

# Extraordinary Meeting of Council - 1 May 2024 Attachments

## **7.1 DRAFT 2024/25 OPERATIONAL PLAN, BUDGET AND 2024-2034**

### **RESOURCING STRATEGY FOR PUBLIC EXHIBITION.....2**

#### **7.1.3 Draft 2024/25 Budget At Level 4 (With Commentary).....2**

# AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL WEDNESDAY 1 MAY 2024

## WINGECARRIBEE SHIRE COUNCIL DRAFT OPERATING BUDGET for the 2024/25 financial year

### Income & Expenses Civic Leadership General Manager

	Original Budget 2023/24	Q3 2023 Budget 2023/24	Draft Budget 2024/25
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	13,400	13,400	2,159
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	3,399,838	3,399,838	3,581,777
<b>Total Income</b>	<b>3,413,238</b>	<b>3,413,238</b>	<b>3,583,936</b>
<b>Expenses</b>			
Employee Costs	2,029,192	1,980,083	1,984,332
Borrowing Costs	-	-	-
Materials & Services	432,024	432,024	1,070,009
Depreciation	-	-	-
Other Expenses	10,202	9,202	10,000
Internal Expenses	901,818	901,818	944,823
<b>Total Expenses</b>	<b>3,373,236</b>	<b>3,323,127</b>	<b>4,009,165</b>
<b>Net Operating Result</b>	<b>40,002</b>	<b>90,111</b>	<b>(425,229)</b>

<b>Staff Establishment</b>	<b>FY2023/24</b>	<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	10.0	10.0

### Service Description

This service captures the following activities:

- Councillors
- General Manager Expenses
- Director Corporate Strategy & Resourcing
- Director Community & Place
- Director Service & Project Delivery

### Financial Commentary

1. Reduction in Employee Costs in the General Managers area due to Business Transformation Executive role ceasing in Dec 2023. An additional Administration Trainee has been included into the FY2024/25 budget.
2. Increase in Materials and Services due to inclusion of Election Costs (\$440K) funded by Election Reserve.
3. Materials and Services - Councillors budget net increase of \$183K as a result of Councillors returning in Sept 2024 including equipment purchases (\$60K), Training and Induction (\$50K) and other expenses increase associated with Councillor Expenses policy (\$73K)



**Wingecarribee**  
SHIRE COUNCIL

## **General Managers Office & Executive Leadership**

### **Level 4 Financial Report**

- General Managers Office
- Civic Functions & Councillor Support
- Director, Corporate Strategy & Resourcing
- Director, Service & Project Delivery



**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - General Manager**

**General Manager**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	1,303,913	1,303,913	1,429,673
<b>Total Income</b>	<b>1,303,913</b>	<b>1,303,913</b>	<b>1,429,673</b>
<b>Expenses</b>			
Employee Costs	804,859	755,749	732,092
Borrowing Costs	-	-	-
Materials & Services	21,624	21,624	32,600
Depreciation	-	-	-
Other Expenses	5,202	5,202	5,000
Internal Expenses	32,227	32,227	35,491
<b>Total Expenses</b>	<b>863,912</b>	<b>814,803</b>	<b>805,183</b>
<b>Net Operating Result</b>	<b>440,001</b>	<b>489,111</b>	<b>624,490</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>	<b>FY2024/25</b>	
Budgeted Full Time Equivalent (excluding Casuals)	4.0	4.0	

**Financial Commentary:**

1. Reduction in Employee Costs in the General Managers area due to Business Transformation Executive role ceasing in Dec 2023. An additional Administration Trainee has been included into the FY2024/25 budget.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Corporate Strategy & Resourcing**

**Director, Corporate Strategy & Resourcing**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	686,963	686,963	711,609
<b>Total Income</b>	<b>686,963</b>	<b>686,963</b>	<b>711,609</b>
<b>Expenses</b>			
Employee Costs	397,386	397,386	405,697
Borrowing Costs	-	-	-
Materials & Services	-	-	2,000
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	289,577	289,577	303,912
<b>Total Expenses</b>	<b>686,963</b>	<b>686,963</b>	<b>711,609</b>
<b>Net Operating Result</b>	-	-	-

**Staff Establishment**

	<b>FY2023/24</b>	<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	2.0	2.0

**Financial Commentary:**

1. No material variances for FY2024/25

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET  
for the 2024/25 financial year**

**Income & Expenses - Service and Project Delivery  
Director, Service & Project Delivery**

	<b>Original</b>	<b>Q3 2023</b>	<b>Draft</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>2023/24</b>	<b>2023/24</b>	<b>2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	707,462	707,462	725,133
<b>Total Income</b>	<b>707,462</b>	<b>707,462</b>	<b>725,133</b>
<b>Expenses</b>			
Employee Costs	417,346	417,346	424,069
Borrowing Costs	-	-	-
Materials & Services	-	-	-
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	290,116	290,116	301,064
<b>Total Expenses</b>	<b>707,462</b>	<b>707,462</b>	<b>725,133</b>
<b>Net Operating Result</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>	<b>FY2024/25</b>	
Budgeted Full Time Equivalent (excluding Casuals)	2.0	2.0	

**Financial Commentary:**

1. No material variances for FY2024/25

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET  
for the 2024/25 financial year**

**Income & Expenses - Communities and Place  
Director, Communities & Place**

	<b>Original Budget 2023/24</b>	<b>Q2 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	701,500	701,500	715,362
<b>Total Income</b>	<b>701,500</b>	<b>701,500</b>	<b>715,362</b>
<b>Expenses</b>			
Employee Costs	409,602	409,602	422,475
Borrowing Costs	-	-	-
Materials & Services	2,000	2,000	3,447
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	289,898	289,898	289,441
<b>Total Expenses</b>	<b>701,500</b>	<b>701,500</b>	<b>715,362</b>
<b>Net Operating Result</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	<b>FY2023/24</b> 2.0		<b>FY2024/25</b> 2.0

**Financial Commentary:**

1. No material variances for FY2024/25

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET  
for the 2024/25 financial year**

**Income & Expenses - Councillors & Elections**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	13,400	13,400	2,159
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>13,400</b>	<b>13,400</b>	<b>2,159</b>
<b>Expenses</b>			
Employee Costs	-	-	-
Borrowing Costs	-	-	-
Materials & Services	408,400	408,400	1,031,963
Depreciation	-	-	-
Other Expenses	5,000	5,000	5,000
Internal Expenses	-	-	14,915
<b>Total Expenses</b>	<b>413,400</b>	<b>413,400</b>	<b>1,051,878</b>
<b>Net Operating Result</b>	<b>(400,000)</b>	<b>(400,000)</b>	<b>(1,049,718)</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	-		-

**Financial Commentary:**

1. Increase in materials and contracts due to inclusion of Election Costs (\$440K) funded by Election Reserve.
2. Councillors budget net increase of \$183K as a result of Councillors returning in Sept 2024 including equipment purchases (\$60K), Training and Induction (\$50K) and other expenses increase associated with Councillor Expenses policy (\$73K)





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SHIRE COUNCIL

## **People & Culture**

### **Level 3 Financial Report**

#### **Incorporating the following Principle Activities:**

- Executive Manager, People & Culture
- Human Resources Business Partnering & Recruitment
- Policy, Strategy & Organisational Development



**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET  
for the 2024/25 financial year**

**Income & Expenses - People & Culture  
Executive Manager People & Culture**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	26,000	26,000	26,000
Grants & Contribution - Operating	-	-	10,000
Grants & Contribution - Capital	-	-	-
Internal Income	367,238	367,238	385,534
<b>Total Income</b>	<b>393,238</b>	<b>393,238</b>	<b>421,534</b>
<b>Expenses</b>			
Employee Costs	1,761,283	1,072,924	1,241,515
Borrowing Costs	-	-	-
Materials & Services	797,700	825,200	774,140
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	491,245	491,245	361,729
<b>Total Expenses</b>	<b>3,050,228</b>	<b>2,389,369</b>	<b>2,377,384</b>
<b>Net Operating Result</b>	<b>(2,656,990)</b>	<b>(1,996,132)</b>	<b>(1,955,850)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	9.0		9.0

**Service Description**

This service captures the following activities:

- Human Resources
- Policy, Strategy and Organisational Development

**Financial Commentary**

1. Decrease in employee costs due to salary structure review costs centralised in People and Culture in the 2023/24 original budget (\$590K) which has now been allocated to each cost centre in the FY2024/25 Budget to align with the new salary system.
2. FY2024/25 Budget savings in Human Resources Business Partnering and Recruitment in materials and services due to lower costs in employment recruitment advertising (\$40K) as a result of utilising non traditional channels of advertising for vacant positions.
3. Increase in Materials and Services in Policy, Strategy & Organisational Development in line with inflation expected inflation relating primarily to Training (\$22K).



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SHIRE COUNCIL

## People and Culture

### Level 4 Financial Report

- Executive Manager, People & Culture
- Human Resources Business Partnering & Recruitment
- Policy, Strategy & Organisational Development



**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET  
for the 2024/25 financial year**

**Income & Expenses - Manager, People & Culture  
Manager, People & Culture**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	367,238	367,238	385,534
<b>Total Income</b>	<b>367,238</b>	<b>367,238</b>	<b>385,534</b>
<b>Expenses</b>			
Employee Costs	898,665	308,665	322,935
Borrowing Costs	-	-	-
Materials & Services	81,700	109,200	76,140
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	267,248	267,248	343,971
<b>Total Expenses</b>	<b>1,247,613</b>	<b>685,113</b>	<b>743,046</b>
<b>Net Operating Result</b>	<b>(880,375)</b>	<b>(317,875)</b>	<b>(357,512)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	<b>FY2023/24</b> 2.0		<b>FY2024/25</b> 2.0

**Financial Commentary:**

1. Decrease in employee costs due to salary structure review costs centralised in People and Culture in the 2023/24 original budget (\$590K) which has now been allocated to each cost centre in the FY2024/25

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET  
for the 2024/25 financial year**

**Income & Expenses - Human Resources Business Partnering & Recruitment  
Coordinator, Human Resources Business Partnering & Recruitment**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	514,424	504,424	543,798
Borrowing Costs	-	-	-
Materials & Services	260,000	260,000	220,000
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	215,437	215,437	10,490
<b>Total Expenses</b>	<b>989,861</b>	<b>979,861</b>	<b>774,288</b>
<b>Net Operating Result</b>	<b>(989,861)</b>	<b>(979,861)</b>	<b>(774,288)</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	4.0		4.0

**Financial Commentary:**

1. FY2024/25 Budget savings in HR Business Partnering and Recruitment in materials and services due to lower costs in employment recruitment advertising (\$40K) as a result of utilising non traditional channels # of advertising for vacant positions.

# AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL WEDNESDAY 1 MAY 2024

## WINGECARRIBEE SHIRE COUNCIL DRAFT OPERATING BUDGET for the 2024/25 financial year

### Income & Expenses - Policy, Strategy & Organisational Development Coordinator, Policy, Strategy & Organisational Development

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	Original Budget 2023/24	Q3 2023 Budget 2023/24	Draft Budget 2024/25	YTD Expendi ture	Calculation Budget Columns - Not Printed				
					Sep Qtr1	Dec Qtr2	Mar Qtr3	PY Carry Overs	
<b>Income</b>									
Rates & Annual Charges	-	-	-	-	-	-	-	-	-
User Charges & Fees	-	-	-	-	-	-	-	-	-
Interest & Investments Revenue	-	-	-	-	-	-	-	-	-
Other Revenues	26,000	26,000	26,000	-	26,000	26,000	26,000	26,000	-
Grants & Contribution - Operating	-	-	10,000	-	-	-	-	-	-
Grants & Contribution - Capital	-	-	-	-	-	-	-	-	-
Internal Income	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>26,000</b>	<b>26,000</b>	<b>36,000</b>	-	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	-
<b>Expenses</b>									
Employee Costs	348,193	274,835	374,782	-	-	-	-	-	-
Borrowing Costs	-	-	-	86,979	274,835	274,835	274,835	348,193	-
Materials & Services	456,000	456,000	478,000	-	-	-	-	-	-
Depreciation	-	-	-	39,501	456,000	456,000	456,000	456,000	-
Other Expenses	-	-	-	-	-	-	-	-	-
Internal Expenses	8,560	8,560	7,268	-	-	-	-	-	-
<b>Total Expenses</b>	<b>812,753</b>	<b>739,395</b>	<b>860,050</b>	<b>126,480</b>	<b>730,835</b>	<b>730,835</b>	<b>730,835</b>	<b>804,193</b>	-
<b>Net Operating Result</b>	<b>(786,753)</b>	<b>(713,395)</b>	<b>(824,050)</b>						
<b>Staff Establishment</b>	<b>FY2023/24</b>		<b>FY2024/25</b>						
Budgeted Full Time Equivalents (excluding Casuals)	3.0		3.0						

#### **Financial Commentary:**

1. Increase in Materials and Services in Strategy, Policy and Organisational Development in line with inflation expected inflation relating primarily to Training (\$22K).



## **Strategic Outcomes**

### **Level 3 Financial Report**

#### **Incorporating the following Principle Activities:**

- Strategic Outcomes
- Economic Development
- Strategy & Place
- Strategic Policy



# AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL WEDNESDAY 1 MAY 2024

## WINGECARRIBEE SHIRE COUNCIL DRAFT OPERATING BUDGET for the 2024/25 financial year

### Income & Expenses - Strategic Outcomes Executive Manager Strategic Outcomes

	Original Budget 2023/24	Q3 2023 Budget 2023/24	Draft Budget 2024/25
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	45,900	255,900	275,000
Interest & Investments Revenue	1,132,200	2,762,000	2,700,000
Other Revenues	-	-	-
Grants & Contribution - Operating	-	12,500	-
Grants & Contribution - Capital	5,270,000	5,270,000	5,270,000
Internal Income	-	-	-
<b>Total Income</b>	<b>6,448,100</b>	<b>8,300,400</b>	<b>8,245,000</b>
<b>Expenses</b>			
Employee Costs	1,034,844	893,645	1,142,436
Materials & Services	142,850	1,143,182	270,500
Depreciation	-	-	-
Other Expenses	25,588	25,588	26,500
Internal Expenses	286,525	286,525	346,191
<b>Total Expenses</b>	<b>1,489,807</b>	<b>2,348,940</b>	<b>1,785,626</b>
<b>Net Operating Result</b>	<b>4,958,293</b>	<b>5,951,460</b>	<b>6,459,374</b>
<b>Staff Establishment</b>	<b>FY2023/24</b>	<b>FY2024/25</b>	
Budgeted Full Time Equivalents (excluding Casuals)	8.4	8.4	

### Service Description

This service captures the following activities:

- Strategic Policy
- Strategy & Place
- Economic Development
- Developer Contributions

### Financial Commentary

1. Increase in User Charges & Fees budget within Strategic Outcomes for Section 10.7 Certificates reallocated (transfer) from DA's (\$225K).
2. Increase in interest revenue includes \$1.57M increase for Developer Contributions for all Funds ( \$350K s7.11 General, \$755K s7.11 Sewer, \$932K s7.11 Water). These funds are all externally restricted.
3. Reduction in Materials and Services Consultant's budget within Strategic Outcomes in FY2024/25 (\$20K) as consultants budgets have been provided for in specific projects within this Branch.
- 4. Materials and Services increase in Strategy and Place due to inclusion of the following projects:**
  - a. Southern Highlands Innovation Park Servicing Strategy (\$75K)
  - b. Mittagong Town Centre Master Plan (\$20K)
  - c. Bowral South New Living Area Rezoning Package (\$50K)





**Wingecarribee**  
SHIRE COUNCIL

## Strategic Outcomes

## Level 4 Financial Report

- Strategic Outcomes
- Economic Development
- Strategy & Place
- Strategic Policy



**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET  
for the 2024/25 financial year**

**Income & Expenses - Strategic Outcomes  
Executive Manager, Strategic Outcomes**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	45,900	255,900	275,000
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>45,900</b>	<b>255,900</b>	<b>275,000</b>
<b>Expenses</b>			
Employee Costs	265,695	245,695	279,704
Borrowing Costs	-	-	-
Materials & Services	114,250	93,150	97,000
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	266,279	266,279	327,840
<b>Total Expenses</b>	<b>646,224</b>	<b>605,124</b>	<b>704,544</b>
<b>Net Operating Result</b>	<b>(600,324)</b>	<b>(349,224)</b>	<b>(429,544)</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	1.6		1.6

**Financial Commentary:**

1. Increase in User Charges & Fees budget within Strategic Outcomes for Section 10.7 certificates reallocated (transfer) from DA's (\$225K).
2. Reduction in Materials and Services within Strategic Outcomes in FY2024/25 (\$20K) as consultants budgets have been provided for in specific projects within this branch

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET  
for the 2024/25 financial year**

**Income & Expenses - Economic Development  
Specialist, Economic Development**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	124,317	24,318	127,384
Borrowing Costs	-	-	-
Materials & Services	28,600	27,600	28,500
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	3,260	3,260	2,700
<b>Total Expenses</b>	<b>156,177</b>	<b>55,178</b>	<b>158,584</b>
<b>Net Operating Result</b>	<b>(156,177)</b>	<b>(55,178)</b>	<b>(158,584)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	<b>FY2023/24</b> 1.0		<b>FY2024/25</b> 1.0

**Financial Commentary:**

1. No material variances for FY2024/25

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET  
for the 2024/25 financial year**

**Income & Expenses - Strategy & Place  
Coordinator, Strategy & Place**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	1,132,200	2,762,000	2,700,000
Other Revenues	-	-	-
Grants & Contribution - Operating	-	12,500	-
Grants & Contribution - Capital	5,270,000	5,270,000	5,270,000
Internal Income	-	-	-
<b>Total Income</b>	<b>6,402,200</b>	<b>8,044,500</b>	<b>7,970,000</b>
<b>Expenses</b>			
Employee Costs	416,754	416,755	478,380
Borrowing Costs	-	-	-
Materials & Services	-	738,223	145,000
Depreciation	-	-	-
Other Expenses	25,588	25,588	26,500
Internal Expenses	10,971	10,971	10,181
<b>Total Expenses</b>	<b>453,313</b>	<b>1,191,536</b>	<b>660,061</b>
<b>Net Operating Result</b>	<b>5,948,887</b>	<b>6,852,964</b>	<b>7,309,939</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>	<b>FY2024/25</b>	
Budgeted Full Time Equivalents (excluding Casuals)	4.0	4.0	

**Financial Commentary:**

1. Materials and Services increase in Strategy and Place due to inclusion of the following projects:
  - a. Southern Highlands Innovation Park Servicing Strategy (\$75K)
  - b. Mittagong Town Centre Master Plan (\$20K)
  - c. Bowral South New Living Area Rezoning Package (\$50K)
2. Increase in interest revenue includes \$1.57M increase for Developer Contributions for all Funds ( \$350K s7.11 General, \$755K s7.11 Sewer, \$932K s7.11 Water). These funds are all externally restricted.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**  
for the 2024/25 financial year

**Income & Expenses - Strategic Policy**  
**Coordinator, Strategic Policy**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	228,078	256,878	256,968
Borrowing Costs	-	-	-
Materials & Services	-	329,600	-
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	6,015	6,015	5,469
<b>Total Expenses</b>	<b>234,093</b>	<b>592,493</b>	<b>262,437</b>
<b>Net Operating Result</b>	<b>(234,093)</b>	<b>(592,493)</b>	<b>(262,437)</b>
<b>Staff Establishment</b>	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	1.8		1.8

**Financial Commentary:**

1. No material variances for FY2024/25



## **Financial Services**

### **Level 3 Financial Report**

**Incorporating the following Principle Activities:**

- Chief Financial Officer
- Deputy Chief Financial Officer
- Procurement & Contracts
- Rates & Revenue
- Corporate Finance
- Emergency Services



# AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL WEDNESDAY 1 MAY 2024

## WINGECARRIBEE SHIRE COUNCIL DRAFT OPERATING BUDGET for the 2024/25 financial year

### Income & Expenses - Finance & Procurement Chief Financial Officer

	Original Budget 2023/24	Q3 2023 Budget 2023/24	Draft Budget 2024/25
<b>Income</b>			
Rates & Annual Charges	58,688,590	58,508,590	61,315,600
User Charges & Fees	222,300	232,300	222,300
Interest & Investments Revenue	1,590,000	2,270,000	2,150,000
Other Revenues	210,000	210,000	210,000
Grants & Contribution - Operating	6,032,380	601,119	7,018,605
Grants & Contribution - Capital	-	-	-
Internal Income	3,324,345	3,324,345	3,517,626
<b>Total Income</b>	<b>70,067,615</b>	<b>65,146,354</b>	<b>74,434,131</b>
<b>Expenses</b>			
Employee Costs	2,655,242	4,041,240	2,310,357
Borrowing Costs	369,555	406,748	720,205
Materials & Services	1,056,828	1,315,787	1,419,782
Depreciation	500,000	500,000	500,000
Other Expenses	1,398,650	1,330,650	1,455,000
Internal Expenses	285,568	353,568	333,963
<b>Total Expenses</b>	<b>6,265,843</b>	<b>7,947,993</b>	<b>6,739,308</b>
<b>Net Operating Result</b>	<b>63,801,772</b>	<b>57,198,361</b>	<b>67,694,823</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	FY2023/24 24.5		FY2024/25 24.5

### Service Description

This service captures the following activities:

- Financial Services
- Rates & Revenue
- Procurement & Contracts

### Financial Commentary

1. Rates and Annual Charges increase in line with rate peg of 4.6% (4.5% rate peg plus 0.1% of population factor)
2. Forecast on overdue rates for FY2024/25 to be higher than FY2023/24 based on current trends.
3. Increase in interest revenue based on interest rate increases and higher than anticipated cash reserves for the 2023/24 and anticipated for 2024/25.
4. Grants and contributions increase mainly due to Financial Assistance Grant positive variance of \$986K (\$6.69M anticipated) and small variances for RFS Subsidy (\$12.2K) and LIRS contribution (-\$16K).
5. Increase in Contribution to SES of \$120K.
6. Decrease in Employee Costs of \$345K mainly due to completion of Performance appraisal and salary structure review included in 2023/24 which has now been allocated throughout the budget.
7. Increase Borrowing Costs (Interest Expenses) as Council will commence to repay the loan for the Animal Shelter and Back of House Refurbishment (\$350K).
8. Materials & Services increase in external Audit fees for FY2024/25 (\$19K).
9. Materials and Services reduction in efficiency dividend, which was centralised in Corporate Finance of \$270K currently incorporated into current working capital surplus.
10. Materials and Services reduced due to lower bank charges (\$40K).
11. Increase in subscription fees for Financial services reporting including Fees & Charges, EOFY templates and LTFP (\$55K) transferred from Revenue.



