



## Quarterly Budget Review Statement

for the quarter ended 31 March 2020

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## Quarterly Budget Review Statement

for the quarter ended 31 March 2020

### 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 indicates that Council's projected financial position as at 30 June 2020 will be satisfactory, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

It is important to note that Council was impacted by major bushfires, Flood and COVID19 Pandemic, whilst some of the additional costs have been recognised in the following figures a full assessment of bushfire damages is continueing.

Signed: \_\_\_\_\_  
Judy Jordan  
Responsible Accounting Officer

20 May 2020



## Consolidated Income & Expenses Budget Review

### Income from continuing operations

	Original Budget 30-Jun-20	Approved Changes		Revised Budget 30-Jun-20	Suggested changes for Council resolution	Projected year end result	Notes	Actual 30-Jun-20
		Sept QBR	Dec QBR					
Rates and annual charges	50,752,150	434,193	-	51,186,343	142,518	51,328,861	1	51,316,474
User charges and fees	21,064,503	127,613	(770,735)	20,421,381	(796,647)	19,624,734	2	15,601,727
Interest and investment revenue	1,532,100	13,000	(10,000)	1,535,100	(18,310)	1,516,790	3	457,191
Other revenues	1,002,125	(97,000)	(11,702)	893,423	1,101,878	1,995,301	4	2,515,667
Grants and contributions provided for operating purposes	18,809,734	(5,585,214)	243,827	13,468,347	6,262,527	19,730,874	5	10,553,753
Grants and contributions provided for capital purposes	58,867,004	(13,816,288)	(6,136,009)	38,914,707	(19,166,325)	19,748,382	6	10,122,666
Net gain from the disposal of assets	-	-	-	-	-	0		0

### Total Income

152,027,616	(18,923,696)	(6,684,619)	126,419,301	(12,474,359)	113,944,942	90,567,478
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### Expenses from continuing operations

Employee benefits and on-costs	36,678,624	(1,901,890)	(411,904)	34,364,830	929,975	35,294,805	7	25,186,282
Borrowing costs	1,731,090	-	-	1,731,090	-	1,731,090		1,029,433
Materials and contracts	28,131,913	(634,605)	(157,582)	27,339,726	2,958,189	30,297,915	8	24,558,516
Depreciation and amortisation	21,500,000	-	-	21,500,000	-	21,500,000		0
Other expenses	9,596,370	(357,336)	(242,840)	8,996,194	(319,965)	8,676,229	9	5,770,054
Net loss from the disposal of assets	-	-	-	-	-	0		0

### Total Expenses

97,637,997	(2,893,831)	(812,326)	93,931,840	3,568,199	97,500,039	56,544,285
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### Net Operating Result

54,389,619	(16,029,865)	(5,872,293)	32,487,461	(16,042,558)	16,444,903	34,023,193
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### Net operating result before grants and contributions provided for capital purposes

(4,477,385)	(2,213,577)	263,716	(6,427,246)	3,123,767	(3,303,479)	23,900,527
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## Assets and Operations

### Income & Expenses Budget Review

	Original Budget			Revised Budget	Suggested changes for Council resolution	Projected year end result	Actual
	30-Jun-20	Sept QBR	Dec QBR	30-Jun-20			30-Jun-20
<b>Income</b>							
A&O Coordination	2,191,180	(1,268,180)	-	923,000	(270,000)	653,000	3,090,366
Leisure & Rec Coord	10,000	(3,689)	-	6,311	-	6,311	8,139
Parks Operations	4,650,900	(418,522)	(112,000)	4,120,378	(1,217,773)	2,902,606	1,596,936
Public Amenities Maintenance and Operations - Budge	-	-	-	-	-	0	0
Sporting Grounds & Facilities	640,000	(341,469)	-	298,531	-	298,531	57,193
Wharves, Jetties and Boatramps	1,072,479	-	(42,479)	1,030,000	(875,000)	155,000	4,689
Beach & Lifeguard	-	-	-	-	-	0	0
Swimming Pools	856,000	-	-	856,000	(338,000)	518,000	445,674
Airport	6,297,271	-	(4,200,000)	2,097,271	(165,000)	1,932,271	2,207,807
Project Development Services	797,000	-	-	797,000	(774,000)	23,000	5,156
Property Services	42,000	-	31,818	73,818	28,500	102,318	75,269
Administration Buildings	20,000	15,000	143,000	178,000	150,872	328,872	268,561
Saleyards	15,000	-	-	15,000	487,001	502,001	15,390
Cemeteries	464,000	-	(110,076)	353,924	-	353,924	252,317
Community Halls	94,000	256,848	(5,500)	345,348	56,209	401,557	99,425
Assets Team	16,500	-	-	16,500	2,015	18,515	2,015
Bridges on Sealed Rural Roads - Local	850,000	850,000	(1,600,000)	100,000	-	100,000	0
Bridges on Sealed Rural Roads - Regional	860,000	-	(835,000)	25,000	-	25,000	0
Bridges on Sealed Urban Roads - Local	-	-	-	-	-	0	0
Bridges on Unsealed Rural Roads - Local	-	-	-	-	-	0	0
Roads Rural Sealed Local	-	244,397	123,603	368,000	-	368,000	1,287,566
Roads Rural Sealed Regional	3,098,723	-	511,398	3,610,121	(55,070)	3,555,051	653,914
Roads Rural Unsealed Local	10,973,821	(10,000,000)	326,695	1,300,516	(156,634)	1,143,882	385,427
Roads Rural Unsealed Regional	1,624,454	-	-	1,624,454	87,107	1,711,561	1,208,850
Roads Urban Sealed Local	7,609,666	(12,000)	(350,705)	7,246,961	(2,535,176)	4,711,785	1,811,272
Roads Urban Sealed Regional	-	-	-	-	-	0	3,995
Roads Urban Unsealed Local	-	-	-	-	10,000	10,000	0
Cycleways not on Road Reserve	3,903,475	-	-	3,903,475	(2,620,213)	1,283,262	545,413
Drainage	291,000	4,363	-	295,363	-	295,363	0
Footpaths	-	-	-	-	400,000	400,000	0
Street Cleaning	-	-	-	-	-	0	0
Street Lighting	52,000	-	-	52,000	-	52,000	-
Town Centre Carpark	-	-	-	-	-	-	-
Council Depots Operations	-	-	-	-	-	-	-
Fleet Services Administration	125,000	-	-	125,000	-	125,000	921,357
Rural Fire Service White Fleet Servicing and Repairs [Pr	774,400	-	-	774,400	-	774,400	232,877
Supply Services Administration	-	-	-	-	-	-	-
Works Administration	11,800	-	-	11,800	-	11,800	5,668
Waste Services	11,143,234	(131,613)	-	11,011,621	666,634	11,678,255	10,323,637
Water Supplies	20,191,750	(4,720,082)	-	15,471,668	(1,633,181)	13,838,487	11,853,668
Sewer Services	29,582,632	244,045	-	29,826,677	(10,150,890)	19,675,787	18,985,494
<b>Total income</b>	<b>108,258,285</b>	<b>(15,280,902)</b>	<b>(6,119,246)</b>	<b>86,858,137</b>	<b>(18,902,598)</b>	<b>67,955,539</b>	<b>56,348,077</b>



