



**ATTACHMENTS TO REPORTS –
ITEM - 6.1 BUDGET REVIEW TO 30 SEPTEMBER 2019**

FINANCE COMMITTEE MEETING

Wednesday 20 November 2019

Attachments to Reports

Item

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ATTACHMENTS TO REPORT

Item 6.1

Budget Review to 30 September 2019

Attachment 1

Quarterly Budget Review Statement 2019/20

Attachment 2

Southern Regional Livestock Exchange Quarterly Budget Review Statement
September 2019

Wingecarribee Shire Council

Quarterly Budget Review Statement 2019/20

September 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 September Quarterly Budget Review.

3. Capital Budget Review Statement

This statement sets out the details of variations between Council's revised capital budget and the September 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 September 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 30 September 2019

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

It is my opinion that the Quarterly Budget Review Statement for Wingecarribee Shire Council for the quarter ending 30 September 2019 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

6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019

Income & Expenses - Council Consolidated

	Original Budget 2019/20 ¹	Approved Changes Budget Carryovers	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³
Income					
Rates and Annual Charges	77,858,941	-	77,858,941	50,425	77,909,366
User Charges and Fees	21,322,296	-	21,322,296	-	21,322,296
Interest and Investment Revenues	4,037,149	-	4,037,149	-	4,037,149
Other Revenue from Ordinary Activities	3,699,617	-	3,699,617	163,730	3,863,347
Grants & Contributions - Operating	9,103,024	-	9,103,024	(2,542,122)	6,560,902
Grants & Contributions - Capital	12,262,142	10,167,777	22,429,919	(5,627,305)	16,802,614
Total Income	128,283,169	10,167,777	138,450,946	(7,955,272)	130,495,674
Expenses					
Employee Costs	39,951,044	-	39,951,044	19,872	39,970,916
Borrowing Costs	1,037,568	-	1,037,568	-	1,037,568
Materials & Contracts	24,635,464	1,593,289	26,228,753	336,197	26,564,950
Depreciation	28,038,000	-	28,038,000	-	28,038,000
Other Expenses	16,484,778	83,898	16,568,676	137,606	16,706,282
Total Expenses	110,146,854	1,677,187	111,824,041	493,675	112,317,716
Net Operating Result	18,136,315	8,490,590	26,626,905	(8,448,947)	18,177,958
Net Operating Result before Capital Items	5,874,173	(1,677,187)	4,196,986	(2,821,642)	1,375,344
Reconciliation to Budget					
Net Operating Result for the year (as above)	18,136,315	8,490,590	26,626,905	(8,448,947)	18,177,958
Less:					
Capital Purchases	57,377,275	43,594,379	100,971,654	(24,960,258)	76,011,396
Loan Principal Repayments	4,691,061	-	4,691,061	-	4,691,061
Transfer to Reserve	34,897,506	-	34,897,506	446,003	35,343,509
Add:					
Proceeds from sale of assets	1,163,351	184,300	1,347,651	85,000	1,432,651
New Borrowings	3,884,000	4,150,000	8,034,000	(4,344,000)	3,690,000
Transfer from Reserve	45,620,959	30,769,489	76,390,448	(11,661,019)	64,729,429
Depreciation Expense	28,038,000	-	28,038,000	-	28,038,000
Budget Surplus/Deficit Result	(123,218)	-	(123,218)	145,289	22,071

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.

6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019

Income & Expenses - Council Consolidated

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

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

	Budget Change	
	F/U	
Income		
Rates and Annual Charges	50,425	F
Increase is due to additional supplementary rate income which is a result of continued development in the shire.		
Other Revenues	163,730	F
This increase is due to an estimated increase in lease income for Water Fund Properties \$56,750 and General Fund Properties \$33,661. Also a Risk Management Incentive payment of \$43,319 was received, plus an increase in SRLX hay sales of \$30,000.		
Grants & Contributions - Operating	(2,542,122)	U
The reduction is largely due to the decrease in the Financial Assistance Grant (\$2,597,732), as an advance payment was received in 2018/19. Also there has been an increase in the Library Per Capita Grant of \$55,610.		
Grants & Contributions - Capital	(5,627,305)	U
The decrease in budgeted capital grants and contributions is predominately due to Berrima Rd deviation project (\$3,679,481) and Station Street upgrade (\$3,554,257). Grant income has also been brought to account for Bridge renewal program \$1,082,890, Roads to Recovery \$236,809, Emergency Services Levy \$123,218, Regional Roads Repair Program \$45,000, SES Vertical Rescue training tower \$42,000 SES Building Mezzanine floor \$41,500, and Bowral Rugby Club \$35,016.		
Expenses		
Employee Costs	19,872	U
The increase in employee costs is predominately due to a transfer of Capitalised design salaries to operating expenses \$186,921. There have been a range of other salary adjustments (savings) recognised during the first quarter which have resulted in a net increase in salaries of \$19,872.		

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

2. Income & Expenses Budget Review Statement

Budget review for the quarter ended 30 September 2019

Income & Expenses - Council Consolidated

Materials & Contracts

336,197 U

There have been numerous changes to budget allocations for materials and contracts across Council's budget. The variation of \$336,196 is predominantly due to the following adjustments; budget allocation for Business Transformation Business Solutions \$145,700. Increased budget allocation for Development Services contractors \$100,000. Increased budget allocation for the SRLX \$87,375. Budget allocation for Family Day Care Viability Grant expenditure \$54,540. There were a number of other budget allocations within the General Fund totalling \$180,667 and Sewer Fund \$38,000. Decreased budget for Organic Waste contractors (\$100,000). Decreased Building maintenance budget allocation (\$51,000). There were a number of other decreased budget allocations totalling (\$120,121).

Other Expenses

137,606 U

The increase is primarily due to an additional budget allocation for Organic Waste Disposal costs \$100,000. Other increases total \$116,567 in General Fund, and \$30,000 in Water Fund. There were decreased allocations in General Fund of (\$68,961), and Sewer Fund (\$40,000).

6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019

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	Revised Budget ²		
Capital Expenditure					
<i>New Assets</i>					
Plant & Equipment	186,648	78,410	265,058	35,700	300,758
Furniture & Fittings	4,000	-	4,000	15,000	19,000
Office Equipment	4,234	17,320	21,554	75,000	96,554
Land - Operational Land	600,000	2,023,043	2,623,043		2,623,043
Buildings - Specialised	4,225,855	2,147,005	6,372,860	208,118	6,580,978
Other Structures	1,742,550	2,791,070	4,533,620	113,692	4,647,312
Infrastructure - Roads	5,178,998	5,052,313	10,231,311	1,239,491	11,470,802
Infrastructure - Bridges	-	2,087,121	2,087,121	1,152,518	3,239,639
Infrastructure - Footpaths	375,000	77,250	452,250		452,250
Infrastructure - Stormwater Drainage	3,312,610	2,223,557	5,536,167	(152,411)	5,383,756
Infrastructure - Water Supply Network	11,010,000	3,137,028	14,147,028	(3,430,000)	10,717,028
Infrastructure - Sewerage Network	6,827,085	2,330,691	9,157,776	(3,887,674)	5,270,102
Other Assets - Library Books	-	-	-	-	-
<i>Renewal Assets</i>					
Plant & Equipment	2,967,423	754,640	3,722,063	266,190	3,988,253
Office Equipment	93,160	-	93,160	-	93,160
Land - Operational Land	-	96,668	96,668	-	96,668
Buildings - Specialised	695,298	7,983,378	8,678,676	(4,988,387)	3,690,289
Other Structures	75,190	186,065	261,255	26,190	287,445
Infrastructure - Roads	13,909,224	3,067,057	16,976,281	(14,828,046)	2,148,235
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	6,890,130	(805,639)	6,084,491
Other Assets - Library Books	180,000	-	180,000		180,000
Total Capital Expenditure	57,377,275	43,594,379	100,971,654	(24,960,258)	76,011,396
Capital Funding					
General Revenue	(6,400,541)	-	(6,400,541)	93,959	(6,306,582)
Sale of Assets	(1,163,351)	(184,300)	(1,347,651)	(85,000)	(1,432,651)
Grants & Contributions	(7,647,056)	(10,228,330)	(17,875,386)	5,750,523	(12,124,863)
Special rate Variation (SRV)	(8,142,000)	(2,142,749)	(10,284,749)	948,127	(9,336,622)
Other Reserves	(1,868,446)	(16,952,500)	(18,820,946)	4,358,174	(14,462,772)
Section 64/94	(14,006,796)	(4,306,117)	(18,312,913)	2,232,801	(16,080,112)
Stormwater Management Charge	(243,000)	(77,991)	(320,991)	-	(320,991)
Borrowings	(3,884,000)	(4,150,000)	(8,034,000)	4,344,000	(3,690,000)
Water Fund	(7,625,000)	(2,575,947)	(10,200,947)	3,430,000	(6,770,947)
Sewer Fund	(6,397,085)	(2,976,445)	(9,373,530)	3,887,674	(5,485,856)
Total Capital Funding	(57,377,275)	(43,594,379)	(100,971,654)	24,960,258	(76,011,396)
Net Capital Funding - Surplus/(Deficit)	-	-	-	-	-

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

6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019

Capital Budget - Council Consolidated

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

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

	Budget Change	
	\$	F/U
Furniture and Fittings	15,000	U
Civic Centre furniture and fittings for staff relocations.		
Plant & Equipment	301,890	U
Budget allocation for the following items; 2 Trucks and 2 Mower replacements \$266,190, Pool Cleaners \$24,000, and Road Safety Speed Signs \$11,700.		
Office Equipment	75,000	U
Budget allocation for Microsoft Teams Phone purchases \$70,000, and Civic Centre Office Equipment for staff relocations \$5,000.		
Buildings	(4,780,269)	F

The reduction of \$4,780,269 is predominately due to the net decrease for the Civic Centre refurbishment project (\$4,849,968). These works will be reassessed in terms of timing and included in forward estimates as part of the 2020/21 Budget. There has also been a budget reduction for Corbett Garden upgrade design (138,420), and Robertson Community Centre Roof (\$70,000). The sealing of the SRLX Auditorium floor has been transferred to operating expenses (\$37,375). There have been increased budget allocations for; Bowral Library Air Conditioner replacement \$70,000, Demolition of Colo Vale RFS Building \$53,000, Design Iron Mines Oval Amenities Building \$50,000, Mezzanine Floor SES Building \$41,500, Bowral Rugby Club Building \$35,016, RRC Demountable Building \$24,000, Civic Centre Fitout \$18,300, Visitor Information Centre modifications \$15,000, and Bundanoon Preschool Air Conditioning \$7,956

Other Structures**139,882 U**

The increase of \$139,882 is predominately due to the following; Budget allocations for Moss Vale Aquatic Centre Ozone leak rectification works \$99,000, Bong Bong Common Stage 1A \$59,044, Mittagong Tennis Courts structural renewal \$50,000, Vertical Rescue training tower \$42,000, David Wood playground softfall renewal \$40,000, RRC Boomgate \$29,000, Burrawang Rural Fire Service fence \$13,132, Jurd Park tennis resurface \$7,000, and Burrawang Oval refurbishment \$1,941. There has also been budget reductions for the following projects; Recreational Walking Tracks strategy implementation (\$65,000), Centennial Oval car park and off leash area (\$61,836), Floral Parks landscaping (\$25,750), Bundanoon Pool BBQ Shelter Roof (\$24,720), Hilltop endeavour monument landscaping (\$16,927), and Tulip Time Feasibility Study (\$7,000).



