September 2023 Quarterly Budget Review

BYRON SHIRE COUNCIL

BYRON SHIRE COUNCIL
2023/2024 Budget Review as at 30 September 2023

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2023/2024 Budget Review as at 30 September 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	474,400	(9,592,500)	108,734,700	74,610,343
Total Division Operating Revenue	**117,852,800**	**474,400**	**(9,592,500)**	**108,734,700**	**74,610,343**
Operating Expenditure	122,347,900	5,405,100	(6,003,800)	121,749,200	35,017,942
Total Division Operating Expenditure	**122,347,900**	**5,405,100**	**(6,003,800)**	**121,749,200**	**35,017,942**
Operating Result before Capital Amounts	**(4,495,100)**	**(4,930,700)**	**(3,588,700)**	**(13,014,500)**	**39,592,401**
Add Capital Grants and Contributions					
Capital Grants and Contributions	149,380,800	4,454,700	(103,157,000)	50,678,500	1,115,620
Developer Contributions	1,969,100	0	0	1,969,100	611,145
Change in Net Assets	**146,854,800**	**(476,000)**	**(106,745,700)**	**39,633,100**	**41,319,166**
AVAILABLE FUNDS RECONCILIATION					
Add: Non-Cash Expenses					
Depreciation	20,523,000	0	0	20,523,000	6,293,625
Add: Non-operating Funds Employed					
Loan Funds Used	10,487,100	0	1,200,000	11,687,100	535,713
Proceeds from Disposal of Assets	0	0	0	0	1,495
Subtract Funds Deployed for Non-Operating Purposes					
Capital Works	(189,687,000)	(14,288,800)	104,454,600	(99,521,200)	(36,552,726)
Repayment of Principal on Loans	(4,084,600)	0	0	(4,084,600)	(506,413)
Cash Surplus / (Deficit)	**(15,906,700)**	**(14,764,800)**	**(1,091,100)**	**(31,762,600)**	**11,090,861**
Equity Movements					
Restricted Funds - Increase / (Decrease)	(15,471,700)	(14,949,800)	(1,091,100)	(31,512,600)	(519,710)
Transfer to Unexpended Grants					
Transfer to Unexpended Loans					
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	(435,000)	185,000	0	(250,000)	11,610,571

2023/2024 Budget Review as at 30 September 2023
General Fund Budget Cash Result

Description	Original Est 1-Jul-23	Resolutions Jul - Sep Qtr	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
Operating Revenue						
General Manager	27,500	0	0	0	27,500	0
Corporate & Community Services	37,750,400	371,900	371,900	(4,088,700)	34,033,600	30,649,011
Infrastructure Services	41,373,800	102,500	102,500	(5,599,700)	35,876,600	18,754,721
Sustainable Environment and Economy	5,278,900	0	0	95,900	5,374,800	1,920,871
Total Division Operating Revenue	**84,430,600**	**474,400**	**474,400**	**(9,592,500)**	**75,312,500**	**51,324,604**
Operating Expenditure						
General Manager	297,500	49,700	49,700	0	347,200	649,148
Corporate & Community Services	6,574,300	2,506,100	2,506,100	(7,100)	9,073,300	4,006,984
Infrastructure Services	54,434,900	1,804,300	1,804,300	(6,266,900)	49,972,300	13,706,293
Sustainable Environment and Economy	13,819,600	1,045,000	1,045,000	163,800	15,028,400	3,634,339
Depreciation	15,696,200	0	0	0	15,696,200	3,924,050
Total Division Operating Expenditure	**90,822,500**	**5,405,100**	**5,405,100**	**(6,110,200)**	**90,117,400**	**25,920,814**
Operating Result before Capital Amounts	**(6,391,900)**	**(4,930,700)**	**(4,930,700)**	**(3,482,300)**	**(14,804,900)**	**25,403,790**
Add Capital Grants and Contributions						
Capital Grants and Contributions	145,370,800	4,454,700	4,454,700	(104,557,000)	45,268,500	1,115,620
Developer Contributions (Section 94)	969,100	0	0	0	969,100	352,248
Change in Net Assets	**139,948,000**	**(476,000)**	**(476,000)**	**(108,039,300)**	**31,432,700**	**26,871,657**
AVAILABLE FUNDS RECONCILIATION						
Add: Non-Cash Expenses						
Depreciation	15,696,200	0	0	0	15,696,200	3,924,050
Add: Non-operating Funds Employed						
Loan Funds Used	10,487,100	0	0	1,200,000	11,687,100	535,713
Proceeds from Disposal of Assets	0	0	0	0	0	1,495
Subtract Funds Deployed for Non-Operating Purposes						
Capital Works	(174,301,000)	(10,200,900)	(10,200,900)	105,138,300	(79,363,600)	(32,988,770)
Repayment of Principal on Loans	(1,305,000)	0	0	0	(1,305,000)	(133,314)
Cash Surplus / (Deficit)	**(9,474,700)**	**(10,676,900)**	**(10,676,900)**	**(1,701,000)**	**(21,852,600)**	**(1,789,169)**
Equity Movements						
Restricted Funds - Increase / (Decrease)	(9,039,700)	(10,861,900)	(10,861,900)	(1,701,000)	(21,602,600)	2,134,639
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	(435,000)	185,000	185,000	0	(250,000)	(3,923,808)

2023/2024 Budget Review as at 30 September 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	4,514,194
Total Division Operating Revenue	**12,277,700**	**0**	**0**	**12,277,700**	**4,514,194**
Operating Expenditure					
Water Supply Management	12,019,700	0	0	12,019,700	2,964,456
Depreciation	1,550,500	0	0	1,550,500	1,550,500
Total Division Operating Expenditure	**13,570,200**	**0**	**0**	**13,570,200**	**4,514,956**
Operating Result before Capital Amounts	**(1,292,500)**	**0**	**0**	**(1,292,500)**	**(762)**
Add Capital Grants and Contributions					
Capital Grants and Contributions	4,010,000	0	1,400,000	5,410,000	0
Developer Contributions (Section 64)	250,000	0	0	250,000	47,207
Change in Net Assets	**2,967,500**	**0**	**1,400,000**	**4,367,500**	**46,445**
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)	(1,608,600)	(316,800)	(11,897,300)	(1,638,024)
Repayment of Principal on Loans	0	0	0	0	0
Cash Surplus / (Deficit)	**(5,453,900)**	**(1,608,600)**	**1,083,200**	**(5,979,300)**	**(41,079)**
Equity Movements					
Restricted Funds - Increase / (Decrease)	(5,453,900)	(1,608,600)	1,083,200	(5,979,300)	(1,191,195)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	**0**	**0**	**0**	**0**	

2023/2024 Budget Review as at 30 September 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	18,771,546
Total Division Operating Revenue	**21,144,500**	**0**	**0**	**21,144,500**	**18,771,546**
Operating Expenditure					
Sewer Supply Management	14,678,900	0	106,400	14,785,300	3,763,097
Depreciation	3,276,300	0	0	3,276,300	819,075
Total Division Operating Expenditure	**17,955,200**	**0**	**106,400**	**18,061,600**	**4,582,172**
Operating Result before Capital Amounts	**3,189,300**	**0**	**(106,400)**	**3,082,900**	**14,189,374**
Add Capital Grants and Contributions					
Capital Grants and Contributions	0	0	0	0	0
Developer Contributions (Section 64)	750,000	0	0	750,000	211,690
Change in Net Assets	**3,939,300**	**0**	**(106,400)**	**3,832,900**	**14,401,064**
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)	(2,479,300)	(366,900)	(8,260,300)	(1,925,932)
Repayment of Principal on Loans	(2,779,600)	0	0	(2,779,600)	(373,099)
Cash Surplus / (Deficit)	**(978,100)**	**(2,479,300)**	**(473,300)**	**(3,930,700)**	**12,921,109**
Equity Movements					
Restricted Funds - Increase / (Decrease)	(978,100)	(2,479,300)	(473,300)	(3,930,700)	(1,463,154)
Forecast result for the year - surplus / (deficit) - Unrestricted Cash Result	**0**	**0**	**0**	**0**	

2023/2024 Budget Review as at 30 September 2023
Restricted Assets Schedule
All Funds

Description	Opening Balance 1-Jul-23	Estmated 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	4,812,000	1,496,700	11,599,790
Plant	3,790,709	4,568,700	7,394,000	965,409
Quarry	1,185,766	148,600	100,000	1,234,366
Risk Management	301,212	0	44,200	257,012
Property	91,421	0	0	91,421
Community Infrastructure Carryover	616,661	0	376,000	240,661
Land & Natural Environment	246,258	0	186,700	59,558
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	0	21,900	290,358
Community Development	365,543	0	185,000	180,543
Stormwater Drainage	151,952	307,600	459,500	51
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	5,300	170,137
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	628,200	343,049
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	93,600	0
Byron Senior Citizens Centre	106,317	0	0	106,317
Infrastructure Renewal Res - Non Byron	1,363,367	1,213,300	2,400,100	176,567
Economic Development	83,467	0	0	83,467
Land Remediation Reserve	9,848	0	0	9,848
Community Building Maintenance	566,915	319,600	764,900	121,615
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	1,000	238,863
Property Development - Part Sale of Lot 12 Bayshore Dri	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)	0	0	(7,833,969)

2023/2024 Budget Review as at 30 September 2023
Restricted Assets Schedule
All Funds

Description	Opening Balance 1-Jul-23	Estmated Transfer to	Estimated Transfer from	Estimated Balance 30-Jun-24
Total Internal Reserves	**22,089,775**	**23,444,900**	**31,831,000**	**13,703,676**
EXTERNAL RESERVES				
Crown Reserves	51,323	300,500	310,300	41,523
Domestic Waste Management	697,640	844,400	20,000	1,522,040
Paid Parking Crown	879,901	1,276,800	974,300	1,182,401
Bonds and Deposits	2,486,884	0	0	2,486,884
Total External Reserves	**4,115,748**	**2,421,700**	**1,304,600**	**5,232,848**
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 Acqusition	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	588,000	5,018,272
Community Facilities	1,530,113	149,900	650,000	1,030,013
Car Parking	457,616	29,200	0	486,816
Bikeways	1,123,354	80,500	211,500	992,354
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**	**2,274,600**	**12,878,366**

2023/2024 Budget Review as at 30 September 2023
Restricted Assets Schedule
All Funds

Description	Opening Balance 1-Jul-23	Estmated 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	0	500,200	79,285
Roads to Recovery	547,130	0	547,100	0
Allan Kennedy Investments	20,000			20,000
Election Commitments Grant (4053.215)	0	9,213,400	9,213,400	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	3,611,200	3,611,200	0
Roads to Recovery	0	92,900	92,900	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

2023/2024 Budget Review as at 30 September 2023
Restricted Assets Schedule
All Funds

Description	Opening Balance 1-Jul-23	Estmated 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		30,153,500	30,153,500	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
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**	**45,268,500**	**57,760,100**	**410,962**
TOTAL GENERAL FUND	**53,979,013**	**84,133,500**	**105,736,100**	**32,376,342**
WATER FUND				
RESERVES				
Capital Works	5,702,310	258,000	5,411,600	548,710
GRANT FUNDING				
Emergency Trunk Water Main connect to Rous	0	5,000,000	5,000,000	0
SECTION 64 PLAN				
S64 - Mullumbimby	793,408.51			793,409
S64 - Byron, Bang, Bruns, O/shrs	927,524.45	250,000	1,075,700	101,824
TOTAL WATER FUND	**7,423,243**	**5,508,000**	**11,487,300**	**1,443,943**
SEWER FUND				
RESERVES				
Capital Works	3,935,549	3,443,400	6,227,900	1,151,049
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	2,032,400	1,715,248
TOTAL SEWER FUND	**10,553,150**	**4,329,600**	**8,260,300**	**6,622,450**
TOTAL ALL FUNDS	**71,955,406**	**93,971,100**	**125,483,700**	**40,442,735**

2023/2024 Budget Review as at 30 September 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	0	27,500	0	
People & Culture	0	0	0	0	0	
Total Operating Revenue	**27,500**	**0**	**0**	**27,500**	**0**	
Operating Expenditure						
General Managers Program	297,500	27,800	0	325,300	106,257	
People & Culture	0	21,900	0	21,900	542,891	
Total Operating Expenditure	**297,500**	**49,700**	**0**	**347,200**	**649,148**	
Operating Result - Surplus/(Deficit)	**(270,000)**	**(49,700)**	**0**	**(319,700)**	**(649,148)**	
Operating Cash Result - Surplus/(Deficit)	**(270,000)**	**(49,700)**	**0**	**(319,700)**	**(649,148)**	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves	61,800	49,700	0	111,500	1,800	
Transfer from Unexpended Grants	0	0	0	0	0	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments						
Transfer To Reserves	0	0	0	0	0	
Capital Purchases						
Capital Cash Result - Surplus/(Deficit)	**61,800**	**49,700**	**0**	**111,500**	**1,800**	
Program Cash Result - Surplus/(Deficit)	**(208,200)**	**0**	**0**	**(208,200)**	**(647,348)**	

2023/2024 Budget Review as at 30 September 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	0	25,000	0	
Total Operating Revenue	**27,500**	**0**	**0**	**27,500**	**0**	
Operating Expenditure						
Employee Costs - General Manager's Office	1,254,600	0	0	1,254,600	366,048	
Operational Costs	78,500	27,800	0	106,300	1,207	
Legal Services	516,800	0	0	516,800	126,306	
Legal Expenses	210,000	0	0	210,000	54,469	
Media and Communications	121,100	0	0	121,100	29,101	
Indirect Costs	(1,883,500)	0	0	(1,883,500)	(470,874)	
Total Operating Expenditure	**297,500**	**27,800**	**0**	**325,300**	**106,257**	
Operating Result - Surplus/(Deficit)	**(270,000)**	**(27,800)**	**0**	**(297,800)**	**(106,257)**	
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	0	0	0	
Capital Cash Result - Surplus/(Deficit)	**61,800**	**27,800**	**0**	**89,600**	**1,800**	
Program Cash Result - Surplus/(Deficit)	**(208,200)**	**0**	**0**	**(208,200)**	**(104,457)**	

