
FBD15/080 BUDGET REVIEW FOR THE PERIOD ENDED 30 SEPTEMBER 2015

E05.9535

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

Attachments: 1. Under Separate Cover - Attachments - Statements for September Budget Review

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 for the quarter ending 30 September 2015. Major variations are highlighted.

The key points of this report are:

- The original budgeted operating result for the consolidated entity was a surplus of \$1.5 million, before allowing for capital grants and contributions. The revised budget incorporating the September review amendments and approved revotes from 2014-15 is deficit of \$(0.12) million.
- The original budget for 2015-16 predicted an income statement surplus of \$9.2 million after allowing for capital grants and contributions. The proposed 2015-16 budget incorporating the September review amendments and opening revotes is a surplus of \$8.3 million.
- The original budget for 2015-16 estimated a decrease in unrestricted funds of \$(0.5) million. The revised budget is deficit cash/fund flows of \$(5.9) million.

The 2015-16 original budget for the consolidated entity has been impacted by the carry forward of continuing or incomplete projects from the 2014-15 financial year into 2015-16. Net funds of \$1.7 million were transferred from 2014-15 to 2015-16 and the impact on the income statement, after capital grants and contributions, is unfavourable \$(1.9) million. It is expected that revotes at the end of 2015-16 will offset this impact.

The original budgets were adjusted this quarter with a favourable impact of \$1.0 million in the Income Statement after capital revenue and \$(3.6) million unfavourable cash/fund flow impact. Significant adjustments include increased Roads to Recovery grant, other additional operating and capital grants, additional contract works on the Kings Highway, street light cost savings and the recognition of the Fit for the Future strategies positively impacting the Income statement and unfavourably impacting cash/fund flows.

There are no material concerns at this quarterly review about meeting Council's budget targets for 2015-16.

It is recommended that the budget review for the quarter ended 30 September 2015 be received and noted and that the proposed variations be adopted.

RECOMMENDATION

THAT

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1. The budget review report for the quarter ended 30 September 2015 be received and noted.
2. The favourable variations for the Income Statement after capital revenue of \$1.0 million and unfavourable variations of \$(3.6) 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 financial 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 Council's 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) SRV capital program – Provides capital expenditure information for each of the projects in the SRV program of works for 2015-16.

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 2015.

Key Financial Indicators (Attachment 3)

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

Mayoral and Councillor Expenses (Attachment 4)

Provides information about Mayoral and Councillor expenditure for the quarter ended 30 September 2015.

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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.

Table 1.1 – Fund Flow – net cash movement

Fund	2015/16 Original Budget '\$000	Opening Revotes '\$000	September Review '\$000	Revised Budget '\$000
Water	2,874	-203	-59	2,612
Sewer	909	-113	98	894
General (incl. Environment & Waste)	-4,243	-1,439	-3,681	-9,363
Consolidated	-460	-1,755	-3,642	-5,857

The original budget for 2015-16 estimated a decrease in unrestricted funds of \$(0.5) million. The revised budget is deficit cash/fund flows of \$(5.9) million (per table 1.1)

Significant items that impacted Council's fund flow statement during the September quarter include:

- the Waste Fund replacing \$3.0 million of proposed borrowings with cash
- \$2.3 million of increased capital works
- \$3.0 million of operational projects and \$3.9 million of capital projects carried forward from 2014-15 to the 2015-16 program.

This expenditure is funded by:

- \$1.1million of operating and capital revenues carried forward from 2014-15 to 2015-16
- \$0.9 million of borrowings
- Utilising \$3.1 million of restricted funds
- \$1.7 million of Councils funds that were not spent from its approved budgets in 2014-15

The impact of this per Council fund is shown in *Projected Funds Balances Statement (Attachment 1(d))*.

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.

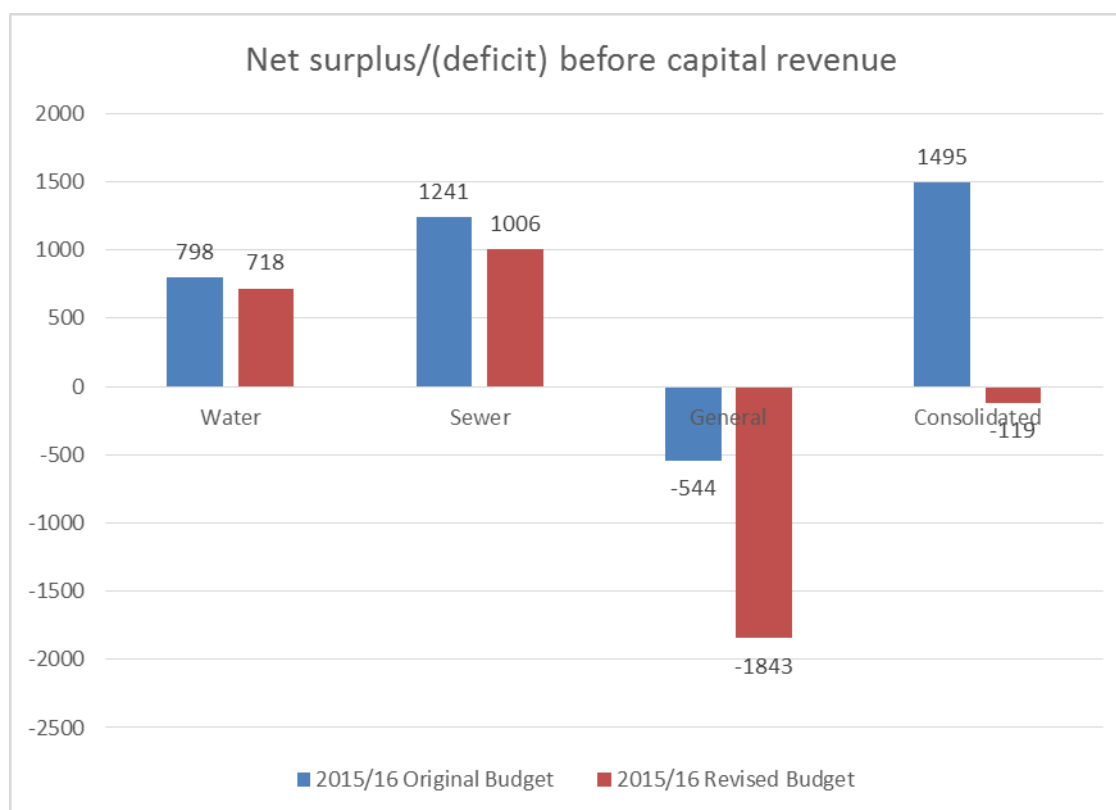
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Table 1.2 – Net surplus/(deficit) before capital grants and contributions

Fund	2015/16 Original Budget '\$000	Opening Revotes '\$000	September Review '\$000	Revised Budget '\$000
Water	798	-21	-59	718
Sewer	1,241	0	-235	1006
General (incl. Environment & Waste)	-544	-2,255	956	-1843
Consolidated	1,495	-2,276	662	-119

Graph 1.1 Net surplus/(deficit) before capital grants and contributions



The original budgeted operating result for the consolidated entity was a surplus of \$1.5 million, before allowing for capital grants and contributions. The revised budget incorporating the September review amendments and approved revotes from 2014-15 is deficit of \$(0.12) million (per table 1.2).