**Wingecarribee**  
SHIRE COUNCIL

## Financial Services

### Level 4 Financial Report

- Chief Financial Officer
- Deputy Chief Financial Officer
- Procurement and Contracts
- Rates & Revenue
- Corporate Finance
- Emergency Services





**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET  
for the 2024/25 financial year**

**Income & Expenses - Chief Financial Officer  
Chief Financial Officer**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	40,800	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	1,324,345	1,324,345	1,298,626
<b>Total Income</b>	<b>1,365,145</b>	<b>1,324,345</b>	<b>1,298,626</b>
<b>Expenses</b>			
Employee Costs	297,752	297,751	318,910
Borrowing Costs	-	-	-
Materials & Services	148,000	188,000	167,000
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	189,590	189,590	202,321
<b>Total Expenses</b>	<b>635,341</b>	<b>675,341</b>	<b>688,231</b>
<b>Net Operating Result</b>	<b>729,804</b>	<b>649,004</b>	<b>610,395</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	2.0		2.0

**Financial Commentary:**

1. Reduction in User Fees and Charges relating to Gas mains income within the CFO Budget now reallocated to Revenue for the FY 2024/25 (\$40K).
2. Increase in external Audit fees for FY2024/25 (\$19K).

# AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL WEDNESDAY 1 MAY 2024

## WINGECARRIBEE SHIRE COUNCIL

### DRAFT OPERATING BUDGET

for the 2024/25 financial year

#### Income & Expenses - Corporate Finance

Chief Financial Officer

	Original Budget 2023/24	Q3 2023 Budget 2023/24	Draft Budget 2024/25
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	1,500,000	2,100,000	2,000,000
Grants & Contribution - Operating	5,726,752	295,491	6,700,752
Grants & Contribution - Capital	-	-	-
Internal Income	2,000,000	2,000,000	2,219,000
<b>Total Income</b>	<b>9,226,752</b>	<b>4,395,491</b>	<b>10,919,752</b>
<b>Expenses</b>			
Employee Costs	(76,000)	1,400,000	(630,000)
Borrowing Costs	369,555	406,748	720,205
Materials & Services	(176,808)	10,980	100,000
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	-	-	-
<b>Total Expenses</b>	<b>116,747</b>	<b>1,817,728</b>	<b>190,205</b>
<b>Net Operating Result</b>	<b>9,110,004</b>	<b>2,577,763</b>	<b>10,729,547</b>
<b>Staff Establishment</b>	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	-		-

#### **Financial Commentary:**

1. Increase in interest revenue based on interest rate increases and higher than anticipated cash reserves for the 2023/24 and anticipated for 2024/25.
2. Grants and contributions increase mainly due to Financial Assistance Grant positive variance of \$986K (\$6.69M anticipated) and small variances for Rural Fire Service Subsidy( \$12.2K) and reduction in Local Infrastructure Renewal Scheme contribution (\$16K).
3. Employee Costs reduction in Salary Structure and Position Description review of \$550K incorporated into the correct cost centres in FY 2024/25.
4. Increase Borrowing Costs (Interest Expenses) as Council will commence to repay the loan for the Animal Shelter and Administration Centre Refurbishment (\$350K).
5. Materials and Services reduction in efficiency dividend, which was centralised in Corporate Finance of \$270K currently incorporated into current working capital surplus.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET  
for the 2024/25 financial year**

**Income & Expenses - Financial Services Operations  
Deputy Chief Financial Officer**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	1,402,585	1,452,584	1,499,325
Borrowing Costs	-	-	-
Materials & Services	7,000	212,622	65,467
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	44,931	44,931	57,004
<b>Total Expenses</b>	<b>1,454,516</b>	<b>1,710,137</b>	<b>1,621,795</b>
<b>Net Operating Result</b>	<b>(1,454,516)</b>	<b>(1,710,137)</b>	<b>(1,621,795)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	<b>FY2023/24</b> 12.5		<b>FY2024/25</b> 12.5

**Financial Commentary:**

1. Increase in subscription fees for Financial services reporting including Fees & Charges, EOFY templates and LTFP (\$55K) transferred from Revenue.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET  
for the 2024/25 financial year**

**Income & Expenses - Procurement & Contracts**

**Coordinator Procurement & Contracts**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	335,607	335,608	379,162
Borrowing Costs	-	-	-
Materials & Services	19,000	19,000	21,000
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	8,835	8,835	18,330
<b>Total Expenses</b>	<b>363,442</b>	<b>363,443</b>	<b>418,493</b>
<b>Net Operating Result</b>	<b>(363,442)</b>	<b>(363,443)</b>	<b>(418,493)</b>
<b>Net Operating Result before Capital Income</b>	<b>(363,442)</b>	<b>(363,443)</b>	<b>(418,493)</b>
<b>Staff Establishment</b>	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalent (excluding Casuals)	3.0		3.0

**Financial Commentary:**

1. No material variances for FY2024/25

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET  
for the 2024/25 financial year**

**Income & Expenses - Rates & Revenue**

**Coordinator Revenue**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	58,688,590	58,508,590	61,315,600
User Charges & Fees	181,500	232,300	222,300
Interest & Investments Revenue	90,000	170,000	150,000
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>59,170,090</b>	<b>59,120,890</b>	<b>61,897,900</b>
<b>Expenses</b>			
Employee Costs	673,337	573,336	722,960
Borrowing Costs	-	-	-
Materials & Services	774,500	705,500	741,000
Depreciation	-	-	-
Other Expenses	148,650	80,650	60,000
Internal Expenses	25,464	93,464	37,846
<b>Total Expenses</b>	<b>1,621,951</b>	<b>1,452,950</b>	<b>1,561,807</b>
<b>Net Operating Result</b>	<b>57,548,139</b>	<b>57,667,940</b>	<b>60,336,093</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	<b>FY2023/24</b> 7.0		<b>FY2024/25</b> 7.0

**Financial Commentary:**

1. Rates and Annual Charges increase in line with rate peg of 4.6% (4.5% rate peg plus 0.1% of population factor).
2. Increase in User Fees and Charges related to the Gas mains income in FY2023/24 reallocated from CFO in FY2024/25 (\$40K).
3. Forecast on Interest on overdue rates for FY2024/25 to be higher than FY2023/24 based on current trends.
4. Decrease in Other Expenses for Financial Services reporting including Fees & Charges, EOFY templates and LTFP (\$55K) transferred from Financial Services and Water Meter Reading (\$38K).
5. Materials and Services reduced due to lower bank charges (\$40K).

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Rural Fire & Emergency Services**

**Chief Financial Officer**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Grants & Contribution - Operating	305,628	305,628	317,853
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>305,628</b>	<b>305,628</b>	<b>317,853</b>
<b>Expenses</b>			
Employee Costs	21,961	21,961	20,000
Borrowing Costs	-	-	-
Materials & Services	285,136	285,136	325,315
Depreciation	500,000	500,000	500,000
Other Expenses	1,250,000	1,250,000	1,395,000
Internal Expenses	16,748	16,748	18,462
<b>Total Expenses</b>	<b>2,073,845</b>	<b>2,073,845</b>	<b>2,258,777</b>
<b>Net Operating Result</b>	<b>(1,768,217)</b>	<b>(1,768,217)</b>	<b>(1,940,924)</b>
<b>Staff Establishment</b>	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	-		-

**Financial Commentary:**

1. Increase in Other Expenses relating to the increase in Contribution to State Emergency Services of \$120K.



## **Information & Customer Service**

### **Level 3 Financial Report**

#### **Incorporating the following Principle Activities:**

- Chief Information Officer
- Corporate Systems
- Information & Communication Technology Operations
- Corporate Information
- Facilities & Bookings
- Customer Experience



# AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL WEDNESDAY 1 MAY 2024

## WINGECARRIBEE SHIRE COUNCIL

### DRAFT OPERATING BUDGET

for the 2024/25 financial year

#### Income & Expenses - Information & Communication Technology

##### Chief Information Officer

	Original <sup>(1)</sup>	Q3 2023	Draft
	Budget	Budget 2023/24	Budget
	2023/24		2024/25
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	700	700	650
Interest & Investments Revenue	-	-	-
Other Revenues	10,780	10,780	15,835
Grants & Contribution - Operating	50,000	50,000	-
Grants & Contribution - Capital	-	-	-
Internal Income	1,192,614	1,192,614	1,415,315
<b>Total Income</b>	<b>1,254,094</b>	<b>1,254,094</b>	<b>1,431,800</b>
<b>Expenses</b>			
Employee Costs	3,574,944	3,364,942	3,773,539
Borrowing Costs	-	-	-
Materials & Services	3,509,527	3,803,787	4,474,190
Depreciation	300,000	300,000	300,000
Other Expenses	63,000	63,000	65,500
Internal Expenses	308,759	308,759	331,230
<b>Total Expenses</b>	<b>7,756,229</b>	<b>7,840,487</b>	<b>8,944,459</b>
<b>Net Operating Result</b>	<b>(6,502,135)</b>	<b>(6,586,394)</b>	<b>(7,512,660)</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	36.5	-	33.9

#### Service Description

This service captures the following activities:

- Corporate Systems
- ICT Operations
- Corporate Information
- Facilities and Bookings
- Customer Experience

#### Financial Commentary

1. Increase in Employment costs within Corporate Systems due to staff progressing through the steps of the salary system and due to salary structure review above award increase (\$100K) for Corporate Systems and \$110K for ICT Operations.
2. Reduction in Employee Costs in Booking and Facilities due to the reduction of a temporary Bookings and Facilities Officer (1.0 FTE) that ceased in Feb 2024 and reduction of a 0.6 FTE for a Bookings and Facilities Officer.
3. Reduction in 1 FTE within Customer Experience due to internal reallocation of Digital Comms Officer to Communications and Engagement.
4. Associated increase in salaries within Customer Experience above the award due to the revised salary system review and staff progressing through the steps of the Salary system (\$59K).
5. Increase in Materials & Services in Corporate Systems of \$1.47M predominately due to the following:
  - a) Indexation and growth in users relating to Software licenses (\$380K).
  - b) Consolidation of Software licenses from other cost centres (\$600K).
  - c) Transfer of ICT Costs from Capital to Operating Budgets (\$290K).
  - d) Additional software licenses (\$200K) in accordance with Council's Digital Roadmap.
6. Materials & Services decrease in the CIO area due to an internal reallocation (transfer) to Corporate Systems (\$20K).
7. Reduction in Corporate Information relating to mailing costs in materials and services (\$25K).
8. Reduction in Materials and Services within Customer Experience in relation to reduced costs of after hours contact centre usage (\$10K).