2023/2024 Budget Review as at 30 September 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	0	0	0	
Total Operating Revenue	**0**	**0**	**0**	**0**	**0**	
Operating Expenditure						
People and Culture Salaries	880,600	0	0	880,600	245,073	
Training and Development	398,100	0	0	398,100	161,968	
Workers Compensation	700,000	0	161,400	861,400	861,408	**1**
Occupational Health & Safety	58,400	21,900	0	80,300	38,100	
Employee Leave Entitlements	5,449,900	0	0	5,449,900	1,232,809	
Superannuation	3,396,900	0	0	3,396,900	923,953	
Other Employee Costs	152,400	0	0	152,400	39,793	
Indirect Costs	(11,036,300)	0	(161,400)	(11,197,700)	(2,960,212)	**1**
Total Operating Expenditure	**0**	**21,900**	**0**	**21,900**	**542,891**	
Operating Result - Surplus/(Deficit)	**0**	**(21,900)**	**0**	**(21,900)**	**(542,891)**	
Operating Cash Result - Surplus/(Deficit)	**0**	**(21,900)**	**0**	**(21,900)**	**(542,891)**	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves	0	21,900	0	21,900	0	
Less:- Capital Expenditure						
Transfer To Reserves	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	**0**	**21,900**	**0**	**21,900**	**0**	
Program Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**(542,891)**	

2023/2024 Budget Review as at 30 September 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	371,900	(4,088,700)	31,134,400	29,912,809	
Financial Services	144,900	0	0	144,900	31,921	
Information Services	94,000	0	0	94,000	23,792	
Governance Services	0	0	0	0	318	
Community Development	142,500	0	0	142,500	46,899	
Sandhills	1,808,500	0	0	1,808,500	502,830	
Other Childrens Services	592,100	0	0	592,100	130,442	
Public Libraries	117,200	0	0	117,200	0	
Total Operating Revenue	**37,750,400**	**371,900**	**(4,088,700)**	**34,033,600**	**30,649,011**	
Operating Expenditure						
Councillor Services	1,177,600	11,500	0	1,189,100	376,847.53	
General Purpose Revenues	0	0	0	0	0.00	
Financial Services	(2,028,600)	0	0	(2,028,600)	(454,108.80)	
Information Services	94,000	90,800	0	184,800	906,011.83	
Governance Services	110,800	26,300	(40,800)	96,300	745,863.16	
Community Development	2,234,300	2,326,800	30,500	4,591,600	1,054,160.04	
Sandhills	2,018,900	1,400	3,200	2,023,500	568,268.00	
Other Childrens Services	607,100	25,200	0	632,300	189,990.93	
Public Libraries	2,360,200	24,100	0	2,384,300	619,951.30	
Total Operating Expenditure	**6,574,300**	**2,506,100**	**(7,100)**	**9,073,300**	**4,006,984**	
Operating Result - Surplus/(Deficit)	**31,176,100**	**(2,134,200)**	**(4,081,600)**	**24,960,300**	**26,642,027**	
Operating Cash Result - Surplus/(Deficit)	**31,176,100**	**(2,134,200)**	**(4,081,600)**	**24,960,300**	**26,642,027**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	182,700	277,800	4,091,900	4,552,400	4,143,378	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Transfer from Reserves - Unexpended Grants	0	2,203,100	0	2,228,300	463,108	
Capital Grants and Contributions	0	0	0	0	11,287	
Less:- Capital Expenditure						
Loan Principal Repayments	398,200	0	0	398,200	71,851	
Transfer To Reserves	5,936,700	186,900	0	6,123,600	5,690,101	
Capital Cash Result - Surplus/(Deficit)	**(6,152,200)**	**2,294,000**	**4,091,900**	**258,900**	**(1,144,178)**	
Program Cash Result - Surplus/(Deficit)	**25,023,900**	**159,800**	**10,300**	**25,219,200**	**25,497,849**	

2023/2024 Budget Review as at 30 September 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	0	78,400	21,368	
Councillor Expenses	397,800	0	0	397,800	101,226	
Other Civic Expenses	92,000	11,500	0	103,500	57,500	
Governance Contributions	250,800	0	0	250,800	108,353	
Mayors Discretionary Allowance	5,000	0	0	5,000	0	
Indirect Costs	353,600	0	0	353,600	88,401	
Total Operating Expenditure	**1,177,600**	**11,500**	**0**	**1,189,100**	**376,848**	
Operating Result - Surplus/(Deficit)	**(1,177,600)**	**(11,500)**	**0**	**(1,189,100)**	**(376,848)**	
Operating Cash Result - Surplus/(Deficit)	**(1,177,600)**	**(11,500)**	**0**	**(1,189,100)**	**(376,848)**	
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)**	**0**	**0**	**(1,157,600)**	**(376,848)**	

2023/2024 Budget Review as at 30 September 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	29,493,518	
Abandonments - Pensioners (S. 575)	(360,000)	0	0	(360,000)	(328,020)	
Extra Charges General Rates	211,000	0	0	211,000	110,913	
Postponed Rates	(15,700)	0	0	(15,700)	1,492	
General Purpose Grants	4,094,100	371,900	(4,088,700)	377,300	44,365	**2**
Interest on Investments - Operating Funds	1,121,500	0	0	1,121,500	504,990	
Interest on Investments - Section 94	342,200	0	0	342,200	85,551	
Total Operating Revenue	**34,851,200**	**371,900**	**(4,088,700)**	**31,134,400**	**29,912,809**	
Operating Result - Surplus/(Deficit)	**34,851,200**	**371,900**	**(4,088,700)**	**31,134,400**	**29,912,809**	
Operating Cash Result - Surplus/(Deficit)	**34,851,200**	**371,900**	**(4,088,700)**	**31,134,400**	**29,912,809**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	4,088,700	4,088,700	4,088,672	**2**
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)**	**(186,900)**	**4,088,700**	**(1,855,300)**	**(1,513,128)**	
Program Cash Result - Surplus/(Deficit)	**29,094,100**	**185,000**	**0**	**29,279,100**	**28,399,681**	

2023/2024 Budget Review as at 30 September 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	31,921	
Total Operating Revenue	**144,900**	**0**	**0**	**144,900**	**31,921**	
Operating Expenditure						
Expenditure Control and Statutory Reporting	1,145,200	0	0	1,145,200	348,346	
Rates Control and Debt Recovery	366,300	0	0	366,300	82,723	
Debt Servicing Costs	9,800	0	0	9,800	2,301	
Indirect Costs	(3,549,900)	0	0	(3,549,900)	(887,478)	
Total Operating Expenditure	**(2,028,600)**	**0**	**0**	**(2,028,600)**	**(454,109)**	
Operating Result - Surplus/(Deficit)	**2,173,500**	**0**	**0**	**2,173,500**	**486,030**	
Operating Cash Result - Surplus/(Deficit)	**2,173,500**	**0**	**0**	**2,173,500**	**486,030**	
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	71,851	
Capital Cash Result - Surplus/(Deficit)	**(254,400)**	**0**	**0**	**(254,400)**	**(71,851)**	
Program Cash Result - Surplus/(Deficit)	**1,919,100**	**0**	**0**	**1,919,100**	**414,179**	

2023/2024 Budget Review as at 30 September 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	23,792	
Total Operating Revenue	**94,000**	**0**	**0**	**94,000**	**23,792**	
Operating Expenditure						
Salaries and Oncosts	1,151,200	0	0	1,151,200	367,760	
Software Maintenance Other	1,051,000	0	(15,900)	1,035,100	825,837	**3**
Software Maintenance EDMS	230,000	0	8,600	238,600	106,062	**3**
Hardware Maintenance	623,900	0	0	623,900	191,301	
Operating Expenses - IT and GIS	370,700	0	7,300	378,000	32,066	**3**
Administration/Customer Service	372,100	0	0	372,100	190,853	
Records Management	354,500	0	0	354,500	101,566	
Non-Core Services	155,200	0	0	155,200	38,945	
IT Strategic Plan Actions	0	90,800	0	90,800	100,868	
Indirect Costs	(4,214,600)	0	0	(4,214,600)	(1,049,245)	
Total Operating Expenditure	**94,000**	**90,800**	**0**	**184,800**	**906,012**	
Operating Result - Surplus/(Deficit)	**0**	**(90,800)**	**0**	**(90,800)**	**(882,220)**	
Operating Cash Result - Surplus/(Deficit)	**0**	**(90,800)**	**0**	**(90,800)**	**(882,220)**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	90,800	0	90,800	0	
Less:- Capital Expenditure						
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	**0**	**90,800**	**0**	**90,800**	**0**	
Program Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**(882,220)**	

2023/2024 Budget Review as at 30 September 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						
Other - User Fees and Charges	0	0	0	0	318	
Total Operating Revenue	**0**	**0**	**0**	**0**	**318**	
Operating Expenditure						
Customer Service	630,000	5,100	0	635,100	146,857	
Corporate Governance	899,400	17,100	0	916,500	184,073	
Strategic Procurement	90,400	4,100	0	94,500	38,000	
February - March 2022 Flood Event Insurance Claims	0	0	0	0	32,207	
Directorate - Corporate and Community Services	354,200	0	0	354,200	77,323	
Governance	178,700	0	0	178,700	46,294	
Insurance Premiums	1,039,100	0	(40,800)	998,300	998,323	**4**
Risk Management - Operating Expenses	75,000	0	0	75,000	11,786	
Indirect Costs	(3,156,000)	0	0	(3,156,000)	(789,000)	
Total Operating Expenditure	**110,800**	**26,300**	**(40,800)**	**96,300**	**745,863**	
Operating Result - Surplus/(Deficit)	**(110,800)**	**(26,300)**	**40,800**	**(96,300)**	**(745,545)**	
Operating Cash Result - Surplus/(Deficit)	**(110,800)**	**(26,300)**	**40,800**	**(96,300)**	**(745,545)**	
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	0	80,000	80,000	
Capital Purchases	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	**44,800**	**26,300**	**0**	**71,100**	**(80,000)**	
Program Cash Result - Surplus/(Deficit)	**(66,000)**	**0**	**40,800**	**(25,200)**	**(825,545)**	

2023/2024 Budget Review as at 30 September 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	54	
Byron Bay Senior Citizens Hall	9,300	0	0	9,300	5,223	
Mullum Civic Hall	38,500	0	0	38,500	0	
B'wick Mem. Hall	13,300	0	0	13,300	11,360	
Suffolk Park Comm. Hall	15,500	0	0	15,500	2,485	
South Golden Beach Community Centre	11,400	0	0	11,400	5,346	
Bangalow A & I Hall	0	0	0	0	2,796	
Ocean Shores Community Centre GST Contribution	43,200	0	0	43,200	8,285	
Byron Bay Library Exhibition Space S355 Committee	11,300	0	0	11,300	10,853	
Bangalow Heritage House S355 Committee	0	0	0	0	497	
Total Operating Revenue	**142,500**	**0**	**0**	**142,500**	**46,899**	
Operating Expenditure						
Community Development and Assistance	1,066,100	83,500	0	1,149,600	273,875	
Ocean Shores Community Centre	43,200	0	0	43,200	5,950	
Community Wellbeing Projects	232,100	38,500	0	270,600	18,677	
S355 Administration	0	0	0	0	315	
Byron Bay Senior Citizens Hall	9,300	0	0	9,300	6,616	
Byron Bay Library Exhibition Space S355 Committee	41,500	0	0	41,500	13,894	
Mullumbimby Civic Hall	38,500	0	0	38,500	9,327	
Brunswick Memorial Hall	13,300	0	0	13,300	3,525	
Suffolk Park Community Hall	15,500	0	0	15,500	3,321	
South Golden Beach	11,400	0	0	11,400	2,673	
Section 356 Donations and Activities	443,300	2,600	0	445,900	95,311	
Building Community Resilience	0	24,600	0	24,600	34,778	
Feb 2022 Flood Event DPIE - Resilience	0	632,100	0	632,100	152,979	
Community Recovery Officer - Resilience NSW	0	0	0	0	42,251	
DPIE Local Council Support Package	0	1,545,500	30,500	1,576,000	293,088	**5**
Ending Rough Sleeping	0	0	0	0	17,555	
Indirect Costs	320,100	0	0	320,100	80,025	
Total Operating Expenditure	**2,234,300**	**2,326,800**	**30,500**	**4,591,600**	**1,054,160**	
Operating Result - Surplus/(Deficit)	**(2,091,800)**	**(2,326,800)**	**(30,500)**	**(4,449,100)**	**(1,007,261)**	
Operating Cash Result - Surplus/(Deficit)	**(2,091,800)**	**(2,326,800)**	**(30,500)**	**(4,449,100)**	**(1,007,261)**	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	35,800	149,200	0	185,000	6,940	
Transfer from Reserves - Unexpended Grants	0	2,177,600	0	2,177,600	451,108	
Less:- Capital Expenditure						
Transfer to Reserves	0	0	0	0	8,301	
Capital Cash Result - Surplus/(Deficit)	**35,800**	**2,326,800**	**0**	**2,362,600**	**449,747**	
Program Cash Result - Surplus/(Deficit)	**(2,056,000)**	**0**	**(30,500)**	**(2,086,500)**	**(557,514)**	

2023/2024 Budget Review as at 30 September 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	302,601	
Fees and Charges - Sandhills	981,800	0	0	981,800	200,229	
Total Operating Revenue	**1,808,500**	**0**	**0**	**1,808,500**	**502,830**	
Operating Expenditure						
Sandhills - Salaries & Overheads	5,000	0	0	5,000	356	
Sandhills - Operating Expenses	1,805,600	1,400	3,200	1,810,200	515,838	**6**
Indirect Costs	208,300	0	0	208,300	52,074	
Total Operating Expenditure	**2,018,900**	**1,400**	**3,200**	**2,023,500**	**568,268**	
Operating Result - Surplus/(Deficit)	**(210,400)**	**(1,400)**	**(3,200)**	**(215,000)**	**(65,438)**	
Operating Cash Result - Surplus/(Deficit)	**(210,400)**	**(1,400)**	**(3,200)**	**(215,000)**	**(65,438)**	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	2,100	0	3,200	5,300	27,797	**6**
Transfer from Reserves - Unexpended Grants	0	1,400	0	1,400	1,070	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	**2,100**	**1,400**	**3,200**	**6,700**	**28,867**	
Program Cash Result - Surplus/(Deficit)	**(208,300)**	**0**	**0**	**(208,300)**	**(36,571)**	

