>11,500</b>	<b>0</b>	<b>31,500</b>	<b>0</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(1,157,600)</b>	<b>(1,200)</b>	<b>0</b>	<b>(1,158,800)</b>	<b>(653,983)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: General Purpose Revenues</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24 0-Jan-00	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
General Rates	29,458,100	0	0	29,458,100	29,478,912	
Abandonments - Pensioners (S. 575)	(360,000)	0	0	(360,000)	(331,606)	
Extra Charges General Rates	211,000	0	0	211,000	194,966	
Postponed Rates	(15,700)	0	0	(15,700)	441	
General Purpose Grants	4,094,100	(3,716,800)	0	377,300	274,188	
Interest on Investments - Operating Funds	1,121,500	0	0	1,121,500	1,014,247	
Interest on Investments - Section 94	342,200	0	0	342,200	171,102	
<b>Total Operating Revenue</b>	<b>34,851,200</b>	<b>(3,716,800)</b>	<b>0</b>	<b>31,134,400</b>	<b>30,802,251</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>34,851,200</b>	<b>(3,716,800)</b>	<b>0</b>	<b>31,134,400</b>	<b>30,802,251</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>34,851,200</b>	<b>(3,716,800)</b>	<b>0</b>	<b>31,134,400</b>	<b>30,802,251</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	0	4,088,700	0	4,088,700	4,088,672	
<b>Less:- Capital Expenditure</b>						
Transfer To Reserves	5,757,100	186,900	0	5,944,000	5,601,800	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>(5,757,100)</b>	<b>3,901,800</b>	<b>0</b>	<b>(1,855,300)</b>	<b>(1,513,128)</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>29,094,100</b>	<b>185,000</b>	<b>0</b>	<b>29,279,100</b>	<b>29,289,123</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Financial Services</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Fees and Charges - Financial Services	144,900	0	0	144,900	65,488	
<b>Total Operating Revenue</b>	<b>144,900</b>	<b>0</b>	<b>0</b>	<b>144,900</b>	<b>65,488</b>	
<b>Operating Expenditure</b>						
Expenditure Control and Statutory Reporting	1,145,200	0	0	1,145,200	636,073	
Rates Control and Debt Recovery	366,300	0	0	366,300	132,905	
Debt Servicing Costs	9,800	0	0	9,800	5,352	
Indirect Costs	(3,549,900)	0	0	(3,549,900)	(1,774,956)	
<b>Total Operating Expenditure</b>	<b>(2,028,600)</b>	<b>0</b>	<b>0</b>	<b>(2,028,600)</b>	<b>(1,000,626)</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>2,173,500</b>	<b>0</b>	<b>0</b>	<b>2,173,500</b>	<b>1,066,114</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>2,173,500</b>	<b>0</b>	<b>0</b>	<b>2,173,500</b>	<b>1,066,114</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	254,400	0	0	254,400	144,895	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>(254,400)</b>	<b>0</b>	<b>0</b>	<b>(254,400)</b>	<b>(144,895)</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>1,919,100</b>	<b>0</b>	<b>0</b>	<b>1,919,100</b>	<b>921,219</b>	

**BYRON SHIRE COUNCIL**

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Information Services</b>						
<b>Description</b>	<b>Original Est 1-Jul-23</b>	<b>Adjustments Prior to Revote</b>	<b>Revote</b>	<b>Revised Est 30-Jun-24</b>	<b>Actual 30-Jun-24</b>	<b>Note</b>
<b>Operating Revenue</b>						
Information Technology - Fees and Charges	94,000	0	0	94,000	42,598	
<b>Total Operating Revenue</b>	<b>94,000</b>	<b>0</b>	<b>0</b>	<b>94,000</b>	<b>42,598</b>	
<b>Operating Expenditure</b>						
Salaries and Oncosts	1,151,200	0	0	1,151,200	641,802	
Software Maintenance Other	1,051,000	(15,900)	0	1,035,100	847,090	
Software Maintenance EDMS	230,000	8,600	0	238,600	145,348	
Hardware Maintenance	623,900	0	0	623,900	320,737	
Operating Expenses - IT and GIS	370,700	7,300	(30,000)	348,000	72,578	4
Administration/Customer Service	372,100	0	0	372,100	248,352	
Records Management	354,500	0	0	354,500	189,465	
Non-Core Services	155,200	0	0	155,200	57,343	
IT Strategic Plan Actions	0	90,800	30,000	120,800	127,940	4
Indirect Costs	(4,214,600)	0	0	(4,214,600)	(2,102,896)	
<b>Total Operating Expenditure</b>	<b>94,000</b>	<b>90,800</b>	<b>0</b>	<b>184,800</b>	<b>547,760</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>0</b>	<b>(90,800)</b>	<b>0</b>	<b>(90,800)</b>	<b>(505,162)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>(90,800)</b>	<b>0</b>	<b>(90,800)</b>	<b>(505,162)</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	0	90,800	0	90,800	97,940	
<b>Less:- Capital Expenditure</b>						
Capital Purchases	0	0	0	0	0	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>90,800</b>	<b>0</b>	<b>90,800</b>	<b>97,940</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(407,222)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Corporate Services</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Grants and Contributions	0	0	525,200	525,200	525,161	5
Other - User Fees and Charges	0	0	0	0	688,430	
<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>525,200</b>	<b>525,200</b>	<b>1,213,591</b>	
<b>Operating Expenditure</b>						
Customer Service	630,000	5,100	0	635,100	278,082	
Corporate Governance	899,400	17,100	7,000	923,500	402,473	5
Strategic Procurement	90,400	4,100	0	94,500	38,000	
February - March 2022 Flood Event Insurance Claims	0	0	0	0	722,045	
Directorate - Corporate and Community Services	354,200	0	0	354,200	165,088	
Governance	178,700	0	0	178,700	92,749	
Insurance Premiums	1,039,100	(40,800)	0	998,300	998,323	
Risk Management - Operating Expenses	75,000	0	0	75,000	19,052	
Indirect Costs	(3,156,000)	0	0	(3,156,000)	(1,578,000)	
<b>Total Operating Expenditure</b>	<b>110,800</b>	<b>(14,500)</b>	<b>7,000</b>	<b>103,300</b>	<b>1,137,811</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(110,800)</b>	<b>14,500</b>	<b>518,200</b>	<b>421,900</b>	<b>75,780</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(110,800)</b>	<b>14,500</b>	<b>518,200</b>	<b>421,900</b>	<b>75,780</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	124,800	26,300	0	151,100	0	
<b>Less:- Capital Expenditure</b>						
Transfer To Reserves	80,000	0	525,200	605,200	605,161	5
Capital Purchases	0	0	0	0	0	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>44,800</b>	<b>26,300</b>	<b>(525,200)</b>	<b>(454,100)</b>	<b>(605,161)</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(66,000)</b>	<b>40,800</b>	<b>(7,000)</b>	<b>(32,200)</b>	<b>(529,381)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Community Development</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Fees and Charges - Community Development	0	0	0	0	83	
Byron Bay Senior Citizens Hall	9,300	0	0	9,300	17,544	
Mullum Civic Hall	38,500	0	0	38,500	7,531	
B'wick Mem. Hall	13,300	0	0	13,300	21,726	
Suffolk Park Comm. Hall	15,500	0	0	15,500	5,074	
South Golden Beach Community Centre	11,400	0	0	11,400	7,155	
Bangalow A & I Hall	0	0	0	0	2,796	
Ocean Shores Community Centre GST Contribution	43,200	0	0	43,200	20,135	
Byron Bay Library Exhibition Space S355 Committee	11,300	0	0	11,300	34,056	
Bangalow Heritage House S355 Committee	0	0	0	0	497	
<b>Total Operating Revenue</b>	<b>142,500</b>	<b>0</b>	<b>0</b>	<b>142,500</b>	<b>180,705</b>	
<b>Operating Expenditure</b>						
Community Development and Assistance	1,066,100	83,500	0	1,149,600	528,566	
Ocean Shores Community Centre	43,200	0	0	43,200	11,008	
Community Wellbeing Projects	232,100	38,500	0	270,600	164,888	
S355 Administration	0	0	0	0	630	
Byron Bay Senior Citizens Hall	9,300	0	0	9,300	10,644	
Byron Bay Library Exhibition Space S355 Committee	41,500	0	0	41,500	36,385	
Mullumbimby Civic Hall	38,500	0	0	38,500	12,511	
Brunswick Memorial Hall	13,300	0	0	13,300	13,937	
Suffolk Park Community Hall	15,500	0	0	15,500	8,329	
South Golden Beach	11,400	0	0	11,400	8,478	
Section 356 Donations and Activities	443,300	2,600	0	445,900	229,171	
Building Community Resilience	0	24,600	0	24,600	35,127	
Feb 2022 Flood Event DPIE - Resilience	0	632,100	0	632,100	206,761	
Community Recovery Officer - Resilience NSW	0	0	0	0	72,961	
DPIE Local Council Support Package	0	1,576,000	0	1,576,000	359,638	
Ending Rough Sleeping	0	0	20,000	20,000	54,011	6
Indirect Costs	320,100	0	0	320,100	160,050	
<b>Total Operating Expenditure</b>	<b>2,234,300</b>	<b>2,357,300</b>	<b>20,000</b>	<b>4,611,600</b>	<b>1,913,094</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(2,091,800)</b>	<b>(2,357,300)</b>	<b>(20,000)</b>	<b>(4,469,100)</b>	<b>(1,732,388)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(2,091,800)</b>	<b>(2,357,300)</b>	<b>(20,000)</b>	<b>(4,469,100)</b>	<b>(1,732,388)</b>	
<b>Capital Movements</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	35,800	149,200	20,000	205,000	447	6
Transfer from Reserves - Unexpended Grants	0	2,177,600	0	2,177,600	571,544	
<b>Less:- Capital Expenditure</b>						
Transfer to Reserves	0	0	0	0	11,098	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>35,800</b>	<b>2,326,800</b>	<b>20,000</b>	<b>2,382,600</b>	<b>560,893</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(2,056,000)</b>	<b>(30,500)</b>	<b>0</b>	<b>(2,086,500)</b>	<b>(1,171,495)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Sandhills</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Sandhills Operating Grants	826,700	0	0	826,700	637,449	
Fees and Charges - Sandhills	981,800	0	0	981,800	378,800	
<b>Total Operating Revenue</b>	<b>1,808,500</b>	<b>0</b>	<b>0</b>	<b>1,808,500</b>	<b>1,016,249</b>	
<b>Operating Expenditure</b>						
Sandhills - Salaries & Overheads	5,000	0	0	5,000	793	
Sandhills - Operating Expenses	1,805,600	4,600	46,300	1,856,500	999,110	7
Indirect Costs	208,300	0	0	208,300	104,148	
<b>Total Operating Expenditure</b>	<b>2,018,900</b>	<b>4,600</b>	<b>46,300</b>	<b>2,069,800</b>	<b>1,104,051</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(210,400)</b>	<b>(4,600)</b>	<b>(46,300)</b>	<b>(261,300)</b>	<b>(87,802)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(210,400)</b>	<b>(4,600)</b>	<b>(46,300)</b>	<b>(261,300)</b>	<b>(87,802)</b>	
<b>Capital Movements</b>						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	2,100	3,200	14,000	19,300	35,503	7
Transfer from Reserves - Developer Contributions	0	0	32,300	32,300	32,250	7
Transfer from Reserves - Unexpended Grants	0	1,400	0	1,400	1,070	
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	
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	0	0	0	0	0	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>2,100</b>	<b>4,600</b>	<b>14,000</b>	<b>20,700</b>	<b>36,573</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(208,300)</b>	<b>0</b>	<b>0</b>	<b>(208,300)</b>	<b>(18,979)</b>	



# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Other Childrens Services</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Grant Income - Byron Bay Services	114,500	0	0	114,500	55,417	
Grant Income - Brunswick Heads Services	98,200	0	0	98,200	50,065	
Grant Income - Mullumbimby	53,800	0	0	53,800	36,584	
After School Care Operating Grants - Brunswick	325,600	0	0	325,600	116,530	
<b>Total Operating Revenue</b>	<b>592,100</b>	<b>0</b>	<b>0</b>	<b>592,100</b>	<b>258,595</b>	
<b>Operating Expenditure</b>						
Byron Bay OSHC	180,100	2,000	0	182,100	107,226	
Brunswick Heads OSHC	153,900	8,900	0	162,800	98,650	
Outside of School Hours Care	44,300	0	0	44,300	19,145	
Mullumbimby OSHC	114,200	14,300	0	128,500	89,557	
Parent Support Program - Operating Expenses	0	0	0	0	2,818	
Support Services Costs Allocated	114,600	0	0	114,600	57,300	
<b>Total Operating Expenditure</b>	<b>607,100</b>	<b>25,200</b>	<b>0</b>	<b>632,300</b>	<b>374,696</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(15,000)</b>	<b>(25,200)</b>	<b>0</b>	<b>(40,200)</b>	<b>(116,102)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(15,000)</b>	<b>(25,200)</b>	<b>0</b>	<b>(40,200)</b>	<b>(116,102)</b>	
<b>Capital Movements</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	0	0	0	0	45,053	
Transfer from Reserves - Unexpended Grants	0		0	25,200	10,930	
<b>Less:- Capital Expenditure</b>						
Transfer to Reserves	99,600	0	0	99,600	0	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>(99,600)</b>	<b>0</b>	<b>0</b>	<b>(74,400)</b>	<b>55,983</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(114,600)</b>	<b>(25,200)</b>	<b>0</b>	<b>(114,600)</b>	<b>(60,118)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Library Services</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Operating Grants - Libraries	117,200	0	31,100	148,300	148,333	8
<b>Total Operating Revenue</b>	<b>117,200</b>	<b>0</b>	<b>31,100</b>	<b>148,300</b>	<b>148,333</b>	
<b>Operating Expenditure</b>						
Administration Expenses - Libraries	1,669,000	0	0	1,669,000	865,900	
Library Maintenance and Overheads	308,300	24,100	23,600	356,000	203,504	8
Debt Servicing	254,800	0	0	254,800	129,280	
Indirect Costs	128,100	0	0	128,100	64,050	
<b>Total Operating Expenditure</b>	<b>2,360,200</b>	<b>24,100</b>	<b>23,600</b>	<b>2,407,900</b>	<b>1,262,734</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(2,243,000)</b>	<b>(24,100)</b>	<b>7,500</b>	<b>(2,259,600)</b>	<b>(1,114,401)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(2,243,000)</b>	<b>(24,100)</b>	<b>7,500</b>	<b>(2,259,600)</b>	<b>(1,114,401)</b>	
<b>Capital Movements</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Unexpended Grants	0	24,100	0	24,100	0	
Capital Grants and Contributions	0	0	0	0	11,287	
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	143,800	0	0	143,800	69,950	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>(143,800)</b>	<b>24,100</b>	<b>0</b>	<b>(119,700)</b>	<b>(58,664)</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(2,386,800)</b>	<b>0</b>	<b>7,500</b>	<b>(2,379,300)</b>	<b>(1,173,065)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>					
<b>Infrastructure Services Directorate Summary</b>					
Director: Phil Holloway					
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
<b>Operating Revenue</b>					
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	217,000	162,000	0	379,000	217,224.04
Depot Services and Fleet Management	4,200,200	0	44,700	4,244,900	3,811,472.47
Local Roads and Drainage	5,081,300	358,000	1,556,500	6,995,800	4,895,774.83
Transport for New South Wales	706,000	189,000	0	895,000	407,272.72
Infrastructure Recovery	6,600,000	0	0	0	0
Open Spaces and Recreation	1,231,400	18,400	0	1,249,800	369,401.97
Quarries	0	0	0	0	0.00
Waste & Recycling Services	17,836,100	102,500	(1,043,800)	16,894,800	13,665,019.27
Cavanbah Centre	345,400	0	0	345,400	206,277.47
First Sun Holiday Park	3,213,100	0	0	3,213,100	1,429,988.64
Suffolk Park Holiday Park	965,400	0	0	965,400	504,587.24
Facilities Management	977,900	272,900	46,600	1,297,400	685,463.64
<b>Total Operating Revenue</b>	<b>41,373,800</b>	<b>1,102,800</b>	<b>604,000</b>	<b>36,480,600</b>	<b>26,192,482</b>
<b>Operating Expenditure</b>					
Supervision & Administration	139,200	0	0	139,200	173,566
Asset Management Planning	144,500	0	0	144,500	1,071
Projects & Commercial Development	483,100	0	0	483,100	146,427
Emergency Services	1,197,300	160,700	0	1,358,000	587,356
Depot Services and Fleet Management	3,329,500	(7,500)	0	3,322,000	2,661,091
Local Roads and Drainage	11,286,200	373,200	0	11,659,400	4,795,504
Transport for New South Wales	1,299,400	0	0	1,488,400	586,841
Infrastructure Recovery	6,600,000	(6,600,000)	0	0	0
Open Spaces and Recreation	7,099,500	866,100	(31,600)	7,934,000	5,227,349
Quarries	100,000	0	300,000	400,000	152,486
Waste & Recycling Services	13,976,100	112,500	(918,500)	13,170,100	5,265,070
Cavanbah Centre	800,100	(4,200)	0	795,900	494,713
First Sun Holiday Park	2,849,600	(5,500)	0	2,844,100	1,392,329
Suffolk Park Holiday Park	995,100	26,100	0	1,021,200	486,622
Facilities Management	4,135,300	427,000	336,600	4,898,900	2,732,613
<b>Total Operating Expenditure</b>	<b>54,434,900</b>	<b>(4,651,600)</b>	<b>(313,500)</b>	<b>49,658,800</b>	<b>24,703,038</b>
<b>Operating Result - Surplus/(Deficit)</b>	<b>(13,061,100)</b>	<b>5,754,400</b>	<b>917,500</b>	<b>(13,178,200)</b>	<b>1,489,444</b>
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(13,061,100)</b>	<b>5,754,400</b>	<b>917,500</b>	<b>(13,178,200)</b>	<b>1,489,444</b>
<b>CAPITAL MOVEMENTS</b>					
<b>Add:- Capital Income</b>					
Transfer from Reserves - Internal Reserves	23,166,500	3,923,500	(211,300)	26,878,700	5,105,978
Transfer from Reserves - Developer Contributions	1,454,500	820,100	(140,000)	2,134,600	1,535,733
Transfer from Reserves - Unexpended Grants	6,157,000	3,204,400	2,700	9,364,100	5,137,518
Transfer from Reserves - Unexpended Loans	1,007,000	(128,300)	0	878,700	249,107
Loan Income	10,487,100	1,200,000	0	11,687,100	4,035,713
Capital Grants and Contributions	145,370,800	(100,102,300)	2,041,400	47,309,900	8,343,486
Developer Contributions	0	0	0	0	0
Sale of Assets	0	0	0	0	10,712
<b>Less:- Capital Expenditure</b>					
Loan Principal Repayments	906,800	0	0	906,800	448,299
Transfer To Reserves	16,722,200	2,861,100	101,700	19,685,000	12,501,283
Transfer to Unexpended Grants	0	0	1,683,600	1,683,600	1,832,806
Transfer to Unexpended Loans	0	0	0	0	0
Capital Purchases	174,301,000	(94,937,400)	803,700	80,167,300	44,137,471
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>(4,287,100)</b>	<b>993,700</b>	<b>(896,200)</b>	<b>(4,189,600)</b>	<b>(34,501,612)</b>
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(17,348,200)</b>	<b>6,748,100</b>	<b>21,300</b>	<b>(17,367,800)</b>	<b>(33,012,168)</b>