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

3. Capital Budget Review Statement

Budget review for the quarter ended 30 September 2019

Capital Budget - Council Consolidated

Roads, Bridges and Footpaths (12,436,037) F

The decrease is predominately due to the reduction in the budget allocation for Station St Bowral (\$10,000,000). These works will be reassessed in terms of timing and included in forward estimates as part of the 2020/21 Budget. There has also been a budget reduction for Berrima Road deviation project (\$3,879,479), Regional Roads resealing (\$208,191), design capitalised salaries (186,921), and sign renewals (\$15,375). There has also been budget allocations for Gunrock Creek Bridge and sidetrack \$1,048,797, Old Hume Highway Berrima reconstruction \$490,000, Bundanoon Creek Meryla Road Bridge and sidetrack \$103,721, Wombeyan Caves Road retaining wall \$103,411, Stabilise and seal Community Oval car park \$80,000, Mittagong Caravan Park road works \$15,000, and Hampden Park Pedestrian Bridge replacement \$13,000.

Stormwater Drainage (152,411) F

The decrease of \$152,411 is due to a reduction in the budget allocation for Belmore to Renwick Channel Stage 2 (\$170,000), and SRLX Stormwater collection area (\$101,000). The Local drains culverts budget of (\$103,411) has been allocated to Wombeyan Caves Road retaining wall project. There has also been an increase in the budget allocation for the Wembley Rd Drainage project of \$222,000.

Water Supply Newtork (3,430,000) F

Decreased allocation for new generators at Water Treatment Plants (\$3,500,000). These works will be reassessed in terms of timing and included in forward estimates as part of the 2020/21 Budget. Budget allocation for Kirkham Rd Water main relocation \$70,000.

Sewerage Network (4,693,313) F

Decreased allocation for Mittagong Sewer Treatment Plant upgrade (\$2,387,085), Bowral Sewer Treatment Plant upgrade (\$1,500,589), and Pump Station asset renewal (\$805,639). These works will be reassessed in terms of timing and included in forward estimates as part of the 2020/21 Budget

6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019

	Original Budget 2019/20 ¹	Approved Changes		Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³
		Budget Carryovers	Revised Budget ²		
External Restrictions					
s94 Developer Contributions	14,458,310	(383,348)	14,074,962	1,444,547	15,519,509
s64 Developer Contributions	31,858,937	(3,943,351)	27,915,586	753,639	28,669,225
Domestic Waste Management	5,428,365	-	5,428,365	-	5,428,365
Environment Levy	455,381	(170,953)	284,428	4,500	288,928
Unexpended Grants	1,417,969	(572,498)	845,471	52,000	897,471
Stormwater Management	149,734	(77,991)	71,743	7,625	79,368
Water Sales Fluctuation Reserve	11,391,715	-	11,391,715	-	11,391,715
Augmentation - Water	22,725,448	(2,575,947)	20,149,501	3,444,750	23,594,251
Augmentation - Sewer	26,917,875	(2,976,445)	23,941,430	3,887,674	27,829,104
Total External Restrictions	114,803,733	(10,700,533)	104,103,200	9,594,735	113,697,935
Internal Restrictions					
Capital Projects	1,487,718	(142,096)	1,345,622	151,000	1,496,622
Cemeteries	460,903	(326,000)	134,903	-	134,903
Computer	67,434	-	67,434	(60,000)	7,434
Effluent Disposal	63,304	-	63,304	-	63,304
Emergency Assistance Fund	50,000	-	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)	(1,365,168)	4,389,968	3,024,800
Family Day Care	269,999	-	269,999	(54,540)	215,459
Plant	4,085,872	(503,700)	3,582,172	(181,190)	3,400,982
Property Development Reserve	3,370,212	(26,000)	3,344,212	(53,000)	3,291,212
Tourism	156,153	-	156,153	-	156,153
Works in Progress	4,848,755	(4,848,755)	-	-	-
Land Rental Charge	5,518,486	(3,918,195)	1,600,291	199,998	1,800,289
Waste Facilities (General Fund) Reserve	2,230,432	(96,668)	2,133,764	-	2,133,764
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	(69,628)	0
SRLX Capital Improvement Fund	183,706	-	183,706	101,000	284,706
Financial Assistance Grant	2,605,617	-	2,605,617	(2,605,617)	-
Renwick Asset Management	199,164	-	199,164	-	199,164
Business Transformation	1,649,856	-	1,649,856	(140,023)	1,509,833
Saleyards (SRLX) Reserve	63,575	-	63,575	-	63,575
Bong Bong Common	50,000	-	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
MVWMAC Loan Reserve	38,724	-	38,724	-	38,724
MVWMAC Reserve	99,000	-	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	-	417,134	43,319	460,453
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)	804,085	940,000	1,744,085
Working Funds Reserve	380,400	-	380,400	-	380,400
Contribution to Works	59,116	-	59,116	-	59,116
Total Internal Restrictions	41,976,470	(20,068,956)	21,907,514	2,512,287	24,419,801
Total Cash & Investments	156,780,203	(30,769,489)	126,010,714	12,107,022	138,117,736

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 +/- budget carryovers.

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

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

4. Cash & Investment Budget Review Statement

Budget review for the quarter ended 30 September 2019

Statements

Investments

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

Cash

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

The date of completion of this bank reconciliation is 30/09/2019.

Reconciliation Status

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

		\$
Cash at Bank (as per bank statements)		572,065
Investments on Hand		183,275,478
less: Unpresented Cheques	(Timing Difference)	(34,532)
add: Undeposited Funds	(Timing Difference)	68,457
 Reconciled Cash at Bank & Investments		 183,881,467

6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Budget Carryovers	Changes Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
02 - Corporate, Strategy & Development Services						
02 - Corporate & Community						
005 - Corp & Community Admin						
Income	(8,216)	0	(8,216)	0	(8,216)	
Expenses	688,750	0	688,750	0	688,750	
Sub-Total Corp & Community Admin	680,535	0	680,535	0	680,535	
020 - Family Day Care						
Income	(888,336)	0	(888,336)	0	(888,336)	
Expenses	990,352	15,261	1,005,613	54,540	1,060,153	Bring to account expenditure for Child Viability Grant.
Reserves	(46,016)	(15,261)	(61,277)	(54,540)	(115,817)	Child Viability Grant not part of operating income, to be used on specific program. Transfer from Reserves required to balance budget.
Sub-Total Family Day Care	56,000	0	56,000	(0)	56,000	
023 - Community Development						
Income	(107,831)	0	(107,831)	0	(107,831)	
Expenses	845,764	58,533	904,297	0	904,297	
Reserves	(100,000)	(58,533)	(158,533)	0	(158,533)	
Sub-Total Community Development	637,933	0	637,933	0	637,933	
026 - Community Engagement						
Expenses	144,753	0	144,753	0	144,753	
Sub-Total Community Engagement	144,753	0	144,753	0	144,753	
032 - Corporate Strategy & Governance						
Expenses	438,407	140,284	578,691	0	578,691	
Reserves	0	(140,284)	(140,284)	0	(140,284)	
Sub-Total Corporate Strategy & Governance	438,407	0	438,407	0	438,407	
055 - Customer Service						
Income	(1,563)	0	(1,563)	0	(1,563)	
Expenses	1,154,179	0	1,154,179	0	1,154,179	
Sub-Total Customer Service	1,152,616	0	1,152,616	0	1,152,616	
058 - Donations & Civic Events						
Expenses	246,658	0	246,658	0	246,658	
Sub-Total Donations & Civic Events	246,658	0	246,658	0	246,658	
062 - Legal						
Expenses	228,769	0	228,769	0	228,769	
Sub-Total Legal	228,769	0	228,769	0	228,769	

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

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6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Budget Carryovers	Changes Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
179 - Internal Audit						
Expenses	92,226	0	92,226	0	92,226	
Sub-Total Internal Audit	92,226	0	92,226	0	92,226	
183 - Website Development						
Expenses	44,228	0	44,228	0	44,228	
Sub-Total Website Development	44,228	0	44,228	0	44,228	
187 - Out of School Hours Care						
Income	(254,610)	0	(254,610)	0	(254,610)	
Expenses	248,695	0	248,695	0	248,695	
Reserves	5,915	0	5,915	0	5,915	
Sub-Total Out of School Hours Care	0	0	0	0	0	
Sub-Total Corporate & Community	3,722,125	(0)	3,722,125	(0)	3,722,125	
03 - Information Services						
006 - Corporate Information						
Expenses	710,395	0	710,395	0	710,395	
Sub-Total Corporate Information	710,395	0	710,395	0	710,395	
033 - Corporate Systems						
Income	0	0	0	(26,000)	(26,000)	Contributions from various branches towards Nearmap Imagery
Expenses	580,353	0	580,353	26,000	606,353	Budget allocation for Nearmap Imagery
Sub-Total Corporate Systems	580,353	0	580,353	0	580,353	
034 - Information Services						
Expenses	218,005	0	218,005	0	218,005	
Capital Purchases	93,160	0	93,160	0	93,160	
Sub-Total Information Services	311,164	0	311,164	0	311,164	
061 - ICT Operations						
Income	(8,037)	0	(8,037)	0	(8,037)	
Expenses	1,192,067	0	1,192,067	0	1,192,067	
Sub-Total ICT Operations	1,184,029	0	1,184,029	0	1,184,029	
064 - Library Services						
Income	(139,400)	0	(139,400)	(55,610)	(195,010)	Additional Income received from Library per capita subsidy.
Expenses	1,534,458	0	1,534,458	3,610	1,538,068	Increase budget allocation for Contractors.
Capital Purchases	184,000	0	184,000	0	184,000	
Reserves	0	0	0	52,000	52,000	Transfer to Local Priority Grant reserve for Moss Vale Library refurbishment.
Sub-Total Library Services	1,579,058	0	1,579,058	0	1,579,058	

