September 2023 Quarterly Budget Review

BYRON SHIRE COUNCIL

BYRON SHIRE COUNCIL

2023/2024 Budget Review as at 30 September 2023

QUARTERLY BUDGET REVIEW STATEMENTS - OLG REPORTING REQUIREMENTS

CONTENTS

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

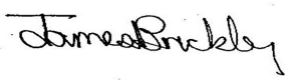
BYRON SHIRE COUNCIL

2023/2024 Budget Review as at 30 September 2023

QUARTERLY BUDGET REVIEW STATEMENTS - OLG REPORTING REQUIREMENTS

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

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



Signed **Date:- 4th November 2023**

James Brickley
Responsible Accounting Officer, Byron Shire Council

2023/2024 Budget Review as at 30 September 2023
Consolidated Fund Income and Expenses by Type

Description	Original Est 1-Jul-23	Carryovers	Resolutions Jul - Sep Qtr	Adjustments Prior To Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
Operating Revenue							
Rates &Annual Charges	62,063,200		0	0	0	62,063,200	62,026,515
User Charges and Fees	38,071,100		0	0	217,700	38,288,800	7,452,183
Interest and Investment Revenue	1,783,200		0	0	0	1,783,200	789,559
Other Revenues	1,785,400		0	0	0	1,785,400	556,730
Grants and Contributions - Operating	14,149,900		474,400	474,400	(9,810,200)	4,814,100	2,015,900
Grants and Contributions - Capital	0		0	0	0	0	11,287
Total Income from Continuing Operations	**117,852,800**	**0**	**474,400**	**474,400**	**(9,592,500)**	**108,734,700**	**72,852,172**
Operating Expenditure							
Employee Costs	24,609,800		22,900	22,900	(62,300)	24,570,400	9,934,109
Borrowing Costs	2,533,600		0	0	0	2,533,600	232,587
Materials and Contracts	67,322,800	0	2,970,500	2,970,500	(5,930,600)	64,362,700	13,627,753
Depreciation	20,523,000		0	0	0	20,523,000	6,293,625
Legal Costs	0	0	0	0	0	0	0
Other Expenses	7,358,700	0	2,411,700	2,411,700	(10,900)	9,759,500	3,163,228
Total Expenses from Continuing Operations	**122,347,900**	**0**	**5,405,100**	**5,405,100**	**(6,003,800)**	**121,749,200**	**33,251,303**
Net Operating Result from Continuing Operations	**(4,495,100)**	**0**	**(4,930,700)**	**(4,930,700)**	**(3,588,700)**	**(13,014,500)**	**39,600,870**
Net Operating Result before Capital Items	**(4,495,100)**	**0**	**(4,930,700)**	**(4,930,700)**	**(3,588,700)**	**(13,014,500)**	**39,589,583**

2023/2024 Budget Review as at 30 September 2023
General Fund Income and Expenses by Type

Description	Original Est 1-Jul-23	Carryovers	Resolutions Jul - Sep Qtr		Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
Operating Revenue							
Rates &Annual Charges	40,943,500		0	0	0	40,943,500	40,764,768
User Charges and Fees	26,040,400		0	0	217,700	26,258,100	5,516,919
Interest and Investment Revenue	1,673,700		0	0	0	1,673,700	700,830
Other Revenues	1,785,400		0	0	0	1,785,400	556,730
Grants and Contributions - Operating	13,987,600		474,400	474,400	(9,810,200)	4,651,800	2,015,900
Grants and Contributions - Capital	0		0	0	0	0	11,287
Total Income from Continuing Operations	**84,430,600**	**0**	**474,400**	**474,400**	**(9,592,500)**	**75,312,500**	**49,566,433**
Operating Expenditure							
Employee Costs	22,824,300		22,900	22,900	(62,300)	22,784,900	6,536,147
Borrowing Costs	874,000		0	0	0	874,000	21,538
Materials and Contracts	44,293,300		2,970,500	2,970,500	(6,037,000)	41,226,800	10,565,465
Depreciation	15,696,200		0	0	0	15,696,200	3,924,050
Legal Costs	0		0	0	0	0	0
Other Expenses	7,134,700		2,411,700	2,411,700	(10,900)	9,535,500	3,106,976
Total Expenses from Continuing Operations	**90,822,500**	**0**	**5,405,100**	**5,405,100**	**(6,110,200)**	**90,117,400**	**24,154,175**
Net Operating Result from Continuing Operations	**(6,391,900)**	**0**	**(4,930,700)**	**(4,930,700)**	**(3,482,300)**	**(14,804,900)**	**25,412,258**
Net Operating Result before Capital Items	**(6,391,900)**	**0**	**(4,930,700)**	**(4,930,700)**	**(3,482,300)**	**(14,804,900)**	**25,400,971**

2023/2024 Budget Review as at 30 September 2023
Water Fund Income and Expenses by Type