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Supervision &amp; Administration</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Expenditure</b>						
Directorate - Construction and Maintenance	519,100	0	0	519,100	356,076	
Asset Management	316,700	0	0	316,700	123,012	
Open Space & Recreation - Salaries & Oncosts	916,900	0	0	916,900	407,994	
Depot Services and Management	433,600	0	0	433,600	219,133	
Design and Survey	620,700	0	0	620,700	262,615	
Other Operating Expenses	185,400	0	0	185,400	231,338	
Indirect Costs	(2,853,200)	0	0	(2,853,200)	(1,426,602)	
<b>Total Operating Expenditure</b>	<b>139,200</b>	<b>0</b>	<b>0</b>	<b>139,200</b>	<b>173,566</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(139,200)</b>	<b>0</b>	<b>0</b>	<b>(139,200)</b>	<b>(173,566)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(139,200)</b>	<b>0</b>	<b>0</b>	<b>(139,200)</b>	<b>(173,566)</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	139,200	0	0	139,200	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	0	0	0	0	0	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>139,200</b>	<b>0</b>	<b>0</b>	<b>139,200</b>	<b>0</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(173,566)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Asset Management Planning</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Expenditure</b>						
Section 94 Expenses	144,500	0	0	144,500	20,751	
Other Asset Management Planning Costs	88,400	0	0	88,400	50,018	
Asset Management Planning	577,900	0	0	577,900	244,264	
Asset Management Software	62,500	0	0	62,500	50,424	
Indirect Costs	(728,800)	0	0	(728,800)	(364,386)	
<b>Total Operating Expenditure</b>	<b>144,500</b>	<b>0</b>	<b>0</b>	<b>144,500</b>	<b>1,071</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(144,500)</b>	<b>0</b>	<b>0</b>	<b>(144,500)</b>	<b>(1,071)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(144,500)</b>	<b>0</b>	<b>0</b>	<b>(144,500)</b>	<b>(1,071)</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Developer Contributions	144,500	0	0	144,500	20,751	
Sale of Assets	0	0	0	0	10,712	
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	10,712	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>144,500</b>	<b>0</b>	<b>0</b>	<b>144,500</b>	<b>20,751</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,680</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Projects &amp; Commercial Development</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Expenditure</b>						
Projects & Commercial Development	308,000	0	0	308,000	69,882	
Other Projects & Commercial Development Expenses	28,900	0	0	28,900	33,344	
Debt Servicing	60,000	0	0	60,000	0	
Indirect Costs	86,200	0	0	86,200	43,202	
<b>Total Operating Expenditure</b>	<b>483,100</b>	<b>0</b>	<b>0</b>	<b>483,100</b>	<b>146,427</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(483,100)</b>	<b>0</b>	<b>0</b>	<b>(483,100)</b>	<b>(146,427)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(483,100)</b>	<b>0</b>	<b>0</b>	<b>(483,100)</b>	<b>(146,427)</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
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	
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	
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	708,400	0	708,400	708,400	
Transfer to Unexpended Grants	0	0	0	0	0	
Transfer to Unexpended Loans	0	0	0	0	0	
Capital Purchases	0	491,600	0	491,600	597,449	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,305,849)</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(483,100)</b>	<b>0</b>	<b>0</b>	<b>(483,100)</b>	<b>(1,452,276)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Emergency Services</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Operating Grants	155,000	0	0	155,000	149,812	
Other Income	62,000	0	0	62,000	67,412	
Operating Grants	0	162,000	0	162,000	0	
<b>Total Operating Revenue</b>	<b>217,000</b>	<b>162,000</b>	<b>0</b>	<b>379,000</b>	<b>217,224</b>	
<b>Operating Expenditure</b>						
Contributions	615,600	0	0	615,600	153,893	
Telephone Calls	12,400	0	0	12,400	1,422	
Telephone Rental	10,300	0	0	10,300	0	
Vehicle Petrol and Oil	31,000	0	0	31,000	26,621	
Vehicle Maintenance and Repairs	46,500	0	0	46,500	24,110	
Operating Expenses	143,500	(1,300)	0	142,200	119,830	
Combined Local Emergency Management Committee (LEM)	33,000	0	0	33,000	10,190	
Flood Mitigation	101,000	162,000	0	263,000	149,291	
Indirect Costs	204,000	0	0	204,000	102,000	
<b>Total Operating Expenditure</b>	<b>1,197,300</b>	<b>160,700</b>	<b>0</b>	<b>1,358,000</b>	<b>587,356</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(980,300)</b>	<b>1,300</b>	<b>0</b>	<b>(979,000)</b>	<b>(370,132)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(980,300)</b>	<b>1,300</b>	<b>0</b>	<b>(979,000)</b>	<b>(370,132)</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	0	0	0	0	0	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(980,300)</b>	<b>1,300</b>	<b>0</b>	<b>(979,000)</b>	<b>(370,132)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Depot &amp; Fleet Management</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Fleet Management - Contributions	320,000	0	0	320,000	168,951	<b>9</b>
Depot Services - Fees and Charges - Internal	380,200	0	44,700	424,900	234,780	
Fleet Management - Fees and Charges	3,500,000	0	0	3,500,000	3,407,741	
<b>Total Operating Revenue</b>	<b>4,200,200</b>	<b>0</b>	<b>44,700</b>	<b>4,244,900</b>	<b>3,811,472</b>	
<b>Operating Expenditure</b>						
Depot Operating Expenses	786,900	(7,500)	0	779,400	404,672	<b>9</b>
Fleet Management Operating Expenses	107,400	0	0	107,400	10,321	
Plant Running Expense (Ausfleet)	0	0	0	0	102,536	
Plant Running Expense Control	1,820,000	0	0	1,820,000	1,835,960	
Indirect Costs - Fleet Management	615,200	0	0	615,200	307,602	
<b>Total Operating Expenditure</b>	<b>3,329,500</b>	<b>(7,500)</b>	<b>0</b>	<b>3,322,000</b>	<b>2,661,091</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>870,700</b>	<b>7,500</b>	<b>44,700</b>	<b>922,900</b>	<b>1,150,381</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>870,700</b>	<b>7,500</b>	<b>44,700</b>	<b>922,900</b>	<b>1,150,381</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	7,394,000	0	0	7,394,000	0	<b>9</b>
Loan income	3,672,100	0	0	3,672,100	0	
<b>Less:- Capital Expenditure</b>						
Transfer To Reserves	4,561,300	0	44,700	4,606,000	1,150,381	<b>9</b>
Capital Purchases	7,394,000	0	0	7,394,000	0	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>(889,200)</b>	<b>0</b>	<b>(44,700)</b>	<b>(933,900)</b>	<b>(1,150,381)</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(18,500)</b>	<b>7,500</b>	<b>0</b>	<b>(11,000)</b>	<b>0</b>	



# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Local Roads &amp; Drainage</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Operating Grants	115,000	423,000	1,556,500	2,094,500	1,988,242	10
Paid Parking Income	4,000,000	0	0	4,000,000	2,111,775	
Stormwater Management Service Charge	307,600	0	0	307,600	308,910	
Coupon Parking Resident Stickers	560,000	0	0	560,000	315,975	
Fees and Charges	3,700	0	0	3,700	123,657	
Private Works Income	30,000	0	0	30,000	47,216	
Pay Parking - Council/TfNSW	65,000	(65,000)	0	0	0	
Other Income	0	0	0	0	0	
<b>Total Operating Revenue</b>	<b>5,081,300</b>	<b>358,000</b>	<b>1,556,500</b>	<b>6,995,800</b>	<b>4,895,775</b>	
<b>Operating Expenditure</b>						
Urban Drainage Maintenance - Planned	994,000	10,500	0	1,004,500	362,732	
Urban Drainage Maintenance - Unplanned	0	0	0	0	2,270	
Rural Drainage Maintenance - Planned	195,000	0	0	195,000	109,227	
Rural Drainage Maintenance - Unplanned	0	0	0	0	291	
Urban Roads Maintenance - Planned	228,900	(58,000)	0	170,900	45,869	
Urban Roads Cleaning - Planned	572,000	(150,000)	0	422,000	142,610	
Lighting - Planned	408,000	0	0	408,000	119,004	
CCTV	29,000	0	0	29,000	42,993	
Sealed Rural Roads - Planned	1,236,600	(38,600)	0	1,198,000	253,570	
Unsealed Rural Roads - Planned	496,200	(15,000)	0	481,200	281,009	
Bridge Maintenance - Planned	57,300	0	0	57,300	33,445	
Footpaths - Planned	50,000	0	0	50,000	528	
Sign Maintenance - Planned	225,000	13,000	0	238,000	90,591	
Private Works	30,000	79,500	0	109,500	100,772	
Paid Parking Expenses	950,100	24,200	0	974,300	221,451	
Other Expenses - Planned	2,531,500	480,500	0	3,012,000	1,286,225	
Debt Servicing Costs	285,900	0	0	285,900	135,184	
Indirect Costs	2,881,700	0	0	2,881,700	1,440,852	
Byron Bay Stormwater Drainage Maintenance	50,000	0	0	50,000	37,324	
Brunswick Heads Paid Parking	0	92,100	0	92,100	89,554	
Pay Parking - Council/TfNSW	65,000	(65,000)	0	0	0	
<b>Total Operating Expenditure</b>	<b>11,286,200</b>	<b>373,200</b>	<b>0</b>	<b>11,659,400</b>	<b>4,795,504</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(6,204,900)</b>	<b>(15,200)</b>	<b>1,556,500</b>	<b>(4,663,600)</b>	<b>100,271</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(6,204,900)</b>	<b>(15,200)</b>	<b>1,556,500</b>	<b>(4,663,600)</b>	<b>100,271</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	10,444,900	1,995,800	(463,600)	11,977,100	2,793,121	10
Transfer from Reserves - Developer Contributions	415,500	476,600	0	892,100	580,540	
Transfer from Reserves - Unexpended Grants	2,682,300	201,000	2,700	2,886,000	1,450,405	10
Transfer from Reserves - Unexpended Loans	647,000	(190,100)	0	456,900	249,107	
Loan income	700,000	0	0	700,000	535,713	
Capital Grants and Contributions	7,722,100	5,677,800	(723,000)	12,676,900	4,777,112	10
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	491,900	0	0	491,900	237,761	
Transfer To Reserves	7,354,200	1,878,300	0	9,232,500	2,103,775	
Transfer to Unexpended Grants	0	0	1,683,600	1,683,600	1,832,806	10
Transfer to Unexpended Loans	0	0	0	0	0	
Capital Purchases	15,434,000	6,255,400	(1,311,000)	20,378,400	9,468,956.36	10
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>(668,300)</b>	<b>27,400</b>	<b>(1,556,500)</b>	<b>(2,197,400)</b>	<b>(3,257,301)</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(6,873,200)</b>	<b>12,200</b>	<b>0</b>	<b>(6,861,000)</b>	<b>(3,157,029)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Transport for New South Wales</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
External Contributions	706,000	189,000	0	895,000	407,273	
<b>Total Operating Revenue</b>	<b>706,000</b>	<b>189,000</b>	<b>0</b>	<b>895,000</b>	<b>407,273</b>	
<b>Operating Expenditure</b>						
Regional Road 306 - Planned	160,400	0	0	165,400	11,727	
Regional Roads 545 - Planned	416,600	0	0	485,600	162,330	
Regional Roads 679 - Planned	97,700	0	0	97,700	16,400	
Regional Roads 689 - Planned	31,300	0	0	146,300	99,684	
Indirect Costs	593,400	0	0	593,400	296,700	
<b>Total Operating Expenditure</b>	<b>1,299,400</b>	<b>0</b>	<b>0</b>	<b>1,488,400</b>	<b>586,841</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(593,400)</b>	<b>189,000</b>	<b>0</b>	<b>(593,400)</b>	<b>(179,568)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(593,400)</b>	<b>189,000</b>	<b>0</b>	<b>(593,400)</b>	<b>(179,568)</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
Capital Grants and Contributions	310,000	(310,000)	0	0	0	
<b>Less:- Capital Expenditure</b>						
Capital Purchases	310,000	(310,000)	0	0	0	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(593,400)</b>	<b>189,000</b>	<b>0</b>	<b>(593,400)</b>	<b>(179,568)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Infrastructure Recovery</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
EPAR Project Management and Surveillance	6,600,000	(6,600,000)	0	0	0	
<b>Total Operating Revenue</b>	<b>6,600,000</b>		<b>0</b>	<b>0</b>	<b>0</b>	
<b>Operating Expenditure</b>						
EPAR Project Management and Surveillance	6,600,000	(6,600,000)	0	0	0	
<b>Total Operating Expenditure</b>	<b>6,600,000</b>	<b>(6,600,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>0</b>	<b>6,600,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>6,600,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	0	0	182,300	182,300	0	11
Capital Grants and Contributions	136,512,000	(106,358,500)	2,139,700	32,293,200	2,955,912	11
<b>Less:- Capital Expenditure</b>						
Transfer To Reserves	0	0	182,300	182,300	0	11
Capital Purchases	136,512,000	(106,358,500)	2,139,700	32,293,200	23,161,728	11
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(20,205,816)</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>6,600,000</b>	<b>0</b>	<b>0</b>	<b>(20,205,816)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Open Space and Recreation</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Operational - Licence Fees - Temporary	12,200	0	0	12,200	6,169	
Crown - Licence Fees Temporary Use	20,400	0	0	20,400	14,917	
Other - Licence Fees - Access	59,200	0	0	59,200	39,953	
Tyagarah Aerodrome	89,700	0	0	89,700	45,654	
Operating Grants	523,700	8,600	0	532,300	82,889	
User Charges - Sportsfield Income	25,000	0	0	25,000	9,039	
User Charges - Tennis Court Income	2,000	0	0	2,000	773	
Other User Charges	199,200	9,800	0	209,000	4,000	
Cemetery Fees and Charges	300,000	0	0	300,000	166,008	
<b>Total Operating Revenue</b>	<b>1,231,400</b>	<b>18,400</b>	<b>0</b>	<b>1,249,800</b>	<b>369,402</b>	
<b>Operating Expenditure</b>						
Operational Lease/Rental Contracts	15,000	0	0	15,000	15,692	
Streets and Parks - Planned	390,200	0	0	390,200	195,102	
Parks & Reserves Maintenance Council	1,832,600	0	0	1,832,600	1,371,293	
Parks & Reserves Maintenance Crown	221,200	0	0	221,200	233,622	
Tennis Court Maintenance	10,200	0	0	10,200	23,838	
Byron Bay Recreational Sports Fields	140,300	0	0	140,300	66,421	
New Brighton Sports Fields	24,100	0	0	24,100	28,928	
Suffolk Park Sports Fields	58,200	0	0	58,200	62,246	
Bangalow Sports Fields	138,000	0	0	138,000	84,298	
Mullumbimby Recreational Sports Fields	47,700	0	0	47,700	68,742	
Mullumbimby Pine Avenue Sports Fields	41,200	0	0	41,200	54,273	
Brunswick Heads Sports Fields	85,900	0	0	85,900	65,861	
Open Space & Recreation Projects	45,000	258,200	(20,000)	283,200	201,967	12
Shara Boulevard	51,000	0	0	51,000	36,531	
Above & Beyond Program	18,400	0	0	18,400	6,034	
Cavanbah Centre Sportfields	160,000	0	0	160,000	91,850	
Parks - Other Expenses	687,400	59,000	0	746,400	404,724	
Railway Corridor Maintenance	0	9,400	0	9,400	3,576	
Bushfire Hazard Reduction	34,100	0	0	34,100	26,113	
Cont to Surf Life Saving - Non Inco Crown Res Plan	754,800	32,300	0	787,100	721,693	
Beach Maintenance	106,100	0	(11,600)	94,500	13,785	12
Sport Priority Needs Program	33,500	460,800	0	494,300	216,821	
Byron Bay Cemetery	55,800	0	0	55,800	34,819	
Mullumbimby Cemetery	160,000	0	0	160,000	139,078	
Clunes Cemetery	28,500	0	0	28,500	23,987	
Bangalow Cemetery	62,500	0	0	62,500	39,873	
Debt Servicing Costs	23,600	0	0	23,600	11,846	
Indirect Costs	1,468,600	0	0	1,468,600	734,298	
Aerodrome Costs	117,500	(5,600)	0	111,900	64,482	
Bush Regeneration Team	288,100	52,000	0	340,100	185,556	
<b>Total Operating Expenditure</b>	<b>7,099,500</b>	<b>866,100</b>	<b>(31,600)</b>	<b>7,934,000</b>	<b>5,227,349</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(5,868,100)</b>	<b>(847,700)</b>	<b>31,600</b>	<b>(6,684,200)</b>	<b>(4,857,947)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(5,868,100)</b>	<b>(847,700)</b>	<b>31,600</b>	<b>(6,684,200)</b>	<b>(4,857,947)</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	1,891,700	595,100	(50,000)	2,436,800	1,017,679	12
Transfer from Reserves - Developer Contributions	244,500	343,500	(140,000)	448,000	284,442	12
Transfer from Reserves - Unexpended Grants	1,137,700	2,989,300	0	4,127,000	1,588,443	
Capital Grants and Contributions	826,700	491,000	0	1,317,700	235,625	
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	111,200	0	0	111,200	54,594	
Transfer To Reserves	81,600	0	0	81,600	0	
Capital Purchases	3,026,500	3,600,900	(190,000)	6,437,400	3,124,349	12
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>881,300</b>	<b>818,000</b>	<b>0</b>	<b>1,699,300</b>	<b>(52,753)</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(4,986,800)</b>	<b>(29,700)</b>	<b>31,600</b>	<b>(4,984,900)</b>	<b>(4,910,700)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Quarry</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Expenditure</b>						
Myocum Quarry Operating Expenses	100,000	0	300,000	400,000	152,486	13
<b>Total Operating Expenditure</b>	<b>100,000</b>	<b>0</b>	<b>300,000</b>	<b>400,000</b>	<b>152,486</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(100,000)</b>	<b>0</b>	<b>(300,000)</b>	<b>(400,000)</b>	<b>(152,486)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(100,000)</b>	<b>0</b>	<b>(300,000)</b>	<b>(400,000)</b>	<b>(152,486)</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	100,000	0	300,000	400,000	152,486	13
<b>Less:- Capital Expenditure</b>						
Transfer To Reserves	148,600	0	0	148,600	0	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>(48,600)</b>	<b>0</b>	<b>300,000</b>	<b>251,400</b>	<b>152,486</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(148,600)</b>	<b>0</b>	<b>0</b>	<b>(148,600)</b>	<b>0</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Waste &amp; Recycling</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Operating Grants	63,700	102,500	0	166,200	75,613	
Fees and Charges - Domestic	7,482,600	0	0	7,482,600	7,552,688	
Collection & Disposal Charges - External Users	4,113,000	0	0	4,113,000	3,904,640	
Collection & Disposal Charges - Internal Users	433,600	0	0	433,600	195,102	
Other Income	64,300	0	0	64,300	28,085	
Waste Disposal Charges - External Customers	5,678,900	0	(1,043,800)	4,635,100	1,908,891	14
<b>Total Operating Revenue</b>	<b>17,836,100</b>	<b>102,500</b>	<b>(1,043,800)</b>	<b>16,894,800</b>	<b>13,665,019</b>	
<b>Operating Expenditure</b>						
Indirect Costs - Internal Charge	580,500	0	0	580,500	290,250	
Myocum Landfill	950,000	0	0	950,000	293,430	
Myocum Transfer Station	6,122,000	0	(1,081,500)	5,040,500	2,049,116	14
Kerbside Collection	5,052,000	0	0	5,052,000	2,090,340	
Other Expenditure	801,900	112,500	163,000	1,077,400	307,981	14
Indirect Costs	421,000	0	0	421,000	210,498	
Debt Servicing Costs	48,700	0	0	48,700	23,456	
<b>Total Operating Expenditure</b>	<b>13,976,100</b>	<b>112,500</b>	<b>(918,500)</b>	<b>13,170,100</b>	<b>5,265,070</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>3,860,000</b>	<b>(10,000)</b>	<b>(125,300)</b>	<b>3,724,700</b>	<b>8,399,949</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>3,860,000</b>	<b>(10,000)</b>	<b>(125,300)</b>	<b>3,724,700</b>	<b>8,399,949</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	1,510,000	6,700	(160,000)	1,356,700	46,469	14
Transfer from Reserves - Unexpended Grants	0	11,500	0	11,500	0	
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	80,000	0	0	80,000	38,968	
Transfer To Reserves	3,860,000	1,500	(125,300)	3,736,200	8,372,944	14
Transfer to Unexpended Grants			0	0	0	
Transfer to Unexpended Loans						
Capital Purchases	1,430,000	6,700	(160,000)	1,276,700	290,803	14
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>(3,860,000)</b>	<b>10,000</b>	<b>125,300</b>	<b>(3,724,700)</b>	<b>(8,656,246)</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(256,297)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Cavanbah Centre</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Multipurpose Centre Room Hire Charges	89,700	0	0	89,700	42,381	
Multipurpose Centre Court 1 Hire Charges	45,000	0	0	45,000	32,588	
Multipurpose Centre Court 2 Hire Charges	46,000	0	0	46,000	34,845	
Multipurpose Centre Other Charges	164,700	0	0	164,700	82,633	
Sportsfields User Charges	0	0	0	0	13,830	
<b>Total Operating Revenue</b>	<b>345,400</b>	<b>0</b>	<b>0</b>	<b>345,400</b>	<b>206,277</b>	
<b>Operating Expenditure</b>						
Multipurpose Centre Management Costs	319,800	0	0	319,800	161,712	
Multipurpose Centre Building Maintenance	24,900	0	0	24,900	22,858	
Multipurpose Centre Operational Costs	138,700	(4,200)	0	134,500	147,299	
Various Grounds Maintenance	19,100	0	0	19,100	15,717	
Debt Servicing	50,300	0	0	50,300	23,480	
Indirect Costs	247,300	0	0	247,300	123,648	
<b>Total Operating Expenditure</b>	<b>800,100</b>	<b>(4,200)</b>	<b>0</b>	<b>795,900</b>	<b>494,713</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(454,700)</b>	<b>4,200</b>	<b>0</b>	<b>(450,500)</b>	<b>(288,436)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(454,700)</b>	<b>4,200</b>	<b>0</b>	<b>(450,500)</b>	<b>(288,436)</b>	
<b>Capital Movements</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	208,000	0	0	208,000	59,394	
Capital Grants and Contributions	0		437,300	437,300	262,405	15
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	63,500	0	0	63,500	26,560	
Capital Purchases	208,000	0	447,600	655,600	69,739	15
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>(63,500)</b>	<b>0</b>	<b>(10,300)</b>	<b>(73,800)</b>	<b>225,499</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(518,200)</b>	<b>4,200</b>	<b>(10,300)</b>	<b>(524,300)</b>	<b>(62,936)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: First Sun Holiday Park</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
First Sun Accommodation Income	3,184,000	0	0	3,184,000	1,406,896	
First Sun Sundry Income	29,100	0	0	29,100	23,093	
<b>Total Operating Revenue</b>	<b>3,213,100</b>	<b>0</b>	<b>0</b>	<b>3,213,100</b>	<b>1,429,989</b>	
<b>Operating Expenditure</b>						
Operating Expenses - First Sun Caravan Park	1,570,000	(5,500)	0	1,564,500	752,531	
Indirect Costs	1,279,600	0	0	1,279,600	639,798	
<b>Total Operating Expenditure</b>	<b>2,849,600</b>	<b>(5,500)</b>	<b>0</b>	<b>2,844,100</b>	<b>1,392,329</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>363,500</b>	<b>5,500</b>	<b>0</b>	<b>369,000</b>	<b>37,660</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>363,500</b>	<b>5,500</b>	<b>0</b>	<b>369,000</b>	<b>37,660</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	0	29,500	0	29,500	49,749	
Loan income	2,075,000	0	0	2,075,000	0	
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	156,500	0	0	156,500	37,660	
Capital Purchases	2,282,000	35,000	0	2,317,000	49,749	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>(363,500)</b>	<b>(5,500)</b>	<b>0</b>	<b>(369,000)</b>	<b>(37,660)</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	



# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Suffolk Park Holiday Park</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Suffolk Park Accommodation Income	934,900	0	0	934,900	485,381	
Suffolk Park Sundry Income	30,500	0	0	30,500	19,206	
<b>Total Operating Revenue</b>	<b>965,400</b>	<b>0</b>	<b>0</b>	<b>965,400</b>	<b>504,587</b>	
<b>Operating Expenditure</b>						
Operating Expenses - Suffolk Park	770,500	26,100	0	796,600	374,320	
Indirect Costs	224,600	0	0	224,600	112,302	
<b>Total Operating Expenditure</b>	<b>995,100</b>	<b>26,100</b>	<b>0</b>	<b>1,021,200</b>	<b>486,622</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(29,700)</b>	<b>(26,100)</b>	<b>0</b>	<b>(55,800)</b>	<b>17,965</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(29,700)</b>	<b>(26,100)</b>	<b>0</b>	<b>(55,800)</b>	<b>17,965</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	138,700	73,100	0	211,800	40,529	
Loan income	540,000		0	540,000	0	
<b>Less:- Capital Expenditure</b>						
Capital Purchases	649,000	47,000	0	696,000	214,780	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>29,700</b>	<b>26,100</b>	<b>0</b>	<b>55,800</b>	<b>(174,251)</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(156,286)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Facilities Management</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Community - Lease/ Rental Agreements	223,400	0	0	223,400	113,109	
Community - User Fees and Charges	125,300	0	0	125,300	92,214	
Operational - Lease/ Rental Agreements	209,700	272,900	0	482,600	229,359	
Crown - Lease/ Rental Agreements	235,900	0	0	235,900	125,476	
Crown - User Fees and Charges	125,300	0	0	125,300	48,509	
Other - Lease/ Rental Agreements	58,300	0	0	58,300	30,174	
Insurance Claim income	0		46,600	46,600	46,624	16
<b>Total Operating Revenue</b>	<b>977,900</b>	<b>272,900</b>	<b>46,600</b>	<b>1,297,400</b>	<b>685,464</b>	
<b>Operating Expenditure</b>						
Council Administration Centre Operations	509,400	0	0	509,400	411,715	
Byron Pool	397,100	34,800	0	431,900	217,188	
Mullumbimby Pool	398,600	24,800	0	423,400	201,477	
Other Property Expenses	0	0	46,600	46,600	7,692	16
Countrylink Building, Byron Bay	0	6,300	0	6,300	6,344	
Debt Servicing	200,900	0	0	200,900	93,120	
Indirect Costs	(281,700)	0	0	(281,700)	(140,850)	
Community Buildings Maint - Special Rate Program	1,036,200	276,200	290,000	1,602,400	567,389	16
Community - Maintenance - Preventative	68,400	0	0	68,400	42,758	
Community - Maintenance - Unplanned	145,700	0	0	145,700	88,348	
Community - Services	32,700	0	0	32,700	22,162	
Community - Fees and Charges	267,200	23,100	0	290,300	302,970	
Operational - Maintenance - Unplanned	5,000	0	0	5,000	0	
Crown - Maintenance - Unplanned	33,300	0	0	33,300	22,613	
Other Lease/Rental Contracts	29,600	0	0	29,600	34,380	
Administration Costs	3,500	0	0	3,500	0	
Former Mullumbimby Hospital	471,600	61,800	0	533,400	14,929	
Former Byron Hospital	56,200	0	0	56,200	15,587	
Public Toilets Council	410,800	0	0	410,800	387,748	
Public Toilets Crown	350,800	0	0	350,800	437,045	
<b>Total Operating Expenditure</b>	<b>4,135,300</b>	<b>427,000</b>	<b>336,600</b>	<b>4,898,900</b>	<b>2,732,613</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(3,157,400)</b>	<b>(154,100)</b>	<b>(290,000)</b>	<b>(3,601,500)</b>	<b>(2,047,149)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(3,157,400)</b>	<b>(154,100)</b>	<b>(290,000)</b>	<b>(3,601,500)</b>	<b>(2,047,149)</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	1,340,000	1,223,300	(20,000)	2,543,300	946,551	16
Transfer from Reserves - Developer Contributions	650,000	0	0	650,000	650,000	
Transfer from Reserves - Unexpended Grants	2,337,000	2,600	0	2,339,600	2,098,670	
Transfer from Reserves - Unexpended Loans	360,000	61,800	0	421,800	0	
Loan income	3,500,000	0	0	3,500,000	3,500,000	
Capital Grants and Contributions	0	397,400	187,400	584,800	112,432	16
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	160,200	0	0	160,200	90,416	
Transfer To Reserves	560,000	272,900	0	832,900	117,411	
Capital Purchases	7,055,500	1,294,500	(122,600)	8,227,400	7,159,918	16
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>411,300</b>	<b>117,700</b>	<b>290,000</b>	<b>819,000</b>	<b>(60,091)</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(2,746,100)</b>	<b>(36,400)</b>	<b>0</b>	<b>(2,782,500)</b>	<b>(2,107,240)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b> <b>Sustainable Environment &amp; Economy Directorate Summary</b> Director: Shannon Burt						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Development & Certification	2,560,800	0	68,600	2,629,400	1,248,928	
Land & Natural Environment	363,300	95,900	47,400	506,600	240,090	
Environmental Health Services	2,321,500	0	(18,700)	2,302,800	1,546,443	
Economic Development	33,300	0	0	33,300	65,928	
<b>Total Operating Revenue</b>	<b>5,278,900</b>	<b>95,900</b>	<b>97,300</b>	<b>5,472,100</b>	<b>3,101,390</b>	
<b>Operating Expenditure</b>						
Development & Certification	6,208,600	113,800	129,500	6,451,900	3,163,707	
Land & Natural Environment	3,113,600	705,100	5,500	3,824,200	1,749,046	
Environmental Health Services	3,817,800	311,700	(86,600)	4,042,900	1,854,125	
Economic Development	679,600	78,200	0	757,800	394,847	
<b>Total Operating Expenditure</b>	<b>13,819,600</b>	<b>1,208,800</b>	<b>48,400</b>	<b>15,076,800</b>	<b>7,161,725</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(8,540,700)</b>	<b>(1,112,900)</b>	<b>48,900</b>	<b>(9,604,700)</b>	<b>(4,060,335)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(8,540,700)</b>	<b>(1,112,900)</b>	<b>48,900</b>	<b>(9,604,700)</b>	<b>(4,060,335)</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	1,140,100	241,600	6,400	1,388,100	636,257	
Transfer from Reserves - Unexpended Grants	0	901,900	0	901,900	289,392	
Capital Grants and Contributions	969,100	0	0	969,100	917,412	
<b>Less:- Capital Expenditure</b>						
Transfer To Reserves	1,471,000	0	75,900	1,546,900	1,416,868	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>638,200</b>	<b>1,143,500</b>	<b>(69,500)</b>	<b>1,712,200</b>	<b>426,193</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(7,902,500)</b>	<b>30,600</b>	<b>(20,600)</b>	<b>(7,892,500)</b>	<b>(3,634,142)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Development &amp; Certification</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Fees and Charges - Commercial Property	62,800	0	0	62,800	80,786	
Fees and Charges - Regulatory	994,100	0	0	994,100	350,686	
Fees and Charges - Discretionary	189,000	0	15,000	204,000	95,966	17
Operating Grants	17,000	0	0	17,000	(22,727)	
Fees and Charges - Discretionary	1,281,900	0	53,600	1,335,500	738,658	17
Operating Grants - Development Assessment	13,000	0	0	13,000	5,500	
Customer Service	3,000	0	0	3,000	60	
<b>Total Operating Revenue</b>	<b>2,560,800</b>	<b>0</b>	<b>68,600</b>	<b>2,629,400</b>	<b>1,248,928</b>	
<b>Operating Expenditure</b>						
Directorate & Managers-Planning,Development & Envt	917,100	0	110,000	1,027,100	495,745	17
Development Assessment - Fast Track Team	1,105,700	0	0	1,105,700	453,227	
Salaries - Planning	152,000	0	0	152,000	132,074	
Other Assessment Expenses	171,800	112,800	13,000	297,600	91,021	17
Indirect Costs	1,647,900	0	0	1,647,900	823,950	
Building Certification Unit Employee Costs	1,248,000	1,000	6,500	1,255,500	701,641	17
Footpath Dining	59,500	0	0	59,500	31,339	
Development Support & Administration	906,600	0	0	906,600	434,710	
Office Expenses	0	0	0	0	0	
<b>Total Operating Expenditure</b>	<b>6,208,600</b>	<b>113,800</b>	<b>129,500</b>	<b>6,451,900</b>	<b>3,163,707</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(3,647,800)</b>	<b>(113,800)</b>	<b>(60,900)</b>	<b>(3,822,500)</b>	<b>(1,914,779)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(3,647,800)</b>	<b>(113,800)</b>	<b>(60,900)</b>	<b>(3,822,500)</b>	<b>(1,914,779)</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	579,500	1,000	100,000	680,500	329,496	17
Transfer from Reserves - Unexpended Grants	0	112,800	0	112,800	23,597	
Capital Grants and Contributions	969,100	0	0	969,100	917,412	
<b>Less:- Capital Expenditure</b>						
Transfer To Reserves	1,231,900	0	0	1,231,900	1,098,863	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>316,700</b>	<b>113,800</b>	<b>100,000</b>	<b>530,500</b>	<b>171,641</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(3,331,100)</b>	<b>0</b>	<b>39,100</b>	<b>(3,292,000)</b>	<b>(1,743,138)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Planning Policy and Natural Environment</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Operating Grants - Environmental Planning	160,000	95,900	47,400	303,300	111,739	18
Applicant Funded DCP's/LEP's	0	0	0	0	22,282	
Community Planning - Contributions	0	0	0	0	13,310	
Fees and Charges	203,300	0	0	203,300	92,760	
<b>Total Operating Revenue</b>	<b>363,300</b>	<b>95,900</b>	<b>47,400</b>	<b>506,600</b>	<b>240,090</b>	
<b>Operating Expenditure</b>						
Employee and Office Expenses	1,823,600	0	2,400	1,826,000	883,046	18
Environmental Strategic Studies/Plans	561,300	677,400	3,100	1,241,800	495,191	18
Environmental Levy Works and Services Program	62,100	27,700	0	89,800	28,685	
Applicant Funded Local Environment Plans	0	0	0	0	8,823	
Indirect Costs	666,600	0	0	666,600	333,300	
<b>Total Operating Expenditure</b>	<b>3,113,600</b>	<b>705,100</b>	<b>5,500</b>	<b>3,824,200</b>	<b>1,749,046</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(2,750,300)</b>	<b>(609,200)</b>	<b>41,900</b>	<b>(3,317,600)</b>	<b>(1,508,955)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(2,750,300)</b>	<b>(609,200)</b>	<b>41,900</b>	<b>(3,317,600)</b>	<b>(1,508,955)</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	307,700	209,300	0	517,000	201,315	
Transfer from Reserves - Unexpended Grants	0	429,900	0	429,900	174,962	
<b>Less:- Capital Expenditure</b>						
Transfer To Reserves	0	0	75,900	75,900	75,934	18
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>307,700</b>	<b>639,200</b>	<b>(75,900)</b>	<b>871,000</b>	<b>300,344</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(2,442,600)</b>	<b>30,000</b>	<b>(34,000)</b>	<b>(2,446,600)</b>	<b>(1,208,612)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Environment &amp; Compliance</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Fees and Charges - Discretionary	585,400	0	2,100	587,500	532,094	19
Miscellaneous Revenues	5,100	0	0	5,100	2,310	
Compliance Fees & Charges	30,900	0	0	30,900	21,995	
Compliance Miscellaneous Revenues	50,000	0	0	50,000	40,463	
Fees and Charges - Regulated	12,900	0	0	12,900	10,611	
Fees and Charges - Discretionary	37,200	0	(20,800)	16,400	8,534	19
Fines and Other Revenues	1,600,000	0	0	1,600,000	930,436	
<b>Total Operating Revenue</b>	<b>2,321,500</b>	<b>0</b>	<b>(18,700)</b>	<b>2,302,800</b>	<b>1,546,443</b>	
<b>Operating Expenditure</b>						
Health Employee Costs	769,900	0	7,000	776,900	329,016	19
Compliance Employee Costs	970,300	(62,300)	193,100	1,101,100	510,214	19
Operating Expenses	507,300	93,600	(286,700)	314,200	172,286	19
Indirect Costs	799,900	0	0	799,900	400,021	
Ranger Employee Costs	466,100	0	0	466,100	249,414	
Local Govt Support Package - Companion Animals	0	281,000	0	281,000	37,962	
Operating Expenses	230,600	0	0	230,600	109,743	
Public Order and Safety Operating Expenses	73,700	(600)	0	73,100	45,470	
<b>Total Operating Expenditure</b>	<b>3,817,800</b>	<b>311,700</b>	<b>(86,600)</b>	<b>4,042,900</b>	<b>1,854,125</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(1,496,300)</b>	<b>(311,700)</b>	<b>67,900</b>	<b>(1,740,100)</b>	<b>(307,682)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(1,496,300)</b>	<b>(311,700)</b>	<b>67,900</b>	<b>(1,740,100)</b>	<b>(307,682)</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	252,900	31,300	(93,600)	190,600	105,446	19
Transfer from Reserves - Unexpended Grants	0	281,000	0	281,000	37,962	
<b>Less:- Capital Expenditure</b>						
Transfer To Reserves	239,100	0	0	239,100	242,071	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>13,800</b>	<b>312,300</b>	<b>(93,600)</b>	<b>232,500</b>	<b>(98,663)</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(1,482,500)</b>	<b>600</b>	<b>(25,700)</b>	<b>(1,507,600)</b>	<b>(406,345)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Economic Development</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Other Income	33,300	0	0	33,300	2,173	
Operating Grants	0	0	0	0	63,755	
<b>Total Operating Revenue</b>	<b>33,300</b>	<b>0</b>	<b>0</b>	<b>33,300</b>	<b>65,928</b>	
<b>Operating Expenditure</b>						
Tourism	12,700	0	0	12,700	6,032	
Support Services	211,300	0	0	211,300	105,648	
Economic Development and Tourism Coordinator	140,400	0	0	140,400	65,064	
Events	278,000	78,200	0	356,200	210,776	
Economic Development	37,200	0	0	37,200	7,328	
<b>Total Operating Expenditure</b>	<b>679,600</b>	<b>78,200</b>	<b>0</b>	<b>757,800</b>	<b>394,847</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>(646,300)</b>	<b>(78,200)</b>	<b>0</b>	<b>(724,500)</b>	<b>(328,919)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>(646,300)</b>	<b>(78,200)</b>	<b>0</b>	<b>(724,500)</b>	<b>(328,919)</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Unexpended Grants	0	78,200	0	78,200	52,871	
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	0	0	0	0	0	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>78,200</b>	<b>0</b>	<b>78,200</b>	<b>52,871</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>(646,300)</b>	<b>0</b>	<b>0</b>	<b>(646,300)</b>	<b>(276,047)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b> <b>Infrastructure Services Directorate Summary - Water</b> Director: Phil Holloway Program: Water Services						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Water Supply Management	12,277,700	0	0	12,277,700	7,069,980	
Water Supply Operations	0	0	0	0	0	
<b>Total Operating Revenue</b>	<b>12,277,700</b>	<b>0</b>	<b>0</b>	<b>12,277,700</b>	<b>7,069,980</b>	
<b>Operating Expenditure</b>						
Water Supply Management	12,019,700	0	0	12,019,700	8,573,868	
<b>Total Operating Expenditure</b>	<b>12,019,700</b>	<b>0</b>	<b>0</b>	<b>12,019,700</b>	<b>8,573,868</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>258,000</b>	<b>0</b>	<b>0</b>	<b>258,000</b>	<b>(1,503,888)</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>258,000</b>	<b>0</b>	<b>0</b>	<b>258,000</b>	<b>(1,503,888)</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	3,512,300	1,899,300	(251,000)	5,160,600	2,011,335	
Transfer from Reserves - Developer Contributions	2,449,600	(1,373,900)	(31,400)	1,044,300	1,214,161	
Capital Grants and Contributions	4,010,000	1,400,000	(5,000,000)	410,000	0	
Developer Contributions	250,000	0	0	250,000	539,387	
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	508,000	0	0	508,000	539,387	
Capital Purchases	9,971,900	1,925,400	(5,282,400)	6,614,900	2,138,444	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>(258,000)</b>	<b>0</b>	<b>0</b>	<b>(258,000)</b>	<b>1,087,052</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(416,836)</b>	



# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Water Supply Management</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Operating Grants	88,000	0	0	88,000	69,192	
Rates and Service Availability Charges	2,992,600	0	0	2,992,600	3,015,440	
Water Consumption Charges	8,878,100	0	0	8,878,100	3,776,137	
Fees	295,400	0	0	295,400	160,689	
Extra Charges	17,300	0	0	17,300	45,371	
Interest on Investments	6,300	0	0	6,300	3,150	
<b>Total Operating Revenue</b>	<b>12,277,700</b>	<b>0</b>	<b>0</b>	<b>12,277,700</b>	<b>7,069,980</b>	
<b>Management Expenditure</b>						
Engineering & Supervision	312,500	0	0	312,500	149,474	
S64 Engineering	70,800	0	0	70,800	36,910	
Employee Costs - Compliance	224,400	0	0	224,400	98,326	
Employee Costs - Administration and Education	153,700	0	0	153,700	126,011	
Meter Reading Contract	40,000	0	0	40,000	29,403	
Training and Recruitment	20,000	0	0	20,000	0	
Administration Expenses	365,600	0	0	365,600	190,389	
Abandonments	10,800	0	0	10,800	52,845	
February 2022 Flood Damage	0	0	0	0	7,810	
Indirect Costs	2,108,600	0	0	2,108,600	1,054,300	
General Maintenance	7,518,300	0	0	7,518,300	6,093,632	
Mullumbimby	415,000	0	0	415,000	521,603	
Water System Support Services	780,000	0	0	780,000	213,165	
<b>Total Operating Expenditure</b>	<b>12,019,700</b>	<b>0</b>	<b>0</b>	<b>12,019,700</b>	<b>8,573,868</b>	
<b>Management Result - Surplus/(Deficit)</b>	<b>258,000</b>	<b>0</b>	<b>0</b>	<b>258,000</b>	<b>(1,503,888)</b>	
<b>Management Result - Surplus/(Deficit)</b>	<b>258,000</b>	<b>0</b>	<b>0</b>	<b>258,000</b>	<b>(1,503,888)</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	275,000	459,700	(186,300)	548,400	117,509	20
Transfer from Reserves - Developer Contributions	0	254,700	(35,000)	219,700	98,308	20
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	250,000	0	0	250,000	539,387	
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	508,000	0	0	508,000	539,387	
Capital Purchases	275,000	714,400	(221,300)	768,100	227,700	20
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>(258,000)</b>	<b>0</b>	<b>0</b>	<b>(258,000)</b>	<b>(11,882)</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,515,770)</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Water Supply - Capital Works Bangalow</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	75,000	0	0	75,000	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
<b>Less:- Capital Expenditure</b>						
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	75,000	0	0	75,000	0	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Water Supply - Capital Works Brunswick Heads</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	0	11,100	0	11,100	11,080	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
<b>Less:- Capital Expenditure</b>						
Capital Purchases	0	11,100	0	11,100	0	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,080</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,080</b>	
<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Water Supply - Capital Works Byron Bay</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	1,820,000	400,700	(45,000)	2,175,700	621,068	<b>20</b>
Transfer from Reserves - Developer Contributions	1,923,600	(1,391,800)	13,100	544,900	1,115,853	<b>20</b>
<b>Less:- Capital Expenditure</b>						
Capital Purchases	3,743,600	(991,100)	(31,900)	2,720,600	124,810	<b>20</b>
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,612,111</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,612,111</b>	
<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Water Supply - Capital Works Mullumbimby</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	783,300	904,300	(222,700)	1,464,900	790,968	<b>20</b>
Transfer from Reserves - Developer Contributions	400,000	(236,800)	(9,500)	153,700	0	<b>20</b>
Capital Grants & Contributions	4,010,000	1,400,000	(5,000,000)	410,000	0	<b>20</b>
<b>Less:- Capital Expenditure</b>						
Capital Purchases	5,193,300	2,067,500	(5,232,200)	2,028,600	1,315,224	<b>20</b>
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(524,257)</b>	

