Quarterly Budget Review Statements 31 December 2021

BYRON SHIRE COUNCIL
2021/2022 Budget Review as at 31 December 2021
QUARTERLY BUDGET REVIEW STATEMENTS - OLG REPORTING REQUIREMENTS

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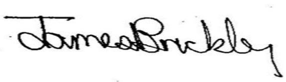
BYRON SHIRE COUNCIL
2021/2022 Budget Review as at 31 December 2021
QUARTERLY BUDGET REVIEW STATEMENTS - OLG REPORTING REQUIREMENTS

The following statement is made in accordance with Regulation 203(2) of the Local Government (General) Regulations 2005

It is my opinion that the Quarterly Budget Review Statement for Byron Shire Council for the quarter ended 31 December 2021 indicates that Councils' projected financial position at 30th June 2022 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted



Signed **Date:- 8th February 2022**

James Brickley
Responsible Accounting Officer, Byron Shire Council

2021/2022 Budget Review as at 31 December 2021
Consolidated Fund Income and Expenses by Type

Description	Original Est 1-Jul-21	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-22	Actual 31-Dec-21
Operating Revenue							
Rates &Annual Charges	54,418,500	0	(168,800)	0	179,400	54,429,100	54,647,278
User Charges and Fees	29,628,900	0	185,400	0	(1,611,050)	28,203,250	12,977,230
Interest and Investment Revenue	906,800	0	0	0	0	906,800	(6,025)
Other Revenues	2,005,600	0	0	0	205,450	2,211,050	1,015,137
Grants and Contributions - Operating	6,544,700	0	(1,588,800)	0	86,000	5,041,900	4,715,290
Grants and Contributions - Capital	0	0	0	0	0	0	146,308
Total Income from Continuing Operations	**93,504,500**	**0**	**(1,572,200)**	**0**	**(1,140,200)**	**90,792,100**	**73,495,217**
Operating Expenditure							
Employee Costs	22,443,600	0	50,000	0	50,000	22,543,600	13,318,160
Borrowing Costs	2,932,300	0	0	0	0	2,932,300	1,338,004
Materials and Contracts	49,046,600	20,000	822,100	1,600,000	99,600	51,588,300	26,175,096
Depreciation	15,779,900	0	0	0	1,750,500	17,530,400	8,765,200
Legal Costs	0	0	0	0	0	0	0
Other Expenses	7,525,700	0	(105,100)	0	(10,300)	7,410,300	4,042,984
Total Expenses from Continuing Operations	**97,728,100**	**20,000**	**767,000**	**1,600,000**	**1,889,800**	**102,004,900**	**53,639,444**
Net Operating Result from Continuing Operations	**(4,223,600)**	**(20,000)**	**(2,339,200)**	**(1,600,000)**	**(3,030,000)**	**(11,212,800)**	**19,855,773**
Net Operating Result before Capital Items	**(4,223,600)**	**(20,000)**	**(2,339,200)**	**(1,600,000)**	**(3,030,000)**	**(11,212,800)**	**19,709,466**

2021/2022 Budget Review as at 31 December 2021
General Fund Income and Expenses by Type

Description	Original Est 1-Jul-21	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-22	Actual 31-Dec-21
Operating Revenue							
Rates &Annual Charges	35,760,300	0	(168,800)	0	179,400	35,770,900	35,792,919.06
User Charges and Fees	18,975,800	0	184,400	0	(1,565,250)	17,594,950	9,452,402.74
Interest and Investment Revenue	570,300	0	0	0	0	570,300	(172,381.93)
Other Revenues	2,005,600	0	0	0	205,450	2,211,050	1,015,136.83
Grants and Contributions - Operating	6,382,400	0	(1,588,800)	0	86,000	4,879,600	4,574,611.18
Grants and Contributions - Capital	0	0	0	0	0	0	146,307.67
Total Income from Continuing Operations	**63,694,400**	**0**	**(1,573,200)**	**0**	**(1,094,400)**	**61,026,800**	**50,808,996**
Operating Expenditure							
Employee Costs	20,811,100	0	50,000	0	50,000	20,911,100	9,643,638.04
Borrowing Costs	985,600	0	0	0	0	985,600	468,081.97
Materials and Contracts	29,287,500	20,000	255,600	1,600,000	(47,000)	31,116,100	18,630,618.11
Depreciation	11,132,400	0	0	0	1,889,500	13,021,900	6,510,950.00
Legal Costs	0	0	0	0	0	0	0.00
Other Expenses	7,342,100	0	(105,100)	0	(10,300)	7,226,700	3,963,804.66
Total Expenses from Continuing Operations	**69,558,700**	**20,000**	**200,500**	**1,600,000**	**1,882,200**	**73,261,400**	**39,217,092.78**
Net Operating Result from Continuing Operations	**(5,864,300)**	**(20,000)**	**(1,773,700)**	**(1,600,000)**	**(2,976,600)**	**(12,234,600)**	**11,591,903**
Net Operating Result before Capital Items	**(5,864,300)**	**(20,000)**	**(1,773,700)**	**(1,600,000)**	**(2,976,600)**	**(12,234,600)**	**11,445,595**

