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**CCS20/044 QUARTERLY BUDGET REVIEW FOR PERIOD ENDING 30 SEPTEMBER  
2020**

**S011-  
T00003**

Responsible Officer: Amanda Jones - Acting Director Corporate and Commercial Services

Attachments: 1. September Quarterly Budget Review

Outcome: Innovative and Proactive Leadership

Focus Area: 9.2 Ensure financial sustainability and support the organisation in achieving efficient ongoing operations

Delivery Program Link: 9.2.4 Responsibly manage Council's finances and maintain Fit for the Future status

Operational Plan Link: 9.2.4.3 Provide financial management and reporting

### **EXECUTIVE SUMMARY**

This Budget Review reports on Council's performance against the current Operational Plan budget for the quarter ending 30 September 2020. Major variations are highlighted.

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

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

The proposed revised budgets after the quarter ending 30 September 2020 are:

- Income Statement surplus, before capital revenue, of \$2.55 million
- Income Statement surplus, after capital revenue, of \$76.56 million
- Use of \$9.53 million of unrestricted funds.

The proposed revised, consolidated 2020-21 budget is impacted by the carry forward of ongoing projects from the 2019-20 year. This is primarily due to the timing of grants received and ongoing capital works. Further detail is provided in this report.

The result of bringing these projects from last financial year into the 2020-21 year is:

- Unfavourable income statement impact of \$4.38 million before capital revenue
- Use of \$0.37 million of unrestricted funds.

The current year, September Review, adjustments result in a favourable variation for the income statement, before capital revenues, of \$1.38 million and an increase in the amount of unrestricted funds to be used of \$1.94 million as per the Consolidated Fund Flow Statement.

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

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**RECOMMENDATION**

THAT;

1. The budget review report for the quarter ended 30 September 2020 be received and noted.
2. The unfavourable variations to the Income Statement after capital revenue of \$1.91 million and \$2.32 million per the Consolidated Fund Flow Statement be adopted.

**BACKGROUND**

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

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

**The attachments to this report are as follows:**

**Financial reports (Attachment 1)**

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

Financial reports include:

- a) Consolidated Fund Flow Statement – This report shows the impact of operating, financing and investing activities on Councils unrestricted working capital.
- b) Consolidated Income Statement – Provides sources of income and expenditure, including depreciation, per Council service areas.
- c) Consolidated Capital Program Statement – Provides capital expenditure information for each program area and associated services.
- d) Projected Funds Balance Statement – Provides information on the movements in both unrestricted and restricted fund accounts.
- e) Budget Amendment Report – Provides details of proposed significant adjustments to budgets.
- f) SRV capital program – Provides capital expenditure information for each of the projects in the SRV program of works for 2020-21.

**Consultancy, Legals and Contractors Report (Attachment 2)**

This attachment provides information on major contracts entered into, legal fees incurred and consultancy costs for the quarter ended 30 September 2020.

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**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 30 September 2020.

**CONSIDERATIONS**

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

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

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

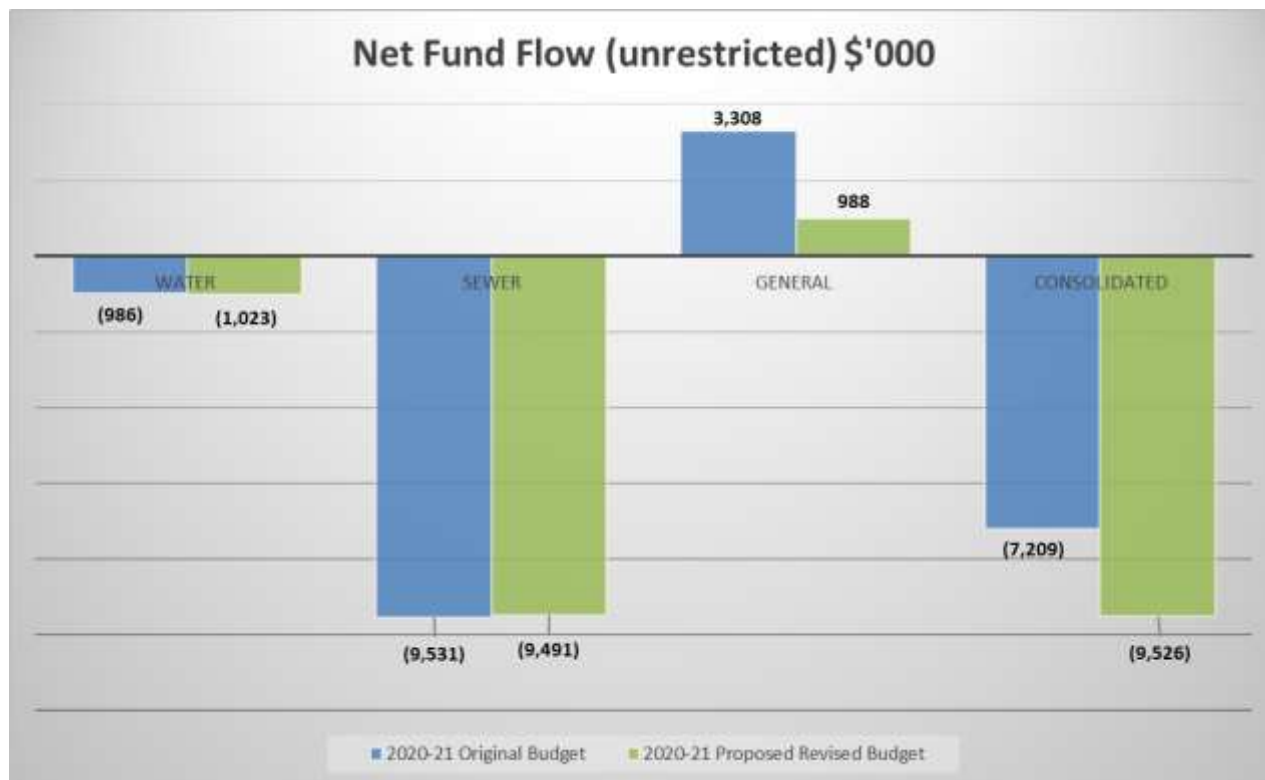
The net fund flow shows the amount of unrestricted funds that will be used to deliver the agreed Operational Plan outcomes for 2020-21. The consolidated original budget forecast a \$7.21 million use of unrestricted funds. The impact of proposed carry forward items from last financial year and the September 2020 quarterly review amendments result in a projected use of unrestricted funds of \$9.53 million for 2020-21. See table 1.1 and graph 1.1 below.

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

|                     | 2020-21 Original Budget | Proposed Carry Overs | Proposed Adjustments | 2020-21 Proposed Revised Budget |
|---------------------|-------------------------|----------------------|----------------------|---------------------------------|
| Water               | (986)                   | 0                    | (37)                 | (1,023)                         |
| Sewer               | (9,531)                 | 0                    | 40                   | (9,491)                         |
| General             | 3,308                   | (372)                | (1,948)              | 988                             |
| <b>Consolidated</b> | <b>(7,209)</b>          | <b>(372)</b>         | <b>(1,945)</b>       | <b>(9,526)</b>                  |

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Graph 1.1 Net fund flow (unrestricted)



