

# **LATE REPORT NO. 2 ORDINARY COUNCIL MEETING 22 NOVEMBER 2017**

## **LATE REPORT - QUARTERLY BUDGET REVIEW STATEMENT - SEPTEMBER 2017**

**Report Author**            **Phil Brennan, Manager Finance**  
**File No. / ECM Index**   **Financial Management - Management Plan Quarterly Reports**  
**Date of Meeting**         **22 November 2017**

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### **SUMMARY OF REPORT**

This report presents the Quarterly Budget Review Statement (QBRs) for the period to 30 September 2017 to Council for consideration, as required by Clause 203(1) of the Local Government (General) Regulation 2005.

### **SUMMARY OF RECOMMENDATION**

That the Quarterly Budget Review Statement for the period to 30 September 2017 be noted and the budget variations proposed, including transfers to and from reserves be approved.

### **FINANCIAL/RESOURCE IMPLICATIONS**

After the completion of the September 2017 QBRs Council's projected budget result is a deficit \$652,366. It is recommended that this deficit be funded from a transfer from Council's Quarantine Reserve. There are a range of factors that have contributed to this result and these are discussed within the report.

### **LEGAL IMPLICATIONS**

Council is required by legislation to prepare quarterly budget review statements including an opinion by the Responsible Accounting Officer as to whether the financial position of the Council is considered to be satisfactory.

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### **BACKGROUND**

This report presents the Quarterly Budget Review Statement (QBRs) for the period to 30 September 2017 to Council for consideration, as required by Clause 203(1) of the Local Government (General) Regulation 2005.

As Council is aware the 2017/2018 general fund budget is being managed across the 3 financial systems that were operated by the former councils. A move to a single financial management system will occur from 1 July 2018 with the implementation of the Technology One One Council solution.

This situation has led to the late issue of this report as there is significant work required to reconcile each system and consolidate the individual reports into a single financial report for Council's consideration.

The required Quarterly Budget Review Statements (Annexures A, B, C and D) for the quarter ended 30 September 2017 provides information on Council's projected financial position for the year ending 30 June 2018. Annexure A is prepared in Income & Expense format as required by the Office of Local Government.

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The Income & Expenses Budget Review Statement shows a projected net operating deficit position of \$7.402 million. This represents an improvement on the original adopted budget position of a deficit of \$12.952 million.

Major contributors to this position are an increase in capital grants and contributions (Roads to Recovery and RMS funding) and rates and charges (SRV funds). There is a negative income adjustment for the FAG as a result of the Federal Government's decision to pay the first 2 quarters of the 2017/2018 entitlement in advance. This payment prior to 30 June 2017 improves the 2016/2017 position but does have a corresponding adverse affect on the 2017/2018 position.

It is projected that there will be increased employee costs (covered below), materials and contracts and an adjustment to depreciation to reflect the 2016/2017 actual charges.

Depreciation charges continue to represent a major proportion of Council expenses and further work is being undertaken by asset managers to merge the various data sources, harmonise asset management policies and review the assumptions on which the depreciation charge is calculated. It is expected that this figure will change as these projects progress and a deeper understanding of the underlying data is obtained.

It is acknowledged that this report is at a high summary level. As discussed at the November Strategic Meeting further workshops are planned with Council over the coming months to develop a financial reporting framework that will provide the right level of detail. At this stage the report has been kept at a high level until those discussions can be held. Councillors are encouraged to seek clarification on aspects of the budget that are of specific interest and to provide input into the financial reporting framework development.

From a working funds perspective the original budget adopted by Council was a balanced budget. The working funds result is essentially the every day cash position of Council. It looks at the income coming into the organisation, the cash outflows through operating and capital expenditure and includes other funding sources to match this expenditure like loan funding or transfers from reserves. It does not include non-cash items such as depreciation.

The working funds result at the completion of the September Quarterly Review is a projected deficit at 30 June 2018 of \$652,366.

