

---

**GMR21/006 QUARTERLY BUDGET REVIEW FOR PERIOD ENDING 31 DECEMBER  
2020**

**S011-  
T00003**

Responsible Officer: Scott Westbury - Chief Financial Officer

Attachments: 1. Under Separate Cover - December 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 31 December 2020. Major variations are highlighted.

The original Operational Plan budget, on a consolidated basis (which includes all of Council's funds), for 2020-21 forecasts were:

- Income Statement surplus, before capital revenue, of \$5.55 million
- Income Statement surplus, after capital revenue, of \$78.47 million
- Use of \$7.21 million of unrestricted funds.

The proposed revised budgets after the quarter ending 31 December 2020 are:

- Income Statement surplus, before capital revenue, of \$4.29 million
- Income Statement surplus, after capital revenue, of \$93.38 million
- Use of \$9.33 million of unrestricted funds.

The December review adjustments result in a favourable variation for the income statement, before capital revenues, of \$1.74 million and a decrease in the amount of unrestricted funds to be used of \$0.19 million as per the Consolidated Fund Flow Statement.

There are no material concerns at the quarterly review about Council meeting budget targets for 2020-21.

---

**GMR21/006 QUARTERLY BUDGET REVIEW FOR PERIOD ENDING 31 DECEMBER  
2020**

**S011-  
T00003**

**RECOMMENDATION**

THAT;

1. The budget review report for the quarter ended 31 December 2020 be received and noted.
2. The favourable variations to the Income Statement before capital revenue of \$1.74 million, and \$0.19 million increase to unrestricted funds per the Consolidated Fund Flow Statement 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 2020-21.

**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 31 December 2020.

**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.

**Mayoral and Councillor Expenses (Attachment 4)**

**GMR21/006 QUARTERLY BUDGET REVIEW FOR PERIOD ENDING 31 DECEMBER  
2020**

**S011-  
T00003**

Provides information about Mayoral and Councillor expenditure for the quarter ended 31 December 2020.

**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 2020-21. The consolidated original budget forecast a \$7.21 million use of unrestricted funds. The impact of September and December 2020 quarterly review amendments result in a projected use of unrestricted funds of \$9.33 million for 2020-21. See table 1.1 and graph 1.1 below.

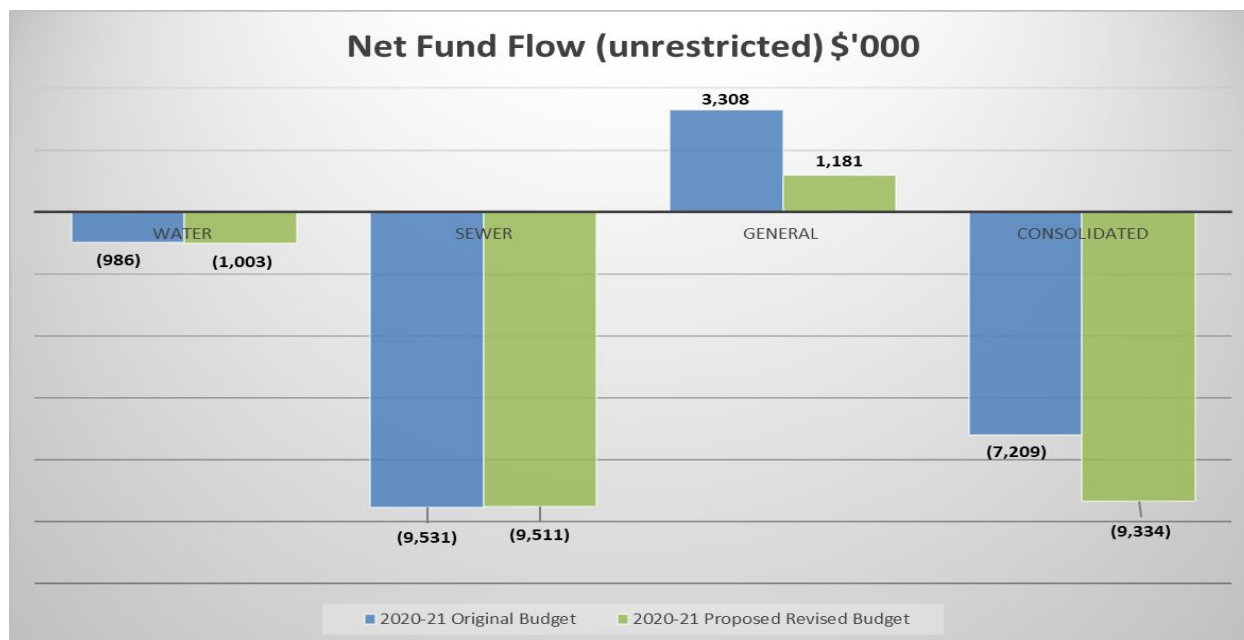
*Table 1.1 Net Increase (decrease) in unrestricted funds, per fund, \$'000*

| <b>Fund</b>         | <b>2020-21<br/>Original<br/>Budget</b> | <b>Previous<br/>Review</b> | <b>December<br/>Review</b> | <b>2020-21<br/>Proposed<br/>Revised<br/>Budget</b> |
|---------------------|--|----------------------------|----------------------------|--|
| Water               | (986)                                  | (37)                       | 20                         | (1,003)  |
| Sewer               | (9,531)                                | 40                         | (20)                       | (9,511)  |
| Waste               | 984                                    | (22)                       | 204                        | 1,166  |
| Environment         | (60)                                   | 36                         | 4                          | (21)   |
| General             | 2,384                                  | (2,333)                    | (15)                       | 35   |
| <b>Consolidated</b> | <b>(7,209)</b>                         | <b>(2,317)</b>             | <b>192</b>                 | <b>(9,334)</b>                                     |

GMR21/006 QUARTERLY BUDGET REVIEW FOR PERIOD ENDING 31 DECEMBER  
2020

S011-  
T00003

Graph 1.1 Net fund flow (unrestricted)



**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 proposed revised budget, incorporating the September and December review adjustments is a surplus of \$4.29 million before capital revenues (per table 1.2 and graph 1.2 below).

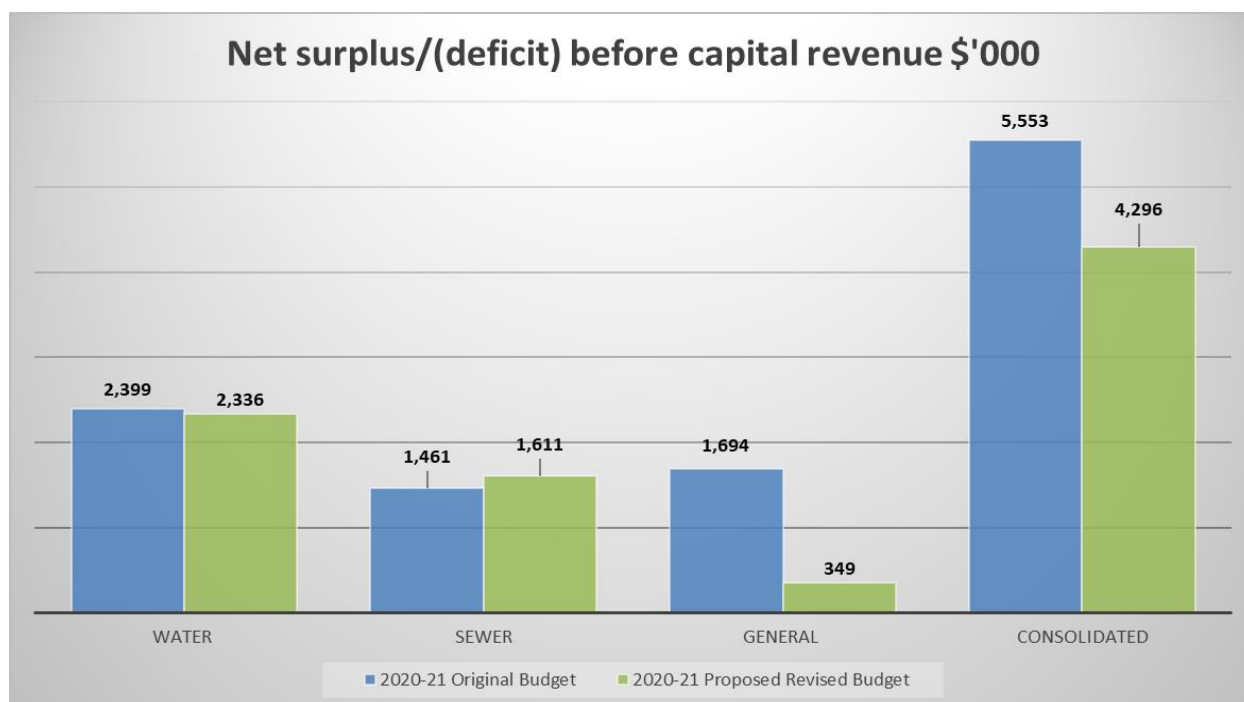
Table 1.2 Net Surplus/ (deficit) before capital revenue, \$'000