**Consolidated Income Statement (Attachment 1(b)):**

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

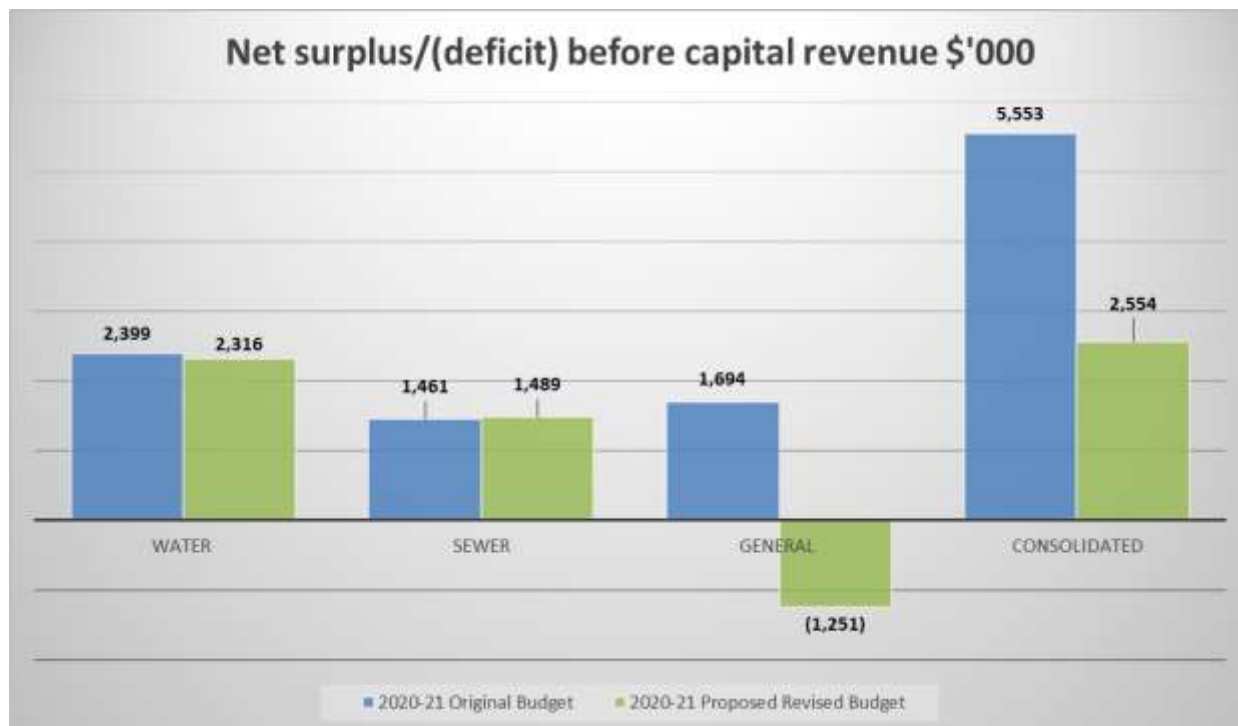
The proposed revised budget, incorporating the carry forward items from 2019-20 and September Review adjustments is a surplus of \$2.55 million before capital revenues (per table 1.2 and graph 1.2 below).

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

| Fund                | 2020-21 Original Budget | Proposed Carry Overs | Proposed Adjustments | 2020-21 Proposed Revised Budget |
|---------------------|-------------------------|----------------------|----------------------|---------------------------------|
| Water               | 2,399                   | 0                    | (82)                 | 2,316                           |
| Sewer               | 1,461                   | 0                    | 28                   | 1,489                           |
| General             | 1,694                   | (4,384)              | 1,439                | (1,251)                         |
| <b>Consolidated</b> | <b>5,553</b>            | <b>(4,384)</b>       | <b>1,385</b>         | <b>2,554</b>                    |

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



**Carry overs (operational)**

The operating result has been impacted by the proposed carry forward of ongoing projects from the 2019-20 financial year. The result of bringing these projects from last financial year into the 2020-21 is an unfavorable income statement impact of \$4.38 million before capital revenue. The majority of projects carried forward into 2020-21 were funded by grants and contributions received in prior years with associated works to continue across financial years.

Significant carried forward operational items include:

- 1.62 million grant funded Bushfire Disaster Recovery Relief works (including the Mogo Village Rebuild Project)
- 1.06 million Environmental Management works including grant funded Bushfire affected Waterways Programs to be introduced across multiple years
- 0.70 million Community Care and Children's Services programming including Community Transport
- 0.52 million Community, Development, Library and Cultural Services including Yuin Country and various community programs including Youth Employment Strategy
- 0.30 million Strategic Development work including Coastal Flood management works
- 0.10 million WHS system and compliance ongoing works
- various other funded programs across Council

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**September Review adjustments (operational)**

The proposed September Review adjustments to the originally adopted Operational Plan budget for 2020-21 result in a favourable variation of \$1.38 million to the operating surplus before capital.

Significant adjustments to operational revenue items include:

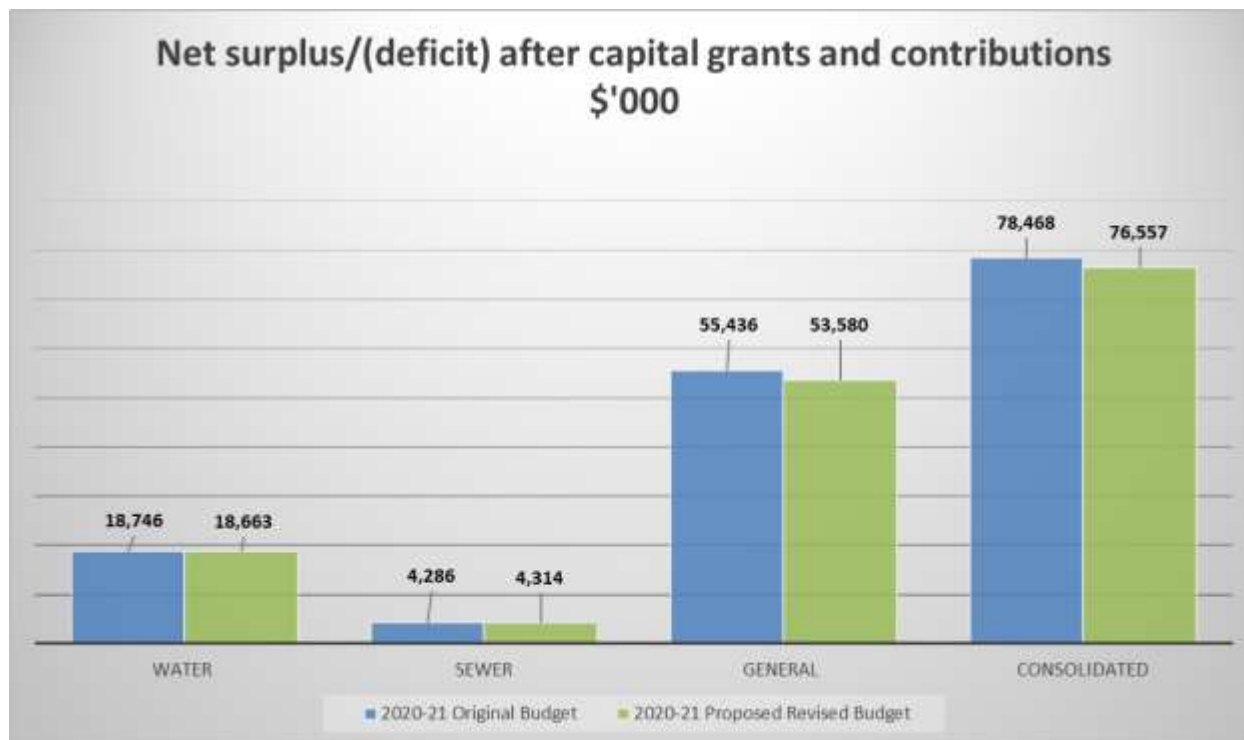
- 1.66 million grant funded Bushfire Recovery Support Service and implementation of the Bushfire Community Recovery Officer Programs
- 1.10 million profit on sale of Council owned land during the quarter including sale of the Moruya Racecourse site
- 0.60 million grant funded community programs including Y Drive and Eurobodalla Youth Employment strategies
- 0.30 grant funded continuation of the various Coastal Management Programs
- 0.50 million favourable movement in employee expenditure as a result of the Local Government State Award 2020 increase being lower than budgeted (a movement from 2.7% to 1.5%)
- 0.20 million offset by increased IT software licenses as a result of 'working from home' initiatives bought about by COVID-19 and revised interest expenditure as a result of loan borrowings taken as at 30 June 2020

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

| <b>Fund</b>         | <b>2020-21 Original Budget</b> | <b>Proposed Carry Overs</b> | <b>Proposed Adjustments</b> | <b>2020-21 Proposed Revised Budget</b> |
|---------------------|--------------------------------|-----------------------------|-----------------------------|--|
| Water               | 18,746                         | 0                           | (82)                        | 18,663                                 |
| Sewer               | 4,286                          | 0                           | 28                          | 4,314                                  |
| General             | 55,436                         | (4,330)                     | 2,474                       | 53,580                                 |
| <b>Consolidated</b> | <b>78,468</b>                  | <b>(4,330)</b>              | <b>2,420</b>                | <b>76,557</b>                          |

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



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

**Capital Program**

The original capital expenditure budget for 2020-21 was \$123.3 million. The proposed revised budget, incorporating carry forward items and September variations is \$135.1 million (per table 1.4 and graph 1.4 below).

