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**FBD16/066 BUDGET REVIEW FOR THE PERIOD ENDED 30 SEPTEMBER 2016**

**E05.9535**

Responsible Officer: Anthony O'Reilly - Director Finance and Business Development

Attachments: 1. Under Separate Cover - September Quarterly review attachments

Focus Area: Support Services

Delivery Program Link: SS1.1 Manage Council's financial assets and obligations

Operational Plan Link: SS1.1.2 Undertake forward budgeting and financial reporting

### **EXECUTIVE SUMMARY**

This Budget Review reports on Council's performance against the current Operational Plan budget for the quarter ending 30 September 2016. Major variations are highlighted.

The September Budget Review reports on Council's performance against the adopted Operational Plan budgets for the quarter ending 30 September 2016.

The original Operational Plan budget, on a consolidated basis (which includes all of Council's funds), for 2016-17 forecast:

- Income Statement deficit, before capital revenue, of \$(0.1) million
- Income Statement surplus, after capital revenue, of \$12.7 million
- Deficit cash/fund flows of \$(2.9) million.

The revised budgets for the quarter ending 30 September 2016 are:

- Income Statement deficit, before capital revenue, of \$(2.1) million
- Income Statement Surplus, after capital revenue, of \$12.7 million
- Deficit cash/fund flows of \$(3.7) million.

The revised, consolidated, 2016-17 budget is impacted by the carry forward of ongoing projects from the previous year. The budgets relate to continuing projects and are carried forward, or 'revoted', from the 2015-16 financial year to the 2016-17 financial year and incorporated into the budget.

The result of bringing these projects from last financial year into the 2016-17 year is:

- Unfavourable income statement impact of \$(2.3) million before capital revenue
- An additional \$0.7 million of unrestricted funds will be utilised, in addition to that originally budgeted.

The current year adjustments result in favourable variations for the Income Statement after capital revenue of \$1.9 million and unfavourable variations of \$(0.1) million as per the Consolidated Fund Flow Statement.

There are no material concerns at this quarterly review about Council meeting budget targets for 2016-17.

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**RECOMMENDATION**

THAT:

1. The budget review report for the quarter ended 30 September 2016 be received and noted.
2. The favourable variations for the Income Statement after capital revenue of \$1.9 million and unfavourable variations of \$(0.1) million as per the Consolidated Fund Flow Statement be adopted.

**BACKGROUND**

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

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

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

**Financial reports (Attachment 1)**

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

Financial reports include:

- a) Consolidated Fund Flow Statement – This report shows the impact of operating, financing and investing activities on Councils unrestricted working capital.
- b) Consolidated Income Statement – Provides sources of income and expenditure, including depreciation, in the program areas and associated services.
- c) Consolidated Capital Program Statement – Provides capital expenditure information for each program area and associated services.
- d) Projected Funds Balance Statement – Provides information on the balances and movements in both unrestricted and restricted fund accounts.
- e) Budget Amendment Report – Provides details of proposed significant adjustments to budgets.
- f) Special Rate Variation (SRV) program – Provides expenditure information for each of the projects in the SRV program of works for 2016-17.

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

This attachment provides information on major contracts entered into, legal fees incurred and consultancy costs for the quarter ended 30 September 2016.

**Key Financial Indicators (Attachment 3)**

This attachment provides information about key financial indicators designed to assist in monitoring Council's financial sustainability. The indicators are for the consolidated entity.

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**Mayoral and Councillor Expenses (Attachment 4)**

Provides information about Mayoral and Councillor expenditure for the quarter ended 30 September 2016.

**CONSIDERATIONS**

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

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

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

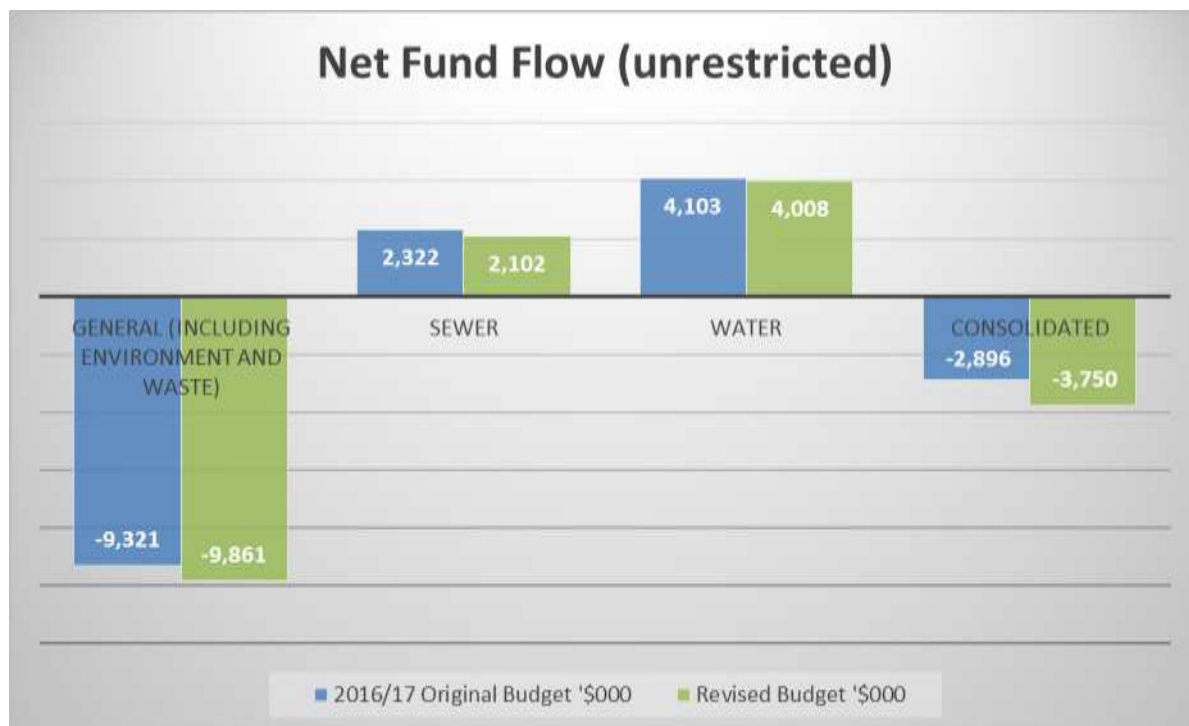
The net fund flow shows the amount of unrestricted funds that will be used to deliver the agreed Operational Plan outcomes for 2016-17. The consolidated original budget forecast a \$2.9 million decrease in unrestricted funds. The impact of the items carried forward from last financial year and the September review amendments, further decreased this by \$0.9 million, to a revised forecast of \$3.7 million decrease in unrestricted funds. See table 1.1 and graph 1.1 below.