## Assets and Operations Income & Expenses Budget Review

### Expenditure

	Original Budget 30-Jun-20	Sept QBR	Dec QBR	Revised Budget 30-Jun-20	Suggested changes for Council resolution	Projected year end result	Actual 30-Jun-20
A&O Coordination	850,190	(125,653)	-	724,537	440,000	1,164,537	793,275
Leisure & Rec Coord	321,885	(46,857)	-	275,028	-	275,028	220,462
Parks Operations	2,123,947	18,769	-	2,142,716	-	2,142,716	1,415,235
Public Amenities Maintenance and Operations - Budge	771,428	-	-	771,428	-	771,428	599,931
Sporting Grounds & Facilities	823,819	16,954	-	840,773	-	840,773	630,605
Wharves, Jetties and Boatramps	631,502	-	(292,479)	339,023	-	339,023	284,065
Beach & Lifeguard	194,897	204	-	195,101	-	195,101	203,523
Swimming Pools	1,775,682	141,404	-	1,917,086	(114,000)	1,803,086	1,354,025
Airport	665,500	-	-	665,500	-	665,500	599,180
Project Development Services	-	8,450	-	8,450	-	8,450	8,272
Property Services	279,833	65,960	21,460	367,253	(15,336)	351,917	246,152
Administration Buildings	454,000	(68,780)	21,000	406,220	(12,926)	393,294	213,157
Saleyards	15,000	-	-	15,000	-	15,000	18,404
Cemeteries	385,780	(867)	53,138	438,051	-	438,051	284,393
Community Halls	257,470	(1,406)	(50,750)	205,314	-	205,314	141,359
Assets Team	1,454,335	(195,033)	-	1,259,302	376,015	1,635,317	1,217,634
Bridges on Sealed Rural Roads - Local	74,107	-	-	74,107	-	74,107	41,991
Bridges on Sealed Rural Roads - Regional	61,955	-	-	61,955	-	61,955	113,034
Bridges on Sealed Urban Roads - Local	9,050	-	-	9,050	-	9,050	4,383
Bridges on Unsealed Rural Roads - Local	237,187	-	-	237,187	-	237,187	129,314
Roads Rural Sealed Local	1,336,412	-	-	1,336,412	-	1,336,412	623,352
Roads Rural Sealed Regional	1,178,731	-	-	1,178,731	-	1,178,731	790,328
Roads Rural Unsealed Local	2,212,566	(71,482)	-	2,141,084	-	2,141,084	1,541,787
Roads Rural Unsealed Regional	114,767	-	-	114,767	-	114,767	130,187
Roads Urban Sealed Local	1,410,843	-	-	1,410,843	-	1,410,843	1,005,065
Roads Urban Sealed Regional	193,816	-	-	193,816	-	193,816	204,392
Roads Urban Unsealed Local	66,539	-	-	66,539	-	66,539	49,786
Cycleways not on Road Reserve	100,241	-	-	100,241	-	100,241	88,223
Drainage	248,659	-	-	248,659	-	248,659	116,618
Footpaths	100,241	-	-	100,241	-	100,241	19,141
Street Cleaning	635,733	-	-	635,733	-	635,733	329,457
Street Lighting	330,000	60,000	-	390,000	-	390,000	156,835
Town Centre Carparks	48,562	-	-	48,562	-	48,562	7,721
Council Depots Operations	201,931	-	-	201,931	-	201,931	171,938
Fleet Services Administration	(1,934,057)	(965,114)	-	(2,899,171)	-	(2,899,171)	(1,563,050)
Rural Fire Service White Fleet Servicing and Repairs [Pr	598,872	65,608	-	664,480	-	664,480	156,153
Supply Services Administraion	392,853	-	-	392,853	-	392,853	270,895
Works Administration	1,382,228	-	-	1,382,228	(440,000)	942,228	588,733
Waste Services	12,289,120	(2,085,259)	-	10,203,861	235,996	10,439,857	7,983,123
Water Supplies	11,694,461	(107,677)	-	11,586,784	-	11,586,784	4,630,695
Sewer Services	17,474,793	(115,915)	-	17,358,878	-	17,358,878	6,391,623
<b>Total expenses</b>	<b>61,464,878</b>	<b>(3,406,694)</b>	<b>(247,631)</b>	<b>57,810,553</b>	<b>469,749</b>	<b>58,280,302</b>	<b>32,219,763</b>
<b>Net operating result</b>	<b>46,793,407</b>	<b>(11,874,208)</b>	<b>(5,871,615)</b>	<b>29,047,584</b>	<b>(19,372,347)</b>	<b>9,675,237</b>	<b>24,128,314</b>



## Community, Environment And Planning

### Income & Expenses Budget Review

#### Income

	Original Budget 30-Jun-20	Sept QBR	Dec QBR	Revised Budget 30-Jun-20	changes for Council resolution	Projected year end result	Actual 30-Jun-20
CEP Coordination	-	-	-	-	-	-	-
Communications and Events	76,942	(25,000)	-	51,942	-	51,942	1,612
Planning & Sustainability Coord	-	6,000	-	6,000	-	6,000	149,560
Planning Services	587,114	(107,000)	-	480,114	43,000	523,114	440,315
Strategic Planning	15,500	171,528	-	187,028	(68,528)	118,500	2,883
Development & Support Services	-	-	-	-	-	-	-
Environment and Sustainability	212,432	(20,000)	37,000	229,432	75,420	304,852	137,542
Certification & Compliance Coordination	6,396	(3,198)	-	3,198	(3,198)	-	-
Animal Control	58,130	(6,500)	-	51,630	-	51,630	39,287
Enforcement Regulations	159,500	-	29,893	189,393	55,229	244,622	200,516
Building Regulation	1,265,418	-	-	1,265,418	-	1,265,418	773,322
Public Health	475,110	-	(37,953)	437,157	(71,636)	365,521	317,607
Biosecurity	138,500	15,230	-	153,730	25,000	178,730	156,004
Community Connections & Support	6,942	-	-	6,942	-	6,942	(10)
Regional Gallery	116,000	14,500	-	130,500	19,821	150,321	88,641
Community Engagement	10,688	19,682	-	30,370	(164)	30,206	30,207
Library Services	366,279	(109,200)	-	257,079	(8,980)	248,099	229,838
Brighter Futures/New Directions	455,170	-	-	455,170	-	455,170	337,670
Commonwealth Home Support Programme	84,000	-	-	84,000	-	84,000	67,746
Tathra Recovery Support Program	135,067	(38,136)	149,133	246,064	-	246,064	3,345
NDIS	3,244,750	-	-	3,244,750	-	3,244,750	3,038,500
Bandara Children's Services	1,407,410	839	-	1,408,249	10,000	1,418,249	831,994
Eden Early Learning Centre	1,359,741	(164,946)	-	1,194,795	10,000	1,204,795	585,622
Sapphire Mobile Preschool	209,311	3,486	-	212,797	10,000	222,797	144,559
Indigenous Advancement Strategy	99,000	99,000	-	198,000	-	198,000	99,000
<b>Total Income</b>	<b>10,489,400</b>	<b>(143,715)</b>	<b>178,073</b>	<b>10,523,758</b>	<b>95,964</b>	<b>10,619,722</b>	<b>7,675,760</b>



