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**CCS19/021 MARCH QUARTERLY BUDGET REVIEW**

**E05.9535**

Responsible Officer: Anthony O'Reilly - Director Corporate and Commercial Services

Attachments:

1. Under Separate Cover - Attachment 1(a) - Fund Flow Statement
2. Under Separate Cover - Attachment 1(b) - Consolidated Income Statement
3. Under Separate Cover - Attachment 1(c) - Capital Program Statement
4. Under Separate Cover - Attachment 1(d) - Projected Fund Balances Statement
5. Under Separate Cover - Attachment 1(e) - Budget Amendments Report
6. Under Separate Cover - Attachment (f) - Special Rate Variation
7. Under Separate Cover - Attachment 2 - Consultancy, Legal and Contractors Report
8. Under Separate Cover - Attachment 3 - Key Performance Indicators
9. Under Separate Cover - Attachment 4- Mayoral and Councillor Expenditure

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 March 2019.

The original Operational Plan budget, on a consolidated basis (which includes all of Council's funds), for 2018-19 forecasts were:

- Income Statement surplus, before capital revenue, of \$5.03 million
- Income Statement surplus, after capital revenue, of \$22.58 million
- Use of \$0.39 million of unrestricted funds.

The proposed revised budgets after the quarter ending 31 March 2019 are:

- Income Statement deficit, before capital revenue, of \$3.43 million
- Income Statement surplus, after capital revenue, of \$25.14 million
- Increase of \$1.08 million of unrestricted funds.

Adjustments this quarter have resulted in an unfavourable variation to the Consolidated Income Statement, before capital revenues, of \$2.56 million, after capital revenues of \$5.85 million and a favourable variation of \$2.96 million to the Consolidated Fund Flow Statement.

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There are no material concerns at the quarterly review about Council meeting budget targets for 2018-19.

**RECOMMENDATION**

THAT

1. The budget review report for the quarter ended 31 March 2019 be received and noted.
2. The variations to the Consolidated Income Statement after capital revenue of \$5.85 million and \$2.56 million before capital revenue be adopted.
3. Council is compliant with best practice pricing and proposes to transfer dividends from the Water and Sewer Funds of up to \$0.61 million and \$0.57 million respectively, based upon 2017-18 results and subject to an audit of compliance with Best Practice Guidelines and approval from the NSW Office of Water.
4. New loans of \$3,094,464 be raised in accordance with Council's borrowing policy and the Council seal be affixed to the loan agreement documentation.

**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 Council's unrestricted working capital.
- b) Consolidated Income Statement – Provides sources of income and expenditure, including depreciation, in the program areas and associated services.
- c) Consolidated Capital Program Statement – Provides capital expenditure information for each program area and associated services.
- d) Projected Fund Balance Statement – Provides information on the balances and movements in both unrestricted and restricted fund accounts.
- e) Budget Amendment Report – Provides details of proposed significant adjustments to budgets.
- f) Special Rate Variation Project Schedule – Provides capital expenditure information for each of the projects in the SRV program of works for 2018-19.

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**Consultancy, Legals and contractors Expenses Report (Attachment 2)**

This attachment provides information on major contracts entered into, legal fees incurred and consultancy costs for the quarter ended 31 March 2019.

**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)**

Provides information about Mayoral and Councillor expenditure for the quarter ended 31 March 2019.

**CONSIDERATIONS**

Consolidated Fund Flow Statement (Attachments 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 programs 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 2018-19. The original budget forecast of \$0.39 million use of unrestricted funds with a revised forecast of \$1.88 million as at the December Review.

March review favourable adjustments of \$2.96 million has resulted in a revised forecast of an increase of \$1.08 million to unrestricted funds for 2018-19.

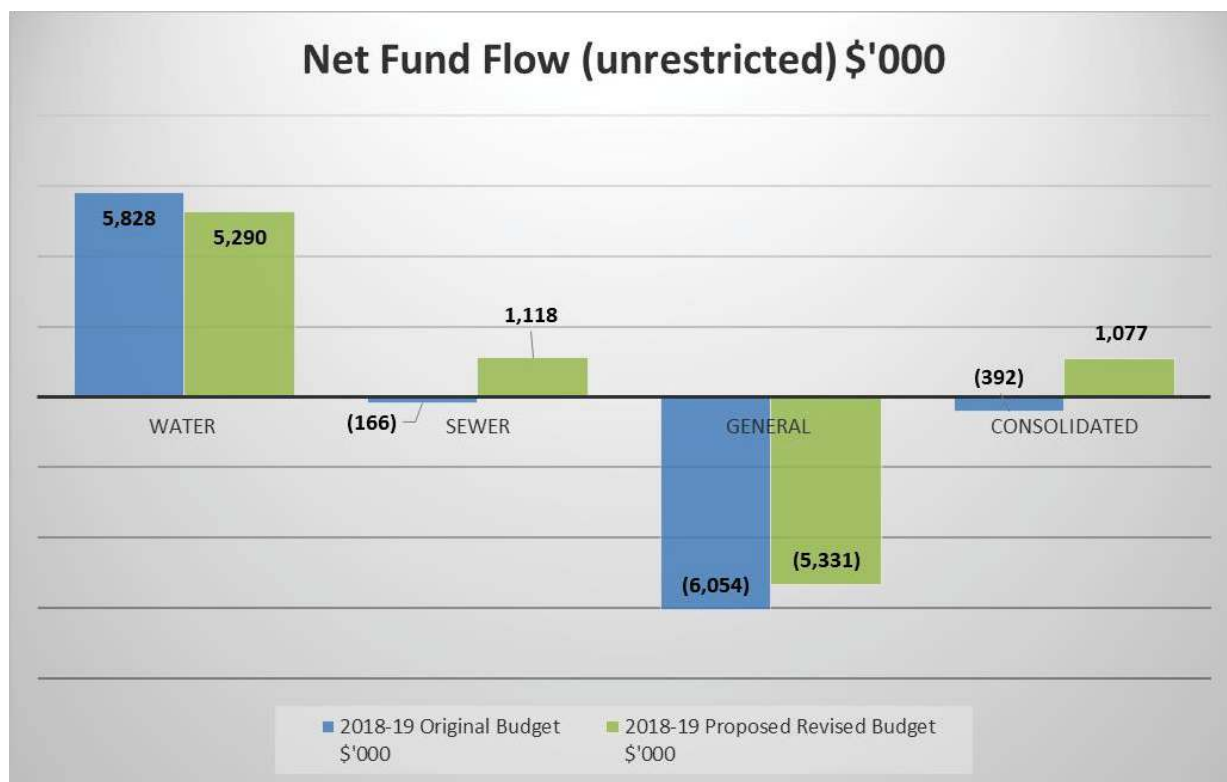
*Table 1.1 Net increase (decrease) in unrestricted funds, per fund \$'000*

Fund	2018-19 Original Budget \$'000	Previous Reviews \$'000	March Review \$'000	March Revotes \$'000	2018-19 Proposed Revised Budget \$'000
Water	5,828	(1,151)	613	0	5,290
Sewer	(166)	(1,151)	(1,075)	3,510	1,118
General	(6,054)	815	(4,057)	3,965	(5,331)
<b>Consolidated</b>	<b>(392)</b>	<b>(1,487)</b>	<b>(4,519)</b>	<b>7,475</b>	<b>1,077</b>

*Graph 1.1 Net fund flow (unrestricted)*

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**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.

Since adoption of the 2018-19 Operational Plan, there has been a change reclassifying some grants and contributions from operational to capital. Given this, the restated original budgeted operating result, for the consolidated entity, was a surplus of \$5.03 million before capital revenue. The December Review position predicted a deficit of \$0.87 million before capital revenue. The proposed revised budget, incorporating the carry forward items and previous review adjustments is a deficit of \$3.43 million before capital revenues.