2021/2022 Budget Review as at 31 December 2021
Water Fund Income and Expenses by Type

Description	Original Est 1-Jul-21	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-22	Actual 31-Dec-21
Operating Revenue							
Rates &Annual Charges	2,599,700	0	0	0	0	2,599,700	2,651,527
User Charges and Fees	8,142,100	0	0	0	(33,600)	8,108,500	2,819,476
Interest and Investment Revenue	131,000	0	0	0	0	131,000	65,517
Other Revenues	0	0	0	0	0	0	0
Grants and Contributions - Operating	88,000	0	0	0	0	88,000	71,781
Grants and Contributions - Capital	0	0	0	0	0	0	0
Total Income from Continuing Operations	**10,960,800**	**0**	**0**	**0**	**(33,600)**	**10,927,200**	**5,608,301**
Operating Expenditure							
Employee Costs	803,900	0	0	0	0	803,900	370,372
Borrowing Costs	0	0	0	0	0	0	0
Materials and Contracts	10,034,400	0	105,000	0	93,600	10,233,000	4,934,305
Depreciation	1,504,100	0	0	0	(65,200)	1,438,900	719,450
Other Expenses	85,600	0	0	0	0	85,600	36,346
Total Expenses from Continuing Operations	**12,428,000**	**0**	**105,000**	**0**	**28,400**	**12,561,400**	**6,060,473**
Net Operating Result from Continuing Operations	**(1,467,200)**	**0**	**(105,000)**	**0**	**(62,000)**	**(1,634,200)**	**(452,172)**
Net Operating Result before Capital Items	**(1,467,200)**	**0**	**(105,000)**	**0**	**(62,000)**	**(1,634,200)**	**(452,172)**

2021/2022 Budget Review as at 31 December 2021
Sewer Fund Income and Expenses by Type

Description	Original Est 1-Jul-21	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-22	Actual 31-Dec-21
Operating Revenue							
Rates &Annual Charges	16,058,500	0	0	0	0	16,058,500	16,202,832
User Charges and Fees	2,511,000	0	1,000	0	(12,200)	2,499,800	705,351
Interest and Investment Revenue	205,500	0	0	0	0	205,500	100,840
Other Revenues	0	0	0	0	0	0	0
Grants and Contributions - Operating	74,300	0	0	0	0	74,300	68,898
Grants and Contributions - Capital	0	0	0	0	0	0	0
Total Income from Continuing Operations	**18,849,300**	**0**	**1,000**	**0**	**(12,200)**	**18,838,100**	**17,077,921**
Operating Expenditure							
Employee Costs	828,600	0	0	0	0	828,600	385,910
Borrowing Costs	1,946,700	0	0	0	0	1,946,700	869,922
Materials and Contracts	9,724,700	0	461,500	0	53,000	10,239,200	5,528,413
Depreciation	3,143,400	0	0	0	(73,800)	3,069,600	1,534,800
Legal Costs	0	0	0	0	0	0	0
Other Expenses	98,000	0	0	0	0	98,000	42,833
Total Expenses from Continuing Operations	**15,741,400**	**0**	**461,500**	**0**	**(20,800)**	**16,182,100**	**8,361,878**
Net Operating Result from Continuing Operations	**3,107,900**	**0**	**(460,500)**	**0**	**8,600**	**2,656,000**	**8,716,042**
Net Operating Result before Capital Items	**3,107,900**	**0**	**(460,500)**	**0**	**8,600**	**2,656,000**	**8,716,042**

