



**ATTACHMENTS TO REPORTS –
Item - 7.1
BUDGET REVIEW – 31 MARCH 2019**

FINANCE COMMITTEE MEETING

Wednesday 15 May 2019

Attachments to Reports

Item

7.1 Budget Review - 31 March 2019

ATTACHMENT 1	Quarterly Budget Review Statement 2018/19.....	4
ATTACHMENT 2	Southern Regional Livestock Exchange Quarterly Budget Review Statement March 2019	39

ATTACHMENTS TO REPORT

Item 7.1

Budget Review - 31 March 2019

Attachment 1

Quarterly Budget Review Statement 2018/19

Attachment 2

Southern Regional Livestock Exchange Quarterly Budget Review Statement
March 2019



Wingecarribee Shire Council

Quarterly Budget Review Statement 2018/19

March Quarter



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WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
for the 2018/19 financial year

Table of Contents

Introduction	1
Responsible Accounting Officer Statement	3
Income and Expenses Budget Review Statement	4
Capital Budget Review Statement	7
Cash and Investments Budget Review Statement	9
Net Cost of Services Statement	11
Budget Review Contracts and Other Expenses	32

This document forms part of Wingecarribee Shire Council's Quarterly Budget Review Statement and should be read in conjunction with other documents in the QBRS.



WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
for the 2018/19 financial year

Introduction

Clause 203(1) of the Local Government (General) Regulation 2005 (the Regulation) requires Council's Responsible Accounting Officer to prepare and submit a Quarterly Budget Review Statement (QBRs) to Council. The QBRs must show, by reference to the estimated income and expenditure that is set out in the Operational Plan, a revised estimate of income and expenditure for the year.

Council's Operational Plan sets out the achievements, goals and revenue policy, including estimates of income and expenditure. The QBRs plays an important role in monitoring Council's progress against the plan and ongoing management of the annual budget.

The QBRs is the mechanism whereby Councillors and the community are informed of Council's progress against the Operational Plan (original budget) and the recommended changes and reasons for major variances.

The QBRs is composed of the following Statements:

- 1 Responsible Accounting Officer Statement
- 2 Income and Expenses Budget Review Statement
- 3 Capital Budget Review Statement
- 4 Cash and Investments Budget Review Statement
- 5 Net Cost of Services Statement
- 6 Budget Review Contracts and Other Expenses

A standard set of budget review statements will assist Council in meeting its charter with regard to its finances and related responsibilities in respect of its Operational Plan. Further information on these statements are set out below.

1. Responsible Accounting Officer Statement

The Regulation requires that a budget review statement must include or be accompanied by a report as to whether or not the Responsible Accounting Officer believes that the QBRs indicates that Council's financial position is satisfactory, having regard to the original estimate of income and expenditure. If Council's financial position is considered by the Responsible Accounting Officer to be unsatisfactory, then recommendations for remedial action must be included.

2. Income and Expenses Budget Review Statement

This statement sets out the details of variations between Council's revised operating budget and the proposed budget as part of the March Quarterly Budget Review.

3. Capital Budget Review Statement

This statement sets out the details of variations between Council's revised capital budget and the March Quarterly Budget Review.

4. Cash and Investments Budget Review Statement

This statement shows the original budgeted cash and investment position and projected year-end position. This statement also includes detail on the transfers to and from Council's reserves.



WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
for the 2018/19 financial year

5. Net Cost of Services Statement

This statement sets out the details of variations between Council's revised budget and the proposed budget as part of the March Quarterly Budget Review, by Activity of Council.

6. Budget Review Contracts and Other Expenses

Councillors are provided with information regarding tenders in the Annual Report. However, Councillors should be made aware of other material contracts entered into by Council and details of other expenses that are of particular interest. To this end a contract listing and details of legal fees and consultancy expenses are included in the QBRs.



WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
for the 2018/19 financial year

1. Responsible Accounting Officer Statement

Budget review for the quarter ended 31 March 2019

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 Wingecarribee Shire Council for the quarter ending 31 March 2019 indicates that Council's projected financial position at 30 June 2019 will be satisfactory, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Name: Richard Mooney
Responsible Accounting Officer, Wingecarribee Shire Council

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19


WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
 for the 2018/19 financial year
2. Income & Expenses Budget Review Statement

Budget review for the quarter ended 31 March 2019

Income & Expenses - Council Consolidated

	Original Budget 2018/19 ¹	Approved Changes			Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³
		Budget Carryovers	Sept Review	Dec Review			
Income							
Rates and Annual Charges	72,584,600	-	467,200	21,793	73,073,593	113,134	73,186,727
User Charges and Fees	20,531,103	-	237,130	300,000	21,068,233	104,038	21,172,271
Interest and Investment Revenues	3,265,293	-	-	1,027,000	4,292,293	700	4,292,993
Other Revenue from Ordinary Activities	3,763,591	-	(120,000)	258,934	3,902,525	229,455	4,131,980
Grants & Contributions - Operating	8,679,859	389,800	(2,238,661)	30,000	6,860,998	139,296	7,000,294
Grants & Contributions - Capital	14,348,446	4,788,381	1,218,860	(3,444,961)	16,910,726	412,890	17,323,616
Total Income	123,172,892	5,178,181	(435,471)	(1,807,234)	126,108,368	999,513	127,107,881
Expenses							
Employee Costs	37,288,208	-	265,841	(427,651)	37,126,398	(282,798)	36,843,600
Borrowing Costs	1,408,218	-	(111,540)	-	1,296,678	3,067	1,299,745
Materials & Contracts	23,553,043	2,058,655	339,718	766,198	26,717,614	1,160,078	27,877,692
Depreciation	25,009,000	-	-	-	25,009,000	-	25,009,000
Other Expenses	16,029,672	76,152	(12,203)	(7,822)	16,085,799	70,243	16,156,042
Total Expenses	103,288,141	2,134,807	481,816	330,725	106,235,489	950,590	107,186,079
Net Operating Result	19,884,751	3,043,374	(917,287)	(2,137,959)	19,872,879	48,923	19,921,802
Net Operating Result before Capital Items	5,536,305	(1,745,007)	(2,136,147)	1,307,002	2,962,153	(363,967)	2,598,186
Reconciliation to Budget							
Net Operating Result for the year (as above)	19,884,751	3,043,374	(917,287)	(2,137,959)	19,872,879	48,923	19,921,802
Less:							
Capital Purchases	49,766,051	23,175,580	(6,834,199)	(8,624,343)	57,483,089	946,690	58,429,779
Loan Principal Repayments	4,377,378	-	58,740	-	4,436,118	1,737,583	6,173,701
Transfer to Reserve	31,069,444	-	193,212	1,143,507	32,406,163	1,009,300	33,415,463
Add:							
Proceeds from sale of assets	1,269,000	46,690	-	(60,600)	1,255,090	-	1,255,090
New Borrowings	5,740,000	-	(2,000,000)	(3,740,000)	-	-	-
Transfer from Reserve	33,310,122	20,085,516	(3,664,960)	(1,542,277)	48,188,401	3,644,650	51,833,051
Depreciation Expense	25,009,000	-	-	-	25,009,000	-	25,009,000
Budget Surplus/Deficit Result	-	-	-	-	-	-	-

Notes:

1. Original Budget was adopted by Council on 13 June 2018

2. Revised Budget = Original Budget +/- budget carryovers.

3. Projected Year End Result = Revised Budget +/- recommended changes for Council resolution as part of this Quarterly Budget



WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
 for the 2018/19 financial year

2. Income & Expenses Budget Review Statement

Budget review for the quarter ended 31 March 2019

Income & Expenses - Council Consolidated

This statement sets out the details of variations between Council's Revised Budget and the Projected Year End Result as part of the Quarterly Budget Review.

Note that for budgetary changes: **F** = favourable budget change, **U** = unfavourable budget change.

	Budget Change	
	F/U	
Income		
Rates and Annual Charges	113,134	F
Increase is due to additional supplementary rate income which is a result of continued development in the shire.		
User Charges and Fees	104,038	F
Increase in estimated Planning, Development and Regulatory Services user charges and fees due to increased development activity in the shire.		
Interest & Investments Revenue	700	F
Minor adjustment for Interest on overdue rates.		
Other Revenues	229,455	F
This increase is due to a Workers Compensation rebate \$65,891, increased legal fee recovery \$55,000, Southern Phone dividend \$52,457, increased Rangers fines \$33,107, and additional Pools income \$23,000.		
Grants & Contributions - Operating	139,296	F
This increase is due to Council receiving the following grants and contributions; Community Resilience Innovation Program grant \$69,000, SEWAP grant \$55,781, Contribution towards maintenance Wattle Ridge Rd Hilltop \$28,915. There was also a slight reduction in the Pensioner Rate subsidy (\$14,400).		
Grants & Contributions - Capital	412,890	F
This increase is due to the following grants being brought to account; Vandenburg Rd storm damage \$300,000, and Stephens Park Drainage \$112,890.		
Expenses		
Employee Costs	(282,798)	F
This reduction is primarily due to a decrease in Development Services employment costs of (\$330,000). There was also a decrease in the estimate for the Workers Compensation Premium of (\$85,000). Offsetting this was an increase in employment costs for the Business Transformation project \$102,000, Water Fund overtime costs \$18,202, and Sewer Fund overtime costs \$12,000.		

This document forms part of Wingecarribee Shire Council's Quarterly Budget Review Statement and should be read in conjunction with other documents in the QBR5.



WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
 for the 2018/19 financial year

2. Income & Expenses Budget Review Statement

Budget review for the quarter ended 31 March 2019

Income & Expenses - Council Consolidated

Borrowing Costs

3,067 U

Minor interest adjustment due to payout of Water Fund loan

Materials & Contracts

1,160,078 U

There have been numerous changes to budget allocations for materials and contracts across Council's budget. The variation of \$1,160,078 is predominantly due to the following adjustments; increased budget allocation for Development Services contractors \$325,000. Increased budget for Development Services Legal expenses \$180,000. Operating budget for Cornerstone Human Resources system \$74,200. Budget allocation for Community Resilience Innovation Program \$69,000. Budget allocation for Human Resources Contractor Management Manual \$65,891. Design Contractors \$60,000. Weed management contractors \$55,781. Budget allocation for Anembo Park contractors \$55,000. Budget allocation for Rates Legal expenses \$50,000. Rangers contractors \$50,000. Budget allocation for Staff wellbeing survey \$45,000. Budget allocation for Widgee Waa Lane maintenance \$40,000. Increased parks and reserves contractors \$20,000. Budget allocation for WSC Branding review \$20,000. Increased materials and contractors for Mittagong Sewer Pumping Station \$30,000, Moss Vale Sewer Treatment Plant \$15,000, and Mittagong Sewer Treatment Plant \$7,000.

Other Expenses

70,243 U

This increase is primarily due to increase in organisational recruitment and advertising costs \$91,936. Other increases include Water treatment chemical costs \$19,000, Pools chemical costs \$15,227, and Saleyards equipment Maintenance and Repair \$8,080. Offsetting these increases was a decrease in Sewer chemicals (\$35,000) and electricity (\$29,000).

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
for the 2018/19 financial year

