

Eurobodalla Shire Council
Fund Flow Statement
For the period ending 31 December 2016

	Original Annual Budget	Previous Reviews	This Review	Revised Annual Budget	YTD Actual
INCOME STATEMENT					
Income	(105,988,595)	(759,534)	(288,991)	(107,037,120)	(81,932,582)
Expenses	106,103,346	2,707,874	(1,316,271)	107,494,949	51,745,296
Net Ordinary (Surplus)/Deficit before Capital Rev	114,751	1,948,340	(1,605,262)	457,829	(30,187,286)
	0	0	0	0	0
Capital Revenue	(12,782,243)	(1,932,095)	157,726	(14,556,612)	(2,595,912)
	0	0	0	0	0
Net (Surplus)/Deficit	(12,667,492)	16,245	(1,447,536)	(14,098,783)	(32,783,198)
	0	0	0	0	0
CASH/FUND FLOW STATEMENT					
Operations					
	0	0	0	0	0
Net (Surplus)/Deficit from above	(12,667,492)	16,245	(1,447,536)	(14,098,783)	(32,783,198)
Adjusts for Non Cash/Fund Flows	29,806,210	104,549	(257,597)	29,653,163	14,547,967
	(42,473,702)	(88,304)	(1,189,939)	(43,751,945)	(47,331,165)
	0	0	0	0	0
Investing					
	0	0	0	0	0
Proceeds from Asset Sales	(727,430)	(1,336)	(102,341)	(831,107)	(517,338)
Repayments from Deferred Debtors	(20,000)	0	0	(20,000)	(26,544)
Purchase of Assets	59,026,102	5,845,841	(949,294)	63,922,649	24,288,014
	58,278,672	5,844,505	(1,051,635)	63,071,542	23,744,132
	0	0	0	0	0
Financing					
	0	0	0	0	0
Proceeds from Borrowing	(16,706,795)	(1,229,831)	856,402	(17,080,224)	0
Repayments of Borrowings	9,856,690	0	(200,180)	9,656,510	5,030,450
	(6,850,105)	(1,229,831)	656,222	(7,423,714)	5,030,450
	0	0	0	0	0
Net (Inc)/Dec in Funds Before Transfers	8,954,865	4,526,369	(1,585,352)	11,895,882	(18,556,584)
	0	0	0	0	0
Transfers From/To Restricted Funds	(6,058,924)	(3,672,376)	849,876	(8,881,423)	(11,281,912)
	0	0	0	0	0
Net (Inc)/Dec in Unrestricted Funds	2,895,941	853,993	(735,476)	3,014,459	(29,838,495)

Eurobodalla Shire Council
Consolidated Income Statement
For the period ending 31 December 2016

	Original Annual Budget	Previous Reviews	This Review	Revised Annual Budget	YTD Actual
INCOME STATEMENT					
Income					
Rates & Annual Charges	(57,697,930)	0	0	(57,697,930)	(57,656,049)
User Fees and Other	(25,277,960)	(35,707)	(1,461,244)	(26,774,911)	(12,195,500)
Investment Revenue	(3,240,923)	0	135,490	(3,105,433)	(1,294,441)
Grants	(19,771,782)	(723,827)	1,036,763	(19,458,846)	(10,767,365)
Capital Grants & Contributions	(12,782,243)	(1,932,095)	157,726	(14,556,612)	(2,595,912)
Gain/(Loss) on Disposal	0	0	0	0	(19,398)
Total Income	(118,770,838)	(2,691,629)	(131,265)	(121,593,732)	(84,528,665)
Less Expenses					
Business Development & Events	5,186,399	58,984	(57,002)	5,188,381	2,436,242
Communication	627,861	0	0	627,861	284,628
Community Care	5,312,995	1,036,753	331,069	6,680,817	2,872,334
Community Spaces	10,551,987	83,900	(298,341)	10,337,546	4,779,438
Development Services	3,567,654	15,848	26,363	3,609,865	1,694,776
Executive Services	1,908,784	3,669	23,519	1,935,971	900,200
Finance & Governance	5,846,763	84,196	(110,465)	5,820,495	2,977,830
Integrated Planning	405,889	65,739	2,313	473,941	286,963
Land Use and Natural Environment Planning	1,742,278	125,779	(240,812)	1,627,245	670,822
Libraries, Arts & Culture	1,988,117	106,210	12,895	2,107,221	1,033,182
Organisation Development	1,490,785	400,474	9	1,891,268	697,522
Organisation Support	(6,097,159)	194,979	(39,470)	(5,941,649)	(2,195,960)
Public & Environmental Health and Safety	3,445,004	(14,878)	214,038	3,644,164	1,711,287
Sewer Services	18,431,404	15,285	(882,565)	17,564,124	8,426,069
Social Inclusion	3,183,013	198,473	13,372	3,394,859	1,621,682
Sustainability	2,877,944	1,183,418	(84,850)	3,976,512	1,419,608
Tourism	1,358,886	0	657	1,359,543	613,836
Transport, Stormwater & Flood Management	17,458,024	(895,378)	731,432	17,294,078	9,419,069
Waste Management	10,680,381	39,163	(476,204)	10,243,340	4,740,765
Water Services	16,136,337	5,259	(482,229)	15,659,367	7,355,128
Total Expenses	106,103,346	2,707,874	(1,316,271)	107,494,949	51,745,421
Net Ord Surplus (Deficit) after Capital Rev	12,667,492	(16,245)	1,447,536	14,098,783	32,783,244
Net Ord Surplus (Deficit) before Capital Rev	(114,751)	(1,948,340)	1,605,262	(457,829)	30,187,332

