

**Eurobodalla Shire Council**  
**Fund Flow Statement**  
For the period ending 31 December 2015

Attachment 1 (a)

	Original Annual Budget	Previous Reviews	This Review	Revised Annual Budget	YTD Actual	Act/Bud %
<b>INCOME STATEMENT</b>						
Income	99,785,664	8,062,661	1,024,256	108,872,581	80,816,262	74.23%
Expenses	(98,290,730)	(9,444,029)	(258,488)	(107,993,247)	(49,576,632)	45.91%
<b>Net Ordinary Surplus before Capital Rev</b>	<b>1,494,934</b>	<b>(1,381,368)</b>	<b>765,768</b>	<b>879,333</b>	<b>31,239,630</b>	
Capital Revenue	7,714,000	748,208	788,681	9,250,889	2,976,248	32.17%
<b>Net Surplus(-Deficit)</b>	<b>9,208,934</b>	<b>(633,160)</b>	<b>1,554,449</b>	<b>10,130,222</b>	<b>34,215,878</b>	
<b>CASH/FUND FLOW STATEMENT</b>						
<b>Operations</b>						
Net Surplus(-Deficit) from above	9,208,934	(633,160)	1,554,449	10,130,222	34,215,878	337.76%
Adjusts for Non Cash/Fund Flows	28,898,480	0	0	28,898,480	14,469,286	50.07%
	<b>38,107,414</b>	<b>(633,160)</b>	<b>1,554,449</b>	<b>39,028,702</b>	<b>48,685,164</b>	
<b>Investing</b>						
Proceeds from Asset Sales	593,544	0	362,917	956,461	364,998	38.16%
Repayments from Defferred Debtors	20,000	0	0	20,000	12,000	60.00%
Purchase of Assets	(50,638,986)	(6,489,009)	8,051,235	(49,076,760)	(15,300,959)	31.18%
	<b>(50,025,442)</b>	<b>(6,489,009)</b>	<b>8,414,152</b>	<b>(48,100,299)</b>	<b>(14,923,961)</b>	
<b>Financing</b>						
Proceeds from Borrowing	17,082,072	(1,010,151)	(2,859,403)	13,212,518	0	0.00%
Repayments of Borrowings	(10,985,815)	0	(90,038)	(11,075,853)	(2,976,443)	26.87%
	<b>6,096,257</b>	<b>(1,010,151)</b>	<b>(2,949,441)</b>	<b>2,136,665</b>	<b>(2,976,443)</b>	
<b>Net Inc(-Dec) in Funds Before Transfers</b>	<b>(5,821,771)</b>	<b>(8,132,320)</b>	<b>7,019,160</b>	<b>(6,934,932)</b>	<b>30,784,760</b>	
Transfers From/To Restricted Funds	5,361,388	2,735,605	(2,749,853)	5,347,140	(327,840)	-6.13%
<b>Net Inc(-Dec) in Unrestricted Funds</b>	<b>(460,384)</b>	<b>(5,654,165)</b>	<b>4,327,384</b>	<b>(1,787,164)</b>	<b>30,456,920</b>	

**Eurobodalla Shire Council**  
**Consolidated Income Statement**  
For the period ending 31 December 2015

Attachment 1(b)

