
**GMR21/057 QUARTERLY BUDGET REVIEW FOR PERIOD ENDING 30
SEPTEMBER 2021**

**S011-
T00003**

Responsible Officer: Dr Catherine Dale - General Manager
Attachments: 1. Under Separate Cover - September Quarterly Budget Review
Outcome: Innovative and Proactive Leadership
Focus Area: 9.2 Ensure financial sustainability and support the organisation in achieving efficient ongoing operations
Delivery Program Link: 9.2.4 Responsibly manage Council's finances and maintain Fit for the Future status
Operational Plan Link: 9.2.4.3 Provide financial management and reporting

EXECUTIVE SUMMARY

This Budget Review reports on Council's performance against the current Operational Plan budget for the quarter ending 30 September 2021. Major variations are highlighted.

The original Operational Plan budget, on a consolidated basis (which includes all of Council's funds), for 2021-22 forecasts were:

- Income Statement deficit, before capital revenue, of \$1.40 million
- Income Statement surplus, after capital revenue, of \$33.61 million
- Increase of \$7.64 million in unrestricted funds.

The proposed revised budgets after the quarter ending 30 September 2021 are:

- Income Statement deficit, before capital revenue, of \$4.55 million
- Income Statement surplus, after capital revenue, of \$62.82 million
- Increase of \$5.00 million in unrestricted funds.

The proposed revised, consolidated 2021-22 budget is impacted by the carry forward of ongoing projects from the 2020-21 year. This is primarily due to the timing of grants received and ongoing capital works. Further detail is provided in this report.

The result of bringing these projects from last financial year into the 2021-22 year is:

- Unfavourable income statement impact of \$3.24 million before capital revenue
- Use of \$3.70 million of unrestricted funds.

The current year, September Review, adjustments result in a favourable variation for the income statement, before capital revenues, of \$0.09 million and a decrease in the amount of unrestricted funds to be used of \$1.06 million as per the Consolidated Fund Flow Statement.

There are no material concerns at the quarterly review about Council meeting budget targets for 2021-22.

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RECOMMENDATION

THAT;

1. The budget review report for the quarter ended 30 September 2021 be received and noted.
2. The favourable variation to the Income Statement after capital revenue of \$29.21 million and unfavourable variation to the Consolidated Fund Flow Statement of \$2.64 million be adopted.

BACKGROUND

Council reviews its performance and financial results against the adopted Operational Plan quarterly, authorises adjustments to budget items, and highlights variations from its original budget strategy.

It should be noted that the results referred to in this report are unaudited.

The attachments to this report are as follows:

Financial reports (Attachment 1)

These reports provide information on Council's performance against its financial objectives contained in the Operational Plan, presented for the consolidated entity.

Financial reports include:

- a) Consolidated Fund Flow Statement – This report shows the impact of operating, financing and investing activities on Councils unrestricted working capital.
- b) Consolidated Income Statement – Provides sources of income and expenditure, including depreciation, per Council service areas.
- c) Consolidated Capital Program Statement – Provides capital expenditure information for each program area and associated services.
- d) Projected Funds Balance Statement – Provides information on the movements in both unrestricted and restricted fund accounts.
- e) Budget Amendment Report – Provides details of proposed significant adjustments to budgets.
- f) SRV capital program – Provides capital expenditure information for each of the projects in the SRV program of works for 2021-22.

Consultancy, Legals and Contractors Report (Attachment 2)

This attachment provides information on major contracts entered into, legal fees incurred and consultancy costs for the quarter ended 30 September 2021.

Key Financial Indicators (Attachment 3)

This attachment provides information about key financial indicators designed to assist in monitoring Council's financial sustainability. The indicators are for the consolidated entity.

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Mayoral and Councillor Expenses (Attachment 4)

Provides information about Mayoral and Councillor expenditure for the quarter ended 30 September 2021.

CONSIDERATIONS

Consolidated Fund flow Statement (Attachment 1(a)):

Council requires sufficient funds to pay for its debts as and when they fall due. The Fund Flow Statement shows the change in Council's freely available funds or working capital.

It includes all transactions having an impact on Council's funds i.e. income and expenses from its operating activities, capital program and borrowing activities. It also includes the transfer into or use of restricted funds for capital or non-recurrent projects. Depreciation is not included as it does not represent a cash flow.

The net fund flow shows the amount of unrestricted funds that will be used to deliver the agreed Operational Plan outcomes for 2021-22. The consolidated original budget forecast a \$7.64 million increase to unrestricted funds. The impact of proposed carry forward items from last financial year and the September 2021 quarterly review amendments result in a projected increase to unrestricted funds of \$5.00 million for 2021-22. See table 1.1 and graph 1.1 below.

Table 1.1 Net Increase (decrease) in unrestricted funds, per fund, \$'000

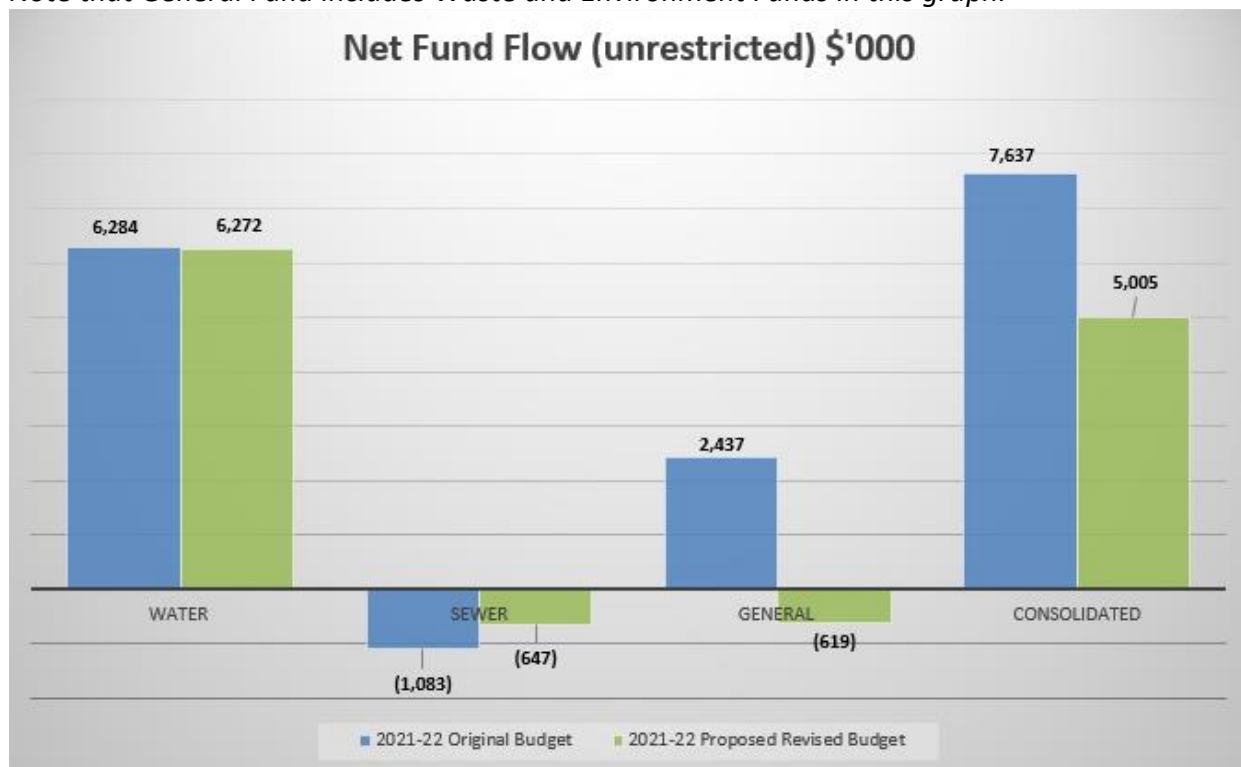
| Fund | 2021-22 Original Budget | Proposed Carry Overs | Proposed Adjustments | 2021-22 Proposed Revised Budget |
|---------------------|--|-------------------------------------|---------------------------------|--|
| Water | 6,284 | 0 | (11) | 6,272 |
| Sewer | (1,083) | (124) | 559 | (647) |
| Waste | 2,418 | (1,182) | 0 | 1,236 |
| Environment | 33 | 88 | 100 | 221 |
| General | (14) | (2,484) | 421 | (2,076) |
| Consolidated | 7,637 | (3,702) | 1,069 | 5,005 |

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Graph 1.1 Net fund flow (unrestricted)

Note that General Fund includes Waste and Environment Funds in this graph.