2021/2022 Budget Review as at 31 December 2021
Consolidated Capital Budget

Description		Original Est 1-Jul-21	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-22	Actual 31-Dec-21
Capital Funding								
Revenue Funded		2,267,900	0	(97,800)	0	(12,200)	2,157,900	466,696
Special Rate funded		0	0	0	0	0	0	0
Capital Grants and Contributions		26,154,100	0	1,258,500	0	(3,017,500)	24,395,100	10,185,713
Internal Restrictions	Internal Reserves	27,559,600	190,000	2,032,500	115,000	(3,868,300)	26,028,800	7,646,459
	Developer Contributions	9,256,100	0	3,667,000	0	276,000	13,199,100	3,623,580
	Unexpended Loans	303,600	0	0	0	(100,000)	203,600	39,310
External Restrictions								
	Crown Reserves	18,700	0	0	0	0	18,700	0
	Domestic Waste Reserve	0	0	0	0	0	0	0
	Unexpended Grants	1,325,700	0	3,569,200	0	(24,100)	4,870,800	1,913,597
New Loans		13,500,000	0	0	4,000,000	0	17,500,000	0
Total Capital Funding		**80,385,700**	**190,000**	**10,429,400**	**4,115,000**	**(6,746,100)**	**88,374,000**	**23,875,355**
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	28,237,200	210,000	4,244,000	4,015,000	(221,700)	36,484,500	6,378,724
	Land & buildings	8,799,000	(20,000)	2,278,300	0	715,500	11,772,800	2,346,233
	Roads, Bridges and Footpaths	33,323,500	0	3,454,900	100,000	(4,145,500)	32,732,900	14,454,521
	Drainage	0	0	0	0	0	0	16,533
	Other Assets	6,157,800	0	452,200	0	(3,094,400)	3,515,600	242,461
Loan Principal Repayments		3,868,200	0	0	0	0	3,868,200	436,883
Total Capital Expenditure		**80,385,700**	**190,000**	**10,429,400**	**4,115,000**	**(6,746,100)**	**88,374,000**	**23,875,355**
Net		**0**	**0**	**0**	**0**	**0**	**0**	**0**

2021/2022 Budget Review as at 31 December 2021
General Fund Capital Budget

Description		Original Est 1-Jul-21	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-22	Actual 31-Dec-21
Revenue Funded		2,267,900	0	(97,800)	0	(12,200)	2,157,900	466,696
Special Rate funded		0	0	0	0	0	0	0
Capital Grants and Contributions		26,154,100	0	1,258,500	0	(3,017,500)	24,395,100	10,185,713
Internal Restrictions								
	Information Services Reserve	0	0	0	0	0	0	0
	Caravan Park Reserve	427,000	0	154,000	0	0	581,000	101,732
	ELE Reserve	39,800	0	0	0	0	39,800	19,993
	Legal Services Reserve	0	0	0	0	0	0	0
	Quarry Reserve	0	0	0	0	0	0	0
	Waste Management Reserve	4,230,800	0	98,200	0	(3,094,400)	1,234,600	140,729
	Plant Reserve	1,014,000	0	1,319,900	0	0	2,333,900	0
	Property Reserve	0	0	0	0	0	0	0
	Risk Management Reserve	12,000	0	0	0	0	12,000	5,855
	CI Carryover Reserve	55,200	0	0	100,000	0	155,200	0
	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	255,100	0	25,500	0	(20,000)	260,600	166,534
	Footpath Dining Reserve	0	0	0	0	0	0	0
	Infrastructure Renewal Reserve - Byron	627,300	0	0	0	(150,000)	477,300	28,347
	Stormwater Levy Reserve	399,300	0	160,000	0	22,800	582,100	113,205
	Special Events Response & Mitigation Reserve	0	0	0	0	0	0	0
	Property Development Reserve	170,900	0	0	0	0	170,900	127,794
	Bridge Replacement	16,000	0	0	0	0	16,000	15,945
	Byron Bay Town Centre Masterplan	675,200	0	300,000	0	10,000	985,200	668,540
	2017/18 Special Rate Reserve	4,310,500	0	0	0	0	4,310,500	1,752,271
	Infrastructure Renewal Reserve - Non - Byron	1,289,600	(20,000)	5,000	0	(360,000)	914,600	41,450
	Economic Development Reserve	0	0	0	0	0	0	0
	Community Building Maintenance Reserve	77,500	0	0	0	0	77,500	2,000
	Public Toilet Reserve	54,400	0	0	0	0	54,400	1,675
	Byron Construction Contingency	0	0	0	0	180,000	180,000	0
	Byron Hospital Development Reserve	3,500,000	0	0	0	0	3,500,000	202,371
	Developer Contributions	1,945,500	0	712,800	0	41,000	2,699,300	1,183,073
	Unexpended Loans	303,600	0	0	0	(100,000)	203,600	39,310
External Restrictions								
	Unexpended Grants	1,325,700	0	3,569,200	0	(24,100)	4,870,800	1,913,597
	Crown Reserves	18,700	0	0	0	0	18,700	0
	Domestic Waste Reserve	0	0	0	0	0	0	0
Other. E.g Loans	New Loans	1,500,000	0	0	0	0	1,500,000	0
Total Capital Funding		**50,670,100**	**(20,000)**	**7,505,300**	**100,000**	**(6,524,400)**	**51,731,000**	**17,176,830**
	Plant & Equipment	0	0	0	0	0	0	0
Renewals							0	
	Plant & Equipment	1,014,000	0	1,319,900	0	0	2,333,900	0
	Land & buildings	8,799,000	(20,000)	2,278,300	0	715,500	11,772,800	2,346,233
	Roads, Bridges and Footpaths	33,323,500	0	3,454,900	100,000	(4,145,500)	32,732,900	14,454,521
	Drainage	0	0	0	0	0	0	16,533
	Other Assets	6,157,800	0	452,200	0	(3,094,400)	3,515,600	242,461
Loan Principal Repayments	Principal on Loans	1,375,800	0	0	0	0	1,375,800	117,082
Total Capital Expenditure		**50,670,100**	**(20,000)**	**7,505,300**	**100,000**	**(6,524,400)**	**51,731,000**	**17,176,830**
Net		**0**	**0**	**0**	**0**	**0**	**0**	**0**