*Table 1.1 Net fund flow (unrestricted) per fund*

<b>Fund</b>	<b>2016/17 Original Budget '\$000</b>	<b>Opening Revotes '\$000</b>	<b>September Review '\$000</b>	<b>Revised Budget '\$000</b>
General	(5,296)	(437)	33	(5,699)
Environment*	(96)	(75)	(40)	(211)
Waste*	(3,930)	-	(21)	(3,951)
Sewer	2,322	(160)	(59)	2,102
Water	4,103	(53)	(41)	4,008
<b>Total</b>	<b>(2,896)</b>	<b>(726)</b>	<b>(128)</b>	<b>(3,750)</b>

*\*Waste and Environment form part of the General fund but have been listed separately in this table to show how much unrestricted cash is being utilized in each area.*

Graph 1.1 Net fund flow (unrestricted)



The proposed September review adjustments have only a minor effect on the amount of working capital that is budgeted to be used this financial year.

The items carried forward from last financial year utilise \$726,000 of unrestricted funds.

The projects which utilise a significant amount of unrestricted funds are noted below:

- Various Coastal and Estuary management projects \$ 62,420
- Moruya community centre internal upgrade works (CIT)\* \$ 63,426
- Corrigans Beach Inclusive Playground works \$ 75,000
- Small town sewerage schemes – Rosedale and Bodalla \$130,000
- Bill Smyth Oval Fencing (CIT)\* \$144,420
- Moruya Airport redevelopment master plan \$ 64,604

*\*Community Infrastructure and Transport program projects which were budgeted to use cash as part of Council's application for the Special Rate Variation.*

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

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

The original budgeted operating result, for the consolidated entity, was a deficit of \$(0.1) million before allowing for capital grants and contributions. The proposed 2016-17 budget,

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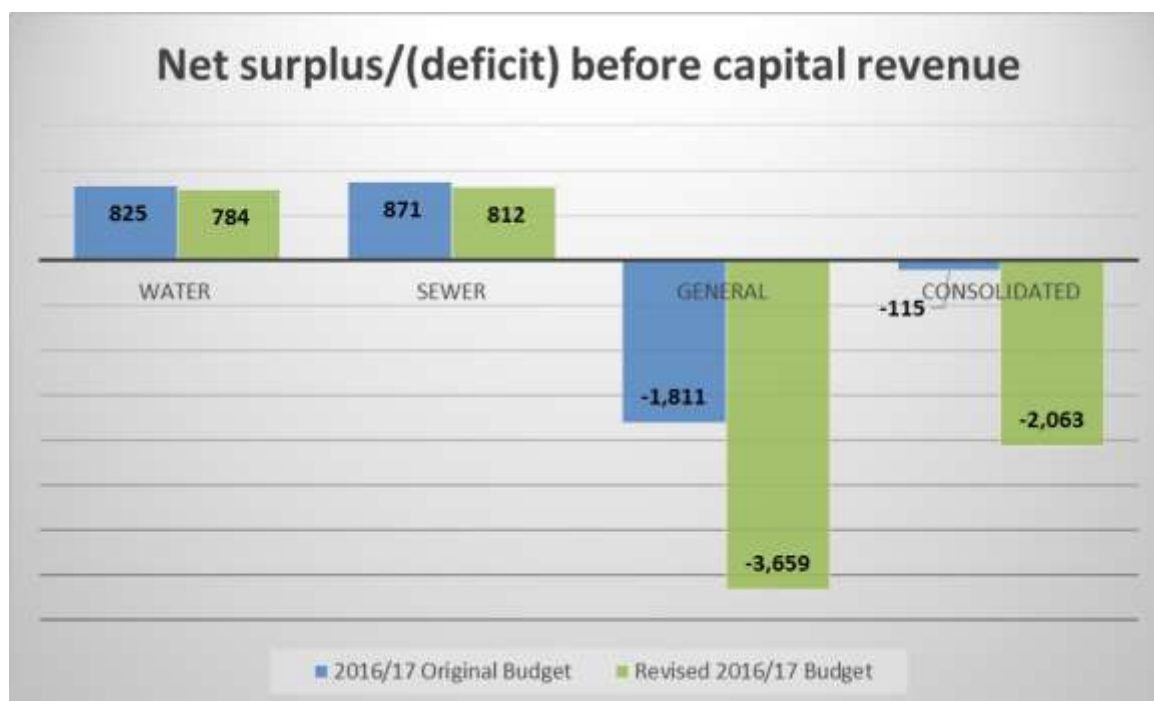
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incorporating the September review amendments and opening revotes, is a deficit of \$(2.1) million (per table 1.2 and graph 1.2 below).

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

Fund	2016/17 Original Budget '\$000	Opening Revotes '\$000	September Review '\$000	Revised Budget '\$000
General (including Environment & Waste)	(1,811)	(2,310)	462	(3,659)
Water	825	-	(41)	784
Sewer	871	-	(59)	812
<b>Consolidated</b>	<b>(115)</b>	<b>(2,310)</b>	<b>362</b>	<b>(2,063)</b>

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



**Opening revotes (operational)**

Opening revotes can also be a result of the legislative requirement to recognise grant monies as revenue when they are received, even the last day of the financial year, not necessarily when those monies will be expended. The 'revoting' of these monies and associated expenditure ensures they are available to fulfil the grant objectives.

The carry forward of works or projects from last financial year into this financial year resulted in an unfavourable effect on the income statement of \$(2.3) million. Income, mainly grants and

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contributions, of \$0.8 million was brought forward to this financial year offset by \$3.1 million of operational expenditure. Major items are listed below.

**General (including environment and waste)**

The figures show the net effect on the income statement (income, if applicable, less expenditure) and the impact on the “fund flow”, or unrestricted cash (transfers to or from reserves to support the works).

	<b>Income</b>	<b>Expenditure</b>	<b>Net Impact on Income Statement</b>	<b>Transfers to/ from restrictions</b>	<b>Net Impact</b>
<b><u>Environment Fund</u></b>					
Coastal and estuary management projects	164,816	(227,236)	(62,420)	-	(62,420)
Environmental protection projects	69,602	(366,315)	(296,713)	296,816	183
Landcare and Sustainability projects	137,093	(278,455)	(141,362)	138,363	(3,000)
Invasive species projects	40,000	(110,012)	(70,012)	70,012	-
Other items less than \$30,000		(10,000)	(10,000)	-	(10,000)
<b><u>General and Waste Fund</u></b>					
Aged and disability services, various programs		(922,497)	(922,497)	922,497	-
Children’s Services		(31,722)	(31,722)	31,722	-
Community Transport		(97,503)	(97,503)	97,503	-
Youth Services		(116,127)	(116,127)	109,325	(6,802)
Community Care administration		(147,500)	(147,500)	66,864	(80,636)
Development	14,373	(65,941)	(51,568)	14,680	(36,888)
Operational Land Management		(39,000)	(39,000)	-	(39,000)
Libraries		(128,525)	(128,525)	125,568	(2,957)
Council Land Management		(33,163)	(33,163)	9,263	(23,900)
Art and Culture	8,000	(37,662)	(29,662)	15,112	(14,550)
Corporate Services		(351,685)	(351,685)	264,436	(87,249)
Other items which are individually less than \$30,000	48,700	(100,592)	(51,892)	45,340	(6,552)
Bridges and Urban Roads (grants brought forward)	327,687	(56,321)	271,366		271,366

**September Review adjustments (operational)**

The following items are a summary of the recommended changes to the originally adopted Operational Plan budget for 2016-17, for the first quarter. The impact of these changes is favourable to the operating statement before capital revenue of \$0.4 million. The figures show the net effect on the income statement (income, if applicable, less expenditure).

