

December 2023 Quarterly Budget Review



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

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2023/2024 Budget Review as at 31 December 2023
Consolidated Budget Cash Result

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
Operating Revenue	117,852,800	(9,118,100)	1,367,800	110,102,500	89,933,488
Total Division Operating Revenue	117,852,800	(9,118,100)	1,367,800	110,102,500	89,933,488
Operating Expenditure	122,347,900	(597,500)	(168,200)	121,582,200	64,337,778
Total Division Operating Expenditure	122,347,900	(597,500)	(168,200)	121,582,200	64,337,778
Operating Result before Capital Amounts	(4,495,100)	(8,520,600)	1,536,000	(11,479,700)	25,595,710
Add Capital Grants and Contributions					
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
Change in Net Assets	146,854,800	(107,222,900)	(1,189,500)	38,442,400	37,254,190
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	20,523,000	0	0	20,523,000	10,217,675
Add: Non-operating Funds Employed					
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
Subtract Funds Deployed for Non-Operating Purposes					
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)
Cash Surplus / (Deficit)	(15,906,700)	(15,857,100)	6,670,300	(25,093,500)	1,977,848
Equity Movements					
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					
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	(435,000)	183,800	1,200	(250,000)	767,035

2023/2024 Budget Review as at 31 December 2023
General Fund Budget Cash Result

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
Operating Revenue					
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
Total Division Operating Revenue	84,430,600	(9,118,100)	1,367,800	76,680,300	63,156,897
Operating Expenditure					
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
Total Division Operating Expenditure	90,822,500	(703,900)	(168,200)	89,950,400	46,085,294
Operating Result before Capital Amounts	(6,391,900)	(8,414,200)	1,536,000	(13,270,100)	17,071,603
Add Capital Grants and Contributions					
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
Change in Net Assets	139,948,000	(108,516,500)	3,577,400	35,008,900	26,343,788
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	15,696,200	0	0	15,696,200	7,848,100
Add: Non-operating Funds Employed					
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
Subtract Funds Deployed for Non-Operating Purposes					
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)
Cash Surplus / (Deficit)	(9,474,700)	(12,379,100)	2,773,700	(19,080,100)	(6,562,302)
Equity Movements					
Restricted Funds - Increase / (Decrease)	(9,039,700)	(12,562,900)	2,772,500	(18,830,100)	4,232,617
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	(435,000)	183,800	1,200	(250,000)	(10,794,919)

2023/2024 Budget Review as at 31 December 2023
Water Fund Budget Cash Result

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
Operating Revenue					
Water Supply Management	12,277,700	0	0	12,277,700	7,069,980
Total Division Operating Revenue	12,277,700	0	0	12,277,700	7,069,980
Operating Expenditure					
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
Total Division Operating Expenditure	13,570,200	0	0	13,570,200	10,124,368
Operating Result before Capital Amounts	(1,292,500)	0	0	(1,292,500)	(3,054,388)
Add Capital Grants and Contributions					
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
Change in Net Assets	2,967,500	1,400,000	(5,000,000)	(632,500)	(2,515,001)
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	1,550,500	0	0	1,550,500	1,550,500
Add: Non-operating Funds Employed					
Loan Funds Used	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes					
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
Cash Surplus / (Deficit)	(5,453,900)	(525,400)	282,400	(5,696,900)	(3,102,945)
Equity Movements					
Restricted Funds - Increase / (Decrease)	(5,453,900)	(525,400)	282,400	(5,696,900)	(2,686,109)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	0	0	0	0	

2023/2024 Budget Review as at 31 December 2023
Sewer Fund Budget Cash Result

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
Operating Revenue					
Sewer Supply Management	21,144,500	0	0	21,144,500	19,706,611
Total Division Operating Revenue	21,144,500	0	0	21,144,500	19,706,611
Operating Expenditure					
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
Total Division Operating Expenditure	17,955,200	106,400	0	18,061,600	8,128,117
Operating Result before Capital Amounts	3,189,300	(106,400)	0	3,082,900	11,578,494
Add Capital Grants and Contributions					
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
Change in Net Assets	3,939,300	(106,400)	233,100	4,066,000	13,425,403
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	3,276,300	0	0	3,276,300	819,075
Add: Non-operating Funds Employed					
Loan Funds Used	0	0	0	0	0
Subtract Funds Deployed for Non-Operating Purposes					
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)
Cash Surplus / (Deficit)	(978,100)	(2,952,600)	3,614,200	(316,500)	11,643,095
Equity Movements					
Restricted Funds - Increase / (Decrease)	(978,100)	(2,952,600)	3,614,200	(316,500)	(335,695)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	0	0	0	0	

2023/2024 Budget Review as at 31 December 2023
Restricted Assets Schedule
All Funds

Description	Opening Balance 1-Jul-23	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-24
GENERAL FUND				
INTERNAL RESERVES				
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)

2023/2024 Budget Review as at 31 December 2023
Restricted Assets Schedule
All Funds

Description	Opening Balance 1-Jul-23	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-24
Total Internal Reserves	22,089,775	23,919,000	31,710,100	14,298,675
EXTERNAL RESERVES				
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
Total External Reserves	4,115,748	2,760,600	1,254,600	5,621,748
UNEXPENDED LOANS				
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
Total Unexpended Loans	1,029,242	0	878,700	150,490
NEW LOANS				
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
Total New Loans	0	11,687,100	11,687,100	0
SECTION 94 CURRENT PLAN				
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	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
Total Current Plan	13,841,666	1,311,300	2,166,900	12,986,066