2023/2024 Budget Review as at 30 September 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	29,016	
Grant Income - Brunswick Heads Services	98,200	0	0	98,200	27,180	
Grant Income - Mullumbimby	53,800	0	0	53,800	18,251	
After School Care Operating Grants - Brunswick	325,600	0	0	325,600	55,995	
Total Operating Revenue	**592,100**	**0**	**0**	**592,100**	**130,442**	
Operating Expenditure						
Byron Bay OSHC	180,100	2,000	0	182,100	57,672	
Brunswick Heads OSHC	153,900	8,900	0	162,800	44,721	
Outside of School Hours Care	44,300	0	0	44,300	10,020	
Mullumbimby OSHC	114,200	14,300	0	128,500	48,927	
Support Services Costs Allocated	114,600	0	0	114,600	28,650	
Total Operating Expenditure	**607,100**	**25,200**	**0**	**632,300**	**189,991**	
Operating Result - Surplus/(Deficit)	**(15,000)**	**(25,200)**	**0**	**(40,200)**	**(59,549)**	
Operating Cash Result - Surplus/(Deficit)	**(15,000)**	**(25,200)**	**0**	**(40,200)**	**(59,549)**	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	19,969	
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)**	**30,899**	
Program Cash Result - Surplus/(Deficit)	**(114,600)**	**(25,200)**	**0**	**(114,600)**	**(28,650)**	

2023/2024 Budget Review as at 30 September 2023
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	0	117,200	0	
Total Operating Revenue	**117,200**	**0**	**0**	**117,200**	**0**	
Operating Expenditure						
Administration Expenses - Libraries	1,669,000	0	0	1,669,000	432,950	
Library Maintenance and Overheads	308,300	24,100	0	332,400	154,976	
Debt Servicing	254,800	0	0	254,800	0	
Indirect Costs	128,100	0	0	128,100	32,025	
Total Operating Expenditure	**2,360,200**	**24,100**	**0**	**2,384,300**	**619,951**	
Operating Result - Surplus/(Deficit)	**(2,243,000)**	**(24,100)**	**0**	**(2,267,100)**	**(619,951)**	
Operating Cash Result - Surplus/(Deficit)	**(2,243,000)**	**(24,100)**	**0**	**(2,267,100)**	**(619,951)**	
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	0	
Capital Cash Result - Surplus/(Deficit)	**(143,800)**	**24,100**	**0**	**(119,700)**	**11,287**	
Program Cash Result - Surplus/(Deficit)	**(2,386,800)**	**0**	**0**	**(2,386,800)**	**(608,665)**	

2023/2024 Budget Review as at 30 September 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	0	162,000	379,000	40,290.60
Depot Services and Fleet Management	4,200,200	0	0	4,200,200	2,116,093.69
Local Roads and Drainage	5,081,300	0	358,000	5,439,300	1,970,408.66
Transport for New South Wales	706,000	0	189,000	895,000	896,961.35
Infrastructure Recovery	6,600,000	0	(6,600,000)	0	0
Open Spaces and Recreation	1,231,400	0	18,400	1,249,800	209,272.74
Quarries	0	0	0	0	0.00
Waste & Recycling Services	17,836,100	102,500	0	17,938,600	12,363,873.35
Cavanbah Centre	345,400	0	0	345,400	47,217.64
First Sun Holiday Park	3,213,100	0	0	3,213,100	584,992.98
Suffolk Park Holiday Park	965,400	0	0	965,400	240,543.26
Facilities Management	977,900	0	272,900	1,250,800	285,067.06
Total Operating Revenue	**41,373,800**	**102,500**	**(5,599,700)**	**35,876,600**	**18,754,721**
Operating Expenditure					
Supervision & Administration	139,200	0	0	139,200	85,772
Asset Management Planning	144,500	0	0	144,500	36,013
Projects & Commercial Development	483,100	0	0	483,100	69,305
Emergency Services	1,197,300	0	160,700	1,358,000	491,039
Depot Services and Fleet Management	3,329,500	0	(7,500)	3,322,000	1,507,265
Local Roads and Drainage	11,286,200	588,700	(215,500)	11,659,400	2,951,043
Transport for New South Wales	1,299,400	0	189,000	1,488,400	348,873
Infrastructure Recovery	6,600,000	0	(6,600,000)	0	0
Open Spaces and Recreation	7,099,500	746,000	120,100	7,965,600	3,168,043
Quarries	100,000	0	0	100,000	65,203
Waste & Recycling Services	13,976,100	114,000	(1,500)	14,088,600	1,842,567
Cavanbah Centre	800,100	0	(4,200)	795,900	280,847
First Sun Holiday Park	2,849,600	0	(5,500)	2,844,100	708,876
Suffolk Park Holiday Park	995,100	0	26,100	1,021,200	230,501
Facilities Management	4,135,300	355,600	71,400	4,562,300	1,920,946
Total Operating Expenditure	**54,434,900**	**1,804,300**	**(6,266,900)**	**49,972,300**	**13,706,293**
Operating Result - Surplus/(Deficit)	**(13,061,100)**	**(1,701,800)**	**667,200**	**(14,095,700)**	**5,048,428**
Operating Cash Result - Surplus/(Deficit)	**(13,061,100)**	**(1,701,800)**	**667,200**	**(14,095,700)**	**5,048,428**
CAPITAL MOVEMENTS					
Add:- Capital Income					
Transfer from Reserves - Internal Reserves	23,166,500	3,541,300	382,200	27,090,000	5,396,963
Transfer from Reserves - Developer Contributions	1,454,500	714,500	105,600	2,274,600	1,086,618
Transfer from Reserves - Unexpended Grants	6,157,000	3,130,400	74,000	9,361,400	3,862,892
Transfer from Reserves - Unexpended Loans	1,007,000	61,800	(190,100)	878,700	249,107
Loan Income	10,487,100	0	1,200,000	11,687,100	535,713
Capital Grants and Contributions	145,370,800	4,454,700	(104,557,000)	45,268,500	1,104,333
Developer Contributions					
Sale of Assets	0	0	0	0	1,495
Less:- Capital Expenditure					
Loan Principal Repayments	906,800	0	0	906,800	61,463
Transfer To Reserves	16,722,200	0	2,861,100	19,583,300	11,509,746
Transfer to Unexpended Grants	0	0	0	0	0
Transfer to Unexpended Loans	0	0	0	0	0
Capital Purchases	174,301,000	10,200,900	(105,138,300)	79,363,600	32,988,770
Capital Cash Result - Surplus/(Deficit)	**(4,287,100)**	**1,701,800**	**(708,100)**	**(3,293,400)**	**(32,322,859)**
Program Cash Result - Surplus/(Deficit)	**(17,348,200)**	**0**	**(40,900)**	**(17,389,100)**	**(27,274,430)**

2023/2024 Budget Review as at 30 September 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	199,111	
Asset Management	316,700	0	0	316,700	61,389	
Open Space & Recreation - Salaries & Oncosts	916,900	0	0	916,900	199,303	
Depot Services and Management	433,600	0	0	433,600	119,094	
Design and Survey	620,700	0	0	620,700	120,095	
Other Operating Expenses	185,400	0	0	185,400	100,080	
Indirect Costs	(2,853,200)	0	0	(2,853,200)	(713,301)	
Total Operating Expenditure	**139,200**	**0**	**0**	**139,200**	**85,772**	
Operating Result - Surplus/(Deficit)	**(139,200)**	**0**	**0**	**(139,200)**	**(85,772)**	
Operating Cash Result - Surplus/(Deficit)	**(139,200)**	**0**	**0**	**(139,200)**	**(85,772)**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	139,200	0	0	139,200	0	
Transfer from Reserves - Developer Contributions						
Capital Grants and Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	**139,200**	**0**	**0**	**139,200**	**0**	
Program Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**(85,772)**	

2023/2024 Budget Review as at 30 September 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	13,764	
Other Asset Management Planning Costs	88,400	0	0	88,400	25,418	
Asset Management Planning	577,900	0	0	577,900	128,600	
Asset Management Software	62,500	0	0	62,500	50,424	
Indirect Costs	(728,800)	0	0	(728,800)	(182,193)	
Total Operating Expenditure	**144,500**	**0**	**0**	**144,500**	**36,013**	
Operating Result - Surplus/(Deficit)	**(144,500)**	**0**	**0**	**(144,500)**	**(36,013)**	
Operating Cash Result - Surplus/(Deficit)	**(144,500)**	**0**	**0**	**(144,500)**	**(36,013)**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Developer Contributions	144,500	0	0	144,500	13,764	
Sale of Assets	0	0	0	0	1,495	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	0	0	0	0	1,495	
Capital Cash Result - Surplus/(Deficit)	**144,500**	**0**	**0**	**144,500**	**13,764**	
Program Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**(22,249)**	

2023/2024 Budget Review as at 30 September 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	19,804	
Other Projects & Commercial Development Expenses	28,900	0	0	28,900	27,953	
Debt Servicing	60,000	0	0	60,000	0	
Indirect Costs	86,200	0	0	86,200	21,549	
Total Operating Expenditure	**483,100**	**0**	**0**	**483,100**	**69,305**	
Operating Result - Surplus/(Deficit)	**(483,100)**	**0**	**0**	**(483,100)**	**(69,305)**	
Operating Cash Result - Surplus/(Deficit)	**(483,100)**	**0**	**0**	**(483,100)**	**(69,305)**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Loan income	0	0	1,200,000	1,200,000	0	**7**
Capital Grants and Contributions	0	0	0	0	0	
Sale of Assets	0	0	0	0	0	
Less:- Capital Expenditure						
Transfer To Reserves	0	0	708,400	708,400	0	**7**
Capital Purchases	0	0	491,600	491,600	137,889	**7**
Capital Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**(137,889)**	
Program Cash Result - Surplus/(Deficit)	**(483,100)**	**0**	**0**	**(483,100)**	**(207,194)**	

2023/2024 Budget Review as at 30 September 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	0	
Other Income	62,000	0	0	62,000	40,291	
Operating Grants	0	0	162,000	162,000	0	8
Total Operating Revenue	**217,000**	**0**	**162,000**	**379,000**	**40,291**	
Operating Expenditure						
Contributions	615,600	0	0	615,600	153,893	
Telephone Calls	12,400	0	0	12,400	37	
Telephone Rental	10,300	0	0	10,300	0	
Vehicle Petrol and Oil	31,000	0	0	31,000	11,526	
Vehicle Maintenance and Repairs	46,500	0	0	46,500	12,250	
Operating Expenses	143,500	0	(1,300)	142,200	67,997	8
Combined Local Emergency Management Committee (LEM	33,000	0	0	33,000	0	
Flood Mitigation	101,000	0	162,000	263,000	194,336	8
Indirect Costs	204,000	0	0	204,000	51,000	
Total Operating Expenditure	**1,197,300**	**0**	**160,700**	**1,358,000**	**491,039**	
Operating Result - Surplus/(Deficit)	**(980,300)**	**0**	**1,300**	**(979,000)**	**(450,748)**	
Operating Cash Result - Surplus/(Deficit)	**(980,300)**	**0**	**1,300**	**(979,000)**	**(450,748)**	
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)**	**0**	**1,300**	**(979,000)**	**(450,748)**	

2023/2024 Budget Review as at 30 September 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	92,241	
Depot Services - Fees and Charges - Internal	380,200	0	0	380,200	95,049	
Fleet Management - Fees and Charges	3,500,000	0	0	3,500,000	1,928,803	
Total Operating Revenue	**4,200,200**	**0**	**0**	**4,200,200**	**2,116,094**	
Operating Expenditure						
Depot Operating Expenses	786,900	0	(7,500)	779,400	269,546	**9**
Fleet Management Operating Expenses	107,400	0	0	107,400	184	
Plant Running Expense (Ausfleet)	0	0	0	0	106,658	
Plant Running Expense Control	1,820,000	0	0	1,820,000	977,076	
Indirect Costs - Fleet Management	615,200	0	0	615,200	153,801	
Total Operating Expenditure	**3,329,500**	**0**	**(7,500)**	**3,322,000**	**1,507,265**	
Operating Result - Surplus/(Deficit)	**870,700**	**0**	**7,500**	**878,200**	**608,829**	
Operating Cash Result - Surplus/(Deficit)	**870,700**	**0**	**7,500**	**878,200**	**608,829**	
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	0	4,561,300	608,829	
Capital Purchases	7,394,000	0	0	7,394,000	0	
Capital Cash Result - Surplus/(Deficit)	**(889,200)**	**0**	**0**	**(889,200)**	**(608,829)**	
Program Cash Result - Surplus/(Deficit)	**(18,500)**	**0**	**7,500**	**(11,000)**	**0**	

2023/2024 Budget Review as at 30 September 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	0	423,000	538,000	417,329	**10**
Paid Parking Income	4,000,000	0	0	4,000,000	992,888	
Stormwater Management Service Charge	307,600	0	0	307,600	308,348	
Coupon Parking Resident Stickers	560,000	0	0	560,000	128,975	
Fees and Charges	3,700	0	0	3,700	122,869	
Private Works Income	30,000	0	0	30,000	0	
Pay Parking - Council/TfNSW	65,000	0	(65,000)	0	0	**10**
Other Income	0	0	0	0	0	
Total Operating Revenue	**5,081,300**	**0**	**358,000**	**5,439,300**	**1,970,409**	
Operating Expenditure						
Urban Drainage Maintenance - Planned	994,000	10,500	0	1,004,500	180,937	
Urban Drainage Maintenance - Unplanned	0	0	0	0	0	
Rural Drainage Maintenance - Planned	195,000	0	0	195,000	66,176	
Rural Drainage Maintenance - Unplanned	0	0	0	0	291	
Urban Roads Maintenance - Planned	228,900	0	(58,000)	170,900	26,845	**10**
Urban Roads Cleaning - Planned	572,000	0	(150,000)	422,000	71,715	**10**
Lighting - Planned	408,000	0	0	408,000	48,273	
CCTV	29,000	0	0	29,000	27,646	
Sealed Rural Roads - Planned	1,236,600	0	(38,600)	1,198,000	114,016	**10**
Unsealed Rural Roads - Planned	496,200	0	(15,000)	481,200	264,411	**10**
Bridge Maintenance - Planned	57,300	0	0	57,300	8,458	
Footpaths - Planned	50,000	0	0	50,000	540	
Sign Maintenance - Planned	225,000	0	13,000	238,000	50,350	**10**
Private Works	30,000	79,500	0	109,500	69,746	
Paid Parking Expenses	950,100	0	24,200	974,300	123,895	**10**
Other Expenses - Planned	2,531,500	406,600	73,900	3,012,000	1,053,721	**10**
Debt Servicing Costs	285,900	0	0	285,900	(2,755)	
Indirect Costs	2,881,700	0	0	2,881,700	720,426	
Byron Bay Stormwater Drainage Maintenance	50,000	0	0	50,000	37,324	
Brunswick Heads Paid Parking	0	92,100	0	92,100	88,154	
Pay Parking - Council/TfNSW	65,000	0	(65,000)	0	874	**10**
Total Operating Expenditure	**11,286,200**	**588,700**	**(215,500)**	**11,659,400**	**2,951,043**	
Operating Result - Surplus/(Deficit)	**(6,204,900)**	**(588,700)**	**573,500**	**(6,220,100)**	**(980,634)**	
Operating Cash Result - Surplus/(Deficit)	**(6,204,900)**	**(588,700)**	**573,500**	**(6,220,100)**	**(980,634)**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	10,444,900	1,673,600	322,200	12,440,700	3,772,982	**10**
Transfer from Reserves - Developer Contributions	415,500	371,000	105,600	892,100	225,000	**10**
Transfer from Reserves - Unexpended Grants	2,682,300	922,500	(721,500)	2,883,300	153,918	**10**
Transfer from Reserves - Unexpended Loans	647,000	0	(190,100)	456,900	249,107	**10**
Loan income	700,000	0	0	700,000	535,713	
Capital Grants and Contributions	7,722,100	3,581,200	2,096,600	13,399,900	1,104,333	**10**
Less:- Capital Expenditure						
Loan Principal Repayments	491,900	0	0	491,900	11,787	
Transfer To Reserves	7,354,200	0	1,878,300	9,232,500	308,348	**10**
Capital Purchases	15,434,000	5,959,600	295,800	21,689,400	6,375,250.96	**10**
Capital Cash Result - Surplus/(Deficit)	**(668,300)**	**588,700**	**(561,300)**	**(640,900)**	**(654,333)**	
Program Cash Result - Surplus/(Deficit)	**(6,873,200)**	**0**	**12,200**	**(6,861,000)**	**(1,634,967)**	