**BYRON SHIRE COUNCIL**

<b>Program Cash Result - Surplus/(Deficit)</b>	0	0	0	0	(524,257)	
<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Water Supply - Capital Works Ocean Shores</b>						
<b>Description</b>	<b>Original Est 1-Jul-23</b>	<b>Adjustments Prior to Revote</b>	<b>Revote</b>	<b>Revised Est 30-Jun-24</b>	<b>Actual 30-Jun-24</b>	<b>Note</b>
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	559,000	123,500	203,000	885,500	470,710	<b>20</b>
Transfer from Reserves - Developer Contributions	126,000	0	0	126,000	0	
<b>Less:- Capital Expenditure</b>						
Capital Purchases	685,000	123,500	203,000	1,011,500	470,710	<b>20</b>
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**BYRON SHIRE COUNCIL**

<p align="center"><b>2023/2024 Budget Review as at 31 December 2023</b>  <b>Infrastructure Services Directorate Summary - Sewerage</b>                      Director: Phil Holloway                      Program: Sewerage Services</p>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Revenue</b>						
Sewer Supply Management	21,144,500	0	0	21,144,500	19,706,611.05	
Sewer Supply Operations	0	0	0	0	0	
<b>Total Operating Revenue</b>	<b>21,144,500</b>	<b>0</b>	<b>0</b>	<b>21,144,500</b>	<b>19,706,611</b>	
<b>Operating Expenditure</b>						
Sewer Supply Management	14,678,900	106,400	0	14,785,300	7,309,041.94	
<b>Total Operating Expenditure</b>	<b>14,678,900</b>	<b>106,400</b>	<b>0</b>	<b>14,785,300</b>	<b>7,309,042</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>6,465,600</b>	<b>(106,400)</b>	<b>0</b>	<b>6,359,200</b>	<b>12,397,569</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>6,465,600</b>	<b>(106,400)</b>	<b>0</b>	<b>6,359,200</b>	<b>12,397,569</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves	4,054,100	2,173,800	(2,246,000)	3,981,900	1,791,497	
Transfer from Reserves - Developer Contributions	1,360,000	672,400	(1,135,100)	897,300	167,973	
Transfer from Reserves - Unexpended Grants	0	0	0	0	2,500	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	233,100	233,100	223,134	
Developer Contributions	750,000	0	0	750,000	1,623,775	
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	2,779,600	0	0	2,779,600	373,099	
Transfer To Reserves	4,436,000	(106,400)	233,100	4,562,700	1,623,775	
Transfer To Unexpended Loans	0	0	0	0	0	
Capital Purchases	5,414,100	2,846,200	(3,381,100)	4,879,200	2,228,284	
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>(6,465,600)</b>	<b>106,400</b>	<b>0</b>	<b>(6,359,200)</b>	<b>(418,779)</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,978,790</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Sewerage Services - Management</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>Operating Grants</b>	74,300	0	0	74,300	66,294	
Rates and Service Availability Charges.	18,127,100	0	0	18,127,100	18,265,778	
User Charges	2,422,500	0	0	2,422,500	1,042,069	
Fees	434,700	0	0	434,700	222,039	
Extra Charges	43,300	0	0	43,300	89,131	
Other Income	0	0	0	0	0	
Interest on Investments	42,600	0	0	42,600	21,300	
<b>Total Operating Revenue</b>	<b>21,144,500</b>	<b>0</b>	<b>0</b>	<b>21,144,500</b>	<b>19,706,611</b>	
<b>Management Expenditure</b>						
Engineering & Supervision	312,500	0	0	312,500	152,462	
Engineering S64 Assessment	70,800	0	0	70,800	37,358	
Employee Costs - Compliance	224,400	0	0	224,400	57,697	
Employee Costs - Administration and Education	174,300	0	0	174,300	122,185	
Meter Reading Contract	36,700	0	0	36,700	11,432	
Training and Recruitment	20,000	0	0	20,000	2,273	
Administration Expenses	347,800	78,400	0	426,200	211,122	
Abandonments	57,000	0	0	57,000	70,219	
Other Expenses	100,000	0	0	100,000	193,662	
February 2022 Flood Damage	0	0	0	0	2,500	
Debt Servicing	1,659,600	0	0	1,659,600	740,461	
Indirect Costs	2,550,400	0	0	2,550,400	1,275,200	
Plant Running Expenses	73,400	0	0	73,400	15,932	
General Maintenance	8,272,000	28,000	0	8,300,000	4,076,342	
Byron Bay System	0	0	0	0	0	
Sewer System Support Services	780,000	0	0	780,000	340,197	
<b>Total Operating Expenditure</b>	<b>14,678,900</b>	<b>106,400</b>	<b>0</b>	<b>14,785,300</b>	<b>7,309,042</b>	
<b>Operating Result - Surplus/(Deficit)</b>	<b>6,465,600</b>	<b>(106,400)</b>	<b>0</b>	<b>6,359,200</b>	<b>12,397,569</b>	
<b>Operating Cash Result - Surplus/(Deficit)</b>	<b>6,465,600</b>	<b>(106,400)</b>	<b>0</b>	<b>6,359,200</b>	<b>12,397,569</b>	
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	450,000	1,586,400	(290,000)	1,746,400	677,925	21
Transfer from Reserves - Developer Contributions	0	265,900	(80,000)	185,900	4,625	21
Transfer from Reserves - Unexpended Grant	0	0	0	0	2,500	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	233,100	233,100	223,134	21
Developer Contributions	750,000	0	0	750,000	1,623,775	
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	2,779,600	0	0	2,779,600	373,099	
Transfer To Reserves	4,436,000	(106,400)	233,100	4,562,700	1,623,775	21
Capital Purchases	450,000	1,852,300	(370,000)	1,932,300	951,364	21
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>(6,465,600)</b>	<b>106,400</b>	<b>0</b>	<b>(6,359,200)</b>	<b>(416,279)</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,981,290</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Sewerage Supply - Capital Works Bangalow</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves - Internal Reserves	407,800	72,900	(153,000)	327,700	229,533	21
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
<b>Less:- Capital Expenditure</b>						
Capital Purchases	407,800	72,900	(153,000)	327,700	229,533	21
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Sewerage Supply - Capital Works Brunswick Heads</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves	755,000	153,200	(727,500)	180,700	68,429	21
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
<b>Less:- Capital Expenditure</b>						
Capital Purchases	755,000	153,200	(727,500)	180,700	68,429	21
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Sewerage Supply - Capital Works Byron Bay</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves	871,000	318,400	(443,600)	745,800	423,545	21
Transfer from Reserves - Developer Contributions	1,150,000	181,100	(1,029,100)	302,000	159,348	21
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
<b>Less:- Capital Expenditure</b>						
Capital Purchases	2,021,000	499,500	(1,472,700)	1,047,800	582,893	21
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Sewerage Supply - Capital Works Mullumbimby</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves	1,175,000	(328,300)	(485,200)	361,500	103,408	21
Transfer from Reserves - Developer Contributions	0	225,400	0	225,400	0	
<b>Less:- Capital Expenditure</b>						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	1,175,000	(102,900)	(485,200)	586,900	103,408	21
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Program: Sewerage Supply - Capital Works Ocean Shores</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
<b>CAPITAL MOVEMENTS</b>						
<b>Add:- Capital Income</b>						
Transfer from Reserves	395,300	371,200	(146,700)	619,800	288,657	21
Transfer from Reserves - Developer Contributions	210,000	0	(26,000)	184,000	4,000	21
<b>Less:- Capital Expenditure</b>						
Capital Purchases	605,300	371,200	(172,700)	803,800	292,657	21
<b>Capital Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Program Cash Result - Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>					
<b>Capital Expenditure Summary</b>					
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
<b>GENERAL FUND</b>					
<b>Infrastructure Services Capital Expenditure</b>					
Projects & Commercial Development	0	491,600	0	491,600	597,449
Depot Services & Fleet Management	7,394,000	0	0	7,394,000	0
Local Roads & Drainage	15,434,000	6,255,400	(1,311,000)	20,378,400	9,468,956
TfNSW	310,000	(310,000)	0	0	0
Infrastructure Recovery	136,512,000	(106,358,500)	2,139,700	32,293,200	23,161,728
Open Space and Recreation	3,026,500	3,600,900	(190,000)	6,437,400	3,124,349
Waste Disposal Facility	1,430,000	6,700	(160,000)	1,276,700	290,803
Cavanabah Centre	208,000	0	447,600	655,600	69,739
First Sun Holiday Park	2,282,000	35,000	0	2,317,000	49,749
Suffolk Park Holiday Park	649,000	47,000	0	696,000	214,780
Facilities Management	7,055,500	1,294,500	(122,600)	8,227,400	7,159,918
<b>TOTAL INFRASTRUCTURE SERVICES CAPITAL EXPENDITURE</b>	<b>174,301,000</b>	<b>(94,937,400)</b>	<b>803,700</b>	<b>80,167,300</b>	<b>44,137,471</b>
<b>TOTAL GENERAL FUND CAPITAL EXPENDITURE</b>	<b>174,301,000</b>	<b>(94,937,400)</b>	<b>803,700</b>	<b>80,167,300</b>	<b>44,137,471</b>
<b>Water Capital Expenditure</b>					
Miscellaneous	275,000	714,400	(221,300)	768,100	227,700
Bangalow	75,000	0	0	75,000	7,451
Brunswick Heads	0	11,100	0	11,100	11,080
Byron Bay	3,743,600	(991,100)	(31,900)	2,720,600	1,736,921
Mullumbimby	5,193,300	2,067,500	(5,232,200)	2,028,600	1,364,712
Ocean Shores	685,000	123,500	203,000	1,011,500	470,710
<b>TOTAL WATER CAPITAL EXPENDITURE</b>	<b>9,971,900</b>	<b>1,925,400</b>	<b>(5,282,400)</b>	<b>6,614,900</b>	<b>3,818,573</b>
<b>Sewer Capital Expenditure</b>					
Miscellaneous	450,000	1,852,300	(370,000)	1,932,300	951,364
Bangalow	407,800	72,900	(153,000)	327,700	229,533
Brunswick Heads	755,000	58,200	(727,500)	180,700	68,429
Byron Bay	2,021,000	499,500	(1,472,700)	1,047,800	582,893
Mullumbimby	1,175,000	(102,900)	(485,200)	586,900	103,408
Ocean Shores	605,300	371,200	(172,700)	803,800	292,657
<b>TOTAL SEWER CAPITAL EXPENDITURE</b>	<b>5,414,100</b>	<b>2,751,200</b>	<b>(3,381,100)</b>	<b>4,879,200</b>	<b>2,228,284</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>189,687,000</b>	<b>(90,260,800)</b>	<b>(7,859,800)</b>	<b>91,661,400</b>	<b>50,184,328</b>



**BYRON SHIRE COUNCIL  
BUDGET 2023/24  
Review as at 31 December 2023**

**BUDGET VARIATION EXPLANATIONS**

The following notes detail the material budget variations from the 2023/24 Original Budget to the Revised Budget Estimates as at 31 December 2023. A breakdown of the below adjustments can be seen in Attachment 2.

- Note Reference:** 1  
**Program:** General Manager  
**Budget Variance:** Operating Income \$7,000  
 Transfer to Reserves \$7,000  
**Reason for Variance:** It is proposed to increase operating income due to legal fees recovered. This can be transferred to the legal services reserve.
- Note Reference:** 2  
**Program:** People & Culture  
**Budget Variance:** Operating Income \$103,200  
 Transfer to Reserves \$103,200  
**Reason for Variance:** It is proposed to increase operating income due to a performance rebate 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 \$0  
**Reason for Variance:** It is proposed to add a separate budget for the Mayoral superannuation of \$7,100. This currently resides against the Councillor superannuation ledger and the \$7,100 can be moved from here.
- Note Reference:** 4  
**Program:** Information Services  
**Budget Variance:** Operating Expenditure \$0  
**Reason for Variance:** It is proposed to move \$30,000 from the GIS Improvement project (2258.27) as this is expected to be completed for less than the budget and move it to the IT Strategic Plan budget (2264.1) as this is currently trending higher than its existing budget.
- Note Reference:** 5  
**Program:** Corporate Services  
**Budget Variance:** Operating Income \$525,200  
 Operating Expenditure \$7,000  
 Transfer to Reserves \$525,200  
**Reason for Variance:** It is proposed to increase operating income due to income received from Public Works Advisory (PWA) for building and facility damage resulting from the February 2022 flood event. This can be moved to the Flood Recovery reserve which is where the payments for the repairs were originally made from in the previous financial year. It is proposed to increase operating expenditure due to a budget required for a Copyright Licence subscription.
- Note Reference:** 6  
**Program:** Community Development

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**Variance:** Operating Expenditure \$20,000  
Transfer from Reserves \$20,000

**Reason for Variance:** It is proposed to increase the budget for Homelessness projects by \$20,000 until contractual documentation for external funding is executed. It is proposed to reimburse the Community Development reserve by June 2024 once this has been finalised.

**Note Reference:** 7

**Program:** Sandhills

**Budget Variance:** Operating Expenditure \$46,300  
Transfer from Reserves \$46,300

**Reason for Variance:** It is proposed to increase operating expenditure due to the cleaning contract being higher than the allocated budget (\$14,000) and an increase required for the equipment and building maintenance budget (\$32,300). The proposed increase to the maintenance budget is due to new fences being constructed as a result of security breaches from the skatepark, with this being funded from developer contributions.

**Note Reference:** 8

**Program:** Public Libraries

**Budget Variance:** Operating Income \$31,100  
Operating Expenditure \$23,600

**Reason for Variance:** It is proposed to increase operating income due to actual income received for the per capita grant (\$7,500) and the Local Priority Grant (\$23,600) being more than the budget. It is proposed to increase operating expenditure due to increased costs relating to the Local Priority Grant expenditure to match the income received.

**Note Reference:** 9

**Program:** Depot Services

**Budget Variance:** Operating Income \$44,700  
Transfer to Reserves \$44,700

**Reason for Variance:** It is proposed to increase operating income due to the SEE directorate reimbursing the plant fund for the purchase of a Community Enforcement vehicle. This can be transferred to the Plant reserve which initially purchased the vehicle.

**Note Reference:** 10

**Program:** Local Roads & Drainage

**Budget Variance:** Operating Income \$1,556,500  
Transfer from Reserves (\$460,900)  
Transfer to Reserves \$1,683,600  
Capital Income (\$723,000)  
Capital Expenditure (\$1,311,000)

**Reason for Variance:** It is proposed to increase operating income and expenditure due to a grant received from TfNSW for the Road Repair Program Potholes.

Capital Expenditure decreased by \$1,311,000 due to the following: -

\$15,000	44286.041 McAuleys Ln Speed Zone & Safety Signage – This is new project funded by a grant.
\$20,000	44283.157 Mullumbimby School Zones Refresh - This is new project funded by a grant.

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\$15,000	44283.158 Goonengerry Public School Bus Stop - This is new project funded by a grant.
\$150,000	44283.149 Mullumbimby Road Betterment Package - This is new project funded by a grant. The total grant is for \$277,100 but only \$150,000 is anticipated to be expended this financial year.
(\$470,000)	44288.001 ECG Major Patching Program – It is proposed to decrease this budget and reallocate to 44289.001 and 44290.001, below, to align with the funding agreements and variations from the funding body.
\$100,300	44289.001 ECG Pavement Asphalt Overlay Program - It is proposed to increase this budget from a reallocation from 44288.001, above, to align with the funding agreements and variations from the funding body.
\$369,700	44290.001 2019 ECG Reseal Program - - It is proposed to increase this budget from a reallocation from 44288.001, above, to align with the funding agreements and variations from the funding body.
(\$805,000)	44284.004 Brunswick Heads - South Arm Carpark – It is proposed to move this budget forward to the 2024/25 financial year. Construction of this project is being held off until the Brunswick Surf Life Saving Club have completed the construction of their building adjoining the carpark. Construction is planned to be in March 2025 to avoid traffic congestion during peak periods.
(\$28,700)	44282.032 SGB Street Drainage Upgrade - Clifford St – It is proposed to decrease this budget as the project is complete and move it to 44282.036, below.
\$28,700	44282.036 SGB Street Drainage Gloria/Royal Ave – It is proposed to increase this budget to cover an overspend for spoil management. This can be funded through a reduction in 44282.32, above.
(\$42,800)	44283.066 Coolamon Scenic Drive 16.5km section - It is proposed to decrease this budget as this has been completed.
(\$96,600)	44286.037 Marine Parade Erosion Improvements – Design – It is proposed to decrease this budget as the project is no longer going ahead and redirect funds to 44283.152, below.
\$96,600	44283.152 Koranba Place Intersection Safety Improvements – Additional funding is required to complete this project. This can be redirected from 44286.37, above.
\$69,500	44283.105 Safer Roads Program - Main Arm - Main Arm – It is proposed to increase this budget to bring the budget in line with the funding received from TfNSW.
(\$20,000)	44282.043 Overland Flow Path-32 Coomburra Crescent – It is proposed to decrease this budget as it is not required in 2023/24.

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(\$3,400)	44283.040 Main Arm Causeway No.2 Upgrade – It is proposed to decrease this budget as the project has been completed and the budget is no longer required.
(\$150,000)	44283.135 Wordsworth Street - Parking Upgrade – It is proposed to decrease this budget as it is nearing completion and the total budget will not be required to complete the works.
(\$30,000)	44283.139 Seven Mile Beach Road Traffic Control Works Stage 3a - It is proposed to decrease this budget as the project has been completed and the budget is no longer required.
(\$500,000)	44283.146 Mcauleys Lane Black Spot Program – It is proposed to decrease the budget for this project as the majority of work will not be completed until 2024/25. This has been included in the draft 2024/25 budget.
(\$29,300)	44286.032 Streets as Shared Spaces - Market Relocation - It is proposed to decrease this budget as the project has been completed and the budget is no longer required.

**Capital income** decreased by \$723,000 due to: -

\$15,000	44286.041 McAuleys Ln Speed Zone & Safety Signage.
\$20,000	44283.157 Mullumbimby School Zones Refresh.
\$15,000	44283.158 Goonengerry Public School Bus Stop.
\$277,100	44283.149 Mullumbimby Road Betterment Package -
(\$805,000)	44284.004 Brunswick Heads - South Arm Carpark
\$69,500	44283.105 Safer Roads Program
(\$3,400)	44283.040 Main Arm Causeway No.2 Upgrade
(\$265,700)	44283.146 Mcauleys Lane Black Spot Program
(\$45,500)	Englshes Bridge

**Note Reference:**

**11**

**Program:**

**Infrastructure Recovery**

**Budget Variance:**

Transfer from Reserves \$182,300  
 Transfer to Reserves \$182,300  
 Capital Income \$2,139,700  
 Capital Expenditure \$2,139,700

**Reason for Variance:**

It is proposed to transfer \$182,300 from the Infrastructure Services carryover reserve and transfer it to the Flood Recovery reserve. This amount is Councils' contribution to the February 2022 Natural Disaster. Council is an "Opt-in" Council which means the contribution required is the lesser of 0.75% of Councils total rate revenue from 2 years prior (\$24,310,000) or \$1 million. This was restricted in the Infrastructure Services carryover reserve in the 2022 Financial year. It is proposed to increase capital income and expenditure by \$2,139,700 due to funding agreements being approved for the following EPARS: -

\$145,400	EPAR 10 Sherry's Bridge, Main Arm.
\$1,994,300	EPAR 11 Mullumbimby Road.