2023/2024 Budget Review as at 31 December 2023
Restricted Assets Schedule
All Funds

Description	Opening Balance 1-Jul-23	Estimated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-24
SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS				
Sustainable Environment & Economy				
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
Infrastructure Services				
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

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Restricted Assets Schedule
All Funds

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
Waste Management Services				
EPA Grant - On The Ground	11,532	0	11,500	0
Corporate & Community Services				
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
Total Restricted Grants & Contributions	12,902,581	48,993,500	59,804,200	2,091,862
TOTAL GENERAL FUND	53,979,013	88,671,500	107,501,600	35,148,841
WATER FUND				
RESERVES				
Capital Works	5,702,310	258,000	5,160,600	799,710
GRANT FUNDING				
Emergency Trunk Water Main connect to Rous	0	0	0	0
SECTION 64 PLAN				
S64 - Mullumbimby	793,408.51			793,409
S64 - Byron, Bang, Bruns, O/shrs	927,524.45	250,000	1,044,300	133,224
TOTAL WATER FUND	7,423,243	508,000	6,204,900	1,726,343
SEWER FUND				
RESERVES				
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
GRANT FUNDING				
Public Works - Feb 2022 Flood Event	272,516	0	0	272,516
SECTION 64 PLAN				
S64 - Bangalow	2,451,258			2,451,258
S64 - Byron, Mullum, Bruns, O/shrs	2,997,648	750,000	897,300	2,850,348
TOTAL SEWER FUND	10,553,150	4,562,700	4,879,200	10,236,650
TOTAL ALL FUNDS	71,955,406	93,742,200	118,585,700	47,111,834

2023/2024 Budget Review as at 31 December 2023
General Manager's Directorate Summary

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

2023/2024 Budget Review as at 31 December 2023

Program: General Manager

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
Fees and Charges	2,500	0	0	2,500	0	
Legal Fees Recovered	25,000	0	7,000	32,000	32,000	1
Total Operating Revenue	27,500	0	7,000	34,500	32,000	
Operating Expenditure						
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)	
Total Operating Expenditure	297,500	27,800	0	325,300	64,981	
Operating Result - Surplus/(Deficit)	(270,000)	(27,800)	7,000	(290,800)	(32,981)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves	61,800	27,800	0	89,600	1,800	
Less:- Capital Expenditure						
Transfer To Reserves	0	0	7,000	7,000	0	1
Capital Cash Result - Surplus/(Deficit)	61,800	27,800	(7,000)	82,600	1,800	
Program Cash Result - Surplus/(Deficit)	(208,200)	0	0	(208,200)	(31,181)	

2023/2024 Budget Review as at 31 December 2023

Program: People & Culture

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
Operating Grants - Human Resources	0	0	103,200	103,200	103,214	2
Total Operating Revenue	0	0	103,200	103,200	103,214	
Operating Expenditure						
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)	
Total Operating Expenditure	0	21,900	0	21,900	313,945	
Operating Result - Surplus/(Deficit)	0	(21,900)	103,200	81,300	(210,731)	
Operating Cash Result - Surplus/(Deficit)	0	(21,900)	103,200	81,300	(210,731)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves	0	21,900	0	21,900	419	
Less:- Capital Expenditure						
Transfer To Reserves	0	0	103,200	103,200	103,214	2
Capital Cash Result - Surplus/(Deficit)	0	21,900	(103,200)	(81,300)	(102,796)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(313,527)	

2023/2024 Budget Review as at 31 December 2023
Corporate & Community Services Directorate Summary

Director: Es Davis

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
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	
Total Operating Revenue	37,750,400	(3,716,800)	556,300	34,589,900	33,727,810	
Operating Expenditure						
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	
Total Operating Expenditure	6,574,300	2,500,200	96,900	9,171,400	5,993,503	
Operating Result - Surplus/(Deficit)	31,176,100	(6,217,000)	459,400	25,418,500	27,734,307	
Operating Cash Result - Surplus/(Deficit)	31,176,100	(6,217,000)	459,400	25,418,500	27,734,307	
CAPITAL MOVEMENTS						
Add:- Capital Income						
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	
Less:- Capital Expenditure						
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	
Capital Cash Result - Surplus/(Deficit)	(6,152,200)	6,385,900	(458,900)	(200,000)	(1,538,208)	
Program Cash Result - Surplus/(Deficit)	25,023,900	168,900	500	25,218,500	26,196,099	

2023/2024 Budget Review as at 31 December 2023

Program: Councillor Services

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Expenditure						
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	
Total Operating Expenditure	1,177,600	12,700	0	1,190,300	653,983	
Operating Result - Surplus/(Deficit)	(1,177,600)	(12,700)	0	(1,190,300)	(653,983)	
Operating Cash Result - Surplus/(Deficit)	(1,177,600)	(12,700)	0	(1,190,300)	(653,983)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	20,000	11,500	0	31,500	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves			0	0	0	
Capital Purchases				0		
Capital Cash Result - Surplus/(Deficit)	20,000	11,500	0	31,500	0	
Program Cash Result - Surplus/(Deficit)	(1,157,600)	(1,200)	0	(1,158,800)	(653,983)	