## Community, Environment And Planning

### Income & Expenses Budget Review

#### Expenditure

CEP Coordination	481,768	(10,000)	-	471,768	35,026	506,794	683,884
Communications and Events	534,467	67,255	-	601,722	(45,000)	556,722	386,820
Planning & Sustainability Coord	183,380	21,000	-	204,380	(8,500)	195,880	149,560
Planning Services	965,048	10,167	-	975,215	(15,000)	960,215	752,273
Strategic Planning	651,103	109,732	-	760,835	(173,528)	587,307	306,473
Development & Support Services	962,844	(65,732)	-	897,112	-	897,112	688,960
Environment and Sustainability	1,567,950	(203,913)	1,854	1,365,891	96,033	1,461,924	1,071,160
Certification & Compliance Coordination	157,068	55,889	-	212,957	(212,916)	41	41
Animal Control	594,433	(385,088)	-	209,345	-	209,345	425,631
Enforcement Regulations	212,456	415,892	-	628,348	-	628,348	187,957
Building Regulation	768,672	(80,000)	-	688,672	120,000	808,672	589,891
Public Health	293,978	77,431	-	371,409	-	371,409	244,855
Biosecurity	589,297	2,845	-	592,142	21,000	613,142	403,272
Community Connections & Support	221,939	(34,849)	-	187,090	(10,000)	177,090	133,432
Regional Gallery	377,514	6,778	-	384,292	(76,561)	307,731	286,366
Community Engagement	384,740	231,665	-	616,405	(166,292)	450,113	216,205
Library Services	1,514,939	9,585	(1,000)	1,523,524	24,382	1,547,906	1,089,457
Brighter Futures/New Directions	341,510	82,700	-	424,210	-	424,210	311,209
Commonwealth Home Support Programme	84,000	-	-	84,000	-	84,000	76,383
Tathra Recovery Support Program	135,067	28,691	133,501	297,259	-	297,259	200,461
NDIS	3,244,750	6,185	-	3,250,935	(6,185)	3,244,750	3,203,153
Bandara Children's Services	1,350,111	3,782	-	1,353,893	10,000	1,363,893	930,694
Eden Early Learning Centre	1,065,350	5,126	-	1,070,476	-	1,070,476	610,997
Sapphire Mobile Preschool	223,590	(27,886)	-	195,704	-	195,704	116,411
Indigenous Advancement Strategy	99,000	53,686	-	152,686	-	152,686	61,936
<b>Total expenses</b>	<b>17,004,974</b>	<b>380,941</b>	<b>134,355</b>	<b>17,520,270</b>	<b>(407,541)</b>	<b>17,112,729</b>	<b>13,127,480</b>
<b>Net operating result</b>	<b>(6,515,574)</b>	<b>(524,656)</b>	<b>43,718</b>	<b>(6,996,512)</b>	<b>503,505</b>	<b>(6,493,007)</b>	<b>(5,451,720)</b>



## Business and Governance

### Income & Expenses Budget Review

#### Income

	Original Budget			Revised Budget		Recommended changes for Council	Projected year end result	Actual 30-Jun-20
	30-Jun-20	Sept QBR	Dec QBR	30-Jun-20	30-Jun-20			
BaG Coordination	-	-	-	-	-	-	-	-
Revenue Team	451,880	-	-	451,880	(209,450)	242,430	200,400	
Customer Services	500	-	-	500	600	1,100	1,072	
Information Communication and Technology	4,000	-	-	4,000	-	4,000	-	
Process Improvement	-	-	-	-	-	-	-	
Records Management	-	-	-	-	-	-	560	
Finance Services Administration	6,000	-	-	6,000	(1,944)	4,056	40,476	
Procurement & Contracts	-	-	-	-	-	-	2,382	
People & Gov Coord	-	-	-	-	-	-	-	
People and Culture	12,000	-	-	12,000	-	12,000	7,167	
Governance & IPR	-	-	-	-	-	-	-	
Risk Management	150,000	-	-	150,000	(50,000)	100,000	99,323	
RFS	332,000	-	-	332,000	3,674,961	4,006,961	328,509	
GM Office	-	-	-	-	-	-	-	
Recovery, Rebuilding and Resilience	-	-	-	-	1,578,000	1,578,000	-	
Economic Development	5,105	36,000	-	41,105	286,555	327,660	307,104	
Bega Civic Centre	250,000	-	-	250,000	51,780	301,780	301,742	
Regional Learning Centre	220,000	-	-	220,000	2,868	222,868	189,593	
Tourism	-	-	-	-	-	-	-	
Elected Officials	-	-	-	-	-	-	-	
General Purpose Revenue	30,917,000	(3,535,079)	-	27,381,921	998,905	28,380,826	28,107,891	
Loan Services	188,000	-	-	188,000	-	188,000	-	
Employee Overheads	-	-	-	-	-	-	11,041	
<b>Total Income</b>	<b>32,536,485</b>	<b>(3,499,079)</b>	<b>-</b>	<b>29,037,406</b>	<b>6,332,275</b>	<b>35,369,681</b>	<b>29,597,261</b>	





## Business and Governance

### Income & Expenses Budget Review

#### Expenditure

BaG Coordination	438,784	13,166	-	451,950	(67,170)	384,780	216,469
Revenue Team	1,283,155	26,698	-	1,309,853	(203,000)	1,106,853	991,977
Customer Services	845,152	(45,279)	-	799,873	(27,000)	772,873	575,199
Information Communication and Technology	1,851,913	8,661	-	1,860,574	183,184	2,043,758	1,783,629
Process Improvement	175,869	3,321	-	179,190	(10,157)	169,033	22,762
Records Management	303,572	(66,222)	-	237,350	(20,000)	217,350	159,114
Finance Services Administration	895,699	61,831	-	957,530	38,500	996,030	652,845
Procurement & Contracts	215,724	30,983	-	246,707	60,713	307,420	215,933
People & Gov Coord	346,079	(25,000)	-	321,079	(36,000)	285,079	215,716
People and Culture	680,733	(26,404)	-	654,329	(179,000)	475,329	336,017
Governance & IPR	259,548	31,413	-	290,961	17,000	307,961	243,465
Risk Management	1,855,324	5,745	-	1,861,069	(455,000)	1,406,069	1,164,727
RFS	1,164,000	(143,000)	-	1,021,000	3,464,109	4,485,109	4,427,730
GM Office	762,156	(13,327)	-	748,829	7,500	756,329	522,028
Recovery, Rebuilding and Resilience	-	-	-	-	344,212	344,212	-
Economic Development	441,048	281,081	-	722,129	(6,000)	716,129	516,428
Bega Civic Centre	668,844	(10,457)	-	658,387	37,000	695,387	515,858
Regional Learning Centre	223,634	5,108	-	228,742	(7,600)	221,142	154,358
Tourism	368,000	20,000	-	388,000	5,700	393,700	460,542
Elected Officials	413,000	-	-	413,000	(1,000)	412,000	223,956
General Purpose Revenue	6,812,300	18,000	-	6,830,300	-	6,830,300	-
Loan Services	602,199	-	-	602,199	-	602,199	282,640
Employee Overheads	(2,182,034)	-	-	(2,182,034)	360,000	(1,822,034)	(1,365,235)
<b>Total expenses</b>	<b>18,424,699</b>	<b>176,318</b>	<b>-</b>	<b>18,601,017</b>	<b>3,505,991</b>	<b>22,107,008</b>	<b>12,316,158</b>
<b>Net operating result</b>	<b>14,111,786</b>	<b>(3,675,397)</b>	<b>-</b>	<b>10,436,389</b>	<b>2,826,284</b>	<b>13,262,673</b>	<b>17,281,103</b>



Quarterly Budget Review Statement  
for the quarter ended 31 March 2020

Income & Expenses Budget Review

Budget variations being recommended include the following material items:

Notes Details

1	<b>142,518</b>	<b>Rates and Annual Charges</b>
2	<b>(796,647)</b>	<b>User Fees and Charges</b>
	(338,000)	Pool admissions - reduced due to Bushfire and COVID 19 Restrictions
	(165,000)	Aiport Fees - reduced due to Bushfire and COVID 19 Restrictions
	(38,500)	Halls Income reduced due to Bushfire and COVID 19 Restrictions
	(37,000)	Waste Charges reduced due to Bushfire and COVID 19 Restrictions
	(71,636)	Public Health - Food Premise Regulation reduced due to Bushfire and COVID 19 Restrictions
	(209,450)	Legal fees on overdue Rates - Similar reduction in expenses
	62,939	Other User fees and Charges
3	<b>(18,310)</b>	<b>Interest and investment revenue</b>
	(18,310)	Change in interest on overdue accounts
4	<b>1,101,878</b>	<b>Other revenues</b>
	803,905	Sale of Southern phone shares
	(66,000)	Rental and Leases - Reduction due to bushfire and COVID 19
	150,872	Narira Village Complex Cobargo - Funds placed into reserve
	213,101	Other Revenues
5	<b>6,262,527</b>	<b>Grants and Contributions for Operating purposes</b>
	487,001	Saleyards - Drought Communities Programme (\$998,970) [C.Shipton]
	114,961	Fire and Emergency Services Administration
	1,540,000 *	2020 Bushfire - s44 Claimable - Bushfire Emergency - 31 December 2019
	1,280,000 *	2020 Bushfire - TRANSPORT ASSETS Emergency Works
	600,000 *	2020 Bushfire - Bushfire Emergency - s 44 Unclaimable 31/12/2019
	140,000 *	2020 Bushfire - BlazeAid
	278,000 *	2020 Bushfire - Recovery Centre
	1,300,000 *	2020 Bushfire - Immediate Financial Support for Bushfire Affected
	30,000	Bushfire Assistance Childcare
	250,000	Bega Valley bushfire economic recovery and coordination - Phase 1
	242,565	Other Operating Grants



Quarterly Budget Review Statement  
for the quarter ended 31 March 2020

Income & Expenses Budget Review

Budget variations being recommended include the following material items:

Notes Details

6	(19,166,325)	<b>Grants and Contributions for Capital purposes</b>
	(270,000)	S94 Developer Contributions
	(74,616)	RESTART Tathra Headland walk
	(102,361)	Rural Village playground upgrades (Round One Stronger Country Communities Fund)
	(85,000)	Wallaga Lake connectivity improvements (SCC) [Wallaga Lake] - Carry over to 2021
	(880,000)	Short Point Coastal Accessibility Project Works [Merimbula] - Carry over to 2021
	(360,000)	Pambula Beach Coastal Accessibility Project Works [Pambula Beach] - Carry over to 2021
	(111,723)	Bruce Steer Pool Coastal Accessibility Project Works [Bermagui] - Carry over to 2021
	20,367	Bermagui All Inclusive Playspace
	315,561	Beauty Point Boating / Marine Upgrades
	(390,000)	Blackfellows Lake Boat Ramp Upgrade (RMS Boating Now Round 2) [Kalaru] (Matthew.Collins) Funding --- BVSC - Gen Rev [33%]   RMS [67%]
	(485,000)	Bermagui River Boat Ramp Upgrade (RMS Boating Now Round 2) [Bermagui] (Matthew.Collins) Funding --- BVSC - Gen Rev [26%]   RMS [74%]
	(4,957,093)	Transport grants carry over to 2021
	600,000	CWF Emergency Landfill Cell Construction
	162,201	Sec 64 Contributions water
	331,663	Sec 64 Contributions Sewer
	(1,779,750)	Water Treatment Plants
	(10,498,783)	Merimbula Ocean outfall
	(601,791)	Other Capital Grants carry over to 2021
7	<b>929,975</b>	<b>Employee benefits and on-costs</b>
	680,000 *	Recategorisation from Materials and Contracts
	249,975	Bushfire Recovery service costs
	-	
8	<b>2,958,189</b>	<b>Materials and contracts</b>
	3,655,870 *	Bushfire projects funded through grant incomes
	(680,000) **	Recategorisation from employee costs
	(17,681)	Small corrections to budgets
9	<b>(319,965)</b>	<b>Other expenses</b>
	(309,519)	Refund of overpayment 2018-2019
	(10,446)	Other expenses
	-	

\* Budget estimates that have matching changes in income  
\*\* Budget estimates that have been reclassified

## Q3 QBRS by Section

Section	Income	Notes	Expense	Notes	Capital	Notes
Consolidated	-10,529,007		3,188,887		-18,790,953	
A&O	-16,902,598		469,749		-18,562,417	
A&O Coordination	-270,000	s94 (\$100k); s94A (\$100k)	440,000	Salaries (to be investigated)	0	
Leisure & Rec	-2,430,773		-114,000		-3,267,720	
Leisure & Rec Coord	0		0		0	
Parks Operations Budget	-1,217,773	Carry over to FY21: Short Point Coastal Accessibility (\$880k); Pambula Beach Coastal Accessibility(\$715k)	0		-1,032,804	Carry over to FY21: Short Point Coastal Accessibility (\$900k); Pambula Beach Coastal Accessibility(\$360k)
Public Amenities Maintenance And Operations	0		0		-180,000	Renewals deferred to FY21
Sporting Grounds & Facilities	0		0		-950,059	Pambula Squash Courts and Wolumla Recreation Ground (Pavilion Upgrade) deferred to FY21
Wharves, Jetties And Boatramps	-875,000	Blackfellows Lake Boat Ramp Upgrade and Bermagui River Boat Ramp Upgrade deferred to FY21	0		-1,139,299	Blackfellows Lake Boat Ramp Upgrade and Bermagui River Boat Ramp Upgrade deferred to FY21
Beach & Lifeguard	0		0		0	
Swimming Pools	-338,000	Various: Reduced due to bushfires, maintenance and COVID closures.	-114,000	Operations savings due to COVID closures.	34,442	Candelo pool lining render & joint remediation
Project Development Services	1,783,582		-28,262		933,250	
Project Development Services	-774,000	Removal of internal transfer	0		-628,500	Delayed to FY21: Staff Accommodation Design & Construction (\$218k); Salary reduced to reflect delays to projects.
Airport	1,835,000	Merimbula Airport Runway Extension (\$2m); Reduced patronage (\$165k)	0		889,491	Merimbula Airport Terminal Upgrade
Property Services	28,500	Increase: Land sale; Subdivision. Reduced revenue due to Bushfire waiving of fees	-15,336	Consultant budget removed	20,000	Subdivision works
Administration Buildings	150,872	Narira Village (transferred to Reserve)	-12,926	Electricity	0	
Saleyard	487,001	Drought Communities Programme	0		487,000	Drought Communities Programme
Cemeteries	0		0		0	
Community Halls	56,209	\$61 decreased due to Bushfire/COVID, \$117k Demolition costs for Kiah and Wandella halls funded	0		165,259	Kiah and Wandella Halls demolition
Strategy & Assets Services	-4,867,971		376,015		-7,366,341	
Strategy & Assets Services	2,015	Bike Week Ride Tathra to Bega	376,015	Merimbula Access Road Extension (Design)	0	
Bridges On Sealed Rural Roads - Local	0		0		-330,000	Pretty Point Bridge - Complete Middle Span (project phased \$270k); Wonboyn Rd Bridge (deferred to FY21 \$60k)
Bridges On Sealed Rural Roads - Regional	0		0		-474,694	Cuttagee Bridge (deferred to FY21)
Bridges On Sealed Urban Roads - Local	0		0		0	
Bridges On Unsealed Rural Roads - Local	0		0		-297,063	Deferred to FY21: Buckajo Rd, concrete abuts A&B pier;
Roads Rural Sealed Local	0		0		-6,492	Deferred to FY21: Towamba Rd Guardrail
Roads Rural Sealed Regional	-55,070	Mt Darragh Rd - reduced to reflect funding	0		214,755	Mainly due to Mt Darragh Princes Hwy intersection
Roads Rural Unsealed Local	-156,634	Roads to Recovery reduction (\$390k); Hunters Rd LLS (\$233k)	0		535,265	Towamba Burragate Rd (\$710k) & Hunters Rd (\$239k); Offset by reduction in Upper Brogo Rd (\$391k)
Roads Rural Unsealed Regional	87,107	State funding added	0		0	
Roads Urban Sealed Local	-2,535,176	Reduced to reflect phased funding: Eden Port to Highway (\$712k); Community Development Grant (\$1.8m)	0		144,641	Bega St Wolumla pavement renewal (\$170k); Nelson St Kerb & Gutter deferred to FY21 (\$55k)
Roads Urban Sealed Regional	0		0		-3,897,739	Not proceeding: Eden Stabilisation Regional Roads (\$3.05m); Deferred to FY21 Bega St Tathra - Pavement Upgrade (\$414k) and Bega Street Tathra Kerb & Gutter (\$117k); Sapphire Coast Drv Pavement Upgrade – Berrambool removed (\$250k to be replaced by Blackspot)