| Fund                | 2020-21 Original Budget | Previous Review | December Review | 2020-21 Proposed Revised Budget |
|---------------------|-------------------------|-----------------|-----------------|---------------------------------|
| Water               | 2,399                   | (82)            | 20              | 2,336                           |
| Sewer               | 1,461                   | 28              | 122             | 1,611                           |
| General             | 1,694                   | (2,945)         | 1,600           | 349                             |
| <b>Consolidated</b> | <b>5,553</b>            | <b>(2,999)</b>  | <b>1,742</b>    | <b>4,296</b>                    |

**GMR21/006 QUARTERLY BUDGET REVIEW FOR PERIOD ENDING 31 DECEMBER  
2020**

**S011-  
T00003**

*Graph 1.2 Net surplus/ (deficit) before capital revenue*



**December review adjustments (operational)**

The proposed December review adjustments to the originally adopted Operational Plan budget for 2020-21 result in a favourable variation of \$1.74 million to the operating surplus before capital.

Significant adjustments to operational revenue items include:

- 0.83 million received for Batemans Bay OOSH building insurance proceeds
- (0.2 million) reduced income from development compliance & building certifications
- (0.1 million) reduced air passenger head tax revenue
- 0.2 million received for annual RFS approved maintenance budgets
- 0.2 million additional bushfire recovery funding for development approval staff
- 0.1 million received for Eurobodalla Food Trail & Taste events
- 0.1 million received for DPIE funding Streets as Shared Spaces
- 0.1 million received for Community Support Childhood Funding program
- 0.3 million deferred council election costs
- 0.2 million bushfire cleanup waste revenue

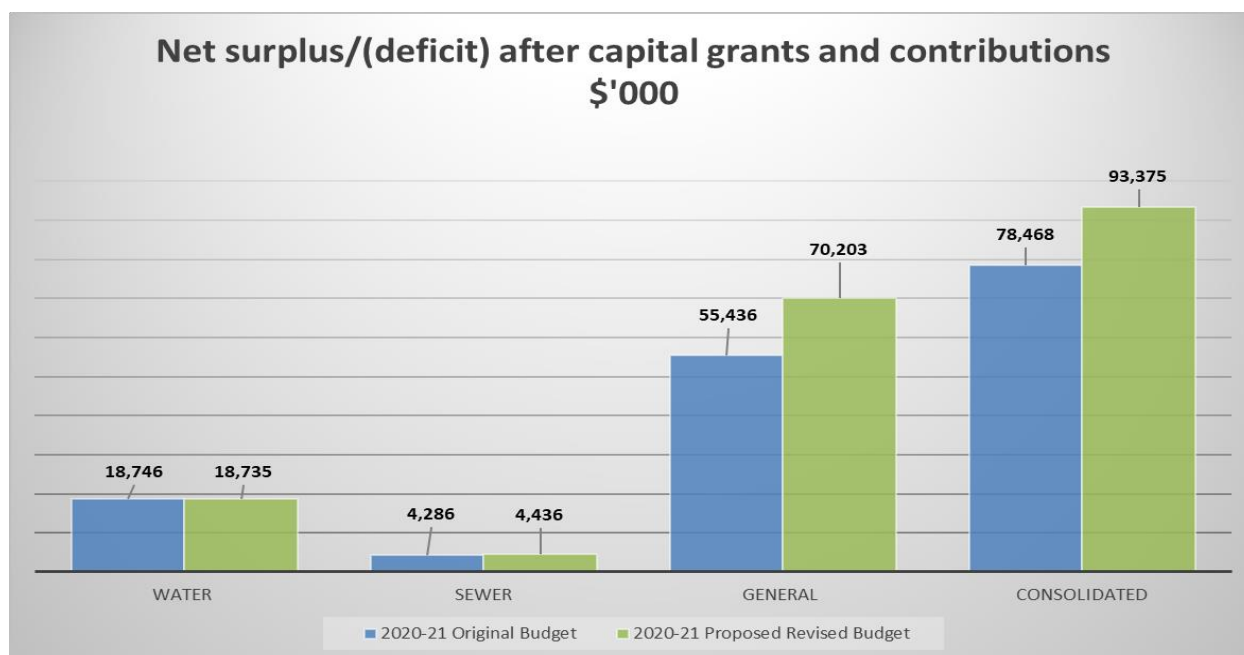
**GMR21/006 QUARTERLY BUDGET REVIEW FOR PERIOD ENDING 31 DECEMBER  
2020**

**S011-  
T00003**

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

| Fund                | 2020-21 Original Budget | Previous Review | December Review | 2020-21 Proposed Revised Budget |
|---------------------|-------------------------|-----------------|-----------------|---------------------------------|
| Water               | 18,746                  | (82)            | 72              | 18,735                          |
| Sewer               | 4,286                   | 28              | 122             | 4,436                           |
| General             | 55,436                  | (1,856)         | 16,624          | 70,203                          |
| <b>Consolidated</b> | <b>78,468</b>           | <b>(1,911)</b>  | <b>16,817</b>   | <b>93,375</b>                   |

*Graph 1.3 Net surplus/(deficit) after capital revenue*



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

**Capital Program**

The original capital expenditure budget for 2020-21 was \$123.3 million. The proposed revised budget, incorporating September and December variations is \$151.3 million (as per table 1.4 and graph 1.4 below).