Consolidated Income Statement (Attachment 1(b)):

The Consolidated Income Statement shows the types of income, and expenditure per council service areas. This result can indicate whether Council is able to raise sufficient revenue to cover the operational cost (including depreciation which measures the wear and tear of Council assets) of delivering services to the community before considering its capital revenue.

The result can be impacted by the timing of project funding, where funds are received in a different year to the expenditure taking place.

The proposed revised budget, incorporating the carry forward items from 2020-21 and September Review adjustments is a deficit of \$4.55 million before capital revenues (per table 1.2 and graph 1.2 below).

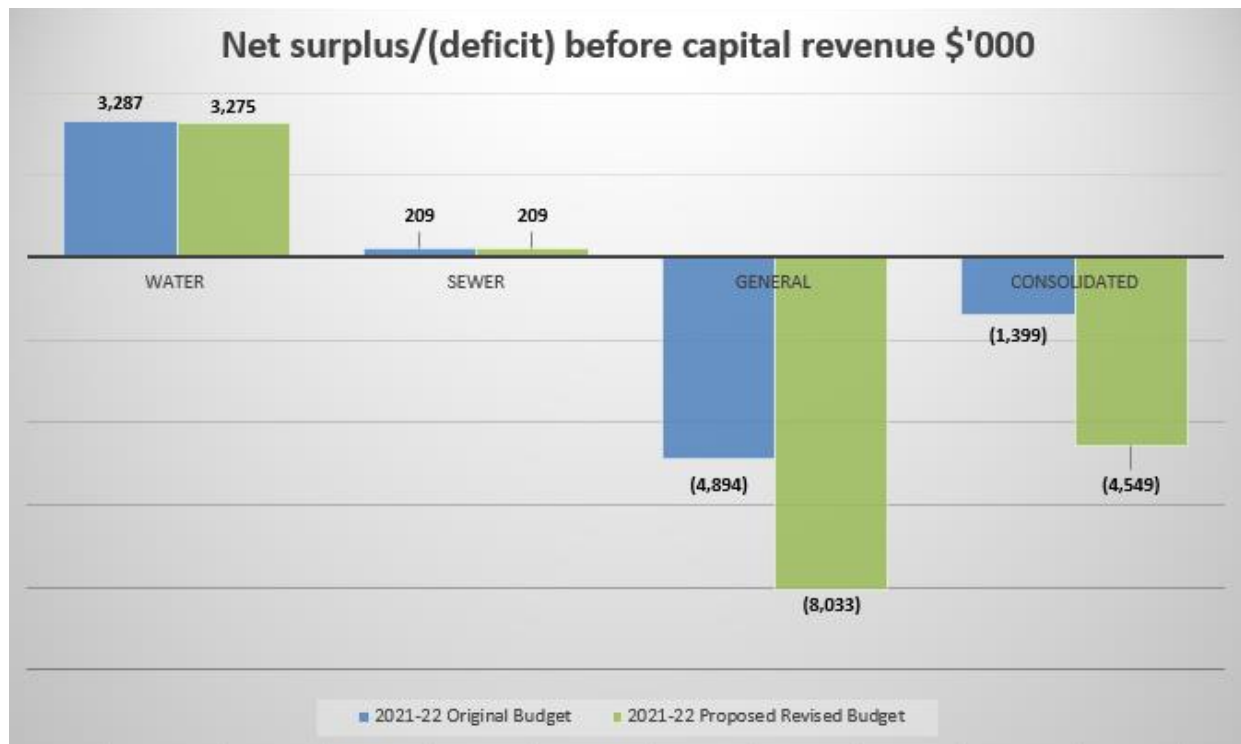
Table 1.2 Net Surplus/ (deficit) before capital revenue, \$'000

| Fund | 2021-22 Original Budget | Proposed Carry Overs | Proposed Adjustments | 2021-22 Proposed Revised Budget |
|--------------|-------------------------|----------------------|----------------------|---------------------------------|
| Water | 3,287 | 0 | (11) | 3,275 |
| Sewer | 209 | 0 | 0 | 209 |
| General | (4,894) | (3,237) | 99 | (8,033) |
| Consolidated | (1,399) | (3,237) | 87 | (4,549) |

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Graph 1.2 Net surplus/ (deficit) before capital revenue



Carry overs (operational)

The operating result has been impacted by the proposed carry forward of ongoing projects from the 2020-21 financial year. The result of bringing these projects from last financial year into the 2021-22 is an unfavorable income statement impact of \$3.24 million before capital revenue. The majority of projects carried forward into 2021-22 were funded by grants and contributions received in prior years with associated works to continue across financial years.

Significant carried forward operational items, predominately from grants, include:

- \$1.3m Environmental Management works including Bushfire affected Waterways Programs to be introduced across multiple years
- \$1.0m Community Care & Children’s Services programming
- \$0.6m Strategic Planning work including Light up the Bay & Coastal Flood management works
- \$0.55 million Corporate & Community Leadership – includes Resilience funding for Bushfire Recovery support services
- \$0.5m Community Development, Library & Cultural Services
- \$0.5m Business Development – Light up the Bay
- \$0.5m Youth Services
- \$0.2m ERGB Horticulturalist & Airport Resilience plan
- various other funded programs across Council

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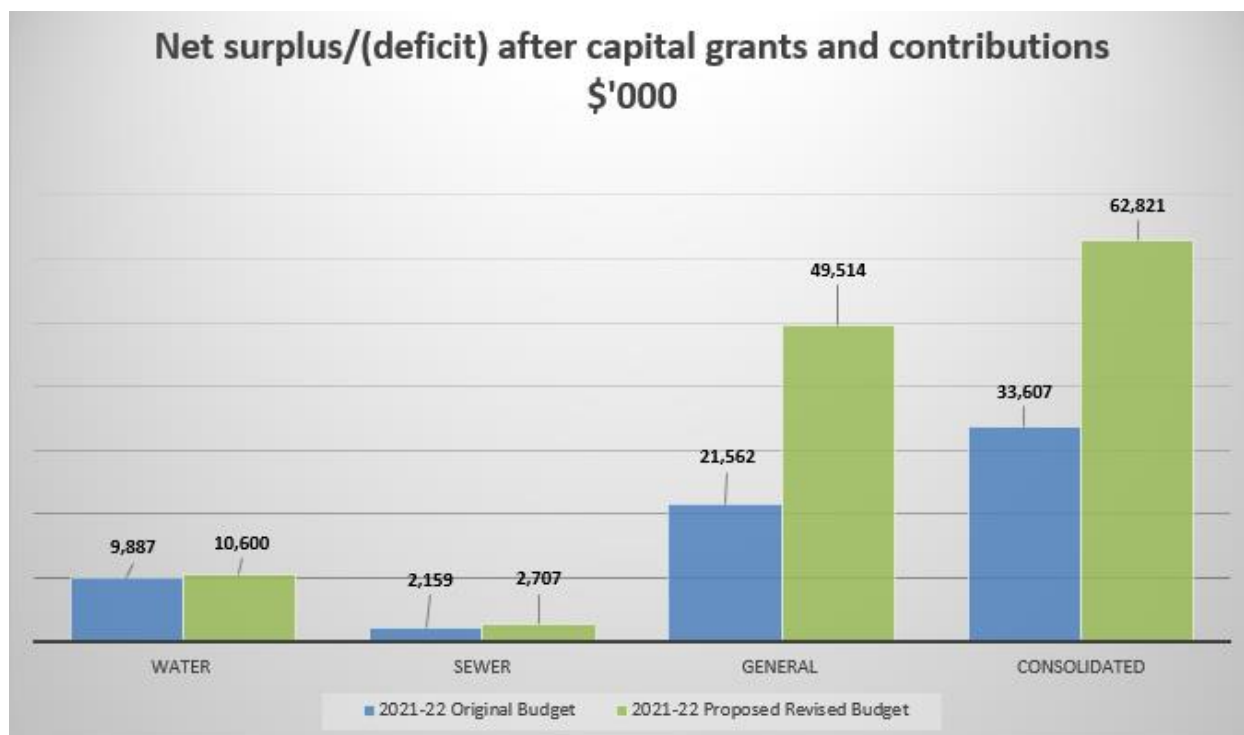
September Review adjustments (operational)

The proposed September Review adjustments to the originally adopted Operational Plan budget for 2020-21 result in a small favourable variation of \$0.09 million to the operating result before capital.