Roads Urban Unsealed Local	10,000 Ginn St, Bermagui (LLS funding)	0	-12,000	Narira St complete (reduced \$28k); Ginn St, Bermagui (\$16k)
Cycleways Not On Road Reserve	-2,620,213 Funding phased: Tathra to Kalaru Path (\$1.29m) & Merimbula CBD to Wharf Path (\$1.33m)	0	-2,546,213	Funding phased: Tathra to Kalaru Path (\$1.29m) & Merimbula CBD to Wharf Path (\$1.33m); Additional expense SERH Shared path Tathra Rd Bega (\$74k)
Drainage	0	0	-483,046	Removed: Duplicated budget (\$135k) & Bega urban drainage renewals (\$348k)
Footpaths	400,000 Bega St, Wolumla funding	0	-150,000	Various projects deferred to FY21
Street Cleaning	0	0	0	
Street Lighting	0	0	0	
Town Centre Carparks	0	0	-63,755	Bega St, Tathra Carpark Reseal (deferred to coincide with other works FY23); Pambula Town Carpark Upgrad.
Council Depots Operations	0	0	0	
Fleet Services Administration	0	0	0	
Private Works	0	0	0	
Supply Services	0	0	0	
Waste Services	666,634 Added: CWF Emergency Landfill Cell Construction (\$600k); Fogo for Business (\$77k); Increased: Gate income (\$25k); Reduced: Food Donation Education Grant (\$35k phased);	235,996 Increased: Waste Contract - Domestic Kerbside Collection (\$100k); Added: MAF (\$166k); Offset with various savings	187,601	Added: Cell 2 Cap (\$489k); CWF Emergency Landfill Cell Construction (\$600k); Deferred: Tathra landfill remediation (\$850k FY22)
Works Administration	0	-440,000 Salary re-allocated	0	
Quarry	0	0	0	
Water Supplies	-1,633,181 Phased: Brogo Water Treatment Plant (\$1m); Bega Water Treatment Plant (\$740k); Increased: S64 (\$162k)	0	-5,225,000	Various projects phased to future years, notably Bega, Brogo & Yellow pinch WTPs (\$1.95m), SCADA Upgrade (\$1.971m).
Sewer Services	-10,150,890 Merimbula STP & Ocean Outfall - Total grant initially included - now phased across 4 years	0	-3,824,207	Various projects phased to future years, notably North Bega Sewer - Stage 2 (\$719k), Southern Sewer pump station (\$612k), Merimbula pump station (\$900k), Bermagui STP (\$401k) and Bega STP capacity upgrade (\$242k)

<b>CEP</b>	<b>382,519</b>	<b>-413,541</b>	<b>-103,536</b>	
<b>CEP Coordination</b>	<b>0</b>	<b>35,026</b> Bushfire (Environment)	<b>0</b>	
<b>Communications And Events</b>	<b>0</b>	Website Maintenance and Development delayed due to COVID/Bushfire	<b>-45,000</b>	<b>0</b>
<b>Planning &amp; Sustainability</b>	<b>49,892</b>	<b>-100,995</b>	<b>0</b>	
Planning & Sustainability Coord	0	-8,500 Rationalisation of expenses	0	
Planning Services	43,000 ALDI (Contribution to Public Art \$55k); Reduction in leaseback income (\$12k)	-15,000 Rationalisation of expenses	0	
Strategic Planning	-68,528 Removal of Crown Land Plans of Management	-173,528 Crown Land (\$68k); Aboriginal Heritage (Delayed to FY21 \$20k); Place Making Area Plan -Merimbula (delayed to FY21 \$60k); Bermagui CBD Masterplan (Removed \$25k)	0	
Development & Support Services	0	0	0	
Environment & Sustainability	75,420 Various movements in funding sources	96,033 Pambula River, Pambula lake & Yowaka River Flood Study (\$85k)	0	
<b>Certification &amp; Compliance</b>	<b>5,395</b>	<b>-71,916</b>	<b>0</b>	
Certification & Compliance Coordination	-3,198 Removal of leaseback vehicle	-212,916 Vacant positions	0	
Animal Control	0	0	0	
Enforcement Regulations	55,229 Increased to match expected annual income	0	0	
Building Regulations	0	120,000 Salary re-allocated	0	
Public Health	-71,636 Income decrease due to Bushfire (Food premises)	0	0	
Biosecurity	25,000 SEWAP funding increase	21,000 SEWAP co-contribution increase.	0	
<b>Community Connections &amp; Support</b>	<b>40,677</b>	<b>-224,656</b>	<b>-103,536</b>	
Community Connections & Support Coordination	0	-10,000 Rationalisation of expenses	0	
Regional Gallery	19,821 The Now + Project	-76,561 Project - The Shirl (\$50k carried to FY21); Public Access Program(\$60k); Residency Program (\$10k delayed to FY21)	-140,000	
Community Engagement	-164 Various movements	-166,292 Project - CDAT Programs (Expected unspent funds to be carried forward to FY21: \$7k); Delayed to FY21 due to CoVID-19: Settlement Program (\$12k); East Street Garden (work completed \$45k); Social Planning -Eden Futures (\$88k)	0	
Library	-8,980 Insurance claim transferred to Property (\$25k); Funding added: The Intergenerational Playroom (\$2k); Back in the Day (\$9k); Library Resilience (\$3k)	24,382 The Intergenerational Playroom (\$12k); Back in the Day (\$3k); Youth Opportunities- Bermagui Maker Space (\$4k); Tura Library Building Maintenance (\$4k)	-72,000	
Brighter Futures/New Directions	0	0	0	
Commonwealth Home Support Programme	0	0	0	
Recovery Support Service	0	0	0	
NDIS	0	-6,185	0	
Children's Services	30,000 Drought relief funding	10,000 Drought relief expenses	108,464	

