

Responsible Officer:	Stephanie Speedy - Director of Finance and Corporate Services
Attachments:	1. Under Separate Cover - Quarterly Budget Review for period ending 30 September 2024
Community Goal:	5 Our engaged community with progressive leadership
Community Strategy:	5.3 Work together to achieve our collective vision
Delivery Program Link:	5.3.1 Provide strong corporate and financial management that is ethical, fair, transparent and accountable
Operational Plan Link:	5.3.1.1 Provide sound and strategic financial management and reporting

EXECUTIVE SUMMARY

The Quarterly Budget Review Statement (QBRs) reports on Council's performance against the Operational Plan for the quarter ended 30 September 2024. The QBRs acts as a barometer of Council's financial health during the year. It also discloses Council's forecasted financial position for the year end to assist with informed and transparent decision making.

Council's original budget for 2024-25, on a consolidated basis was an:

- operating result, before capital revenue, of (\$2.82 million) deficit.
- operating result, after capital revenue, of \$54.70 million surplus.
- increase of \$1.96 million in unrestricted funds.

The proposed revised annual budget is an:

- operating result, before capital revenue, of (\$3.86 million) deficit.
- operating result, after capital revenue, of \$60.49 million surplus.
- decrease (usage) of \$10.62 million in unrestricted funds.

Council remains concerned with the impact of decisions on cash and operating deficits in the current year with trends of ongoing operating deficits that may be unsustainable in the longer term.

RECOMMENDATION

THAT:

1. The Quarterly Budget Review Statement (including attachments) for the quarter ended 30 September 2024 be received and noted.
2. The revised budget be adopted based on the proposed adjustments as presented.

BACKGROUND

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

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

FCS24/049 QUARTERLY BUDGET REVIEW STATEMENT FOR PERIOD ENDING 30 SEPTEMBER 2024 S011-T00003

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, by Council service.
- 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 listing report – provides details of proposed significant adjustments to budgets.
- f) Special Rate Variation (SRV) capital program – provides capital expenditure information for each of the projects in the SRV program of works.

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.

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.

The Bay Pavilions Income Statement (Attachment 5)

Provides income and expenditure, including depreciation for the Bay Pavilions.

CONSIDERATIONS

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

Council requires sufficient funds to pay for its expenses 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 that 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.

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The consolidated original budget forecasted a \$1.96 million increase in unrestricted funds. Adjustments to the September budget review result in a projected decrease to unrestricted funds of \$10.62 million. Most of these decreases relate to cash outflows for capital works in the water and sewer funds.

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

Fund	2024-25 Original Budget	Proposed Carry Overs	Proposed Adjustments	2024-25 Proposed Revised Budget
Water	(2,586)	(4,860)	(249)	(7,694)
Sewer	3,371	(3,328)	(3,285)	(3,242)
Waste	(884)	0	(119)	(1,002)
Environment	172	(112)	(69)	(10)
General	1,884	(606)	49	1,327
Consolidated	1,957	(8,905)	(3,673)	(10,622)

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) of delivering services to the community before considering its capital revenue.

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

The revised operating result is a deficit of \$3.86 million before capital revenue.

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

Fund	2024-25 Original Budget	Proposed Carry Overs	Proposed Adjustments	2024-25 Proposed Revised Budget
Water	2,422	(67)	(51)	2,303
Sewer	1,824	-	(60)	1,764
Waste	1,208	(165)	(119)	924
Environment	57	(293)	(69)	(306)
General	(8,327)	(1,081)	862	(8,547)
Consolidated	(2,817)	(1,606)	562	(3,861)

Carry Overs (Operating)

The proposed revised budget for 2024-25 includes carry overs or projects from the previous financial year which were incomplete at year end. The inclusion of the carry over projects in the

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2024-25 budget is estimated to result in a \$1.61 million deterioration to the net operating result at year end.

Significant projects reprogrammed from the 2023-24 financial year include:

- \$0.42 million Community Development projects.
- \$0.35 million Strategy & Sustainability projects.
- \$0.29 million Environmental projects.
- \$0.17 million Recreation Services projects.
- \$0.16 million Waste Management projects

Adjustments (Operating)

The proposed QBRS adjustments for the September quarter result in a \$0.56 million improvement to the operating result.

Favorable adjustments proposed for this quarter include:

- \$0.77 million recognition of Technical Services capitalised labour efforts.
- \$0.33 million increased roads to recovery funding.
- \$0.15 million reduced emergency services levy.

These are offset by an unfavourable increase in workers compensation premium of \$0.55 million.

Adjustments (Capital)

The proposed QBRS adjustments result in a \$5.79 million improvement from the original operating result after capital of \$54.70 million, resulting in a year end estimated operating surplus of \$60.49 million.