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The significant items include:

- Flying fox camp management consultancy costs not covered by grant, \$40,000 per Council minute 16/151 (unfavourable)
- Economic feasibility study for Southern NSW Marine Gateway, Batemans Bay \$50,000 (unfavourable) per Council Minute 16/48
- Estimated Land Tax Equivalents for 2016-17 from Water and Sewer funds to General \$110,000 (favourable)
- Revised Financial Assistance Grant allocation based on advice received from NSW Local Government Grants Commission for 2016-17 \$142,133 (unfavourable)
- Amendment to electricity charges based on trends and analysis (anticipated \$135,000 saving this financial year with approximately \$25,000 permanent savings in future years predicted)
- Enhance geographic information system (GIS) services to meet the legislative needs of planning, infrastructure and corporate planning. The GIS is a computer system for capturing, storing, checking, and displaying data related to geographic positions within the shire, \$78,961 (unfavourable)
- Revised expenditure on East Nelligen Road project (\$720,000) with marginal reduction in revenues, with a net effect of \$501,472 (favourable) on the income statement with nil fund flow effect as net income is internally restricted
- The adjustments in water and sewer are related to the revised cost for water quality monitoring and liquid trade waste inspections performed by the Environmental Health Officers.

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

The original budget for 2016-17 predicted an income statement surplus of \$12.7 million after allowing for capital grants and contributions. The proposed 2016-17 budget incorporating the September review amendments and opening revotes is a surplus of \$12.7 million (per table 1.3 and graph 1.3 below).

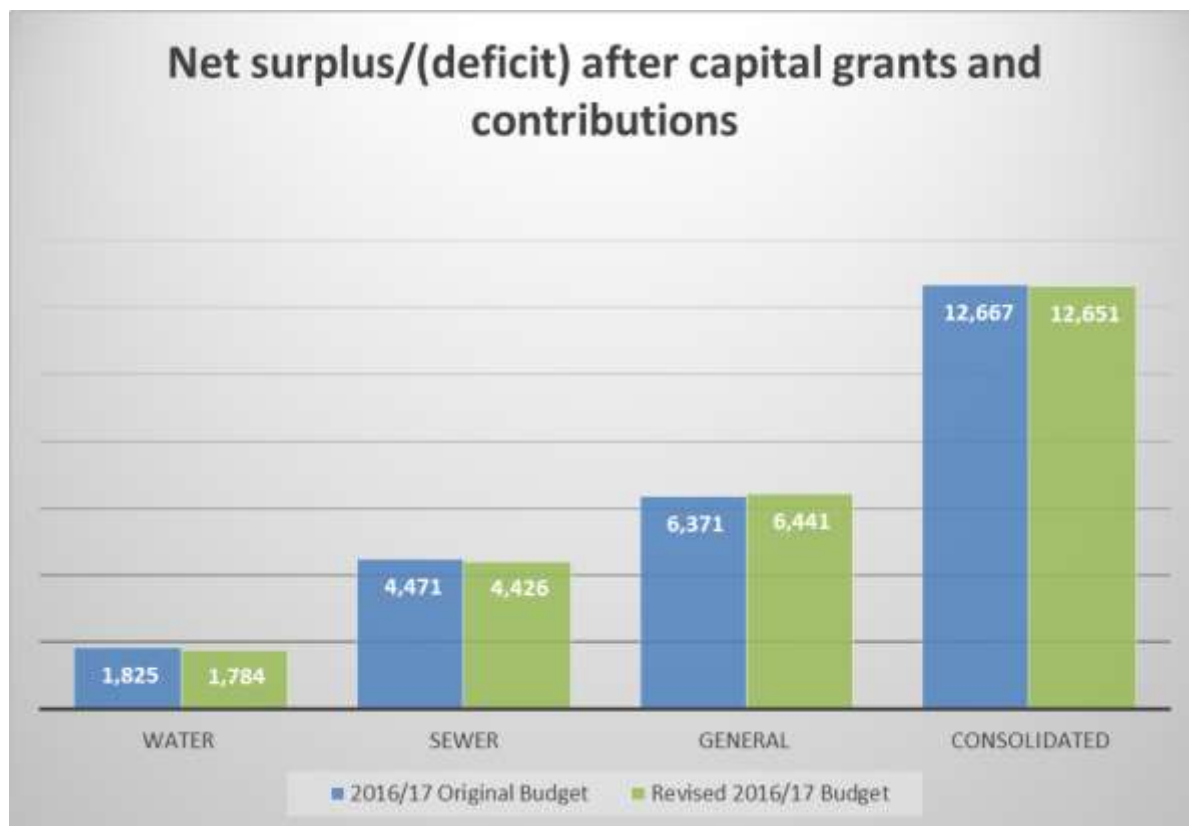
*Table 1.3 Net surplus/ (deficit) after capital grants and contributions*

<b>Fund</b>	<b>2016/17 Original Budget '\$000</b>	<b>Opening Revotes '\$000</b>	<b>September Review '\$000</b>	<b>Revised Budget '\$000</b>
General (including Environment & Waste)	6,371	(1,988)	2,058	6,441
Water	1,825	-	(41)	1,784
Sewer	4,471	14	(59)	4,426
<b>Consolidated</b>	<b>12,667</b>	<b>(1,974)</b>	<b>1,958</b>	<b>12,651</b>

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*Graph 1.3 Net surplus/(deficit) after capital grants and contributions*



In addition to the items explained above, in the operating result before capital grants and contributions, the following significant capital revenue adjustments contributed to the revised after capital budget result of an operating surplus of \$12.7 million.

**Opening revotes:**

- Capital contribution related to Runnyford Rural Fire Station works. Works completed last financial year with monies claimed and received this financial year (\$150,000) and Nerrigundah Fire Station extension (\$80,000) total (\$230,000)

**September review**

- Capital contributions for Rural Fire Service capital projects (\$260,000)
- Recognition of gifted equipment from Variety Club and capital contributions for Corrigans Beach Playground (\$225,000)
- Recognition of Federal Black Spot Funding for Cullendulla Drive (\$325,885)
- Moruya Airport precinct redevelopment grant funding (\$659,238)

Please refer to the Capital program section below which details the capital works associated with the contributions and donations described above.



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

**Capital Program**

The original capital budget for 2016-17 was \$59.0 million. The revised budget incorporating proposed September review amendments and the carry forward of continuing works from 2015-16 is \$64.9 million (per table 1.4 and table 1.5 below).

*Table 1.4 Capital Program*

<b>Original 2016-17 Budget</b>	<b>59,026,102</b>
Opening Revotes	3,634,575
September Review	2,211,266
<b>Revised 2016-17 Budget</b>	<b>64,871,942</b>

*Table 1.5 Capital Program per Fund*

<b>Fund</b>	<b>2016/17 Original Budget '\$000</b>	<b>Opening Revotes '\$000</b>	<b>September Review '\$000</b>	<b>Revised Budget '\$000</b>
General	39,239,359	2,650,789	2,211,266	44,101,414
Waste*	6,405,743	263,594	-	6,669,337
Water	3,245,000	53,300	-	3,298,300
Sewer	10,136,000	666,892	-	10,802,892
<b>Consolidated</b>	<b>59,026,102</b>	<b>3,634,575</b>	<b>2,211,266</b>	<b>64,871,942</b>

*\*Waste forms part of the general fund but has been shown separately to highlight the large capital works forecast this year.*

**Opening Revotes (capital)**

The significant projects carried forward, to this financial year from the June 2016 budget review are listed below.

