



Quarterly Budget Review Statements 31st December 2019



BYRON SHIRE COUNCIL
2019/2020 Budget Review as at 31st December 2019
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
2019/2020 Budget Review as at 31st December 2019
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 31st December 2019 indicates that Councils' projected financial position at 30th June 2020 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure



Signed

Date:- 31st January 2020

James Brickley
Responsible Accounting Officer, Byron Shire Council

2019/2020 Budget Review as at 31st December 2019
Consolidated Fund Income and Expenses by Type

Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
Operating Revenue							
Rates & Annual Charges	44,552,800	0	0	0	34,200	44,587,000	45,284,692
User Charges and Fees	33,439,200	0	6,400	0	227,500	33,673,100	15,899,498
Interest and Investment Revenue	1,989,300	0	0	0	(317,100)	1,672,200	455,492
Other Revenues	1,934,300	0	0	0	108,000	2,042,300	700,572
Grants and Contributions - Operating	5,212,500	0	(312,400)	0	161,400	5,061,500	2,869,701
Grants and Contributions - Capital	367,000	0	0	0	0	367,000	350,000
Total Income from Continuing Operations	87,495,100	0	(306,000)	0	214,000	87,403,100	65,559,954
Operating Expenditure							
Employee Costs	19,038,400	0	(8,500)	0	(54,500)	18,975,400	12,154,732
Borrowing Costs	4,417,100	0	0	0	(511,400)	3,905,700	1,909,017
Materials and Contracts	49,818,600	0	618,800	60,000	960,200	51,457,600	23,691,196
Depreciation	14,657,200	0	0	0	0	14,657,200	7,328,600
Legal Costs	0	0	0	0	0	0	0
Other Expenses	5,852,400	0	14,400	0	63,700	5,930,500	3,527,705
Total Expenses from Continuing Operations	93,783,700	0	624,700	60,000	458,000	94,926,400	48,611,250
Net Operating Result from Continuing Operations	(6,288,600)	0	(930,700)	(60,000)	(244,000)	(7,523,300)	16,948,704
Net Operating Result before Capital Items	(6,655,600)	0	(930,700)	(60,000)	(244,000)	(7,890,300)	16,598,704

2019/2020 Budget Review as at 31st December 2019
General Fund Income and Expenses by Type

Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
Operating Revenue							
Rates & Annual Charges	31,571,100	0	0	0	34,200	31,605,300	31,749,296.77
User Charges and Fees	20,865,700	0	6,400	0	227,500	21,099,600	10,599,179.15
Interest and Investment Revenue	1,653,400	0	0	0	(317,100)	1,336,300	262,543.29
Other Revenues	1,934,300	0	0	0	108,000	2,042,300	698,071.56
Grants and Contributions - Operating	5,050,200	0	(312,400)	0	161,400	4,899,200	2,718,418.90
Grants and Contributions - Capital	367,000	0	0	0	0	367,000	350,000.00
Total Income from Continuing Operations	61,441,700	0	(306,000)	0	214,000	61,349,700	46,377,510
Operating Expenditure							
Employee Costs	18,067,400	0	(8,500)	0	(54,500)	18,004,400	8,745,622.46
Borrowing Costs	1,273,700	0	0	0	(32,500)	1,241,200	522,724.24
Materials and Contracts	33,725,600	0	618,800	60,000	949,000	35,353,400	17,644,872.27
Depreciation	10,204,000	0	0	0	0	10,204,000	5,102,000.00
Other Expenses	5,689,600	0	14,400	0	63,700	5,767,700	3,456,457.26
Total Expenses from Continuing Operations	68,960,300	0	624,700	60,000	925,700	70,570,700	35,471,676.23
Net Operating Result from Continuing Operations	(7,518,600)	0	(930,700)	(60,000)	(711,700)	(9,221,000)	10,905,833
Net Operating Result before Capital Items	(7,885,600)	0	(930,700)	(60,000)	(711,700)	(9,588,000)	10,555,833

2019/2020 Budget Review as at 31st December 2019
Water Fund Income and Expenses by Type

Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
Operating Revenue							
Rates & Annual Charges	2,448,100	0	0	0	0	2,448,100	2,470,793
User Charges and Fees	7,172,500	0	0	0	0	7,172,500	3,021,609
Interest and Investment Revenue	131,000	0	0	0	0	131,000	68,173
Other Revenues	0	0	0	0	0	0	0
Grants and Contributions - Operating	88,000	0	0	0	0	88,000	75,762
Grants and Contributions - Capital	0	0	0	0	0	0	0
Total Income from Continuing Operations	9,839,600	0	0	0	0	9,839,600	5,636,337
Operating Expenditure							
Employee Costs	466,200	0	0	0	0	466,200	227,513
Borrowing Costs	0	0	0	0	0	0	0
Materials and Contracts	7,983,600	0	0	0	4,600	7,988,200	4,155,998
Depreciation	1,416,000	0	0	0	0	1,416,000	708,000
Other Expenses	79,100	0	0	0	0	79,100	36,000
Total Expenses from Continuing Operations	9,944,900	0	0	0	4,600	9,949,500	5,127,510
Net Operating Result from Continuing Operations	(105,300)	0	0	0	(4,600)	(109,900)	508,826
Net Operating Result before Capital Items	(105,300)	0	0	0	(4,600)	(109,900)	508,826

2019/2020 Budget Review as at 31st December 2019
Sewer Fund Income and Expenses by Type

Description	Original Est 1-Jul-19	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
Operating Revenue							
Rates & Annual Charges	10,533,600	0	0	0	0	10,533,600	11,064,602
User Charges and Fees	5,401,000	0	0	0	0	5,401,000	2,278,710
Interest and Investment Revenue	204,900	0	0	0	0	204,900	124,776
Other Revenues	0	0	0	0	0	0	2,500
Grants and Contributions - Operating	74,300	0	0	0	0	74,300	75,520
Grants and Contributions - Capital	0	0	0	0	0	0	0
Total Income from Continuing Operations	16,213,800	0	0	0	0	16,213,800	13,546,108
Operating Expenditure							
Employee Costs	504,800	0	0	0	0	504,800	263,357
Borrowing Costs	3,143,400	0	0	0	(478,900)	2,664,500	1,386,293
Materials and Contracts	8,109,400	0	0	0	6,600	8,116,000	4,808,566
Depreciation	3,037,200	0	0	0	0	3,037,200	1,518,600
Legal Costs	0	0	0	0	0	0	0
Other Expenses	83,700	0	0	0	0	83,700	35,248
Total Expenses from Continuing Operations	14,878,500	0	0	0	(472,300)	14,406,200	8,012,064
Net Operating Result from Continuing Operations	1,335,300	0	0	0	472,300	1,807,600	5,534,044
Net Operating Result before Capital Items	1,335,300	0	0	0	472,300	1,807,600	5,534,044

2019/2020 Budget Review as at 31st December 2019
Consolidated Capital Budget

Description	Original Est 1-Jul-19	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
Capital Funding								
Revenue Funded	1,883,200	0	0	0	40,000	0	1,923,200	1,774,685
Special Rate funded	0	0	0	0	0	0	0	0
Capital Grants and Contributions	23,746,100	0	0	373,000	0	4,078,700	28,197,800	22,013,814
Internal Restrictions	16,235,300	0	0	1,290,200	151,200	(500)	17,676,200	4,818,080
Internal Reserves								
Developer Contributions	10,065,000	0	0	127,200	2,000	486,500	10,680,700	3,150,491
Unexpended Loans	3,803,900	0	0	0	0	0	3,803,900	1,759,144
External Restrictions								
Crown Reserves	24,000	0	0	0	0	0	24,000	0
Domestic Waste Reserve	0	0	0	19,200	0	0	19,200	0
Unexpended Grants	466,500	0	0	0	0	0	466,500	194,051
New Loans	343,300	0	0	0	0	0	343,300	0
Total Capital Funding	56,567,300	0	0	1,809,600	193,200	4,564,700	63,134,800	33,710,265
Capital Expenditure								
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	12,754,100	0	0	415,700	0	994,200	14,164,000	3,038,842
Land & buildings	4,977,500	0	0	575,500	535,400	267,600	6,356,000	2,859,390
Roads, Bridges and Footpaths	33,842,600	0	0	394,200	(342,200)	3,275,200	37,169,800	25,680,537
Drainage	41,900	0	0	5,200	0	0	47,100	4,558
Other Assets	2,044,300	0	0	419,000	0	27,700	2,491,000	689,213
Loan Principal Repayments	2,906,900	0	0	0	0	0	2,906,900	1,470,545
Total Capital Expenditure	56,567,300	0	0	1,809,600	193,200	4,564,700	63,134,800	33,743,085
Net	0	0	0	0	0	0	0	(32,820)