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

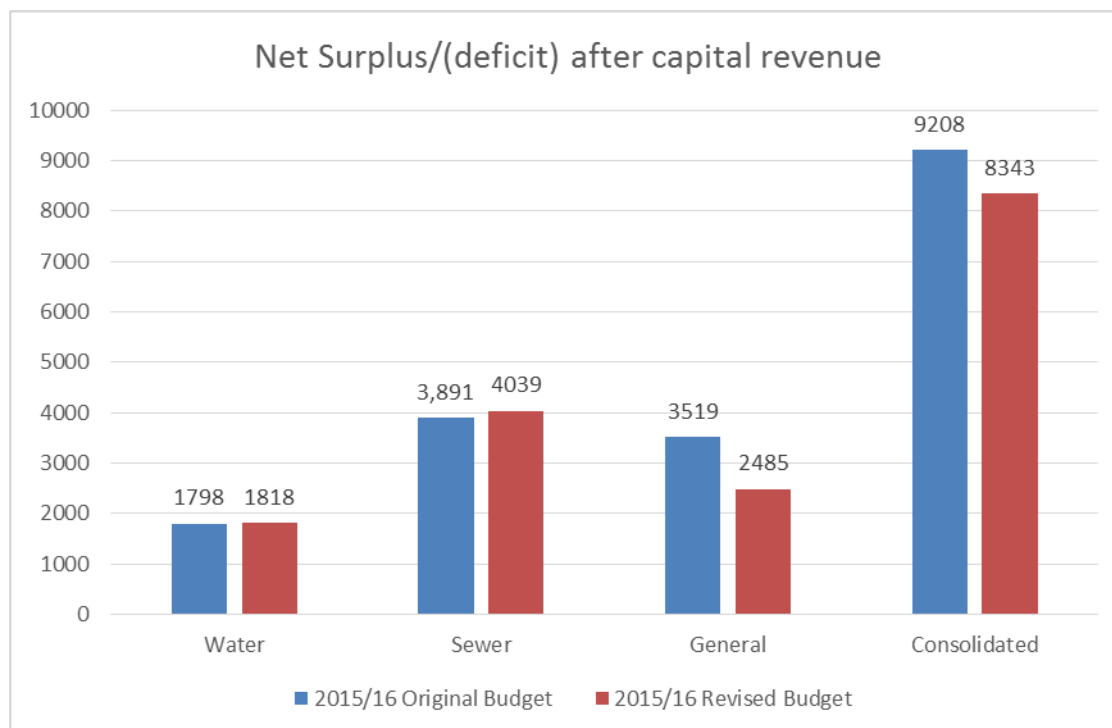
Fund	2015/16 Original Budget '\$000	Opening Revotes '\$000	September Review '\$000	Revised Budget '\$000
Water	1798	79	-59	1818

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Sewer	3,891	0	148	4039
General (incl. Environment & Waste)	3519	-1,984	950	2485
Consolidated	9,208	-1,905	1,039	8,343

Graph 1.2 Net surplus/(deficit) after capital revenue



The original budget for 2015-16 predicted an income statement surplus of \$9.2 million after allowing for capital grants and contributions. The proposed 2015/16 budget incorporating the September review amendments and opening revotes is a surplus of \$8.3 million (per table 1.3).

Income

Income is \$8.2m favorable due to the revote of \$0.7m of income budgets from 2014-15 and adjustments to the original 2015-16 budgets of \$7.4m. Adjustments to the original budgets are detailed in the *Budget Amendment Report (Attachment 1(e))*.

Adjustments to the 2015-16 original income budget are recommended for the following items;

Favorable

- Significant contributions for RMS contract works on the Kings Highway
- Grant income for operating community care, bridges maintenance, waste management and RFS fire mitigation programs
- Capital grants and contributions for roads, bus shelters, pathways, recreation and sewer projects
- Increased Roads to Recovery funding for roads and bridges
- Increased commercial income

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Offset by the unfavourable final allocation of financial assistance grants.

There are no clear trends in user charges from water sales, caravan parks, development applications and fines. This will be more reliably assessed in the December and March reviews. However there are no early indications for concern.

Expenses

Expenses are unfavorable by \$(9.8m) as a result of the revote of \$(3.0m) from 2014-15 budgets and adjustments to the original 2015/16 budget estimates of \$(6.7)m.

A summary of the recommended adjustments to the 2015/16 expense budgets are;

Favorable;

- Savings targets associated with the Fit for the Future program
- Revision of street lighting cost estimates

Unfavorable;

- Expenses associated with the contract works on the Kings Highway (RMS contract)
- Expenditure relating to operating grants in community care, bridges maintenance, waste management and RFS fire mitigation programs
- Consultancies including the archaeological study for the airport redevelopment as part of the endorsed Airport master Plan and ensuring shovel readiness for grant application works

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

Capital Program

Original 2015-16 Budget	\$50,638,986
Revotes	\$3,967,172
September QBR	\$2,289,187
Revised 2015-16 Budget	\$56,895,345

The revised 2015-16 capital budget of \$56.9 million is a significant undertaking for Council this year. Capital expenditure has increased by \$6.2m. This is due to:

- the carry forward of \$3.9m of works from 2014-15 to 2015-16
- further increased expenditure of \$2.3m to this years program.

Significant current year adjustments include:

- the change to Council's contribution for the grant application relating to the Airport Redevelopment (\$0.7M)
- additional road and bridge works funded from the increased Roads to Recovery grants (\$0.6M)
- grants for pathways (\$0.07M)
- traffic facility grants (\$0.1M)
- additional requirements for computer purchases (\$0.1M).