2023/2024 Budget Review as at 31 December 2023

Program: General Purpose Revenues

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24 0-Jan-00	Actual 30-Jun-24	Note
Operating Revenue						
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	
Total Operating Revenue	34,851,200	(3,716,800)	0	31,134,400	30,802,251	
Operating Result - Surplus/(Deficit)	34,851,200	(3,716,800)	0	31,134,400	30,802,251	
Operating Cash Result - Surplus/(Deficit)	34,851,200	(3,716,800)	0	31,134,400	30,802,251	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	4,088,700	0	4,088,700	4,088,672	
Less:- Capital Expenditure						
Transfer To Reserves	5,757,100	186,900	0	5,944,000	5,601,800	
Capital Cash Result - Surplus/(Deficit)	(5,757,100)	3,901,800	0	(1,855,300)	(1,513,128)	
Program Cash Result - Surplus/(Deficit)	29,094,100	185,000	0	29,279,100	29,289,123	

2023/2024 Budget Review as at 31 December 2023

Program: Financial Services

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
Fees and Charges - Financial Services	144,900	0	0	144,900	65,488	
Total Operating Revenue	144,900	0	0	144,900	65,488	
Operating Expenditure						
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)	
Total Operating Expenditure	(2,028,600)	0	0	(2,028,600)	(1,000,626)	
Operating Result - Surplus/(Deficit)	2,173,500	0	0	2,173,500	1,066,114	
Operating Cash Result - Surplus/(Deficit)	2,173,500	0	0	2,173,500	1,066,114	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	254,400	0	0	254,400	144,895	
Capital Cash Result - Surplus/(Deficit)	(254,400)	0	0	(254,400)	(144,895)	
Program Cash Result - Surplus/(Deficit)	1,919,100	0	0	1,919,100	921,219	

2023/2024 Budget Review as at 31 December 2023

Program: Information Services

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
Information Technology - Fees and Charges	94,000	0	0	94,000	42,598	
Total Operating Revenue	94,000	0	0	94,000	42,598	
Operating Expenditure						
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)	
Total Operating Expenditure	94,000	90,800	0	184,800	547,760	
Operating Result - Surplus/(Deficit)	0	(90,800)	0	(90,800)	(505,162)	
Operating Cash Result - Surplus/(Deficit)	0	(90,800)	0	(90,800)	(505,162)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	90,800	0	90,800	97,940	
Less:- Capital Expenditure						
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	90,800	0	90,800	97,940	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(407,222)	

2023/2024 Budget Review as at 31 December 2023

Program: Corporate Services

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
Grants and Contributions	0	0	525,200	525,200	525,161	5
Other - User Fees and Charges	0	0	0	0	688,430	
Total Operating Revenue	0	0	525,200	525,200	1,213,591	
Operating Expenditure						
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)	
Total Operating Expenditure	110,800	(14,500)	7,000	103,300	1,137,811	
Operating Result - Surplus/(Deficit)	(110,800)	14,500	518,200	421,900	75,780	
Operating Cash Result - Surplus/(Deficit)	(110,800)	14,500	518,200	421,900	75,780	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	124,800	26,300	0	151,100	0	
Less:- Capital Expenditure						
Transfer To Reserves	80,000	0	525,200	605,200	605,161	5
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	44,800	26,300	(525,200)	(454,100)	(605,161)	
Program Cash Result - Surplus/(Deficit)	(66,000)	40,800	(7,000)	(32,200)	(529,381)	

2023/2024 Budget Review as at 31 December 2023

Program: Community Development

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
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	
Total Operating Revenue	142,500	0	0	142,500	180,705	
Operating Expenditure						
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	
Total Operating Expenditure	2,234,300	2,357,300	20,000	4,611,600	1,913,094	
Operating Result - Surplus/(Deficit)	(2,091,800)	(2,357,300)	(20,000)	(4,469,100)	(1,732,388)	
Operating Cash Result - Surplus/(Deficit)	(2,091,800)	(2,357,300)	(20,000)	(4,469,100)	(1,732,388)	
Capital Movements						
Add:- Capital Income						
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	
Less:- Capital Expenditure						
Transfer to Reserves	0	0	0	0	11,098	
Capital Cash Result - Surplus/(Deficit)	35,800	2,326,800	20,000	2,382,600	560,893	
Program Cash Result - Surplus/(Deficit)	(2,056,000)	(30,500)	0	(2,086,500)	(1,171,495)	

2023/2024 Budget Review as at 31 December 2023

Program: Sandhills

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
Sandhills Operating Grants	826,700	0	0	826,700	637,449	
Fees and Charges - Sandhills	981,800	0	0	981,800	378,800	
Total Operating Revenue	1,808,500	0	0	1,808,500	1,016,249	
Operating Expenditure						
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	
Total Operating Expenditure	2,018,900	4,600	46,300	2,069,800	1,104,051	
Operating Result - Surplus/(Deficit)	(210,400)	(4,600)	(46,300)	(261,300)	(87,802)	
Operating Cash Result - Surplus/(Deficit)	(210,400)	(4,600)	(46,300)	(261,300)	(87,802)	
Capital Movements						
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		
Capital Grants and Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	2,100	4,600	14,000	20,700	36,573	
Program Cash Result - Surplus/(Deficit)	(208,300)	0	0	(208,300)	(18,979)	