Table 1.3 Net Surplus/(deficit) after capital grants and contributions \$'000

Fund	2024-25 Original Budget	Proposed Carry Overs	Proposed Adjustments	2024-25 Proposed Revised Budget
Water	39,576	(890)	540	39,226
Sewer	4,148	1,400	733	6,280
Waste	2,545	165	119	2,261
Environment	57	293	69	306
General	8,373	498	(4,150)	14,979
Consolidated	54,699	551	5,235	60,485

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

Capital Program

The original capital expenditure budget for 2024-25 was \$104.66 million. The proposed revised capital expenditure budget, incorporating QBRs adjustments, is \$123.13 million.

Table 1.4 Capital program per fund, \$'000

Fund	2024-25 Original Budget	Proposed Carry Overs	Proposed Adjustments	2024-25 Proposed Revised Budget
Water	36,760	10,240	(183)	47,408
Sewer	16,967	4,138	2,873	24,771
Waste	8,181	570	-	8,751
Environment	-	669	-	669
General	42,755	10,321	(10,165)	42,911
Consolidated	104,663	25,937	(7,474)	123,126

Project timelines for capital works have been reviewed and adjustments proposed for the current year are as follows.

Carry over projects incomplete at the end of 2023-24 included in the 2024-25 budget total \$25.94 million and include:

- \$9.71 million for Eurobodalla Southern Water Supply Storage construction.
- \$3.76 million for road and transport projects.
- \$2.99 million for Moruya Hospital sewer project.
- \$2.23 million for Emergency Service Precinct at Surf Beach.
- \$1.49 million for Regional Co-located Emergency Service Precinct at Moruya.
- \$1.43 million for the Batemans Bay Coastal Headlands Walking Trail.

Adjustments made during the September quarter decrease the capital expenditure budget by \$7.47 million and include:

- \$10.00 million for Tuross pump station upgrades.
- (\$6.20 million) for Tomakin sewerage treatment plant.
- (\$3.00 million) for the Beach Road (Casey's Beach) rock wall project.
- (\$2.81 million) for road and transport projects.
- (\$2.10 million) for the coastal management plan – construction works.
- (\$2.10 million) for Moruya housing infrastructure project.
- (\$0.50 million) for Tuross effluent reuse scheme.

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

2024-25 is the ninth year of the SRV program and over \$9.12 million of infrastructure works for the year are underway. \$2.44 million of SRV designated funds are being utilised for these works.

As at 30 September 2024, approximately 16% (\$1.42 million) of the programmed SRV works for this year have been expensed (per attachment 1(f)).

Attachment 1 (f) reports the detailed progress of the capital program showing individual project budgets and expenses with updates as at 30 September 2024.

The Bay Pavilions Income Statement (Attachment 5)

The September review of the 2024-25 budget forecasted a \$6.21 million operating deficit for The Bay Pavilions. There are no adjustments proposed for this quarter.

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 2024.

“Adjustments” 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

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulation 2021:

As the Responsible Accounting Officer, it is my opinion the September Quarterly Budget Review for Eurobodalla Shire Council indicates that Council’s projected financial position, as at 30 June 2025, will be satisfactory, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

The September Quarterly Budget Review Statement indicates a forecasted operating deficit for Council in the current year, a pattern of continued operating deficits indicates that Council is struggling to contain operating expenditure within operating revenue.

Council endorsed a Finance Strategy at the ordinary Council Meeting 19 December 2023 aimed at achieving and maintaining the financial resilience of Council.

Several actions have already been undertaken towards progressing this goal including:

- A council wide ‘reset’ of the budget occurred in late 2023. This identified savings in operational and recurrent capital costs, by carefully considering modifications to service levels.

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- Ongoing review of the capital works program to ensure that Council funds are appropriately directed towards projects that align with the strategic goals of Council and set realistic and achievable expectations with the Community.
- Endorsement of a Grants Strategy which formalises Council's strategic approach to determine to suitability, application and administration of grants.
- No new loan borrowings proposed in any forecasts for the general fund.

Total Council Summary

Attachment 1(a)