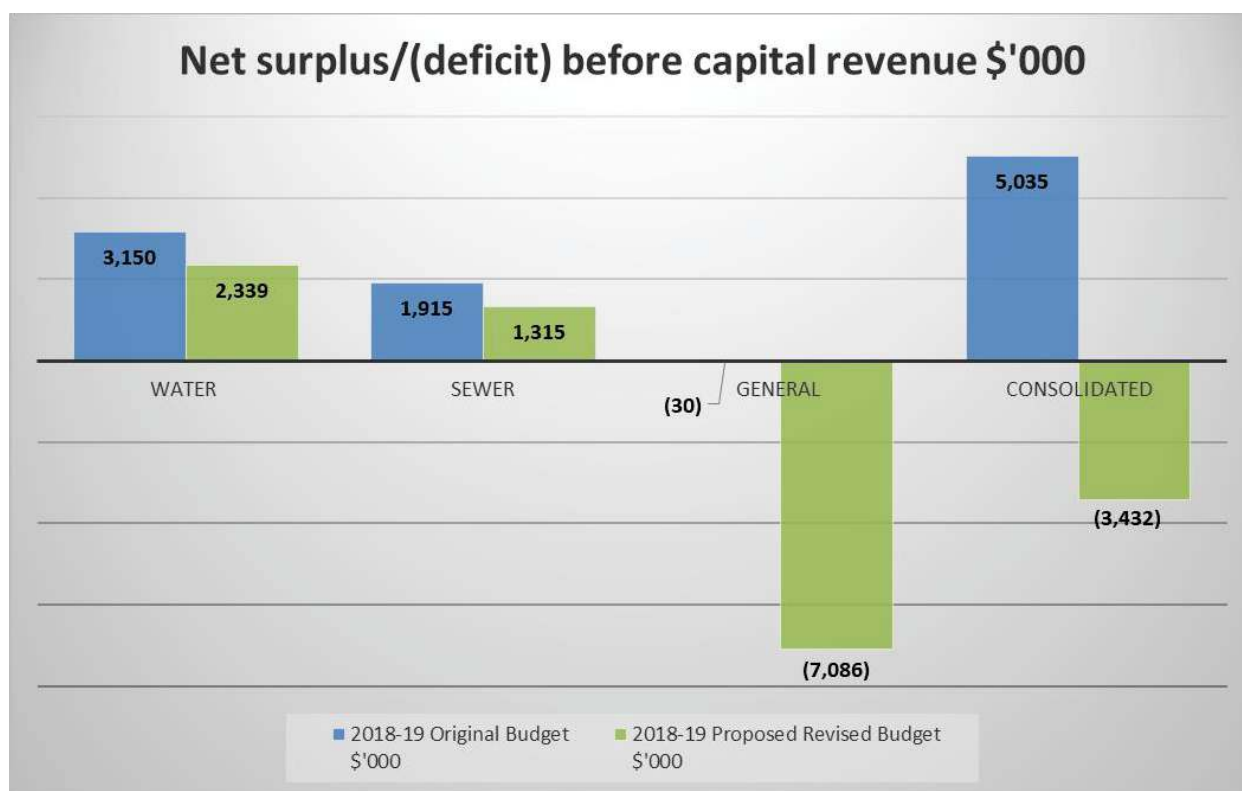
Table 1.2 Net surplus/(deficit) before capital revenue, \$'000

Fund	2018-19 Original Budget \$'000	Previous Reviews \$'000	March Review \$'000	March Revotes \$'000	2018-19 Proposed Revised Budget \$'000
Water	3,150	(6)	(805)	0	2,339
Sewer	1,915	(42)	(558)	0	1,315
General	(30)	(5,857)	(817)	(382)	(7,086)
<b>Consolidated</b>	<b>5,035</b>	<b>(5,905)</b>	<b>(2,180)</b>	<b>(382)</b>	<b>(3,432)</b>

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Graph 1.2 Net surplus/(deficit) before capital revenue



The proposed March Review adjustments result in a variation to the operating statement before capital revenue of \$2.56 million. This is primarily due to a \$1.66 million amendment relating to increased depreciation on water and sewer assets and an adjustment of \$0.36 million relating to the asset valuation of the Batemans Bay Bowling Club.

Other adjustments include:

- \$0.22 million reduced head tax and lease income due to the timing of the Moruya Airport Redevelopment works and reconstruction of the runway
- \$0.13 million reduced building inspection and compliance revenue based on current activity levels
- \$0.08 million enhanced trading performance at the campgrounds and other minor income variations
- \$0.10 million for purchase of a new air conditioner at the Batemans Bay Library in conjunction with the University of Wollongong
- \$0.10 million consultant costs to facilitate GIS software upgrades and costs for leased computer equipment
- \$0.30 million staffing of the Basil Sellers Exhibition Centre, Moruya depot and recommendations and implementation of the recent Procurement Roadmap
- \$0.10 million supported operational expenditure for preparation of plans of management required under Crown Lands Management legislation

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- \$0.10 million supported operational expenditure for the Mogo Adventure Trail Hub strategy
- \$0.60 million carry forward of operating grants relating to transport projects, RFS construction projects and the Eurobodalla Youth Employment Scheme which are to continue in 2019-20.

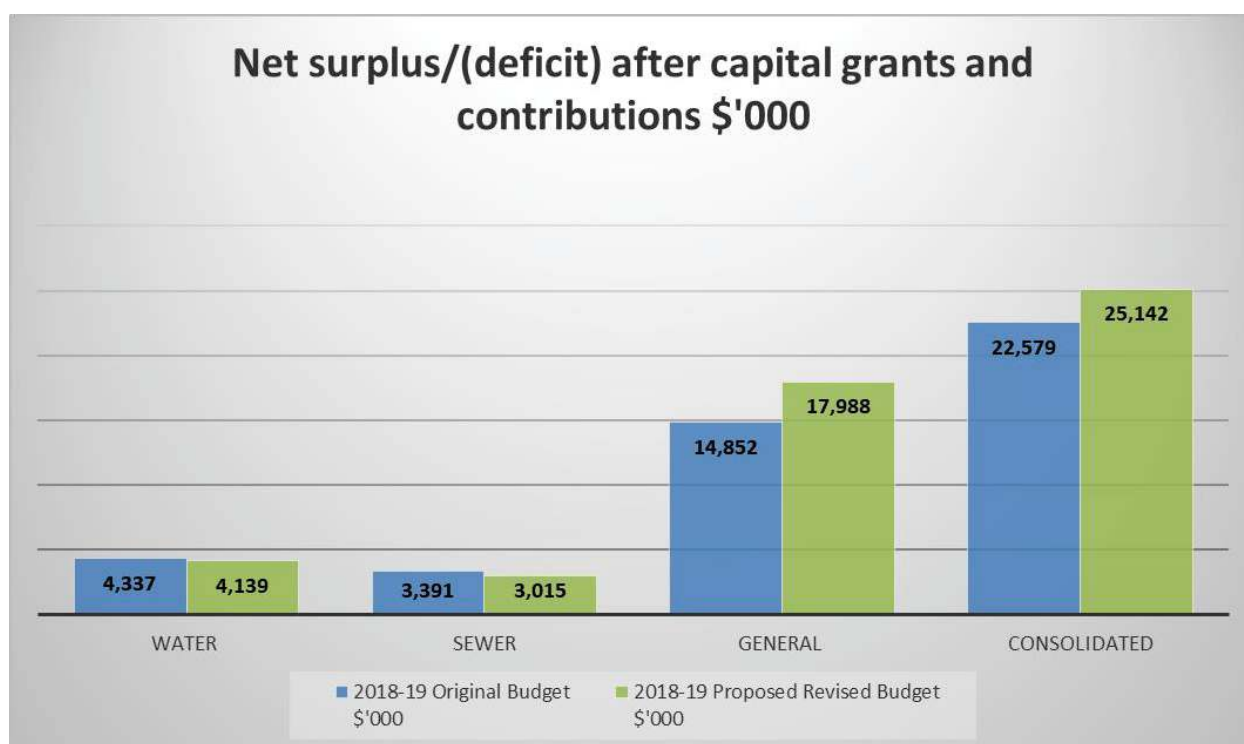
The impact of quarterly adjustments result in a forecast operating deficit of \$3.43 million for 2018-19.