Description	Original Est 1-Jul-23	Carryovers	Resolutions Jul - Sep Qtr		Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
Operating Revenue							
Rates &Annual Charges	2,992,600	0	0	0	0	2,992,600	3,013,456
User Charges and Fees	9,173,500	0	0	0	0	9,173,500	1,473,504
Interest and Investment Revenue	23,600	0	0	0	0	23,600	27,234
Other Revenues	0	0	0	0	0	0	0
Grants and Contributions - Operating	88,000	0	0	0	0	88,000	0
Grants and Contributions - Capital	0	0	0	0	0	0	0
Total Income from Continuing Operations	**12,277,700**	**0**	**0**	**0**	**0**	**12,277,700**	**4,514,194**
Operating Expenditure							
Employee Costs	879,500		0	0	0	879,500	253,245
Borrowing Costs	0		0	0	0	0	0
Materials and Contracts	11,037,800		0	0	0	11,037,800	2,678,042
Depreciation	1,550,500		0	0	0	1,550,500	1,550,500
Other Expenses	102,400		0	0	0	102,400	33,169
Total Expenses from Continuing Operations	**13,570,200**	**0**	**0**	**0**	**0**	**13,570,200**	**4,514,956**
Net Operating Result from Continuing Operations	**(1,292,500)**	**0**	**0**	**0**	**0**	**(1,292,500)**	**(762)**
Net Operating Result before Capital Items	**(1,292,500)**	**0**	**0**	**0**	**0**	**(1,292,500)**	**(762)**

2023/2024 Budget Review as at 30 September 2023
Sewer Fund Income and Expenses by Type

Description	Original Est 1-Jul-23	Carryovers	Resolutions Jul - Sep Qtr		Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
Operating Revenue							
Rates &Annual Charges	18,127,100		0	0	0	18,127,100	18,248,291
User Charges and Fees	2,857,200		0	0	0	2,857,200	461,760
Interest and Investment Revenue	85,900		0	0	0	85,900	61,495
Other Revenues	0		0	0	0	0	0
Grants and Contributions - Operating	74,300		0	0	0	74,300	0
Grants and Contributions - Capital	0		0	0	0	0	0
Total Income from Continuing Operations	**21,144,500**	**0**	**0**	**0**	**0**	**21,144,500**	**18,771,546**
Operating Expenditure							
Employee Costs	906,000		0	0	0	906,000	226,478
Borrowing Costs	1,659,600		0	0	0	1,659,600	211,050
Materials and Contracts	11,991,700		0	0	106,400	12,098,100	3,302,486
Depreciation	3,276,300		0	0	0	3,276,300	819,075
Legal Costs	0		0	0	0	0	0
Other Expenses	121,600		0	0	0	121,600	23,084
Total Expenses from Continuing Operations	**17,955,200**	**0**	**0**	**0**	**106,400**	**18,061,600**	**4,582,172**
Net Operating Result from Continuing Operations	**3,189,300**	**0**	**0**	**0**	**(106,400)**	**3,082,900**	**14,189,374**
Net Operating Result before Capital Items	**3,189,300**	**0**	**0**	**0**	**(106,400)**	**3,082,900**	**14,189,374**

2023/2024 Budget Review as at 30 September 2023
Consolidated Capital Budget

Description		Original Est 1-Jul-23	Carryovers	Resolutions Jul - Sep Qtr	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
Capital Funding								
Revenue Funded		1,340,000	0	0	0	456,700	1,796,700	135,400
Special Rate funded		0	0	0	0	0	0	0
Capital Grants and Contributions		149,588,600	0	4,100,500	4,100,500	(105,035,500)	48,653,600	18,855,760
Internal Restrictions	Internal Reserves	23,896,500	0	5,356,700	5,356,700	1,152,900	30,406,100	8,507,432
	Developer Contributions	8,204,600	0	2,514,700	2,514,700	(2,379,500)	8,339,800	3,399,564
	Unexpended Loans	439,200	0	0	0	(190,100)	249,100	249,107
External Restrictions					0			
	Crown Reserves	0	0	14,400	14,400	0	14,400	2,325
	Domestic Waste Reserve	0	0	0	0	0	0	0
	Unexpended Grants	4,187,700	0	2,302,500	2,302,500	1,049,300	7,539,500	3,586,590
New Loans		6,115,000	0	0	0	491,600	6,606,600	3,657,530
Total Capital Funding		**193,771,600**	**0**	**14,288,800**	**14,288,800**	**(104,454,600)**	**103,605,800**	**38,393,708**
Capital Expenditure								
New Assets								
	Plant & Equipment	0	0	0	0	0	0	0
	Land & buildings	0	0	0	0	0	0	0
	Roads, Bridges and Footpaths	0	0	0	0	0	0	0
Renewals								
	Plant & Equipment	22,780,000	0	4,087,900	4,087,900	683,700	27,551,600	5,149,612
	Land & buildings	10,290,000	0	4,112,600	4,112,600	1,274,400	15,677,000	9,823,536
	Roads, Bridges and Footpaths	152,256,000	0	5,959,600	5,959,600	(106,372,700)	51,842,900	22,710,592
	Drainage	0	0	0	0	0	0	0
	Other Assets	4,361,000	0	128,700	128,700	(40,000)	4,449,700	454,642
Loan Principal Repayments		4,084,600	0	0	0	0	4,084,600	506,413
Total Capital Expenditure		**193,771,600**	**0**	**14,288,800**	**14,288,800**	**(104,454,600)**	**103,605,800**	**38,644,795**
Net		**0**	**0**	**0**	**0**	**0**	**0**	**(251,087)**