	Original Annual Budget	Previous Reviews	This Review	Revised Annual Budget	YTD Actual	Act/Bud %
<b>INCOME STATEMENT</b>						
<b>Income</b>						
Rates & Annual Charges	(55,039,599)	-	-	(55,039,599)	(55,082,655)	100%
User Fees and Other	(24,188,566)	(129,334)	(127,277)	(24,445,177)	(11,663,230)	48%
Investment Revenue	(3,490,066)	144,343	344,791	(3,000,932)	(1,215,437)	41%
Grants	(17,067,433)	(7,820,219)	(1,299,848)	(26,187,501)	(12,371,860)	47%
Capital Grants & Contributions	(7,714,000)	(748,208)	(788,681)	(9,250,889)	(2,976,248)	32%
Gain/(Loss) on Disposal	-	(257,450)	58,078	(199,372)	(483,079)	242%
<b>Total Income</b>	<b>(107,499,664)</b>	<b>(8,810,869)</b>	<b>(1,812,937)</b>	<b>(118,123,470)</b>	<b>(83,792,510)</b>	<b>71%</b>
<b>Less Expenses</b>						
Business Development & Events	4,993,537	96,797	4,666	5,095,001	2,308,752	45%
Communication	581,509	(6,997)	29	574,541	303,408	53%
Community Care	4,759,516	816,467	357,047	5,933,030	2,445,135	41%
Community Spaces	10,108,633	155,671	54,554	10,318,858	5,197,271	50%
Development Services	3,425,237	25,000	6,383	3,456,620	1,634,061	47%
Executive Services	1,605,888	12,020	402	1,618,310	879,515	54%
Finance & Governance	6,226,347	212,089	(556,291)	5,882,145	3,041,843	52%
Integrated Planning	294,482	51,444	5,131	351,057	128,781	37%
Land Use and Natural Environment Planning	1,466,672	625,283	(313,606)	1,778,348	650,864	37%
Libraries, Arts & Culture	1,883,689	205,643	1,181	2,090,513	937,561	45%
Organisation Development	1,549,753	301,570	12,443	1,863,766	727,820	39%
Organisation Support	(6,307,387)	76,414	(270,157)	(6,501,130)	(3,233,500)	50%
Public & Environmental Health and Safety	3,368,285	162,400	61,959	3,592,644	1,878,640	52%
Sewer Services	17,875,170	-	(44,609)	17,830,561	8,133,920	46%
Social Inclusion	3,166,539	264,635	6,298	3,437,472	1,610,605	47%
Sustainability	812,920	1,057,001	340,172	2,210,093	687,468	31%
Tourism	1,394,448	(2,319)	-	1,392,129	640,532	46%
Transport, Stormwater & Flood Management	15,727,902	5,216,277	457,340	21,401,518	10,139,636	47%
Waste Management	9,973,193	128,480	(4,749)	10,096,924	4,371,173	43%
Water Services	15,384,399	46,154	140,295	15,570,848	7,093,146	46%
<b>Total Expenses</b>	<b>98,290,730</b>	<b>9,444,029</b>	<b>258,488</b>	<b>107,993,247</b>	<b>49,576,632</b>	<b>46%</b>
<b>Net Ord Surplus (Deficit) after Capital Rev</b>	<b>9,208,934</b>	<b>(633,160)</b>	<b>1,554,449</b>	<b>10,130,222</b>	<b>34,215,878</b>	
<b>Net Ord Surplus (Deficit) before Capital Rev</b>	<b>1,494,934</b>	<b>(1,381,368)</b>	<b>765,768</b>	<b>879,333</b>	<b>31,239,630</b>	

**Eurobodalla Shire Council  
Capital Program Statement  
For the period ending 31/12/15**

Attachment 1(c)

	Original Annual Budget	Previous Reviews	This Review	Revised Annual Budget	YTD Actual	Act/Bud %
Business Development & Events	1,881,956	989,362	(163,500)	2,707,818	232,060	9%
Communication	-	-	-	-	-	0%
Community Care	-	-	-	-	-	0%
Community Spaces	5,118,014	817,428	122,000	6,057,442	1,571,752	26%
Development Services	-	-	-	-	-	0%
Executive Services	-	-	-	-	-	0%
Finance & Governance	-	-	62,160	62,160	62,160	100%
Integrated Planning	-	-	-	-	-	0%
Land Use and Natural Environment Planning	-	-	-	-	-	0%
Libraries, Arts & Culture	373,780	312,462	(297,950)	388,292	81,296	21%
Organisation Development	-	-	-	-	-	0%
Organisation Support	5,939,227	426,757	(2,354,725)	4,011,259	1,701,889	42%
Public & Environmental Health and Safety	110,000	67,556	311,300	488,856	450,703	92%
Sewer Services	11,549,000	534,797	(2,651,000)	9,432,797	2,815,035	30%
Social Inclusion	50,000	-	-	50,000	30,677	61%
Sustainability	-	-	-	-	2,227	0%
Tourism	-	9,333	-	9,333	14,225	152%
Transport, Stormwater & Flood Management	14,620,009	2,386,818	147,799	17,154,626	5,977,165	35%
Waste Management	7,708,000	662,496	(2,777,319)	5,593,177	1,254,679	22%
Water Services	3,289,000	282,000	(450,000)	3,121,000	1,107,091	35%
<b>Total Capital Expenditure</b>	<b>50,638,986</b>	<b>6,489,009</b>	<b>(8,051,235)</b>	<b>49,076,760</b>	<b>15,300,959</b>	<b>31%</b>

**Eurobodalla Shire Council**  
**Projected Fund Balances Statement**  
**For the period ending 31 December 2015**

Attachment 1(d)