2019/2020 Budget Review as at 31st December 2019

General Fund Capital Budget

Description	Original Est 1-Jul-19	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
Revenue Funded	1,883,200		0	0	40,000	0	1,923,200	1,774,685
Special Rate funded	0		0	0	0	0	0	0
Capital Grants and Contributions	23,746,100		0	373,000	0	4,078,700	28,197,800	22,013,814
Internal Restrictions								
Information Services Reserve	0		0	0	0	0	0	0
Caravan Park Reserve	734,000		0	250,000	0	0	984,000	172,986
ELE Reserve	341,600		0	0	0	70,000	411,600	342,503
Legal Services Reserve	0		0	0	0	0	0	0
Quarry Reserve	0		0	0	0	0	0	0
Waste Management Reserve	1,280,300		0	149,800	0	0	1,430,100	516,227
Plant Reserve	820,000		0	0	0	500,000	1,320,000	0
Property Reserve	158,500		0	6,500	0	0	165,000	160,902
Risk Management Reserve	10,600		0	0	0	0	10,600	9,334
CI Carryover Reserve	186,100		0	117,000	0	0	303,100	97,362
Byron Bay Library Reserve	16,000		0	0	0	0	16,000	10,995
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	68,900		0	13,000	0	0	81,900	5,417
Footpath Dining Reserve	62,400		0	0	0	0	62,400	0
Infrastructure Renewal Reserve - Byron	532,000		0	0	0	(119,900)	412,100	261,515
Stormwater Levy Reserve	250,000		0	1,800	0	0	251,800	137,360
Environmental Levy Reserve	0		0	0	0	0	0	0
Childrens Services Reserve	6,400		0	7,000	0	0	13,400	12,335
GM Reserve	0		0	0	0	0	0	0
2007/08 Special Rate Reserve	0		0	0	0	0	0	0
2008/09 Special Rate Reserve	0		0	0	0	0	0	0
Infrastructure Renewal Reserve	391,600		0	0	0	0	391,600	154,479
Special Events Response & Mitigation Reserve	0		0	0	0	0	0	0
Property Development Reserve	236,400		0	0	0	(202,400)	34,000	0
Bridge Replacement	50,000		0	0	0	0	50,000	0
Byron Bay Town Centre Masterplan	761,900		0	0	151,200	0	913,100	21,711
2017/18 Special Rate Reserve	2,715,100		0	0	0	(373,700)	2,341,400	689,897
Infrastructure Renewal Reserve - Non - Byron	984,100		0	26,900	0	117,800	1,128,800	81,648
Developer Contributions	2,839,000		0	429,700	2,000	0	3,270,700	1,307,426
Unexpended Loans	3,803,900		0	0	0	0	3,803,900	1,759,144
External Restrictions								
Unexpended Grants	466,500		0	0	0	0	466,500	194,051
Crown Reserves	24,000		0	0	0	0	24,000	0
Domestic Waste Reserve	0		0	19,200	0	0	19,200	0
Other. E.g Loans	343,300		0	0	0	0	343,300	0
Total Capital Funding	42,711,900	0	0	1,393,900	193,200	4,070,500	48,369,500	29,723,791
Renewals								
Plant & Equipment	0		0	0	0	0	0	0
Plant & Equipment	820,000		0	0	0	500,000	1,320,000	0
Land & buildings	4,977,500		0	575,500	535,400	267,600	6,356,000	2,859,390
Roads, Bridges and Footpaths	33,842,600		0	394,200	(342,200)	3,275,200	37,169,800	25,680,537
Drainage	41,900		0	5,200	0	0	47,100	4,558
Other Assets	2,044,300		0	419,000	0	27,700	2,491,000	689,213
Loan Principal Repayments								
Principal on Loans	985,600	0	0	0	0	0	985,600	522,913
Total Capital Expenditure	42,711,900	0	0	1,393,900	193,200	4,070,500	48,369,500	29,756,611
Net	0	0	0	0	0	0	0	(32,820)