Works commenced and continuing in 2016-17:

- Drainage and stormwater works at Beach Road and Narooma: work completed in part last financial year and continuing \$144,120
- Batemans Bay CBD revised timing of multi-year project due to additional community consultation through the sunset committee \$275,576
- Parks and Reserves including Botanic Gardens Visitor Centre redevelopment project commenced and continuing (supported by Friends of the Garden donation) and Corrigans Playground: community engagement via sunset committee \$120,545
- Swimming pool architecture fees, works delayed and to align timing with MacKay park precinct redevelopment \$147,625
- Sporting and Recreation including Hanging Rock and Bill Smyth Fencing: fences delayed due to community consultation and prioritisation of other works \$392,228

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- Bodalla and Rosedale Sewerage schemes: revised timing due to minor delay in obtaining necessary approvals \$666,892
- Bridge Renewals: Runnyford, Joes Creek Foot Bridge and Mogendoura works commenced but continuing due to revised project timing \$121,162
- Bus Shelters: access works delayed \$157,143
- Local Rural roads: various works in progress on track for completion, including Link Road which is a multi-year project \$248,319
- Urban Roads including Peninsula Drive: rehabilitation is in progress, works delayed due to weather \$155,446
- Surf Beach Specialty Waste Centre: estimated completion this financial year \$194,014

Revised timing:

- Nelligen Boat Ramp: delays in completing land acquisition impacted project commencement \$308,000

**September review adjustments (capital):**

- Rural fire service projects (Eurobodalla catering van fit out, Mogo Training Centre RAFT Building, Nerrigundah Station extension and Batemans Bay Station Occupational health and safety upgrade – approximately \$260,000 supported by Rural Fire Service funding allocations)
- Moruya airport precinct works current year estimate revised based on latest project plan. Increase of \$412,000 in estimated works this year, bringing total estimated works for 2016-17 to \$2.9 million. Supported by State and Federal grant funds
- Guardrail replacement budget amendment (\$70,000)
- Corrigans Beach reserve playground (\$260,000 which includes gifted equipment from the Variety Club \$103,000 and \$157,000 in contributions)
- Works undertaken on behalf of Roads and Maritime Services supported by Black Spot grant funding (\$325,888) and reclassification of works from operational to capital (\$363,000)
- Additional funding required to address renewal requirements for ageing plant (\$490,000)

**Legal**

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

**Policy**

The accounting policies being used are based on the financial statements for the year ended 30 June 2016.

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

**Financial**

Interest rates continue to remain at low levels. The Reserve Bank statements suggest that the rate will continue to be on hold.

**CONCLUSION**

There are no material concerns at this quarterly review about Council meeting budget targets for 2016-17.

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulation 205:

*As the Responsible Accounting Officer, it is my opinion that the September Quarterly Budget Review for Eurobodalla Shire Council indicates that Council's projected financial position as at 30 June 2017 will be satisfactory, having regard to the projected estimates of income and expenditure for the 2016-17 financial year.*

**Eurobodalla Shire Council**  
**Fund Flow Statement**  
**For the period ending 30/09/16**

Attachment 1(a)

	Original Annual Budget	Previous Reviews	This Review	Revised Annual Budget	YTD Actual
<b>INCOME STATEMENT</b>					
Income	105,988,595	810,271	(50,737)	106,748,129	69,966,992
Expenses	(106,103,346)	(3,120,256)	412,383	(108,811,220)	(30,012,919)
<b>Net Ordinary Surplus before Capital Rev</b>	<b>(114,751)</b>	<b>(2,309,986)</b>	<b>361,646</b>	<b>(2,063,091)</b>	<b>39,954,074</b>
Capital Revenue	12,782,243	336,091	1,596,004	14,714,338	1,586,948
<b>Net Surplus(-Deficit)</b>	<b>12,667,492</b>	<b>(1,973,895)</b>	<b>1,957,650</b>	<b>12,651,247</b>	<b>41,541,021</b>
<b>CASH/FUND FLOW STATEMENT</b>					
<b>Operations</b>					
Net Surplus(-Deficit) from above	12,667,492	(1,973,895)	1,957,650	12,651,247	41,541,021
Adjusts for Non Cash/Fund Flows	(29,806,210)	0	(104,549)	(29,910,759)	(7,317,519)
<b>Total</b>	<b>42,473,702</b>	<b>(1,973,895)</b>	<b>2,062,199</b>	<b>42,562,006</b>	<b>48,858,541</b>
<b>Investing</b>					
Proceeds from Asset Sales	727,430	0	1,336	728,766	295,687
Repayments from Defferred Debtors	20,000	0	0	20,000	9,147
Purchase of Assets	(59,026,102)	(3,634,575)	(2,211,266)	(64,871,942)	(13,584,048)
<b>Total</b>	<b>(58,278,672)</b>	<b>(3,634,575)</b>	<b>(2,209,930)</b>	<b>(64,123,176)</b>	<b>(13,279,214)</b>
<b>Financing</b>					
Proceeds from Borrowing	16,706,795	1,229,831	0	17,936,626	0
Repayments of Borrowings	(9,856,690)	0	0	(9,856,690)	(3,047,188)
	<b>6,850,105</b>	<b>1,229,831</b>	<b>0</b>	<b>8,079,936</b>	<b>(3,047,188)</b>
<b>Net Inc(-Dec) in Funds Before Transfers</b>	<b>(8,954,865)</b>	<b>(4,378,638)</b>	<b>(147,731)</b>	<b>(13,481,234)</b>	<b>32,532,139</b>
Transfers From/To Restricted Funds	6,058,924	3,653,009	19,367	9,731,300	6,330,554
<b>Net Inc(-Dec) in Unrestricted Funds</b>	<b>(2,895,941)</b>	<b>(725,629)</b>	<b>(128,364)</b>	<b>(3,749,935)</b>	<b>38,862,693</b>

**Eurobodalla Shire Council**  
**Consolidated Income Statement**  
**For the period ending 30/09/16**

Attachment 1(b)