3. Capital Budget Review Statement

Budget review for the quarter ended 31 March 2019

Capital Budget - Council Consolidated

	Original Budget 2018/19 ¹	Approved Changes			Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³
		Budget Carryovers	Sept Review	Dec Review			
Capital Expenditure							
<i>New Assets</i>							
Plant & Equipment	5,200	117,584	65,025	165,280	353,089	20,000	373,089
Furniture & Fittings	-	-	5,000	-	5,000	-	5,000
Office Equipment	4,131	105,020	12,000	-	121,151	(74,200)	46,951
Land - Operational Land	2,000,000	83,000	30,000	(2,000,000)	113,000	-	113,000
Buildings - Specialised	1,443,891	1,868,766	813,354	185,604	4,311,615	123,410	4,435,025
Other Structures	3,022,740	567,879	153,958	(726,618)	3,017,959	(127,410)	2,890,549
Infrastructure - Roads	8,432,033	320,540	576,533	584,300	9,913,406	1,891,804	11,805,210
Infrastructure - Bridges	2,388,000	7,372,576	262,000	(6,643,150)	3,379,426	(70,000)	3,309,426
Infrastructure - Footpaths	308,250	11,000	-	40,000	359,250	-	359,250
Infrastructure - Stormwater Drainage	3,982,733	874,019	818,679	(185,000)	5,490,431	(118,410)	5,372,021
Infrastructure - Water Supply Network	3,500,000	5,126,721	(325,882)	10,000	8,310,839	423,000	8,733,839
Infrastructure - Sewerage Network	4,118,000	234,541	(2,439,041)	-	1,913,500	-	1,913,500
Other Assets - Library Books	28,000	-	(28,000)	-	-	-	-
<i>Renewal Assets</i>							
Plant & Equipment	2,912,300	203,141	243,500	(57,000)	3,301,941	-	3,301,941
Office Equipment	90,436	-	-	16,200	106,636	-	106,636
Land - Operational Land	-	115,746	-	-	115,746	-	115,746
Buildings - Specialised	4,731,919	3,603,657	(7,760,576)	250,000	825,000	-	825,000
Other Structures	116,390	102,465	5,000	97,218	321,073	50,000	371,073
Infrastructure - Roads	7,141,028	754,574	(105,000)	(367,000)	7,423,602	(1,551,504)	5,872,098
Infrastructure - Bridges	-	-	-	-	-	-	-
Infrastructure - Footpaths	-	-	-	-	-	-	-
Infrastructure - Stormwater Drainage	-	53,225	25,000	-	78,225	-	78,225
Infrastructure - Water Supply Network	1,650,000	267,207	-	5,823	1,923,030	380,000	2,303,030
Infrastructure - Sewerage Network	3,730,000	1,393,919	794,251	-	5,918,170	-	5,918,170
Other Assets - Library Books	161,000	-	20,000	-	181,000	-	181,000
Total Capital Expenditure	49,766,051	23,175,580	(6,834,199)	(8,624,343)	57,483,089	946,690	58,429,779
Capital Funding							
General Revenue	(6,329,086)	(22,000)	(353,767)	(206,699)	(6,911,552)	67,000	(6,844,552)
Sale of Assets	(1,269,000)	(46,690)	-	60,600	(1,255,090)	-	(1,255,090)
Grants & Contributions	(9,881,038)	(4,865,626)	(1,253,360)	3,624,481	(12,375,543)	(412,890)	(12,788,433)
IRS Reserve	-	-	(59,000)	-	(59,000)	-	(59,000)
Special rate Variation (SRV)	(5,774,000)	(870,611)	(219,455)	35,515	(6,828,551)	90,000	(6,738,551)
Other Reserves	(5,454,678)	(9,503,859)	5,134,346	1,167,469	(8,656,722)	112,200	(8,544,522)
Section 64/94	(6,165,796)	(3,510,774)	344,301	244,177	(9,088,092)	-	(9,088,092)
Stormwater Management Charge	(402,453)	(228,509)	(135,851)	-	(766,813)	-	(766,813)
Borrowings	(5,740,000)	-	2,000,000	3,740,000	-	-	-
Water Fund	(3,550,000)	(3,079,871)	(107,500)	(10,000)	(6,747,371)	(803,000)	(7,550,371)
Sewer Fund	(5,200,000)	(1,047,640)	1,484,485	(31,200)	(4,794,355)	-	(4,794,355)
Total Capital Funding	(49,766,051)	(23,175,580)	6,834,199	8,624,343	(57,483,089)	(946,690)	(58,429,779)
Net Capital Funding - Surplus/(Deficit)	-	-	-	-	-	-	-

Notes:

1. Original Budget was adopted by Council on 13 June 2018

2. Revised Budget = Original Budget +/- budget carryovers.

3. Projected Year End Result = Revised Budget +/- recommended changes for Council resolution as part of this Quarterly Budget



WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
 for the 2018/19 financial year

3. Capital Budget Review Statement

Budget review for the quarter ended 31 March 2019

Capital Budget - Council Consolidated

This statement sets out the details of variations between Council's Revised Budget and the Projected Year End Result as part of the Quarterly Budget Review.

Note that for budgetary changes: **F** = favourable budget change, **U** = unfavourable budget change.

	Budget Change	
	\$	F/U
Plant & Equipment	20,000	U
Purchase of Lane ropes and Covers for Mittagong Pool		
Office Equipment	(74,200)	F
Human Resources Cornerstone system classified as lease expenses not capital expenditure		
Buildings	123,410	U
Increase in budget allocations for the following items; Loseby Park Youth Hall window replacement \$67,410, Mittagong Library Roof \$50,000, Moss Vale Aquatic Centre LED Lighting \$23,000, and Bowral Pool main pump strainer \$3,000. Change classification for Mittagong Pool lane ropes and covers (\$20,000).		
Other Structures	(77,410)	F
Reduction in budget allocations for the Aboriginal Community Centre Car Park (\$58,710), and Cherry Tree Walk Bridge (\$18,700).		
Roads, Bridges and Footpaths	270,300	U
Budget allocations for the following projects; Vandenburg Road storm damage \$400,000, Narellan Road upgrade \$80,000, and Community Oval Car Park \$20,000. Decrease in bridge design allocations (\$70,000). Transfer design salaries to operating expenditure (\$120,000). Decrease in road design allocations (\$15,700). Transfer sign costs to operating expenditure (\$15,000). Transfer Regional Roads Capital expenditure to Operating (\$9,000).		
Stormwater Drainage	(118,410)	F
Budget allocations for the following projects; Stephen's Park drainage \$154,890, Queen Street drainage construction \$100,000, Belmore Street drainage construction \$70,000, Glebe Street drainage design \$19,700, and Ferguson Crescent drainage design \$12,000. Decreased budget allocations for Price Street drainage construction (\$370,000), Wembley Road drainage (\$100,000), and Culvert design Old Hume Highway Yerrinbool (\$5,000).		
Water Supply Network	803,000	U
Budget allocation for the following projects; Water main renewal Kirkham Rd south \$243,000, Reservoir Cathodic Protection \$200,000, Urban Filling Station Berrima Road \$164,000, Berrima Pump Station Booster \$130,000, and Urban Filling Station Hilltop \$66,000.		

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
for the 2018/19 financial year

4. Cash & Investment Budget Review Statement
Budget review for the quarter ended 31 March 2019

	Original Budget 2018/19 ¹	Approved Changes			Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³
		Budget Carryovers	Sept Review	Dec Review			
External Restrictions							
s94 Developer Contributions	17,069,814	(33,560)	5,306	(250,000)	16,791,560	-	16,791,560
s64 Developer Contributions	34,168,369	(3,548,128)	255,882	812,177	31,688,300	-	31,688,300
Domestic Waste Management	4,285,823	-	-	-	4,285,823	-	4,285,823
Environment Levy	442,780	(319,072)	-	21,793	145,501	-	145,501
Unexpended Grants	658,461	(423,386)	5,919	-	240,994	-	240,994
Stormwater Management	501,992	(366,141)	(135,851)	-	-	-	-
Water Sales Fluctuation Reserve	10,870,084	-	-	-	10,870,084	(500,000)	10,370,084
Augmentation - Water	24,643,622	(3,079,871)	(188,000)	359,000	21,734,751	(2,583,650)	19,151,101
Augmentation - Sewer	23,879,226	(1,047,640)	1,385,085	298,800	24,515,471	(500,000)	24,015,471
Total External Restrictions	116,520,170	(8,817,798)	1,328,341	1,241,770	110,272,483	(3,583,650)	106,688,833
Internal Restrictions							
Capital Projects	2,277,684	(251,955)	(394,000)	29,714	1,661,443	-	1,661,443
Cemeteries	184,903	-	-	(50,000)	134,903	-	134,903
Computer	98,634	-	-	(31,200)	67,434	-	67,434
Effluent Disposal	63,304	-	-	-	63,304	-	63,304
Emergency Assistance Fund	55,000	-	(10,000)	-	45,000	-	45,000
Employee Leave Entitlements	1,532,682	-	-	-	1,532,682	-	1,532,682
Civic Centre Refurbishment Reserve	3,743,875	(3,728,286)	5,280,689	(1,540,000)	3,756,278	-	3,756,278
Family Day Care	140,006	-	78,106	-	218,112	-	218,112
Plant	2,603,883	(134,210)	-	(150,000)	2,319,673	1,000,000	3,319,673
Property Development Reserve	2,741,770	(101,000)	-	(8,000)	2,632,770	-	2,632,770
Tourism	55,338	-	-	-	55,338	-	55,338
Works in Progress	1,862,301	(1,862,301)	-	-	-	-	-
Land Rental Charge	4,920,960	(4,094,669)	461,500	2,963,669	4,251,460	-	4,251,460
Waste Facilities (General Fund) Reserve	1,462,894	(115,746)	-	-	1,347,148	-	1,347,148
Revolving Energy Fund	196,037	-	-	-	196,037	(23,000)	173,037
Alexandra Square	3,869	-	-	-	3,869	-	3,869
Bridges	-	-	-	-	-	70,000	70,000
SRLX Capital Improvement Fund	126,935	(50,000)	-	-	76,935	-	76,935
Financial Assistance Grant	2,547,984	-	(2,547,984)	-	-	-	-
Renwick Asset Management	171,218	-	33,520	-	204,738	9,300	214,038
Business Transformation	1,945,431	-	(15,000)	(73,500)	1,856,931	(108,000)	1,748,931
Saleyards (SRLX) Reserve	24,896	-	-	-	24,896	-	24,896
IRS	59,000	-	(59,000)	-	-	-	-
Animal Shelter	30,000	-	-	-	30,000	-	30,000
Welby Hockey Field Reserve	113,914	-	-	-	113,914	-	113,914
Quarry Road Maintenance Reserve	941,454	-	-	-	941,454	-	941,454
Mittagong Pool Reserve	100,000	-	(100,000)	-	-	-	-
Bowral Memorial Hall	348,338	-	-	-	348,338	-	348,338
Election Reserve	187,400	-	-	-	187,400	-	187,400
Risk Management Reserve	378,134	(4,994)	-	-	373,140	-	373,140
Roadside Spoil	112,250	-	-	-	112,250	-	112,250
Investing in our future (SRV)	1,129,354	(912,115)	(198,000)	253,331	272,570	-	272,570
Bong Bong Common	-	-	-	50,000	50,000	-	50,000
Contribution to Works	12,442	(12,442)	-	-	-	-	-
Total Internal Restrictions	30,171,891	(11,267,718)	2,529,831	1,444,014	22,878,018	948,300	23,826,318
Total Cash & Investments	146,692,061	(20,085,516)	3,858,172	2,685,784	133,150,501	(2,635,350)	130,515,151

Notes:

External restrictions are funds that must be spent for a specific purpose and cannot be used by Council for general operations. Internal restrictions are funds that council has determined will be used for a specific future purpose.

1. Original Budget was adopted by Council on 13 June 2018

2. Revised Budget = Original Budget +/- budget carryovers.

3. Projected Year End Result = Revised Budget +/- recommended changes for Council resolution as part of this Quarterly Budget Review.



WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
 for the 2018/19 financial year

4. Cash & Investment Budget Review Statement

Budget review for the quarter ended 31 March 2019

Statements

Investments

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

Cash

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

The date of completion of this bank reconciliation is 31/3/2019.

Reconciliation Status

The year to date cash & investment figure reconciles to the actual balances held as follows:

		\$
Cash at Bank (as per bank statements)		605,629
Investments on Hand		167,562,600
less: Unpresented Cheques	(Timing Difference)	(204,886)
add: Undeposited Funds	(Timing Difference)	48,045
 Reconciled Cash at Bank & Investments		 168,011,388

This document forms part of Wingecarribee Shire Council's Quarterly Budget Review Statement and should be read in conjunction with other documents in the QBR5.

10

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year									
5. Net Cost of Services Statement									
Budget review for the quarter ended 31 March 2019									
Income & Expenses - Council Consolidated									
	Original Budget 2018/19 ¹	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³	Reasons for budget variations
02 - Corporate, Strategy & Development Services									
02 - Corporate & Community									
005 - Corp & Community Admin									
Income	(8,064)	0	0	0	0	(8,064)	0	(8,064)	
Expenses	711,318	4,994	0	0	0	716,312	0	716,312	
Reserves	0	(4,994)	0	0	0	(4,994)	0	(4,994)	
Sub-Total Corp & Community Admin	703,254	(0)	0	0	0	703,254	0	703,254	
019 - After School Care									
Sub-Total After School Care	0	0	0	0	0	0	0	0	
020 - Family Day Care									
Income	(822,869)	0	(78,106)	0	0	(900,975)	0	(900,975)	
Expenses	963,576	0	0	0	0	963,576	0	963,576	
Reserves	(84,708)	0	78,106	0	0	(6,602)	0	(6,602)	
Sub-Total Family Day Care	56,000	0	0	0	0	56,000	0	56,000	
021 - Vacation Care									
Sub-Total Vacation Care	0	0	0	0	0	0	0	0	
023 - Community Development									
Income	(105,200)	0	0	0	0	(105,200)	0	(105,200)	
Expenses	785,762	31,834	34,812	(3,000)	0	849,409	0	849,409	
Reserves	0	(31,834)	0	0	0	(31,834)	0	(31,834)	
Sub-Total Community Development	680,562	(0)	34,812	(3,000)	0	712,374	0	712,374	
026 - Community Engagement									
Expenses	154,782	0	(14,812)	0	0	139,970	0	139,970	
Sub-Total Community Engagement	154,782	0	(14,812)	0	0	139,970	0	139,970	
032 - Corporate Strategy & Governance									
Expenses	448,156	166,453	0	0	0	614,609	0	614,609	
Reserves	0	(166,453)	0	0	0	(166,453)	0	(166,453)	
Sub-Total Corporate Strategy & Governance	448,156	0	0	0	0	448,156	0	448,156	
055 - Customer Service									
Income	(1,525)	0	0	0	0	(1,525)	0	(1,525)	
Expenses	1,235,938	0	0	0	0	1,235,938	0	1,235,938	
Sub-Total Customer Service	1,234,413	0	0	0	0	1,234,413	0	1,234,413	
058 - Donations & Civic Events									
Expenses	225,032	0	19,549	0	0	244,581	0	244,581	
Sub-Total Donations & Civic Events	225,032	0	19,549	0	0	244,581	0	244,581	
062 - Legal									
Expenses	231,095	0	0	0	0	231,095		231,095	
Sub-Total Legal	231,095	0	0	0	0	231,095	0	231,095	
179 - Internal Audit									
Expenses	68,000	17,570	0	0	0	85,570	0	85,570	

Wingecarribee Shire Council's Quarterly Budget Review Statement and should be read in conjunction with other documents in the QBRS.