	Opening Balances	Original Budget	Previous Reviews	This Review	Revised Budget	Closing Balances
<b>Unrestricted Funds</b>	<b>29,227,000</b>	<b>(3,479,445)</b>	<b>(1,755,331)</b>	<b>709,552</b>	<b>(4,525,224)</b>	<b>24,701,776</b>
<b>Externally Restricted</b>						
Water Fund	9,881,611	2,873,774	(262,026)	259,132	2,870,880	12,752,491
Sewer Fund	12,792,274	909,309	(14,683)	321,509	1,216,135	14,008,409
Waste Fund	8,667,866	(764,022)	(3,516,250)	3,037,192	(1,243,080)	7,424,786
Rest Inv - Other Developer Contributions, Total	4,275,919	(1,603,571)	(34,606)	477,231	(1,160,946)	3,114,973
Rest Inv - Tree Fund, Total	44,616	(5,233)	-	-	(5,233)	39,383
Rest Inv - Unexpended Grant, Total	4,219,478	(19,800)	(2,493,583)	97,950	(2,415,433)	1,804,045
Rest Inv - CS Asset Replacement, Total	27,231	-	-	-	-	27,231
Rest Inv - Unexpended Loans, Total	212,212	-	(97,636)	(262,212)	(359,848)	(147,636)
Rest Inv - Crown Reserve (General), Total	139,334	(74,309)	(14,697)	86,880	(2,127)	137,207
Rest Inv - Crown Reserve Loan Pool, Total	149,228	2,000	-	-	2,000	151,228
Rest Inv - Sinking Funds, Total	-	-	-	-	-	-
Rest Inv - Contributions, Total	561,720	-	(283,098)	(36,936)	(320,034)	241,687
Rest Inv - S94A Contributions, Total	439,115	400,000	-	(200,000)	200,000	639,115
Rest Inv - Stormwater Fund, Total	47,506	(900)	(964)	-	(1,864)	45,642
Rest Inv - Voluntary Planning Agreements, Total	-	-	-	-	-	-
<b>Total External Restricted Funds</b>	<b>41,458,110</b>	<b>1,717,248</b>	<b>(6,717,544)</b>	<b>3,780,746</b>	<b>(1,219,549)</b>	<b>40,238,560</b>
<b>Internal Restricted Funds</b>						
Rest Inv - Employee Leave Entitlements, Total	1,605,173	75,000	-	-	75,000	1,680,173
Rest Inv - Infrastructure Renewals, Total	-	-	1,897,805	-	1,897,805	1,897,805
Rest Inv - Unexpended General Fund Loans, Total	247,190	-	(108,601)	(247,191)	(355,792)	(108,602)
Rest Inv - Works Income Equalisation Fund, Total	809,447	50,000	561,602	14,698	626,300	1,435,747
Rest Inv - Council Funded Loan Pool, Total	104,616	3,400	-	-	3,400	108,016
Rest Inv - Other Internal Restrictions, Total	2,327,091	697,394	(86,636)	(7,288)	603,470	2,930,561
Rest Inv - Infrastructure Fund, Total	523,536	125,543	(113,375)	-	12,168	535,704
Rest Inv - Gravel Pits, Total	228,369	-	-	-	-	228,369
Rest Inv - Airport, Total	-	-	-	-	-	-
Rest Inv - Sports Liaison, Total	(40,943)	19,300	-	-	19,300	(21,643)
Rest Inv - Management Committees, Total	265,570	16,145	(87,677)	-	(71,532)	194,038
Rest Inv - Real Estate Disposal Fund, Total	2,080,035	(1,715,000)	(754,040)	112,917	(2,356,123)	(276,088)
Rest Inv - Energy and Efficiency Fund, Total	1,299,839	68,500	(279,191)	(25,000)	(235,691)	1,064,148
Rest Inv - Interest Equalisation Fund, Total	1,151,805	-	(1,151,805)	-	(1,151,805)	-
Rest Inv - Community Development Infrastructure Fund, Total	347,626	210,000	(220,000)	-	(10,000)	337,626
Rest Inv - IT Investment Fund, Total	2,799,133	(2,568,108)	(295,102)	2,738,804	(124,406)	2,674,726
Rest Inv - Carbon Tax Fund, Total	124,903	-	(124,000)	-	(124,000)	903
Rest Inv - Financial Assistance Grant, Total	-	-	-	-	-	-
Rest Inv - Recreation Strategy Land Sales, Total	-	-	-	-	-	-
Rest Inv - Special Rates Variation, Total	-	(1,041,749)	950,000	-	(91,749)	(91,749)
<b>Total Internal Restricted Funds</b>	<b>13,873,389</b>	<b>(4,059,575)</b>	<b>188,980</b>	<b>2,586,940</b>	<b>(1,283,655)</b>	<b>12,589,734</b>
<b>Total Funds</b>	<b>84,558,498</b>	<b>(5,821,771)</b>	<b>(8,283,895)</b>	<b>7,077,238</b>	<b>(7,028,429)</b>	<b>77,530,070</b>

Eurobodalla Shire Council  
Budget Adjustments > \$50 000  
For the quarter ending 31 December 2015