<b>INCOME STATEMENT</b>	<b>Original Annual Budget</b>	<b>Previous Reviews</b>	<b>This Review</b>	<b>Revised Annual Budget</b>	<b>YTD Actual</b>
<b>Income</b>					
Rates & Annual Charges	(57,697,930)	0	0	(57,697,930)	(57,663,655)
User Fees and Other	(25,277,960)	(8,000)	(11,247)	(25,297,207)	(5,487,307)
Investment Revenue	(3,240,923)	0	0	(3,240,923)	(886,382)
Grants	(19,771,782)	(802,271)	61,984	(20,512,069)	(5,972,982)
Capital Grants & Contributions	(12,782,243)	(336,091)	(1,596,004)	(14,714,338)	(1,586,948)
Gain/(Loss) on Disposal	0	0	0	0	43,162
<b>Total Income</b>	<b>(118,770,838)</b>	<b>(1,146,362)</b>	<b>(1,545,267)</b>	<b>(121,462,467)</b>	<b>(71,554,111)</b>
<b>Less Expenses</b>					
Business Development & Events	5,186,399	30,883	28,101	5,245,383	1,429,045
Communication	627,861	0	0	627,861	232,476
Community Care	5,312,995	1,020,000	16,753	6,349,748	2,066,013
Community Spaces	10,551,987	23,900	60,000	10,635,887	4,057,075
Development Services	3,567,654	0	15,848	3,583,502	1,423,275
Executive Services	1,908,784	3,669	0	1,912,453	850,138
Finance & Governance	5,846,763	15,450	68,746	5,930,959	2,575,119
Integrated Planning	405,889	10,020	55,719	471,628	137,581
Land Use and Natural Environment Planning	1,742,278	65,941	59,838	1,868,057	548,258
Libraries, Arts & Culture	1,988,117	166,187	(59,978)	2,094,326	810,159
Organisation Development	1,490,785	266,785	133,689	1,891,259	446,805
Organisation Support	(6,097,159)	98,430	96,549	(5,902,179)	(12,196,376)
Public & Environmental Health and Safety	3,445,004	10,000	(24,878)	3,430,126	1,571,154
Sewer Services	18,431,404	0	15,285	18,446,689	6,273,434
Social Inclusion	3,183,013	309,398	(110,925)	3,381,487	1,338,030
Sustainability	2,877,944	982,018	201,400	4,061,362	1,215,990
Tourism	1,358,886	0	0	1,358,886	508,733
Transport, Stormwater & Flood Management	17,458,024	101,542	(996,920)	16,562,646	7,259,887
Waste Management	10,680,381	16,033	23,130	10,719,544	3,001,737
Water Services	16,136,337	0	5,259	16,141,596	6,464,509
<b>Total Expenses</b>	<b>106,103,346</b>	<b>3,120,256</b>	<b>(412,383)</b>	<b>108,811,220</b>	<b>30,013,044</b>
<b>Net Ord Surplus (Deficit) after Capital Rev</b>	<b>12,667,492</b>	<b>(1,973,895)</b>	<b>1,957,650</b>	<b>12,651,247</b>	<b>41,541,068</b>
<b>Net Ord Surplus (Deficit) before Capital Rev</b>	<b>(114,751)</b>	<b>(2,309,986)</b>	<b>361,646</b>	<b>(2,063,091)</b>	<b>39,954,120</b>

**Eurobodalla Shire Council  
Capital Program Statement  
For the period ending 30/09/16**

Attachment 1(c)

	<b>Original Annual Budget</b>	<b>Previous Reviews</b>	<b>This Review</b>	<b>Revised Annual Budget</b>	<b>YTD Actual</b>	<b>Act/Bud %</b>
Business Development & Events	5,290,909	180,469	412,348	5,883,726	2,752,965	47%
Communication	-	-	-	-	-	0%
Community Care	-	-	-	-	-	0%
Community Spaces	4,979,508	1,339,890	355,000	6,674,398	1,270,985	19%
Development Services	-	-	-	-	-	0%
Executive Services	15,500	-	-	15,500	22,151	143%
Finance & Governance	-	-	-	-	-	0%
Integrated Planning	-	-	-	-	-	0%
Land Use and Natural Environment Planning	-	-	-	-	-	0%
Libraries, Arts & Culture	1,106,730	75,819	23,970	1,206,519	85,982	7%
Organisation Development	30,000	-	-	30,000	-	0%
Organisation Support	6,683,142	98,518	600,000	7,381,660	897,882	12%
Public & Environmental Health and Safety	-	99,650	257,379	357,029	35,668	10%
Sewer Services	10,136,000	666,892	-	10,802,892	2,663,373	25%
Social Inclusion	25,000	10,443	-	35,443	4,831	14%
Sustainability	-	-	-	-	16,582	0%
Tourism	-	-	-	-	-	0%
Transport, Stormwater & Flood Management	21,108,570	846,000	562,569	22,517,139	4,921,291	22%
Waste Management	6,405,743	263,594	-	6,669,337	113,141	2%
Water Services	3,245,000	53,300	-	3,298,300	799,197	24%
<b>Total Capital Expenditure</b>	<b>59,026,102</b>	<b>3,634,575</b>	<b>2,211,266</b>	<b>64,871,942</b>	<b>13,584,048</b>	<b>21%</b>

**Eurobodalla Shire Council**  
**Projected Fund Balances Statement**  
**For the period ending 30 September 2016**

Attachment 1(d)

	Opening Balances	Original Budget	Previous Reviews	This Review	Revised Budget	Closing Balances
<b>Unrestricted Funds</b>	<b>25,736,000</b>	<b>(5,391,154)</b>	<b>(512,084)</b>	<b>(6,886)</b>	<b>(5,910,124)</b>	<b>19,825,876</b>
<b>Externally Restricted</b>						
Water Fund	15,111,036	4,102,783	(53,300)	(41,210)	4,008,273	19,119,309
Sewer Fund	12,901,507	2,321,948	(160,245)	(59,285)	2,102,418	15,003,925
Waste Fund	8,997,658	(3,929,519)	(1)	(20,983)	(3,950,502)	5,047,155
Rest Inv - Other Developer Contributions, Total	3,609,515	412,929	(44,659)	(9,496)	358,774	3,968,290
Rest Inv - Tree Fund, Total	31,626	(5,233)	-	-	(5,233)	26,393
Rest Inv - Unexpended Grant, Total	6,676,993	(2,137,950)	(2,429,052)	(34,164)	(4,601,166)	2,075,826
Rest Inv - CS Asset Replacement, Total	27,231	-	-	-	-	27,231
Rest Inv - Unexpended Loans, Total	53,196	-	(114,942)	-	(114,942)	(61,746)
Rest Inv - Crown Reserve (General), Total	522,122	297,314	(60,292)	121,094	358,116	880,238
Rest Inv - Crown Reserve Loan Pool, Total	69,228	2,000	-	-	2,000	71,228
Rest Inv - Contributions, Total	730,051	-	(229,983)	(108,337)	(338,320)	391,731
Rest Inv - S94A Contributions, Total	787,740	215,000	-	50,000	265,000	1,052,740
Rest Inv - Stormwater Fund, Total	50,830	(507)	-	-	(507)	50,323
<b>Total External Restricted Funds</b>	<b>49,568,731</b>	<b>1,278,766</b>	<b>(3,092,474)</b>	<b>(102,381)</b>	<b>(1,916,089)</b>	<b>47,652,642</b>
<b>Internal Restricted Funds</b>						
Rest Inv - Employee Leave Entitlements, Total	1,680,173	75,000	-	-	75,000	1,755,173
Rest Inv - Infrastructure Renewals, Total	2,477,363	927,104	-	-	927,104	3,404,467
Rest Inv - Unexpended General Fund Loans, Total	225,147	-	(153,930)	(110,000)	(263,930)	(38,783)
Rest Inv - Works Income Equalisation Fund, Total	793,890	250,000	(12,521)	474,802	712,281	1,506,171
Rest Inv - Council Funded Loan Pool, Total	126,631	3,400	-	-	3,400	130,031
Rest Inv - Other Internal Restrictions, Total	3,502,132	596,000	(99,878)	(304,824)	191,298	3,693,430
Rest Inv - Infrastructure Fund, Total	767,004	(48,500)	(36,366)	-	(84,866)	682,138
Rest Inv - Gravel Pits, Total	396,342	-	-	-	-	396,342
Rest Inv - Sports Liaison, Total	169,896	19,300	(86,942)	-	(67,642)	102,254
Rest Inv - Management Committees, Total	134,806	16,145	(4,081)	-	12,064	146,870
Rest Inv - Real Estate Disposal Fund, Total	1,883,754	(2,251,550)	(16,043)	128,336	(2,139,257)	(255,503)
Rest Inv - Energy and Efficiency Fund, Total	1,243,560	(1,185,259)	(31,192)	-	(1,216,451)	27,109
Rest Inv - Community Development Infrastructure Fund, Total	337,626	(300,000)	-	-	(300,000)	37,626
Rest Inv - IT Investment Fund, Total	2,695,225	(2,601,246)	(20,518)	-	(2,621,764)	73,461
Rest Inv - Recreation Strategy Land Sales, Total	270,831	-	-	-	-	270,831
Rest Inv - Special Rates Variation, Total	1,611,743	(342,870)	(312,610)	(226,778)	(882,258)	729,485
<b>Total Internal Restricted Funds</b>	<b>18,316,122</b>	<b>(4,842,476)</b>	<b>(774,081)</b>	<b>(38,464)</b>	<b>(5,655,021)</b>	<b>12,661,100</b>
<b>Total Funds</b>	<b>93,620,853</b>	<b>(8,954,865)</b>	<b>(4,378,638)</b>	<b>(147,731)</b>	<b>(13,481,234)</b>	<b>80,139,619</b>