11

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year									
5. Net Cost of Services Statement									
Budget review for the quarter ended 31 March 2019									
Income & Expenses - Council Consolidated									
	Original Budget 2018/19 ¹	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³	Reasons for budget variations
Reserves	0	(17,570)	0	0	0	(17,570)	0	(17,570)	
Sub-Total Internal Audit	68,000	0	0	0	0	68,000	0	68,000	
180 - Before School Care									
Sub-Total Before School Care	0	0	0	0	0	0	0	0	
183 - Website Development									
Expenses	43,252	0	0	0	0	43,252	0	43,252	
Sub-Total Website Development	43,252	0	0	0	0	43,252	0	43,252	
187 - Out of School Hours Care									
Income	(248,400)	0	0	0	0	(248,400)	0	(248,400)	
Expenses	248,400	0	0	0	0	248,400	0	248,400	
Sub-Total Out of School Hours Care	0	0	0	0	0	0	0	0	
Sub-Total Corporate & Community	3,844,545	(0)	39,549	(3,000)	0	3,881,094	0	3,881,094	
03 - Information Services									
006 - Corporate Information									
Expenses	668,997	0	0	0	0	668,997	(11,497)	657,500	Savings in employee costs due to staff vacancies
Sub-Total Corporate Information	668,997	0	0	0	0	668,997	(11,497)	657,500	
033 - Corporate Systems									
Expenses	566,581	15,000	16,900	0	0	598,481	0	598,481	
Reserves	0	(15,000)	0	0	0	(15,000)	0	(15,000)	
Sub-Total Corporate Systems	566,581	0	16,900	0	0	583,481	0	583,481	
034 - Information Services									
Expenses	179,185	0	29,500	15,000	0	223,685	0	223,685	
Capital Purchases	90,436	0	0	16,200	0	106,636	0	106,636	
Reserves	0	0	0	(31,200)	0	(31,200)	0	(31,200)	
Sub-Total Information Services	269,621	0	29,500	(0)	0	299,121	0	299,121	
061 - ICT Operations									
Income	(7,841)	0	0	0	0	(7,841)	0	(7,841)	
Expenses	986,532	0	65,500	0	0	1,052,032	0	1,052,032	
Sub-Total ICT Operations	978,691	0	65,500	0	0	1,044,191	0	1,044,191	
064 - Library Services									
Income	(162,201)	0	5,477	0	0	(156,724)	0	(156,724)	
Expenses	1,467,692	0	56,000	0	0	1,523,692	0	1,523,692	
Capital Purchases	189,000	13,500	(3,000)	0	0	199,500	0	199,500	
Reserves	0	(13,500)	9,660	0	0	(3,840)	0	(3,840)	
Sub-Total Library Services	1,494,491	0	68,138	0	0	1,562,628	0	1,562,628	
Sub-Total Information Services	3,978,380	0	180,038	(0)	0	4,158,418	(11,497)	4,146,921	
04 - Environment & Sustainability									
038 - Environment & Sustainability Admin									
Income	(47,851)	0	0	0	0	(47,851)	0	(47,851)	
Expenses	617,719	262,501	0	0	0	880,220	(10,000)	870,220	Savings in employee costs due to staff vacancies

Wingecarribee Shire Council's Quarterly Budget Review Statement and should be read in conjunction with other documents in the QBRS.

12

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year									
5. Net Cost of Services Statement									
Budget review for the quarter ended 31 March 2019									
Income & Expenses - Council Consolidated									
	Original Budget 2018/19 ¹	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³	Reasons for budget variations
Capital Purchases	2,091	0	0	0	0	2,091	23,000	25,091	Moss Vale Aquatic Centre LED Lighting
Reserves	0	(262,501)	0	0	0	(262,501)	(23,000)	(285,501)	Transfer from Revolving Energy Fund Reserve
Sub-Total Environment & Sustainability Admin	571,958	0	0	0	0	571,958	(10,000)	561,958	
071 - Biodiversity Conservation (EL)									
Income	0	0	(150,000)	0	0	(150,000)	0	(150,000)	
Expenses	685,364	229,075	150,000	0	0	1,064,439		1,064,439	
Reserves	(685,365)	(229,075)	0	0	0	(914,440)		(914,440)	
Sub-Total Biodiversity Conservation (EL)	(1)	0	0	0	0	(1)	0	(1)	
072 - Community Capacity & Commitment (EL)									
Expenses	234,573	52,943	0	0	0	287,515		287,515	
Reserves	(234,574)	(52,943)	0	0	0	(287,517)		(287,517)	
Sub-Total Community Capacity & Commitment (EL)	(1)	0	0	0	0	(1)	0	(1)	
073 - Environment Levy Management (EL)									
Income	(15,787)	0	0	0	0	(15,787)	0	(15,787)	
Expenses	234,492	0	0	0	0	234,492	0	234,492	
Reserves	(218,705)	0	0	0	0	(218,705)	0	(218,705)	
Sub-Total Environment Levy Management (EL)	0	0	0	0	0	0	0	0	
074 - Environmental Systems (EL)									
Income	(157,896)	(64,800)	0	0	0	(222,696)	0	(222,696)	
Expenses	257,304	71,550	0	0	0	328,854		328,854	
Reserves	(6,528)	(6,750)	0	0	0	(13,278)		(13,278)	
Sub-Total Environmental Systems (EL)	92,880	0	0	0	0	92,880	0	92,880	
076 - River Health & Wetlands (EL)									
Income	0	0	0	0	0	0	0	0	
Expenses	119,851	65,338	0	0	0	185,189		185,189	
Reserves	(119,851)	(65,338)	0	0	0	(185,189)		(185,189)	
Sub-Total River Health & Wetlands (EL)	(0)	0	0	0	0	(0)	0	(0)	
077 - Sustainable Living (EL)									
Expenses	42,141	7,127	0	0	0	49,268		49,268	
Reserves	(42,141)	(7,127)	0	0	0	(49,268)		(49,268)	
Sub-Total Sustainable Living (EL)	0	0	0	0	0	0	0	0	
Sub-Total Environment & Sustainability	664,837	(0)	0	0	0	664,837	(10,000)	654,837	
08 - Tourism and Events									
040 - Events									
Income	(316,112)	0	0	0	0	(316,112)	0	(316,112)	
Expenses	262,928	0	0	0	0	262,928	0	262,928	
Reserves	53,184	0	0	0	0	53,184	0	53,184	
Sub-Total Events	(0)	0	0	0	0	(0)	0	(0)	
144 - Tourism									
Income	(412,988)	0	0	0	0	(412,988)	0	(412,988)	
Expenses	1,307,795	62,886	0	(0)	0	1,370,681	0	1,370,681	

Wingecarribee Shire Council's Quarterly Budget Review Statement and should be read in conjunction with other documents in the QBRs.

13

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year									
5. Net Cost of Services Statement									
Budget review for the quarter ended 31 March 2019									
Income & Expenses - Council Consolidated									
	Original Budget 2018/19 ¹	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³	Reasons for budget variations
Capital Purchases	2,040	0	21,455	0	0	23,495	0	23,495	
Reserves	0	(62,886)	(21,455)	0	0	(84,341)	0	(84,341)	
Sub-Total Tourism	896,847	0	0	(0)	0	896,847	0	896,847	
Sub-Total Tourism and Events	896,847	0	0	(0)	0	896,847	0	896,847	
09 - Plan/Develop/Reg Service									
036 - Development Services									
Income	(5,126)	0	0	(200,000)	0	(205,126)	(55,000)	(260,126)	Increase in Development Legal fee recovery income
Expenses	719,393	13,285	4,950	750,000	0	1,487,628	446,000	1,933,627	Increase in contractors/consultants \$250,000. Increase in Legal expenses \$176,000.
Capital Purchases	0	17,320	0	0	0	17,320	0	17,320	Increase in Development services employee costs \$20,000
Reserves	0	(30,605)	0	0	0	(30,605)	0	(30,605)	
Sub-Total Development Services	714,267	0	4,950	550,000	0	1,269,217	391,000	1,660,217	
039 - WASIP									
Expenses	0	0	0	0	0	0	0	0	
Reserves	0	0	0	0	0	0	0	0	
Sub-Total WASIP	0	0	0	0	0	0	0	0	
095 - Rangers									
Income	(407,026)	0	0	0	0	(407,026)	(34,145)	(441,171)	Increase in Rangers fees and fines \$33,107. Increase in Animal Registrations \$10,000.
Expenses	1,181,046	40,927	0	0	0	1,221,973	5,145	1,227,118	Decrease in Dog release and sustenance fees (\$8,962).
Reserves	0	(40,927)	0	0	0	(40,927)	0	(40,927)	Increase in minor operational costs.
Sub-Total Rangers	774,020	(0)	0	0	0	774,020	(29,000)	745,020	
096 - Weeds									
Income	(72,812)	0	0	0	0	(72,812)	(55,781)	(128,593)	SEWAP Grant income received
Expenses	170,716	44,679	0	0	0	215,395	55,781	271,176	Expenditure increase in line with grant income.
Reserves	0	(44,679)	0	0	0	(44,679)	0	(44,679)	
Sub-Total Weeds	97,904	0	0	0	0	97,904	0	97,904	
098 - Regulatory Services									
Income	(42,270)	0	0	0	0	(42,270)	37,437	(4,833)	Transfer budget line for Onsite sewage income to Town Planning activity 145
Expenses	228,096	0	0	0	0	228,096	0	228,096	
Sub-Total Regulatory Services	185,825	0	0	0	0	185,825	37,437	223,263	
142 - Development Contrib. (\$94,94A,VPA & WIK)									
Income	(3,242,247)	0	0	0	0	(3,242,247)	0	(3,242,247)	
Expenses	0	0	0	0	0	0	0	0	
Reserves	3,242,247	0	0	0	0	3,242,247	0	3,242,247	
Sub-Total Development Contrib. (\$94,94A,VPA & WIK)	0	0	0	0	0	0	0	0	
143 - Strategic Planning									
Income	(38,524)	0	(35,000)	0	0	(73,524)	(11,000)	(84,524)	Increase in Rezoning fees
Expenses	649,469	0	0	0	0	649,469	(95,000)	554,469	Decrease in consultants (\$75,000). Savings in employee costs due to staff vacancies
Reserves	(59,000)	0	0	0	0	(59,000)	0	(59,000)	(\$20,000)
Sub-Total Strategic Planning	551,945	0	(35,000)	0	0	516,945	(106,000)	410,945	

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14

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year									
5. Net Cost of Services Statement									
Budget review for the quarter ended 31 March 2019									
Income & Expenses - Council Consolidated									
	Original Budget 2018/19 ¹	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³	Reasons for budget variations
145 - Town Planning									
Income	(3,686,256)	0	(78,130)	(300,000)	0	(4,064,386)	(137,437)	(4,201,823)	Increase in Development Services income \$100,000. On site sewage income of \$37,437 transferred from activity 098.
Expenses	3,166,165	0	256,780	(250,000)	0	3,172,945	(176,000)	2,996,945	Decrease in employment costs (\$350,000). Increase in Contractors \$150,000, advertising costs \$20,000, and legal expenses \$4,000.
Capital Purchases	0	16,234	0	0	0	16,234	0	16,234	
Reserves	(42,000)	(16,234)	0	0	0	(58,234)	0	(58,234)	
Sub-Total Town Planning	(562,091)	0	178,650	(550,000)	0	(933,441)	(313,437)	(1,246,878)	
171 - RID									
Income	0	0	0	0	0	0	0	0	
Expenses	41,641	0	0	0	0	41,641	0	41,641	
Reserves	(37,900)	0	(3,741)	0	0	(41,641)	0	(41,641)	
Sub-Total RID	3,741	0	(3,741)	0	0	(0)	0	(0)	
Sub-Total Plan/Develop/Reg Service	1,765,612	(0)	144,859	0	0	1,910,471	(20,000)	1,890,471	
14 - Economic Development									
037 - Economic Development									
Expenses	270,812	53,000	0	0	0	323,812	(40,000)	283,812	Savings in employee costs due to staff vacancies
Reserves	0	(53,000)	0	0	0	(53,000)	0	(53,000)	
Sub-Total Economic Development	270,812	0	0	0	0	270,812	(40,000)	230,812	
Sub-Total Economic Development	270,812	0	0	0	0	270,812	(40,000)	230,812	
16 - Media & Communication									
069 - Media & Communications									
Expenses	313,381	0	0	0	0	313,381	20,000	333,381	WSC Branding review
Sub-Total Media & Communications	313,381	0	0	0	0	313,381	20,000	333,381	
Sub-Total Media & Communication	313,381	0	0	0	0	313,381	20,000	333,381	
Total Corporate, Strategy & Development Services	11,734,413	(0)	364,446	(3,000)	0	12,095,859	(61,497)	12,034,362	
03 - Operations, Finance & Risk									
05 - Finance Procurement & Fleet Services									
014 - Bushfire Services									
Income	(281,800)	(21,758)	(42)	0	0	(303,600)	0	(303,600)	
Expenses	909,900	0	(63,713)	10,400	0	856,587	0	856,587	
Capital Purchases	0	21,758	0	0	0	21,758	0	21,758	
Reserves	0	0	0	(10,400)	0	(10,400)	0	(10,400)	
Sub-Total Bushfire Services	628,100	0	(63,755)	0	0	564,345	0	564,345	
042 - Accounting Services									
Income	(12,752)	0	0	0	0	(12,752)	0	(12,752)	
Expenses	1,117,075	0	0	50,000	0	1,167,075	0	1,167,075	
Sub-Total Accounting Services	1,104,323	0	0	50,000	0	1,154,323	0	1,154,323	
044 - Financial Services									
Income	(228,619)	0	0	0	0	(228,619)	0	(228,619)	
Expenses	356,990	60,545	133,113	(50,000)	0	500,648	0	500,648	