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**Note Reference:** 12  
**Program:** Open Spaces and Recreation  
**Budget Variance:** Operating Expenditure (\$31,600)  
 Transfer from Reserves (\$190,000)  
 Capital Expenditure (\$190,000)

**Reason for Variance:** It is proposed to decrease operating expenditure due to funding being required for the Cavvanbah & Belongil Dune Recovery project in the Planning Policy & Natural Environment program (2605.202). Council is required to match the grant funding of \$31,600 and can decrease Beach Foreshores Maintenance (\$11,600) and Belongil Protection Works Monitoring (\$20,000) to achieve this.

**Capital Expenditure** decreased by \$190,000 due to: -

(\$50,000)	4835.275 Main Beach Byron Bay – Amenities – This project has been completed so the budget is no longer required.
(\$140,000)	4835.291 Clarks / Main Beach Irrigation – It is proposed to move this project to 2024/25.
(\$62,100)	4841.001 Byron Bay Town Centre Renewals - Landscape/Precinct Plan – It is proposed to redirect funds to complete the below 2 projects.
\$17,000	4835.272 Park Furniture Renewal (Shire wide) – It is proposed to increase the budget due to new seats being required at Suffolk Park pump track
\$45,100	4835.289 Mullumbimby Dog Park Stage 1 – It is proposed to increase the budget to cover costs for top dressing, tying the concrete path into the existing path, and install a bubbler and seating.

Transfer from Reserves decreased by \$190,000 due to: -

**Internal Reserves**

(\$50,000)	4835.275 Main Beach Byron Bay – Amenities.
(\$140,000)	4835.291 Clarks / Main Beach Irrigation.

**Note Reference:** 13  
**Program:** Quarries  
**Budget Variance:** Operating Expenditure \$300,000  
 Transfer from Reserves \$300,000

**Reason for Variance:** It is proposed to add a budget to enable the initial stages of the Quarry remediation, with funding from the Quarry reserve.

**Note Reference:** 14  
**Program:** Waste Management Services  
**Budget Variance:** Operating Income (\$1,043,800)  
 Operating Expenditure (\$918,500)  
 Transfer to Reserves (\$125,300)  
 Transfer from Reserves (\$160,000)  
 Capital Expenditure (\$160,000)

**Reason for Variance:** It is proposed to decrease operating income due to the budget tracking lower than anticipated with less tonnage coming through the gate. It is proposed to decrease operating expenditure by \$918,500 due to a decrease in disposal costs as a result of less waste

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(\$1,231,500) offset by increases to green waste processing and plant costs (\$150,000) and an adjustment required for the Butler Street contamination assessment. Council engaged a consultant to prepare and issue a Request For Detailed Quote (RFQ) for the Additional PFAS Assessment and Ecological Risk Assessment, Butler Street Reserve and surrounding (\$150,000). The objective of the work is to determine the extent of PFAS contamination and to collect additional data to meet the requirements of the ecological risk assessment to address the data gaps identified the NSW EPA. \$13,000 is also required to fund urgent property repairs at 1 Dingo Lane. It is proposed to decrease capital works by \$90,000 due to the following:

- (\$30,000) 4859.069 Renewal of Public Place Bin network – It is proposed to decrease the budget as quotes for the renewal program indicate the cost will be less than budget.
- (\$80,000) 4859.087 Upgrade and renewal at the BRRC + MQRRC – It is proposed to decrease this budget as the project is awaiting other works to be completed before these works can be undertaken.
- \$50,000 4859.108 Rental Property Refurbishment - Quoted estimates are higher than the original estimate due to an increase in construction costs.
- (\$100,000) 4859.111 Upgrade to electrical assets at Byron resource recovery Centre – It is proposed to remove this budget as the costs will be incorporated into 4859.83 - On-Site Leachate Management Project.

This program has no net effect on the budget result, with all the movements having no impact as they are funded by the Waste Reserves.

**Note Reference:** 15  
**Program:** Cavanbah Centre  
**Budget Variance:** Capital Income \$437,300  
 Capital Expenditure \$447,600  
**Reason for Variance:** It is proposed to increase capital expenditure due to a grant received for the Cavanbah Centre car park repairs (\$437,300) and shelving required in Cavanbah Centre sheds (\$10,300).

**Note Reference:** 16  
**Program:** Facilities Management  
**Budget Variance:** Operating Income \$46,600  
 Operating Expenditure \$336,600  
 Transfer from Reserves (\$20,000)  
 Capital Expenditure (\$122,600)  
 Capital Income \$187,400  
**Reason for Variance:** It is proposed to increase operating income due to an insurance payment received from Statewide Mutual for damage caused to 10 Lawson Street, Byron Bay by a vehicle.  
 It is proposed to increase operating expenditure due to the vehicle damage at 10 Lawson Street (\$46,600), and the following community building maintenance projects: -

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\$60,000	2320.151 – Asbestos Removal – Additional budget required to meet the increased costs of materials and labour.
\$50,000	2320.172 – Marvell Hall New Access Ramp - Additional budget required to meet the increased costs of materials and labour.
\$40,000	2320.179 – Durrumbul Hall Floor Repairs – An additional budget is required for this project due to variations for things such as an electrical re-wire, extra bearer supports and a mobile security camera.
\$160,000	2320.189 – Lillypilli Preschool Roof & Guttering - Additional budget required to meet the increased costs of materials and labour.
\$40,000	2320.191 – Byron Scout Hall Roof/Emergency Lighting - Additional budget required to meet the increased costs of materials and labour.
(\$40,000)	2320.192 – Kohinur Hall Gutters, Decking and Ballustrades – Council was successful with a grant that will cover some of the hall works. Decreasing this budget will leave \$20,000 of Council funding available which in addition to the grant should be sufficient to complete all the works.

**Note Reference:** 17

**Program:** Development & Certification

**Budget Variance:** Operating Income \$68,600  
Operating Expenditure \$129,500  
Transfer from Reserves \$100,000

**Reason for Variance:** It is proposed to increase operating income due to budgets required for the Swimming Pool Act fees (\$20,800, transferred from the Environment and Compliance program), Fire Safety Fees (\$15,000), Occupation Certificates (\$20,000) and Design Excellence Panel meeting fees (\$15,000) and a decrease against Complying Development Certificate income (\$2,200).  
It is proposed to increase operating expenditure due to budgets required for Design Excellence Panel member fees (\$10,000), NRPP Panel member costs (\$10,000) and Priority Planning projects (\$100,000, funded from the Development & Certification reserve). It is proposed to increase the budgets for the Australian Coastal Council Membership (\$3,000) and Councils' Heritage Advisor (\$6,500).

**Note Reference:** 18

**Program:** Planning Policy & Natural Environment

**Budget Variance:** Operating Income \$47,400  
Operating Expenditure \$5,500  
Transfer to Reserves \$75,900

**Reason for Variance:** It is proposed to increase operating income by \$47,400 due to grants received for WIRES – No Bats No Me project (\$2,700), Stage 2 Southern Coastal Management Program (\$13,100) and the Cavvanbah & Belongil Beach Dune Recovery program (\$31,600). Operating expenditure increased due to the above grants in addition to an increase for the Azility subscription (\$2,400) and a Council contribution for the Cavvanbah & Belongil Beach Dune Recovery

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project (\$31,600). It is proposed to decrease operating expenditure by \$75,900 due to the CMP for Byron Bay Embayment grant being expended in the last financial year. This should be reimbursing the Land & Natural Environment reserve which is where the original expenditure was funded from.

**Note Reference:** 19  
**Program:** Environment & Compliance  
**Budget Variance:** Operating Income (\$18,700)  
 Operating Expenditure \$7,000

**Reason for Variance:** It is proposed to decrease operating income due to the budget for Swimming pool inspections being transferred to the Development & Certification program, above (\$20,800) and an increase to the budget for Food Administration Fees where actual income is slightly higher than the budget (\$2,100).  
 It proposed to increase operating expenditure by \$7,000 due to the addition of a new pool vehicle within the Compliance team and the running costs associated with this. In addition to this increase, it is proposed to decrease the Compliance Priorities Program- Option 1 budget by \$198,100 and distribute to: -

- \$188,100      2783.001 – Compliance Employee Costs – It is proposed to increase the budget to cover the costs of additional Community Enforcement or Parking Enforcement officers as directed by Council resolution 23-193.
- \$5,000        2785.005 – Telecommunications – Additional telecommunications budget required for extra staff.
- \$5,000        2783.092 – Motor Vehicle Expenses - Costs associated with a new Community enforcement vehicle.

The Compliance Priorities Program – Option 1 was a result of Council resolution 23-193 that allocated funding for additional Community Enforcement Officers or Parking Enforcement Officers to increase the Enforcement Team’s capacity to undertake patrols. The budget movements are proposed as the ledgers shown above are where the actual expenditure will be incurred.

**Note Reference:** 20  
**Program:** Water Supply Operating and Capital  
**Budget Variance:** Transfer from Reserves (\$282,400)  
 Capital Income (\$5,000,000)  
 Capital Expenditure (\$5,282,400)

**Reason for Variance:** It is proposed to decrease Capital works due to the following: -

- (\$30,000)      6438.015 Meter Replacement program Replacement – It is proposed to decrease this budget as not all funds are required to complete the project.
- \$5,000         6438.042 Smart Metering Implementation – An additional \$5,000 is required to cover the cost of replacements.



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(\$50,000)	6438.068 Strategic Business Plan Replacement – It is proposed to decrease this budget as not all funds are required to complete the project.
(\$96,300)	6438.018 Telemetry System – It is proposed to remove this budget as it is not required in 2023/24.
(\$50,000)	6438.067 Microwave Link for WTP - It is proposed to remove this budget as it is not required in 2023/24.
\$20,500	6749.005 Mullum Water Supply Security Investigation – It is proposed to increase the budget to cover the costs of the community engagement and consultation process.
(\$5,000,000)	6749.022 Emergency Trunk Water Main connect to Rous – It is proposed to decrease this budget as it will not occur until the 2024/25 financial year. This has been included in the draft 2024/25 budget.
(\$62,700)	6749.015 Mullumbimby WTP - Asset Management - It is proposed to decrease this budget as it is not required in 2023/24.
(\$140,000)	6749.017 Cemetery to Main Arm Rs Watermain - It is proposed to decrease this budget as it is not required in 2023/24.
(\$50,000)	6749.021 Mullumbimby WTP - Renewal/Assessment - It is proposed to decrease this budget as it is not required in 2023/24.
\$13,100	6649.008 Coopers Shoot Reservoir – Renewals – It is proposed to increase this budget to cover a contract variation including supervision costs.
\$40,000	6649.009 Fletcher Street Watermain Renewal – It is proposed to increase the budget for this project due to additional funds required for an environmental assessment.
(\$30,000)	6673.001 Wategos Roof Replacement – It is proposed to decrease this budget as not all funds are required to complete the project.
(\$55,000)	6649.019 Reservoir Component Renewals - Coopers Shoot 2 - It is proposed to decrease this budget as it is not required in 2023/24.
\$171,000	6849.005 Reservoir Renewals – It is proposed to add a budget for this to cover the contract cost for Warrnambool reservoir.
\$62,000	6849.009 Yamble Reservoir – Renewals – It is proposed to increase the budget for this project due to a contract variation.
(\$30,000)	6849.018 Reservoir Component Renewals - It is proposed to decrease this budget as it is not required in 2023/24.

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

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<b>Note Reference:</b>	<b>21</b>
<b>Program:</b>	<b>Sewerage Supply Operating and Capital</b>
<b>Budget Variance:</b>	Transfer from Reserves (\$3,381,100) Transfer to Reserves \$233,100 Capital Income \$233,100 Capital Expenditure (\$3,381,100)
<b>Reason for Variance:</b>	It is proposed to decrease Capital works due to the following adjustments: -
	\$10,000      7438.036 Effluent Reuse – It is proposed to increase this budget to cover any staff expenditure.
	(\$80,000)      7438.033 Emergency Renewal Works – It is proposed to decrease this budget as it is no longer required this financial year.
	(\$200,000)      7438.037 Energy Efficiency Improvements - It is proposed to decrease this budget as it is not required in 2023/24.
	(\$50,000)      7438.077 Microwave Link for STP's - It is proposed to decrease this budget as it is not required in 2023/24.
	(\$50,000)      7438.078 Strategic Business Plan - It is proposed to remove this budget as it is not required in 2023/24.
	(\$43,400)      7449.011 Bangalow STP - Asset Management - It is proposed to remove this budget as it is not required in 2023/24.
	(\$20,000)      7449.012 Sewer Mains - Renewal/Assessment - It is proposed to decrease this budget as it is not required in 2023/24.
	(\$89,600)      7449.013 Master planning for STP site/land - It is proposed to decrease this budget as it is not required in 2023/24.
	(\$655,200)      7549.016 STP Renewal/Assessment - It is proposed to remove this budget as it is not required in 2023/24.
	(\$72,500)      7549.017 Manhole - Renewal/Assessment - It is proposed to decrease this budget as it is not required in 2023/24.
	(\$79,100)      7649.042 South Byron STP Pond Remediation – It is proposed to remove this budget as it is not required this financial year. There is currently a budget in the draft 2024/25 budget for this project.
	(\$1,000,000)      7649.023 Byron Bay STP - Renewals/Assessment– It is proposed to remove this budget as it is not required this financial year. There is currently a budget in the draft 2024/25 budget for this project.
	(\$250,000)      7649.043 Sewer Mains - Renewal/Assessment - It is proposed to decrease this budget as it is not required in 2023/24.
	(\$91,100)      7649.044 Byron Bay STP - Asset Management - It is proposed to decrease this budget as it is not required in 2023/24.
	(\$62,500)      7649.047 Manhole – Renewals - It is proposed to decrease this budget as it is not required in 2023/24.
	\$10,000      7649.049 Additional Flow Path – It is proposed to increase the budget to allow for the supply and installation of sensors.

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(\$59,700)	7749.012 Brunswick Valley STP - Asset Management - It is proposed to remove this budget as it is no longer required this financial year.
(\$178,000)	7749.001 Lot 4 Mullumbimby Access Upgrade - It is proposed to remove this budget as it is no longer required this financial year.
(\$190,000)	7749.011 Sewer Mains - Renewal/Assessment - It is proposed to decrease this budget as it is no longer required this financial year.
(\$57,500)	7749.015 Manhole - Renewals Assessment - It is proposed to decrease this budget as it is no longer required this financial year.
(\$31,700)	7849.018 Ocean Shores STP Asset Management - It is proposed to decrease this budget as it is no longer required this financial year.
(\$26,000)	7849.022 H2S Odour Control / Investigation - It is proposed to decrease this budget as it is no longer required this financial year.
(\$115,000)	7849.021 Manhole - Renewals Investigation - It is proposed to decrease this budget as it is no longer required 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

## 3.1 - ATTACHMENT 2

Account Number	Account Description	Original Budget	O/C	Inc/ Exp	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
<b>General Managers Office</b>								
10000.001	Legal Fees Recovered - Development Assessment	(25,000)	O	I	(25,000)		(50,000)	1
10001.006	Legal Fees Recovered - Compliance	0	O	I	32,000		32,000	1
4115.001	Transfer to Legal Services Reserve	0	C	E		7,000	7,000	1
<b>Total for Program:</b>					<b>7,000</b>	<b>7,000</b>		
<b>People &amp; Culture</b>								
1110.003	Statecover Scheme Performance Rebate	0	O	I	103,200		103,200	2
4317.001	Transfer to People & Culture Reserve	0	C	E		103,200	103,200	2
<b>Total for Program:</b>					<b>103,200</b>	<b>103,200</b>		
<b>TOTAL REPORTABLE FOR GENERAL MANAGER</b>					<b>110,200</b>	<b>110,200</b>		
<b>Councillor Services</b>								
2141.002	Mayor Superannuation	-	O	E		7,100	7,100	3
2145.017	Councillor Superannuation Payments	32,900	O	E		(7,100)	25,800	3
<b>Total for Program:</b>					<b>0</b>	<b>0</b>		
<b>Information Services</b>								
2258.027	GIS Alignment to Cadastre	80,000	O	E		(30,000)	50,000	4
2264.001	IT Strategic Plan Actions	90,800	O	E		30,000	120,800	4
<b>Total for Program:</b>					<b>0</b>	<b>0</b>		
<b>Corporate Services</b>								
2052.022	Copyright Licence Subscription	-	O	E		7,000	7,000	5
1102.004	Feb/March 22 Flood Buildings Claim PWA	-	O	I	525,200		525,200	5
4109.001	Transfer to Flood Recovery Reserve	-	C	E		525,200	525,200	5
<b>Total for Program:</b>					<b>525,200</b>	<b>532,200</b>		
<b>Community Development</b>								
2442.001	Homelessness Projects	48,300	O	E		20,000	68,300	6
4025.101	Transfer from Reserves	-	C	I	20,000		20,000	6
<b>Total for Program:</b>					<b>20,000</b>	<b>20,000</b>		
<b>Sandhills</b>								
2401.021	Services-Cleaning	48,000	O	E		14,000	62,000	7
4028.101	Transfer from Childrens Services Reserve	5,300	C	I	14,000		19,300	7
2401.027	Equipmnt & Buildng Maint.	30,000	O	E		32,300	62,300	7
4030.101	Transfer from Developer Contributions	-	C	I	32,300		32,300	7
<b>Total for Program:</b>					<b>46,300</b>	<b>46,300</b>		
<b>Library Services</b>								
1251.001	Library Per Capita Grant	86,800	O	I	7,500		94,300	8
1251.012	Local Priority Grant	30,400	O	I	23,600		54,000	8
2475.018	Local Priorities Grants	54,500	O	E		23,600	78,100	8
<b>Total for Program:</b>					<b>31,100</b>	<b>23,600</b>		
<b>TOTAL REPORTABLE FOR CORPORATE &amp; COMMUNITY SERVICES</b>					<b>622,600</b>	<b>622,100</b>		
<b>Depot Services and Fleet Management</b>								
1703.006	Cont of Plant Purch from SEE	0	O	I	44,700		44,700	9
4753.001	Transfer to Reserves	4,561,300	C	E		44,700	4,606,000	9
<b>Total for Program:</b>					<b>44,700</b>	<b>44,700</b>		
<b>Local Roads and Drainage</b>								
1721.024	TfNSW Road Repair Program Potholes	0	O	I	1,556,500		1,556,500	10
4765.001	Transfer to Unexpended Grants	17,400	O	E		1,556,500	1,573,900	10
44286.041	McAuleys Ln Speed Zone & Safety Signage	0	C	E		15,000	15,000	10
4153.041	TfNSW Capital Grant	0	C	I	15,000		15,000	10
44283.157	Mullumbimby School Zones Refresh	0	C	E		20,000	20,000	10
4153.042	TfNSW Capital Grant	0	C	I	20,000		20,000	10
44283.158	Goonengerry Public School Bus Stop	0	C	E		15,000	15,000	10
4153.043	TfNSW Capital Grant	0	C	I	15,000		15,000	10
4052.101	Transfer from Reserves - Englishes Bridge	0	C	I	45,500		45,500	10
4153.004	TfNSW Capital Grant	0	C	I	(45,500)		(45,500)	10
4153.044	Mullumbimby Road Betterment Package	0	C	I	277,100		277,100	10
44283.149	Mullumbimby Road Betterment Package	0	C	E		150,000	150,000	10
4765.001	Transfer to Unexpended Grants	17,400	C	E		127,100	144,500	10
44288.001	ECG Major Patching Program	515,900	O	E		(470,000)	45,900	10
44289.001	ECG Pavement Asphalt Overlay Program	0	O	E		100,300	100,300	10
44290.001	2019 ECG Reseal Program	0	O	E		369,700	369,700	10
44284.004	Brunswick Heads - South Arm Carpark	881,800	C	E		(805,000)	76,800	10
4053.215	Transfer from Election Commitment Grant	881,800	C	I	(805,000)		76,800	10
44282.032	SGB Street Drainage Ugde - Clifford St	28,700	C	E		(28,700)	0	10
44282.036	SGB Street Drainage Gloria/Royal Ave	350,300	C	E		28,700	379,000	10
44283.066	Coolamon Scenic Drive 16.5km section,	43,500	C	E		(42,800)	700	10
4052.101	Transfer from Unexpended Grants	43,500	C	I	(42,800)		700	10
44286.037	Marine Parade Erosion Improvements - Design	100,000	C	E		(96,600)	3,400	10
44283.152	Koranba Place Intersection Safety Improvements	100,000	C	E		96,600	196,600	10