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

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6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Budget Carryovers	Changes Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
Sub-Total Information Services	4,364,999	0	4,364,999	0	4,364,999	
04 - Environment & Sustainability						
038 - Environment & Sustainability Admin						
Income	(48,338)	0	(48,338)	0	(48,338)	
Expenses	625,271	189,054	814,325	0	814,325	
Capital Purchases	2,143	23,000	25,143	0	25,143	
Reserves	0	(212,054)	(212,054)	0	(212,054)	
Sub-Total Environment & Sustainability Admin	579,077	0	579,077	0	579,077	
071 - Biodiversity Conservation (EL)						
Income	(150,000)	0	(150,000)	0	(150,000)	
Expenses	902,203	247,562	1,149,765	0	1,149,765	
Reserves	(752,202)	(247,562)	(999,764)	0	(999,764)	
Sub-Total Biodiversity Conservation (EL)	1	0	1	0	1	
072 - Community Capacity & Commitment (EL)						
Expenses	262,790	24,497	287,287	0	287,287	
Reserves	(262,790)	(24,497)	(287,287)	0	(287,287)	
Sub-Total Community Capacity & Commitment (EL)	0	0	0	0	0	
073 - Environment Levy Management (EL)						
Income	(16,182)	0	(16,182)	0	(16,182)	
Expenses	231,689	0	231,689	0	231,689	
Reserves	(215,508)	0	(215,508)	0	(215,508)	
Sub-Total Environment Levy Management (EL)	(0)	0	(0)	0	(0)	
074 - Environmental Systems (EL)						
Income	(161,843)	0	(161,843)	0	(161,843)	
Expenses	256,868	12,771	269,639	0	269,639	
Reserves	(6,691)	(12,771)	(19,462)	0	(19,462)	
Sub-Total Environmental Systems (EL)	88,334	0	88,334	0	88,334	
076 - River Health & Wetlands (EL)						
Income	0	0	0	0	0	
Expenses	66,754	29,093	95,847	0	95,847	
Reserves	(66,754)	(29,093)	(95,847)	0	(95,847)	
Sub-Total River Health & Wetlands (EL)	0	0	0	0	0	
077 - Sustainable Living (EL)						
Expenses	52,348	0	52,348	0	52,348	
Reserves	(52,348)	0	(52,348)	0	(52,348)	
Sub-Total Sustainable Living (EL)	(0)	0	(0)	0	(0)	

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

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6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Changes Budget Carryovers	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
Sub-Total Environment & Sustainability	667,412	0	667,412	0	667,412	
08 - Tourism and Economic Development						
037 - Economic Development						
Expenses	265,929	50,000	315,929	0	315,929	
Reserves	0	(50,000)	(50,000)	0	(50,000)	
Sub-Total Economic Development	265,929	0	265,929	0	265,929	
040 - Events						
Income	(364,230)	0	(364,230)	0	(364,230)	
Expenses	320,704	0	320,704	0	320,704	
Reserves	43,526	0	43,526	0	43,526	
Sub-Total Events	0	0	0	0	0	
144 - Tourism						
Income	(432,688)	0	(432,688)	0	(432,688)	
Expenses	1,319,889	15,000	1,334,889	(15,000)	1,319,889	Budget transferred from Operations to Capital Expenditure below
Capital Purchases	2,091	0	2,091	15,000	17,091	Budget allocation for Visitor Centre modifications
Reserves	0	(15,000)	(15,000)	0	(15,000)	
Sub-Total Tourism	889,292	0	889,292	0	889,292	
Sub-Total Tourism and Economic Development	1,155,221	0	1,155,221	0	1,155,221	
09 - Plan/Develop/Reg Service						
036 - Development Services						
Income	(5,254)	0	(5,254)	0	(5,254)	
Expenses	756,196	0	756,196	115,000	871,196	Increase Contractor budget allocation.
Capital Purchases	0	97,320	97,320	0	97,320	
Reserves	0	(97,320)	(97,320)	0	(97,320)	
Sub-Total Development Services	750,942	0	750,942	115,000	865,942	
095 - Rangers						
Income	(417,139)	0	(417,139)	0	(417,139)	
Expenses	1,236,605	85,820	1,322,425	0	1,322,425	
Reserves	0	(85,820)	(85,820)	0	(85,820)	
Sub-Total Rangers	819,466	0	819,466	0	819,466	
096 - Weeds						
Income	(74,633)	0	(74,633)	0	(74,633)	
Expenses	174,191	0	174,191	0	174,191	
Reserves	0	0	0	0	0	
Sub-Total Weeds	99,558	0	99,558	0	99,558	

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

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6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Budget Carryovers	Changes Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
098 - Regulatory Services						
Income	(42,890)	0	(42,890)	0	(42,890)	
Expenses	227,684	0	227,684	0	227,684	
Sub-Total Regulatory Services	184,795	0	184,795	0	184,795	
142 - Development Contrib. (S94,94A,VPA & WIK)						
Income	(3,310,000)	0	(3,310,000)	0	(3,310,000)	
Reserves	3,310,000	0	3,310,000	0	3,310,000	
Sub-Total Development Contrib. (S94,94A,VPA & WIK)	(0)	0	(0)	0	(0)	
143 - Strategic Planning						
Income	(39,487)	0	(39,487)	0	(39,487)	
Expenses	796,985	0	796,985	0	796,985	
Reserves	(60,476)	0	(60,476)	0	(60,476)	
Sub-Total Strategic Planning	697,022	0	697,022	0	697,022	
145 - Town Planning						
Income	(3,998,375)	0	(3,998,375)	0	(3,998,375)	
Expenses	3,474,577	0	3,474,577	(115,000)	3,359,577	Decrease employment costs by (\$100,000). Decrease Contractor budget by (\$15,000)
Reserves	(43,000)	0	(43,000)	0	(43,000)	
Sub-Total Town Planning	(566,798)	0	(566,798)	(115,000)	(681,798)	
171 - RID						
Expenses	44,333	0	44,333	0	44,333	
Reserves	(44,333)	0	(44,333)	0	(44,333)	
Sub-Total RID	0	0	0	0	0	
Sub-Total Plan/Develop/Reg Service	1,984,985	0	1,984,985	0	1,984,985	
16 - Media & Communication						
069 - Media & Communications						
Expenses	325,096	20,000	345,096	0	345,096	
Reserves	0	(20,000)	(20,000)	0	(20,000)	
Sub-Total Media & Communications	325,096	0	325,096	0	325,096	
Sub-Total Media & Communication	325,096	(0)	325,096	0	325,096	
Total Corporate, Strategy & Development Services	12,219,839	0	12,219,839	0	12,219,839	
03 - Operations, Finance & Risk						
05 - Finance Procurement & Fleet Services						
014 - Bushfire 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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6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Budget Carryovers	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
Income	(281,800)	(19,608)	(301,408)	0	(301,408)	
Expenses	1,002,293	0	1,002,293	0	1,002,293	
Capital Purchases	0	19,608	19,608	0	19,608	
Sub-Total Bushfire Services	720,493	0	720,493	0	720,493	
042 - Accounting Services						
Income	(6,300)	0	(6,300)	0	(6,300)	
Expenses	1,108,528	0	1,108,528	5,627	1,114,155	Increase in employment and contract costs. Contra activity 044.
Sub-Total Accounting Services	1,102,228	0	1,102,228	5,627	1,107,855	
044 - Financial Services						
Income	(381,364)	0	(381,364)	0	(381,364)	
Expenses	359,073	50,416	409,489	28,988	438,477	Budget allocation for S94 Contract administration \$34,615. Decrease budget for General Contractors (5,627), Contra activity 042.
Reserves	0	(50,416)	(50,416)	(34,615)	(85,031)	Fund S94 Contract administration from S94 reserve.
Sub-Total Financial Services	(22,291)	(0)	(22,291)	(5,627)	(27,918)	
045 - Corporate Finance						
Income	(10,130,700)	0	(10,130,700)	2,474,514	(7,656,186)	Reduce FAGS income by (\$2,597,732) as received in 18/19. Bring to account Emergency Services Levy Grant \$123,218.
Expenses	(133,000)	0	(133,000)	(100,000)	(233,000)	Contra activity 078 Project Wingecarribee Review.
Loan Repayment	175,000	0	175,000	0	175,000	
Reserves	1,159,700	0	1,159,700	(2,605,617)	(1,445,917)	Transfer from FAGS Grant reserve.
Sub-Total Corporate Finance	(8,929,000)	0	(8,929,000)	(231,103)	(9,160,103)	
046 - Fleet and Supply Admin (Sewer Fund)						
Income	(402,288)	0	(402,288)	0	(402,288)	
Expenses	307,331	0	307,331	0	307,331	
Capital Purchases	267,068	78,410	345,478	0	345,478	
Reserves	(172,111)	(78,410)	(250,521)	0	(250,521)	
Sub-Total Fleet and Supply Admin (Sewer Fund)	(0)	0	(0)	0	(0)	
047 - Fleet and Supply Admin (Water Fund)						
Income	(420,853)	0	(420,853)	0	(420,853)	
Expenses	334,788	0	334,788	0	334,788	
Capital Purchases	347,742	29,755	377,497	0	377,497	
Reserves	(261,678)	(29,755)	(291,433)	0	(291,433)	
Sub-Total Fleet and Supply Admin (Water Fund)	(0)	0	(0)	0	(0)	
048 - Leased Vehicles						
Income	(966,121)	0	(966,121)	0	(966,121)	
Expenses	566,121	0	566,121	0	566,121	
Capital Purchases	800,000	36,885	836,885	0	836,885	