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

| Fund                | 2020-21 Original Budget | Proposed Carry Overs | Proposed Adjustments | 2020-21 Proposed Revised Budget |
|---------------------|-------------------------|----------------------|----------------------|---------------------------------|
| Water               | 33,320                  | 0                    | 15                   | 33,335                          |
| Sewer               | 20,220                  | 0                    | 0                    | 20,220                          |
| General             | 69,783                  | 5,048                | 6,705                | 81,536                          |
| <b>Consolidated</b> | <b>123,323</b>          | <b>5,048</b>         | <b>6,720</b>         | <b>135,091</b>                  |

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*Graph 1.4 Capital program per fund*



**Carry Overs (Capital)**

Significant carried forward capital items include:

- 3.10 million funded works to continue at the Batemans Bay Regional Aquatic, Arts and Leisure Centre
- 0.67 million of ongoing transport works including footpath improvements at Moruya (South Head Drive) and Durras, bridge works at Garlandtown and McGregors Creek, continued boat ramp improvements at Durras Lake and Nelligen and various road works including Narooma and Tuross Head
- 0.50 million of ongoing funded works recreational works including continued lighting upgrades at council reserves, Burri Point works, Moruya Showground works and various park upgrades commenced in 2019-20
- 0.33 million for the purchase of new vehicles to be delivered in 2020-21
- 0.19 million ongoing works for implementation of the E-Connect project
- 0.10 million continued works at the Eurobodalla Regional Botanic Garden which were delayed as a result of fire events



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**September Review Adjustments (capital)**

Capital budget adjustments totaling \$6.72 million have been made during the September quarter and affect the current year's capital program. Significant variations increasing the originally adopted capital works program include:

- 2.70 million for the continued development work at the Moruya Airport (partially grant funded)
- 1.33 million grant funded Transport works including Tomakin Road, Nerrigundah Mountain Road, Cody's Bridge and Dunn's Creek Road
- 1.32 million Sporting and Oval reserve upgrades and installation of the lift at the Moruya Administration Building deferred at March 2020
- 0.50 million revised timing of the Shellfish Hatchery
- 0.30 million for plant/ fleet critical replacement program
- 0.20 million for upgrades to the Shire's Evacuation Centre's as part of the Bushfire Disaster Recovery program

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

2020-21 is the fifth year of the SRV program and over \$7.00 million of infrastructure works for the year are underway. \$2.39 million of SRV designated funds are being utilised on these works. At the September review, approximately 11.97% of the programmed SRV works for this year have been expensed.

*Attachment 1 (f)* reports the detailed progress of the capital program showing individual project budgets and expenses with updates as at 30 September 2020. Total expenditure on the SRV designated projects as at 30 September 2020 is \$0.84 million (per Table 1.5 below).

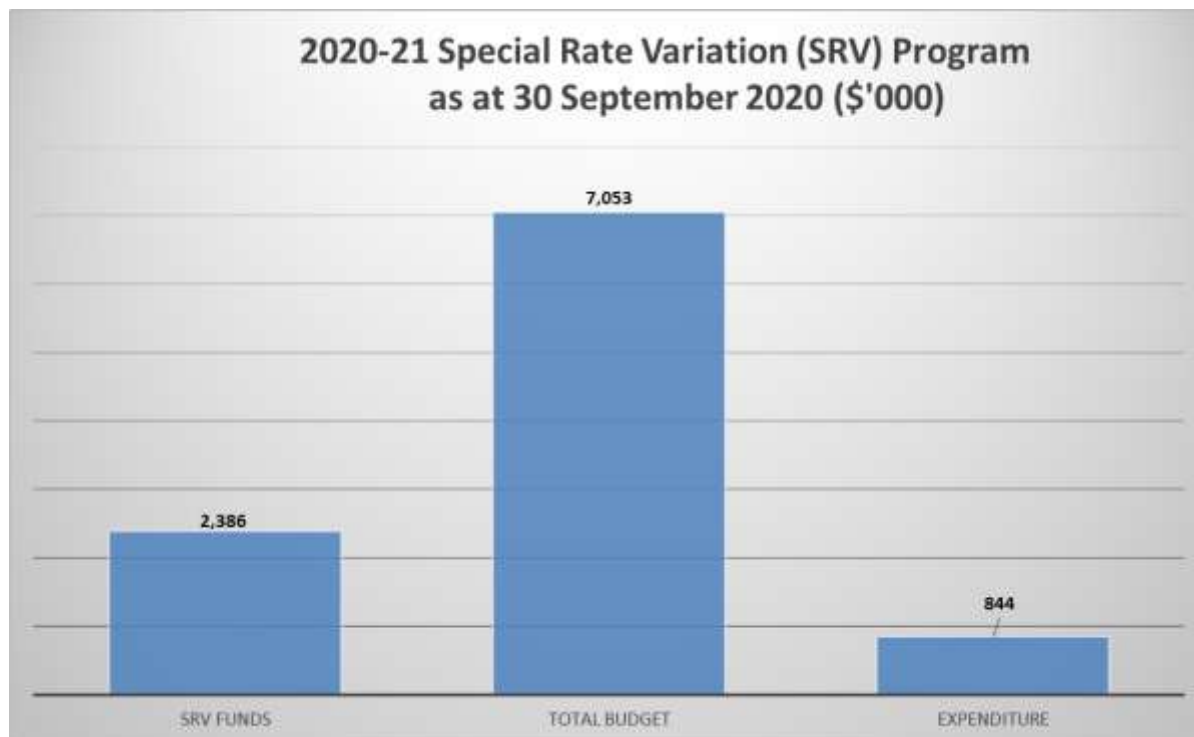
*Table 1.5 2020-21 Special Rate Variation Capital Program*

| <b>2020-21 Special Rate Variation (SRV) Capital Program</b> | <b>\$</b> |
|---|-----------|
| SRV Funds   | 2,386,177 |
| Total Budget  | 7,053,081 |
| Expenditure to 30 September 2020                            | 844,025   |
| Percentage spent  | 11.97%    |

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



**Legal**

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

**Policy**

The accounting policies being used are based on those detailed in the financial statements for the year ended 30 June 2020.

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

**CONCLUSION**

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

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

*As the Responsible Accounting Officer, it is my opinion that the September Quarterly Budget Review for Eurobodalla Shire Council indicates that Council’s projected financial position as at 30 June 2021 will be satisfactory, having regard to the projected estimates of income and expenditure for the 2020-21 financial year.*

Total Council Summary

Attachment 1(a)