**Operating Result after Capital Revenue**

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

Fund	2018-19 Original Budget \$'000	Previous Reviews \$'000	March Review \$'000	March Revotes \$'000	2018-19 Proposed Revised Budget \$'000
Water	4,337	(6)	(192)	0	4,139
Sewer	3,391	(42)	66	(400)	3,015
General	14,852	8,463	3,890	(9,217)	17,988
<b>Consolidated</b>	<b>22,579</b>	<b>8,416</b>	<b>3,764</b>	<b>(9,617)</b>	<b>25,142</b>

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



The original budget for 2018-19 forecast an income statement surplus of \$22.58 million after allowing for capital grants and contributions, revised to \$31.00 million as at the December Review. The March Review has revised the forecast to a surplus of \$25.14 million after capital revenues (per table 1.3 and graph 1.3 above).

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**Current year budget amendments include:**

- \$1.24 million increased developer contributions over all funds based on current trends
- Funding of \$4.00 million received for Batemans Bay Regional Aquatic, Arts and Leisure Centre works and \$0.40 million for the Narooma Pool aquatic works.

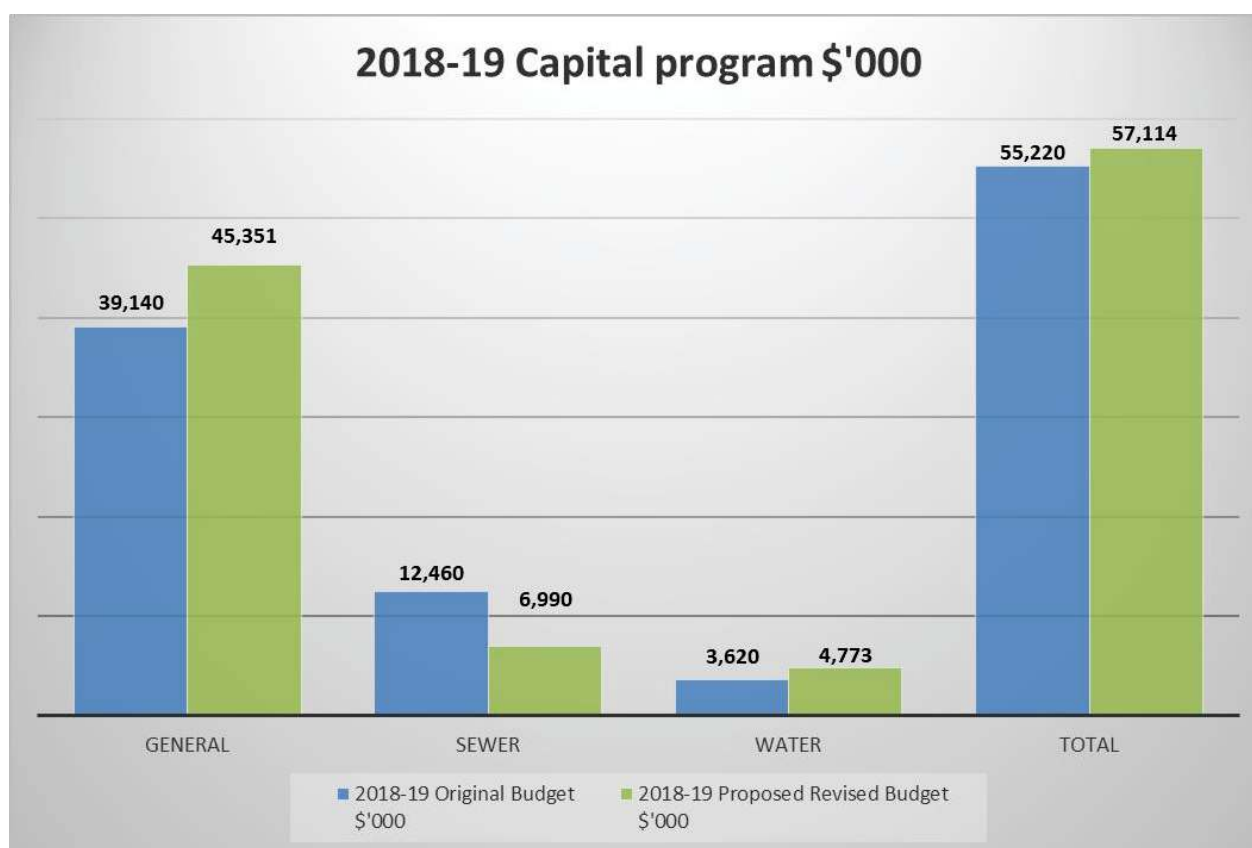
**Consolidated Capital Program Statement (Attachment 1 (c)):**

The original capital expenditure budget for 2018-19 was \$55.22 million. The proposed revised budget, incorporating carry forward items and previous review adjustments is \$57.11 million (per table 1.4 and graph 1.4 below).

*Table 1.4 Capital Program per fund, \$'000*

Fund	2018-19 Original Budget \$'000	Previous Reviews \$'000	March Review \$'000	March Revotes \$'000	2018-19 Proposed Revised Budget \$'000
General	39,140	19,304	8,132	(21,225)	45,351
Sewer	12,460	1,110	1,530	(8,110)	6,990
Water	3,620	1,146	7	0	4,773
<b>Total</b>	<b>55,220</b>	<b>21,560</b>	<b>9,669</b>	<b>(29,335)</b>	<b>57,114</b>

*Graph 1.4 Capital Program per fund, \$'000*



**Current year budget amendments include:**

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- \$0.40 million for introduction of grant supported works for pool improvement and water play at Narooma Pool
- \$1.50 million capital works for rising water mains at Long Beach
- \$0.50 million for land acquisition on Yarragee Road for Moruya Waste Facility site.

***Carry forward of works to 2019-20 include:***

- Revised timing on Moruya Airport Redevelopment works over extended construction phases
- Anticipated completion of Shellfish Hatchery negotiations by year end with construction to commence next financial year
- Multiple stages of the Eurobodalla Regional Botanic Gardens redevelopment expected to be completed by 2019-20
- Expected progression of design phase leading to further phases of the Batemans Bay Regional Aquatic, Arts and Leisure Centre
- Sewer upgrades at Tomakin, Tuross, Batemans Bay and Potato Point to continue 2019-20
- Timing revised on Beach Road/Vesper Street transport works to align with additional grant supported works
- Additional funding for Garlandtown bridge widening received for current financial year
- Various transport works including Congo Road rural reconstruction
- Recreational space improvements to align with implementation of ROSS Strategy
- Nelligen boat ramp construction works due to delayed land acquisition negotiations
- Gundry Oval and amenities upgrade to align with additional funding
- Lighting works at sporting facilities
- Rural Fire Service shared facility construction works
- Moruya Showground Master Plan works rescheduled due to current contract discussions
- Road pavement renewal works including Beach Road
- WHS management system to accommodate phased implementation and training.

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

2018-19 is the fourth year of the SRV program and approximately \$7.55 million of infrastructure works for the year are underway. \$3.70 million of SRV designated funds are being utilised on these works. The majority of the projects have commenced with a due date for completion by the end of fourth quarter. At 31 March 2019 approximately 40.27% of the program SRV works for this year have been expensed.

It is anticipated that a further \$3.90 million will be spent prior to 30 June 2019, bringing the total expenditure to \$7.00 million for the year and will equate to 93% spent.



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<b>2018-19 Special Rate Variation (SRV) Capital Program</b>	<b>\$</b>
SRV Funds	(3,695,947)
Total Budget	7,545,375
Expenditure to 31 March 2019	3,038,896
Percentage spent	40.27%

**Legal**

This review is based on the Quarterly Budget Review Statement (QBRs) Guidelines issued December 2010, pursuant to the provision 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 2018.

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

**Financial**

Council’s 2018-19 borrowing program will be completed in the final quarter and will be based upon the revised projected capital spend as per the results of the March Quarterly Budget Review. Loans of \$3,094,464 million (being new loans) be raised in accordance with the Council’s borrowing policy and the Council seal be affixed to the loan agreement documentation.

**CONCLUSION**

There are no material concerns at this quarterly review about meeting budget targets for 2018-19.