2023/2024 Budget Review as at 30 September 2023
General Fund Capital Budget

Description		Original Est 1-Jul-23	Carryovers	Resolutions Jul - Sep Qtr	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
Revenue Funded		1,340,000		0	0	456,700	1,796,700	135,400
Special Rate funded		0		0	0	0	0	0
Capital Grants and Contributions		145,578,600		4,100,500	4,100,500	(106,435,500)	43,243,600	18,855,760
Internal Restrictions								
	Information Services Reserve	0		0	0	0	0	0
	Caravan Park Reserve	316,000		82,000	82,000	0	398,000	52,948
	ELE Reserve	0		0	0	0	0	0
	Legal Services Reserve	0		0	0	0	0	0
	Quarry Reserve	0		0	0	0	0	0
	Waste Management Reserve	950,000		30,100	30,100	(40,000)	940,100	78,493
	Plant Reserve	7,394,000		0	0	0	7,394,000	0
	Property Reserve	0		0	0	0	0	0
	Risk Management Reserve	0		0	0	0	0	0
	CI Carryover Reserve	48,800		227,200	227,200	0	276,000	227,200
	Byron Bay Library Reserve	0		0	0	0	0	0
	Council Paid Parking Reserve	0		0	0	0	0	0
	Human Resource Reserve	0		0	0	0	0	0
	Crown Paid Parking Reserve	50,000		30,000	30,000	0	80,000	78,444
	Footpath Dining Reserve	0		0	0	0	0	0
	Infrastructure Renewal Reserve - Byron	522,100		360,800	360,800	0	882,900	319,016
	Stormwater Levy Reserve	1,558,500		33,800	33,800	(848,200)	744,100	462,816
	Special Events Response & Mitigation Reserve	0		0	0	0	0	0
	Property Development Reserve	139,200		0	0	0	139,200	137,889
	Suffolk Park Open Space Reserve	50,000		124,000	124,000	(124,000)	50,000	298,774
	Bridge Replacement	0		0	0	0	0	0
	Byron Bay Town Centre Masterplan	447,500		84,600	84,600	21,900	554,000	307,400
	2017/18 Special Rate Reserve	3,645,900		1,374,900	1,374,900	89,100	5,109,900	2,854,435
	Infrastructure Renewal Reserve - Non - Byron	1,208,100		365,200	365,200	285,300	1,858,600	419,715
	Economic Development Reserve	0		0	0	0	0	0
	Community Building Maintenance Reserve	0		35,900	35,900	0	35,900	308
	Public Toilet Reserve	0		132,000	132,000	0	132,000	0
	Byron Construction Contingency	0		171,900	171,900	0	171,900	159,408
	Byron Hospital Development Reserve	0		0	0	0	0	0
	Developer Contributions	1,615,400		731,100	731,100	105,600	2,452,100	1,238,525
	Unexpended Loans	439,200		0	0	(190,100)	249,100	249,107
External Restrictions								
	Unexpended Grants	4,187,700		2,302,500	2,302,500	1,049,300	7,539,500	3,586,590
	Crown Reserves	0		14,400	14,400	0	14,400	2,325
	Domestic Waste Reserve	0		0	0	0	0	0
Other. E.g Loans	New Loans	6,115,000		0	0	491,600	6,606,600	3,657,530
Total Capital Funding		**175,606,000**	**0**	**10,200,900**	**10,200,900**	**(105,138,300)**	**80,668,600**	**33,122,084**
	Plant & Equipment	0		0	0	0	0	0
Renewals							0	
	Plant & Equipment	7,394,000		0	0	0	7,394,000	0
	Land & buildings	10,290,000		4,112,600	4,112,600	1,274,400	15,677,000	9,823,536
	Roads, Bridges and Footpaths	152,256,000		5,959,600	5,959,600	(106,372,700)	51,842,900	22,710,592
	Drainage	0		0	0	0	0	0
	Other Assets	4,361,000		128,700	128,700	(40,000)	4,449,700	454,642
Loan Principal Repayments	Principal on Loans	1,305,000	0	0	0	0	1,305,000	133,314
Total Capital Expenditure		**175,606,000**	**0**	**10,200,900**	**10,200,900**	**(105,138,300)**	**80,668,600**	**33,122,084**
Net		**0**	**0**	**0**	**0**	**0**	**0**	**0**