| Description                                       | Original Budget     | Proposed Carry Overs | Proposed Adjustments | Proposed Revised Budget | Actual YTD         |
|---|---------------------|----------------------|----------------------|-------------------------|--------------------|
| <b>Income</b>                                     |                     |                      |                      |                         |                    |
| Rates & Annual Charges                            | -67,061,342         | 0                    | 0                    | -67,061,342             | -66,299,422        |
| User Charges & Other                              | -37,676,917         | 0                    | -18,361              | -37,695,278             | -6,263,393         |
| Investment Revenues                               | -3,119,777          | 0                    | 0                    | -3,119,777              | -248,456           |
| Operating Grants & contributions                  | -14,196,999         | -153,908             | -3,934,168           | -18,285,075             | -977,874           |
| <b>Total Income</b>                               | <b>-122,055,035</b> | <b>-153,908</b>      | <b>-3,952,528</b>    | <b>-126,161,471</b>     | <b>-73,789,145</b> |
| <b>Expense</b>                                    |                     |                      |                      |                         |                    |
| Profit/Loss on Disposal of Assets                 | 0                   | 0                    | -1,100,028           | -1,100,028              | -1,555,811         |
| Employee costs                                    | 42,400,117          | 0                    | 888,917              | 43,289,034              | 8,531,664          |
| Interest  | 2,034,870           | 0                    | 129,411              | 2,164,281               | 547,410            |
| Depreciation                                      | 33,558,450          | 0                    | 0                    | 33,558,450              | 4,524              |
| Other Costs (incl materials & contracts)          | 38,508,385          | 4,538,113            | 2,649,353            | 45,695,852              | 9,877,941          |
| Purchase of Assets                                | 0                   | 0                    | 0                    | 0                       | 2,350              |
| <b>Total Expense</b>                              | <b>116,501,822</b>  | <b>4,538,113</b>     | <b>2,567,653</b>     | <b>123,607,588</b>      | <b>17,408,078</b>  |
| <b>Operating (Surplus)/Deficit before Capital</b> | <b>-5,553,213</b>   | <b>4,384,205</b>     | <b>-1,384,875</b>    | <b>-2,553,883</b>       | <b>-56,381,067</b> |
| <b>Capital Income</b>                             |                     |                      |                      |                         |                    |
| Developer Contributions                           | -3,078,582          | 0                    | 0                    | -3,078,582              | -934,031           |
| Capital Grants & Contributions                    | -69,836,231         | -53,800              | -1,034,906           | -70,924,937             | -1,778,425         |
| <b>Operating (Surplus)/Deficit after Capital</b>  | <b>-78,468,026</b>  | <b>4,330,405</b>     | <b>-2,419,781</b>    | <b>-76,557,402</b>      | <b>-59,093,523</b> |
| <b>Non Cash</b>                                   |                     |                      |                      |                         |                    |
| Profit/Loss on Disposal of Assets                 | 0                   | 0                    | 1,100,028            | 1,100,028               | 1,555,811          |
| Depreciation                                      | -33,558,450         | 0                    | 0                    | -33,558,450             | -4,524             |
| <b>Total Non Cash</b>                             | <b>-33,558,450</b>  | <b>0</b>             | <b>1,100,028</b>     | <b>-32,458,422</b>      | <b>1,551,287</b>   |
| <b>Investing Fund Flows</b>                       |                     |                      |                      |                         |                    |
| Capital Works                                     | 123,323,475         | 5,047,614            | 6,720,201            | 135,091,289             | 8,458,757          |
| Asset Sales                                       | -779,869            | -194,000             | -1,534,000           | -2,507,869              | -1,853,054         |
| Deferred Debtor Repayments                        | -16,000             | 0                    | 0                    | -16,000                 | -5,397             |
| <b>Total Investing Fund Flows</b>                 | <b>122,527,606</b>  | <b>4,853,614</b>     | <b>5,186,201</b>     | <b>132,567,420</b>      | <b>6,600,306</b>   |
| <b>Financing Fund Flows</b>                       |                     |                      |                      |                         |                    |
| Proceeds from Borrowings                          | -10,558,341         | 0                    | -446,019             | -11,004,360             | 0                  |
| Repayments of Borrowings                          | 4,950,566           | 0                    | 650,234              | 5,600,800               | 1,367,689          |
| <b>Total Financing Fund Flows</b>                 | <b>-5,607,775</b>   | <b>0</b>             | <b>204,215</b>       | <b>-5,403,560</b>       | <b>1,367,689</b>   |
| <b>Net (Inc)/Dec in Funds before Transfers</b>    | <b>4,893,354</b>    | <b>9,184,019</b>     | <b>4,070,663</b>     | <b>18,148,036</b>       | <b>-49,574,241</b> |
| <b>Reserve Movements</b>                          |                     |                      |                      |                         |                    |
| Transfer from Reserves                            | -21,337,484         | -8,812,095           | -4,084,147           | -34,233,726             | -11,162,273        |
| Transfer to Reserves                              | 23,653,321          | 0                    | 1,958,409            | 25,611,730              | 3,825,049          |
| <b>Total Reserve Movements</b>                    | <b>2,315,837</b>    | <b>-8,812,095</b>    | <b>-2,125,738</b>    | <b>-8,621,996</b>       | <b>-7,337,224</b>  |
| <b>Net (Inc)/Dec in Unrestricted Funds</b>        | <b>7,209,191</b>    | <b>371,924</b>       | <b>1,944,925</b>     | <b>9,526,040</b>        | <b>-56,911,465</b> |

| Description  | Original Budget     | Proposed Carry Overs | Proposed Adjustments | Proposed Revised Budget | Actual YTD         |
|--|---------------------|----------------------|----------------------|-------------------------|--------------------|
| <b>Income</b>  |                     |                      |                      |                         |                    |
| Rates & Annual Charges                                 | -67,061,342         | 0                    | 0                    | -67,061,342             | -66,299,422        |
| User Charges & Other                                   | -37,676,917         | 0                    | -18,361              | -37,695,278             | -6,263,393         |
| Investment Revenues                                    | -3,119,777          | 0                    | 0                    | -3,119,777              | -248,456           |
| Operating Grants & contributions                       | -14,196,999         | -153,908             | -3,934,168           | -18,285,075             | -977,874           |
| <b>Total Income</b>                                    | <b>-122,055,035</b> | <b>-153,908</b>      | <b>-3,952,528</b>    | <b>-126,161,471</b>     | <b>-73,789,145</b> |
| <b>Expense</b>   |                     |                      |                      |                         |                    |
| Business Development (BD)                              | 685,862             | 64,644               | 89,735               | 840,241                 | 96,100             |
| Children's Services (CS)                               | 1,689,498           | 158,652              | 5,245                | 1,853,395               | 587,812            |
| Commercial Entities (CE)                               | 4,867,092           | 0                    | 32,371               | 4,899,463               | 812,260            |
| Communication & Community Engagement (CCE)             | 757,441             | 17,774               | 70,426               | 845,641                 | 146,735            |
| Community & Cultural Development (CCD)                 | 1,172,470           | 272,144              | 324,442              | 1,769,056               | 326,468            |
| Community Care (CC)                                    | 7,328,279           | 515,343              | 49,254               | 7,892,877               | 1,846,224          |
| Community Facilities (CF)                              | 2,623,050           | 0                    | 61,770               | 2,684,821               | 586,891            |
| Corporate & Community Leadership (CCL)                 | 2,695,359           | 70,220               | 1,692,223            | 4,457,802               | 730,107            |
| Customer Assistance and Records (CAR)                  | 1,082,425           | 0                    | 6,127                | 1,088,552               | 222,426            |
| Development Assessment & Building Certification (DABC) | 3,930,688           | 0                    | 233,746              | 4,164,434               | 894,092            |
| Environmental Management (EM)                          | 1,099,621           | 1,059,927            | 1,105,481            | 3,265,029               | 382,974            |
| Finance and Central Treasury (FCT)                     | 3,991,119           | 1,467,599            | -1,029,708           | 4,429,011               | -1,123,903         |
| Fleet and Plant (FP)                                   | 663,877             | 0                    | 79,209               | 743,086                 | -483,719           |
| Information Technology (IT)                            | 3,547,060           | 0                    | 143,686              | 3,690,746               | 1,096,609          |
| Libraries (L)  | 2,026,957           | 164,442              | 21,754               | 2,213,153               | 420,915            |
| Property (P)   | 909,156             | 0                    | -1,095,347           | -186,191                | -984,844           |
| Public and Environmental Health (PEH)                  | 1,044,558           | 22,235               | -40,161              | 1,026,632               | 231,586            |
| Public Order and Safety (POS)                          | 3,046,241           | 27,444               | 265,153              | 3,338,837               | 740,906            |
| Recreation (R)   | 7,966,177           | 55,506               | 105,313              | 8,126,995               | 1,182,453          |
| Risk and Insurance (RI)                                | 1,460,654           | 0                    | -174,401             | 1,286,253               | 1,300,044          |
| Sewer Services (SS)                                    | 20,500,873          | 0                    | -27,924              | 20,472,949              | 2,835,101          |
| Stormwater (S)   | 1,549,677           | 0                    | 4,824                | 1,554,501               | 108,341            |
| Strategic Planning (SP)                                | 1,187,346           | 382,964              | 354,901              | 1,925,211               | 299,373            |
| Technical Services (TS)                                | 1,962,465           | 0                    | -60,110              | 1,902,355               | 633,976            |
| Tourism (T)  | 1,421,581           | 0                    | 13,761               | 1,435,342               | 306,754            |
| Transport (TR)   | 18,772,653          | 875                  | 88,304               | 18,861,832              | 2,407,153          |
| Waste Management (WM)                                  | 11,520,081          | 0                    | 22,352               | 11,542,433              | 2,072,770          |
| Water Services (WS)                                    | 17,290,712          | 0                    | 82,416               | 17,373,127              | 2,603,529          |
| Works and Operations (WO)                              | 4,311,752           | 17,255               | 78,310               | 4,407,317               | 899,569            |
| Workforce Development (WD)                             | 1,726,323           | 100,000              | 20,543               | 1,846,867               | 340,466            |
| Youth Services (YS)                                    | 425,635             | 141,090              | 293,210              | 859,934                 | 105,301            |
| Corporate Overheads                                    | -16,887,161         | 0                    | -253,308             | -17,140,469             | -4,285,117         |
| Rates and General Revenue                              | 132,298             | 0                    | 4,058                | 136,356                 | 68,727             |
| <b>Total Expense</b>                                   | <b>116,501,822</b>  | <b>4,538,113</b>     | <b>2,567,653</b>     | <b>123,607,588</b>      | <b>17,408,078</b>  |
| <b>Operating (Surplus)/Deficit before Capital</b>      | <b>-5,553,213</b>   | <b>4,384,205</b>     | <b>-1,384,875</b>    | <b>-2,553,883</b>       | <b>-56,381,067</b> |
| <b>Capital Income</b>                                  |                     |                      |                      |                         |                    |
| Developer Contributions                                | -3,078,582          | 0                    | 0                    | -3,078,582              | -934,031           |
| Capital Grants & Contributions                         | -69,836,231         | -53,800              | -1,034,906           | -70,924,937             | -1,778,425         |
| <b>Operating (Surplus)/Deficit after Capital</b>       | <b>-78,468,026</b>  | <b>4,330,405</b>     | <b>-2,419,781</b>    | <b>-76,557,402</b>      | <b>-59,093,523</b> |