It should be noted that the 2017/2018 budget was prepared in March / April 2017. There were a number of items that were still unknown at that time which have contributed to the movement in the result. These include:

- Outcome of Council's Special Rate Variation Application - the Base Case Budget was prepared on the basis that Rates would increase by 1.5% in the former Great Lakes & Greater Taree City areas and by 13% in the Gloucester in accordance with the announced rate peg or existing SRV approvals. The determination meant that there was a decrease in budget for rates from the Gloucester area of approximately \$170,000 for general purposes. At the same time income from rates has increased by approximately \$1.9 million however the use of these funds is restricted for Environmental and Roadworks programs and matching expenditure items have been introduced into the budget.
- Local Government (State ) Award determination - At the time of preparing the budget a new Award had not been finalised. An estimated Award increase of 2.0% was used for the preparation of salary budgets. The Award was handed down in late June and provided for a 2.35% increase from 1 July 2017. This had an impact of approximately \$150,000.

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- Changes to organisational structures - As flagged at the adoption of the original budget the Growth, Economic Development & Tourism structure was still being finalised and this may have an impact on the budget result. Staffing of this area has come from within the organisation and as a result budgets have been moved across the organisation given that the original budget contained funding for existing staffing levels. Since that time restructures and additional resourcing in the areas of Human Resources and Corporate Strategy and Development and Grant Management have resulted in increases in the budgeted employee costs on top of the Award increase mentioned above with an overall impact of approximately \$580,000. The impact of this will be reduced when appropriate adjustments are made to the Mid Coast Water budget as referred to below
- Due to the timing of the announcement of Council's Special Rate Variation, works proposed under the former Gloucester SRV were commenced that were not proposed under the new SRV works program. As such they were not contained within the adopted budget. These were works that the Gloucester community had an expectation that would be undertaken and were scheduled to commence at the time they did. The total impact on the budget of these works was \$211,00 and these have not been funded from the current works program and represent extra works. They could be funded from the existing works program at the expense of other programmed works and if this option was chosen it would decrease the projected deficit to approximately \$440,000.
- Financial Assistance Grant - The original budget was prepared on the basis that the existing freeze on indexation of the FAG would continue as no indication had been received from the Federal Government as to whether the Federal Budget would address this issue. The Federal Government did subsequently announce the re-indexation of the FAG and this has resulted in Council's allocation increasing by approximately \$700,000.
- MidCoast Water - Since the announcement that MidCoast Water would become part of MidCoast Council there have been some expenditure items that have now been incorporated into the General fund budget. This includes some staff who have moved across into the general purpose structure but who are still funded in the water and sewer budgets. No change to those budgets has occurred at this time. That means that expenditure and budgets have been amended in the general fund budget but a corresponding amendment to the water and sewer budget has not been made. As reported separately there are savings within the water and sewer budgets and the required amendments will be addressed in the December Quarterly Budget Review.

The September 2017 QBR also brings into the original budget the 'Carry-forwards' or 'Re-Votes' that were approved by Council at the August 2017 Ordinary Meeting. This substantially increases the revised budget as can be seen in the Income & Expenses Budget Review Statement and the Capital Budget Review Statement attached.

Prior to the merger the former Great Lakes Council utilised a Quarantine Reserve to even out the fluctuations in budgets from quarter to quarter and year to year. Quarters and years where an operating surplus was recorded saw a transfer to reserve of funds which were subsequently reintroduced back into the budget when a deficit position was likely to occur. This practice has been continued during the period of administration with quarterly transfers occurring.

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It is a conservative approach that acknowledges that budget preparation is an imprecise practice and that circumstances change rapidly e.g. the Award increase, Federal Government FAG decision etc, particularly in the current merger and operating environment. It does rely on budget managers identifying and providing savings where possible but also being confident that if circumstances change negatively that additional funding can be made available to address those circumstances with approval.

The Quarantine Reserve currently holds approximately \$4.65 million and it is proposed that a transfer equivalent to the projected deficit be made. This will leave approximately \$4 million in the reserve. This budget management practice is one that it is proposed to be discussed with Council at upcoming Strategic Meetings as it develops Budget Management, Reporting and Indicator policies and requirements.

Council has recently resolved to purchase the former Masters building in Manning River Drive at Taree. This resolution occurred after the end of the September quarter and as such the budget impact will be introduced in to the next QBR and ongoing commitments and income reflected in the next iteration of the Long Term Financial Plan. However for information, the purchase will be funded from loan borrowings with repayments met from the Commercial Development Reserve.

Further adjustments to the budget are anticipated during the December quarter as organisational structures are finalised that incorporate the inclusion of former MidCoast Water staff within the general fund operations of MidCoast Council. Vacancies in existing positions will reveal salary savings which will be adjusted. Transfers between the water and sewer funds and general fund will also be incorporated into the budget which will assist in the development of the 2018/2019 budget.

