



## PART 9 Financial Management

## 9.1 Councillors' Remuneration

### Local Government Act 1993 Section 428(2)(f) Local Government (General) Regulation 2005 Reg 217(1)(a1)(i)-(viii)

The total amount of money expended on Mayoral and Councillor Fees during the reporting period 1 July 2010 to 30 June 2011 is as follows:

Item (Local Government Act 1993 Section 428(2)(f))	\$
Mayor allowance	34,600
Councillor fees	145,291
<b>TOTAL</b>	<b>179,891</b>

Item (Local Government Act 1993 Section 428(2)(f)) (Local Government (General) Regulation 2005 Reg 217(1)(a1)(i)-(viii))	\$
Mayor vehicle expenses	7,961
Telephone calls made by councillors	17,491
Catering	11,007
Subscriptions	0
Flowers	0
Stationery	0
Attendance of councillors at conferences and seminars	15,724
Training of councillors and provision of skill development	2,996
Interstate visits by councillors, including transport, accommodation and other out of pocket travelling expenses	10,246
Overseas visits by councillors, including transport, accommodation and other out of pocket travelling expenses	0
Expenses of any spouse, partner or other person who accompanied a councillor	0
Expenses involved in the provision of care for a child or an immediate family member of a councillor	159
<b>TOTAL</b>	<b>65,584</b>

**Appendix 2** to this report is a copy of the Mayor and Councillors Payment of Expenses and Provision of Facilities Policy 1.1 for the reporting period 1 July 2010 to 30 June 2011.

## 9.2 Financial Statements

### Local Government Act 1993 Section 428(2)(a)

A summary of the financial reports, including the auditor's report for the reporting period 1 July 2010 to 30 June 2011 is attached at **Appendix 3**.

Thomas, Noble and Russell, Chartered Accountants are Council's appointed auditors.

A full copy of the Financial Statements can be obtained by request and are available on Council's website at [www.byron.nsw.gov.au/public-documents](http://www.byron.nsw.gov.au/public-documents).

## 9.3 Overseas Visits

### Local Government (General) Regulation 2005 Reg 217(1)(a)

There were no overseas visits by councillors, staff or other persons representing Council during the reporting period 1 July 2010 to 30 June 2011.

## 9.4 Rates and Charges Written Off

### Local Government (General) Regulation Reg 132

This table details the rates and charges written off, reduced or waived by Council during the reporting period 1 July 2010 to 30 June 2011.

Item	Local Government Act 1993	Amount (\$)
Rates	Section 595	11,804
Interest	Section 595	4,840
Interest	Section 564	421
Pensioner Abandonment	Section 582	787,162
<b>Total</b>		<b>804,227</b>

## 9.5 Senior Management and Remuneration

### Local Government Act 1993 Section 428(2)(f)

### Local Government (General) Regulation 2005 Reg 217(1)(b)(i)-(v)

One Senior Staff was employed by Council during the reporting period 1 July 2010 to 30 June 2011.

Total value of salary component of package which includes:

- Total amount of any bonus payments, performance or other payments that do not form part of salary component.
- Total employer's contribution to superannuation (salary sacrifice or employer's contribution).
- Total value of non-cash benefits.
- Total fringe benefits tax for non-cash benefits.

Senior Staff	Total Remuneration
General Manager	\$190,559

## 9.6 Stormwater Management Services

### Local Government (General) Regulation 2005 Reg 217(1)(e)

For the reporting period 1 July 2010 to 30 June 2011 the following information is provided regarding Stormwater Management Services Income and Projects.

#### Stormwater Management Services Income

Type of charge	Annual charge (\$)	Number of properties	Yield (\$)
Stormwater Management Charge (Residential)	25.00	7,001	175,025
Stormwater Management Charge (Residential Strata Units)	12.50	2,125	26,563
Stormwater Management Charge (Business Strata Units – not within a Mixed Development)	12.50**	335	17,195
Stormwater Management Charge (Business Strata Units)	12.50	99	1,238
Stormwater Management Charge (Business Properties – not Strata Titled)	25.00**	558	57,565
<b>Totals</b>		<b>10,118</b>	<b>277,586</b>

\*\* Varying Amounts - A single annual flat charge does not apply to Business Properties and Business Strata Units (not within a mixed development). The amount shown is a minimum charge.