6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Budget Carryovers	Changes Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
Reserves	(400,000)	(36,885)	(436,885)	0	(436,885)	
Sub-Total Leased Vehicles	(0)	0	(0)	0	(0)	
049 - Plant						
Income	(3,232,689)	0	(3,232,689)	0	(3,232,689)	
Expenses	2,162,337	0	2,162,337	0	2,162,337	
Capital Purchases	1,552,612	688,000	2,240,612	266,190	2,506,802	Purchase of 2 new trucks and 2 new mowers
Reserves	(482,261)	(688,000)	(1,170,261)	(266,190)	(1,436,451)	Above funded from Plant Reserve
Sub-Total Plant	(0)	0	(0)	0	(0)	
050 - Supply						
Expenses	17,300	0	17,300	(12,300)	5,000	Contra activity 181
Sub-Total Supply	17,300	0	17,300	(12,300)	5,000	
051 - Workshops						
Income	(373,651)	0	(373,651)	0	(373,651)	
Expenses	368,349	0	368,349	(0)	368,349	
Capital Purchases	5,302	0	5,302	0	5,302	
Sub-Total Workshops	(0)	0	(0)	(0)	(0)	
092 - Property Services						
Income	(496,630)	0	(496,630)	(33,661)	(530,291)	Additional lease income from Council properties.
Expenses	438,307	48,000	486,307	18,659	504,966	Rental income restriction \$26,278. Transfer Mittagong Caravan Park operating cost to CAPEX (\$15,000). Increase in operating expenses for Council properties \$7,381.
Capital Purchases	600,000	2,023,043	2,623,043	15,000	2,638,043	Mittagong Caravan Park Road works
Loan Repayment	0	(1,500,000)	(1,500,000)	0	(1,500,000)	
Reserves	(500,000)	(571,043)	(1,071,043)	0	(1,071,043)	
Sub-Total Property Services	41,676	0	41,676	(1)	41,675	
100 - Revenue Accounting						
Income	(51,514,400)	0	(51,514,400)	(50,425)	(51,564,825)	Additional rate income.
Expenses	1,292,594	30,000	1,322,594	(14,000)	1,308,594	Reduction in rating valuation services.
Reserves	12,712,800	(30,000)	12,682,800	12,125	12,694,925	Additional Stormwater Management charge transferred to reserve \$7,625, and additional Environment Levy transferred to reserve \$4,500.
Sub-Total Revenue Accounting	(37,509,006)	0	(37,509,006)	(52,300)	(37,561,306)	
177 - State Emergency Services						
Expenses	77,638	0	77,638	0	77,638	
Sub-Total State Emergency Services	77,638	0	77,638	0	77,638	
178 - Fire & Rescue NSW						
Expenses	134,566	0	134,566	0	134,566	
Sub-Total Fire & Rescue NSW	134,566	0	134,566	0	134,566	

6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Budget Carryovers	Changes Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
181 - Procurement						
Expenses	275,757	0	275,757	12,300	288,057	Contra activity 181
Sub-Total Procurement	275,757	0	275,757	12,300	288,057	
184 - Lease of Land (Water Fund)						
Income	(118,900)	0	(118,900)	(56,750)	(175,650)	Additional lease income brought to account.
Reserves	0	0	0	175,650	175,650	Transfer additional lease income to reserve \$56,750. Overall surplus of activity transferred to reserve \$118,900.
Sub-Total Lease of Land (Water Fund)	(118,900)	0	(118,900)	118,900	0	
Sub-Total Finance Procurement & Fleet Services	(44,209,540)	(0)	(44,209,540)	(164,505)	(44,374,045)	
06 - Organisational Development						
060 - Human Resources						
Income	(1,300,000)	0	(1,300,000)	0	(1,300,000)	
Expenses	2,624,365	0	2,624,365	0	2,624,365	
Sub-Total Human Resources	1,324,365	0	1,324,365	0	1,324,365	
101 - Risk Management						
Income	0	0	0	(43,319)	(43,319)	Income from Risk Management Incentive payment
Expenses	1,347,684	0	1,347,684	0	1,347,684	
Reserves	0	0	0	43,319	43,319	Transfer above income to Reserve
Sub-Total Risk Management	1,347,684	0	1,347,684	0	1,347,684	
170 - WHS						
Income	(192,000)	0	(192,000)	0	(192,000)	
Expenses	339,845	0	339,845	0	339,845	
Sub-Total WHS	147,845	0	147,845	0	147,845	
Sub-Total Organisational Development	2,819,895	0	2,819,895	0	2,819,895	
07 - Assets						
013 - Built Assets						
Income	(9,153)	0	(9,153)	0	(9,153)	
Expenses	383,938	19,909	403,847	51,000	454,847	Budget allocation for Asset Officer Community Projects
Capital Purchases	(0)	0	(0)	0	0	
Reserves	0	(19,909)	(19,909)	(51,000)	(70,909)	Above position funded from SRV Reserve
Sub-Total Built Assets	374,784	(0)	374,784	0	374,785	
025 - Management Committees						
Income	(1,615)	0	(1,615)	0	(1,615)	

6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Budget Carryovers	Changes Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
Expenses	60,566	63,802	124,368	(24,149)	100,219	Carryover funds for Management Committees transferred to the following projects; Bong Bong Common Masterplan (\$9,044), Burrawang Oval refurbishment (\$1,941), Hampden Park Bridge replacement (\$6,164), Jurd Park Tennis court resurface (\$2,000). 19/20 Budget allocation transferred to Jurd Park Tennis court resurface (\$5,000).
Reserves	0	(63,802)	(63,802)	19,149	(44,653)	Works in Progress reserve movements in line with above adjustments.
Sub-Total Management Committees	58,951	0	58,951	(5,000)	53,951	
054 - Floodplain & Stormwater Engineering						
Income	0	0	0	0	0	
Expenses	216,296	20,581	236,877	0	236,877	
Reserves	(93,173)	(20,581)	(113,754)	0	(113,754)	
Sub-Total Floodplain & Stormwater Engineering	123,123	0	123,123	0	123,123	
084 - Parks Assets						
Expenses	340,391	12,514	352,905	53,927	406,832	Budget allocations for Mt Gibraltar Plan of Management \$25,000, Monuments and Artwork revaluation report \$16,927, Playground Strategy \$7,000, and Memorials in Public Places policy \$5,000.
Capital Purchases	2	362,249	362,251	(148,213)	214,038	Decrease in budget for Corbett Gardens Upgrade design (\$138,420), Centennial Park Car Park and off leash area (\$61,836), and Tulip Time relocation feasibility study (\$7,000).
Reserves	0	(374,763)	(374,763)	119,284	(255,479)	Budget allocation for Bong Bong Common Stage 1A \$59,044.
Sub-Total Parks Assets	340,393	0	340,393	24,998	365,391	Reserve movements in line with above adjustments.
094 - Public Cemeteries						
Income	(222,264)	0	(222,264)	0	(222,264)	
Expenses	306,102	0	306,102	0	306,102	
Capital Purchases	26,780	43,780	70,560	0	70,560	
Reserves	0	(43,780)	(43,780)	0	(43,780)	
Sub-Total Public Cemeteries	110,618	0	110,618	0	110,618	
106 - Roads & Drainage Engineering						
Income	(5,253)	0	(5,253)	0	(5,253)	
Expenses	1,105,347	286,852	1,392,199	0	1,392,199	
Capital Purchases	0	157,300	157,300	0	157,300	
Reserves	0	(444,152)	(444,152)	0	(444,152)	
Sub-Total Roads & Drainage Engineering	1,100,094	0	1,100,094	0	1,100,094	
146 - Traffic						
Income	(12,972)	0	(12,972)	0	(12,972)	
Expenses	142,825	0	142,825	0	142,825	
Sub-Total Traffic	129,853	0	129,853	0	129,853	
147 - Road Safety Officer						
Income	(55,284)	0	(55,284)	0	(55,284)	

6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Changes Budget Carryovers	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
Expenses	141,972	10,210	152,182	(11,700)	140,483	Budget transferred from Operations to Capital Expenditure below
Capital Purchases	0	0	0	11,700	11,700	Purchase of Speed Signs
Reserves	0	(10,210)	(10,210)	0	(10,210)	
Sub-Total Road Safety Officer	86,689	0	86,689	0	86,689	
150 - Street Lighting						
Income	(105,596)	0	(105,596)	0	(105,596)	
Expenses	835,375	0	835,375	0	835,375	
Sub-Total Street Lighting	729,779	0	729,779	0	729,779	
155 - Section 64 Contributions (Sewer)						
Income	(1,578,585)	0	(1,578,585)	0	(1,578,585)	
Reserves	1,578,585	0	1,578,585	0	1,578,585	
Sub-Total Section 64 Contributions (Sewer)	0	0	0	0	0	
156 - Section 64 Contributions (Water)						
Income	(1,374,500)	0	(1,374,500)	0	(1,374,500)	
Reserves	1,374,500	0	1,374,500	0	1,374,500	
Sub-Total Section 64 Contributions (Water)	(0)	0	(0)	0	(0)	
157 - Sewer Engineering Admin						
Income	(18,129,427)	0	(18,129,427)	0	(18,129,427)	
Expenses	2,871,662	0	2,871,662	0	2,871,662	
Loan Repayment	2,730,364	0	2,730,364	0	2,730,364	
Reserves	5,230,861	0	5,230,861	0	5,230,861	
Sub-Total Sewer Engineering Admin	(7,296,541)	0	(7,296,541)	0	(7,296,541)	
158 - Water Engineering Admin						
Income	(13,740,744)	0	(13,740,744)	0	(13,740,744)	
Expenses	2,838,215	41,820	2,880,035	42,000	2,922,035	Additional budget allocation for Water meter reading contract.
Capital Purchases	150,000	371,750	521,750	0	521,750	
Loan Repayment	294,955	0	294,955	0	294,955	
Reserves	3,852,058	(413,570)	3,438,488	(160,900)	3,277,588	Water meter reading contract funded from reserve (\$42,000). Contra activity 184 Water lease (\$118,900).
Sub-Total Water Engineering Admin	(6,605,516)	0	(6,605,516)	(118,900)	(6,724,416)	
174 - Asset Support						
Expenses	0	0	0	0	0	
Sub-Total Asset Support	0	0	0	0	0	
Sub-Total Assets	(10,847,772)	(0)	(10,847,772)	(98,901)	(10,946,673)	
10 - Business Services						