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 March Quarterly Budget Review for Eurobodalla Shire Council indicates that Council’s projected financial position as at 30 June 2019 will be satisfactory, having regard to the projected estimates of income and expenditure for the 2018-19 financial year.*

Total Council Summary

Description	Original Budget	Approved Changes			Proposed Adjustments	Proposed Revised Budget	Actual YTD
		Carry Overs	Sept	Dec			
<b>Income</b>							
Rates & Annual Charges	-63,165,796	0	0	0	0	-63,165,796	-63,089,942
User Charges & Other	-34,978,799	-35,892	-3,520,726	922,467	271,889	-37,341,061	-24,156,156
Investment Revenues	-3,108,981	0	0	0	0	-3,108,981	-2,804,323
Operating Grants & contributions	-12,080,206	-576,733	-1,239,391	3,240,401	430,805	-10,225,124	-8,160,293
<b>Total Income</b>	<b>-113,333,781</b>	<b>-612,625</b>	<b>-4,760,117</b>	<b>4,162,868</b>	<b>702,694</b>	<b>-113,840,961</b>	<b>-98,210,713</b>
<b>Expense</b>							
Employee costs	37,639,516	0	298,782	0	329,397	38,267,695	27,869,875
Interest	2,826,791	0	0	0	-63,222	2,763,569	2,102,156
Depreciation	30,018,273	0	0	0	1,656,416	31,674,689	25,550,766
Other Costs (incl materials & contracts)	37,814,554	3,074,780	4,286,128	-545,557	-63,155	44,566,750	29,283,829
<b>Total Expense</b>	<b>108,299,134</b>	<b>3,074,780</b>	<b>4,584,910</b>	<b>-545,557</b>	<b>1,859,436</b>	<b>117,272,703</b>	<b>84,806,626</b>
<b>Operating (Surplus)/Deficit before Capital</b>	<b>-5,034,647</b>	<b>2,462,155</b>	<b>-175,207</b>	<b>3,617,311</b>	<b>2,562,130</b>	<b>3,431,742</b>	<b>-13,404,087</b>
<b>Capital Income</b>							
Developer Contributions	-2,930,250	0	0	0	-1,237,000	-4,167,250	-3,141,640
Capital Grants & Contributions	-14,614,506	-4,333,478	-10,061,732	74,359	4,528,302	-24,407,055	-8,224,836
<b>Operating (Surplus)/Deficit after Capital</b>	<b>-22,579,403</b>	<b>-1,871,323</b>	<b>-10,236,939</b>	<b>3,691,670</b>	<b>5,853,432</b>	<b>-25,142,563</b>	<b>-24,770,563</b>
<b>Non Cash</b>							
Depreciation	-30,018,273	0	0	0	-1,656,416	-31,674,689	-25,550,766
<b>Total Non Cash</b>	<b>-30,018,273</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,656,416</b>	<b>-31,674,689</b>	<b>-25,550,766</b>
<b>Investing Fund Flows</b>							
Capital Works	55,219,970	4,999,153	13,994,481	2,566,611	-19,665,817	57,114,398	30,863,114
Asset Sales	-797,678	0	0	0	0	-797,678	-712,479
Deferred Debtor Repayments	-16,000	0	0	0	0	-16,000	-22,190
<b>Total Investing Fund Flows</b>	<b>54,406,292</b>	<b>4,999,153</b>	<b>13,994,481</b>	<b>2,566,611</b>	<b>-19,665,817</b>	<b>56,300,720</b>	<b>30,128,445</b>
<b>Financing Fund Flows</b>							
Proceeds from Borrowings	-8,091,341	0	-4,000,000	0	8,996,877	-3,094,464	0
Repayments of Borrowings	8,444,724	0	0	0	49,401	8,494,125	4,796,479
<b>Total Financing Fund Flows</b>	<b>353,383</b>	<b>0</b>	<b>-4,000,000</b>	<b>0</b>	<b>9,046,278</b>	<b>5,399,661</b>	<b>4,796,479</b>
<b>Net (Inc)/Dec in Funds before Transfers</b>	<b>2,162,000</b>	<b>3,127,830</b>	<b>-242,458</b>	<b>6,258,281</b>	<b>-6,422,523</b>	<b>4,883,130</b>	<b>-15,396,404</b>
<b>Reserve Movements</b>							
Transfer from Reserves	-23,787,998	-5,208,442	-3,694,032	-3,448,897	10,979,816	-25,159,553	-14,560,061
Transfer to Reserves	22,018,272	0	4,685,829	9,206	-7,513,476	19,199,831	10,719,159
<b>Total Reserve Movements</b>	<b>-1,769,725</b>	<b>-5,208,442</b>	<b>991,797</b>	<b>-3,439,691</b>	<b>3,466,340</b>	<b>-5,959,721</b>	<b>-3,840,902</b>
<b>Net (Inc)/Dec in Unrestricted Funds</b>	<b>392,274</b>	<b>-2,080,612</b>	<b>749,339</b>	<b>2,818,590</b>	<b>-2,956,183</b>	<b>-1,076,592</b>	<b>-19,237,306</b>

Description	Original Budget	Approved Changes			Proposed Adjustments	Proposed Revised Budget	Actual YTD
		Carry Overs	Sept	Dec			
<b>Income</b>							
Rates & Annual Charges	-63,165,796	0	0	0	0	-63,165,796	-63,089,942
User Charges & Other	-34,978,799	-35,892	-3,520,726	922,467	271,889	-37,341,061	-24,156,156
Investment Revenues	-3,108,981	0	0	0	0	-3,108,981	-2,804,323
Operating Grants & contributions	-12,080,206	-576,733	-1,239,391	3,240,401	430,805	-10,225,124	-8,160,293
<b>Total Income</b>	<b>-113,333,781</b>	<b>-612,625</b>	<b>-4,760,117</b>	<b>4,162,868</b>	<b>702,694</b>	<b>-113,840,961</b>	<b>-98,210,713</b>
<b>Expense</b>							
Business Development (BD)	652,513	54,065	0	0	0	706,578	430,405
Children's Services (CS)	1,660,413	21,247	92,739	0	0	1,774,399	1,213,566
Commercial Entities (CE)	5,081,650	0	0	0	-31,032	5,050,618	3,688,348
Communication & Community Engagement (CCE)	760,424	0	0	0	0	760,424	577,456
Community & Cultural Development (CCD)	761,431	69,000	156,340	293,000	9,018	1,288,789	633,180
Community Care (CC)	8,371,326	198,953	360	0	68,632	8,639,271	5,742,096
Community Facilities (CF)	2,671,497	0	23,400	0	17,200	2,712,097	1,952,105
Corporate & Community Leadership (CCL)	2,302,732	25,988	-516	0	0	2,328,204	1,746,911
Customer Assistance and Records (CAR)	980,728	0	0	0	0	980,728	742,270
Development Assessment & Building Certification (DABC)	3,831,632	0	0	0	35,000	3,866,632	2,606,871
Environmental Management (EM)	963,162	1,633,827	56,096	107,174	148,621	2,908,880	1,510,110
Finance and Central Treasury (FCT)	3,142,895	0	0	0	236,996	3,379,891	1,370,220
Fleet and Plant (FP)	736,088	0	0	0	47,945	784,033	479,400
Information Technology (IT)	2,573,720	0	75,383	0	91,991	2,741,094	2,545,401
Libraries (L)	1,871,989	93,130	5,237	-11,800	119,720	2,078,276	1,327,487
Property (P)	916,410	0	0	2,000	20,000	938,410	3,246,578
Public and Environmental Health (PEH)	1,005,162	4,712	0	-20,000	-45,000	944,874	649,186
Public Order and Safety (POS)	3,049,245	34,911	205,084	50,000	15,000	3,354,240	2,138,731
Recreation (R)	7,508,475	50,627	-84,164	32,489	127,394	7,634,821	5,728,418
Risk and Insurance (RI)	1,432,867	0	0	0	-4,500	1,428,367	1,256,973
Sewer Services (SS)	18,890,501	1,500	39,828	0	558,111	19,489,940	14,396,338
Stormwater (S)	1,485,797	0	0	0	0	1,485,797	1,029,245
Strategic Planning (SP)	1,126,963	492,158	33,200	0	75,000	1,727,321	1,025,134
Technical Services (TS)	1,764,125	0	0	0	0	1,764,125	1,698,952
Tourism (T)	1,487,362	208,707	0	45,000	-25,000	1,716,069	1,041,136
Transport (TR)	18,113,984	42,882	3,046,628	-761,920	-344,643	20,096,931	15,239,688
Waste Management (WM)	10,642,490	0	0	0	7,451	10,649,941	7,100,016
Water Services (WS)	15,386,362	5,500	0	0	804,677	16,196,539	11,637,316
Works and Operations (WO)	3,680,559	0	180,708	18,500	96,855	3,976,622	2,846,679
Workforce Development (WD)	1,558,521	0	451,375	-300,000	0	1,709,896	1,190,784
Youth Services (YS)	387,218	137,573	303,212	0	-170,000	658,003	326,382
Corporate Overheads	-16,637,597	0	0	0	0	-16,637,597	-12,706,251
Rates and General Revenue	138,489	0	0	0	0	138,489	395,497
<b>Total Expense</b>	<b>108,299,134</b>	<b>3,074,780</b>	<b>4,584,910</b>	<b>-545,557</b>	<b>1,859,436</b>	<b>117,272,703</b>	<b>84,806,626</b>
<b>Operating (Surplus)/Deficit before Capital</b>	<b>-5,034,647</b>	<b>2,462,155</b>	<b>-175,207</b>	<b>3,617,311</b>	<b>2,562,130</b>	<b>3,431,742</b>	<b>-13,404,087</b>
<b>Capital Income</b>							
Developer Contributions	-2,930,250	0	0	0	-1,237,000	-4,167,250	-3,141,640
Capital Grants & Contributions	-14,614,506	-4,333,478	-10,061,732	74,359	4,528,302	-24,407,055	-8,224,836
<b>Operating (Surplus)/Deficit after Capital</b>	<b>-22,579,403</b>	<b>-1,871,323</b>	<b>-10,236,939</b>	<b>3,691,670</b>	<b>5,853,432</b>	<b>-25,142,563</b>	<b>-24,770,563</b>