2023/2024 Budget Review as at 30 September 2023
Water Fund Capital Budget

Description		Original Est 1-Jul-23	Carryovers	Resolutions Jul - Sep Qtr	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
Capital Funding								
Revenue Funded		0		0	0	0	0	0
Capital Grants and Contributions		4,010,000		0	0	1,400,000	5,410,000	0
Internal Restrictions	Water Capital Works Reserve	3,512,300		690,700	690,700	1,208,600	5,411,600	1,196,368
	Developer Contributions	2,449,600		917,900	917,900	(2,291,800)	1,075,700	2,027,312
New Loans		0		0	0	0	0	0
Total Capital Funding		**9,971,900**	**0**	**1,608,600**	**1,608,600**	**316,800**	**11,897,300**	**3,223,680**
Capital Expenditure								
New Assets								
	Plant & Equipment	0		0	0	0	0	0
	Land & buildings						0	0
	Roads, Bridges and Footpaths							
Renewals								
	Plant & Equipment	9,971,900		1,608,600	1,608,600	316,800	11,897,300	3,223,680
	Land & buildings							
	Other Assets							
Loan Principal Repayments		0					0	0
Total Capital Expenditure		**9,971,900**	**0**	**1,608,600**	**1,608,600**	**316,800**	**11,897,300**	**3,223,680**
Net		**0**	**0**	**0**	**0**	**0**	**0**	**0**

2023/2024 Budget Review as at 30 September 2023
Sewer Fund Capital Budget

Description		Original Est 1-Jul-23	Carryovers	Resolutions Jul - Sep Qtr	Adjustments Prior to Revote	Revote	Revised Est 30-Jun-24	Actual 30-Jun-24
Capital Funding								
Revenue Funded		0		0	0	0	0	0
Capital Grants and Contributions		0		0	0	0	0	0
Internal Restrictions	Sewer Capital Works Reserve	4,054,100		1,613,600	1,613,600	560,200	6,227,900	1,914,217
	Sewer Plant Reserve	0		0	0	0	0	0
	Developer Contributions	4,139,600		865,700	865,700	(193,300)	4,812,000	133,726
	Loan Funds	0		0	0	0	0	0
Total Capital Funding		**8,193,700**	**0**	**2,479,300**	**2,479,300**	**366,900**	**11,039,900**	**2,047,943**
Capital Expenditure								
New Assets								
	Plant & Equipment	0		0	0	0	0	0
	Land & buildings						0	0
	Roads, Bridges and Footpaths						0	0
Renewals								
	Plant & Equipment	5,414,100		2,479,300	2,479,300	366,900	8,260,300	1,925,932
	Land & buildings							
	Roads, Bridges and Footpaths							
	Drainage							
	Other Assets						0	0
Loan Principal Repayments		2,779,600					2,779,600	373,099
Total Capital Expenditure		**8,193,700**	**0**	**2,479,300**	**2,479,300**	**366,900**	**11,039,900**	**2,299,030**
Net		**0**	**0**	**0**	**0**	**0**	**0**	**(251,087)**