Fund	Cost Centre	Fund Flow Type	Description	Favourable/ (Unfavourable)	Revote	Explanation
ENVIRONMENT FUND						
	Coastal & Estuary Management	Revenue	Grants	50,000		Current year grant funding for Eurobodalla Estuaries 2015 project.
		Expenses	Contractor Payments	(50,000)		Expenditure on the Eurobodalla 2015 Estuaries project supported by grant funding.
	Other Compliance	Revenue	Legal Fees Recovery	133,000		Recovery of overdue monies.
	Environmental Protection Projects	Revenue	Grants	120,000		Grant funding from the NSW Government - Local Land Services.
		Expenses	Contractor Payments	(120,000)		Expenditure on the Landcare Coordinator Initiative project supported by grant funding.
	Landcare Projects	Revenue	Grants	140,000		Grant funding from the NSW Government - Local Land Services.
		Expenses	Contractor Payments	(140,000)		Expenditure on the Landcare Coordinator Initiative project supported by grant funding.
	Individual minor items	Various	Minor adjustments this review	(32,024)		Various minor adjustments
	Total adjustments for Environment Fund this quarter (No revotes)			100,976		
WASTE FUND						
	Waste Administration	Revenue	Capital Grant	213,681		Grant funding available from the NSW Environmental Trust.
		Capital	Buildings - Construction General	(213,681)		Construction of new specialty waste recycling centre funded by NSW Environment Trust.
	Surf Beach Landfill	Capital	Project Planning	3,000,000	Y	Project delayed pending finalisation of design drawings for new cell.
	Individual minor items	Various	Minor adjustments this review	37,192		Various minor adjustments
	Total adjustments for Waste Fund this quarter (excl Revotes)			37,192		
	Total revotes for Waste Fund this quarter			3,000,000		
WATER FUND						
	Development Contributions - Water	Capital Revenue	S64 Water Supply Contributions	200,000		Estimate of S64 Contributions revised to reflect current development conditions. Funding restricted.
		Transfers	S64 Water Supply Contributions	(200,000)		Restriction of developer contributions received.
	Dams & Weirs - Capital Expenditure	Capital Expenditure	Southern Dam - Investigation and Design	450,000		Investigation and design estimate adjusted to reflect revised timing of works to continue in 16-17.
		Transfers	Developer Contributions	(135,000)	Y	Utilisation of funds deferred in line with Southern Dam investigation and design continuing in 2016-17.
	Water & Sewer Labour Unit	Expenses	Overheads	(128,872)		Increase in overheads and minor items resulting from transfer of Electricians to Water and Sewer labour unit.
	Individual minor items	Various	Minor adjustments this review	73,004		Various minor adjustments
	Total adjustments for Water Fund this quarter (excl revotes)			394,132		
	Total revotes for Water Fund this quarter			(135,000)		
SEWER FUND						
	Development Contributions - Sewer	Capital Revenue	S64 Sewer Contributions	100,000		S64 Contributions received reflective of current development conditions. Funding restricted.
		Revenue	Interest developer Contributions	54,000		Estimates adjusted to reflect current interest rates.
		Transfers	S64 and other Contributions	(100,000)		Restriction of developer contributions received.
	Sewerage Rates & Revenue	Revenue	Interest	96,204		Revised estimate based on adjusted cash balances at 30 June 2015.
	Pump Stations	Revenue	Capital Grant	400,000		Revised allocation of subsidies applied to Rosedale Pump Station.
		Capital	W&S - Project Construction	(150,000)		Revised costs based on outcome of tender process and grant funding allocation to Rosedale Pump Station.
		Transfers	Developer Contributions	200,000		Revised utilisation of restricted funding for the Rosedale Pump Station from S64 contributions.
	Small Towns Sewer Capital	Revenue	Capital Grant	(903,300)		Revised grants estimate based on forward budget process and revised timing of works Rosedale/Guerrilla Bay.
		Capital	W&S - Project Construction	3,000,000		Revised capital works based on forward budget process and revised timing of works Rosedale/Guerrilla Bay.

Sewer fund continued on next page

Eurobodalla Shire Council  
Budget Adjustments > \$50 000  
For the quarter ending 31 December 2015