2023/2024 Budget Review as at 30 September 2023
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	0	189,000	895,000	896,961	**11**
Total Operating Revenue	**706,000**	**0**	**189,000**	**895,000**	**896,961**	
Operating Expenditure						
Regional Road 306 - Planned	160,400	0	5,000	165,400	6,961	**11**
Regional Roads 545 - Planned	416,600	0	69,000	485,600	140,179	**11**
Regional Roads 679 - Planned	97,700	0	0	97,700	12,422	
Regional Roads 689 - Planned	31,300	0	115,000	146,300	40,961	**11**
Indirect Costs	593,400	0	0	593,400	148,350	
Total Operating Expenditure	**1,299,400**	**0**	**189,000**	**1,488,400**	**348,873**	
Operating Result - Surplus/(Deficit)	**(593,400)**	**0**	**0**	**(593,400)**	**548,088**	
Operating Cash Result - Surplus/(Deficit)	**(593,400)**	**0**	**0**	**(593,400)**	**548,088**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	0	0	0	0	
Capital Grants and Contributions	310,000	0	(310,000)	0	0	**11**
Less:- Capital Expenditure						
Capital Purchases	310,000	0	(310,000)	0	0	**11**
Capital Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**0**	
Program Cash Result - Surplus/(Deficit)	**(593,400)**	**0**	**0**	**(593,400)**	**548,088**	

2023/2024 Budget Review as at 30 September 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	0	(6,600,000)	0	0	**12**
Total Operating Revenue	**6,600,000**		**(6,600,000)**	**0**	**0**	
Operating Expenditure						
EPAR Project Management and Surveillance	6,600,000	0	(6,600,000)	0	0	**12**
Total Operating Expenditure	**6,600,000**	**0**	**(6,600,000)**	**0**	**0**	
Operating Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**0**	
Operating Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**0**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Capital Grants and Contributions	136,512,000	0	(106,358,500)	30,153,500	78,356	**12**
Less:- Capital Expenditure						
Capital Purchases	136,512,000	0	(106,358,500)	30,153,500	16,335,341	**12**
Capital Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**(16,256,985)**	
Program Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**(16,256,985)**	

2023/2024 Budget Review as at 30 September 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	2,875	
Crown - Licence Fees Temporary Use	20,400	0	0	20,400	7,553	
Other - Licence Fees - Access	59,200	0	0	59,200	18,943	
Tyagarah Aerodrome	89,700	0	0	89,700	21,186	
Operating Grants	523,700	0	8,600	532,300	74,240	13
User Charges - Sportsfield Income	25,000	0	0	25,000	3,552	
User Charges - Tennis Court Income	2,000	0	0	2,000	0	
Other User Charges	199,200	0	9,800	209,000	4,000	13
Cemetery Fees and Charges	300,000	0	0	300,000	76,925	
Total Operating Revenue	**1,231,400**	**0**	**18,400**	**1,249,800**	**209,273**	
Operating Expenditure						
Operational Lease/Rental Contracts	15,000	0	0	15,000	0	
Streets and Parks - Planned	390,200	0	0	390,200	97,551	
Parks & Reserves Maintenance Council	1,832,600	0	0	1,832,600	692,769	
Parks & Reserves Maintenance Crown	221,200	0	0	221,200	141,394	
Tennis Court Maintenance	10,200	0	0	10,200	22,227	
Byron Bay Recreational Sports Fields	140,300	0	0	140,300	27,878	
New Brighton Sports Fields	24,100	0	0	24,100	10,279	
Suffolk Park Sports Fields	58,200	0	0	58,200	40,625	
Bangalow Sports Fields	138,000	0	0	138,000	31,168	
Mullumbimby Recreational Sports Fields	47,700	0	0	47,700	14,536	
Mullumbimby Pine Avenue Sports Fields	41,200	0	0	41,200	18,226	
Brunswick Heads Sports Fields	85,900	0	0	85,900	18,888	
Open Space & Recreation Projects	45,000	208,700	49,500	303,200	201,451	13
Shara Boulevard	51,000	0	0	51,000	5,545	
Above & Beyond Program	18,400	0	0	18,400	0	
Cavanbah Centre Sportfields	160,000	0	0	160,000	46,879	
Parks - Other Expenses	687,400	15,100	43,900	746,400	305,487	13
Railway Corridor Maintenance	0	9,400	0	9,400	4,044	
Bushfire Hazard Reduction	34,100	0	0	34,100	20,771	
Cont to Surf Life Saving - Non Inco Crown Res Plan	754,800	0	32,300	787,100	720,594	13
Beach Maintenance	106,100	0	0	106,100	7,843	
Sport Priority Needs Program	33,500	460,800	0	494,300	108,613	
Byron Bay Cemetery	55,800	0	0	55,800	15,710	
Mullumbimby Cemetery	160,000	0	0	160,000	74,730	
Clunes Cemetery	28,500	0	0	28,500	11,298	
Bangalow Cemetery	62,500	0	0	62,500	33,031	
Debt Servicing Costs	23,600	0	0	23,600	5,779	
Indirect Costs	1,468,600	0	0	1,468,600	367,149	
Aerodrome Costs	117,500	0	(5,600)	111,900	21,127	13
Bush Regeneration Team	288,100	52,000	0	340,100	102,448	
Total Operating Expenditure	**7,099,500**	**746,000**	**120,100**	**7,965,600**	**3,168,043**	
Operating Result - Surplus/(Deficit)	**(5,868,100)**	**(746,000)**	**(101,700)**	**(6,715,800)**	**(2,958,771)**	
Operating Cash Result - Surplus/(Deficit)	**(5,868,100)**	**(746,000)**	**(101,700)**	**(6,715,800)**	**(2,958,771)**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,891,700	550,700	44,400	2,486,800	676,528	13
Transfer from Reserves - Developer Contributions	244,500	343,500	0	588,000	197,855	
Transfer from Reserves - Unexpended Grants	1,137,700	2,196,400	792,900	4,127,000	1,489,564	13
Capital Grants and Contributions	826,700	836,700	(345,700)	1,317,700	0	13
Less:- Capital Expenditure						
Loan Principal Repayments	111,200	0	0	111,200	27,006	
Transfer To Reserves	81,600	0	0	81,600	0	
Capital Purchases	3,026,500	3,181,300	419,600	6,627,400	2,518,194	13
Capital Cash Result - Surplus/(Deficit)	**881,300**	**746,000**	**72,000**	**1,699,300**	**(181,253)**	
Program Cash Result - Surplus/(Deficit)	**(4,986,800)**	**0**	**(29,700)**	**(5,016,500)**	**(3,140,024)**	

2023/2024 Budget Review as at 30 September 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	0	100,000	65,203	
Total Operating Expenditure	**100,000**	**0**	**0**	**100,000**	**65,203**	
Operating Result - Surplus/(Deficit)	**(100,000)**	**0**	**0**	**(100,000)**	**(65,203)**	
Operating Cash Result - Surplus/(Deficit)	**(100,000)**	**0**	**0**	**(100,000)**	**(65,203)**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	100,000	0	0	100,000	65,203	
Less:- Capital Expenditure						
Transfer To Reserves	148,600	0	0	148,600	0	
Capital Cash Result - Surplus/(Deficit)	**(48,600)**	**0**	**0**	**(48,600)**	**65,203**	
Program Cash Result - Surplus/(Deficit)	**(148,600)**	**0**	**0**	**(148,600)**	**0**	

2023/2024 Budget Review as at 30 September 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	7,500	
Fees and Charges - Domestic	7,482,600	0	0	7,482,600	7,538,422	
Collection & Disposal Charges - External Users	4,113,000	0	0	4,113,000	3,782,634	
Collection & Disposal Charges - Internal Users	433,600	0	0	433,600	97,551	
Other Income	64,300	0	0	64,300	14,373	
Waste Disposal Charges - External Customers	5,678,900	0	0	5,678,900	923,394	
Total Operating Revenue	**17,836,100**	**102,500**	**0**	**17,938,600**	**12,363,873**	
Operating Expenditure						
Indirect Costs - Internal Charge	580,500	0	0	580,500	145,125	
Myocum Landfill	950,000	0	0	950,000	170,269	
Myocum Transfer Station	6,122,000	0	0	6,122,000	659,925	
Kerbside Collection	5,052,000	0	0	5,052,000	572,159	
Other Expenditure	801,900	114,000	(1,500)	914,400	193,564	**14**
Indirect Costs	421,000	0	0	421,000	105,249	
Debt Servicing Costs	48,700	0	0	48,700	(3,723)	
Total Operating Expenditure	**13,976,100**	**114,000**	**(1,500)**	**14,088,600**	**1,842,567**	
Operating Result - Surplus/(Deficit)	**3,860,000**	**(11,500)**	**1,500**	**3,850,000**	**10,521,307**	
Operating Cash Result - Surplus/(Deficit)	**3,860,000**	**(11,500)**	**1,500**	**3,850,000**	**10,521,307**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,510,000	46,700	(40,000)	1,516,700	37,097	**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	0	
Transfer To Reserves	3,860,000	0	1,500	3,861,500	10,532,370	**14**
Transfer to Unexpended Grants			0	0	0	
Transfer to Unexpended Loans						
Capital Purchases	1,430,000	46,700	(40,000)	1,436,700	244,164	
Capital Cash Result - Surplus/(Deficit)	**(3,860,000)**	**11,500**	**(1,500)**	**(3,850,000)**	**(10,739,436)**	
Program Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**(218,129)**	

2023/2024 Budget Review as at 30 September 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	8,868	
Multipurpose Centre Court 1 Hire Charges	45,000	0	0	45,000	6,240	
Multipurpose Centre Court 2 Hire Charges	46,000	0	0	46,000	7,106	
Multipurpose Centre Other Charges	164,700	0	0	164,700	19,281	
Sportsfields User Charges	0	0	0	0	5,723	
Total Operating Revenue	**345,400**	**0**	**0**	**345,400**	**47,218**	
Operating Expenditure						
Multipurpose Centre Management Costs	319,800	0	0	319,800	97,013	
Multipurpose Centre Building Maintenance	24,900	0	0	24,900	11,830	
Multipurpose Centre Operational Costs	138,700	0	(4,200)	134,500	95,270	**15**
Various Grounds Maintenance	19,100	0	0	19,100	15,437	
Debt Servicing	50,300	0	0	50,300	(526)	
Indirect Costs	247,300	0	0	247,300	61,824	
Total Operating Expenditure	**800,100**	**0**	**(4,200)**	**795,900**	**280,847**	
Operating Result - Surplus/(Deficit)	**(454,700)**	**0**	**4,200**	**(450,500)**	**(233,630)**	
Operating Cash Result - Surplus/(Deficit)	**(454,700)**	**0**	**4,200**	**(450,500)**	**(233,630)**	
Capital Movements						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	208,000	0	0	208,000	16,303	
Less:- Capital Expenditure						
Loan Principal Repayments	63,500	0	0	63,500	0	
Capital Purchases	208,000	0	0	208,000	17,103	
Capital Cash Result - Surplus/(Deficit)	**(63,500)**	**0**	**0**	**(63,500)**	**(800)**	
Program Cash Result - Surplus/(Deficit)	**(518,200)**	**0**	**4,200**	**(514,000)**	**(234,430)**	

2023/2024 Budget Review as at 30 September 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	574,966	
First Sun Sundry Income	29,100	0	0	29,100	10,027	
Total Operating Revenue	**3,213,100**	**0**	**0**	**3,213,100**	**584,993**	
Operating Expenditure						
Operating Expenses - First Sun Caravan Park	1,570,000	0	(5,500)	1,564,500	388,977	**16**
Indirect Costs	1,279,600	0	0	1,279,600	319,899	
Total Operating Expenditure	**2,849,600**	**0**	**(5,500)**	**2,844,100**	**708,876**	
Operating Result - Surplus/(Deficit)	**363,500**	**0**	**5,500**	**369,000**	**(123,883)**	
Operating Cash Result - Surplus/(Deficit)	**363,500**	**0**	**5,500**	**369,000**	**(123,883)**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	0	35,000	(5,500)	29,500	150,595	**16**
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	0	
Capital Purchases	2,282,000	35,000	0	2,317,000	26,712	
Capital Cash Result - Surplus/(Deficit)	**(363,500)**	**0**	**(5,500)**	**(369,000)**	**123,883**	
Program Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**0**	

2023/2024 Budget Review as at 30 September 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	231,978	
Suffolk Park Sundry Income	30,500	0	0	30,500	8,565	
Total Operating Revenue	**965,400**	**0**	**0**	**965,400**	**240,543**	
Operating Expenditure						
Operating Expenses - Suffolk Park	770,500	0	26,100	796,600	174,350	**17**
Indirect Costs	224,600	0	0	224,600	56,151	
Total Operating Expenditure	**995,100**	**0**	**26,100**	**1,021,200**	**230,501**	
Operating Result - Surplus/(Deficit)	**(29,700)**	**0**	**(26,100)**	**(55,800)**	**10,042**	
Operating Cash Result - Surplus/(Deficit)	**(29,700)**	**0**	**(26,100)**	**(55,800)**	**10,042**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	138,700	47,000	26,100	211,800	26,237	**17**
Loan income	540,000		0	540,000	0	
Less:- Capital Expenditure						
Capital Purchases	649,000	47,000	0	696,000	183,767	
Capital Cash Result - Surplus/(Deficit)	**29,700**	**0**	**26,100**	**55,800**	**(157,530)**	
Program Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**(147,488)**	