**Wingecarribee**  
SHIRE COUNCIL

## **Information & Customer Service**

### **Level 4 Financial Report**

- Chief Information Officer
- Corporate Systems
- Information & Communication Technology Operations
- Corporate Information
- Facilities and Bookings
- Customer Experience



**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**  
for the 2024/25 financial year

**Income & Expenses - Chief Information Officer  
Chief Information Officer**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	1,192,614	1,192,614	1,415,315
<b>Total Income</b>	<b>1,192,614</b>	<b>1,192,614</b>	<b>1,415,315</b>
<b>Expenses</b>			
Employee Costs	456,599	456,599	477,808
Borrowing Costs	-	-	-
Materials & Services	27,305	27,305	5,700
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	199,762	199,762	221,529
<b>Total Expenses</b>	<b>683,665</b>	<b>683,665</b>	<b>705,037</b>
<b>Net Operating Result</b>	<b>508,948</b>	<b>508,948</b>	<b>710,278</b>

**Staff Establishment**

	<b>FY2023/24</b>	<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	3.0	3.0

**Financial Commentary:**

1. Materials & Services decrease in the CIO area due to an internal reallocation (transfer) to Corporate Systems (\$20K).

# AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL WEDNESDAY 1 MAY 2024

## WINGECARRIBEE SHIRE COUNCIL DRAFT OPERATING BUDGET

for the 2024/25 financial year

### Income & Expenses - Corporate Systems

Coordinator, Corporate Systems

	Original Budget 2023/24	Q3 2023 Budget 2023/24	Draft Budget 2024/25
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	-	-	-
<b>Expenses</b>			
Employee Costs	638,416	638,415	739,181
Borrowing Costs	-	-	-
Materials & Services	1,425,817	1,425,817	2,902,000
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	16,734	16,734	15,665
<b>Total Expenses</b>	<b>2,080,967</b>	<b>2,080,966</b>	<b>3,656,846</b>
<b>Net Operating Result</b>	<b>(2,080,967)</b>	<b>(2,080,966)</b>	<b>(3,656,846)</b>
<b>Staff Establishment</b>	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalent (excluding Casuals)	6.0		6.0

### **Financial Commentary:**

1. Increase in Employment costs within Corporate Systems due to staff progressing through the steps of the salary system and due to salary structure review above award increase (\$100K) for Corporate Systems.
2. Increase in Materials & Services in Corporate Systems of \$1.47M predominately due to the following:
  - a) Indexation and growth in users relating to Software licenses (\$380K)
  - b) Consolidation of Software licenses from other cost centres (\$600K)
  - c) Transfer of ICT Costs from Capital to Operating Budgets (\$290K)
  - d) Additional software licenses (\$200K) for digital solutions in accordance with the ICT Digital Roadmap

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**  
for the 2024/25 financial year

**Income & Expenses - ICT Operations**  
**Coordinator, ICT Operations**

	<b>Original</b>	<b>Q3 2023</b>	<b>Draft</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>2023/24</b>	<b>2023/24</b>	<b>2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	50,000	50,000	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	670,750	670,750	781,655
Borrowing Costs	-	-	-
Materials & Services	1,701,430	1,851,430	1,248,360
Depreciation	300,000	300,000	300,000
Other Expenses	-	-	-
Internal Expenses	33,007	33,007	49,405
<b>Total Expenses</b>	<b>2,705,187</b>	<b>2,855,187</b>	<b>2,379,419</b>
<b>Net Operating Result</b>	<b>(2,655,187)</b>	<b>(2,805,187)</b>	<b>(2,379,419)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	<b>FY2023/24</b>	<b>FY2024/25</b>	
	6.0	6.0	

**Financial Commentary:**

1. Increase in Employment costs in Corporate Operations due to staff progressing through the steps within the salary system and salary structure review above award increase (\$110K) for ICT Operations.
2. Decrease in Materials & Contracts in ICT Operations due to reallocation of Licensing costs to Corporate Systems (\$450K).

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Corporate Information**

**Coordinator, Corporate Information**

	<b>Original</b>	<b>Q3 2023</b>	<b>Draft</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>2023/24</b>	<b>2023/24</b>	<b>2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	624,034	474,034	647,913
Borrowing Costs	-	-	-
Materials & Services	257,926	402,326	232,350
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	21,406	21,406	20,244
<b>Total Expenses</b>	<b>903,366</b>	<b>897,766</b>	<b>900,507</b>
<b>Net Operating Result</b>	<b>(903,366)</b>	<b>(897,766)</b>	<b>(900,507)</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>	<b>FY2024/25</b>	
Budgeted Full Time Equivalent (excluding Casuals)	7.0	7.0	

**Financial Commentary:**

1. Reduction in Corporate Information relating to mailing costs in materials and services (\$25K).

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Facilities & Bookings**

**Coordinator, Facilities & Bookings**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	239,249	239,249	121,928
Borrowing Costs	-	-	-
Materials & Services	700	62,560	-
Depreciation	-	-	-
Other Expenses	63,000	63,000	65,500
Internal Expenses	6,304	6,304	3,670
<b>Total Expenses</b>	<b>309,253</b>	<b>371,113</b>	<b>191,099</b>
<b>Net Operating Result</b>	<b>(309,253)</b>	<b>(371,113)</b>	<b>(191,099)</b>
<b>Net Operating Result before Capital Income</b>	<b>(309,253)</b>	<b>(371,113)</b>	<b>(191,099)</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	2.6		1.0

**Financial Commentary:**

1. Reduction in Employee Costs in Booking and Facilities due to the reduction of a temporary Bookings and Facilities Officer (1.0 FTE) that ceased in Feb 2024 and reduction of a 0.6 FTE for a Bookings and Facilities Officer.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Customer Experience  
Coordinator, Customer Experience**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	700	700	650
Interest & Investments Revenue	-	-	-
Other Revenues	10,780	10,780	15,835
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>11,480</b>	<b>11,480</b>	<b>16,485</b>
<b>Expenses</b>			
Employee Costs	945,896	945,896	1,005,054
Borrowing Costs	-	-	-
Materials & Services	96,349	64,349	85,780
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	31,546	31,546	20,718
<b>Total Expenses</b>	<b>1,073,790</b>	<b>1,041,790</b>	<b>1,111,552</b>
<b>Net Operating Result</b>	<b>(1,062,310)</b>	<b>(1,030,310)</b>	<b>(1,095,067)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	<b>FY2023/24</b> 11.9		<b>FY2024/25</b> 10.9

**Financial Commentary:**

1. Variance in FTE within Customer Experience due to internal reallocation of Digital Communications Officer to Communications & Engagement.
2. Associated increase in salaries within Customer Experience above the award due to the revised salary system review and staff progressing through the steps of the Salary system (\$59K).
3. Reduction in Materials & Services within Customer Experience in relation to reduced costs of after hours contact centre usage (\$10K).



**Wingecarribee**  
SHIRE COUNCIL

## **Governance & Corporate Performance**

### **Level 3 Financial Report**

#### **Incorporating the following Principle Activities:**

- Governance & Corporate Strategy
- Strategy & Business Improvement
- Governance
- Integrated Risk





# AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL WEDNESDAY 1 MAY 2024

## WINGECARRIBEE SHIRE COUNCIL

### DRAFT OPERATING BUDGET

for the 2024/25 financial year

#### Income & Expenses - Governance & Corporate Performance

##### Manager Governance & Corporate Performance

	Original Budget 2023/24	Q3 2023 Budget 2023/24	Draft Budget 2024/25
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	2,000	2,000	2,000
Interest & Investments Revenue	-	-	-
Other Revenues	100,000	646,996	84,000
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	2,713,864	2,713,864	2,774,788
<b>Total Income</b>	<b>2,815,864</b>	<b>3,362,860</b>	<b>2,860,788</b>
<b>Expenses</b>			
Employee Costs	4,298,293	3,708,491	4,046,472
Borrowing Costs	-	-	-
Materials & Services	2,355,244	2,993,970	2,591,521
Depreciation	-	-	-
Other Expenses	-	-	300
Internal Expenses	231,959	143,795	222,673
<b>Total Expenses</b>	<b>6,885,495</b>	<b>6,846,255</b>	<b>6,860,966</b>
<b>Net Operating Result</b>	<b>(4,069,631)</b>	<b>(3,483,396)</b>	<b>(4,000,177)</b>

#### Staff Establishment

Budgeted Full Time Equivalents (excluding Casuals)

FY2023/24

15

FY2024/25

15

#### Service Description

This service captures the following activities:

- Governance
- Integrated Risk Management
- Strategy & Business Improvement

#### Financial Commentary

1. Decrease in Other Revenues of \$16K due to WHS rebate anticipated for FY2024/25.
2. Increase in Employee Costs within Governance due to staff progressing through the steps of the salary system and due to the salary structure review above award (\$60K).
3. Employee cost reduction within Integrated Risk due to reduction of Workers Compensation from \$2.6M to \$2.2M in FY2024/25.
4. Increase in Materials & Contracts mainly due to Insurance premium increases including a \$70K increase in Public Risk and a \$55K increase in Property insurance.
5. Increase in Materials and Services within Strategy and Business Improvement of \$50K for Community Satisfaction Survey conducted every two years and review of the Integrated Planning and Reporting Documents (\$50K) required to be updated after the election of the Council.