### **Responsible Accounting Officer's Statement**

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

It is my opinion that the Quarterly Budget Review Statement for Mid-Coast Council for the quarter ended 30 September 2017 indicates that Council's projected financial position at 30 June 2018 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

**SIGNED:**

**DATE: 17 November 2017**



**Phil Brennan  
Responsible Accounting Officer  
Mid-Coast Council**

### **RECOMMENDATION**

That the Quarterly Budget Review Statement for the period to 30 September 2017 be noted and the budget variations proposed, including the transfers to and from reserves be approved.

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## ANNEXURES:

### A: Quarterly Budget Review Statements

#### Quarterly Budget Review Statement for the period 01/07/17 to 30/09/17

#### Mid-Coast Council

#### Income & Expenses Budget Review Statement

Budget review for the quarter ended 30 September 2017

#### Income & Expenses - General Fund

(\$000's)	Original Budget 2017/18	Carry Forwards	Revised Budget 2017/18	Variations for this Sep Qtr	Projected Year End Result	Actual YTD figures	Notes
<b>Income</b>							
Rates and Annual Charges	88,733		88,733	2,163	90,896	90,670	
User Charges and Fees	14,698		14,698	(438)	14,260	4,043	
Interest and Investment Revenues	3,355		3,355		3,355	809	
Other Revenues	3,392		3,392	185	3,577	1,610	
Grants & Contributions - Operating	28,576	1,240	29,816	(6,236)	23,580	908	
Grants & Contributions - Capital	4,528	7,311	11,839	8,374	20,213	964	
Net gain from disposal of assets			-	1,911	1,911	292	
<b>Total Income from Continuing Operations</b>	<b>143,282</b>	<b>8,551</b>	<b>151,833</b>	<b>5,959</b>	<b>157,792</b>	<b>99,296</b>	
<b>Expenses</b>							
Employee Costs	51,473	312	51,785	581	52,366	11,985	
Borrowing Costs	3,394		3,394		3,394	693	
Materials & Contracts	39,876	7,131	47,007	309	47,316	7,517	
Depreciation	44,284		44,284	569	44,853	5,822	
Other Expenses	17,207	139	17,346	(81)	17,265	3,689	
<b>Total Expenses from Continuing Operations</b>	<b>156,234</b>	<b>7,582</b>	<b>163,816</b>	<b>1,378</b>	<b>165,194</b>	<b>29,706</b>	
<b>Net Operating Result from Continuing Operations</b>	<b>(12,952)</b>	<b>969</b>	<b>(11,983)</b>	<b>4,581</b>	<b>(7,402)</b>	<b>69,590</b>	
Discontinued Operations - Surplus/(Deficit)			-		-		
<b>Net Operating Result from All Operations</b>	<b>(12,952)</b>	<b>969</b>	<b>(11,983)</b>	<b>4,581</b>	<b>(7,402)</b>	<b>69,590</b>	
<b>Net Operating Result before Capital Items</b>	<b>(17,480)</b>	<b>(6,342)</b>	<b>(23,822)</b>	<b>(3,793)</b>	<b>(27,615)</b>	<b>66,626</b>	

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended 30 September 2017 and should be read in conjunction with the total QBRS report.

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## B: Quarterly Budget Review Statements

### Quarterly Budget Review Statement for the period 01/07/17 to 30/09/17

Mid-Coast Council  
Capital Budget Review Statement  
Budget review for the quarter ended 30 September 2017  
Capital Budget - General Fund