Description	Original Budget	Proposed Carry Overs	Proposed Adjustments	Proposed Revised Budget	Actual YTD
Income					
Rates & Annual Charges	-78,961,700	0	52,026	-78,909,674	-78,882,219
User Charges & Other	-44,516,649	0	1,172,133	-43,344,516	-6,674,289
Investment Revenues	-5,390,181	0	-144,350	-5,534,531	-1,899,302
Operating Grants & contributions	-18,053,315	-774,699	-8,644,005	-27,472,019	-1,646,929
Total Income	-146,921,846	-774,699	-7,564,195	-155,260,740	-89,102,740
Expense					
Profit/Loss on Disposal of Assets	800,000	0	0	800,000	0
Employee costs	51,241,439	16,456	157,052	51,414,947	11,895,851
Interest	2,555,780	0	0	2,555,780	623,893
Depreciation	46,853,054	0	0	46,853,054	0
Other Costs (incl materials & contracts)	48,288,415	2,364,554	6,845,363	57,498,332	14,149,461
Total Expense	149,738,688	2,381,010	7,002,415	159,122,113	26,669,206
Operating (Surplus)/Deficit before Capital	2,816,842	1,606,311	-561,780	3,861,373	-62,433,534
Capital Income					
Developer Contributions	-5,855,000	0	-6,271,441	-12,126,441	-190,069
Capital Grants & Contributions	-51,660,555	-2,157,348	1,597,943	-52,219,960	111,639
Operating (Surplus)/Deficit after Capital	-54,698,713	-551,038	-5,235,278	-60,485,028	-62,511,964
Non Cash					
Profit/Loss on Disposal of Assets	-800,000	0	0	-800,000	0
Depreciation	-46,853,054	0	0	-46,853,054	0
Total Non Cash	-47,653,054	0	0	-47,653,054	0
Investing Fund Flows					
Capital Works	104,663,108	25,937,265	-7,474,384	123,125,989	20,203,800
Gifted Assets	0	0	9,136,009	9,136,009	0
Asset Sales	-883,136	0	0	-883,136	0
Deferred Debtor Repayments	-8,000	0	0	-8,000	-2,000
Total Investing Fund Flows	103,771,972	25,937,265	1,661,625	131,370,862	20,201,800
Financing Fund Flows					
Proceeds from Borrowings	-1,690,500	0	0	-1,690,500	0
Repayments of Borrowings	8,102,271	0	0	8,102,271	1,580,426
Total Financing Fund Flows	6,411,771	0	0	6,411,771	1,580,426
Net (Inc)/Dec in Funds before Transfers	7,831,976	25,386,228	-3,573,653	29,644,551	-40,729,739
Reserve Movements					
Transfer from Reserves	-48,082,537	-16,248,302	625,114	-63,705,725	-36,064,637
Transfer to Reserves	38,293,874	-232,452	6,621,361	44,682,783	5,918,138
Total Reserve Movements	-9,788,663	-16,480,754	7,246,475	-19,022,942	-30,146,499
Net (Inc)/Dec in Unrestricted Funds	-1,956,687	8,905,474	3,672,822	10,621,609	-70,876,238

Description	Original Budget	Proposed Carry Overs	Proposed Adjustments	Proposed Revised Budget	Actual YTD
Income					
Rates & Annual Charges	-78,961,700	0	52,026	-78,909,674	-78,882,219
User Charges & Other	-44,516,649	0	1,172,133	-43,344,516	-6,674,289
Investment Revenues	-5,390,181	0	-144,350	-5,534,531	-1,899,302
Operating Grants & contributions	-18,053,315	-774,699	-8,644,005	-27,472,019	-1,646,929
Total Income	-146,921,846	-774,699	-7,564,195	-155,260,740	-89,102,740
Expense					
Economic Development (ED)	1,149,685	13,037	-118,226	1,044,497	317,998
Children's Services (CS)	2,665,610	15,819	-212,135	2,469,294	597,369
Commercial Entities (CE)	3,612,991	25,000	-60,902	3,577,088	529,770
Communications	804,420	0	-167,661	636,759	248,817
Community & Cultural Development (CCD)	1,201,635	132,383	-80,000	1,254,017	354,133
Community Care (CC)	8,264,527	0	4	8,264,531	2,097,161
Community Facilities (CF)	13,548,455	0	0	13,548,455	2,621,296
Corporate & Community Leadership (CCL)	3,085,989	0	-103,820	2,982,169	734,692
Customer Assistance and Records (CAR)	1,053,586	0	-7,450	1,046,136	232,905
Development Assessment & Building Certification (DABC)	4,743,215	216,193	-36,902	4,922,506	1,182,941
Environmental Management (EM)	1,466,593	463,283	322,252	2,252,128	404,319
Finance and Central Treasury (FCT)	2,737,615	0	425,295	3,162,911	-150,877
Fleet and Plant (FP)	537,333	0	0	537,333	-110,133
Information Technology (IT)	5,181,230	0	-20,895	5,160,335	1,865,272
Libraries (L)	2,281,205	8,098	0	2,289,302	598,002
Property (P)	847,378	0	47,781	895,158	359,293
Public and Environmental Health (PEH)	1,296,062	3,317	2,482	1,301,862	285,540
Public Order and Safety (POS)	4,614,377	107,862	-150,819	4,571,421	1,021,881
Recreation (R)	10,840,353	554,346	-113,431	11,281,268	1,701,100
Risk and Insurance (RI)	1,916,615	62,839	142,512	2,121,966	1,885,467
Sewer Services (SS)	25,181,426	0	16,191	25,197,617	3,430,616
Stormwater (S)	1,892,631	0	55,617	1,948,248	7,132
Strategic Planning (SP)	1,638,887	281,524	64,518	1,984,929	429,229
Technical Services (TS)	3,072,766	0	-915,929	2,156,837	666,156
Tourism (T)	1,525,543	0	-10,774	1,514,768	363,889
Transport (TR)	25,513,521	24,263	6,958,017	32,495,800	3,329,116
Waste Management (WM)	14,546,575	164,848	118,721	14,830,145	2,275,254
Water Services (WS)	19,315,695	67,039	97,100	19,479,834	2,835,211
Works and Operations (WO)	4,527,086	8,560	585,147	5,120,793	1,333,783
Workforce Development (WD)	2,530,552	0	354,151	2,884,703	718,928
Youth Services (YS)	1,148,565	232,599	-319,463	1,061,702	289,471
Corporate Overheads	-23,197,400	0	0	-23,197,400	-5,797,153
Rates and General Revenue	193,968	0	131,032	325,000	10,413
Total Expense	149,738,688	2,381,010	7,002,415	159,122,113	26,668,990
Operating (Surplus)/Deficit before Capital	2,816,842	1,606,311	-561,781	3,861,373	-62,433,750
Capital Income					
Developer Contributions	-5,855,000	0	-6,271,441	-12,126,441	-190,069
Capital Grants & Contributions	-51,660,555	-2,157,348	1,597,943	-52,219,960	111,639
Operating (Surplus)/Deficit after Capital	-54,698,713	-551,037	-5,235,278	-60,485,028	-62,512,180

