



# Quarterly Budget Review Statements 31 December 2022



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

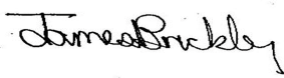
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**BYRON SHIRE COUNCIL**  
**2022/2023 Budget Review as at 31 December 2022**  
**QUARTERLY BUDGET REVIEW STATEMENTS - OLG REPORTING REQUIREMENTS**

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 2022 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:- 3rd February 2023**

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

**2022/2023 Budget Review as at 31 December 2022**  
**Consolidated Fund Income and Expenses by Type**

Description	Original Est 1-Jul-22	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
<b>Operating Revenue</b>							
Rates & Annual Charges	57,631,900	0	0	0	0	57,631,900	58,201,170
User Charges and Fees	34,909,900	0	212,100	0	98,000	35,220,000	15,030,159
Interest and Investment Revenue	561,500	0	0	0	0	561,500	904,028
Other Revenues	1,608,000	0	5,200	0	(50,000)	1,563,200	768,805
Grants and Contributions - Operating	7,988,300	0	3,829,100	0	13,246,800	25,064,200	15,434,411
Grants and Contributions - Capital	0	0	0	0	0	0	0
<b>Total Income from Continuing Operations</b>	<b>102,699,600</b>	<b>0</b>	<b>4,046,400</b>	<b>0</b>	<b>13,294,800</b>	<b>120,040,800</b>	<b>90,338,573</b>
<b>Operating Expenditure</b>							
Employee Costs	23,263,800	0	(60,000)	0	157,600	23,361,400	14,301,898
Borrowing Costs	2,760,700	0	0	0	0	2,760,700	1,409,977
Materials and Contracts	59,153,000	377,000	1,310,900	0	9,145,100	69,986,000	37,908,757
Depreciation	18,455,700	0	2,033,900	0	0	20,489,600	9,116,050
Legal Costs	0	0	0	0	0	0	0
Other Expenses	8,295,200	2,000,000	33,300	0	(92,900)	10,235,600	4,594,892
<b>Total Expenses from Continuing Operations</b>	<b>111,928,400</b>	<b>2,377,000</b>	<b>3,318,100</b>	<b>0</b>	<b>9,209,800</b>	<b>126,833,300</b>	<b>67,331,573</b>
<b>Net Operating Result from Continuing Operations</b>	<b>(9,228,800)</b>	<b>(2,377,000)</b>	<b>728,300</b>	<b>0</b>	<b>4,085,000</b>	<b>(6,792,500)</b>	<b>23,007,000</b>
<b>Net Operating Result before Capital Items</b>	<b>(9,228,800)</b>	<b>(2,377,000)</b>	<b>728,300</b>	<b>0</b>	<b>4,085,000</b>	<b>(6,792,500)</b>	<b>23,007,000</b>

**2022/2023 Budget Review as at 31 December 2022**  
**General Fund Income and Expenses by Type**

Description	Original Est 1-Jul-22	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
<b>Operating Revenue</b>							
Rates & Annual Charges	38,099,000	0	0	0	0	38,099,000	38,462,819
User Charges and Fees	23,863,600	0	212,100	0	98,000	24,173,700	11,294,641
Interest and Investment Revenue	452,000	0	0	0	0	452,000	806,110
Other Revenues	1,608,000	0	5,200	0	(50,000)	1,563,200	768,805
Grants and Contributions - Operating	7,826,000	0	3,829,100	0	13,246,800	24,901,900	15,299,383
Grants and Contributions - Capital	0	0	0	0	0	0	0
<b>Total Income from Continuing Operations</b>	<b>71,848,600</b>	<b>0</b>	<b>4,046,400</b>	<b>0</b>	<b>13,294,800</b>	<b>89,189,800</b>	<b>66,631,759</b>
<b>Operating Expenditure</b>							
Employee Costs	21,551,100	0	(60,000)	0	157,600	21,648,700	10,662,047
Borrowing Costs	954,900	0	0	0	0	954,900	493,366
Materials and Contracts	36,752,200	377,000	986,400	0	9,048,500	47,164,100	29,929,626
Depreciation	13,628,900	0	2,033,900	0	0	15,662,800	7,909,350
Legal Costs	0	0	0	0	0	0	0
Other Expenses	8,070,900	2,000,000	33,300	0	(92,900)	10,011,300	4,499,067
<b>Total Expenses from Continuing Operations</b>	<b>80,958,000</b>	<b>2,377,000</b>	<b>2,993,600</b>	<b>0</b>	<b>9,113,200</b>	<b>95,441,800</b>	<b>53,493,456</b>
<b>Net Operating Result from Continuing Operations</b>	<b>(9,109,400)</b>	<b>(2,377,000)</b>	<b>1,052,800</b>	<b>0</b>	<b>4,181,600</b>	<b>(6,252,000)</b>	<b>13,138,303</b>
<b>Net Operating Result before Capital Items</b>	<b>(9,109,400)</b>	<b>(2,377,000)</b>	<b>1,052,800</b>	<b>0</b>	<b>4,181,600</b>	<b>(6,252,000)</b>	<b>13,138,303</b>