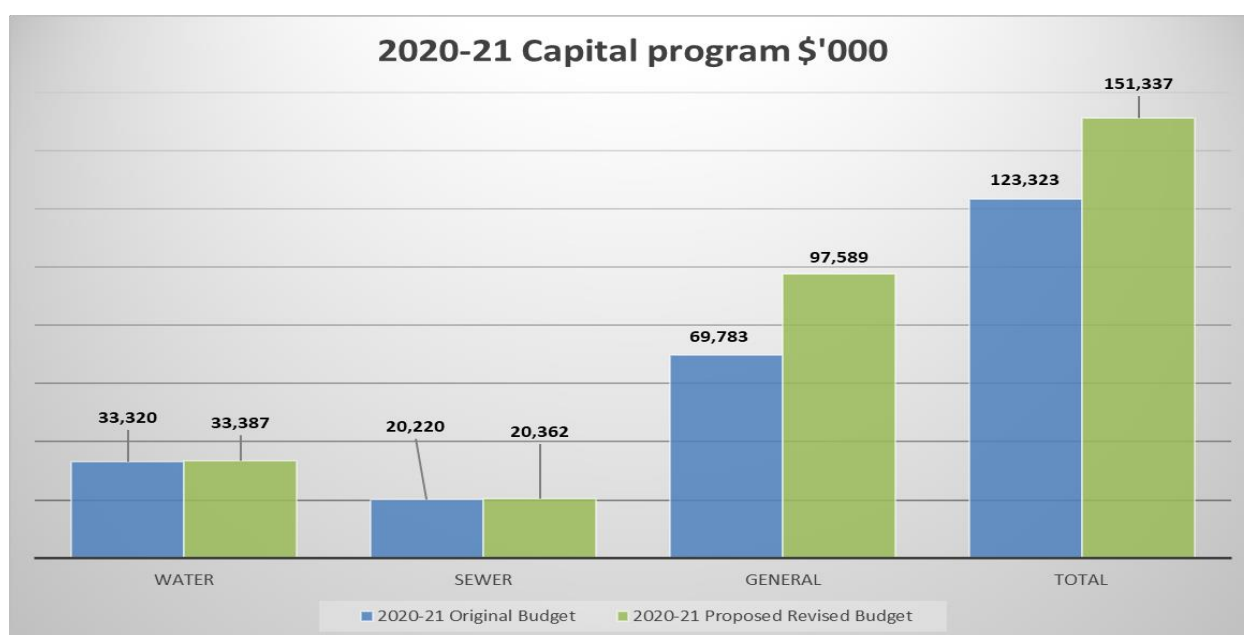
**GMR21/006 QUARTERLY BUDGET REVIEW FOR PERIOD ENDING 31 DECEMBER  
2020**

**S011-  
T00003**

Table 1.4 Capital Program per fund, \$'000

| Fund                | 2020-21 Original Budget | Previous Review | December Review | 2020-21 Proposed Revised Budget |
|---------------------|-------------------------|-----------------|-----------------|---------------------------------|
| Water               | 33,320                  | 15              | 52              | 33,387                          |
| Sewer               | 20,220                  | 0               | 142             | 20,362                          |
| General             | 69,783                  | 11,753          | 16,053          | 97,589                          |
| <b>Consolidated</b> | <b>123,323</b>          | <b>11,768</b>   | <b>16,246</b>   | <b>151,337</b>                  |

Graph 1.4 Capital program per fund



**December review adjustments (capital)**

Capital budget adjustments totaling \$16 million have been made during the December quarter and affect the current year's capital program. Significant variations increasing the originally adopted capital works program include:

- 5.4 million for emergency bridge renewals (grant funded)
- 3.8 million Transport works for Grandfathers Gully (grant funded)
- 2.7 million grant funded Fixing Local Roads program
- 1.0 million RFS approved budget
- 0.9 million Beach Road (grant funded)
- 0.9 million Batemans Bay OOSH centre rebuild (insurance funded)
- 0.9 million Garlandtown Bridge (grant funded)
- 0.5 million Narooma Pool heating upgrade

**GMR21/006 QUARTERLY BUDGET REVIEW FOR PERIOD ENDING 31 DECEMBER  
2020**

**S011-  
T00003**

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

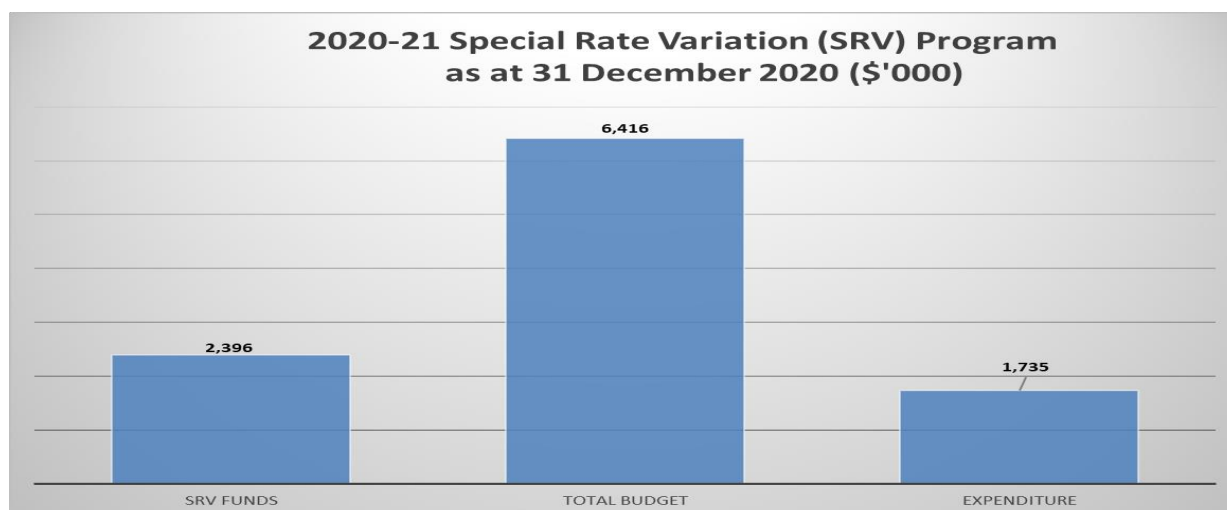
2020-21 is the fifth year of the SRV program and over \$6 million of infrastructure works for the year are underway. \$2.39 million of SRV designated funds are being utilised on these works. At the December review, approximately 27% of the programmed SRV works for this year have been expensed.

*Attachment 1 (f)* reports the detailed progress of the capital program showing individual project budgets and expenses with updates as at 31 December 2020. Total expenditure on the SRV designated projects as at 31 December 2020 is \$1.73 million (per Table 1.5 below).

*Table 1.5 2020-21 Special Rate Variation Capital Program*

| <b>2020-21 Special Rate Variation (SRV) Capital Program</b> | <b>\$</b> |
|---|-----------|
| SRV Funds   | 2,396,089 |
| Total Budget  | 6,415,994 |
| Expenditure to 31 December 2020                             | 1,734,962 |
| Percentage spent  | 27.04%    |

*Graph 1.5 2020-21 Special Rate Variation Capital Program*





---

**GMR21/006 QUARTERLY BUDGET REVIEW FOR PERIOD ENDING 31 DECEMBER  
2020**

**S011-  
T00003**

**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 2020.

“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 2020-21.

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 December Quarterly Budget Review for Eurobodalla Shire Council indicates that Council’s projected financial position as at 30 June 2021 will be satisfactory, having regard to the projected estimates of income and expenditure for the 2020-21 financial year.*

Total Council Summary

Attachment 1(a)