2023/2024 Budget Review as at 30 September 2023
Cash & Investments
All Funds

Description	Opening Balance	MOVEMENTS										Estimated Closing Balance 30-Jun-24	Actual Closing Balance Actual
		Original Est 1-Jul-23 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	December Review To / (From)	Resolutions Jan - Mar Qtr To / (From)	March Review To / (From)	Resolutions Apr - Jun Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-24 To / (From)		
GENERAL FUND													
INTERNAL RESERVES													
Information Technology	90,862	0	(90,800)	0	0	0	0	0	0	0	(90,800)	62	90,862
Caravan Park - Council	1,565,985	(208,700)	(116,100)	0	0	0	0	0	0	(20,600)	(345,400)	1,220,585	1,386,858
Employee Leave entitlements	71,642	0	0	0	0	0	0	0	0	500,000	500,000	571,642	71,642
Waste Management Facility	8,284,490	1,525,600	(46,700)	0	0	0	0	0	0	1,836,400	3,315,300	11,599,790	12,218,047
Plant	3,790,709	(2,825,300)	0	0	0	0	0	0	0	0	(2,825,300)	965,409	4,399,538
Quarry	1,185,766	48,600	0	0	0	0	0	0	0	0	48,600	1,234,366	1,120,564
Risk Management	301,212	(44,200)	0	0	0	0	0	0	0	0	(44,200)	257,012	301,212
Property	91,421	0	0	0	0	0	0	0	0	0	0	91,421	91,421
Carryover-Asset Management Services	616,661	(48,800)	(327,200)	0	0	0	0	0	0	0	(376,000)	240,661	345,759
Environmental Planning	246,258	(60,500)	(126,200)	0	0	0	0	0	0	0	(186,700)	59,558	217,977
Footpath Dining	459,860	(98,200)	0	0	0	0	0	0	0	0	(98,200)	361,660	372,744
Byron Bay Library	289,660	0	0	0	0	0	0	0	0	0	0	289,660	289,660
PaidParking	0	(21,200)	0	0	0	0	0	0	0	21,200	0	0	0
Human Resources	312,258	0	(21,900)	0	0	0	0	0	0	0	(21,900)	290,358	312,258
Legal Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Community Development	365,543	(35,800)	(149,200)	0	0	0	0	0	0	0	(185,000)	180,543	365,366
Stormwater Drainage	151,952	(143,700)	(39,200)	0	0	0	0	0	0	31,000	(151,900)	51	170,645
Election Expense Reserve	123,114	60,000	0	0	0	0	0	0	0	0	60,000	183,114	203,114
Environmental Levy Reserve	30,637	2,000	(27,700)	0	0	0	0	0	0	0	(25,700)	4,937	520,516
Childrens Services	75,837	97,500	0	0	0	0	0	0	0	(3,200)	94,300	170,137	28,071
General Managers office	71,524	(1,800)	0	0	0	0	0	0	0	0	(1,800)	69,724	69,724
DLG Financial Assistance Grant	4,088,672	0	186,900	0	0	0	0	0	0	(4,088,700)	(3,901,800)	186,872	186,900
Revoliving Energy Fund	10,447	0	0	0	0	0	0	0	0	0	0	10,447	10,447
Tennis Court Reserve	8,129	0	0	0	0	0	0	0	0	0	0	8,129	(14,098)
Asset Re-Valuation Reserve	10,620	0	0	0	0	0	0	0	0	0	0	10,620	10,620
Structural Change	0	0	0	0	0	0	0	0	0	0	0	0	0
Mullumbimby Civic Hall	25,077	0	0	0	0	0	0	0	0	0	0	25,077	15,750
Brunswick Heads Meorial Hall	13,439	0	0	0	0	0	0	0	0	0	0	13,439	21,273
South Golden Beach Hall	21,223	0	0	0	0	0	0	0	0	0	0	21,223	23,896
Infrastructure Renewal Reserve	310,610	(68,550)	(360,800)	0	0	0	0	0	0	197,000	(232,350)	78,260	262,197
Byron Bay Library Exhibition Space S355 Committee	13,088	0	0	0	0	0	0	0	0	0	0	13,088	10,047
Brunswick Valley Community Centre	7,848	0	0	0	0	0	0	0	0	0	0	7,848	7,848
Suffolk Park Community Centre	0	0	0	0	0	0	0	0	0	0	0	0	(835)
On-Site Sewerage Mgmt	83,725	(63,300)	0	0	0	0	0	0	0	0	(63,300)	20,425	270,659
Special Events Response & Mitigation	0	0	0	0	0	0	0	0	0	0	0	0	0

2023/2024 Budget Review as at 30 September 2023
Cash & Investments
All Funds

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		Original Est 1-Jul-23 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	December Review To / (From)	Resolutions Jan - Mar Qtr To / (From)	March Review To / (From)	Resolutions Apr - Jun Qtr To / (From)	Revote To / (From)			
Property Development Reserve	486,337	(171,800)	0	0	0	0	0	0	0	0	(171,800)	314,537	486,337
Suffolk Park Open Space Reserve	50,000	(50,000)	0	0	0	0	0	0	0	0	(50,000)	0	(248,774)
Bangalow Heritage House		0	0	0	0	0	0	0	0	0	0	0	497
Bridge Replacement Fund	2,011	0	0	0	0	0	0	0	0	0	0	2,011	2,011
Ocean Shores Community Centre	27,589	0	0	0	0	0	0	0	0	0	0	27,589	29,924
Grant Management Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0
Byron Bay Town Centre Masterplan	429,099	106,050	(158,800)	0	0	0	0	0	0	(33,300)	(86,050)	343,049	113,416
2017/18 Special Rate Carryover Reserve	1,863,604	(262,300)	(1,427,500)	0	0	0	0	0	0	(89,100)	(1,778,900)	84,704	3,924,163
Information & Technology Service Fee	501,546	(114,700)	0	0	0	0	0	0	0	0	(114,700)	386,846	390,752
Environment Enforcement Levy Expenditure	93,599	(62,300)	0	0	0	0	0	0	0	(31,300)	(93,600)	0	53,251
Byron Senior Citizens Centre	106,317	0	0	0	0	0	0	0	0	0	0	106,317	104,924
Infrastructure Renewal Res - Non Byron	1,363,367	(701,000)	(306,700)	0	0	0	0	0	0	(179,100)	(1,186,800)	176,567	1,081,424
Economic Development	83,467	0	0	0	0	0	0	0	0	0	0	83,467	83,467
Land Remediation Reserve	9,848	0	0	0	0	0	0	0	0	0	0	9,848	9,848
WHS Incentive	0	0	0	0	0	0	0	0	0	0	0	0	0
Community Building Maintenance	566,915	(71,600)	(338,700)	0	0	0	0	0	0	(35,000)	(445,300)	121,615	272,255
Public Toilets	180,063	0	(132,000)	0	0	0	0	0	0	0	(132,000)	48,063	180,063
Volunteer Visitor Fund	39,994	0	0	0	0	0	0	0	0	0	0	39,994	42,289
Byron Bay Construction Contingency	291,895	0	(171,900)	0	0	0	0	0	0	0	(171,900)	119,995	132,487
Byron Bay Hospital Development	0	0	0	0	0	0	0	0	0	0	0	0	0
Pay Parking - Council/TfNSW	152,092	0	0	0	0	0	0	0	0	0	0	152,092	152,092
Pay Parking Meter Replacement Reserve	600,000	200,000	0	0	0	0	0	0	0	0	200,000	800,000	600,000
Development & Certification Reserve	239,863	0	(1,000)	0	0	0	0	0	0	0	(1,000)	238,863	239,863
Property Development - Part Sale of Lot 12 Bayshore D	0	0	(52,000)	0	0	0	0	0	0	272,900	220,900	220,900	0
Corporate Services Carryover Reserve	42,800	(5,000)	(37,800)	0	0	0	0	0	0	0	(42,800)	0	42,800
Sale of Road Assets	15,642	0	0	0	0	0	0	0	0	0	0	15,642	12,443
House Raising Reserve	59,426	0	0	0	0	0	0	0	0	0	0	59,426	59,426
Flood Recovery	(7,833,969)											0	(7,833,969)
Total Internal Reserves	**22,089,775**	**(3,019,000)**	**(3,745,300)**	**0**	**0**	**0**	**0**	**0**	**0**	**(1,621,800)**	**(8,386,100)**	**21,537,645**	**23,311,667**
EXTERNAL RESERVES													
Crown Reserves	51,323	79,300	(89,100)	0	0	0	0	0	0	0	(9,800)	41,523	107,703
Domestic Waste Management	697,640	824,400	0	0	0	0	0	0	0	0	824,400	1,522,040	7,259,355
Paid Parking Crown	879,901	382,800	(57,800)	0	0	0	0	0	0	(22,500)	302,500	1,182,401	574,164
Bonds and Deposits	2,486,884										0	2,486,884	2,486,884
Total External Reserves	**4,115,748**	**1,286,500**	**(146,900)**	**0**	**0**	**0**	**0**	**0**	**0**	**(22,500)**	**1,117,100**	**5,232,848**	**10,428,107**