**Eurobodalla Shire Council**  
**Budget Adjustments > \$50 000**  
**For the quarter ending 30 September 2016**

<b>Fund</b>	<b>Cost Centre</b>	<b>Fund Flow Type</b>	<b>Description</b>	<b>Favourable/ (Unfavourable)</b>	<b>Explanation</b>
<b>ENVIRONMENT FUND</b>					
	ENEPPR Environmental Protection Projects	Revenue	Grants - Environmental Programs	98,854	Funding from NSW Environment Trust towards Warty Zieri protection
		Expenses	Water Testing	(101,854)	Expenditure on the "Saving our Warty Zieri Protection Project" mostly funded by NSW Environment Trust.
	Individual minor items	Various	Minor adjustments this review	(37,221)	Various minor adjustments
	<b>Total adjustments for Environment Fund this quarter</b>			<b><u>(40,221)</u></b>	
<b>WASTE FUND</b>					
	Individual minor items	Various	Minor adjustments this review	(20,983)	Various minor adjustments
	<b>Total adjustments for Waste Fund this quarter</b>			<b><u>(20,983)</u></b>	
<b>WATER FUND</b>					
	Individual minor items	Various	Minor adjustments this review	(41,210)	Various minor adjustments
	<b>Total adjustments for Water Fund this quarter</b>			<b><u>(41,210)</u></b>	
<b>SEWER FUND</b>					
	Individual minor items	Various	Minor adjustments this review	(59,285)	Various minor adjustments
	<b>Total adjustments for Sewer Fund this quarter</b>			<b><u>(59,285)</u></b>	

General Fund on next page.



**Eurobodalla Shire Council**  
**Budget Adjustments > \$50 000**  
**For the quarter ending 30 September 2016**

Fund	Cost Centre	Fund Flow Type	Description	Favourable/ (Unfavourable)	Explanation
<b>GENERAL FUND</b>					
	Fire Control	Capital Revenue	Rural Fire Service capital allocations	260,000	To record funding from the Rural Fire Service for plant upgrades, Mogo, Runnyford and Nerrigundah works
		Expenditure	Rural Fire Service capital works	(257,379)	Expenditure relating to RFS works commencing this year and the finalisation of Mogo works commenced in 15-16
		Restricted fund transfer	Utilise restricted Bushfire contributions	67,660	Utilise bushfire funds towards capital fire control works
	Operational Land Management	Capital revenue	Sale of land	128,336	Recognise sale of land
		Restricted fund transfer	Restrict land sale funds	(128,336)	Restrict land sales funds into Real Estate Disposal Fund
	Development Contributions	Capital revenue	Development Contributions	85,000	Increase in anticipated development contributions to reflect current development conditions
		Restricted fund transfer	Restrict Development Contributions	(85,000)	Restrict development contributions for later use as required
	General Rates & Revenues	revenue	Internal Dividend	110,000	Recognise Land Tax Equivalents from Council's business activities (Water, Sewer and Batemans Bay Beach Resort)
		Revenue	Financial Assistance Grants	(142,133)	To recognise a decrease in 2016-17 Financial Assistance Grant (FAG) funding.
	Economic and Industrial Development	Expenditure	Feasibility Study consultancy	(50,000)	Funds to conduct an economic feasibility study for a Southern NSW Marine Gateway at Batemans Bay
	Aerodrome	Capital Grants revenue	Funding for Moruya Airport Development	659,283	To recognise 2016-17 allocation of the \$4.575m of NSW Government and \$2.538m of Federal Government funding
		Capital Expenditure	Moruya Airport Capital Works	(659,283)	Capital works funded by the NSW and Federal Governments.
		Capital Expenditure	Reduce SRV allocation	246,935	Reduced utilisation of Special Rates Variation funds due to the receipt of grant funding for these works
	Parks & Reserves	Capital Expenditure	Corrigans Beach Reserve carpark upgrade	(55,000)	Upgrade of the car park with funding brought forward from the 2017-18 Special Rates Variation program
		Restricted fund transfer	Special Rates Variation funding	55,000	Utilise brought forward Special Rates Variation funding to upgrade the Corrigans Beach Reserve car park
		Capital Expenditure	Corrigans Beach Reserve Playground	(260,000)	Recognise playground equipment purchases funded by contributions
		Restricted fund transfer	Prior year grants received for playground	34,164	Utilise contributions received last year on playground equipment
		Capital Grants revenue	Contributions for playground equipment	225,836	Recognise contributions, including those from the Variety Club of Australia towards the new playground
	Bridge repairs and maintenance	Capital Expenditure	Capital funds - reallocation to operational	165,000	Recognise correct reallocation of funding budgeted as capital to operations for bridge maintenance.
		Expenditure	Operational funds - reallocation from Capital	(165,000)	Recognise correct reallocation of funding budgeted as capital to operations for bridge maintenance.
	Local Rural Roads - Guardrail works	Capital Expenditure	New Guardrail	(70,000)	Recognise funding required as per the 2016 Rural Roads Program
	Local Urban Roads - Reseal Works	Restricted Funds transfer	Utilisation of SRV funding	171,778	Utilise Special Rates Variation funding to correctly fund reseal works completed in 2015-16
	Street Lighting	Expenditure	Reducton in streetlighting funds required	135,303	Estimated streetlight annual charges and electricity costs reduced in line with current projections
	Kings Highway works - general	Expenditure	Works supported by RMS	(55,369)	Expenditure on incidents and other works requested by the RMS on the Kings Highway.
		Revenue	Contributions from RMS	44,330	Adjust anticipated contributions to be received towards current incidents and work requests from RMS
		Restricted Funds transfer	Transfer in of net funds received from RMS	37,709	Recognise adjustments to anticipated surplus funding from current Kings Highway incidents and work orders
	Kings Highway works - East Nelligen Realignment	Expenditure	Works supported by RMS	719,986	Reduction in anticipated expenditure in line with current works on the highway realignment.
		Revenue	Contributions from RMS	(207,475)	Reduction in anticipated contribution in line with current works program
		Restricted Funds transfer	Transfer in of net funds received from RMS	(512,511)	Reduction in anticipated surplus in line with current works, and a recoupment of restricted funds utilised in prior years for use on Fit for the Future initiatives/programs.