2023/2024 Budget Review as at 31 December 2023

Program: Other Childrens Services

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
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	
Total Operating Revenue	592,100	0	0	592,100	258,595	
Operating Expenditure						
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	
Total Operating Expenditure	607,100	25,200	0	632,300	374,696	
Operating Result - Surplus/(Deficit)	(15,000)	(25,200)	0	(40,200)	(116,102)	
Operating Cash Result - Surplus/(Deficit)	(15,000)	(25,200)	0	(40,200)	(116,102)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	45,053	
Transfer from Reserves - Unexpended Grants	0		0	25,200	10,930	
Less:- Capital Expenditure						
Transfer to Reserves	99,600	0	0	99,600	0	
Capital Cash Result - Surplus/(Deficit)	(99,600)	0	0	(74,400)	55,983	
Program Cash Result - Surplus/(Deficit)	(114,600)	(25,200)	0	(114,600)	(60,118)	

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Program: Library Services

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
Operating Grants - Libraries	117,200	0	31,100	148,300	148,333	8
Total Operating Revenue	117,200	0	31,100	148,300	148,333	
Operating Expenditure						
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	
Total Operating Expenditure	2,360,200	24,100	23,600	2,407,900	1,262,734	
Operating Result - Surplus/(Deficit)	(2,243,000)	(24,100)	7,500	(2,259,600)	(1,114,401)	
Operating Cash Result - Surplus/(Deficit)	(2,243,000)	(24,100)	7,500	(2,259,600)	(1,114,401)	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Unexpended Grants	0	24,100	0	24,100	0	
Capital Grants and Contributions	0	0	0	0	11,287	
Less:- Capital Expenditure						
Loan Principal Repayments	143,800	0	0	143,800	69,950	
Capital Cash Result - Surplus/(Deficit)	(143,800)	24,100	0	(119,700)	(58,664)	
Program Cash Result - Surplus/(Deficit)	(2,386,800)	0	7,500	(2,379,300)	(1,173,065)	

2023/2024 Budget Review as at 31 December 2023

Infrastructure Services Directorate Summary

Director: Phil Holloway

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
Operating Revenue					
Supervision & Administration	0	0	0	0	0
Asset Management Planning	0	0	0	0	0
Projects & Commercial Development	0	0	0	0	0
Emergency Services	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
Total Operating Revenue	41,373,800	1,102,800	604,000	36,480,600	26,192,482
Operating Expenditure					
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
Total Operating Expenditure	54,434,900	(4,651,600)	(313,500)	49,658,800	24,703,038
Operating Result - Surplus/(Deficit)	(13,061,100)	5,754,400	917,500	(13,178,200)	1,489,444
Operating Cash Result - Surplus/(Deficit)	(13,061,100)	5,754,400	917,500	(13,178,200)	1,489,444
CAPITAL MOVEMENTS					
Add:- Capital Income					
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					
Sale of Assets	0	0	0	0	10,712
Less:- Capital Expenditure					
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
Capital Cash Result - Surplus/(Deficit)	(4,287,100)	993,700	(896,200)	(4,189,600)	(34,501,612)
Program Cash Result - Surplus/(Deficit)	(17,348,200)	6,748,100	21,300	(17,367,800)	(33,012,168)

2023/2024 Budget Review as at 31 December 2023

Program: Supervision & Administration

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Expenditure						
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)	
Total Operating Expenditure	139,200	0	0	139,200	173,566	
Operating Result - Surplus/(Deficit)	(139,200)	0	0	(139,200)	(173,566)	
Operating Cash Result - Surplus/(Deficit)	(139,200)	0	0	(139,200)	(173,566)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
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	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	139,200	0	0	139,200	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(173,566)	

2023/2024 Budget Review as at 31 December 2023

Program: Asset Management Planning

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Expenditure						
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)	
Total Operating Expenditure	144,500	0	0	144,500	1,071	
Operating Result - Surplus/(Deficit)	(144,500)	0	0	(144,500)	(1,071)	
Operating Cash Result - Surplus/(Deficit)	(144,500)	0	0	(144,500)	(1,071)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Developer Contributions	144,500	0	0	144,500	20,751	
Sale of Assets	0	0	0	0	10,712	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	10,712	
Capital Cash Result - Surplus/(Deficit)	144,500	0	0	144,500	20,751	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	19,680	

2023/2024 Budget Review as at 31 December 2023
Program: Projects & Commercial Development

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Expenditure						
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	
Total Operating Expenditure	483,100	0	0	483,100	146,427	
Operating Result - Surplus/(Deficit)	(483,100)	0	0	(483,100)	(146,427)	
Operating Cash Result - Surplus/(Deficit)	(483,100)	0	0	(483,100)	(146,427)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	0	0	0	0	
Transfer from Reserves - Unexpended Loans	0	0	0	0	0	
Loan income	0	1,200,000	0	1,200,000	0	
Capital Grants and Contributions	0	0	0	0	0	
Sale of Assets	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	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	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	(1,305,849)	
Program Cash Result - Surplus/(Deficit)	(483,100)	0	0	(483,100)	(1,452,276)	