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

Attachment 1(c)

| Description                            | Original Budget    | Proposed Carry Overs | Proposed Adjustments | Proposed Revised Budget | Actual YTD       |
|--|--------------------|----------------------|----------------------|-------------------------|------------------|
| <b>Capital Expenditure</b>             |                    |                      |                      |                         |                  |
| Business Development (BD)              | 1,644,715          | 0                    | 482,223              | 2,126,938               | 4,590            |
| Commercial Entities (CE)               | 1,089,252          | 92,285               | 2,714,011            | 3,895,548               | 458,198          |
| Community & Cultural Development (CCD) | 8,242              | 103,592              | 0                    | 111,834                 | 0                |
| Community Care (CC)                    | 0                  | 0                    | 0                    | 0                       | 1,200            |
| Community Facilities (CF)              | 622,826            | 52,516               | 137,629              | 812,971                 | 22,097           |
| Corporate & Community Leadership (CCL) | 25,756             | 0                    | 0                    | 25,756                  | 0                |
| Environmental Management (EM)          | 0                  | 18,100               | 0                    | 18,100                  | 0                |
| Fleet and Plant (FP)                   | 1,647,190          | 330,923              | 235,065              | 2,213,178               | 172,841          |
| Information Technology (IT)            | 1,207,000          | 187,322              | 15,130               | 1,409,452               | 234,770          |
| Libraries (L)                          | 177,655            | 17,661               | 0                    | 195,316                 | 27,052           |
| Public Order and Safety (POS)          | 1,300,000          | 0                    | 17,005               | 1,317,005               | 10,262           |
| Recreation (R)                         | 4,629,922          | 545,839              | 1,187,883            | 6,363,644               | 647,485          |
| Sewer Services (SS)                    | 20,220,000         | 0                    | 0                    | 20,220,000              | 900,351          |
| Stormwater (S)                         | 471,195            | 0                    | 0                    | 471,195                 | 75,373           |
| Strategic Planning (SP)                | 44,983,450         | 3,098,461            | 0                    | 48,081,911              | 1,085,197        |
| Technical Services (TS)                | 521,151            | 0                    | 147,000              | 668,151                 | 3,027            |
| Transport (TR)                         | 9,271,434          | 600,915              | 1,486,963            | 11,359,312              | 4,215,432        |
| Waste Management (WM)                  | 2,150,000          | 0                    | 0                    | 2,150,000               | 0                |
| Water Services (WS)                    | 33,320,000         | 0                    | 15,000               | 33,335,000              | 568,037          |
| Works and Operations (WO)              | 33,687             | 0                    | 282,292              | 315,979                 | 32,845           |
| <b>Total Capital Expenditure</b>       | <b>123,323,475</b> | <b>5,047,614</b>     | <b>6,720,201</b>     | <b>135,091,289</b>      | <b>8,458,757</b> |

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

Attachment 1 (d)

| Description                               | Opening Balances   | Original Budget   | Approved Changes  | Proposed Adjustments | Forecast Budget    | Closing Balances   |
|---|--------------------|-------------------|-------------------|----------------------|--------------------|--------------------|
| <b>Total Unrestricted Funds</b>           | 6,219,000          | 2,323,534         | -371,924          | -1,925,318           | 26,292             | 6,245,292          |
| <b>Externally Restricted Funds</b>        |                    |                   |                   |                      |                    |                    |
| Water Fund                                | 35,958,000         | -986,038          | 0                 | -37,416              | -1,023,453         | 34,934,547         |
| Sewer Fund                                | 21,271,000         | -9,531,102        | 0                 | 40,161               | -9,490,940         | 11,780,060         |
| Domestic Waste Fund                       | 2,969,000          | 984,414           | 0                 | -22,352              | 962,062            | 3,931,062          |
| Section 94 Developer Contributions        | 10,807,000         | 760,977           | 0                 | 0                    | 760,977            | 11,567,977         |
| Section 94A Developer Contributions       | 1,874,000          | 300,940           | 0                 | 0                    | 300,940            | 2,174,940          |
| Unexpended Grants                         | 8,225,000          | -445,225          | -6,305,447        | -1,850,031           | -8,600,703         | -375,703           |
| Other Contributions                       | 1,802,000          | 0                 | -48,565           | 0                    | -48,565            | 1,753,435          |
| Sewer Loans External                      | 33,000             | 0                 | 0                 | 0                    | 0                  | 33,000             |
| StormwaterFund                            | 180,000            | 127,002           | 0                 | 0                    | 127,002            | 307,002            |
| Other Waste Funds                         | 15,283,000         | -1,075,000        | 0                 | 0                    | -1,075,000         | 14,208,000         |
| Crown Reserve                             | 5,329,000          | 1,499,227         | 0                 | -733,141             | 766,086            | 6,095,086          |
| Crown Reserve Loan Pool                   | 0                  | 2,091             | 0                 | 0                    | 2,091              | 2,091              |
| <b>Total Externally Restricted Funds</b>  | 103,731,000        | -8,362,712        | -6,354,012        | -2,602,779           | -17,319,502        | 86,411,498         |
| <b>Internally Restricted Funds</b>        |                    |                   |                   |                      |                    |                    |
| Infrastructure Fund                       | 678,000            | -162,175          | -82,380           | -200,000             | -444,555           | 233,445            |
| Employee Leave Entitlements               | 4,265,000          | 78,426            | 0                 | 0                    | 78,426             | 4,343,426          |
| Community Development Infrastructure Fund | 58,000             | 0                 | 0                 | 0                    | 0                  | 58,000             |
| Council Funded Loan Pool                  | 165,000            | 3,555             | 0                 | 0                    | 3,555              | 168,555            |
| Energy And Efficiency Fund                | 569,000            | 7,085             | -13,100           | 0                    | -6,015             | 562,985            |
| Gravel Pits                               | 745,000            | 0                 | 0                 | 0                    | 0                  | 745,000            |
| Management Committees                     | 146,000            | 15,526            | 0                 | 0                    | 15,526             | 161,526            |
| Sports Liason Committee                   | 207,000            | 20,182            | 0                 | 0                    | 20,182             | 227,182            |
| Unexpended General Loan Fund              | 507,000            | 0                 | -306,175          | -182,486             | -488,661           | 18,339             |
| Real Estate Disposal                      | 1,710,000          | 0                 | 0                 | 1,512,390            | 1,512,390          | 3,222,390          |
| Special Rate Variation                    | 2,961,000          | 85,132            | -182,353          | -442,940             | -540,161           | 2,420,839          |
| Infrastructure Renewals (FFTF)            | 7,506,000          | 1,187,345         | 0                 | 0                    | 1,187,345          | 8,693,345          |
| Recreation Strategy                       | 135,000            | -40,600           | -63,354           | -29,530              | -133,484           | 1,516              |
| Other Internal Reserves                   | 5,159,000          | -48,653           | -100,000          | -200,000             | -348,653           | 4,810,347          |
| Government Bushfire Recovery              | 1,617,494          | 0                 | -1,617,494        | 0                    | -1,617,494         | 0                  |
| Financial Assistance Grants               | 3,752,000          | 0                 | -93,227           | 0                    | -93,227            | 3,658,773          |
| <b>Total Internally Restricted Funds</b>  | 30,180,494         | 1,145,824         | -2,458,083        | 457,434              | -854,825           | 29,325,669         |
| <b>Total Council Funds</b>                | <b>140,130,494</b> | <b>-4,893,354</b> | <b>-9,184,019</b> | <b>-4,070,663</b>    | <b>-18,148,036</b> | <b>121,982,458</b> |