6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Changes Budget Carryovers	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
107 - Commercial Waste Management						
Income	(411,372)	0	(411,372)	0	(411,372)	
Expenses	389,735	0	389,735	0	389,735	
Sub-Total Commercial Waste Management	(21,637)	0	(21,637)	0	(21,637)	
108 - Domestic Waste Management						
Income	(8,178,900)	0	(8,178,900)	0	(8,178,900)	
Expenses	7,500,672	0	7,500,672	(20,000)	7,480,672	Budget transferred from Operations to Capital Expenditure below
Capital Purchases	0	0	0	20,000	20,000	RRC Boom gate construction
Reserves	678,228	0	678,228	0	678,228	
Sub-Total Domestic Waste Management	0	0	0	0	(0)	
109 - Hazardous Waste						
Income	(43,000)	0	(43,000)	0	(43,000)	
Expenses	44,976	0	44,976	0	44,976	
Sub-Total Hazardous Waste	1,976	0	1,976	0	1,976	
111 - Inert Waste						
Income	(1,492,499)	0	(1,492,499)	0	(1,492,499)	
Expenses	1,465,352	0	1,465,352	0	1,465,352	
Sub-Total Inert Waste	(27,147)	0	(27,147)	0	(27,147)	
113 - Organic Product & Waste						
Income	(1,428,018)	0	(1,428,018)	(118,000)	(1,546,018)	Internal income charge transferred to correct suffix
Expenses	1,355,177	0	1,355,177	118,000	1,473,177	Internal income charge transferred to correct suffix
Sub-Total Organic Product & Waste	(72,841)	0	(72,841)	(0)	(72,841)	
114 - Putrescible Waste						
Income	(3,438,463)	0	(3,438,463)	0	(3,438,463)	
Expenses	3,450,852	0	3,450,852	0	3,450,852	
Sub-Total Putrescible Waste	12,389	0	12,389	0	12,389	
115 - Recycling						
Income	(1,251,150)	0	(1,251,150)	0	(1,251,150)	
Expenses	1,262,527	0	1,262,527	0	1,262,527	
Sub-Total Recycling	11,377	0	11,377	0	11,377	
116 - RRC Operations						
Income	(3,067,914)	0	(3,067,914)	0	(3,067,914)	
Expenses	2,633,169	0	2,633,169	(33,000)	2,600,169	Budget transferred from Operations to Capital Expenditure below
Capital Purchases	181,346	0	181,346	33,000	214,346	Budget allocation for Demountable Building \$24,000, and Boom gate \$9,000.
Loan Repayment	399,282	0	399,282	0	399,282	
Reserves	(50,000)	0	(50,000)	0	(50,000)	

6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Budget Carryovers	Changes Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
Sub-Total RRC Operations	95,883	0	95,883	0	95,883	
117 - Welby Rehabilitation						
Expenses	0	0	0	0	0	
Capital Purchases	0	157,220	157,220	0	157,220	
Reserves	0	(157,220)	(157,220)	0	(157,220)	
Sub-Total Welby Rehabilitation	0	0	0	0	0	
141 - Operations SRLE						
Income	(978,922)	0	(978,922)	(30,000)	(1,008,922)	Increased income for Holding and Feeding Fees.
Expenses	758,375	0	758,375	67,375	825,750	Sealing of Auditorium floor transferred from CAPEX \$37,375. Increase in hay cutting expenses \$30,000.
Capital Purchases	138,375	0	138,375	(138,375)	0	Stormwater Collection project removed from program (\$101,000). Sealing of Auditorium floor transferred to OPEX (\$37,375).
Reserves	82,172	0	82,172	101,000	183,172	Reserve movement for Stormwater Collection project.
Sub-Total Operations SRLE	0	0	0	0	0	
Sub-Total Business Services	(0)	0	(0)	0	(0)	
11 - Infrastructure Services						
002 - Cyclepaths						
Expenses	120,246	0	120,246	35,000	155,246	Budget transferred from Grading activity 059.
Sub-Total Cyclepaths	120,246	0	120,246	35,000	155,246	
003 - Footpaths						
Expenses	238,488	0	238,488	60,000	298,488	Budget transferred from Grading activity 059.
Sub-Total Footpaths	238,488	0	238,488	60,000	298,488	
007 - Bridge Construction						
Income	0	0	0	(122,469)	(122,469)	Grant income for Barrengarry Creek Bridge side track (\$122,469).
Capital Purchases	(0)	0	(0)	429,296	429,297	Budget allocation for Barrengarry Creek Bridge side track \$270,000, and Gunrock Creek side track \$159,297.
Reserves	0	0	0	(306,828)	(306,828)	Transfer from Reserves for Gunrock Creek Bridge side track (\$159,297), and Barrengarry Creek Bridge side track (\$147,531).
Sub-Total Bridge Construction	(0)	0	(0)	0	0	
022 - Civil Design & Projects						
Income	(12,217)	0	(12,217)	(62,500)	(74,717)	Grant income for Meryla Road Bridge sidetrack.
Expenses	78,665	24,027	102,692	186,921	289,613	Capitalised salaries transferred to operating expenses
Capital Purchases	306,249	92,959	399,208	(80,215)	318,993	Budget allocation for Meryla Road Bridge side track \$125,000, and Hampden Park Pedestrian Bridge replacement design \$13,000. Transfer capitalised salaries to operating expenses (\$186,921). Transfer budget for Wembley Road drainage design to activity 053 (\$31,294).

6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Budget Carryovers	Changes Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
Reserves	(50,000)	(116,986)	(166,986)	(44,206)	(211,192)	Transfer from Reserves for Meryla Road Bridge side track (62,500), and Hampden Park Pedestrian Bridge replacement design (\$13,000). Transfer Reserve funding for Wembley Road drainage design to activity 053 \$31,294.
Sub-Total Civil Design & Projects	322,697	(0)	322,697	0	322,698	
027 - Concrete						
Capital Purchases	375,000	0	375,000	0	375,000	
Reserves	(250,000)	0	(250,000)	0	(250,000)	
Sub-Total Concrete	125,000	0	125,000	0	125,000	
028 - Construction						
Expenses	182,652	51,937	234,589	0	234,589	
Capital Purchases	965,375	25,000	990,375	64,626	1,055,001	Budget allocation for stabilisation and sealing of Community Oval Car Park \$80,000. Contra activity 151 (\$15,375).
Reserves	(950,000)	(76,937)	(1,026,937)	(80,000)	(1,106,937)	Reserve funding for Community Oval Car Park.
Sub-Total Construction	198,027	0	198,027	(15,374)	182,653	
035 - Design and Construction Admin						
Expenses	1,125,320	0	1,125,320	0	1,125,320	
Sub-Total Design and Construction Admin	1,125,320	0	1,125,320	0	1,125,320	
052 - Operations Support Admin						
Income	0	0	0	0	0	
Expenses	529,459	0	529,459	0	529,459	
Capital Purchases	0	0	0	0	0	
Reserves	0	0	0	0	0	
Sub-Total Operations Support Admin	529,459	0	529,459	0	529,459	
053 - Floodplain & Stormwater Construction						
Income	0	0	0	(621,570)	(621,570)	Bridge renewal grant income for Braemar Ave Culvert transferred from activity 091.
Capital Purchases	3,141,611	956,700	4,098,311	1,079,720	5,178,031	Budget transferred from activity 091 for Braemar Ave Culvert \$1,099,838. Increased budget allocation for Wembley Road drainage \$83,294. Budget for Local Drains new culverts transferred to activity 103 (\$103,411).
Reserves	(3,141,611)	(956,700)	(4,098,311)	(458,151)	(4,556,462)	Reserve funding for Braemar Ave Culvert (\$478,268), Wembley Road drainage (\$83,294). Reserve funding for Local Drains new culverts transferred to activity 103 \$103,411.
Sub-Total Floodplain & Stormwater Construction	(0)	0	(0)	0	0	
059 - Grading						
Expenses	342,470	0	342,470	(319,693)	22,777	Budget transferred to Cycleway activity 002 (\$35,000), Footpaths activity 003 (\$60,000) and Local Roads maintenance (\$224,693).
Sub-Total Grading	342,470	0	342,470	(319,693)	22,777	
065 - Bridge M&R						
Expenses	30,179	0	30,179	0	30,179	

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

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6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Changes Budget Carryovers	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
Sub-Total Bridge M&R	30,179	0	30,179	0	30,179	
066 - Drainage						
Expenses	391,618	0	391,618	0	391,618	
Capital Purchases	0	0	0	0	0	
Reserves	(251,000)	0	(251,000)	0	(251,000)	
Sub-Total Drainage	140,618	0	140,618	0	140,618	
067 - Floodplain & Stormwater Maintenance						
Expenses	338,006	0	338,006	0	338,006	
Reserves	(179,327)	0	(179,327)	0	(179,327)	
Sub-Total Floodplain & Stormwater Maintenance	158,679	0	158,679	0	158,679	
068 - Kerb & Guttering						
Expenses	163,593	0	163,593	0	163,593	
Capital Purchases	15,376	0	15,376	0	15,375	
Sub-Total Kerb & Guttering	178,969	0	178,969	0	178,968	
079 - Operations Management Admin						
Income	(59,905)	0	(59,905)	0	(59,905)	
Expenses	1,120,736	0	1,120,736	0	1,120,736	
Sub-Total Operations Management Admin	1,060,832	0	1,060,832	0	1,060,832	
102 - Local Roads Construction						
Income	(1,023,576)	0	(1,023,576)	0	(1,023,576)	
Expenses	104,029	0	104,029	0	104,029	
Capital Purchases	7,663,084	243,428	7,906,512	70,000	7,976,512	Budget allocation for Water main relocation Kirkham Road Bowral
Loan Repayment	389,192	0	389,192	0	389,192	
Reserves	(3,965,189)	(243,428)	(4,208,617)	(70,000)	(4,278,617)	Above funded from Water Fund Reserve
Sub-Total Local Roads Construction	3,167,540	(0)	3,167,540	(0)	3,167,540	
103 - Regional Roads Construction						
Income	(1,311,500)	0	(1,311,500)	(281,809)	(1,593,309)	Increased grant income for Roads to Recovery (\$236,809), and Regional Roads Repair Program (\$45,000).
Capital Purchases	1,070,000	14,648	1,084,648	385,219	1,469,867	Budget allocation for Old Hume Highway Berrima \$490,000. Budget transferred from activity 053 to Wombeyan Caves Road retaining wall \$103,411. Budget reduced for Regional Roads resealing (\$208,191).
Reserves	341,500	(14,648)	326,852	(103,411)	223,441	Reserve funding transferred from activity 053 for Wombeyan Caves Road retaining wall.
Sub-Total Regional Roads Construction	100,000	0	100,000	(0)	100,000	
104 - Local Roads Maintenance						
Income	0	0	0	0	0	
Expenses	4,071,088	0	4,071,088	224,693	4,295,781	Budget transferred from Grading activity 059.
Reserves	(1,394,000)	0	(1,394,000)	0	(1,394,000)	