Eurobodalla Shire Council
Consolidated Income Statement
For the period ending 31 December 2016

	Original Annual Budget	Previous Reviews	This Review	Revised Annual Budget	YTD Actual
INCOME STATEMENT					
Income					
Rates & Annual Charges	(57,697,930)	0	0	(57,697,930)	(57,656,049)
User Fees and Other	(25,277,960)	(35,707)	(1,461,244)	(26,774,911)	(12,195,500)
Investment Revenue	(3,240,923)	0	135,490	(3,105,433)	(1,294,441)
Grants	(19,771,782)	(723,827)	1,036,763	(19,458,846)	(10,767,365)
Capital Grants & Contributions	(12,782,243)	(1,932,095)	157,726	(14,556,612)	(2,595,912)
Gain/(Loss) on Disposal	0	0	0	0	(19,398)
Total Income	(118,770,838)	(2,691,629)	(131,265)	(121,593,732)	(84,528,665)
Less Expenses					
Business Development & Events	5,186,399	58,984	(57,002)	5,188,381	2,436,242
Communication	627,861	0	0	627,861	284,628
Community Care	5,312,995	1,036,753	331,069	6,680,817	2,872,334
Community Spaces	10,551,987	83,900	(298,341)	10,337,546	4,779,438
Development Services	3,567,654	15,848	26,363	3,609,865	1,694,776
Executive Services	1,908,784	3,669	23,519	1,935,971	900,200
Finance & Governance	5,846,763	84,196	(110,465)	5,820,495	2,977,830
Integrated Planning	405,889	65,739	2,313	473,941	286,963
Land Use and Natural Environment Planning	1,742,278	125,779	(240,812)	1,627,245	670,822
Libraries, Arts & Culture	1,988,117	106,210	12,895	2,107,221	1,033,182
Organisation Development	1,490,785	400,474	9	1,891,268	697,522
Organisation Support	(6,097,159)	194,979	(39,470)	(5,941,649)	(2,195,960)
Public & Environmental Health and Safety	3,445,004	(14,878)	214,038	3,644,164	1,711,287
Sewer Services	18,431,404	15,285	(882,565)	17,564,124	8,426,069
Social Inclusion	3,183,013	198,473	13,372	3,394,859	1,621,682
Sustainability	2,877,944	1,183,418	(84,850)	3,976,512	1,419,608
Tourism	1,358,886	0	657	1,359,543	613,836
Transport, Stormwater & Flood Management	17,458,024	(895,378)	731,432	17,294,078	9,419,069
Waste Management	10,680,381	39,163	(476,204)	10,243,340	4,740,765
Water Services	16,136,337	5,259	(482,229)	15,659,367	7,355,128
Total Expenses	106,103,346	2,707,874	(1,316,271)	107,494,949	51,745,421
Net Ord Surplus (Deficit) after Capital Rev	12,667,492	(16,245)	1,447,536	14,098,783	32,783,244
Net Ord Surplus (Deficit) before Capital Rev	(114,751)	(1,948,340)	1,605,262	(457,829)	30,187,332

Eurobodalla Shire Council
Capital Program Statement
For the period ending 31 December 2016

	Original Annual Budget	Previous Reviews	This Review	Revised Annual Budget	YTD Actual
Business Development & Events	5,290,909	592,817	(2,299,851)	3,583,875	2,776,955
Communication	-	-	-	-	62
Community Care	-	-	-	-	-
Community Spaces	4,979,508	1,694,890	39,838	6,714,236	2,193,248
Development Services	-	-	-	-	-
Executive Services	15,500	-	7,000	22,500	22,151
Finance & Governance	-	-	-	-	-
Integrated Planning	-	-	-	-	-
Land Use and Natural Environment Planning	-	-	-	-	-
Libraries, Arts & Culture	1,106,730	99,789	(800,700)	405,819	139,644
Organisation Development	30,000	-	(25,800)	4,200	-
Organisation Support	6,683,142	698,518	413,000	7,794,660	2,214,449
Public & Environmental Health and Safety	-	357,029	450,845	807,874	609,528
Sewer Services	10,136,000	666,892	213,000	11,015,892	4,390,934
Social Inclusion	25,000	10,443	-	35,443	4,831
Sustainability	-	-	36,225	36,225	38,241
Tourism	-	-	8,000	8,000	-
Transport, Stormwater & Flood Management	21,108,570	1,408,569	25,149	22,542,288	9,545,994
Waste Management	6,405,743	263,594	922,000	7,591,337	664,900
Water Services	3,245,000	53,300	62,000	3,360,300	1,687,076
Total Capital Expenditure	59,026,102	5,845,841	(949,294)	63,922,649	24,288,014

Eurobodalla Shire Council
Capital Program Statement
For the period ending 31 December 2016

Attachment 1 (c)