| Entity                        | Cost Centre                       | Fund Flow Type                             | (Favourable)/<br>Unfavourable | Carry<br>Forward | Quarterly Budget Review Comments Q3  |
|-------------------------------|-----------------------------------|--|-------------------------------|------------------|--|
| <b>Environment Fund</b>       | Invasive Species                  | Other Costs (incl materials & contracts)   | 249,880                       | Yes              | Grant funded expenditure for Priority Agricultural Weeds 2020-21                                     |
|                               |                                   | Transfers from (to) Restricted Investments | (249,880)                     | Yes              |  |
|                               | Natural Resource Management       | Other Costs (incl materials & contracts)   | 1,560,352                     | Yes              | Grant funded expenditure for Flying Fox Management, Barlings Beach VMP & Bushfire Affected Waterways |
|                               |                                   | Transfers from (to) Restricted Investments | (510,410)                     | Yes              |  |
|                               |                                   | Operating Grants & contributions           | (1,105,000)                   |                  |  |
|                               | Various                           | Various                                    | 19,115                        | Yes              | Various minor adjustments this quarter   |
| <b>Environment Fund Total</b> |                                   |  | <b>(35,943)</b>               |                  |  |
| <b>Sewer Fund</b>             | Various                           | Various                                    | (40,161)                      |                  | Various minor adjustments this quarter   |
| <b>Sewer Fund Total</b>       |                                   |  | <b>(40,161)</b>               |                  |  |
| <b>Water Fund</b>             | Water Administration & Management | Employee costs                             | (72,548)                      |                  | Reduction of salary & on-costs due to actual award increase being less than estimated                |
|                               | Water Treasury                    | Other Costs (incl materials & contracts)   | 51,922                        |                  | 1.5% Indexation of overhead allocation   |
|                               | Various                           | Various                                    | 58,041                        |                  | Various minor adjustments this quarter   |
| <b>Water Fund Total</b>       |                                   |  | <b>37,416</b>                 |                  |  |
| <b>Waste Fund</b>             | Various                           | Various                                    | 22,352                        |                  | Various minor adjustments this quarter   |
| <b>Waste Fund Total</b>       |                                   |  | <b>22,352</b>                 |                  |  |

| Entity       | Cost Centre                   | Fund Flow Type                             | (Favourable)/<br>Unfavourable | Carry<br>Forward | Quarterly Budget Review Comments Q3   |
|--------------|-------------------------------|--|-------------------------------|------------------|---|
| General Fund | Corporate Administration      | Purchase of Assets                         | 469,614                       | Yes              | Revised timing of loan funded expenditure for e-connect and ESC Admin Building - Lift   |
|              |                               | Transfers from (to) Restricted Investments | (393,440)                     |                  |   |
|              |                               | Repayments of Borrowings                   | 150,247                       |                  |   |
|              | Airport                       | Capital Grants & Contributions             | 393,025                       |                  | Revised timing of grant funded works at Moruya Airport and Shellfish Hatchery   |
|              |                               | Purchase of Assets                         | 3,196,234                     |                  |   |
|              |                               | Transfers from (to) Restricted Investments | (1,170,893)                   |                  |   |
|              |                               | User Charges & Other                       | 96,512                        |                  | Reduction of revenue due to impact of COVID-19  |
|              | Caravan Parks & Camp Grounds  | Transfers from (to) Restricted Investments | (731,083)                     |                  | Decrease to Crown Reserve restrictions to support funding for Batemans Bay Beach Resort   |
|              | Community Care                | Other Costs (incl materials & contracts)   | 173,225                       | Yes              | Grant funded expenditure for Community Care Projects offset by movement of Direct Support Worker roles from contractor to permanent                                   |
|              |                               | Employee costs                             | 125,047                       |                  | Movement of Direct Support Worker roles from contractor to permanent, offset by reduction of salary & on-costs due to actual award increase being less than estimated |
|              |                               | Transfers from (to) Restricted Investments | (367,537)                     | Yes              | Utilisation of funds for Community Care Projects  |
|              | Community Development & Youth | Other Costs (incl materials & contracts)   | 417,934                       | Yes              | Grant funded expenditure for Community Development projects   |
|              |                               | Transfers from (to) Restricted Investments | (128,014)                     | Yes              |   |
|              |                               | Operating Grants & contributions           | (311,500)                     |                  |   |
|              | Finance                       | Other Costs (incl materials & contracts)   | 1,210,866                     | Yes              | Revised timing of Bushfire Relief expenditure, offset by 1.5% indexation of overhead allocation   |
|              |                               | Transfers from (to) Restricted Investments | (1,671,135)                   | Yes              | Revised timing of funding for Bushfire Relief expenditure and revised loan funding  |
|              |                               | Repayments of Borrowings                   | 494,517                       |                  | Revised loan funding  |
|              |                               | Proceeds from Borrowings                   | 117,530                       |                  |   |
|              |                               | Interest                                   | 112,564                       |                  | Interest due to revised loan funding  |
|              | Governance & Administration   | Other Costs (incl materials & contracts)   | (72,257)                      |                  | Savings on insurance premium, offset by various IT license cost increases due to additional staff, COVID-19 and bushfires   |
|              |                               | Purchase of Assets                         | 530,988                       | Yes              | Fleet vehicles ordered in 2019-20 but delivered in 2020-21, additional capital budget for replacement of critical items, and associated loan funding                  |
|              |                               | Transfers from (to) Restricted Investments | 57,309                        | Yes              |   |
|              |                               | Proceeds from Borrowings                   | (563,549)                     |                  |   |
|              | Strategic Development         | Other Costs (incl materials & contracts)   | 666,059                       | Yes              | Grant funded expenditure for Coastal Management Program, Narooma Oyster Festival, Narooma Coastal Flood Studies and Mogo Village Rebuild                              |
|              |                               | Purchase of Assets                         | 3,098,461                     | Yes              | Revised timing for Batemans Bay Regional Aquatic, Arts & Leisure Centre (BBRAALC)   |
|              |                               | Transfers from (to) Restricted Investments | (3,248,356)                   | Yes              | Grant funding for BBRAALC, Narooma Coastal Flood Studies and Mogo Village Rebuild   |
|              |                               | User Charges & Other                       | (88,000)                      |                  | Introduce grant funding for Narooma Oyster Festival   |
|              |                               | Operating Grants & contributions           | (364,763)                     | Yes              | Introduce grant funding for Coastal Management Program, Narooma Coastal Flood Studies and Mogo Village Rebuild  |
|              | Transport                     | Other Costs (incl materials & contracts)   | 80,000                        |                  | Grant funded works on Beach Rd - On Road Cycle Lane   |
|              |                               | Capital Grants & Contributions             | (1,285,800)                   |                  | Introduce grant funding for Transport works including Tomakin Road, Nerrigundah Mountain Road, Cody's Bridge Renewal and Dunn's Creek Road                            |
|              |                               | Purchase of Assets                         | 2,003,525                     | Yes              | Transport works including continuation of some works from 2019-20   |
|              |                               | Transfers from (to) Restricted Investments | (628,320)                     | Yes              | Funding for Transport works including continuation of some works from 2019-20   |
|              | General Manager Executive     | Other Costs (incl materials & contracts)   | 70,220                        | Yes              | Revised timing of expenditure and funding for Integrated Planning and Reporting activities  |
|              |                               | Transfers from (to) Restricted Investments | (70,220)                      | Yes              |   |
|              | Library And Cultural Services | Other Costs (incl materials & contracts)   | 318,881                       | Yes              | Grant funded expenditure for Library & Cultural Services projects   |
|              |                               | Purchase of Assets                         | 103,592                       | Yes              | Revised timing of grant funded works for Moruya Cultural Precinct   |
|              |                               | Transfers from (to) Restricted Investments | (432,477)                     | Yes              | Utilisation of funds for various Library & Cultural Services Projects   |
|              | Property Services             | Transfers from (to) Restricted Investments | 1,512,390                     |                  | Record land sales and restriction of profits  |
|              |                               | Profit/Loss on Disposal of Assets          | (1,100,028)                   |                  |   |
|              | Emergency Services            | Other Costs (incl materials & contracts)   | 324,595                       |                  | Recognise Emergency Services Levy expense and funding   |
|              |                               | Operating Grants & contributions           | (336,468)                     |                  |   |
|              | Facilities Management         | Capital Grants & Contributions             | 26,808                        | Yes              | Grant funded works at Gundry Oval, Captain Oldrey Reserve, and other Recreation Services projects   |
|              |                               | Purchase of Assets                         | 700,770                       | Yes              |   |
|              |                               | Transfers from (to) Restricted Investments | (505,281)                     | Yes              |   |
|              |                               | Operating Grants & contributions           | (53,700)                      |                  |   |
|              | Public Conveniences           | Other Costs (incl materials & contracts)   | 51,368                        |                  | Transfer from capital to other costs for Public Toilet Renewals   |
|              |                               | Capital Grants & Contributions             | (147,000)                     |                  | Grant funded works at Narooma Foreshore   |
|              |                               | Purchase of Assets                         | 147,000                       |                  |   |