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Fund	Cost Centre	Fund Flow Type	Description	Favourable/ (Unfavourable)	Revote	Explanation
		Transfers	Loans utilisation	(2,150,000)		Revised loan requirements based on forward budget process and revised timing of works Rosedale/Guerrilla Bay.
General Controls/Balance Sheet		Revenue	Internal Dividend Revenues	(251,410)		Recognise increase to full best practice compliance dividend transferred to GF based on 14-15 results.
		Transfers	Unexpended Loans	2,412,202		Reduced transfers into restriction in line with amended current works program.
		Balance Sheet	Borrowings	(2,412,202)		Revised borrowing requirements in line with current works program.
Manhole Restoration Program		Capital Expenditure	Project Construction	50,000		Funding reduced in line with current prioritised manhole restoration requirements.
Upgrade Tomakin Treatment Works - Stage 1.		Capital Expenditure	Project Construction	(200,000)		Revised expenditure to reflect tender outcome.
		Capital revenue	Capital Grant	200,000		Increased subsidies anticipated inline with increased tender outcome.
Individual minor items			Minor adjustments this review	(23,985)		Various minor adjustments
<b>Total adjustments for Sewer Fund this quarter (no revotes)</b>				<b>321,509</b>		
<b>GENERAL FUND</b>						
Rural Fire Services - plant		Capital	Capital Contributions - Non Cash/Dedications	311,300		Recognise contribution of new Fire Control vehicles
		Assets	Plant & Equipment	(311,300)		Record Fire Control vehicles as new assets.
Attendant Care Service		Revenue	Grants - Community Care Services	98,470		To record revised grant funding available from the Department of Ageing, Disability & Home
		Expenditure	Grant related Service Delivery Costs	(98,470)		Expenditure supported by revised ADHC grant funding.
Case Management /Disability Case Management		Revenue	Grants - Community Care Services	61,906		To record revised grant funding from the Departments of Social Services (DSS) & Department of Aged Care (ADHC)
		Expenditure	Grant related expenditure	(61,906)		Revised expenditure budget as a result of increased DSS and ADHC grant funding.
Flexible Respite		Revenue	Grants - Community Care Services	68,170		To record revised grant funding from the Department of Ageing, Disability & Home Care (ADHC).
		Expenditure	Grant related expenditure	(68,170)		Revised expenditure budget as a result of increased ADHC grant funding.
Supported Accommodation - Guy Street		Revenue	Grants - Community Care Services	(66,316)		To record reduced grant funding from the Department of Ageing, Disability & Home Care (ADHC).
		Expenditure	Grant related expenditure	66,316		Revised expenditure budget as a result of decreased ADHC grant funding.
Social Support Peer Support		Revenue	Grants - Community Care Services	52,922		To record revised grant funding from the Department of Social Services (DSS) & ADHC
		Expenditure	Grant related expenditure	(52,922)		Revised expenditure budget as a result of increased DSS and ADHC grant funding.
Respite for Carers		Revenue	Grants - Community Care Services	(237,458)		Revised grant funding from the Department of Social Services (DSS). Program replaced by Seniors Respite.
		Expenditure	Grant related expenditure	237,458		Revised expenditure budget as a result of reduced DSS grant funding.
Seniors Respite		Revenue	Grants - Community Care Services	299,190		To record funding from the Department of Social Services (DSS).
		Expenditure	Grant related expenditure	(299,190)		Expenditure supported by Department of Social Services grant funding.
Certificates and Compliance		Revenue	Swimming Pool Barrier Inspection Fees	(50,000)		Income is not generated on noncompliance reinspections, which is making up the majority of current work.
Coastal Management Studies		Expenditure	Contractor Payments and other general	156,130	Y	Budget to be reallocated to future years budgets in line with programmed expenditure.
Development Control - Strategic Unit		Expenditure	Employee Expenses	57,000		Saving due to vacant cadet position for 9 months.
Governance		Restricted fund transfer	Office Equipment - Software	62,160		Use of risk management bonus received to support the purchase of iferret search engine.
		Capital Expenditure	Office Equipment - Software	(62,160)		Purchase of iferret search engine. Supported by risk management incentive bonus.
General Rates & Revenues		Revenue	Investment Revenues	(252,032)		Increased transfer of investment returns to Water, Sewer and Waste Funds, reflective of cash balances.
		Revenue	Best Practice Dividend Revenues	251,410		Recognise increase to full compliance dividend transferred from Sewer based upon audited 14-15 results.
Aerodrome		Capital Expenditure	Capital Works	233,500	Y	Upgrades to the terminal and aircraft holding areas deferred to allow for completion of assessments and investigation into additional grant funding.
Caravan Parks		Restricted fund transfer	Caravan Parks Revenue	(86,880)		Restrict additional revenue to Crown Reserves Fund as per revised lease agreement.

General Fund continued on next page.

Eurobodalla Shire Council  
Budget Adjustments > \$50 000  
For the quarter ending 31 December 2015