2023/2024 Budget Review as at 30 September 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	58,543	
Community - User Fees and Charges	125,300	0	0	125,300	19,989	
Operational - Lease/ Rental Agreements	209,700	0	272,900	482,600	114,618	18
Crown - Lease/ Rental Agreements	235,900	0	0	235,900	63,237	
Crown - User Fees and Charges	125,300	0	0	125,300	16,362	
Other - Lease/ Rental Agreements	58,300	0	0	58,300	12,318	
Total Operating Revenue	**977,900**	**0**	**272,900**	**1,250,800**	**285,067**	
Operating Expenditure						
Council Administration Centre Operations	509,400	0	0	509,400	255,816	
Byron Pool	397,100	29,100	5,700	431,900	131,636	18
Mullumbimby Pool	398,600	23,500	1,300	423,400	110,555	18
Other Property Expenses	0	0	0	0	5,502	
Countrylink Buiilding, Byron Bay	0	0	6,300	6,300	6,344	18
Debt Servicing	200,900	0	0	200,900	20,462	
Indirect Costs	(281,700)	0	0	(281,700)	(70,425)	
Community Buildings Maint - Special Rate Program	1,036,200	241,200	35,000	1,312,400	232,752	18
Community - Maintenance - Preventative	68,400	0	0	68,400	23,576	
Community - Maintenance - Unplanned	145,700	0	0	145,700	43,693	
Community - Services	32,700	0	0	32,700	6,705	
Community - Fees and Charges	267,200	0	23,100	290,300	301,357	18
Operational - Maintenance - Unplanned	5,000	0	0	5,000	0	
Crown - Maintenance - Unplanned	33,300	0	0	33,300	9,740	
Other Lease/Rental Contracts	29,600	0	0	29,600	20,772	
Administration Costs	3,500	0	0	3,500	0	
Former Mullumbimby Hospital	471,600	61,800	0	533,400	7,778	
Former Byron Hospital	56,200	0	0	56,200	8,563	
Public Toilets Council	410,800	0	0	410,800	358,085	
Public Toilets Crown	350,800	0	0	350,800	448,036	
Total Operating Expenditure	**4,135,300**	**355,600**	**71,400**	**4,562,300**	**1,920,946**	
Operating Result - Surplus/(Deficit)	**(3,157,400)**	**(355,600)**	**201,500**	**(3,311,500)**	**(1,635,879)**	
Operating Cash Result - Surplus/(Deficit)	**(3,157,400)**	**(355,600)**	**201,500**	**(3,311,500)**	**(1,635,879)**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,340,000	1,188,300	35,000	2,563,300	652,018	18
Transfer from Reserves - Developer Contributions	650,000	0	0	650,000	650,000	
Transfer from Reserves - Unexpended Grants	2,337,000	0	2,600	2,339,600	2,219,411	18
Transfer from Reserves - Unexpended Loans	360,000	61,800	0	421,800	0	
Loan income	3,500,000	0	0	3,500,000	0	
Capital Grants and Contributions	0	36,800	360,600	397,400	0	18
Less:- Capital Expenditure						
Loan Principal Repayments	160,200	0	0	160,200	22,670	
Transfer To Reserves	560,000	0	272,900	832,900	58,705	18
Capital Purchases	7,055,500	931,300	363,200	8,350,000	7,150,351	18
Capital Cash Result - Surplus/(Deficit)	**411,300**	**355,600**	**(237,900)**	**529,000**	**(3,710,298)**	
Program Cash Result - Surplus/(Deficit)	**(2,746,100)**	**0**	**(36,400)**	**(2,782,500)**	**(5,346,176)**	

2023/2024 Budget Review as at 30 September 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	0	2,560,800	651,593	
Land & Natural Environment	363,300	0	95,900	459,200	173,588	
Environmental Health Services	2,321,500	0	0	2,321,500	1,030,937	
Economic Development	33,300	0	0	33,300	64,753	
Total Operating Revenue	**5,278,900**	**0**	**95,900**	**5,374,800**	**1,920,871**	
Operating Expenditure						
Development & Certification	6,208,600	113,800	0	6,322,400	1,670,475	
Land & Natural Environment	3,113,600	650,100	55,000	3,818,700	862,185	
Environmental Health Services	3,817,800	281,100	30,600	4,129,500	925,635	
Economic Development	679,600	0	78,200	757,800	176,044	
Total Operating Expenditure	**13,819,600**	**1,045,000**	**163,800**	**15,028,400**	**3,634,339**	
Operating Result - Surplus/(Deficit)	**(8,540,700)**	**(1,045,000)**	**(67,900)**	**(9,653,600)**	**(1,713,468)**	
Operating Cash Result - Surplus/(Deficit)	**(8,540,700)**	**(1,045,000)**	**(67,900)**	**(9,653,600)**	**(1,713,468)**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	1,140,100	210,300	31,300	1,381,700	456,238	
Transfer from Reserves - Unexpended Grants	0	834,700	67,200	901,900	92,930	
Capital Grants and Contributions	969,100	0	0	969,100	352,248	
Less:- Capital Expenditure						
Transfer To Reserves	1,471,000	0	0	1,471,000	687,826	
Capital Cash Result - Surplus/(Deficit)	**638,200**	**1,045,000**	**98,500**	**1,781,700**	**213,590**	
Program Cash Result - Surplus/(Deficit)	**(7,902,500)**	**0**	**30,600**	**(7,871,900)**	**(1,499,878)**	

2023/2024 Budget Review as at 30 September 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	29,014	
Fees and Charges - Regulatory	994,100	0	0	994,100	194,980	
Fees and Charges - Discretionary	189,000	0	0	189,000	53,507	
Operating Grants	17,000	0	0	17,000	(22,727)	
Fees and Charges - Discretionary	1,281,900	0	0	1,281,900	391,315	
Operating Grants - Development Assessment	13,000	0	0	13,000	5,500	
Customer Service	3,000	0	0	3,000	6	
Total Operating Revenue	**2,560,800**	**0**	**0**	**2,560,800**	**651,593**	
Operating Expenditure						
Directorate & Managers-Planning,Development & Envt	917,100	0	0	917,100	267,656	
Development Assessment - Fast Track Team	1,105,700	0	0	1,105,700	255,816	
Salaries - Planning	152,000	0	0	152,000	64,333	
Other Assessment Expenses	171,800	112,800	0	284,600	35,777	
Indirect Costs	1,647,900	0	0	1,647,900	411,975	
Building Certification Unit Employee Costs	1,248,000	1,000	0	1,249,000	377,522	
Footpath Dining	59,500	0	0	59,500	16,130	
Development Support & Administration	906,600	0	0	906,600	241,265	
Office Expenses	0	0	0	0	0	
Total Operating Expenditure	**6,208,600**	**113,800**	**0**	**6,322,400**	**1,670,475**	
Operating Result - Surplus/(Deficit)	**(3,647,800)**	**(113,800)**	**0**	**(3,761,600)**	**(1,018,881)**	
Operating Cash Result - Surplus/(Deficit)	**(3,647,800)**	**(113,800)**	**0**	**(3,761,600)**	**(1,018,881)**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	579,500	1,000	0	580,500	292,822	
Transfer from Reserves - Unexpended Grants	0	112,800	0	112,800	480	
Capital Grants and Contributions	969,100	0	0	969,100	352,248	
Less:- Capital Expenditure						
Transfer To Reserves	1,231,900	0	0	1,231,900	447,159	
Capital Cash Result - Surplus/(Deficit)	**316,700**	**113,800**	**0**	**430,500**	**198,391**	
Program Cash Result - Surplus/(Deficit)	**(3,331,100)**	**0**	**0**	**(3,331,100)**	**(820,491)**	

2023/2024 Budget Review as at 30 September 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	0	95,900	255,900	95,934	**19**
Applicant Funded DCP's/LEP's	0	0	0	0	17,405	
Community Planning - Contributions	0	0	0	0	13,310	
Fees and Charges	203,300	0	0	203,300	46,940	
Total Operating Revenue	**363,300**	**0**	**95,900**	**459,200**	**173,588**	
Operating Expenditure						
Employee and Office Expenses	1,823,600	0	0	1,823,600	468,564	
Environmental Strategic Studies/Plans	561,300	622,400	55,000	1,238,700	196,897	**19**
Environmental Levy Works and Services Program	62,100	27,700	0	89,800	27,687	
Applicant Funded Local Environment Plans	0	0	0	0	2,387	
Indirect Costs	666,600	0	0	666,600	166,650	
Total Operating Expenditure	**3,113,600**	**650,100**	**55,000**	**3,818,700**	**862,185**	
Operating Result - Surplus/(Deficit)	**(2,750,300)**	**(650,100)**	**40,900**	**(3,359,500)**	**(688,597)**	
Operating Cash Result - Surplus/(Deficit)	**(2,750,300)**	**(650,100)**	**40,900**	**(3,359,500)**	**(688,597)**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	307,700	209,300	0	517,000	69,335	
Transfer from Reserves - Unexpended Grants	0	440,800	(10,900)	429,900	65,083	**19**
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	**307,700**	**650,100**	**(10,900)**	**946,900**	**134,418**	
Program Cash Result - Surplus/(Deficit)	**(2,442,600)**	**0**	**30,000**	**(2,412,600)**	**(554,179)**	

2023/2024 Budget Review as at 30 September 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	0	585,400	498,973	
Miscellaneous Revenues	5,100	0	0	5,100	1,320	
Compliance Fees & Charges	30,900	0	0	30,900	11,590	
Compliance Miscellaneous Revenues	50,000	0	0	50,000	22,064	
Fees and Charges - Regulated	12,900	0	0	12,900	6,833	
Fees and Charges - Discretionary	37,200	0	0	37,200	5,141	
Fines and Other Revenues	1,600,000	0	0	1,600,000	485,016	
Total Operating Revenue	**2,321,500**	**0**	**0**	**2,321,500**	**1,030,937**	
Operating Expenditure						
Health Employee Costs	769,900	0	0	769,900	172,015	
Compliance Employee Costs	970,300	0	(62,300)	908,000	243,303	**20**
Operating Expenses	507,300	0	93,600	600,900	99,710	**20**
Indirect Costs	799,900	0	0	799,900	199,974	
Ranger Employee Costs	466,100	0	0	466,100	127,486	
Local Govt Support Package - Companion Animals	0	281,100	(100)	281,000	27,367	**20**
Operating Expenses	230,600	0	0	230,600	38,807	
Public Order and Safety Operating Expenses	73,700	0	(600)	73,100	16,973	**20**
Total Operating Expenditure	**3,817,800**	**281,100**	**30,600**	**4,129,500**	**925,635**	
Operating Result - Surplus/(Deficit)	**(1,496,300)**	**(281,100)**	**(30,600)**	**(1,808,000)**	**105,301**	
Operating Cash Result - Surplus/(Deficit)	**(1,496,300)**	**(281,100)**	**(30,600)**	**(1,808,000)**	**105,301**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	252,900	0	31,300	284,200	94,081	**20**
Transfer from Reserves - Unexpended Grants	0	281,100	(100)	281,000	27,367	**20**
Less:- Capital Expenditure						
Transfer To Reserves	239,100	0	0	239,100	240,667	
Capital Cash Result - Surplus/(Deficit)	**13,800**	**281,100**	**31,200**	**326,100**	**(119,219)**	
Program Cash Result - Surplus/(Deficit)	**(1,482,500)**	**0**	**600**	**(1,481,900)**	**(13,918)**	

2023/2024 Budget Review as at 30 September 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	998	
Operating Grants	0	0	0	0	63,755	
Total Operating Revenue	**33,300**	**0**	**0**	**33,300**	**64,753**	
Operating Expenditure						
Tourism	12,700	0	0	12,700	450	
Support Services	211,300	0	0	211,300	52,824	
Economic Development and Tourism Coordinator	140,400	0	0	140,400	39,110	
Events	278,000	0	78,200	356,200	79,484	**21**
Economic Development	37,200	0	0	37,200	4,176	
Total Operating Expenditure	**679,600**	**0**	**78,200**	**757,800**	**176,044**	
Operating Result - Surplus/(Deficit)	**(646,300)**	**0**	**(78,200)**	**(724,500)**	**(111,291)**	
Operating Cash Result - Surplus/(Deficit)	**(646,300)**	**0**	**(78,200)**	**(724,500)**	**(111,291)**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Unexpended Grants	0	0	78,200	78,200	0	**21**
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Capital Cash Result - Surplus/(Deficit)	**0**	**0**	**78,200**	**78,200**	**0**	
Program Cash Result - Surplus/(Deficit)	**(646,300)**	**0**	**0**	**(646,300)**	**(111,291)**	

2023/2024 Budget Review as at 30 September 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	4,514,194	
Water Supply Operations	0	0	0	0	0	
Total Operating Revenue	**12,277,700**	**0**	**0**	**12,277,700**	**4,514,194**	
Operating Expenditure						
Water Supply Management	12,019,700	0	0	12,019,700	2,964,456	
Total Operating Expenditure	**12,019,700**	**0**	**0**	**12,019,700**	**2,964,456**	
Operating Result - Surplus/(Deficit)	**258,000**	**0**	**0**	**258,000**	**1,549,738**	
Operating Cash Result - Surplus/(Deficit)	**258,000**	**0**	**0**	**258,000**	**1,549,738**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	3,512,300	690,700	1,208,600	5,411,600	1,482,293	
Transfer from Reserves - Developer Contributions	2,449,600	917,900	(2,291,800)	1,075,700	1,305,847	
Capital Grants and Contributions	4,010,000	0	1,400,000	5,410,000	0	
Developer Contributions	250,000	0	0	250,000	47,207	
Less:- Capital Expenditure						
Loan Principal Repayments	0	0	0	0	0	
Transfer To Reserves	508,000	0	0	508,000	1,596,945	
Capital Purchases	9,971,900	1,608,600	316,800	11,897,300	1,638,024	
Capital Cash Result - Surplus/(Deficit)	**(258,000)**	**0**	**0**	**(258,000)**	**(399,622)**	
Program Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**1,150,116**	