Table 1.3 Net surplus/(deficit) after capital revenue, \$'000

| Fund | 2021-22 Original Budget | Proposed Carry Overs | Proposed Adjustments | 2021-22 Proposed Revised Budget |
|---------------------|-------------------------|----------------------|----------------------|---------------------------------|
| Water | 9,887 | 725 | (11) | 10,600 |
| Sewer | 2,159 | 108 | 441 | 2,707 |
| General | 21,562 | 24,506 | 3,446 | 49,514 |
| Consolidated | 33,607 | 25,338 | 3,876 | 62,821 |

Graph 1.3 Net surplus/(deficit) after capital revenue



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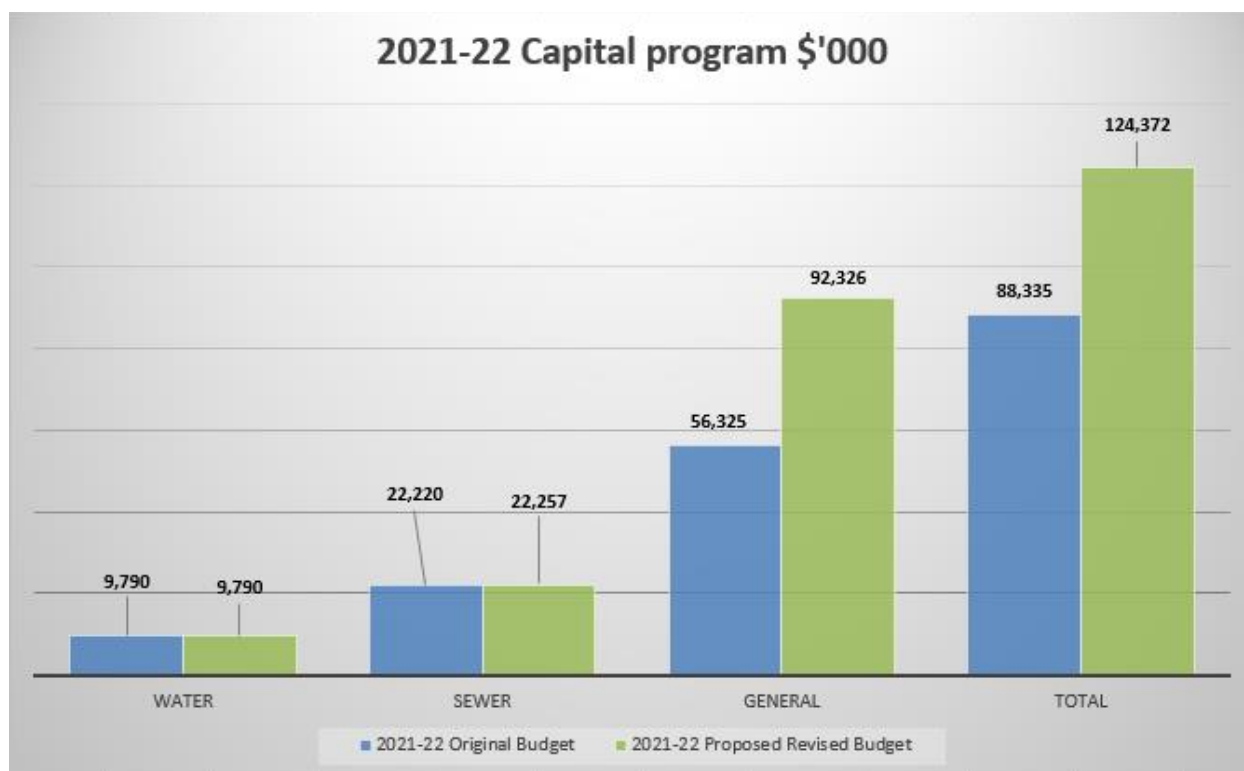
Consolidated Capital Program Statement (Attachment 1(c)):

Capital Program

The original capital expenditure budget for 2021-22 was \$88.3 million. The proposed revised budget, incorporating carry forward items and September variations is \$124.4 million (per table 1.4 and graph 1.4 below).

Table 1.4 Capital Program per fund, \$'000

| Fund | 2021-22 Original Budget | Proposed Carry Overs | Proposed Adjustments | 2021-22 Proposed Revised Budget |
|---------------------|-------------------------|----------------------|----------------------|---------------------------------|
| Water | 9,790 | 0 | 0 | 9,790 |
| Sewer | 22,220 | 155 | (119) | 22,257 |
| General | 56,325 | 32,206 | 3,794 | 92,326 |
| Consolidated | 88,335 | 32,361 | 3,676 | 124,372 |



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Carry Overs (Capital)

Significant carried forward capital items, predominately from grants, include:

- \$13.9 million Fixing Country Bridges & other Transport projects & Grandfathers Gully
- \$5.32 million Coastal Headlands Walk
- \$3.98 million Mogo Adventure Trail – Stage 1
- \$1.78 million Shellfish Hatchery
- \$1.4 million Eurobodalla RFS capital works
- \$1.2 million Waste Plant & Fleet
- \$0.8 million Casey's Beach Rockwall
- \$0.7 million Brierley's Boat Ramp facility upgrade
- \$0.4 million Observation Point viewing platform

September Review Adjustments (capital)

Capital budget adjustments totaling \$3.68 million have been made during the September quarter and affect the current year's capital program. Significant variations increasing the originally adopted capital works program, predominately from grants, include:

- \$1.7m funded transport works
- \$0.9m Tomakin Road safety improvements
- \$0.5m Botanic Gardens– Sensory Garden Upgrade
- \$0.3m Moruya Airport runway upgrade
- \$0.3m Moruya Shared Maintenance Facility

Special Rate Variation (SRV) – progress update (Attachment 1 (f)):

2021-22 is the sixth year of the SRV program and over \$7.50 million of infrastructure works for the year are underway. \$2.65 million of SRV designated funds are being utilised on these works. At the September review, approximately 4.2 % of the programmed SRV works for this year have been expensed. Significant variations at September include:

- Caseys Beach Rockwall \$0.9m: not yet commenced as this is waiting on coastal impact studies; this project will likely carry over into the next financial year.
- Transport reseal and resheet programs timing \$0.6m: contracts are signed and the work will be completed during the current financial year. Works commenced in September.
- Shire-wide drainage renewals \$0.2m: contracts are signed but work not yet commenced
- Riverside Park improvements \$0.2m: not yet commenced.

Attachment 1 (f) reports the detailed progress of the capital program showing individual project budgets and expenses with updates as at 30 September 2021. Total expenditure on the SRV designated projects as at 30 September 2021 is \$0.32 million (per Table 1.5 below).