(\$000's)	Original Budget 2017/18	Carry Forwards	Revised Budget 2017/18	Variations for this Sep Qtr	Projected Year End Result	Actual YTD figures
<b>Capital Expenditure</b>						
New Assets						
- Plant & Equipment		1,049	1,049		1,049	
- Land & Buildings		1,487	1,487		1,487	
- Roads, Bridges, Footpaths				945	945	79
- Other		1,493	1,493		1,493	
Renewal Assets (Replacement)						
- Plant & Equipment	6,649	374	7,023	18	7,041	728
- Land & Buildings	877	12,686	13,563	96	13,659	304
- Roads, Bridges, Footpaths	30,307	14,774	45,081	8,802	53,883	6,631
- Waste Services	2,600		2,600	155	2,755	811
- Library Books Office Equipment	502		502	(5)	497	92
- Computer Upgrades	224		224		224	
- Parks & Recreation	670	346	1,016	90	1,106	658
Loan Repayments (Principal)	10,170		10,170		10,170	2,032
Transfer to Reserves	5,483		5,483	1,878	7,361	2,333
Other Expenditure	116	166	282	169	451	60
<b>Total Capital Expenditure</b>	<b>57,598</b>	<b>32,375</b>	<b>89,973</b>	<b>12,148</b>	<b>102,121</b>	<b>13,728</b>
<b>Capital Funding</b>						
Rates & Other United Funding	33,822		33,822	2,678	36,500	33,822
Capital Grants & Contributions	4,588	9,264	13,852	9,289	23,141	964
Reserves:						
- External Restrictions/Reserves	1,500	8,615	10,115	181	10,296	492
- Internal Restrictions/Reserves	12,606	9,301	21,907		21,907	3,499
New Loans	2,382	3,600	5,982		5,982	
Receipts from Sale of Assets						
- Plant & Equipment	2,700	1,595	2,700		2,700	197
Other Funding			1,595		1,595	60
<b>Total Capital Funding</b>	<b>57,598</b>	<b>32,375</b>	<b>89,973</b>	<b>12,148</b>	<b>102,121</b>	<b>39,034</b>
<b>Net Capital Funding - Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,306</b>

This statement forms part of Council's Quarterly Budget Review Statement (QBR) for the quarter ended 30 September 2017 and should be read in conjunction with the total QBR report

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## C: Quarterly Budget Review Statements

Mid-Coast Council Cash & Investments Budget Review Statement	Restriction Movement					Quarterly Bud for the pe	
	Balance 30-Jun-17	Original Budget	Carry Forwards	Other than by QBRS	Revised Budget	Variations for this Sep Qtr	Projected Usage 2017-18
<b>Cash &amp; Investments Budget Review Statement</b>							
Budget review for the quarter ended 30 September 2017							
<b>Cash &amp; Investments - General Fund</b>							
(\$'000's)							
<b>Externally Restricted <sup>(1)</sup></b>							
Specific purpose unexpended loans - general	2,707		(2,195)		(2,195)		(2,195)
Subdivision bonds	2,829						
Sundry bonds and deposits	804						
Other sale of land, planning guarantee and relocation	186						
Developer contributions - general	13,671	1,369	(1,859)		(490)		(490)
Specific purpose unexpended grants	10,431		(4,892)		(4,892)	6	(4,886)
Domestic waste management	26,575	(264)	(354)		(618)	273	(345)
Stormwater management	1,649	(310)	(746)		(1,056)	(181)	(1,237)
RMS - Coopermook entrance	517	(517)			(517)		(517)
Environmental Levy	2,886	(72)	(1,784)		(1,856)	272	(1,584)
RMS - compensatory habitat	2					(2)	(2)
RMS - Moorland/Herons Ck- long term project	1,015	(1,015)			(1,015)		(1,015)
Crown Lands Act - Section 106 (Boat Harbour)	23	16			16	(4)	12
Other contributions to works	837						
ARTC rail crossing	787	(266)			(266)		(266)
Cattai wetlands environmental trust	440	13			13		13
Nabiac Showground	26						
Other	563	9			9	(5)	4
SRV Infrastructure							
<b>Total Externally Restricted</b>	<b>65,948</b>	<b>(1,037)</b>	<b>(11,830)</b>	<b>-</b>	<b>(12,867)</b>	<b>1,987</b>	<b>1,628</b>
(1) Funds that must be spent for a specific purpose							
<b>Internally Restricted <sup>(2)</sup></b>							
Plant and Vehicle Replacement	5,995	(396)			(396)		(396)
Employees Leave Entitlement	5,291						
Carry Over Works	8,133	188	(7,426)		(7,238)	129	(7,238)
Aquatic Centre	355	55			55		184
Bulahdelah Court House	16		(16)		(16)		(16)
Commercial Waste	4,030	(418)	(150)		(568)	(40)	(608)
Cemetery Reserve	32						
Election	612	(424)			(424)		(424)
Emergency Management	92						
Forstier/Tuncurry Crown Harbour and Foreshore	46					49	49

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended 30 September 2017 and should be read in conjunction with the total QBRS report

