

13 May 2020

Dear Councillors and Committee Members,

You are kindly requested to attend the **Finance Committee Meeting** of Wingecarribee Shire Council to be held remotely using audio visual link and is open to members of the community via webcast on **Wednesday 20 May 2020** commencing at 9.00am.

Yours faithfully

Barry W Paull
Deputy General Manager Operations, Finance & Risk

DISTRIBUTION:

Councillors

Mayor Clr T D Gair (Chair)
Clr G J Andrews
Clr K J Halstead
Clr G McLaughlin
Clr G Markwart
Clr P W Nelson
Clr I M Scandrett
Clr G M Turland
Clr L A C Whipper

Staff

General Manager
Deputy General Manager Operations, Finance and Risk
Deputy General Manager Corporate, Strategy and
Development Services
Chief Financial Officer
Group Manager Corporate and Community
Group Manager Infrastructure Services
Deputy Chief Financial Officer
Management Accountant
Administration Assistant

Business

1. OPENING OF THE MEETING

2. ACKNOWLEDGEMENT OF COUNTRY

3. APOLOGIES

Nil

4. ADOPTION OF MINUTES OF PREVIOUS MEETING

Finance Committee Meeting held on 19 February 2020

5. DECLARATIONS OF INTEREST

6. AGENDA REPORTS

- 6.1 Quarterly Progress Report Operational Plan 2019/20, 1 January
2020 to 31 March 20205
- 6.2 Budget Review to 31 March 202020

7. CLOSED COUNCIL

Nil

9. DATE OF NEXT MEETING

10. MEETING CLOSURE

Our Mission, Our Vision, Our Values

OUR MISSION

To create and nurture a vibrant and diverse community growing and working in harmony with our urban, agricultural and natural environments

OUR VISION

Leadership: *'An innovative and effective organisation with strong leadership'*

People: *'A vibrant and diverse community living harmoniously, supported by innovative services and effective communication with Council'*

Places: *'Places that are safe, maintained, accessible, sympathetic to the built and natural environment, that supports the needs of the community'*

Environment: *'A community that values and protects the natural environment enhancing its health and diversity'*

Economy: *'A strong local economy that encourages and provides employment, business opportunities and tourism'*

OUR VALUES

Integrity, trust and respect

Responsibility and accountability

Communication and teamwork

Service quality

Acknowledgement of Country

I would like to acknowledge the Traditional Custodians of this land and pay my respect to Elders both past and present. I would also like to extend that respect to all Aboriginal and Torres Strait Islanders present here today.

Apologies

Adoption of Minutes of Previous Meeting

Declarations of Interest

The provisions of Chapter 14 of the *Local Government Act 1993* regulate the way in which Councillors, Committee Members and nominated staff of Council conduct themselves to ensure that there is no conflict between their private interests and their public trust.

The Act prescribes that where a member of Council (or a Committee of Council) has a direct or indirect financial (pecuniary) interest in a matter to be considered at a meeting of the Council (or Committee), that interest and the reasons for declaring such interest must be disclosed as soon as practicable after the start of the meeting.

As members are aware, the provisions of the Local Government Act restrict any member who has declared a pecuniary interest in any matter from participating in the discussions or voting on that matter and further require that the member vacate the Chamber.

Council's Code of Conduct provides that if members have a non-pecuniary conflict of interest, the nature of the conflict must be disclosed. The Code also provides for a number of ways in which a member may manage non pecuniary conflicts of interest.

Where necessary any Councillor, Committee Member and nominated staff of Council should disclose any interest and the reason for declaring such interest in the matters under consideration at this meeting.

Councillors and Committee Members are requested to complete the appropriate form to be handed up at the Meeting.

6 AGENDA REPORTS

6.1 Quarterly Progress Report Operational Plan 2019/20, 1 January 2020 to 31 March 2020

Reference:	501/2019
Report Author:	Corporate Strategy Officer
Authoriser:	Coordinator Corporate Strategy and Governance
Link to Community Strategic Plan:	An enhanced culture of positive leadership, accountability and ethical governance that guides well informed decisions to advance agreed community priorities

PURPOSE

The purpose of this report is to provide the Finance Committee (the 'Committee') with an overview of Council's progress towards delivering its annual Operational Plan 2019/20.

RECOMMENDATION

THAT the Quarterly Progress Report Operational Plan 2019/20, 1 January 2020 to 31 March 2020 be noted.

REPORT

BACKGROUND

The Operational Plan 2019/20 contains 205 projects, programs and activities (referred to as annual deliverables) covering the five key themes outlined in the Community Strategic Plan, *Wingecarribee 2031*. The Operational Plan 2019/20 demonstrates how Council will meet its commitments in the Delivery Program 2017-2021 during the 2019/20 financial year

REPORT

The Quarterly Progress Report Operational Plan 2019/20, 1 January 2020 to 31 March 2020 (**Attachment 1**) is an exception report which provides the Committee with an overview of Council's key achievements, areas that require future attention and programs and projects that have been placed on hold during the reporting period.

At the end of March 2020, 98.5 per cent of all annual deliverables were on track, 1 per cent were delayed, and 0.5% per cent were on hold. Further details are provided in **Attachment 1** to this report.

CAPITAL WORKS PROGRESS REPORT

In addition to the Quarterly Progress Report Operational Plan 2019/20, 1 January 2020 to 31 March 2020, **Attachment 2** provides a progress report on all major capital works projects with a value greater than \$5 million.

This progress report will continue to be provided to the Committee on a quarterly basis.

COMMUNICATION AND CONSULTATION

Community Engagement

Nil

Internal Communication and Consultation

Coordinators

Branch Managers and Group Managers

Executive

External Communication and Consultation

Nil

SUSTAINABILITY ASSESSMENT

- **Environment**

There are no environmental issues in relation to this report.

- **Social**

There are no social issues in relation to this report.

- **Broader Economic Implications**

There are no broader economic implications in relation to this report.

- **Culture**

There are no cultural issues in relation to this report.

- **Governance**

This report seeks to enhance transparency and accountability by providing an overview of Council's progress towards the commitments set out in the Operational Plan 2019/20.

COUNCIL BUDGET IMPLICATIONS

Nil

RELATED COUNCIL POLICY

Nil

AGENDA FOR THE FINANCE COMMITTEE MEETING

Wednesday 20 May 2020

AGENDA REPORTS



OPTIONS

The option available to the Committee is to note this report.

CONCLUSION

The Operational Plan 2019/20 Quarterly Progress Report for 1 January 2020 to 31 March 2020 provides the Committee with an overview of Council's progress in achieving the commitments outlined in the Operational Plan 2019/20, including key achievements, areas that require future attention and programs and projects that have been placed on hold during the reporting period. The report shows that, overall, Council is on track and progressing well in achieving the 205 annual deliverables for the 2019/20 financial year.

ATTACHMENTS

1. Quarterly Progress Report Operational Plan 2019/20, 1 January 2020 to 31 March 2020
2. Major Capital Projects (Greater than \$5 Million) - Quarterly Progress Report for Quarter Ended 31 March 2020



Quarterly Progress Report Operational Plan 2019/20 For Council Finance Committee

1 January 2020 to 31 March 2020



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Operational Plan Progress - Summary

The following section provides an overview on Council's progress towards delivering its annual Operational Plan 2019-20. The Operational Plan contains 205 projects, programs and activities (annual deliverables) across the five key themes from the Wingecarribee 2031 Community Strategic Plan. Table 1, below, outlines how Council is tracking at the end of the March 2020 reporting period (three-month period) to achieve the annual deliverables for each theme.

Table 1: below outlines how Council is tracking in the March quarter to achieve the annual deliverables for each Theme.

Progress Status						
W2031+ Theme	Delayed	No Response Provided	On-hold	Critical	Needs Attention	On-Track
Leadership	1.7%	-	1.7%	-	-	96.6%
People	-	-	-	-	-	100%
Places	2%	-	-	-	-	98%
Environment	-	-	-	-	-	100%
Economy	-	-	-	-	-	100%
Total for all annual deliverables	1%	-	0.5%	-	-	98.5%



Operational Plan Progress – Highlights

Bushfire Recovery

- Following the Morton and Green Wattle Creek bushfires, more than \$100,000 was distributed to residents across the Shire from the Mayoral Relief Fund thanks to donations made by the community, as well as an initial contribution of \$50,000 from Council. The funds were distributed to those who incurred damage to their residence or outbuildings.
- Information kiosks were set up in Balmoral and Wingello to provide support for those residents affected by the bushfires. The information points facilitated Mayoral Relief Fund applications and enquiries about bushfire waste, vegetation, rebuilding and temporary accommodation. This face-to-face option complemented Council's dedicated 1800 Bushfire Recovery phone line that was established to help bushfire affected residents quickly access information from Council. Council also supported the establishment of a Community Recovery Centre at Balmoral Village Hall.
- On 14 January 2020, Her Excellency the Honourable Margaret Beazley AO QC, Governor of New South Wales, and Mr Dennis Wilson visited Council's Civic Centre and met with the Mayor and Council staff involved in bushfire recovery activities. The Governor and Mr Wilson also met with relief coordinators and community members at the Community Recovery Centre in Balmoral and visited the Rural Fire Service Brigade Stations at Bundanoon and Wingello.
- Community meetings regarding bushfire relief were held in Hilltop and Bundanoon respectively during January. The meetings focused on how residents of bushfire affected areas would like to see the \$1 million Federal Government Bushfire Relief Package spent, and both meetings were live streamed on Facebook for community members who could not attend in person. Areas where those monies will be spent include tree removal, waste disposal assistance, community park improvements, a tourism recovery program and a memorial for Rural Fire Service volunteers Geoffrey Keaton and Andrew O'Dwyer, who died protecting properties in Buxton.
- Community recovery meetings took place in Balmoral and Wingello in February. The meetings featured an update from the Regional Recovery Coordinator and speakers from key government agencies including Service NSW and Disaster Welfare Services. The meetings provided an opportunity for the speakers to hear the concerns of those affected and for attendees to learn the latest recovery information. Council staff were present to talk about ongoing clean-up activities, infrastructure repairs and funding assistance available.
- On 6 February 2020, Councillors voted to waive all Council-related fees for bushfire affected residents wishing to rebuild. This includes Development Application and Pre-Lodgement fees, Construction and Complying Development Certificates, Final Occupation Certificates, Section 68 Local Government Approval Fees and all Critical Inspection costs.
- On 24 February 2020, His Excellency General the Honourable David Hurley AC DSC (Retd), Governor-General of Australia, and Mrs Linda Hurley were accompanied by Mayor Duncan Gair in meeting with residents and local business owners at Hill Top Community Centre and also attending a BBQ with residents and agencies at the community recovery meeting in Balmoral.
- Council has commenced development of a Local Recovery Plan (LRP) focusing on five key areas – Social, Built, Economic, Natural Resources and Communications. The LRP will be used in conjunction with the State Government's Regional Recovery Plan to implement a Recovery Program. A Local Recovery Committee has been established to oversee the LRP and includes representatives from Council, relevant State and Federal agencies as well as community members where required. These initiatives reflect Council's commitment to helping to restore the emotional, social, economic and physical wellbeing of bushfire affected villages in the Shire.
- Council staff commenced the assessment and clean-up of damage to the Shire's public

6.1 Quarterly Progress Report Operational Plan 2019/20, 1 January 2020 to 31 March 2020**ATTACHMENT 1 Quarterly Progress Report Operational Plan 2019/20, 1 January 2020 to 31 March 2020**

infrastructure and the natural environment, with an initial focus on restoring bushfire affected villages through infrastructure repairs and tree removals in and immediately around the town centres. Staff from Blacktown City Council, City of Sydney Council and Liverpool City Council generously assisted in these efforts.

- As part of a collaborative effort with Wollondilly Shire Council, a free waste drop-off at Bargo Waste Management Centre was arranged for Buxton and Balmoral residents.
- In February 2020, Destination Southern Highlands embarked on a community recovery campaign titled 'Share the Love' as a direct response to the impact of bushfires in the Shire. This campaign has since been adapted due to COVID-19 restrictions to instead focus on promoting local businesses offering online shopping, takeaway options, home deliveries and other services still available. This campaign is ongoing and continues to be modified in response to the pandemic.

Leadership

- Council responded promptly to advice from both the State Government and Federal Government regarding the COVID-19 pandemic. Council established a Continuity Management Team to implement procedures that ensured Council's essential services continued throughout this period and developed actions to help slow the spread of COVID-19 within Council's workforce and the Shire community. Council's response included closing the Civic Centre, Visitor Information Centre, public libraries and swimming centres, as well as prioritising essential services such as customer service-related functions, lodgement of applications, domestic waste collections, water and sewer services and road maintenance. The Resource Recovery Centre has also continued to operate in a modified form through the implementation of cashless sales, enhanced hygiene measures and social distancing requirements.
- Because of the COVID-19 pandemic, the NSW Government postponed the Local Government Elections that were originally planned to take place in September 2020. Staff had already undertaken significant preparation for the election as originally scheduled and this preliminary work will now be utilised instead to ensure a smooth implementation in 2021.
- The bi-annual Delivery Program 2017-2021 Progress Report for the period 1 July to 31 December 2019 was presented to Council on 11 March 2020 and published on Council's website following adoption.
- Council continues to work with the local building and development industry to improve development outcomes. During the quarter, Council consulted with industry representatives on revised standards for Engineering Design Specifications. An industry communications newsletter was also published in January and distributed to relevant stakeholders.
- On 11 March 2020, Council accepted a joint tender from Technology One Ltd to undertake the implementation of a Customer Relationship Management System and Electronic Document Records Management System including a five-year support and maintenance agreement.

People

- On 26 January 2020, a record forty-three residents pledged Australian Citizenship as part of Council's annual Australia Day Celebrations in Berrima, despite some events being cancelled due to the impacts of bushfires. Sidney (Sid) Jeffrey was named as the Shire's 2020 Australia Day Citizen of the Year for his extensive volunteer work, while Young Citizen of the Year was awarded to Caitlin Gallagher for her community and volunteer work.
- The annual Seniors Festival held in February 2020 provided more events and recorded a

6.1 Quarterly Progress Report Operational Plan 2019/20, 1 January 2020 to 31 March 2020**ATTACHMENT 1 Quarterly Progress Report Operational Plan 2019/20, 1 January 2020 to 31 March 2020**

higher attendance than in previous years. More than 60 events were held over a 12-day period in partnership with over 21 different local organisations, businesses and service providers. Overall, an estimated 1,900 people attended a Seniors Festival event or activity.

- The Community Assistance Scheme 2020/21 was launched on 17 February. Applications were originally planned to close on 27 March 2020; however, this due date was extended to 30 April 2020 because of the COVID-19 pandemic. Under the scheme, Council will distribute up to \$120,000 to assist local not-for-profit organisations across the Shire with initiatives that promote partnerships within the Highlands community.
- After an extensive period of community consultation, on 7 February 2020 Council and the Aboriginal Community Cultural Centre signed-off on a 99-year lease ensuring the Mittagong-based facility remains in the hands of the Shire's first peoples.
- A 'Plugged at the Pool' summer outdoor concert took place at Bowral Swimming Centre in January and showcased many of the Shire's talented young musicians.

Places

- Road works on the southern section of Kirkham Road, Bowral commenced and are progressing well, with pavement construction and major services upgrades nearing completion for the first phase. Once completed, the project will provide an improved and formalised thoroughfare, parking, lighting and pedestrian access, including a pedestrian refuge for accessing the Wingecarribee Bridge.
- Major stormwater and drainage construction improvement works have been installed at Braemar Avenue Braemar. With the major structures now in place, Council staff will continue to work alongside the single-lane traffic arrangements to finalise the works during the next quarter.
- Construction on the Bundanoon Skate Park recommenced following the disruption caused by the summer bushfires and heavy rains, with preliminary forming and concreting works being undertaken.
- Work has progressed with the Civic Centre Repair and Refurbishment project, including excavations for the foundations of the concrete columns and associated screw piles, as well as commencement of the mechanical upgrades.
- Construction of three bridge projects via grant funding provided from the Bridges Renewal Program has been undertaken. Barrengarry Creek Bridge in Robertson has been successfully completed and the Meryla and Gunrock Creek Bridges in Meryla are being finalised with only ancillary and remedial works remaining.
- Substantial progress has been made on the Bowral Rugby Club extension. The extension will be completed next quarter and consists of increased floor space in the club house, a viewing deck, storage facilities, a new canteen area, air conditioning and a lift for disabled access. The extension works were made possible due to a \$991,330 grant from the NSW Government.
- Works at the second synthetic hockey field at Welby are nearing completion with only minor remedial works remaining. The works are part of the agreed actions listed in the Welby Heights Oval Plan of Management prepared by Council and NSW Department of Lands, and are funded in part by grants provided by the NSW Government's Stronger Country Communities Fund, the Australian Government's Community Sport Infrastructure Program and the ClubGRANTS Infrastructure Grants Program.
- Road works on Stage 2 of the Merrigang Street, Bowral reconstruction project commenced in March, including the installation of drainage pipework and the start of new kerb and guttering construction.
- The 2019/20 Heritage Assistance Grants scheme resulted in four grants with a grant value of \$17,600 awarded on a dollar-for-dollar basis. The scheme offers small grants to owners of recognised heritage properties to undertake minor repairs, maintenance work and works to meet the Building Code of Australia upgrades.
- Council completed a draft Local Housing Strategy that plans for the future housing needs

6.1 Quarterly Progress Report Operational Plan 2019/20, 1 January 2020 to 31 March 2020**ATTACHMENT 1 Quarterly Progress Report Operational Plan 2019/20, 1 January 2020 to 31 March 2020**

of the Shire, including increasing the mix of densities and housing types in appropriate locations. The draft Strategy was placed on public exhibition together with the Local Strategic Planning Statement.

