



Quarterly Budget Review Statement September 2016

2016-17 FINANCIAL YEAR



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Report by Responsible Accounting Officer

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

It is my opinion that the Quarterly Budget Review Statement for Bega Valley Shire Council for the quarter ended 30/09/16 indicates that Council's projected financial position at 30/6/17 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed:  _____

Date: 11/11/2016

Lucas Scarpin
Responsible Accounting Officer

Income & Expenses Budget Review Statement

Budget review for the quarter ended 30 September 2016

Income & Expenses - Council Consolidated

(\$000's)	Original Budget 2016/17	Approved Changes			Revised Budget 2016/17	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Sep QBRS	Dec QBRS	Mar QBRS					
Income									
Rates and Annual Charges	47,082	-	-	-	47,082	-		47,082	47,453
User Charges and Fees	16,047	-	-	-	16,047	-		16,047	3,914
Investment Income	1,568	-	-	-	1,568	-		1,568	20
Other Revenues	974	-	-	-	974	13	7	987	252
Grants and Contributions Operating	13,613	-	-	-	13,613	100	1	13,713	1,872
Grants and Contributions Capital	12,832	-	-	-	12,832	240	2	13,072	304
Net gain from disposal of assets	-	-	-	-	-	-		-	-
Share of Interests in Joint Ventures	-	-	-	-	-	-		-	-
Total Income from Continuing Operations	92,116	-	-	-	92,116	353		92,469	53,815
Expenses									
Employee Costs	30,882	-	-	-	30,882	903	3	31,785	10,174
Finance Costs	2,425	-	-	-	2,425	-		2,425	96
Materials & Contracts	21,965	-	-	-	21,965	556	4	22,521	5,353
Depreciation & Amortisation	23,500	-	-	-	23,500	2,200	8	25,700	6,425
Other Expenses	5,413	-	-	-	5,413	17	5	5,430	2,005
Net Loss from disposal of assets	-	-	-	-	-	-		-	-
Total Expenses from Continuing Operations	84,185	-	-	-	84,185	3,676		87,861	24,053
Net Operating Result from Continuing Operations	7,931	-	-	-	7,931	(3,323)		4,608	29,762
Discontinued Operations - Surplus/(Deficit)					-			-	
Net Operating Result from All Operations	7,931	-	-	-	7,931	(3,323)		4,608	29,762
Net Operating Result before Capital Items	(4,901)	-	-	-	(4,901)	(3,563)		(8,464)	29,458

Income & Expenses Budget Review Statement

Budget review for the quarter ended 30 September 2016

Income & Expenses - Council Consolidated

(\$000's)	Original Budget 2016/17	Approved Changes			Revised Budget 2016/17	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Sep QBRS	Dec QBRS	Mar QBRS					
Income									
Children, Families and Ageing	3,886	-	-	-	3,886	60	1a	3,946	1,014
Community, Culture and Information	737	-	-	-	737	8	1c	745	246
Community, Relations & Leisure Coordination	3	-	-	-	3	-		3	-
Leisure and Recreation	1,188	-	-	-	1,188	13	7	1,201	138
Organisation Development & Governance	130	-	-	-	130	-		130	-
Building and Health Services	1,679	-	-	-	1,679	-		1,679	623
Environment Services	356	-	-	-	356	-		356	18
Planning Services	551	-	-	-	551	-		551	107
Planning & Environment Coordination	8	-	-	-	8	-		8	-
Strategy and Business Services Coordination	-	-	-	-	-	-		-	-
Business Services	104	-	-	-	104	-		104	17
Economic Development	230	-	-	-	230	-		230	42
Financial Management	439	-	-	-	439	-		439	119
Civil Assets	933	-	-	-	933	-		933	287
Fire & Emergency Services	480	-	-	-	480	32	1b	512	-
Sewer Services	16,757	-	-	-	16,757	-		16,757	15,110
Transport & Utility Group	2,535	-	-	-	2,535	-		2,535	36
Transport Services	35	-	-	-	35	-		35	(637)
Waste Services	8,949	-	-	-	8,949	-		8,949	8,108
Water Supplies	10,865	-	-	-	10,865	-		10,865	4,707
Works	6,914	-	-	-	6,914	7	6a	6,921	1,966
Council Wide	45,270	-	-	-	45,270	3	6b	45,273	27,478
Total Income from Continuing Operations	102,049	-	-	-	102,049	123		102,172	59,379

Income & Expenses Budget Review Statement

Budget review for the quarter ended 30 September 2016

Income & Expenses - Council Consolidated

(\$000's)	Original Budget 2016/17	Approved Changes			Revised Budget 2016/17	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Sep QBRS	Dec QBRS	Mar QBRS					
Expenses									
Children, Families and Ageing	3,885	-	-	-	3,885	498	4b,3c,5b	4,383	1,115
Community, Culture and Information	3,960	-	-	-	3,960	341	3a,4a	4,301	970
Community, Relations & Leisure Coordination	702	-	-	-	702	-		702	160
Leisure and Recreation	4,099	-	-	-	4,099	24	4m	4,123	767
Organisation Development & Governance	3,171	-	-	-	3,171	80	4i,5a	3,251	1,281
Building and Health Services	1,920	-	-	-	1,920	66	3d,4l	1,986	376
Environment Services	2,174	-	-	-	2,174	100	4c	2,274	362
Planning Services	1,274	-	-	-	1,274	16	4d	1,290	259
Planning & Environment Coordination	894	-	-	-	894	-		894	214
Strategy and Business Services Coordination	977	-	-	-	977	-		977	166
Business Services	3,741	-	-	-	3,741	6	4j, 3e	3,747	902
Economic Development	985	-	-	-	985	-		985	376
Financial Management	1,797	-	-	-	1,797	-		1,797	325
Civil Assets	947	-	-	-	947	9	4g	956	174
Fire & Emergency Services	991	-	-	-	991	42	4h	1,033	380
Sewer Services	11,155	-	-	-	11,155	-		11,155	2,417
Transport & Utility Group	2,553	-	-	-	2,553	-		2,553	635
Transport Services	6,617	-	-	-	6,617	26	4f	6,643	2,515
Waste Services	7,632	-	-	-	7,632	34	4e	7,666	2,162
Water Supplies	7,974	-	-	-	7,974	-		7,974	1,710
Works	5,487	-	-	-	5,487	7	6a	5,494	1,665
Council Wide	8,551	-	-	-	8,551	2,437	3b, 6b, 8	10,988	2,172
Total Expenses from Continuing Operations	81,486	-	-	-	81,486	3,686		85,172	21,103
Net Operating Result from Continuing Operations before Capital Items	20,563	-	-	-	20,563	(3,563)		17,000	38,276