**Wingecarribee**  
SHIRE COUNCIL

## **Governance & Corporate Performance**

### **Level 4 Financial Report**

- Governance & Corporate Strategy
- Strategy & Business Improvement
- Governance
- Integrated Risk



**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Governance & Corporate Performance**

Manager, Governance & Corporate Performance

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	2,000	2,000	2,000
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	513,864	513,864	574,789
<b>Total Income</b>	<b>515,864</b>	<b>515,864</b>	<b>576,789</b>
<b>Expenses</b>			
Employee Costs	300,111	300,111	322,759
Borrowing Costs	-	-	-
Materials & Services	28,040	27,601	27,500
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	188,152	188,152	191,093
<b>Total Expenses</b>	<b>516,303</b>	<b>515,864</b>	<b>541,352</b>
<b>Net Operating Result</b>	<b>(439)</b>	<b>0</b>	<b>35,437</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>	<b>FY2024/25</b>	
Budgeted Full Time Equivalents (excluding Casuals)	2.0	2.0	

**Financial Commentary:**

1. No material variances for FY2024/25.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Strategy & Business Improvement**

**Coordinator, Strategy & Business Improvement**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	257,394	257,393	271,408
Borrowing Costs	-	-	-
Materials & Services	179,000	179,000	260,000
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	6,164	6,164	5,258
<b>Total Expenses</b>	<b>442,558</b>	<b>442,557</b>	<b>536,667</b>
<b>Net Operating Result</b>	<b>(442,558)</b>	<b>(442,557)</b>	<b>(536,667)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	FY2023/24 2.0		FY2024/25 2.0

**Financial Commentary:**

1. Increase in Materials and Services within Strategy and Business Improvement of \$50K for Community Satisfaction Survey conducted every two years and review of the Integrated Planning and Reporting Documents (\$50K) required to be updated after the election of the Council.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Governance**

**Coordinator, Governance**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	523,138	523,138	582,802
Borrowing Costs	-	-	-
Materials & Services	345,616	301,956	360,580
Depreciation	-	-	-
Other Expenses	-	-	300
Internal Expenses	13,772	13,772	12,403
<b>Total Expenses</b>	<b>882,526</b>	<b>838,866</b>	<b>956,085</b>
<b>Net Operating Result</b>	<b>(882,526)</b>	<b>(838,866)</b>	<b>(956,085)</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	5.0		5.0

**Financial Commentary:**

1. Increase in Employee Costs within Governance due to staff progressing through the steps of the salary system and due to the salary structure review above award (\$60K).

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Integrated Risk**

**Coordinator, Integrated Risk**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	100,000	646,996	84,000
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	2,200,000	2,200,000	2,199,999
<b>Total Income</b>	<b>2,300,000</b>	<b>2,846,996</b>	<b>2,283,999</b>
<b>Expenses</b>			
Employee Costs	3,217,650	2,627,849	2,869,503
Borrowing Costs	-	-	-
Materials & Services	1,802,587	2,485,412	1,943,440
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	23,871	(563,891)	13,919
<b>Total Expenses</b>	<b>5,044,108</b>	<b>4,549,370</b>	<b>4,826,862</b>
<b>Net Operating Result</b>	<b>(2,744,108)</b>	<b>(1,702,374)</b>	<b>(2,542,863)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalentents (excluding Casuals)	<b>FY2023/24</b> 6.0		<b>FY2024/25</b> 6.0

**Financial Commentary:**

1. Employee cost reduction in Integrated Risk due to reduction of Workers Compensation from \$2.6M to \$2.2M in FY2024/25.
2. Increase in Materials & Services within Integrated Risk mainly due to Insurance premium increases including a \$70K increase in Public Risk and a \$55K increase in Property insurance.



## **Business & Property Services**

### **Level 3 Financial Report**

#### **Incorporating the following Principle Activities:**

- Business & Property Services
- Southern Region Livestock Exchange
- Outside School Hours Care Service
- Tourism & Events



# AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL WEDNESDAY 1 MAY 2024

## WINGECARRIBEE SHIRE COUNCIL

### DRAFT OPERATING BUDGET

for the 2024/25 financial year

#### Income & Expenses - Business & Property Services

##### Manager Business & Property Services

	Original Budget 2023/24	Q3 2023 Budget 2023/24	Draft Budget 2024/25
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	2,334,632	2,332,464	2,513,868
Interest & Investments Revenue	-	-	-
Other Revenues	935,999	973,674	1,239,052
Grants & Contribution - Operating	668,355	292,292	306,763
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>3,938,986</b>	<b>3,598,430</b>	<b>4,059,684</b>
<b>Expenses</b>			
Employee Costs	2,102,614	1,809,461	2,411,070
Borrowing Costs	-	-	-
Materials & Services	1,439,410	1,280,386	1,216,057
Depreciation	-	-	-
Other Expenses	197,846	7,846	8,740
Internal Expenses	309,783	309,783	448,839
<b>Total Expenses</b>	<b>4,049,653</b>	<b>3,407,476</b>	<b>4,084,706</b>
<b>Net Operating Result</b>	<b>(110,667)</b>	<b>190,954</b>	<b>(25,022)</b>

#### Staff Establishment

	FY2023/24	FY2024/25
Budgeted Full Time Equivalents (excluding Casuals)	21.0	21.2

#### Service Description

This service captures the following activities:

- Animal Shelter
- Southern Region Livestock Exchange
- Property Services
- Children Services: Out of School Hours
- Tourism & Events

#### Financial Commentary

1. Increase in Tourism User Fees & Charges income mainly due to increase in Tulip Time Revenue to align with FY23/24 actuals, offset partially by increased expenses (\$250K).
2. Increase in Animal Shelter income mainly due to increase in animal registration fees (\$60K).
3. Reduction in User Charges & Fees for Children's Services and expenses due to the cessation of Family Day Care services as of 31st December 2023.
4. Increase in Employee costs within SRLX due to staff progressing through the steps of the salary system and due to the salary structure review above award for Governance (\$32K).
5. Increase in Employee costs in Property services due to an Additional 0.1 FTE increase for a Property Officer not budgeted correctly in FY 23/24.
6. Increase in Employee costs within Tourism and Events due to staff progressing through the steps of the salary system and due to the salary structure review above award for Governance (\$105K).
7. Increase in Animal Shelter Employee Costs due to salaries above the award due to the revised salary system review and additional 0.1 FTE increase for a Animal Shelter Operations Assistant not budgeted correctly in FY 23/24.





**Wingecarribee**  
SHIRE COUNCIL

## **Governance & Corporate Performance**

### **Level 4 Financial Report**

- Business & Property Services
- Southern Region Livestock Exchange
- Property Services
- Outside School Hours Care Service
- Tourism & Events
- Animal Shelter



**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Business & Property Services**

Manager, Business and Property Services

	<b>Original</b>	<b>Q3 2023</b>	<b>Draft</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>2023/24</b>	<b>2023/24</b>	<b>2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	203,203	203,203	213,113
Borrowing Costs	-	-	-
Materials & Services	-	-	2,000
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	177,090	177,090	189,187
<b>Total Expenses</b>	<b>380,293</b>	<b>380,292</b>	<b>404,300</b>
<b>Net Operating Result</b>	<b>(380,293)</b>	<b>(380,292)</b>	<b>(404,300)</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	1.0		1.0

**Financial Commentary:**

1. No material variances for FY2024/25.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Southern Region Livestock Exchange**

**Manager, Business & Property**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	1,018,950	1,018,950	1,086,065
Interest & Investments Revenue	-	-	-
Other Revenues	7,500	7,500	8,000
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>1,026,450</b>	<b>1,026,450</b>	<b>1,094,065</b>
<b>Expenses</b>			
Employee Costs	248,199	185,200	280,227
Borrowing Costs	-	-	-
Materials & Services	184,901	204,901	187,485
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	16,739	16,739	70,749
<b>Total Expenses</b>	<b>449,839</b>	<b>406,839</b>	<b>538,460</b>
<b>Net Operating Result</b>	<b>576,611</b>	<b>619,611</b>	<b>555,604</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	3.0		3.0

**Financial Commentary:**

1. Increase in Employee Costs within SRLX due to staff progressing through the steps of the salary system and due to the salary structure review above award for Governance (\$32K).

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Property Services  
Coordinator, Property Services**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	53,855	53,855	92,835
Interest & Investments Revenue	-	-	-
Other Revenues	877,499	877,499	1,176,852
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>931,354</b>	<b>931,354</b>	<b>1,269,687</b>
<b>Expenses</b>			
Employee Costs	254,340	254,340	299,305
Borrowing Costs	-	-	-
Materials & Services	125,720	125,720	112,843
Depreciation	-	-	-
Other Expenses	6,346	6,346	7,700
Internal Expenses	62,602	62,602	65,109
<b>Total Expenses</b>	<b>449,009</b>	<b>449,008</b>	<b>484,957</b>
<b>Net Operating Result</b>	<b>482,345</b>	<b>482,346</b>	<b>784,730</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	2.3		2.4

**Financial Commentary:**

1. Increase in Lease Income within Property Services for FY2024/25 (\$300K).
2. Increase in Employee Costs in Property services due to an Additional 0.1 FTE increase for a Property Officer not budgeted correctly in FY 23/24.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Out of School Hours Care**

**Supervisor, Out of School Hours Care**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	463,129	182,796	205,969
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	639,105	264,792	306,763
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>1,102,234</b>	<b>447,588</b>	<b>512,732</b>
<b>Expenses</b>			
Employee Costs	392,973	262,821	408,119
Borrowing Costs	-	-	-
Materials & Services	373,035	41,510	47,300
Depreciation	-	-	-
Other Expenses	190,000	-	-
Internal Expenses	11,989	11,989	7,737
<b>Total Expenses</b>	<b>967,996</b>	<b>316,320</b>	<b>463,156</b>
<b>Net Operating Result</b>	<b>134,238</b>	<b>131,267</b>	<b>49,577</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	<b>FY2023/24</b> 3.3		<b>FY2024/25</b> 3.3

**Financial Commentary:**

1. Reduction in User Charges & Fees for Children's Services and expenses due to the cessation of Family Day Care services as of 31st December 2023.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Tourism & Events**

**Coordinator, Tourism & Events**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	749,428	982,593	1,019,600
Interest & Investments Revenue	-	-	-
Other Revenues	51,000	51,000	54,200
Grants & Contribution - Operating	29,250	27,500	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>829,678</b>	<b>1,061,093</b>	<b>1,073,800</b>
<b>Expenses</b>			
Employee Costs	652,665	652,664	764,847
Borrowing Costs	-	-	-
Materials & Services	600,555	703,055	697,433
Depreciation	-	-	-
Other Expenses	1,500	1,500	1,040
Internal Expenses	32,116	32,116	91,131
<b>Total Expenses</b>	<b>1,286,836</b>	<b>1,389,335</b>	<b>1,554,452</b>
<b>Net Operating Result</b>	<b>(457,158)</b>	<b>(328,242)</b>	<b>(480,652)</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	6.2		6.2

**Financial Commentary:**

1. Increase in Tourism income mainly due to increase in Tulip Time Revenue to align with FY23/24 actuals, offset partially by increased expenses (\$250K).
2. Increase in Employee Costs within Tourism and Events due to staff progressing through the steps of the salary system and due to the salary structure review above award for Governance (\$105K).