Description	Original Budget	Approved Changes			Proposed Adjustments	Proposed Revised Budget	Actual YTD
		Carry Overs	Sept	Dec			
<b>Capital Expenditure</b>							
Business Development (BD)	0	0	2,300,000	0	-1,990,000	310,000	20,044
Children's Services (CS)	0	0	0	0	0	0	35,312
Commercial Entities (CE)	8,072,091	238,450	2,949,668	0	-4,488,001	6,772,208	3,959,267
Community & Cultural Development (CCD)	1,484,928	23,827	950,000	75,000	11,134	2,544,889	1,883,784
Community Care (CC)	0	0	0	0	20,188	20,188	0
Community Facilities (CF)	674,076	120,109	100,000	-127,369	3,023	769,839	329,309
Corporate & Community Leadership (CCL)	0	0	0	0	0	0	522
Customer Assistance and Records (CAR)	0	0	0	0	0	0	473
Development Assessment & Building Certification (DABC)	0	0	0	0	0	0	9,046
Environmental Management (EM)	0	0	0	0	65,367	65,367	0
Finance and Central Treasury (FCT)	0	0	0	0	0	0	3,250
Fleet and Plant (FP)	3,997,223	-272,067	0	185,000	70,000	3,980,156	2,575,759
Information Technology (IT)	1,883,041	319,416	0	0	0	2,202,457	1,073,416
Libraries (L)	294,467	56,000	0	0	0	350,467	95,854
Property (P)	0	0	0	0	35,000	35,000	11,710
Public Order and Safety (POS)	245,000	165,550	138,098	27,000	-146,049	429,599	170,277
Recreation (R)	3,189,654	438,646	2,610,675	-215,500	-2,693,327	3,330,148	1,178,373
Sewer Services (SS)	12,460,000	0	0	1,110,000	-6,580,000	6,990,000	5,163,279
Stormwater (S)	723,410	206,022	0	0	-40,000	889,432	381,745
Strategic Planning (SP)	0	95,963	3,705,978	0	-1,101,941	2,700,000	625,176
Technical Services (TS)	495,075	93,748	0	0	0	588,823	9,268
Transport (TR)	17,758,418	2,959,332	1,240,142	77,480	-2,834,319	19,201,053	10,560,938
Waste Management (WM)	50,000	350,000	0	0	450,000	850,000	180,079
Water Services (WS)	3,620,000	45,511	0	1,100,000	7,000	4,772,511	2,270,042
Works and Operations (WO)	272,587	158,646	-80	35,000	-153,892	312,261	311,219
Workforce Development (WD)	0	0	0	300,000	-300,000	0	0
Youth Services (YS)	0	0	0	0	0	0	14,974
<b>Total Capital Expenditure</b>	<b>55,219,970</b>	<b>4,999,153</b>	<b>13,994,481</b>	<b>2,566,611</b>	<b>-19,665,817</b>	<b>57,114,398</b>	<b>30,863,114</b>

Description	Opening Balances	Original Budget	Approved Changes			Proposed Adjustments	Proposed Budget	Closing Balances
			Carry Overs	Sept	Dec			
<b>Total Unrestricted Funds</b>	12,328,813	-7,404,838	2,483,123	-709,511	-608,590	450,234	-5,789,581.3	6,279,231
<b>Externally Restricted Funds</b>								
Water Fund	26,044,651	5,828,132	-51,011	0	-1,100,000	613,000	5,290,121	31,334,772
Sewer Fund	19,524,032	-166,053	-1,500	-39,828	-1,110,000	2,435,335	1,117,954	20,641,986
Domestic Waste Fund	10,056,279	1,350,484	-350,000	0	0	-542,386	458,098	10,514,377
Section 94 Developer Contributions	8,064,150	608,310	-180,417	0	0	11,438	439,331	8,503,481
Section 94A Developer Contributions	1,456,687	36,440	0	0	0	0	36,440	1,493,127
Unexpended Grants	4,470,127	0	-2,267,644	-265,910	-8,158	980,069	-1,561,643	2,908,484
Other Contributions	1,365,884	-300,000	-132,564	-439,587	0	300,000	-572,151	793,733
General Loans External	1,183,855	0	0	0	0	-300,000	-300,000	883,855
StormwaterFund	27,194	-6,051	0	0	0	0	-6,051	21,143
Other Waste Funds	0	0	0	0	0	0	0	0
Crown Reserve	3,260,424	483,754	-224,441	0	0	0	259,313	3,519,737
Tree Fund	20,671	-5,311	0	0	0	0	-5,311	15,360
CS Asset Replacement	27,231	0	0	0	0	339,812	339,812	367,043
Crown Reserve Loan Pool	145,228	2,030	0	0	0	0	2,030	147,258
<b>Total Externally Restricted Funds</b>	75,646,413	7,831,735	-3,207,577	-745,325	-2,218,158	3,837,268	5,497,943	81,144,356
<b>Internally Restricted Funds</b>								
Infrastructure Fund	1,339,849	-90,000	-532,955	0	2,456	50,630	-569,869	769,980
Employee Leave Entitlements	3,920,907	76,125	0	0	0	0	76,125	3,997,032
Community Development Infrastructure Fund	233,559	-176,928	-19,043	0	0	0	-195,971	37,588
Council Funded Loan Pool	121,556	3,451	0	0	0	0	3,451	125,007
Energy And Efficiency Fund	581,944	6,878	-20,000	0	0	-65,367	-78,489	503,454
Gravel Pits	543,170	0	0	0	0	0	0	543,170
Management Committees	150,652	7,744	0	0	0	0	7,744	158,396
Sports Liason Committee	171,878	19,590	0	0	0	0	19,590	191,467
Unexpended General Loan Fund	1,000,820	0	-670,116	-12,000	0	-10,619	-692,735	308,085
Works Income Equalisation Fund	0	74,430	4,153	471,465	-13,711	0	536,337	536,337
Real Estate Disposal	477,776	-1,688,161	1,721	1,184,573	0	0	-501,867	-24,091
Special Rate Variation	3,034,778	-1,453,521	-1,074,572	-100,653	93,569	1,782,897	-752,280	2,282,498
Infrastructure Renewals (FFTF)	5,184,446	1,152,510	0	0	0	306,500	1,459,010	6,643,456
Recreation Strategy	478,789	-478,789	0	0	0	40,000	-438,789	40,000
Other Internal Reserves	4,512,733	-42,226	-92,564	153,909	0	30,980	50,099	4,562,832
Financial Assistance Grants	3,513,846	0	0	0	-3,513,847	0	-3,513,847	-1
<b>Total Internally Restricted Funds</b>	25,266,703	-2,588,897	-2,403,376	1,697,294	-3,431,533	2,135,021	-4,591,491	20,675,211
<b>Total Council Funds</b>	113,241,928	-2,162,000	-3,127,830	242,458	-6,258,281	6,422,523	-4,883,130	108,098,799