2023/2024 Budget Review as at 30 September 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	0	
Rates and Service Availability Charges	2,992,600	0	0	2,992,600	3,013,456	
Water Consumption Charges	8,878,100	0	0	8,878,100	1,391,176	
Fees	295,400	0	0	295,400	82,327	
Extra Charges	17,300	0	0	17,300	25,659	
Interest on Investments	6,300	0	0	6,300	1,575	
Total Operating Revenue	**12,277,700**	**0**	**0**	**12,277,700**	**4,514,194**	
Management Expenditure						
Engineering & Supervision	312,500	0	0	312,500	83,543	
S64 Engineering	70,800	0	0	70,800	18,680	
Employee Costs - Compliance	224,400	0	0	224,400	71,124	
Employee Costs - Administration and Education	153,700	0	0	153,700	63,767	
Meter Reading Contract	40,000	0	0	40,000	14,752	
Training and Recruitment	20,000	0	0	20,000	0	
Administration Expenses	365,600	0	0	365,600	140,249	
Abandonments	10,800	0	0	10,800	12,370	
February 2022 Flood Damage	0	0	0	0	7,810	
Indirect Costs	2,108,600	0	0	2,108,600	527,150	
General Maintenance	7,518,300	0	0	7,518,300	1,775,874	
Mullumbimby	415,000	0	0	415,000	148,283	
Water System Support Services	780,000	0	0	780,000	100,855	
Total Operating Expenditure	**12,019,700**	**0**	**0**	**12,019,700**	**2,964,456**	
Management Result - Surplus/(Deficit)	**258,000**	**0**	**0**	**258,000**	**1,549,738**	
Management Result - Surplus/(Deficit)	**258,000**	**0**	**0**	**258,000**	**1,549,738**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	275,000	184,500	275,200	734,700	106,646	
Transfer from Reserves - Developer Contributions	0	265,000	(10,300)	254,700	92,502	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Developer Contributions	250,000	0	0	250,000	47,207	
Less:- Capital Expenditure						
Loan Principal Repayments	0		0	0	0	
Transfer To Reserves	508,000	0	0	508,000	1,596,945	
Capital Purchases	275,000	449,500	264,900	989,400	206,800	
Capital Cash Result - Surplus/(Deficit)	**(258,000)**	**0**	**0**	**(258,000)**	**(1,557,390)**	
Program Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**(7,652)**	

2023/2024 Budget Review as at 30 September 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 30 September 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	0	11,100	11,100	11,080	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	0	0	11,100	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 30 September 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	329,200	71,500	2,220,700	424,973	
Transfer from Reserves - Developer Contributions	1,923,600	110,000	(1,501,800)	531,800	1,213,344	
Less:- Capital Expenditure						
Capital Purchases	3,743,600	439,200	(1,430,300)	2,752,500	108,950	
Capital Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**1,529,368**	
Program Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**1,529,368**	

2023/2024 Budget Review as at 30 September 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	113,500	790,800	1,687,600	716,116	
Transfer from Reserves - Developer Contributions	400,000	542,900	(779,700)	163,200	0	
Capital Grants & Contributions	4,010,000	0	1,400,000	5,410,000	0	
Less:- Capital Expenditure						
Capital Purchases	5,193,300	656,400	1,411,100	7,260,800	1,098,796	
Capital Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**(382,680)**	
Program Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**(382,680)**	

2023/2024 Budget Review as at 30 September 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	63,500	60,000	682,500	223,477	
Transfer from Reserves - Developer Contributions	126,000	0	0	126,000	0	
Less:- Capital Expenditure						
Capital Purchases	685,000	63,500	60,000	808,500	223,477	
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 30 September 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	18,771,545.78	
Sewer Supply Operations	0	0	0	0	0	
Total Operating Revenue	**21,144,500**	**0**	**0**	**21,144,500**	**18,771,546**	
Operating Expenditure						
Sewer Supply Management	14,678,900	0	106,400	14,785,300	3,763,096.90	
Total Operating Expenditure	**14,678,900**	**0**	**106,400**	**14,785,300**	**3,763,097**	
Operating Result - Surplus/(Deficit)	**6,465,600**	**0**	**(106,400)**	**6,359,200**	**15,008,449**	
Operating Cash Result - Surplus/(Deficit)	**6,465,600**	**0**	**(106,400)**	**6,359,200**	**15,008,449**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves	4,054,100	1,613,600	560,200	6,227,900	1,541,118	
Transfer from Reserves - Developer Contributions	1,360,000	865,700	(193,300)	2,032,400	133,726	
Transfer from Reserves - Unexpended Grants	0	0	0	0	2,500	
Developer Contributions	750,000	0	0	750,000	211,690	
Less:- Capital Expenditure						
Loan Principal Repayments	2,779,600	0	0	2,779,600	373,099	
Transfer To Reserves	4,436,000	0	(106,400)	4,329,600	211,690	
Transfer To Unexpended Loans	0	0	0	0	0	
Capital Purchases	5,414,100	2,479,300	366,900	8,260,300	1,925,932	
Capital Cash Result - Surplus/(Deficit)	**(6,465,600)**	**0**	**106,400**	**(6,359,200)**	**(624,186)**	
Program Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**14,384,263**	

2023/2024 Budget Review as at 30 September 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	0	
Rates and Service Availability Charges.	18,127,100	0	0	18,127,100	18,248,291	
User Charges	2,422,500	0	0	2,422,500	361,744	
Fees	434,700	0	0	434,700	100,016	
Extra Charges	43,300	0	0	43,300	50,845	
Other Income	0	0	0	0	0	
Interest on Investments	42,600	0	0	42,600	10,650	
Total Operating Revenue	**21,144,500**	**0**	**0**	**21,144,500**	**18,771,546**	
Management Expenditure						
Engineering & Supervision	312,500	0	0	312,500	87,839	
Engineering S64 Assessment	70,800	0	0	70,800	19,129	
Employee Costs - Compliance	224,400	0	0	224,400	30,806	
Employee Costs - Administration and Education	174,300	0	0	174,300	65,298	
Meter Reading Contract	36,700	0	0	36,700	6,027	
Training and Recruitment	20,000	0	0	20,000	2,273	
Administration Expenses	347,800	0	78,400	426,200	163,050	
Abandonments	57,000	0	0	57,000	17,668	
Other Expenses	100,000	0	0	100,000	92,000	
February 2022 Flood Damage	0	0	0	0	2,500	
Debt Servicing	1,659,600	0	0	1,659,600	211,050	
Indirect Costs	2,550,400	0	0	2,550,400	637,600	
Plant Running Expenses	73,400	0	0	73,400	13,256	
General Maintenance	8,272,000	0	28,000	8,300,000	2,185,529	
Byron Bay System	0	0	0	0	0	
Sewer System Support Services	780,000	0	0	780,000	229,073	
Total Operating Expenditure	**14,678,900**	**0**	**106,400**	**14,785,300**	**3,763,097**	
Operating Result - Surplus/(Deficit)	**6,465,600**	**0**	**(106,400)**	**6,359,200**	**15,008,449**	
Operating Cash Result - Surplus/(Deficit)	**6,465,600**	**0**	**(106,400)**	**6,359,200**	**15,008,449**	
CAPITAL MOVEMENTS						
Add:- Capital Income						
Transfer from Reserves - Internal Reserves	450,000	941,400	645,000	2,036,400	397,588	
Transfer from Reserves - Developer Contributions	0	265,900	0	265,900	0	
Transfer from Reserves - Unexpended Grant	0	0	0	0	2,500	
Developer Contributions	750,000	0	0	750,000	211,690	
Less:- Capital Expenditure						
Loan Principal Repayments	2,779,600	0	0	2,779,600	373,099	
Transfer To Reserves	4,436,000	0	(106,400)	4,329,600	211,690	
Capital Purchases	450,000	1,207,300	645,000	2,302,300	811,566	
Capital Cash Result - Surplus/(Deficit)	**(6,465,600)**	**0**	**106,400**	**(6,359,200)**	**(784,577)**	
Program Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**14,223,871**	

2023/2024 Budget Review as at 30 September 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	43,400	29,500	480,700	168,017	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	407,800	43,400	29,500	480,700	5,125	
Capital Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**162,892**	
Program Cash Result - Surplus/(Deficit)	**0**	**0**	**0**	**0**	**162,892**	

2023/2024 Budget Review as at 30 September 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	58,200	95,000	908,200	64,787	
Transfer from Reserves - Developer Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	755,000	58,200	95,000	908,200	64,787	
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 30 September 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	314,400	4,000	1,189,400	387,867	
Transfer from Reserves - Developer Contributions	1,150,000	96,100	85,000	1,331,100	133,726	
Loan income	0	0	0	0	0	
Capital Grants and Contributions	0	0	0	0	0	
Less:- Capital Expenditure						
Capital Purchases	2,021,000	410,500	89,000	2,520,500	521,594	
Capital Cash Result - Surplus/(Deficit)	**0**		**0**	**0**	**0**	
Program Cash Result - Surplus/(Deficit)	**0**		**0**	**0**	**0**	

2023/2024 Budget Review as at 30 September 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	62,500	(390,800)	846,700	237,672	
Transfer from Reserves - Developer Contributions	0	503,700	(278,300)	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	566,200	(669,100)	1,072,100	237,672	
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 30 September 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	193,700	177,500	766,500	285,188	
Transfer from Reserves - Developer Contributions	210,000	0	0	210,000	0	
Less:- Capital Expenditure						
Capital Purchases	605,300	193,700	177,500	976,500	285,188	
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 30 September 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	0	491,600	491,600	137,889
Depot Services & Fleet Management	7,394,000	0	0	7,394,000	0
Local Roads & Drainage	15,434,000	5,959,600	295,800	21,689,400	6,375,251
TfNSW	310,000	0	(310,000)	0	0
Infrastructure Recovery	136,512,000	0	(106,358,500)	30,153,500	16,335,341
Open Space and Recreation	3,026,500	3,082,000	419,600	6,627,400	2,518,194
Waste Disposal Facility	1,430,000	46,700	(40,000)	1,436,700	244,164
Cavanabah Centre	208,000	0	0	208,000	17,103
First Sun Holiday Park	2,282,000	35,000	0	2,317,000	26,712
Suffolk Park Holiday Park	649,000	47,000	0	696,000	183,767
Facilities Management	7,055,500	931,300	363,200	8,350,000	7,150,351
TOTAL INFRASTRUCTURE SERVICES CAPITAL EXPENDITURE	**174,301,000**	**10,101,600**	**(105,138,300)**	**79,363,600**	**32,988,770**
TOTAL GENERAL FUND CAPITAL EXPENDITURE	**174,301,000**	**10,101,600**	**(105,138,300)**	**79,363,600**	**32,988,770**
Water Capital Expenditure					
Miscellaneous	275,000	449,500	264,900	989,400	206,800
Bangalow	75,000	0	0	75,000	0
Brunswick Heads	0	0	11,100	11,100	11,080
Byron Bay	3,743,600	439,200	(1,430,300)	2,752,500	1,638,318
Mullumbimby	5,193,300	656,400	1,411,100	7,260,800	1,144,005
Ocean Shores	685,000	63,500	60,000	808,500	223,477
TOTAL WATER CAPITAL EXPENDITURE	**9,971,900**	**1,608,600**	**316,800**	**11,897,300**	**3,223,680**
Sewer Capital Expenditure					
Miscellaneous	450,000	1,207,300	645,000	2,302,300	811,566
Bangalow	407,800	43,400	29,500	480,700	5,125
Brunswick Heads	755,000	58,200	95,000	908,200	64,787
Byron Bay	2,021,000	410,500	89,000	2,520,500	521,594
Mullumbimby	1,175,000	566,200	(669,100)	1,072,100	237,672
Ocean Shores	605,300	193,700	177,500	976,500	285,188
TOTAL SEWER CAPITAL EXPENDITURE	**5,414,100**	**2,479,300**	**366,900**	**8,260,300**	**1,925,932**
TOTAL CAPITAL EXPENDITURE	**189,687,000**	**14,189,500**	**(104,454,600)**	**99,521,200**	**38,138,382**

BUDGET VARIATION EXPLANATIONS

The following notes detail the material budget variations from the 2023/24 Original Budget to the Revised Budget Estimates as at 30 September 2023. A breakdown of the below adjustments can be seen in Attachment 2.

Note Reference: **1**
Program: **People & Culture**
Budget Variance: Operating Expenditure $0
Reason for Variance: It is proposed to increase the budget for Workers Compensation by $161,400 to cover the cost of the 2023/24 premium. It is expected this can be offset by oncosts recovered through salaries and wages.

Note Reference: **2**
Program: **General Purpose Revenues**
Budget Variance: Operating Income ($4,088,700)
Transfer from Reserves $4,088,700
Reason for Variance: It is proposed to decrease operating income due to the full amount of the 2023/24 Financial Assistance Grant (FAG) being paid in the 2023 financial year. This was restricted in the OLG Financial Assistance Grant reserve at the June 2023 Quarterly Budget Review (QBR), to be transferred from the reserve at the September QBR.

Note Reference: **3**
Program: **Information Services**
Budget Variance: Operating Expenditure $0
Reason for Variance: It is proposed to move various Information Services expenditure between sub-accounts so the budget covers the actual expenditure. There is no impact on the result with these proposed budget movements. A breakdown of these can be seen on attachment 2.

Note Reference: **4**
Program: **Corporate Services**
Budget Variance: Operating Expenditure ($40,800)
Reason for Variance: It is proposed to decrease operating expenditure due to the insurance premiums Council paid for various classes being less than the budget. Although there is a decrease within these insurance premiums, the property insurance premium is split out across various programs within Council. Various adjustments are required and are commented on within the respective programs below.

Note Reference: **5**
Program: **Community Development**
Variance: Operating Expenditure $30,500
Reason for Variance It is proposed to increase the budget against 2437.3 – Discussion Paper – After the Floods due to $30,000 of this ledger being expended against this incorrectly in the 2023 financial year (part of the DPI Local Govt Support Package grant). This meant that the budget carried over from 2023 was not sufficient. This incorrect expenditure should have been costed against the Flood Response Planning grant in the Planning Policy & Natural Environment program where there is an offsetting adjustment. The additional $500 is for

salaries that were paid in 2023 that are also not claimable through the grant. This also affected the amount carried over to 2024.

Note Reference: **6**
Program: **Sandhills**
Budget Variance: Operating Expenditure $3,200
Transfer from Reserves $3,200
Reason for Variance It is proposed to increase the budget to cover the actual cost of property insurance. This can be funded from the Childrens' Services reserve.