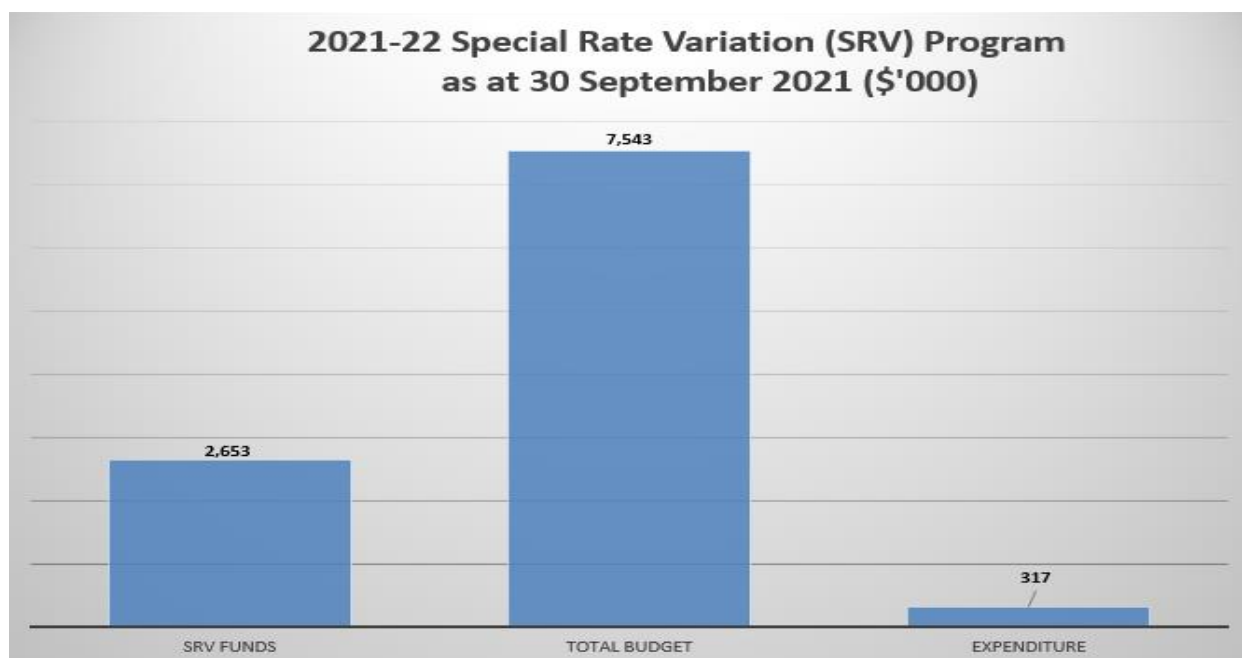
Table 1.5 2021-22 Special Rate Variation Capital Program \$'000

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| 2021-22 Special Rate Variation (SRV) Capital Program | \$ |
|--|-------|
| SRV Funds | 2,653 |
| Total Budget | 7,543 |
| Expenditure to 30 September 2021 | 317 |
| Percentage spent | 4.21% |

Graph 1.5 2021-22 Special Rate Variation Capital Program



Legal

This review is based on the Quarterly Budget Review Statement Guidelines issued December 2010, pursuant to the provisions of the *Local Government Act 1993* relating to integrated planning.

Policy

The accounting policies being used are based on those detailed in the financial statements for the year ended 30 June 2021.

“Variations” in the Fund Flow Statement are changes in the funding requirements where “funds” are net current assets (working capital) excluding both internal and externally restricted funds.

CONCLUSION

There are no material concerns at this quarterly review about meeting budget targets for 2021-22.

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

As the Responsible Accounting Officer, it is my opinion that the September Quarterly Budget Review for Eurobodalla Shire Council indicates that Council's projected financial position as at 30 June 2022 will be satisfactory, having regard to the projected estimates of income and expenditure for the 2021-22 financial year.

Total Council Summary

Attachment 1(a)

| Description | Original Budget | Proposed Carry Overs | Proposed Adjustments | Proposed Revised Budget | Actual YTD |
|---|---------------------|----------------------|----------------------|-------------------------|--------------------|
| Income | | | | | |
| Rates & Annual Charges | -68,825,159 | 0 | 0 | -68,825,159 | -68,741,637 |
| User Charges & Other | -37,080,613 | -262,357 | 24,551 | -37,318,418 | -4,776,900 |
| Investment Revenues | -2,162,983 | 0 | 0 | -2,162,983 | -128,947 |
| Operating Grants & contributions | -15,379,611 | -2,017,119 | -627,776 | -18,024,506 | -2,574,820 |
| Total Income | -123,448,366 | -2,279,476 | -603,225 | -126,331,066 | -76,222,304 |
| Expense | | | | | |
| Profit/Loss on Disposal of Assets | 0 | 0 | 0 | 0 | -848,909 |
| Employee costs | 44,216,218 | 24 | 842,903 | 45,059,145 | 7,798,621 |
| Interest | 2,317,669 | 0 | 0 | 2,317,669 | 516,222 |
| Depreciation | 38,125,355 | 0 | -2,072 | 38,123,283 | 63,848 |
| Other Costs (incl materials & contracts) | 40,187,959 | 5,516,701 | -324,684 | 45,379,975 | 11,525,731 |
| Purchase of Assets | 0 | 0 | 0 | 0 | 5,274 |
| Total Expense | 124,847,201 | 5,516,725 | 516,147 | 130,880,072 | 19,060,786 |
| Operating (Surplus)/Deficit before Capital | 1,398,835 | 3,237,249 | -87,078 | 4,549,006 | -57,161,518 |
| Capital Income | | | | | |
| Developer Contributions | -2,827,047 | 0 | 0 | -2,827,047 | -260,192 |
| Capital Grants & Contributions | -32,178,862 | -28,575,591 | -3,788,491 | -64,542,944 | -14,736,087 |
| Operating (Surplus)/Deficit after Capital | -33,607,074 | -25,338,342 | -3,875,569 | -62,820,985 | -72,157,797 |
| Non Cash | | | | | |
| Profit/Loss on Disposal of Assets | 0 | 0 | 0 | 0 | 848,909 |
| Depreciation | -38,125,355 | 0 | 2,072 | -38,123,283 | -63,848 |
| Total Non Cash | -38,125,355 | 0 | 2,072 | -38,123,283 | 785,061 |
| Investing Fund Flows | | | | | |
| Capital Works | 88,335,397 | 32,361,456 | 3,675,514 | 124,372,366 | 21,239,730 |
| Asset Sales | -787,394 | 0 | 0 | -787,394 | -848,909 |
| Deferred Debtor Repayments | -16,000 | 0 | 0 | -16,000 | 0 |
| Total Investing Fund Flows | 87,532,003 | 32,361,456 | 3,675,514 | 123,568,972 | 20,390,821 |
| Financing Fund Flows | | | | | |
| Proceeds from Borrowings | -18,483,730 | -777,307 | 0 | -19,261,037 | 0 |
| Repayments of Borrowings | 10,300,598 | 0 | 0 | 10,300,598 | 1,367,166 |
| Total Financing Fund Flows | -8,183,132 | -777,307 | 0 | -8,960,439 | 1,367,166 |
| Net (Inc)/Dec in Funds before Transfers | 7,616,442 | 6,245,807 | -197,984 | 13,664,265 | -49,614,748 |
| Reserve Movements | | | | | |
| Transfer from Reserves | -39,520,335 | -4,063,587 | -871,317 | -44,455,238 | -145,092 |
| Transfer to Reserves | 24,266,429 | 1,519,369 | 0 | 25,785,798 | 0 |
| Total Reserve Movements | -15,253,906 | -2,544,218 | -871,317 | -18,669,441 | -145,092 |
| Net (Inc)/Dec in Unrestricted Funds | -7,637,464 | 3,701,589 | -1,069,301 | -5,005,176 | -49,759,840 |

Consolidated Income Statement
for YTD Period Ending September 2021

Attachment 1(b)