	Original Annual Budget	Previous Reviews	This Review	Revised Annual Budget	YTD Actual
Business Development & Events	5,290,909	592,817	(2,299,851)	3,583,875	2,776,955
Communication	-	-	-	-	62
Community Care	-	-	-	-	-
Community Spaces	4,979,508	1,694,890	39,838	6,714,236	2,193,248
Development Services	-	-	-	-	-
Executive Services	15,500	-	7,000	22,500	22,151
Finance & Governance	-	-	-	-	-
Integrated Planning	-	-	-	-	-
Land Use and Natural Environment Planning	-	-	-	-	-
Libraries, Arts & Culture	1,106,730	99,789	(800,700)	405,819	139,644
Organisation Development	30,000	-	(25,800)	4,200	-
Organisation Support	6,683,142	698,518	413,000	7,794,660	2,214,449
Public & Environmental Health and Safety	-	357,029	450,845	807,874	609,528
Sewer Services	10,136,000	666,892	213,000	11,015,892	4,390,934
Social Inclusion	25,000	10,443	-	35,443	4,831
Sustainability	-	-	36,225	36,225	38,241
Tourism	-	-	8,000	8,000	-
Transport, Stormwater & Flood Management	21,108,570	1,408,569	25,149	22,542,288	9,545,994
Waste Management	6,405,743	263,594	922,000	7,591,337	664,900
Water Services	3,245,000	53,300	62,000	3,360,300	1,687,076
Total Capital Expenditure	59,026,102	5,845,841	(949,294)	63,922,649	24,288,014

Eurobodalla Shire Council
Projected Fund Balances Statement
For the period ending 31 December 2016

	Opening Balances 25,736,000	Original Budget (5,391,154)	Previous Reviews (518,970)	This Review 27,645	Revised Budget (5,882,479)	Closing Balances 19,853,521
Unrestricted Funds						
Externally Restricted						
Water Fund	15,111,036	4,102,783	(94,510)	504,109	4,512,382	19,623,418
Sewer Fund	12,901,507	2,321,948	(219,530)	404,894	2,507,312	15,408,819
Waste Fund	8,997,658	(3,929,519)	(20,984)	(201,172)	(4,151,674)	4,845,983
Rest Inv - Other Developer Contributions	3,609,515	412,929	(54,155)	(100,000)	258,774	3,868,290
Rest Inv - Tree Fund	31,626	(5,233)	-	-	(5,233)	26,393
Rest Inv - Unexpended Grant	6,676,993	(2,137,950)	(2,463,216)	110,745	(4,490,421)	2,186,571
Rest Inv - CS Asset Replacement	27,231	-	-	-	-	27,231
Rest Inv - Unexpended Loans	53,196	-	(114,942)	(53,198)	(168,140)	(114,944)
Rest Inv - Crown Reserve (General)	522,122	297,314	60,802	-	358,116	880,238
Rest Inv - Crown Reserve Loan Pool	69,228	2,000	-	-	2,000	71,228
Rest Inv - Contributions	730,051	-	(338,320)	88,723	(249,597)	480,454
Rest Inv - S94A Contributions	787,740	215,000	50,000	-	265,000	1,052,740
Rest Inv - Stormwater Fund	50,830	(507)	-	-	(507)	50,323
Total External Restricted Funds	49,568,731	1,278,766	(3,194,854)	754,101	(1,161,988)	48,406,743
Internal Restricted Funds						
Rest Inv - Employee Leave Entitlements	1,680,173	75,000	-	-	75,000	1,755,173
Rest Inv - Infrastructure Renewals	2,477,363	927,104	-	-	927,104	3,404,467
Rest Inv - Unexpended General Fund Loans	225,147	-	(263,930)	(115,147)	(379,077)	(153,930)
Rest Inv - Works Income Equalisation Fund	793,890	250,000	462,281	94	712,375	1,506,265
Rest Inv - Council Funded Loan Pool	126,631	3,400	-	-	3,400	130,031
Rest Inv - Other Internal Restrictions	3,502,132	596,000	(404,702)	13,645	204,943	3,707,075
Rest Inv - Infrastructure Fund	767,004	(48,500)	(36,366)	-	(84,866)	682,138
Rest Inv - Gravel Pits	396,342	-	-	-	-	396,342
Rest Inv - Sports Liaison	169,896	19,300	(86,942)	34,942	(32,700)	137,196
Rest Inv - Management Committees	134,806	16,145	(4,081)	(24,400)	(12,336)	122,470
Rest Inv - Real Estate Disposal Fund	1,883,754	(2,251,550)	112,293	2,160,179	20,922	1,904,676
Rest Inv - Energy and Efficiency Fund	1,243,560	(1,185,259)	(31,192)	-	(1,216,451)	27,109
Rest Inv - Community Development Infrastructure Fund	337,626	(300,000)	-	300,000	-	337,626
Rest Inv - IT Investment Fund	2,695,225	(2,601,246)	(20,518)	-	(2,621,764)	73,461
Rest Inv - Recreation Strategy Land Sales	270,831	-	-	-	-	270,831
Rest Inv - Special Rates Variation	1,611,743	(342,870)	(539,388)	(1,565,707)	(2,447,965)	(836,222)
Total Internal Restricted Funds	18,316,122	(4,842,476)	(812,545)	803,606	(4,851,415)	13,464,707
Total Funds	93,620,853	(8,954,865)	(4,526,369)	1,585,352	(11,895,882)	81,724,970

Eurobodalla Shire Council
Projected Fund Balances Statement
For the period ending 31 December 2016

Attachment 1(d)