**2022/2023 Budget Review as at 31 December 2022**  
**Water Fund Income and Expenses by Type**

Description	Original Est 1-Jul-22	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
<b>Operating Revenue</b>							
Rates & Annual Charges	2,725,700	0	0	0	0	2,725,700	2,793,194
User Charges and Fees	8,328,400	0	0	0	0	8,328,400	2,853,000
Interest and Investment Revenue	23,600	0	0	0	0	23,600	26,896
Other Revenues	0	0	0	0	0	0	0
Grants and Contributions - Operating	88,000	0	0	0	0	88,000	68,760
Grants and Contributions - Capital	0	0	0	0	0	0	0
<b>Total Income from Continuing Operations</b>	<b>11,165,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,165,700</b>	<b>5,741,850</b>
<b>Operating Expenditure</b>							
Employee Costs	843,800	0	0	0	0	843,800	354,821
Borrowing Costs	0	0	0	0	0	0	0
Materials and Contracts	10,700,000	0	30,000	0	(900)	10,729,100	4,798,872
Depreciation	1,550,500	0	0	0	0	1,550,500	387,625
Other Expenses	105,800	0	0	0	0	105,800	48,827
<b>Total Expenses from Continuing Operations</b>	<b>13,200,100</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>(900)</b>	<b>13,229,200</b>	<b>5,590,144</b>
<b>Net Operating Result from Continuing Operations</b>	<b>(2,034,400)</b>	<b>0</b>	<b>(30,000)</b>	<b>0</b>	<b>900</b>	<b>(2,063,500)</b>	<b>151,705</b>
<b>Net Operating Result before Capital Items</b>	<b>(2,034,400)</b>	<b>0</b>	<b>(30,000)</b>	<b>0</b>	<b>900</b>	<b>(2,063,500)</b>	<b>151,705</b>

**2022/2023 Budget Review as at 31 December 2022**  
**Sewer Fund Income and Expenses by Type**

Description	Original Est 1-Jul-22	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
<b>Operating Revenue</b>							
Rates & Annual Charges	16,807,200	0	0	0	0	16,807,200	16,945,157
User Charges and Fees	2,717,900	0	0	0	0	2,717,900	882,517
Interest and Investment Revenue	85,900	0	0	0	0	85,900	71,022
Other Revenues	0	0	0	0	0	0	0
Grants and Contributions - Operating	74,300	0	0	0	0	74,300	66,268
Grants and Contributions - Capital	0	0	0	0	0	0	0
<b>Total Income from Continuing Operations</b>	<b>19,685,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,685,300</b>	<b>17,964,965</b>
<b>Operating Expenditure</b>							
Employee Costs	868,900	0	0	0	0	868,900	366,790
Borrowing Costs	1,805,800	0	0	0	0	1,805,800	916,611
Materials and Contracts	11,700,800	0	294,500	0	97,500	12,092,800	6,098,499
Depreciation	3,276,300	0	0	0	0	3,276,300	819,075
Legal Costs	0	0	0	0	0	0	0
Other Expenses	118,500	0	0	0	0	118,500	46,998
<b>Total Expenses from Continuing Operations</b>	<b>17,770,300</b>	<b>0</b>	<b>294,500</b>	<b>0</b>	<b>97,500</b>	<b>18,162,300</b>	<b>8,247,973</b>
<b>Net Operating Result from Continuing Operations</b>	<b>1,915,000</b>	<b>0</b>	<b>(294,500)</b>	<b>0</b>	<b>(97,500)</b>	<b>1,523,000</b>	<b>9,716,992</b>
<b>Net Operating Result before Capital Items</b>	<b>1,915,000</b>	<b>0</b>	<b>(294,500)</b>	<b>0</b>	<b>(97,500)</b>	<b>1,523,000</b>	<b>9,716,992</b>