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## 3.1 - ATTACHMENT 2

Account Number	Account Description	Original Budget	O/C	Inc/ Exp	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
44283.105	Safer Roads Program - Main Arm - Main Ar	0	C	E		69,500	69,500	10
4153.008	TFNSW Grant	0	C	I	69,500		69,500	10
44282.043	Overland Flow Path-32 Coomburra Crescent	30,000	C	E		(20,000)	10,000	10
4052.101	Transfer from Stormwater Drainage Reserve	30,000	C	I	(20,000)		10,000	10
44283.04	Main Arm Causeway No.2 Upgrade	230,200	C	E		(3,400)	226,800	10
4153.011	TFNSW Grant	230,200	C	I	(3,400)		226,800	10
44283.135	Wordsworth Street - Parking Upgrade	876,600	C	E		(150,000)	726,600	10
4052.101	Transfer from BBTCMP Reserve	230,200	C	I	(150,000)		80,200	10
44283.139	Seven Mile Beach Road Traffic Control Works Stage 3a	30,000	C	E		(30,000)	0	10
4052.101	Transfer from Infrastructure Renewal Reserve Non Byron	30,000	C	I	(30,000)		0	10
44283.146	Mcauleys Lane Black Spot Program	599,100	C	E		(500,000)	99,100	10
4052.101	Transfer from Infrastructure Renewal Reserve Non Byron	234,300	C	I	(234,300)		0	10
4153.036	McAuleys Lane Black Spot Program	271,900	C	I	(172,800)		99,100	10
4154.011	McAuleys Lane Black Spot Program	92,900	C	I	(92,900)		0	10
44286.032	Streets as Shared Spaces - Market Relocation	60,200	C	E		(29,300)	30,900	10
4052.101	Transfer from BBTCMP Reserve	36,500	C	I	(29,300)		7,200	10
<b>Total for Program:</b>					<b>372,600</b>	<b>372,600</b>		
<b>Infrastructure Recovery</b>								
4651.001	February 2022 Flood Event	0	C	I	1,994,300		1,994,300	11
4652.021	EPAR11 Mullumbimby Road	0	C	E		1,994,300	1,994,300	11
4652.005	EPAR10 Sherry's Bridge - Main Arm	0	C	I	145,400		145,400	11
4827.001	EPAR10 Sherry's Bridge Main Arm AGRN1012	0	C	E		145,400	145,400	11
4650.001	Transfer from CI Carryover Reserve	0	C	I	182,300		182,300	11
4656.001	Transfer to Flood Recovery Reserve	0	C	E		182,300	182,300	11
<b>Total for Program:</b>					<b>2,322,000</b>	<b>2,322,000</b>		
<b>Open Spaces and Recreation</b>								
3285.001	Beach Foreshores Maint. Plan 78	50,000	O	E		(11,600)	38,400	12
3258.025	Belongil Protection Works Monitoring	20,000	O	E		(20,000)	0	12
4835.275	Main Beach Byron Bay - Amenities	284,400	C	E		(50,000)	234,400	12
4058.101	Transfer from 2017/18 Special Rate Reserve	0	C	I	(50,000)		(50,000)	12
4835.291	Clarks / Main Beach Irrigation	140,000	C	E		(140,000)	0	12
4060.101	Transfer from Developer Contributions	0	C	I	(140,000)		(140,000)	12
4841.001	Byron Bay Town Centre Renewals - Landscape/Precinct Plan	62,100	C	E		(62,100)	0	12
4835.272	Park Furniture Renewal (Shire wide)	19,600	C	E		17,000	36,600	12
4835.289	Mullumbimby Dog Park Stage 1	148,300	C	E		45,100	193,400	12
<b>Total for Program:</b>					<b>(190,000)</b>	<b>(221,600)</b>		
<b>Quarries</b>								
3341.007	Myocum Quarry Upgrade & Remediation Wks	100,000	C	E		300,000	400,000	13
4061.101	Transfer from Quarry Reserve	(100,000)	C	I	300,000		200,000	13
<b>Total for Program:</b>					<b>300,000</b>	<b>300,000</b>		
<b>Waste &amp; Recycling</b>								
1811.001	Waste Disposal Fees	5,218,900	O	I	(1,043,800)		4,175,100	14
3414.004	Transfer Station Operations	1,300,000	O	E		150,000	1,450,000	14
3414.019	Mixed Waste Transport & Disposal	4,611,500	O	E		(1,231,500)	3,380,000	14
3416.005	Dingo Lane East Property Maintenance/fee	12,000	O	E		13,000	25,000	14
3416.019	Butler St Landfill Contamination Assessment	50,000	O	E		150,000	200,000	14
4962.101	Transfer to Waste Management Reserve	2,945,600	C	E		(464,200)	2,481,400	14
4962.101	Transfer to Domestic Waste Reserve	824,400	C	E		338,900	1,163,300	14
4859.069	Renewal of Public Place Bin network	100,000	C	E		(30,000)	70,000	14
4859.087	Upgrade and renewal at the BRRC	280,000	C	E		(80,000)	200,000	14
4859.108	Rental Property Refurbishment	150,000	C	E		50,000	200,000	14
4859.111	Upgrade to electrical assets at Byron resource recovery Centre	100,000	C	E		(100,000)	0	14
4963.101	Transfer from Waste Management Reserve	350,000	C	I	(160,000)		190,000	14
<b>Total for Program:</b>					<b>(1,203,800)</b>	<b>(1,203,800)</b>		
<b>Cavanbah Centre</b>								
4122.029	Cavanbah Centre Car Park Repair	0	C	E		437,300	437,300	15
4128.103	Capital Grant - Community Assets Program	0	C	I	437,300		437,300	15
4122.028	Cavanbah Centre Sheds	0	C	E		10,300	10,300	15
<b>Total for Program:</b>					<b>437,300</b>	<b>447,600</b>		

# BYRON SHIRE COUNCIL

## STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

## 3.1 - ATTACHMENT 2

Account Number	Account Description	Original Budget	O/C	Inc/ Exp	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
<b>Facilities Management</b>								
1202.009	10 Lawson Street - Vehicle Damage	0	O	I	46,600		46,600	16
2306.039	10 Lawson Street - Vehicle Damage	0	O	E		46,600	46,600	16
2320.151	Asbestos Removal Program	220,000	O	E		60,000	280,000	16
2320.172	Marvell Hall Design New Fr <sup>n</sup> Access Ramp	105,000	O	E		50,000	155,000	16
2320.179	Durrumbul Hall Floor Repairs	164,800	O	E		40,000	204,800	16
2320.189	LillyPilli preschool roof & guttering	80,000	O	E		160,000	240,000	16
2320.191	Byron Scouts Hall - roof / emergency lighting	78,000	O	E		40,000	118,000	16
2320.192	Kohinar Hall - Gutters, decking, balustrades, etc.	60,000	O	E		(40,000)	20,000	16
4191.088	Community Buildings Renewals	318,400	C	E		(310,000)	8,400	16
2320.178	Chambers & Head Office Hearing Loops	20,000	O	E		(20,000)	0	16
4022.101	Transfer from Community Building Maintenance Reserve	0	C	I	(20,000)		(20,000)	16
4191.119	Mulumbimby Pool Replace Sand Filters	0	C	E		187,400	187,400	16
4023.222	Community Assets Program - Mulumbimby Pool Replace Sand Filters	0	C	I	187,400		187,400	16
<b>Total for Program:</b>					<b>214,000</b>	<b>214,000</b>		
<b>TOTAL REPORTABLE FOR INFRASTRUCTURE SERVICES</b>					<b>2,296,800</b>	<b>2,275,500</b>		
<b>Development &amp; Certification</b>								
1611.003	Complying Development Certificate	12,200	O	I	(2,200)		10,000	17
1611.031	Swimming Pool Act fees	0	O	I	20,800		20,800	17
1611.032	Fire Safety fees	0	O	I	15,000		15,000	17
1611.033	Occupation Certificates	0	O	I	20,000		20,000	17
1603.019	Design Excellence Panel Meeting Fees	0	O	I	15,000		15,000	17
2715.018	Design Excellence Panel Member Fees	0	O	E		10,000	10,000	17
2701.008	Priority Planning Projects	0	O	E		100,000	100,000	17
4067.101	Transfer from Development & Certification Reserve	0	C	I	100,000		100,000	17
2701.006	NRPP Panel Member Costs	0	O	E		10,000	10,000	17
2711.003	Planning Overtime	50,600	O	E		(50,600)	0	17
2711.004	Temporary Resourcing	50,700	O	E		50,600	101,300	17
2715.014	Australian Coastal Council Membership	2,000	O	E		3,000	5,000	17
2751.005	Heritage Advisor	17,000	O	E		6,500	23,500	17
<b>Total for Program:</b>					<b>168,600</b>	<b>129,500</b>		
<b>Planning Policy &amp; Natural Environment</b>								
1501.114	WIRES - No Bat No Me Project	0	O	I	2,700		2,700	18
2605.189	WIRES - No Bat No Me Project	3,800	O	E		2,700	6,500	18
2601.014	Azility Subscription	27,400	O	E		2,400	29,800	18
1501.115	Stage 2 - Southern Coastal Management Pg	0	O	I	13,100		13,100	18
2605.191	Stage 2 - Southern Coastal Management Pg	0	O	E		13,100	13,100	18
1501.122	Cavvanbah & Belongill Beach Dune Recovery	0	O	I	31,600		31,600	18
2605.202	Cavvanbah & Belongill Beach Dune Recovery	0	O	E		63,200	63,200	18
2605.083	CMP for Byron Bay Embayment	104,600	O	E		(75,900)	28,700	18
4113.001	Transfer to Land & Natural Environment Reserve	0	C	E		75,900	75,900	18
<b>Total for Program:</b>					<b>47,400</b>	<b>81,400</b>		
<b>Environment &amp; Compliance</b>								
1675.016	Swimming Pool Inspections	20,800	O	I	(20,800)		0	19
1625.019	Food Administration Fee	118,100	O	I	2,100		120,200	19
2781.092	Motor Vehicle Running Expenses	53,300	O	E		7,000	60,300	19
2783.001	Salaries & Oncosts	831,300	O	E		188,100	1,019,400	19
2783.092	Motor Vehicle Running Expenses	24,000	O	E		5,000	29,000	19
2785.005	Telecommunications	15,500	O	E		5,000	20,500	19
2785.036	Compliance Priorities Program - Option 1	250,000	O	E		(198,100)	51,900	19
<b>Total for Program:</b>					<b>(18,700)</b>	<b>7,000</b>		
<b>TOTAL REPORTABLE FOR SUSTAINABLE ENVIRONMENT &amp; ECONOMY</b>					<b>197,300</b>	<b>217,900</b>		
<b>NET MOVEMENT FOR DECEMBER REVIEW - SURPLUS / (DEFICIT)</b>					<b>1,200</b>			
<b>TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR GENERAL FUND</b>					<b>3,226,900</b>	<b>3,225,700</b>		

# BYRON SHIRE COUNCIL

## STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

## 3.1 - ATTACHMENT 2

Account Number	Account Description	Original Budget	O/C	Inc/ Exp	Income Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Revised Budget at 30 June	Note Ref
<b>Water Supply - Management</b>								
6438.015	Meter Replacement program	62,100	C	E		(30,000)	32,100	
6438.042	Smart Metering Implementation	8,100	C	E		5,000	13,100	
6438.068	Strategic Business Plan	50,000	C	E		(50,000)	0	
6438.018	Telemetry System	96,300	C	E		(96,300)	0	
6438.067	Microwave Link for WTP	150,000	C	E		(50,000)	100,000	
6403.101	Transfer from Reserves	319,100	C	I	(186,300)		132,800	
6405.101	Section 64 Levies Applied	469,200	C	I	(35,000)		434,200	
<b>Water Capital Works - Mullumbimby</b>								
6749.005	Mullum Water Supply Security Investigati	39,500	C	E		20,500	60,000	
6749.022	Emergency Trunk Water Main connect to Ro	5,000,000	C	E		(5,000,000)	0	
6749.015	Mullumbimby WTP - Asset Management	70,800	C	E		(62,700)	8,100	
6749.017	Cemetery to Main Arm Rs Watermain upgrad	200,000	C	E		(140,000)	60,000	
6749.021	Mullumbimby WTP - Renewal/Assessment	200,000	C	E		(50,000)	150,000	
6416.201	Capital Grants and Contributions	5,000,000	C	I	(5,000,000)		0	
6415.101	Transfer from Water Capital Works Reserve	733,500	C	I	(222,700)		510,800	
6417.101	Section 64 Levies Applied	629,700	C	I	(9,500)		620,200	
<b>Water Capital Works - Byron Bay</b>								
6649.008	Coopers Shoot Reservoir - Renewals	91,900	C	E		13,100	105,000	
6649.009	Fletcher Street Watermain Renewal	350,200	C	E		40,000	390,200	
6673.001	Watego Roof Replacement	115,000	C	E		(30,000)	85,000	
6649.019	Reservoir Component Renewals - Coopers Shoot 2	70,000	C	E		(55,000)	15,000	
6412.101	Transfer from Water Capital Works Reserve	2,220,700	C	I	(45,000)		2,175,700	
6414.101	Section 64 Levies Applied	531,800	C	I	13,100		544,900	
<b>Water Capital Works - Ocean Shores</b>								
6849.005	Reservoir Renewals	0	C	E		171,000	171,000	
6849.009	Yamble Reservoir - Renewals	60,000	C	E		62,000	122,000	
6849.018	Reservoir Component Renewals	50,000	C	E		(30,000)	20,000	
6421.101	Transfer from Water Capital Works Reserve	1,478,500	C	I	203,000		1,681,500	
<b>TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR WATER FUND</b>					<b>(5,282,400)</b>	<b>(5,282,400)</b>		
<b>Sewerage Service - Management</b>								
7404.102	Public Works Flood Repairs	0	C	I	233,100		233,100	
7437.001	Transfer to Sewer Capital Works Reserve	0	C	E		233,100	233,100	
7438.036	Effluent Reuse	50,000	C	E		10,000	60,000	
7438.033	Emergency Renewal Works	84,800	C	E		(80,000)	4,800	
7438.037	Energy Efficiency Improvements	378,300	C	E		(200,000)	178,300	
7438.077	Microwave Link for STP's	150,000	C	E		(50,000)	100,000	
7438.078	Strategic Business Plan	50,000	C	E		(50,000)	0	
7403.101	Transfer from Reserves	2,036,400	C	I	(290,000)		1,746,400	
7405.101	Section 64 Levies Applied	265,900	C	I	(80,000)		185,900	
<b>Sewerage Service - Bangalow</b>								
7449.011	Bangalow STP - Asset Management	43,400	C	E		(43,400)	0	
7449.012	Sewer Mains - Renewal/Assessment	30,000	C	E		(20,000)	10,000	
7449.013	Master planning for STP site/land	117,800	C	E		(89,600)	28,200	
7406.101	Transfer from Sewer Capital Works Reserve	50,000	C	I	(153,000)		(103,000)	
<b>Sewerage Service - Brunswick Heads</b>								
7549.016	STP Renewal/Assessment	655,000	C	E		(655,000)	0	
7549.017	Manhole - Renewal/Assessment	95,000	C	E		(72,500)	22,500	
7411.101	Transfer from Sewer Capital Works Reserve	50,000	C	I	(727,500)		(677,500)	
<b>Sewerage Service - Byron Bay</b>								
7649.042	South Byron STP Pond Remediation	79,300	C	E		(79,100)	200	
7649.023	Byron Bay STP - Renewals/Assessment	1,140,000	C	E		(1,000,000)	140,000	
7649.043	Sewer Mains - Renewal/Assessment	282,700	C	E		(250,000)	32,700	
7649.044	Byron Bay STP - Asset Management	99,200	C	E		(91,100)	8,100	
7649.047	Manhole - Renewals	85,000	C	E		(62,500)	22,500	
7649.049	Additional Flow Path	135,000	C	E		10,000	145,000	
7412.101	Transfer from Reserves	1,185,400	C	I	(443,600)		741,800	
7414.101	Transfer from Developer Contributions	1,246,100	C	I	(1,029,100)		217,000	
<b>Sewerage Service - Mullumbimby</b>								
7749.012	Brunswick Valley STP - Asset Management	59,700	C	E		(59,700)	0	
7749.001	Lot 4 Mullumbimby Access Upgrade	178,000	C	E		(178,000)	0	
7749.011	Sewer Mains - Renewal/Assessment	200,000	C	E		(190,000)	10,000	
7749.015	Manhole - Renewals	80,000	C	E		(57,500)	22,500	
7415.101	Transfer from Reserves	241,100	C	I	(485,200)		(244,100)	
<b>Sewerage Service - Ocean Shores</b>								
7849.018	Ocean Shores STP Asset Management	31,700	C	E		(31,700)	0	
7849.022	H2S Odour Control / Investigation	50,000	C	E		(26,000)	24,000	
7849.021	Manhole - Renewals	227,500	C	E		(115,000)	112,500	
7423.101	Section 64 Levies Applied	50,000	C	I	(141,000)		(91,000)	
7421.101	Transfer from Sewer Capital Works Reserve	50,000	C	I	(31,700)		18,300	
<b>TOTAL EXPENDITURE AND INCOME ADJUSTMENTS FOR SEWER FUND</b>					<b>(3,148,000)</b>	<b>(3,148,000)</b>		
<b>TOTAL UNRESTRICTED CASH SURPLUS/(DEFICIT) ADJUSTMENT FOR GENERAL FUND</b>					<b>1,200</b>			

# December 2023 Quarterly Budget Review





**BYRON SHIRE COUNCIL  
2023/2024 Budget Review as at 31 December 2023  
QUARTERLY BUDGET REVIEW STATEMENTS - OLG REPORTING REQUIREMENTS**

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# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>					
<b>Consolidated Fund Income and Expenses by Type</b>					
Description	Original Est 1-Jul-23	Adjustments Prior To Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
<b>Operating Revenue</b>					
Rates & Annual Charges	62,063,200	0	0	62,063,200	62,159,827
User Charges and Fees	38,071,100	217,700	(949,200)	37,339,600	20,123,291
Interest and Investment Revenue	1,783,200	0	0	1,783,200	1,538,253
Other Revenues	1,785,400	0	53,600	1,839,000	1,103,489
Grants and Contributions - Operating	14,149,900	(9,335,800)	2,263,400	7,077,500	5,008,629
Grants and Contributions - Capital	0	0	0	0	11,287
<b>Total Income from Continuing Operations</b>	<b>117,852,800</b>	<b>(9,118,100)</b>	<b>1,367,800</b>	<b>110,102,500</b>	<b>89,944,775</b>
<b>Operating Expenditure</b>					
Employee Costs	24,609,800	(39,400)	206,600	24,777,000	15,466,481
Borrowing Costs	2,533,600	0	0	2,533,600	1,162,179
Materials and Contracts	67,322,800	(2,960,100)	(408,800)	63,953,900	32,147,118
Depreciation	20,523,000	0	0	20,523,000	10,217,675
Legal Costs	0	0	0	0	0
Other Expenses	7,358,700	2,402,000	34,000	9,794,700	5,344,325
<b>Total Expenses from Continuing Operations</b>	<b>122,347,900</b>	<b>(597,500)</b>	<b>(168,200)</b>	<b>121,582,200</b>	<b>64,337,778</b>
<b>Net Operating Result from Continuing Operations</b>	<b>(4,495,100)</b>	<b>(8,520,600)</b>	<b>1,536,000</b>	<b>(11,479,700)</b>	<b>25,606,996</b>
<b>Net Operating Result before Capital Items</b>	<b>(4,495,100)</b>	<b>(8,520,600)</b>	<b>1,536,000</b>	<b>(11,479,700)</b>	<b>25,595,710</b>

<b>2023/2024 Budget Review as at 31 December 2023</b>					
<b>General Fund Income and Expenses by Type</b>					
Description	Original Est 1-Jul-23		Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
<b>Operating Revenue</b>					
Rates & Annual Charges	40,943,500	0	0	40,943,500	40,878,609
User Charges and Fees	26,040,400	217,700	(949,200)	25,308,900	14,922,356
Interest and Investment Revenue	1,673,700	0	0	1,673,700	1,379,300
Other Revenues	1,785,400	0	53,600	1,839,000	1,103,489
Grants and Contributions - Operating	13,987,600	(9,335,800)	2,263,400	6,915,200	4,873,143
Grants and Contributions - Capital	0	0	0	0	11,287
<b>Total Income from Continuing Operations</b>	<b>84,430,600</b>	<b>(9,118,100)</b>	<b>1,367,800</b>	<b>76,680,300</b>	<b>63,168,184</b>
<b>Operating Expenditure</b>					
Employee Costs	22,824,300	(39,400)	206,600	22,991,500	11,662,176
Borrowing Costs	874,000	0	0	874,000	421,718
Materials and Contracts	44,293,300	(3,066,500)	(408,800)	40,818,000	20,954,225
Depreciation	15,696,200	0	0	15,696,200	7,848,100
Legal Costs	0	0	0	0	0
Other Expenses	7,134,700	2,402,000	34,000	9,570,700	5,199,074
<b>Total Expenses from Continuing Operations</b>	<b>90,822,500</b>	<b>(703,900)</b>	<b>(168,200)</b>	<b>89,950,400</b>	<b>46,085,294</b>
<b>Net Operating Result from Continuing Operations</b>	<b>(6,391,900)</b>	<b>(8,414,200)</b>	<b>1,536,000</b>	<b>(13,270,100)</b>	<b>17,082,890</b>
<b>Net Operating Result before Capital Items</b>	<b>(6,391,900)</b>	<b>(8,414,200)</b>	<b>1,536,000</b>	<b>(13,270,100)</b>	<b>17,071,603</b>