2021/2022 Budget Review as at 31 December 2021
Water Fund Capital Budget

Description		Original Est 1-Jul-21	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-22	Actual 31-Dec-21
Capital Funding								
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	3,571,600	0	618,300	0	(158,300)	4,031,600	967,364
	Developer Contributions	1,283,200	0	50,000	0	10,000	1,343,200	209,529
New Loans		0	0	0	0	0	0	0
Total Capital Funding		**4,854,800**	**0**	**668,300**	**0**	**(148,300)**	**5,374,800**	**1,176,892**
Capital Expenditure								
New Assets								
	Plant & Equipment	0	0	0	0	0	0	0
	Land & buildings						0	0
	Roads, Bridges and Footpaths							
Renewals								
	Plant & Equipment	4,854,800	0	668,300	0	(148,300)	5,374,800	1,176,892
	Land & buildings							
	Other Assets							
Loan Principal Repayments		0					0	0
Total Capital Expenditure		**4,854,800**	**0**	**668,300**	**0**	**(148,300)**	**5,374,800**	**1,176,892**
Net		**0**	**0**	**0**	**0**	**0**	**0**	**0**

2021/2022 Budget Review as at 31 December 2021
Sewer Fund Capital Budget

Description		Original Est 1-Jul-21	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-22	Actual 31-Dec-21
Capital Funding								
Revenue Funded		0	0	0	0	0	0	0
Capital Grants and Contributions		0	0	0	0	0	0	0
Internal Restrictions	Sewer Capital Works Reserve	6,833,400	210,000	(648,400)	15,000	(298,400)	6,111,600	3,290,654
	Sewer Plant Reserve	0	0	0	0	0	0	0
	Developer Contributions	6,027,400	0	2,904,200	0	225,000	9,156,600	2,230,978
	Loan Funds	12,000,000	0	0	4,000,000	0	16,000,000	0
Total Capital Funding		**24,860,800**	**210,000**	**2,255,800**	**4,015,000**	**(73,400)**	**31,268,200**	**5,521,632**
Capital Expenditure								
New Assets								
	Plant & Equipment	0	0	0	0	0	0	0
	Land & buildings						0	0
	Roads, Bridges and Footpaths						0	0
Renewals								
	Plant & Equipment	22,368,400	210,000	2,255,800	4,015,000	(73,400)	28,775,800	5,201,831
	Land & buildings							
	Roads, Bridges and Footpaths							
	Drainage							
	Other Assets						0	0
Loan Principal Repayments		2,492,400					2,492,400	319,801
Total Capital Expenditure		**24,860,800**	**210,000**	**2,255,800**	**4,015,000**	**(73,400)**	**31,268,200**	**5,521,632**
Net		**0**	**0**	**0**	**0**	**0**	**0**	**0**