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Fund	Cost Centre	Fund Flow Type	Description	Favourable/ (Unfavourable)	Revote	Explanation
	Moruya Cultural Precinct	Restricted fund transfer	Loans and Grant reserve utilisations	(297,950)	Y	Reduced utilisation of loan and grants this year due to deferred works on the Cultural Precinct.
		Capital Expenditure	Buildings - Renovations/Improvements	297,950	Y	Project to continue in 2016-17 due to delay in Project Engineer commencing.
	Land Management (including road reserves)	Revenue	Proceeds from Disposal of Assets	101,000		Net gain from sale of land - Timber Way. Revenues were restricted to Real Estate disposal fund.
	S94A Development Levy	Capital Revenue	S94A Developer Contributions	(200,000)		Revenue estimate revised downwards to reflect current S94A development contribution amounts.
		Restricted fund transfer	S94A Developer Contributions Reserves	200,000		Reduced transfer into restricted reserves due to lower S94A development contributions received.
	Development Contributions - Open Space & Recreation	Capital Revenue	S94 Open Space Developer Contributions	50,000		Increased contribution estimates to reflect current conditions
		Restricted fund transfer	S94 Open Space Developer Contributions Reserves	(50,000)		Increased transfer into reserves reflective of current conditions
	Botanic Gardens - Visitor Centre Redevelopment	Revenue	Donations - Other	70,000		Contributions from the Friends of the Botanic Gardens to support the ERBG Visitor Centre Redevelopment.
		Capital Expenditure	Capital project planning	(70,000)		Stage 1 of the ERBG Visitor Centre Redevelopment supported by Friends of the Botanic Gardens contributions.
	Bridges - Cadgee Bridge reconstruction	Capital Revenue	Net Carrying Amount of Asset Sold	(159,078)		Recognise net carrying amount of Cadgee bridge write off, including recovery of some materials.
		Capital Revenue	Contribution - National Disaster Recovery	100,000		National Disaster Recovery Funding.
		Capital Expenditure	Bridge Replacement works	(100,000)		Bridge Replacement works as per National Disaster Recovery funding received.
	Development Contributions - Roads	Capital Revenue	S94 Road Works Contributions	190,000		Estimate revised to reflect current roads development conditions.
		Restricted fund transfer	S94 Road Works Contributions Reserves	(190,000)		Increased transfer into restriction to reflect current roads development conditions.
	Local Rural Flood Recovery works	Revenue	Contributions - Roads and Maritime Services	274,975		To record remaining recovery works funding from the Roads and Maritime Services, for December 2014 floods.
		Expenditure	Culvert Cleaning by Sucker	(274,975)		Expenditure on cleaning due to December 2014 flood funded by the RMS.
	Kings Highway works	Revenue	Contributions - Roads and Maritime Services	64,524		To record 2015-16 funding available from the Roads & Maritime Services.
		Expenditure	RMS incidents - Clearing	(55,395)		Canopy control works supported by Roads & Maritime funding.
	Risk Management/Insurance	Restricted fund transfer	Internal Restrictions - other	(54,872)		To restrict risk management incentive bonus received.
		Expenditure	Premium - Risk Management Bonus Scheme	54,872		To record reduction to premiums due to risk management incentive bonus received.
	Corporate Information Systems	Restricted fund transfer	IT Investment Fund - Restricted account	(80,082)		Reduced transfer in to match actual current year costs. All expense are funded from the restricted fund.
		Restricted fund transfer	IT Investment Fund - Restricted account	(2,668,240)	Y	Reduced transfer in as a result of timing of purchase and installation of new system being revised.
		Capital Expenditure	Office Equipment - Software	2,613,414	Y	Project timing revised in line with appointment of successful vendor later this year.
		Expenditure	Contractor Payments	102,768	Y	Business plan and project manager costs revised in line with pending appointment of successful vendor.
	Energy Efficiency Projects	Capital Revenue	Capital Contributions - Other	55,000		Estimate revised to reflect potential rebates for solar projects.
	Personnel Services	Restricted fund transfer	WHS OHS Incentive Works - General	75,286		Recognise current and prior year Work Health and Safety incentives available for use.
	General Controls/Balance Sheet	Balance Sheet	Loans Principal repayments	(81,759)		Variation as a result of adjusted modelled repayments.
		Expenditure	Interest - Financial Institutions	136,553		Interest payments revised downwards to reflect lower final actual borrowings raised after forward budgeting process was completed.
		Balance Sheet	Borrowings	(200,000)	Y	Reduced borrowings as a result of the timing of the Cultural Precinct works being mainly in 2016-17.
		Restricted fund transfer	Unexpended loans reserves.	200,000	Y	Reduced transfer into loan reserves as a result of reduced current year borrowing requirements.
	Electricians Department	Expenditure	Overheads	128,144		Reduction to overheads contribution as a result of reallocation of electricians.
	Plant operations	Asset Sales	Asset Sales - P & E	250,000		Revenue from sales deferred or not finalised last year.
		Capital	Plant & Equipment	(250,000)		Procurement of street sweeper to meet current operational requirements.
		Expenditure	Interest - Internal	122,184		Revise cost of capital recovery (opportunity cost) to reflect reduced loan interest rates.
	Individual minor items	Various	Minor adjustments this review	(66,398)		Various minor adjustments
	Individual minor items	Various	Minor revotes this quarter	30,000	Y	Minor revotes
Total adjustments for General Fund this quarter (excl revotes)			December Review	82,926		
Total revotes for General Fund this quarter			Revotes	467,572		

Eurobodalla Shire Council  
Special Rate Variation Projects Schedule  
For the Period ended 31 December 2015

Attachment 1 (f)