General Fund continued on next page.

**Eurobodalla Shire Council**  
**Budget Adjustments > \$50 000**  
**For the quarter ending 30 September 2016**

<b>Fund</b>	<b>Cost Centre</b>	<b>Fund Flow Type</b>	<b>Description</b>	<b>Favourable/ (Unfavourable)</b>	<b>Explanation</b>
	Information Services	Expenditure	GIS Mapping Services	(78,961)	Enhance GIS services to meet legislative needs of planning, infrastructure and corporate planning.
	Personnel services	Expenditure	WHS Incentive Works - General	(108,337)	WHS Incentive Projects - funded through utilisation of funds previously restricted for this purpose.
		Restricted Funds transfer	funding for WHS incentive projects	108,337	Utilisation of funds carried forward from prior years for WHS incentive projects
	Plant and equipment	Capital Expenditure	Purchase of plant items	(490,000)	Increased estimate based on current capital program for plant purchases
		Capital Revenue	Sale of plant items	(127,000)	Reduced anticipated revenue from sales resulting from the increased current capital program
		Restricted Funds transfer	Funding of new plant purchased	294,000	Utilise net savings in the plant fund from 15-16 for funding toward the 16-17 capital program.
	Individual minor items	Various	Minor adjustments this review	(63,538)	Various minor adjustments
<b>Total adjustments for General Fund this quarter (excl revotes)</b>			<b>September Review</b>	<b>33,335</b>	

Eurobodalla Shire Council  
Special Rate Variation Projects Schedule  
For the Period ended 30 September 2016

Attachment 1 (f)

Project	Location	2016-17 SRV Funds	2016-17 Total	Total Costs	Remainder	Percent	Scheduling	Progress update as at 24 October 2016.
<b>Transport</b>								
Joes Creek shared pathway bridge	Batehaven	\$65,732	\$65,732	\$80,922	(\$15,190)	123.11%	3rd & 4th quarters	Commenced due for completion June 2017
Corrugated Pipe Culverts - various locations		\$101,000	\$101,000	\$0	\$101,000			On track for completion June 2017
Box Culvert Widening - Cullendulla Dr. Long Beach		\$50,000	\$50,000	\$132	\$49,868	0.26%		On track for completion June 2017
New Bridge - Cadgee		\$500,000	\$970,000	\$975,047	(\$5,047)	100.52%		On track for completion June 2017
Local Rural - Araluen Rd Corrugated Culvert Replacement.		\$89,838	\$89,838	\$89,746	\$92	131.33%		Complete
Local Rural - Church Hall Culvert Araluen Road		\$47,500	\$47,500	\$47,500	(\$0)	237.50%		Complete
Beach Road box culverts	Batemans Bay	\$125,000	\$125,000	\$78,878	\$46,122	63.10%	4th quarter	In progress and on track for completion June 2017
Stormwater Piping - Tilba/Montague Street, Narooma		\$44,500	\$50,000	\$0	\$50,000			On track for completion June 2017
Stormwater Piping - Anderson Avenue, Tuross		\$66,750	\$75,000	\$445	\$74,555	0.59%		On track for completion June 2017
Stormwater Piping - Hawdon/Luck Street, Moruya		\$76,540	\$86,000	\$445	\$85,555	0.52%		On track for completion June 2017
Stormwater Piping - Highview/Bayview Street		\$16,465	\$18,500	\$346	\$18,154	1.87%		On track for completion June 2017
Stormwater Piping - Kylie Crescent, B/Bay		\$20,915	\$23,500	\$297	\$23,203	1.26%		On track for completion June 2017
Stormwater Piping - Vulcan Street Renewal		\$40,903	\$46,128	\$47,050	(\$922)	102.00%		Complete
Gravel Resheeting	Various	\$1,800	\$1,008,800	\$438,358	\$570,442	39.18%	2nd & 3rd quarter	In progress and on track for completion June 2017
Gravel Resheet - Donalds Creek Rd (Hill-Crk Cross)		\$50,000	\$50,000	\$0	\$50,000			In progress and on track for completion June 2017
Gravel Resheet - Wagonga Scenic Dr (Sellim-Cobra)		\$60,000	\$60,000	\$0	\$60,000			In progress and on track for completion June 2017
Reseal - Local Urban Sealed	Various	\$407,200	\$1,765,612	\$1,411,854	\$353,758	79.96%	2nd & 3rd quarter	On track for completion June 2017
Reconstruction Riverview Road	Narooma	\$7,517	\$7,517	\$17,842	(\$10,325)	237.35%	3rd & 4th quarter	Complete
Low Cost Reconstruction - Old South Coast Road		\$549,720	\$549,720	\$0	\$549,720			Design Commenced and on track for completion June 2017
Footpath - Edward Rd, Batehaven		\$51,000	\$51,000	\$1,141	\$49,859	2.24%		On track for completion June 2017
Batemans Bay streetscaping	Batemans Bay	\$939,198	\$1,189,198	\$493,213	\$695,985	41.47%	4th quarter	In progress and on track for completion June 2017
Drainage Renewals - Shirewide		\$125,376	\$142,321	\$134,088	\$8,233	94.21%		In progress and on track for completion June 2017
<b>Halls</b>								
Dr Mackay Community Centre Stage 2	Moruya	\$63,426	\$63,426	\$72,380	(\$8,954)	114.12%	4th quarter	Complete
Heating & lighting for hall	Bodalla	\$12,458	\$12,458	\$13,429	(\$971)	107.79%	3rd quarter	Complete
Malua Bay Community Centre	Malua Bay	\$122,160	\$122,160	\$0	\$122,160			On track for completion June 2017
Accessible toilet Dalmeny Hall	Dalmeny	\$40,720	\$40,720	\$20,807	\$19,913	51.10%		On track for completion June 2017
Dalmeny Hall - External Toilet refurbishment	Dalmeny	\$15,270	\$15,270	\$0	\$15,270			On track for completion June 2017
<b>Sporting facilities</b>								
Sporting Fields - topdressing/renovation		\$61,080	\$207,080	\$15,912	\$191,168	7.68%		On track for completion June 2017
Hanging rock AFL fence	Batemans Bay	\$142,663	\$142,663	\$127,287	\$15,376	89.22%	4th quarter	On track for completion June 2017 subject to user agreement
Bodalla Oval - Off Highway Parking	Bodalla	\$76,350	\$76,350	\$43,196	\$33,154	56.58%	3rd & 4th quarter	In progress and on track for completion June 2017
Bill Smyth oval fencing	Narooma	\$144,420	\$144,420	\$142,921	\$1,499	98.96%	4th quarter	Complete
Narooma Pool - Renewal		\$203,600	\$203,600	\$0	\$203,600			On track for completion June 2017
Moruya Showgrounds - Shelter upgrade	Moruya	\$101,800	\$101,800	\$0	\$101,800			On track for completion June 2017
Tilba Oval - Expand Toilets	Tilba Tilba	\$101,800	\$101,800	\$0	\$101,800			On track for completion June 2017
Bodalla Tennis - Court lighting improvements		\$30,000	\$30,000	\$0	\$30,000			On track for completion June 2017
<b>Public reserves - general</b>								
Playgrounds		\$61,080	\$136,080	\$0	\$136,080			On track for completion June 2017
Marine Facilities Renewal	Tuross Head	\$30,540	\$30,540	\$0	\$30,540		3rd quarter	On track for completion June 2017
Corrigans Reserve picnic facilities/trees	Batehaven	\$8,000	\$8,000	\$2,003	\$5,997	25.04%	2nd & 4th quarter	Complete
Quota Park rockwall	Narooma	\$1,500	\$1,500	\$1,126	\$374	75.08%	4th quarter	Complete
Lions Park - Accessible Toilet	Batemans Bay	\$50,900	\$50,900	\$0	\$50,900			On track for completion June 2017
Corrigans Beach Reserve - Carpark	Batehaven	\$55,000	\$55,000	\$31,302	\$23,698	56.91%		Extension of small carpark adjoining playground
Caseys Beach North - Accessible toilet	Batehaven	\$50,900	\$50,900	\$0	\$50,900			On track for completion June 2017
Foreshore reserve - Accessible Toilets	Malua Bay	\$50,900	\$50,900	\$0	\$50,900			On track for completion June 2017
Plantation Point Tuross Head - Minor Upgrads		\$40,720	\$40,720	\$0	\$40,720			On track for completion June 2017
Tomakin Beach Accessible toilet	Tomakin	\$50,900	\$50,900	\$0	\$50,900			On track for completion June 2017
Coronation Drive - Accessible toilet	Broulee	\$50,900	\$50,900	\$0	\$50,900			On track for completion June 2017
Carters Headland, Kianga - Viewing Platform		\$40,720	\$40,720	\$0	\$40,720			On track for completion June 2017
Gundry Oval - Expansion of playground	Moruya	\$101,800	\$101,800	\$0	\$101,800			On track for completion June 2017
Rotary Park Narooma - Expansion of Playground		\$101,800	\$101,800	\$0	\$101,800			On track for completion June 2017
Main Beach - Accessible Toilet	South Heads Moruya	\$50,900	\$50,900	\$0	\$50,900			On track for completion June 2017
Parks Facilities Renewals - Seats/tables		\$61,080	\$161,080	\$4,348	\$156,732	2.70%		On track for completion June 2017
Hanging Rock Amenities - repaint and replace fittings		\$20,000	\$20,000	\$0	\$20,000			On track for completion June 2017
Gundry Oval Amenities - Kitchen upgrade & BBQ		\$25,000	\$25,000	\$0	\$25,000			On track for completion June 2017
Gundry Oval Amenities Ext. with Extra Changerooms		\$305,400	\$305,400	\$0	\$305,400			On track for completion June 2017
Project Management Costs		\$296,000	\$296,000	\$75,126	\$220,874	163.32%		On track for completion June 2017
<b>Total</b>		<b>\$ 5,956,741</b>	<b>\$ 9,463,153</b>	<b>\$ 4,367,140</b>	<b>\$ 5,096,013</b>	<b>46.15%</b>		