	Opening Balances 25,736,000	Original Budget (5,391,154)	Previous Reviews (518,970)	This Review 27,645	Revised Budget (5,882,479)	Closing Balances 19,853,521
Unrestricted Funds						
Externally Restricted						
Water Fund	15,111,036	4,102,783	(94,510)	504,109	4,512,382	19,623,418
Sewer Fund	12,901,507	2,321,948	(219,530)	404,894	2,507,312	15,408,819
Waste Fund	8,997,658	(3,929,519)	(20,984)	(201,172)	(4,151,674)	4,845,983
Rest Inv - Other Developer Contributions	3,609,515	412,929	(54,155)	(100,000)	258,774	3,868,290
Rest Inv - Tree Fund	31,626	(5,233)	-	-	(5,233)	26,393
Rest Inv - Unexpended Grant	6,676,993	(2,137,950)	(2,463,216)	110,745	(4,490,421)	2,186,571
Rest Inv - CS Asset Replacement	27,231	-	-	-	-	27,231
Rest Inv - Unexpended Loans	53,196	-	(114,942)	(53,198)	(168,140)	(114,944)
Rest Inv - Crown Reserve (General)	522,122	297,314	60,802	-	358,116	880,238
Rest Inv - Crown Reserve Loan Pool	69,228	2,000	-	-	2,000	71,228
Rest Inv - Contributions	730,051	-	(338,320)	88,723	(249,597)	480,454
Rest Inv - S94A Contributions	787,740	215,000	50,000	-	265,000	1,052,740
Rest Inv - Stormwater Fund	50,830	(507)	-	-	(507)	50,323
Total External Restricted Funds	49,568,731	1,278,766	(3,194,854)	754,101	(1,161,988)	48,406,743
Internal Restricted Funds						
Rest Inv - Employee Leave Entitlements	1,680,173	75,000	-	-	75,000	1,755,173
Rest Inv - Infrastructure Renewals	2,477,363	927,104	-	-	927,104	3,404,467
Rest Inv - Unexpended General Fund Loans	225,147	-	(263,930)	(115,147)	(379,077)	(153,930)
Rest Inv - Works Income Equalisation Fund	793,890	250,000	462,281	94	712,375	1,506,265
Rest Inv - Council Funded Loan Pool	126,631	3,400	-	-	3,400	130,031
Rest Inv - Other Internal Restrictions	3,502,132	596,000	(404,702)	13,645	204,943	3,707,075
Rest Inv - Infrastructure Fund	767,004	(48,500)	(36,366)	-	(84,866)	682,138
Rest Inv - Gravel Pits	396,342	-	-	-	-	396,342
Rest Inv - Sports Liaison	169,896	19,300	(86,942)	34,942	(32,700)	137,196
Rest Inv - Management Committees	134,806	16,145	(4,081)	(24,400)	(12,336)	122,470
Rest Inv - Real Estate Disposal Fund	1,883,754	(2,251,550)	112,293	2,160,179	20,922	1,904,676
Rest Inv - Energy and Efficiency Fund	1,243,560	(1,185,259)	(31,192)	-	(1,216,451)	27,109
Rest Inv - Community Development Infrastructure Fund	337,626	(300,000)	-	300,000	-	337,626
Rest Inv - IT Investment Fund	2,695,225	(2,601,246)	(20,518)	-	(2,621,764)	73,461
Rest Inv - Recreation Strategy Land Sales	270,831	-	-	-	-	270,831
Rest Inv - Special Rates Variation	1,611,743	(342,870)	(539,388)	(1,565,707)	(2,447,965)	(836,222)
Total Internal Restricted Funds	18,316,122	(4,842,476)	(812,545)	803,606	(4,851,415)	13,464,707
Total Funds	93,620,853	(8,954,865)	(4,526,369)	1,585,352	(11,895,882)	81,724,970

Eurobodalla Shire Council
Budget Adjustments > \$50,000
For the quarter ending 31 December 2016

Fund	Cost Centre	Fund Flow Type	Description	Favourable/ (Unfavourable)	Revote	Explanation
ENVIRONMENT FUND						
	Rock Walls & Sea Walls	Expenses	Depreciation	75,124		Revised depreciation based on asset values.
		Balance Sheet	Accumulated Depreciation	(75,124)		Recognise revised depreciation based on asset values.
	Minor items (individually less than \$50,000)	Various	Minor adjustments this review	47,806		Various minor adjustments.
	Total net adjustments for Environment Fund this quarter			47,806		
WASTE FUND						
	Brou Landfill	Capital Expenditure	Emissions reduction works	(246,000)		Emission reduction works to align with the delivery outcomes of the Greenhouse Action Plan.
		Capital Expenditure	Land Acquisition	(430,000)		Compulsory acquisition of land from Forestry NSW.
		Restricted Fund Transfer	Utilise loan funding	246,000		Utilise loan funding for emission reduction works.
	Surfbeach Landfill	Capital Expenditure	Emissions reduction works	(246,000)		Emission reduction works to align with the delivery outcomes of the Greenhouse Action Plan.
		Restricted Fund Transfer	Utilise loan funding	246,000		Utilise loan funding for emission reduction works.
		Revenues	Tipping/Landfill Fees	150,000		Estimated increase in revenue based on current trends.
	Various	Expenses	Depreciation - various >\$50,000 adjustments	471,709		Revised depreciation based on asset values.
		Balance Sheet	Accumulated Depreciation	(471,709)		Recognise revised depreciation based on asset values.
	Minor items (individually less than \$50,000)	Various	Minor adjustments this review	78,828		Various minor adjustments.
	Total adjustments for Waste Fund this quarter			(201,172)		
WATER FUND						
	Energy Performance Contract	Expenses	Energy reduction projects	600,000		Funds reduced in operations due to changed project scope (\$538k) and reclassification to capital (\$62k).
	Minor items (individually less than \$50,000)	Various	Minor adjustments this review	(95,891)		Various minor adjustments.
	Total adjustments for Water Fund this quarter			504,109		
SEWER FUND						
	Control and General Revenues	Balance Sheet and Revenue	Interest and Principal adjustments	217,894		Amend loans modelling to reflect revised borrowings and recognise interest on final audited cash balances.
	Energy Performance Contract	Expenses	Energy reduction projects - operations	400,000		Funds reduced in operations due to changed project scope (\$187k) and reclassification to capital (\$213k).
		Capital expenditure	Energy reduction projects - capital	(213,000)		Energy performance audits and reduction works in line with the Energy Performance Contract .
	Various	Expenses	Depreciation - various >\$50,000 adjustments	336,542		Revised depreciation based on asset values.
		Balance Sheet	Accumulated Depreciation	(336,542)		Recognise revised depreciation based on asset values.
	Total adjustments for Sewer Fund this quarter			404,894		