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

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6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Changes Budget Carryovers	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
Sub-Total Local Roads Maintenance	2,677,088	0	2,677,088	224,693	2,901,781	
105 - Regional Roads Maintenance						
Expenses	480,802	0	480,802	0	480,802	
Reserves	(466,500)	0	(466,500)	0	(466,500)	
Sub-Total Regional Roads Maintenance	14,302	0	14,302	0	14,302	
148 - Shire Signs & Markings						
Expenses	76,219	0	76,219	0	76,219	
Capital Purchases	0	0	0	0	0	
Sub-Total Shire Signs & Markings	76,219	0	76,219	0	76,219	
149 - Street Furniture						
Expenses	20,479	0	20,479	0	20,479	
Sub-Total Street Furniture	20,479	0	20,479	0	20,479	
151 - Traffic Facilities						
Income	(197,000)	0	(197,000)	0	(197,000)	
Expenses	407,125	45,000	452,125	15,375	467,500	Contra activity 028.
Reserves	0	(45,000)	(45,000)	0	(45,000)	
Sub-Total Traffic Facilities	210,125	0	210,125	15,375	225,500	
188 - Storm Damage Events						
Income	0	0	0	0	0	
Expenses	0	0	0	0	0	
Sub-Total Storm Damage Events	0	0	0	0	0	
Sub-Total Infrastructure Services	10,836,737	(0)	10,836,737	0	10,836,737	
12 - Projects & Contracts						
091 - Projects & Contracts (General Fund)						
Income	(5,866,184)	(10,071,300)	(15,937,484)	6,838,871	(9,098,613)	Reduced grant income brought to account for Berrima Road Deviation \$3,679,481, and Station Street \$3,554,257. Bridge renewal grant for Braemar Ave Culvert transferred to activity 053 \$621,570. Decreased contribution by Bowral Rugby Club \$16,500. Grant income brought to account for Barrengarry Creek Bridge (\$530,171), Bundanoon Creek Bridge (\$367,750), Bowral Rugby Club (\$51,516), Vertical Rescue Training Tower (\$42,000), and Mezzanine Floor SES Building (\$41,500).
Expenses	239,077	0	239,077	0	239,077	
Capital Purchases	15,785,550	28,635,100	44,420,650	(19,009,548)	25,411,102	Reduced budget allocation for Station Street (\$10,000,000), Civic Centre Refurbishment (\$4,849,968), Berrima Road Deviation (\$3,879,479), Barrengarry Creek Bridge (\$270,000), Bundanoon Creek Bridge (\$21,279). Transfer budget for Braemar Ave Culvert to activity 053 (\$1,099,838). Budget allocation for Gunrock Creek Bridge \$889,500, Colo Vale RFS Building demolition \$53,000, Iron Mines Oval Amenities Building design \$50,000, Vertical Rescue Training Tower \$42,000, Mezzanine Floor SES Building \$41,500 and Bowral Rugby Club \$35,016

6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Budget Carryovers	Changes Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
Loan Repayment	(3,884,000)	(2,650,000)	(6,534,000)	4,344,000	(2,190,000)	Loans not taken up for Station Street \$3,884,000 and Civic Centre \$2,000,000. Loan reinstated for Kirkham Road South project (\$1,540,000).
Reserves	(3,846,790)	(15,913,800)	(19,760,590)	7,826,677	(11,933,913)	Decreased transfer from reserve for Civic Centre \$2,849,968, Station Street \$2,561,743, Kirkham Road South \$1,540,000, Barrengarry Creek Bridge \$800,171, Bundanoon Creek Bridge \$389,029, and Berrima Road deviation \$199,998. Reserve funding for Braemar Ave Culvert transferred to activity 053 \$478,268. Reserve funding for Gunrock Creek Bridge (\$889,500), Colo Vale RFS Building demolition (\$53,000), and Iron Mines Oval Amenities Building design (\$50,000).
Sub-Total Projects & Contracts (General Fund)	2,427,653	0	2,427,653	0	2,427,653	
182 - Assets and Projects						
Expenses	209,671	0	209,671	0	209,671	
Sub-Total Assets and Projects	209,671	0	209,671	0	209,671	
185 - Projects & Contracts (Water Fund)						
Income	0	0	0	0	0	
Expenses	6,212	0	6,212	0	6,212	
Capital Purchases	10,170,000	1,918,971	12,088,971	(3,500,000)	8,588,971	Decrease budget for new generators at Water Treatment Plants
Reserves	(10,170,000)	(1,918,971)	(12,088,971)	3,500,000	(8,588,971)	Reserve adjustment for above
Sub-Total Projects & Contracts (Water Fund)	6,212	0	6,212	0	6,212	
186 - Projects & Contracts (Sewer Fund)						
Income	0	0	0	0	0	
Expenses	6,120	0	6,120	0	6,120	
Capital Purchases	8,297,085	3,323,828	11,620,913	(4,693,313)	6,927,600	Decrease budget for Mittagong STP Upgrade (\$2,387,085), Bowral STP Upgrade (\$1,500,589), and Pump Station asset renewal (\$805,639).
Reserves	(8,297,085)	(3,323,828)	(11,620,913)	4,693,313	(6,927,600)	Sewer Fund reserve movements in line with above adjustments.
Sub-Total Projects & Contracts (Sewer Fund)	6,120	0	6,120	0	6,120	
Sub-Total Projects & Contracts	2,649,657	(0)	2,649,657	0	2,649,657	
13 - Water and Sewer						
118 - Berrima Pumping Station						
Expenses	64,879	0	64,879	0	64,879	
Sub-Total Berrima Pumping Station	64,879	0	64,879	0	64,879	
119 - Berrima Sewerage Network						
Expenses	74,677	0	74,677	0	74,677	
Sub-Total Berrima Sewerage Network	74,677	0	74,677	0	74,677	
120 - Berrima Treatment Plant						
Expenses	185,876	0	185,876	0	185,876	
Sub-Total Berrima Treatment Plant	185,876	0	185,876	0	185,876	

6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Budget Carryovers	Changes Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
121 - Bowral Pumping Station						
Expenses	157,991	0	157,991	0	157,991	
Sub-Total Bowral Pumping Station	157,991	0	157,991	0	157,991	
122 - Bowral Sewerage Network						
Expenses	273,384	0	273,384	0	273,384	
Sub-Total Bowral Sewerage Network	273,384	0	273,384	0	273,384	
123 - Bowral Treatment Plant						
Expenses	813,163	0	813,163	0	813,163	
Sub-Total Bowral Treatment Plant	813,163	0	813,163	0	813,163	
124 - Bundanoon Pumping Station						
Expenses	121,027	0	121,027	0	121,027	
Sub-Total Bundanoon Pumping Station	121,027	0	121,027	0	121,027	
125 - Bundanoon Sewerage Network						
Expenses	120,874	0	120,874	0	120,874	
Sub-Total Bundanoon Sewerage Network	120,874	0	120,874	0	120,874	
126 - Bundanoon Treatment Plant						
Expenses	257,664	0	257,664	0	257,664	
Sub-Total Bundanoon Treatment Plant	257,664	0	257,664	0	257,664	
127 - Mittagong Pumping Station						
Expenses	441,916	0	441,916	0	441,916	
Sub-Total Mittagong Pumping Station	441,916	0	441,916	0	441,916	
128 - Mittagong Sewerage Network						
Expenses	274,300	0	274,300	0	274,300	
Sub-Total Mittagong Sewerage Network	274,300	0	274,300	0	274,300	
129 - Mittagong Treatment Plant						
Expenses	828,556	0	828,556	0	828,556	
Sub-Total Mittagong Treatment Plant	828,556	0	828,556	0	828,556	
130 - Moss Vale Pumping Station						
Expenses	227,893	0	227,893	0	227,893	
Sub-Total Moss Vale Pumping Station	227,893	0	227,893	0	227,893	
131 - Moss Vale Sewerage Network						
Expenses	209,514	0	209,514	0	209,514	
Sub-Total Moss Vale Sewerage Network	209,514	0	209,514	0	209,514	

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

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6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Changes Budget Carryovers	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
132 - Moss Vale Treatment Plant						
Expenses	671,631	0	671,631	0	671,631	
Sub-Total Moss Vale Treatment Plant	671,631	0	671,631	0	671,631	
133 - Robertson Treatment Plant						
Expenses	449,672	0	449,672	0	449,672	
Sub-Total Robertson Treatment Plant	449,672	0	449,672	0	449,672	
134 - Sewer Capital Works						
Expenses	0	0	0	0	0	
Capital Purchases	2,630,000	1,354,491	3,984,491	0	3,984,491	
Reserves	(2,630,000)	(1,354,491)	(3,984,491)	0	(3,984,491)	
Sub-Total Sewer Capital Works	0	0	0	0	0	
135 - Sewer Depot Operating						
Expenses	446,147	0	446,147	0	446,147	
Capital Purchases	75,000	292,502	367,502	0	367,502	
Reserves	(75,000)	(292,502)	(367,502)	0	(367,502)	
Sub-Total Sewer Depot Operating	446,147	0	446,147	0	446,147	
137 - Trade Waste						
Income	(159,380)	0	(159,380)	0	(159,380)	
Expenses	5,358	0	5,358	0	5,358	
Sub-Total Trade Waste	(154,022)	0	(154,022)	0	(154,022)	
138 - Sewer Planned Maintenance						
Expenses	780,681	0	780,681	0	780,681	
Sub-Total Sewer Planned Maintenance	780,681	0	780,681	0	780,681	
139 - Sewer Reticulation Private Works						
Income	(37,507)	0	(37,507)	0	(37,507)	
Capital Purchases	75,000	0	75,000	0	75,000	
Reserves	(75,000)	0	(75,000)	0	(75,000)	
Sub-Total Sewer Reticulation Private Works	(37,507)	0	(37,507)	0	(37,507)	
159 - Treatment Plants						
Expenses	2,941,874	0	2,941,874	0	2,941,874	
Sub-Total Treatment Plants	2,941,874	0	2,941,874	0	2,941,874	
160 - Dams						
Expenses	89,627	0	89,627	0	89,627	
Sub-Total Dams	89,627	0	89,627	0	89,627	