Project	Location	SRV Funds	Total Budget	Total Costs	Remainder	Percent	Progress update as at 31 December 2015.
<b>Transport</b>							
Joes Creek shared pathway bridge	Batehaven	\$350,000	\$350,000	\$441	\$349,559	0.13%	Geotech quotations finalised. Works to be completed by 30 June.
High risk culvert replacement	Various	\$350,000	\$350,000	\$0	\$350,000		Design underway of Reedy Creek Road - works to be completed during quarters 2, 3 and 4.
Beach Road box culverts	Batemans Bay	\$600,000	\$600,000	\$33,572	\$566,428	5.60%	REF for replacement in progress and box culvert already available. In-house construction to occur during April/May.
Gravel Resheeting	Various	\$100,000	\$1,122,347	\$661,351	\$460,996	58.93%	In progress
Re-seals	Various	\$200,000	\$1,325,320	\$873,147	\$452,173	65.88%	In progress
Reconstruction Riverview Road	Narooma	\$390,000	\$390,000	\$3,490	\$386,510	0.89%	Plans ready for release - works programmed for 3rd quarter.
Airport terminal upgrade	Moruya	\$130,000	\$130,000	\$3,065	\$126,935	2.36%	Project deferred to allow for investigation of additional grant opportunities.
Airport holding area	Moruya	\$120,000	\$120,000	\$0	\$120,000		Project to continue in 2016-17 once additional assessments have been completed.
Airport car park extension	Moruya	\$20,000	\$20,000	\$14,922	\$5,078	74.61%	Work substantially complete.
Shared pathway Shore Street	Moruya	\$50,000	\$150,000	\$147,102	\$2,898	98.07%	Work substantially complete.
Batemans Bay streetscaping	Batemans Bay	\$500,000	\$500,000	\$84,948	\$415,052	16.99%	Formation of sunset committee and engagement of landscape architect in quarter 3.
<b>Halls</b>							
Tomakin hall carpark	Tomakin	\$75,000	\$75,000	\$79,180	(\$4,180)	105.57%	Complete
Dr Mackay Community Centre Stage 2	Moruya	\$100,000	\$100,000	\$398	\$99,602	0.40%	Structural works commissioned. Works in progress.
Kyla Hall - deck	Tuross Head	\$30,000	\$30,000	\$35,995	(\$5,995)	119.98%	Complete
Kyla Hall - internal refurbishment	Tuross Head	\$20,000	\$20,000	\$2,015	\$17,985	10.08%	Management committee decisions pending remaining works - to be completed in April.
Heating & lighting for hall	Bodalla	\$75,000	\$75,000	\$6,811	\$68,189	9.08%	Analysis complete - works commenced.
Hanging Rock basketball stadium kitchen	Batemans Bay	\$25,000	\$25,000	\$0	\$25,000		Kitchen work commenced. Minor works to be completed in March.
Narooma Leisure Centre	Narooma	\$50,000	\$130,484	\$130,484	(\$0)	100.00%	Complete
<b>Sporting facilities</b>							
Hanging rock AFL fence	Batemans Bay	\$150,000	\$150,000	\$0	\$150,000		Work to commence in 3rd quarter.
Hanging Rock rugby field refurbishment	Batemans Bay	\$60,000	\$165,000	\$161,553	\$3,447	97.91%	Works commenced.
Upgrade rodeo yards - Showground	Moruya	\$75,000	\$75,000	\$0	\$75,000		Proposed for completion by Mar
Kyla oval - toilets & storage	Tuross Head	\$25,000	\$25,000	\$0	\$25,000		Quotes - complete by April 2015
Kyla oval - toilets & storage	Tuross Head	\$50,000	\$50,000	\$0	\$50,000		Quotes - complete by April 2016
New car park	Bodalla	\$375,000	\$375,000	\$4,061	\$370,939	1.08%	Design complete, awaiting RMS advice for intersection
Bill Smyth oval fencing	Narooma	\$150,000	\$150,000	\$0	\$150,000		Work to commence in 4th quarter.
Batemans Bay swimming pool	Batemans Bay	\$75,000	\$75,000	\$19,213	\$55,787	25.62%	Dosing works complete, remainder in 4th quarter.
Moruya swimming pool	Moruya	\$75,000	\$75,000	\$29,681	\$45,319	39.57%	Dosing works complete, remainder in 4th quarter.
Gundry Oval - Amenities	Moruya	\$20,000	\$22,000	\$21,461	\$539	97.55%	Complete
<b>Public reserves - general</b>							
Holmes Lookout	Batemans Bay	\$30,000	\$30,000	\$0	\$30,000		Meeting with National Parks and Wildlife Services in 3rd quarter.
Tuross Boat Ramp Renewal - dredging	Tuross Head	\$30,000	\$30,000	\$14,978	\$15,022	49.93%	Works underway
Corrigans accessible playground	Batehaven	\$100,000	\$400,000	\$20,684	\$379,316	5.17%	Preliminary design available. To be completed during 4th quarter.
Corrigans Reserve picnic facilities/trees	Batehaven	\$75,000	\$75,000	\$41,962	\$33,038	55.95%	Work underway with installation of picnic shelters outstanding.
Heath Street viewing platform	Broulee	\$40,000	\$40,000	\$33,880	\$6,120	84.70%	Substantially complete.
One Tree Point beach access	Tuross Head	\$25,000	\$25,000	\$0	\$25,000		Main stair works complete.
One Tree Point - rockwall	Tuross Head	\$45,000	\$45,000	\$7,700	\$37,300	17.11%	Consultant work in progress.
Beach access stairs	Potato Point	\$35,000	\$35,000	\$30,041	\$4,959	85.83%	Substantially complete.
Lake foreshore rockwall	Dalmeny	\$40,000	\$40,000	\$0	\$40,000		Site investigations underway.
Quota Park rockwall	Narooma	\$75,000	\$75,000	\$5,085	\$69,915	6.78%	Design complete and permit applications progressing.
Captain Oldrey Park Playground Replacement	Broulee	\$60,000	\$121,000	\$97,630	\$23,370	80.69%	Discussions held with adjacent school. Equipment ordered.
Kingston Place Tomakin Park - Furniture Replacement	Tomakin	\$18,000	\$18,000	\$16,153	\$1,847	89.74%	Substantially complete.
Rotary Park Narooma - Furniture Replacement	Narooma	\$22,000	\$22,000	\$18,203	\$3,797	82.74%	Substantially complete.
Project Management Costs		\$250,000	\$250,000	\$80,694	\$169,306	32.28%	Project engineers hired. Ongoing.
<b>Total</b>		<b>\$ 5,085,000</b>	<b>\$ 7,881,151</b>	<b>\$ 2,679,901</b>	<b>\$ 5,201,250</b>	<b>34.00%</b>	