General Fund on next page.

Eurobodalla Shire Council
Budget Adjustments > \$50,000
For the quarter ending 31 December 2016

Fund	Cost Centre	Fund Flow Type	Description	Favourable/ (Unfavourable)	Revote	Explanation
GENERAL FUND						
	Fire Control	Capital Revenue	Rural Fire Service (RFS) capital funding	461,300		To record funding for building works at Mogo and the receipt of a new RFS vehicle.
		Capital Expenditure	Rural Fire Service (RFS) capital works	(461,300)		Construct and project manage RFS building works at Mogo Training Centre and recognise new asset (truck).
		Revenue	Operations and maintenance funding	197,292		Recognise funding for operations and maintenance requirements for RFS in 2016/17.
		Revenue	Volunteer funding (VASS)	(153,627)		Reduction in volunteer support funding as per revised RFS methodology. Minor increase in other RFS funds.
		Expenditure	Operations and maintenance works	(197,292)		Recognise RFS funded operations and maintenance requirements for 2016/17.
	Community and Recreation Services					
	Supported Accommodation - Guy Street	Revenue	Client contributions	71,100		Recognise additional client contributions.
			Client expenses	(71,100)		Recognise expenditure relating to additional client contributions received.
	Aboriginal and Torres Strait Islander (ATSI) Transport	Expenditure	ATSI Transport Officer	134,015		Transport Officer Position vacant. Funding for the service restricted for this purpose.
		Restricted fund transfer	Restrict available funds	(134,015)		Restrict funding available for transport officer and associated expenses.
	Impacts of the National Disability Insurance Scheme (NDIS) and client migration.					
	Dept. of Ageing, Disability & Home Care Grants	Revenue	Grants - Community Care Services	(989,276)		Revised 2016/17 Dept. of Ageing, Disability & Home Care grant funding as result of NDIS migration.
		Expenditure	Brokerage Services	952,636		Service delivery reduction as a result of reduced funding and NDIS client migration.
	NDIS services	Revenue	Client contributions and fees for services	946,648		Anticipated revenues to be received for NDIS services rendered.
		Expenditure	NDIS service expenditure	(996,385)		Direct and indirect service costs relating to the delivery of NDIS services.
	Natural Environment Planning	Revenue	Grant funding received	80,000		To record 'Building Resilience to Climate Change' (BRCC) funding from NSW Office of Environment.
		Expenditure	Grants expenditure	(80,000)		Project management costs supported by BRCC grant funding.
		Revenue	Grant funding	(173,500)	Y	Anticipated grants revenue deferred due to NSW Coastal reform delays.
		Expenditure	Grants and operational expenditure	253,513	Y	Expenditure on Eurobodalla Coastal Management Plan deferred as a result of NSW Coastal Reform delays.
		Expenditure	Council matching funds to grants	50,000	Y	Council funding to match grants deferred to 2017/18 to align with available grants.
	Development Control	Expenditure	Reallocation of contractor funding	50,000		Rural Lands Strategy sufficiently complete to allow reallocation of funds to Tourism Signage Strategy.
			Reallocation of contractor funding	(50,000)		Commence Tourism Signage Strategy with funding available from Rural Lands Strategy.
	Airport					
	Redevelopment MasterPlan	Expenditure	Deferral of expense requirements	2,144,136		Funding withdrawn from current year to allow for further investigations into grant funding opportunities .
		Restricted fund transfer	Restrict available funds	(2,144,136)		Restrict funding available for Airport Redevelopment MasterPlan.
	Moruya Airport - Apron Expansion	Capital expenditure	Deferral of capital expenditure	120,068	Y	Grant funded expenditure on airport apron works deferred as a result of delays in gaining archaeological approvals.
		Capital grants revenue	Grant funding deferred	(120,068)	Y	Receipt of NSW Government Restart grant funding for airport apron works deferred as a result of delays in gaining archaeological approvals.
	Moruya Airport - Project Management & Contingency	Capital expenditure	Deferral of capital expenditure	80,647	Y	Airport project management requirements deferred in line with deferred works.
	Operational Land Management	Capital Revenues	Recognise land sale	102,341		Recognise settlement of Part Lot in Maclean Place, Moruya.
	Batemans Bay CBD Facilities					
	Batemans Bay CBD Works - Streetscaping (Orient St)	Capital expenditure	Streetscaping works	(68,185)		Streetscaping works supported by contributions from Renascent.
		Capital revenue	Capital contributions received	68,185		To record contributions from Renascent for completion of DA related streetscaping works.
	Batemans Bay CBD Works - Streetscaping (Cnr North/Perry)	Capital expenditure	Streetscaping works	(86,364)		Streetscaping works supported by contributions from Renascent.
		Capital revenue	Capital contributions received	86,364		To record contributions from Renascent for completion of DA related streetscaping works.
	Batemans Bay CBD Works - general	Capital expenditure	Streetscaping works	77,700		Reduced works anticipated to be funded through parking meter revenues.
		Restricted fund transfer	Reduce available restricted fund utilisation	(77,700)		Reduced restricted funds available in line with discontinuation of parking meters.
	Moruya Cultural Precinct	Capital expenditure	Deferral of capital expenditure	800,000	Y	Construction deferred to 2017/18 to allow for final grant application and tender process requirements.
		Capital grants revenue	Grant funding deferred	(500,000)	Y	Timing of grant funding deferred to 2017/18 in line with application and tender process requirements.
		Restricted fund transfer	Reduce current utilisation requirement	(300,000)	Y	Community Development Infrastructure funding deferred in line with construction deferral.
	Pools	Capital expenditure	Energy Performance Contract works	(155,000)		Commence works associated with the Energy Performance Contract (Narooma \$92,000, Moruya \$63,000).
		Restricted fund transfer	Utilise restricted loan funding	155,000		Utilise loan funding on Energy Performance Contract works at Narooma and Moruya.