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15

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year									
5. Net Cost of Services Statement									
Budget review for the quarter ended 31 March 2019									
Income & Expenses - Council Consolidated									
	Original Budget 2018/19 ¹	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³	Reasons for budget variations
Reserves	0	(60,545)	(83,113)	0	0	(143,658)	0	(143,658)	
Sub-Total Financial Services	128,371	0	50,000	(50,000)	0	128,371	0	128,371	
045 - Corporate Finance									
Income	(9,785,187)	0	2,415,832	0	0	(7,369,355)	(52,457)	(7,421,812)	Southern Phone Dividend
Expenses	159,951	0	(200,000)	0	0	(40,049)	157,049	117,000	Offset savings classified from vacant positions against Council's vacancy target.
Capital Purchases	0	0	200,000	0	0	200,000	0	200,000	
Reserves	695,000	0	(2,397,952)	29,715	0	(1,673,237)	0	(1,673,237)	
Sub-Total Corporate Finance	(8,930,236)	0	17,880	29,715	0	(8,882,641)	104,592	(8,778,049)	
046 - Fleet and Supply Admin (Sewer Fund)									
Income	(325,278)	0	0	0	0	(325,278)	0	(325,278)	
Expenses	230,278	0	0	0	0	230,278	0	230,278	
Capital Purchases	102,800	0	160,305	31,200	0	294,305	0	294,305	
Reserves	(7,800)	0	(160,305)	(31,200)	0	(199,305)	0	(199,305)	
Sub-Total Fleet and Supply Admin (Sewer Fund)	(0)	0	0	0	0	(0)	0	(0)	
047 - Fleet and Supply Admin (Water Fund)									
Income	(345,795)	0	0	0	0	(345,795)	0	(345,795)	
Expenses	264,095	0	0	0	0	264,095	0	264,095	
Capital Purchases	328,700	0	107,500	0	0	436,200	0	436,200	
Reserves	(247,000)	0	(107,500)	0	0	(354,500)	0	(354,500)	
Sub-Total Fleet and Supply Admin (Water Fund)	(0)	0	0	0	0	(0)	0	(0)	
048 - Leased Vehicles									
Income	(935,400)	0	0	0	0	(935,400)	0	(935,400)	
Expenses	521,400	0	0	0	0	521,400	0	521,400	
Capital Purchases	800,000	77,058	0	0	0	877,058	0	877,058	
Reserves	(400,000)	(77,058)	0	0	0	(477,058)	0	(477,058)	
Sub-Total Leased Vehicles	(14,000)	0	0	0	0	(14,000)	0	(14,000)	
049 - Plant									
Income	(3,140,531)	0	0	0	0	(3,140,531)	0	(3,140,531)	
Expenses	2,107,931	0	0	0	0	2,107,931	0	2,107,931	
Capital Purchases	1,680,800	220,433	0	79,000	0	1,980,233	0	1,980,233	
Reserves	(648,200)	(220,433)	0	(79,000)	0	(947,633)	0	(947,633)	
Sub-Total Plant	0	0	0	0	0	0	0	0	
050 - Supply									
Expenses	17,300	0	0	0	0	17,300	0	17,300	
Sub-Total Supply	17,300	0	0	0	0	17,300	0	17,300	
051 - Workshops									
Income	(538,098)	0	0	0	0	(538,098)	0	(538,098)	
Expenses	532,898	0	0	0	0	532,898	0	532,898	
Capital Purchases	5,200	0	0	0	0	5,200	0	5,200	
Sub-Total Workshops	(0)	0	0	0	0	(0)	0	(0)	
092 - Property Services									
Income	(485,200)	0	0	(38,235)	0	(523,435)	0	(523,435)	
Expenses	385,200	22,349	0	38,235	0	445,784	0	445,784	

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16

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year									
5. Net Cost of Services Statement									
Budget review for the quarter ended 31 March 2019									
Income & Expenses - Council Consolidated									
	Original Budget 2018/19 ¹	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³	Reasons for budget variations
Capital Purchases	2,000,000	83,000	30,000	(2,000,000)	0	113,000	0	113,000	
Loan Repayment	(1,500,000)	0	0	1,500,000	0	0	0	0	
Reserves	(400,000)	(105,349)	(30,000)	500,000	0	(35,349)	0	(35,349)	
Sub-Total Property Services	0	0	0	0	0	0	0	0	
100 - Revenue Accounting									
Income	(46,134,425)	0	(467,200)	(21,793)	0	(46,623,418)	(79,434)	(46,702,852)	Increase in rate income \$113,134. Reduction in 603 Certificate income (\$20,000). Reduction in Pensioner Subsidy (\$14,400). Minor adjustment on interest on Rates \$700.
Expenses	1,214,330	0	64,700	0	0	1,279,030	50,000	1,329,030	Increase in Legal fee recovery expenses.
Reserves	9,114,080	0	33,520	21,793	0	9,169,393	9,300	9,178,693	Transfer to Renwick Asset Management Reserve
Sub-Total Revenue Accounting	(35,806,015)	0	(368,980)	0	0	(36,174,995)	(20,134)	(36,195,129)	
177 - State Emergency Services									
Expenses	82,300	0	(15,324)	0	0	66,976	0	66,976	
Sub-Total State Emergency Services	82,300	0	(15,324)	0	0	66,976	0	66,976	
178 - Fire & Rescue NSW									
Expenses	132,600	0	(11,189)	0	0	121,411	0	121,411	
Sub-Total Fire & Rescue NSW	132,600	0	(11,189)	0	0	121,411	0	121,411	
181 - Procurement									
Income	(5,300)	0	0	5,300	0	0	0	0	
Expenses	171,788	0	36,400	0	0	208,188	0	208,188	
Sub-Total Procurement	166,488	0	36,400	5,300	0	208,188	0	208,188	
184 - Lease of Land (Water Fund)									
Income	(116,000)	0	0	0	0	(116,000)	0	(116,000)	
Expenses	0	0	0	0	0	0	0	0	
Reserves	116,000	0	0	0	0	116,000	0	116,000	
Sub-Total Lease of Land (Water Fund)	0	0	0	0	0	0	0	0	
Sub-Total Finance Procurement & Fleet Services	(42,490,770)	0	(354,968)	35,015	0	(42,810,723)	84,458	(42,726,265)	
06 - Organisational Development									
060 - Human Resources									
Income	(1,250,000)	(22,000)	0	(78,823)	0	(1,350,823)	(65,891)	(1,416,714)	Workers Compensation rebate received.
Expenses	2,539,006	0	(45,000)	46,029	0	2,540,035	128,382	2,668,417	Cornerstone HR System classed as operating expense \$74,200. Development of Contractor Management Manual \$65,891. Increase in advertising expenses \$60,000. Increase in Contractors \$10,000. Increase in operational expenses \$3,291. Decrease in estimated Workers Compensation Premium (\$85,000).
Capital Purchases	0	74,200	0	0	0	74,200	(74,200)	0	Purchase of Cornerstone HR System transferred to operating expenses as it is classed as an operating lease
Reserves	0	(52,200)	0	0	0	(52,200)	0	(52,200)	
Sub-Total Human Resources	1,289,006	0	(45,000)	(32,794)	0	1,211,212	(11,709)	1,199,503	
101 - Risk Management									
Income	0	0	0	(1,000)	0	(1,000)	0	(1,000)	
Expenses	1,287,812	0	0	1,000	0	1,288,811	0	1,288,811	
Sub-Total Risk Management	1,287,812	0	0	(0)	0	1,287,811	0	1,287,811	

Wingecarribee Shire Council's Quarterly Budget Review Statement and should be read in conjunction with other documents in the QBRs.

17

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year									
5. Net Cost of Services Statement									
Budget review for the quarter ended 31 March 2019									
Income & Expenses - Council Consolidated									
	Original Budget 2018/19 ¹	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³	Reasons for budget variations
170 - WHS									
Income	(192,000)	0	0	0	0	(192,000)	0	(192,000)	
Expenses	395,259	0	0	0	0	395,260	0	395,260	
Sub-Total WHS	203,259	0	0	0	0	203,260	0	203,260	
Sub-Total Organisational Development	2,780,077	0	(45,000)	(32,794)	0	2,702,283	(11,709)	2,690,574	
07 - Assets									
013 - Built Assets									
Income	(85,800)	0	0	0	0	(85,800)	0	(85,800)	
Expenses	381,143	0	10,300	0	0	391,443	(110,000)	281,443	Transfer salaries budget to Parks admin activity 080 (\$60,000), and Parks Assets activity 084 (\$60,000). Budget for Mittagong Welcome wall design transferred from activity 084 \$10,000.
Capital Purchases	247,042	191,000	12,000	432,192	0	882,235	0	882,235	
Reserves	(65,312)	(191,000)	0	(432,193)	0	(688,505)	(10,000)	(698,505)	Reserve funding for Mittagong Welcome wall design.
Sub-Total Built Assets	477,073	(0)	22,300	(1)	0	499,372	(120,000)	379,372	
025 - Management Committees									
Income	(1,576)	0	0	0	0	(1,576)	0	(1,576)	
Expenses	59,084	49,319	36,189	0	0	144,592	0	144,592	
Capital Purchases	0	36,189	(36,189)	0	0	0	0	0	
Reserves	0	(85,508)	(0)	0	0	(85,508)	0	(85,508)	
Sub-Total Management Committees	57,508	0	(0)	0	0	57,507	0	57,507	
054 - Floodplain & Stormwater Engineering									
Income	(522,750)	0	0	0	0	(522,750)	0	(522,750)	
Expenses	167,212	208,546	0	0	0	375,758	0	375,758	
Reserves	431,850	(208,546)	0	0	0	223,304	0	223,304	
Sub-Total Floodplain & Stormwater Engineering	76,312	0	0	0	0	76,312	0	76,312	
084 - Parks Assets									
Income	(550,997)	0	(43,500)	0	0	(594,497)	0	(594,497)	
Expenses	275,069	0	(42,700)	0	0	232,369	60,000	292,369	Salaries transferred from activity 013
Capital Purchases	1,908,309	664,544	(100,219)	58,263	0	2,530,897	(18,700)	2,512,197	Budget transferred from Cherry Tree walk bridge to activity 013 (\$10,000) Mittagong Welcome wall design, and activity 009 (\$8,700) Loseby Park Youth Centre window replacement.
Reserves	(976,972)	(664,544)	138,419	(58,263)	0	(1,561,360)	18,700	(1,542,660)	Reserve movements based on above expenditure adjustments.
Sub-Total Parks Assets	655,409	0	(48,000)	0	0	607,409	60,000	667,409	
094 - Public Cemeteries									
Income	(216,843)	0	0	(5,000)	0	(221,843)	0	(221,843)	
Expenses	299,955	0	0	0	0	299,955	0	299,955	
Capital Purchases	302,780	0	0	5,000	0	307,780	0	307,780	
Reserves	(276,000)	0	0	0	0	(276,000)	0	(276,000)	
Sub-Total Public Cemeteries	109,892	0	0	0	0	109,892	0	109,892	
106 - Roads & Drainage Engineering									
Income	(118,125)	(303,000)	0	0	0	(421,125)	0	(421,125)	
Expenses	1,013,630	473,962	127,400	0	0	1,614,993	0	1,614,993	
Capital Purchases	0	0	0	157,300	0	157,300	0	157,300	
Reserves	0	(170,962)	0	0	0	(170,962)	0	(170,962)	

Wingecarribee Shire Council's Quarterly Budget Review Statement and should be read in conjunction with other documents in the QBRs.