- Renewal of the Box Vale Track stairway and the synthetic cricket wicket surfaces at Yerrinbool Oval and Exeter Oval were two of the open space capital projects completed during this quarter.
- In January 2020, a consultant was appointed to develop the Recreational Walking Tracks Strategy, with an expected completion of the draft Strategy ready for public exhibition by July 2020.

Environment

- On 12 February 2020, Council made a Climate Emergency Declaration. This Declaration recognised the latest climate change science from the Intergovernmental Panel on Climate Change and Australian Climate and acknowledged that the Shire is vulnerable and being impacted today by heatwaves, bushfires, severe storms and changes in rainfall greatly worsened by climate change. Council joined another thirty-one NSW councils that have likewise declared a Climate Emergency.
- Council's Southern Highlands Koala Conservation Project developed an online tool for community members to assist with koala recovery following the bushfires. The Koala Feed Tree Locator tool allows residents to nominate healthy Eucalypts in the area that were not bushfire affected, to create an online database of adequate food sources so wildlife carers can facilitate recovery and rehabilitation for those koalas that ended up in care or without habitat.
- During the quarter, Council's Bushcare Team undertook 819 hours of direct weed management and restoration work across target bushland reserves.
- On 1 March 2020, Council removed all existing local water restrictions. The restrictions were imposed in late-2019 to ensure the long-term security of the Shire's water supply during the drought conditions; however, following record rainfall during February the Wingecarribee Reservoir reached 77 per cent capacity compared with just 43 per cent capacity at the start of 2020.
- Council, in conjunction with the NSW Environment Protection Authority, accepted unwanted household chemicals free of charge as part of the annual Chemical CleanOut program on 21 March 2020.

Economy

- A Regional Art Gallery fundraiser held on 12 March 2020 was successful in raising over \$300,000 towards building of the project. The development application for the project was also approved in March 2020, and the planning proposal to reclassify the allotment proposed to accommodate the access road from Community Land to Operational Land was placed on public exhibition during the quarter.
- Council has communicated with the head chef of the Australian Parliament House regarding the provision of Southern Highlands local produce on its menus, in addition to promoting Southern Highland producers.
- An industry engagement plan was established for the development of Council's 'Destination Plan' (Tourism and Economic Development Strategic Plan), and five industry sessions were facilitated.

6.1 Quarterly Progress Report Operational Plan 2019/20, 1 January 2020 to 31 March 2020

ATTACHMENT 1 Quarterly Progress Report Operational Plan 2019/20, 1 January 2020 to 31 March 2020



Merrigang Street, Bowral



Barrengarry Creek Bridge,
Robertson



Welby Hockey Fields, Welby

6.1 Quarterly Progress Report Operational Plan 2019/20, 1 January 2020 to 31 March 2020

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Bundanoon Skate Park,
Bundanoon



Kirkham Road, Bowral



Bowral Rugby Club, Burradoo

6.1 Quarterly Progress Report Operational Plan 2019/20, 1 January 2020 to 31 March 2020

ATTACHMENT 1 Quarterly Progress Report Operational Plan 2019/20, 1 January 2020 to 31 March 2020



Operational Plan Progress – Exceptions

Operational Plan Item	Status	Remedial Action	Approval Status
OP024 - Undertake a review of all Farmland rating properties to ensure they comply with Section 515 of the Local Government Act 1993			
Finance, Fleet and Procurement	On Hold		Approved
<p>In May 2019, Council approved a further extension of its rates deferral scheme for all eligible farmland rated properties for the 2019/20 rating year. Given the current drought conditions that are being experienced across the Shire, a review of all farmland rated properties would be difficult to undertake, due to the levels of de-stocking that is taking place. The practice of de-stocking will significantly distort this review and will not be a true reflection of those properties which meet the requirements for farmland rating under the <i>Local Government Act 1993</i>. It is instead proposed to develop a Farmland Rating Policy, which will then be used to inform reviews to be undertaken, once drought conditions improve across the Shire.</p>			
OP038 - Develop Plans of Management for Crown Lands, where Council is deemed to be the Crown Land Manager			
Assets	Delayed		Approved
<p>An audit of community land still requiring a Plan of Management (POM) has been undertaken whereby 152 sites have been identified. An action plan to undertake the development of POMs was completed, identifying a three-year timeline to develop a combination of generic category and specific POMs.</p>			
OP110 - Facilitate the development of the Master Plan for Winifred West Park			
Assets	Delayed		Approved
<p>The Winifred West Park Master Plan was programmed to be completed in the second half of 2019/20. Due to programming priorities, the Master Plan will continue to be developed in the 2020/21 financial year.</p>			

Major Capital Projects (Greater than \$5 Million) – Quarterly Progress Report for Quarter Ended 31 March 2020

Project Name	Approved Budget	Total Actual Expenditure	Expected Completion Date	Current Project Milestone	Next Steps	Officer Comments
Civic Centre Refurbishment	\$9,260,000	\$2,301,167	December 2020	Works are proceeding on track with demolition activities complete and in-ground piling and foundations nearing completion. Mechanical works are also progressing well with the phase 1 mechanical upgrade scheduled to be handed over on 4 May 2020.	Following completion of the piling and footings, work will commence over the next few weeks to form and pour the concrete columns for the steel roofing superstructure. Further phases of mechanical works are scheduled to progress in a structured manner.	Due to remote working arrangements in place for many Council staff as a result of the Government restrictions imposed in response to the COVID-19 pandemic, works are being expedited within the building to advance mechanical works as well as fast-tracking foundation and structural works between the Civic Centre and Moss Vale War Memorial Aquatic Centre.
Station Street Upgrade	\$16,330,000	\$2,112,279	March 2022 Dependant on timely execution of Heads of Agreement (HoA)	Resolution for the revised design and associated modifications was endorsed by Council on 25 March 2020. Final designs are being completed as Council is anticipating the execution of the HoA between Council and Transport for NSW (TfNSW) by the end of June 2020.	Kirkham Road construction works are well progressed and expected to be completed prior to the Station Street upgrade commencing, which will provide additional on-street parking as part of the Station Street Upgrade Project. Once the HoA is executed, the project scope will be finalised and the procurement process will commence to competitively tender for the works.	The TfNSW representative has assured Council that the HoA is being progressed and will be completed in a timely fashion. Any further delays from TfNSW in processing the HoA will further affect the delivery program for the Station Street Upgrade
Southern Regional Livestock Exchange (SRLX) Upgrade	\$5,200,000	\$260,772	July 2021	The detailed design for the cattle yards and the associated Development Application has now been completed. The tender documents for construction are being prepared for release, expected in May. Tender documents for the CCTV installation are also being prepared.	Undertake procurement process for tender of yards/pens and CCTV with award and construction expected in the fourth quarter. Finalisation of the design for electrical upgrades and lift requirements are currently underway.	COVID-19 restrictions are hampering the procurement process for the yards/pens since most expert contractors in the cattle yard construction industry are from interstate. It is anticipated that border lock down restrictions will be reduced in the coming weeks and the tender process can proceed.
Sewage Treatment Plant (STP) Upgrade Moss Vale	\$29,600,000	\$153,000	March 2024	The Concept Design was finalised in March 2020, with the original concept amended to allow a more practical and flexible staging strategy.	With the completion of the Moss Vale STP Upgrade Concept Design Report, the 'Request for Quotation' (RFQ) documentation for the Detailed Design phase is currently being prepared. It is expected that the RFQ document will be advertised to specialist consultancies in May 2020. The water quality (discharge) monitoring and assessment, as required by the Environment Protection Authority (EPA) and WaterNSW to inform the tertiary treatment in the detailed design, is continuing.	With a specialist consultant now engaged to undertake the Detailed Design of the Bowral STP Upgrade, it has been determined that the next STP Upgrade project to proceed to the Detailed Design phase will be the Moss Vale STP Upgrade.
STP Upgrade Bowral	\$31,500,000	\$192,000	March 2023	The consultancy engagement for the Detailed Design of the Bowral STP Upgrade and Augmentation was awarded to Hunter H2O Holdings Pty Ltd in March 2020.	The design phase for this project is approximately nine months. The consultancy engagement requires the design documentation to be completed by the end of 2020, to allow the tender for the construction phase of the project to be advertised in early 2021.	Funding of \$6.6M has been endorsed via Restart NSW equating to 25% of the project value. Finalisation of detailed design will be pending on the water quality (discharge) monitoring results (as required by the EPA and WaterNSW). The water quality monitoring program in the catchment has been completed and the consultant has advised that the Water Quality Impact Monitor and Assessment report is on track to be completed in May 2020.

Major Capital Projects (Greater than \$5 Million) – Quarterly Progress Report for Quarter Ended 31 March 2020

Project Name	Approved Budget	Total Actual Expenditure	Expected Completion Date	Current Project Milestone	Next Steps	Officer Comments
STP Upgrade Mittagong	\$15,700,000	\$169,000	September 2024	The Concept Design for the Mittagong STP Upgrade and Augmentation has been completed.	<p>The draft Review of Environmental Factors (REF) has been received from the consultant and reviewed by Council officers.</p> <p>The consultant is progressing the draft REF, addressing comments received from Council and other government agencies.</p> <p>The water quality (discharge) monitoring and assessment, as required by the EPA and WaterNSW to inform the tertiary treatment in the detailed design, is continuing.</p>	The intention is to advertise for quotations for specialist consultancy services for the Mittagong STP Upgrade and Augmentation following the engagement of the consultant for the Detailed Design of the Moss Vale STP Upgrade and Augmentation.

6.2 Budget Review to 31 March 2020

Reference:	2120/19
Report Author:	Management Accountant
Authoriser:	Chief Financial Officer
Link to Community Strategic Plan:	Effective financial and asset management ensure Council's long term sustainability

PURPOSE

The purpose of this report is to inform Council of the results of the budget review undertaken for the period ending 31 March 2020 and to seek approval to make the necessary adjustments to the 2019/20 Budget.

The Quarterly Review of the Budget is reported to Council at the end of each quarter in accordance with Section 203 of the *Local Government (General) Regulation 2005*.

RECOMMENDATION

1. **THAT Council approve the budget variations reported at the March Quarterly Review as listed in Attachment 1 to the report.**
2. **THAT Council note the projected position for the 2019/20 Financial Year remains a balanced budget.**

REPORT

BACKGROUND

At its meeting of 12 June 2019 Council adopted the 2019/20 Operational Plan, Budget and Revenue Policy (MN 270/19).

The 2019/20 Original Budget was adopted by Council as a deficit budget of \$123,000. This was due to an announcement made by the NSW State Government on the 8 May 2019 that there would be a significant increase in the statutory contribution for the emergency services contribution (Rural Fire Services, State Emergency Services and Fire & Rescue NSW) for the 2019/20 financial year. This was subsequently funded through the NSW State Government and reported as part of the September Quarterly Review.

This report presents the recommended adjustments which have been submitted by Council Officers for the third quarter of the 2019/20 financial year.

MAIN REPORT

Taking into consideration all adjustments requested as part of the March Quarterly Review, the projected budget result for the 2019/20 financial year remains a balanced budget.

PROPOSED BUDGET VARIATIONS

AGENDA FOR THE FINANCE COMMITTEE MEETING

Wednesday 20 May 2020

AGENDA REPORTS

Proposed budget variations (Greater than \$15,000) which have been submitted as part of the March Quarterly Review are shown in the table below:

March Review - Proposed Variations	2019/20
2019/20 December Budget Review	Balanced
Income Adjustments	
Federal Government Bushfire Recovery Grant – increase in income	\$1,225,000
Community Resilience and Economic Recovery Grant – increase in income	\$250,000
Total Budget Variations – Income	\$1,475,000
Expenditure Adjustments	
Bushfire Grant Adjustments (Federal Government)	
Dangerous (High Risk) Tree Removal – increase in expense	\$400,000
Rate Relief Program – increase in expense	\$300,000
Balmoral Park Recreation Area – increase in expense	\$100,000
Flora & Fauna Restoration – increase in expense	\$100,000
Tourism Recovery Campaign – increase in expense	\$75,000
Free Waste Disposal – increase in expense	\$75,000
Casburn Park Beautification – increase in expense	\$50,000
Water Provision During Emergency – increase in expense	\$50,000
Glow Worm Glen Track Restoration – increase in expense	\$25,000
Bundanoon Roadside Entrance Works – increase in expense	\$25,000
Contribution to RFS Memorial – increase in expense	\$15,000
Bushfire Response Contingency Provision – increase in expense	\$10,000
Bushfire Grant Adjustments (Community Resilience and Economic Recovery)	
Equine & Agri Business Sustainability Project – increase in expense	\$100,000
Tourism Campaign Extension – increase in expense	\$75,000
Community Development & Engagement – increase in expense	\$55,000
Business Events Familiarisation – increase in expense	\$20,000
Other Identified Adjustments:	
Development Services Employment – decrease in expense	(\$400,000)
Development Services Contractors – increase in expense	\$300,000
Development Services Legal Expenses – increase in expense	\$100,000
Total Budget Variations - Expenditure	\$1,475,000
Projected 2019/20 Budget result as at 31 March 2020	Balanced

Further commentary on variations to the budget is provided in **Attachment 1**.

AGENDA FOR THE FINANCE COMMITTEE MEETING

Wednesday 20 May 2020

AGENDA REPORTS



There are a number of proposed adjustments to Council's adopted Capital Works Program. These adjustments have been included in Council's Quarterly Budget Review Statement and comments have been provided.

There are also a number of salary adjustments which have been identified as part of this review. These adjustments are included within the attached Quarterly Budget Review Statement. These savings have been used to offset the vacancy provision which is set as part of the annual budget process.

Green Wattle Creek & Morton Bushfire Expenditure

The summary of budget adjustments included on Page 2 of this report reflects the allocation of government grants received in relation to the 2019/20 summer bushfires. The inclusion of these programs and activities within Council's budget will be based on the timing of delivery. Where programs and activities will not be delivered in the current financial year, the funds will be held in reserve and will be recognised in the 2020/21 Budget.

It is important to note that these grant programs do not include expenditure incurred by Council during the bushfire emergency. Council incurred costs of approximately \$670,000 during the bushfire emergency. This expenditure relates to immediate emergency works undertaken, road closure and traffic management, EOC coordination, road rectification works and other bushfire related expenses.

Council staff are currently progressing reimbursement applications through the Rural Fire Service (Section 44 Claim) and Disaster Recovery Financing Arrangements (DRFA). Once the status of these applications is known, the final cost of the 2019/20 summer bushfires will be formally reported to Council. This will include the proportion of costs which will need to be funded by Council.

COVID-19 (Coronavirus) Budget Implications

At its meeting 13 May 2020, Council was presented with a range of financial support measures in relation to the COVID-19 (Coronavirus) pandemic for formal adoption. As stated within that report, the estimated budget impact of the financial support package is \$700,000.

The current COVID-19 pandemic has also seen a significant downturn in the broader economy and Council officers have prepared a budget impact statement which will be presented to Council at a workshop immediately following this Finance Committee meeting.

Projected Cash Reserves Balance

The projected cash reserves balance for the period ending 30 June 2020 is included within the Quarterly Budget Review Statement. The projected balance of cash reserves reported is \$142.866 million.