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Future Land Development	226	53				53		
Information Technology	1,211	372				372	108	480
Insurance	265	(40)	(40)			(80)		(80)
Jimmys Beach Foreshore Protection	452		(452)			(452)		(452)
Lake Street Carparking	190	49				49	11	60
On-Site Sewerage Management	0	91	(2)			89		89
Pacific Palms Community Centre	48	8				8		8
Private Memorials	9					-		-
Quarantine Reserve	4,757		(100)			(100)		(100)
Swimming Pool Inspection Reserve	60					-		-
State Roads	811					-		-
Tuncurry Parks Nursery	1					-		-
Tuncurry Reserve Adjacent Caravan Parks	229					-		-
Aquatic Centre Equipment	77	40				40	(18)	22
Asset Management Plans	43		(43)			(43)		(43)
Commercial Development	2,449	498	(1,500)			(1,002)		(1,002)
Tuncurry Supermarket Sinking Fund	200	40				40		40
LIRS reserve	1,917	(430)				(430)		(430)
Workers Compensation Premium Reserve	949					-		-
Organisational Development Reserve	9					-		-
Bulahdelah Mountain Park	330		(66)			(66)		(66)
Bulahdelah Way	1,650	(265)	(931)			(1,196)		(1,196)
Library IT reserve	68	10	(10)			-		-
Merger Implementation	3,074	(2,500)				(2,500)		(2,500)
Stronger Communities	14,930	(8,230)				(8,230)		(8,230)
Merger Savings	1,970	(1,970)				(1,970)		(1,970)
All Abilities Park	150					-		-
Sporting Field Upgrade & Development	110					-		-
Capital Works Reserve	147					-		-
Cemetery Development	113					-		-
Coastal Erosion Reserve	52					-		-
Council Restricted Funds	143					-		-
Harrington Waters Marina	141	8				8		8
Planning Projects	148	(10)				(10)		(10)
Property Reserve	229	600				600		600
Streetlighting	615					-		-
FAG in advance	8,579					-	(8,579)	(8,579)
Other	1,220	(409)	(512)			(921)		(921)
<b>Total Internally Restricted</b>	<b>72,174</b>	<b>(13,080)</b>	<b>(11,248)</b>			<b>(24,328)</b>	<b>(8,340)</b>	<b>(32,668)</b>
<b>Unrestricted (ie. available after the above Restrictions)</b>	<b>0</b>							
<b>Total Cash &amp; Investments</b>	<b>138,122</b>	<b>(14,117)</b>	<b>(23,078)</b>			<b>(37,195)</b>	<b>(6,353)</b>	<b>(43,548)</b>

This statement forms part of Council's Quarterly Budget Review Statement (QBR) for the quarter ended 30 September 2017 and should be read in conjunction with the total QBR report



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## D: Quarterly Budget Review Statements

Mid-Coast Council		Quarterly Budget Review Statement for the period 01/07/17 to 30/09/17						
Contracts Budget Review Statement		Contract Value	Start Date	Duration of Contract	Budgeted (Y/N)	Notes		
Budget review for the quarter ended 30 September 2017		15,300,000	08/08/17	12-18 months	Y			
Part A - Contracts Listing - contracts entered into during the quarter								
Contractor	Contract detail & purpose	Contract Value	Start Date	Duration of Contract	Budgeted (Y/N)	Notes		
Envoc Pty Ltd	Civic Precinct Project	85,800	21/09/17	3 mths	Y			
Primmer Steel	Construction of Awning over Petrol Bowers - Tuncurry Works Depot	163,350	01/08/17	11 months	Y			
Matrix Leadership Networks Pty Ltd	Supply of external organisational development, mentor & knowledge transfer services	64,167	01/07/17	12 months	Y			
Surf LifeSaving Services Pty Ltd	Provision of Lifeguarding Services	115,129	26/07/17	12 months	Y			
Douglas Partners Pty Ltd	Geotechnical Bridge Investigations & reports	86,896	10/07/17	36 months	Y			
Insight Informatics Pty Ltd	Annual Library Management System Software	120,000	01/07/17	12 months	Y			
All Bigg	MidWaste Consultancy Fees	68,000	01/07/17	12 months	Y			
Wencky Grant	MidWaste Project Support Consultant	95,459	23/09/17	1 Week	Y			
Welshman Bulling Pty Ltd	Re-roofing of Hawks Nest Community Centre	826,639	17/08/17	3-4 months	Y			
MCR Building Pty Ltd	Tender for 3rd Hockey Field - Recreation Ground Taree							
Various Companies - 48 in total appointed	Civil, Design Consultants - Panel Agreement - Various Disciplines	1,350,000	01/08/17	3 years	Y	Unit Rate Contract. Value shown is est. annual expenditure		
Mavin Hino Kempsey	Plant Replacement Purchase	74,443			Y			
Hitachi	Plant Replacement Purchase	227,214			Y			
Toro	Plant Replacement Purchase	75,511			Y			
Mavin Hino Kempsey	Plant Replacement Purchase	135,543			Y			
Bollida	Large print, audio and MP3 standing order plans	99,943	28/09/17	12 months				
James Bennett	Standing order adult fiction, suggestions for purchase and online resources	76,000	28/09/17	12 months				