<b>BaG</b>	<b>3,414,167</b>	<b>2,772,679</b>	<b>-125,000</b>	
Bag Coordination	0	-67,170	0	
<b>Financial Management</b>	<b>-210,794</b>	<b>-191,500</b>	<b>0</b>	
Finance Services Administration		38,500 Net result of Consultants (\$96k) offset with savings in other areas.	0	
Revenue Team	-1,944 Reduced leaseback income	-203,000 Legal costs (\$200k)	0	
Customer Services	-209,450 Reduced estimate of Legal Charges Recouped	-27,000 Postage (\$30k)	0	
	600 Discretionary fees		0	
<b>Information Communication And Technology</b>	<b>0</b>	<b>173,027</b>	<b>0</b>	
ICT Administration	0	183,184 Software licences and hardware (\$151k)	0	
Process Improvement	0	-10,157 Consultants	0	
<b>People &amp; Gov</b>	<b>3,624,961</b>	<b>2,851,822</b>	<b>-125,000</b>	
People & Gov Coord	0	-36,000 Various projects delayed to FY21 due to COVID-19/Bushfire	0	
People And Culture	0	-179,000 Rationalisation of budget	0	
Governance & IPR	0	17,000 Publications (\$35k) offset with savings in s)\Licences and Permits.	0	
Records Management	0	-20,000 Temporary salary reduction due to vacancy	-125,000	Digitisation project delayed to FY21 due to COVID-19/Bushfire*
Risk Management	-50,000 Hindsight Incentive (Risk) funding removed	-455,000 Insurance (\$225k); Various projects delayed to FY21 due to COVID-19/Bushfire	0	
Procurement & Contracts	0	60,713 Purchases of uniforms/PPE (Budget to be transferred to A&O)	0	
Rural Fire Service	3,674,961 s44 claimable (\$1.54m); Bushfire Emergency works (\$1.28m); BlazeAid (\$140k); s44 unclaimable payment (\$600k)	3,464,109 Bushfire emergency response	0	
<b>GM Office</b>	<b>0</b>	<b>7,500</b>	<b>0</b>	
<b>Elected Officials</b>	<b>0</b>	<b>-1,000</b> Transfer to CRJO Budget (\$30k) savings of \$29k) tran	<b>0</b>	
<b>Recovery, Rebuilding and Resilience</b>	<b>1,919,203</b>	<b>373,312</b>	<b>-15,653</b>	
Recovery Administration	1,578,000 Bushfire assistance	344,212 Bushfire expenditure	0	
Economic Development	286,555 Bushfire economic recovery and coordination - Phase 1 (\$250k); Regional Economic Development Future Vision Platform (\$6k); Eden Cruise Strategy (\$30k)	-6,000 Various projects delayed to FY21 (\$65k) offset by increases to match commitments	0	
Regional Learning Centre	2,868 Reduction in income due to COVID/Bushfire (\$20k) offset with insurance claim (\$23k)	-7,600 Electricity (last FY paid this FY)	0	
Bega Civic Centre	51,780 Increased to match expected annual income	37,000 Electricity (last FY paid this FY)	-20,000	
Tourism	0	5,700 Contractor (increased to match commitment)	4,347	Signage
<b>Council Wide</b>	<b>998,905</b>	<b>360,000</b>	<b>0</b>	
General Purpose Revenue	998,905 Southern Phones (\$804k); Pensioner Rates subsidies	0	0	
Loan Services	0	0	0	
Employee Overheads	0	360,000 Employee Costs	0	



## Quarterly Budget Review Statement

for the quarter ended 31 March 2020

### Budget Balance Sheet

#### Assets

##### Current Assets

Cash and cash equivalents

Receivables

Inventories

Other

Total Current Assets

##### Non-Current Assets

Receivables

Infrastructure, property, plant and equipment

Total Non-Current Assets

#### Total Assets

#### Liabilities

##### Current Liabilities

Payables

Borrowings

Provisions

Total Current Liabilities

##### Non-Current Liabilities

Borrowings

Provisions

Total Non-Current Liabilities

#### Total Liabilities

#### Net Assets

#### Equity

Retained Earnings

Revaluation Reserves

#### Total Equity

	Original Budget 30-Jun-20	Approved Changes			Revised Budget 30-Jun-20	Recommended changes for Council resolution	Projected year end result
		Sept QBR	Dec QBR	Mar QBR			
Cash and cash equivalents	72,808,658	(12,161,218)	(40,427)	(4,034,148)	56,572,865	4,764,048	61,336,913
Receivables	6,222,000	-	-	-	6,222,000	-	6,222,000
Inventories	462,000	-	-	-	462,000	-	462,000
Other	-	-	-	-	-	-	-
Total Current Assets	79,492,658	(12,161,218)	(40,427)	(4,034,148)	63,256,865	4,764,048	68,020,913
Receivables	-	-	-	-	-	-	-
Infrastructure, property, plant and equipment	1,091,193,520	(3,868,647)	(5,831,866)	4,034,148	1,085,527,155	(18,806,606)	1,066,720,549
Total Non-Current Assets	1,091,193,520	(3,868,647)	(5,831,866)	4,034,148	1,085,527,155	(18,806,606)	1,066,720,549
Total Assets	1,170,686,178	(16,029,865)	(5,872,293)	-	1,148,784,020	(14,042,558)	1,134,741,462
Payables	6,841,000	-	-	-	6,841,000	-	6,841,000
Borrowings	3,496,000	-	-	-	3,496,000	-	3,496,000
Provisions	8,042,000	-	-	-	8,042,000	-	8,042,000
Total Current Liabilities	18,379,000	-	-	-	18,379,000	-	18,379,000
Borrowings	28,024,559	-	-	-	28,024,559	2,000,000	30,024,559
Provisions	4,942,000	-	-	-	4,942,000	-	4,942,000
Total Non-Current Liabilities	32,966,559	-	-	-	32,966,559	2,000,000	34,966,559
Total Liabilities	51,345,559	-	-	-	51,345,559	2,000,000	53,345,559
Net Assets	1,119,340,619	(16,029,865)	(5,872,293)	-	1,097,438,461	(16,042,558)	1,081,395,903
Retained Earnings	692,096,619	(16,029,865)	(5,872,293)	-	670,194,461	(16,042,558)	654,151,903
Revaluation Reserves	427,244,000	-	-	-	427,244,000	-	427,244,000
Total Equity	1,119,340,619	(16,029,865)	(5,872,293)	-	1,097,438,461	(16,042,558)	1,081,395,903





## Quarterly Budget Review Statement

for the quarter ended 31 March 2020

### Capital Budget Review Statement

#### Capital expenditure - by class

	Delivery Plan 2020	Sep QBR	Dec QBR	Revised Budget 2020	Recommended changes for Council resolution	Notes	Projected year end result	Actual YTD 2020
Plant and equipment	4,404,655	(587,818)	-	3,816,837	1,086	1	3,817,923	2,625,138
Office equipment	125,000	50,000	-	175,000	(125,000)	2	50,000	-
Buildings	5,304,664	1,087,659	194,545	6,586,868	(260,570)	3	6,326,298	5,008,991
Land	-	-	-	-	-		-	6,654
Other structures	9,950,004	1,112,156	(3,098,205)	7,963,955	(1,510,845)	4	6,453,110	5,319,331
Roads, bridges and footpaths	39,874,608	(10,489,352)	(2,519,030)	26,866,226	(7,764,343)	5	19,101,883	12,430,870
Water supply network	7,804,000	132,466	761,270	8,697,736	(5,225,000)	6	3,472,736	2,181,723
Sewerage network	10,593,000	4,686,242	(1,170,446)	14,108,796	(4,019,207)	7	10,089,589	6,529,603
Other assets	90,000	140,000	-	230,000	(40,000)		190,000	68,441
<b>Total</b>	<b>78,145,931</b>	<b>(3,868,647)</b>	<b>(5,831,866)</b>	<b>68,445,418</b>	<b>(18,943,879)</b>		<b>49,501,539</b>	<b>34,170,751</b>