| Description | Original Budget | Proposed Carry Overs | Proposed Adjustments | Proposed Revised Budget | Actual YTD |
|--|---------------------|----------------------|----------------------|-------------------------|--------------------|
| Income | | | | | |
| Rates & Annual Charges | -68,825,159 | 0 | 0 | -68,825,159 | -68,741,637 |
| User Charges & Other | -37,080,613 | -262,357 | 24,551 | -37,318,418 | -4,776,900 |
| Investment Revenues | -2,162,983 | 0 | 0 | -2,162,983 | -128,947 |
| Operating Grants & contributions | -15,379,611 | -2,017,119 | -627,776 | -18,024,506 | -2,574,820 |
| Total Income | -123,448,366 | -2,279,476 | -603,225 | -126,331,066 | -76,222,304 |
| Expense | | | | | |
| Business Development (BD) | 425,278 | 488,413 | 0 | 913,691 | 90,943 |
| Children's Services (CS) | 1,709,540 | 197,821 | 69,431 | 1,976,792 | 472,753 |
| Commercial Entities (CE) | 5,483,184 | 190,000 | 10,932 | 5,684,116 | 1,167,384 |
| Communications | 720,910 | 55,435 | 0 | 776,345 | 133,040 |
| Community & Cultural Development (CCD) | 1,087,688 | 154,070 | 9,339 | 1,251,097 | 214,024 |
| Community Care (CC) | 7,200,883 | 928,368 | 16,292 | 8,145,543 | 1,609,856 |
| Community Facilities (CF) | 2,035,296 | 0 | 107,000 | 2,142,296 | 413,256 |
| Corporate & Community Leadership (CCL) | 3,833,761 | 550,850 | 325,912 | 4,710,523 | 849,459 |
| Customer Assistance and Records (CAR) | 1,029,310 | 0 | -23,750 | 1,005,560 | 186,365 |
| Development Assessment & Building Certification (DABC) | 4,034,623 | 116,708 | -10,000 | 4,141,331 | 861,625 |
| Environmental Management (EM) | 1,188,791 | 1,271,256 | 124,820 | 2,584,867 | 560,745 |
| Finance and Central Treasury (FCT) | 3,718,225 | 28,046 | 38,941 | 3,785,212 | -1,230,917 |
| Fleet and Plant (FP) | 1,301,190 | 0 | 125,045 | 1,426,234 | -225,363 |
| Information Technology (IT) | 4,227,603 | 0 | -34,538 | 4,193,065 | 1,002,200 |
| Libraries (L) | 2,096,715 | 185,941 | 42,054 | 2,324,710 | 427,690 |
| Property (P) | 1,168,425 | 0 | 0 | 1,168,425 | -472,725 |
| Public and Environmental Health (PEH) | 1,091,075 | 41,531 | 0 | 1,132,606 | 234,621 |
| Public Order and Safety (POS) | 3,111,843 | 0 | -398,596 | 2,713,247 | 2,083,434 |
| Recreation (R) | 8,934,618 | 84,396 | 50,000 | 9,069,014 | 1,144,852 |
| Risk and Insurance (RI) | 1,264,680 | 0 | 0 | 1,264,680 | 1,379,623 |
| Sewer Services (SS) | 22,306,514 | 0 | 0 | 22,306,514 | 3,103,659 |
| Stormwater (S) | 2,199,539 | 0 | 0 | 2,199,539 | 181,528 |
| Strategic Planning (SP) | 1,380,510 | 570,086 | 50,000 | 2,000,595 | 448,827 |
| Technical Services (TS) | 2,504,703 | 0 | 0 | 2,504,703 | 602,697 |
| Tourism (T) | 1,133,087 | 172,312 | 0 | 1,305,399 | 288,345 |
| Transport (TR) | 24,738,622 | 0 | -207,000 | 24,531,622 | 3,492,632 |
| Waste Management (WM) | 11,700,404 | 0 | 0 | 11,700,404 | 2,050,389 |
| Water Services (WS) | 16,887,770 | 0 | 11,473 | 16,899,242 | 2,177,291 |
| Works and Operations (WO) | 4,315,728 | 12,582 | 199,538 | 4,527,848 | 395,662 |
| Workforce Development (WD) | 1,884,427 | 0 | 5,511 | 1,889,938 | 333,039 |
| Youth Services (YS) | 511,707 | 468,909 | 3,744 | 984,359 | 143,273 |
| Corporate Overheads | -21,493,774 | 0 | 0 | -21,493,774 | -5,373,443 |
| Rates and General Revenue | 1,114,327 | 0 | 0 | 1,114,327 | 314,022 |
| Total Expense | 124,847,201 | 5,516,725 | 516,147 | 130,880,072 | 19,060,786 |
| Operating (Surplus)/Deficit before Capital | 1,398,835 | 3,237,249 | -87,078 | 4,549,006 | -57,161,518 |
| Capital Income | | | | | |
| Developer Contributions | -2,827,047 | 0 | 0 | -2,827,047 | -260,192 |
| Capital Grants & Contributions | -32,178,862 | -28,575,591 | -3,788,491 | -64,542,944 | -14,736,087 |
| Operating (Surplus)/Deficit after Capital | -33,607,074 | -25,338,342 | -3,875,569 | -62,820,985 | -72,157,797 |

Consolidated Capital Program Statement - September Quarterly Budget Review
 for YTD Period Ending September 2021

Attachment 1(c)

| Description | Original Budget | Proposed Carry Overs | Proposed Adjustments | Proposed Revised Budget | Actual YTD |
|--|-------------------|-------------------------|-------------------------|----------------------------|-------------------|
| Capital Expenditure | | | | | |
| Business Development (BD) | 0 | 2,008,099 | 0 | 2,008,099 | 11,900 |
| Children's Services (CS) | 25,000 | 200,057 | 0 | 225,057 | 87,015 |
| Commercial Entities (CE) | 815,966 | 625,000 | 856,953 | 2,297,919 | 117,064 |
| Community & Cultural Development (CCD) | 8,365 | 0 | 100,000 | 108,365 | 100,000 |
| Community Facilities (CF) | 636,519 | 134,101 | -85,000 | 685,620 | 153,746 |
| Corporate & Community Leadership (CCL) | 26,142 | 0 | 0 | 26,142 | 29,977 |
| Environmental Management (EM) | 0 | 1,896 | 0 | 1,896 | 4,445 |
| Finance and Central Treasury (FCT) | 0 | 0 | 0 | 0 | 1,460 |
| Fleet and Plant (FP) | 2,793,910 | 495,015 | 0 | 3,288,925 | 528,054 |
| Information Technology (IT) | 1,311,755 | 0 | 0 | 1,311,755 | 168,895 |
| Libraries (L) | 179,284 | 5,212 | 40,000 | 224,496 | 50,822 |
| Property (P) | 0 | 0 | 0 | 0 | 138,762 |
| Public Order and Safety (POS) | 25,000 | 1,423,550 | 0 | 1,448,550 | 97,198 |
| Recreation (R) | 5,944,005 | 12,937,564 | 858,031 | 19,739,600 | 761,125 |
| Sewer Services (SS) | 22,220,000 | 155,277 | -118,640 | 22,256,637 | 3,878,773 |
| Stormwater (S) | 475,353 | 71,900 | -14,000 | 533,253 | 111,649 |
| Strategic Planning (SP) | 35,300,000 | -1,077,714 | 0 | 34,222,286 | 7,872,037 |
| Tourism (T) | 0 | 14,952 | 0 | 14,952 | 11,141 |
| Transport (TR) | 8,734,942 | 13,902,639 | 1,993,170 | 24,630,750 | 5,993,509 |
| Waste Management (WM) | 0 | 1,181,616 | 0 | 1,181,616 | 0 |
| Water Services (WS) | 9,790,000 | 0 | 0 | 9,790,000 | 1,116,114 |
| Works and Operations (WO) | 49,156 | 282,292 | 45,000 | 376,448 | 6,046 |
| Total Capital Expenditure | 88,335,397 | 32,361,456 | 3,675,514 | 124,372,366 | 21,239,730 |



Projected Funds Balances for September Quarterly Budget Review Statement
for YTD Period Ending September 2021

Attachment 1(d)