Income & Expenses Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Note	Sub-Note	Details	
1		Increase in operating grant and contribution relates to new/amended funds to be received for:	
	a	- Ageing, disability and home care program	60k
	b	- Rural fire service	32k
	c	- Library autism lab	8k
2		Increase in capital grant and contribution relates to new/amended funds to be received for:	
	a	- Restart grant awarded post budget adoption	210k
	b	- Black spot funding	37k
	c	- Decrease in grant funding income estimates for Pambula Sports Complex Master Plan Detail Design	(17k)
	d	- Remaining portion of previously committed project (15-16 FY) for Kianniny Boat ramp received in current period (Total grant funds 380k out of which 370k received in prior year)	10k
3		Budget increase in employment cost is due to:	
	a	- Underestimated salary costs in initial budgeting	100k
		- Inclusion of salaries and wages cost for following projects from unspent grant funds	
		Settlement Program	27k
		Social Planning	27k
		Community drug and action program	20k
	b	- Revised workers' compensation estimates received from State-wide Mutual	233k
		- Additional staff overhead expenses in relationship to indigenous advancement strategy	3k
	c	- Additional expenditure in relationship to Ageing, Disability and Home Care funding	60k
		- Redundancy payments as part of children services restructure	100k
		- Increase in salary costs for Indigenous Advancement Strategy funded from reduced other expenses	20k
		- Inclusion of salaries and wages cost for following projects from unspent grant funds	
		Long Day Care Professional Development [Bandara Child Care]	33k
		Preschool Disability Support Program [Bandara Child Care]	21k
		Rural and Remote Community Preschools Outreach [Bandara Child Care]	2k
		Soft Fall Mulch	2k
		New Directions Mothers and Babies Program	6k
		Brighter Futures	32k
		Community Options	52k
		Ageing Disability and Home Care Transition	17k
		Individual Accommodation Support Package	8k
		Compacs	26k
		Long Day Care Professional Development [Eden Child Care]	36k
		Rural and Remote Community Preschools Outreach [Eden Child Care]	5k
		Eden Preschool Road Awareness 3-6 Year Olds	2k
		Preschool Disability Support Program [Sapphire Mobile Preschool]	9k
		Commonwealth Home Support Program	27k
	d	- Transfer of training from business service to building and health services for staff accreditation	25k
		- Inclusion of salaries and wages cost for following projects from unspent grant funds	
		Regional Illegal Dumping	38k
	e	- Transfer of training from business service to building and health services for staff accreditation	(25k)

Income & Expenses Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Note	Sub-Note	Details	
4		Budget increase in materials and contracts is due to:	
	a	- Additional expenditure in relationship to library autism lab funding	8k
		- Inclusion of materials and contractors cost for following projects from unspent grant funds	
		Art Works Grant - Gallery	8k
		Xpressions Sessions Project - Gallery - Regional Arts NSW	17k
		Regional Arts Fund Quick Response Grant - [Regional Arts Fund]	2k
		Radio Frequency Identification Equipment	68k
		Eden Youth Futures - Youth Opportunities Program	32k
		Youth Centre (Police Boys Club)	15k
		Disability & Geographic [Library]	6k
		Local Priority [Library]	9k
	b	- Inclusion of materials and contractors cost for following projects from unspent grant funds	
		Rural and Remote Community Preschools Outreach Grants [Candelo]	4k
		Aboriginal Dancers and Multicultural Musical Instruments [Candelo] [FY-2016]	1k
		Project - Preschool Disability Support Program[Eden Preschool]	4k
		Supported Living Fund	12k
		Indigenous Advancement Strategy	43k
	c	- Inclusion of materials and contractors cost for following projects from unspent grant funds	
		Coastal Risk Tool	4k
		Bega Valley Salvinia Control Project 2015	40k
		Invasive weed and willow removal, bank stabilisation and revegetation of Kiss' South Lagoon	2k
		Local Land Services Wetlands Project	17k
		Fairhaven Point Erosion Control	11k
		Energy Efficiency Projects	27k
	d	- Inclusion of materials and contractors cost for following projects from unspent grant funds	
		Electronic Housing Code	2k
		E-Tracking Masterview	1k
		Advisor Heritage Project [Town Planning]	13k
	e	- Inclusion of materials and contractors cost for following projects from unspent grant funds	
		Chemical Collection Grant	25k
		Educational Funding [100%]	9k
	f	- Inclusion of materials and contractors cost for following projects from unspent grant funds	
		Restart NSW Bega Bridge Assessments Project	26k
	g	- Inclusion of materials and contractors cost for following projects from unspent grant funds	
		Bega and Brogo Rivers Floodplain Risk Management Study and Plan	9k
	h	- Additional expenditure in relationship to addition rural fire service funding	32k
		- Inclusion of materials and contractors cost for following projects from unspent grant funds	
		Fire and Emergency Services	10k
	i	- Inclusion of materials and contractors cost for following incomplete projects form prior year	
		Internal Audit	25k
		Staff Awards	15k
	j	- Revised expenditure for microfibre project funded from information technology reserve	16k
		- Inclusion of unbudgeted uniform expenditure funded from budget contingency	15k
	l	- Inclusion of contractors cost for following projects from unspent grant funds	
		Health - Aboriginal Lands Clean-up Program	4k
	m	- Inclusion of contractors cost for following projects from unspent grant funds	
		Urban Interface - Revegetation and Bush Regeneration	24k