2021/2022 Budget Review as at 31 December 2021
Cash & Investments
All Funds

Description	Opening Balance	MOVEMENTS						Estimated Closing Balance 30-Jun-22	Actual Closing Balance Actual
		Original Est 1-Jul-21 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-22 To / (From)		
GENERAL FUND									
INTERNAL RESERVES									
Information Technology	69,127	(69,200)	0	0	0	0	(69,200)	0	69,127
Caravan Park - Council	2,617,271	(788,700)	0	(74,500)	0	(70,200)	(933,400)	1,683,871	2,499,304
Employee Leave entitlements	602,926	(39,800)	0	0	0	0	(39,800)	563,126	582,933
Waste Management Facility	6,346,405	(2,702,200)	0	(399,300)	0	2,677,500	(424,000)	5,922,405	8,699,013
Plant	2,204,005	(394,400)	0	(1,167,100)	0	(3,900)	(1,565,400)	638,605	2,229,005
Quarry	691,737	(100,000)	0	(47,600)	0	0	(147,600)	544,137	665,299
Risk Management	242,866	(16,200)	0	(8,000)	0	42,700	18,500	261,366	232,812
Property	162,144	(70,700)	0	0	0	0	(70,700)	91,444	142,756
Carryover-Asset Management Services	536,226	(173,600)	0	(50,000)	(100,000)	(54,100)	(377,700)	158,526	452,252
Environmental Planning	364,140	(345,000)	0	(17,900)	0	0	(362,900)	1,240	193,145
Footpath Dining	360,050	(147,100)	0	0	0	0	(147,100)	212,950	606,470
Byron Bay Library	299,802	0	0	0	0	0	0	299,802	299,802
PaidParking	0	0	0	(115,000)	0	0	0	0	690,014
Human Resources	399,415	(197,000)	0	0	0	96,700	(100,300)	299,115	399,415
Legal Services	13,700	0	0	0	0	110,800	110,800	124,500	13,700
Community Development	385,833	(227,500)	0	0	0	0	(227,500)	158,333	347,801
Stormwater Drainage	299,001	(143,300)	0	(125,000)	0	(22,800)	(291,100)	7,901	492,371
Election Expense Reserve	213,948	(191,200)	0	0	0	0	(191,200)	22,748	35,935
Environmental Levy Reserve	22,651	(19,500)	0	0	0	0	(19,500)	3,151	(105,172)
Childrens Services	118,140	(74,800)	0	0	0	0	(74,800)	43,340	118,140
General Managers office	82,383	(82,200)	0	0	0	0	(82,200)	183	72,383
DLG Financial Assistance Grant	1,715,600	0	0	(1,715,600)	0	0	(1,715,600)	0	1,715,600
Revoliving Energy Fund	38,147	(28,000)	0	0	0	0	(28,000)	10,147	10,447
Tennis Court Reserve	0	200	0	0	0	0	200	200	0
Asset Re-Valuation Reserve	10,620	0	0	0	0	0	0	10,620	10,620
Structural Change	0	0	0	0	0	0	0	0	0
Mullumbimby Civic Hall	15,681	0	0	0	0	0	0	15,681	15,681
Brunswick Heads Meorial Hall	29,236	0	0	0	0	0	0	29,236	29,236
South Golden Beach Hall	25,556	0	0	0	0	0	0	25,556	25,556
Infrastructure Renewal Reserve	511,062	(170,950)	0	(35,000)	(100,000)	(50,000)	(355,950)	155,112	466,143
Byron Bay Library Exhibition Space S355 Committee	27,780	0	0	(14,500)	0	0	(14,500)	13,280	27,780
Brunswick Valley Community Centre	371	0	0	0	0	0	0	371	371
Suffolk Park Community Centre	15,855	0	0	0	0	0	0	15,855	15,855
On-Site Sewerage Mgmt	471,543	(273,800)	0	0	0	0	(273,800)	197,743	594,339
Special Events Response & Mitigation	0	0	0	0	0	0	0	0	0