Entity	Cost Centre Description	Fund Flow Type	(Favourable)/Unfavourable	Carry forward	Quarterly Budget Review Comments
Water Fund	Water Treasury	Developer Contributions	(613,000)		Increase to developer contributions based on actuals year to date
	Water Treasury	Depreciation	804,677		Reinstatement of fully depreciated assets recognised at 30th June 2018
<b>Water Fund Total</b>	<b>TOTAL ADJUSTMENTS THIS QUARTER</b>		<b>191,677</b>		
Environment Fund Total	<b>TOTAL ADJUSTMENTS THIS QUARTER</b>		<b>(20,548)</b>		Various minor adjustments
Sewer	New Sewer Schemes	Capital Grants & Contributions	400,000	Yes	Defer funding relating to Potato Point Sewerage System
		Purchase of Assets	(1,800,000)	Yes	Revised timing on Potato Point Sewerage System
		Transfers from (to) Restricted Investments	900,000	Yes	Defer loan funding relating to Potato Point Sewerage System to be utilised in 2019-20
	Sewer Treasury	Developer Contributions	(624,000)		Increase to developer contributions based on actuals year to date
		Depreciation	488,191		Reinstatement of fully depreciated assets recognised at 30th June 2018
		Interest	69,920		Variations to interest and principal on borrowing based on original estimates and revised capital program
		Repayments of Borrowings	98,745		
	Sewerage System Asset Renewals	Purchase of Assets	1,498,000	Yes	Continued works relating to rising sewer mains at Long Beach
	Sewerage System Augmentations	Purchase of Assets	(5,610,000)	Yes	Tomakin Upgrades, Tuross Augmentation and Batemans Bay works to continue in 2019-20
		Transfers from (to) Restricted Investments	2,950,000	Yes	Revised funding due to carry forward of sewer augmentation projects to 2019-20 and outer years
	Various	Various	(318,000)		various minor amendments
<b>Sewer Fund Total</b>	<b>TOTAL ADJUSTMENTS THIS QUARTER</b>		<b>(1,947,144)</b>		
Waste Fund	Waste Program	Purchase of Assets	450,000		Land acquisition on Yarragee Road for Moruya Waste Facility
		Repayments of Borrowings	84,935		Variations to interest and principal on borrowing based on original estimates and revised capital program
	Various	various	7,451		various minor amendments
<b>Waste Fund Total</b>	<b>TOTAL ADJUSTMENTS THIS QUARTER</b>		<b>542,386</b>		
General Fund	Airport	User Charges & Other	214,000		Revised lease revenue due to delay in airport project commencement and no tax during runway reconstruction
	Development Services		134,869		Reduced building and compliance certification activity
	Caravans and Camp Grounds		(75,000)		Strong trading performance at camp grounds
	Regulatory Services		(50,000)		Compliance revenue increase due to ranger activity
	various		48,020		various minor amendments
	<b>Total</b>		<b>271,889</b>		
	Community Development	Operating Grants & contributions	150,000	Yes	Eurobodalla Youth Employment Strategy to continue in 2019-20
	Emergency Services		120,000	Yes	Funding to support RFS construction deferred to 2019-20
	Community Services and Recreation Administration		(77,394)		Funding for Crown Lands Management - preparation for plans of management
	Strategic Development Planning		(50,000)		Funding for Mogo Adventure Trail Hub Strategy
	Local Rural Roads Sealed		257,312	Yes	Rural Roads reseal work to continue in 2019-20
	various		98,181		various minor amendments
	<b>Total</b>		<b>498,099</b>		

Entity	Cost Centre Description	Fund Flow Type	(Favourable)/Unfavourable	Carry forward	Quarterly Budget Review Comments
	Involve Eurobodalla	Employee costs	73,547		Staffing of the Basil Sellers Exhibition Centre (Library Collections), Moruya depot (Technical Works and Administration), Community Care Support and Procurement (Fleet Manager and Procurement Officer) Roadmap implementation
	Works Administration		59,115		
	various		172,283		
	<b>Total</b>		<b>304,945</b>		
	General Treasury	Interest	(126,552)		Variations to interest and principal based on finalised facility arrangements
	various		(14,041)		
	<b>Total</b>		<b>(140,593)</b>		
	General Treasury	Depreciation	363,548		Asset valuation of the Batemans Bay Bowling Club
	<b>Total</b>		<b>363,548</b>		
	Community Development	Other Costs	(150,000)	Yes	Eurobodalla Youth Employment Strategy to continue in 2019-20
	Corporate Information Services		100,000		GIS consultant required for IT upgrades and additional rental charges for leased equipment
	Public Libraries		63,440		Purchase of a new air conditioner unit at Batemans Bay Library in conjunction with University of Wollongong
	Community Services and Recreation Administration		77,394		Crown Lands Management - preparation for plans of management
	Regional Roads		(201,528)		Revise expenditure allocations for RMS Block Grant Funding received
	Strategic Development Planning		75,000		Mogo Adventure Trail Hub Strategy
	various	various	(55,227)		various minor amendments
	<b>Total</b>		<b>(90,921)</b>		
	Airport	Capital Grants & Contributions	2,628,949	Yes	Funding to align with revised timing on Moruya Airport Redevelopment works over extended construction phases
	Boat Ramps, Wharves & Jetties		160,000	Yes	Nelligan Boat Ramp upgrade to continue in 2019-20
	Botanic Gardens		1,188,001	Yes	Multiple stages of Eurobodalla Regional Botanic Gardens expensed to be completed by 2019-20
	Bridges - Urban Roads: Local		600,000	Yes	Works to commence on Garlandtown Bridge in 2019-20
	Facilities Management		887,779	Yes	Works relating to Sporting ground Lighting and Amenities upgrade to commence in 2019-20
	Local Urban Roads Sealed		1,000,000	Yes	Continued works at Beach Road/Vesper Street
	Other Infrastructure		1,990,000	Yes	Shellfish Hatchery negotiations anticipated by year end with construction to commence next financial year
	Showgrounds And Sporting Grounds		134,000	Yes	Works to continue at Moruya Showground
	Strategic Development Planning		(4,000,000)	Yes	Batemans Bay Regional Aquatic, Arts and Leisure Centre