Income & Expenses Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Note	Sub-Note	Details	
5		Other expense relates to	
	a	- Inclusion of donation program that was not identified during the original estimation process	40k
	b	- Reallocation of other expense towards salaries cost of Indigenous Advancement Strategy	(23k)
6	a	Increase in fleet running expense which will be recouped through internal charge to business units	7k
	b	- Additional staff overhead expenses in relationship to indigenous advancement strategy	3k
7		Increase in insurance reimbursement budget for Bega Littleton garden tree plantation	13k
8		Increase in depreciation estimate due to revaluation of other open space/recreation asset class in 2015-16 financial year	2,200k

Capital Budget Review Statement

Budget review for the quarter ended 30 September 2016

Capital Budget - Council Consolidated

(\$000's)	Original Budget 2016/17	Approved Changes			Revised Budget 2016/17	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Sep QBRS	Dec QBRS	Mar QBRS					
Income									
New Loans	2,100	-	-	-	2,100	-		2,100	-
Receipts from Sale of Assets	1,487	-	-	-	1,487	-		1,487	-
Reserves Transfer From	13,053	-	-	-	13,053	3,448	1	16,501	-
Grants and Contributions Capital	12,832	-	-	-	12,832	240	2	13,072	304
Total Income from Continuing Operations	29,472	-	-	-	29,472	3,688		33,160	304
Expenses									
Employee Costs	1,130	-	-	-	1,130	(201)	3	929	904
Materials & Contracts	33,258	-	-	-	33,258	2,681	4	35,939	2,718
Loan Repayments (Principal)	3,489	-	-	-	3,489	-		3,489	-
Reserves Transfer To	10,193	-	-	-	10,193	(155)	5	10,038	-
Total Expenses from Continuing Operations	48,070	-	-	-	48,070	2,325		50,395	3,622
Net Operating Result from Continuing Operations	(18,598)	-	-	-	(18,598)	1,363		(17,235)	(3,318)
Discontinued Operations - Surplus/(Deficit)					-			-	
Net Operating Result from Capital Operations	(18,598)	-	-	-	(18,598)	1,363		(17,235)	(3,318)
Total capital expense is made up of:									
Renewals	14,516				14,516	1,174		15,690	1,740
New Assets	19,872	-	-	-	19,872	1,306		21,178	1,882
Total	34,388	-	-	-	34,388	2,480		36,868	3,622

Capital Budget Review Statement

Budget review for the quarter ended 30 September 2016

Capital Budget - Council Consolidated

(\$000's)	Original Budget 2016/17	Approved Changes			Revised Budget 2016/17	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Sep QBRS	Dec QBRS	Mar QBRS					
Capital Expenditure									
Children, Families and Ageing	104	-	-	-	104	-		104	16
Community, Culture and Information	97	-	-	-	97	22	4d	119	129
Community, Relations & Leisure Coordination	-	-	-	-	-	-		-	-
Leisure and Recreation	630	-	-	-	630	514	4c	1,144	199
Organisation Development & Governance	-	-	-	-	-	-		-	-
Building and Health Services	10	-	-	-	10	-		10	-
Environment Services	100	-	-	-	100	-		100	-
Planning Services	-	-	-	-	-	-		-	-
Planning & Environment Coordination	-	-	-	-	-	-		-	-
Strategy and Business Services Coordination	-	-	-	-	-	-		-	-
Business Services	-	-	-	-	-	127	4e	127	17
Economic Development	160	-	-	-	160	-		160	309
Financial Management	-	-	-	-	-	-		-	-
Civil Assets	8,013	-	-	-	8,013	90	1b	8,103	90
Fire & Emergency Services	-	-	-	-	-	-		-	74
Sewer Services	10,000	-	-	-	10,000	-		10,000	351
Transport & Utility Group	279	-	-	-	279	-		279	4
Transport Services	8,110	-	-	-	8,110	1,727	1a,2a	9,837	1,746
Waste Services	2,571	-	-	-	2,571	-		2,571	20
Water Supplies	4,963	-	-	-	4,963	-		4,963	594
Works	3,993	-	-	-	3,993	-		3,993	371
Strategy and Business Services	-	-	-	-	-	-		-	-
Council Wide	11,006	-	-	-	11,006	(155)	5	10,851	-
Total Capital Expenditure	50,036	-	-	-	50,036	2,325		52,361	3,920