2019/2020 Budget Review as at 31st December 2019
Water Fund Capital Budget

Description		Original Est 1-Jul-19	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
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	1,717,500		0	100,000	0	0	1,817,500	188,171
	Developer Contributions	2,069,900		0	(322,500)	0	365,000	2,112,400	656,749
New Loans		0		0	0	0	0	0	0
Total Capital Funding		3,787,400	0	0	(222,500)	0	365,000	3,929,900	844,920
Capital Expenditure									
New Assets									
	Plant & Equipment	0		0	0	0	0	0	0
	Land & buildings							0	0
	Roads, Bridges and Footpaths								
Renewals									
	Plant & Equipment	3,787,400		0	(222,500)	0	365,000	3,929,900	844,920
	Land & buildings								
	Other Assets								
Loan Principal Repayments		0						0	0
Total Capital Expenditure		3,787,400	0	0	(222,500)	0	365,000	3,929,900	844,920
Net		0	0	0	0	0	0	0	0

2019/2020 Budget Review as at 31st December 2019
Sewer Fund Capital Budget

Description		Original Est 1-Jul-19	Carryovers	Resolutions Jul - Sep Qtr	September Review	Resolutions Oct - Dec Qtr	Revote	Revised Est 30-Jun-20	Actual 31-Dec-19
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	4,911,900		0	618,200	0	7,700	5,537,800	1,955,238
	Sewer Plant Reserve	0		0	0	0	0	0	0
	Developer Contributions	5,156,100		0	20,000	0	121,500	5,297,600	1,186,316
Total Capital Funding		10,068,000	0	0	638,200	0	129,200	10,835,400	3,141,555
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	8,146,700		0	638,200	0	129,200	8,914,100	2,193,922
	Land & buildings								
	Roads, Bridges and Footpaths								
	Drainage								
	Other Assets							0	0
Loan Principal Repayments		1,921,300						1,921,300	947,633
Total Capital Expenditure		10,068,000	0	0	638,200	0	129,200	10,835,400	3,141,555
Net		0	0	0	0	0	0	0	0