Entity	Cost Centre Description	Fund Flow Type	(Favourable)/Unfavourable	Carry forward	Quarterly Budget Review Comments
	Swimming Pools		(350,000)		Narooma Pool Aquatics works
	various		(110,427)		various minor amendments
	<b>Total</b>		<b>4,128,302</b>		
	Airport	Capital works	(3,300,000)	Yes	Revised timing for Airport Redevelopment works
	Boat Ramps, Wharves & Jetties		(450,000)	Yes	Nelligen Bridge works to continue in 2019-20 as a result of delays in land acquisition
	Botanic Gardens		(1,188,001)	Yes	Multiple stages of the Eurobodalla Regional Botanic Gardens Redevelopment expected to be completed by 2019-20
	Bridges - Urban Roads: Local		(1,000,000)	Yes	Works at Garlandtown Bridge aligned with additional funding secured
	Emergency Services		123,000	Yes	Rural Fire Service replacement works
	Facilities Management		(1,179,591)	Yes	Works to continue in 2019-20 as a result of the ROSS strategy and additional secured funding
	General Fund Plant Operations		70,000		Vehicle purchase for incoming Tourism and Marketing Manager and Waste Services Co-ordinator
	Local Rural Roads Sealed		(1,117,312)	Yes	Transport Program works for Congo Road, Ridge Road Tilba and Dunns Creeks Road to continue in 2019-20
	Local Urban Roads Sealed		(1,000,000)	Yes	Beach Road/Vesper Street upgrades to continue in 2019-20
	Marine Infrastructure		94,315	Yes	Casey Beach Rockwall works commenced in 2018-19, originally anticipated in 2019-20
	Organisational Development		(300,000)	Yes	Phased implementation of WHS Management platform to commence roll out in 2019-20
	Other Infrastructure		(1,990,000)	Yes	Shellfish Hatchery negotiations anticipated to be complete by year end with construction to commence next financial year
	Parks And Reserves		(364,311)	Yes	Various recreation works including Burri Point, Riverside Park Improvements to progress in 2019-20
	Showgrounds And Sporting Grounds		(764,132)	Yes	Further Moruya Showground works and sporting ground topdressing to commence in 2019-20
	Sporting Infrastructure		(425,000)	Yes	Gundry Oval Amenities to be upgraded in 2019-20
	Strategic Development Planning		(1,101,941)	Yes	Expected progression of design phase leading to further phases of the Batemans Bay Regional Aquatics, Arts and Leisure Centre in future years
	Swimming Pools		350,000		Grant supported aquatic works at the Narooma Pool to be completed this year
	various		156	Yes	various minor amendments
	<b>Total</b>		<b>(13,542,817)</b>		
	Various	Proceeds/Repayments from Borrowings	4,362,598		Variations to 2018-19 borrowing based on unexpended loans, variations resulting in reduced borrowing as a result of capital works during the current financial year
	<b>Total</b>		<b>4,362,598</b>		
	Various	Reserve movements	3,778,812		Funding variations as a result of works carried forward to 2019-20 and revised capital and operational spend in the current financial year
	<b>Total</b>		<b>3,778,812</b>		
<b>General Fund Total</b>	<b>TOTAL ADJUSTMENTS THIS QUARTER</b>		<b>(66,138)</b>		
	<b>TOTAL ADJUSTMENTS THIS QUARTER</b>		<b>(1,299,767)</b>		
	<b>Add back non-cash adjustments relating to depreciation</b>		<b>(1,656,416)</b>		
	<b>TOTAL</b>		<b>(2,956,183)</b>		



Description	SRV Funding Amount	SRV YTD Actual	Current Total Budget	Actual YTD Costs	\$ Remaining	% Spent	Progress Update
<b>Recreation Admin</b>							
Community Facilities Renewals	-32,559	0	80,000	0	80,000	0.00%	Yet to commence
Dr Mackay Landscape Upgrade/Disability Access	-6,105	0	15,000	37	14,964	0.24%	In progress
Bay Community Centre CCTV Renewal	-8,140	0	20,000	0	20,000	0.00%	Yet to commence
Kyla Park Hall Thermal Efficiency Upgrade	-8,140	-1,832	55,000	4,500	50,500	8.18%	In Progress
<b>Total Recreation Admin</b>	<b>-54,944</b>	<b>-1,832</b>	<b>170,000</b>	<b>4,537</b>	<b>165,464</b>	<b>2.67%</b>	
<b>Facilities Management</b>							
Batemans Bay Tennis Court Renewal	-21,335	0	56,265	51,300	4,965	91.18%	In Progress
Sporting amenities - minor renewal activities	-1,245	-1,245	59,064	4,062	55,002	6.88%	In Progress
Moruya Library - Renewals	-30,000	-4,634	120,000	18,534	101,466	15.45%	In Progress
Halls, Library & Community Centres-Asbestos Remov	-30,000	-3,803	48,126	6,101	42,025	12.68%	In Progress
Captain Oldrey Amenities Disabled Toilet, Security	-27,605	0	27,605	0	27,605	0.00%	Due to commence 2019/20
Gundry Oval Amenities Ext. With Extra Changerooms	-70,897	0	75,871	0	75,871	0.00%	Due to commence 2019/20
Albert Ryan Stairs Replacement	-23,275	0	61,380	27	61,353	0.04%	In progress
Bodalla Tennis Courts Replacement	-21,335	0	56,265	0	56,265	0.00%	Yet to commence
Electrical Box Upgrades - Sporting Amenities	-5,819	-473	15,345	1,248	14,097	8.13%	In Progress
Sporting Amenities Changeroom Partition Upgrades	-6,342	0	16,726	0	16,726	0.00%	Yet to commence
Narooma Meals on Wheels Mould Rectification Works	-3,256	-599	8,000	1,473	6,527	18.41%	In Progress
Dalmeny Josh's Beach Stairs Renewals	-28,489	-10,166	30,000	24,979	5,021	83.26%	In Progress
Hanging Rock Function Centre PA System	-8,140	0	20,000	0	20,000	0.00%	Yet to commence
<b>Total Facilities Management</b>	<b>-277,738</b>	<b>-20,920</b>	<b>594,647</b>	<b>107,724</b>	<b>486,923</b>	<b>18.12%</b>	

<b>Transport</b>							
Box Culvert Widening - Cullendulla Dr. Long Beach	-126,723	-24,370	1,001,354	789,719	211,634	78.87%	Complete
Car Park - Extend Road & Parking Riverside Park	-224,821	-94,544	224,821	94,544	130,277	42.05%	In Progress
Gravel Resheet - Unsealed Roads Resheeting	-8,081	-8,081	66,002	16,602	49,400	25.15%	In Progress
Rural Road Reconstruction - Congo Rd South	-10,534	-10,534	10,534	19,026	-8,492	180.61%	Works and funding deferred to 2019/20
Urban Road Reconstruction- Wamban Road	-172,269	-101,302	442,119	257,134	184,985	58.16%	In progress
Reseal - Local Urban Sealed	-452,720	-452,720	1,587,244	397,191	1,190,052	25.02%	In Progress
South Durras Bridge Repairs and Guardrail Durras D	-150,000	-1,357	150,000	1,357	148,643	0.90%	In progress
Tuross Head Boat Ramp - Dredging	-31,805	-256	61,556	496	61,060	0.81%	In progress
Bridge Renewal - Runnyford Bridge	-405,346	0	0	584	-584	0.00%	Completed. Supported 17/18 expenditure
Bridge Renewal - Silo Farm Bridge	-44,766	0	0	0	0	0.00%	Completed. Supported 17/18 expenditure
Bridge Renewal - Replacement/upgrades various locn	-111,947	-28,664	111,947	40,049	71,898	35.77%	In progress
Gravel Resheet - Black Flat Road, Nelligen West	-6,734	-1,843	55,000	0	55,000	0.00%	Yet to commence
Gravel Resheet - Quartpot Road	-7,346	0	60,000	0	60,000	0.00%	Yet to commence
Gravel Resheet -Runnyford Road (Mogo End)	-3,061	0	25,000	0	25,000	0.00%	Yet to commence
Gravel Resheet - Buckenbowra Road (Mogo West)	-6,121	0	50,000	0	50,000	0.00%	Yet to commence
Gravel Resheet - Old Mossy Point Road, Jeremadra	-5,509	0	45,000	0	45,000	0.00%	Yet to commence
Gravel Resheet - Araluen Road (Moruya West)	-18,976	-13,637	115,000	83,344	31,656	72.47%	In Progress
Gravel Resheet - Larrys Mountain Road (Moruya North)	-5,509	-1,843	45,000	15,054	29,946	33.45%	In Progress
Gravel Resheet - Donald Creek Road (Moruya West)	-5,509	-5,509	45,000	48,667	-3,667	108.15%	Completed
Gravel Resheet - Mymossa Road (Moruya West)	-6,734	-6,519	55,000	53,245	1,755	96.81%	In Progress
Gravel Resheet - Stewarts Road (Moruya West)	-5,509	-2,419	45,000	19,760	25,240	43.91%	In Progress
Gravel Resheet - Eurobodalla Road (Bodalla West)	-5,509	-4,925	45,000	40,226	4,774	89.39%	In Progress
Gravel Resheet - Belowra Road	-11,631	-5,290	95,000	43,206	51,795	45.48%	In Progress
Gravel Resheet - Kianga Forest Road (Narooma North)	-11,019	-9,628	90,000	78,639	11,361	87.38%	In Progress
Gravel Resheet - Old Highway (Narooma South)	-9,182	-6,990	75,000	57,097	17,903	76.13%	In Progress
Shared Pathway - Beach Road, Surf Beach	-29,642	-562	378,844	7,177	371,667	1.89%	In Progress
Shared Pathway - George Bass Drive, Malua Bay (Stage 2)	-19,649	0	135,000	0	135,000	0.00%	Yet to commence
Shared Pathway - Queen Street, Moruya	-1,455	-1,455	10,000	13,864	-3,864	138.64%	Complete
Shared Pathway - Evans Street, Moruya	-8,005	-842	55,000	5,789	49,211	10.52%	In progress
Wimbi Creek Culvert Extension	-209,934	-150,000	209,934	209,618	316	99.85%	Completed
Yellow Frog Culvert Replacement	-230,552	-150,000	230,552	229,456	1,096	99.52%	Completed
<b>Total Transport</b>	<b>-2,346,598</b>	<b>-1,083,289</b>	<b>5,519,907</b>	<b>2,521,845</b>	<b>2,998,062</b>	<b>45.69%</b>	