2021/2022 Budget Review as at 31 December 2021
Cash & Investments
All Funds

Description	Opening Balance	MOVEMENTS Original Est 1-Jul-21 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-22 To / (From)	Estimated Closing Balance 30-Jun-22	Actual Closing Balance Actual
Property Development Reserve	642,184	(247,200)	0	0	0	0	(247,200)	394,984	508,919
Suffolk Park Open Space Reserve	50,000	0	0	0	0	0	0	50,000	50,000
Bangalow Heritage House		0	0	0	0	0	0	0	0
Bridge Replacement Fund	17,956	(16,000)	0	0	0	0	(16,000)	1,956	2,011
Ocean Shores Community Centre	14,285	0	0	0	0	0	0	14,285	14,285
Grant Management Reserve	0	0	0	0	0	0	0	0	0
Byron Bay Town Centre Masterplan	1,095,380	(204,050)	0	(300,000)	0	(240,000)	(744,050)	351,330	426,839
2017/18 Special Rate Carryover Reserve	769,144	(701,800)	0	0	0	0	(701,800)	67,344	(996,236)
Information & Technology Service Fee	209,326	(27,900)	0	15,000	0	75,000	62,100	271,426	209,326
Environment Enforcement Levy Expenditure	190,884	200	0	0	0	100,000	100,200	291,084	190,884
Byron Senior Citizens Centre	68,055	0	0	0	0	0	0	68,055	68,055
Infrastructure Renewal Res - Non Byron	1,139,784	(448,900)	0	(5,000)	0	(100,000)	(553,900)	585,884	1,139,784
Economic Development	83,467	(36,500)	0	0	0	0	(36,500)	46,967	83,467
Land Remediation Reserve	9,848	0	0	0	0	0	0	9,848	9,848
WHS Incentive	40,116	(12,600)	0	0	0	0	(12,600)	27,516	40,116
Community Building Maintenance	432,294	(351,400)	0	0	0	(12,900)	(364,300)	67,994	324,021
Public Toilets	102,659	(54,400)	0	0	0	0	(54,400)	48,259	100,984
Volunteer Visitor Fund	25,589	0	0	0	0	0	0	25,589	25,589
Byron Bay Construction Contingency	300,000	0	0	0	0	(180,000)	(180,000)	120,000	300,000
Byron Bay Hospital Development	3,500,000	(3,500,000)	0	0	0	0	(3,500,000)	0	3,500,000
Pay Parking - Council/TfNSW	0	0	0	0	0	0	0	0	0
Pay Parking Meter Replacement Reserve	200,000	0	0	0	0	200,000	200,000	400,000	200,000
Property Development - Part Sale of Lot 12 Bayshore D	0	0	1,057,500	0	0	0	1,057,500	1,057,500	0
Total Internal Reserves	**27,784,192**	**(11,855,500)**	**1,057,500**	**(4,059,500)**	**(200,000)**	**2,568,800**	**(12,373,700)**	**15,410,565**	**27,846,023**
EXTERNAL RESERVES									
Crown Reserves	127,917	(63,600)	0	0	0	0	(63,600)	64,317	40,017
Domestic Waste Management	168,356	479,200	0	(64,800)	0	100,500	514,900	683,256	3,276,401
Paid Parking Crown	212,292	15,000	0	(115,000)	0	0	(100,000)	112,292	(180,474)
Bonds and Deposits	2,507,984						0	2,507,984	2,507,984
Total External Reserves	**3,016,549**	**430,600**	**0**	**(179,800)**	**0**	**100,500**	**351,300**	**3,367,849**	**5,643,928**

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All Funds

Description	Opening Balance	MOVEMENTS: Original Est 1-Jul-21 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Revote To / (From)	Revised Estimated Movement 30-Jun-22 To / (From)	Estimated Closing Balance 30-Jun-22	Actual Closing Balance Actual
UNEXPENDED LOANS									
Five Bridges Project	372,450							372,450	372,450
Former Mullumbimby Hospital	246,300	(246,300)	0	0	0	0	(246,300)	0	246,300
Johnston Lane Causeway - Private Works	55,400	(55,400)	0	0	0	0	(55,400)	0	40,690
Causeways, Culvert and Bridge Renewal Investigations	136,100	(136,100)	0	0	0	0	(136,100)	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	0	100,000	0	100,000	100,000
Country Link Building Fitout	30,000	(30,000)	0	0	0	0	(30,000)	0	30,000
Above & Beyond Program	24,800	(24,800)	0	0	0	0	(24,800)	0	12,581
Byron Bypass	343,700	(343,700)	0	0	0	0	(343,700)	0	231,302
South Arm Bridge	12,100	(12,100)	0	0	0	0	(12,100)	0	
Total Unexpended Loans	**1,372,945**	**(948,400)**	**0**	**0**	**0**	**100,000**	**(848,400)**	**524,545**	**1,209,018**
NEW LOANS									
First Sun - Land Purchase - Rail Corridor	0	0	0	0	0	0	0	0	0
Mullumbimby Hospital Remediation	0	0	0	0	0	0	0	0	0
Total New Loans	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
SECTION 94 CURRENT PLAN									
Open Space	4,154,130	(255,100)	0	0	0	(114,900)	(370,000)	3,784,130	4,154,130
Community Facilities	1,149,634	125,900	0	0	0	(313,300)	(187,400)	962,234	1,149,634
Car Parking	375,105	21,800	0	0	0	0	21,800	396,905	375,105
Bikeways	994,225	(319,300)	0	0	0	100,000	(219,300)	774,925	994,225
Road Upgrading	2,346,982	(66,500)	0	(326,000)	0	0	(392,500)	1,954,482	2,346,982
Rural Roads	1,007,082	(427,400)	0	(84,000)	0	0	(511,400)	495,682	1,007,082
Civic & Urban Improvements	357,426	(117,600)	0	(52,800)	0	72,300	(98,100)	259,326	357,426
Council Administration	432,120	(94,100)	0	0	0	0	(94,100)	338,020	432,120
Shire Support Facilities	112,014	12,700	0	0	0	0	12,700	124,714	112,014
Section 94A Levy	193,712	(113,700)	0	(250,000)	0	214,900	(148,800)	44,912	193,712
Total Current Plan	**11,122,432**	**(1,233,300)**	**0**	**(712,800)**	**0**	**(41,000)**	**(1,987,100)**	**9,135,332**	**11,122,432**