Capital Budget Review Statement

Budget review for the quarter ended 30 September 2016

Capital Budget - Council Consolidated

(\$000's)	Original Budget 2016/17	Approved Changes			Revised Budget 2016/17	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Sep QBRS	Dec QBRS	Mar QBRS					
Capital Funding									
Children, Families and Ageing	17	-	-	-	17	438	1f	455	-
Community, Culture and Information	342	-	-	-	342	255	1i	597	-
Community, Relations & Leisure Coordination	25	-	-	-	25	-		25	-
Leisure and Recreation	816	-	-	-	816	526	1c,2b	1,342	-
Organisation Development & Governance	255	-	-	-	255	40	1d	295	-
Building and Health Services	-	-	-	-	-	41	1j	41	-
Environment Services	946	-	-	-	946	100	1h	1,046	-
Planning Services	54	-	-	-	54	16	1g	70	-
Planning & Environment Coordination	-	-	-	-	-	-		-	-
Strategy and Business Services Coordination	-	-	-	-	-	-		-	-
Business Services	35	-	-	-	35	143	1m	178	(16)
Economic Development	590	-	-	-	590	-		590	-
Financial Management	-	-	-	-	-	-		-	-
Civil Assets	7,626	-	-	-	7,626	99	1b, 2c	7,725	78
Fire & Emergency Services	511	-	-	-	511	10	1k	521	(60)
Sewer Services	4,398	-	-	-	4,398	-		4,398	(94)
Transport & Utility Group	329	-	-	-	329	-		329	(46)
Transport Services	5,776	-	-	-	5,776	1,753	1a, 2a,1n	7,529	(124)
Waste Services	1,253	-	-	-	1,253	34	1l	1,287	10
Water Supplies	2,072	-	-	-	2,072	-		2,072	(50)
Works	1,791	-	-	-	1,791	-		1,791	-
Strategy and Business Services	-	-	-	-	-	-		-	-
Council Wide	2,636	-	-	-	2,636	233	1e	2,869	-
Total Capital Funding	29,472	-	-	-	29,472	3,688		33,160	(302)
Net Capital Funding - Surplus/(Deficit)	(20,564)	-	-	-	(20,564)	1,363		(19,201)	(4,222)

Capital Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Note	Sub-Note	Details	
1		The increase in budgeted transfer from reserves relate to	
	a	- Drawdown of carry forward works reserve for following projects:	
		Jauncey Bridge	100k
		Pretty Point Bridge stage 2	200k
		Government Road Eden	200k
		- Drawdown of unspent grants reserve for following projects:	
		Bus shelters for Tura Beach	9k
		Church Street Bus Shelter [Bega]	17k
		Bus Shelters 2010/2011	20k
		Newtown Rd (RMS Handover funds)	239k
		Roads to Recovery Grant	695k
		Restart NSW Bega Bridge Assessments	26k
	b	- Drawdown of carry forward works reserve for following projects:	
		Cycleway renewal for Bemboka and Pambula Merimbula	80k
		- Drawdown of unspent grants reserve for following projects:	
		Bega and Brogo Rivers Floodplain Risk Management Study and Plan	9k
	c	- Drawdown of carry forward works reserve for following projects:	
		Refurbishment of the 25 metre pool at SAC	80k
		Shire wide storm damage repairs	350k
		- Drawdown of unspent grants reserve for following projects:	
		Pambula Beach Community Inclusion Projects	39k
		Urban Interface - Revegetation and Bush Regeneration [Parks]	24k
		- Drawdown of unspent insurance claims reserve for following projects:	
		Bega sporting complex	50k
	d	- Drawdown of carry forward works reserve for following projects:	
		Internal Audit	25k
		Service Award (incl. PLACE awards and staff farewell gifts)	15k
	e	- Drawdown of carry forward works reserve for following projects:	
		Increase in Workers' Compensation Premium	233k
	f	- Drawdown of unspent grants reserve for following projects:	
		Aboriginal Dancers and Multicultural Musical Instruments	1k
		Rural and Remote Community Preschools Outreach Grants	2k
		Eden Preschool Road Awareness 3-6 Year Olds	2k
		Soft Fall Mulch	2k
		Rural and Remote Community Preschools Outreach Grants	4k
		Preschool Disability Support Program[Eden Preschool]	4k
		Rural and Remote Community Preschools Outreach Grants	5k
		New Directions Mothers and Babies Program	6k
		Individual Accommodation Support Package	8k
		Community Options	8k
		Preschool Disability Support Program[Sapphire Mobile Preschool]	9k
		Supported Living Fund	11k
		Ageing, Disability and Home Care Transition Project	17k
		Preschool Disability Support Program[Bandara Child Care]	21k
		Compacts	26k
		Commonwealth Home Support Program	27k
		Brighter Futures	32k
		Long Day Care Professional Development [Bandara Child Care]	33k
		Long Day Care Professional Development [Eden Child Care]	36k
		Compacts	43k
		Community Options	43k
		- Drawdown of children services reserve for staff redundancy payments	100k

Capital Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Note	Sub-Note	Details	
	g	- Drawdown of unspent grants reserve for following projects: E-Tracking Master view Electronic Housing Aboriginal Heritage Study	1k 2k 13k
	h	- Drawdown of unspent grants reserve for following projects: Invasive weed and willow removal, bank stabilisation and revegetation of Kiss' South Lagoon - Bega Coastal Risk Tool Fairhaven Point Erosion Control Local Land Service Wetlands Project 14/15 Energy Efficiency Projects 15-16 Bega Valley Salvinia Control Project 2015	2k 4k 11k 17k 27k 40k
	i	- Drawdown of carry forward works reserve for following projects: Youth fence Littleton gardens - Drawdown of unspent grants reserve for following projects: Regional Arts Fund Quick Response Grant - Ref Q4379 Disability & Geographic Funds - Library Art works - Gallery Local Priority [Library] Youth Centre (Police Boys Club) Xpressions Sessions Project - Gallery - Regional Arts NSW Community Drug Action Team Programs [Community Services] Settlement Program Social Planning Eden Youth Futures - Youth Opportunities Program Library Council Grant - Radio Equipment	25k 2k 6k 9k 9k 15k 17k 20k 27k 27k 32k 68k
	j	- Drawdown of unspent grants reserve for following projects: Aboriginal Lands Clean-up Program Regional Illegal Dumping 15/16	4k 38k
	k	- Drawdown of unspent grants reserve for following projects: Rural Fire Service	10k
	l	- Drawdown of unspent grants reserve for following projects: Educational Funding Chemical Collection Grant	9k 25k
	m	- Drawdown of Information Communication and Technology Reserve for following projects: Wireless area network deployment Fibre optical connection between Bega office and Bega depot - Drawdown of Public Domain Special Variation reserve for Bega Depot Mezzanine Rail Works	120k 16k 7k
2		Increase in capital grant and contribution relates to new/amended funds to be received for:	
	a	- Restart grant awarded post budget adoption - Black spot funding	210k 37k
	b	- Decrease in grant funding income estimates for Pambula Sports Complex Master Plan Detail Design	(17k)
	c	- Remaining portion of previously committed project (15-16 FY) for Kianniny Boat ramp received in current period (Total grant funds 380k out of which 370k received in prior year)	10k
3		Budget decrease in employment cost is due to utilisation of contractors instead of staff for roads to recovery projects	(201k)