<b>Recreation</b>								
Corrigans Beach Reserve Batehaven Car Park Upgrade	-117,537	-114,759	136,225	129,198	7,027	94.84%	In progress	
Observation Point, Batehaven Viewing Platform	-26,451	0	101,391	0	101,391	0.00%	Yet to commence	
Parks Facilities Renewals - Seats/Tables	-54,188	-54,188	143,784	62,336	81,448	43.35%	In progress	
Playground renewals	-26,063	0	58,758	0	58,758	0.00%	Yet to commence	
Carters Headland, Kianga - Viewing Platform	-39,116	-12,333	39,116	12,333	26,783	31.53%	In Progress	
Moruya Showground - Construct Parking	0	0	8,291	9,572	-1,282	115.46%	Remaining Works and funding deferred to 2019/20	
Congo - Playground Renewals	-11,500	-11,500	25,875	27,827	-1,952	107.54%	Completed	
Malua Bay Deck Replacement	-9,422	-8,675	25,000	23,019	1,981	92.07%	In progress	
Evans Road Tuross Playground Upgrade	-37,547	0	114,646	0	114,646	0.00%	Yet to commence	
<b>Total Recreation</b>	<b>-321,824</b>	<b>-201,456</b>	<b>653,086</b>	<b>264,284</b>	<b>388,801</b>	<b>40.47%</b>		
<b>Public Conveniences</b>								
Drainage Renewals - Shirewide	-246,346	0	51,817	29,999	21,818	57.89%	In progress	
South Street GPT	-240,000	0	240,000	0	240,000	0.00%	Yet to commence	
<b>Total Public Conveniences</b>	<b>-486,346</b>	<b>0</b>	<b>291,817</b>	<b>29,999</b>	<b>261,818</b>	<b>10.28%</b>		
<b>Corporate Administration</b>								
Public Toilets - Durras Lake Boatramp New Toilet	-77,749	-77,749	80,772	80,776	-4	100.00%	Completed	
<b>Total Corporate Administration</b>	<b>-77,749</b>	<b>-77,749</b>	<b>80,772</b>	<b>80,776</b>	<b>-4</b>	<b>100.00%</b>		
<b>Environment Works</b>								
Beach Road (Caseys Beach) Rockwall St 1	-30,000	0	124,315	0	124,315	0.00%	Yet to commence	
<b>Total Environment Works</b>	<b>-30,000</b>	<b>0</b>	<b>124,315</b>	<b>0</b>	<b>124,315</b>	<b>0.00%</b>		
<b>Other Works</b>								
SRV Project Management Wages & Salaries	-93,748	-28,062	103,831	29,731	74,100	28.63%	In progress	
<b>Total Other Works</b>	<b>-93,748</b>	<b>-28,062</b>	<b>103,831</b>	<b>29,731</b>	<b>74,100</b>	<b>28.63%</b>		
<b>Water</b>								
Water Main Extn - Riverside Park Moruya	-7,000	0	7,000	0	7,000	0.00%	Yet to commence	
<b>Total Water</b>	<b>-7,000</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>	<b>0.00%</b>		
<b>Total SRV Program</b>	<b>-3,695,947</b>	<b>-1,413,308</b>	<b>7,545,375</b>	<b>3,038,896</b>	<b>4,506,479</b>	<b>40.27%</b>		



**Consultancy, Legal and Contractors Expenses**  
for the quarter ending 31 March 2019

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

<u>Contractor</u>	<u>Contract detail &amp; purpose</u>	<u>Contract Value (GST Excl)</u>	<u>Commencement Date</u>	<u>Duration of contract</u>	<u>Budgeted (Y/N)</u>
Roadworx Profiling	Asphalt Sunpatch LGP Procurement	\$ 51,585	28-Mar-19	1 Month	Y
Downer EDI Works	Primer Seal Works - various locations	\$ 64,723	16-Apr-19	2 Months	Y

**Consultancy and Legal Expenses Incurred**

	<b>March Quarter</b>	<b>Budgeted (Y/N)</b>	<b>Comments</b>
Consultants	1,601,207	Y	Management of construction projects, investigation and design works, business systems development and input to various strategic planning and environmental projects.
Legal Fees	102,871	Y	Rates recoveries and general legal advice for development approvals and sewer services at Bodalla Sewerage Scheme

**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 March 2019

Indicator	Target	Original Budget 2018-19	Projected FY 2018-19
Unrestricted Current Ratio	> 1.5	>2	>2
Operating Performance Ratio	minimum 0%	4.44%	-3.01%
Buildings & Infrastructure Renewals Ratio	= > 100%	83%	121%

Refer Note (a)

Refer Note (b)

### Fit for the Future update : General Fund (incl. Environment and Waste Funds)

Indicator	Target	Original Budget 2018-19	Projected FY 2018-19
Operating Performance Ratio (3 year rolling average)	minimum 0%	0.03	0.04

### 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 2017-18 Financial Statements

### **Notes:**

(a) Budgeted ratios are based on the original budgets for 2018-19.

(b) Projected ratios are based on the revised budgets for 2018-19.

**March Quarterly Mayoral and Councillor Fees and Expenses Statement**

<b>Councillor</b>	<b>Councillor Allowance</b>	<b>Conference / Delegate Costs</b>	<b>Travelling Expenses</b>	<b>Phone / Fax/ Internet etc</b>	<b>Training / Skill Development</b>	<b>Other Costs</b>	<b>Total</b>
Cr L Brown	4,948	0	715	737	0	38	6,438
Cr L Innes	15,740	1,225	5,029	465	0	97	22,556
Cr Constable	4,948	911	525	199	0	0	6,583
Cr Mayne	4,948	912	2,677	418	0	112	9,067
Cr McGinlay	4,948	108	1,055	782	0	67	6,960
Cr Nathan	4,948	2,138	220	205	0	38	7,549
Cr Tait	4,948	0	624	197	0	0	5,769
Cr J Thomson	4,948	912	732	198	0	0	6,790
Cr Pollock	4,948	0	505	178	0	11	5,642
<b>Total</b>	<b>55,320</b>	<b>6,207</b>	<b>12,083</b>	<b>3,379</b>	<b>0</b>	<b>363</b>	<b>77,352</b>

**Notes:**

Clr Nathan - registration for LGNSW Tourism Conference during the quarter.

Costs previously allocated to Clr Constable, reallocated to Clr Nathan \$1,272 and Clr McGinlay \$804 for attendance at the NSW Coastal Conference will be included in the annual report.

Travelling Expenses includes mayoral lease back arrangements.