General Fund continued on next page.

Eurobodalla Shire Council
Budget Adjustments > \$50,000
For the quarter ending 31 December 2016

Fund	Cost Centre	Fund Flow Type	Description	Favourable/ (Unfavourable)	Revote	Explanation
GENERAL FUND continued						
	Sports Facilities					
	Batemans Bay Tennis Facility	Capital expenditure	Tennis court surface renewals	(50,000)		Recognise renewal of court surfaces on courts 1 and 4 at Batemans Bay Tennis Facility (funded by restricted funds).
	Gundry Oval	Capital expenditure	Amenities Extension	305,400	Y	Extension of amenities facility deferred in line with pending grant application.
		Restricted fund transfer	Reduce SRV restricted fund utilisation	(305,400)	Y	Defer need to utilise SRV restricted funds on amenities extension in line with grant application status.
	Bridge Renewal - Roads to Recovery (R2R)	Grants revenue	Reduce R2R current year availability	(206,845)		Final funding outstanding for completed works in the current R2R works program will be available in 2018/19.
	Voucher Car Parking	Revenue	Metered parking fees	(77,700)		Reduction in metered parking revenues as a result of discontinued use.
		Restricted fund transfer	Restriction of revenues for specific use.	77,700		Reduction in funding to be restricted in line with discontinued metered parking.
	Development Contributions - Roads	Capital Revenues	Developer contributions revenue	(100,000)		Roads developer contributions revenue revised down to reflect current development conditions.
		Restricted fund transfer	Restriction of revenues for specific use.	100,000		Reduction in funding to be restricted in line with reduced developer contribution estimate.
	Roads and Maritime Services (RMS) - Regional Roads	Capital grants revenue	Capital Grants - Roads & Bridges	(50,885)	Y	RMS Blackspot funding reallocated in line with programmed works. Project to be finalised in 2017/18.
		Capital expenditure	Barrier and road widening works - Cullendulla	50,885	Y	RMS Blackspot funded capital works reallocated to 2017/18 in line with programmed works.
	Office Building works	Capital expenditure	Energy Performance Contract works	(366,000)		Commence works associated with the Energy Performance Contract (Moruya Administration Buildings and Batemans Bay Library).
		Restricted fund transfer	Utilise restricted loan funding	366,000		Utilise loan funding on Energy Performance Contract works at Batemans Bay and Moruya.
	WHS incentive works	Revenue	WHS incentive from StateCover	88,726		Recognise funding received from StateCover as WHS incentive for recognition of good performance in this area.
		Restricted fund transfer	Restriction of revenues for specific use.	(88,726)		Restrict WHS incentive received from StateCover for specific usage on WHS programs.
	Balance Sheet - Control Account	Expenditure	Favourable Interest adjustment	52,916		Favourable loan interest repayments. Current rates lower than those previously modelled.
	Minor items (individually less than \$50,000)	Various	Minor adjustments this review	(105,235)		Various minor adjustments.
Total adjustments for General Fund this quarter				(236,167)		

Eurobodalla Shire Council
Special Rate Variation Projects Schedule
For the Period ended 31 December 2016

Attachment 1 (f)