Capital Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Note	Sub-Note	Details	
4		Budget increase in materials and contracts is due to:	
	a	- Restart grant awarded post budget adoption	210k
		- Inclusion of materials and contractors cost for following projects from unspent grant funds	
		Roads to Recovery	695k
		Bus Shelters 2010/2011	20k
		Newtown Road	239k
		Black spot funding	37k
		Bus shelters for Tura Beach	9k
		Church Street Bus Shelter	17k
		- Inclusion of materials and contractors cost for following incomplete projects form prior year	
		Jauncey Bridge	100k
		Pretty Point Bridge stage 2	200k
		Government Road Eden	200k
	b	- Inclusion of materials and contractors cost for following incomplete projects form prior year	
		Cycleway renewal for Bemboka and Pambula Merimbula	80k
	c	- Reduction of capital allocation to accommodate operating expense	(6k)
		- Inclusion of materials and contractors cost for Bega park works from unspent insurance claims	50k
		- Inclusion of materials and contractors cost for following incomplete projects form prior year	
		Refurbishment of the 25 metre pool at SAC	80k
		Shire wide storm damage repairs	350k
		Pambula Beach Community Inclusion Projects	40k
	d	- Reduction in purchase of library books to accommodate addition subscriptions of periodicals	(3k)
		- Inclusion of materials and contractors cost for following incomplete projects form prior year	
		Youth fence Littleton gardens	25k
	e	- Expenditure in relationship to wireless area network deployment	127k
	f	- Budget increase in contractors cost due to utilisation of contractors instead of staff	201k
		for roads to recovery projects	
		- Remaining portion of previously committed project (15-16 FY) for Kianniny Boat ramp	10k
		received in current period (Total grant funds 380k out of which 370k received in prior year)	
5		The decrease in budgeted transfer to reserves relate to	
	a	- Reduction in transfer to employee leave entitlement reserve to fund underestimated salary cost in original budget	100k
	b	- Inclusion of donation program that was not identified during the original estimation process	40k
		funded from budget contingency	
	c	- Inclusion of unbudgeted uniform expenditure funded from budget contingency	15k

Cash & Investments Budget Review Statement

Budget review for the quarter ended 30 September 2016

Cash & Investments - Council Consolidated

(\$000's)	Reserve Acc No	Original Budget 2016/17	Approved Changes			Revised Budget 2016/17	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
			Sep QBRS	Dec QBRS	Mar QBRS					
Externally Restricted ⁽¹⁾										
Asset Replacement Reserve [Sewer Fund]	03130.8020.7951	13,063	-	-	-	13,063	-		13,063	13,063
Asset Replacement Reserve [Water Fund]	02130.8020.7928	7,367	-	-	-	7,367	-		7,367	8,439
Other Contribution - Tathra Estate	01130.8020.7991	41	-	-	-	41	-		41	41
S64 - Sewer Headworks	03130.8020.7938	3,427	-	-	-	3,427	-		3,427	3,869
S64 - Water Headworks	02130.8020.7939	3,332	-	-	-	3,332	-		3,332	3,332
S94 - Carparking	01130.8020.7940	756	-	-	-	756	-		756	706
S94 - Land Acquisitions	01130.8020.7942	15	-	-	-	15	-		15	9
S94 - Open Space and Recreation	01130.8020.7943	50	-	-	-	50	-		50	106
S94 - Public Reserve Acquisition	01130.8020.7945	392	-	-	-	392	-		392	392
S94 - Roads	01130.8020.7946	-	-	-	-	-	-		-	-
S94 - Streetscapes	01130.8020.7948	12	-	-	-	12	-		12	-
S94- Woodlands Lane	01130.8020.7994	20	-	-	-	20	-		20	20
S94A	01130.8020.7949	62	-	-	-	62	-		62	12
Unspent Grants	01130.8020.7977	1,916	-	-	-	1,916	(1,848)	1	68	1,930
Unspent Loans	01130.8020.7978	705	-	-	-	705	-		705	705
Waste Management [Domestic]	01130.8020.7979	4,422	-	-	-	4,422	-		4,422	5,675
Water Fund - Unrestricted		1,716				1,716			1,716	1,716
Sewer Fund - Unrestricted		3,188				3,188			3,188	3,188
Total Externally Restricted		40,484	-	-	-	40,484	(1,848)		38,636	43,203