| Description | Opening Balances | Original Budget | Proposed Changes | Proposed Adjustments | Forecast Budget | Closing Balances |
|--|--------------------|--------------------|-------------------|----------------------|--------------------|--------------------|
| Cash as reported in the Financial Statements at 30.6.2021 (unaudited) | 21,051,391 | | | | | |
| Less payables cleared post year end | -9,790,974 | | | | | |
| TOTAL UNRESTRICTED FUNDS as at 30.06.2021 | 11,260,417 | 18,912 | -2,395,741 | 521,454 | -1,855,376 | 9,405,041 |
| Externally Restricted Funds | | | | | | |
| Water Fund | 39,237,802 | 6,283,517 | 724,874 | -736,347 | 6,272,044 | 45,509,847 |
| Sewer Fund | 15,408,001 | -1,082,573 | -124,232 | 559,320 | -647,485 | 14,760,516 |
| Domestic Waste Fund | 20,533,875 | 2,417,608 | -1,181,616 | 0 | 1,235,992 | 21,769,867 |
| Section 94 Developer Contributions | 11,741,311 | -566,114 | -87,000 | 0 | -653,114 | 11,088,197 |
| Section 94A Developer Contributions | 2,213,539 | -1,346,236 | 0 | 0 | -1,346,236 | 867,303 |
| Unexpended Grants | 1,676,262 | -77,376 | -888,972 | -36,198 | -1,002,546 | 673,716 |
| Government Bushfire Recovery | 545,569 | 0 | -330,409 | -10,000 | -340,409 | 205,159 |
| Other Contributions | 2,128,039 | 0 | -61,826 | -60,000 | -121,826 | 2,006,213 |
| Sewer Loans External | 33,574 | 0 | 0 | 0 | 0 | 33,574 |
| StormwaterFund | 305,503 | 128,907 | -203,000 | 0 | -74,093 | 231,411 |
| Other Waste Funds | 2,995,132 | -222,926 | 0 | 0 | -222,926 | 2,772,206 |
| Crown Reserve | 5,332,199 | -2,871,666 | 0 | 0 | -2,871,666 | 2,460,532 |
| CS Asset Replacement | 363,904 | 0 | 0 | 0 | 0 | 363,904 |
| Crown Reserve Loan Pool | 149,228 | 2,123 | 0 | 0 | 2,123 | 151,350 |
| Total Externally Restricted Funds | 102,663,936 | 2,665,265 | -2,152,181 | -283,225 | 229,859 | 102,893,795 |
| Internally Restricted Funds | | | | | | |
| Infrastructure Fund | 297,311 | -175,000 | -58,677 | 25,000 | -208,677 | 88,634 |
| Employee Leave Entitlements | 4,496,579 | 79,602 | 0 | 0 | 79,602 | 4,576,181 |
| Community Development Infrastructure Fund | 58,164 | -58,164 | 0 | 0 | -58,164 | 0 |
| Council Funded Loan Pool | 156,318 | 3,609 | 0 | 0 | 3,609 | 159,927 |
| Energy And Efficiency Fund | 626,718 | 7,192 | -7,251 | 0 | -59 | 626,659 |
| Gravel Pits | 845,520 | 0 | 0 | 0 | 0 | 845,520 |
| Management Committees | 145,092 | 15,759 | 0 | 0 | 15,759 | 160,852 |
| Sports Liason Committee | 239,420 | 20,485 | 0 | 0 | 20,485 | 259,905 |
| Unexpended General Loan Fund | 1,173,860 | 0 | -12,585 | 0 | -12,585 | 1,161,274 |
| Real Estate Disposal | 4,241,057 | -2,953,190 | 0 | -40,000 | -2,993,190 | 1,247,867 |
| Special Rate Variation | 2,957,925 | 354,810 | -1,081,096 | -15,060 | -741,346 | 2,216,579 |
| Infrastructure Renewals (FFTF) | 8,685,891 | -7,418,128 | 0 | 0 | -7,418,128 | 1,267,763 |
| Recreation Strategy | 59,566 | -41,209 | -64,373 | -10,185 | -115,767 | -56,201 |
| Other Internal Reserves | 4,901,608 | -136,383 | -473,903 | 0 | -610,286 | 4,291,322 |
| Financial Assistance Grants | 3,668,943 | 0 | 0 | 0 | 0 | 3,668,943 |
| Total Internally Restricted Funds | 32,553,973 | -10,300,617 | -1,697,885 | -40,245 | -12,038,747 | 20,515,226 |
| Total Council Funds (less payables cleared) | 146,478,326 | -7,616,441 | -6,245,807 | 197,984 | -13,664,264 | 132,814,062 |

| Entity | Cost Centre | Fund Flow Type | (Favourable)/ Unfavourable | Carry Forward | Quarterly Budget Review Comments Q1 |
|-------------------------------|--|--|--|------------------|--|
| Environment Fund | Coastal, Estuary And Waterway Management | Operating Grants & contributions | (200,625) | Yes | Grant funded expenditure for Eurobodalla Estuaries 2018-2021 project |
| | | Other Costs (incl materials & contracts) | (94,395) | Yes | |
| | | Transfers from (to) Restricted Investments | 89,236 | Yes | |
| | Invasive Species | Operating Grants & contributions | (74,820) | | Grant funded expenditure for various Invasive Species projects |
| | | Other Costs (incl materials & contracts) | 205,164 | Yes | |
| | | Transfers from (to) Restricted Investments | (68,044) | Yes | |
| | | User Charges & Other | (62,300) | Yes | |
| | Natural Resource Management | Operating Grants & contributions | (827,840) | Yes | Grant funded expenditure for Natural Resource Management projects including Bushfire Affected Waterways and Flying Fox Management Plan |
| | | Other Costs (incl materials & contracts) | 1,046,128 | Yes | |
| | | Various | Transfers from (to) Restricted Investments | (68,381) | Yes |
| | Various | Various | (131,905) | | |
| Environment Fund Total | | | (187,782) | | |
| Sewer Fund | New Sewer Schemes | Capital Grants & Contributions | (500,000) | Yes | Grant funded expenditure for Nelligen & Potato Point Sewerage Schemes |
| | | Purchase of Assets | 36,637 | Yes | |
| | | Transfers from (to) Restricted Investments | 59,320 | Yes | |
| | Various | Various | Various | (31,045) | |
| Sewer Fund Total | | | (435,088) | | |
| Water Fund | Water Supply New Assets | Capital Grants & Contributions | (724,874) | Yes | Grant funding for Southern Water Storage Facility |
| | | Transfers from (to) Restricted Investments | 724,874 | Yes | |
| | Various | Various | Various | 11,473 | |
| Water Fund Total | | | 11,473 | | |
| Waste Fund | Waste Plant Fund | Purchase of Assets | 1,181,616 | Yes | Introduce Waste capital purchases |
| Waste Fund Total | | | 1,181,616 | | |

| Entity | Program | Fund Flow Type | (Favourable)/ Unfavourable | Carry Forward | Quarterly Budget Review Comments Q1 |
|--------------|-------------------------------|--|-------------------------------|------------------|---|
| General Fund | Airport | Capital Grants & Contributions | (1,155,000) | Yes | Grant funded works for various Airport projects including Shellfish Hatchery |
| | | Other Costs (incl materials & contracts) | 90,000 | Yes | |
| | | Purchase of Assets | 2,933,099 | Yes | |
| | | Transfers from (to) Restricted Investments | (1,841,099) | Yes | |
| | Botanic Gardens | Capital Grants & Contributions | (240,781) | | Grant funded works for Botanic Gardens Sensory Garden Upgrade and Bushfire Recovery Horticulturist |
| | | Other Costs (incl materials & contracts) | 100,000 | Yes | |
| | | Purchase of Assets | 511,953 | | |
| | | Transfers from (to) Restricted Investments | (341,172) | Yes | |
| | Childrens Services | Operating Grants & contributions | (243,694) | Yes | Grant funded expenditure for Early Childhood and Supported Playgroup projects |
| | | Other Costs (incl materials & contracts) | 240,049 | Yes | |
| | | Purchase of Assets | 200,057 | Yes | Insurance funded capital work for Batemans Bay Out of School Hours building |
| | | User Charges & Other | (200,057) | Yes | |
| | Community Care | Other Costs (incl materials & contracts) | 723,166 | Yes | Grant funded expenditure for Community Care projects |
| | | Transfers from (to) Restricted Investments | (723,166) | Yes | |
| | Community Development & Youth | Employee costs | 152,240 | | Grant funded Eurobodalla Youth Employment Strategy 2.0 project |
| | | Other Costs (incl materials & contracts) | 259,723 | Yes | |
| | | Transfers from (to) Restricted Investments | (411,963) | Yes | |
| | Community Executive | Employee costs | 438,754 | Yes | Grant funded expenditure for Bushfire Recovery projects |
| | | Operating Grants & contributions | (641,602) | Yes | |
| | | Other Costs (incl materials & contracts) | 235,729 | Yes | |
| | | Transfers from (to) Restricted Investments | (79,813) | Yes | |
| | Corporate Administration | Proceeds from Borrowings | (282,292) | Yes | Loan funded Eurobodalla Shire Council Admin Building Lift project |
| | | Purchase of Assets | 282,292 | Yes | |
| | | Transfers from (to) Restricted Investments | (12,585) | Yes | |
| | Development Services | Other Costs (incl materials & contracts) | 66,708 | Yes | Grant funded Bushfire Specific Concierge project |
| | | Transfers from (to) Restricted Investments | (66,708) | Yes | |
| | Emergency Services | Other Costs (incl materials & contracts) | (368,363) | | Funding for Emergency Services Levy increase |
| | Environment Works | Purchase of Assets | 853,930 | Yes | Reserve funded expenditure for Casey's Beach Rockwall |
| | | Transfers from (to) Restricted Investments | (853,930) | Yes | |
| | Facilities Management | Employee costs | 104,341 | | Commencement of Bay Pavilions Contract Manager position Transfer budget for Bay Pavilions Contract Manager to employee costs, offset by Admin building renovations |
| | | Other Costs (incl materials & contracts) | (39,341) | | |
| | | Capital Grants & Contributions | (1,703,169) | Yes | |
| | | Purchase of Assets | 3,008,700 | Yes | Grant funded Rural Fire Service and Sporting Facilities capital projects including Narooma Pool Heating Upgrade and Sports Field Lighting |
| | | Transfers from (to) Restricted Investments | (861,152) | Yes | |
| | Governance & Administration | Other Costs (incl materials & contracts) | 125,045 | | Adjust Plant Fund Operational expenditure Loan funded Plant Capital purchases |
| | | Proceeds from Borrowings | (495,015) | Yes | |
| | | Purchase of Assets | 495,015 | Yes | |