Project	Location	2016-17 SRV Funds	2016-17 Total	Total Costs to 10 February	Percent	Scheduling	Progress update as at 20 February 2017.
Transport							
Joes Creek shared pathway bridge	Batehaven	\$100,998	\$100,998	\$100,998	100.00%	3rd & 4th quarters	In progress and on track for completion June 2017
Corrugated Pipe Culverts - various locations		\$101,000	\$101,000	\$1,343	1.33%		On track for completion June 2017
Box Culvert Widening - Cullendulla Dr. Long Beach		\$50,000	\$50,000	\$132	0.26%		On track for completion June 2017
New Bridge - Cadgee		\$500,000	\$970,000	\$912,496	94.07%		On track for completion June 2017
Local Rural - Araluen Rd Corrugated Culvert Replacement.		\$89,838	\$89,838	\$89,746	99.90%		Complete
Local Rural - Church Hall Culvert Araluen Road		\$47,500	\$47,500	\$47,500	100.00%		Complete
Beach Road box culverts	Batemans Bay	\$125,000	\$125,000	\$125,967	100.77%	4th quarter	In progress and on track for completion June 2017
Stormwater Piping - Tilba/Montague Street, Narooma		\$44,500	\$55,978	\$55,978	100.00%		On track for completion June 2017
Stormwater Piping - Anderson Avenue, Tuross		\$66,750	\$75,000	\$27,027	36.04%		On track for completion June 2017
Stormwater Piping - Hawdon/Luck Street, Moruya		\$76,540	\$86,000	\$760	0.88%		On track for completion June 2017
Stormwater Piping - Highview/Bayview Street		\$16,465	\$18,500	\$10,059	54.37%		On track for completion June 2017
Stormwater Piping - Kylie Crescent, B/Bay		\$20,915	\$23,500	\$10,156	43.22%		On track for completion June 2017
Stormwater - Moruya Library Extension		\$41,998	\$47,358	\$47,358	100.00%		Complete
Gravel Resheeting	Various	\$1,800	\$1,008,800	\$894,062	88.63%	2nd & 3rd quarter	In progress and on track for completion June 2017
Gravel Resheet - Donalds Creek Rd (Hill-Crk Cross)		\$50,000	\$50,000	\$24,989	49.98%		In progress and on track for completion June 2017
Gravel Resheet - Wagonga Scenic Dr (Sellim-Cobra)		\$60,000	\$60,000	\$45,705	76.17%		In progress and on track for completion June 2017
Reseal - Local Urban Sealed	Various	\$407,200	\$1,733,200	\$1,494,444	86.22%	2nd & 3rd quarter	On track for completion June 2017
Reconstruction Riverview Road	Narooma	\$17,842	\$17,842	\$17,842	100.00%		Complete
Low Cost Reconstruction - Old South Coast Road		\$549,720	\$549,720	\$1,480	0.27%		Design Commenced and on track for completion June 2017
Shared Pathway Nelson Parade,Tuross Head		\$9,052	\$9,052	\$9,052	100.01%		Complete
Footpath - Beach Rd, Sunshine Bay		\$2,954	\$2,954	\$2,954	100.01%		Complete
Footpath - Edward Rd, Batehaven		\$38,994	\$38,994	\$38,757	99.39%		Complete
Batemans Bay streetscaping	Batemans Bay	\$1,189,198	\$1,189,198	\$505,545	42.51%	4th quarter	In progress and on track for completion June 2017
Drainage Renewals - Shirewide		\$118,961	\$135,113	\$73,488	54.39%		In progress and on track for completion June 2017
Halls							
Dr Mackay Community Centre Stage 2	Moruya	\$63,426	\$63,426	\$68,967	108.74%		Complete
Heating & lighting for hall	Bodalla	\$12,458	\$12,458	\$13,429	107.79%		Complete
Malua Bay Community Centre	Malua Bay	\$122,160	\$122,160	\$0			On track for completion June 2017
Accessible toilet Dalmeny Hall	Dalmeny	\$40,720	\$40,720	\$34,493	84.71%		On track for completion June 2017
Dalmeny Hall - External Toilet refurbishment	Dalmeny	\$15,270	\$15,270	\$0			On track for completion June 2017
Sporting facilities							
Sporting Fields - topdressing/renovation		\$61,080	\$207,080	\$16,125	7.79%		On track for completion June 2017
Hanging rock AFL fence	Batemans Bay	\$142,663	\$142,663	\$122,647	85.97%	4th quarter	On track for completion June 2017
Kyla oval - Sailing Shed	Tuross Head	\$29,150	\$69,150	\$214	0.31%	4th quarter	On track for completion June 2017
Bodalla Oval - Off Highway Parking	Bodalla	\$76,350	\$76,350	\$45,556	59.67%	3rd & 4th quarter	In progress and on track for completion June 2017
Bill Smyth oval fencing	Narooma	\$144,420	\$144,420	\$142,921	98.96%		Complete
Narooma Pool - Renewal		\$203,600	\$203,600	\$9,945	4.88%		On track for completion June 2017
Moruya Showgrounds - Shelter upgrade	Moruya	\$101,800	\$101,800	\$44,259	43.48%		On track for completion June 2017
Tilba Oval - Expand Toilets	Tilba Tilba	\$101,800	\$101,800	\$490	0.48%		On track for completion June 2017
Bodalla Tennis - Court lighting improvements		\$30,000	\$36,000	\$35,980	99.94%		Complete
Public reserves - general							
Playgrounds		\$61,080	\$136,080	\$0			On track for completion June 2017
Tuross Boat Ramp Renewal - dredging	Tuross Head	\$30,540	\$30,540	\$670	2.19%	3rd quarter	On track for completion June 2017
Corrigans accessible playground	Batehaven	\$75,000	\$361,280	\$443,038	122.63%	3rd & 4th quarter	On track for completion June 2017
Corrigans Reserve picnic facilities/trees	Batehaven	\$8,000	\$8,000	\$3,174	39.68%		Complete
One Tree Point beach access	Tuross Head	\$2,292	\$2,292	\$2,292	100.00%		Complete
Lake foreshore rockwall	Dalmeny	\$6,486	\$6,486	\$6,486	100.00%		Complete
Quota Park rockwall	Narooma	\$1,500	\$1,500	\$1,126	75.08%		Complete
Lions Park - Accessible Toilet	Batemans Bay	\$50,900	\$50,900	\$490	0.96%		On track for completion June 2017
Corrigans Beach Reserve - Carpark	Batehaven	\$55,000	\$55,000	\$35,491	64.53%		On track for completion June 2017
Caseys Beach North - Accessible toilet	Batehaven	\$50,900	\$50,900	\$490	0.96%		On track for completion June 2017
foreshore reserve - Accessible Toilets	Malua Bay	\$50,900	\$50,900	\$490	0.96%		On track for completion June 2017
Plantation Point Tuross Head - Minor Upgrade		\$40,720	\$40,720	\$0			On track for completion June 2017
Tomakin Beach Accessible toilet	Tomakin	\$50,900	\$50,900	\$11,968	23.51%		On track for completion June 2017
Coronation Drive - Accessible toilet	Broulee	\$50,900	\$50,900	\$0			On track for completion June 2017
Carters Headland, Kianga - Viewing Platform		\$40,720	\$40,720	\$0			On track for completion June 2017
Gundry Oval - Expansion of playground	Moruya	\$101,800	\$101,800	\$0			On track for completion June 2017
Rotary Park Narooma - Expansion of Playground		\$101,800	\$101,800	\$0			On track for completion June 2017
Main Beach - Accessible Toilet	South Heads Moruya	\$50,900	\$50,900	\$490	0.96%		On track for completion June 2017
Parks Facilities Renewals - Seats/tables		\$61,080	\$141,229	\$80,671	57.12%		On track for completion June 2017
Hanging Rock Amenities - repaint and replace fittings		\$20,000	\$20,000	\$0			On track for completion June 2017
Gundry Oval Amenities - Kitchen upgrade & BBQ		\$25,000	\$25,000	\$0			On track for completion June 2017
Project Management Costs		\$296,000	\$296,000	\$147,622	49.87%		On track for completion June 2017
Total		\$ 6,104,540	\$ 9,596,289	\$ 5,807,369	60.52%		