AGENDA FOR THE FINANCE COMMITTEE MEETING

Wednesday 20 May 2020

AGENDA REPORTS



Provided in the following table is a summary of Council's projected cash reserves at 30 June 2020:

Projected Cash Reserves Balances	30/6/2020
Externally Restricted Reserves	\$53,280,000
Water Fund Operations	\$34,302,000
Sewer Fund Operations	\$29,062,000
General Fund Internal Cash Reserves	\$26,222,000
Projected Cash Reserve Balance – 30 June 2020	\$142,866,000

With respect to the level of cash held in internal cash reserves, these restrictions are held primarily for the following purposes:

- Future capital works projects
- To fund future liabilities such as leave entitlements and plant replacement
- To restrict certain operations of Council such as the SRLX, Children's Services and tourism.

The level of uncommitted funds held by Council represents approximately 9% (\$2.7 million) of the total projected internal cash reserve balance. These funds are held primarily within Capital Projects Reserve, Land Rental Reserve and Property Development Reserve.

These reserves will be discussed in more detail at the Councillor workshop to be held immediately after this Finance Committee Meeting.

PROPOSED EXPENDITURE REVOTES

As part of the March Review of the 2019/20 Budget, Managers have identified those projects which will not be completed (or not yet commenced) by 30 June 2020. This is to ensure Council is able to frame a realistic Budget for the 2020/21 financial year and to ensure sufficient resources are available to deliver works.

The following table provides details of the proposed expenditure revotes identified as part of the March Review:

Proposed Expenditure Revotes	2019/20
General Fund Revotes	
SRLX Upgrade	\$2,285,000
Bowral Cemetery	\$480,000
Church Rd Oval Amenities Building	\$250,000
Berrima Marketplace Playground	\$230,000
Water Fund Revotes	
Bundanoon Dam Spillway Design	\$130,000

AGENDA FOR THE FINANCE COMMITTEE MEETING

Wednesday 20 May 2020

AGENDA REPORTS



Proposed Expenditure Revotes (Continued)	2019/20
Critical Main Upgrade Throsby Street	\$650,000
Bundanoon Dam Boat Access Point Design	\$69,000
Sewer Fund Revotes	
Mittagong STP Upgrade	\$700,000
Critical Main Upgrade Throsby Street	\$590,000
Moss Vale STP Upgrade	\$580,000
Bowral STP Upgrade	\$530,000
Pump Station Asset Renewal	\$450,000
Total Proposed Revotes – March Review	\$6,944,000

Comments in relation to revotes are as follows;

- SRLX Upgrade – delays obtaining necessary approvals, with construction scheduled next financial year
- Bowral Cemetery – demolition of existing building is underway, with final design being completed
- Church Rd Oval Building – re-design has resulted in construction being moved to 20/21
- Berrima Market place Playground – re-tender of the works has resulted in delays
- Major Sewerage Treatment Plant Upgrades at Bowral Mittagong and Moss Vale – delays in design due to EPA requirements
- Critical Main Upgrades Throsby Street – design currently undertaken which will lead to construction next financial year
- Bundanoon Dam Design Works – deferred to next financial year

COUNCILLOR CONTINGENCY FUND

The uncommitted balance of the contingency fund for the 2019/20 financial year as at 31 March 2020 is \$23,623. Funds have been allocated to the following groups during 2019/20:

Contingency Fund	2019/20
2019/20 Approved Budget	\$25,000
2018/19 Expenditure Revote	\$21,159
Total – 2019/20 Budget Available	\$46,159
MN 551/17 – Mental Health Week	\$3,370
MN 127/18 – The Bundanoon Club	\$3,044
MN 354/18 – Triple Zero cricket challenge traffic Mgmt	\$508
MN 214/19 – Refund DA Fees Moss Vale Anglican Church	\$330
MN 335/19 – Bowral Classic Cycling Event	\$3,000
MN 352/19 – Winterfest Bundanoon	\$854
MN 391/19 – Illawarra Academy of Sport	\$2,000
MN 441/19 – Refund DA Fees Highlands Botanic Gardens	\$3,008

AGENDA FOR THE FINANCE COMMITTEE MEETING

Wednesday 20 May 2020

AGENDA REPORTS



Contingency Fund (Continued)	2019/20
MN 460/19 – Bikes 4 Life financial assistance	\$1,000
MN 518/19 – Refund DA Fees Robertson Men's Shed	\$387
MN 583/19 - Refund DA Fees Highlands Artisans Collective	\$285
MN 583/19 - Refund DA Fees Hill Top Men's Shed	\$988
MN 27/20 – Refund DA Fees Bowral RSL Sub Branch	\$98
MN 71/20 – Donation of Fees Water Polo NSW Country Championships	\$3664
Total Funds Allocated 2019/20	\$22,536
Uncommitted Balance – Contingency Fund	\$23,623

SOUTHERN REGIONAL LIVESTOCK EXCHANGE (SRLX)

A copy of the financial report for the Southern Regional Livestock Exchange is provided in **Attachment 2**. There are no changes proposed as part of the March Quarterly Budget Review.

COMMUNICATION AND CONSULTATION

Community Engagement

There was no Community Engagement undertaken.

Internal Communication and Consultation

Council's Executive and Managers

External Communication and Consultation

There was no External Consultation undertaken.

SUSTAINABILITY ASSESSMENT

- **Environment**

There are no environmental issues in relation to this report.

- **Social**

There are no social issues in relation to this report.

- **Broader Economic Implications**

There are no broader economic implications in relation to this report.

- **Culture**

There are no cultural issues in relation to this report.

AGENDA FOR THE FINANCE COMMITTEE MEETING

Wednesday 20 May 2020

AGENDA REPORTS



- **Governance**

Council is required to approve the Quarterly Review of the budget within eight weeks of the end of the quarter in accordance with section 203 of the Local Government (General) Regulation 2005.

COUNCIL BUDGET IMPLICATIONS

The budget adjustments listed in Attachment 1 will result in Council maintaining a balanced budget position.

RELATED COUNCIL POLICY

2019/20 Operational Plan and Budget

CONCLUSION

The March Review of the 2019/20 Budget has recognised significant adjustments to Council's Budget due the significant level of grant funds received from the Federal Government due to the bushfire emergency of the 2019/20 summer. There has also been a number of significant adjustments in the Planning, Development and Regulatory Services branch to recognise the use of Contractors.

After all adjustments have been taken into account Council's projected budget result remains a balanced budget.

ATTACHMENTS

1. Quarterly Budget Review Statement March 2019/20
2. Southern Regional Livestock Exchange Quarterly Budget Review Statement March 2020

Wingecarribee Shire Council

Quarterly Budget Review Statement 2019/20

March Quarter



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WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
for the 2019/20 financial year

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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 2019/20 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 2019/20 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 2019/20 financial year

1. Responsible Accounting Officer Statement

Budget review for the quarter ended 31 March 2020

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 2020 indicates that Council's projected financial position at 30 June 2020 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

6.2 Budget Review to 31 March 2020

ATTACHMENT 1 Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
for the 2019/20 financial year

2. Income & Expenses Budget Review Statement

Budget review for the quarter ended 31 March 2020

Income & Expenses - Council Consolidated

	Original Budget 2019/20 ¹	Budget Carryovers	Approved Changes		Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³
			Sept Review	Dec Review			
Income							
Rates and Annual Charges	77,858,941	-	50,425	42,081	77,951,447	-	77,951,447
User Charges and Fees	21,322,296	-	-	99,792	21,422,088	-	21,422,088
Interest and Investment Revenues	4,037,149	-	-	-	4,037,149	-	4,037,149
Other Revenue from Ordinary Activities	3,699,617	-	163,730	157,681	4,021,028	-	4,021,028
Grants & Contributions - Operating	9,103,024	-	(2,542,122)	-	6,560,902	1,480,991	8,041,893
Grants & Contributions - Capital	12,262,142	10,167,777	(5,627,305)	(263,062)	16,539,552	(2,555,000)	13,984,552
Gain on disposal of assets	-	-	-	785,714	785,714	-	785,714
Total Income	128,283,169	10,167,777	(7,955,272)	822,206	131,317,880	(1,074,009)	130,243,871
Expenses							
Employee Costs	39,951,044	-	19,872	(704,829)	39,266,087	(369,000)	38,897,087
Borrowing Costs	1,037,568	-	-	-	1,037,568	-	1,037,568
Materials & Contracts	24,635,464	1,593,289	336,197	1,078,207	27,643,157	1,760,818	29,403,975
Depreciation	28,038,000	-	-	-	28,038,000	-	28,038,000
Other Expenses	16,484,778	83,898	137,606	174,232	16,880,514	(46,506)	16,834,008
Total Expenses	110,146,854	1,677,187	493,675	547,610	112,865,326	1,345,312	114,210,638
Net Operating Result	18,136,315	8,490,590	(8,448,947)	274,596	18,452,554	(2,419,321)	16,033,233
Net Operating Result before Capital Items	5,874,173	(1,677,187)	(2,821,642)	537,658	1,913,002	135,679	2,048,681
Reconciliation to Budget							
Net Operating Result for the year (as above)	18,136,315	8,490,590	(8,448,947)	274,596	18,452,554	(2,419,321)	16,033,233
Less:							
Capital Purchases	57,377,275	43,594,379	(24,810,258)	(2,050,030)	74,111,366	(5,450,472)	68,660,894
Loan Principal Repayments	4,691,061	-	-	-	4,691,061	-	4,691,061
Transfer to Reserve	34,897,506	-	318,074	2,272,783	37,488,363	1,475,000	38,963,363
Add:							
Proceeds from sale of assets	1,163,351	184,300	85,000	-	1,432,651	-	1,432,651
New Borrowings	3,884,000	4,150,000	(4,344,000)	-	3,690,000	(480,000)	3,210,000
Transfer from Reserve	45,620,959	30,769,489	(11,661,019)	(51,843)	64,677,586	(1,076,151)	63,601,435
Depreciation Expense	28,038,000	-	-	-	28,038,000	-	28,038,000
Budget Surplus/Deficit Result	(123,218)	-	123,218	-	-	-	-

Notes:

1. Original Budget was adopted by Council on 12 June 2019

2. Revised Budget = Original Budget +/- approved budget changes in previous Quarterly Budget Reviews

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

6.2 Budget Review to 31 March 2020

ATTACHMENT 1 Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
 for the 2019/20 financial year

2. Income & Expenses Budget Review Statement

Budget review for the quarter ended 31 March 2020

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		
Grants & Contributions - Operating	1,480,991	F
The increase in Operating Grants and Contributions is due to the establishment of budget allocations for the Federal Government Bushfire Recovery Grant \$1,225,000, Community Resilience and Economic Recovery Grant \$250,000, and Road Safety Programs Grants \$5,991.		
Grants & Contributions - Capital	(2,555,000)	U
The decrease in Capital Grants and Contributions is due to budget allocations being revoked for SRLX Grant (\$2,285,000), Church Road Oval Building Contribution (\$140,000), and Berrima Marketplace Playground Grant (\$130,000). This is a timing adjustment. The Grant funds will be included in the 2020/21 Budget.		
Expenses		
Employee Costs	(369,000)	F
The decrease in employee costs is due to a reduction in budget allocations for Development Services (\$400,000) and a minor adjustment in a General Fund position (\$15,000). There has also been an increased budget allocation in Water Fund \$28,000, and Sewer Fund \$18,000.		
Materials & Contracts	1,760,818	U
There have been numerous changes to budget allocations for Materials and Contracts across Council's budget. The variation of \$1,760,818 is predominantly due to the following adjustments; Federal Government Bushfire Recovery Grant expenditure \$1,075,000, Development Services Contractors \$300,000, Community Resilience and Economic Recovery Grant \$250,000, Development Services Legal expenses \$100,000, and other minor adjustments \$5,183. In Water Fund there have been budget increases for Water Mains maintenance \$70,000, Wingecarribee Water Treatment Plant operations \$66,000, and Bundanoon Water Treatment Plant maintenance \$20,000. In Sewer Fund there have been reduced budget allocations for materials and contracts (\$28,365).		
Other Expenses	(46,506)	F
The decrease in Other Expenses is due to decreased budget allocations for Water Fund (\$31,360), and Pools (\$14,211). There have been other minor adjustments of (\$11,300). There has also been an increased budget allocation for Sewer Fund \$10,365.		

6.2 Budget Review to 31 March 2020

ATTACHMENT 1 Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
for the 2019/20 financial year

3. Capital Budget Review Statement

Budget review for the quarter ended 31 March 2020

Capital Budget - Council Consolidated

	Original Budget 2019/20 ¹	Approved Changes			Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³
	Budget Carryovers	Sept Review	Dec Review	Revised Budget ²		
Capital Expenditure						
<i>New Assets</i>						
Plant & Equipment	186,648	78,410	35,700	465,000	765,758	789,151
Furniture & Fittings	4,000	-	15,000	-	19,000	19,000
Office Equipment	4,234	17,320	75,000	11,680	108,234	132,574
Land - Operational Land	600,000	2,023,043	-	-	2,623,043	2,623,043
Buildings - Specialised	4,225,855	2,147,005	208,118	(151,816)	6,429,162	3,865,962
Other Structures	1,742,550	2,791,070	113,692	(15,708)	4,631,604	4,156,441
Infrastructure - Roads	5,178,998	5,052,313	1,239,491	526,369	11,997,171	12,138,796
Infrastructure - Bridges	-	2,087,121	1,302,518	-	3,389,639	3,389,639
Infrastructure - Footpaths	375,000	77,250	-	-	452,250	452,250
Infrastructure - Stormwater Drainage	3,312,610	2,223,557	(152,411)	66,559	5,450,315	5,591,415
Infrastructure - Water Supply Network	11,010,000	3,137,028	(3,430,000)	365,000	11,082,028	10,671,028
Infrastructure - Sewerage Network	6,827,085	2,330,691	(3,887,674)	(790,000)	4,480,102	2,142,102
Other Assets - Library Books	-	-	-	-	-	-
<i>Renewal Assets</i>						
Plant & Equipment	2,967,423	754,640	266,190	250,000	4,238,253	4,278,253
Office Equipment	93,160	-	-	-	93,160	93,160
Land - Operational Land	-	96,668	-	-	96,668	96,668
Buildings - Specialised	695,298	7,983,378	(4,988,387)	-	3,690,289	3,690,289
Other Structures	75,190	186,065	26,190	(800)	286,645	284,569
Infrastructure - Roads	13,909,224	3,067,057	(14,828,046)	(2,796,314)	(648,079)	(763,079)
Infrastructure - Bridges	-	6,901,633	-	-	6,901,633	6,901,633
Infrastructure - Footpaths	-	-	-	-	-	-
Infrastructure - Stormwater Drainage	-	-	-	-	-	-
Infrastructure - Water Supply Network	1,740,000	-	-	-	1,740,000	1,740,000
Infrastructure - Sewerage Network	4,250,000	2,640,130	(805,639)	20,000	6,104,491	6,188,000
Other Assets - Library Books	180,000	-	-	-	180,000	180,000
Total Capital Expenditure	57,377,275	43,594,379	(24,810,258)	(2,050,030)	74,111,366	(5,450,472)
Capital Funding						
General Revenue	(6,400,541)	-	93,959	1,491,209	(4,815,373)	(4,855,067)
Sale of Assets	(1,163,351)	(184,300)	(85,000)	-	(1,432,651)	(1,432,651)
Grants & Contributions	(7,647,056)	(10,228,330)	5,750,523	213,062	(11,911,801)	(9,531,141)
Special rate Variation (SRV)	(8,142,000)	(2,142,749)	948,127	411,075	(8,925,547)	(8,812,547)
Other Reserves	(1,868,446)	(16,952,500)	4,208,174	(969,399)	(15,582,171)	(15,591,156)
Developer Contributions	(14,006,796)	(4,306,117)	2,232,801	1,287,057	(14,793,055)	(13,341,107)
Stormwater Management Charge	(243,000)	(77,991)	-	(17,974)	(338,965)	(338,965)
Borrowings	(3,884,000)	(4,150,000)	4,344,000	-	(3,690,000)	(3,210,000)
Water Fund	(7,625,000)	(2,575,947)	3,430,000	(285,000)	(7,055,947)	(7,294,947)
Sewer Fund	(6,397,085)	(2,976,445)	3,887,674	(80,000)	(5,565,856)	(4,253,313)
Total Capital Funding	(57,377,275)	(43,594,379)	24,810,258	2,050,030	(74,111,366)	(5,450,472)
Net Capital Funding - Surplus/(Deficit)	-	-	-	-	-	-

Notes:

1. Original Budget was adopted by Council on 12 June 2015

2. Revised Budget = Original Budget +/- approved budget changes in previous Quarterly Budget Reviews

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

6.2 Budget Review to 31 March 2020

ATTACHMENT 1 Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
 for the 2019/20 financial year

3. Capital Budget Review Statement

Budget review for the quarter ended 31 March 2020

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	63,393	U
Budget allocation for the following items; Sewer Fund 2 HiDrive Utes \$40,000, Foot Valve Bowral Pool \$16,702, and other minor purchases \$6,691.		
Office Equipment	24,340	U
Purchase of Electronic RFID Book Chute for Bowral Library, funded through Grant income.		
Buildings	(2,563,200)	F
The reduction of \$2,563,200 is predominantly due to the decrease for the SRLX Upgrade project (\$2,285,000) and Church Road Oval Amenities Building project (\$250,000). These works will be revoted to the 20/21 Budget. There have been increased budget allocations for Bundanoon Pool Kiosk Refurbishment \$24,300, Mittagong Library Roof \$11,000, and Winifred West Toilet Upgrade \$4,500.		
Other Structures	(477,239)	F
The reduction of \$477,239 is predominantly due to the decrease for the Bowral Cemetery improvements project (\$480,000), and Berrima Marketplace Playground (\$230,000). These works will be revoted to the 20/21 Budget. Budget allocations for Balmoral Park \$100,000, Mittagong Oval Lighting \$65,000, Casburn Park Wingell \$50,000, Moss Vale Aquatic Centre Ozone Destructor \$18,165, and other minor budget allocations of \$19,480. There have been decrease in budget allocations for Box Vale Track stair replacement (\$15,000), and Moss Vale Aquatic Centre Leak Retification Works (\$4,884).		
Roads, Bridges and Footpaths	26,625	U
The increase is predominately due to the additional budget allocation for Wattle Lane Car Park Construction project \$68,000, which has been funded through savings in the Wattle Lane Car Park Demolition project. The advanced Design of Projects budget allocation has been distributed to Drainage projects (33,100), and operating projects (\$8,275).		
Stormwater Drainage	141,100	U
The increase of \$141,100 is due to additional budget allocations for Retford Park Detention Basin Design \$100,000, and Lake Alexandra Outlet \$8,000. Also the advanced design of Projects budget allocation has been distributed to Drainage Projects \$33,100.		