(1) Funds that must be spent for a specific purpose

Cash & Investments Budget Review Statement

Budget review for the quarter ended 30 September 2016

Cash & Investments - Council Consolidated

(\$000's)	Reserve Acc No	Original Budget 2016/17	Approved Changes			Revised Budget 2016/17	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
			Sep QBRs	Dec QBRs	Mar QBRs					
Internally Restricted ⁽²⁾										
Access Committee Reserve	01130.8020.7995	18	-	-	-	18	-		18	18
Airport Reserve	01130.8020.7900	344	-	-	-	344	-		344	212
Animal Control Reserve	01130.8020.7901	42	-	-	-	42	-		42	32
Asset Replacement Reserve [General Fund]	01130.8020.7902	17	-	-	-	17	-		17	1,240
Brighter Futures [Vehicle Replacement]	01130.8020.7904	30	-	-	-	30	-		30	30
Candelo Park Maintenance	01130.8020.7905	11	-	-	-	11	-		11	11
Children Services Reserve	01130.8020.7907	601	-	-	-	601	(99)	2	502	562
Committee Funds [Cemetery]	01130.8020.7908	459	-	-	-	459	-		459	459
Committee Funds [Halls]	01130.8020.7909	157	-	-	-	157	-		157	157
Committee Funds [On Track]	01130.8020.7910	4	-	-	-	4	-		4	4
Committee Funds [Tathra Wharf]	01130.8020.7912	2	-	-	-	2	-		2	2
Election Expenses	01130.8020.7915	3	-	-	-	3	-		3	203
E-Levy Reserve	01130.8020.7916	90	-	-	-	90	-		90	90
Employee Leave Entitlement	01130.8020.7917	2,207	-	-	-	2,207	(100)	3	2,107	1,650
Energy Efficiency Fund	01130.8020.7918	-	-	-	-	-	-		-	-
Foreshore Reserves	01130.8020.7986	25	-	-	-	25	-		25	25
Gallery Donations	01130.8020.7921	5	-	-	-	5	-		5	5
Information Technology Facilities	01130.8020.7922	435	-	-	-	435	(136)	4	299	460
Insurance Claims [Unspent]	01130.8020.7923	130	-	-	-	130	(50)	5	80	130
Insurance Excess Reserve	01130.8020.7924	100	-	-	-	100	-		100	100
Merimbula Jetty Maintenance and Improve	01130.8020.7926	42	-	-	-	42	-		42	42
Mirador Asset Protection Developmen	01130.8020.7988	150	-	-	-	150	-		150	150
Narira Village	01130.8020.7927	106	-	-	-	106	-		106	106
Old Bega Racecourse Development	01130.8020.7989	33	-	-	-	33	-		33	33
Operational Examination Contingency	01130.8020.7929	27	-	-	-	27	-		27	107
Plant Replacement Reserve	01130.8020.7930	2,061	-	-	-	2,061	-		2,061	2,365
Property Development Reserve	01130.8020.7931	160	-	-	-	160	-		160	200
Property Sale 73 Upper St	01130.8020.7932	173	-	-	-	173	-		173	173
Quarries and Gravel Pits	01130.8020.7935	697	-	-	-	697	-		697	554
Revotes	01130.8020.7936	1,332	-	-	-	1,332	(1,308)	6	24	1,332
Saleyard Reserve	01130.8020.7950	50	-	-	-	50	-		50	50
SV - Airport	01130.8020.7954	43	-	-	-	43	-		43	43
SV - Armco Culvert Restoration	01130.8020.7955	124	-	-	-	124	-		124	124
SV - Public Domain and Buildings	01130.8020.7966	491	-	-	-	491	(7)	7	484	60
SV - Sportsground	01130.8020.7969	143	-	-	-	143	-		143	143
SV - VIC and Tourism	01130.8020.7972	546	-	-	-	546	-		546	657
Tura Beach Country Club Crown Land	01130.8020.7975	22	-	-	-	22	-		22	22

Cash & Investments Budget Review Statement

Budget review for the quarter ended 30 September 2016

Cash & Investments - Council Consolidated

(\$000's)	Reserve Acc No	Original Budget 2016/17	Approved Changes			Revised Budget 2016/17	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
			Sep QBRS	Dec QBRS	Mar QBRS					
Waste Management [Other]	01130.8020.7980	415	-	-	-	415	-		415	415
Total Internally Restricted		11,295	-	-	-	11,295	(1,700)		9,595	11,966
(2) Funds that Council has earmarked for a specific purpose										
Unrestricted (ie. available after the above Restrictions)		6,605	-	-	-	6,605				5,528
Total Cash & Investments		58,384		-		58,384	(3,548)		54,836	60,697

Cash & Investments Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes	Details	
1	Unspent Grant from FY15/16 allocated to respective cost centres - Please refer Annex 1: Carry Forward Revotes & Unspent Grants	1,848k
2	Withdrawal of children service reserve to fund staff redundancy payments	100k
3	Reduction in transfer to employee leave entitlement reserve to fund underestimated salary cost in original budget	100k
4	Withdrawal of Information Technology Facilities Reserve to fund WAN Project and Depot Fibre Project	136k
5	Withdrawal of Unspent Insurance Claim to fund Bega Sporting Ground	50k
6	Surplus from FY15/16 to fund committed projects as listed below:	
	- Jauncey Bridge	100k
	- Pretty Point Bridge stage 2	200k
	- Government Road Eden	200k
	- Cycleway renewal for Bemboka and Pambula Merimbula	80k
	- Refurbishment of the 25 metre pool at SAC	80k
	- Shire wide storm damage repairs	350k
	- Youth fence Littleton gardens	25k
	- Internal Audit	25k
	- Service Award (incl. PLACE awards and staff farewell gifts)	15k
	- Increase in Workers' Compensation Premium	233k
7	Withdrawal to fund Bega Central Depot Mezzanine Rail Works	7k

Cash & Investments Budget Review Statement

Comment on Cash & Investments Position

Investments

Investments have been invested in accordance with Council's Investment Policy.