Consolidated Capital Program Statement - September Quarterly Budget Review
for YTD Period Ending September 2024

Attachment 1(c)

Description	Original Budget	Proposed Carry Overs	Proposed Adjustments	Proposed Revised Budget	Actual YTD
Capital Expenditure					
Economic Development (ED)	870,102	5,286	0	875,388	267,025
Commercial Entities (CE)	1,415,122	152,859	0	1,567,981	81,429
Community & Cultural Development (CCD)	32,733	0	0	32,733	5,400
Community Facilities (CF)	1,120,440	275,017	0	1,395,457	47,584
Corporate & Community Leadership (CCL)	0	0	0	0	25,662
Environmental Management (EM)	2,700,000	862,113	-2,292,994	1,269,120	392,020
Fleet and Plant (FP)	4,630,133	8,174	53,787	4,692,095	572,741
Information Technology (IT)	275,799	0	0	275,799	23,555
Libraries (L)	181,121	106,467	0	287,588	44,912
Property (P)	0	0	33,000	33,000	4,589
Public and Environmental Health (PEH)	0	0	0	0	4,210
Public Order and Safety (POS)	2,150,000	4,069,540	-2,850,000	3,369,541	976,833
Recreation (R)	8,720,246	838,698	-3,075,145	6,483,800	466,785
Sewer Services (SS)	16,967,500	4,137,543	2,873,190	23,978,233	4,417,375
Stormwater (S)	507,491	211,576	0	719,067	208,009
Technical Services (TS)	0	0	772,956	772,956	0
Tourism (T)	3,553,948	828,927	0	4,382,875	1,284,096
Transport (TR)	17,419,303	3,631,874	-2,806,575	18,244,602	3,324,193
Waste Management (WM)	7,862,161	569,565	0	8,431,726	144,750
Water Services (WS)	36,037,000	10,240,107	-182,604	46,094,503	7,904,841
Works and Operations (WO)	220,008	-483	0	219,525	6,033
Youth Services (YS)	0	0	0	0	1,758
Total Capital Expenditure	104,663,108	25,937,265	-7,474,384	123,125,989	20,203,800

Projected Funds Balances for September Quarterly Budget Review Statement
for YTD Period Ending September 2024

Attachment 1(d)

Description	Opening Balances	Original Budget	Proposed Carry Overs	Proposed Adjustments	Proposed Revised Budget	Closing Balances
Total Unrestricted Funds	8,166,039	2,055,292	-717,768	-20,246	1,317,278	9,483,317
Externally Restricted Funds						
Water Fund	8,103,911	-2,585,766	-4,859,905	-248,702	-7,694,374	409,537
Sewer Fund	22,699,798	381,116	-3,327,873	-3,285,152	-6,231,909	16,467,889
Waste Fund	32,530,010	-883,730	73	-118,722	-1,002,379	31,527,631
Section 94 Developer Contributions	6,309,644	1,026,890	-48,773	-200,000	778,117	7,087,761
Section 94A Developer Contributions	1,706,822	572,362	0	0	572,362	2,279,184
Section 64 Developer Contributions	6,766,758	-7,143,150	0	380,000	-6,763,150	3,608
Unexpended Grants	30,277,246	1,194,216	-13,250,856	6,112,380	-5,944,261	24,332,985
Other Contributions	2,342,646	-410,467	-1,011,003	410,007	-1,011,463	1,331,183
StormwaterFund	1,017,823	129,756	0	-55,617	74,139	1,091,962
Crown Reserve	2,587,342	-936,338	0	-11,177	-947,515	1,639,827
CS Asset Replacement	637,280	0	0	0	0	637,280
Natural Disaster Recovery	364,231	0	-333,746	0	-333,746	30,485
Total Externally Restricted Funds	115,343,512	-8,655,112	-22,832,083	2,983,017	-28,504,178	86,839,334
Internally Restricted Funds						
Infrastructure Fund	368,514	0	0	0	0	368,514
Employee Leave Entitlements	3,422,535	0	0	0	0	3,422,535
Community Development Infrastructure Fund	16,642	0	-11,642	0	-11,642	4,999
Council Funded Loan Pool	182,616	0	0	0	0	182,616
Energy And Efficiency Fund	584,546	0	0	0	0	584,546
Gravel Pits	999,318	0	0	0	0	999,318
Management Committees	156,617	0	0	0	0	156,617
Sports Liason Comittee	292,310	0	-1,843	0	-1,843	290,467
Unexpended General Loan Fund	84,983	-110,511	25,528	0	-84,983	0
Real Estate Disposal	7,711,303	-207,500	-1,114,528	0	-1,322,028	6,389,275
Special Rate Variation	6,384,383	-307,628	-55,032	462,122	99,462	6,483,845
Infrastructure Renewals (FFTF)	4,812,842	-1,059,238	-14,071	0	-1,073,309	3,739,533
Recreation Strategy	3,337	0	0	0	0	3,337
Other Internal Reserves	2,202,612	-482,494	-664,788	148,760	-998,522	1,204,090
Financial Assistance Grants	7,675,572	935,214	0	0	935,214	8,610,786
Total Internally Restricted Funds	34,898,129	-1,232,157	-1,836,377	610,882	-2,457,651	32,440,478
Total Council Funds	158,407,680	-7,831,976	-25,386,228	3,573,653	-29,644,551	128,763,129