Fit for the Future Considerations

Council's General Fund was assessed as being Fit for the Future based on its proposal that met all the assessment criteria by 2019-20. Some of the financial indicators did not require

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benchmarks to be met and only required improvement by 2019/20. Council's program aims to meet all the benchmarks within a 10 year time frame, which includes a breakeven operating result and reduction of the infrastructure backlog ratio to less than 2%. The key financial strategy is to generate small operating surpluses and combined with dividends from Water and Sewer Funds and Southern Phone to transfer these funds to an infrastructure renewal fund. The infrastructure renewal fund will then finance the required annual infrastructure renewal requirements and reduce the backlog to meet the Infrastructure and Service provision indicators. The financing may require topping up with external borrowings for years with significant renewal requirements.

This September Review recognises the impact of the 2015-16 Fit for the Future strategies on the General Fund budgets. Adjustments to improve the operating statement ratio are a savings target of 0.8% of total expenses, increased commercial income of \$0.112m and future savings in Waste Fund borrowing costs. The savings in borrowing costs is to be achieved by replacing \$3.0m of borrowings with cash to finance a \$7.8m Waste Fund capital program. Strategies to improve the infrastructure indicators were the creation of an infrastructure renewal fund and transfer of internal restrictions from various funds totaling \$1.7m.

Rate variation

2015-16 is the first year of the rate variation program and its \$5m of infrastructure works for the year are underway. Additional rates income of \$0.9m will be raised this year. Attachment 1 (f) reports the progress of the capital program showing each projects budget and expenses.

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 2015.

"Variations" in the Fund Flow Statement are changes in 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 meeting budget targets for 2015-16.

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

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30 June 2016 will be satisfactory, having regard to the projected estimates of income and expenditure for the 2015-16 financial year.

Eurobodalla Shire Council
Fund Flow Statement
For the period ending 30 September 2015

Attachment 1(a)

	Original Annual Budget	Opening Revotes	This Review	Revised Annual Budget	YTD Actual	Act/Bud %
INCOME STATEMENT						
Income	99,785,664	771,969	7,422,483	107,980,117	70,379,578	65.18%
Expenses	(98,290,730)	(3,047,586)	(6,760,884)	(108,099,201)	(30,567,473)	28.28%
Net Ordinary Surplus before Capital Rev	1,494,934	(2,275,617)	661,599	(119,084)	39,812,105	
Capital Revenue	7,714,000	370,828	377,380	8,462,208	1,824,945	21.57%
Net Surplus(-Deficit)	9,208,934	(1,904,789)	1,038,979	8,343,124	41,637,050	
CASH/FUND FLOW STATEMENT						
Operations						
Net Surplus(-Deficit) from above	9,208,934	(1,904,789)	1,038,979	8,343,124	41,637,050	499.06%
Adjusts for Non Cash/Fund Flows	(28,898,480)	0	0	(28,898,480)	(7,276,863)	25.18%
	38,107,414	(1,904,789)	1,038,979	37,241,603	48,913,913	
Investing						
Proceeds from Asset Sales	593,544	0	0	593,544	286,952	48.35%
Repayments from Defferred Debtors	20,000	0	0	20,000	5,000	25.00%
Purchase of Assets	(50,638,986)	(3,967,172)	(2,289,187)	(56,895,345)	(8,173,697)	14.37%
	(50,025,442)	(3,967,172)	(2,289,187)	(56,281,801)	(7,881,746)	
Financing						
Proceeds from Borrowing	17,082,072	947,334	(1,957,485)	16,071,921	0	0.00%
Repayments of Borrowings	(10,985,815)	0	0	(10,985,815)	(1,024,502)	9.33%
	6,096,257	947,334	(1,957,485)	5,086,106	(1,024,502)	
Net Inc(-Dec) in Funds Before Transfers	(5,821,771)	(4,924,627)	(3,207,693)	(13,954,092)	40,007,666	
Transfers From/To Restricted Funds	5,361,388	3,169,736	(434,131)	8,096,993	(1,823,894)	-22.53%
Net Inc(-Dec) in Unrestricted Funds	(460,384)	(1,754,892)	(3,641,824)	(5,857,099)	38,183,772	

Eurobodalla Shire Council
Consolidated Income Statement
For the period ending 30 September 2015

Attachment 1(b)

	Original Annual Budget	Opening Revotes	This Review	Revised Annual Budget	YTD Actual	Act/Bud %
INCOME STATEMENT						
Income						
Rates & Annual Charges	(55,039,599)	0	0	(55,039,599)	(55,084,641)	100%
User Fees and Other	(24,188,566)	(24,970)	(104,364)	(24,317,900)	(5,823,686)	24%
Investment Revenue	(3,490,066)	0	144,343	(3,345,723)	(953,688)	29%
Grants	(17,067,433)	(746,999)	(7,205,012)	(25,019,445)	(8,238,887)	33%
Capital Grants & Contributions	(7,714,000)	(370,828)	(377,380)	(8,462,208)	(1,824,945)	22%
Gain/(Loss) on Disposal	0	0	(257,450)	(257,450)	(278,676)	108%
Total Income	(107,499,664)	(1,142,797)	(7,799,863)	(116,442,325)	(72,204,523)	62%
Less Expenses						
Business Development & Events	4,993,537	33,765	63,032	5,090,335	1,242,251	24%
Communication	581,509	0	(6,997)	574,512	200,099	35%
Community Care	4,759,516	670,923	152,336	5,582,775	1,433,577	26%
Community Spaces	10,108,633	102,471	53,200	10,264,304	2,497,652	24%
Development Services	3,425,237	25,000	0	3,450,237	935,496	27%
Executive Services	1,605,888	6,688	5,332	1,617,908	446,679	28%
Finance & Governance	6,226,347	(1,461)	213,550	6,438,436	2,582,085	40%
Integrated Planning	294,482	34,544	16,900	345,926	68,942	20%
Land Use and Natural Environment Planning	1,466,672	749,199	1,084	2,216,954	391,862	18%
Libraries, Arts & Culture	1,883,689	169,172	36,471	2,089,332	530,217	25%
Organisation Development	1,549,753	279,070	22,500	1,851,323	503,199	27%
Organisation Support	(6,307,387)	90,665	(14,251)	(6,230,973)	2,615,618	-42%
Public & Environmental Health and Safety	3,368,285	162,400	0	3,530,685	1,183,120	34%
Sewer Services	17,875,170	0	0	17,875,170	3,863,974	22%
Social Inclusion	3,166,539	256,244	8,391	3,431,174	871,626	25%
Sustainability	812,920	692,377	364,624	1,869,921	429,511	23%
Tourism	1,394,448	0	(2,319)	1,392,129	379,108	27%
Transport, Stormwater & Flood Management	15,727,902	(245,385)	5,694,311	21,176,828	5,167,875	24%
Waste Management	9,973,193	1,160	127,320	10,101,673	2,133,773	21%
Water Services	15,384,399	20,754	25,400	15,430,553	3,090,810	20%
Total Expenses	98,290,730	3,047,586	6,760,884	108,099,201	30,567,473	28%
Net Ord Surplus (Deficit) after Capital Rev	9,208,934	(1,904,789)	1,038,979	8,343,124	41,637,050	
Net Ord Surplus (Deficit) before Capital Rev	1,494,934	(2,275,617)	661,599	(119,084)	39,812,105	