**2022/2023 Budget Review as at 31 December 2022  
Consolidated Capital Budget**

Description	Original Est 1-Jul-22	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
<b>Capital Funding</b>								
Revenue Funded	1,630,900	0	0	0	0	0	1,630,900	1,346,788
Special Rate funded	0	0	0	0	0	0	0	0
Capital Grants and Contributions	35,169,900	0	0	(6,001,700)	0	2,764,600	31,932,800	7,716,831
Internal Restrictions	25,037,900	0	(40,000)	4,048,400	0	(2,562,500)	26,483,800	15,155,376
Internal Reserves	11,467,600	0	0	(188,700)	0	(277,600)	11,001,300	1,231,310
Developer Contributions	506,800	0	0	0	0	0	506,800	78,248
Unexpended Loans								
External Restrictions								
Crown Reserves	15,200	0	0	0	0	0	15,200	0
Domestic Waste Reserve	0	0	0	0	0	0	0	0
Unexpended Grants	5,665,200	0	0	3,586,900	0	84,900	9,337,000	4,261,542
New Loans	20,000,000	0	0	0	0	0	20,000,000	204,907
<b>Total Capital Funding</b>	<b>99,493,500</b>	<b>0</b>	<b>(40,000)</b>	<b>1,444,900</b>	<b>0</b>	<b>9,400</b>	<b>100,907,800</b>	<b>29,995,002</b>
<b>Capital Expenditure</b>								
New Assets								
Plant & Equipment	0	0	0	0	0	0	0	0
Land & buildings	0	0	0	0	0	0	0	0
Roads, Bridges and Footpaths	0	0	0	0	0	0	0	0
Renewals								
Plant & Equipment	40,047,900	0	0	4,066,700	0	409,100	44,523,700	8,337,186
Land & buildings	14,154,600	0	0	175,800	0	2,737,900	17,068,300	4,816,955
Roads, Bridges and Footpaths	34,654,100	0	(40,000)	(2,797,600)	0	524,400	32,340,900	13,029,745
Drainage	0	0	0	0	0	0	0	0
Other Assets	6,597,100	0	0	0	0	(3,662,000)	2,935,100	265,332
Loan Principal Repayments	4,039,800	0	0	0	0	0	4,039,800	3,921,301
<b>Total Capital Expenditure</b>	<b>99,493,500</b>	<b>0</b>	<b>(40,000)</b>	<b>1,444,900</b>	<b>0</b>	<b>9,400</b>	<b>100,907,800</b>	<b>30,370,520</b>
<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(375,518)</b>

**2022/2023 Budget Review as at 31 December 2022**

**General Fund Capital Budget**

Description	Original Est 1-Jul-22	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
Revenue Funded	1,630,900		0	0	0	0	1,630,900	1,346,788
Special Rate funded	0		0	0	0	0	0	0
Capital Grants and Contributions	26,269,900		0	(6,001,700)	0	2,764,600	23,032,800	7,716,831
Internal Restrictions								
Information Services Reserve	0		0	0	0	0	0	0
Caravan Park Reserve	566,000		0	0	0	0	566,000	208,288
ELE Reserve	0		0	0	0	0	0	0
Legal Services Reserve	0		0	0	0	0	0	0
Quarry Reserve	0		0	0	0	0	0	0
Waste Management Reserve	4,331,100		0	0	0	(3,462,000)	869,100	57,044
Plant Reserve	1,236,500		0	2,576,500	0	0	3,813,000	0
Property Reserve	0		0	0	0	0	0	0
Risk Management Reserve	0		0	0	0	0	0	0
CI Carryover Reserve	126,800		0	0	0	(8,800)	118,000	111,395
Byron Bay Library Reserve	0		0	0	0	0	0	0
Council Paid Parking Reserve	0		0	0	0	0	0	0
Human Resource Reserve	0		0	0	0	0	0	0
Crown Paid Parking Reserve	170,000		0	10,200	0	0	180,200	184,922
Footpath Dining Reserve	0		0	0	0	0	0	0
Infrastructure Renewal Reserve - Byron	866,700		0	20,000	0	0	886,700	382,102
Stormwater Levy Reserve	449,400		0	0	0	81,800	531,200	226,550
Special Events Response & Mitigation Reserve	0		0	0	0	0	0	0
Property Development Reserve	1,057,500		0	0	0	(66,900)	990,600	172,809
Bridge Replacement	0		0	0	0	0	0	0
Byron Bay Town Centre Masterplan	376,500		0	179,600	0	350,000	906,100	146,855
2017/18 Special Rate Reserve	5,977,700		0	(1,400)	0	0	5,976,300	2,645,351
Infrastructure Renewal Reserve - Non - Byron	1,422,600		(40,000)	(101,700)	0	103,400	1,384,300	365,662
Economic Development Reserve	0		0	0	0	0	0	0
Community Building Maintenance Reserve	77,500		0	0	0	0	77,500	0
Public Toilet Reserve	0		0	0	0	0	0	0
Byron Construction Contingency	180,000		0	0	0	0	180,000	775,699
Byron Hospital Development Reserve	0		0	0	0	0	0	0
Developer Contributions	2,122,500		0	(313,700)	0	(246,700)	1,562,100	515,041
Unexpended Loans	506,800		0	0	0	0	506,800	78,248
External Restrictions								
Unexpended Grants	5,665,200		0	3,586,900	0	84,900	9,337,000	4,261,542
Crown Reserves	15,200		0	0	0	0	15,200	0
Domestic Waste Reserve	0		0	0	0	0	0	0
Other. E.g Loans	5,000,000		0	0	0	0	5,000,000	204,907
<b>Total Capital Funding</b>	<b>58,048,800</b>	<b>0</b>	<b>(40,000)</b>	<b>(45,300)</b>	<b>0</b>	<b>(399,700)</b>	<b>57,563,800</b>	<b>19,400,033</b>
Renewals								
Plant & Equipment	0		0	0	0	0	0	0
Plant & Equipment	1,236,500		0	2,576,500	0	0	3,813,000	0
Land & buildings	14,154,600		0	175,800	0	2,737,900	17,068,300	4,816,955
Roads, Bridges and Footpaths	34,654,100		(40,000)	(2,797,600)	0	524,400	32,340,900	13,029,745
Drainage	0		0	0	0	0	0	0
Other Assets	6,597,100		0	0	0	(3,662,000)	2,935,100	265,332
Loan Principal Repayments								
Principal on Loans	1,406,500	0	0	0	0	0	1,406,500	1,288,001
<b>Total Capital Expenditure</b>	<b>58,048,800</b>	<b>0</b>	<b>(40,000)</b>	<b>(45,300)</b>	<b>0</b>	<b>(399,700)</b>	<b>57,563,800</b>	<b>19,400,033</b>
<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2022/2023 Budget Review as at 31 December 2022**  
**Water Fund Capital Budget**