Note Reference: **7**
Program: **Projects & Commercial Development**
Budget Variance: Capital Income $1,200,000
Capital Expenditure $491,600
Transfer to Reserves $708,400
Reason for Variance: It is proposed to increase capital income by $1,200,000 as a loan needs to be borrowed for the Lot 12 development. This was originally budgeted to be drawn down in 2023 but the expenditure against the capital works in 2023 was funded through $500,000 of the ELE reserve and $208,400 of the IRR Byron reserve. When this $1,200,000 loan is drawn down, $708,400 can be transferred to the above reserves to reimburse them from the 2023 financial year, with the additional $491,600 being allocated to capital expenditure for construction costs this financial year.

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Note Reference: **8**
Program: **Emergency Services**
Budget Variance: Operating Income $162,000
Operating Expenditure $160,700
Reason for Variance: It is proposed to increase operating income and expenditure by $162,000 due to a grant being approved for a river flood level warning system funded by the Department of Regional NSW, NSW Public Works. It is proposed to decrease operating expenditure by $1,300 due to the actual insurance costs for RFS buildings being less than the allocated budget.

Note Reference: **9**
Program: **Depot Services**
Budget Variance: Operating Expenditure ($7,500)
Reason for Variance: It is proposed to decrease operating expenditure due to the actual cost of property insurance for the depot being less than the allocated budget.

Note Reference: **10**
Program: **Local Roads & Drainage**
Budget Variance: Operating Income $358,000
Operating Expenditure ($215,500)
Transfer from Reserves ($483,800)
Transfer to Reserves $1,878,300
Capital Income $2,096,600
Capital Expenditure $295,800
Reason for Variance: It is proposed to increase operating income due to grants received for Preparing Australian Communities – Byron Drainage Strategy

($408,100), Look Out Before You Step Out ($9,800) and Plan B – Win a Swag ($5,100) projects. It is proposed to remove the budget for pay parking income (and expenditure) receivable on TfNSW land ($65,000) at the Rails car park as this already has a budget against 1755.51 in the Open Spaces and Recreation program.
It is proposed to decrease operating expenditure due to the whole budget not being required for the Bulk LED Upgrade of Street lighting ($128,800) and TfNSW funding of the Rails car park (mentioned above - $65,000). It is also proposed to move $58,000 from Urban Roads Heavy patching and $25,600 from Sealed Rural Heavy patching and consolidate them against 44285.13 in the capital works program.
This is offset by proposed budget increases relating to grants received for the Look Out Before You Step Out ($9,800) and Plan B – Win a Swag ($5,100) projects, a budget to be allocated to cover the actual expenditure for the Belongil Parking Management Strategy ($24,200) and an increase to the budget for Local Road Side Arm Hire ($187,800, with $165,000 of this funded through reductions to other local roads operating expenditure).

It should be noted that the Capital works funded from the Election Commitment Grant (ECG) that have adjustments shown below are largely due to variations approved with Milestone 8, submitted in July 2023 or original 2023/24 budget allocations requiring adjustment due to under or over expenditure in the 2023 financial year.

Capital Expenditure increased by $295,800 due to the following: -

$327,200	44283.146 Mcauleys Lane Black Spot Program – It is proposed to increase the budget for this project as the scope of works has changed to include additional widening.
$10,000	44282.026 Studal Lane Drainage Upgrade – Design – It is proposed to add a budget to this project as issues have arisen with the design that need resolving and will incur additional costs.
$59,000	44282.036 SGB Street Drainage Gloria/Royal Ave – It is proposed to increase the budget for this project as the actual costs are more than the allocated budget.
$57,200	44281.012 Suffolk Park - Bangalow Rd/Tennyson St - It is proposed to adjust this budget so it lines up with the project total allocated from the Election Commitment Grant (ECG).
$255,600	44281.013 Mullumbimby to Brunswick Heads Cycleway - It is proposed to adjust this budget so it lines up with the project total allocated from the Election Commitment Grant (ECG).
($266,700)	44283.085 Stuart St Tincogan St Intersection - It is proposed to adjust this budget so it lines up with the project total allocated from the Election Commitment Grant (ECG).
$428,100	44283.087 Carlyle St, Byron Bay - It is proposed to adjust this budget so it lines up with the project total

	allocated from the Election Commitment Grant (ECG).
($1,050,000)	44283.088 Main Arm Rd - It is proposed to adjust this budget so it lines up with the project total allocated from the Election Commitment Grant (ECG).
$125,500	44283.113 Fern St (Station to Dalley) - It is proposed to adjust this budget so it lines up with the project total allocated from the Election Commitment Grant (ECG).
$1,282,900	44283.118 Lawson Street Renewal - Jonson to Fletcher - Byron Bay – Design - It is proposed to adjust this budget so it lines up with the project total allocated from the Election Commitment Grant (ECG).
($7,700)	44284.004 Brunswick Heads - South Arm Carpark - It is proposed to adjust this budget so it lines up with the project total allocated from the Election Commitment Grant (ECG).
($817,200)	44289.001 ECG Pavement Asphalt Overlay Program - It is proposed to adjust this budget so it lines up with the project total allocated from the Election Commitment Grant (ECG).
($369,800)	44290.001 2019 ECG Reseal Program - It is proposed to adjust this budget so it lines up with the project total allocated from the Election Commitment Grant (ECG).
$90,900	44285.135 Prince Street Mullumbimby - It is proposed to add a budget for this project as funding has been approved by NSW Reconstruction Authority, in conjunction with Council funding of $100,000 that will be costed against the ECG grant.
$100,000	44283.156 Broken Road / Clifford Street Intersection Improvements – Design – It is proposed to add a budget for this project as funding has been approved by TfNSW.
($100,000)	44003.148 Kolora Way Footpath and Bridge Upgrade – Design – It is proposed to decrease the budget for this project as $100,000 funding for it was not approved by TfNSW.
$17,300	44286.039 Vehicle Activated Signage – It is proposed to add a budget for this project as funding has been approved by TfNSW.
($220,000)	44026.029 Helen Street Footbridge Deck Renewal – It is proposed to decrease this budget as recent bridge inspections have identified that the repairs to the Orana Road bridge (below) are a higher priority than the Helen Street footbridge.
$220,000	44026.031 Orana Road Bridge – It is proposed to add a budget for this project as bridge inspections have identified that the repairs to this bridge are a higher priority than the Helen Street footbridge (above).

($123,400)	44283.135 - Wordsworth Street - Parking Upgrade – It is proposed to decrease the budget for this project as it is anticipated the actual expenditure will be less than the budget.
$872,500	44282.058 - Byron Bay Drainage Upgrade – It is proposed to add a budget for this project to reflect the grant received from the Department of Industry, Science, Energy and Resources for the Byron Bay Town Centre Flood Mitigation: Drainage Strategy. $408,100 has been received this financial year, with $416,800 restricted in unexpended grants (received in 2023 financial year). The additional $47,600 is funded from the IRR Byron reserve.
($47,600)	44282.042 - Byron Bay Drainage Upgrade – It is proposed to move this budget to 44282.58 (above) to consolidate as it is for the same project.
($10,900)	44282.048 - Rehabilitate Bangalow Wetland (WSUD) - This project has been completed so the budget is no longer required.
($15,700)	44282.084 - Stuart Street- This project has been completed so the budget is no longer required.
($105,000)	44282.053 Byron Shire Whole of Catchment Flood Mapping – It is proposed to decrease this budget as the grant funding cannot be identified.
($500,000)	44282.054 Byron Bay Drainage Upgrade – Design – It is proposed to decrease this budget as this is a duplicate of 44282.58, above.
$83,600	44285.013 Heavy Patching – It is proposed to increase this budget due to consolidation of 3111.3 and 3125.3 from operating expenditure.

Transfer from Reserves decreased by $483,800 due to: -

Internal Reserves

($21,200)	Pay Parking distribution to IRR and BBTCMP reserves.
$234,300	44283.146 Mcauleys Lane Black Spot Program.
$10,000	44282.026 Studal Lane Drainage Upgrade.
$59,000	44282.036 SGB Street Drainage Gloria/Royal Ave.
$66,700	44282.050 Overland Flow Path Study Shire Wide.
($10,900)	44282.048 - Rehabilitate Bangalow Wetland (WSUD).
($15,700)	44282.084 - Stuart Street.

Developer Contributions

$105,600	44281.013 Mullumbimby to Brunswick Heads Cycleway.

Unexpended Grants

$416,800	3161.142 Preparing Australian Communities - Byron Drainage Study.
($515,900)	44288.001 ECG Major Patching Program.
($817,200)	44289.001 ECG Pavement Asphalt Overlay Program.
($5,100)	44284.004 Brunswick Heads - South Arm Carpark.

($3,800)	44281.012 Suffolk Park - Bangalow Rd/Tennyson St.
($17,300)	44283.101 A&I Estate - Bayshore Drive Reconstruction.
($18,400)	44283.124 – Station Street.
($115,400)	44290.001 2019 ECG Reseal Program.
($270,000)	44283.124 Fixing Local Roads - Ocean Shores Resurfacing.
($150,000)	44286.033 Flood gauge and warning systems.
$477,200	44283.109 Rifle Range Rd Upgrade.
$297,600	44283.148 FLR4 Left Bank Road.

Unexpended Loan

($123,400)	44283.135 - Wordsworth Street - Parking Upgrade
($66,700)	44282.050 Overland Flow Path Study Shire Wide

Capital income increased by $2,096,600 due to: -

$515,900	44288.001 ECG Major Patching Program.
($2,600)	44284.004 Brunswick Heads - South Arm Carpark.
$17,300	44283.101 A&I Estate - Bayshore Drive Reconstruction.
$18,400	44283.124 – Station Street.
($254,400)	44290.001 2019 ECG Reseal Program.
$61,000	44281.012 Suffolk Park - Bangalow Rd/Tennyson St
$150,000	44281.013 Mullumbimby to Brunswick Heads Cycleway.
($266,700)	44283.085 Stuart St Tincogan St.
$428,100	44283.087 Carlyle St, Byron Bay.
($1,050,000)	44283.088 Main Arm
$125,500	44283.113 Fern St (Station to Dalley)
$1,282,900	44283.118 Lawson Street Renewal - Jonson to Fletcher.
$90,900	44285.135 Prince Street Mullumbimby
$100,000	44283.156 Broken Road / Clifford Street Intersection Improvements - Design
($477,200)	44283.109 Rifle Range Rd Upgrade.
$270,000	44283.124 Fixing Local Roads - Ocean Shores Resurfacing.
($100,000)	44003.148 Kolora Way Footpath and Bridge Upgrade - Design
($297,600)	44283.148 FLR4 Left Bank Road.
$17,300	44286.039 Vehicle Activated Signage
$92,900	44283.146 Mcauleys Lane Black Spot Program
$150,000	44286.033 Flood gauge and warning systems
$1,794,900	It is proposed to transfer this amount to the Waste Management reserve as this reserve funded ECG grant funded projects prior to the payment of the milestone 8 in the 2023 financial year.
($70,000)	44282.053 Byron Shire Whole of Catchment Flood Mapping
($500,000)	44282.054 Byron Bay Drainage Upgrade - Design

Note Reference: **11**
Program: **Transport for New South Wales**

Budget Variance: Operating Income $189,000
Operating Expenditure $189,000
Capital Income ($310,000)
Capital Expenditure ($310,000)

Reason for Variance: It is proposed to increase operating income and expenditure due to the Block grant due from Transport for New South Wales (TfNSW) being more than the original 2023/24 budget ($34,000). Council have also been advised that the capital REPAIR project funded by TfNSW will not occur in 2023/24. The budget for this project is $310,000, with $155,000 funded from the block grant. The block grant portion has been redistributed across the Regional road expenditure.

Note Reference: 12
Program: **Infrastructure Recovery**
Budget Variance: Operating Income ($6,600,000)
Operating Expenditure ($6,600,000)
Capital Income ($106,358,500)
Capital Expenditure ($106,358,500)

Reason for Variance: It is proposed to decrease income and expenditure due to a number of projects within the program not having a written funding agreement in place. These budgets will be added back at future Quarterly Budget Reviews when funding agreements are in place. A breakdown of these can be seen on page 3 of attachment 2.

Note Reference: 13
Program: **Open Spaces and Recreation**
Budget Variance: Operating Income $18,400
Operating Expenditure $120,100
Transfer from Reserves $837,300
Capital Income ($345,700)
Capital Expenditure $419,600

Reason for Variance: It is proposed to increase operating income due to a slight increase in the contribution due from National Parks for Surf Life Saving services ($9.800) and a grant received for Bush Regeneration – Bio Banking ($8,600). It is proposed to increase operating expenditure due to a grant received in the 2023 financial year for Reducing Light Pollution in Coastal Communities ($49,500), an increase to the Surf Life Saving contract ($32,300), an adjustment to the property insurance premium of $29,700 and an increase in Bush Regeneration – Bio Banking ($8,600).

Capital Expenditure increased by $419,600 due to: -

$397,700	4835.297 Bangalow Sports Grounds Lighting Renewal – It is proposed to increase the budget for this project as a grant has been received to fund the works. This is 50% of the total grant that has been approved, with other payments due on milestone completions.
($48,100)	4835.299 Byron Skate Park Lighting – It is proposed to remove this budget as the works were completed in 2023.
$43,900	4835.226 Brunswick Heads Boat Harbour Boat Ramp – It is proposed to add a budget for this project

	as additional works for an upgrade to the fish cleaning platforms and BBQ area are required. This can be funded by an unexpended grant.
($43,900)	4835.267 Heritage Park Northern Boat Ramp – It is proposed to decrease this budget as a carryover of $43,900 should have been directed to 4835.226 - Brunswick Heads Boat Harbour Boat Ramp, above.
$70,000	4835.252 Byron Bay Town Centre Master Plan – It is proposed to add a budget for this due to the replacement and upgrade of streetscape garden beds and furniture throughout Byron Bay CBD.
($120,000)	4835.233 Renewal of playground equipment – It is proposed to decrease this budget as $120,000 was set aside for use on the Ocean Avenue playground which cannot proceed at this point in time due to land use restrictions.
$120,000	4835.278 Heritage Park Playground Equipment Renew – It is proposed to increase the budget for this project to increase the scope of works, utilising the decrease in the Ocean Avenue project, above.

Transfer from Reserves increased by $837,300 due to: -

Internal Reserves

($48,100)	4835.299 Byron Skate Park Lighting.
$70,000	4835.252 Byron Bay Town Centre Master Plan.
$22,500	3267.001 Surf Life Saving.