18

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year									
5. Net Cost of Services Statement									
Budget review for the quarter ended 31 March 2019									
Income & Expenses - Council Consolidated									
	Original Budget 2018/19 ¹	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³	Reasons for budget variations
Sub-Total Roads & Drainage Engineering	895,505	0	127,400	157,300	0	1,180,206	0	1,180,206	
146 - Traffic									
Income	(12,656)	0	0	0	0	(12,656)	0	(12,656)	
Expenses	155,850	0	0	0	0	155,850	0	155,850	
Sub-Total Traffic	143,194	0	0	0	0	143,194	0	143,194	
147 - Road Safety Officer									
Income	(56,202)	0	0	0	0	(56,202)	0	(56,202)	
Expenses	141,129	6,132	0	0	0	147,261	0	147,261	
Reserves	0	(6,132)	0	0	0	(6,132)	0	(6,132)	
Sub-Total Road Safety Officer	84,927	0	0	0	0	84,927	0	84,927	
150 - Street Lighting									
Income	(103,020)	0	0	0	0	(103,020)	0	(103,020)	
Expenses	815,000	0	0	0	0	815,000	0	815,000	
Sub-Total Street Lighting	711,980	0	0	0	0	711,980	0	711,980	
155 - Section 64 Contributions (Sewer)									
Income	(1,332,901)	0	0	(214,000)	0	(1,546,901)	0	(1,546,901)	
Reserves	1,332,901	0	0	214,000	0	1,546,901	0	1,546,901	
Sub-Total Section 64 Contributions (Sewer)	0	0	0	(0)	0	0	0	0	
156 - Section 64 Contributions (Water)									
Income	(1,246,184)	0	0	(104,000)	0	(1,350,184)	0	(1,350,184)	
Reserves	1,246,184	0	0	104,000	0	1,350,184	0	1,350,184	
Sub-Total Section 64 Contributions (Water)	(0)	0	0	0	0	0	0	0	
157 - Sewer Engineering Admin									
Income	(17,553,027)	0	(62,000)	(330,000)	0	(17,945,027)	0	(17,945,027)	
Expenses	2,906,032	0	62,000	0	0	2,968,032	0	2,968,032	
Loan Repayment	2,550,233	0	0	0	0	2,550,233	0	2,550,233	
Reserves	5,373,709	0	0	330,000	0	5,703,709	0	5,703,709	
Sub-Total Sewer Engineering Admin	(6,723,053)	0	(0)	0	0	(6,723,053)	0	(6,723,053)	
158 - Water Engineering Admin									
Income	(13,390,785)	0	(62,000)	(379,000)	0	(13,831,785)	0	(13,831,785)	
Expenses	2,381,706	0	62,000	0	0	2,443,706	3,067	2,446,773	Additional interest due to payout of Water Fund loan.
Loan Repayment	279,656	0	0	0	0	279,656	1,737,583	2,017,239	Principal payout of Water Fund Loan.
Reserves	4,724,657	0	0	379,000	0	5,103,657	(1,740,650)	3,363,007	Transfer from Water Fund Reserve to fund loan payout.
Sub-Total Water Engineering Admin	(6,004,766)	0	(0)	0	0	(6,004,766)	0	(6,004,766)	
174 - Asset Support									
Expenses	0	0	0	0	0	0	0	0	
Sub-Total Asset Support	0	0	0	0	0	0	0	0	
Sub-Total Assets	(9,516,020)	(0)	101,700	157,299	0	(9,257,021)	(60,000)	(9,317,021)	
10 - Business Services									
107 - Commercial Waste Management									
Income	(401,339)	0	0	0	0	(401,339)	0	(401,339)	

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19

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year									
5. Net Cost of Services Statement									
Budget review for the quarter ended 31 March 2019									
Income & Expenses - Council Consolidated									
	Original Budget 2018/19*	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget*	Recommended changes for Council Resolution	Projected Year End Result 2018/19*	Reasons for budget variations
Expenses	384,051	0	0	0	0	384,051	0	384,051	
Sub-Total Commercial Waste Management	(17,288)	0	0	0	0	(17,288)	0	(17,288)	
108 - Domestic Waste Management									
Income	(7,979,415)	0	0	0	0	(7,979,415)	0	(7,979,415)	
Expenses	7,472,612	0	0	0	0	7,472,612	0	7,472,612	
Reserves	506,803	0	0	0	0	506,803	0	506,803	
Sub-Total Domestic Waste Management	(0)	0	0	0	0	(0)	0	(0)	
109 - Hazardous Waste									
Income	(42,100)	0	0	0	0	(42,100)	0	(42,100)	
Expenses	44,201	0	0	0	0	44,201	0	44,201	
Sub-Total Hazardous Waste	2,101	0	0	0	0	2,101	0	2,101	
110 - Inert Product									
Sub-Total Inert Product	0	0	0	0	0	0	0	0	
111 - Inert Waste									
Income	(1,460,904)	0	0	0	0	(1,460,904)	0	(1,460,904)	
Expenses	1,438,851	0	0	0	0	1,438,851	0	1,438,851	
Sub-Total Inert Waste	(22,052)	0	0	0	0	(22,052)	0	(22,052)	
112 - Better Waste & Recycling Fund									
Income	0	0	(34,500)	0	0	(34,500)	0	(34,500)	
Expenses	0	0	0	0	0	0	0	0	
Capital Purchases	0	0	34,500	0	0	34,500	0	34,500	
Sub-Total Better Waste & Recycling Fund	0	0	0	0	0	0	0	0	
113 - Organic Product & Waste									
Income	(1,412,961)	0	0	0	0	(1,412,961)	0	(1,412,961)	
Expenses	1,347,557	0	0	0	0	1,347,557	0	1,347,557	
Sub-Total Organic Product & Waste	(65,405)	0	0	0	0	(65,405)	0	(65,405)	
114 - Putrescible Waste									
Income	(3,340,400)	0	0	0	0	(3,340,400)	0	(3,340,400)	
Expenses	3,397,302	0	0	0	0	3,397,302	0	3,397,302	
Sub-Total Putrescible Waste	56,902	0	0	0	0	56,902	0	56,902	
115 - Recycling									
Income	(1,244,366)	0	0	0	0	(1,244,366)	0	(1,244,366)	
Expenses	1,243,163	0	0	0	0	1,243,163	0	1,243,163	
Sub-Total Recycling	(1,203)	0	0	0	0	(1,203)	0	(1,203)	
116 - RRC Operations									
Income	(3,066,635)	0	0	0	0	(3,066,635)	0	(3,066,635)	
Expenses	2,704,163	0	(59,066)	0	0	2,645,097	0	2,645,097	
Capital Purchases	0	0	59,066	0	0	59,066	0	59,066	
Loan Repayment	379,277	0	0	0	0	379,277	0	379,277	
Reserves	30,140	0	0	0	0	30,140	0	30,140	
Sub-Total RRC Operations	46,944	0	0	0	0	46,945	0	46,945	

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20

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year									
5. Net Cost of Services Statement									
Budget review for the quarter ended 31 March 2019									
Income & Expenses - Council Consolidated									
	Original Budget 2018/19 ¹	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³	Reasons for budget variations
117 - Welby Rehabilitation									
Expenses	0	0	0	0	0	0	0	0	
Capital Purchases	0	179,491	0	0	0	179,491	0	179,491	
Reserves	0	(179,491)	0	0	0	(179,491)	0	(179,491)	
Sub-Total Welby Rehabilitation	0	0	0	0	0	0	0	0	
141 - Operations SRLE									
Income	(980,046)	(108,148)	0	0	0	(1,088,194)	0	(1,088,194)	
Expenses	772,000	0	0	(10,000)	0	762,000	0	762,000	
Capital Purchases	135,000	158,148	0	10,000	0	303,148	0	303,148	
Reserves	73,046	(50,000)	0	0	0	23,046	0	23,046	
Sub-Total Operations SRLE	(0)	(0)	0	0	0	(0)	0	(0)	
Sub-Total Business Services	0	(0)	0	0	0	(0)	0	(0)	
11 - Infrastructure Services									
002 - Cyclepaths									
Expenses	127,174	0	0	0	0	127,174	(30,000)	97,174	Budget transferred to activity 151.
Sub-Total Cyclepaths	127,174	0	0	0	0	127,174	(30,000)	97,174	
003 - Footpaths									
Expenses	254,671	0	0	0	0	254,671	0	254,671	
Sub-Total Footpaths	254,671	0	0	0	0	254,671	0	254,671	
007 - Bridge Construction									
Capital Purchases	50,001	0	200,000	0	0	250,001	(70,000)	180,001	Expenses for Bridge design less than estimated.
Reserves	0	0	(200,000)	0	0	(200,000)	70,000	(130,000)	Savings transferred back to Bridge Reserve.
Sub-Total Bridge Construction	50,001	0	0	0	0	50,001	0	50,001	
022 - Civil Design & Projects									
Income	(11,919)	0	0	0	0	(11,919)	0	(11,919)	
Expenses	65,280	50,000	0	0	0	115,280	113,300	228,580	Budget of \$108,300 transferred from activity 035. Budget of \$5,000 transferred from activity 053.
Capital Purchases	300,000	83,991	0	21,000	0	404,991	0	404,991	
Reserves	0	(133,991)	0	(26,000)	0	(159,991)	0	(159,991)	
Sub-Total Civil Design & Projects	353,361	0	0	(5,000)	0	348,361	113,300	461,661	
027 - Concrete									
Capital Purchases	231,000	0	0	40,000	0	271,000	0	271,000	
Reserves	(231,000)	0	0	0	0	(231,000)	0	(231,000)	
Sub-Total Concrete	0	0	0	40,000	0	40,000	0	40,000	
028 - Construction									
Expenses	78,184	0	0	30,000	0	108,184	55,000	163,184	Budget transferred from activity 053 for Anembo Park.
Capital Purchases	25,000	0	100,000	0	0	125,000	5,000	130,000	Budget transferred from activity 053 for Community Oval Car park \$20,000. Budget transferred to activity 151 Signs (\$15,000).
Reserves	0	0	(100,000)	(30,000)	0	(130,000)	(75,000)	(205,000)	Reserve funding transferred from activity 053.
Sub-Total Construction	103,183	0	0	0	0	103,183	(15,000)	88,183	
029 - Private Works									
Expenses	0	0	0	0	0	0	0	0	

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year										
5. Net Cost of Services Statement										
Budget review for the quarter ended 31 March 2019										
Income & Expenses - Council Consolidated										
	Original Budget 2018/19 ¹	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³	Reasons for budget variations	
Sub-Total Private Works	0	0	0	0	0	0	0	0		
030 - Quarries & Fill Sites										
Expenses	0	0	0	0	0	0	0	0		
Sub-Total Quarries & Fill Sites	0	0	0	0	0	0	0	0		
035 - Design and Construction Admin										
Expenses	947,479	0	0	0	0	947,479	(150,000)	797,479	Savings in employee costs due to staff vacancies (\$10,000). Transfer design budget of (\$108,300) to activity 022. Transfer design budget of (\$31,700) to activity 053.	
Sub-Total Design and Construction Admin	947,479	0	0	0	0	947,479	(150,000)	797,479		
052 - Operations Support Admin										
Income	0	0	0	0	0	0	0	0		
Expenses	447,930	0	70,000	0	0	517,930	0	517,930		
Sub-Total Operations Support Admin	447,930	0	70,000	0	0	517,930	0	517,930		
053 - Floodplain & Stormwater Construction										
Income	0	0	0	0	0	0	0	0		
Expenses	0	0	0	0	0	0	0	0		
Capital Purchases	3,393,433	116,398	(97,743)	(41,000)	0	3,371,089	(173,300)	3,197,789	Budget for Glebe Street drainage design \$19,700 and Ferguson Crescent design \$12,000 transferred from activity 035. Transfer budget from Price Street drainage to Narellan Road (\$80,000) activity 102, Anemo Park (\$55,000) activity 028, Sheepwash Road (\$45,000) activity 151, and Community Oval Car park (\$20,000) activity 028. Transfer budget (\$5,000) from Culvert design Yerrinbool to Wattle Lane Car park design activity 022.	
Reserves	(3,383,433)	(116,398)	97,743	46,000	0	(3,356,088)	200,000	(3,156,088)	Reserve transfers for Narellan Road \$80,000, Anemo Park \$55,000, Sheepwash Road \$45,000, and Community Oval Car park \$20,000.	
Sub-Total Floodplain & Stormwater Construction	10,000	0	0	5,000	0	15,000	26,700	41,700		
059 - Grading										
Expenses	347,336	0	0	0	0	347,336	(347,336)	0	Transfer \$247,336 to activity 104 Local Roads maintenance. Transfer \$100,000 to activity 105 Regional Roads maintenance.	
Sub-Total Grading	347,336	0	0	0	0	347,336	(347,336)	0		
065 - Bridge M&R										
Expenses	29,847	0	0	0	0	29,847	0	29,847		
Sub-Total Bridge M&R	29,847	0	0	0	0	29,847	0	29,847		
066 - Drainage										
Expenses	346,736	0	0	0	0	346,736	0	346,736		
Reserves	(192,000)	0	0	0	0	(192,000)	0	(192,000)		
Sub-Total Drainage	154,736	0	0	0	0	154,736	0	154,736		
067 - Floodplain & Stormwater Maintenance										
Expenses	312,224	0	0	0	0	312,224	0	312,224		
Reserves	(156,789)	0	0	0	0	(156,789)	0	(156,789)		
Sub-Total Floodplain & Stormwater Maintenance	155,435	0	0	0	0	155,435	0	155,435		
068 - Kerb & Guttering										
Expenses	176,515	0	0	0	0	176,515	0	176,515		