| Entity | Program | Fund Flow Type | (Favourable)/ Unfavourable | Carry Forward | Quarterly Budget Review Comments Q1 |
|--------------------------------|-------------------------------|--|-------------------------------|------------------|--|
| General Fund Cont'd | Library And Cultural Services | Capital Grants & Contributions | (103,223) | | Grant funding for Library Collection |
| | | Operating Grants & contributions | (100,000) | | Sculpture gifted to Eurobodalla Shire Council |
| | | Purchase of Assets | 100,000 | | |
| | | Other Costs (incl materials & contracts) | 241,766 | Yes | Grant funded expenditure Basil Sellers Art Prize and State Funding Disability & Geographic Adjustment |
| | | Transfers from (to) Restricted Investments | (241,766) | Yes | |
| | Other Works – Private | Other Costs (incl materials & contracts) | 120,000 | | Grant & contribution funded work for Central Tilba Heritage Village project |
| | | Transfers from (to) Restricted Investments | (60,000) | | |
| | Public Conveniences | Purchase of Assets | 71,900 | Yes | Miller Street Drainage Construction |
| | Recreation | Capital Grants & Contributions | (8,087,306) | Yes | Grant funded expenditure for Recreation projects including Mogo Adventure Trail and Coastal Headlands Walk - Observation Point |
| | | Purchase of Assets | 10,299,808 | Yes | |
| | | Transfers from (to) Restricted Investments | (2,290,546) | Yes | |
| | Strategic Development | Capital Grants & Contributions | (6,252,927) | Yes | Grant funded works on Bay Pavilions project |
| | | Purchase of Assets | (1,077,714) | Yes | |
| | | Operating Grants & contributions | (114,763) | Yes | Grant funded work on various Strategic Development projects including Streets as Shared Spaces - Light up the Bay |
| | | Other Costs (incl materials & contracts) | 988,271 | Yes | Grant funded work on various Strategic Development projects including Bay Pavilions and Streets as Shared Spaces - Light up the Bay |
| | | Transfers from (to) Restricted Investments | 6,661,980 | Yes | |
| | Transport | Capital Grants & Contributions | (13,287,644) | Yes | Grant funded expenditure for various Transport projects including Bridge Renewals, Garlandtown Bridge Widening and Grandfather Gully Bends - George Bass Drive |
| | | Other Costs (incl materials & contracts) | 58,051 | Yes | |
| | | Purchase of Assets | 16,638,719 | Yes | |
| | | Transfers from (to) Restricted Investments | (1,741,247) | Yes | |
| | Various | Various | (23,259) | Yes | Various minor adjustments this quarter |
| General Fund Total | | | 2,059,998 | | |
| Total Budget Amendments | | | 2,630,216 | | |

| Description | SRV Funding Amount (Revised) | Current Revised Budget | Actual YTD Costs | \$ Remaining | % Spent | Progress Update |
|---|------------------------------|------------------------|------------------|------------------|--------------|--|
| Facilities Management | | | | | | |
| Sporting amenities - minor renewal activities | -115,531 | 194,951 | 0 | 194,951 | 0.00% | Yet to commence |
| Halls, Library & Community Centres-Asbestos Remov | -26,197 | 42,406 | 0 | 42,406 | 0.00% | In progress - works commenced in 2018-19 |
| Capt Oldrey Reserve Amenities Upgrades | -6,272 | 186,303 | 54,521 | 131,781 | 29.26% | In progress |
| Moruya Pool - Clubroom Access Upgrade | -10,000 | 10,000 | 0 | 10,000 | 0.00% | Yet to commence |
| Aquatic Facilities – Repainting | -44,273 | 75,000 | 0 | 75,000 | 0.00% | Yet to commence |
| Narooma Tennis - Access Upgrade | -19,000 | 25,338 | 0 | 25,338 | 0.00% | Yet to commence |
| Hanging Rock Structural Repairs | -17,778 | 30,000 | 0 | 30,000 | 0.00% | Yet to commence |
| Broulee Tennis Complex - Preventative Maintenance | -8,889 | 15,000 | 0 | 15,000 | 0.00% | Yet to commence |
| Mackay Park Changerooms Repaint | -11,852 | 20,000 | 0 | 20,000 | 0.00% | Yet to commence |
| Total Facilities Management | -259,792 | 598,997 | 54,521 | 544,476 | 9.10% | |
| Transport | | | | | | |
| Gravel Resheet - Unsealed Roads Resheeting | -119,068 | 1,462,000 | 121,734 | 1,340,266 | 8.33% | In progress |
| Reseal - Local Urban Sealed | -476,064 | 1,943,315 | 24,491 | 1,918,824 | 1.26% | In progress |
| Tuross Head Boat Ramp - Dredging | -28,860 | 90,561 | 358 | 90,203 | 0.40% | In progress |
| Cycleways | -59,508 | 567,617 | 30,247 | 537,370 | 5.33% | In progress |
| Total Transport | -683,500 | 4,063,493 | 176,830 | 3,886,663 | 4.35% | |
| Recreation | | | | | | |
| Burri Point, Guerrilla Bay | -63,762 | 63,025 | 8,015 | 55,010 | 12.72% | In progress |
| Observation Point, Batehaven Viewing Platform | -38,802 | 921,861 | 24,934 | 896,927 | 2.70% | In progress |
| Parks Facilities Renewals - Seats/Tables | -68,568 | 180,700 | 37,939 | 142,761 | 21.00% | In progress |
| Playground renewals | -68,634 | 153,528 | 0 | 153,528 | 0.00% | Yet to commence |
| Riverside Park Improvements | -212,032 | 222,634 | 0 | 222,634 | 0.00% | Yet to commence |
| Sporting Fields - topdressing/renovation | -153,900 | 234,766 | 14,419 | 220,347 | 6.14% | In progress |
| Total Recreation | -605,697 | 1,776,514 | 85,307 | 1,691,207 | 4.80% | |
| Public Conveniences | | | | | | |
| Drainage Renewals - Shirewide | -200,000 | 200,000 | 572 | 199,428 | 0.29% | In progress |
| Total Public Conveniences | -200,000 | 200,000 | 572 | 199,428 | 0.29% | |
| Environment Works | | | | | | |
| Beach Road (Caseys Beach) Rockwall St 1 | -903,930 | 903,930 | 0 | 903,930 | 0.00% | In progress - works commenced in 2018-19 |
| Total Environment Works | -903,930 | 903,930 | 0 | 903,930 | 0.00% | |
| Total SRV Program | -2,652,920 | 7,542,934 | 317,230 | 7,225,704 | 4.21% | |