| Description                                       | Original Budget     | Approved Changes  |                   | Proposed Adjustments | Proposed Revised Budget | Actual YTD         |
|---|---------------------|-------------------|-------------------|----------------------|-------------------------|--------------------|
|   |                     | Carry Overs       | QBRS - Sept       |                      |                         |                    |
| <b>Income</b>                                     |                     |                   |                   |                      |                         |                    |
| Rates & Annual Charges                            | -67,061,342         | 0                 | 0                 | 0                    | -67,061,342             | -66,891,825        |
| User Charges & Other                              | -37,676,917         | 0                 | -18,361           | -1,785,938           | -39,481,216             | -18,237,473        |
| Investment Revenues                               | -3,119,777          | 0                 | 0                 | 0                    | -3,119,777              | -496,165           |
| Operating Grants & contributions                  | -14,196,999         | -153,908          | -3,934,168        | -924,109             | -19,209,184             | -5,240,002         |
| <b>Total Income</b>                               | <b>-122,055,035</b> | <b>-153,908</b>   | <b>-3,952,528</b> | <b>-2,710,047</b>    | <b>-128,871,518</b>     | <b>-90,865,465</b> |
| <b>Expense</b>                                    |                     |                   |                   |                      |                         |                    |
| Profit/Loss on Disposal of Assets                 | 0                   | 0                 | -1,100,028        | 0                    | -1,100,028              | -2,168,511         |
| Employee costs                                    | 42,400,117          | 0                 | 888,917           | -237,960             | 43,051,074              | 17,311,593         |
| Interest  | 2,034,870           | 0                 | 129,411           | 0                    | 2,164,281               | 1,117,067          |
| Depreciation                                      | 33,558,450          | 0                 | 0                 | 0                    | 33,558,450              | 18,678,440         |
| Other Costs (incl materials & contracts)          | 38,508,385          | 4,538,113         | 2,649,353         | 1,205,950            | 46,901,801              | 22,398,896         |
| Purchase of Assets                                | 0                   | 0                 | 0                 | 0                    | 0                       | 1,729              |
| <b>Total Expense</b>                              | <b>116,501,822</b>  | <b>4,538,113</b>  | <b>2,567,653</b>  | <b>967,990</b>       | <b>124,575,578</b>      | <b>57,339,216</b>  |
| <b>Operating (Surplus)/Deficit before Capital</b> | <b>-5,553,213</b>   | <b>4,384,205</b>  | <b>-1,384,875</b> | <b>-1,742,057</b>    | <b>-4,295,940</b>       | <b>-33,526,250</b> |
| <b>Capital Income</b>                             |                     |                   |                   |                      |                         |                    |
| Developer Contributions                           | -3,078,582          | 0                 | 0                 | 0                    | -3,078,582              | -1,513,476         |
| Capital Grants & Contributions                    | -69,836,231         | -53,800           | -1,034,906        | -15,075,111          | -86,000,048             | -16,527,799        |
| <b>Operating (Surplus)/Deficit after Capital</b>  | <b>-78,468,026</b>  | <b>4,330,405</b>  | <b>-2,419,781</b> | <b>-16,817,168</b>   | <b>-93,374,570</b>      | <b>-51,567,524</b> |
| <b>Non Cash</b>                                   |                     |                   |                   |                      |                         |                    |
| Profit/Loss on Disposal of Assets                 | 0                   | 0                 | 1,100,028         | 0                    | 1,100,028               | 2,168,511          |
| Depreciation                                      | -33,558,450         | 0                 | 0                 | 0                    | -33,558,450             | -18,678,440        |
| <b>Total Non Cash</b>                             | <b>-33,558,450</b>  | <b>0</b>          | <b>1,100,028</b>  | <b>0</b>             | <b>-32,458,422</b>      | <b>-16,509,929</b> |
| <b>Investing Fund Flows</b>                       |                     |                   |                   |                      |                         |                    |
| Capital Works                                     | 123,323,475         | 5,047,614         | 6,720,201         | 16,246,113           | 151,337,402             | 33,529,861         |
| Asset Sales                                       | -779,869            | -194,000          | -1,534,000        | 0                    | -2,507,869              | -2,524,805         |
| Deferred Debtor Repayments                        | -16,000             | 0                 | 0                 | 0                    | -16,000                 | -5,397             |
| <b>Total Investing Fund Flows</b>                 | <b>122,527,606</b>  | <b>4,853,614</b>  | <b>5,186,201</b>  | <b>16,246,113</b>    | <b>148,813,534</b>      | <b>30,999,660</b>  |
| <b>Financing Fund Flows</b>                       |                     |                   |                   |                      |                         |                    |
| Proceeds from Borrowings                          | -10,558,341         | 0                 | -446,019          | 0                    | -11,004,360             | 0                  |
| Repayments of Borrowings                          | 4,950,566           | 0                 | 650,234           | 20,000               | 5,620,800               | 2,798,907          |
| <b>Total Financing Fund Flows</b>                 | <b>-5,607,775</b>   | <b>0</b>          | <b>204,215</b>    | <b>20,000</b>        | <b>-5,383,560</b>       | <b>2,798,907</b>   |
| <b>Net (Inc)/Dec in Funds before Transfers</b>    | <b>4,893,354</b>    | <b>9,184,019</b>  | <b>4,070,663</b>  | <b>-551,055</b>      | <b>17,596,981</b>       | <b>-34,278,887</b> |
| <b>Reserve Movements</b>                          |                     |                   |                   |                      |                         |                    |
| Transfer from Reserves                            | -21,337,484         | -8,812,095        | -4,084,147        | 358,637              | -33,875,090             | -14,068,151        |
| Transfer to Reserves                              | 23,653,321          | 0                 | 1,958,409         | 0                    | 25,611,730              | 6,165,908          |
| <b>Total Reserve Movements</b>                    | <b>2,315,837</b>    | <b>-8,812,095</b> | <b>-2,125,738</b> | <b>358,637</b>       | <b>-8,263,359</b>       | <b>-7,902,242</b>  |
| <b>Net (Inc)/Dec in Unrestricted Funds</b>        | <b>7,209,191</b>    | <b>371,924</b>    | <b>1,944,925</b>  | <b>-192,418</b>      | <b>9,333,621</b>        | <b>-42,181,129</b> |

| Description  | Original Budget     | Approved Changes |                   | Proposed Adjustments | Proposed Revised Budget | Actual YTD         |
|--|---------------------|------------------|-------------------|----------------------|-------------------------|--------------------|
|  |                     | Carry Overs      | Sep-20            |                      |                         |                    |
| <b>Income</b>  |                     |                  |                   |                      |                         |                    |
| Rates & Annual Charges                                 | -67,061,342         | 0                | 0                 | 0                    | -67,061,342             | -66,891,825        |
| User Charges & Other                                   | -37,676,917         | 0                | -18,361           | -1,785,938           | -39,481,216             | -18,237,473        |
| Investment Revenues                                    | -3,119,777          | 0                | 0                 | 0                    | -3,119,777              | -496,165           |
| Operating Grants & contributions                       | -14,196,999         | -153,908         | -3,934,168        | -924,109             | -19,209,184             | -5,240,002         |
| <b>Total Income</b>                                    | <b>-122,055,035</b> | <b>-153,908</b>  | <b>-3,952,528</b> | <b>-2,710,047</b>    | <b>-128,871,518</b>     | <b>-90,865,465</b> |
| <b>Expense</b>   |                     |                  |                   |                      |                         |                    |
| Business Development (BD)                              | 685,862             | 64,644           | 89,735            | 90,582               | 930,823                 | 265,889            |
| Children's Services (CS)                               | 1,689,498           | 158,652          | 5,245             | 83,359               | 1,936,754               | 1,085,925          |
| Commercial Entities (CE)                               | 4,867,092           | 0                | 32,371            | 0                    | 4,899,463               | 2,145,014          |
| Communication & Community Engagement (CCE)             | 757,441             | 17,774           | 70,426            | 0                    | 845,641                 | 398,388            |
| Community & Cultural Development (CCD)                 | 1,172,470           | 272,144          | 324,442           | 128,014              | 1,897,070               | 697,288            |
| Community Care (CC)                                    | 7,328,279           | 515,343          | 49,254            | 160,728              | 8,053,604               | 3,655,486          |
| Community Facilities (CF)                              | 2,623,050           | 0                | 61,770            | 107,000              | 2,791,821               | 1,293,743          |
| Corporate & Community Leadership (CCL)                 | 2,695,359           | 70,220           | 1,692,223         | -300,000             | 4,157,802               | 1,579,390          |
| Customer Assistance and Records (CAR)                  | 1,082,425           | 0                | 6,127             | 0                    | 1,088,552               | 468,986            |
| Development Assessment & Building Certification (DABC) | 3,930,688           | 0                | 233,746           | -6,293               | 4,158,141               | 1,743,100          |
| Environmental Management (EM)                          | 1,099,621           | 1,059,927        | 1,105,481         | 127,704              | 3,392,733               | 813,806            |
| Finance and Central Treasury (FCT)                     | 3,991,119           | 1,467,599        | -1,029,708        | 2,015                | 4,431,026               | -2,031,244         |
| Fleet and Plant (FP)                                   | 663,877             | 0                | 79,209            | -79,000              | 664,086                 | 83,148             |
| Information Technology (IT)                            | 3,547,060           | 0                | 143,686           | 0                    | 3,690,746               | 2,041,949          |
| Libraries (L)  | 2,026,957           | 164,442          | 21,754            | 0                    | 2,213,153               | 1,001,235          |
| Property (P)   | 909,156             | 0                | -1,095,347        | 6,000                | -180,191                | -1,211,490         |
| Public and Environmental Health (PEH)                  | 1,044,558           | 22,235           | -40,161           | -15,432              | 1,011,200               | 445,360            |
| Public Order and Safety (POS)                          | 3,046,241           | 27,444           | 265,153           | 227,705              | 3,566,542               | 2,017,485          |
| Recreation (R)   | 7,966,177           | 55,506           | 105,313           | 125,100              | 8,252,095               | 3,527,144          |
| Risk and Insurance (RI)                                | 1,460,654           | 0                | -174,401          | 0                    | 1,286,253               | 1,119,101          |
| Sewer Services (SS)                                    | 20,500,873          | 0                | -27,924           | -122,000             | 20,350,949              | 10,381,679         |
| Stormwater (S)   | 1,549,677           | 0                | 4,824             | 0                    | 1,554,501               | 889,865            |
| Strategic Planning (SP)                                | 1,187,346           | 382,964          | 354,901           | 96,226               | 2,021,438               | 632,658            |
| Technical Services (TS)                                | 1,962,465           | 0                | -60,110           | 5,962                | 1,908,317               | 1,211,827          |
| Tourism (T)  | 1,421,581           | 0                | 13,761            | 145,000              | 1,580,342               | 676,779            |
| Transport (TR)   | 18,772,653          | 875              | 88,304            | -701,902             | 18,159,930              | 12,721,525         |
| Waste Management (WM)                                  | 11,520,081          | 0                | 22,352            | 1,032,857            | 12,575,290              | 6,704,318          |
| Water Services (WS)                                    | 17,290,712          | 0                | 82,416            | -20,000              | 17,353,127              | 8,458,889          |
| Works and Operations (WO)                              | 4,311,752           | 17,255           | 78,310            | 0                    | 4,407,317               | 2,199,851          |
| Workforce Development (WD)                             | 1,726,323           | 100,000          | 20,543            | 0                    | 1,846,867               | 571,883            |
| Youth Services (YS)                                    | 425,635             | 141,090          | 293,210           | -125,635             | 734,299                 | 183,091            |
| Corporate Overheads                                    | -16,887,161         | 0                | -253,308          | 0                    | -17,140,469             | -8,570,235         |
| Rates and General Revenue                              | 132,298             | 0                | 4,058             | 0                    | 136,356                 | 137,383            |
| <b>Total Expense</b>                                   | <b>116,501,822</b>  | <b>4,538,113</b> | <b>2,567,653</b>  | <b>967,990</b>       | <b>124,575,578</b>      | <b>57,339,216</b>  |
| <b>Operating (Surplus)/Deficit before Capital</b>      | <b>-5,553,213</b>   | <b>4,384,205</b> | <b>-1,384,875</b> | <b>-1,742,057</b>    | <b>-4,295,940</b>       | <b>-33,526,250</b> |
| <b>Capital Income</b>                                  |                     |                  |                   |                      |                         |                    |
| Developer Contributions                                | -3,078,582          | 0                | 0                 | 0                    | -3,078,582              | -1,513,476         |
| Capital Grants & Contributions                         | -69,836,231         | -53,800          | -1,034,906        | -15,075,111          | -86,000,048             | -16,527,799        |
| <b>Operating (Surplus)/Deficit after Capital</b>       | <b>-78,468,026</b>  | <b>4,330,405</b> | <b>-2,419,781</b> | <b>-16,817,168</b>   | <b>-93,374,570</b>      | <b>-51,567,524</b> |