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

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6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Changes Budget Carryovers	Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
161 - Flouridation Plants						
Expenses	67,769	0	67,769	0	67,769	
Sub-Total Flouridation Plants	67,769	0	67,769	0	67,769	
162 - Pumping Stations						
Expenses	256,837	0	256,837	0	256,837	
Sub-Total Pumping Stations	256,837	0	256,837	0	256,837	
163 - Reservoirs						
Expenses	247,225	0	247,225	0	247,225	
Sub-Total Reservoirs	247,225	0	247,225	0	247,225	
164 - Water Capital Works						
Income	(21,433)	0	(21,433)	0	(21,433)	
Capital Purchases	1,010,000	599,033	1,609,033	0	1,609,033	
Reserves	(1,010,000)	(599,033)	(1,609,033)	0	(1,609,033)	
Sub-Total Water Capital Works	(21,433)	(0)	(21,433)	0	(21,433)	
165 - Water Depot Operating						
Expenses	387,609	0	387,609	0	387,609	
Capital Purchases	75,000	247,274	322,274	0	322,274	
Reserves	(75,000)	(247,274)	(322,274)	0	(322,274)	
Sub-Total Water Depot Operating	387,609	0	387,609	0	387,609	
166 - Water Mains Planned Maintenance						
Expenses	1,215,826	0	1,215,826	0	1,215,826	
Sub-Total Water Mains Planned Maintenance	1,215,826	0	1,215,826	0	1,215,826	
167 - Water Meter Planned Maintenance						
Expenses	515,909	0	515,909	0	515,909	
Capital Purchases	0	0	0	0	0	
Sub-Total Water Meter Planned Maintenance	515,909	0	515,909	0	515,909	
168 - Water Planned Maintenance						
Income	0	0	0	0	0	
Expenses	251,337	0	251,337	0	251,337	
Sub-Total Water Planned Maintenance	251,337	0	251,337	0	251,337	
169 - Water Reticulation Private Works						
Income	0	0	0	0	0	
Expenses	0	0	0	0	0	
Capital Purchases	145,000	0	145,000	0	145,000	

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

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6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Budget Carryovers	Changes Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
Reserves	(145,000)	0	(145,000)	0	(145,000)	
Sub-Total Water Reticulation Private Works	0	0	0	0	0	
173 - Robertson Sewerage Network						
Expenses	113,190	0	113,190	0	113,190	
Sub-Total Robertson Sewerage Network	113,190	0	113,190	0	113,190	
175 - Water Headworks Administration						
Expenses	765,624	0	765,624	0	765,624	
Sub-Total Water Headworks Administration	765,624	0	765,624	0	765,624	
176 - Sewer Headworks Administration						
Expenses	870,252	0	870,252	0	870,252	
Sub-Total Sewer Headworks Administration	870,252	0	870,252	0	870,252	
Sub-Total Water and Sewer	13,909,962	(0)	13,909,962	0	13,909,962	
17 - Open Space Buildings & Pools						
004 - Outdoor Dining						
Income	(47,278)	0	(47,278)	0	(47,278)	
Expenses	290,441	0	290,441	0	290,441	
Capital Purchases	10,250	0	10,250	0	10,250	
Sub-Total Outdoor Dining	253,413	0	253,413	0	253,413	
008 - Civic Centre						
Expenses	465,719	0	465,719	0	465,719	
Capital Purchases	0	0	0	38,300	38,300	Budget allocation for Civic Centre fitout staff relocation.
Reserves	(50,000)	0	(50,000)	0	(50,000)	
Sub-Total Civic Centre	415,719	0	415,719	38,300	454,019	
009 - Land & Buildings						
Expenses	545,983	0	545,983	(7,956)	538,027	Operating budget transferred to capital expenditure for Bundanoon Preschool Air
Capital Purchases	254,998	578,654	833,652	7,957	841,609	Budget allocation for Bundanoon Preschool Air Conditioning.
Reserves	(225,000)	(578,654)	(803,654)	0	(803,654)	
Sub-Total Land & Buildings	575,981	0	575,981	2	575,983	
010 - Public Halls						
Income	(18,230)	(76,870)	(95,100)	0	(95,100)	
Expenses	1,562,423	0	1,562,423	(82,443)	1,479,981	Budget transferred from Building maintenance to Asset Officer activity 013 (\$51,000), Mittagong Pool activity 088 (\$18,311), and Burrawang RFS fence (\$13,132).
Capital Purchases	0	183,006	183,006	13,132	196,138	Budget trnsfd from Building maintenance to Burrawang RFS fence.
Reserves	(677,000)	(106,136)	(783,136)	69,311	(713,825)	Reserve movements for Asset Officer \$51,000, and Mittagong Pool \$18,311.
Sub-Total Public Halls	867,193	0	867,193	0	867,194	

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

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6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Budget Carryovers	Changes Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
011 - Public Toilets						
Expenses	356,524	0	356,524	0	356,524	
Capital Purchases	0	392,105	392,106	0	392,106	
Reserves	0	(392,105)	(392,105)	0	(392,105)	
Sub-Total Public Toilets	356,524	0	356,525	0	356,525	
012 - Senior Citizens Centres						
Income	0	0	0	0	0	
Expenses	12,653	0	12,653	0	12,653	
Sub-Total Senior Citizens Centres	12,653	0	12,653	0	12,653	
015 - Car Parks						
Expenses	43,049	0	43,049	0	43,049	
Sub-Total Car Parks	43,049	0	43,049	0	43,049	
017 - Roads Ancillaries Cleaning						
Income	(1,929)	0	(1,929)	0	(1,929)	
Expenses	814,415	0	814,415	0	814,415	
Capital Purchases	0	0	0	0	0	
Sub-Total Roads Ancillaries Cleaning	812,486	0	812,486	0	812,486	
080 - Parks & Open Space Admin						
Income	(1,077)	0	(1,077)	0	(1,077)	
Expenses	406,780	0	406,780	0	406,780	
Sub-Total Parks & Open Space Admin	405,703	0	405,703	0	405,703	
081 - Parks & Reserves						
Income	(55,000)	0	(55,000)	0	(55,000)	
Expenses	1,657,088	0	1,657,088	25,750	1,682,838	Operating budget for Winifred West Master plan \$25,750.
Capital Purchases	340,440	78,758	419,198	(67,677)	351,521	Transfer budget for Floral Parks to Winifred West Master plan (\$25,750). Transfer budget for Recreational Walking Trails Strategy to activity 084 (\$25,000). Transfer budget from Hill Top endeavour monument landscaping to activity 084 (\$16,927).
Reserves	(567,100)	(78,758)	(645,858)	16,927	(628,931)	Reserve funding for Hill Top endeavour monument landscaping to activity 084.
Sub-Total Parks & Reserves	1,375,428	0	1,375,428	(25,000)	1,350,428	
082 - Parks Town Approaches						
Expenses	131,615	0	131,615	0	131,615	
Sub-Total Parks Town Approaches	131,615	0	131,615	0	131,615	
083 - Sports Fields						
Income	(64,349)	0	(64,349)	0	(64,349)	
Expenses	1,128,056	0	1,128,056	0	1,128,056	

6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Budget Carryovers	Changes Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
Capital Purchases	311,970	448,167	760,137	58,941	819,078	Budget allocation for Mittagong Tennis Court structural renewal \$50,000, Jurd Park Tennis Court resurface \$7,000, and Burrawang Oval refurbishment \$1,941.
Reserves	(121,420)	(448,167)	(569,587)	(53,941)	(623,528)	Reserve movements in line with adjustments for Mittagong Tennis Court structural renewal (\$50,000), Jurd Park Tennis Court resurface (\$2,000), and Burrawang Oval refurbishment (\$1,941).
Sub-Total Sports Fields	1,254,258	0	1,254,258	5,000	1,259,258	
085 - Bowral Pool						
Income	(171,764)	0	(171,764)	0	(171,764)	
Expenses	520,901	0	520,901	0	520,901	
Sub-Total Bowral Pool	349,137	0	349,137	0	349,137	
086 - Bundanoon Pool						
Income	(26,707)	0	(26,707)	0	(26,707)	
Expenses	205,954	0	205,954	0	205,954	
Sub-Total Bundanoon Pool	179,247	0	179,247	0	179,247	
087 - MVWMAC Construction						
Expenses	250,852	0	250,852	0	250,852	
Loan Repayment	457,924	0	457,924	0	457,924	
Sub-Total MVWMAC Construction	708,776	0	708,776	0	708,776	
088 - Mittagong Pool						
Income	(242,790)	0	(242,790)	0	(242,790)	
Expenses	537,324	0	537,324	18,311	555,635	Budget allocation for the supply and installation of a filter bed blower.
Loan Repayment	244,344	0	244,344	0	244,344	
Reserves	0	0	0	(18,311)	(18,311)	Above item funded from SRV reserve.
Sub-Total Mittagong Pool	538,878	0	538,878	0	538,878	
089 - MVWMAC Operations						
Income	(1,624,535)	0	(1,624,535)	0	(1,624,535)	
Expenses	2,352,121	0	2,352,121	0	2,352,121	
Capital Purchases	0	0	0	99,000	99,000	Ozone leak rectification works
Reserves	99,000	0	99,000	(99,000)	0	Fund from Moss Vale Aquatic Centre Reserve
Sub-Total MVWMAC Operations	826,587	0	826,587	0	826,587	
090 - Pools & Facilities						
Income	0	0	0	0	0	
Expenses	213,165	0	213,165	0	213,165	
Capital Purchases	224,676	121,435	346,111	0	346,111	
Reserves	(49,796)	(121,435)	(171,231)	0	(171,231)	
Sub-Total Pools & Facilities	388,045	0	388,045	0	388,045	
153 - Roadside Mowing						