| Entity | Cost Centre                    | Fund Flow Type                             | (Favourable)/<br>Unfavourable | Carry<br>Forward | Quarterly Budget Review Comments Q3  |
|--------|--------------------------------|--|-------------------------------|------------------|--|
|        | Recreation                     | Capital Grants & Contributions             | 90,750                        |                  |  |
|        |                                | Purchase of Assets                         | 429,983                       | Yes              | Grant funded works at Observation Point, Riverside Park, Gundry Oval and Burri Point, Guerilla Bay |
|        |                                | Transfers from (to) Restricted Investments | (514,733)                     | Yes              |  |
|        | Childrens Services             | Other Costs (incl materials & contracts)   | 77,814                        | Yes              | Grant funded expenditure for Family Day Care services  |
|        |                                | Transfers from (to) Restricted Investments | (77,814)                      | Yes              |  |
|        | Development Services           | Other Costs (incl materials & contracts)   | 200,000                       |                  | Grant funded expenditure for Barlings Beach Aboriginal Place                                       |
|        |                                | Transfers from (to) Restricted Investments | (200,000)                     |                  |  |
|        | Other Works                    | Employee costs                             | (139,727)                     |                  | Reduction of salary & on-costs due to actual award increase being less than estimated              |
|        | Community Executive            | Other Costs (incl materials & contracts)   | 691,356                       |                  |  |
|        |                                | Employee costs                             | 1,114,432                     |                  | Bushfire Recovery Support Service and Community Liaison Officer grant funded expenditure           |
|        |                                | Transfers from (to) Restricted Investments | (150,000)                     |                  |  |
|        |                                | Operating Grants & contributions           | (1,655,788)                   |                  |  |
|        | Organisational Development     | Other Costs (incl materials & contracts)   | 100,000                       | Yes              | Revised timing and funding for WHS project   |
|        |                                | Transfers from (to) Restricted Investments | (100,000)                     | Yes              |  |
|        | Various                        | Various                                    | 115,420                       | Yes              | Various minor adjustments this quarter   |
|        |                                |  |                               |                  |  |
|        | <b>General Fund Total</b>      |  | <b>2,961,153</b>              |                  |  |
|        | <b>Total Budget Amendments</b> |  | <b>2,944,816</b>              |                  |  |

| Description  | SRV Funding Amount | Current Revised Budget | Actual YTD Costs | \$ Remaining | % Spent | Progress Update                          |
|--|--------------------|------------------------|------------------|--------------|---------|--|
| <b>Recreation Admin</b>                            |                    |                        |                  |              |         |  |
| Kyla Park Hall Thermal Efficiency Upgrade          | -9,886             | 12,291                 | 0                | 12,291       | 0.00%   | In progress - works commenced in 2018/19 |
| <b>Total Recreation Admin</b>                      | -9,886             | 12,291                 | 0                | 12,291       | 0.00%   |  |
| <b>Facilities Management</b>                       |                    |                        |                  |              |         |  |
| Sporting amenities - minor renewal activities      | -70,309            | 119,107                | 0                | 119,107      | 0.00%   | Yet to commence                          |
| Captain Oldrey Amenities Disabled Toilet, Security | -21,119            | 21,119                 | 0                | 21,119       | 0.00%   | In progress - works commenced in 2017/18 |
| Gundry Oval Amenities Ext. With Extra Changerooms  | -318,926           | 509,990                | 90,341           | 419,649      | 17.71%  | In progress - works commenced in 2018/19 |
| Batemans Bay Tennis - Access Upgrade               | -34,111            | 34,111                 | 8,558            | 25,553       | 25.09%  | In progress - works commenced in 2019/20 |
| Moruya Pool - Clubroom Access Upgrade              | -10,000            | 10,000                 | 0                | 10,000       | 0.00%   | Yet to commence                          |
| Narooma Tennis – Court Replacement                 | -17,709            | 30,000                 | 0                | 30,000       | 0.00%   | Yet to commence                          |
| Beach Access – South Rosedale                      | -17,709            | 30,000                 | 0                | 30,000       | 0.00%   | Yet to commence                          |
| Aquatic Facilities – Repainting                    | -44,273            | 75,000                 | 0                | 75,000       | 0.00%   | Yet to commence                          |
| <b>Total Facilities Management</b>                 | -534,156           | 829,326                | 98,899           | 730,428      | 11.93%  |  |
| <b>Transport</b>                                   |                    |                        |                  |              |         |  |
| Gravel Resheet - Unsealed Roads Resheeting         | -116,051           | 698,057                | 76,457           | 621,600      | 10.95%  | In progress                              |
| Rural Road Reconstruction - Congo Rd South         | -103,000           | 103,000                | 28,415           | 74,585       | 27.59%  | In progress                              |
| Reseal - Local Urban Sealed                        | -464,000           | 1,799,624              | 178,636          | 1,620,988    | 9.93%   | In progress                              |
| Tuross Head Boat Ramp - Dredging                   | -33,415            | 47,029                 | 0                | 47,029       | 0.00%   | In progress - works commenced in 2017/18 |
| Cycleways  | -58,000            | 496,052                | 1,683            | 494,369      | 0.34%   | In progress                              |
| <b>Total Transport</b>                             | -774,466           | 3,143,763              | 285,191          | 2,858,571    | 9.07%   |  |