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 2019/20 financial year

3. Capital Budget Review Statement

Budget review for the quarter ended 31 March 2020

Capital Budget - Council Consolidated

Water Supply Newtork

(411,000) F

The reduction of \$411,000 is due to the decrease for the Throsby Street main upgrade (\$650,000), Bundanoon Dam Spillway and Wall Design (\$130,000), and Bundanoon Dam Boat Access Point Design (\$69,000). These projects will be revoted to the 20/21 Budget. Additional budget allocations for Sutton Forest main upgrade \$380,000, Design Local Booster Queen Street Bowral \$38,000, and Mittagong Depot Upgrade \$20,000.

Sewerage Network

(2,254,491) F

The reduction of \$2,254,491 is due to the decrease for the Mittagong STP Upgrade (\$700,000), Throsby Street main upgrade (\$590,000), Moss Vale STP Upgrade (\$580,000), Bowral STP Upgrade (\$530,000), and Pump Station Asset Renewal (\$450,000). These projects will be revoted to the 20/21 Budget. Additional budget allocations for Electrical Upgrades at 41 Sewer Pump Stations \$560,509, Mittagong Depot Upgrade \$20,000, and Wembley Road Drainage Sewer main disposal \$15,000.

6.2 Budget Review to 31 March 2020

ATTACHMENT 1 Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
for the 2019/20 financial year

4. Cash & Investment Budget Review Statement
Budget review for the quarter ended 31 March 2020

	Original Budget 2019/20 ¹	Approved Changes			Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³
		Budget Carryovers	Sept Review	Dec Review			
External Restrictions							
s7.11 Developer Contributions	14,458,310	(383,348)	1,444,547	517,057	16,036,566	-	16,036,566
s64 Developer Contributions	31,858,937	(3,943,351)	753,639	770,000	29,439,225	1,451,948	30,891,173
Domestic Waste Management	5,428,365	-	-	(300,000)	5,128,365	-	5,128,365
Environment Levy	455,381	(170,953)	4,500	-	288,928	-	288,928
Unexpended Grants	1,417,969	(572,498)	52,000	-	897,471	(24,340)	873,131
Stormwater Management	149,734	(77,991)	7,625	(17,974)	61,394	-	61,394
Water Sales Fluctuation Reserve	11,391,715	-	-	-	11,391,715	-	11,391,715
Augmentation - Water	22,725,448	(2,575,947)	3,444,750	(285,000)	23,309,251	(399,000)	22,910,251
Augmentation - Sewer	26,917,875	(2,976,445)	3,887,674	(80,000)	27,749,104	1,312,543	29,061,647
Total External Restrictions	114,803,733	(10,700,533)	9,594,735	604,083	114,302,018	2,341,151	116,643,169
Internal Restrictions							
Capital Projects	1,487,718	(142,096)	23,071	(294,399)	1,074,294	-	1,074,294
Cemeteries	460,903	(326,000)	-	-	134,903	-	134,903
Computer	67,434	-	(60,000)	-	7,434	-	7,434
Effluent Disposal	63,304	-	-	-	63,304	-	63,304
Emergency Assistance Fund	50,000	-	-	(50,000)	-	-	-
Employee Leave Entitlements	1,602,939	-	-	-	1,602,939	-	1,602,939
Civic Centre Refurbishment Reserve	5,305,489	(6,670,657)	4,389,968	-	3,024,800	-	3,024,800
Family Day Care	269,999	-	(54,540)	-	215,459	-	215,459
Plant	4,085,872	(503,700)	(181,190)	(110,000)	3,290,982	-	3,290,982
Property Development Reserve	3,370,212	(26,000)	(53,000)	-	3,291,212	-	3,291,212
Tourism	156,153	-	-	-	156,153	-	156,153
Works in Progress	4,848,755	(4,848,755)	-	1,417,888	1,417,888	-	1,417,888
Land Rental Charge	5,518,486	(3,918,195)	199,998	-	1,800,289	-	1,800,289
Waste Facilities (General Fund) Reserve	2,230,432	(96,668)	-	(300,000)	1,833,764	-	1,833,764
Revolving Energy Fund	252,324	(23,000)	-	-	229,324	-	229,324
Alexandra Square	3,869	-	-	-	3,869	-	3,869
Bridges	826,407	(756,779)	(69,628)	-	0	-	0
SRLX Capital Improvement Fund	183,706	-	101,000	-	284,706	-	284,706
Financial Assistance Grant	2,605,617	-	(2,605,617)	-	-	-	-
Renwick Asset Management	199,164	-	-	(140,000)	59,164	-	59,164
Business Transformation	1,649,856	-	(140,023)	-	1,509,833	-	1,509,833
Saleyards (SRLX) Reserve	63,575	-	-	-	63,575	-	63,575
Bong Bong Common	50,000	-	(50,000)	-	-	-	-
Animal Shelter	30,000	-	-	-	30,000	-	30,000
Welby Hockey Field Reserve	631,292	(517,378)	-	-	113,914	-	113,914
Quarry Road Maintenance Reserve	1,082,988	-	-	-	1,082,988	-	1,082,988
MVWMA Loan Reserve	38,724	-	-	-	38,724	-	38,724
MVWMA Reserve	99,000	-	(99,000)	-	-	-	-
Bowral Memorial Hall	348,338	-	-	-	348,338	-	348,338
Election Reserve	281,200	-	-	-	281,200	-	281,200
Risk Management Reserve	417,134	-	43,319	(40,000)	420,453	-	420,453
Roadside Spoil	112,250	-	-	-	112,250	-	112,250
Regional Art Gallery	100,000	-	-	-	100,000	-	100,000
Investing in our future (SRV)	3,043,813	(2,239,728)	940,000	411,075	2,155,160	210,000	2,365,160
Southern Phone Share Sales Reserve	-	-	-	854,895	854,895	-	854,895
Working Funds Reserve	380,400	-	-	-	380,400	-	380,400
Contribution to Works	59,116	-	-	(28,916)	30,200	-	30,200
Total Internal Restrictions	41,976,470	(20,068,956)	2,384,358	1,720,543	26,012,415	210,000	26,222,415
Total Cash & Investments	156,780,203	(30,769,489)	11,979,093	2,324,626	140,314,433	2,551,151	142,865,584

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 12 June 2019
2. Revised Budget = Original Budget +/- approved budget changes in previous Quarterly Budget Reviews
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 2019/20 financial year

4. Cash & Investment Budget Review Statement

Budget review for the quarter ended 31 March 2020

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 31/03/2020.

Reconciliation Status

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

		\$
Cash at Bank (as per bank statements)		353,385
Investments on Hand		181,699,153
less: Unpresented Cheques	(Timing Difference)	(46,779)
add: Undeposited Funds	(Timing Difference)	92,718
Reconciled Cash at Bank & Investments		182,098,477

6.2 Budget Review to 31 March 2020

ATTACHMENT 1

Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year								
5. Net Cost of Services Statement								
Budget review for the quarter ended 31 March 2020								
Income & Expenses - Council Consolidated								
	Original Budget 2019/20 ¹	Approved Changes			Recommended changes for Council Resolution	Projected Year End Result 2019/20 ¹	Reasons for budget variations	
		Budget Carryovers	Sept Review	Dec Review	Revised Budget ²			
02 - Corporate, Strategy & Development Services								
02 - Corporate & Community								
005 - Corp & Community Admin								
Income	(8,216)	0	0	0	(8,216)	0	(8,216)	
Expenses	688,750	0	0	0	688,750	(55,000)	633,750	Savings in employee costs due to staff vacancies.
Sub-Total Corp & Community Admin	680,535	0	0	0	680,535	(55,000)	625,535	
020 - Family Day Care								
Income	(888,336)	0	0	0	(888,336)	0	(888,336)	
Expenses	990,352	15,261	54,540	0	1,060,153	0	1,060,153	
Reserves	(46,016)	(15,261)	(54,540)	0	(115,817)	0	(115,817)	
Sub-Total Family Day Care	56,000	0	0	0	56,000	(0)	56,000	
023 - Community Development								
Income	(107,831)	0	0	0	(107,831)	0	(107,831)	
Expenses	845,764	58,533	0	0	904,297	0	904,297	
Reserves	(100,000)	(58,533)	0	0	(158,533)	0	(158,533)	
Sub-Total Community Development	637,933	0	0	0	637,933	0	637,933	
026 - Community Engagement								
Expenses	144,753	0	0	0	144,753	55,000	199,753	Community Resilience and Economic Recovery Grant expenditure brought to account.
Reserves	0	0	0	0	0	(55,000)	(55,000)	Community Resilience and Economic Recovery Grant income brought to account.
Sub-Total Community Engagement	144,753	0	0	0	144,753	0	144,753	
032 - Corporate Strategy & Governance								
Expenses	438,407	140,284	0	0	578,691	(85,000)	493,691	Savings in employee costs due to staff vacancies.
Reserves	0	(140,284)	0	0	(140,284)	0	(140,284)	
Sub-Total Corporate Strategy & Governance	438,407	0	0	0	438,407	(85,000)	353,407	
055 - Customer Service								
Income	(1,563)	0	0	0	(1,563)	0	(1,563)	
Expenses	1,154,179	0	0	0	1,154,179	0	1,154,179	
Sub-Total Customer Service	1,152,616	0	0	0	1,152,616	0	1,152,616	
058 - Donations & Civic Events								
Expenses	246,658	0	0	28,000	274,658	0	274,658	
Sub-Total Donations & Civic Events	246,658	0	0	28,000	274,658	0	274,658	
062 - Legal								
Expenses	228,769	0	0	0	228,769	0	228,769	
Sub-Total Legal	228,769	0	0	0	228,769	0	228,769	
179 - Internal Audit								
Expenses	92,226	0	0	0	92,226	0	92,226	
Sub-Total Internal Audit	92,226	0	0	0	92,226	0	92,226	
183 - Website Development								

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

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6.2 Budget Review to 31 March 2020

ATTACHMENT 1

Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year								
5. Net Cost of Services Statement								
Budget review for the quarter ended 31 March 2020								
Income & Expenses - Council Consolidated								
	Original Budget 2019/20 ¹	Approved Changes			Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
		Budget Carryovers	Sept Review	Dec Review				
Expenses	44,228	0	0	0	44,228	0	44,228	
Sub-Total Website Development	44,228	0	0	0	44,228	0	44,228	
187 - Out of School Hours Care								
Income	(254,610)	0	0	0	(254,610)	0	(254,610)	
Expenses	248,695	0	0	0	248,695	0	248,695	
Reserves	5,915	0	0	0	5,915	0	5,915	
Sub-Total Out of School Hours Care	0	0	0	0	0	0	0	
Sub-Total Corporate & Community	3,722,125	(0)	0	28,000	3,750,125	(140,000)	3,610,125	
03 - Information Services								
006 - Corporate Information								
Expenses	710,395	0	0	0	710,395	0	710,395	
Sub-Total Corporate Information	710,395	0	0	0	710,395	0	710,395	
033 - Corporate Systems								
Income	0	0	(26,000)	(26,331)	(52,331)	0	(52,331)	
Expenses	580,353	0	26,000	26,331	632,684	0	632,684	
Sub-Total Corporate Systems	580,353	0	0	0	580,353	0	580,353	
034 - Information Services								
Expenses	218,005	0	0	0	218,005	0	218,005	
Capital Purchases	93,160	0	0	0	93,160	0	93,160	
Sub-Total Information Services	311,164	0	0	0	311,164	0	311,164	
061 - ICT Operations								
Income	(8,037)	0	0	0	(8,037)	0	(8,037)	
Expenses	1,192,067	0	0	0	1,192,067	0	1,192,067	
Sub-Total ICT Operations	1,184,029	0	0	0	1,184,029	0	1,184,029	
064 - Library Services								
Income	(139,400)	0	(55,610)	0	(195,010)	0	(195,010)	
Expenses	1,534,458	0	3,610	0	1,538,068	0	1,538,068	
Capital Purchases	184,000	0	0	0	184,000	24,340	208,340	Grant expenditure for Library Special Project brought to account.
Reserves	0	0	52,000	0	52,000	(24,340)	27,660	Transfer from unexpended Grant Reserve.
Sub-Total Library Services	1,579,058	0	0	0	1,579,058	0	1,579,058	
Sub-Total Information Services	4,364,999	0	0	0	4,364,999	0	4,364,999	
04 - Environment & Sustainability								
038 - Environment & Sustainability Admin								
Income	(48,338)	0	0	0	(48,338)	0	(48,338)	
Expenses	625,271	189,054	0	0	814,325	(50,000)	764,325	Savings in employee costs due to staff vacancies.
Capital Purchases	2,143	23,000	0	0	25,143	0	25,143	
Reserves	0	(212,054)	0	0	(212,054)	0	(212,054)	
Sub-Total Environment & Sustainability Admin	579,077	0	0	0	579,077	(50,000)	529,077	
071 - Biodiversity Conservation (EL)								

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

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6.2 Budget Review to 31 March 2020

ATTACHMENT 1

Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year									
5. Net Cost of Services Statement									
Budget review for the quarter ended 31 March 2020									
Income & Expenses - Council Consolidated									
	Original Budget 2019/20 ¹	Approved Changes			Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations	
		Budget Carryovers	Sept Review	Dec Review					
Income	(150,000)	0	0	0	(150,000)	0	(150,000)		
Expenses	902,203	247,562	0	0	1,149,765	0	1,149,765		
Reserves	(752,202)	(247,562)	0	0	(999,764)	0	(999,764)		
Sub-Total Biodiversity Conservation (EL)	1	0	0	0	1	0	1		
072 - Community Capacity & Commitment (EL)									
Expenses	262,790	24,497	0	0	287,287	0	287,287		
Reserves	(262,790)	(24,497)	0	0	(287,287)	0	(287,287)		
Sub-Total Community Capacity & Commitment (EL)	0	0	0	0	0	0	0		
073 - Environment Levy Management (EL)									
Income	(16,182)	0	0	0	(16,182)	0	(16,182)		
Expenses	231,689	0	0	0	231,689	0	231,689		
Reserves	(215,508)	0	0	0	(215,508)	0	(215,508)		
Sub-Total Environment Levy Management (EL)	(0)	0	0	0	(0)	0	(0)		
074 - Environmental Systems (EL)									
Income	(161,843)	0	0	0	(161,843)	0	(161,843)		
Expenses	256,868	12,771	0	0	269,639	0	269,639		
Reserves	(6,691)	(12,771)	0	0	(19,462)	0	(19,462)		
Sub-Total Environmental Systems (EL)	88,334	0	0	0	88,334	0	88,334		
076 - River Health & Wetlands (EL)									
Income	0	0	0	0	0	0	0		
Expenses	66,754	29,093	0	0	95,847	0	95,847		
Reserves	(66,754)	(29,093)	0	0	(95,847)	0	(95,847)		
Sub-Total River Health & Wetlands (EL)	0	0	0	0	0	0	0		
077 - Sustainable Living (EL)									
Expenses	52,348	0	0	0	52,348	0	52,348		
Reserves	(52,348)	0	0	0	(52,348)	0	(52,348)		
Sub-Total Sustainable Living (EL)	(0)	0	0	0	(0)	0	(0)		
Sub-Total Environment & Sustainability	667,412	0	0	0	667,412	(50,000)	617,412		
08 - Tourism and Economic Development									
037 - Economic Development									
Expenses	265,929	50,000	0	0	315,929	100,000	415,929	Community Resilience and Economic Recovery Grant expenditure brought to account.	
Reserves	0	(50,000)	0	0	(50,000)	(100,000)	(150,000)	Community Resilience and Economic Recovery Grant income brought to account.	
Sub-Total Economic Development	265,929	0	0	0	265,929	0	265,929		
040 - Events									
Income	(364,230)	0	0	0	(364,230)	0	(364,230)		
Expenses	320,704	0	0	0	320,704	0	320,704		
Reserves	43,526	0	0	0	43,526	0	43,526		
Sub-Total Events	0	0	0	0	0	0	0		
144 - Tourism									
Income	(432,688)	0	0	0	(432,688)	0	(432,688)		