Description		Original Est 1-Jul-22	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
<b>Capital Funding</b>									
Revenue Funded		0		0	0	0	0	0	0
Capital Grants and Contributions		0		0	0	0	0	0	0
Internal Restrictions	Water Capital Works Reserve	4,420,900		0	1,006,100	0	280,000	5,707,000	2,839,165
	Developer Contributions	1,370,100		0	500,000	0	(70,900)	1,799,200	243,045
New Loans		0		0	0	0	0	0	0
<b>Total Capital Funding</b>		<b>5,791,000</b>	<b>0</b>	<b>0</b>	<b>1,506,100</b>	<b>0</b>	<b>209,100</b>	<b>7,506,200</b>	<b>3,082,210</b>
<b>Capital Expenditure</b>									
New Assets	Plant & Equipment	0		0	0	0	0	0	0
	Land & buildings							0	0
	Roads, Bridges and Footpaths								
Renewals	Plant & Equipment	5,791,000		0	1,506,100	0	209,100	7,506,200	3,082,210
	Land & buildings								
	Other Assets								
Loan Principal Repayments		0						0	0
<b>Total Capital Expenditure</b>		<b>5,791,000</b>	<b>0</b>	<b>0</b>	<b>1,506,100</b>	<b>0</b>	<b>209,100</b>	<b>7,506,200</b>	<b>3,082,210</b>
<b>Net</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**2022/2023 Budget Review as at 31 December 2022**  
**Sewer Fund Capital Budget**

Description	Original Est 1-Jul-22	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-23	Actual 30-Jun-23
<b>Capital Funding</b>								
Revenue Funded	0		0	0	0	0	0	0
Capital Grants and Contributions	8,900,000		0	0	0	0	8,900,000	0
Internal Restrictions	3,778,700		0	359,100	0	160,000	4,297,800	7,039,534
Sewer Capital Works Reserve								
Sewer Plant Reserve	0		0	0	0	0	0	0
Developer Contributions	7,975,000		0	(375,000)	0	40,000	7,640,000	473,224
Loan Funds	15,000,000		0	0	0	0	15,000,000	0
<b>Total Capital Funding</b>	<b>35,653,700</b>	<b>0</b>	<b>0</b>	<b>(15,900)</b>	<b>0</b>	<b>200,000</b>	<b>35,837,800</b>	<b>7,512,758</b>
<b>Capital Expenditure</b>								
New Assets								
Plant & Equipment	0		0	0	0	0	0	0
Land & buildings							0	0
Roads, Bridges and Footpaths							0	0
Renewals								
Plant & Equipment	33,020,400		0	(15,900)	0	200,000	33,204,500	5,254,976
Land & buildings								
Roads, Bridges and Footpaths								
Drainage								
Other Assets							0	0
Loan Principal Repayments	2,633,300						2,633,300	2,633,300
<b>Total Capital Expenditure</b>	<b>35,653,700</b>	<b>0</b>	<b>0</b>	<b>(15,900)</b>	<b>0</b>	<b>200,000</b>	<b>35,837,800</b>	<b>7,888,276</b>
<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(375,518)</b>