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Animal Shelter**

**Coordinator, Animal Shelter**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	49,270	94,270	109,400
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>49,270</b>	<b>94,270</b>	<b>109,400</b>
<b>Expenses</b>			
Employee Costs	351,233	326,233	445,459
Borrowing Costs	-	-	-
Materials & Services	155,200	155,200	168,996
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	9,247	9,247	24,926
<b>Total Expenses</b>	<b>515,680</b>	<b>490,680</b>	<b>639,381</b>
<b>Net Operating Result</b>	<b>(466,410)</b>	<b>(396,410)</b>	<b>(529,981)</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	5.2		5.3

**Financial Commentary:**

1. Increase in income with the SRLX primarily due to increase in animal registration fees (\$60K).
2. Increase in Animal Shelter Employee Costs due to salaries above the award due to the revised salary system review and additional 0.1 FTE increase for a Animal Shelter Operations Assistant not budgeted correctly in FY 23/24.



## Assets

### Level 3 Financial Report

**Incorporating the following Principle Activities:**

- Assets
- Park & Building Assets
- Roads & Drainage
- Water Assets





# AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL WEDNESDAY 1 MAY 2024

## WINGECARRIBEE SHIRE COUNCIL

### DRAFT OPERATING BUDGET

for the 2024/25 financial year

#### Income & Expenses - Assets

##### Manager Assets

	Original Budget 2023/24	Q3 2023 Budget 2023/24	Draft Budget 2024/25
<b>Income</b>			
Rates & Annual Charges	(157,500)	(157,500)	(165,463)
User Charges & Fees	293,160	344,042	341,632
Interest & Investments Revenue	-	-	-
Other Revenues	-	66,697	-
Grants & Contribution - Operating	159,920	296,015	155,137
Grants & Contribution - Capital	-	-	-
Internal Income	518,293	518,293	605,771
<b>Total Income</b>	<b>813,873</b>	<b>1,067,547</b>	<b>937,077</b>
<b>Expenses</b>			
Employee Costs	3,196,336	3,154,333	3,497,448
Borrowing Costs	-	-	-
Materials & Services	1,727,019	2,781,128	2,185,903
Depreciation	30,136,429	30,136,429	37,326,559
Other Expenses	-	-	-
Internal Expenses	1,694,326	1,694,326	1,902,927
<b>Total Expenses</b>	<b>36,754,111</b>	<b>37,766,217</b>	<b>44,912,837</b>
<b>Net Operating Result</b>	<b>(35,940,238)</b>	<b>(36,698,671)</b>	<b>(43,975,760)</b>

#### Staff Establishment

	FY2023/24	FY2024/25
Budgeted Full Time Equivalents (excluding Casuals)	25.2	25.6

#### Service Description

This service captures the following activities:

- Parks & Buildings Asset Management
- Roads & Drainage Asset Management
- Water & Wastewater Asset Management

#### Financial Commentary

1. Increase in Cemetery User Charges and Fees (\$38K) for Parks and Building Assets.
2. Increase in Employee Costs for Manager Assets due to increased FTE of 0.4 relating to administration support not budgeted for in previous financial year.
3. Increase in Employee Costs within Roads and Drainage Assets due to staff progressing through the steps of the salary system and due to the salary structure review above award (\$120K).
4. Increase in Employee Costs within Water Assets due to staff progressing through the steps of the salary system and due to the salary structure review above award (\$80K).
5. Materials and Services increased costs of \$56K relating to Parks and Buildings maintenance relating to indexation and associated contracts.
6. Materials and Services increase in Water Assets is predominately due to development and implementation of sewer network modelling (\$230K), water network modelling (\$67K) and water network designs and investigations (\$47K).
7. Depreciation increase for Assets of \$7.2M on prior year based on revaluation of Council's infrastructure assets.



**Wingecarribee**  
SHIRE COUNCIL

## Assets

### Level 4 Financial Report

- Assets
- Park & Building Assets
- Roads & Drainage
- Water Assets



**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Assets**

**Manager, Assets**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	518,293	518,293	605,771
<b>Total Income</b>	<b>518,293</b>	<b>518,293</b>	<b>605,771</b>
<b>Expenses</b>			
Employee Costs	313,183	313,183	400,021
Borrowing Costs	-	-	-
Materials & Services	50,000	106,700	70,000
Depreciation	22,869,445	22,869,445	29,120,583
Other Expenses	-	-	-
Internal Expenses	205,110	205,110	205,751
<b>Total Expenses</b>	<b>23,437,739</b>	<b>23,494,439</b>	<b>29,796,354</b>
<b>Net Operating Result</b>	<b>(22,919,445)</b>	<b>(22,976,146)</b>	<b>(29,190,583)</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	2.6		3.0

**Financial Commentary:**

1. Increase in employee costs for Manager Assets due to increased FTE of 0.4 relating to administration support not budgeted for in previous financial year.
2. Depreciation increase for Assets of \$7.2M on prior year based on revaluation of Council's infrastructure assets.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Park & Building Assets**

**Coordinator, Park & Building Assets**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	271,160	322,042	310,000
Interest & Investments Revenue	-	-	-
Other Revenues	-	66,697	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>271,160</b>	<b>388,739</b>	<b>310,000</b>
<b>Expenses</b>			
Employee Costs	984,236	962,236	984,206
Borrowing Costs	-	-	-
Materials & Services	170,126	326,667	227,099
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	204,066	204,066	261,601
<b>Total Expenses</b>	<b>1,358,429</b>	<b>1,492,970</b>	<b>1,472,907</b>
<b>Net Operating Result</b>	<b>(1,087,269)</b>	<b>(1,104,231)</b>	<b>(1,162,907)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	<b>FY2023/24</b> 8.0		<b>FY2024/25</b> 8.0

**Financial Commentary:**

1. Increase in Cemetery User Charges and Fees (\$38K) for Parks and Building Assets.
2. Materials and Services increased costs of \$56K relating to Parks and Buildings maintenance relating to indexation and associated contracts.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Roads & Drainage**

**Coordinator, Roads & Drainage**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	22,000	22,000	31,632
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	159,920	296,015	155,137
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>181,920</b>	<b>318,015</b>	<b>186,769</b>
<b>Expenses</b>			
Employee Costs	1,119,247	1,119,247	1,247,672
Borrowing Costs	-	-	-
Materials & Services	882,321	1,349,420	898,600
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	274,253	274,253	328,868
<b>Total Expenses</b>	<b>2,275,822</b>	<b>2,742,921</b>	<b>2,475,140</b>
<b>Net Operating Result</b>	<b>(2,093,902)</b>	<b>(2,424,906)</b>	<b>(2,288,370)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	9.6		9.6

**Financial Commentary:**

1. Increase in Employee Costs within Roads and Drainage Assets due to staff progressing through the steps of the salary system and due to the salary structure review above award (\$120K).

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**  
for the 2024/25 financial year

**Income & Expenses - Water Assets**  
**Coordinator, Water Assets**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	(157,500)	(157,500)	(165,463)
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>(157,500)</b>	<b>(157,500)</b>	<b>(165,463)</b>
<b>Expenses</b>			
Employee Costs	779,670	779,666	865,549
Borrowing Costs	-	-	-
Materials & Contracts	624,572	998,341	990,203
Depreciation	7,266,984	7,266,984	8,205,976
Other Expenses	-	-	-
Internal Expenses	1,010,896	1,010,896	1,106,708
<b>Total Expenses</b>	<b>9,682,122</b>	<b>10,055,888</b>	<b>11,168,436</b>
<b>Net Operating Result</b>	<b>(9,839,622)</b>	<b>(10,213,388)</b>	<b>(11,333,899)</b>
<b>Staff Establishment</b>	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalent (excluding Casuals)	5.0		5.0

**Financial Commentary:**

1. Increase in Employee Costs within Water Assets due to staff progressing through the steps of the salary system and due to the salary structure review above award (\$80K).
2. Materials and contracts increase in Water Assets is predominately due to development and implementation of sewer network modelling (\$230K), water network modelling (\$67K) and water network designs and investigations (\$47K).



## **Project Delivery**

### **Level 3 Financial Report**

**Incorporating the following Principle Activities:**

- Project Delivery
- Project Management
- Roads & Drainage Projects



**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Project Delivery**

**Manager Project Delivery**

	<b>Original</b>	<b>Q3 2023</b>	<b>Draft</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>2023/24</b>	<b>2023/24</b>	<b>2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	846,949	846,949	1,270,307
<b>Total Income</b>	<b>846,949</b>	<b>846,949</b>	<b>1,270,307</b>
<b>Expenses</b>			
Employee Costs	1,604,643	470,003	3,855,371
Borrowing Costs	-	-	-
Materials & Services	49,966	69,966	52,217
Depreciation	-	-	-
Other Expenses	-	-	-
Less Capitalised Costs	(1,134,640)	-	(4,051,119)
Internal Expenses	1,350,896	1,586,896	1,751,365
<b>Total Expenses</b>	<b>1,870,865</b>	<b>2,126,865</b>	<b>1,607,834</b>
<b>Net Operating Result</b>	<b>(1,023,916)</b>	<b>(1,279,915)</b>	<b>(337,528)</b>

**Staff Establishment**

Budgeted Full Time Equivalents (excluding Casuals)

**FY2023/24**

26.0

**FY2024/25**

26.0

**Service Description**

This service captures the following activities:

- Project Delivery
- Roads and Drainage Projects

**Financial Commentary**

1. Employee Cost variances for Project Delivery is due to the change in methodology of capitalising costs into Capital Projects. The wages in this report have been grossed up to represent the costs that will be capitalised. These costs have been factored into the relevant project in the Capital Works schedule.





**Wingecarribee**  
SHIRE COUNCIL

## **Project Delivery**

### **Level 4 Financial Report**

- Project Delivery
- Project Management
- Roads & Drainage Projects



**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Project Delivery  
Manager, Project Delivery**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	846,949	846,949	539,970
<b>Total Income</b>	<b>846,949</b>	<b>846,949</b>	<b>539,970</b>
<b>Expenses</b>			
Employee Costs	470,003	470,003	985,856
Borrowing Costs	-	-	-
Materials & Services	49,966	69,966	52,217
Depreciation	-	-	-
Other Expenses	-	-	-
Less Capitalised Costs	-	-	(869,224)
Internal Expenses	1,221,896	1,221,896	452,484
<b>Total Expenses</b>	<b>1,741,865</b>	<b>1,761,865</b>	<b>621,333</b>
<b>Net Operating Result</b>	<b>(894,916)</b>	<b>(914,916)</b>	<b>(81,363)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	6.0		6.0
		<b>FY2023/24</b>	<b>FY2024/25</b>

**Financial Commentary:**

1. Employee Cost variances for Project Delivery is due to the change in methodology of capitalising costs into Capital Projects. The wages in this report have been grossed up to represent the costs that will be capitalised. These costs have been factored into the relevant project in the Capital Works schedule.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Project Management**