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

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6.2 Budget Review to 31 March 2020

ATTACHMENT 1

Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year									
5. Net Cost of Services Statement Budget review for the quarter ended 31 March 2020 Income & Expenses - Council Consolidated									

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

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6.2 Budget Review to 31 March 2020

ATTACHMENT 1

Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year							
5. Net Cost of Services Statement							
Budget review for the quarter ended 31 March 2020							
Income & Expenses - Council Consolidated							
	Original Budget 2019/20 ¹	Approved Changes			Recommended changes for Council Resolution	Projected Year End Result 2019/20 ¹	Reasons for budget variations
		Budget Carryovers	Sept Review	Dec Review	Revised Budget ²		
171 - RID							
Expenses	44,333	0	0	0	44,333	0	44,333
Reserves	(44,333)	0	0	0	(44,333)	0	(44,333)
Sub-Total RID	0	0	0	0	0	0	
Sub-Total Plan/Develop/Reg Service	1,984,985	0	0	0	1,984,985	(60,000)	1,924,986
16 - Media & Communication							
069 - Media & Communications							
Expenses	325,096	20,000	0	0	345,096	0	345,096
Reserves	0	(20,000)	0	0	(20,000)	0	(20,000)
Sub-Total Media & Communications	325,096	0	0	0	325,096	0	325,096
Sub-Total Media & Communication	325,096	(0)	0	0	325,096	0	325,096
Total Corporate, Strategy & Development Services	12,219,839	0	0	28,000	12,247,839	(250,000)	11,997,840
03 - Operations, Finance & Risk							
05 - Finance Procurement & Fleet Services							
014 - Bushfire Services							
Income	(281,800)	(19,608)	0	0	(301,408)	(250,000)	(551,408)
Expenses	1,002,293	0	0	0	1,002,293	0	1,002,293
Capital Purchases	0	19,608	0	0	19,608	0	19,608
Reserves	0	0	0	0	0	250,000	250,000
Sub-Total Bushfire Services	720,493	0	0	0	720,493	0	720,493
042 - Accounting Services							
Income	(6,300)	0	0	0	(6,300)	0	(6,300)
Expenses	1,108,528	0	5,627	0	1,114,155	(25,000)	1,089,155
Sub-Total Accounting Services	1,102,228	0	5,627	0	1,107,855	(25,000)	1,082,855
044 - Financial Services							
Income	(381,364)	0	0	0	(381,364)	0	(381,364)
Expenses	359,073	50,416	28,988	0	438,477	0	438,477
Reserves	0	(50,416)	(34,615)	0	(85,031)	0	(85,031)
Sub-Total Financial Services	(22,291)	(0)	(5,627)	0	(27,918)	0	(27,918)
045 - Corporate Finance							
Income	(10,130,700)	0	2,474,514	(69,181)	(7,725,367)	(1,225,000)	(8,950,367)
Expenses	(133,000)	0	(100,000)	(917,827)	(1,150,827)	482,113	(668,714)
Loan Repayment	175,000	0	0	0	175,000	0	175,000
Reserves	1,159,700	0	(2,583,546)	854,895	(568,951)	1,225,000	656,049
Sub-Total Corporate Finance	(8,929,000)	0	(209,032)	(132,113)	(9,270,145)	482,113	(8,788,032)
046 - Fleet and Supply Admin (Sewer Fund)							
Income	(402,288)	0	0	0	(402,288)	0	(402,288)
Expenses	307,331	0	0	0	307,331	0	307,331
Capital Purchases	267,068	78,410	0	0	345,478	40,000	385,478

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

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6.2 Budget Review to 31 March 2020

ATTACHMENT 1

Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year								
5. Net Cost of Services Statement								
Budget review for the quarter ended 31 March 2020								
Income & Expenses - Council Consolidated								
	Original Budget 2019/20 ¹	Approved Changes			Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
		Budget Carryovers	Sept Review	Dec Review				
Reserves	(172,111)	(78,410)	0	0	(250,521)	(40,000)	(290,521)	Transfer from Augmentation Reserve.
Sub-Total Fleet and Supply Admin (Sewer Fund)	(0)	0	0	0	(0)	0	(0)	
047 - Fleet and Supply Admin (Water Fund)								
Income	(420,853)	0	0	0	(420,853)	0	(420,853)	
Expenses	334,788	0	0	0	334,788	0	334,788	
Capital Purchases	347,742	29,755	0	0	377,497	0	377,497	
Reserves	(261,678)	(29,755)	0	0	(291,433)	0	(291,433)	
Sub-Total Fleet and Supply Admin (Water Fund)	(0)	0	0	0	(0)	0	(0)	
048 - Leased Vehicles								
Income	(966,121)	0	0	0	(966,121)	0	(966,121)	
Expenses	566,121	0	0	0	566,121	0	566,121	
Capital Purchases	800,000	36,885	0	0	836,885	0	836,885	
Reserves	(400,000)	(36,885)	0	0	(436,885)	0	(436,885)	
Sub-Total Leased Vehicles	(0)	0	0	0	(0)	0	(0)	
049 - Plant								
Income	(3,232,689)	0	0	0	(3,232,689)	0	(3,232,689)	
Expenses	2,162,337	0	0	0	2,162,337	0	2,162,337	
Capital Purchases	1,552,612	688,000	266,190	250,000	2,756,802	0	2,756,802	
Reserves	(482,261)	(688,000)	(266,190)	(250,000)	(1,686,451)	0	(1,686,451)	
Sub-Total Plant	(0)	0	0	0	(0)	0	(0)	
050 - Supply								
Expenses	17,300	0	(12,300)	0	5,000	0	5,000	
Sub-Total Supply	17,300	0	(12,300)	0	5,000	0	5,000	
051 - Workshops								
Income	(373,651)	0	0	0	(373,651)	0	(373,651)	
Expenses	368,349	0	0	0	368,349	(0)	368,349	
Capital Purchases	5,302	0	0	0	5,302	0	5,302	
Sub-Total Workshops	(0)	0	0	0	(0)	(0)	(0)	
092 - Property Services								
Income	(496,630)	0	(33,661)	0	(530,291)	0	(530,291)	
Expenses	438,307	48,000	18,659	0	504,966	0	504,966	
Capital Purchases	600,000	2,023,043	15,000	(100,000)	2,538,043	0	2,538,043	
Loan Repayment	0	(1,500,000)	0	0	(1,500,000)	0	(1,500,000)	
Reserves	(500,000)	(571,043)	0	0	(1,071,043)	0	(1,071,043)	
Sub-Total Property Services	41,676	0	0	(100,000)	(58,325)	0	(58,325)	
100 - Revenue Accounting								
Income	(51,514,400)	0	(50,425)	(42,081)	(51,606,906)	0	(51,606,906)	
Expenses	1,292,594	30,000	(14,000)	0	1,308,594	0	1,308,594	
Reserves	12,712,800	(30,000)	12,125	0	12,694,925	0	12,694,925	
Sub-Total Revenue Accounting	(37,509,006)	0	(52,300)	(42,081)	(37,603,387)	0	(37,603,387)	
177 - State Emergency Services								

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

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6.2 Budget Review to 31 March 2020

ATTACHMENT 1

Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year								
5. Net Cost of Services Statement								
Budget review for the quarter ended 31 March 2020								
Income & Expenses - Council Consolidated								
	Original Budget 2019/20 ¹	Approved Changes			Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
		Budget Carryovers	Sept Review	Dec Review				
Expenses	77,638	0	0	0	77,638	0	77,638	
Sub-Total State Emergency Services	77,638	0	0	0	77,638	0	77,638	
178 - Fire & Rescue NSW								
Expenses	134,566	0	0	0	134,566	0	134,566	
Sub-Total Fire & Rescue NSW	134,566	0	0	0	134,566	0	134,566	
181 - Procurement								
Expenses	275,757	0	12,300	0	288,057	0	288,057	
Sub-Total Procurement	275,757	0	12,300	0	288,057	0	288,057	
184 - Lease of Land (Water Fund)								
Income	(118,900)	0	(56,750)	0	(175,650)	0	(175,650)	
Reserves	0	0	175,650	0	175,650	0	175,650	
Sub-Total Lease of Land (Water Fund)	(118,900)	0	118,900	0	0	0	0	
Sub-Total Finance Procurement & Fleet Services	(44,209,540)	(0)	(142,432)	(274,194)	(44,626,167)	457,113	(44,169,055)	
06 - Organisational Development								
060 - Human Resources								
Income	(1,300,000)	0	0	0	(1,300,000)	0	(1,300,000)	
Expenses	2,624,365	0	0	236,193	2,860,558	0	2,860,558	
Reserves	0	0	(40,000)	(40,000)	0	0	(40,000)	
Sub-Total Human Resources	1,324,365	0	0	196,193	1,520,558	0	1,520,558	
101 - Risk Management								
Income	0	0	(43,319)	0	(43,319)	0	(43,319)	
Expenses	1,347,684	0	0	0	1,347,684	0	1,347,684	
Reserves	0	0	43,319	0	43,319	0	43,319	
Sub-Total Risk Management	1,347,684	0	0	0	1,347,684	0	1,347,684	
170 - WHS								
Income	(192,000)	0	0	0	(192,000)	0	(192,000)	
Expenses	339,845	0	0	(22,000)	317,845	(30,000)	287,845	Savings in employee costs due to staff vacancies.
Sub-Total WHS	147,845	0	0	(22,000)	125,845	(30,000)	95,845	
Sub-Total Organisational Development	2,819,895	0	0	174,193	2,994,087	(30,000)	2,964,087	
07 - Assets								
013 - Built Assets								
Income	(9,153)	0	0	0	(9,153)	0	(9,153)	
Expenses	383,938	19,909	51,000	0	454,847	(65,000)	389,847	Savings in employee costs due to staff vacancies.
Capital Purchases	(0)	0	0	0	(0)	0	0	
Reserves	0	(19,909)	(51,000)	0	(70,909)	0	(70,909)	
Sub-Total Built Assets	374,784	(0)	0	0	374,784	(65,000)	309,785	
025 - Management Committees								
Income	(1,615)	0	0	0	(1,615)	0	(1,615)	

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

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6.2 Budget Review to 31 March 2020

ATTACHMENT 1 Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year								
5. Net Cost of Services Statement								
Budget review for the quarter ended 31 March 2020								
Income & Expenses - Council Consolidated								
	Original Budget 2019/20 ¹	Approved Changes			Recommended changes for Council Resolution	Projected Year End Result 2019/20 ¹	Reasons for budget variations	
		Budget Carryovers	Sept Review	Dec Review	Revised Budget ²			
Expenses	60,566	63,802	(24,149)	0	100,219	0	100,219	
Reserves	0	(63,802)	19,149	0	(44,653)	0	(44,653)	
Sub-Total Management Committees	58,951	0	(5,000)	0	53,951	0	53,951	
054 - Floodplain & Stormwater Engineering								
Income	0	0	0	0	0	0	0	
Expenses	216,296	20,581	0	0	236,877	0	236,877	
Reserves	(93,173)	(20,581)	0	0	(113,754)	0	(113,754)	
Sub-Total Floodplain & Stormwater Engineering	123,123	0	0	0	123,123	0	123,123	
084 - Parks Assets								
Expenses	340,391	12,514	53,927	0	406,832	0	406,832	
Capital Purchases	2	362,249	(148,213)	0	214,038	0	214,038	
Reserves	0	(374,763)	119,284	0	(255,479)	0	(255,479)	
Sub-Total Parks Assets	340,393	0	24,998	0	365,391	0	365,391	
094 - Public Cemeteries								
Income	(222,264)	0	0	0	(222,264)	0	(222,264)	
Expenses	306,102	0	0	0	306,102	0	306,102	
Capital Purchases	26,780	43,780	0	0	70,560	0	70,560	
Reserves	0	(43,780)	0	0	(43,780)	0	(43,780)	
Sub-Total Public Cemeteries	110,618	0	0	0	110,618	0	110,618	
106 - Roads & Drainage Engineering								
Income	(5,253)	0	0	0	(5,253)	0	(5,253)	
Expenses	1,105,347	286,852	0	0	1,392,199	0	1,392,199	
Capital Purchases	0	157,300	0	0	157,300	0	157,300	
Reserves	0	(444,152)	0	0	(444,152)	0	(444,152)	
Sub-Total Roads & Drainage Engineering	1,100,094	0	0	0	1,100,094	0	1,100,094	
146 - Traffic								
Income	(12,972)	0	0	0	(12,972)	0	(12,972)	
Expenses	142,825	0	0	0	142,825	0	142,825	
Sub-Total Traffic	129,853	0	0	0	129,853	0	129,853	
147 - Road Safety Officer								
Income	(55,284)	0	0	0	(55,284)	(5,991)	(61,275)	Grant income for Road Safety projects brought to account.
Expenses	141,972	10,210	(11,700)	0	140,482	5,991	146,473	Grant expenditure for Road Safety projects brought to account.
Capital Purchases	0	0	11,700	0	11,700	0	11,700	
Reserves	0	(10,210)	0	0	(10,210)	0	(10,210)	
Sub-Total Road Safety Officer	86,689	0	0	0	86,689	0	86,689	
150 - Street Lighting								
Income	(105,596)	0	0	0	(105,596)	0	(105,596)	
Expenses	835,375	0	0	0	835,375	0	835,375	

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

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6.2 Budget Review to 31 March 2020

ATTACHMENT 1

Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year								
5. Net Cost of Services Statement								
Budget review for the quarter ended 31 March 2020								
Income & Expenses - Council Consolidated								
	Original Budget 2019/20 ¹	Approved Changes			Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
		Budget Carryovers	Sept Review	Dec Review				
Sub-Total Street Lighting	729,779	0	0	0	729,779	0	729,779	
155 - Section 64 Contributions (Sewer)								
Income	(1,578,585)	0	0	0	(1,578,585)	0	(1,578,585)	
Reserves	1,578,585	0	0	0	1,578,585	0	1,578,585	
Sub-Total Section 64 Contributions (Sewer)	0	0	0	0	0	0	0	
156 - Section 64 Contributions (Water)								
Income	(1,374,500)	0	0	0	(1,374,500)	0	(1,374,500)	
Reserves	1,374,500	0	0	0	1,374,500	0	1,374,500	
Sub-Total Section 64 Contributions (Water)	(0)	0	0	0	(0)	0	(0)	
157 - Sewer Engineering Admin								
Income	(18,129,427)	0	0	0	(18,129,427)	0	(18,129,427)	
Expenses	2,871,662	0	0	0	2,871,662	0	2,871,662	
Loan Repayment	2,730,364	0	0	0	2,730,364	0	2,730,364	
Reserves	5,230,861	0	0	0	5,230,861	0	5,230,861	
Sub-Total Sewer Engineering Admin	(7,296,541)	0	0	0	(7,296,541)	0	(7,296,541)	
158 - Water Engineering Admin								
Income	(13,740,744)	0	0	0	(13,740,744)	0	(13,740,744)	
Expenses	2,838,215	41,820	42,000	0	2,922,035	0	2,922,035	
Capital Purchases	150,000	371,750	0	0	521,750	0	521,750	
Loan Repayment	294,955	0	0	0	294,955	0	294,955	
Reserves	3,852,058	(413,570)	(160,900)	0	3,277,588	0	3,277,588	
Sub-Total Water Engineering Admin	(6,605,516)	0	(118,900)	0	(6,724,416)	0	(6,724,416)	
174 - Asset Support								
Expenses	0	0	0	0	0	0	0	
Sub-Total Asset Support	0	0	0	0	0	0	0	
Sub-Total Assets	(10,847,772)	(0)	(98,902)	0	(10,946,673)	(64,999)	(11,011,673)	
10 - Business Services								
107 - Commercial Waste Management								
Income	(411,372)	0	0	0	(411,372)	0	(411,372)	
Expenses	389,735	0	0	0	389,735	0	389,735	
Sub-Total Commercial Waste Management	(21,637)	0	0	0	(21,637)	0	(21,637)	
108 - Domestic Waste Management								
Income	(8,178,900)	0	0	0	(8,178,900)	0	(8,178,900)	
Expenses	7,500,672	0	(20,000)	0	7,480,672	0	7,480,672	
Capital Purchases	0	0	20,000	0	20,000	0	20,000	
Reserves	678,228	0	0	0	678,228	0	678,228	
Sub-Total Domestic Waste Management	0	0	0	0	0	0	(0)	
109 - Hazardous Waste								
Income	(43,000)	0	0	0	(43,000)	0	(43,000)	
Expenses	44,976	0	0	0	44,976	0	44,976	