# 2022/2023 Budget Review as at 31 December 2022

## Cash & Investments

### All Funds

Description	Opening Balance	MOVEMENTS					Estimated Closing Balance 30-Jun-23	Actual Closing Balance Actual
		Original Est 1-Jul-22 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revoke To / (From)	Revised Estimated Movement 30-Jun-23 To / (From)			
<b>GENERAL FUND</b>								
<b>INTERNAL RESERVES</b>								
Information Technology	133,927	(133,900)	0	0	0	(133,900)	0	27
Caravan Park - Council	1,668,548	(869,000)	0	38,500	0	(869,000)	784,648	1,456,099
Employee Leave entitlements	571,642	0	0	0	0	0	571,642	571,642
Waste Management Facility	7,554,716	(3,079,100)	(100,000)	3,462,000	282,900	(2,909,800)	7,837,616	10,326,924
Plant	2,958,224	(591,500)	0	48,400	0	0	48,424	2,965,624
Quarry	624,522	0	0	0	0	0	624,522	590,562
Risk Management	305,487	(64,200)	0	60,000	(4,200)	(4,200)	301,287	305,252
Property	136,021	(44,600)	0	0	(44,600)	(44,600)	91,421	88,036
Carryover-Asset Management Services	339,268	(203,900)	0	108,800	(95,100)	(95,100)	244,168	328,564
Environmental Planning	232,818	(208,300)	0	49,800	(158,500)	(158,500)	74,318	196,306
Footpath Dining	299,761	3,000	0	0	3,000	3,000	302,761	369,368
Byron Bay Library	299,802	0	0	(10,100)	(10,100)	(10,100)	289,702	289,660
PaidParking	0	0	0	0	0	0	0	0
Human Resources	345,015	(45,900)	0	(107,500)	(77,900)	(77,900)	267,115	343,056
Legal Services	124,410	0	0	0	0	0	124,410	124,410
Community Development	278,194	(97,300)	0	0	(71,100)	(71,100)	207,094	250,494
Stormwater Drainage	487,914	(142,200)	0	(81,800)	(224,000)	(224,000)	263,914	568,995
Election Expense Reserve	43,114	72,600	0	0	72,600	72,600	115,714	123,114
Environmental Levy Reserve	16,204	(9,900)	0	0	(9,900)	(9,900)	6,304	256,960
Childrens Services	218,246	(39,700)	0	0	(39,700)	(39,700)	178,546	207,319
General Managers office	106,783	(65,000)	0	0	(65,000)	(65,000)	41,783	106,783
DLG Financial Assistance Grant	2,789,000	(2,789,000)	0	0	(2,789,000)	(2,789,000)	0	0
Revolving Energy Fund	10,447	0	0	0	0	0	10,447	10,447
Tennis Court Reserve	0	0	0	29,100	29,100	29,100	29,100	14,574
Asset Re-Valuation Reserve	10,620	0	0	0	0	0	10,620	10,620
Structural Change	0	0	0	0	0	0	0	0
Mullumbimby Civic Hall	0	0	0	0	0	0	0	(15,681)
Brunswick Heads Meorial Hall	23,498	0	0	0	0	0	23,498	22,813
South Golden Beach Hall	13,706	0	0	0	0	0	13,706	20,770
Infrastructure Renewal Reserve	762,919	(624,875)	0	0	(644,875)	(644,875)	118,044	746,858
Byron Bay Library Exhibition Space S355 Committee	18,281	0	0	0	0	0	18,281	6,398
Brunswick Valley Community Centre	0	0	0	0	0	0	0	(371)
Suffolk Park Community Centre	2,370	0	0	0	0	0	2,370	2,188
On-Site Sewerage Mgmt	194,578	(122,900)	0	0	(122,900)	(122,900)	71,678	258,626
Special Events Response & Mitigation	0	0	0	0	0	0	0	0

# 2022/2023 Budget Review as at 31 December 2022

## Cash & Investments

### All Funds

Description	Opening Balance	MOVEMENTS					Estimated Closing Balance 30-Jun-23	Actual Closing Balance Actual
		Original Est 1-Jul-22 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revoke To / (From)	Revised Estimated Movement 30-Jun-23 To / (From)			
Property Development Reserve	431,547	(13,300)	0	18,700	5,400	436,947	426,077	
Suffolk Park Open Space Reserve	50,000	0	0	(50,000)	(50,000)	0	26,120	
Bangalow Heritage House	2,011	0	0	0	0	0	0	
Bridge Replacement Fund	12,837	0	0	0	0	2,011	2,011	
Ocean Shores Community Centre	0	0	0	0	0	12,837	14,171	
Grant Management Reserve	0	0	0	0	0	0	0	
Byron Bay Town Centre Masterplan	787,534	180,125	0	(470,000)	(489,875)	297,659	967,536	
2017/18 Special Rate Carryover Reserve	2,410,537	(2,284,500)	0	0	(2,323,100)	87,437	4,363,138	
Information & Technology Service Fee	350,424	68,800	0	0	68,800	419,224	447,942	
Environment Enforcement Levy Expenditure	285,552	(171,500)	0	0	(223,300)	62,252	225,155	
Byron Senior Citizens Centre	83,747	0	0	0	0	83,747	93,060	
Infrastructure Renewal Res - Non Byron	1,575,219	(689,750)	0	(103,400)	(856,450)	718,769	1,927,067	
Economic Development	83,467	(36,500)	0	0	(36,500)	46,967	83,467	
Land Remediation Reserve	9,848	0	0	0	0	9,848	9,848	
WHS Incentive	40,116	0	0	(40,100)	(40,100)	0	40,116	
Community Building Maintenance	475,793	(414,500)	0	300,900	(203,400)	272,393	378,598	
Public Toilets	112,203	(64,100)	0	0	(64,100)	48,103	76,263	
Volunteer Visitor Fund	30,168	0	0	0	0	30,168	34,642	
Byron Bay Construction Contingency	300,000	(180,000)	0	0	(180,000)	120,000	120,000	
Byron Bay Hospital Development	0	0	0	0	0	0	0	
Pay Parking - Council/TfNSW	43,191	0	0	0	0	43,191	43,191	
Pay Parking Meter Replacement Reserve	400,000	200,000	0	0	200,000	600,000	600,000	
Development & Certification Reserve	250,000	0	0	(11,100)	(11,100)	238,900	197,863	
Property Development - Part Sale of Lot 12 Bayshore	0	(1,057,500)	0	0	0	0	(177,401)	
Corporate Services Carryover Reserve	28,300	(28,300)	0	5,000	(23,300)	5,000	28,300	
Sale of Road Assets	106,837	0	0	(100,000)	(100,000)	6,837	3,847	
House Raising Reserve	59,426	0	0	0	0	59,426	59,426	
Flood Recovery	(6,299,906)	0	0	0	0	0	(6,299,906)	
<b>Total Internal Reserves</b>	<b>22,198,887</b>	<b>(13,546,700)</b>	<b>(100,000)</b>	<b>3,147,200</b>	<b>(12,223,900)</b>	<b>16,274,849</b>	<b>24,236,971</b>	
<b>EXTERNAL RESERVES</b>								
Crown Reserves	73,718	(199,300)	0	60,000	(139,300)	(65,582)	232,879	
Domestic Waste Management	671,627	719,100	0	(49,300)	669,800	1,341,427	4,438,835	
Paid Parking Crown	275,297	241,900	0	0	231,700	506,997	513,069	
Bonds and Deposits	2,507,984	0	0	0	0	2,507,984	2,507,984	
<b>Total External Reserves</b>	<b>3,528,625</b>	<b>761,700</b>	<b>0</b>	<b>10,700</b>	<b>762,200</b>	<b>4,290,825</b>	<b>7,692,767</b>	