**Consultancy, Legal and Contractors Expenses
for the quarter ending 30 September 2021**

Contracts entered into greater than \$50,000

| Contractor | Contract detail & purpose | Contract Value (GST Excl) | Commencement Date | Duration of contract | Budgeted (Y/N) |
|-------------------------------------|---|---------------------------|-------------------|---|----------------|
| G C SCHIJD PTY LTD | Airport stockpile Knowles Creek | \$ 74,800 | 01-Jul-21 | 6 months | Y |
| AVEPOINT AU PTY LTD | Cloud Governance Implementation Services | \$ 55,575 | 02-Jul-21 | 5 months | Y |
| STATEWIDE TRAFFIC | Traffic control compliance - disaster recovery | \$ 50,000 | 07-Jul-21 | On completion of work | |
| INTERFLOW PTY LTD | Sewer rehabilitation & maintenance | \$ 727,272 | 03-Jul-21 | 4 years (contract value amount is year 1) | Y |
| CLEANAWAY CO PTY LTD | Sewer rehabilitation & maintenance | \$ 136,363 | 12-Jul-21 | 4 years (contract value amount is year 1) | Y |
| CLEANAWAY CO PTY LTD | Sewer rehabilitation & maintenance | \$ 181,818 | 14-Jul-21 | 4 years (contract value amount is year 1) | Y |
| FITT RESOURCES TPY LTD | Sewer rehabilitation & maintenance | \$ 68,181 | 14-Jul-21 | 4 years (contract value amount is year 1) | Y |
| ARKWOOD ORGANIC RECYCLING | Transport & reuse/recycling of biosolids | \$ 172,727 | 14-Jul-21 | 2 year contract with option for another 2 years (contract value amount is year 1) | Y |
| HAVENCORD PTY LTD | Construction of new lights at Gundry Oval | \$ 126,000 | 29-Jul-21 | 4 months | Y |
| DIVALLS EARTHMOVING | Bulldozer hire | \$ 100,475 | 26-Jul-21 | 4 months | Y |
| EVERLON & CO | Bay pavilions sculptures | \$ 62,107 | 29-Jul-21 | 9 months | Y |
| COURT CRAFT | Bill Smyth Oval multi-court construction | \$ 246,818 | 02-Aug-21 | 9 months | Y |
| INQUIK PTY LTD | Cobra Bridge - Fixing Country program | \$ 167,100 | 25-Aug-21 | On completion of work | Y |
| INQUIK PTY LTD | Clarksons Bridge - Fixing Country program | \$ 274,600 | 25-Aug-21 | On completion of work | Y |
| INQUIK PTY LTD | Cowdroy's Bridge - Fixing Country program | \$ 167,100 | 25-Aug-21 | On completion of work | Y |
| INQUIK PTY LTD | Grumleys Bridge - Fixing Country program | \$ 274,600 | 25-Aug-21 | On completion of work | Y |
| INQUIK PTY LTD | Punkalla Creek Bridge - Fixing Country program | \$ 404,500 | 25-Aug-21 | On completion of work | Y |
| INQUIK PTY LTD | Blackfellow Point Road Bridge - Fixing Country program | \$ 197,500 | 25-Aug-21 | On completion of work | Y |
| KASUN LOGGING PTY LTD | Establishment of mechanical harvester, excavator & D7 bulldozer Knowles Creek | \$ 50,658 | 31-Aug-21 | On completion of work | Y |
| BLUE RIDGE QUARRY PTY LTD | Mundarra Way Surfside stockpile site | \$ 60,300 | 27-Aug-21 | On completion of work | Y |
| BLUE RIDGE QUARRY PTY LTD | Buckenbowra Road pavement rehabilitation | \$ 218,704 | 30-Sep-21 | On completion of work | Y |
| LANDMARK SURVEYS PTY LTD | Survey of easement between Potato Pt & Bodalla | \$ 60,000 | 01-Sep-21 | 4 months | Y |
| ASSET ARBOUR BUSINESS TRUST | Removal of fire damaged trees, Clyde Mountain | \$ 571,600 | 02-Sep-21 | 2 months | Y |
| EUROBODALLA TREE SERVICES | Removal of fire damaged trees, Clyde Mountain | \$ 773,440 | 02-Sep-21 | 2 months | Y |
| ARROW FACILITIES MANAGEMENT PTY LTD | Electrical lighting at Heron Road | \$ 53,249 | 09-Sep-21 | On completion of work | Y |
| INQUIK PTY LTD | Installation of Murphys Bridge | \$ 1,050,624 | 09-Sep-21 | On completion of work | Y |
| GYC PTY LTD | Fleet Replacement Plan Toro Groundsmanager | \$ 50,422 | 16-Sep-21 | Expected delivery in 6 months | Y |
| DATAKOM SYSTEMS (NSW) PTY LTD | Adobe VIP Enterprise 3 Years | \$ 82,867 | 21-Sep-21 | 3 Year contract | Y |
| QUAY CIVIL PTY LTD | Kianga Sewage Treatment Plant - construction of drying bed | \$ 951,916 | 22-Sep-21 | 3 months | Y |
| HARTWIGS TRUCKS PTY LTD | Water Tanker Truck Brou Waste | \$ 173,651 | 24-Sep-21 | Expected delivery in 6 months | Y |
| HARTWIGS TRUCKS PTY LTD | Water Tanker Truck Surf Beach Waste | \$ 173,651 | 24-Sep-21 | Expected delivery in 6 months | Y |
| ASSET ARBOUR BUSINESS TRUST | Removal of fire damaged trees | \$ 690,827 | 05-Jul-21 | On completion of work | Y |
| SPECIALISED GEO PTY LTD | Install GeoWeb Oakwood Way Catalina | \$ 197,000 | 15-Sep-21 | On completion of work | Y |
| ARABESQUE IRON WORKS PTY LTD | Old Bolaro Bridge steel works | \$ 68,620 | 24-Sep-21 | 3 months | Y |
| KILLARD INFRASTRUCTURE PTY LTD | Bay Pavilions water & sewerage augmentation works | \$ 2,367,572 | 05-Jul-21 | 7 months | Y |
| CCB ENVICO PTY LTD | Batemans Bay Sewage Treatment Plant augmentation | \$ 13,728,337 | 22-Sep-21 | 3 years | Y |

Consultancy and Legal Expenses Incurred

| | September Quarter | Budgeted (Y/N) | Comments |
|-------------|-------------------|----------------|---|
| Consultants | 517,192 | Y | Design works and construction management, civil engineering |
| Legal Fees | 72,560 | Y | Contract advice & general legal advice |

Definition of consultant:

A consultant is a person or organisation engaged under a contract on a temporary basis to provide recommendations, or high level specialist or professional advice, to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.

Eurobodalla Shire Council

Key Performance Indicators : Consolidated Results for the quarter ended September 2021

| Indicator | Target | Original Budget 2021-22 | Projected FY 2021-22 |
|---|------------|-------------------------|----------------------|
| Unrestricted Current Ratio | > 1.5 | > 2.1 | > 2.1 |
| Operating Performance Ratio | minimum 0% | -1.13% | -3.60% |
| Buildings & Infrastructure Renewals Ratio | = > 100% | 99% | 140% |

Refer Note (a)

Refer Note (b)

Explanations:

Unrestricted Current Ratio - Indicates adequacy of working capital and the ability to satisfy obligations in the short term.

Operating Performance Ratio - Indicates achievement of containing operating expenditure within operating revenue.

Buildings & Infrastructure Renewals Ratio - Indicates the rate at which assets are being renewed compared to the rate at which they are depreciated.

Target : Source 2020-21 Financial Statements

Notes:

(a) Budgeted ratios are based on the original budgets for 2021-22.

(b) Projected ratios are based on the revised budgets for 2021-22.



Mayor and councillor Fees and Expenses Statement

For the quarter ended 30 September 2021

| Councillor | Councillor Allowance | Conference / Delegate Costs | Travelling Expenses | Phone / Fax/ Internet etc | Training / Skill Development | Other Costs | Total |
|--------------|----------------------|-----------------------------|---------------------|---------------------------|------------------------------|-------------|---------------|
| Cr L Brown | 5,171 | 0 | 0 | 82 | 0 | 38 | 5,291 |
| Cr L Innes | 16,455 | 0 | 3,521 | 61 | 0 | 0 | 20,038 |
| Cr Constable | 5,171 | 0 | 136 | 54 | 0 | 0 | 5,361 |
| Cr Mayne | 5,171 | 0 | -288 | 97 | 0 | 0 | 4,980 |
| Cr McGinlay | 5,171 | 0 | 0 | 82 | 0 | 38 | 5,291 |
| Cr Nathan | 5,171 | 0 | 0 | 49 | 0 | 0 | 5,221 |
| Cr Tait | 5,171 | 0 | 0 | 57 | 0 | 0 | 5,228 |
| Cr J Thomson | 5,171 | 0 | 0 | 48 | 0 | 0 | 5,220 |
| Cr Pollock | 5,171 | 0 | 0 | 51 | 0 | 0 | 5,222 |
| Total | 57,826 | 0 | 3,369 | 581 | 0 | 76 | 61,852 |

Notes:

Travelling Expenses includes mayoral lease back arrangements