## Stormwater Management Projects 2010/11

Project	Budget			Actual	Variance
	Funded from Stormwater Management Charge	Funded from other sources*	Total		
South Golden Beach Stormwater Drainage		28,700	28,700	29,297	(597)
Byron Bay Stormwater Drainage		4,500	4,500	4,553	(53)
North – Urban Drainage Maintenance		115,400	115,400	77,432	37,968
South – Urban Drainage Maintenance		131,400	131,400	153,995	(22,595)
Urban Drainage – Belongil Mouth Cleaning		3,200	3,200	1,717	1,483
Urban Drainage – Clarkes Beach Cleaning		1,500	1,500	5,484	(3,984)
Rural Drainage Maintenance		95,800	95,800	51,580	44,220
Urban Capital Drainage Works **	451,500		451,500	451,344	156
<b>Total</b>	<b>451,500</b>	<b>380,500</b>	<b>832,000</b>	<b>775,402</b>	<b>56,598</b>

\* Includes Grants and Loans

\*\* Includes funding from the Stormwater Management Charge raised in 2010/2011 plus unexpended funds held from previous years

## 9.7 Works on Private Land

### Local Government Act 1993 Section 428(2)(k)

During the reporting period from 1 July 2010 to 30 June 2011, Council did not carry out any work on private land.

## 9.8 Special Variation Expenditure

### Local Government Act 1993 Section 508(2) Local Government Act 1993 Section 508A

Special Variation 1				
Financial Year Approved	2002/2003			
Special Variation Amount \$	\$408,400 (5.51% above rate peg)			
Permanent Addition to Income	Yes			
Application Type	Section 508(2) Local Government Act 1993			
Ministerial Approval Date	8 July 2002			
Annual Reporting Requirement	Ongoing reporting in Annual Report			
Purpose	Costs associated with infrastructure works, operational activity and debt servicing as defined by Council.			
Purpose	Unexpended 1/7/2010 \$	Allocated 2010/2011 \$	Expended 2010/2011 \$	Unexpended 30/6/2011 \$
Local Roads/Drainage Maintenance	0	40,000	40,000	0
Kerb and Gutter/Footpath Replacement	0	80,000	80,000	0
South Golden Beach Drainage Loan	0	74,000	74,000	0
Byron Bay Library – Funding/Development Strategy <sup>1</sup>	0	10,000	10,000	0
Richmond Tweed Regional Library – increased contribution	0	38,000	38,000	0
Youth Centre Programs	0	9,000	9,000	0
Aboriginal Project Officer	0	17,000	17,000	0
Local Environment Plan	0	50,000	50,000	0
Tourism Strategy Development <sup>1</sup>	0	7,500	7,500	0
Compliance – Staff Resources	0	82,900	82,900	0
<b>Totals \$</b>	<b>0</b>	<b>408,400</b>	<b>408,400</b>	<b>0</b>

The program of expenditure was in accordance with Council's adopted Management Plan and Budget as revised throughout the 2010/2011 financial year.

<sup>1</sup> Both items were considered one off expenditures – subsequent years to revenue as variation is a permanent addition to income therefore reporting each year will always assume expended.

<b>Special Variation 2</b>				
Financial Year Approved	2003/2004			
Special Variation Amount \$	\$800,000 (9.94% above rate peg)			
Permanent Addition to Income	Yes			
Application Type	Section 508(2) Local Government Act 1993			
Ministerial Approval Date	3 July 2003			
Annual Reporting Requirement	Ongoing reporting in Annual Report			
Purpose	Costs associated with improving services to the community as defined by Council.			
<b>Purpose</b>	<b>Unexpended 1/7/2010 \$</b>	<b>Allocated 2010/2011 \$</b>	<b>Expended 2010/2011 \$</b>	<b>Unexpended 30/6/2011 \$</b>
Urban Roads Maintenance	0	100,000	100,000	0
Rural Roads Maintenance	0	220,000	220,000	0
Parks Maintenance	0	120,000	120,000	0
Amenities Maintenance	0	40,000	40,000	0
Cemeteries Maintenance	0	15,000	15,000	0
Community Buildings Maintenance	0	70,000	70,000	0
Television Black Spots	0	3,000	3,000	0
Byron Bay Recreation Ground Loan	0	20,000	20,000	0
Byron Bay Library Loan	0	50,000	50,000	0
Mullumbimby Sporting Ground Improvements Loan	0	27,000	27,000	0
Stormwater Drainage	0	75,000	75,000	0
Coastal Management Plans <sup>1</sup>	0	60,000	60,000	0
<b>Totals \$</b>	<b>0</b>	<b>800,000</b>	<b>800,000</b>	<b>0</b>

The program of expenditure was in accordance with Council's adopted Management Plan and Budget as revised throughout the 2010/2011 financial year.

<sup>1</sup> Item was included to 2005/2006 - subsequent years to revenue as variation is a permanent addition to income therefore reporting each year will always assume expended.