2023/2024 Budget Review as at 31 December 2023

Program: Emergency Services

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
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	
Total Operating Revenue	217,000	162,000	0	379,000	217,224	
Operating Expenditure						
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	
Total Operating Expenditure	1,197,300	160,700	0	1,358,000	587,356	
Operating Result - Surplus/(Deficit)	(980,300)	1,300	0	(979,000)	(370,132)	
Operating Cash Result - Surplus/(Deficit)	(980,300)	1,300	0	(979,000)	(370,132)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0		0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	(980,300)	1,300	0	(979,000)	(370,132)	

2023/2024 Budget Review as at 31 December 2023

Program: Depot & Fleet Management

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
Fleet Management - Contributions	320,000	0	0	320,000	168,951	
Depot Services - Fees and Charges - Internal	380,200	0	44,700	424,900	234,780	9
Fleet Management - Fees and Charges	3,500,000	0	0	3,500,000	3,407,741	
Total Operating Revenue	4,200,200	0	44,700	4,244,900	3,811,472	
Operating Expenditure						
Depot Operating Expenses	786,900	(7,500)	0	779,400	404,672	
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	
Total Operating Expenditure	3,329,500	(7,500)	0	3,322,000	2,661,091	
Operating Result - Surplus/(Deficit)	870,700	7,500	44,700	922,900	1,150,381	
Operating Cash Result - Surplus/(Deficit)	870,700	7,500	44,700	922,900	1,150,381	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	7,394,000	0	0	7,394,000	0	
Loan income	3,672,100	0	0	3,672,100	0	
Less:- Capital Expenditure						
Transfer To Reserves	4,561,300	0	44,700	4,606,000	1,150,381	9
Capital Purchases	7,394,000	0	0	7,394,000	0	
Capital Cash Result - Surplus/(Deficit)	(889,200)	0	(44,700)	(933,900)	(1,150,381)	
Program Cash Result - Surplus/(Deficit)	(18,500)	7,500	0	(11,000)	0	

2023/2024 Budget Review as at 31 December 2023

Program: Local Roads & Drainage

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
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	
Total Operating Revenue	5,081,300	358,000	1,556,500	6,995,800	4,895,775	
Operating Expenditure						
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	
Total Operating Expenditure	11,286,200	373,200	0	11,659,400	4,795,504	
Operating Result - Surplus/(Deficit)	(6,204,900)	(15,200)	1,556,500	(4,663,600)	100,271	
Operating Cash Result - Surplus/(Deficit)	(6,204,900)	(15,200)	1,556,500	(4,663,600)	100,271	
CAPITAL MOVEMENTS						
Add:- Capital Income						
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
Less:- Capital Expenditure						
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
Capital Cash Result - Surplus/(Deficit)	(668,300)	27,400	(1,556,500)	(2,197,400)	(3,257,301)	
Program Cash Result - Surplus/(Deficit)	(6,873,200)	12,200	0	(6,861,000)	(3,157,029)	

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Program: Transport for New South Wales

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
External Contributions	706,000	189,000	0	895,000	407,273	
Total Operating Revenue	706,000	189,000	0	895,000	407,273	
Operating Expenditure						
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	
Total Operating Expenditure	1,299,400	0	0	1,488,400	586,841	
Operating Result - Surplus/(Deficit)	(593,400)	189,000	0	(593,400)	(179,568)	
Operating Cash Result - Surplus/(Deficit)	(593,400)	189,000	0	(593,400)	(179,568)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
Capital Grants and Contributions	310,000	(310,000)	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	310,000	(310,000)	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	(593,400)	189,000	0	(593,400)	(179,568)	

2023/2024 Budget Review as at 31 December 2023

Program: Infrastructure Recovery

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
EPAR Project Management and Surveillance	6,600,000	(6,600,000)	0	0	0	
Total Operating Revenue	6,600,000		0	0	0	
Operating Expenditure						
EPAR Project Management and Surveillance	6,600,000	(6,600,000)	0	0	0	
Total Operating Expenditure	6,600,000	(6,600,000)	0	0	0	
Operating Result - Surplus/(Deficit)	0	6,600,000	0	0	0	
Operating Cash Result - Surplus/(Deficit)	0	6,600,000	0	0	0	
CAPITAL MOVEMENTS						
Add:- Capital Income						
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
Less:- Capital Expenditure						
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
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	(20,205,816)	
Program Cash Result - Surplus/(Deficit)	0	6,600,000	0	0	(20,205,816)	

2023/2024 Budget Review as at 31 December 2023

Program: Open Space and Recreation

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
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	
Total Operating Revenue	1,231,400	18,400	0	1,249,800	369,402	
Operating Expenditure						
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	
Total Operating Expenditure	7,099,500	866,100	(31,600)	7,934,000	5,227,349	
Operating Result - Surplus/(Deficit)	(5,868,100)	(847,700)	31,600	(6,684,200)	(4,857,947)	
Operating Cash Result - Surplus/(Deficit)	(5,868,100)	(847,700)	31,600	(6,684,200)	(4,857,947)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
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	
Less:- Capital Expenditure						
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
Capital Cash Result - Surplus/(Deficit)	881,300	818,000	0	1,699,300	(52,753)	
Program Cash Result - Surplus/(Deficit)	(4,986,800)	(29,700)	31,600	(4,984,900)	(4,910,700)	