**Consolidated Capital Program Statement - December Quarterly Budget Review**  
for YTD Period Ending December 2020

Attachment 1(c)

| Description                            | Original Budget    | Approved Changes |                  | Proposed Adjustments | Proposed Revised Budget | Actual YTD        |
|--|--------------------|------------------|------------------|----------------------|-------------------------|-------------------|
|  |                    | Carry Overs      | QBRS - Sept      |                      |                         |                   |
| <b>Capital Expenditure</b>             |                    |                  |                  |                      |                         |                   |
| Business Development (BD)              | 1,644,715          | 0                | 482,223          | 0                    | 2,126,938               | 110,267           |
| Children's Services (CS)               | 0                  | 0                | 0                | 883,820              | 883,820                 | 0                 |
| Commercial Entities (CE)               | 1,089,252          | 92,285           | 2,714,011        | 0                    | 3,895,548               | 1,201,581         |
| Community & Cultural Development (CCD) | 8,242              | 103,592          | 0                | 0                    | 111,834                 | 0                 |
| Community Care (CC)                    | 0                  | 0                | 0                | 0                    | 0                       | 25,164            |
| Community Facilities (CF)              | 622,826            | 52,516           | 284,629          | 19,669               | 979,640                 | 228,460           |
| Corporate & Community Leadership (CCL) | 25,756             | 0                | 0                | -25,756              | 0                       | 0                 |
| Environmental Management (EM)          | 0                  | 18,100           | 0                | 0                    | 18,100                  | 0                 |
| Fleet and Plant (FP)                   | 1,647,190          | 330,923          | 235,065          | 0                    | 2,213,178               | 719,823           |
| Information Technology (IT)            | 1,207,000          | 187,322          | 15,130           | 0                    | 1,409,452               | 426,733           |
| Libraries (L)                          | 177,655            | 17,661           | 0                | 0                    | 195,316                 | 47,130            |
| Public Order and Safety (POS)          | 1,300,000          | 0                | 17,005           | 949,551              | 2,266,556               | 230,734           |
| Recreation (R)                         | 4,629,922          | 545,839          | 1,187,883        | 506,000              | 6,869,644               | 1,486,084         |
| Sewer Services (SS)                    | 20,220,000         | 0                | 0                | 142,000              | 20,362,000              | 4,423,780         |
| Stormwater (S)                         | 471,195            | 0                | 0                | -69,000              | 402,195                 | 129,278           |
| Strategic Planning (SP)                | 44,983,450         | 3,098,461        | 0                | -857,864             | 47,224,047              | 11,395,625        |
| Technical Services (TS)                | 521,151            | 0                | 0                | 0                    | 521,151                 | 3,027             |
| Transport (TR)                         | 9,271,434          | 600,915          | 1,486,963        | 14,646,093           | 26,005,405              | 10,530,494        |
| Waste Management (WM)                  | 2,150,000          | 0                | 0                | 0                    | 2,150,000               | 0                 |
| Water Services (WS)                    | 33,320,000         | 0                | 15,000           | 51,600               | 33,386,600              | 2,529,068         |
| Works and Operations (WO)              | 33,687             | 0                | 282,292          | 0                    | 315,979                 | 42,611            |
| <b>Total Capital Expenditure</b>       | <b>123,323,475</b> | <b>5,047,614</b> | <b>6,720,201</b> | <b>16,246,113</b>    | <b>151,337,402</b>      | <b>33,529,861</b> |

**Projected Funds Balances for December Quarterly Budget Review Statement**  
for YTD Period Ending December 2020

Attachment 1(d)