Unexpended Grants

$49,500	3258.031 Reducing Light Pollution in Coastal Communities
$329,500	4835.292 SPNP Mullumbimby Rec - Sporting Amenities
$420,200	4835.293 SPNP Linda Vidler Rec Grounds - Drainage
$46,300	4835.295 SPNP Tom Kendall Sports Grounds
($6,900)	3300.001 SPNP Mullumbimby Rec Ground - Cricket
($3,900)	3300.002 SPNP Byron Bay Croquet Club
($6,800)	3300.003 SPNP Tyagarah Fields Parachute Landing
($35,000)	3300.004 SPNP Mullumbimby Leagues Club Fields

The Sporting Priority Needs Program (SPNP) project adjustments above are offset in Capital Income to align with Councils' unexpended grants from 2023.

Capital income decreased by $345,700 due to: -

$397,700	4835.297 Bangalow Sports Grounds Lighting
($329,500)	4835.292 SPNP Mullumbimby Rec - Sporting Amenities
($420,200)	4835.293 SPNP Linda Vidler Rec Grounds - Drainage
($46,300)	4835.295 SPNP Tom Kendall Sports Grounds
$6,900	3300.001 SPNP Mullumbimby Rec Ground - Cricket
$3,900	3300.002 SPNP Byron Bay Croquet Club
$6,800	3300.003 SPNP Tyagarah Fields Parachute Landing
$35,000	3300.004 SPNP Mullumbimby Leagues Club Fields

Note Reference: **14**
Program: **Waste Management Services**
Budget Variance: Operating Expenditure ($1,500)
Capital Expenditure ($40,000)
Transfer from Reserves ($40,000)
Transfer to Reserves ($1,500)
Reason for Variance: It is proposed to decrease operating expenditure due an adjustment required for the property insurance premium.
It is proposed to decrease capital expenditure due to the Byron Resource Recovery Centre Sawtooth area refurbishment being removed from the operational plan with the budget no longer required.

Note Reference: **15**
Program: **Cavanbah Centre**
Budget Variance: Operating Expenditure ($4,200)
Reason for Variance: It is proposed to decrease operating expenditure due an adjustment required for the property insurance premium.

Note Reference: **16**
Program: **First Sun Holiday Park**
Budget Variance: Operating Expenditure ($5,500)
Transfer from Reserves ($5,500)
Reason for Variance: It is proposed to decrease operating expenditure due an adjustment required for the property insurance premium. This program has no net effect on the budget result, with all the movements having no impact as they are funded by the Holiday Park Reserve.

Note Reference: **17**
Program: **Suffolk Park Holiday Park**
Budget Variance: Operating Expenditure $26,100
Transfer from Reserves $26,100
Reason for Variance: It is proposed to increase operating expenditure by $26,100 as an amount of $29,600 was the unexpended amount from 2022/23 for the Project Officer for Compliance at the park. This position is enabling additional project resourcing to facilitate ongoing negotiations and liaison with dwelling owners to allow compliance and encroachment matters to be resolved, including realignment of individual site boundaries and relocation of residents as may be required. A decrease of $3,500 is also required due to the insurance budget being over the actual premium paid. This program has no net effect on the budget result, with all the movements having no impact as they are funded by the Holiday Park Reserve.

Note Reference: **18**
Program: **Facilities Management**
Budget Variance: Operating Income $272,900
Operating Expenditure $71,400
Transfer from Reserves $37,600
Transfer to Reserves $272,900
Capital Expenditure $363,200
Capital Income $360,600

Reason for Variance: It is proposed to increase operating income due to a budget being added for the lease and licence fees to be received from TAFE NSW for the site at Lot 12 Bayshore Drive.
It is proposed to increase operating expenditure due a budget required for a fire services audit of Councils buildings ($35,000) and an adjustment to the property insurance premium ($30,100). It is also proposed to redirect $125,000 from Durrumbul hall flooring to the Mullumbimby Civic Hall. Durrumbul hall already has $160,000 allocated for works which is anticipated to be sufficient. A budget is required for the Mullumbimby Civic Hall to fix major structural issues that have been identified.
It is proposed to increase capital expenditure by $363,200 due to the additional grant funding to be recognised for the Byron Community Hub. This adjustment will bring the overall construction budget for the project to $6,887,000.

Note Reference: **19**
Program: **Planning Policy & Natural Environment**
Budget Variance: Operating Income $95,900
Operating Expenditure $55,000
Transfer from Reserves ($10,900)
Reason for Variance: It is proposed to increase operating income and expenditure by $95,900 due to grants received for CMP for Byron Bay Embayment ($75,900) and the Addressing Priority Flood Impacts in BSC project ($20,000). Operating expenditure decreased by $10,900 due to the NSW Koala Monitoring Framework project expending $10,900 in 2022/23 that was made after the carryovers were completed. This adjustment brings the project budget back to the funding that is available. It is proposed to further decrease operating expenditure by $30,000 due to expenditure for the Flood Response Planning grant being incorrectly costed against 2437.3 – Discussion Paper – After the Floods, in the Community Development program in the 2023 financial year (part of the DPI Local Govt Support Package grant). This meant that the budget carried over from 2023 was too high and needs to be lower. There is an offsetting adjustment against 2437.3 in the Community Development program.

Note Reference: **20**
Program: **Environment & Compliance**
Budget Variance: Operating Expenditure $30,600
Transfer from Reserves $31,200
Reason for Variance: It is proposed to increase operating expenditure against 2785.31 - Environment Enforcement Levy expenditure and fund this from the Environment Enforcement Levy reserve. This reserve will not receive any further income. The original budgeted transfer from this reserve of $62,300 was to fund part of the position of Development Investigation Lead so the reserve balance remained zero. After the June 2023 QBR and finalisation of the 2023 financial statements, it became apparent that the reserve had an additional $31,300 that could be utilised to further fund this position and continue to leave the balance of the reserve at zero. A decrease of $600 is also required as the actual cost for insurance is slightly less than the budget.

Note Reference:	**21**	
Program:	**Economic Development**	
Budget Variance:	Operating Income $78,200 Operating Expenditure $78,200	
Reason for Variance:	It is proposed to increase operating income and expenditure by $78,200 due to a grant being approved for 'Unsung Heroes' a NSW Social Cohesion Grant.	

Note Reference:	**22**	
Program:	**Water Supply Operating and Capital**	
Budget Variance:	Capital Expenditure $316,800 Transfer from Reserves ($1,083,200) Capital Income $1,400,000	
Reason for Variance:	It is proposed to decrease Capital works due to the following: -	
	$75,200	6438.033 Misc Safety Upgrades - It is proposed to increase this budget to cover the additional costs as a result of the increased price of materials.
	$30,000	6438.056 Hydraulic Modelling Software review/Dev – Additional budget required due to growth.
	$30,000	6438.063 Development Servicing Plan – It is proposed to increase the budget for this project as there is a revised scope due to State Government changes.
	($70,300)	6438.064 DWMP Improvements – It is proposed to decrease this budget as not all of it is required for these improvements.
	$150,000	6438.167 Microwave Link for WTP - It is proposed to add a budget for this project to assist with best practice regulation and assurance.
	$50,000	6438.168 Strategic Business Plan - It is proposed to add a budget for this project to assist with best practice regulation and assurance.
	($75,000)	6449.002 Reservoir Component Renewals - It is proposed to move this budget to a new ledger, 6449.005 (below).
	$75,000	6449.005 Reservoirs - Renewal/Assessment - Moved from 6449.005, above. This ledger has been created for the same purpose as 6449.002, but with a new name with the intention of being easier for Engineers to read and understand the GL account names for the Capital work programs for future year budgets. These will be consistent across all catchments.
	$11,100	6549.002 Water Mains - Renewal/Assessment - It is proposed to increase this budget to cover actual costs.
	$1,400,000	6749.022 Emergency Trunk Water Main connect to Rous – It is proposed to increase this budget as grant funding of $5 million has been approved. This budget was originally $3,600,000.
	$11,100	6749.014 Paterson St Reservoir Design - It is proposed to increase this budget to cover actual costs.

$91,900	6649.008 Coopers Shoot Reservoir – Renewals – It is proposed to add a budget for this project as it did not have an original 2023/24 budget and had not been completed. This is to cover the actual expenditure in 2023/24.
($2,400)	6649.013 Broken Head Reserve Rd Water Main - It is proposed to decrease this budget as it is no longer required.
($450,000)	6649.014 Paterson St Reservoir Design – Not all of the budget is required this financial year.
$11,100	6649.015 Water Mains - Renewal/Assessment – It is proposed to add a budget for this project to cover the actual expenditure in 2023/24. This did not have an original 2023/24 budget.
($1,141,000)	6649.016 Ewingsdale Rd Watermain Design – It is proposed to decrease this budget to $250,000 to cover the design process in accordance with the Operational Plan.
$60,100	6673.001 Watego Reservoir Renewals - It is proposed to increase this budget to cover the additional costs as a result of the increased price of materials.
$60,000	6849.009 Yamble Reservoir – Renewals – It is proposed to increase the budget due to a slight contract variation.

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

Note Reference: **23**
Program: **Sewerage Supply Operating and Capital**
Budget Variance: Operating Expenditure $106,400
Capital Expenditure $366,900
Transfer from Reserves $366,900
Transfer to Reserves ($106,400)
Reason for Variance: It is proposed to increase operating expenditure by $106,400 as there is no existing budget for insurance to Sewer buildings ($78,400) and an additional budget of $28,000 is required to allow the current Bush Regeneration Program to be extended to cover the Utilities operational lands. This is a result of Resolution 23-389

It is proposed to decrease Capital works due to the following adjustments: -

$35,000	7438.032 Misc Safety Upgrades - It is proposed to increase this budget to cover the additional costs as a result of the increased price of materials.
$50,000	7438.036 Effluent Reuse - It is proposed to increase this budget to cover the additional costs as a result of the increased price of materials.
$260,000	7438.065 Building Renewals – It is proposed to create a budget for building renewals to upgrade the housing at Vallances Road.

$100,000	7438.067 Development Servicing Plan - It is proposed to increase this budget to cover the additional costs as a result of the increased price of materials.
$150,000	7438.077 Microwave Link for STP's – It is proposed to add a budget for this project to assist with best practice regulation and assurance.
$50,000	7438.078 Strategic Business Plan – It is proposed to add a budget for this project to assist with best practice regulation and assurance.
($30,000)	7449.001 Pipeline – Renewal – It is proposed to move this budget to a new ledger, 7449.012 (below).
$30,000	7449.012 Sewer Mains - Renewal/Assessment - Moved from 7449.001, above. This ledger has been created for the same purpose as 7449.001, but with a new name with the intention of being easier for Engineers to read and understand the GL account names for the Capital work programs for future year budgets. These will be consistent across all catchments.
($250,000)	7449.002 SPS – Renewal - It is proposed to move this budget to a new ledger, 7449.009 (below).
$267,000	7449.009 SPS - Renewal/Assessment – Moved from 7449.002, above. This ledger has been created for the same purpose as 7449.002, but with a new name with the intention of being easier for Engineers to read and understand the GL account names for the Capital work programs for future year budgets. These will be consistent across all catchments.
$12,500	7449.015 Manhole - Renewal/Assessment - It is proposed to add a budget for this project to cover the actual expenditure in 2023/24. This did not have an original 2023/24 budget.
($115,000)	7549.001 Brunswick Valley STP - Renewals - It is proposed to move this budget to a new ledger, 7549.016 (below).
$115,000	7549.016 STP Renewal/Assessment - Moved from 7549.001, above. This ledger has been created for the same purpose as 7549.001, but with a new name with the intention of being easier for Engineers to read and understand the GL account names for the Capital work programs for future year budgets. These will be consistent across all catchments.
$95,000	7549.017 Manhole - Renewal/Assessment - It is proposed to add a budget for this project to cover the expected actual expenditure in 2023/24. This did not have an original 2023/24 budget.
($250,000)	7649.051 Pipeline – Renewal - It is proposed to move this budget to a new ledger, 7649.043 (below).
$250,000	7649.043 Sewer Mains - Renewal/Assessment - Moved from 7649.051, above. This ledger has been created for the same purpose as 7649.051, but with a new name with the intention of being easier for Engineers to read and understand the GL account

	names for the Capital work programs for future year budgets. These will be consistent across all catchments.
$120,000	7649.002 SPS - Renewal/Assessment – It is proposed to add a budget to enable 2023/24 renewals for SPS that were not included in the original budget.
$250,000	7649.018 Bioenergy Facility – A budget is required for this project to enable further assessment in relation to future funding.
$10,000	7649.022 Byron STP - Replacement Blowers – Additional commissioning costs for 3 blowers
($10,000)	7649.023 Byron Bay STP - Renewals/Assessment – It is proposed to decrease this budget to enable funding of 7649.22, above.
($116,000)	7649.047 Manhole – Renewals – The total budget for these capital works are not required this financial year.
$85,000	7649.049 Additional Flow Path – A budget is required for this to allow telemetry to facilitate automatic operations.
($250,000)	7649.001 SPS3003 rising main – this project has been completed and the budget is no longer required.
($200,000)	7749.004 Pipeline – Renewal - It is proposed to move this budget to a new ledger, 7749.011 (below).
$200,000	7749.011 Sewer Mains - Renewal/Assessment - Moved from 7749.004, above. This ledger has been created for the same purpose as 7749.004, but with a new name with the intention of being easier for Engineers to read and understand the GL account names for the Capital work programs for future year budgets. These will be consistent across all catchments.
($556,500)	7749.006 Mullumbimby Inflow/Infiltration Reduction – It is proposed to decrease this budget as the works are almost complete and the budget is not required.
$50,000	7749.012 Brunswick Valley STP - Asset Management – It is proposed to add a budget to construct a roof over the generator to protect the asset.
$6,400	7749.014 SPS4006 Emergency Storage - It is proposed to increase this budget to cover the additional costs as a result of the increased price of materials.
($169,000)	7749.015 Manhole - Renewals
($105,300)	7849.019 Pipeline - Renewal - It is proposed to move this budget to a new ledger, 7849.017 (below).
$105,300	7849.017 Sewer Mains - Renewal/Assessment - Moved from 7849.019, above. This ledger has been created for the same purpose as 7849.019, but with a new name with the intention of being easier for Engineers to read and understand the GL account names for the Capital work programs for future year

	budgets. These will be consistent across all catchments.
$177,500	7849.021 Manhole – Renewals - It is proposed to add a budget to this project to cover the expected actual expenditure 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 Sewerage Capital Works reserve and Section 64 Developer Contributions reserve (Sewerage).