**Consultancy, Legal and Contractors Expenses**  
for the quarter ending 31 December 2015

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

<b><u>Contractor</u></b>	<b>Contract detail &amp; purpose</b>	<b>Contract Value</b>	<b>Commencement Date</b>	<b>Duration of contract</b>	<b>Budgeted (Y/N)</b>
Nepean Transport	Roller brake tester	110,000	Oct-15	< 1 year	Y
Downer EDI	Asphalt overlay – various car parks	85,000	Oct-15	< 1 year	Y
Downer EDI	Asphalt works – various locations	100,000	Oct-15	< 1 year	Y
Downer EDI	Shoulder repairs – Airport runway	55,000	Oct-15	< 1 year	Y

**Consultancy and Legal Expenses Incurred**

	<b>\$ December Quarter</b>	<b>Budgeted (Y/N)</b>	<b>Comments</b>
Consultants	196,466	Y	Sewerage design work, airport redevelopment master plan, flying fox plan, flood study etc.
Legal Fees	121,122	Y	Rates recoveries \$90k, general legal advice.

**Definition of consultant:**

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

## Eurobodalla Shire Council

## Key Performance Indicators : Consolidated Results

### for the quarter ended 31 December 2015

Indicator	Target	Actual 2014-15	Original Budget 2015/16	Projected FY 2015/16
Unrestricted Current Ratio	> 1.5	3.1	>2	>2
Operating Performance Ratio	minimum 0%	4.69%	1.50%	0.63%
Buildings & Infrastructure Renewals Ratio	= > 100%	45%	113%	109%
		<i>Refer Note (a)</i>	<i>Refer Note (b)</i>	<i>Refer Note (c)</i>

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

Indicator	Target	Actual 2014-15	Original Budget 2015/16	Projected FY 2015/16
Operating Performance Ratio	minimum 0%	1.66%	-0.41%	-0.99%

**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 2014/15 Financial Statements

**Notes:**

(a) Actuals from 2014/2015 Financial Statements.

(b) Budgeted ratios are based on the original budgets for 2015-16.

(c) Projected ratios are based on the revised budgets for 2015-16.

# Mayoral and Councillor Fees and Expenses

Attachment 4

October 2015 - December 2015

Councillor	Member's Remuneration	Conference / Seminar Costs ( <i>Note 1)</i>	Travelling Expenses	Phone / Fax / Internet etc	Other	TOTAL
	\$	\$	\$	\$	\$	\$
Brice	4,595	-	504	331		5,430
Brown	14,617	5,618	3,020	709	-	23,965
Burnside	4,595	3,841	1,434	433	-	10,303
Harding	4,595	3,340	870	371	364	9,540
Innes	4,595	-	303	1,092		5,990
Leslight	4,595			603		5,198
Pollock OAM	4,595	1,657	1,965	564	78	8,859
Schwarz	4,595	-	204	569		5,368
<b>TOTAL</b>	<b>46,782</b>	<b>14,457</b>	<b>8,301</b>	<b>4,672</b>	<b>442</b>	<b>74,654</b>

## ***Note 1***

Conference / Seminar Costs also includes LGA expenses.