<b>Special Variation 3</b>				
Financial Year Approved	2004/2005			
Special Variation Amount \$	\$924,800 (9.6% above rate peg)			
Permanent Addition to Income	Yes			
Application Type	Section 508(2) Local Government Act 1993			
Ministerial Approval Date	13 July 2004			
Annual Reporting Requirement	Ongoing reporting in Annual Report			
Purpose	Costs associated with the improvement of services and infrastructure to the Community.			
Purpose	Unexpended 1/7/2010 \$	Allocated 2010/2011 \$	Expended 2010/2011 \$	Unexpended 30/6/2011 \$
Urban Roads Maintenance	0	86,800	86,800	0
Rural Roads Maintenance	0	61,500	61,500	0
Cycleways Maintenance	0	50,000	50,000	0
Parks Maintenance	0	80,000	80,000	0
Amenities Maintenance	0	40,000	40,000	0
Cemeteries Maintenance	0	15,000	15,000	0
Community Buildings Maintenance	0	80,000	80,000	0
Sportsfields Maintenance	0	100,000	100,000	0
Television Black Spots	0	1,000	1,000	0
Byron Bay Recreation Ground Loan	0	50,000	50,000	0
Byron Bay Library	0	61,200	61,200	0
Richmond Tweed Regional Library Contribution	0	32,300	32,300	0
Byron Rural Settlement Strategy	0	60,000	60,000	0
Planning Approvals and Compliance Staff Resources	0	125,000	125,000	0
Traffic Engineer Staff Resources	0	82,000	82,000	0
<b>Totals \$</b>	<b>0</b>	<b>924,800</b>	<b>924,800</b>	<b>0</b>

Note: Special Variation 3 also included and additional \$185,900 per annum for costs associated with biodiversity projects. This part of the special variation expired in 2008/2009 where Council reduced its rate income relevant to this amount. No reporting of that part of the special variation is included due to the expiration.

The program of expenditure was in accordance with Council's adopted Management Plan and Budget as revised throughout the 2010/2011 financial year.

<b>Special Variation 4</b>				
Financial Year Approved	2005/2006			
Special Variation Amount \$	\$647,700 (6.0% above rate peg)			
Permanent Addition to Income	Yes			
Application Type	Section 508(2) Local Government Act 1993			
Ministerial Approval Date	27 June 2005			
Annual Reporting Requirement	Ongoing reporting in Annual Report			
Purpose	Costs associated with the improvement of services and infrastructure to the Community.			
<b>Purpose</b>	<b>Unexpended 1/7/2010 \$</b>	<b>Allocated 2010/2011 \$</b>	<b>Expended 2010/2011 \$</b>	<b>Unexpended 30/6/2011 \$</b>
Urban Roads Maintenance and Construction	0	145,000	120,100	24,900
Rural Roads Maintenance and Construction	0	152,100	85,100	67,000
Community Buildings	0	100,000	100,000	0
Richmond Tweed Regional Library Contribution	0	29,000	29,000	0
Contribution to Volunteer Rescue Association	0	10,000	10,000	0
Studies and Plans	0	8,000	8,000	0
Mullumbimby Civic Centre Loan Repayments	0	50,000	50,000	0
Embellishment of New Sportsfields Loan Repayments	0	93,600	93,600	0
Bangalow A&I Hall Improvements Loan Repayment	0	10,000	10,000	0
Byron Bay Stormwater Drainage Loan Repayments	0	50,000	20,500	29,500
<b>Totals \$</b>	<b>0</b>	<b>647,700</b>	<b>526,300</b>	<b>121,400</b>

The program of expenditure was in accordance with Council's adopted Management Plan and Budget as revised throughout the 2010/2011 financial year.

### Special Variation 5

Financial Year Approved	2006/2007			
Special Variation Amount \$	\$476,200 (4.02% above rate peg)			
Permanent Addition to Income	Yes			
Application Type	Section 508(2) Local Government Act 1993			
Ministerial Approval Date	26 June 2006			
Annual Reporting Requirement	Ongoing reporting in Annual Report until 30 June 2016.			
Purpose	Costs associated with the improvement of services and infrastructure to the Community as defined by Council.			
Purpose	Unexpended 1/7/2010 \$	Allocated 2010/2011 \$	Expended 2010/2011 \$	Unexpended 30/6/2011 \$
Sportsfields Maintenance	0	30,000	5,800	24,200
Bushfire Hazard Reduction – Council Land	0	20,000	5,600	14,400
Continual Town/Reserves Cleaning	0	100,000	100,000	0
Community Buildings Maintenance	0	26,000	7,300	18,700
Urban Roads Maintenance	0	52,200	52,200	0
Rural Roads Maintenance	0	30,000	30,000	0
Byron Bay Bypass <sup>1</sup>	0	25,000	25,000	0
Sportsfields Embellishment Loan Repayment	0	3,000	3,000	0
Shirewide Playground Upgrades <sup>1</sup>	0	47,000	47,000	0
Bangalow A&I Hall Loan Repayments	0	6,000	6,000	0
Byron Bay Library Loan Repayments	0	6,000	6,000	0
Community Buildings Upgrades – Shirewide <sup>1</sup>	0	131,000	131,000	0
<b>Totals \$</b>	<b>0</b>	<b>476,200</b>	<b>418,900</b>	<b>57,300</b>