Eurobodalla Shire Council
Capital Program Statement
For the period ending 30 September 2015

Attachment 1(c)

	Original Annual Budget	Opening Revotes	This Review	Revised Annual Budget	YTD Actual	Act/Bud %
Business Development & Events	1,881,956	135,872	853,490	2,871,318	173,724	6%
Communication	0	0	0	0	0	0%
Community Care	0	0	0	0	0	0%
Community Spaces	5,118,014	473,203	344,225	5,935,442	1,196,193	20%
Development Services	0	0	0	0	0	0%
Executive Services	0	0	0	0	0	0%
Finance & Governance	0	0	0	0	0	0%
Integrated Planning	0	0	0	0	0	0%
Land Use and Natural Environment Plan	0	0	0	0	0	0%
Libraries, Arts & Culture	373,780	112,462	200,000	686,242	55,253	8%
Organisation Development	0	0	0	0	0	0%
Organisation Support	5,939,227	507,657	(80,900)	6,365,984	1,051,889	17%
Public & Environmental Health and Safe	110,000	67,556	0	177,556	38,068	21%
Sewer Services	11,549,000	534,797	0	12,083,797	1,148,450	10%
Social Inclusion	50,000	0	0	50,000	9,061	18%
Sustainability	0	0	0	0	2,227	0%
Tourism	0	9,333	0	9,333	14,461	155%
Transport, Stormwater & Flood Manage	14,620,009	1,181,796	972,372	16,774,177	3,451,659	21%
Waste Management	7,708,000	662,496	0	8,370,496	354,737	4%
Water Services	3,289,000	282,000	0	3,571,000	677,975	19%
Total Capital Expenditure	50,638,986	3,967,172	2,289,187	56,895,345	8,173,697	14%

Eurobodalla Shire Council
Projected Fund Balances Statement
For the period ending 30 September 2015

	Opening Balances	Original Budget	Revote O	This Review	Revised Budget	Closing Balances
Unrestricted Funds	29,227,000	(3,479,445)	(947,305)	(808,026)	(5,234,776)	23,992,224
Externally Restricted						
Water Fund	9,881,611	2,873,774	(202,754)	(59,272)	2,611,748	12,493,359
Sewer Fund	12,792,274	909,309	(113,105)	98,422	894,626	13,686,900
Waste Fund	8,667,866	(764,022)	(491,728)	(3,024,522)	(4,280,272)	4,387,594
Rest Inv - Other Developer Contributions, Total	4,275,919	(1,603,571)	(34,606)	0	(1,638,177)	2,637,742
Rest Inv - Tree Fund, Total	44,616	(5,233)	0	0	(5,233)	39,383
Rest Inv - Unexpended Grant, Total	4,219,478	(19,800)	(1,589,014)	(904,569)	(2,513,383)	1,706,095
Rest Inv - CS Asset Replacement, Total	27,231	0	0	0	0	27,231
Rest Inv - Unexpended Loans, Total	212,212	0	(147,636)	50,000	(97,636)	114,576
Rest Inv - Crown Reserve (General), Total	139,334	(74,309)	(75,794)	61,097	(89,007)	50,327
Rest Inv - Crown Reserve Loan Pool, Total	149,228	2,000	0	0	2,000	151,228
Rest Inv - Contributions, Total	561,720	0	(315,488)	32,390	(283,098)	278,623
Rest Inv - S94A Contributions, Total	439,115	400,000	0	0	400,000	839,115
Rest Inv - Stormwater Fund, Total	47,506	(900)	(964)	0	(1,864)	45,642
Total External Restricted Funds	41,458,110	1,717,248	(2,971,090)	(3,746,454)	(5,000,295)	36,457,814
Internal Restricted Funds						
Rest Inv - Employee Leave Entitlements, Total	1,605,173	75,000	0	0	75,000	1,680,173
Rest Inv - Infrastructure Renewals, Total	0	0	0	1,897,805	1,897,805	1,897,805
Rest Inv - Unexpended General Fund Loans, Total	247,190	0	(108,601)	0	(108,601)	138,589
Rest Inv - Works Income Equalisation Fund, Total	809,447	50,000	(115,651)	677,253	611,602	1,421,049
Rest Inv - Council Funded Loan Pool, Total	104,616	3,400	0	0	3,400	108,016
Rest Inv - Other Internal Restrictions, Total	2,327,091	697,394	(86,636)	0	610,758	2,937,849
Rest Inv - Infrastructure Fund, Total	523,536	125,543	(113,375)	0	12,168	535,704
Rest Inv - Gravel Pits, Total	228,369	0	0	0	0	228,369
Rest Inv - Sports Liaison, Total	(40,943)	19,300	0	0	19,300	(21,643)
Rest Inv - Management Committees, Total	265,570	16,145	(87,677)	0	(71,532)	194,038
Rest Inv -Real Estate Disposal Fund, Total	2,080,035	(1,715,000)	0	(754,040)	(2,469,040)	(389,005)
Rest Inv - Energy and Efficiency Fund, Total	1,299,839	68,500	(199,191)	(80,000)	(210,691)	1,089,148
Rest Inv - Interest Equalisation Fund, Total	1,151,805	0	0	(1,151,805)	(1,151,805)	0
Rest Inv - Community Development Infrastructure Fund, Total	347,626	210,000	0	(220,000)	(10,000)	337,626
Rest Inv - IT Investment Fund, Total	2,799,133	(2,568,108)	(295,102)	0	(2,863,210)	(64,077)
Rest Inv - Carbon Tax Fund, Total	124,903	0	0	(124,000)	(124,000)	903
Rest Inv - Special Rates Variation, Total	0	(1,041,749)	0	950,000	(91,749)	(91,749)
Total Internal Restricted Funds	13,873,389	(4,059,575)	(1,006,233)	1,195,213	(3,870,595)	10,002,794
Total Funds	84,558,498	(5,821,771)	(4,924,627)	(3,359,267)	(14,105,666)	70,452,832