| Description                                   | SRV Funding Amount | Current Revised Budget | Actual YTD Costs | \$ Remaining     | % Spent       | Progress Update   |
|---|--------------------|------------------------|------------------|------------------|---------------|---|
| <b>Recreation</b>                             |                    |                        |                  |                  |               |   |
| Burri Point, Guerrilla Bay                    | -114,313           | 114,313                | 13,991           | 100,322          | 12.24%        | In progress   |
| Observation Point, Batehaven Viewing Platform | -39,591            | 931,789                | 9                | 931,780          | 0.00%         | In progress   |
| Parks Facilities Renewals - Seats/Tables      | -66,830            | 176,638                | 3,740            | 172,898          | 2.12%         | In progress   |
| Riverside Park Improvements                   | -212,032           | 212,032                | 0                | 212,032          | 0.00%         | Yet to commence   |
| Sporting Fields - topdressing/renovation      | -150,000           | 207,488                | 0                | 207,488          | 0.00%         | Yet to commence   |
| Captain Oldrey Park - Field 2 Refurbishment   | -66,000            | 180,000                | 17,725           | 162,275          | 9.85%         | In progress   |
| Gundry Oval - Fields 2 & 3 Refurbishment      | -63,030            | 463,033                | 278,366          | 184,667          | 60.12%        | In progress   |
| Heath Street Reserve Upgrade                  | -3,672             | 9,744                  | 105              | 9,639            | 1.08%         | In progress   |
| Jack Buckley Park, Tomakin – Rec Upgrade      | -31,172            | 120,000                | 205              | 119,795          | 0.17%         | In progress   |
| South Durras Playground Renewal               | -35,658            | 80,076                 | 0                | 80,076           | 0.00%         | Yet to commence   |
| <b>Total Recreation</b>                       | <b>-782,298</b>    | <b>2,495,113</b>       | <b>314,142</b>   | <b>2,180,971</b> | <b>12.59%</b> |   |
| <b>Public Conveniences</b>                    |                    |                        |                  |                  |               |   |
| Drainage Renewals - Shirewide                 | -190,000           | 471,195                | 75,373           | 395,822          | 16.00%        | In progress   |
| Drainage Renewal – Annetts Parade Mossy Point | -20,371            | 26,393                 | 70,419           | -44,026          | 266.81%       | In progress. Reallocation of supporting budget in December QBRS                             |
| <b>Total Public Conveniences</b>              | <b>-210,371</b>    | <b>497,588</b>         | <b>145,792</b>   | <b>351,796</b>   | <b>29.30%</b> |   |
| <b>Environment Works</b>                      |                    |                        |                  |                  |               |   |
| Beach Road (Caseys Beach) Rockwall St 1       | -75,000            | 75,000                 | 0                | 75,000           | 0.00%         | In progress - works commenced in 2017/18. Funding in 2020/21 based on whole of project life |
| <b>Total Environment Works</b>                | <b>-75,000</b>     | <b>75,000</b>          | <b>0</b>         | <b>75,000</b>    | <b>0.00%</b>  |   |
| <b>Total SRV Program</b>                      | <b>-2,386,177</b>  | <b>7,053,081</b>       | <b>844,025</b>   | <b>6,209,056</b> | <b>11.97%</b> |   |



### Consultancy, Legal and Contractors Expenses for the quarter ending 30 September 2020

#### 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> |
|---------------------------------------|--|----------------------------------|--------------------------|-----------------------------|-----------------------|
| Another Room                          | Construction of building at Narooma Sewage Treatment Plant               | \$ 89,709                        | 02-Jul-20                | On completion of work       | Yes                   |
| VLA Engineering                       | Design and site engineering for bushfire damaged bridges                 | \$ 130,100                       | 31-Jul-20                | On completion of work       | Yes                   |
| Inquick Pty Ltd                       | Supply of bridge components for bushfire damaged bridges                 | \$ 951,400                       | 10-Sep-20                | On completion of work       | Yes                   |
| East Coast Civil Construction Pty Ltd | Construction of Bradburys Bridge (bushfire damaged)                      | \$ 165,700                       | 10-Sep-20                | On completion of work       | Yes                   |
| HD Civil Pty Ltd                      | Construction of bushfire damaged bridges                                 | \$ 523,412                       | 11-Sep-20                | On completion of work       | Yes                   |
| Roadworx Surfacing Pty Ltd            | Beach Road Median, Asphalt - ongoing annual transport works              | \$ 1,163,950                     | 03-Aug-20                | 52 weeks                    | Yes                   |
| Bioremedy Pty Ltd                     | Supply & monitoring of chemical dosing systems                           | \$ 84,720                        | 06-Aug-20                | 36 months                   | Yes                   |
| Water Intelligence Australia          | Active leakage detection   | \$ 85,762                        | 11-Aug-20                | On completion of work       | Yes                   |
| Downer EDI Works Pty Ltd              | Spray seal contract - ongoing annual transport works                     | \$ 1,296,996                     | 21-Aug-20                | 52 weeks                    | Yes                   |
| Arkwood Organic Recycling             | Biosolids transport and reuse  | \$ 240,000                       | 28-Aug-20                | 52 weeks                    | Yes                   |
| UEA                                   | Bay Sewage Treatment Plant upgrade construction                          | \$ 93,820                        | 28-Aug-20                | 4 weeks                     | Yes                   |
| Moruya Nissan & Kia                   | Replacement of wheelchair converted van                                  | \$ 67,258                        | 28-Sep-20                | Delivery date unknown       | Yes                   |
| Fewster Brothers Contracting Pty Ltd  | Potato Point Sewage Treatment Scheme and Water Main Renewal Construction | \$ 4,949,635                     | 27-Aug-20                | On completion of work       | Yes                   |
| Quay Civil Pty Ltd                    | Drainage construction at Crag Road, Batehaven                            | \$ 4,294,456                     | 28-Aug-20                | On completion of work       | Yes                   |
| ADCO Constructions Pty Ltd            | Batemans Bay Regional Aquatic, Arts and Leisure Centre                   | \$ 52,802,554                    | 17-Aug-20                | 71 weeks                    | Yes                   |

#### Consultancy and Legal Expenses Incurred

|             | <u>September Quarter</u> | <u>Budgeted (Y/N)</u> | <u>Comments</u>  |
|-------------|--------------------------|-----------------------|--|
| Consultants | 870,086                  | Y                     | Architect fees, design works and construction management including Tomakin Sewage Treatment Plant, traffic assessment, subdivision, tenders, recruitment consultancy, reserves management plan, IT |
| Legal Fees  | 33,054                   | Y                     | Legal advice on Development Approval issues, contract review advice, land acquisition advice and general legal advice  |

#### Definition of consultant:

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

## Eurobodalla Shire Council

## Key Performance Indicators : Consolidated Results for the quarter ended September 2020

| Indicator                                 | Target     | Original Budget 2020-21 | Projected FY 2020-21 |
|---|------------|-------------------------|----------------------|
| Unrestricted Current Ratio                | > 1.5      | > 2.4                   | > 3.1                |
| Operating Performance Ratio               | minimum 0% | 4.55%                   | 2.02%                |
| Buildings & Infrastructure Renewals Ratio | = > 100%   | 103%                    | 111%                 |

*Refer Note (a)*

*Refer Note (b)*

**Explanations:**

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

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

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

Target : Source 2019-20 Financial Statements

**Notes:**

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

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



### Mayor and Councillor Fees and Expenses Statement

For the quarter ended 30 September 2020

| Councillor   | Councillor Allowance | Conference / Delegate Costs | Travelling Expenses | Phone / Fax/ Internet etc | Training / Skill Development | Other Costs | Total         |
|--------------|----------------------|-----------------------------|---------------------|---------------------------|------------------------------|-------------|---------------|
| Cr L Brown   | 5,070                | 0                           | 304                 | 158                       | 0                            | 35          | 5,566         |
| Cr L Innes   | 16,133               | 0                           | 4,327               | 380                       | 0                            | 0           | 20,839        |
| Cr Constable | 5,070                | 0                           | 0                   | 148                       | 0                            | 0           | 5,218         |
| Cr Mayne     | 5,070                | 4,879                       | 0                   | 328                       | 0                            | 750         | 11,027        |
| Cr McGinlay  | 5,070                | 0                           | 0                   | 174                       | 0                            | 38          | 5,282         |
| Cr Nathan    | 5,070                | 0                           | 0                   | 148                       | 0                            | 0           | 5,218         |
| Cr Tait      | 5,070                | 0                           | 0                   | 148                       | 0                            | 0           | 5,218         |
| Cr J Thomson | 5,070                | 0                           | 0                   | 148                       | 0                            | 0           | 5,218         |
| Cr Pollock   | 5,070                | 0                           | 165                 | 148                       | 0                            | 0           | 5,383         |
| <b>Total</b> | <b>56,693</b>        | <b>4,879</b>                | <b>4,795</b>        | <b>1,779</b>              | <b>0</b>                     | <b>823</b>  | <b>68,969</b> |

*Notes:*

Travelling Expenses includes mayoral lease back arrangements