The program of expenditure was in accordance with Council's adopted Management Plan and Budget as revised throughout the 2010/2011 financial year.

<sup>1</sup> Item was included in 2006/2007 only as one off expenditure – subsequent years to revenue as variation is a permanent addition to income therefore reporting each year will always assume expended.

### Special Variation 6

Financial Year Approved	2007/2008			
Special Variation Amount \$	\$638,400 (5.0% above rate peg)			
Permanent Addition to Income	Yes			
Application Type	Section 508(2) Local Government Act 1993			
Ministerial Approval Date	27 June 2007			
Annual Reporting Requirement	Ongoing reporting in Annual Report until 30 June 2013.			
Purpose	Costs associated with infrastructure renewal as defined by Council.			
Purpose	Unexpended 1/7/2010 \$	Allocated 2010/2011 \$	Expended 2010/2011 \$	Unexpended 30/6/2011 \$
Byron Regional Sport and Cultural Complex Loan Repayment	0	130,000	130,000	0
Asset Management System	80,000	80,000	130,500	29,500
Bridge Repairs and Replacements	91,700	108,500	164,700	35,500
Bridge Replacement Loan Repayments	0	21,500	21,500	0
Community Buildings	101,100	100,000	0	201,100
Sportfields Maintenance	0	30,000	30,000	0
Footpaths Maintenance & Renewals	0	50,000	20,700	29,300
Richmond Tweed Regional Library Contribution	0	65,000	65,000	0
Surf Life Saving Contribution	0	53,400	53,400	0
<b>Totals \$</b>	<b>272,800</b>	<b>638,400</b>	<b>615,800</b>	<b>295,400</b>

The program of expenditure was in accordance with Council's adopted Management Plan and Budget as revised throughout the 2010/2011 financial year.

<b>Special Variation 7</b>				
Financial Year Approved	2008/2009			
Special Variation Amount \$	\$851,800 (6.22% above rate peg)			
Permanent Addition to Income	Yes			
Application Type	Section 508(2) Local Government Act 1993			
Ministerial Approval Date	27 June 2008			
Annual Reporting Requirement	Ongoing reporting in Annual Report until 30 June 2013.			
Purpose	Costs associated with continuing improvements to infrastructure and community services defined by Council.			
<b>Purpose</b>	<b>Unexpended 1/7/2010 \$</b>	<b>Allocated 2010/2011 \$</b>	<b>Expended 2010/2011 \$</b>	<b>Unexpended* 30/6/2011 \$</b>
Tourism Management Plan	83,700	100,000	111,600	72,100
Byron Bay Town Centre Upgrade	0	50,000	50,000	0
Public Toilets Upgrades	181,700	100,000	100,000	181,700
Byron Bay Library Loan Repayments <sup>1</sup>	241,500	96,000	(60,600)	398,100
Byron/Mullumbimby Pools Loan Repayments	0	96,000	96,000	0
Suffolk Park Integrated Children's Centre Loan Repayments	0	34,300	34,300	0
Donaghy's Bridge Loan Repayments	0	91,000	91,000	0
Environmental Levy	136,500	284,500	301,900	119,100
<b>Totals \$</b>	<b>643,400</b>	<b>851,800</b>	<b>724,200</b>	<b>771,000</b>

\* Unexpended balance is held in 2008/2009 Special Rate Carryover Reserve, Environmental Levy Reserve and Byron Bay Library Reserve.

<sup>1</sup> Byron Bay Library Loan Repayment unexpended balance is the cumulative of all prior special variations relating to the Byron Bay Library being 2003/2004, 2004/2005, 2006/2007 and 2008/2009 less expenditure accumulated on project. Amount is reflective of Byron Bay Library Reserve held at financial year end and on this basis all prior special variations before 2008/2009 relating to Byron Bay Library are assumed expended.

The program of expenditure was in accordance with Council's adopted Management Plan and Budget as revised throughout the 2010/2011 financial year.