Eurobodalla Shire Council
Budget adjustments > \$50,000
For the quarter ending 30 September 2015

Attachment 1 (e)

Cost Centre	Project	Type	Description	Fit For	P&L	Fund Flow	Explanation
				Future Impact	\$ Inc (-Dec)	\$ Inc (-Dec)	
ENVIRONMENT FUND							
Environmental Protection Projects							
	Flying Fox Camp Management Plan	Expense	Consultancies		(84,643)	(84,643)	Water Gardens Grey Headed Flying Fox Camp management plan.
	Eurobodalla Dunes	Restricted Cash	Unexpended Grants - Utilisation		0	69,602	Expenditure supported by funding from the NSW Environmental Trust (Grant funds received in 2014-15). Project to start in 2015-16.
	Eurobodalla Dunes	Expense	Contractor Payments		(69,602)	(69,602)	Expenditure supported by funding from the NSW Environmental Trust (2014-15 Grant Income). Project to start in 2015-16.
					(154,245)	(84,643)	<i>Includes revoted expenditure supported by grant funds</i>
Invasive Species							
	Eurobodalla Lantana Push Back 2015-17	Restricted Cash	Unexpended Grants - Utilisation		0	180,000	Expenditure supported by funding from Local Land Services.
	Eurobodalla Lantana Push Back 2015-17	Expense	Contractor Payments		(180,000)	(180,000)	Expenditure supported by funding from Local Land Services.
					(180,000)	0	<i>Includes revoted expenditure supported by grant funds</i>
			Other		0	0	Other items less than \$50,000
					(394,245)	(84,643)	<i>Includes revoted expenditure supported by grant funds</i>
GENERAL FUND							
Community Care							
		Restricted Cash	Unexpended Grants - Utilisation		0	91,488	Approval received for carry forward of various grant funded programs.
		Revenue	Grants - Community Care Services		60,848	60,848	To record revised grant funding.
		Expense	Other Consumables		(152,336)	(152,336)	Expenditure supported by revised funding.
					(91,488)	0	
General Rates & Revenues							
		Restricted Cash	Energy and Efficiency Fund - Transfers In		0	280,000	Transfer Water and Sewer dividends from E&E fund to infrastructure renewal fund as per Fit for Future Dividend Strategy.
		Restricted Cash	Comm Development Infrastructure Fund - Transfers In		0	220,000	Transfer Southern Phone Dividend from community development fund to infrastructure renewal fund as per Fit for Future Dividend Strategy.
		Restricted Cash	Interest Equalisation Fund - Transfers In		0	1,151,805	Transfer Interest Equalisation funds to infrastructure renewal fund as per Fit for Future Dividend Strategy.
		Restricted Cash	Carbon Tax Fund - Transfer In		0	124,000	Transfer Carbon Tax restricted funds to Infrastructure Renewal fund as per Fit for Future Dividend Strategy.
		Restricted Cash	Infrastructure Renewals - Transfers In		0	(1,775,805)	Total transfers in to infrastructure renewal fund as per Fit for the future strategy.
		Revenue	Grants - Financial Assistance		(158,982)	(90,000)	Southern Phone Dividend revised amount restricted for Infrastructure Renewals.
		Revenue	Interest Dividend Revenues		(280,000)	(158,982)	Revised 2015-16 FAG Entitlement as per advice from the NSW Local Government Grants Commission.
		Revenue	Internal Dividend Transfers		(280,000)	(280,000)	Reallocate dividend income to interest revenue line from capital revenue.
		Revenue	Proceeds from Disposal Assets		151,429	(280,000)	Reallocate dividend income to interest revenue line from capital revenue.
					(7,553)	151,429	Lehman Bros first interim dividend 10.99 cents in the dollar on scheme creditors
Aerodrome							
	Airport redevelopment masterplan	Restricted Cash	Real Estate Disposal Fund - Utilisation		0	754,040	Adjustment to Council contribution to match \$2.54 million applied for from Federal Government under National Stronger Regions Fund to develop commercial land at the airport.
	Airport redevelopment masterplan	Capital	Bitumen Reseal		0	(754,040)	Stronger Regions Fund to develop commercial land at the airport.
	Airport redevelopment masterplan	Expense	Consultancies		(62,000)	(62,000)	Consistency costs expected for archaeological study and additional costs associated with the arrangement of the 2 airport grant applications worth \$7 million.
					(62,000)	(61,980)	
Dalmeny Camping Ground							
	Dalmeny Camping Ground - Improvements 2015-16	Capital	Project Planning		0	(88,000)	Estimate required to support capital works on Dalmeny Campground. Further adjustment likely in future review.
					0	(88,000)	

Eurobodalla Shire Council
Budget adjustments > \$50,000
For the quarter ending 30 September 2015

Attachment 1 (e)