2019/2020 Budget Review as at 31st December 2019
Cash & Investments
All Funds

Description	Opening Balance	MOVEMENTS						Estimated Closing Balance 30-Jun-20	Actual Closing Balance 31-Dec-19
		Original Est 1-Jul-19 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-20 To / (From)		
GENERAL FUND									
INTERNAL RESERVES									
Information Technology	157,874	(93,900)	0	0	0	0	(93,900)	156,949	
Caravan Park - Council	3,811,137	(1,719,500)	0	(250,000)	0	118,800	(1,850,700)	3,751,682	
Employee Leave entitlements	970,949	(341,600)	0	0	0	(70,000)	(411,600)	628,445	
Waste Management Facility	4,316,354	(103,800)	0	(180,800)	0	(103,300)	(387,900)	4,316,354	
Plant	1,982,469	(108,600)	0	34,900	0	(501,100)	(574,800)	1,982,469	
Quarry	640,274	0	0	0	0	0	0	640,274	
Risk Management	89,169	(83,300)	0	62,200	0	0	(21,100)	42,207	
Property	683,998	(616,300)	0	(6,500)	0	0	(622,800)	61,198	
Carryover-Asset Management Services	744,142	(454,800)	0	(117,000)	0	0	(571,800)	633,789	
Environmental Planning	189,681	(109,200)	0	0	(60,000)	0	(169,200)	154,270	
Footpath Dining	239,289	44,900	0	0	0	0	44,900	284,189	
Byron Bay Library	312,461	(13,100)	0	0	0	0	(13,100)	299,361	
PaidParking	0	0	0	(13,000)	0	0	0	0	
Human Resources	177,515	0	0	0	0	65,400	65,400	177,515	
Legal Services	500,000	0	0	0	0	(267,600)	(267,600)	500,000	
Community Development	272,049	(226,700)	0	0	0	69,500	(157,200)	222,110	
Stormwater Drainage	36,139	46,500	0	(1,800)	0	0	44,700	80,839	
Election Expense Reserve	126,854	3,200	0	0	0	0	3,200	130,054	
Environmental Levy Reserve	92,852	(89,100)	0	0	0	10,000	(79,100)	13,752	
Childrens Services	42,700	(41,500)	0	1,500	0	0	(40,000)	2,700	
General Managers office	44,083	(42,500)	0	0	0	0	(42,500)	1,583	
DLG Financial Assistance Grant	1,642,600	(792,000)	0	(850,600)	0	0	(1,642,600)	1,642,600	
Revolving Energy Fund	38,147	0	0	0	0	0	0	38,147	
Tennis Court Reserve	1,600	(1,600)	0	0	0	0	(1,600)	0	
Asset Re-Valuation Reserve	10,620	0	0	0	0	0	0	10,620	
Structural Change	0	0	0	0	0	0	0	0	
Mullumbimby Civic Hall	14,602	0	0	0	0	0	0	14,602	
Brunswick Heads Meorial Hall	86,645	(60,000)	0	0	0	0	(60,000)	86,645	
South Golden Beach Hall	23,572	0	0	0	0	0	0	23,572	
Infrastructure Renewal Reserve	531,669	(400,200)	0	(5,000)	0	1,200	(404,000)	113,470	
Mullumbimby Pioneer Centre	5,598	0	0	0	0	0	0	5,598	
Byron Bay Library Exhibition Space S355 Committee	34,113	0	0	0	0	0	0	34,113	
Brunswick Valley Community Centre	81	0	0	0	0	0	0	81	
Suffolk Park Community Centre	8,195	0	0	0	0	0	0	8,195	
On-Site Sewerage Mgmt	290,243	(700)	0	0	0	0	(700)	400,584	
Special Events Response & Mitigation	164,006	48,500	0	0	0	0	48,500	153,973	

2019/2020 Budget Review as at 31st December 2019
Cash & Investments
All Funds

Description	Opening Balance	MOVEMENTS						Estimated Closing Balance 30-Jun-20	Actual Closing Balance 31-Dec-19
		Original Est 1-Jul-19 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Revoke To / (From)	Revised Estimated Movement 30-Jun-20 To / (From)		
Property Development Reserve	906,684	(601,400)	0	0	0	352,400	(249,000)	657,684	782,720
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	0
Bridge Replacement Fund	201,937	(50,000)	0	0	0	0	(50,000)	151,937	79,947
Ocean Shores Community Centre	28,236	0	0	0	0	0	0	28,236	28,236
Grant Management Reserve	44,748	(44,500)	0	0	0	0	(44,500)	248	44,603
Byron Bay Town Centre Masterplan	454,730	(303,500)	0	0	(151,200)	0	(454,700)	0	921,419
2017/18 Special Rate Carryover Reserve	33,900	(33,900)	0	0	0	315,100	281,200	315,100	2,827,362
Information & Technology Service Fee	14,686	4,400	0	0	0	0	4,400	19,086	14,686
Environment Enforcement Levy Expenditure	0	0	0	0	0	0	0	0	0
Byron Senior Citizens Centre	40,567	0	0	0	0	0	0	40,567	40,567
Infrastructure Renewal Res - Non Byron	330,083	(172,800)	0	(89,000)	0	(51,200)	(313,000)	17,083	330,083
Economic Development	88,001	(47,900)	0	0	0	46,800	(1,100)	86,901	88,001
Land Remediation Reserve	9,848	0	0	0	0	0	0	9,848	9,848
WHS Incentive	68,866	(29,200)	0	0	0	(10,000)	(39,200)	29,666	68,866
Community Building Maintenance	602,000	(602,000)	0	0	0	0	(602,000)	0	246,740
Public Toilets	218,300	0	0	0	0	0	0	218,300	218,300
Volunteer Visitor Fund	8,500	0	0	0	0	0	0	8,500	8,500
Section 94 interest	0	456,500	0	0	0	(192,100)	264,400	264,400	0
Total Internal Reserves	21,382,764	(6,579,600)	0	(1,415,100)	(211,200)	(216,100)	(8,409,000)	12,973,734	22,645,122
EXTERNAL RESERVES									
Crown Reserves	270,303	(270,200)	0	0	0	(22,300)	(292,500)	(22,197)	121,546
Domestic Waste Management	1,201,537	(424,000)	0	(19,200)	0	(488,800)	(932,000)	269,537	1,201,537
Paid Parking Crown	695,097	241,000	0	(13,000)	0	80,000	308,000	1,003,097	269,682
Bonds and Deposits	2,982,560	0	0	0	0	0	0	2,982,560	2,982,560
Total External Reserves	5,149,497	(453,200)	0	(32,200)	0	(431,100)	(916,500)	4,232,997	4,575,324