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year										
5. Net Cost of Services Statement										
Budget review for the quarter ended 31 March 2019										
Income & Expenses - Council Consolidated										
	Original Budget 2018/19 ¹	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³	Reasons for budget variations	
Capital Purchases	381,250	0	0	0	0	381,250	0	381,250		
Reserves	(278,250)	0	0	0	0	(278,250)	0	(278,250)		
Sub-Total Kerb & Guttering	279,515	0	0	0	0	279,515	0	279,515		
079 - Operations Management Admin										
Income	(58,443)	0	0	0	0	(58,443)	0	(58,443)		
Expenses	1,370,952	0	(70,000)	0	0	1,300,952	0	1,300,952		
Capital Purchases	142,800	13,480	0	0	0	156,280	0	156,280		
Reserves	0	(13,480)	0	0	0	(13,480)	0	(13,480)		
Sub-Total Operations Management Admin	1,455,308	0	(70,000)	0	0	1,385,308	0	1,385,308		
097 - Moss Vale Depot										
Expenses	0	0	0	0	0	0	0	0		
Sub-Total Moss Vale Depot	0	0	0	0	0	0	0	0		
102 - Local Roads Construction										
Income	(2,501,528)	0	0	0	0	(2,501,528)	0	(2,501,528)		
Expenses	120,096	0	0	200,000	0	320,096	0	320,096		
Capital Purchases	8,425,723	91,077	375,000	(30,000)	0	8,861,800	40,000	8,901,800		
Loan Repayment	(991,876)	0	0	1,540,000	0	548,124	0	548,124		
Reserves	(1,817,028)	(91,077)	(400,000)	(1,710,000)	0	(4,018,105)	(40,000)	(4,058,105)		
Sub-Total Local Roads Construction	3,235,387	0	(25,000)	0	0	3,210,387	0	3,210,387		
103 - Regional Roads Construction										
Income	(1,549,660)	0	(353,790)	(15,000)	0	(1,918,450)	0	(1,918,450)		
Capital Purchases	1,301,090	2,442	1,533	65,000	0	1,370,065	0	1,370,065		
Reserves	248,571	(2,442)	352,257	0	0	598,386	0	598,386		
Sub-Total Regional Roads Construction	1	0	0	50,000	0	50,001	0	50,001		
104 - Local Roads Maintenance										
Income	0	0	0	0	0	0	(28,915)	(28,915)		
Expenses	3,741,782	0	(76,259)	0	0	3,665,523	316,249	3,981,772		
Reserves	(1,094,000)	0	0	0	0	(1,094,000)	(40,000)	(1,134,000)		
Sub-Total Local Roads Maintenance	2,647,782	0	(76,259)	0	0	2,571,523	247,334	2,818,857		
105 - Regional Roads Maintenance										
Expenses	459,674	0	0	0	0	459,674	100,000	559,674		
Reserves	(455,000)	0	0	0	0	(455,000)	0	(455,000)		
Sub-Total Regional Roads Maintenance	4,674	0	0	0	0	4,674	100,000	104,674		
148 - Shire Signs & Markings										
Expenses	74,996	0	0	0	0	74,996	0	74,996		
Capital Purchases	0	0	0	0	0	0	0	0		
Sub-Total Shire Signs & Markings	74,996	0	0	0	0	74,996	0	74,996		
149 - Street Furniture										

Wingecarribee Shire Council's Quarterly Budget Review Statement and should be read in conjunction with other documents in the QBRs.

23

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year									
5. Net Cost of Services Statement									
Budget review for the quarter ended 31 March 2019									
Income & Expenses - Council Consolidated									
	Original Budget 2018/19*	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget*	Recommended changes for Council Resolution	Projected Year End Result 2018/19*	Reasons for budget variations
Expenses	20,200	0	0	0	0	20,200	0	20,200	
Capital Purchases	0	0	0	0	0	0	0	0	
Sub-Total Street Furniture	20,200	0	0	0	0	20,200	0	20,200	
151 - Traffic Facilities									
Income	(195,000)	0	0	0	0	(195,000)	0	(195,000)	
Expenses	400,000	0	(114,000)	(90,000)	0	196,000	90,000	286,000	Budget transferred from activity 053 \$45,000, activity 003 \$30,000, activity 028 \$15,000.
Reserves	0	0	0	0	0	0	(45,000)	(45,000)	Reserve movement transferred from activity 053.
Sub-Total Traffic Facilities	205,000	0	(114,000)	(90,000)	0	1,000	45,000	46,000	
188 - Storm Damage Events									
Income	0	0	0	(179,520)	0	(179,520)	0	(179,520)	
Expenses	0	0	0	0	0	0	0	0	
Sub-Total Storm Damage Events	0	0	0	(179,520)	0	(179,520)	0	(179,520)	
Sub-Total Infrastructure Services	10,904,014	(0)	(215,258)	(179,520)	0	10,509,236	(10,000)	10,499,236	
12 - Projects & Contracts									
091 - Projects & Contracts (General Fund)									
Income	(5,526,386)	(4,658,475)	(621,570)	3,639,481	0	(7,166,950)	(258,000)	(7,424,950)	Grant income for Vandenberg Road brought to account (\$300,000). Reduction in estimated Insurance claim for Stephen's Park Bowral.
Expenses	209,093	0	0	0	0	209,093	0	209,093	
Capital Purchases	13,964,609	14,080,929	(5,688,736)	(7,436,481)	0	14,920,321	280,000	15,200,321	Expenditure budget for Vandenberg Road \$300,000. \$20,000 transferred from Mittagong Rectification budget to activity 088 for purchase of Lane ropes and pool covers.
Loan Repayment	(2,700,000)	0	2,000,000	700,000	0	0	0	0	
Reserves	(4,399,305)	(9,422,454)	4,696,306	3,097,000	0	(6,028,453)	0	(6,028,453)	
Sub-Total Projects & Contracts (General Fund)	1,548,011	0	386,000	(0)	0	1,934,011	22,000	1,956,011	
182 - Assets and Projects									
Expenses	199,355	0	0	0	0	199,355	0	199,355	
Sub-Total Assets and Projects	199,355	0	0	0	0	199,355	0	199,355	
185 - Projects & Contracts (Water Fund)									
Income	0	0	0	0	0	0	0	0	
Expenses	0	0	0	0	0	0	0	0	
Capital Purchases	3,005,000	4,325,662	(325,882)	10,000	0	7,014,780	93,000	7,107,780	Budget for Kirkham Rd water main \$243,000, Berrima Road Urban Filling Station \$164,000, and Urban Filling Station Hilltop \$66,000. Budget of (\$380,000) transferred from System master planning to Water main renewals activity 164.
Reserves	(3,005,000)	(4,325,662)	325,882	(10,000)	0	(7,014,780)	(93,000)	(7,107,780)	Reserve movements in line with above expenditure adjustments.
Sub-Total Projects & Contracts (Water Fund)	0	0	0	0	0	0	0	0	
186 - Projects & Contracts (Sewer Fund)									
Income	0	0	0	0	0	0	0	0	
Expenses	(0)	0	0	0	0	(0)	0	(0)	
Capital Purchases	5,043,000	702,420	(870,589)	0	0	4,874,831	200,000	5,074,831	Budget transferred from activity 134 Mittagong STP inlet bypass.
Reserves	(5,043,000)	(702,420)	870,589	0	0	(4,874,831)	(200,000)	(5,074,831)	Reserve movement in line with above expenditure adjustment.
Sub-Total Projects & Contracts (Sewer Fund)	(0)	0	0	0	0	(0)	0	(0)	
Sub-Total Projects & Contracts	1,747,366	(0)	386,000	(0)	0	2,133,365	22,000	2,155,365	

Wingecarribee Shire Council's Quarterly Budget Review Statement and should be read in conjunction with other documents in the QBRs.

24

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year									
5. Net Cost of Services Statement									
Budget review for the quarter ended 31 March 2019									
Income & Expenses - Council Consolidated									
	Original Budget 2018/19 ¹	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³	Reasons for budget variations
13 - Water and Sewer									
118 - Berrima Pumping Station									
Expenses	63,516	0	7,400	0	0	70,916	20,000	90,916	Contra activity 176
Reserves	0	0	(7,400)	0	0	(7,400)	0	(7,400)	
Sub-Total Berrima Pumping Station	63,516	0	(0)	0	0	63,516	20,000	83,516	
119 - Berrima Sewerage Network									
Expenses	55,336	0	0	0	0	55,336	5,000	60,336	Contra activity 120
Sub-Total Berrima Sewerage Network	55,336	0	0	0	0	55,336	5,000	60,336	
120 - Berrima Treatment Plant									
Expenses	176,493	0	15,000	0	0	191,493	(5,000)	186,493	Contra activity 119
Reserves	0	0	(15,000)	0	0	(15,000)	0	(15,000)	
Sub-Total Berrima Treatment Plant	176,493	0	0	0	0	176,493	(5,000)	171,493	
121 - Bowral Pumping Station									
Expenses	153,685	0	0	0	0	153,685	0	153,685	
Sub-Total Bowral Pumping Station	153,685	0	0	0	0	153,685	0	153,685	
122 - Bowral Sewerage Network									
Expenses	275,807	0	2,000	(2,000)	0	275,807	0	275,807	
Reserves	0	0	(2,000)	0	0	(2,000)	0	(2,000)	
Sub-Total Bowral Sewerage Network	275,807	0	0	(2,000)	0	273,807	0	273,807	
123 - Bowral Treatment Plant									
Expenses	788,574	0	0	0	0	788,574	0	788,574	
Sub-Total Bowral Treatment Plant	788,574	0	0	0	0	788,574	0	788,574	
124 - Bundanoon Pumping Station									
Expenses	118,944	0	0	0	0	118,944	(8,000)	110,944	Contra activity 125
Sub-Total Bundanoon Pumping Station	118,944	0	0	0	0	118,944	(8,000)	110,944	
125 - Bundanoon Sewerage Network									
Expenses	102,141	0	5,000	0	0	107,141	8,000	115,141	Contra activity 124
Reserves	0	0	(5,000)	0	0	(5,000)	0	(5,000)	
Sub-Total Bundanoon Sewerage Network	102,141	0	0	0	0	102,141	8,000	110,141	
126 - Bundanoon Treatment Plant									
Expenses	282,755	0	0	(20,000)	0	262,755	0	262,755	
Sub-Total Bundanoon Treatment Plant	282,755	0	0	(20,000)	0	262,755	0	262,755	
127 - Mittagong Pumping Station									
Expenses	443,104	0	0	(7,000)	0	436,104	0	436,104	
Sub-Total Mittagong Pumping Station	443,104	0	0	(7,000)	0	436,104	0	436,104	
128 - Mittagong Sewerage Network									
Expenses	267,211	0	0	(10,000)	0	257,211	0	257,211	
Sub-Total Mittagong Sewerage Network	267,211	0	0	(10,000)	0	257,211	0	257,211	
129 - Mittagong Treatment Plant									

Wingecarribee Shire Council's Quarterly Budget Review Statement and should be read in conjunction with other documents in the QBRs.

25

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year									
5. Net Cost of Services Statement									
Budget review for the quarter ended 31 March 2019									
Income & Expenses - Council Consolidated									
	Original Budget 2018/19 ¹	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³	Reasons for budget variations
Expenses	782,103	0	0	0	0	782,103	0	782,103	
Sub-Total Mittagong Treatment Plant	782,103	0	0	0	0	782,103	0	782,103	
130 - Moss Vale Pumping Station									
Expenses	227,288	0	0	0	0	227,288	0	227,288	
Sub-Total Moss Vale Pumping Station	227,288	0	0	0	0	227,288	0	227,288	
131 - Moss Vale Sewerage Network									
Expenses	219,075	0	0	0	0	219,075	0	219,075	
Sub-Total Moss Vale Sewerage Network	219,075	0	0	0	0	219,075	0	219,075	
132 - Moss Vale Treatment Plant									
Expenses	649,320	0	0	(10,000)	0	639,320	0	639,320	
Sub-Total Moss Vale Treatment Plant	649,320	0	0	(10,000)	0	639,320	0	639,320	
133 - Robertson Treatment Plant									
Expenses	481,273	0	0	0	0	481,273	0	481,273	
Sub-Total Robertson Treatment Plant	481,273	0	0	0	0	481,273	0	481,273	
134 - Sewer Capital Works									
Income	0	0	0	0	0	0	0	0	
Expenses	0	0	0	0	0	0	0	0	
Capital Purchases	2,498,556	876,040	(792,757)	0	0	2,581,839	(200,000)	2,381,839	Budget transferred from Mittagong STP Inlet bypass to Major plants design activity 186
Reserves	(2,480,000)	(876,040)	774,201	0	0	(2,581,839)	200,000	(2,381,839)	Reserve movements in line with above expenditure adjustment.
Sub-Total Sewer Capital Works	18,556	0	(18,556)	0	0	0	0	0	
135 - Sewer Depot Operating									
Expenses	409,031	0	10,000	0	0	419,031	20,000	439,031	Contra activity 138
Capital Purchases	250,000	50,000	0	0	0	300,000	0	300,000	
Reserves	(250,000)	(50,000)	(10,000)	0	0	(310,000)	0	(310,000)	
Sub-Total Sewer Depot Operating	409,031	0	(0)	0	0	409,031	20,000	429,031	
137 - Trade Waste									
Income	(155,493)	0	0	0	0	(155,493)	0	(155,493)	
Expenses	5,227	0	0	0	0	5,227	0	5,227	
Sub-Total Trade Waste	(150,265)	0	0	0	0	(150,265)	0	(150,265)	
138 - Sewer Planned Maintenance									
Expenses	452,876	0	78,556	49,000	0	580,432	(20,000)	560,432	Contra activity 135
Reserves	0	0	(60,000)	0	0	(60,000)	0	(60,000)	
Sub-Total Sewer Planned Maintenance	452,876	0	18,556	49,000	0	520,432	(20,000)	500,432	
139 - Sewer Reticulation Private Works									
Income	(36,592)	0	0	0	0	(36,592)	0	(36,592)	
Capital Purchases	75,000	0	0	0	0	75,000	0	75,000	
Reserves	(75,000)	0	0	0	0	(75,000)	0	(75,000)	
Sub-Total Sewer Reticulation Private Works	(36,592)	0	0	0	0	(36,592)	0	(36,592)	
140 - Sewer Reticulation Private Works Subsidised Schemes									
Expenses	0	0	0	0	0	0	0	0	

Wingecarribee Shire Council's Quarterly Budget Review Statement and should be read in conjunction with other documents in the QBRs.