**Coordinator, Project Management**

	<b>Original</b>	<b>Q3 2023</b>	<b>Draft</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>2023/24</b>	<b>2023/24</b>	<b>2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	371,189
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>371,189</b>
<b>Expenses</b>			
Employee Costs	-	-	1,372,485
Borrowing Costs	-	-	-
Materials & Services	-	-	-
Depreciation	-	-	-
Other Expenses	-	-	-
Less Capitalised Costs	-	-	(1,508,647)
Internal Expenses	129,000	365,000	640,005
<b>Total Expenses</b>	<b>129,000</b>	<b>365,000</b>	<b>503,843</b>
<b>Net Operating Result</b>	<b>(129,000)</b>	<b>(365,000)</b>	<b>(132,654)</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>	<b>FY2024/25</b>	
Budgeted Full Time Equivalents (excluding Casuals)	8.0	8.0	

**Financial Commentary:**

1. Employee Cost variances for Project Management is due to the change in methodology of capitalising costs into Capital Projects. The wages in this report have been grossed up to represent the costs that will be capitalised. These costs have been factored into the relevant project in the Capital Works schedule.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Roads & Drainage Projects**

**Coordinator, Roads & Drainage Projects**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	359,147
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>359,147</b>
<b>Expenses</b>			
Employee Costs	1,134,640	-	1,497,028
Borrowing Costs	-	-	-
Materials & Services	-	-	-
Depreciation	-	-	-
Other Expenses	-	-	-
Less Capitalised Costs	(1,134,640)	-	(1,673,247)
Internal Expenses	-	-	658,876
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>482,657</b>
<b>Net Operating Result</b>	<b>-</b>	<b>-</b>	<b>(123,510)</b>
<b>Net Operating Result before Capital Income</b>	<b>-</b>	<b>-</b>	<b>(123,510)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	12.0		12.0

**Financial Commentary:**

1. Employee Cost variances for Roads & Drainage Projects is due to the change in methodology of capitalising costs into Capital Projects. The wages in this report have been grossed up to represent the costs that will be capitalised. These costs have been factored into the relevant project in the Capital Works schedule.

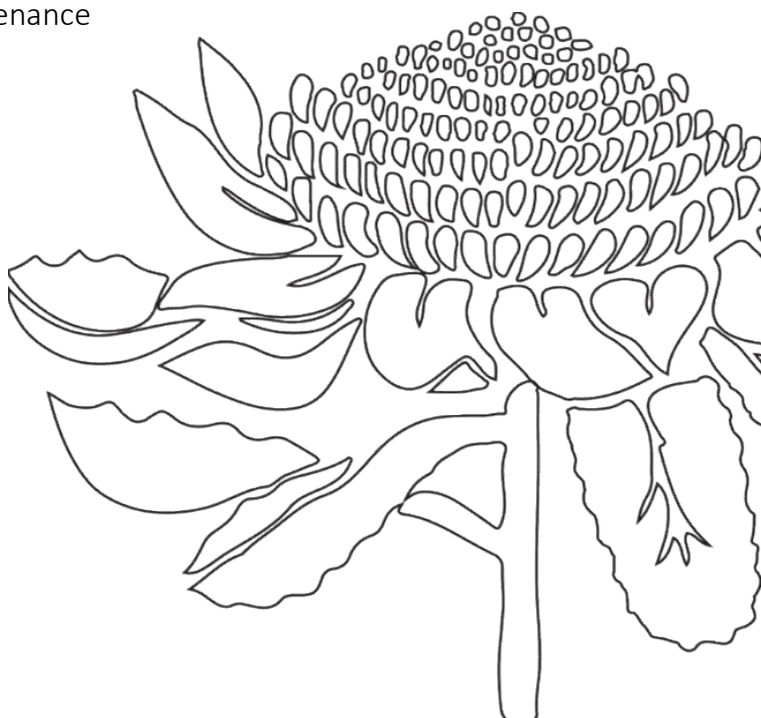


## Shire Presentation

## Level 3 Financial Report

### **Incorporating the following Principle Activities:**

- Shire Presentation
- Customer Service & Business Support
- Fleet
- Civil Construction
- Engineering
- Parks & Open Spaces
- Open Spaces & Buildings
- Infrastructure Maintenance



# AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL WEDNESDAY 1 MAY 2024

## WINGECARRIBEE SHIRE COUNCIL

### DRAFT OPERATING BUDGET

for the 2024/25 financial year

#### Income & Expenses - Shire Presentation

##### Manager Shire Presentation

	Original Budget 2023/24	Q3 2023 Budget 2023/24	Draft Budget 2024/25
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	2,360,488	2,385,488	2,489,902
Interest & Investments Revenue	-	-	-
Other Revenues	510,972	518,168	515,394
Grants & Contribution - Operating	1,158,159	1,158,159	1,787,487
Grants & Contribution - Capital	307,000	307,000	318,667
Internal Income	5,609,194	5,609,194	6,786,938
<b>Total Income</b>	<b>9,945,814</b>	<b>9,978,010</b>	<b>11,898,388</b>
<b>Expenses</b>			
Employee Costs	11,738,196	9,503,584	13,177,380
Borrowing Costs	6,675	6,675	1,120
Materials & Services	13,306,951	14,710,814	14,743,528
Depreciation	1,930,000	1,930,000	1,930,000
Other Expenses	49,484	49,484	85,773
Less Capitalised costs	(1,985,844)	-	(2,581,700)
Internal Expenses	4,972,946	4,972,946	5,768,724
<b>Total Expenses</b>	<b>30,018,408</b>	<b>31,173,503</b>	<b>33,124,825</b>
<b>Net Operating Result</b>	<b>(20,072,594)</b>	<b>(21,195,494)</b>	<b>(21,226,437)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	FY2023/24 136.9	FY2024/25 137.9	

#### Service Description

This service captures the following activities:

- Shire Presentation
- Customer Service & Business Support
- Fleet Services
- Civil Construction
- Parks and Open spaces
- Open Spaces & Buildings
- Infrastructure Maintenance

#### Financial Commentary

1. Internal income increase for Fleet of \$832K reflects accurate recovery of Plant & Fleet charges.
2. Increase in Employee Costs within Engineering is due to staff progressing through the steps of the salary system and due to the salary structure review above award (\$120K).
3. Parks and Open Spaces Employee Costs increase in FTE is due to new apprentice Landscaper previously funded from Contractors.
4. Increase in Employee Costs within Parks and Open Spaces is also due to staff progressing through the steps of the salary system and due to the salary structure review above award (\$337K).
5. Increase in Employee Costs within Open Spaces and Buildings due to staff progressing through the steps of the salary system and due to the salary structure review above award (\$280K).
6. Increase in Employee Costs within Infrastructure Maintenance is due to staff progressing through the steps of the salary system and due to the salary structure review above award (\$145K).
7. Shire Presentation Materials & Services savings in stationary (\$16K).
8. Engineering Materials & Services increased costs relate to Disaster Recovery (\$66K).
9. Infrastructure Maintenance increase in Materials & Services is due to increased budget allocated to unsealed Road Maintenance subject to the sale of Roads Reserve related property (\$650K).

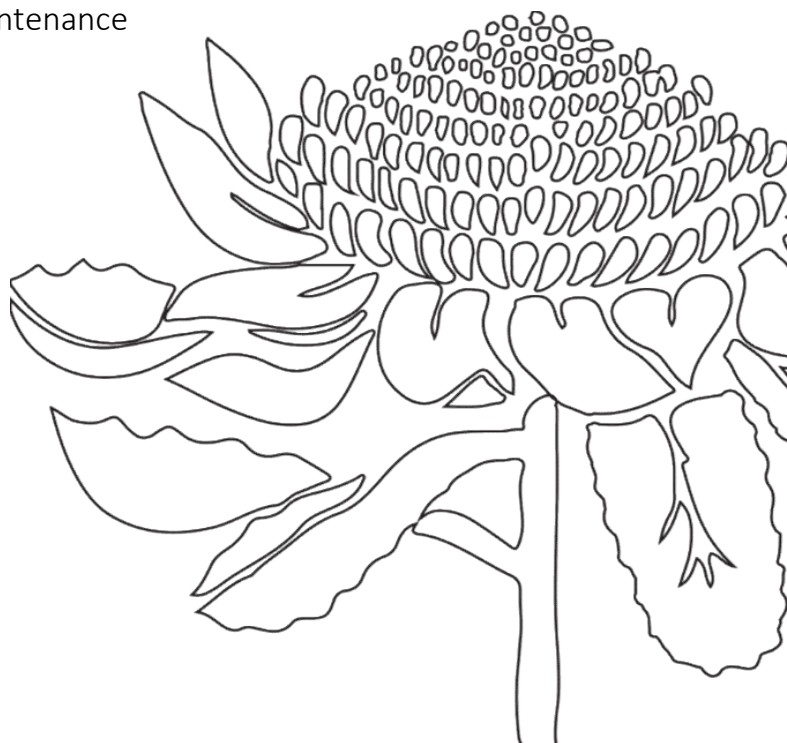


**Wingecarribee**  
SHIRE COUNCIL

## Shire Presentation

### Level 4 Financial Report

- Shire Presentation
- Customer Service and Business Support
- Fleet
- Civil Construction
- Engineering
- Parks & Open Spaces
- Open Spaces & Buildings
- Infrastructure Maintenance



**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Shire Presentation**

Manager, Shire Presentation

	<b>Original</b>	<b>Q3 2023</b>	<b>Draft</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>2023/24</b>	<b>2023/24</b>	<b>2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	256,692	256,693	269,354
Borrowing Costs	-	-	-
Materials & Services	88,478	78,478	71,483
Depreciation	-	-	-
Other Expenses	-	-	-
Less Capitalised costs	-	-	-
Internal Expenses	190,638	190,638	211,560
<b>Total Expenses</b>	<b>535,809</b>	<b>525,810</b>	<b>552,396</b>
<b>Net Operating Result</b>	<b>(535,809)</b>	<b>(525,810)</b>	<b>(552,396)</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>	<b>FY2024/25</b>	
Budgeted Full Time Equivalents (excluding Casuals)	1.0	1.0	

**Financial Commentary:**

1. Shire Presentation Materials & Services reduction relating to stationary (\$16K).



**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Customer Service & Business Support  
Coordinator, Customer Service & Business Support**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	721,139	671,139	771,496
Borrowing Costs	-	-	-
Materials & Services	242,476	232,476	262,618
Depreciation	-	-	-
Other Expenses	-	-	-
Less Capitalised costs	-	-	-
Internal Expenses	70,482	70,482	92,651
<b>Total Expenses</b>	<b>1,034,097</b>	<b>974,097</b>	<b>1,126,764</b>
<b>Net Operating Result</b>	<b>(1,034,097)</b>	<b>(974,097)</b>	<b>(1,126,764)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	8.0		8.0

**Financial Commentary:**

1. No material budget variances.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Fleet  
Coordinator, Fleet**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	508,884	516,080	515,394
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	5,005,792	5,005,792	5,838,590
<b>Total Income</b>	<b>5,514,676</b>	<b>5,521,872</b>	<b>6,353,984</b>
<b>Expenses</b>			
Employee Costs	694,905	694,904	743,209
Borrowing Costs	-	-	-
Materials & Services	2,754,483	3,074,483	2,879,663
Depreciation	1,930,000	1,930,000	1,930,000
Other Expenses	-	-	-
Less Capitalised costs	-	-	-
Internal Expenses	442,301	442,301	374,155
<b>Total Expenses</b>	<b>5,821,689</b>	<b>6,141,688</b>	<b>5,927,027</b>
<b>Net Operating Result</b>	<b>(307,013)</b>	<b>(619,817)</b>	<b>426,958</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	<b>FY2023/24</b> 6.9		<b>FY2024/25</b> 6.9