**2022/2023 Budget Review as at 31 December 2022**  
**Cash & Investments**  
**All Funds**

Description	Opening Balance	MOVEMENTS					Estimated Closing Balance 30-Jun-23	Actual Closing Balance Actual
		Original Est 1-Jul-22 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-23 To / (From)			
<b>UNEXPENDED LOANS</b>								
Five Bridges Project	372,450					372,450	372,450	
Former Mullumbimby Hospital	1,500,000	(1,500,000)	0	0	(1,500,000)	0	1,500,000	
Johnston Lane Causeway - Private Works	55,400	(55,400)	0	0	(55,400)	0	0	
Causeways, Culvert and Bridge Renewal Investigations	123,600	(123,600)	0	0	(123,600)	0	123,600	
SGB Flood Pump variable speed drive and	52,095					52,095	52,095	
Federation Bridge Debris Deflectors - Mullumbimby - D	100,000	(100,000)	0	0	(100,000)	0	100,000	
Country Link Building Fitout	30,000	0	0	0	0	30,000	30,000	
Byron Bypass	227,800	(227,800)	0	0	(227,800)	0	204,952	
<b>Total Unexpended Loans</b>	<b>2,461,345</b>	<b>(2,006,800)</b>	<b>0</b>	<b>0</b>	<b>(2,006,800)</b>	<b>454,545</b>	<b>2,383,097</b>	
<b>NEW LOANS</b>								
First Sun - Land Purchase - Rail Corridor	0	0	0	0	0	0	0	
Mullumbimby Hospital Remediation	0	0	0	0	0	0	0	
<b>Total New Loans</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SECTION 94 CURRENT PLAN</b>								
Open Space	4,581,679	(218,400)	0	46,700	(171,700)	4,409,979	4,861,549	
Community Facilities	1,253,173	(106,200)	0	200,000	74,300	1,327,473	1,363,955	
Car Parking	377,702	21,200	0	0	21,200	398,902	380,102	
Bikeways	1,004,191	(186,700)	0	0	(183,000)	821,191	1,059,068	
Road Upgrading	2,538,736	(762,000)	0	0	(452,000)	2,086,736	2,608,423	
Rural Roads	1,022,278	(173,800)	0	0	(173,800)	848,478	1,001,969	
Civic & Urban Improvements	252,149	(7,700)	0	0	11,800	263,949	231,249	
Council Administration	425,758	(67,100)	0	0	(67,100)	358,658	448,341	
Shire Support Facilities	116,847	12,100	0	0	12,100	128,947	116,847	
Section 94A Levy	236,271	41,500	0	0	41,500	277,771	511,452	
<b>Total Current Plan</b>	<b>11,808,784</b>	<b>(1,447,100)</b>	<b>0</b>	<b>246,700</b>	<b>(836,700)</b>	<b>10,922,084</b>	<b>12,582,956</b>	