Entity	Cost Centre	Fund Flow Type	(Favourable)/ Unfavourable	Carry Forward	Quarterly Budget Review Comments Q1
Environment Fund	Environmental Services Administration	Employee costs	66,512	No	Increased employee costs due to changes to staff structure
	Natural Resource Management	Operating Grants & contributions	(266,661)	Yes	Grant funded Environment Services projects including Wagonga Living Shoreline and delivery of actions within the Eurobodalla Open Coast Coastal Management Plan
		Other Costs (incl materials & contracts)	403,478		
		Purchase of Assets	669,120		
		Transfers from (to) Restricted Investments	(656,969)		
	Various	Various	(34,108)	Yes	Various minor adjustments this quarter including grant funds for Weed control on Crown reserves across 35km of riparian lands in the Deua River Valley
Environment Fund Total			181,372		
Sewer Fund	Corporate Information Services	Other Costs (incl materials & contracts)	784,497	No	Estimated gifted assets based on historical average
		Developer Contributions	(784,497)	Yes	Grant funded Nelligen Sewerage Scheme works
	New Sewer Schemes	Capital Grants & Contributions	(450,000)		
		Purchase of Assets	460,230		
		Transfers from (to) Restricted Investments	381,914	No	Tuross pump station upgrade works
	Sewerage System Asset Renewals	Purchase of Assets	5,500,000	Yes	Sewerage system upgrades at Batemans Bay and Tuross offset by revised timing of works at Tomakin
	Sewerage System Augmentations	Purchase of Assets	(1,049,496)	No	Revised timing of Tuross Effluent Reuse works
	Sewerage System New Assets	Purchase of Assets	(500,000)	Yes	Grant funded Morua Hospital Sewer works
	South Moruya Growth Area – Sewer	Capital Grants & Contributions	(950,000)		
		Purchase of Assets	2,600,000		
		Transfers from (to) Restricted Investments	560,118	Yes	Various minor adjustments this quarter
	Various	Various	60,260		
Sewer Fund Total			6,613,025		
Water Fund	Corporate Information Services	Other Costs (incl materials & contracts)	591,089	No	Estimated gifted assets based on historical average
		Developer Contributions	(591,089)	Yes	Grant funded Nelligen Water Supply project
	New Water Supply Scheme	Capital Grants & Contributions	(450,000)		
		Purchase of Assets	300,000		
		Transfers from (to) Restricted Investments	384,628	No	Revised rates overdue interest income
	Water Administration & Management	Investment Revenues	(50,750)	Yes	Water fund contribution to Hazardous Materials works
	Water Mains	Other Costs (incl materials & contracts)	67,039	Yes	Funded water main relocation works
	Water Supply Asset Renewals	Purchase of Assets	51,600		
		Transfers from (to) Restricted Investments	(51,600)	Yes	Grant funded Southern Water Supply Storage project
	Water Supply New Assets	Capital Grants & Contributions	1,272,574		
		Purchase of Assets	9,705,903		
		Transfers from (to) Restricted Investments	(6,222,842)	No	Increased Workers Compensation premium
	Water Treasury	Employee costs	72,270	No	Various minor adjustments this quarter
	Various	Various	29,786	No	
Water Fund Total			5,108,608		
Waste Fund	Waste Administration	Employee costs	98,650	No	Increased employee costs due to changes to staff structure
	Waste Disposal And Recycling	Purchase of Assets	128,228	Yes	Surf Beach Organics Area Expansion works
		Transfers from (to) Restricted Investments	(128,228)		
	Waste Programs	Other Costs (incl materials & contracts)	164,848	Yes	Surf Beach and Brou Waste Facility works
		Purchase of Assets	441,410		
		Transfers from (to) Restricted Investments	(606,258)		
	Various	Various	19,998	No	Various minor adjustments this quarter
Waste Fund Total			118,649		