Cost Centre	Project	Type	Description	Fit For	P&L	Fund Flow	Explanation
				Future Impact	\$ Inc (Dec)	\$ Inc (Dec)	
Other Land Management (inc road res)		Restricted Cash	Crown Res (General) - Transfers in	strategy	0	(80,000)	Fit for the Future Strategy increase in Commercial income relating to crown reserve.
		Restricted Cash	Infrastructure Renewals - Transfers in	strategy	0	(32,000)	Fit for the Future Strategy increase in Commercial income to be transferred to renewal fund.
		Revenue	Other Lease Rental	strategy	112,000	112,000	Fit for the Future Strategy increase in Commercial income.
Drainage/Stormwater					112,000	0	
SRV allocations							
	Beach Road Box Culverts	Restricted Cash	Special Rates Variation - Utilisation		0	600,000	Beach road box Culverts supported by SRV Renewal Projects fund (released from Candallagan Bridge)
	Beach Road Box Culverts	Capital	Project Planning		0	(600,000)	Beach Road Box Culverts supported by SRV Renewal Projects fund (released from Candallagan Bridge)
Arts & Cultural Services							
	Moruya Cultural Precinct	Restricted Cash	Unexpended Grants - Utilisation		0	197,950	Expenditure on Moruya Library Extension funded by State Library of NSW 2014-15 Infrastructure Grant to continue in 2015-16
	Moruya Cultural Precinct	Capital	Buildings - Renovations/Improvements		0	(200,000)	Expenditure on Moruya Library Extension, with funding provided by State Library of NSW, to continue in 2015-16
Parks & Reserves							
grant funded works							
	Corrigans Beach Res Batehaven Disabled Playground	Restricted Cash	Unexpended Grants - Utilisation		0	90,000	Corrigans accessible playground works scheduled for 2015-16 funded by grant received 14-15.
	Corrigans Beach Res Batehaven Disabled Playground	Capital	Project Planning		0	(90,000)	Corrigans accessible playground works scheduled for 2015-16 funded by grant received 14-15.
	Moruya Quarry Park Furniture/BBQ Replacement	Capital	Project Planning		0	(60,000)	Grant funds from 2015-16 Public Reserves Management Fund for upgrade of BBQ, picnic area, bird proofing & wharf path.
	Moruya Quarry Park Furniture/BBQ Replacement	Revenue	Grants - Parks & Reserves		60,000	60,000	Grant funds from 2015-16 Public Reserves Management Fund for upgrade of BBQ, picnic area, bird proofing & wharf path.
Sporting Facilities							
SRV renewal project allocations							
	Sporting Amenities/Facilities	Capital	Project Planning		0	75,000	Funds transferred to support priority renewals.
	Hanging Rock - Rugby Topdressing	Capital	Project Planning		0	(60,000)	Topless of Hanging Rock Rugby Field supported by SRV playground Asset Renewal Program.
	Narooma Sport & Leisure Centre - Renewals	Capital	Project Planning		0	(50,000)	Renewals at Narooma Leisure Centre supported by SRV Asset Renewal Program funds (Sporting Facilities).
			Other minor allocations < \$50,000		0	(25,000)	
					0	(60,000)	see above for offset
Bridges - Capital Exp/Depreciation							
grant funded projects							
	Bridge Renewal - Runnymford Bridge	Capital	Project Planning		0	(300,000)	Increased Roads to Recovery allocation of \$2.1m. Project allocation.
	Bridge Renewal - Runnymford Bridge	Revenue	Grants - Roads & Bridges		300,000	300,000	Increased Roads to Recovery allocation of \$2.1m. Project allocation.
						300,000	Roads to Recovery/ is operating not capital revenue
SRV allocations							
	SRV Renewal Project TBD	Capital	Project Planning		0	600,000	SRV funds transferred to support Beach Road Box Culverts.
	SRV Renewal Project TBD	Capital	Project Planning		0	350,000	SRV funds transferred to support High Risk Culvert Replacements (TBD)
						0	
Bridge renewal priority allocations							
	Bridge Renewal	Capital	Infrastructure Fund - Utilisation		0	(219,744)	Transfer Infrastructure Funds to bridge renewal priorities
	Bridge Renewal	Restricted Cash	Infrastructure Fund - Utilisation		0	453,000	Transfer Capital funds to bridge renewal priorities
	Bridge Renewal - Runnymford Bridge	Capital	Infrastructure Fund - Utilisation		0	88,771	Bridge renewal priority supported from Infrastructure Funds
	Bridge Renewal - Runnymford Bridge	Capital	Infrastructure Fund - Utilisation		0	(183,000)	Bridge renewal priority
	Bridge Renewal - Crapps Bridge	Restricted Cash	Infrastructure Fund - Utilisation		0	77,614	Bridge renewal priority supported from Infrastructure Funds
	Bridge Renewal - Crapps Bridge	Capital	Infrastructure Fund - Utilisation		0	(160,000)	Bridge renewal priority
	Bridge Renewal - Belimbria Bridge	Restricted Cash	Infrastructure Fund - Utilisation		0	50,934	Bridge renewal priority supported from Infrastructure Funds
	Bridge Renewal - Belimbria Bridge	Capital	Infrastructure Fund - Utilisation		0	(105,000)	Bridge renewal priority
			Other minor allocations < \$50,000		0	(2,575)	
						0	

Eurobodalla Shire Council
Budget adjustments > \$50,000
For the quarter ending 30 September 2015

Attachment 1 (e)

Cost Centre	Project	Type	Description	HT For	P&L	Fund Flow	Explanation
				Future	\$ Inc (Dec)	\$ Inc (Dec)	
Bridges - Urban - R&M	Bridge Maint - Concrete Assessment (Urban)	Revenue	Grants - Roads & Bridges		150,000	150,000	To record grant funding from NSW Government Treasury Fixing Country (Urban) Roads Program, as per Council Minute No. 15/71 14/4/15.
	Bridge Maint - Concrete Assessment (Urban)	Expense	Inspection/Test		(171,000)	(171,000)	Condition assessment on Tomago River, Candlegan, Garlindown, Malahan Weir, Short Beach & Kanga Creek concrete bridges funded from NSW Treasury and Council in kind contributions.
					(21,000)	(21,000)	
Bus Transport	Bus Shelter - Upgrade 36 Various Sites	Restricted Cash	Unexpended Grants - Utilisation		0	241,210	Utilise Bus Shelter works grant funding received from CRTGS in 2014-15.
	Bus Shelter - Upgrade 36 Various Sites	Capital	Other Assets - Other		0	(241,210)	Bus Shelter work supported by grant funding from Country Passenger Transport Infrastructure Grants Scheme.
Cycleways	Footpath/Cycleway Works	Capital	Project Planning		0	0	
	Shared Pathway - Shore Street, Moruya	Capital	Project Planning		0	(50,000)	50,000 Funds to support Shared Pathway, Shore St Moruya.
SRV fund allocations	Shared Pathway - Shore Street, Moruya	Capital	Project Planning		0	(50,000)	Shared Pathway at Shore St Moruya supported by SRV Transport Program funds.
					0	0	
Grant funded projects	Shared Pathway - Shore Street, Moruya	Capital	Project Planning		0	(50,000)	Additional funding made available under the RMS 2015-16 Active Transport program.
	Shared Pathway - Shore Street, Moruya	Revenue	Capital Grants - Roads & Bridges		50,000	50,000	To record 2015-16 Active Transport Funding provided by the Roads & Maritime Services (RMS), as per Council Minute 15/72 14/4/2015.
Local Rural	Low Cost Reconstruction - Riverview Road Narooma	Restricted Cash	Special Rates Variation - Utilisation		0	90,000	Correction to SRV program.
	Low Cost Reconstruction - Riverview Road Narooma	Capital	Project Planning		0	(90,000)	Correction to SRV program.
SRV allocation	Local Rural - High Risk Culvert Replacement TBD	Capital	Project Planning		0	0	
					0	350,000	SRV funds transferred from SRV Renewal Project TBD to High Risk Culvert Replacements TBD (released from Candialagan Bridge).
Local Urban	Pavement Rehab - Beach Road	Capital	Project Planning		0	(300,000)	Increased Roads to Recovery allocation of \$2.1m. Project allocation.
	Pavement Rehab - Beach Road	Revenue	Grants - Roads & Bridges		300,000	300,000	Increased Roads to Recovery allocation of \$2.1m. Project allocation.
grant funded projects	Traffic Facility- Various	Capital	Medians/giveways/Signage		0	(122,000)	Expenditure for Give Way Signage and Median Islands supported by RMS 2015-16 Block Spot funding.
	Traffic Facility- Various	Revenue	Capital Grants - Roads & Bridges		122,000	122,000	To record available grant funding from the Roads & Maritime Services (RMS) as part of the 2015-16 Block Spot program.
Street Lighting	Street Lighting	Expense	St Lighting - Annual Charges		120,303	120,303	Revised estimate based on the latest information regarding case and correction to budget.
					120,303	120,303	
RMS Kings Highway		Restricted Cash	Works Income Equalisation Fund - Transfers in		0	(696,753)	Recovery of indirect overhead cost from jobs raised on Kings Highway restricted.
		Revenue	Contributions - RMS Other		6,116,127	6,116,127	Forecast revenue from various jobs on Kings Highway contracted from RMS.
		Expense	RMS cost of services provided		(5,422,549)	(5,422,549)	Expenditure associate with RMS contract works on Kings Highway.
					693,578	(3,175)	
RMS Regional Roads	Pavement Rehabilitation - Beach Rd/Orient St B/Bay	Revenue	Contributions - RMS Block Maintenance		77,000	77,000	To record revised and confirmed 2015-16 Block Grant.
	Pavement Rehabilitation - Beach Rd/Orient St B/Bay	Expense	Other Sealed Pavement Maintenance		(77,000)	(77,000)	Expenditure supported by revised and confirmed 2015-16 Block Grant.
Information Services	Computer Purchases	Capital	Office Equipment - Computers		0	99,600	Increase in computer budget required due to falling currency. Replacement of design/plotter.
					0	(99,600)	