2019/2020 Budget Review as at 31st December 2019
Cash & Investments
All Funds

Description	Opening Balance	MOVEMENTS						Estimated Closing Balance 30-Jun-20	Actual Closing Balance 31-Dec-19
		Original Est 1-Jul-19 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-20 To / (From)		
UNEXPENDED LOANS									
Five Bridges Project	533,700						0	533,700	
Eureka Bridge	136,200	(131,300)					(131,300)	2,141	
Byron Creek Bridge	0	1,500,700					1,500,700	0	
James Bridge Renewal	0						0	0	
Main Arm Rd Causeway #7	404,800	(404,800)					(404,800)	386,471	
Main Arm Rd Causeway #12	409,500	(409,500)					(409,500)	395,365	
Main Arm Rd Causeway #14	411,700	(411,700)					(411,700)	388,029	
Repentance Creek Road Causeway Replacement (175)	500,000	(500,000)					(500,000)	478,742	
Left Bank Road Rural Major Culvert Replacement (173)	116,300	(116,300)					(116,300)	116,300	
Causeways, Culvert and Bridge Renewal Investigations	82,700	(82,700)					(82,700)	59,894	
Eureka Bridge Collapse Rectification	0						0	0	
Settlement Rd Causeway (Durrumbul Rd #1)	0						0	0	
Johnston Lane Causeway	84,400	(84,400)					(84,400)	84,400	
Upper Wilsons Creek #10 Causeway Replacement (174)	433,500	(433,500)					(433,500)	136,685	
Gittoes Lane Causeway Replacement (17502)	337,100	(361,000)					(361,000)	(74,716)	
REPAIR Project - Ewingsdale Road	0	0					0	0	
Blackbean Road Causeway Replacement (17484)	441,900	(441,900)					(441,900)	54,232	
Tweed Valley Way Rural Major Culvert Replacement (17484)	426,800	(426,800)					(426,800)	131,174	
Bridge - Scarabolotti's	18,700	0					0	18,700	
Settlement Rd Causeway (Durrumbul Rd #1)	300	0					0	300	
Old Mullumbimby Hospital Site Demolition	1,327,500	(1,309,400)					(1,327,500)	1,199	
Total Unexpended Loans	5,665,100	(3,612,600)	0	0	0	0	(3,630,700)	2,034,400	
SECTION 94 CURRENT PLAN									
Open Space	4,771,690	(383,600)	0	0			(672,500)	4,099,190	
Community Facilities	1,387,277	(211,700)	0	0	(42,000)		(295,500)	1,387,277	
Car Parking	1,506,879	26,200	0	0	0		16,700	1,506,879	
Bikeways	1,142,493	(154,800)	0	0	(99,700)		(139,300)	1,142,493	
Road Upgrading	3,849,953	81,800	0	0	(30,000)		(126,900)	3,849,953	
Rural Roads	1,484,292	(208,400)	0	0	(30,000)		(132,000)	1,484,292	
Civic & Urban Improvements	790,931	(124,900)	0	0	(80,000)		(232,000)	790,931	
Council Administration	417,787	(13,400)	0	0	(49,800)		(63,200)	417,787	
Shire Support Facilities	263,970	15,400	0	0	(165,000)		(155,200)	263,970	
Section 94A Levy	782,313	(141,400)	0	0	(190,000)		(388,000)	782,313	
Total Current Plan	16,397,586	(1,114,800)	0	(594,700)	(42,000)	0	(2,187,900)	14,209,686	
								16,397,586	