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>					
<b>Water Fund Income and Expenses by Type</b>					
Description	Original Est 1-Jul-23		Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
<b>Operating Revenue</b>					
Rates & Annual Charges	2,992,600	0	0	2,992,600	3,015,440
User Charges and Fees	9,173,500	0	0	9,173,500	3,936,827
Interest and Investment Revenue	23,600	0	0	23,600	48,521
Other Revenues	0	0	0	0	0
Grants and Contributions - Operating	88,000	0	0	88,000	69,192
Grants and Contributions - Capital	0	0	0	0	0
<b>Total Income from Continuing Operations</b>	<b>12,277,700</b>	<b>0</b>	<b>0</b>	<b>12,277,700</b>	<b>7,069,980</b>
<b>Operating Expenditure</b>					
Employee Costs	879,500	0	0	879,500	456,705
Borrowing Costs	0	0	0	0	0
Materials and Contracts	11,037,800	0	0	11,037,800	8,020,731
Depreciation	1,550,500	0	0	1,550,500	1,550,500
Other Expenses	102,400	0	0	102,400	96,431
<b>Total Expenses from Continuing Operations</b>	<b>13,570,200</b>	<b>0</b>	<b>0</b>	<b>13,570,200</b>	<b>10,124,368</b>
<b>Net Operating Result from Continuing Operations</b>	<b>(1,292,500)</b>	<b>0</b>	<b>0</b>	<b>(1,292,500)</b>	<b>(3,054,388)</b>
<b>Net Operating Result before Capital Items</b>	<b>(1,292,500)</b>	<b>0</b>	<b>0</b>	<b>(1,292,500)</b>	<b>(3,054,388)</b>

<b>2023/2024 Budget Review as at 31 December 2023</b>					
<b>Sewer Fund Income and Expenses by Type</b>					
Description	Original Est 1-Jul-23		Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
<b>Operating Revenue</b>					
Rates & Annual Charges	18,127,100	0	0	18,127,100	18,265,778
User Charges and Fees	2,857,200	0	0	2,857,200	1,264,108
Interest and Investment Revenue	85,900	0	0	85,900	110,431
Other Revenues	0	0	0	0	0
Grants and Contributions - Operating	74,300	0	0	74,300	66,294
Grants and Contributions - Capital	0	0	0	0	0
<b>Total Income from Continuing Operations</b>	<b>21,144,500</b>	<b>0</b>	<b>0</b>	<b>21,144,500</b>	<b>19,706,611</b>
<b>Operating Expenditure</b>					
Employee Costs	906,000	0	0	906,000	429,359
Borrowing Costs	1,659,600	0	0	1,659,600	740,461
Materials and Contracts	11,991,700	106,400	0	12,098,100	6,090,402
Depreciation	3,276,300	0	0	3,276,300	819,075
Legal Costs	0	0	0	0	0
Other Expenses	121,600	0	0	121,600	48,820
<b>Total Expenses from Continuing Operations</b>	<b>17,955,200</b>	<b>106,400</b>	<b>0</b>	<b>18,061,600</b>	<b>8,128,117</b>
<b>Net Operating Result from Continuing Operations</b>	<b>3,189,300</b>	<b>(106,400)</b>	<b>0</b>	<b>3,082,900</b>	<b>11,578,494</b>
<b>Net Operating Result before Capital Items</b>	<b>3,189,300</b>	<b>(106,400)</b>	<b>0</b>	<b>3,082,900</b>	<b>11,578,494</b>

**BYRON SHIRE COUNCIL**  
**2023/2024 Budget Review as at 31 December 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 December 2023 indicates that Councils' projected financial position at 30th June 2024 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted



**Signed**

**Date:- 12th January 2024**

**James Brickley**  
**Responsible Accounting Officer, Byron Shire Council**

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Consolidated Capital Budget</b>						
Description		Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
<b>Capital Funding</b>						
Revenue Funded		1,340,000	456,700	79,800	1,876,500	1,087,291
Special Rate funded		0	0	0	0	0
Capital Grants and Contributions		149,588,600	(100,719,400)	(3,210,000)	45,659,200	28,996,381
Internal Restrictions	Internal Reserves	23,896,500	6,279,400	(3,380,300)	26,795,600	7,814,318
	Developer Contributions	8,204,600	135,200	(1,306,500)	7,033,300	3,999,846
	Unexpended Loans	439,200	(190,100)	0	249,100	249,107
External Restrictions	Crown Reserves	0	14,400	0	14,400	4,585
	Domestic Waste Reserve	0	0	0	0	0
	Unexpended Grants	4,187,700	3,366,400	(42,800)	7,511,300	4,545,454
New Loans		6,115,000	491,600	0	6,606,600	4,254,979
<b>Total Capital Funding</b>		<b>193,771,600</b>	<b>(90,165,800)</b>	<b>(7,859,800)</b>	<b>95,746,000</b>	<b>50,951,961</b>
<b>Capital Expenditure</b>						
<b>New Assets</b>						
	Plant & Equipment	0	0	0	0	0
	Land & buildings	0	0	0	0	0
	Roads, Bridges and Footpaths	0	0	0	0	0
<b>Renewals</b>						
	Plant & Equipment	22,780,000	4,771,600	(8,663,500)	18,888,100	6,047,061
	Land & buildings	10,290,000	5,387,000	135,000	15,812,000	10,951,455
	Roads, Bridges and Footpaths	152,256,000	(100,413,100)	828,700	52,671,600	32,630,684
	Drainage	0	0	0	0	0
	Other Assets	4,361,000	88,700	(160,000)	4,289,700	555,332
Loan Principal Repayments		4,084,600	0	0	4,084,600	1,036,243
<b>Total Capital Expenditure</b>		<b>193,771,600</b>	<b>(90,165,800)</b>	<b>(7,859,800)</b>	<b>95,746,000</b>	<b>51,220,775</b>
<b>Net</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(268,814)</b>

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>General Fund Capital Budget</b>						
Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	
Revenue Funded	1,340,000	456,700	79,800	1,876,500	1,087,291	
Special Rate funded	0	0	0	0	0	
Capital Grants and Contributions	145,578,600	(102,119,400)	1,790,000	45,249,200	28,996,381	
Internal Restrictions						
Information Services Reserve	0	0	0	0	0	
Caravan Park Reserve	316,000	82,000	0	398,000	106,999	
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	950,000	(9,900)	(160,000)	780,100	99,877	
Plant Reserve	7,394,000	0	0	7,394,000	0	
Property Reserve	0	0	0	0	0	
Risk Management Reserve	0	0	0	0	0	
CI Carryover Reserve	48,800	227,200	0	276,000	228,431	
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	50,000	30,000	(50,000)	30,000	27,026	
Footpath Dining Reserve	0	0	0	0	0	
Infrastructure Renewal Reserve - Byron	522,100	360,800	0	882,900	120,945	
Stormwater Levy Reserve	1,558,500	(814,400)	80,300	824,400	741,345	
Special Events Response & Mitigation Reserve	0	0	0	0	0	
Property Development Reserve	139,200	0	0	139,200	0	
Suffolk Park Open Space Reserve	50,000	0	0	50,000	48,790	
Bridge Replacement	0	0	0	0	0	
Byron Bay Town Centre Masterplan	447,500	106,500	(179,300)	374,700	313,511	
2017/18 Special Rate Reserve	3,645,900	1,464,000	(310,000)	4,799,900	1,467,801	
Infrastructure Renewal Reserve - Non - Byron	1,208,100	420,300	(264,300)	1,364,100	601,516	
Economic Development Reserve	0	0	0	0	0	
Community Building Maintenance Reserve	0	35,900	0	35,900	34,565	
Public Toilet Reserve	0	132,000	0	132,000	0	
Byron Construction Contingency	0	171,900	0	171,900	166,105	
Byron Hospital Development Reserve	0	0	0	0	0	
Developer Contributions	1,615,400	836,700	(140,000)	2,312,100	1,705,907	
Unexpended Loans	439,200	(190,100)	0	249,100	249,107	
External Restrictions						
Unexpended Grants	4,187,700	3,366,400	(42,800)	7,511,300	4,545,454	
Crown Reserves	0	14,400	0	14,400	4,585	
Domestic Waste Reserve	0	0	0	0	0	
Other. E.g Loans	6,115,000	491,600	0	6,606,600	4,254,979	
<b>Total Capital Funding</b>	<b>175,606,000</b>	<b>(94,937,400)</b>	<b>803,700</b>	<b>81,472,300</b>	<b>44,800,616</b>	
Renewals						
Plant & Equipment	0	0	0	0	0	
Plant & Equipment	7,394,000	0	0	7,394,000	0	
Land & buildings	10,290,000	5,387,000	135,000	15,812,000	10,951,455	
Roads, Bridges and Footpaths	152,256,000	(100,413,100)	828,700	52,671,600	32,630,684	
Drainage	0	0	0	0	0	
Other Assets	4,361,000	88,700	(160,000)	4,289,700	555,332	
Loan Principal Repayments						
Principal on Loans	1,305,000	0	0	1,305,000	663,144	
<b>Total Capital Expenditure</b>	<b>175,606,000</b>	<b>(94,937,400)</b>	<b>803,700</b>	<b>81,472,300</b>	<b>44,800,616</b>	
<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Water Fund Capital Budget</b>						
Description		Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
<b>Capital Funding</b>						
Revenue Funded		0	0	0	0	0
Capital Grants and Contributions		4,010,000	1,400,000	(5,000,000)	410,000	0
Internal Restrictions	Water Capital Works Reserve	3,512,300	1,899,300	(251,000)	5,160,600	1,692,811
	Developer Contributions	2,449,600	(1,373,900)	(31,400)	1,044,300	2,125,966
New Loans		0	0	0	0	0
<b>Total Capital Funding</b>		<b>9,971,900</b>	<b>1,925,400</b>	<b>(5,282,400)</b>	<b>6,614,900</b>	<b>3,818,777</b>
<b>Capital Expenditure</b>						
<b>New Assets</b>						
	Plant & Equipment	0	0	0	0	0
	Land & buildings				0	0
	Roads, Bridges and Footpaths					
<b>Renewals</b>						
	Plant & Equipment	9,971,900	1,925,400	(5,282,400)	6,614,900	3,818,777
	Land & buildings					
	Other Assets					
Loan Principal Repayments		0			0	0
<b>Total Capital Expenditure</b>		<b>9,971,900</b>	<b>1,925,400</b>	<b>(5,282,400)</b>	<b>6,614,900</b>	<b>3,818,777</b>
<b>Net</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# BYRON SHIRE COUNCIL

<b>2023/2024 Budget Review as at 31 December 2023</b>						
<b>Sewer Fund Capital Budget</b>						
Description		Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
<b>Capital Funding</b>						
Revenue Funded		0	0	0	0	0
Capital Grants and Contributions		0	0	0	0	0
Internal Restrictions		0	0	0	0	0
	Sewer Capital Works Reserve	4,054,100	2,173,800	(2,246,000)	3,981,900	2,164,596
	Sewer Plant Reserve	0	0	0	0	0
	Developer Contributions	4,139,600	672,400	(1,135,100)	3,676,900	167,973
	Loan Funds	0	0	0	0	0
<b>Total Capital Funding</b>		<b>8,193,700</b>	<b>2,846,200</b>	<b>(3,381,100)</b>	<b>7,658,800</b>	<b>2,332,568</b>
<b>Capital Expenditure</b>						
<b>New Assets</b>						
	Plant & Equipment	0	0	0	0	0
	Land & buildings				0	0
	Roads, Bridges and Footpaths				0	0
<b>Renewals</b>						
	Plant & Equipment	5,414,100	2,846,200	(3,381,100)	4,879,200	2,228,284
	Land & buildings					
	Roads, Bridges and Footpaths					
	Drainage					
	Other Assets				0	0
Loan Principal Repayments		2,779,600			2,779,600	373,099
<b>Total Capital Expenditure</b>		<b>8,193,700</b>	<b>2,846,200</b>	<b>(3,381,100)</b>	<b>7,658,800</b>	<b>2,601,382</b>
<b>Net</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(268,814)</b>



# BYRON SHIRE COUNCIL

## STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

## 3.1 - ATTACHMENT 3

2023/2024 Budget Review as at 31 December 2023 Cash & Investments All Funds														
Description	Opening Balance	MOVEMENTS												Actual Closing Balance Actual
		Original Est 1-Jul-23 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 30-Jun-24 To / (From)	Estimated Closing Balance 30-Jun-24		
<b>GENERAL FUND</b>														
<b>INTERNAL RESERVES</b>														
Information Technology	90,862		(90,800)	(20,800)									62	(7,078)
Caravan Park - Council	1,565,985	(208,700)	(116,100)	(20,800)									1,220,885	1,495,028
Employee Leave entitlements	71,642			500,000									571,642	571,642
Waste Management Facility	8,284,490	1,528,600	(46,700)	1,836,400									11,295,890	13,836,479
Plant	3,790,709	(2,825,300)											1,010,109	4,941,090
Quarry	1,185,766	48,600											934,366	1,033,280
Risk Management	301,212	(44,200)											257,012	287,012
Property	91,421												91,421	91,421
Carryover-Asset Management Services	616,661	(48,800)	(327,200)										58,361	312,451
Environmental Planning	245,258	(60,500)	(128,200)										135,458	180,820
Footpath Dining	459,860	(86,200)											381,660	409,307
Byron Bay Library	289,660												289,660	289,660
Paid Parking	0	(21,200)											0	0
Human Resources	312,258		(21,900)										312,258	312,258
Legal Services	0												0	0
Community Development	365,543		(35,800)										7,000	415,053
Stormwater Drainage	151,952		(149,200)										2,700	7,000
Election Expense Reserve	123,114	(43,700)	(39,200)	31,000									20,051	380,970
Environmental Levy Reserve	30,637		(27,700)										2,900	86,241
Childrens Services	75,837												75,837	203,114
General Managers office	71,524												4,937	602,625
DLG Financial Assistance Grant	10,447	(1,800)											8,647	(4,718)
Revolving Energy Fund	4,068,672		186,900	(4,088,700)									186,872	186,900
Ferries Court Reserve	10,447												10,447	10,447
Asset Re-evaluation Reserve	6,129												6,129	6,129
Structural Change	10,620												10,620	10,620
Mullumbidgee Hall	25,077												25,077	25,077
Brunswick Heads Memorial Hall	13,450												13,450	13,450
South Golden Beach Halls	21,233												21,233	21,233
Innistrath Reserve	310,610												310,610	310,610
Byron Bay Library Exhibition Space S365 Committee	13,088	(68,550)	(360,800)	197,000									78,260	468,775
Byron Bay Library Community Centre	7,948												7,948	10,760
Suffolk Park Community Centre	0												0	7,848
On-Site Sewerage Mgmt	83,725	(63,300)											20,425	(3,265)
Special Events Response & Mitigation	0												0	220,360

# BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

3.1 - ATTACHMENT 3

2023/2024 Budget Review as at 31 December 2023 Cash & Investments All Funds														
Description	Opening Balance	MOVEMENTS										Actual Closing Balance Actual		
		Original Est 1-Jul-23 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)	Revoke To / (From)	Revised Estimated Movement 30-Jun-24 To / (From)		Estimated Closing Balance 30-Jun-24	
Property Development Reserve	486,337	(171,800)	0	0	0	0	0	0	0	0	0	0	314,537	486,337
Suffolk Park Open Space Reserve	50,000	(50,000)	0	0	0	0	0	0	0	0	0	0	0	1,210
Bangalow Heritage House	2,011	0	0	0	0	0	0	0	0	0	0	0	2,011	2,011
Bridge Replacement Fund	27,589	0	0	0	0	0	0	0	0	0	0	0	27,589	36,716
Ocean Shores Community Centre	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Management Reserve	429,069	0	0	0	0	0	0	0	0	0	0	0	429,069	429,069
Byron Bay Town Centre Masterplan	1,863,604	(282,300)	(158,800)	(33,300)	(89,100)	(33,300)	(33,300)	(33,300)	(33,300)	(33,300)	(33,300)	(33,300)	522,349	1,07,772
2017/18 Special Rate Carryover Reserve	501,546	(114,700)	(1,427,900)	(89,100)	0	0	0	0	0	0	0	0	84,704	4,822,877
Information & Technology Service Fee	93,599	(62,300)	0	0	0	0	0	0	0	0	0	0	386,846	404,054
Environment Enforcement Levy Expenditure	106,317	0	0	0	0	0	0	0	0	0	0	0	93,599	93,599
Byron Senior Citizens Centre	1,363,367	(701,000)	(306,700)	(179,100)	0	0	0	0	0	0	0	0	106,317	113,217
Infrastructure Renewal Res - Non Byron	83,467	0	0	0	0	0	0	0	0	0	0	0	440,867	517,687
Economic Development	9,848	0	0	0	0	0	0	0	0	0	0	0	83,467	83,467
Land Remediation Reserve	0	0	0	0	0	0	0	0	0	0	0	0	9,848	9,848
WHS Incentive	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Community Building Maintenance	666,915	(71,600)	(338,700)	(35,000)	0	0	0	0	0	0	0	0	141,615	180,399
Public Toilets	180,063	0	(132,000)	0	0	0	0	0	0	0	0	0	48,063	180,063
Volunteer Visitor Fund	39,994	0	0	0	0	0	0	0	0	0	0	0	39,994	44,786
Byron Bay Construction Contingency	291,895	0	(171,900)	0	0	0	0	0	0	0	0	0	119,995	125,791
Byron Bay Hospital Development	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pay Parking - Council/TINSW	152,092	0	0	0	0	0	0	0	0	0	0	0	152,092	152,092
Pay Parking Meter Replacement Reserve	600,000	200,000	0	0	0	0	0	0	0	0	0	0	200,000	600,000
Development & Certification Reserve	239,863	0	(1,000)	272,900	0	0	0	0	0	0	0	0	138,863	239,863
Property Development - Part Sale of Lot 12 Bayshore E	0	(5,000)	(37,800)	0	0	0	0	0	0	0	0	0	220,900	0
Corporate Services Carryover Reserve	42,800	0	(37,800)	0	0	0	0	0	0	0	0	0	42,800	42,800
Sale of Road Assets	15,642	0	0	0	0	0	0	0	0	0	0	0	15,642	26,354
House Raising Reserve	59,426	0	0	0	0	0	0	0	0	0	0	0	59,426	59,426
Flood Recovery	(7,833,969)	0	0	0	0	0	0	0	0	0	0	0	0	(7,833,969)
<b>Total Internal Reserves</b>	<b>22,089,775</b>	<b>(3,019,000)</b>	<b>(3,745,300)</b>	<b>(1,644,300)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,425,144</b>	<b>26,675,480</b>
<b>EXTERNAL RESERVES</b>														
Crown Reserves	51,323	79,300	(89,100)	0	0	0	0	0	0	0	0	0	41,523	2,949
Domestic Waste Management	697,640	824,400	0	0	0	0	0	0	0	0	0	0	1,860,940	5,266,991
Paid Parking Crown	879,901	382,800	(57,600)	(22,500)	0	0	0	0	0	0	0	0	1,232,401	555,206
Bonds and Deposits	2,486,884	0	0	0	0	0	0	0	0	0	0	0	2,486,884	2,486,884
<b>Total External Reserves</b>	<b>4,115,748</b>	<b>-1,286,500</b>	<b>(146,900)</b>	<b>(22,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,621,748</b>	<b>8,312,030</b>