Eurobodalla Shire Council
Budget adjustments > \$50,000
For the quarter ending 30 September 2015

Attachment 1 (e)

Cost Centre	Project	Type	Description	Fit For	P&L	Fund Flow	Explanation		
				Future	\$ Inc (Dec)	\$ Inc (Dec)			
General Controls/Balance Sheet		Expense	Productivity Costs	strategy	285,107	285,107	Fit for the Future Strategy 0.8% reduction in expenses to be realised.		
			Productivity Costs		(535,000)	(535,000)	Realisation of total targeted savings based on first quarter result.		
					(249,893)	(249,893)			
Office Buildings		Restricted Cash	Energy and Efficiency Fund - Utilisation	strategy	0	(200,000)	Reverse out E&E budget and replace with specific F&F strategy project initiatives as business cases accepted.		
			Energy Efficiency Projects	Capital	Project Planning	strategy	0	200,000	Reverse out E&E budget and replace with specific F&F strategy project initiatives as business cases accepted.
					0	0			
Total General Fund		Various			(50,153)	(68,861)	Other items less than \$50,000		
					1,311,111	(571,809)			
WASTE FUND									
Surf Beach Landfill	Surf beach Landfill - New Cell	Restricted Cash	Unexpended Loans - Utilisation	strategy	0	(2,997,485)	Amend loan funding on cell works to maximise available working capital funds.		
					0	(2,997,485)			
Waste Mngt - Other	Bin Trim Business Program	Revenue	Grants - Other Specific Purpose Grants		150,000	150,000	To record grant funding from the NSW Environment Protection Authority (EPA)		
			Contractor Payments		(155,200)	(155,200)	Expenditure supported by grant funding and Council contributions.		
					(5,200)	(5,200)			
Waste Mngt - Mngt & Indirect (inc rates)	Waste Administration	Revenue	Other Investment Revenues		(75,671)	(75,671)	Revised estimate based on cash balances at 30 June 2015		
					(75,671)	(75,671)			
Total Waste Fund		Various			53,834	53,834	Other items less than \$50,000		
					(27,037)	(3,024,522)			
SEWER FUND									
Sewerage Rates & Revenue									
Sewer - Small Towns Sewer	Capital Exp/Depreciation	Restricted Cash	Unexpended Loans - Utilisation	NA	0	(50,000)	Subsidy amount confirmed at 41% reducing need for loan funds.		
			ST5 - Rosedale/Guerilla Bay Sewerage	Revenue	103,300	103,300	Subsidy amount confirmed at 41% for stage 1 works.		
			ST5 - Rosedale/Guerilla Bay Sewerage	Revenue	103,300	53,300			
Sewer Balance Sheet/Controls		Revenue	Internal Dividend Revenues		(280,000)	(280,000)	Transfer dividend to interest revenue area		
			Internal Dividend Transfers		280,000	280,000	Transfer dividend to interest revenue area		
					0	0			
Total Sewer Fund		Various			45,122	45,122	Other items less than \$50,000		
					148,422	98,422			
WATER FUND									
Eurewater Rates & Revenue									
Eurwater Rates & Revenue		Revenue	Interest - Water Fund	NA	(66,293)	(66,293)	Revised estimate based on cash balances at 30 June 2015		
					(66,293)	(66,293)			
					7,021	7,021	Other items less than \$50,000		
Total Water Fund		Various			(59,272)	(59,272)			
					1,038,979	(3,641,824)			
TOTAL CONSOLIDATED									

Eurobodalla Shire Council
Special Rate Variation Projects Schedule
For the Period ended 30 September 2015

Attachment 1 (f)