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SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS									
Sustainable Environment & Economy									
Flying Fox Improvement Grant	27,376	(27,400)	0	0	0	0	(27,400)	(24)	27,376
Small Farms, Small Grants	16,600	(16,600)	0	0	0	0	(16,600)	0	22,136
Habitat Actions Grant 2019	4,200	(4,200)	0	0	0	0	(4,200)	0	90,622
Mafeking Rd Koala Zone Rd Marking & Sign	12,000	(12,000)	0	0	0	0	(12,000)	0	12,000
Leash-Up Pilot Communication Project	17,100	(38,200)	0	21,100	0	0	(17,100)	0	8,943
Mullum High School Koala Planting Proj	4,300	(4,300)	0	0	0	0	(4,300)	0	4,300
Develop Governance Models for the Facilitation of Hou	10,200	(10,200)	0	0	0	0	(10,200)	0	10,200
Communities Combating Pests and Weeds	200,600	(200,600)	0	0	0	0	(200,600)	0	200,600
Streets as Shared Spaces Grant	149,700	(149,700)	0	0	0	0	(149,700)	0	149,700
SCCF3 - Byron A & I Estate Pocket Park	40,600	(40,600)	0	0	0	0	(40,600)	0	40,600
Infrastructure Services									
Old pacific Highway Maintenance	230,604	0	0	0	0	0	0	230,604	230,604
Open Tallow Creek Mouth	5,759	0	0	0	0	0	0	5,759	5,759
Natural Disaster Restricted Funding	16,520	0	0	0	0	0	0	16,520	16,520
Allan Kennedy Investments	20,000	0	0	0	0	0	0	20,000	20,000
Fisheries Grant - Johnsons Lane	99,030	(65,000)	0	0	0	0	(65,000)	34,030	99,030
Crime Prevention Lighting Grant	1,606	(1,600)	0	0	0	0	(1,600)	6	(88)
Election Commitments Grant (4053.215)	338,612	(490,000)	0	151,400	0	24,100	(314,500)	24,112	255,618
Railway park development (4835.241 Sydne	13,600	(13,600)	0	0	0	0	(13,600)	0	10
SCCF - Byron Shire Flood Warning Network	2,300						0	2,300	2,300
Bangalow Showground - DPIE	139,800						0	139,800	139,800
Gaggin Park Playspace	58,900	(58,900)	0	0	0	0	(58,900)	0	38,467
National Parks Access Rd Sealing	492,400	(500)	0	(491,900)	0	0	(492,400)	0	356,242
Rifle Range Rd Upgrade	640,200	0	0	(640,200)	0	0	(640,200)	0	640,200
Reflections Holiday Park Drainage	691,700	0	0	(691,700)	0	0	(691,700)	0	691,700
Byron Bay CCTV	71,100	(71,100)	0	0	0	0	(71,100)	0	841
Fixing Local Roads - Ocean Shores Resurf	2,222,400	0	0	(2,222,400)	0	0	(2,222,400)	0	2,222,400
Main Arm Rd & Settlement Rd Intersection	6,600						0	6,600	6,600
Main Arm Road Curve Improvement,Main Arm	3,500						0	3,500	3,500
Clarkes Beach Public Amenities	134,700	(134,700)	0	0	0	0	(134,700)	0	134,700
Sandhills Estate Activation & Skate Park	450,000	0	0	(450,000)	0	0	(450,000)	0	450,000
Myocum Road - Stage 1	166,300	0	0	(166,300)	0	0	(166,300)	0	166,300
Waste Management Services									
Butt Free Byron Shire Phase 2 Grant	2,400	(2,400)	0	0	0	0	(2,400)	0	2,400
Better Waste & Recycyling Grant 2020	39,239	(39,500)	0	0	0	0	(39,500)	(261)	39,239
Illegal Dumping	39,500	(39,500)	0	0	0	0	(39,500)	0	39,500