2023/2024 Budget Review as at 30 September 2023
Cash & Investments
All Funds

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UNEXPENDED LOANS													
Five Bridges Project	249,107											249,107	249,107
Former Mullumbimby Hospital	421,846	(360,000)	(61,800)	0	0	0	0	0	0	0	(421,800)	46	421,846
SGB Flood Pump variable speed drive and	52,095											52,095	52,095
Federation Bridge Debris Deflectors - Mullumbimby - D	63,690											63,690	63,690
Country Link Building Fitout	30,000	0	0	0	0	0	0	0	0	0	0	30,000	30,000
Byron Bypass	212,505	(207,800)	0	0	0	0	0	0	0	0	(207,800)	4,705	212,505
Total Unexpended Loans	**1,029,242**	**(567,800)**	**(61,800)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(629,600)**	**399,642**	**1,029,242**
NEW LOANS													
First Sun - Land Purchase - Rail Corridor	0	(575,000)	0	0	0	0	0	0	0	0	0	0	0
Mullumbimby Hospital Remediation	0	0	0	0	0	0	0	0	0	0	0	0	0
Total New Loans	**0**	**(575,000)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
SECTION 94 CURRENT PLAN													
Open Space	5,125,672	236,100	(343,500)	0	0	0	0	0	0	0	(107,400)	5,018,272	5,015,402
Community Facilities	1,530,113	(500,100)	0	0	0	0	0	0	0	0	(500,100)	1,030,013	925,198
Car Parking	457,616	29,200	0	0	0	0	0	0	0	0	29,200	486,816	457,616
Bikeways	1,123,354	19,600	(45,000)	0	0	0	0	0	0	(105,600)	(131,000)	992,354	1,098,367
Road Upgrading	2,818,894	(148,200)	(326,000)	0	0	0	0	0	0	0	(474,200)	2,344,694	2,661,431
Rural Roads	1,333,695	223,600	0	0	0	0	0	0	0	0	223,600	1,557,295	1,404,886
Civic & Urban Improvements	253,409	5,300	0	0	0	0	0	0	0	0	5,300	258,709	253,409
Council Administration	468,040	(66,800)	0	0	0	0	0	0	0	0	(66,800)	401,240	479,293
Shire Support Facilities	121,453	14,900	0	0	0	0	0	0	0	0	14,900	136,353	121,453
Section 94A Levy	609,421	43,200	0	0	0	0	0	0	0	0	43,200	652,621	690,241
Total Current Plan	**13,841,666**	**(143,200)**	**(714,500)**	**0**	**0**	**0**	**0**	**0**	**0**	**(105,600)**	**(963,300)**	**12,878,366**	**13,107,296**