26

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year									
5. Net Cost of Services Statement									
Budget review for the quarter ended 31 March 2019									
Income & Expenses - Council Consolidated									
	Original Budget 2018/19 ¹	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³	Reasons for budget variations
Sub-Total Sewer Reticulation Private Works Subsidised Schemes	0	0	0	0	0	0	0	0	
159 - Treatment Plants									
Expenses	2,948,416	0	20,000	0	0	2,968,416	35,000	3,003,416	Contra activity 167
Reserves	0	0	(20,000)	0	0	(20,000)	(20,000)	(40,000)	
Sub-Total Treatment Plants	2,948,416	0	0	0	0	2,948,416	15,000	2,963,416	
160 - Dams									
Expenses	67,373	0	0	0	0	67,373	0	67,373	
Sub-Total Dams	67,373	0	0	0	0	67,373	0	67,373	
161 - Flouridation Plants									
Expenses	54,455	0	0	0	0	54,455	(0)	54,455	
Sub-Total Flouridation Plants	54,455	0	0	0	0	54,455	(0)	54,455	
162 - Pumping Stations									
Expenses	203,442	0	10,500	10,000	0	223,942	0	223,942	
Reserves	0	0	(10,500)	(10,000)	0	(20,500)	0	(20,500)	
Sub-Total Pumping Stations	203,442	0	0	(0)	0	203,442	0	203,442	
163 - Reservoirs									
Expenses	266,261	0	0	0	0	266,261	20,000	286,261	Increase in Contractor \$15,000, and Chemical costs \$5,000.
Reserves	0	0	0	0	0	0	(20,000)	(20,000)	Funded from Reserve
Sub-Total Reservoirs	266,261	0	0	0	0	266,261	0	266,261	
164 - Water Capital Works									
Income	(20,910)	0	0	0	0	(20,910)	0	(20,910)	
Capital Purchases	1,750,000	1,018,266	0	5,823	0	2,774,089	710,000	3,484,089	Increase budget for Water main renewals \$380,000. Increase budget for Reservoir cathodic protection \$200,000. Increase budget for New Booster Berrima pumping station \$130,000.
Reserves	(1,750,000)	(1,018,266)	0	(5,823)	0	(2,774,089)	(710,000)	(3,484,089)	Above adjustments funded from Reserve.
Sub-Total Water Capital Works	(20,910)	0	0	0	0	(20,910)	0	(20,910)	
165 - Water Depot Operating									
Expenses	336,489	0	(0)	0	0	336,489	0	336,489	
Capital Purchases	250,000	50,000	0	0	0	300,000	0	300,000	
Reserves	(250,000)	(50,000)	0	0	0	(300,000)	0	(300,000)	
Sub-Total Water Depot Operating	336,489	0	(0)	0	0	336,489	0	336,489	
166 - Water Mains Planned Maintenance									
Expenses	904,304	0	0	0	0	904,304	0	904,304	
Sub-Total Water Mains Planned Maintenance	904,304	0	0	0	0	904,304	0	904,304	
167 - Water Meter Planned Maintenance									
Expenses	517,419	0	0	0	0	517,419	(15,000)	502,419	Contra activity 159
Capital Purchases	0	0	0	0	0	0	0	0	
Sub-Total Water Meter Planned Maintenance	517,419	0	0	0	0	517,419	(15,000)	502,419	
168 - Water Planned Maintenance									
Expenses	213,932	0	0	0	0	213,932	0	213,932	
Sub-Total Water Planned Maintenance	213,932	0	0	0	0	213,932	0	213,932	

Wingecarribee Shire Council's Quarterly Budget Review Statement and should be read in conjunction with other documents in the QBRs.

27

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year										
5. Net Cost of Services Statement										
Budget review for the quarter ended 31 March 2019										
Income & Expenses - Council Consolidated										
	Original Budget 2018/19 ¹	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³	Reasons for budget variations	
169 - Water Reticulation Private Works										
Income	0	0	0	0	0	0	0	0		
Expenses	0	0	0	0	0	0	0	0		
Capital Purchases	145,000	0	0	0	0	145,000	0	145,000		
Reserves	(145,000)	0	0	0	0	(145,000)	0	(145,000)		
Sub-Total Water Reticulation Private Works	0	0	0	0	0	0	0	0		
173 - Robertson Sewerage Network										
Expenses	111,420	0	0	0	0	111,420	0	111,420		
Sub-Total Robertson Sewerage Network	111,420	0	0	0	0	111,420	0	111,420		
175 - Water Headworks Administration										
Expenses	513,584	0	50,000	0	0	563,584	0	563,584		
Reserves	0	0	(50,000)	0	0	(50,000)	0	(50,000)		
Sub-Total Water Headworks Administration	513,584	0	(0)	0	0	513,584	0	513,584		
176 - Sewer Headworks Administration										
Expenses	731,725	0	0	0	0	731,725	(20,000)	711,725	Contra activity 138	
Sub-Total Sewer Headworks Administration	731,725	0	0	0	0	731,725	(20,000)	711,725		
Sub-Total Water and Sewer	12,628,142	0	(0)	(0)	0	12,628,142	(0)	12,628,142		
17 - Open Space Buildings & Pools										
004 - Outdoor Dining										
Income	(46,125)	0	0	0	0	(46,125)	0	(46,125)		
Expenses	260,030	0	0	0	0	260,030	0	260,030		
Sub-Total Outdoor Dining	213,905	0	0	0	0	213,905	0	213,905		
008 - Civic Centre										
Expenses	407,159	0	0	0	0	407,159	10,000	417,159	Contra activity 009	
Sub-Total Civic Centre	407,159	0	0	0	0	407,159	10,000	417,159		
009 - Land & Buildings										
Expenses	531,919	0	0	20,000	0	551,919	(10,000)	541,919	Contra activity 008	
Capital Purchases	375,650	0	(5,000)	(38,420)	0	332,230	58,700	390,930	Increase budget for Mittagong Library Roof \$50,000. Increase budget for Loseby Park Youth Hall window replacement \$8,700.	
Reserves	(230,890)	0	0	31,420	0	(199,470)	(58,700)	(258,170)	Fund from SRV Reserve	
Sub-Total Land & Buildings	676,679	0	(5,000)	13,000	0	684,679	(10,000)	674,679		
010 - Public Halls										
Income	(39,924)	0	0	0	0	(39,924)	0	(39,924)		
Expenses	1,588,141	78,504	(33,455)	(469,663)	0	1,163,526	(115,552)	1,047,974	Savings in employee costs due to staff vacancies (\$65,552). Transfer budget of (\$50,000) to activity 009 for Mittagong Library Roof.	
Reserves	(677,000)	(78,504)	21,455	469,663	0	(264,386)	50,000	(214,386)	SRV Reserve movement.	
Sub-Total Public Halls	871,217	0	(12,000)	0	0	859,217	(65,552)	793,665		
011 - Public Toilets										
Income	0	0	0	0	0	0	0	0		
Expenses	333,690	0	0	0	0	333,690	0	333,690		
Sub-Total Public Toilets	333,690	0	0	0	0	333,690	0	333,690		

Wingecarribee Shire Council's Quarterly Budget Review Statement and should be read in conjunction with other documents in the QBRs.

28

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year										
5. Net Cost of Services Statement										
Budget review for the quarter ended 31 March 2019										
Income & Expenses - Council Consolidated										
	Original Budget 2018/19 ¹	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³	Reasons for budget variations	
012 - Senior Citizens Centres										
Income	0	0	0	0	0	0	0	0		
Expenses	12,444	0	0	0	0	12,444	0	12,444		
Sub-Total Senior Citizens Centres	12,444	0	0	0	0	12,444	0	12,444		
015 - Car Parks										
Expenses	42,326	0	0	0	0	42,326	0	42,326		
Sub-Total Car Parks	42,326	0	0	0	0	42,326	0	42,326		
017 - Roads Ancillaries Cleaning										
Income	(1,882)	0	0	0	0	(1,882)	0	(1,882)		
Expenses	795,200	0	0	0	0	795,200	0	795,200		
Sub-Total Roads Ancillaries Cleaning	793,318	0	0	0	0	793,318	0	793,318		
080 - Parks & Open Space Admin										
Income	(1,051)	0	0	0	0	(1,051)	0	(1,051)		
Expenses	311,384	0	0	0	0	311,384	60,000	371,384	Salaries budget transferred from activity 013	
Capital Purchases	0	0	0	0	0	0	0	0		
Sub-Total Parks & Open Space Admin	310,334	0	0	0	0	310,334	60,000	370,334		
081 - Parks & Reserves										
Income	(47,000)	0	0	0	0	(47,000)	0	(47,000)		
Expenses	1,239,793	0	0	31,267	0	1,271,060	56,050	1,327,110	Contractor budgets transferred from activity 153 Roadside mowing.	
Capital Purchases	10,300	0	5,000	0	0	15,300	0	15,300		
Reserves	(116,000)	0	(5,000)	(8,127)	0	(129,127)	0	(129,127)		
Sub-Total Parks & Reserves	1,087,093	0	0	23,140	0	1,110,233	56,050	1,166,283		
082 - Parks Town Approaches										
Expenses	180,696	0	0	0	0	180,696	0	180,696		
Sub-Total Parks Town Approaches	180,696	0	0	0	0	180,696	0	180,696		
083 - Sports Fields										
Income	(62,779)	0	0	0	0	(62,779)	(154,890)	(217,669)	Grant income for Stephen's Park drainage project.	
Expenses	1,073,046	0	0	(13,140)	0	1,059,906	0	1,059,906		
Capital Purchases	0	0	0	0	0	0	154,890	154,890	Grant expenditure for Stephen's Park drainage project.	
Sub-Total Sports Fields	1,010,266	0	0	(13,140)	0	997,126	0	997,127		
085 - Bowral Pool										
Income	(167,575)	0	0	0	0	(167,575)	(35,000)	(202,575)	Increased income due to longer opening season	
Expenses	513,797	0	0	0	0	513,797	35,000	548,797	Increased expenditure due to longer opening season	
Sub-Total Bowral Pool	346,223	0	0	0	0	346,223	(0)	346,223		
086 - Bundanoon Pool										
Income	(26,056)	0	0	0	0	(26,056)	0	(26,056)		
Expenses	202,560	0	0	1,920	0	204,480	(0)	204,480		
Reserves	0	0	0	(3,720)	0	(3,720)	0	(3,720)		
Sub-Total Bundanoon Pool	176,504	0	0	(1,800)	0	174,704	(0)	174,704		
087 - MVWMAC Construction										
Expenses	379,410	0	(111,540)	0	0	267,870	0	267,870		

Wingecarribee Shire Council's Quarterly Budget Review Statement and should be read in conjunction with other documents in the QBRs.

29

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year									
5. Net Cost of Services Statement									
Budget review for the quarter ended 31 March 2019									
Income & Expenses - Council Consolidated									
	Original Budget 2018/19 ¹	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³	Reasons for budget variations
Loan Repayment	382,203	0	58,740	0	0	440,943	0	440,943	
Sub-Total MVVMAC Construction	761,613	0	(52,800)	0	0	708,813	0	708,813	
088 - Mittagong Pool									
Income	(247,893)	0	0	0	0	(247,893)	0	(247,893)	
Expenses	532,185	0	0	0	0	532,185	(3,000)	529,185	Transfer contractor budget to Capital to fund purchase of freezer at Mittagong Pool.
Capital Purchases	0	0	0	1,800	0	1,800	23,000	24,800	Budget transferred from Mittagong Pool rectification budget activity 091 to fund purchase of Lane ropes and covers \$20,000. Purchase of freezer \$3,000.
Loan Repayment	237,885	0	0	0	0	237,885	0	237,885	
Sub-Total Mittagong Pool	522,177	0	0	1,800	0	523,977	20,000	543,977	
089 - MVVMAC Operations									
Income	(1,584,912)	0	0	0	0	(1,584,912)	0	(1,584,912)	
Expenses	2,500,272	0	(102,000)	0	0	2,398,271	0	2,398,271	
Sub-Total MVVMAC Operations	915,360	0	(102,000)	0	0	813,359	0	813,359	
090 - Pools & Facilities									
Income	0	0	0	0	0	0	0	0	
Expenses	222,155	0	0	0	0	222,155	0	222,155	
Capital Purchases	373,000	7,000	(234,000)	(1,220)	0	144,780	0	144,780	
Reserves	(211,000)	(7,000)	169,000	1,220	0	(47,780)	(0)	(47,780)	
Sub-Total Pools & Facilities	384,155	0	(65,000)	0	0	319,155	0	319,155	
152 - Bush Regeneration									
Expenses	0	0	0	0	0	0	0	0	
Sub-Total Bush Regeneration	0	0	0	0	0	0	0	0	
153 - Roadside Mowing									
Expenses	312,670	0	0	0	0	312,670	(56,050)	256,620	Transfer of contractor budgets to activity 081 Parks and Reserves
Sub-Total Roadside Mowing	312,670	0	0	0	0	312,670	(56,050)	256,620	
154 - Vegetation Management									
Income	(6,482)	0	0	0	0	(6,482)	0	(6,482)	
Expenses	957,097	0	0	8,000	0	965,097	0	965,097	
Capital Purchases	0	5,000	(5,000)	0	0	0	0	0	
Reserves	0	(5,000)	5,000	(8,000)	0	(8,000)	0	(8,000)	
Sub-Total Vegetation Management	950,615	0	0	0	0	950,615	0	950,615	
Sub-Total Open Space Buildings & Pools	10,308,441	0	(236,800)	23,000	0	10,094,641	14,447	10,109,089	
Total Operations, Finance & Risk	(13,638,750)	(0)	(364,326)	3,000	0	(14,000,077)	39,196	(13,960,881)	
04 - Executive									
15 - Executive									
031 - DGM Corporate Strategy and Development									
Income	0	0	0	(50,000)	0	(50,000)	0	(50,000)	
Expenses	379,182	0	0	0	0	379,182	(20,000)	359,182	Reduction in consultant expenses to part fund staff wellbeing survey.
Reserves	0	0	0	50,000	0	50,000	0	50,000	
Sub-Total DGM Corporate Strategy and Development	379,182	0	0	0	0	379,182	(20,000)	359,182	
056 - Councillors									

Wingecarribee Shire Council's Quarterly Budget Review Statement and should be read in conjunction with other documents in the QBRs.