2023/2024 Budget Review as at 31 December 2023

Program: Quarry

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

2023/2024 Budget Review as at 31 December 2023

Program: Waste & Recycling

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
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
Total Operating Revenue	17,836,100	102,500	(1,043,800)	16,894,800	13,665,019	
Operating Expenditure						
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	
Total Operating Expenditure	13,976,100	112,500	(918,500)	13,170,100	5,265,070	
Operating Result - Surplus/(Deficit)	3,860,000	(10,000)	(125,300)	3,724,700	8,399,949	
Operating Cash Result - Surplus/(Deficit)	3,860,000	(10,000)	(125,300)	3,724,700	8,399,949	
CAPITAL MOVEMENTS						
Add:- Capital Income						
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	
Less:- Capital Expenditure						
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
Capital Cash Result - Surplus/(Deficit)	(3,860,000)	10,000	125,300	(3,724,700)	(8,656,246)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(256,297)	

2023/2024 Budget Review as at 31 December 2023

Program: Cavanbah Centre

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
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	
Total Operating Revenue	345,400	0	0	345,400	206,277	
Operating Expenditure						
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	
Total Operating Expenditure	800,100	(4,200)	0	795,900	494,713	
Operating Result - Surplus/(Deficit)	(454,700)	4,200	0	(450,500)	(288,436)	
Operating Cash Result - Surplus/(Deficit)	(454,700)	4,200	0	(450,500)	(288,436)	
Capital Movements						
Add:- Capital Income						
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
Less:- Capital Expenditure						
Loan Principal Repayments	63,500	0	0	63,500	26,560	
Capital Purchases	208,000	0	447,600	655,600	69,739	15
Capital Cash Result - Surplus/(Deficit)	(63,500)	0	(10,300)	(73,800)	225,499	
Program Cash Result - Surplus/(Deficit)	(518,200)	4,200	(10,300)	(524,300)	(62,936)	

2023/2024 Budget Review as at 31 December 2023

Program: First Sun Holiday Park

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
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	
Total Operating Revenue	3,213,100	0	0	3,213,100	1,429,989	
Operating Expenditure						
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	
Total Operating Expenditure	2,849,600	(5,500)	0	2,844,100	1,392,329	
Operating Result - Surplus/(Deficit)	363,500	5,500	0	369,000	37,660	
Operating Cash Result - Surplus/(Deficit)	363,500	5,500	0	369,000	37,660	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	29,500	0	29,500	49,749	
Loan income	2,075,000	0	0	2,075,000	0	
Less:- Capital Expenditure						
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	
Capital Cash Result - Surplus/(Deficit)	(363,500)	(5,500)	0	(369,000)	(37,660)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(0)	

2023/2024 Budget Review as at 31 December 2023

Program: Suffolk Park Holiday Park

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

2023/2024 Budget Review as at 31 December 2023

Program: Facilities Management

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
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
Total Operating Revenue	977,900	272,900	46,600	1,297,400	685,464	
Operating Expenditure						
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	
Total Operating Expenditure	4,135,300	427,000	336,600	4,898,900	2,732,613	
Operating Result - Surplus/(Deficit)	(3,157,400)	(154,100)	(290,000)	(3,601,500)	(2,047,149)	
Operating Cash Result - Surplus/(Deficit)	(3,157,400)	(154,100)	(290,000)	(3,601,500)	(2,047,149)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
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
Less:- Capital Expenditure						
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
Capital Cash Result - Surplus/(Deficit)	411,300	117,700	290,000	819,000	(60,091)	
Program Cash Result - Surplus/(Deficit)	(2,746,100)	(36,400)	0	(2,782,500)	(2,107,240)	

2023/2024 Budget Review as at 31 December 2023
Sustainable Environment & Economy Directorate Summary
Director: Shannon Burt

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
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	
Total Operating Revenue	5,278,900	95,900	97,300	5,472,100	3,101,390	
Operating Expenditure						
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	
Total Operating Expenditure	13,819,600	1,208,800	48,400	15,076,800	7,161,725	
Operating Result - Surplus/(Deficit)	(8,540,700)	(1,112,900)	48,900	(9,604,700)	(4,060,335)	
Operating Cash Result - Surplus/(Deficit)	(8,540,700)	(1,112,900)	48,900	(9,604,700)	(4,060,335)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
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	
Less:- Capital Expenditure						
Transfer To Reserves	1,471,000	0	75,900	1,546,900	1,416,868	
Capital Cash Result - Surplus/(Deficit)	638,200	1,143,500	(69,500)	1,712,200	426,193	
Program Cash Result - Surplus/(Deficit)	(7,902,500)	30,600	(20,600)	(7,892,500)	(3,634,142)	

2023/2024 Budget Review as at 31 December 2023

Program: Development & Certification

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
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	
Total Operating Revenue	2,560,800	0	68,600	2,629,400	1,248,928	
Operating Expenditure						
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	
Total Operating Expenditure	6,208,600	113,800	129,500	6,451,900	3,163,707	
Operating Result - Surplus/(Deficit)	(3,647,800)	(113,800)	(60,900)	(3,822,500)	(1,914,779)	
Operating Cash Result - Surplus/(Deficit)	(3,647,800)	(113,800)	(60,900)	(3,822,500)	(1,914,779)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
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	
Less:- Capital Expenditure						
Transfer To Reserves	1,231,900	0	0	1,231,900	1,098,863	
Capital Cash Result - Surplus/(Deficit)	316,700	113,800	100,000	530,500	171,641	
Program Cash Result - Surplus/(Deficit)	(3,331,100)	0	39,100	(3,292,000)	(1,743,138)	