Cash

The Cash at Bank figure included in the Cash & Investment Statement totals \$3,758,426

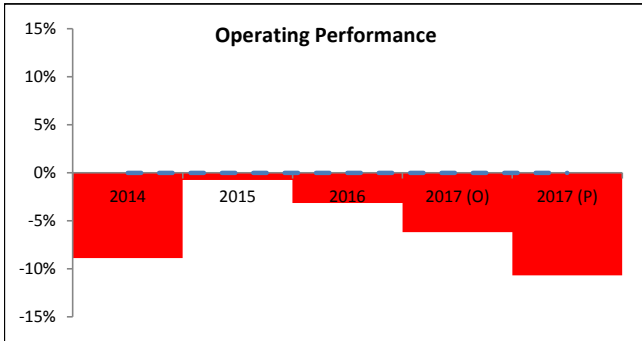
This Cash at Bank amount has been reconciled to Council's physical Bank Statements.
The date of completion of this bank reconciliation is 30/09/16

Reconciliation Status

The YTD Cash & Investment figure reconciles to the actual balances held as follows:

	\$ 000's
Cash at Bank (as per bank statements)	3,758,426
Investments on Hand	56,900,000
less: Unpresented Cheques	(539)
add: Undeposited Funds	55,149
less: Identified Deposits (not yet accounted in Ledger)	(Require Actioning)
add: Identified Outflows (not yet accounted in Ledger)	(Require Actioning)
less: Unidentified Deposits (not yet actioned)	(15,959)
add: Unidentified Outflows (not yet actioned)	(Require Investigation)
Reconciled Cash at Bank & Investments	60,697,076
Balance as per Review Statement:	60,697,076

Key Performance Indicators (KPIs)

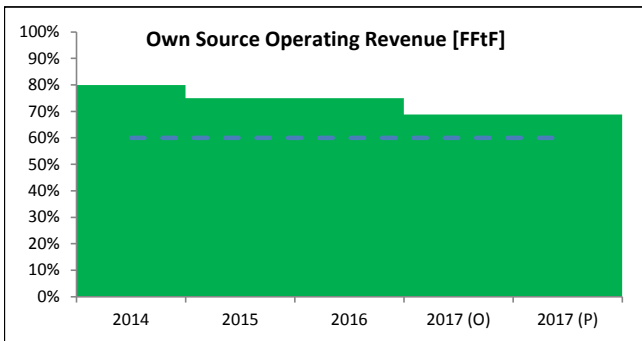


Benchmark - - -
Source of Benchmark: Code of Accounting Practice and Financial Reporting #24

Purpose
The ratio measures Council's achievement of containing operating expenditure within operating revenue

Commentary
The proposed budget shows a further decline in Council's operating performance. This is due to additional item of expenditure recognised in the budget relating to unspent grants and carry forward works.

Ratio achieves benchmark
Ratio is outside benchmark



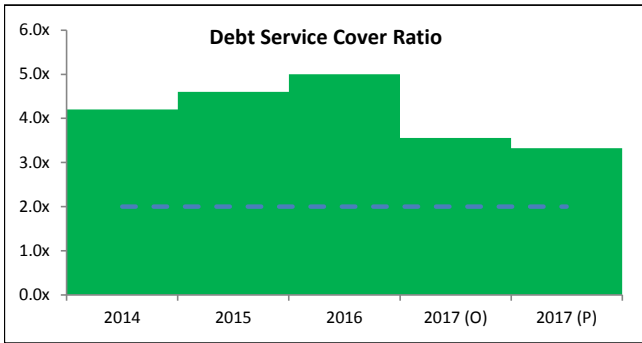
Benchmark - - -
Source of Benchmark: Code of Accounting Practice and Financial Reporting #24

Purpose
This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

Commentary
Council's own source revenue is well over the benchmark of 60%

Ratio achieves benchmark
Ratio is outside benchmark

Key Performance Indicators (KPIs)

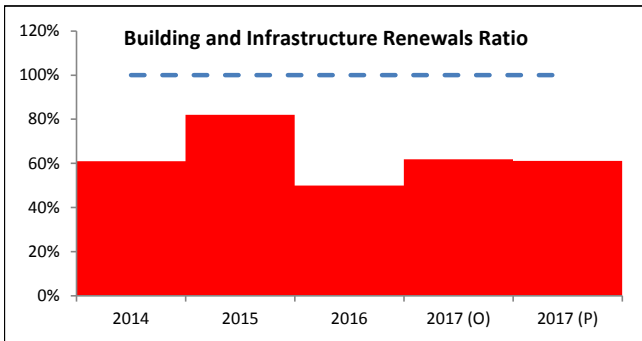


Benchmark ---
Source of Benchmark: Code of Accounting Practice and Financial Reporting #24

Purpose
This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

Commentary
Council's debt service ratio is above the benchmark indicating strong capacity of Council to service its borrowing repayments

Ratio achieves benchmark
Ratio is outside benchmark



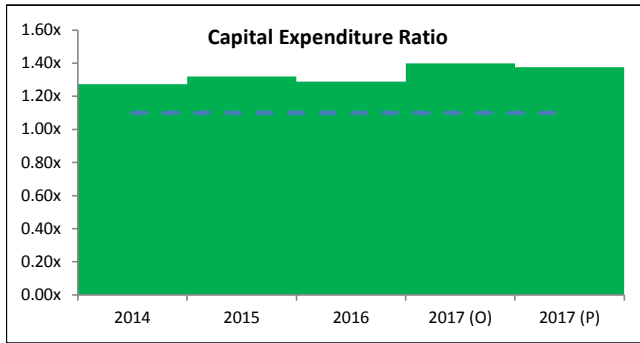
Benchmark ---
Source of Benchmark: Code of Accounting Practice and Financial Reporting #24

Purpose
To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating

Commentary
Council has not been able to achieve the benchmark of 100% in this ratio. The proposed budget continues on the same trend. Classification of expenditure item differently can have adverse effect on this ratio and we believe that is the case here. This is being addressed by staff.