2019/2020 Budget Review as at 31st December 2019
Cash & Investments
All Funds

Description	Opening Balance	MOVEMENTS						Estimated Closing Balance 30-Jun-20	Actual Closing Balance 31-Dec-19
		Original Est 1-Jul-19 To / (From)	Resolutions Jul - Sep Qtr To / (From)	September Review To / (From)	Resolutions Oct - Dec Qtr To / (From)	Revoke To / (From)	Revised Estimated Movement 30-Jun-20 To / (From)		
SPECIFIC PURPOSE GRANTS & CONTRIBUTIONS									
Sustainable Environment & Economy									
Local Heritage Advisory service	0	0	0	0	0	0	0	0	
Byron Habitat Corridors	9,809	(9,800)	0	0	0	0	0	4,809	
OEH Saving our Species Iconic Koala	6,146	(6,100)	0	0	0	0	(9,800)	0	
Flying Fox Improvement Grant	15,900	(15,900)	0	0	0	0	(6,100)	46	
2019 Flying Fox Grant Pgm, Paddys Ck Yr1	28,000	(28,000)	0	0	0	0	(15,900)	(1,945)	
Small Farms, Small Grants	50,000	0	(50,000)	0	0	0	(28,000)	0	
Infrastructure Services									
Old pacific Highway Maintenance	464,237	(242,300)	0	0	0	0	(50,000)	50,000	
RTA Funding	0	0	0	0	0	0	(242,300)	638,323	
Open Tallow Creek Mouth	5,759	0	0	0	0	0	0	(1,529,505)	
Natural Disaster Restricted Funding	16,520	0	0	0	0	0	5,759	5,759	
Country Passenger Trans Infrastructure Gr	24,836	(24,800)	0	0	0	0	16,520	16,520	
Stronger Country Communities - Waterlily Park	0	0	0	0	0	0	(24,800)	24,836	
Fisheries Grant - Johnsons Lane	65,030	0	(65,000)	0	0	0	0	0	
Waterlily Park	60,640	0	(60,600)	0	0	0	(65,000)	65,030	
Crime Prevention Lighting Grant	75,000	0	0	0	0	0	(75,000)	75,000	
2017-19 CPTIGS Bus Shelters	6,000	0	0	0	0	0	0	6,000	
SCCF - Byron Shire Flood Warning Network	75,600	0	(75,600)	0	0	0	(75,600)	75,600	
SCCF - Mullum War Widows Cottage Refurb	59,800	0	(59,800)	0	0	0	(59,800)	59,800	
SCCF - Refurb of Mullum Museum Buildings	8,100	0	(8,100)	0	0	0	(8,100)	8,100	
SCCF - Mullum Drill Hall Refurbishment	47,600	0	(47,600)	0	0	0	(47,600)	48,425	
SCCF - Mullumbimby Gateway Rep & Renewal	3,900	0	(3,900)	0	0	0	(3,900)	3,900	
SCCF - Connecting Suffolk Park Cyclists	165,000	0	(165,000)	0	0	0	(165,000)	165,000	
SCCF - Amenities Building Eureka Rec Res	0	0	0	0	0	0	0	(92,570)	
SCCF - Lone Goat Gallery Refurbishment	0	0	0	0	0	0	0	(41,597)	
Byron Bay Bypass - Sydney Trains	44,200	0	0	0	0	0	44,200	44,200	
Bangalow Rd at Tinterbox Rd Talofa	6,800	(6,800)	0	0	0	0	(6,800)	(110,572)	
Byron Bay High School Turnaround Arakawa Court	0	0	0	0	0	0	0	(236)	
North Byron FRMS&P	0	0	0	0	0	0	0	(11,900)	
Waste Management Services									
Organic Infrastructure Grant	80,641	0	0	0	0	0	0	80,641	
Corporate & Community Services									
Library - Local priority grant	13,200	(10,200)	0	0	0	0	(10,200)	13,200	
Aboriginal Cultural Heritage Study	25,000	0	0	0	0	0	0	25,000	
Cook Pioneer Centre	115,400	(115,400)	0	0	0	0	(115,400)	115,400	
Total Restricted Grants & Contributions	1,473,119	(459,300)	0	(535,600)	0	(75,000)	(1,069,900)	403,058	(142,096)
TOTAL GENERAL FUND	50,068,066	(12,219,500)	0	(2,577,600)	(253,200)	(1,176,700)	(16,214,000)	33,853,875	47,496,343