2023/2024 Budget Review as at 31 December 2023
Program: Planning Policy and Natural Environment

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
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	
Total Operating Revenue	363,300	95,900	47,400	506,600	240,090	
Operating Expenditure						
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	
Total Operating Expenditure	3,113,600	705,100	5,500	3,824,200	1,749,046	
Operating Result - Surplus/(Deficit)	(2,750,300)	(609,200)	41,900	(3,317,600)	(1,508,955)	
Operating Cash Result - Surplus/(Deficit)	(2,750,300)	(609,200)	41,900	(3,317,600)	(1,508,955)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
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	
Less:- Capital Expenditure						
Transfer To Reserves	0	0	75,900	75,900	75,934	18
Capital Cash Result - Surplus/(Deficit)	307,700	639,200	(75,900)	871,000	300,344	
Program Cash Result - Surplus/(Deficit)	(2,442,600)	30,000	(34,000)	(2,446,600)	(1,208,612)	

2023/2024 Budget Review as at 31 December 2023

Program: Environment & Compliance

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
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	
Total Operating Revenue	2,321,500	0	(18,700)	2,302,800	1,546,443	
Operating Expenditure						
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	
Total Operating Expenditure	3,817,800	311,700	(86,600)	4,042,900	1,854,125	
Operating Result - Surplus/(Deficit)	(1,496,300)	(311,700)	67,900	(1,740,100)	(307,682)	
Operating Cash Result - Surplus/(Deficit)	(1,496,300)	(311,700)	67,900	(1,740,100)	(307,682)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
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	
Less:- Capital Expenditure						
Transfer To Reserves	239,100	0	0	239,100	242,071	
Capital Cash Result - Surplus/(Deficit)	13,800	312,300	(93,600)	232,500	(98,663)	
Program Cash Result - Surplus/(Deficit)	(1,482,500)	600	(25,700)	(1,507,600)	(406,345)	

2023/2024 Budget Review as at 31 December 2023

Program: Economic Development

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
Other Income	33,300	0	0	33,300	2,173	
Operating Grants	0	0	0	0	63,755	
Total Operating Revenue	33,300	0	0	33,300	65,928	
Operating Expenditure						
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	
Total Operating Expenditure	679,600	78,200	0	757,800	394,847	
Operating Result - Surplus/(Deficit)	(646,300)	(78,200)	0	(724,500)	(328,919)	
Operating Cash Result - Surplus/(Deficit)	(646,300)	(78,200)	0	(724,500)	(328,919)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Unexpended Grants	0	78,200	0	78,200	52,871	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	0	78,200	0	78,200	52,871	
Program Cash Result - Surplus/(Deficit)	(646,300)	0	0	(646,300)	(276,047)	

2023/2024 Budget Review as at 31 December 2023
Infrastructure Services Directorate Summary - Water

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
Operating Revenue						
Water Supply Management	12,277,700	0	0	12,277,700	7,069,980	
Water Supply Operations	0	0	0	0	0	
Total Operating Revenue	12,277,700	0	0	12,277,700	7,069,980	
Operating Expenditure						
Water Supply Management	12,019,700	0	0	12,019,700	8,573,868	
Total Operating Expenditure	12,019,700	0	0	12,019,700	8,573,868	
Operating Result - Surplus/(Deficit)	258,000	0	0	258,000	(1,503,888)	
Operating Cash Result - Surplus/(Deficit)	258,000	0	0	258,000	(1,503,888)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
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	
Less:- Capital Expenditure						
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	
Capital Cash Result - Surplus/(Deficit)	(258,000)	0	0	(258,000)	1,087,052	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(416,836)	

2023/2024 Budget Review as at 31 December 2023

Program: Water Supply Management

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
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	
Total Operating Revenue	12,277,700	0	0	12,277,700	7,069,980	
Management Expenditure						
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	
Total Operating Expenditure	12,019,700	0	0	12,019,700	8,573,868	
Management Result - Surplus/(Deficit)	258,000	0	0	258,000	(1,503,888)	
Management Result - Surplus/(Deficit)	258,000	0	0	258,000	(1,503,888)	
CAPITAL MOVEMENTS						
Add:- Capital Income						
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	
Less:- Capital Expenditure						
Loan Principal Repayments	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
Capital Cash Result - Surplus/(Deficit)	(258,000)	0	0	(258,000)	(11,882)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	(1,515,770)	

2023/2024 Budget Review as at 31 December 2023

Program: Water Supply - Capital Works Bangalow

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	75,000	0	0	75,000	0	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Transfer To Reserves	0	0	0	0	0	
Capital Purchases	75,000	0	0	75,000	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2023/2024 Budget Review as at 31 December 2023

Program: Water Supply - Capital Works Brunswick Heads

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	11,100	0	11,100	11,080	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	0	11,100	0	11,100	0	
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	11,080	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	11,080	

2023/2024 Budget Review as at 31 December 2023

Program: Water Supply - Capital Works Byron Bay

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,820,000	400,700	(45,000)	2,175,700	621,068	20
Transfer from Reserves - Developer Contributions	1,923,600	(1,391,800)	13,100	544,900	1,115,853	20
Less:- Capital Expenditure						
Capital Purchases	3,743,600	(991,100)	(31,900)	2,720,600	124,810	20
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	1,612,111	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	1,612,111	