| Description                               | Opening Balances   | Original Budget   | Approved Changes  |                   | Proposed Adjustments | Proposed Revised Budget | Closing Balances   |
|---|--------------------|-------------------|-------------------|-------------------|----------------------|-------------------------|--------------------|
|   |                    |                   | Carry Overs       | QBRS - Sept       |                      |                         |                    |
| <b>Total Unrestricted Funds</b>           | 6,219,000          | 2,323,534         | -371,924          | -1,925,318        | -11,716              | 14,576                  | 6,233,576          |
| <b>Externally Restricted Funds</b>        |                    |                   |                   |                   |                      |                         |                    |
| Water Fund                                | 35,958,000         | -986,038          | 0                 | -37,416           | 20,000               | -1,003,453              | 34,954,547         |
| Sewer Fund                                | 21,271,000         | -9,531,102        | 0                 | 40,161            | -20,000              | -9,510,940              | 11,760,060         |
| Domestic Waste Fund                       | 15,283,000         | 984,414           | 0                 | -22,352           | 204,134              | 1,166,196               | 16,449,196         |
| Section 94 Developer Contributions        | 10,807,000         | 760,977           | 0                 | 0                 | 0                    | 760,977                 | 11,567,977         |
| Section 94A Developer Contributions       | 1,874,000          | 300,940           | 0                 | 0                 | 0                    | 300,940                 | 2,174,940          |
| Unexpended Grants                         | 8,225,000          | -445,225          | -6,305,447        | -1,850,031        | 723,162              | -7,877,541              | 347,459            |
| Other Contributions                       | 1,802,000          | 0                 | -48,565           | 0                 | -134,020             | -182,585                | 1,619,415          |
| Sewer Loans External                      | 33,000             | 0                 | 0                 | 0                 | 0                    | 0                       | 33,000             |
| StormwaterFund                            | 180,000            | 127,002           | 0                 | 0                 | 0                    | 127,002                 | 307,002            |
| Other Waste Funds                         | 2,969,000          | -1,075,000        | 0                 | 0                 | 0                    | -1,075,000              | 1,894,000          |
| Crown Reserve                             | 5,329,000          | 1,499,227         | 0                 | -733,141          | -20,593              | 745,493                 | 6,074,493          |
| Crown Reserve Loan Pool                   | 0                  | 2,091             | 0                 | 0                 | 0                    | 2,091                   | 2,091              |
| <b>Total Externally Restricted Funds</b>  | 103,731,000        | -8,362,712        | -6,354,012        | -2,602,779        | 772,683              | -16,546,820             | 87,184,180         |
| <b>Internally Restricted Funds</b>        |                    |                   |                   |                   |                      |                         |                    |
| Infrastructure Fund                       | 678,000            | -162,175          | -82,380           | -200,000          | 0                    | -444,555                | 233,445            |
| Employee Leave Entitlements               | 4,265,000          | 78,426            | 0                 | 0                 | 0                    | 78,426                  | 4,343,426          |
| Community Development Infrastructure Fund | 58,000             | 0                 | 0                 | 0                 | 0                    | 0                       | 58,000             |
| Council Funded Loan Pool                  | 165,000            | 3,555             | 0                 | 0                 | 0                    | 3,555                   | 168,555            |
| Energy And Efficiency Fund                | 569,000            | 7,085             | -13,100           | 0                 | 0                    | -6,015                  | 562,985            |
| Gravel Pits                               | 745,000            | 0                 | 0                 | 0                 | 0                    | 0                       | 745,000            |
| Management Committees                     | 146,000            | 15,526            | 0                 | 0                 | 0                    | 15,526                  | 161,526            |
| Sports Liason Comittee                    | 207,000            | 20,182            | 0                 | 0                 | 0                    | 20,182                  | 227,182            |
| Unexpended General Loan Fund              | 507,000            | 0                 | -306,175          | -182,486          | 0                    | -488,661                | 18,339             |
| Real Estate Disposal                      | 1,710,000          | 0                 | 0                 | 1,512,390         | 0                    | 1,512,390               | 3,222,390          |
| Special Rate Variation                    | 2,961,000          | 85,132            | -182,353          | -442,940          | -9,912               | -550,073                | 2,410,927          |
| Infrastructure Renewals (FFTF)            | 7,506,000          | 1,187,345         | 0                 | 0                 | 0                    | 1,187,345               | 8,693,345          |
| Recreation Strategy                       | 135,000            | -40,600           | -63,354           | -29,530           | 0                    | -133,484                | 1,516              |
| Other Internal Reserves                   | 5,159,000          | -48,653           | -100,000          | -200,000          | -200,000             | -548,653                | 4,610,347          |
| Financial Assistance Grants               | 3,752,000          | 0                 | -93,227           | 0                 | 0                    | -93,227                 | 3,658,773          |
| <b>Total Internally Restricted Funds</b>  | 30,180,494         | 1,145,824         | -2,458,083        | 457,434           | -209,912             | -1,064,737              | 29,115,757         |
| <b>Total Council Funds</b>                | <b>140,130,494</b> | <b>-4,893,354</b> | <b>-9,184,019</b> | <b>-4,070,663</b> | <b>551,055</b>       | <b>-17,596,981</b>      | <b>122,533,513</b> |

| Entity                        | Cost Centre                    | Fund Flow Type                           | (Favourable)/<br>Unfavourable | Quarterly Budget Review Comments Q2   |
|-------------------------------|--------------------------------|--|-------------------------------|---|
| <b>Environment Fund</b>       | Invasive Species               | Operating Grants & contributions         | (73,000)                      | Grant funded expenditure for Fire Recovery Weed and Pest Management 2020-21 |
|                               |                                | Other Costs (incl materials & contracts) | 73,000                        |   |
|                               |                                | Various                                  | Various                       | (3,582)   |
| <b>Environment Fund Total</b> |                                |  | <b>(3,582)</b>                |   |
| <b>Sewer Fund</b>             | Sewage Pump Stations           | Other Costs (incl materials & contracts) | (90,000)                      | Transfer between expenditure types  |
|                               | Sewage Treatment               | Other Costs (incl materials & contracts) | (52,000)                      |   |
|                               | Sewer Business Planning        | Other Costs (incl materials & contracts) | 20,000                        | Transfer between funds (Water to Sewer)                                     |
|                               | Sewerage System Asset Renewals | Purchase of Assets                       | 90,000                        | Transfer between expenditure types  |
|                               | Sewerage System New Assets     | Purchase of Assets                       | 52,000                        |   |
| <b>Sewer Fund Total</b>       |                                |  | <b>20,000</b>                 |   |
| <b>Water Fund</b>             | Water Business Planning        | Other Costs (incl materials & contracts) | (20,000)                      | Transfer between funds (Water to Sewer)                                     |
|                               | Water Supply Asset Renewals    | Capital Grants & Contributions           | (51,600)                      | Developer Contribution funded expenditure                                   |
|                               |                                | Purchase of Assets                       | 51,600                        |   |
| <b>Water Fund Total</b>       |                                |  | <b>(20,000)</b>               |   |
| <b>Waste Fund</b>             | Waste Disposal And Recycling   | Other Costs (incl materials & contracts) | 974,520                       | Bushfire waste disposal expenditure supported by Government funding         |
|                               |                                | User Charges & Other                     | (1,222,000)                   |   |
|                               |                                | Various                                  | Various                       | 43,346  |
| <b>Waste Fund Total</b>       |                                |  | <b>(204,134)</b>              |   |

| Entity                           | Program                     | Fund Flow Type                             | (Favourable)/<br>Unfavourable              | Quarterly Budget Review Comments Q2  |  |
|----------------------------------|-----------------------------|--|--|--|--|
| General Fund                     | Airport                     | User Charges & Other                       | 81,512                                     | Reduced income due to COVID-19   |  |
|                                  | Childrens Services          | Operating Grants & contributions           | (96,139)                                   | Grant funded expenditure for Community Support - Early Childhood   |  |
|                                  |                             | Other Costs (incl materials & contracts)   | 83,359                                     |  |  |
|                                  |                             | Purchase of Assets                         | 883,820                                    |  |  |
|                                  |                             |  | User Charges & Other                       | (883,820)  | Insurance funding and capital budget for Batemans Bay Out of School Hours (OOSH) rebuild   |
|                                  | Community Care              | Operating Grants & contributions           | (1,535)                                    | Establish budget for Home Care Packages project, offset by adjustment to Community Care projects to align expenditure with grant funding |  |
|                                  |                             | Other Costs (incl materials & contracts)   | 160,727                                    |  |  |
|                                  |                             | Transfers from (to) Restricted Investments | (96,641)                                   |  |  |
|                                  | Development Services        | Employee costs                             | (191,278)                                  | Reduced certification & DA income offset by reduced salary expenses  |  |
|                                  |                             | Operating Grants & contributions           | (184,985)                                  | Grant funded expenditure for Bushfire Specific Concierge - DA Staff Costs project  |  |
|                                  |                             | Other Costs (incl materials & contracts)   | 184,985                                    |  |  |
|                                  |                             | User Charges & Other                       | 234,946                                    |  | Reduced certification & DA income offset by reduced salary expenses  |
|                                  | Emergency Services          | Capital Grants & Contributions             | (934,839)                                  | Introduce 2020-21 Rural Fire Service budgets   |  |
|                                  |                             | Operating Grants & contributions           | (237,872)                                  |  |  |
|                                  |                             | Other Costs (incl materials & contracts)   | 233,917                                    |  |  |
|                                  |                             |  | Purchase of Assets                         | 949,551  | Introduce 2020-21 Rural Fire Service budgets   |
|                                  | Facilities Management       | Purchase of Assets                         | 500,000                                    | Restriction funded expenditure for Narooma pool heating upgrade  |  |
|                                  |                             | Transfers from (to) Restricted Investments | (500,000)                                  |  |  |
|                                  | Finance                     | Operating Grants & contributions           | (65,015)                                   | Grant funding for Business Resilience Program  |  |
|                                  |                             |  | Other Costs (incl materials & contracts)   | 32,015   | Grant funded expenditure for Business Resilience Program, offste by transfer between expenditure types (operational to capital)                      |
|                                  | General Manager Executive   | Other Costs (incl materials & contracts)   | (300,000)                                  | Reduce expenditure and restriction funding due to deferral of Council elections  |  |
|                                  |                             | Transfers from (to) Restricted Investments | 300,000                                    |  |  |
|                                  | Governance & Administration | Other Costs (incl materials & contracts)   | (79,000)                                   | Adjustment to plant hire recoveries  |  |
|                                  | Recreation                  | Operating Grants & contributions           | (125,100)                                  | Introduce 2020-21 Rural Fire Service budgets   |  |
|                                  |                             |  | Other Costs (incl materials & contracts)   |  | 125,100  |
|                                  | Strategic Development       | Operating Grants & contributions           | (15,340)                                   | Grant funding for various Strategic Development projects, offset by transfer between expenditure types                                   |  |
|                                  |                             |  | Other Costs (incl materials & contracts)   |  | 293,446  |
|                                  |                             |  | Purchase of Assets                         |  | (857,864)  |
|                                  |                             |  | Transfers from (to) Restricted Investments | 607,864  | Correction to 2019-20 carry forward for Batemans Bay Regional Aquatic, Arts & Leisure Centre (BBRAALC)   |
|                                  |                             |  | Transfers from (to) Restricted Investments | 607,864  | Correction to 2019-20 carry forward for Batemans Bay Regional Aquatic, Arts & Leisure Centre (BBRAALC), offset by transfer between expenditure types |
|                                  | Transport                   | Capital Grants & Contributions             | (13,862,209)                               | Grant and Developer Contribution funding for various Transport projects  |  |
| Operating Grants & contributions |                             | (56,000)                                   |  |  |  |
|                                  |                             | Other Costs (incl materials & contracts)   | (529,442)                                  | Transfer between expenditure types (operational to capital), and adjustment to expenditure and unexpended grants budget, net \$0         |  |
|                                  |                             | Purchase of Assets                         | 14,373,651                                 | Grant and Developer Contribution funded expenditure for various Transport projects   |  |
|                                  |                             | Transfers from (to) Restricted Investments | 80,000                                     | Adjustment to expenditure and unexpended grants budget, net \$0  |  |
|                                  | Various                     | Various                                    | (92,520)                                   | Various minor adjustments this quarter   |  |
| <b>General Fund Total</b>        |                             |  | <b>15,294</b>                              |  |  |
| <b>Total Budget Amendments</b>   |                             |  | <b>(192,422)</b>                           |  |  |