Entity	Program	Fund Flow Type	(Favourable)/ Unfavourable	Carry Forward	Quarterly Budget Review Comments Q1
General Fund	Airport	Employee costs	(60,904)	No	Reduced employee costs due to changes to staff structure
	Botanic Gardens	Purchase of Assets	172,177	Yes	Grant funded Botanic Gardens capital works
		Transfers from (to) Restricted Investments	(94,855)		
	Childrens Services	Operating Grants & contributions	(198,000)	No	Increased After School Care and Family Day Care grant funding
		User Charges & Other	212,135	No	Revised Family Day Care revenue and expenses
		Other Costs (incl materials & contracts)	(212,135)		
	Community Care	Transfers from (to) Restricted Investments	75,775	Yes	Grant funded Community Care program
	Community Development & Youth	Operating Grants & contributions	(67,117)	Yes	Grant funded Youth Employment and Y Drive programs
		Other Costs (incl materials & contracts)	(127,842)		
		Transfers from (to) Restricted Investments	143,192		
	Development Services	Employee costs	133,225	No	Increased employee costs due to changes to staff structure
		Operating Grants & contributions	(169,116)	No	Grant funded project for a web-based AI supported platform to assist prospective Development Applications applicants
		Other Costs (incl materials & contracts)	169,116		
	Emergency Services	Other Costs (incl materials & contracts)	33,439	Yes	Grant funded Emergency Services project offset by reduced Emergency Services Levy contribution
		Capital Grants & Contributions	1,127,235	Yes	Grant funded Emergency Services projects including Surf Beach Emergency Services Precinct and Regional Co-located Emergency Services Precinct
		Purchase of Assets	1,201,995		
		Transfers from (to) Restricted Investments	(2,528,631)		
	Environment Works	Capital Grants & Contributions	3,589,315	Yes	Grant funded Coast Management Environmental works
		Purchase of Assets	(5,074,131)		
		Transfers from (to) Restricted Investments	1,510,686		
	Facilities Management	Other Costs (incl materials & contracts)	62,839	Yes	Hazardous Materials works
		Transfers from (to) Restricted Investments	(64,939)		
		Capital Grants & Contributions	(86,337)	Yes	Recreation and Open Space Strategy (ROSS) works and grant funded Narooma Library Repaint project
		Purchase of Assets	315,315		
	Finance	User Charges & Other	(65,000)	No	Increased legal fee recoveries
		Investment Revenues	(93,600)	No	Revised rates overdue interest income
		Operating Grants & contributions	(60,000)	No	Grant funded Emergency Services Funding Reform project
		Capital Grants & Contributions	(2,856,050)	No	Estimated gifted assets based on historical average
		Developer Contributions	(4,895,855)		
		Other Costs (incl materials & contracts)	7,817,012	No	Estimated gifted assets based on historical average, increased administrative expenses and grant funded Emergency Services Funding Reform project
		Employee costs	409,865	No	Increased Workers Compensation premium
	Governance & Administration	Other Costs (incl materials & contracts)	89,210	No	Audit, Risk and Improvement Committee costs
	Public Toilets	Capital Grants & Contributions	(288,802)	Yes	Revised timing of Public Toilet renewal works
		Purchase of Assets	144,729		
	Recreation	Operating Grants & contributions	(442,942)	Yes	Narooma Pool Redevelopment Study and grant funded skatepark safety works
		Other Costs (incl materials & contracts)	327,277		
		Capital Grants & Contributions	(615,043)	Yes	Grant funded works including Coastal Headlands Walk, Malua Bay Beach Reserve and Hanging Rock Sportsfields
		Purchase of Assets	1,797,096		
		Transfers from (to) Restricted Investments	(1,114,308)		
	Strategic Development	Employee costs	(104,220)	No	Reduced employee costs due to changes to staff structure
		Operating Grants & contributions	(100,000)	Yes	Strategic Planning projects for Batemans Bay and Dalmeny, Eurobodalla Flood & Bushfire Risk Management Plans project and grant funded Urban Creeks Floodplain Risk Management Study & Plan project
		Other Costs (incl materials & contracts)	281,524		
		Capital Grants & Contributions	1,621,728	Yes	Grant funded Mogo Trails works
		Purchase of Assets	(600,209)		
		Transfers from (to) Restricted Investments	(1,126,506)	Yes	Grant funded Mogo Trails works and Eurobodalla Flood & Bushfire Risk Management Plans project