#### Capital expenditure - by type

New	3,394,944	-	-	3,394,944	20,000		3,414,944	2,215,790
Upgrade	44,724,688	(6,391,698)	(4,464,537)	33,868,453	(6,998,500)		26,869,954	19,845,399
Renewal	30,026,299	2,523,051	(1,367,329)	31,182,021	(11,828,107)		19,353,914	12,099,162
<b>Total</b>	<b>78,145,931</b>	<b>(3,868,647)</b>	<b>(5,831,866)</b>	<b>68,445,418</b>	<b>(18,806,606)</b>		<b>49,638,812</b>	<b>34,160,351</b>

## Capital Budget Review

Budget variations being recommended include the following material items:

*Notes Details*

1	1,086	<b>Plant &amp; Equipment</b>
2	(125,000)	<b>Digitization of Records Project delayed to 2021</b>
3	(260,570)	<b>Buildings</b>
	(1,196,505) *	Buildings Works carry over to 2021
	889,491 *	Merimbula Airport Terminal Upgrade- Airport Grant
	(180,000)	Public Amenities renewals- Delayed to to COVID and Bushfire
	108,464	Upgrade Eden Childcare Kitchen
	41,940	Bega Park Accessible Amenities and BBQ Shelter - Works due for completion this year
	28,054	Preliminary work on Sporting Complexes
	47,986 *	Eden Log Cabin roof restoration and kitchen upgrade [Eden]
	*	Merimbula Wharf Condition assessment - Offset in Roads, bridges
4	-1,510,845	<b>Other structures</b>
	(3,218,192) *	Leisure and Rec projects carry over to 2021
	(483,485)	Waste projects carry over to 2021
	670,000	Bushfire Waste Projects
	487,000	Saleyards Drought Projects
	956,082	RESTART Tathra Headland walk Incorrect budget allocation
	77,750	Other structures
5	-7,764,343	<b>Roads, bridges and footpaths</b>
	(4,894,997)	Transport projects carry over 2021
	(178,997)	Transport Projects deferred to 2022
	(3,057,686)	Duplication of Eden Post to Highway Projecy
	367,337	Other transport assets
6	-5,225,000	<b>Water supply network</b>
	-5,392,361	Water supply Projects carry over to 2021
	150,000	Water Fill Stations - Wolumla, Pambula and Bega
	17,361	Other Water Network
7	-4,019,207	<b>Sewerage network</b>
	(3,900,407)	Sewer services Projects carry over to 2021
	(118,800)	Other Sewer Networks assets reduced



## Quarterly Budget Review Statement

for the quarter ended 31 March 2020

### Budget Cash-Flow Statement

	Original Budget				Revised Budget	Recommended changes for Council	Projected year end result
	2020 \$'000	Sept QBR \$'000	Dec QBR \$'000	Mar QBR \$'000	2020 \$'000	\$'000	\$'000
<b>Cash flows from operating activities</b>							
Receipts:							
Rates and annual charges	50,752,150	434,193	-	-	51,186,343	142,518	51,328,861
User charges and fees	21,064,503	127,613	(770,735)	-	20,421,381	(796,647)	19,624,734
Investment and interest revenue received	1,532,100	13,000	(10,000)	-	1,535,100	(18,310)	1,516,790
Grants and Contributions	77,676,738	(19,401,502)	(5,892,182)	-	52,383,054	(12,903,798)	39,479,256
Other	1,002,125	(97,000)	(11,702)	-	893,423	1,101,878	1,995,301
Payments:	-	-	-	-	-	-	-
Employee benefits and on-costs	(36,678,624)	1,901,890	411,904	-	(34,364,830)	(929,975)	(35,294,805)
Materials and contracts	(28,131,913)	634,605	157,582	-	(27,339,726)	(2,958,189)	(30,297,915)
Borrowing costs	(1,731,090)	-	-	-	(1,731,090)	-	(1,731,090)
Other	(9,596,370)	357,336	242,840	-	(8,996,194)	319,965	(8,676,229)
<b>Net cash provided (or used in) operating activities</b>	<b>75,889,619</b>	<b>(16,029,865)</b>	<b>(5,872,293)</b>	<b>-</b>	<b>53,987,461</b>	<b>(16,042,558)</b>	<b>37,944,903</b>
<b>Cash flows from investing activities</b>							
Receipts:							
Sale of infrastructure, property, plant and equipment	-	-	-	-	-	-	-
Deferred debtors receipts	-	-	-	-	-	-	-
Payments:							
Purchase of property, plant and equipment	(82,217,520)	3,868,647	5,831,866	-	(72,195,859)	18,806,606	(53,389,253)
<b>Net cash provided (or used in) investing activities</b>	<b>(82,217,520)</b>	<b>3,868,647</b>	<b>5,831,866</b>	<b>-</b>	<b>(72,195,859)</b>	<b>18,806,606</b>	<b>(53,389,253)</b>
<b>Cash flows from financing activities</b>							
Receipts:							
New loans	-	-	-	-	-	2,000,000	2,000,000
Payments:							
Repayment of borrowings and advances	(3,750,441)	-	-	-	(3,750,441)	-	(3,750,441)
<b>Net cash provided (or used in) investing activities</b>	<b>(3,750,441)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,750,441)</b>	<b>2,000,000</b>	<b>(1,750,441)</b>
<b>Net increase / (decrease) in cash</b>	<b>(10,078,342)</b>	<b>(12,161,218)</b>	<b>(40,427)</b>	<b>-</b>	<b>(21,958,839)</b>	<b>4,764,048</b>	<b>(17,194,791)</b>
Cash at the beginning of the year	82,887,000				82,887,000		82,887,000
Cash at the end of the year	72,808,658				60,928,161		65,692,209



## Quarterly Budget Review Statement

for the quarter ended 31 March 2020

	Actual	Original	Approved Changes		Revised	Recommended changes for Council resolution	Projected year end result
	30-Jun-19	Budget 30-Jun-20	Sept QBR	Dec QBR	Budget 30-Jun-20		
Cash & Investments							
Externally restricted cash & investments							
Unspent Loans	43,446	-3,956,554	3,980,000	0	23,446	0	23,446
Developer Contribution - General	0	0	0	0	0	0	0
S94 - Carparking	714,173	664,418	0	0	664,418	0	664,418
S94 - Community Facilities	57,037	95,037	0	0	95,037	0	95,037
S94 - Land Acquisitions	17,223	24,223	0	0	24,223	0	24,223
S94 - Open Space and Recreation	137,913	29,413	72,000	0	101,413	0	101,413
S94 - Public Reserve Acquisition	400,346	400,346	0	0	400,346	0	400,346
S94 - Roads	45,660	162,660	0	0	162,660	0	162,660
S94 - Streetscapes	0	12,500	0	0	12,500	0	12,500
S94A	1,553,370	1,553,370	650,000	0	2,203,370	-270,000	1,933,370
S94- Woodlands Lane	58,182	58,182	0	0	58,182	0	58,182
Developer Contribution - Water							
S64 - Water Headworks	3,771,442	3,271,442	387,916	0	3,659,358	-162,201	3,497,157
Developer Contribution - Sewer							
S64 - Sewer Headworks	3,835,666	3,835,666	0	0	3,835,666	0	3,835,666
Unexpended Grants	16,032,413	15,554,895	-6,445,201	0	9,109,694	1,371,403	10,481,097
Asset Replacement Reserve [Water Fun	8,663,438	13,556,727	-5,182,787	0	8,373,940	3,754,020	12,127,960
Asset Replacement Reserve [Sewer Fur	18,193,618	24,933,457	-4,476,282	0	20,457,175	-5,495,020	14,962,155
Waste Management [Domestic]	4,326,705	3,376,705	0	0	3,376,705	-70,000	3,306,705
Total externally restricted	57,850,632	63,572,487	-11,014,354	0	52,558,133	-871,798	51,686,335