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

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6.2 Budget Review to 31 March 2020

ATTACHMENT 1

Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year								
5. Net Cost of Services Statement								
Budget review for the quarter ended 31 March 2020								
Income & Expenses - Council Consolidated								
	Original Budget 2019/20 ¹	Approved Changes			Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
		Budget Carryovers	Sept Review	Dec Review				
Sub-Total Hazardous Waste	1,976	0	0	0	1,976	0	1,976	
111 - Inert Waste								
Income	(1,492,499)	0	0	0	(1,492,499)	0	(1,492,499)	
Expenses	1,465,352	0	0	0	1,465,352	0	1,465,352	
Sub-Total Inert Waste	(27,147)	0	0	0	(27,147)	0	(27,147)	
113 - Organic Product & Waste								
Income	(1,428,018)	0	(118,000)	0	(1,546,018)	0	(1,546,018)	
Expenses	1,355,177	0	118,000	0	1,473,177	0	1,473,177	
Sub-Total Organic Product & Waste	(72,841)	0	0	0	(72,841)	(0)	(72,841)	
114 - Putrescible Waste								
Income	(3,438,463)	0	0	0	(3,438,463)	0	(3,438,463)	
Expenses	3,450,852	0	0	0	3,450,852	0	3,450,852	
Sub-Total Putrescible Waste	12,389	0	0	0	12,389	0	12,389	
115 - Recycling								
Income	(1,251,150)	0	0	0	(1,251,150)	0	(1,251,150)	
Expenses	1,262,527	0	0	0	1,262,527	0	1,262,527	
Sub-Total Recycling	11,377	0	0	0	11,377	0	11,377	
116 - RRC Operations								
Income	(3,067,914)	0	0	0	(3,067,914)	0	(3,067,914)	
Expenses	2,633,169	0	(33,000)	0	2,600,169	0	2,600,169	
Capital Purchases	181,346	0	33,000	600,000	814,346	0	814,346	
Loan Repayment	399,282	0	0	0	399,282	0	399,282	
Reserves	(50,000)	0	0	(600,000)	(650,000)	0	(650,000)	
Sub-Total RRC Operations	95,883	0	0	0	95,883	0	95,883	
117 - Welby Rehabilitation								
Expenses	0	0	0	0	0	0	0	
Capital Purchases	0	157,220	0	0	157,220	0	157,220	
Reserves	0	(157,220)	0	0	(157,220)	0	(157,220)	
Sub-Total Welby Rehabilitation	0	0	0	0	0	0	0	
141 - Operations SRLE								
Income	(978,922)	0	(30,000)	(55,000)	(1,063,922)	0	(1,063,922)	
Expenses	758,375	0	67,375	55,000	880,750	0	880,750	
Capital Purchases	138,375	0	(138,375)	0	0	0	0	
Reserves	82,172	0	101,000	0	183,172	0	183,172	
Sub-Total Operations SRLE	0	0	0	0	0	0	0	
Sub-Total Business Services	(0)	0	0	0	(0)	0	(0)	
11 - Infrastructure Services								
002 - Cyclepaths								
Expenses	120,246	0	35,000	0	155,246	3,000	158,246	Contra activity 003.
Sub-Total Cyclepaths	120,246	0	35,000	0	155,246	3,000	158,246	

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

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6.2 Budget Review to 31 March 2020

ATTACHMENT 1

Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year								
5. Net Cost of Services Statement								
Budget review for the quarter ended 31 March 2020								
Income & Expenses - Council Consolidated								
	Original Budget 2019/20 ¹	Approved Changes			Recommended changes for Council Resolution	Projected Year End Result 2019/20 ¹	Reasons for budget variations	
		Budget Carryovers	Sept Review	Dec Review	Revised Budget ²			
003 - Footpaths								
Expenses	238,488	0	60,000	0	298,488	(3,000)	295,488	Contra activity 002.
Sub-Total Footpaths	238,488	0	60,000	0	298,488	(3,000)	295,488	
007 - Bridge Construction								
Income	0	0	(122,469)	0	(122,469)	0	(122,469)	
Capital Purchases	(0)	0	429,296	0	429,296	0	429,297	
Reserves	0	0	(306,828)	0	(306,828)	0	(306,828)	
Sub-Total Bridge Construction	(0)	0	0	0	(0)	0	0	
022 - Civil Design & Projects								
Income	(12,217)	0	(62,500)	0	(74,717)	0	(74,717)	
Expenses	78,665	24,027	186,921	0	289,613	8,275	297,888	Design budget transferred to individual design projects.
Capital Purchases	306,249	92,959	(80,215)	0	318,993	(47,075)	271,918	Design budget transferred to individual design projects.
Reserves	(50,000)	(116,986)	(44,206)	0	(211,192)	38,800	(172,392)	Reserve movements in line with above design budget transfers.
Sub-Total Civil Design & Projects	322,697	(0)	0	0	322,697	0	322,698	
027 - Concrete								
Capital Purchases	375,000	0	0	0	375,000	0	375,000	
Reserves	(250,000)	0	0	0	(250,000)	0	(250,000)	
Sub-Total Concrete	125,000	0	0	0	125,000	0	125,000	
028 - Construction								
Expenses	182,652	51,937	0	0	234,589	0	234,589	
Capital Purchases	965,375	25,000	64,626	50,000	1,105,001	68,000	1,173,001	Budget transferred from Wattle Lane Car park demolition to construction.
Reserves	(950,000)	(76,937)	(80,000)	(50,000)	(1,156,937)	(68,000)	(1,224,937)	S94 Reserve movement in line with above transfer.
Sub-Total Construction	198,027	0	(15,374)	0	182,653	0	182,653	
035 - Design and Construction Admin								
Expenses	1,125,320	0	0	0	1,125,320	0	1,125,320	
Sub-Total Design and Construction Admin	1,125,320	0	0	0	1,125,320	0	1,125,320	
052 - Operations Support Admin								
Income	0	0	0	0	0	0	0	
Expenses	529,459	0	0	0	529,459	0	529,459	
Capital Purchases	0	0	0	0	0	0	0	
Reserves	0	0	0	0	0	0	0	
Sub-Total Operations Support Admin	529,459	0	0	0	529,459	0	529,459	
053 - Floodplain & Stormwater Construction								
Income	0	0	(621,570)	0	(621,570)	0	(621,570)	
Capital Purchases	3,141,611	956,700	1,079,720	0	5,178,031	38,800	5,216,831	Design budget transferred to individual design projects.
Reserves	(3,141,611)	(956,700)	(458,151)	0	(4,556,462)	(38,800)	(4,595,262)	Reserve movements in line with above design budget transfers.
Sub-Total Floodplain & Stormwater Construction	(0)	0	(1)	0	(0)	0	0	
059 - Grading								
Expenses	342,470	0	(319,693)	0	22,777	0	22,777	
Sub-Total Grading	342,470	0	(319,693)	0	22,777	0	22,777	

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6.2 Budget Review to 31 March 2020

ATTACHMENT 1

Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year								
5. Net Cost of Services Statement								
Budget review for the quarter ended 31 March 2020								
Income & Expenses - Council Consolidated								
	Original Budget 2019/20 ¹	Approved Changes			Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
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065 - Bridge M&R								
Expenses	30,179	0	0	0	30,179	0	30,179	
Sub-Total Bridge M&R	30,179	0	0	0	30,179	0	30,179	
066 - Drainage								
Expenses	391,618	0	0	0	391,618	(6,691)	384,927	Budget transferred to CAPEX for purchase of Camera.
Capital Purchases	0	0	0	0	0	6,691	6,691	Budget transferred from Maintenance for purchase of Camera.
Reserves	(251,000)	0	0	0	(251,000)	0	(251,000)	
Sub-Total Drainage	140,618	0	0	0	140,618	0	140,618	
067 - Floodplain & Stormwater Maintenance								
Expenses	338,006	0	0	0	338,006	0	338,006	
Reserves	(179,327)	0	0	0	(179,327)	0	(179,327)	
Sub-Total Floodplain & Stormwater Maintenance	158,679	0	0	0	158,679	0	158,679	
068 - Kerb & Guttering								
Expenses	163,593	0	0	0	163,593	0	163,593	
Capital Purchases	15,376	0	0	15,000	30,376	0	30,376	
Sub-Total Kerb & Guttering	178,969	0	0	15,000	193,969	0	193,969	
079 - Operations Management Admin								
Income	(59,905)	0	0	0	(59,905)	0	(59,905)	
Expenses	1,120,736	0	0	0	1,120,736	0	1,120,736	
Sub-Total Operations Management Admin	1,060,832	0	0	0	1,060,832	0	1,060,832	
102 - Local Roads Construction								
Income	(1,023,576)	0	(236,809)	0	(1,260,385)	0	(1,260,385)	
Expenses	104,029	0	0	0	104,029	0	104,029	
Capital Purchases	7,663,084	243,428	0	340,000	8,246,512	0	8,246,512	
Loan Repayment	389,192	0	0	0	389,192	0	389,192	
Reserves	(3,965,189)	(243,428)	0	50,000	(4,158,617)	0	(4,158,617)	
Sub-Total Local Roads Construction	3,167,540	(0)	(236,809)	390,000	3,320,731	0	3,320,731	
103 - Regional Roads Construction								
Income	(1,311,500)	0	(45,000)	0	(1,356,500)	0	(1,356,500)	
Capital Purchases	1,070,000	14,648	385,219	50,000	1,519,867	0	1,519,867	
Reserves	341,500	(14,648)	(103,411)	(50,000)	173,441	0	173,441	
Sub-Total Regional Roads Construction	100,000	0	236,808	0	336,808	(0)	336,808	
104 - Local Roads Maintenance								
Income	0	0	0	0	0	0	0	
Expenses	4,071,088	0	224,693	28,916	4,324,697	0	4,324,697	
Reserves	(1,394,000)	0	0	(28,916)	(1,422,916)	0	(1,422,916)	
Sub-Total Local Roads Maintenance	2,677,088	0	224,693	0	2,901,781	0	2,901,781	
105 - Regional Roads Maintenance								
Expenses	480,802	0	0	(50,000)	430,802	0	430,802	
Reserves	(466,500)	0	0	50,000	(416,500)	0	(416,500)	

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6.2 Budget Review to 31 March 2020

ATTACHMENT 1

Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year								
5. Net Cost of Services Statement								
Budget review for the quarter ended 31 March 2020								
Income & Expenses - Council Consolidated								
	Original Budget 2019/20 ¹	Approved Changes			Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
		Budget Carryovers	Sept Review	Dec Review				
Sub-Total Regional Roads Maintenance	14,302	0	0	0	14,302	0	14,302	
148 - Shire Signs & Markings								
Expenses	76,219	0	0	(15,000)	61,219	0	61,219	
Capital Purchases	0	0	0	0	0	0	0	
Sub-Total Shire Signs & Markings	76,219	0	0	(15,000)	61,219	0	61,219	
149 - Street Furniture								
Expenses	20,479	0	0	0	20,479	0	20,479	
Sub-Total Street Furniture	20,479	0	0	0	20,479	0	20,479	
151 - Traffic Facilities								
Income	(197,000)	0	0	0	(197,000)	0	(197,000)	
Expenses	407,125	45,000	15,375	0	467,500	0	467,500	
Reserves	0	(45,000)	0	0	(45,000)	0	(45,000)	
Sub-Total Traffic Facilities	210,125	0	15,375	0	225,500	0	225,500	
188 - Storm Damage Events								
Income	0	0	0	0	0	0	0	
Expenses	0	0	0	0	0	50,000	50,000	Grant expenditure for Drinking water and Tankers Balmoral and Wingello.
Reserves	0	0	0	0	0	(50,000)	(50,000)	Transfer from Federal Government Bushfire Recovery Grant Reserve.
Sub-Total Storm Damage Events	0	0	0	0	0	0	0	
190 - Infrastructure Services Roads Water								
Capital Purchases	1,200,000	0	70,000	95,000	1,365,000	0	1,365,000	
Reserves	(1,200,000)	0	(70,000)	(95,000)	(1,365,000)	0	(1,365,000)	
Sub-Total Infrastructure Services Roads Water	0	0	0	0	0	0	0	
191 - Infrastructure Services Roads Sewer								
Capital Purchases	0	0	0	15,000	15,000	42,000	57,000	Additional budget of \$27k for Robertson Sewerage Treatment Plant road entry. Additional budget of \$15k for Wembley Road Drainage Sewer main disposal project.
Reserves	0	0	0	(15,000)	(15,000)	(42,000)	(57,000)	Funding from Sewer Fund Reserves.
Sub-Total Infrastructure Services Roads Sewer	0	0	0	0	0	0	0	
Sub-Total Infrastructure Services	10,836,737	(0)	0	0	11,226,737	0	11,226,737	
12 - Projects & Contracts								
091 - Projects & Contracts (General Fund)								
Income	(5,866,184)	(10,071,300)	6,838,871	263,062	(8,835,551)	2,555,000	(6,280,551)	Income revoted for the following projects; SRLX Upgrade \$2,285,000, Church Rd Oval Building \$140,000, and Berrima Marketplace Playground \$130,000.
Expenses	448,748	0	0	275,000	723,748	0	723,748	Expenditure revotes for the following projects; SRLX Upgrade (\$2,285,000), Bowral Cemetery improvements (\$480,000), Church Road Oval Building (\$250,000), and Berrima Marketplace Playground (\$230,000). Transfer budget of (\$68,000) from Wattle Lane demolition to car park construction. Additional budget for Retford Park Basin Design \$100,000, Lake Alexandra Outlet \$8,000, and Eridge Park Substation Design \$7,076.
Capital Purchases	15,785,550	28,635,100	(19,009,548)	(2,712,324)	22,698,778	(3,197,924)	19,500,854	Loan not required in 19/20 for Bowral Cemetery improvements.
Loan Repayment	(3,884,000)	(2,650,000)	4,344,000	0	(2,190,000)	480,000	(1,710,000)	Reserve movements in line with above budget adjustments.
Reserves	(3,846,790)	(15,913,800)	7,826,677	1,918,513	(10,015,400)	178,000	(9,837,400)	
Sub-Total Projects & Contracts (General Fund)	2,637,324	0	0	(255,749)	2,381,575	15,076	2,396,651	

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

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6.2 Budget Review to 31 March 2020