Entity	Program	Fund Flow Type	(Favourable)/ Unfavourable	Carry Forward	Quarterly Budget Review Comments Q1
General Fund Cont'd	Transport	User Charges & Other	948,520	No	Reduced MR51 maintenance works
		Operating Grants & contributions	(7,870,895)	No	Increased Roads to Recovery grant funding and funded disaster recovery operational works offset by reduced MR51 maintenance works
		Other Costs (incl materials & contracts)	7,058,017	No	Funded disaster recovery operational works offset by reduced MR51 maintenance works
		Capital Grants & Contributions	(2,206,524)	Yes	Funded disaster recovery and other grant funded Transport projects including Moruya Housing Infrastructure and roundabout upgrades on George Bass Drive
		Purchase of Assets	918,216	Yes	
		Transfers from (to) Restricted Investments	1,127,565	Yes	Funded disaster recovery and other grant funded Transport projects including Moruya Housing Infrastructure
	Caravan Parks & Camp Grounds	User Charges & Other	50,915	No	Revised Caravan Parks revenue
	Communication & Engagement	Employee costs	(125,246)	No	Reduced employee costs due to changes to staff structure
	Environmental Services	Employee costs	(133,810)	No	Reduced employee costs due to changes to staff structure
	Organisational Development	Employee costs	142,973	No	Increased employee costs due to changes to staff structure
		Other Costs (incl materials & contracts)	127,600	No	Increased contractor costs
	Other Works	Employee costs	(430,782)	No	Reallocation of design costs from operational to capital offset by increased employee costs due to changes to staff structure
		Purchase of Assets	772,956	No	Reallocation of design costs from operational to capital
	Public Conveniences	Other Costs (incl materials & contracts)	55,617	No	Funded stormwater works including South Batemans Bay Stormwater Upgrade
		Purchase of Assets	211,576	Yes	
		Transfers from (to) Restricted Investments	(267,193)		
	Property Services	Employee costs	(35,797)	No	Reduced employee costs due to changes to staff structure
	Various	Various	24,590	Yes	Various minor adjustments this quarter
General Fund Total			556,642		
Total Budget Amendments			12,578,295		

Description	SRV Funding Amount	Revised Budget	Actual YTD Costs	\$ Remaining	% Spent	Progress Update
Facilities Management						
Capt Oldrey Reserve Amenities Upgrades	-577	17,835	0	17,835	0.00%	Yet to commence
Bill Smyth Oval - Second Field Expansion	-144,690	968,306	21,872	946,434	2.26%	In progress
Total Facilities Management	-145,267	986,142	21,872	964,269	2.22%	
Transport						
Gravel Resheet - Unsealed Roads Resheeting	-131,429	1,313,318	800,780	512,538	60.97%	In progress
Reseal - Local Urban Sealed	-525,486	1,906,456	98,366	1,808,090	5.16%	In progress
Cycleways	-65,686	325,861	3,000	322,861	0.92%	In progress
Araluen Road - Resheeting (FLR Rnd 3)	-3,686	144,874	144,611	264	99.82%	In progress
Total Transport	-726,287	3,697,343	1,046,756	2,650,586	28.31%	
Recreation						
Parks Facilities Renewals - Seats/Tables	-63,338	198,273	44,096	154,178	22.24%	In progress
Playground renewals	-75,759	97,826	1,426	96,400	1.46%	In progress
Riverside Park Improvements	-212,032	220,319	2,072	218,247	0.94%	In progress
Sporting amenities - minor renewal activities	-170,042	256,707	2,414	254,294	0.94%	In progress
Sporting Fields - topdressing/renovation	-169,877	257,597	15,747	241,850	6.11%	In progress
Korners Park Playground	-2,322	6,000	0	6,000	0.00%	Yet to commence
Cricket Infrastructure Renewals Grant	-30,772	131,552	112,471	19,081	85.50%	In progress
Hanging Rock Field 3 Multi-Sport Upgrade	-92,144	2,134,971	72,722	2,062,248	3.41%	In progress
Dalmeny Oval Upgrade	-43,310	278,767	2,023	276,744	0.73%	In progress
Total Recreation	-859,596	3,582,012	252,970	3,329,042	7.06%	
Public Conveniences						
Drainage Renewals - Shirewide	-205,682	213,720	2,652	211,068	1.24%	In progress
Total Public Conveniences	-205,682	213,720	2,652	211,068	1.24%	
Environment Works						
Beach Road (Caseys Beach) Rockwall St 1	-500,000	636,787	91,679	545,108	14.40%	In progress
Total Environment Works	-500,000	636,787	91,679	545,108	14.40%	
Total SRV Program	-2,436,832	9,116,004	1,415,930	7,700,074	15.53%	



Consultancy, Legal and Contractors Expenses
for the quarter ending 30 September 2024