Ratio achieves benchmark
Ratio is outside benchmark

Key Performance Indicators (KPIs)



Benchmark ---
Source of Benchmark: T-Corp Financial Assessment and Benchmarking Report 2013

Purpose
This ratio assesses the extent to which a Council is expanding its asset base with capital expenditure (on new assets, replacement & renewal of existing assets).

Commentary
Council is well above the benchmark on this ratio.

Ratio achieves benchmark
Ratio is outside benchmark

Contracts Budget Review Statement

Budget review for the quarter ended 30 September 2016

Part A - Contracts Listing - contracts entered into during the quarter

Contractor	Contract detail & purpose	Contract Value ('000)	Start Date	Duration of Contract	Budgeted (Y/N)	Notes
Statecover Mutual Limited	Insurance FY 16/17 (Workers Compensation)	729	23/08/16		Y	
Jullex Pty Ltd T/A Poly Spray Coatings	Sewer Manhole rehabilitation	371	01/08/16		Y	
Kellogg Brown & Root Pty Ltd	Condition Assessment of Water and Sewer Facilities	159	20/07/16		Y	

Consultancy & Legal Expenses Budget Review Statement

Consultancy & Legal Expenses Overview

Expense	YTD Expenditure (Actual Dollars)	Budgeted (Y/N)
Consultancies	386,173	Y
Legal Fees	133,768	Y

Definition of a consultant:

A consultant is a person or organisation engaged under 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.

Annex 1

Carry forwards and unspent grants

A Carry forwards

1	Jauncey Bridge	100k
2	Pretty Point Bridge stage 2	200k
3	Government Road Eden	200k
4	Cycleway renewal for Bemboka and Pambula Merimbula	80k
5	Refurbishment of the 25 metre pool at SAC	80k
6	Shire wide storm damage repairs	350k
7	Youth fence Littleton gardens	25k
8	Internal Audit	25k
9	Service Award (incl. PLACE awards and staff farewell gifts)	15k
10	Increase in Workers' Compensation Premium	233k
Total carry forwards		1,308k

B Unspent Grants

1	Aboriginal Dancers and Multicultural Musical Instruments	1k
2	E-Tracking Master view (K Tull)	1k
3	Invasive weed and willow removal, bank stabilisation and revegetation of Kiss' South Lagoon - Bega	1k
4	Regional Arts Fund Quick Response Grant - Ref Q4379	2k
5	Rural and Remote Community Preschools Outreach Grants	2k
6	Electronic Housing	2k
7	Eden Preschool Road Awareness 3-6 Year Olds	2k
8	Soft Fall Mulch	2k
9	Aboriginal Lands Clean-up Program	3k
10	NCCARF- Coastal Risk Tool	4k
11	Rural and Remote Community Preschools Outreach Grants	4k
12	PDSP[Eden Preschool]	4k
13	Rural and Remote Community Preschools Outreach Grants	5k
14	New Directions Mothers and Babies Program	6k
15	Disability & Geographic Funds - Library	6k
16	Individual Accommodation Support Package	8k
17	Community Options	8k
18	Art works - Gallery	8k
19	CRC Educational Funding	9k
20	Local Priority [Library]	9k
21	CPTIGS funded bus shelters for Tura Beach - Pacific Way x 2	9k
22	PDSP[Sapphire Mobile Preschool]	9k
23	Bega and Brogo Rivers Floodplain Risk Management Study and Plan	9k
24	Capital Contribution	10k
25	Supported Living Fund	11k
26	Fairhaven Point Erosion Control	11k
27	Aboriginal Heritage Study - NPWS	13k
28	Youth Centre (Police Boys Club)	15k
29	LLS Wetlands Project 14/15	17k
30	Xpressions Sessions Project - Gallery - Regional Arts NSW	17k
31	Church Street Bus Shelter [Bega]	17k
32	ADHC Transition Project	17k
33	CDAT Programs [Community Services]	20k
34	Bus Shelters 2010/2011 Cptigs Scheme	20k
35	PDSP[Bandara Child Care]	21k
36	Urban Interface - Revegetation and Bush Regeneration [Parks]	24k
37	Chemical Collection Grant	25k
38	Compacks	26k
39	Restart NSW Bega Bridge Assessments	26k
40	Settlement Program	27k

Annex 1

Carry forwards and unspent grants

41	Social Planning	27k
42	Energy Efficiency Projects 15-16	27k
43	Commonwealth Home Support Program	27k
44	Eden Youth Futures - Youth Opportunities Program	32k
45	Brighter Futures	32k
46	LDCPD Long Day Care Professional Development [Bandara Child Care]	33k
47	LDCPD Long Day Care Professional Development [Eden Child Care]	36k
48	Regional Illegal Dumping 15/16	38k
49	Pambula Beach Community Inclusion Projects	39k
50	Bega Valley Salvinia Control Project 2015	40k
51	Comm'th Grants - Operating	43k
52	Community Options	43k
53	Library Council Grant - RFID Equipment	68k
54	Newtown Rd (RMS Handover funds)	239k
55	R2R Grant	695k
Total Unspent Grants		1,848k