## Quarterly Budget Review Statement

for the quarter ended 31 March 2020

	Actual	Original Budget	Approved Changes		Revised Budget	Recommended changes for Council resolution	Projected year end result
	30-Jun-19	30-Jun-20	Sept QBR	Dec QBR	30-Jun-20		
<b>Cash &amp; Investments</b>							
<b>Internally restricted cash &amp; investments</b>	0	0	0	0	0	0	0
Airport Reserve	272,036	272,036	0	0	272,036	0	272,036
Animal Control Reserve	42,106	52,106	-10,000	0	42,106	0	42,106
Asset Replacement Reserve [General Fun	989,474	253,474	417,818	0	671,292	398,182	1,069,474
Brighter Futures [Vehicle Replacement]	30,000	30,000	0	0	30,000	0	30,000
Cemetery Improvements	429,615	507,835	867	-163,214	345,488	0	345,488
Children Services Reserve	526,553	520,944	27,620	0	548,564	-97,106	451,458
Committee Funds [Halls]	166,314	166,314	0	0	166,314	0	166,314
Election Expenses	110,000	165,000	0	0	165,000	0	165,000
E-Levy Reserve	626,367	597,367	0	0	597,367	-181,900	415,467
Employee Leave Entitlement	1,582,388	1,932,388	0	0	1,932,388	0	1,932,388
Gallery Donations	10,462	462	-140,000	0	-139,538	150,000	10,462
Information Technology Facilities	205,199	50,199	0	0	50,199	155,000	205,199
Insurance Claims [Unspent]	71,780	71,780	0	0	71,780	0	71,780
Insurance Excess Reserve	100,000	100,000	0	0	100,000	0	100,000
Merimbula Jetty Maintenance and Improve	46,145	46,145	0	0	46,145	0	46,145
Narira Village	106,347	106,347	0	0	106,347	150,872	257,219
Operational Examination Contingency	27,397	27,397	0	0	27,397	0	27,397
Plant Replacement Reserve	46,200	-1,289,687	965,821	0	-323,866	370,066	46,200
Property Development Reserve	182,400	113,872	68,528	0	182,400	0	182,400
Property Sale 73 Upper St	58,215	58,215	0	0	58,215	0	58,215
Quarries and Gravel Pits	724,313	724,313	0	0	724,313	0	724,313
Saleyard Reserve	58,068	58,068	0	0	58,068	0	58,068
SV - Airport	870,481	881,481	0	285,455	1,166,936	-379,236	787,700
SV - Armco Culvert Restoration	322,400	457,400	0	0	457,400	0	457,400
SV - Collector Roads	13,811	13,811	445,000	0	458,811	0	458,811
SV - Emergency Services	0	0	0	0	0	0	0
SV - Engineering Administration for RFS	0	0	0	0	0	0	0
SV - Footpath Trip Hazard	0	0	0	0	0	0	0
SV - Kerb & Guttering	0	58,000	0	0	58,000	-58,000	0
SV - Libraries	0	0	0	0	0	0	0
SV - Loan Repayments	0	0	0	0	0	0	0
SV - Ocean Lifeguards	0	3,103	-204	0	2,899	0	2,899
SV - Public Domain and Buildings	1,216,235	836,235	-460,000	0	376,235	-101,500	274,735
SV - Recreation Facilities	1,696,136	1,068,136	92,000	535,000	1,695,136	0	1,695,136
SV - Road Stabilisation	12,460	12,460	290,000	0	302,460	0	302,460
SV - Sportsground	98,200	98,200	0	0	98,200	0	98,200
SV - Timber Bridge Rehabitalisation	131,400	10,400	0	0	10,400	71,314	81,714
SV - Urban Street Construction	296,461	296,461	266,000	0	562,461	-170,000	392,461



## Quarterly Budget Review Statement

for the quarter ended 31 March 2020

	Actual	Original Budget	Approved Changes		Revised Budget	Recommended changes for Council resolution	Projected year end result
	30-Jun-19	30-Jun-20	Sept QBR	Dec QBR	30-Jun-20		
<b>Cash &amp; Investments</b>							
SV - VIC and Tourism	174,151	174,151	0	0	174,151	0	174,151
SV - Weeds Management	0	32,203	13,909	-41,523	4,589	0	4,589
Tura Beach Country Club Crown Land	21,611	21,611	0	0	21,611	0	21,611
Waste Management [Other]	482,898	482,898	0	0	482,898	0	482,898
Council Buildings Reserve	0	-350,000	0	0	-350,000	350,000	0
Foreshore Reserves	24,658	24,658	0	0	24,658	0	24,658
Mirador Asset Protection Developmen	150,000	150,000	0	0	150,000	0	150,000
Old Bega Racecourse Development	32,815	32,815	0	0	32,815	0	32,815
Other Contribution - Tathra Estate	41,000	41,000	0	0	41,000	0	41,000
Access Committee Reserve	37,500	37,500	-7,600	0	29,900	0	29,900
Total internally restricted	12,033,596	8,947,098	1,969,759	1,969,759	11,782,575	1,670,597	13,453,172
<b>Unrestricted cash &amp; investments</b>	13,002,772	289,073			(3,412,547)	3,965,249	552,702
<b>Total cash &amp; investments</b>	82,887,000	72,808,658			60,928,161	4,764,048	65,692,209



## Quarterly Budget Review Statement

for the quarter ended 31 March 2020

### Cash and Investments Budget Review

#### Comment on cash and investments position

The Cash and Investments position has been adjusted to reflect the budget adjustments detailed in this report.

#### Investments

Investments have been made in accordance with Council's investment Policy.

#### Cash

The cash at bank amount has been reconciled to Council's physical bank statements.

#### Reconciliation

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

Cash at Bank (as per bank statements)	2,027,415
Investments on Hand	80,018,099
less: Unpresented Cheques	(2,190)
add: Undeposited Funds	48,326
Reconciled cash at bank and investments	<u>82,091,650</u>



## Quarterly Budget Review Statement

for the quarter ended 31 March 2020

### Part A - Contracts Listing (contracts entered in to during the quarter)

Contractor	Contract detail and purpose	Contract value	Start date	Duration of contract	Budgeted (Y/N)
	Nil				

#### Notes

Council is required to report on Contracts entered in to within the quarter under review for contracts over \$50,000. Contracts to be listed are those entered in to during the quarter that have yet to be fully performed, excluding contractors that are on Council's Preferred supplier list. Contracts for employment are not required to be included.

### Part B - Consultancy and Legal Expenses

Expense	Expenditure YTD	Budgeted	Notes
Consultancies	363,214	Y	
Recreation Planning	160,620	Y	
Merimbula Airport	243,577	Y	
Project	70,950	Y	
Roads	294,271	Y	
Waste Services	122,198	Y	
Water IWCM	422,729	Y	
Sewer	1,047,880	Y	
Environmental Sustainability	140,953	Y	
Tourism	176,229	Y	
Economic Development	144,623	Y	
Risk Management	42,325	Y	
Elected Officials	70,806	Y	
Wharves, Jetties	64,279	Y	
Sporting grounds and facilities	40,400	Y	
Legal fees			
Town planning	14,333	Y	
Debt collection (recoverable legal fees)	135,061	Y	
Other	175,778	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 decision-making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.