2023/2024 Budget Review as at 30 September 2023
Cash & Investments
All Funds

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SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS													
Sustainable Environment & Economy													
Streets as Shared Spaces Grant	18,000	0	(18,000)	0	0	0	0	0	0	0	(18,000)	0	18,000
Regional NSW Planning Portal Grant	45,000	0	(45,000)	0	0	0	0	0	0	0	(45,000)	0	45,000
Flood Response Planning	117,110	0	(117,100)	0	0	0	0	0	0	0	(117,100)	10	61,100
NSW Planning Portal API Grant 2022	67,780	0	(67,800)	0	0	0	0	0	0	0	(67,800)	(20)	67,300
Riparian Restoration Project	3,155	0	0	0	0	0	0	0	0	0	0	3,155	3,155
Koala Habitat Restoration Program	4,241	0	0	0	0	0	0	0	0	0	0	4,241	4,241
Coastal Mgmt Pgm Recreational Uses Pjct	9,230	0	(9,200)	0	0	0	0	0	0	0	(9,200)	30	9,230
Local Government Flood Recovery Grant	280,999	0	(281,100)	0	0	0	0	0	0	100	(281,000)	(1)	253,632
Infrastructure Services													
Old pacific Highway Maintenance	230,604	0	0	0	0	0	0	0	0	0	0	230,604	230,604
RTA Funding	579,485	(270,000)	(117,200)	0	0	0	0	0	0	(113,000)	(500,200)	79,285	559,643
Roads To Recovery	547,130	0	(155,300)	0	0	0	0	0	0	(391,800)	(547,100)	30	500,267
Allan Kennedy Investments	20,000	0	0	0	0	0	0	0	0	0	0	20,000	20,000
Election Commitments Grant (4053.215)	0	(1,322,300)	(170,800)	0	0	0	0	0	0	1,493,100	0	0	0
Sandhills Estate Activation & Skate Park	2,083,886	(860,000)	(1,223,900)	0	0	0	0	0	0	0	(2,083,900)	(14)	1,897,684
Streets as Shared Spaces Grant	23,651	0	(23,700)	0	0	0	0	0	0	0	(23,700)	(49)	23,651
Local Roads and Community Infrastructure Program (L	80,100	(80,100)	0	0	0	0	0	0	0	0	(80,100)	0	(39,879)
Suffolk Park Football Club Change Rooms	0	0	0	0	0	0	0	0	0	0	0	0	0
TfNSW Multi Use Rail Corridor Vege Clearing	84,894	0	(84,900)	0	0	0	0	0	0	0	(84,900)	(6)	(5,006)
Byron Hospital Development (Black Summer Bushfire F	1,350,000	(1,100,000)	0	0	0	0	0	0	0	(250,000)	(1,350,000)	0	1,350,000
NSW Crown Land Severe Weather and Flooding Clear	28,600	(28,600)	0	0	0	0	0	0	0	0	(28,600)	0	(91,379)
Preparing Australian Communities - Byron Drainage St	416,845	0	0	0	0	0	0	0	0	(416,800)	(416,800)	45	416,845
Sports Priority Needs Program	1,373,172	(169,000)	(460,800)							(743,400)	(1,373,200)	(28)	1,373,172
TfNSW Road Repair Program Potholes	1,084,169	(800,000)	(284,200)	0	0	0	0	0	0	0	(1,084,200)	(31)	1,084,169

2023/2024 Budget Review as at 30 September 2023
Cash & Investments
All Funds

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Waste Management Services													
EPA Grant - On The Ground	11,532	0	(11,500)	0	0	0	0	0	0	0	(11,500)	32	11,532
Corporate & Community Services													
Library - Local priority grant	44,175	0	(24,100)	0	0	0	0	0	0	0	(24,100)	20,075	44,175
Feb 2022 Flood Event DPIE - Resilience	632,225	0	(632,100)	0	0	0	0	0	0	(100)	(632,200)	25	479,246
Local Government Flood Recovery Grant	1,545,424	0	0	0	0	0	0	0	0	0	(1,545,400)	24	1,545,424
ECEC Flood Recovery Grant	26,601	0	(26,600)	0	0	0	0	0	0	0	(26,600)	1	14,601
Total Restricted Grants & Contributions	**10,708,009**	**(4,630,000)**	**(3,753,300)**	**0**	**0**	**0**	**0**	**0**	**0**	**(421,900)**	**(10,350,600)**	**357,409**	**9,876,409**
TOTAL GENERAL FUND	**51,784,441**	**(7,073,500)**	**(8,421,800)**	**0**	**0**	**0**	**0**	**0**	**0**	**(2,171,800)**	**(19,212,500)**	**40,405,912**	**57,752,721**
WATER FUND													
RESERVES													
Capital Works	5,702,310	(3,254,300)	(690,700)	0	0	0	0	0	0	(1,208,600)	(5,153,600)	548,710	5,769,755
SECTION 64 PLAN													
S64 - Byron, Bang, Bruns, O/shrs	793,409											793,409	793,409
S64 - Mullumbimby	927,524	(2,199,600)	(917,900)	0	0	0	0	0	0	2,291,800	(825,700)	101,824	(331,115)
TOTAL WATER FUND	**7,423,243**	**(5,453,900)**	**(1,608,600)**	**0**	**0**	**0**	**0**	**0**	**0**	**1,083,200**	**(5,979,300)**	**1,443,943**	**6,232,048**
SEWER FUND													
RESERVES													
Capital Works	3,935,549	(504,300)	(1,613,600)	0	0	0	0	0	0	(666,600)	(2,784,500)	1,151,049	2,394,430
Property Development - Temporary Housing		136,200	0	0	0	0	0	0	0	0	136,200	136,200	0
Plant Reserve	896,179									0	0	896,179	896,179
GRANTS													
Public Works - Feb 2022 Flood Event	272,516	0	0	0	0	0	0	0	0	0	0	272,516	270,016
SECTION 64 PLAN													
S64 - Bangalow	2,451,258											2,451,258	2,451,258
S64 - Byron, Mullum, Bruns, O/shrs	2,997,648	(610,000)	(865,700)	0	0	0	0	0	0	193,300	(1,282,400)	1,715,248	3,075,612
TOTAL SEWER FUND	**10,553,150**	**(978,100)**	**(2,479,300)**	**0**	**0**	**0**	**0**	**0**	**0**	**(473,300)**	**(3,930,700)**	**6,622,450**	**9,087,496**
TOTAL RESTRICTED	**69,760,834**	**(13,505,500)**	**(12,509,700)**	**0**	**0**	**0**	**0**	**0**	**0**	**(1,561,900)**	**(29,122,500)**	**48,472,305**	**73,072,264**
TOTAL CASH & INVESTMENTS	**78,305,757**												**76,217,545**
AVAILABLE CASH	**8,544,923**												**3,145,281**