**2022/2023 Budget Review as at 31 December 2022**  
**Cash & Investments**  
**All Funds**

Description	Opening Balance	MOVEMENTS						Estimated Closing Balance 30-Jun-23	Actual Closing Balance Actual
		Original Est 1-Jul-22 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-23 To / (From)				
<b>SPECIFIC PURPOSE GRANTS &amp; CONTRIBUTIONS</b>									
<b>Sustainable Environment &amp; Economy</b>									
Small Farms, Small Grants	4,600	(4,600)	0	0	0	(4,600)	0	1,314	
Mafeking Rd Koala Zone Rd Marking & Sign	816	(800)	0	0	0	(800)	16	16	
Develop Governance Models for the Facilitation of Hou	10,200	(10,200)	0	0	0	(10,200)	0	10,200	
Communities Combating Pests and Weeds	45,200	0	0	0	0	(45,200)	0	12	
Streets as Shared Spaces Grant	18,000	(18,000)	0	0	0	(18,000)	0	11,025	
Regional NSW Planning Portal Grant	45,000	(45,000)	0	0	0	(45,000)	0	45,000	
Flood Response Planning	166,700	(166,700)	0	0	0	(166,700)	0	166,700	
NSW Planning Portal API Grant 2022	80,000	(80,000)	0	0	0	(80,000)	0	52,075	
Mapping Open Forest	9,100	(9,100)	0	0	0	(9,100)	0	4,540	
Veg Mapping and High Env't Value Veg Pj	24,000	(24,000)	0	0	0	(24,000)	0	19,000	
Riparian Restoration Project	17,400	(17,400)	0	0	0	(17,400)	0	17,400	
Roadside Vegetation Mapping	8,800	(8,800)	0	0	0	(8,800)	0	8,800	
Koala Habitat Restoration Program	91,700	(91,700)	0	0	0	(91,700)	0	(58,851)	
Coastal Mgmt Pgm Recreational Uses Pjct	30,000	(30,000)	0	0	0	(30,000)	0	0	
Koala Habitat Flood Mapping	300	(300)	0	0	0	(300)	0	300	
Local Government Flood Recovery Grant	375,000	0	(375,000)	0	0	(375,000)	0	354,888	
<b>Infrastructure Services</b>									
Old pacific Highway Maintenance	230,604	0	0	0	0	0	230,604	230,604	
RTA Funding	1,582,100	(858,700)	0	0	0	(1,502,800)	79,300	(29,116)	
Roads To Recovery	327,100	(327,100)	0	0	0	(327,100)	0	(317,822)	
Allan Kennedy Investments	20,000	0	0	0	0	0	20,000	20,000	
Fisheries Grant - Johnsons Lane	85,430	(51,400)	0	0	0	(76,600)	8,830	30,030	
Election Commitments Grant (4053.215)	4,978,894	(1,607,300)	0	(5,200)	0	(3,973,800)	1,005,094	3,758,721	
Bangalow Showground - DPIE	131,300	(131,300)	0	0	0	(131,300)	0	3,577	
Gaggin Park Playspace	38,600	(38,600)	0	0	0	(38,600)	0	(18)	
Rifle Range Rd Upgrade	566,000	(566,000)	0	0	0	(566,000)	0	556,994	
Sandhills Estate Activation & Skate Park	1,446,300	(1,446,300)	0	0	0	(1,446,300)	0	1,040,223	
Streets as Shared Spaces Grant	206,300	(206,300)	0	0	0	(206,300)	0	206,300	
Local Roads and Community Infrastructure Program (L	711,300	0	0	0	0	(711,300)	0	711,300	
Suffolk Park Football Club Change Rooms	190,300	(190,300)	0	0	0	(190,300)	0	126,193	
Beach Access Renewals - Main Beach to Clarkes Beach	18,400	(18,400)	0	0	0	(18,400)	0	18,400	
TfNSW Multi Use Rail Corridor Vege Clearing	100,000	(100,000)	0	0	0	(100,000)	0	100,000	
Banglow Showground Fencing and Seating (CRIF)	35,700	0	0	(14,700)	0	(14,700)	21,000	20,987	
Byron Hospital Development (Black Summer Bushfire R	300,000	0	0	0	0	0	300,000	300,000	
Bangalow Showground Flood Repair Works	45,000	0	0	0	0	(45,000)	0	36,049	
NSW Crown Land Severe Weather and Flooding Clean	28,600	(28,600)	0	0	0	(28,600)	0	28,600	
Preparing Australian Communities - Byron Drainage St	465,480	(465,500)	0	0	0	(465,500)	(20)	0	