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

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6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Budget Carryovers	Changes Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
Expenses	317,342	0	317,342	0	317,342	
Sub-Total Roadside Mowing	317,342	0	317,342	0	317,342	
154 - Vegetation Management						
Income	(6,644)	0	(6,644)	0	(6,644)	
Expenses	984,527	8,000	992,527	0	992,527	
Capital Purchases	84,990	0	84,990	0	84,990	
Reserves	(84,990)	(8,000)	(92,990)	0	(92,990)	
Sub-Total Vegetation Management	977,883	0	977,883	0	977,883	
Sub-Total Open Space Buildings & Pools	10,789,915	0	10,789,915	18,302	10,808,217	
Total Operations, Finance & Risk	(14,051,146)	(0)	(14,051,146)	(245,103)	(14,296,250)	
04 - Executive						
15 - Executive						
031 - DGM Corporate Strategy and Development						
Income	0	0	0	0	0	
Expenses	371,867	0	371,867	0	371,867	
Sub-Total DGM Corporate Strategy and Development	371,867	0	371,867	0	371,867	
056 - Councillors						
Income	(200)	0	(200)	0	(200)	
Expenses	412,986	17,789	430,775	(186)	430,589	Minor expenditure adjustment.
Reserves	93,800	(17,789)	76,011	0	76,011	
Sub-Total Councillors	506,586	0	506,586	(186)	506,400	
057 - General Manager						
Income	0	0	0	0	0	
Expenses	567,807	0	567,807	0	567,807	
Sub-Total General Manager	567,807	0	567,807	0	567,807	
078 - DGM Operations Finance and Risk						
Income	0	0	0	0	0	
Expenses	508,265	58,455	566,720	100,000	666,720	Budget for Project Wingecarribee Review, Contra activity 045
Reserves	0	(58,455)	(58,455)	0	(58,455)	
Sub-Total DGM Operations Finance and Risk	508,265	0	508,265	100,000	608,265	
189 - Business Transformation						
Expenses	93,300	0	93,300	130,023	223,323	Budget for Business Solutions contractors \$145,700, Project Management software \$30,000, and Asset Quality Control Standards Review \$23,000. Reduce budget allocation for Business Transformation employment costs (\$68,677).
Capital Purchases	0	0	0	70,000	70,000	Microsoft teams phone purchases

6.1 Budget Review to 30 September 2019

ATTACHMENT 1 Quarterly Budget Review Statement 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 30 September 2019						
Income & Expenses - Council Consolidated						
	Original Budget 2019/20 ¹	Approved Budget Carryovers	Changes Revised Budget ²	Recommended changes for Council Resolution	Projected Year End Result 2019/20 ³	Reasons for budget variations
Reserves	(93,300)	0	(93,300)	(200,023)	(293,323)	Funding from Business Transformation Reserve (\$140,023) and Computer Reserve (\$60,000)
Sub-Total Business Transformation	0	0	0	0	0	
Sub-Total Executive	1,954,525	(0)	1,954,525	99,814	2,054,339	
Total Executive	1,954,525	(0)	1,954,525	99,814	2,054,339	
Total Council Budget (Surplus)/Deficit Result	123,218	(0)	123,218	(145,289)	(22,071)	
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						



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 30 September 2019

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

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

- were entered into during the quarter ending 30 September 2019; and
- have a value equal to or greater than \$50,000.

Part B of the report shows expenditure as at 30 September 2019 for:

- consultancies; and
- legal fees.

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

Contractor	Contract detail and purpose	Contract Value	Start Date	Duration of Contract	Budgeted (Y/N)
Outcross Pty Ltd	Pre-Sale Cattle Tag Scanning	greater than \$150,000	8/10/2019	1 year contract period	y
Diverseco Pty Ltd	Installation of Scales into Trucks	\$ 145,335	8/10/2019	10 week Contract period	y
Extent Heritage Pty Ltd	Heritage Maintenance Guidelines	\$ 120,945	23/09/2019	7 Month Contract Period	y
TP Engineering and Project Management Services	Project Delivery Review	\$ 107,800	16/09/2019	28 week Contract period	y
Assett Group Services	Welby Oval Amenities Refurbishment	\$ 48,668	22/10/2019	4 weeks	y
ATI Australia Pty Ltd	Relocation of microwave antenna, Civic Centre	\$ 52,206	23/09/2019	3 weeks	y
Roejen Services Pty Ltd	Condition Audit - Aquatic Assets	\$ 86,177	14/10/2019	7 week Contract period	y
Power By Watts Pty Ltd	Mittagong Oval Lighting Renewal	\$ 227,295	23/09/2019	8 Week Contract Period	y
Aquadex Pty Ltd	3 month supply of Calcium Nitrate & consultancy fees for 2019/20	\$ 75,264	NA	NA	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 30 September 2019

Security Specialists Australia Pty Ltd	Cash In Transit Services (Soft Skin Collection)	\$ 127,273	1/08/2019	2 year Contract period	Y
R&D Garages & Sheds Pty Ltd	Mittagong Depot 2-Bay Shed Construction	\$ 61,220	1/07/2019	9 weeks	Y
Outcross Pty Ltd	Preliminary Design of Saleyard Upgrades	\$ 87,273	22/07/2019	4 month contract period	Y
Ian A Burrows	Water Model Update and Validation	\$ 56,850	1/08/2019	10 week Contract period	Y
JMT Civil Pty Ltd	Transport and Disposal of Organics Stockpile	\$ 102,273	19/07/2019	1 Month Contract Period	Y
Precast Civil Industries Pty Ltd	Supply of Precast Concrete Box Culverts, Braemar	\$ 124,206	8/07/2019	7 weeks	Y
Carve Earthworks and Construction Pty Ltd	Water mains construction - Kirkham Road Bowral	\$ 60,663	21/10/2019	2 Months	Y

Notes:

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



WINGECARRIBEE SHIRE COUNCIL
QUARTERLY BUDGET REVIEW STATEMENT
 for the 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	Revised Budget ²		
Consultancies	1,623,024	-	1,623,024	1,623,024	134,217
Legal Fees	782,437	-	782,437	782,437	160,049

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

6.1 Budget Review to 30 September 2019

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

Southern Regional Livestock Exchange

Projected Income Statement

For the period ending 30 June 2020

ATTACHMENT 2

	Notes	Original Budget	Actuals Qtr 1	Actuals YTD	Revised Budget	Actuals YTD as a % of Revised Budget	Recommended changes for Council Resolution	Projected Year End Result
Income								
User Charges & Fees		15,340	3,927	3,927	15,340	26%	-	15,340
Overhead Selling/Turnover Contribution		158,301	43,366	43,366	158,301	27%	-	158,301
NLIS Income		110,700	29,843	29,843	110,700	27%	-	110,700
Livestock Sales		379,609	125,044	125,044	379,609	33%	-	379,609
Capital Contribution		138,375	39,111	39,111	138,375	28%	-	138,375
Grants & Contributions - Capital		2,600,000	-	-	2,600,000	0%	-	2,600,000
Other Income	1	176,597	98,561	98,561	176,597	56%	30,000	206,597
Operating Income		3,578,922	339,852	339,852	3,578,922	9%	30,000	3,608,922
Operating Expenses								
Employee Costs	2	295,672	51,495	51,495	295,672	17%	(20,000)	275,672
Borrowing Costs		25,775	6,696	6,696	25,775	26%	-	25,775
Maintenance & Repairs		41,000	10,454	10,454	41,000	25%	-	41,000
Information Technology		8,712	-	-	8,712	0%	-	8,712
Materials & Contracts	3	173,146	72,033	72,033	173,146	42%	87,375	260,521
Utilities		28,453	5,057	5,057	28,453	18%	-	28,453
Corporate Overheads		52,000	13,000	13,000	52,000	25%	-	52,000
Other Expenses		49,392	8,911	8,911	49,392	18%	-	49,392
Total Operating Expenses		674,150	167,646	167,646	674,150	25%	67,375	741,525
Operating Result		2,904,772	172,206	172,206	2,904,772		(37,375)	2,867,397
Net Operating Result before capital grants & contributions								
		166,397	133,095	133,095	166,397		(37,375)	129,022
Reconciliation to Budget								
Net Operating Result (as above)		2,904,772	172,206	172,206	2,904,772		(37,375)	2,867,397
Less:								
Capital Purchases	4	2,738,375	68,093	68,093	2,738,375	2%	(138,375)	2,600,000
Loan Principal Repayments		47,271	11,566	11,566	47,271	24%	-	47,271
Transfer to Reserve		147,501	39,111	39,111	147,501	27%	-	147,501
Add:								
Transfers from Reserve - Operations		-	-	-	-		-	-
Transfers from Reserve - Capital Improvement Fund	5	138,375	-	-	138,375	0%	(101,000)	37,375
Financial Return to General Fund (Dividend)		110,000	53,436	53,436	110,000		-	110,000

Projected Capital Statement

For the period ending 30 June 2020

	Notes	Original Budget	Actuals Qtr 1	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	-	-	101,000	0%	(101,000)	-
Seal auditorium with non-slip flooring		37,375	-	-	37,375	0%	(37,375)	-
SRLX facility upgrade		2,600,000	68,093	68,093	2,600,000	3%	-	2,600,000
Total Capital		2,738,375	68,093	68,093	2,738,375		(138,375)	2,600,000

6.1 Budget Review to 30 September 2019

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

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	
Income				
1	Other Income - increase in income	30,000	F	
Holding and feeding income is expected to be higher than original forecasts with throughput tracking well for the first quarter of the year.				
Expenses				
2	Employee Costs - decrease in expense	(20,000)	F	
Employee costs will be lower than budget with a position being vacant during the first quarter of the year.				
3	Materials & Contracts - increase in expense	87,375	U	
Increase in contractor costs to maintain service levels whilst recruitment for a vacant position is finalised (\$20K). These costs are funded from a reduction in employment costs (refer to Note 2). Hay purchases are required to feed stock on-site (\$30K) and sealing the auditorium floor with a non-slip surface is an operating expense and the budget of \$37K has been transferred from capital expense (refer to Note 4).				
4	Capital Purchases - decrease in expense	(138,375)	F	
Repairing the stormwater collection near SEPCOM by fixing drainage and installing a pump will not proceed as a separate project but will be considered in conjunction with the SRLX facility upgrade project. Sealing the auditorium floor with a non-slip surface is not classified as a capital expense and the budget has been transferred to operating expense (refer to Note 3).				
5	Transfers from Reserve - Capital Improvement Fund	(101,000)	F	
The funding allocated for repairing the stormwater collection near SEPCOM will not be drawn from the capital improvement fund as the project will not proceed in isolation.				

6.1 Budget Review to 30 September 2019

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

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