Comments on Cash and Investments Position

Comment on Cash and Investments Position

The indicated cash and investment position at 30 September 2023 is $76,217,545 Indicative total restricted fund reserves equate to $73,072,264. This has been taken at a point in time and is just a snapshot at 30 September 2023. The available cash figure will fluctuate during the year dependent on when expenses have been paid or are due to be paid.

Investments

Restricted funds are invested in accordance with Councils Investment policy

Cash

Council has completed the bank reconciliation to 30 September 2023

Reconciliation

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

2023/2024 Budget Review as at 30 September 2023
Key Performance Indicators

	CONSOLIDATED Year Ended 30/6/23 Estimated	GENERAL Year Ended 30/6/23 Estimated	WATER Year Ended 30/6/23 Estimated	SEWER Year Ended 30/6/23 Estimated
Rate & Annual Charges Outstanding Ratio %	5.00%	5.00%	5.00%	5.00%
Asset Renewals Ratio	446.25%	455.06%	767.32%	252.12%

2023/2024 Budget Review as at 30 September 2023
Contracts Entered into During Quarter

Contract Title (details of project works, goods or services to be provide or property leased/transferred)	Contract No	Starting Date	Contract Amount	Budgeted?
CIVILCS Pty Ltd Watermain Renewals - Byron Bay	2021-1145	05/07/2023	2,331,278	Y
Property and Infrastructure Group Pty Mowing and Ground Maintenance Services	2023-1590A	22/09/2023	550,000	Y
Ben's Skip Bins Pty Ltd Collection and processing of concrete, brick and	2023-1632	17/07/2023	140,000	Y
Quadracon Building Durrumbul Hall Floor Replacement	2023-1635	21/09/2023	168,325	Y
Plummer & Smith Pty Ltd Byron Foreshore Landscape Plan	2023-1662	24/07/2023	60,100	Y
Ardill Payne & Partners Rifle Range Road Intersection Upgrade Project	2023-1682	01/08/2023	53,760	Y
Precision Project Pty Ltd Linda Vidler Sports Field Drainage Works	2023-1705	01/08/2023	249,894	Y
Summerland Tennis Byron Bay Cavanbah Centre Netball Courts	2023-1711	01/09/2023	120,984	Y
North Coast Fencing Mullum Off Leash Dog Area Fence	2023-1724	17/08/2023	106,636	Y
Circl Group Pty Ltd SUFFOLK BEACHFRONT HOLIDAY PARK	2023-1736	23/08/2023	163,532	Y
Green Energy Queensland Pty Ltd Bangalow Sports Field Lighting Upgrade Project	2023-1783	05/09/2023	710,010	Y
JHA Recruitment & Staff @ Work HR - Permanent and temporary placements	2023-1795	01/09/2023	450,000	Y
GHD Pty Ltd Leachate System Upgrade Project	2023-1796	18/09/2023	170,969	.
East Coast Asphalt & Concrete Edging Spray Sealing Left Bank Rd	2023-1814	19/07/2023	154,000	Y
Austek Asphalt Services Pty Ltd Wordsworth St Asphalt	2023-1861	01/09/2023	90,288	Y
Northern Hydrometric Services Flood Warning System (Gauges) Upgrade	2023-1913	26/09/2023	192,363	Y
Hy-Tec Quarry Tumbulgum Leftbank Road	2023-1947	28/09/2023	95,140	Y

2023/2024 Budget Review as at 30 September 2023 Legal Expenses		
Expense	**Expenditure YTD $**	**Budgeted Y/N**
Legal Fees	54,468.79	Y