2019/2020 Budget Review as at 31st December 2019
Cash & Investments
All Funds

Description	Opening Balance	MOVEMENTS						Estimated Closing Balance 30-Jun-20	Actual Closing Balance 31-Dec-19
		Original Est 1-Jul-19 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-20 To / (From)		
WATER FUND									
RESERVES									
Capital Works	8,324,591	(406,800)	0	(100,000)	0	(4,600)	(511,400)	8,136,420	
SECTION 64 PLAN									
S64 - Byron, Bang. Bruns, O/shrs	594,746							594,746	
S64 - Mullumbimby	2,522,354	(1,469,900)	0	322,500	0	(665,000)	(1,812,400)	1,865,605	
TOTAL WATER FUND	11,441,691	(1,876,700)	0	222,500	0	(669,600)	(2,323,800)	10,596,771	
SEWER FUND									
RESERVES									
Capital Works	6,392,779	(2,460,700)	0	(618,200)	0	300,800	(2,778,100)	5,359,368	
Plant Reserve	773,387					0	0	773,387	
GRANTS									
Brunswick Valley Sewerage Treatment Plant	0	0	0	0	0	0	0	0	
SECTION 64 PLAN									
S64 - Bangalow	2,257,124							2,257,124	
S64 - Byron, Mullum, Bruns, O/shrs	6,428,048	(1,834,800)	0	(20,000)	0	(521,500)	(2,376,300)	5,753,486	
TOTAL SEWER FUND	15,851,338	(4,295,500)	0	(638,200)	0	(220,700)	(5,154,400)	14,143,365	
TOTAL RESTRICTED	77,361,095	(18,391,700)	0	(2,993,300)	(253,200)	(2,067,000)	(23,692,200)	72,236,479	
TOTAL CASH & INVESTMENTS	78,361,095							75,367,003	
AVAILABLE CASH	1,000,000							3,130,524	

Comments on Cash and Investments Position

Comment on Cash and Investments Position

The indicated cash and investment position at 31 December 2019 is \$75,367,003.02. Indicative total restricted fund reserves equate to \$72,236,479. This has been taken at a point in time and is just a snapshot at 31 December 2019. 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 2019

Reconciliation

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

2019/2020 Budget Review as at 31st December 2019 Key Performance Indicators

	CONSOLIDATED Year Ended 30/6/20 Estimated	GENERAL Year Ended 30/6/20 Estimated	WATER Year Ended 30/6/20 Estimated	SEWER Year Ended 30/6/20 Estimated
Rate & Annual Charges Outstanding Ratio %	5.00%	5.00%	5.00%	5.00%
Debt Cover Ratio %	74.60%	120.50%	0.00%	63.25%
Asset Renewals Ratio	410.91%	464.37%	277.54%	293.50%

2019/2020 Budget Review as at 31st December 2019 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?

2019/2020 Budget Review as at 31st December 2019
Legal Expenses

Expense	Expenditure YTD \$	Budgeted Y/N
Legal Fees	353,528.00	Y