**Consultancy, Legal and Contractors Expenses**  
for the quarter ending 30 September 2016

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

<b>Contractor</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>
TechnologyOne	supply of software	828,520	Sep-16	n/a	Y
TechnologyOne	supply of support and maintenance services, <i>per annum cost</i>	186,417	Sep-16	n/a	Y
TechnologyOne	supply of implementation services	1,772,147	Sep-16	n/a	Y
Poonindie Pty Ltd T/A Rex Wilson & Sons	Refurbishment of Sewage Pumping Station NA10	169,091	Jul-17	5 months	Y
Poonindie Pty Ltd T/A Rex Wilson & Sons	Sewage Pumping Stations BB36 & BB38 Upgrade Works	360,655	Jul-17	6 months	Y
Complete Power Pty Ltd	Bodalla STP Power Supply	90,336	Sep-17	3 months	Y

**Consultancy and Legal Expenses Incurred**

	<b>\$ September Quarter</b>	<b>Budgeted (Y/N)</b>	<b>Comments</b>
Consultants	214,824	Y	Preparation and management of tendering for construction projects, preparation of Coastal Zone management plan, landscape design Batements Bay CBD and various other projects.
Legal Fees	152,828	Y	Rates recoveries \$18k, Corporate Systems contract negotiation \$87k and other 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 30 September 2016

Indicator	Target	Actual 2015-16	Original Budget 2016/17	Projected FY 2016/17
Unrestricted Current Ratio	> 1.5	2.7	>2	>2
Operating Performance Ratio	minimum 0%	9.14%	-0.11%	-1.92%
Buildings & Infrastructure Renewals Ratio	= > 100%	76%	98%	102%

*Refer Note (a)**Refer Note (b)**Refer Note (c)***Fit for the Future update : General Fund (incl. Environment and Waste Funds)**

Indicator	Target	Actual 2015-16	Original Budget 2016/17	Projected FY 2016/17
Operating Performance Ratio	minimum 0%	8.07%	-2.60%	-5.19%

**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 2015/16 Financial Statements

**Notes:**

(a) Actuals from 2015/2016 Financial Statements.

(b) Budgeted ratios are based on the original budgets for 2016-17.

(c) Projected ratios are based on the revised budgets for 2016-17.

# Mayoral and Councillor Fees and Expenses

July 2016 - September 2016

Councillor	Councillor Allowance	Conference / Delegate Costs <i>(Note 1)</i>	Travelling Expenses	Phone / Fax / Internet etc	Training / Skill Development	Other	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Brice	3,611	91	1,019	220	-	80	5,021
Brown	13,279	1,552	2,759	635	-	-	18,225
Burnside	3,611	1,051	798	386	-	-	5,846
Constable	628	-	333	61	-	-	1,022
Harding	3,611	-	-	137	-	-	3,748
Innes	5,888	127	2,025	358	-	-	8,398
Leslight	3,611	127	135	443	-	-	4,316
Mayne	628	-	-	28	-	-	656
McGinlay	628	-	-	-	-	-	628
Nathan	628	-	-	28	-	-	656
Pollock OAM	4,239	-	581	593	-	-	5,413
Schwarz	3,611	-	294	212	-	-	4,117
Tait	628	-	135	61	-	-	824
Thomson	628	-	548	-	-	-	1,176
<b>TOTAL</b>	<b>45,229</b>	<b>2,950</b>	<b>8,626</b>	<b>3,163</b>	<b>-</b>	<b>80</b>	<b>60,047</b>

**Note 1**

Conference / Seminar / Delegate Costs also includes LGA expenses.