ATTACHMENT 1

Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year									
5. Net Cost of Services Statement									
Budget review for the quarter ended 31 March 2020									
Income & Expenses - Council Consolidated									
	Original Budget 2019/20 ¹	Approved Changes			Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations	
		Budget Carryovers	Sept Review	Dec Review					
182 - Assets and Projects									
Expenses	0	0	0	0	0	0	0		
Sub-Total Assets and Projects	0	0	0	0	0	0	0		
185 - Projects & Contracts (Water Fund)									
Income	0	0	0	0	0	0	0		
Expenses	6,212	0	0	0	6,212	0	6,212		
Capital Purchases	10,170,000	1,918,971	(3,500,000)	80,000	8,668,971	(431,000)	8,237,971	Expenditure revotes for the following projects; Critical main upgrade Throsby Street (\$650,000), Bundanoon Dam Spillway and Wall Design (\$130,000), and Bundanoon Dam Access Point Design (\$69,000). Increased budget allocation for Critical main upgrade Sutton Forest \$380,000, and Design Local Booster Queen Street Bowral \$38,000.	
Reserves	(10,170,000)	(1,918,971)	3,500,000	(80,000)	(8,668,971)	431,000	(8,237,971)		
Sub-Total Projects & Contracts (Water Fund)	6,212	0	0	0	6,212	0	6,212	Reserve movements in line with above budget adjustments.	
186 - Projects & Contracts (Sewer Fund)									
Income	0	0	0	0	0	0	0		
Expenses	6,120	0	0	0	6,120	0	6,120		
Capital Purchases	8,297,085	3,323,828	(4,693,313)	(900,000)	6,027,600	(2,850,000)	3,177,600	Expenditure revotes for the following projects; Mittagong STP Upgrade (\$700,000), Critical main upgrade Throsby Street (\$590,000), Moss Vale STP Upgrade (\$580,000), Bowral STP Upgrade (\$530,000), and Pump Station asset renewal (\$450,000).	
Reserves	(8,297,085)	(3,323,828)	4,693,313	900,000	(6,027,600)	2,850,000	(3,177,600)		
Sub-Total Projects & Contracts (Sewer Fund)	6,120	0	0	0	6,120	0	6,120	Reserve movements in line with above budget adjustments.	
Sub-Total Projects & Contracts	2,649,657	0	0	(255,749)	2,393,907	15,076	2,408,983		
13 - Water and Sewer									
118 - Berrima Pumping Station									
Expenses	64,879	0	0	0	64,879	0	64,879		
Sub-Total Berrima Pumping Station	64,879	0	0	0	64,879	0	64,879		
119 - Berrima Sewerage Network									
Expenses	74,677	0	0	0	74,677	10,000	84,677	Minor adjustments offset against activity 120.	
Sub-Total Berrima Sewerage Network	74,677	0	0	0	74,677	10,000	84,677		
120 - Berrima Treatment Plant									
Expenses	185,876	0	0	0	185,876	(10,000)	175,876	Minor adjustments offset against activity 119.	
Sub-Total Berrima Treatment Plant	185,876	0	0	0	185,876	(10,000)	175,876		
121 - Bowral Pumping Station									
Expenses	157,991	0	0	0	157,991	0	157,991		
Sub-Total Bowral Pumping Station	157,991	0	0	0	157,991	0	157,991		
122 - Bowral Sewerage Network									
Expenses	273,384	0	0	0	273,384	0	273,384		
Sub-Total Bowral Sewerage Network	273,384	0	0	0	273,384	0	273,384		
123 - Bowral Treatment Plant									
Expenses	813,163	0	0	0	813,163	0	813,163		
Sub-Total Bowral Treatment Plant	813,163	0	0	0	813,163	0	813,163		

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

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6.2 Budget Review to 31 March 2020

ATTACHMENT 1

Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year								
5. Net Cost of Services Statement Budget review for the quarter ended 31 March 2020 Income & Expenses - Council Consolidated								
	Original Budget 2019/20 ¹	Approved Changes			Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
		Budget Carryovers	Sept Review	Dec Review				
124 - Bundanoon Pumping Station								
Expenses	121,027	0	0	0	121,027	0	121,027	
Sub-Total Bundanoon Pumping Station	121,027	0	0	0	121,027	0	121,027	
125 - Bundanoon Sewerage Network								
Expenses	120,874	0	0	0	120,874	0	120,874	
Sub-Total Bundanoon Sewerage Network	120,874	0	0	0	120,874	0	120,874	
126 - Bundanoon Treatment Plant								
Expenses	257,664	0	0	0	257,664	0	257,664	
Sub-Total Bundanoon Treatment Plant	257,664	0	0	0	257,664	0	257,664	
127 - Mittagong Pumping Station								
Expenses	441,916	0	0	0	441,916	0	441,916	
Sub-Total Mittagong Pumping Station	441,916	0	0	0	441,916	0	441,916	
128 - Mittagong Sewerage Network								
Expenses	274,300	0	0	0	274,300	10,000	284,300	Minor adjustments offset against activity 129.
Sub-Total Mittagong Sewerage Network	274,300	0	0	0	274,300	10,000	284,300	
129 - Mittagong Treatment Plant								
Expenses	828,556	0	0	0	828,556	(10,000)	818,556	Minor adjustments offset against activity 128.
Sub-Total Mittagong Treatment Plant	828,556	0	0	0	828,556	(10,000)	818,556	
130 - Moss Vale Pumping Station								
Expenses	227,893	0	0	0	227,893	10,000	237,893	Minor adjustments offset against activity 132.
Sub-Total Moss Vale Pumping Station	227,893	0	0	0	227,893	10,000	237,893	
131 - Moss Vale Sewerage Network								
Expenses	209,514	0	0	0	209,514	0	209,514	
Sub-Total Moss Vale Sewerage Network	209,514	0	0	0	209,514	0	209,514	
132 - Moss Vale Treatment Plant								
Expenses	671,631	0	0	0	671,631	(10,000)	661,631	Minor adjustments offset against activity 130.
Sub-Total Moss Vale Treatment Plant	671,631	0	0	0	671,631	(10,000)	661,631	
133 - Robertson Treatment Plant								
Expenses	449,672	0	0	0	449,672	20,000	469,672	Minor adjustments offset against activity 173.
Sub-Total Robertson Treatment Plant	449,672	0	0	0	449,672	20,000	469,672	
134 - Sewer Capital Works								
Expenses	0	0	0	0	0	0	0	
Capital Purchases	2,630,000	1,354,491	0	50,000	4,034,491	533,509	4,568,000	Budget allocation for Electrical Upgrades Sewer Pump Stations at 41 sites \$560,509.
Reserves	(2,630,000)	(1,354,491)	0	(50,000)	(4,034,491)	(533,509)	(4,568,000)	Transfer budget of (\$27,000) to Robertson STP Road entry.
Sub-Total Sewer Capital Works	0	0	0	0	0	0	0	Reserve movements in line with above budget adjustments.
135 - Sewer Depot Operating								
Expenses	446,147	0	0	0	446,147	70,000	516,147	Minor adjustments offset against activity 138.

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

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6.2 Budget Review to 31 March 2020

ATTACHMENT 1

Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year								
5. Net Cost of Services Statement								
Budget review for the quarter ended 31 March 2020								
Income & Expenses - Council Consolidated								
	Original Budget 2019/20 ¹	Approved Changes			Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
		Budget Carryovers	Sept Review	Dec Review				
Capital Purchases	75,000	292,502	0	65,000	432,502	20,000	452,502	Additional budget for Mittagong Depot shed and surface variations.
Reserves	(75,000)	(292,502)	0	(65,000)	(432,502)	(20,000)	(452,502)	Reserve movement.
Sub-Total Sewer Depot Operating	446,147	0	0	0	446,147	70,000	516,147	
137 - Trade Waste								
Income	(159,380)	0	0	0	(159,380)	0	(159,380)	
Expenses	5,358	0	0	0	5,358	0	5,358	
Sub-Total Trade Waste	(154,022)	0	0	0	(154,022)	0	(154,022)	
138 - Sewer Planned Maintenance								
Expenses	780,681	0	0	0	780,681	(70,000)	710,681	Minor adjustments offset against activity 135.
Sub-Total Sewer Planned Maintenance	780,681	0	0	0	780,681	(70,000)	710,681	
139 - Sewer Reticulation Private Works								
Income	(37,507)	0	0	0	(37,507)	0	(37,507)	
Capital Purchases	75,000	0	0	0	75,000	0	75,000	
Reserves	(75,000)	0	0	0	(75,000)	0	(75,000)	
Sub-Total Sewer Reticulation Private Works	(37,507)	0	0	0	(37,507)	0	(37,507)	
159 - Treatment Plants								
Expenses	2,941,874	0	0	0	2,941,874	90,000	3,031,874	Additional budget for maintenance at Wingecarribee, and Bundanoon Water Treatment Plants.
Reserves						(90,000)	(90,000)	Additional maintenance funded from Augmentation Reserve.
Sub-Total Treatment Plants	2,941,874	0	0	0	2,941,874	0	2,941,874	
160 - Dams								
Expenses	89,627	0	0	0	89,627	(3,000)	86,627	Minor adjustments offset against activity 163.
Sub-Total Dams	89,627	0	0	0	89,627	(3,000)	86,627	
161 - Flouridation Plants								
Expenses	67,769	0	0	0	67,769	(9,000)	58,769	Minor adjustments offset against activity 163.
Sub-Total Flouridation Plants	67,769	0	0	0	67,769	(9,000)	58,769	
162 - Pumping Stations								
Expenses	256,837	0	0	0	256,837	0	256,837	
Sub-Total Pumping Stations	256,837	0	0	0	256,837	0	256,837	
163 - Reservoirs								
Expenses	247,225	0	0	0	247,225	12,000	259,225	Minor adjustments offset against activities 160 and 161.
Sub-Total Reservoirs	247,225	0	0	0	247,225	12,000	259,225	
164 - Water Capital Works								
Income	(21,433)	0	0	0	(21,433)	0	(21,433)	
Capital Purchases	1,010,000	599,033	0	125,000	1,734,033	0	1,734,033	
Reserves	(1,010,000)	(599,033)	0	(125,000)	(1,734,033)	0	(1,734,033)	
Sub-Total Water Capital Works	(21,433)	(0)	0	0	(21,433)	0	(21,433)	
165 - Water Depot Operating								
Expenses	387,609	0	0	0	387,609	35,000	422,609	Increased budget for materials and contracts.
Capital Purchases	75,000	247,274	0	65,000	387,274	20,000	407,274	Additional budget for Mittagong Depot shed and surface variations.

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

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6.2 Budget Review to 31 March 2020

ATTACHMENT 1

Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year								
5. Net Cost of Services Statement								
Budget review for the quarter ended 31 March 2020								
Income & Expenses - Council Consolidated								
	Original Budget 2019/20 ¹	Approved Changes			Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
		Budget Carryovers (247,274)	Sept Review 0	Dec Review (65,000)				
Reserves	(75,000)				(387,274)	(20,000)	(407,274)	Reserve movement.
Sub-Total Water Depot Operating	387,609	0	0	0	387,609	35,000	422,609	
166 - Water Mains Planned Maintenance								
Expenses	1,215,826	0	0	0	1,215,826	75,000	1,290,826	Increase budget for Water Mains planned maintenance.
Reserves						(70,000)	(70,000)	Fund from Reserve.
Sub-Total Water Mains Planned Maintenance	1,215,826	0	0	0	1,215,826	5,000	1,220,826	
167 - Water Meter Planned Maintenance								
Expenses	515,909	0	0	0	515,909	0	515,909	
Capital Purchases	0	0	0	0	0	0	0	
Sub-Total Water Meter Planned Maintenance	515,909	0	0	0	515,909	0	515,909	
168 - Water Planned Maintenance								
Income	0	0	0	0	0	0	0	
Expenses	251,337	0	0	0	251,337	(30,000)	221,337	Reduce budget for planned maintenance.
Sub-Total Water Planned Maintenance	251,337	0	0	0	251,337	(30,000)	221,337	
169 - Water Reticulation Private Works								
Income	0	0	0	0	0	0	0	
Expenses	0	0	0	0	0	0	0	
Capital Purchases	145,000	0	0	0	145,000	0	145,000	
Reserves	(145,000)	0	0	0	(145,000)	0	(145,000)	
Sub-Total Water Reticulation Private Works	0	0	0	0	0	0	0	
173 - Robertson Sewerage Network								
Expenses	113,190	0	0	0	113,190	(20,000)	93,190	Minor adjustments offset against activity 133.
Sub-Total Robertson Sewerage Network	113,190	0	0	0	113,190	(20,000)	93,190	
175 - Water Headworks Administration								
Expenses	765,624	0	0	0	765,624	(10,000)	755,624	Reduce operational budget for Headworks.
Sub-Total Water Headworks Administration	765,624	0	0	0	765,624	(10,000)	755,624	
176 - Sewer Headworks Administration								
Expenses	870,252	0	0	0	870,252	0	870,252	
Sub-Total Sewer Headworks Administration	870,252	0	0	0	870,252	0	870,252	
Sub-Total Water and Sewer	13,909,962	(0)	0	0	13,909,962	0	13,909,962	
17 - Open Space Buildings & Pools								
004 - Outdoor Dining								
Income	(47,278)	0	0	0	(47,278)	0	(47,278)	
Expenses	290,441	0	0	0	290,441	0	290,441	
Capital Purchases	10,250	0	0	0	10,250	0	10,250	
Sub-Total Outdoor Dining	253,413	0	0	0	253,413	0	253,413	
008 - Civic Centre								
Expenses	465,719	0	0	50,000	515,719	0	515,719	
Capital Purchases	0	0	38,300	0	38,300	0	38,300	

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6.2 Budget Review to 31 March 2020

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Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year								
5. Net Cost of Services Statement								
Budget review for the quarter ended 31 March 2020								
Income & Expenses - Council Consolidated								
	Original Budget 2019/20 ¹	Approved Changes			Recommended changes for Council Resolution	Projected Year End Result 2019/20 ¹	Reasons for budget variations	
		Budget Carryovers	Sept Review	Dec Review	Revised Budget ²			
Reserves	(50,000)	0	0	0	(50,000)	0	(50,000)	
Sub-Total Civic Centre	415,719	0	38,300	50,000	504,019	0	504,019	
009 - Land & Buildings								
Expenses	545,983	0	(7,956)	0	538,027	(90,000)	448,027	Savings in employee costs due to staff vacancies.
Capital Purchases	254,998	578,654	7,956	(2,077)	839,531	11,000	850,531	Additional budget Mittagong Library Roof.
Reserves	(225,000)	(578,654)	0	2,077	(801,577)	(11,000)	(812,577)	Fund from SRV Reserve.
Sub-Total Land & Buildings	575,981	0	0	0	575,982	(90,000)	485,982	
010 - Public Halls								
Income	(18,230)	(76,870)	0	0	(95,100)	0	(95,100)	
Expenses	1,562,423	0	(82,443)	(98,000)	1,381,980	(69,113)	1,312,867	Transfer SRV Building maintenance budget to various building projects (\$47,000). Savings in employee costs due to staff vacancies (\$22,113).
Capital Purchases	0	183,006	13,132	(35,462)	160,676	0	160,676	
Reserves	(677,000)	(106,136)	69,311	55,462	(658,363)	47,000	(611,363)	SRV Reserve movement.
Sub-Total Public Halls	867,193	0	0	(78,000)	789,193	(22,113)	767,080	
011 - Public Toilets								
Expenses	356,524	0	0	0	356,524	0	356,524	
Capital Purchases	0	392,105	0	35,461	427,567	4,500	432,067	Additional budget Winifred West Toilet upgrade.
Reserves	0	(392,105)	0	(35,461)	(427,566)	(4,500)	(432,066)	Funded from SRV Reserve.
Sub-Total Public Toilets	356,524	0	0	0	356,525	0	356,525	
012 - Senior Citizens Centres								
Income	0	0	0	0	0	0	0	
Expenses	12,653	0	0	0	12,653	0	12,653	
Sub-Total Senior Citizens Centres	12,653	0	0	0	12,653	0	12,653	
015 - Car Parks								
Expenses	43,049	0	0	0	43,049	0	43,049	
Sub-Total Car Parks	43,049	0	0	0	43,049	0	43,049	
017 - Roads Ancillaries Cleaning								
Income	(1,929)	0	0	0	(1,929)	0	(1,929)	
Expenses	814,415	0	0	0	814,415	0	814,415	
Capital Purchases	0	0	0	0	0	0	0	
Sub-Total Roads Ancillaries Cleaning	812,486	0	0	0	812,486	0	812,486	
080 - Parks & Open Space Admin								
Income	(1,077)	0	0	0	(1,077)	0	(1,077)	
Expenses	406,780	0	0	0	406,780	0	406,780	
Sub-Total Parks & Open Space Admin	405,703	0	0	0	405,703	0	405,703	
081 - Parks & Reserves								
Income	(55,000)	0	0	0	(55,000)	0	(55,000)	
Expenses	1,657,088	0	25,750	0	1,682,838	(63,000)	1,619,838	Transfer budget of (\$50,000) to Mittagong Oval Lighting Upgrade. Transfer budget of (\$8,000) to Lake Alexandra Outlet. Transfer budget of (\$5,000) to Mittagong Tennis Court Structural renewal.
Capital Purchases	340,440	78,758	(67,677)	(133,050)	218,471	14,980	233,451	Additional budget allocation David Wood Playground Softfall \$29,980. Transfer budget of (\$15,000) to Mittagong Oval Lighting Upgrade.