2023/2024 Budget Review as at 31 December 2023

Program: Water Supply - Capital Works Mullumbimby

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	783,300	904,300	(222,700)	1,464,900	790,968	20
Transfer from Reserves - Developer Contributions	400,000	(236,800)	(9,500)	153,700	0	20
Capital Grants & Contributions	4,010,000	1,400,000	(5,000,000)	410,000	0	20
Less:- Capital Expenditure						
Capital Purchases	5,193,300	2,067,500	(5,232,200)	2,028,600	1,315,224	20
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	(524,257)	

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

2023/2024 Budget Review as at 31 December 2023
Infrastructure Services Directorate Summary - Sewerage

Director: Phil Holloway

Program: Sewerage Services

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Revenue						
Sewer Supply Management	21,144,500	0	0	21,144,500	19,706,611.05	
Sewer Supply Operations	0	0	0	0	0	
Total Operating Revenue	21,144,500	0	0	21,144,500	19,706,611	
Operating Expenditure						
Sewer Supply Management	14,678,900	106,400	0	14,785,300	7,309,041.94	
Total Operating Expenditure	14,678,900	106,400	0	14,785,300	7,309,042	
Operating Result - Surplus/(Deficit)	6,465,600	(106,400)	0	6,359,200	12,397,569	
Operating Cash Result - Surplus/(Deficit)	6,465,600	(106,400)	0	6,359,200	12,397,569	
CAPITAL MOVEMENTS						
Add:- Capital Income						
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	
Less:- Capital Expenditure						
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	
Capital Cash Result - Surplus/(Deficit)	(6,465,600)	106,400	0	(6,359,200)	(418,779)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	11,978,790	

2023/2024 Budget Review as at 31 December 2023

Program: Sewerage Services - Management

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
Operating Grants	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	
Total Operating Revenue	21,144,500	0	0	21,144,500	19,706,611	
Management Expenditure						
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	
Total Operating Expenditure	14,678,900	106,400	0	14,785,300	7,309,042	
Operating Result - Surplus/(Deficit)	6,465,600	(106,400)	0	6,359,200	12,397,569	
Operating Cash Result - Surplus/(Deficit)	6,465,600	(106,400)	0	6,359,200	12,397,569	
CAPITAL MOVEMENTS						
Add:- Capital Income						
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	
Less:- Capital Expenditure						
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
Capital Cash Result - Surplus/(Deficit)	(6,465,600)	106,400	0	(6,359,200)	(416,279)	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	11,981,290	

2023/2024 Budget Review as at 31 December 2023
Program: Sewerage Supply - Capital Works Bangalow

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
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	
Less:- Capital Expenditure						
Capital Purchases	407,800	72,900	(153,000)	327,700	229,533	21
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2023/2024 Budget Review as at 31 December 2023
Program: Sewerage Supply - Capital Works Brunswick Heads

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	755,000	153,200	(727,500)	180,700	68,429	21
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	755,000	153,200	(727,500)	180,700	68,429	21
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2023/2024 Budget Review as at 31 December 2023
Program: Sewerage Supply - Capital Works Byron Bay

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
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	
Less:- Capital Expenditure						
Capital Purchases	2,021,000	499,500	(1,472,700)	1,047,800	582,893	21
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2023/2024 Budget Review as at 31 December 2023
Program: Sewerage Supply - Capital Works Mullumbimby

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
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	
Less:- Capital Expenditure						
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
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2023/2024 Budget Review as at 31 December 2023
Program: Sewerage Supply - Capital Works Ocean Shores

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24	Note
CAPITAL MOVEMENTS						
Add:- Capital Income						
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
Less:- Capital Expenditure						
Capital Purchases	605,300	371,200	(172,700)	803,800	292,657	21
Capital Cash Result - Surplus/(Deficit)	0	0	0	0	0	
Program Cash Result - Surplus/(Deficit)	0	0	0	0	0	

2023/2024 Budget Review as at 31 December 2023
Capital Expenditure Summary

Description	Original Est 1-Jul-23	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
GENERAL FUND					
Infrastructure Services Capital Expenditure					
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
TOTAL INFRASTRUCTURE SERVICES CAPITAL EXPENDITURE	174,301,000	(94,937,400)	803,700	80,167,300	44,137,471
TOTAL GENERAL FUND CAPITAL EXPENDITURE	174,301,000	(94,937,400)	803,700	80,167,300	44,137,471
Water Capital Expenditure					
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
TOTAL WATER CAPITAL EXPENDITURE	9,971,900	1,925,400	(5,282,400)	6,614,900	3,818,573
Sewer Capital Expenditure					
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
TOTAL SEWER CAPITAL EXPENDITURE	5,414,100	2,751,200	(3,381,100)	4,879,200	2,228,284
TOTAL CAPITAL EXPENDITURE	189,687,000	(90,260,800)	(7,859,800)	91,661,400	50,184,328

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**

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

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 Koramba 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)	Englises 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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Note Reference:	21
Program:	Sewerage Supply Operating and Capital
Budget Variance:	Transfer from Reserves (\$3,381,100) Transfer to Reserves \$233,100 Capital Income \$233,100 Capital Expenditure (\$3,381,100)
Reason for Variance:	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).