# BYRON SHIRE COUNCIL

2023/2024 Budget Review as at 31 December 2023 Cash & Investments All Funds														
Description	Opening Balance	MOVEMENTS												Actual Closing Balance Actual
		Original Est 1-Jul-23 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 30-Jun-24 To / (From)	Estimated Closing Balance 30-Jun-24		
<b>UNEXPENDED LOANS</b>														
Five Bridges Project	249,107													249,107
Former Mullumbimby Hospital	421,846	(360,000)	(61,800)	0	0	0	0	0	0	0	0	0	0	46
SGB Flood Pump variable speed drive and	52,095													52,095
Federation Bridge Debris Deflectors - Mullumbimby - De	63,690													63,690
Country Link Building Fitout	30,000													30,000
Byron Bypass	212,505	(207,800)												4,705
<b>Total Unexpended Loans</b>	<b>1,029,242</b>	<b>(587,800)</b>	<b>(61,800)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>399,642</b>
<b>NEW LOANS</b>														
First Sun - Land Purchase - Rail Corridor	0	(575,000)												0
Mullumbimby Hospital Remediation	0													0
<b>Total New Loans</b>	<b>0</b>	<b>(575,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SECTION 94 CURRENT PLAN</b>														
Open Space	5,125,672	236,100	(343,500)	0	0	0	0	0	0	0	0	0	0	5,007,961
Community Facilities	1,520,113	(509,100)	0	0	0	0	0	0	0	0	0	0	0	995,600
Car Parking	1,423,264	29,200												1,452,464
Bikeways	1,423,264	19,600												1,442,864
Rural Parks	2,819,894	(148,200)	(45,000)											2,626,694
Rural Parks	1,333,695	(223,600)	(328,000)											782,095
City & Urban Improvements	1,253,489	223,600												1,477,089
Council Administration	468,040	(66,800)												401,240
Shires Support Facilities	121,453	14,900												136,353
Section 94A Levy	609,421	43,200												652,621
<b>Total Current Plan</b>	<b>13,841,666</b>	<b>(143,200)</b>	<b>(714,500)</b>	<b>(105,600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107,700</b>	<b>(656,600)</b>	<b>12,986,066</b>	<b>13,191,096</b>	

# BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

3.1 - ATTACHMENT 3

2023/2024 Budget Review as at 31 December 2023 Cash & Investments All Funds															
Description	Opening Balance	MOVEMENTS											Actual Closing Balance Actual		
		Original Est 1-Jul-23 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 30-Jun-24 To / (From)	Estimated Closing Balance 30-Jun-24			
<b>SPECIFIC PURPOSE GRANTS &amp; CONTRIBUTIONS</b>															
<b>Sustainable Environment &amp; Economy</b>															
Streets as Shared Spaces Grant	18,000	0	(18,000)	0	0	0	0	0	0	0	0	0	0	(18,000)	18,000
Regional NSW Planning Portal Grant	45,000	0	(45,000)	0	0	0	0	0	0	0	0	0	0	(45,000)	45,000
Flood Response Planning	117,110	0	(117,100)	0	0	0	0	0	0	0	0	0	0	(117,100)	48,640
NSW Planning Portal API Grant 2022	67,780	0	(67,800)	0	0	0	0	0	0	0	0	0	0	(67,800)	44,184
Riparian Restoration Project	3,155	0	0	0	0	0	0	0	0	0	0	0	0	0	3,155
Koala Habitat Restoration Program	4,241	0	0	0	0	0	0	0	0	0	0	0	0	0	4,241
Coastal Mgmt Pgm Recreational Uses Pjct	9,230	0	(9,200)	0	0	0	0	0	0	0	0	0	0	(9,200)	300
Local Government Flood Recovery Grant	280,999	0	(281,100)	100	0	0	0	0	0	0	0	0	0	(281,000)	(1)
Addressing Priority Flood Impacts in BSC	45,800	0	(43,800)	0	0	0	0	0	0	0	0	0	0	(43,800)	9,061
WIRES - No Bat No Mice Project	3,612	0	0	0	0	0	0	0	0	0	0	0	0	0	2
Solar LED Signs for Koala Road Strike Mitigation	185,028	0	(185,000)	0	0	0	0	0	0	0	0	0	0	(185,000)	139,620
Regional Partnership Koala Habitat Resto	7,264	0	(7,300)	0	0	0	0	0	0	0	0	0	0	(7,300)	966
Review Byron Shire Pest Management Plan	25,000	0	(23,000)	0	0	0	0	0	0	0	0	0	0	(23,000)	25,860
NSW Koala Monitoring Framework	16,994	0	(29,000)	10,900	0	0	0	0	0	0	0	0	0	(18,700)	15,960
Ursaring Heroes - NSW Social Cohesion	76,177	0	0	(78,200)	0	0	0	0	0	0	0	0	0	(78,200)	(6)
<b>Infrastructure Services</b>															
On-Site Highways Maintenance	230,604	0	0	0	0	0	0	0	0	0	0	0	0	0	230,604
RTV, F, T, P, B	579,495	(270,000)	(117,200)	(113,000)	0	0	0	0	0	0	0	0	0	(375,800)	65,637
Roads To Recovery	547,130	0	(155,300)	(391,800)	0	0	0	0	0	0	0	0	0	(547,100)	(14,933)
Allen Key Investments	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	20,000
Electricity Investments Grant (4063,215)	0	(1,322,300)	(170,800)	0	0	0	0	0	0	0	0	0	0	(2,083,900)	0
Sandhill Estate Activation & Skate Park	2,083,886	(860,000)	(1,223,900)	1,483,100	0	0	0	0	0	0	0	0	0	(23,700)	(49)
Streets as Shared Spaces Grant	23,651	0	(23,700)	0	0	0	0	0	0	0	0	0	0	(60,100)	(49)
Local Roads and Community Infrastructure Program (LRI)	80,100	(80,100)	0	0	0	0	0	0	0	0	0	0	0	0	0
Suffolk Park Football Club Change Rooms	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TNSW Multi Use Rail Corridor Vase Clearing	84,894	0	(84,900)	0	0	0	0	0	0	0	0	0	0	(84,900)	16,465
Byron Hospital Development (Black Summer) Bushfire F	1,350,000	(1,100,000)	0	(250,000)	0	0	0	0	0	0	0	0	0	(1,350,000)	0
NSW Crown Land Severe Weather and Flooding Clean	28,600	(28,600)	0	0	0	0	0	0	0	0	0	0	0	(28,600)	28,600
Preparing Australian Communities - Byron Drainage St	416,845	0	0	(416,800)	0	0	0	0	0	0	0	0	0	(416,800)	45
Sports Priority Assets Program	1,373,172	(169,000)	(460,800)	0	0	0	0	0	0	0	0	0	0	(1,373,200)	(28)
TNSW Road Repair Program Potholes	1,084,169	(800,000)	(284,200)	0	0	0	0	0	0	0	0	0	0	(1,084,200)	(31)
Reducing Light Pollution in Coastal Communities	49,500	(1,237,000)	0	(49,500)	0	0	0	0	0	0	0	0	0	(989,500)	0
SCCF Round 5 - Byron Community Hub	989,565	0	0	247,400	0	0	0	0	0	0	0	0	0	(66,300)	28
Fixing Local Roads Pothole Repair	66,328	0	(66,300)	0	0	0	0	0	0	0	0	0	0	(66,300)	0
DPE - Tennyson Canning Project	99,886	0	(99,900)	0	0	0	0	0	0	0	0	0	0	(99,900)	0
Flood gauge and warning systems	145,120	(290,000)	(382,900)	150,000	0	0	0	0	0	0	0	0	0	(145,100)	(14)
Bangalow Sports Grounds Lighting Renewal	382,902	0	0	0	0	0	0	0	0	0	0	0	0	(382,900)	2
Brunswick Heads Boat Harbour Boat Ramp	43,874	0	0	(43,900)	0	0	0	0	0	0	0	0	0	(43,900)	(26)

# BYRON SHIRE COUNCIL

## STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

## 3.1 - ATTACHMENT 3

2023/2024 Budget Review as at 31 December 2023 Cash & Investments All Funds													
Description	Opening Balance	MOVEMENTS										Actual Closing Balance Actual	
		Original Est 1-Jul-23 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-24 To / (From)		Estimated Closing Balance 30-Jun-24
<b>Waste Management Services</b>	11,532	0	(11,500)	0	0	0	0	0	0	0	0	32	11,532
EPA Grant - On The Ground	44,175	0	(24,100)	0	0	0	0	0	0	0	0	20,075	44,175
Corporate & Community Services	632,225	0	(632,100)	(100)	0	0	0	0	0	0	0	25	425,464
Library - Local priority grant	1,545,424	0	0	0	0	0	0	0	0	0	0	24	1,545,424
Feb 2022 Flood Event DPIE - Resilience	26,601	0	(26,600)	0	0	0	0	0	0	0	0	1	14,601
Local Government Flood Recovery Grant	53,602	0	0	0	0	0	0	0	0	0	0	53,602	53,602
ECEC Flood Recovery Grant													
Start Stronger Funding													
<b>TOTAL Restricted Grants &amp; Contributions</b>	<b>12,902,581</b>	<b>(6,157,000)</b>	<b>(4,604,000)</b>	<b>569,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>124,400</b>	<b>(12,367,200)</b>	<b>535,381</b>	<b>9,383,506</b>
<b>TOTAL GENERAL FUND</b>	<b>83,979,013</b>	<b>(8,800,500)</b>	<b>(9,272,800)</b>	<b>(1,214,200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>506,500</b>	<b>(20,845,000)</b>	<b>40,967,882</b>	<b>66,591,353</b>
<b>WATER FUND</b>													
<b>RESERVES</b>	5,702,310	(3,254,300)	(690,700)	(1,208,600)	0	0	0	0	0	251,000	(4,902,600)	799,710	3,690,975
Capital Works	793,409											793,409	793,409
S64 - Byron, Bang, Bruns, Oshrs	927,924	(2,199,600)	(917,900)	2,291,800	0	0	0	0	0	31,400	(794,300)	133,224	282,751
S64 - Mullumbimby													
<b>TOTAL WATER FUND</b>	<b>7,423,243</b>	<b>(5,453,900)</b>	<b>(1,608,600)</b>	<b>1,083,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>282,400</b>	<b>(5,696,900)</b>	<b>1,726,343</b>	<b>4,737,134</b>
<b>SEWER FUND</b>													
<b>RESERVES</b>	3,835,549	(504,300)	(1,613,600)	(666,600)	0	0	0	0	0	2,479,100	(305,400)	3,630,149	2,144,052
Capital Works	2,897,648	136,200	0	0	0	0	0	0	0	0	136,200	136,200	0
Property Development - Temporary Housing	896,179											896,179	896,179
Plant Reserve													
Public Works - Feb 2022 Flood Event	272,516	0	0	0	0	0	0	0	0	0	0	272,516	270,016
<b>SECTION 64 PLAN</b>													
S64 - Bangalow	2,451,268	(610,000)	(665,700)	193,300	0	0	0	0	0	1,135,100	(147,300)	2,451,268	2,451,268
S64 - Byron, Mullumbimby, Bruns, Oshrs	2,897,648	(978,100)	(2,479,300)	(473,300)	0	0	0	0	0	3,614,200	(316,500)	2,897,648	4,453,450
<b>TOTAL SEWER FUND</b>	<b>10,553,150</b>	<b>(978,100)</b>	<b>(2,479,300)</b>	<b>(473,300)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,614,200</b>	<b>(316,500)</b>	<b>10,236,650</b>	<b>10,214,955</b>
<b>TOTAL RESTRICTED</b>	<b>71,955,406</b>	<b>(15,032,500)</b>	<b>(13,360,400)</b>	<b>(604,300)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,405,100</b>	<b>(26,686,400)</b>	<b>52,930,975</b>	<b>73,543,442</b>
<b>TOTAL CASH &amp; INVESTMENTS</b>	<b>71,955,406</b>												<b>76,217,545</b>
<b>AVAILABLE CASH</b>	<b>(0)</b>												<b>2,674,103</b>

**Comments on Cash and Investments Position**

**Comment on Cash and Investments Position**

The indicated cash and investment position at 31 December 2023 is \$76,217,545 Indicative total restricted fund reserves equate to \$73,543,442. This has been taken at a point in time and is just a snapshot at 31 December 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 Councils Investment policy

**Cash**

Council has completed the bank reconciliation to 31 December 2023

**Reconciliation**

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

**2023/2024 Budget Review as at 31 December 2023  
Key Performance Indicators**

<b>SEWER</b> Year Ended 30/6/23 Estimated	<b>10.00%</b> <b>148.92%</b>
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<b>WATER</b> Year Ended 30/6/24 Estimated	<b>10.00%</b> <b>426.63%</b>
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<b>GENERAL</b> Year Ended 30/6/24 Estimated	<b>10.00%</b> <b>459.67%</b>
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<b>CONSOLIDATED</b> Year Ended 30/6/24 Estimated	<b>10.00%</b> <b>407.57%</b>
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<b>Rate &amp; Annual Charges Outstanding Ratio %</b>	<b>10.00%</b>
<b>Asset Renewals Ratio</b>	<b>407.57%</b>

2023/2024 Budget Review as at 31 December 2023 Contracts Entered into During Quarter				
Contract Title (details of project works, goods or services to be provide or property leased/transferred)	Contract No	Starting Date	Contract Amount	Budgeted?
Cawamba Consulting	2023-1527	27/11/2023	121,810	Y
Summeiland Tennis	2023-1710	27/10/2023	97,680	Y
Aquamonix Pty Ltd	2023-1719	18/12/2023	199,600	Y
Subsurface Pipe Solutions Pty Ltd	2023-1862	06/10/2023	217,250	Y
DBD Environmental Pty Ltd	2023-1886	19/12/2023	455,525	Y
Days Machinery Centre	2023-1894	14/12/2023	126,742	Y
GHD Pty Ltd	2023-1941	06/12/2023	84,775	Y
Cird Group Pty Ltd	2023-1951	14/12/2023	89,235	Y
Stabilcorp Pty Ltd	2023-1952	13/10/2023	95,000	Y
Blair & Sons Engineering Contractors	2023-1969	16/10/2023	112,500	Y
Blair & Sons Engineering Contractors	2023-1979	06/11/2023	343,000	Y
Cird Group Pty Ltd	2023-1994	14/12/2023	187,639	Y
Civil Consult Pty Ltd	2023-2002A	02/10/2023	27,715	Y
Macquarie Geotechnical Pty Ltd	2023-2002B	02/10/2023	165,810	Y
Douglas Partners	2023-2002C	02/10/2023	69,800	Y
Civicast Pty Ltd	2023-2003	01/12/2023	55,510	Y
Swimplex Aquatics Pty Ltd	2023-2012	15/12/2023	152,000	Y
East Coast Asphalt & Concrete Edging	2023-2038	14/12/2023	140,207	Y
Telstra Limited	2023-2044	22/12/2023	130,548	Y



<b>2023/2024 Budget Review as at 31 December 2023 Legal Expenses</b>		
<b>Expense</b>	<b>Expenditure YTD \$</b>	<b>Budgeted Y/N</b>
Legal Fees	76,935.38	Y

**Report No. 3.2      2024/25 Budget Paramaters**

**Directorate:** Corporate and Community Services

**Report Author:** James Brickley, Manager Finance

**File No:** I2024/136

5 **Summary:**

This report is provided to the Finance Advisory Committee to consider the proposed parameters and structural issues impacting the preparation of the 2024/2025 budget. Aside from the proposed budget parameters, the structural issues to the budget have existed for some time and consideration should be given to address them.

10

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**RECOMMENDATION:**

15 **That the Finance Advisory Committee considers the proposed parameters to be applied to the 2024/25 budget and discuss the current budget structural issues.**

## Report

Council has commenced the process of compiling the draft 2024/25 budget. A series of parameters governs the entire budget development for the organisation. The intent of this report is for the Finance Advisory Committee to consider these parameters as to their relevance, validity or whether alternate parameters should be included.

In addition to consideration of the budget parameters, this report will also outline to the Finance Advisory Committee some structural issues that are impacting the budget and have done so for a number of years. This report will identify these issues and invite the Finance Advisory Committee to discuss and/or address these.

### 10 Budget Parameters

The overall Council budget is governed by a series of parameters that take into consideration the current economic factors and or conditions imposed upon Council. These parameters drive some of the budget outcomes.

15 Preparation of the 2024/25 Budget along with the other required Integrated Planning and Reporting documents commenced in late November 2023. At this point in time, the first draft of the required documents is being compiled and considered.

Included specifically in the 2024/25 Budget are the following parameters for the information of the Finance Advisory Committee:

- 20 • The budget as at 31 December 2023 Quarterly Budget Review is forming the basis of the initial 2024/25 budget. This will be updated further with outcomes from the 31 March 2023 Quarterly Budget Review once adopted by Council and prior to adoption in June 2023.
- 25 • Rate Peg Allowance – The independent Pricing and Regulatory Tribunal (IPART) have determined the rate peg for Byron Shire Council at 4.8% for 2024/25. This is based on the Cost index 3.9%, Emergency Services Levy Factor 0.2%, Superannuation 0.4% and Population Growth Factor 0.3%. The increase from the rate peg is estimated at \$1.414million.
- 30 • Allowance of 3.8% increase in expenses where applicable which is representative of the Consumer Price Index CPI. This is based off the rate peg on 4.8% less a 1% efficiency reduction which has been budget practice since 2015. Coincidentally this is somewhat lining up with the current Consumer Price Index of 4.1%.
- Wage increase of 3.5% in accordance with the Local Government State Award 2023. Award increase equates to around \$1.2million.
- 35 • Superannuation guarantee increasing from 11.0% to 11.5% for 2024/25 maxing out at 12.0% in 2025/26.
- Insurance premiums – allowing a 10% increase upon indicative advice from the mutual.

# BYRON SHIRE COUNCIL

## STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

3.2

- Electricity – expect a significant increase in 2024/25 possibly up to 30% under new contract but then certainty for the next 11.5 years. Increase is representative of the now impressive pricing under the old contract Council secured but is no longer available in the market.
- 5
- Interest rates for new borrowings. Latest outlook is for stability with potential decreases starting later in 2024. Current indicative loan rates for Council are 4.93% for 10 years and 5.44% for 20 years as at 5 February 2024.

### Structural Budget Issues

10 Council's budget cover a wide variety of activities. In recent years it has been difficult to balance the budget and Council has and continues to have structural issues. The issues are as follows:

- Additional dividends from Council's Holiday Parks and Water/Sewerage Funds:

15 In addition to the current overheads charged (\$498,000 holiday parks, \$1.468million, Water, \$1.909million Sewerage totalling \$3.875million) Council also receives dividends from these areas totalling \$6million - being \$1.006million from the holiday parks and \$0.559million each from Water and Sewerage. This then becomes a contribution to and a funding source for the General Fund to fund all of its activities. These amounts have increased over time but are now causing funding issues within the holiday parks, water and sewerage to fund their activities and future capital works. If these charges are reduced, there will be more expenditure for the General Fund to absorb which will reduce available funding for other items.

20

- Funding of the Works Depot:

25 The current budget contains \$780k in direct expenses for the Works Depot and \$615k in overheads. These costs currently and historically have been funded from the Plant Fund and not General Fund. In this instance there is a direct subsidy to the General Fund from the Plant Fund. The impact of these costs is a reduction in the amount available from Plant hire revenues to firstly maintain the fleet and provide funding for fleet replacement. The consequence of this over time has meant fleet assets have been kept longer than they would ordinarily have been which has diminished their residual value and potentially increased maintenance costs.

30

35 The structural issues to the budget have provided a mechanism for additional funding to the General Fund but at the detriment to the Holiday Parks, Water, Sewerage and Plant Operations. The impact of continuing this practice needs to be considered, as well as the impact of ceasing the practice and needed to manage the reduced funding available in the General Fund.

This is something the Finance Advisory Committee may wish to consider as further input into the 2024/25 budget.

## Strategic Considerations

### Community Strategic Plan and Operational Plan

CSP Objective	CSP Strategy	DP Action	Code	OP Activity
1: Effective Leadership	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	1.3.1.4	Financial reporting as required provided to Council and management
1: Effective Leadership	1.1: Enhance trust and accountability through open and transparent leadership	1.1.1: Leadership - Enhance leadership effectiveness, capacity, and ethical behaviour	1.1.1.3	Develop 2024/25 Operational Plan

### Legal/Statutory/Policy Considerations

- 5 Section 406 of the Local Government Act 1993 and Section 196A of the Local Government (General) Regulation 2021 require Council to comply with the Integrated Planning and Reporting Guidelines. The guidelines require as part of the Annual Operational Plan that Council must prepare a Statement of Revenue Policy and this is to include a detailed estimate of Council’s income and expenditure – essentially the budget.

### Financial Considerations

- 10 Council has a goal of achieving \$1million in unrestricted cash, but to date this is currently residing at zero. Council will be looking at the 2022/23 31 March Quarterly Budget Review as an opportunity to initially recover the current \$250,000 budget deficit for 2023/24, and restore some of the unrestricted cash balance.

### Consultation and Engagement

- 15 There will be an opportunity for the community to consider all of the Integrated Planning and Reporting documents for 2024/25 when they are placed on public exhibition for 28 days during April/May 2024 where Council will be inviting submissions from the public.