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6.2 Budget Review to 31 March 2020

ATTACHMENT 1 Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year								
5. Net Cost of Services Statement								
Budget review for the quarter ended 31 March 2020								
Income & Expenses - Council Consolidated								
	Original Budget 2019/20 ¹	Approved Changes			Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
		Budget Carryovers	Sept Review	Dec Review				
Reserves	(567,100)	(78,758)	16,927	100,800	(528,131)	65,000	(463,131)	Reserve movements in line with above budget transfers.
Sub-Total Parks & Reserves	1,375,428	0	(25,000)	(32,250)	1,318,178	16,980	1,335,158	
082 - Parks Town Approaches								
Expenses	131,615	0	0	0	131,615	0	131,615	
Sub-Total Parks Town Approaches	131,615	0	0	0	131,615	0	131,615	
083 - Sports Fields								
Income	(64,349)	0	0	0	(64,349)	0	(64,349)	
Expenses	1,128,056	0	0	0	1,128,056	0	1,128,056	
Capital Purchases	311,970	448,167	58,941	(14,258)	804,820	32,944	837,764	Additional budget allocation for Mittagong Oval Lighting \$65,000, and Mittagong Tennis Court Structural renewal \$5,000. Transfer budget to David Wood Playground Softfall (\$29,980), and Eridoe Park Substation Design (\$7,076).
Reserves	(121,420)	(448,167)	(53,941)	12,257	(611,271)	(65,000)	(676,271)	Reserve movements in line with above budget transfers.
Sub-Total Sports Fields	1,254,258	0	5,000	(2,001)	1,257,257	(32,056)	1,225,201	
085 - Bowral Pool								
Income	(171,764)	0	0	0	(171,764)	0	(171,764)	
Expenses	520,901	0	0	0	520,901	(7,000)	513,901	Transfer from operating budget to fund purchase of Foot Valve.
Capital Purchases						16,702	16,702	Budget allocation for purchase of Foot Valve.
Sub-Total Bowral Pool	349,137	0	0	0	349,137	9,702	358,839	
086 - Bundanoon Pool								
Income	(26,707)	0	0	0	(26,707)	0	(26,707)	
Expenses	205,954	0	0	0	205,954	(9,702)	196,252	Transfer budget to Bowral Pool to purchase Foot Valve.
Sub-Total Bundanoon Pool	179,247	0	0	0	179,247	(9,702)	169,545	
087 - MVWMAC Construction								
Expenses	250,852	0	0	0	250,852	0	250,852	
Loan Repayment	457,924	0	0	0	457,924	0	457,924	
Sub-Total MVWMAC Construction	708,776	0	0	0	708,776	0	708,776	
088 - Mittagong Pool								
Income	(242,790)	0	0	0	(242,790)	0	(242,790)	
Expenses	537,324	0	18,311	120,000	675,635	0	675,635	
Loan Repayment	244,344	0	0	0	244,344	0	244,344	
Reserves	0	0	(18,311)	(20,000)	(38,311)	0	(38,311)	
Sub-Total Mittagong Pool	538,878	0	0	100,000	638,878	0	638,878	
089 - MVWMAC Operations								
Income	(1,624,535)	0	0	0	(1,624,535)	0	(1,624,535)	
Expenses	2,352,121	0	0	0	2,352,121	(20,561)	2,331,560	Transfer from operating budget to fund Ozone Destructor (\$13,281), and Heating System Flues (\$7,280).
Capital Purchases	0	0	99,000	0	99,000	20,561	119,561	Budget allocation for Ozone Destructor \$13,281, and Heating System Flues \$7,280.
Reserves	99,000	0	(99,000)	0	0	0	0	
Sub-Total MVWMAC Operations	826,587	0	0	0	826,587	0	826,587	
090 - Pools & Facilities								
Income	0	0	0	0	0	0	0	
Expenses	213,165	0	0	0	213,165	0	213,165	

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

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6.2 Budget Review to 31 March 2020

ATTACHMENT 1

Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year								
5. Net Cost of Services Statement								
Budget review for the quarter ended 31 March 2020								
Income & Expenses - Council Consolidated								
	Original Budget 2019/20 ¹	Approved Changes			Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
		Budget Carryovers	Sept Review	Dec Review				
Capital Purchases	224,676	121,435	0	(100,000)	246,111	31,500	277,611	Increased budget allocation for Bundanoon Pool Kiosk Refurbishment \$24,300, and Aquatic Strategy \$7,200.
Reserves	(49,796)	(121,435)	0	0	(171,231)	(31,500)	(202,731)	Reserve movements in line with above budget transfers.
Sub-Total Pools & Facilities	388,045	0	0	(100,000)	288,045	0	288,045	
153 - Roadside Mowing								
Expenses	317,342	0	0	0	317,342	0	317,342	
Sub-Total Roadside Mowing	317,342	0	0	0	317,342	0	317,342	
154 - Vegetation Management								
Income	(6,644)	0	0	0	(6,644)	0	(6,644)	
Expenses	984,527	8,000	0	0	992,527	0	992,527	
Capital Purchases	84,990	0	0	0	84,990	0	84,990	
Reserves	(84,990)	(8,000)	0	0	(92,990)	0	(92,990)	
Sub-Total Vegetation Management	977,883	0	0	0	977,883	0	977,883	
Sub-Total Open Space Buildings & Pools	10,789,915	0	18,300	(62,251)	10,745,965	(127,189)	10,618,776	
Total Operations, Finance & Risk	(14,051,146)	(0)	(223,034)	(418,001)	(14,302,182)	250,000	(14,052,183)	
04 - Executive								
15 - Executive								
031 - DGM Corporate Strategy and Development								
Income	0	0	0	0	0	0	0	
Expenses	371,867	0	0	0	371,867	0	371,867	
Sub-Total DGM Corporate Strategy and Development	371,867	0	0	0	371,867	0	371,867	
056 - Councillors								
Income	(200)	0	0	0	(200)	0	(200)	
Expenses	412,986	17,789	(186)	50,000	480,589	0	480,589	
Reserves	93,800	(17,789)	0	(50,000)	26,011	0	26,011	
Sub-Total Councillors	506,586	0	(186)	0	506,400	0	506,400	
057 - General Manager								
Income	0	0	0	0	0	0	0	
Expenses	567,807	0	0	0	567,807	0	567,807	
Sub-Total General Manager	567,807	0	0	0	567,807	0	567,807	
078 - DGM Operations Finance and Risk								
Income	0	0	0	0	0	0	0	
Expenses	508,265	58,455	100,000	0	666,720	0	666,720	
Reserves	0	(58,455)	0	0	(58,455)	0	(58,455)	
Sub-Total DGM Operations Finance and Risk	508,265	0	100,000	0	608,265	0	608,265	
189 - Business Transformation								
Expenses	93,300	0	130,023	0	223,323	0	223,323	
Capital Purchases	0	0	70,000	0	70,000	0	70,000	
Reserves	(93,300)	0	(200,023)	0	(293,323)	0	(293,323)	
Sub-Total Business Transformation	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 QBR5.

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6.2 Budget Review to 31 March 2020

ATTACHMENT 1 Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL QUARTERLY BUDGET REVIEW STATEMENT for the 2019/20 financial year								
5. Net Cost of Services Statement								
Budget review for the quarter ended 31 March 2020								
Income & Expenses - Council Consolidated								
	Original Budget 2019/20 ¹	Approved Changes			Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
		Budget Carryovers	Sept Review	Dec Review				
192 - Commonwealth Government Disaster Recovery Program								
Expenses	0	0	0	0	0	1,025,000	1,025,000	Program as adopted by Council.
Capital Purchases	0	0	0	0	0	150,000	150,000	Program as adopted by Council.
Reserves	0	0	0	0	0	(1,175,000)	(1,175,000)	Transfer from Unexpended Grants Reserve.
Sub-Total Commonwealth Government Disaster Recovery Program	0	0	0	0	0	0	0	
Sub-Total Executive	1,954,525	(0)	99,814	0	2,054,339	0	2,054,339	
Total Executive	1,954,525	(0)	99,814	0	2,054,339	0	2,054,339	
Total Council Budget (Surplus)/Deficit Result	123,218	(0)	(123,218)	0	0	(0)	0	
Notes:								
1. Original Budget was adopted by Council on 12 June 2019								
2. Revised Budget = Original Budget +/- approved budget changes in previous Quarterly Budget Reviews								
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 2019/20 financial year

6. Budget Review Contracts and Other Expenses

Budget review for the quarter ended 31 March 2020

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 2020; and
- have a value equal to or greater than \$50,000.

Part B of the report shows expenditure as at 31 March 2020 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)
Panel of 4 Contractors	Roadside Weed Control	in excess of \$210,000.00	10/03/2020	1 year	Y
Broersen Bulbs	Provision of tulip bulbs for Tulip Time Festival 2020	\$64,318.38	NA	NA	Y
Pinpoint HRM	Implementation of remaining HR Software modules	\$103,092.00	16/03/2020	32 months	Y
Carve Earthworks & Construction Pty Ltd	Relocation of Two Water Mains – Yerrinbool and Moss Vale	\$70,675.00	23/03/2020	6 weeks	Y
Cornerstone OnDemand	Purchase of HR Software modules to provide end to end HR management system	\$125,116.20	16/03/2020	32 months	Y
Hunter H2O Holdings Pty Ltd	Bowral STP Upgrade - Detailed Design	\$880,016.50	10/03/2020	10 months	Y
WMA Water Pty Ltd	Review of the Wingecarribee River Flood Study	\$111,980.00	15/02/2020	15 months	Y

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.

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WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
for the 2019/20 financial year

6. Budget Review Contracts and Other Expenses

Budget review for the quarter ended 31 March 2020

Hunter H2O Holdings Pty Ltd	WTP Process Improvements - Options Study	\$61,847.00	19/02/2020	12 weeks	Y
Form & Pour	Concrete Slab for Braemar Avenue Culvert	\$100,000.00	17/02/2020	2 weeks	Y
Australian Concrete Posts	Supply and Delivery of Flexible Concrete Matting	\$124,605.03	23/03/2020	2 weeks	Y
Carve Earthworks & Construction Pty Ltd	Relocation of Water Main - Armstrong Crescent, Robertson	\$62,403.70	4/03/2020	3 weeks	Y
Illawarra Hino	Purchase of 1 Dual Cab Tipper Trucks	\$87,165.79	3/02/2020	4 months	Y
Daimler Truck and Bus Australia Pacific Pty Ltd	Purchase of 4 Dual Cab Tipper Trucks	\$311,797.20	3/02/2020	4 months	Y
The Civil Experts Pty Ltd	Demolition Works - 107 Kangaloon Road, Bowral	\$71,134.60	29/01/2020	3 months	Y
Tonkin Consulting Pty Ltd	Watermain Duplication - Design Services	\$101,605.00	28/01/2020	4 months	Y
Killard Infrastructure Pty Ltd	Relocation of Water Main – Braemar Avenue	\$58,355.00	28/01/2020	4 weeks	Y
Telstra Network and Services	Telstra's Asset Relocation Works at Merrigang St, Bowral	\$113,145.80	24/01/2020	3 months	Y
Threesides Pty Ltd	Pietime - Campaign management and advertising	\$88,000.00	16/01/2020		

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.

6.2 Budget Review to 31 March 2020

ATTACHMENT 1 Quarterly Budget Review Statement March 2019/20



WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
for the 2019/20 financial year

6. Budget Review Contracts and Other Expenses

Part B - Consultancy & Legal expenses

Expense	Original Budget 2019/20 ¹	Approved Changes			Projected Year End Result 2019/20 ³	Actual YTD figures
		Budget Carryovers	Sept Review	Revised Budget ²		
Consultancies	1,623,024	-	-	1,623,024	1,623,024	663,385
Legal Fees	782,437	-	-	782,437	882,437	646,687

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 12 June 2019
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

6.2 Budget Review to 31 March 2020

ATTACHMENT 2 Southern Regional Livestock Exchange Quarterly Budget
Review Statement March 2020

Southern Regional Livestock Exchange

Projected Income Statement
For the period ending 30 June 2020

ATTACHMENT 2

Notes	Original Budget	Actuals Qtr 1	Actuals Qtr 2	Actuals Qtr 3	Actuals YTD	Revised Budget ¹	Actuals YTD as a % of Revised Budget	Recommended changes for Council Resolution	Projected Year End Result ²
Income									
User Charges & Fees	15,340	3,927	1,241	1,064	6,232	15,340	41%	-	15,340
Overhead Selling/Turnover Contribution	158,301	43,366	34,560	45,186	123,112	158,301	78%	-	158,301
NLIS Income	110,700	29,843	25,982	28,275	84,100	110,700	76%	-	110,700
Livestock Sales	379,609	125,044	108,812	120,166	354,022	414,609	85%	-	414,609
Capital Contribution	138,375	39,111	33,285	36,741	109,137	138,375	79%	-	138,375
Grants & Contributions - Capital	2,600,000	-	67,476	75,709	143,185	2,600,000	6%	-	2,600,000
Other Income	176,597	98,561	69,876	69,086	237,523	226,597	105%	-	226,597
Operating Income	3,578,922	339,852	341,232	376,227	1,057,311	3,663,922	29%	-	3,663,922
Operating Expenses									
Employee Costs	295,672	51,495	60,066	49,340	160,901	255,672	63%	-	255,672
Borrowing Costs	25,775	6,696	6,529	6,361	19,586	25,775	76%	-	25,775
Maintenance & Repairs	41,000	10,454	6,567	17,658	34,679	41,000	85%	-	41,000
Information Technology	8,712	-	-	2,492	2,492	8,712	29%	-	8,712
Materials & Contracts	173,146	72,033	103,657	84,316	260,006	335,521	77%	-	335,521
Utilities	28,453	5,057	7,323	7,541	19,921	28,453	70%	-	28,453
Corporate Overheads	52,000	13,000	13,000	13,000	39,000	52,000	75%	-	52,000
Other Expenses	49,392	8,911	9,847	8,301	27,059	49,392	55%	-	49,392
Total Operating Expenses	674,150	167,646	206,989	189,009	563,644	796,525	71%	-	796,525
Operating Result	2,904,772	172,206	134,243	187,218	493,667	2,867,397		-	2,867,397
Net Operating Result before capital grants & contributions	166,397	133,095	33,482	74,768	241,345	129,022		-	129,022
Reconciliation to Budget									
Net Operating Result (as above)	2,904,772	172,206	134,243	187,218	493,667	2,867,397		-	2,867,397
Less:									
Capital Purchases	2,738,375	68,093	66,921	78,938	213,952	2,600,000	8%	-	2,600,000
Loan Principal Repayments	47,271	11,566	11,732	11,901	35,199	47,271	74%	-	47,271
Transfer to Reserve	147,501	39,111	33,285	36,741	109,137	147,501	74%	-	147,501
Add:									
Transfers from Reserve - Operations	-	-	-	-	-	-		-	-
Transfers from Reserve - Capital Improvement Fund	138,375	-	2,702	-	2,702	37,375	7%	-	37,375
Financial Return to General Fund (Dividend)	110,000	53,436	25,007	59,638	138,081	110,000		-	110,000

Projected Capital Statement
For the period ending 30 June 2020

Notes	Original Budget	Actuals Qtr 1	Actuals Qtr 2	Actuals Qtr 3	Actuals YTD	Revised Budget ¹	Actuals YTD as a % of Revised Budget	Recommended changes for Council Resolution	Projected Year End Result ²
Stormwater collection area	101,000	-	-	-	-	-	0%	-	-
Seal auditorium with non-slip flooring	37,375	-	-	-	-	-	0%	-	-
SRLX facility upgrade	2,600,000	68,093	66,921	78,938	213,952	2,600,000	8%	-	2,600,000
Total Capital	2,738,375	68,093	66,921	78,938	213,952	2,600,000		-	2,600,000

6.2 Budget Review to 31 March 2020

ATTACHMENT 2 Southern Regional Livestock Exchange Quarterly Budget
Review Statement March 2020**Southern Regional Livestock Exchange**

Income Statement
For the period ending 30 June 2020

ATTACHMENT 2

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.

Note	Reason for variance	Budget Variance F/U
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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

6.2 Budget Review to 31 March 2020

ATTACHMENT 2 Southern Regional Livestock Exchange Quarterly Budget
Review Statement March 2020

Southern Regional Livestock Exchange

Reserve Statement

ATTACHMENT 2

For the period ending 30 June 2020

Internal Reserve	Opening Balance	Transfer to Reserve	Transfer from Reserve	Closing Balance
Saleyards Operational Reserve	54,449	9,126	0	63,575
Capital Improvement Fund	183,706	138,375	(37,375)	284,706
Total Reserves	238,155	147,501	(37,375)	348,281

Comments:

The project funded from the Capital Improvement Fund in 2019/20 is the sealing of the auditorium with non-slip flooring of \$37,375.

Borrowings Statement

For the period ending 30 June 2020

Classification of debt	Principal outstanding at beginning of the year	Debt Redemption	Principal outstanding at end of the year
Liability to General Fund	465,775	47,271	418,504

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



Barry W Paul

Deputy General Manager Operations, Finance and Risk

Wednesday 13 May 2020