| Description  | SRV Funding Amount (Revised) | Current Revised Budget | Actual YTD Costs | \$ Remaining | % Spent | Progress Update                          |
|--|------------------------------|------------------------|------------------|--------------|---------|--|
| <b>Recreation Admin</b>                            |                              |                        |                  |              |         |  |
| Kyla Park Hall Thermal Efficiency Upgrade          | -9,886                       | 12,291                 | 0                | 12,291       | 0.00%   | In progress - works commenced in 2018/19 |
| <b>Total Recreation Admin</b>                      | -9,886                       | 12,291                 | 0                | 12,291       | 0.00%   |  |
| <b>Facilities Management</b>                       |                              |                        |                  |              |         |  |
| Sporting amenities - minor renewal activities      | -70,309                      | 119,107                | 0                | 119,107      | 0.00%   | Yet to commence                          |
| Captain Oldrey Amenities Disabled Toilet, Security | -21,119                      | 21,119                 | 0                | 21,119       | 0.00%   | In progress - works commenced in 2017/18 |
| Gundry Oval Amenities Ext. With Extra Changerooms  | -318,926                     | 509,990                | 276,485          | 233,504      | 54.21%  | In progress                              |
| Batemans Bay Tennis - Access Upgrade               | -15,111                      | 15,111                 | 10,489           | 4,622        | 69.41%  | In progress                              |
| Moruya Pool - Clubroom Access Upgrade              | -10,000                      | 10,000                 | 0                | 10,000       | 0.00%   | Yet to commence                          |
| Narooma Tennis – Court Replacement                 | -17,709                      | 30,000                 | 28,260           | 1,740        | 94.20%  | In progress                              |
| Beach Access – South Rosedale                      | -17,709                      | 30,000                 | 0                | 30,000       | 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                      | 25,000                 | 0                | 25,000       | 0.00%   | Yet to commence                          |
| <b>Total Facilities Management</b>                 | -534,156                     | 835,326                | 315,234          | 520,093      | 37.74%  |  |
| <b>Transport</b>                                   |                              |                        |                  |              |         |  |
| Gravel Resheet - Unsealed Roads Resheeting         | -116,051                     | 698,057                | 199,429          | 498,628      | 28.57%  | In progress                              |
| Rural Road Reconstruction - Congo Rd South         | -103,000                     | 103,000                | 29,915           | 73,085       | 29.04%  | In progress                              |
| Reseal - Local Urban Sealed                        | -464,000                     | 1,799,624              | 445,819          | 1,353,805    | 24.77%  | In progress                              |
| Tuross Head Boat Ramp - Dredging                   | -33,415                      | 47,029                 | 0                | 47,029       | 0.00%   | In progress - works commenced in 2017/18 |
| Footpath - Noble Pde, Dalmeny (Jocelyn to William) | -58,000                      | 71,800                 | 0                | 71,800       | 0.00%   | In progress                              |
| <b>Total Transport</b>                             | -774,466                     | 2,719,511              | 675,163          | 2,044,348    | 24.83%  |  |



| Description                                   | SRV Funding Amount (Revised) | Current Revised Budget | Actual YTD Costs | \$ Remaining     | % Spent       | Progress Update   |
|---|------------------------------|------------------------|------------------|------------------|---------------|---|
| <b>Recreation</b>                             |                              |                        |                  |                  |               |   |
| Burri Point, Guerrilla Bay                    | -114,313                     | 114,313                | 50,272           | 64,041           | 43.98%        | In progress   |
| Observation Point, Batehaven Viewing Platform | -39,591                      | 931,789                | 7,239            | 924,550          | 0.78%         | In progress   |
| Parks Facilities Renewals - Seats/Tables      | -66,830                      | 176,638                | 46,002           | 130,636          | 26.04%        | In progress   |
| Riverside Park Improvements                   | -212,032                     | 212,032                | 0                | 212,032          | 0.00%         | Yet to commence   |
| Sporting Fields - topdressing/renovation      | -150,000                     | 207,488                | 1,079            | 206,409          | 0.52%         | In progress   |
| Captain Oldrey Park - Field 2 Refurbishment   | -66,000                      | 180,000                | 136,999          | 43,001           | 76.11%        | In progress   |
| Gundry Oval - Fields 2 & 3 Refurbishment      | -63,030                      | 463,033                | 432,274          | 30,759           | 93.36%        | In progress   |
| Jack Buckley Park, Tomakin – Rec Upgrade      | -34,844                      | 132,192                | 280              | 131,912          | 0.21%         | In progress   |
| South Durras Playground Renewal               | -35,658                      | 80,076                 | 0                | 80,076           | 0.00%         | Yet to commence   |
| <b>Total Recreation</b>                       | <b>-782,298</b>              | <b>2,497,561</b>       | <b>674,146</b>   | <b>1,823,415</b> | <b>26.99%</b> |   |
| <b>Public Conveniences</b>                    |                              |                        |                  |                  |               |   |
| Drainage Renewals - Shirewide                 | -9,912                       | 9,912                  | 0                | 9,912            | 0.00%         | Yet to commence   |
| Drainage Renewal – Annetts Parade Mossy Point | -89,371                      | 95,393                 | 70,419           | 24,974           | 73.82%        | In progress   |
| Pleasant Pl Stormwater Relining               | -64,000                      | 64,000                 | 0                | 64,000           | 0.00%         | Yet to commence   |
| Grantham Rd Stormwater Relining               | -10,500                      | 10,500                 | 0                | 10,500           | 0.00%         | Yet to commence   |
| Nuyen Pl Stormwater Relining                  | -9,000                       | 9,000                  | 0                | 9,000            | 0.00%         | Yet to commence   |
| Corrigans Cr Stormwater Relining              | -14,500                      | 14,500                 | 0                | 14,500           | 0.00%         | Yet to commence   |
| Campbell St Stormwater Relining               | -14,000                      | 14,000                 | 0                | 14,000           | 0.00%         | Yet to commence   |
| Beach Road Stormwater Relining                | -9,000                       | 59,000                 | 0                | 59,000           | 0.00%         | Yet to commence   |
| <b>Total Public Conveniences</b>              | <b>-220,283</b>              | <b>276,305</b>         | <b>70,419</b>    | <b>205,885</b>   | <b>25.49%</b> |   |
| <b>Environment Works</b>                      |                              |                        |                  |                  |               |   |
| Beach Road (Caseys Beach) Rockwall St 1       | -75,000                      | 75,000                 | 0                | 75,000           | 0.00%         | In progress - works commenced in 2017/18. Funding in 2020/21 based on whole of project life |
| <b>Total Environment Works</b>                | <b>-75,000</b>               | <b>75,000</b>          | <b>0</b>         | <b>75,000</b>    | <b>0.00%</b>  |   |
| <b>Total SRV Program</b>                      | <b>-2,396,089</b>            | <b>6,415,994</b>       | <b>1,734,962</b> | <b>4,681,032</b> | <b>27.04%</b> |   |