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## Quarterly Budget Review Statement for the period 01/07/17 to 30/09/17

## Mid-Coast Council Contracts Budget Review Statement

Budget review for the quarter ended 30 September 2017  
Part A - Contracts Listing - contracts entered into during the quarter

Contractor	Contract detail & purpose	Contract Value	Start Date	Duration of Contract	Budgeted (Y/N)	Notes
<b>WATER SERVICES DIVISION CONTRACTS</b>						
STOWE AUSTRALIA PTY LTD	Darwark Pump Station - Low Voltage Electrical	771,291	18/09/17	26 weeks	Y	Contract No.17/18-0001
INTERFLOW PTY LTD	Reline DN300 Sewer Pipe	94,907	07/07/17	12 weeks	Y	Contract - Purchase Order PU003699
HUNTER H2O HOLDINGS PTY LTD	Disinfection monitoring	203,370	24/07/17	26 weeks	Y	Contract - Purchase Order PU003744
YOUR AUTOMATE PTY LTD	Nabiac Water Supply System - SCADA & PLC integration contract	189,864	24/07/17	52 weeks	Y	Contract - Purchase Order PU003745
ABERGELDIE WATERTECH PTY LTD	Reline DN150 Sewer Pipe	95,700	22/09/17	12 weeks	Y	Contract - Purchase Order PU004040
CARDNO (NSW/ACT) PTY LTD	Piezometers installation at Boocawa Dam	176,973	24/07/17	16 weeks	Y	Supplier Quotation - PU003612
VEOLIA WATER AUSTRALIA PTY LTD	Maintenance scheduling for Sewage Treatment Plants	165,241	04/07/17	52 weeks	Y	Supplier Quotation - PU003681
ARKWOOD (LOUGEESTER) PTY LTD/AS ARKWOOD	Biosolid transport & reuse Dawson STP	62,920	04/07/17	52 weeks	Y	Supplier Quotation - PU003683
DATA #3 LTD	One year extension of an existing 3 year contract with Microsoft for MCG software	159,606	01/08/17	52 weeks	Y	Supplier Quotation - PU003717
KOMATSU AUSTRALIA PTY LTD	Komatsu Excavator and Trailer	81,620	09/08/17	NA	Y	Supplier Quotation - PU003827
BIDTECH ELECTRICAL & COMMUNICATIONS AUSTR	Nabiac Borefield Fibre Optic Installation	117,601	01/09/17	12 weeks	Y	Supplier Quotation - PU003928
ESRI AUSTRALIA PTY LTD	ESRI Geographic Information System - Application Support - 12 months	67,330	26/09/17	52 weeks	Y	Supplier Quotation - PU004024
PROMINENT FLUID CONTROLS PTY LIMITED	Supply and delivery of polymer dosing skid	81,407	25/09/17	NA	Y	Supplier Quotation - PU004041

**Notes:**

1. Minimum reporting level is 1% of estimated income from continuing operations of Council or \$50,000 - whatever is the lesser.
2. Contracts listed are those entered into during the quarter being reported and exclude contractors on Council's Preferred Supplier list.
3. Contracts for employment are not required to be included.

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**Mid-Coast Council**  
**Quarterly Budget Review Statement**  
for the period 01/07/17 to 30/09/17

**Consultancy & Legal Expenses Budget Review Statement**

Consultancy & Legal Expenses Overview

Expense	YTD Expenditure (Actual Dollars)	Budgeted (Y/N)
Consultancies	421,618	Y
Legal Fees	51,836	Y

**Definition of a consultant:**

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