Attachment 2

Contracts entered into greater than \$50,000

Contractor	Contract detail & purpose	Contract Value (GST Excl)	Commencement Date	Duration of contract	Budgeted (Y/N)
Elster Metering Pty Ltd	Water meter replacement program	114,000.00	18-Jul-24	12 months	Yes
G Squared Group Pty Ltd	Web management and optimisation services for Mogo Trails and Eurobodalla All Kinds of Natural	77,760.00	03-Jul-24	12 months	Yes
Bluecoast Consulting Engineers	Design services for Caseys Beach coastal protection works	142,590.91	18-Jul-24	November 2024	Yes
Stabilised Pavements of Australia	Pavement stabilisation works at various sites around the Shire	162,339.16	01-Aug-24	Until completed	Yes
Southern Relining Services	Stormwater CCTV inspection and relining at Hector McWilliam Drive	96,350.00	09-Aug-24	Until completed	Yes
Colleen Worthy-Jennings	Fixed term consultant contract to assist completing the Shire wide Development Control Plan	60,000.00	07-Aug-24	November 2024	Yes
Hammertime Constructions	Construction of stairs at Garden Bay Beach	79,636.36	12-Aug-24	Until completed	Yes
Quay Civil Pty Ltd	Moruya Sewer Servicing Works	6,931,920.90	20-Aug-24	November 2025	Yes
BKR Contracting	Construction of stairs at Malua Bay South Headland	98,406.00	13-Aug-24	Until completed	Yes
Sitech Solutions Pty Ltd	Replacement of one trimble kit	59,453.78	26-Aug-24	Until delivered	Yes
Provision Signs Pty Ltd	Coastal Headlands Walking Trail interpretive signage	70,995.00	06-Sep-24	Until completed	Yes
Department of Regional NSW	Construction contract management for Tuross Head Sewer Augmentation Pumping Stations	384,000.00	11-Sep-24	Until completed	Yes
Broockmann Water Advisory	Consulting to provide project director services to assist with the Southern Storage project	60,000.00	16-Sep-24	24 weeks	Yes
D&N Geotechnical Pty Ltd	Installation of 10 bores for groundwater monitoring at Surf Beach Waste Management facility	79,410.00	17-Sep-24	Until completed	Yes
HD Civil Pty Ltd	Centenary Drive slope restoration works	451,326.97	22-Jul-24	Until completed	Yes

Consultancy and Legal Expenses Incurred

	September Quarter	Budgeted (Y/N)	Comments
Consultants	1,050,240	Yes	Design works, Technical & Strategy
Legal Fees	80,051	Yes	General Advice, Rates Recoveries, Prosecution/Injunction & Appeals

Definition of consultant:

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

Eurobodalla Shire Council

Key Performance Indicators : Consolidated Results
for the quarter ended September 2024

Indicator	Target	Original Budget 2024-25	Projected FY 2024-25
Unrestricted Current Ratio	> 1.5	> 3.0	> 4.3
Operating Performance Ratio	minimum 0%	-1.92%	-2.49%
Buildings & Infrastructure Renewals Ratio	= > 100%	37%	50%
		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 2023-24 Financial Statements

Notes:

(a) Budgeted ratios are based on the original budgets for 2024-25.

(b) Projected ratios are based on the revised budgets for 2024-25.



Mayoral and Councillor Fees and Expenses Statement
For the quarter ended 30 September 2024

Attachment 4

Councillor	Councillor Allowance	Councillor Superannuation	Conference / Delegate Costs	Travelling Expenses	Phone / Fax/ Internet etc	Training / Skill Development	Other Costs	Total
Clr R Pollock	5,560	639	0	269	70	0	0	6,538
Clr T Harrison	5,560	639	0	0	57	0	0	6,256
Clr A Mayne	5,560	639	-151	42	128	-2,500	0	3,719
Clr M Hatcher	23,463	2,698	679	4,431	128	0	0	31,399
Clr D Grace	5,560	639	-59	0	128	0	0	6,269
Clr A Schutz	5,560	639	0	0	128	600	0	6,928
Clr T Dannock	5,560	639	0	0	128	0	0	6,328
Clr A Worthington	5,560	639	0	0	92	0	0	6,291
Clr P Diskon	5,560		0	0	128	0	0	5,688
Total	67,942	7,174	469	4,742	989	-1,900	0	79,416

Notes:

Travelling Expenses includes mayoral leaseback arrangements

Bay Pavilions Income Statement

Attachment 5

Description	Original Budget	Proposed Carry Overs	Proposed Adjustments	Proposed Revised Budget	Actual YTD
Income					
User Charges & Other	-4,235,965	0	0	-4,235,965	-751,518
Total Income	-4,235,965	0	0	-4,235,965	-751,518
Expenses incurred by Contractor					
Employee costs	2,729,449	0	0	2,729,449	671,650
Other Costs (incl materials & contracts)	2,116,642	0	0	2,116,642	292,836
Total Expenses incurred by Contractor	4,846,091	0	0	4,846,091	964,485
Operating (Surplus)/Deficit before Council Costs	610,126	0	0	610,126	212,968
Expenses incurred by Council					
Employee costs	125,245	0	0	125,245	55,831
Interest	87,782	0	0	87,782	21,894
Depreciation	2,521,466	0	0	2,521,466	0
Other Costs (incl materials & contracts)	2,861,088	0	0	2,861,088	813,654
Total Expenses incurred by Council	5,595,581	0	0	5,595,581	891,379
Operating (Surplus)/Deficit before Capital and Transfers	6,205,707	0	0	6,205,707	1,104,346