Consultancy, Legal and Contractors Expenses
for the quarter ending 30 December 2016

Contracts entered into greater than \$50,000

<u>Contractor</u>	Contract detail & purpose	Contract Value	Commencement Date	Duration of contract	Budgeted (Y/N)
Poonindie Pty Ltd T/A Rex Wilson & Sons	Sewage Pumping Station BB44 Repairs	74,948	Dec-16	3 weeks	Y
Alpine Drilling Pty Ltd	Drilling of Groundwater Observation and Test Pump Bores	91,313	Oct-16	6 weeks	Y
Batemans Bay Sand & Gravel T/A PDF Civil	Deep Creek Dam Access & Drainage Improvements	145,179	Nov-16	16 weeks	Y
Ironmoor Pty Ltd	Cleanining of Council Admin Building	91,520 pa	Dec-16	2 years	Y
RD Miller P/L	Mulching of garden organic, timber and stump material	Estimated 100,000 pa	Dec-16	1 year	Y
MGN Civil	Construction of a Replacement Seawall at Caseys Beach	479,200	Dec-16	25 weeks	Y
Eco Logical	Professional ecological advice and services to Council including flying fox dispersal	230,000	Dec-16	3 years	Y
Australian Native Landscapes P/L	Transport and reuse /recycling of Biosolids	Estimated 300,000	Dec-16	1 year	Y
iPlatinum	Project assurance/Change authority	108,900	Nov-16	18 months	Y

Consultancy and Legal Expenses Incurred

	\$ December Quarter	Budgeted (Y/N)	Comments
Consultants	838,489	Y	Management of construction projects, investigation and design works for water and sewer projects and various other projects.
Legal Fees	143,700	Y	Rates recoveries \$80k, Corporate Systems contract negotiation \$44k and other 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 31 December 2016

Indicator	Target	Actual 2015-16	Original Budget 2016/17	Projected FY 2016/17
Unrestricted Current Ratio	> 1.5	2.7	>2	>2
Operating Performance Ratio	minimum 0%	9.14%	-0.11%	-0.43%
Buildings & Infrastructure Renewals Ratio	= > 100%	76%	98%	104%

*Refer Note (a)**Refer Note (b)**Refer Note (c)***Fit for the Future update : General Fund (incl. Environment and Waste Funds)**

Indicator	Target	Actual 2015-16	Original Budget 2016/17	Projected FY 2016/17
Operating Performance Ratio	minimum 0%	8.07%	-2.60%	-4.56%

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 2015/16 Financial Statements

Notes:

(a) Actuals from 2015/2016 Financial Statements.

(b) Budgeted ratios are based on the original budgets for 2016-17.

(c) Projected ratios are based on the revised budgets for 2016-17.

Mayoral and Councillor Fees and Expenses

Attachment 4

October 2016 - December 2016

Councillor	Councillor Allowance	Conference / Delegate Costs <i>(Note 1)</i>	Travelling Expenses	Phone / Fax / Internet etc	Training / Skill Development	Other	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Brown	4,710	2,410	2,642	192	1,730	145	11,829
Constable	4,710	273	671	141	-	-	5,796
Innes	14,983	544	3,088	360	-	336	19,311
Mayne	4,710	2,106	292	201	-	21	7,330
McGinlay	4,710	-	1,232	185	-	-	6,127
Nathan	4,710	149	1,516	165	-	25	6,564
Pollock OAM	4,710	-	934	241	-	79	5,964
Tait	4,710	-	570	114	-	20	5,414
Thomson	4,710	810	2,504	197	-	161	8,382
TOTAL	52,663	6,291	13,448	1,796	1,730	788	76,716

Note 1

Conference / Seminar / Delegate Costs also includes LGA expenses.