**Consultancy, Legal and Contractors Expenses**  
for the quarter ending 31 December 2020

**Contracts entered into greater than \$50,000**

| Contractor                            | Contract detail & purpose  | Contract Value (GST Excl) | Commencement Date | Duration of contract    | Budgeted (Y/N) |
|---------------------------------------|--|---------------------------|-------------------|-------------------------|----------------|
| Public Works Advisory                 | Dam safety review  | \$ 218,100                | 06-Oct-20         | 3 Months                | Yes            |
| Public Works Advisory                 | Construction of tuross sewer treatment plant   | \$ 385,646                | 21-Oct-20         | 10 Months               | Yes            |
| Divalls Earthmoving                   | Crushing of concrete Grandfathers Gully pit  | \$ 148,353                | 07-Oct-20         | 6 Months                | Yes            |
| Elster Metering Pty Ltd               | Water meter replacement program  | \$ 64,350                 | 08-Oct-20         | 30 June 2021            | Yes            |
| Generators Australia Pty Ltd          | Generators for water & sewer in case of emergency  | \$ 57,510                 | 15-Oct-20         | 4 Months                | Yes            |
| Inquik Pty Ltd                        | Belimbla Bridge design & supply  | \$ 415,800                | 28-Oct-20         | On Completion of work   | Yes            |
| SMEC Australia Pty Ltd                | Design work roadworks & cleaning   | \$ 91,027                 | 28-Oct-20         | On Completion of work   | Yes            |
| Downer EDI Works Pty Ltd              | Pavement rehabilitation at George Bass Drive Joes Creek                                    | \$ 803,037                | 02-Nov-20         | On Completion of work   | Yes            |
| HD Civil Pty Ltd                      | Construction of Belimbla Bridge (bushfire damaged)   | \$ 301,621                | 05-Nov-20         | On Completion of work   | Yes            |
| HD Civil Pty Ltd                      | Construction of Sitter's Bridge (bushfire damaged)   | \$ 99,717                 | 24-Dec-20         | On Completion of work   | Yes            |
| Hartwigs Trucks Pty Ltd               | 2020-2021 vehicle replacement plan - Fuso  | \$ 94,920                 | 20-Nov-20         | On delivery of vehicle  | Yes            |
| Canberra Isuzu P/L                    | 2020-2021 vehicle replacement plan   | \$ 170,502                | 20-Nov-20         | On delivery of vehicle  | Yes            |
| Southern Truck Centre Queanbeyan      | 2020-2021 vehicle replacement plan   | \$ 219,793                | 20-Nov-20         | On delivery of vehicles | Yes            |
| Soil Conservation Service             | Soil & water management plan including construction site inspections at Grandfathers Gully | \$ 57,770                 | 23-Nov-20         | On Completion of work   | Yes            |
| Interflow Pty Ltd                     | Road relining - various sites  | \$ 144,000                | 24-Nov-20         | On Completion of work   | Yes            |
| Clover Pipelines Pty Ltd              | Pipes at Grandfathers Gully  | \$ 176,323                | 01-Dec-20         | On Delivery of goods    | Yes            |
| Citizen Group Pty Ltd                 | Branding & design - BBRAALC  | \$ 92,600                 | 03-Dec-20         | On Completion of work   | Yes            |
| Q-Max Pumping Systems Pty Ltd         | Sewage pumping station at Moruya Airport   | \$ 404,527                | 07-Dec-20         | On Completion of work   | Yes            |
| Telstra Corporation: Ndc              | Service relocation at Grandfathers Gully   | \$ 170,145                | 10-Dec-20         | On Completion of work   | Yes            |
| Department Of Regional Nsw            | Tuross Sewer Reticulation concept design   | \$ 104,500                | 11-Dec-20         | 3 Months                | Yes            |
| Lifeguarding Services Australia       | Life saving at local beaches   | \$ 578,283                | 17-Dec-20         | 3 Years                 | Yes            |
| 4D Surveying                          | Detailed survey and service location   | \$ 74,000                 | 18-Dec-20         | On Completion of work   | Yes            |
| Interflow Pty Ltd                     | Stormwater relining at various sites   | \$ 160,718                | 18-Dec-20         | On Completion of work   | Yes            |
| Moduplay Group Pty Ltd                | Playground materials and installation at South Durras recreation park                      | \$ 79,640                 | 22-Dec-20         | On Completion of work   | Yes            |
| East Coast Civil Construction Pty Ltd | Construction of Kenny's Creek Bridge (bushfire damaged)                                    | \$ 154,830                | 24-Dec-20         | On Completion of work   | Yes            |
| Comdain Infrastructure Pty Ltd        | Tuross Head Sewer Treatment Plant augmentation   | \$ 5,126,341              | 17-Dec-20         | On Completion of work   | Yes            |

**Consultancy and Legal Expenses Incurred**

|             | December Quarter | Budgeted (Y/N) | Comments   |
|-------------|------------------|----------------|--|
| Consultants | 1,483,854        | Y              | Architect fees, design works and construction management, recruitment consultancy, information technology, bushfire insurance claim, civil engineering |
| Legal Fees  | 84,827           | Y              | Construction contract advice, human resources advice, lease agreement advice, sale of biodiversity credits.  |

**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 December 2020

| Indicator                                 | Target     | Original Budget 2020-21 | Projected FY 2020-21 |
|---|------------|-------------------------|----------------------|
| Unrestricted Current Ratio                | > 1.5      | > 2.4                   | > 3.1                |
| Operating Performance Ratio               | minimum 0% | 4.55%                   | 3.33%                |
| Buildings & Infrastructure Renewals Ratio | = > 100%   | 103%                    | 141%                 |

*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 2019-20 Financial Statements

### **Notes:**

(a) Budgeted ratios are based on the original budgets for 2020-21.

(b) Projected ratios are based on the revised budgets for 2020-21.



**Mayor and Councillor Fees and Expenses Statement**  
For the quarter ended 31 December 2020

| Councillor   | Councillor Allowance | Conference / Delegate Costs | Travelling Expenses | Phone / Fax/ Internet etc | Training / Skill Development | Other Costs | Total         |
|--------------|----------------------|-----------------------------|---------------------|---------------------------|------------------------------|-------------|---------------|
| Cr L Brown   | 5,070                | 132                         | 248                 | 97                        | 0                            | 0           | 5,548         |
| Cr L Innes   | 16,133               | 0                           | 4,327               | 147                       | 0                            | 0           | 20,607        |
| Cr Constable | 5,070                | 0                           | 0                   | 74                        | 0                            | 0           | 5,144         |
| Cr Mayne     | 5,070                | 0                           | 0                   | 150                       | 0                            | 0           | 5,220         |
| Cr McGinlay  | 5,070                | 0                           | 328                 | 97                        | 0                            | 0           | 5,495         |
| Cr Nathan    | 5,070                | 0                           | 0                   | 73                        | 0                            | 0           | 5,143         |
| Cr Tait      | 5,070                | 0                           | 0                   | 86                        | 0                            | 0           | 5,156         |
| Cr J Thomson | 5,070                | 0                           | 385                 | 74                        | 0                            | 0           | 5,530         |
| Cr Pollock   | 5,070                | 0                           | 1,023               | 73                        | 0                            | 0           | 6,166         |
| <b>Total</b> | <b>56,693</b>        | <b>132</b>                  | <b>6,311</b>        | <b>873</b>                | <b>0</b>                     | <b>0</b>    | <b>64,009</b> |

*Notes:*

Travelling Expenses includes mayoral lease back arrangements