Project	Location	SRV Funds	Total Budget	Total Costs	Remainder	Percent
Transport						
Joes Creek shared pathway/bridge	Batehaven	\$350,000	\$350,000	\$160	\$349,840	0.05%
High risk culvert replacement	Various	\$350,000	\$350,000	\$0	\$350,000	
Beach Road box culverts	Batemans Bay	\$600,000	\$600,000	\$30,706	\$569,294	5.12%
Gravel Resteeping	Various	\$100,000	\$1,122,317	\$460,184	\$662,133	41.00%
Reseals	Various	\$200,000	\$1,575,320	\$1,419,432	\$155,888	90.10%
Reconstruction Riverview Road	Narooma	\$390,000	\$390,000	\$3,490	\$386,510	0.89%
Airport terminal upgrade	Moruya	\$130,000	\$130,000	\$0	\$130,000	
Airport holding area	Moruya	\$120,000	\$120,000	\$0	\$120,000	
Airport car park extension	Moruya	\$20,000	\$20,000	\$7,099	\$12,901	35.50%
Shared pathway Shore Street	Moruya	\$50,000	\$150,000	\$144,734	\$5,266	96.45%
Batemans Bay streetscaping	Batemans Bay	\$500,000	\$500,000	\$8,967	\$491,133	1.77%
Halls						
Tomakin hall carpark	Tomakin	\$75,000	\$75,000	\$79,180	(\$4,180)	105.57%
Dr MacKay Community Centre Stage 2	Moruya	\$100,000	\$100,000	\$0	\$100,000	
Kyla Hall - deck	Turoos Head	\$30,000	\$30,000	\$14,686	\$15,314	48.95%
Kyla Hall - internal refurbishment	Turoos Head	\$20,000	\$20,000	\$2,015	\$17,985	10.08%
Heating & lighting for hall	Bodalla	\$75,000	\$75,000	\$3,604	\$71,396	4.80%
Hanging Rock basketball stadium kitchen	Batemans Bay	\$25,000	\$25,000	\$0	\$25,000	
Narooma Leisure Centre	Narooma	\$50,000	\$96,818	\$130,484	(\$33,666)	134.77%
Sporting facilities						
Hanging rock AFL fence	Batemans Bay	\$150,000	\$150,000	\$0	\$150,000	
Hanging Rock rugby field refurbishment	Batemans Bay	\$60,000	\$165,000	\$387	\$164,613	0.23%
Upgrade rodeo yards - Showground	Moruya	\$75,000	\$75,000	\$0	\$75,000	
Kyla oval - toilets & storage	Turoos Head	\$25,000	\$25,000	\$0	\$25,000	
Kyla oval - toilets & storage	Turoos Head	\$50,000	\$90,000	\$0	\$90,000	
New cat park	Bodalla	\$375,000	\$375,000	\$4,391	\$370,609	1.17%
Bill Smyth oval fencing	Narooma	\$150,000	\$150,000	\$0	\$150,000	
Batemans Bay swimming pool	Batemans Bay	\$75,000	\$75,000	\$19,213	\$55,787	25.62%
Moruya swimming pool	Moruya	\$75,000	\$75,000	\$19,071	\$55,989	25.35%
Gundry Oval - Amenities	Moruya	\$20,000	\$22,000	\$17,071	\$4,929	77.59%
Public reserves - general						
Holmes Lookout	Batemans Bay	\$30,000	\$30,000	\$0	\$30,000	
Turoos Boat Ramp Renewal - dredging	Turoos Head	\$30,000	\$30,000	\$12,901	\$17,099	43.00%
Corrigans accessible playground	Batehaven	\$100,000	\$400,000	\$20,671	\$379,329	5.17%
Corrigans Reserve picnic facilities/trees	Batehaven	\$75,000	\$75,000	\$18,034	\$56,966	24.05%
Heath Street viewing platform	Brolupee	\$40,000	\$40,000	\$0	\$40,000	
One Tree Point beach access	Turoos Head	\$25,000	\$25,000	\$0	\$25,000	
One Tree Point - rockwall	Turoos Head	\$45,000	\$45,000	\$0	\$45,000	
Beach access stairs	Porto Point	\$35,000	\$35,000	\$7,969	\$27,031	22.77%
Lake foreshore rockwall	Dalmeny	\$40,000	\$40,000	\$0	\$40,000	
Quota Park rockwall	Narooma	\$75,000	\$75,000	\$0	\$75,000	
Captain Oldrey Park Playground Replacement	Brolupee	\$60,000	\$121,000	\$0	\$121,000	
Kingston Place Tomakin Park - Furniture Replacement	Tomakin	\$18,000	\$18,000	\$15,576	\$2,424	86.53%
Rotary Park Narooma - Furniture Replacement	Narooma	\$22,000	\$22,000	\$0	\$22,000	
Project Management Costs		\$250,000	\$250,000	\$22,512	\$227,488	9.00%
Total		\$ 5,085,000	\$ 8,097,455	\$ 2,462,378	\$ 5,635,077	30.41%

Consultancy, Legal and Contractors Expenses

for the quarter ending 30 September 2015

Contracts arranged > \$50k, excluding employment contracts and contracts on Council's "preferred contract list", duration to exceed one quarter

Contractor Name	Contract detail & purpose	Contract Value	Commencement Date	Duration of contract	Budgeted (Y/N)
Precision Civil Infrastructure Pty Ltd	Rosedale Sewage Pumping Station and Tomakin STP Balance Tank Construction	2,636,196	Sep-15	36 weeks	Y
Poonindie Pty Ltd t/a Ted Wilson & Sons	Sewage Pumping Station and Reticulation MO18 Moruya Construction	921,599	Sep-15	30 weeks	Y
GMA Wastewater Services Pty Ltd	Sewer CCTV inspection	136,721	Sep-15	39 weeks	y
Abergeldie Watertech Pty Ltd	Sewer relining	695,208	Jul-15	46 weeks	Y

Consultancy and Legal Expenses

	\$ Sep Quarter	Budgeted (Y/N)	Comments
Consultants	261,885	Y	Sewerage design work, airport redevelopment master plan, flying fox plan etc.
Legal Fees	99,809	Y	Rates recoveries \$39k, 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 2015

Indicator	Target	Actual 2014-15	Original Budget 2015/16	Projected FY 2015/16
Unrestricted Current Ratio	> 1.5	3.1	>2	>2
Operating Performance Ratio	minimum 0%	4.69%	1.50%	-0.35%
Buildings & Infrastructure Renewals Ratio	= > 100%	45%	113%	121%

Refer Note (a)
Refer Note (b)
Refer Note (c)

Explanations:

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

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

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

Target : Source 2014/15 Financial Statements

Notes:

(a) Actuals from 2014/2015 Financial Statements.

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

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

Mayoral and Councillor Fees and Expenses

July 2015 - September 2015

Councillor	Member's Remuneration	Conference / Seminar Costs <i>(Note 1)</i>	Travelling Expenses	Phone / Fax / Internet etc	Training / Skill Development	TOTAL
	\$	\$	\$	\$	\$	\$
Brice	4,595	-	623	169		5,387
Brown	14,617	1,085	2,961	392	1,327	20,383
Burnside	4,595	2,209	1,285	233	-	8,322
Harding	4,595	-	-	185		4,780
Innes	4,595	-	444	250		5,289
Leslight	4,595	878	455	251		6,179
Pollock OAM	4,595	521	762	625		6,503
Schwarz	4,595	-	94	961		5,649
Thomson	1,532	-	-	753	-	2,285
TOTAL	48,314	4,693	6,624	3,818	1,327	64,776

Note 1

Conference / Seminar Costs also includes LGA expenses.