30

7.1 Budget Review - 31 March 2019

ATTACHMENT 1 Quarterly Budget Review Statement 2018/19



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2018/19 financial year									
5. Net Cost of Services Statement									
Budget review for the quarter ended 31 March 2019									
Income & Expenses - Council Consolidated									
	Original Budget 2018/19 ¹	Budget Carryovers	Sept Review	Dec Review	Mar Review	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2018/19 ³	Reasons for budget variations
Income	(1,000)	0	0	0	0	(1,000)	0	(1,000)	
Expenses	402,400	16,588	9,880	1	0	428,869	0	428,869	
Reserves	93,700	(16,588)	(10,000)	0	0	67,112	0	67,112	
Sub-Total Councillors	495,100	(0)	(120)	1	0	494,981	0	494,981	
057 - General Manager									
Income	0	0	0	0	0	0	0	0	
Expenses	549,755	0	(10,000)	0	0	539,755	52,000	591,755	Staff wellbeing survey \$45,000. Legal expenses \$7,000
Sub-Total General Manager	549,755	0	(10,000)	0	0	539,755	52,000	591,755	
078 - DGM Operations Finance and Risk									
Income	0	0	0	0	0	0	(69,000)	(69,000)	Grant income for Community Resilience Innovation Program.
Expenses	480,299	29,700	10,000	0	0	519,999	59,300	579,299	Grant expenditure for Community Resilience Innovation Program \$69,000. Consultant budget reduced by (\$9,700) to part fund staff wellbeing survey.
Reserves	0	(29,700)	0	0	0	(29,700)	0	(29,700)	
Sub-Total DGM Operations Finance and Risk	480,299	0	10,000	0	0	490,299	(9,700)	480,599	
189 - Business Transformation									
Expenses	0	0	15,000	73,500	0	88,500	108,000	196,500	Bring to account expenditure for Business Transformation Program
Reserves	0	0	(15,000)	(73,500)	0	(88,500)	(108,000)	(196,500)	Business Transformation expenditure funded from Reserve.
Sub-Total Business Transformation	0	0	0	0	0	0	0	0	
Sub-Total Executive	1,904,336	(0)	(120)	1	0	1,904,217	22,300	1,926,517	
Total Executive	1,904,336	(0)	(120)	1	0	1,904,217	22,300	1,926,517	
Total Council Budget (Surplus)/Deficit Result	0	(0)	(0)	0	0	0	0	(0)	



WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
for the 2018/19 financial year

6. Budget Review Contracts and Other Expenses

Budget review for the quarter ended 31 March 2019

Councillors are provided with information regarding tenders in the Annual Report. However, Councillors should be made aware of other material contracts entered into by Council and details of other expenses that are of particular interest. To this end a contract listing and details of legal fees and consultancy expenses are included in the QBRS.

Part A lists contracts (other than employment contracts and contracts entered into from Council's preferred suppliers list) that:

- were entered into during the quarter ending 31 March 2019; and
- have a value equal to or greater than \$50,000.

Part B of the report shows expenditure as at 31 March 2019 for:

- consultancies; and
- legal fees.

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

Contractor	Contract detail and purpose	Contract Value	Start Date	Duration of Contract	Budgeted (Y/N)
ICD Asia Pacific Pty Ltd	Refurbishment of the Weral WPS - Design Work	\$ 108,766	16/01/2019	3 Months	Y
Detection Services Pty Ltd	P-Cat type pipeline condition assessment, Weral WPS to Exeter Reservoir	\$ 65,000	24/01/2019	3 Months	Y
Fuso Truck and Bus	Purchase of Garbage Compactor	\$ 206,657	5/02/2019	NA	Y
Isuzu Australia Limited	Purchase of Tipper Truck - 4495KG GVM	\$ 63,391	5/02/2019	NA	Y
Fuso Truck and Bus	Purchase of Tipper Truck - 11,000Kg GVM	\$ 98,186	5/02/2019	5 Month Contract Period	Y
Roadworx Surfacing Pty Ltd	Kirkham Road Reconstruction - Subgrade Stabilisation (part service)	\$ 98,000	15/02/2019	8 Week Contract Period	Y
Fulton Hogan Industries Pty Ltd	Kirkham Road Reconstruction - Asphalt Concrete	\$ 500,000	15/02/2019	5 Week Contract Period	Y
Complete Urban Pty Ltd	Bowral Streetscape Design Services	\$ 76,494	1/03/2019	7 Month Contract Period	Y
WSP Australia Pty Ltd	Switchboard Design for Sewer Pump Stations	\$ 261,671	13/03/2019	15 weeks	Y

Notes:

1. Minimum reporting level is the lesser of 1% of estimated income from continuing operations of Council or \$50,000.
2. Contracts listed are those entered into during the quarter being reported and exclude contractors on Council's Preferred Suppliers List.



WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
for the 2018/19 financial year

6. Budget Review Contracts and Other Expenses

Part B - Consultancy & Legal expenses

Expense	Original Budget 2018/19 ¹	Approved Changes				Projected Year End Result 2018/19 ³	Actual YTD figures
		Budget Carryovers	Sept Review	Dec Review	Revised Budget ²		
Consultancies	1,754,529	-	27,220	142,755	1,870,064	1,775,564	368,464
Legal Fees	749,314	-	17,453	400,000	1,166,767	1,396,767	1,298,463

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.

Legal Fees includes legal services relating to planning and development, regulatory compliance and general administrative matters. This figure also includes costs associated with debt recovery activities.

Notes:

1. Original Budget was adopted by Council on 13 June 2018
2. Revised Budget = Original Budget +/- budget carryovers.
3. Projected Year End Result = Revised Budget +/- recommended changes for Council resolution as part of this Quarterly Budget Review

7.1 Budget Review - 31 March 2019

ATTACHMENT 2 Southern Regional Livestock Exchange Quarterly Budget
Review Statement March 2019

Southern Regional Livestock Exchange

ATTACHMENT 2

Projected Income Statement

For the period ending 30 June 2019

Notes	Original Budget	Actuals Qtr 1	Actuals Qtr 2	Actuals Qtr 3	Actuals YTD	Revised Budget	Actuals YTD as a % of Revised Budget	Recommended changes for Council Resolution	Projected Year End Result
Income									
User Charges & Fees	14,966	3,918	906	732	5,556	14,966	37%	-	14,966
Overhead Selling/Turnover Contribution	154,440	34,051	22,269	28,432	84,752	154,440	55%	-	154,440
NLIS Income	108,000	28,460	18,035	23,129	69,624	108,000	64%	-	108,000
Livestock Sales	370,350	118,986	73,425	96,879	289,290	370,350	78%	-	370,350
Capital Contribution	135,000	38,757	24,057	31,344	94,158	135,000	70%	-	135,000
Grants & Contributions - Capital	-	-	-	-	-	108,148	0%	-	108,148
Other Income	197,290	72,118	35,684	41,150	148,952	197,290	75%	-	197,290
Operating Income	980,046	296,290	174,376	221,666	692,332	1,088,194	64%	-	1,088,194
Operating Expenses									
Employee Costs	295,593	68,956	56,678	49,022	174,656	295,593	59%	-	295,593
Borrowing Costs	28,398	7,337	7,180	7,021	21,538	28,398	76%	-	28,398
Maintenance & Repairs	40,000	15,664	2,314	18,812	36,790	40,000	92%	-	40,000
Information Technology	8,500	976	-	-	976	8,500	11%	-	8,500
Materials & Contracts	189,576	62,114	59,391	52,465	173,970	189,576	92%	-	189,576
Utilities	27,759	5,491	3,581	6,457	15,529	27,759	56%	-	27,759
Corporate Overheads	52,000	13,000	13,000	13,000	39,000	52,000	75%	-	52,000
Other Expenses	48,572	4,123	7,490	1,633	13,246	48,572	27%	-	48,572
Total Operating Expenses	690,398	177,661	149,634	148,410	475,705	690,398	69%	-	690,398
Operating Result	289,648	118,629	24,742	73,256	216,627	397,796		-	397,796
Net Operating Result before capital grants & contributions	154,648	79,872	685	41,912	122,469	154,648		-	154,648
Reconciliation to Budget									
Net Operating Result (as above)	289,648	118,629	24,742	73,256	216,627	397,796		-	397,796
Less:									
Capital Purchases	135,000	50,080	62,630	59,151	171,861	293,148	59%	-	293,148
Loan Principal Repayments	44,648	10,924	11,081	11,240	33,245	44,648	74%	-	44,648
Transfer to Reserve	135,000	38,757	24,057	31,344	94,158	135,000	70%	-	135,000
Add:									
Transfers from Reserve - Operations	-	-	-	-	-	-	-	-	-
Transfers from Reserve - Capital	135,000	-	26,000	22,850	48,850	185,000	26%	-	185,000
Financial Return to General Fund (Dividend)	110,000	18,868	(47,026)	(5,629)	(33,787)	110,000		-	110,000

Note: In accordance with the Finance Committee resolution (FC22/18), two projects were carried over into the 2018/19 financial year for the SRLX:

1) Effluent Reuse Program - \$108,148

2) Security Improvements - \$50,000

These project estimates have been included in the revised budget column.

Projected Capital Statement

For the period ending 30 June 2019

Notes	Original Budget	Actuals Qtr 1	Actuals Qtr 2	Actuals Qtr 3	Actuals YTD	Revised Budget	Actuals YTD as a % of Revised Budget	Recommended changes for Council Resolution	Projected Year End Result
Effluent reuse program	-	50,080	36,630	32,782	119,492	108,148	110%	-	108,148
Security improvements	-	-	12,500	-	12,500	50,000	25%	-	50,000
Drafting yards	135,000	-	13,500	26,369	39,869	135,000	30%	-	135,000
Total Capital	135,000	50,080	62,630	59,151	171,861	293,148		-	293,148

7.1 Budget Review - 31 March 2019

ATTACHMENT 2 Southern Regional Livestock Exchange Quarterly Budget
Review Statement March 2019**Southern Regional Livestock Exchange**

Income Statement

For the period ending 30 June 2019

This statement sets out the details of variations between Council's Revised Budget and the Projected Year End Result.

Note that for budgetary variances: **F** = favourable budget variance, **U** = unfavourable budget variance.

		Budget Variance
Note	Reason for variance	F/U
Income		
Nil budgetary changes are being recommended to Council as part of the March Quarterly Budget Review		
Expenses		
Nil budgetary changes are being recommended to Council as part of the March Quarterly Budget Review		

7.1 Budget Review - 31 March 2019

ATTACHMENT 2 Southern Regional Livestock Exchange Quarterly Budget
Review Statement March 2019

Southern Regional Livestock Exchange

Reserve Statement

for the year ended 30 June 2019

Internal Reserve	Opening Balance	Transfer to Reserve	Transfer from Reserve	Closing Balance
Saleyards Operational Reserve	24,896	0	0	24,896
Capital Improvement Fund	126,935	135,000	(185,000)	76,935
Total Reserves	151,831	135,000	(185,000)	101,831

Comments:

Projects funded from the Capital Improvement Fund in 2018/19 include security improvements of \$50,000 and drafting yards of \$135,000.

Borrowings Statement

for the year ended 30 June 2019

Classification of debt	Principal outstanding at beginning of the year	Debt Redemption	Principal outstanding at end of the year
Liability to General Fund	510,471	44,648	465,823

Details of the loan:

Principal	730,837
Interest rate	5.75%
Term (years)	15
Purpose	Roof construction at the Southern Regional Livestock Exchange
Commenced	30/09/2012
Terminates	30/06/2027