**2022/2023 Budget Review as at 31 December 2022**  
**Cash & Investments**  
**All Funds**

Description	Opening Balance	MOVEMENTS					Estimated Closing Balance 30-Jun-23	Actual Closing Balance Actual
		Original Est 1-Jul-22 To / (From)	Resolutions Jul - Sep Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-23 To / (From)			
<b>Waste Management Services</b>								
Butt Free Byron Shire Phase 2 Grant	1,800	0	0	0	0	1,800	1,800	
EPA Grant - Own it and Act	25,000	(25,000)	0	0	(25,000)	0	25,000	
EPA Grant - On The Ground	30,700	(30,700)	0	0	(30,700)	0	30,700	
<b>Corporate &amp; Community Services</b>								
Library - Local priority grant	47,381	(7,400)	0	0	(27,300)	20,081	47,381	
FED Govt Bushfire Resilience & Economic	340,465	(335,400)	0	0	(335,400)	5,065	221,077	
Feb 2022 Flood Event DPIE - Resilience	965,100	(965,000)	0	0	(965,000)	100	829,595	
Local Government Flood Recovery Grant	2,000,000	0	0	0	(2,000,000)	0	2,000,000	
ECEC Flood Recovery Grant	120,000	(120,000)	0	0	(120,000)	0	89,789	
<b>Total Restricted Grants &amp; Contributions</b>	<b>15,964,670</b>	<b>(8,025,900)</b>	<b>(375,000)</b>	<b>(19,900)</b>	<b>(14,272,800)</b>	<b>1,691,870</b>	<b>10,718,781</b>	
<b>TOTAL GENERAL FUND</b>	<b>55,962,311</b>	<b>(24,264,800)</b>	<b>(475,000)</b>	<b>3,384,700</b>	<b>(28,628,000)</b>	<b>33,634,174</b>	<b>57,614,573</b>	
<b>WATER FUND</b>								
<b>RESERVES</b>								
Capital Works	8,953,762	(4,874,800)	0	(279,100)	(6,190,000)	2,763,762	6,350,435	
<b>SECTION 64 PLAN</b>								
S64 - Byron, Bang, Bruns, O/shrs	793,409					793,409	793,409	
S64 - Mullumbimby	1,051,457	(1,120,100)	0	70,900	(1,549,200)	(497,743)	875,060	
<b>TOTAL WATER FUND</b>	<b>10,798,627</b>	<b>(5,994,900)</b>	<b>0</b>	<b>(208,200)</b>	<b>(7,739,200)</b>	<b>3,059,427</b>	<b>8,018,903</b>	
<b>SEWER FUND</b>								
<b>RESERVES</b>								
Capital Works	2,701,635	(926,200)	0	(257,500)	(1,837,300)	864,335	(1,704,599)	
Plant Reserve	896,179			0	0	896,179	896,179	
<b>GRANTS</b>								
Public Works - Feb 2022 Flood Event	766,900	(766,900)	0	0	(766,900)	0	766,900	
<b>SECTION 64 PLAN</b>								
S64 - Bangalow	2,451,258					2,451,258	2,451,258	
S64 - Byron, Mullum, Bruns, O/shrs	4,728,846	(4,591,700)	0	(40,000)	(4,256,700)	472,146	4,849,118	
<b>TOTAL SEWER FUND</b>	<b>11,544,819</b>	<b>(6,284,800)</b>	<b>0</b>	<b>(297,500)</b>	<b>(6,866,900)</b>	<b>4,683,919</b>	<b>7,258,857</b>	
<b>TOTAL RESTRICTED</b>	<b>78,305,757</b>	<b>(36,544,500)</b>	<b>(475,000)</b>	<b>2,879,000</b>	<b>(43,228,100)</b>	<b>41,377,519</b>	<b>72,892,333</b>	
<b>TOTAL CASH &amp; INVESTMENTS</b>	<b>78,305,757</b>						<b>76,191,873</b>	
<b>AVAILABLE CASH</b>	<b>0</b>						<b>3,299,540</b>	

## **Comments on Cash and Investments Position**

### **Comment on Cash and Investments Position**

The indicated cash and investment position at 31 December 2022 is \$76,191,873. Indicative total restricted fund reserves equate to \$72,892,333. This has been taken at a point in time and is just a snapshot at 31 December 2022. The available cash figure will fluctuate during the year dependent on when expenses have been paid or are due to be paid.

### **Investments**

Restricted funds are invested in accordance with Councils Investment policy

### **Cash**

Council has completed the bank reconciliation to 31 December 2022

### **Reconciliation**

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

## 2022/2023 Budget Review as at 31 December 2022

### Key Performance Indicators

<b>Rate &amp; Annual Charges Outstanding Ratio %</b>			
<b>Asset Renewals Ratio</b>			
<b>CONSOLIDATED Year Ended 30/6/23 Estimated</b>	<b>GENERAL Year Ended 30/6/23 Estimated</b>	<b>WATER Year Ended 30/6/23 Estimated</b>	<b>SEWER Year Ended 30/6/23 Estimated</b>
5.00%	5.00%	5.00%	5.00%
447.35%	325.29%	484.11%	1013.48%



2022/2023 Budget Review as at 31 December 2022 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?
Request for Tender - Cleaning Council Administra	C:2022-1330	28/10/2022	567,424	Y
Byron Community College Flood Remediation Works	C:2022-1452	02/11/2022	456,501	Y
Johnstons Lane InQuick Bridge Installation	C:2022-1429	14/11/2022	314,375	Y
Mullumbimby Scout Hall Flood Remediation Works	C:2022-1456	24/11/2022	84,219	Y
Mullumbimby RFS Administration Centre Flood	C:2022-1458	24/11/2022	154,938	Y
Scrap Metal Removal (BRRC & Depot)	C:2022-1369	07/12/2022	250,000	Y
Mullumbimby Civic Hall Flood Remediation Works	C:2022-1468	16/12/2022	308,417	Y
Kohinur Hall Flood Remediation Works	C:2022-1510	16/12/2022	96,588	Y
Lismore Rd & Rifle Range Rd Intersection Upgrade	C:2022-1314	21/12/2022	2,337,289	Y

**2022/2023 Budget Review as at 31 December 2022**  
**Legal Expenses**

<b>Expense</b>	<b>Expenditure YTD \$</b>	<b>Budgeted Y/N</b>
Legal Fees	87,554.00	Y