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Corporate & Community Services									
Library - Local priority grant	83,681	(43,700)	0	0	0	0	(43,700)	39,981	39,981
Aboriginal Cultural Heritage Study	25,000	0	0	0	0	0	0	25,000	25,000
FED Govt Bushfire Reslience & Economic	989,600	(989,600)	0	0	0	0	(989,600)	0	811,882
Tweed SC Portion of Resilience Position	32,400						0	32,400	32,400
Total Restricted Grants & Contributions	**7,500,128**	**(2,453,900)**	**0**	**(4,490,000)**	**0**	**24,100**	**(6,919,800)**	**580,328**	**7,133,981**
TOTAL GENERAL FUND	**50,796,246**	**(16,060,500)**	**1,057,500**	**(9,442,100)**	**(200,000)**	**2,752,400**	**(21,777,700)**	**29,018,619**	**52,955,382**
WATER FUND									
RESERVES									
Capital Works	6,077,794	(3,545,100)	0	(723,300)	0	31,100	(4,237,300)	1,840,494	5,110,430
SECTION 64 PLAN									
S64 - Byron, Bang, Bruns, O/shrs	793,409							793,409	793,409
S64 - Mullumbimby	1,066,125	(1,022,800)	0	(50,000)	0	(10,000)	(1,082,800)	(16,675)	860,409
TOTAL WATER FUND	**7,937,328**	**(4,567,900)**	**0**	**(773,300)**	**0**	**21,100**	**(5,320,100)**	**2,617,228**	**6,764,248**
SEWER FUND									
RESERVES									
Capital Works	3,453,246	(3,128,300)	(210,000)	187,900	(15,000)	233,200	(2,932,200)	521,046	693,295
Plant Reserve	896,179					0	0	896,179	896,179
GRANTS									
Brunswick Valley Sewerage Treatment Plant	0	0	0	0	0	0	0	0	0
SECTION 64 PLAN									
S64 - Bangalow	2,451,258							2,451,258	2,451,258
S64 - Byron, Mullum, Bruns, O/shrs	6,420,675	(2,731,200)	0	(2,904,200)	0	(225,000)	(5,860,400)	560,275	4,627,183
TOTAL SEWER FUND	**13,221,358**	**(5,859,500)**	**(210,000)**	**(2,716,300)**	**(15,000)**	**8,200**	**(8,792,600)**	**4,428,758**	**8,667,915**
TOTAL RESTRICTED	**71,954,932**	**(26,487,900)**	**847,500**	**(12,931,700)**	**(215,000)**	**2,781,700**	**(35,890,400)**	**36,064,605**	**68,387,545**
TOTAL CASH & INVESTMENTS	**72,472,332**								**73,475,229**
AVAILABLE CASH	**517,400**								**5,087,684**

Comments on Cash and Investments Position

Comment on Cash and Investments Position

The indicated cash and investment position at 31 December 2021 is $73,475,228,97. Indicative total restricted fund reserves equate to $68,387,545. This has been taken at a point in time and is just a snapshot at 31 December 2021. 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 2021

Reconciliation

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

2021/2022 Budget Review as at 31 December 2021
Key Performance Indicators

	CONSOLIDATED Year Ended 30/6/22 Estimated	GENERAL Year Ended 30/6/22 Estimated	WATER Year Ended 30/6/22 Estimated	SEWER Year Ended 30/6/22 Estimated
Rate & Annual Charges Outstanding Ratio %	5.00%	5.00%	5.00%	5.00%
Asset Renewals Ratio	387.18%	385.68%	373.54%	399.92%

2021/2022 Budget Review as at 31 December 2021
Contracts Entered into During Quarter

Contract Title (details of project works, goods or services to be provide or property leased/transferred)	Name and Address of Contractor	Starting Date	Contract Term	Contract Amount	Budgeted?

2021/2022 Budget Review as at 31 December 2021 Legal Expenses		
Expense	**Expenditure YTD $**	**Budgeted Y/N**
Legal Fees	186,030.81	Y