**Financial Commentary:**

1. Internal income increase for Fleet of \$832K reflects accurate recovery of Plant & Fleet charges.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**  
for the 2024/25 financial year

**Income & Expenses - Civil Construction  
Coordinator, Civil Construction**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	846,000	846,000	1,425,000
Grants & Contribution - Capital	307,000	307,000	318,667
Internal Income	603,402	603,402	948,348
<b>Total Income</b>	<b>1,756,402</b>	<b>1,756,402</b>	<b>2,692,015</b>
<b>Expenses</b>			
Employee Costs	2,079,824	93,980	2,455,122
Borrowing Costs	-	-	-
Materials & Services	21,106	371,106	20,000
Depreciation	-	-	-
Other Expenses	-	-	-
Less Capitalised costs	(1,985,844)	-	(2,581,700)
Internal Expenses	728,063	728,063	1,105,980
<b>Total Expenses</b>	<b>843,149</b>	<b>1,193,149</b>	<b>999,402</b>
<b>Net Operating Result</b>	<b>913,253</b>	<b>563,253</b>	<b>1,692,613</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	<b>FY2023/24</b> 26.0		<b>FY2024/25</b> 26.0

**Financial Commentary:**

1. No material budget variances.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Engineering**

**Coordinator, Engineering**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	304,000	304,000	356,667
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>304,000</b>	<b>304,000</b>	<b>356,667</b>
<b>Expenses</b>			
Employee Costs	273,638	273,638	393,695
Borrowing Costs	-	-	-
Materials & Services	257,793	677,398	324,478
Depreciation	-	-	-
Other Expenses	-	-	-
Less Capitalised costs	-	-	-
Internal Expenses	23,217	23,217	34,667
<b>Total Expenses</b>	<b>554,648</b>	<b>974,253</b>	<b>752,839</b>
<b>Net Operating Result</b>	<b>(250,648)</b>	<b>(670,253)</b>	<b>(396,172)</b>

**Staff Establishment**

	<b>FY2023/24</b>	<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	3.0	3.0

**Financial Commentary:**

1. Increase in Employee Costs within Engineering is due to staff progressing through the steps of the salary system and due to the salary structure review above award (\$120K).
2. Engineering Materials & Services increased costs relate to Disaster Recovery (\$66K).

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Parks & Open Spaces**

**Coordinator, Parks & Open Spaces**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	87,894	112,894	113,583
Interest & Investments Revenue	-	-	-
Other Revenues	2,088	2,088	-
Grants & Contribution - Operating	8,160	8,160	5,820
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>98,141</b>	<b>123,141</b>	<b>119,404</b>
<b>Expenses</b>			
Employee Costs	2,862,196	2,862,199	3,268,850
Borrowing Costs	-	-	-
Materials & Services	1,344,292	1,141,817	1,210,936
Depreciation	-	-	-
Other Expenses	49,484	49,484	85,773
Less Capitalised costs	-	-	-
Internal Expenses	1,511,621	1,511,621	2,243,073
<b>Total Expenses</b>	<b>5,767,593</b>	<b>5,565,121</b>	<b>6,808,631</b>
<b>Net Operating Result</b>	<b>(5,669,452)</b>	<b>(5,441,980)</b>	<b>(6,689,228)</b>

**Staff Establishment**

	<b>FY2023/24</b>	<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	38.9	39.9

**Financial Commentary:**

1. Parks and Open Spaces Employee Costs increase in FTE is due to new apprentice Landscaper previously funded from Contractors (\$60K).
2. Increase in Employee Costs within Parks and Open Spaces is also due to staff progressing through the steps of the salary system and due to the salary structure review above award (\$347K).

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET  
for the 2024/25 financial year**

**Income & Expenses - Open Spaces & Buildings  
Coordinator, Open Spaces & Buildings**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	2,272,595	2,272,595	2,376,319
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>2,272,595</b>	<b>2,272,595</b>	<b>2,376,319</b>
<b>Expenses</b>			
Employee Costs	1,943,565	1,943,569	2,224,381
Borrowing Costs	6,675	6,675	1,120
Materials & Services	4,729,050	5,336,112	4,780,887
Depreciation	-	-	-
Other Expenses	-	-	-
Less Capitalised costs	-	-	-
Internal Expenses	581,015	581,015	575,302
<b>Total Expenses</b>	<b>7,260,304</b>	<b>7,867,370</b>	<b>7,581,690</b>
<b>Net Operating Result</b>	<b>(4,987,709)</b>	<b>(5,594,775)</b>	<b>(5,205,371)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	<b>FY2023/24</b> 16.1		<b>FY2024/25</b> 16.1

**Financial Commentary:**

1. Increase in Employee Costs within Open Spaces and Buildings due to staff progressing through the steps of the salary system and due to the salary structure review above award (\$280K).

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**  
for the 2024/25 financial year

**Income & Expenses - Infrastructure Maintenance  
Coordinator, Infrastructure Maintenance**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	2,906,238	2,707,464	3,051,274
Borrowing Costs	-	-	-
Materials & Services	3,971,278	3,971,277	5,193,464
Depreciation	-	-	-
Other Expenses	-	-	-
Less Capitalised costs	-	-	-
Internal Expenses	1,425,609	1,425,609	1,131,336
<b>Total Expenses</b>	<b>8,303,125</b>	<b>8,104,350</b>	<b>9,376,075</b>
<b>Net Operating Result</b>	<b>(8,303,125)</b>	<b>(8,104,350)</b>	<b>(9,376,075)</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	37.0		37.0

**Financial Commentary:**

1. Increase in Employee Costs within Infrastructure Maintenance is due to staff progressing through the steps of the salary system and due to the salary structure review above award (\$145K).
2. Infrastructure Maintenance increase in Materials & Services is due to increased budget allocated to unsealed Road Maintenance subject to the sale of Roads Reserve related property (\$650K).



## **Water Services**

### **Level 3 Financial Report**

**Incorporating the following Principle Activities:**

- Water Services
- Water Sewer Depot Maintenance
- Treatment Services
- Water Network
- Waste Water Network





# AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL WEDNESDAY 1 MAY 2024

## WINGECARRIBEE SHIRE COUNCIL

### DRAFT OPERATING BUDGET

for the 2024/25 financial year

#### Income & Expenses - Water Services

##### Manager Water Services

	Original Budget 2023/24	Q3 2023 Budget 2023/24	Draft Budget 2024/25
<b>Income</b>			
Rates & Annual Charges	24,440,994	24,440,994	26,146,643
User Charges & Fees	10,654,352	10,654,352	11,561,300
Interest & Investments Revenue	2,163,920	4,043,920	3,745,677
Other Revenues	20,000	108,748	21,400
Grants & Contribution - Operating	-	-	-
Internal Income	-	50,000	-
<b>Total Income</b>	<b>37,279,266</b>	<b>39,298,014</b>	<b>41,475,019</b>
<b>Expenses</b>			
Employee Costs	6,501,461	6,501,465	7,319,822
Borrowing Costs	57,005	57,005	8,947
Materials & Services	8,307,452	9,199,025	8,729,031
Depreciation	10,081,084	10,081,084	10,513,093
Other Expenses	12,760	12,760	13,270
Internal Expenses	5,450,817	5,338,981	6,653,665
<b>Total Expenses</b>	<b>30,410,578</b>	<b>31,190,320</b>	<b>33,237,828</b>
<b>Net Operating Result</b>	<b>6,868,688</b>	<b>8,107,695</b>	<b>8,237,191</b>

#### Staff Establishment

	FY2023/24	FY2024/25
Budgeted Full Time Equivalents (excluding Casuals)	67.9	70.0

#### Service Description

This service captures the following activities:

- Depot and Maintenance Operations
- Treatment
- Water Network Operations
- Wastewater Treatment

#### Financial Commentary

1. Water Rates & User Charges & Fees based on CPI increase of 7% to ensure both Water & Sewer Funds are sustainable in the Long Term Financial Plan with sufficient funds for renewal & upgrade.
2. Water Services Interest & Investments Revenue increase based on interest rate of 5% anticipated for FY2024/25 on fluctuating reserve balances for the Water and Sewer funds.
3. Water Network Employee Costs FTE variance due to the reduction of 2 water crew members to create 4 new trainees giving a 2.0 FTE increase. There was an incorrectly allocated 1 FTE to the Wastewater network in 23/24 now allocated to Water Network in 24/25 which resulted in a total of 3 FTE increase for the Water network and a reduction of 1FTE for the Wastewater network.
4. Increase in Employee Costs within Water/Sewer Depot Maintenance Services is due to staff progressing through the steps of the salary system and due to the salary structure review above award (\$135K).
5. Increase in Employee Costs within Water Treatment Services is due to staff progressing through the steps of the salary system and due to the salary structure review above award (\$300K).
6. Wastewater Employee Costs also include an increase in salaries above the award due to staff progressing
7. Water & Sewer increased Materials and Services as a result of consolidated budgets from Finance - Revenue (\$38K).
8. Savings in Borrowing Costs is due to Robertson Sewer loan pay out 2023/24.



**Wingecarribee**  
SHIRE COUNCIL

## Water Services

### Level 4 Financial Report

- Water Services
- Water Sewer Depot Maintenance
- Treatment Services
- Water Network
- Waste Water Network



**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**  
for the 2024/25 financial year

**Income & Expenses - Water Services**

**Manager, Water Services**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	24,599,211	24,599,211	26,366,831
User Charges & Fees	10,577,365	10,577,365	11,481,380
Interest & Investments Revenue	2,163,920	4,043,920	3,700,000
Other Revenues	20,000	20,000	21,400
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	50,000	-
<b>Total Income</b>	<b>37,360,496</b>	<b>39,290,496</b>	<b>41,569,611</b>
<b>Expenses</b>			
Employee Costs	(55,249)	(55,249)	(11,982)
Borrowing Costs	-	-	-
Materials & Services	203,105	303,105	241,784
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	1,623,976	1,423,976	1,793,697
<b>Total Expenses</b>	<b>1,771,832</b>	<b>1,671,832</b>	<b>2,023,499</b>
<b>Net Operating Result</b>	<b>35,588,664</b>	<b>37,618,663</b>	<b>39,546,112</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	<b>FY2023/24</b> 1.0		<b>FY2024/25</b> 1.0

**Financial Commentary:**

1. Water Rates and User Charges & Fees based on CPI increase of 7% to ensure both Water and Sewer Funds are sustainable in the Long Term Financial Plan with sufficient funds for renewal & upgrade.
2. Water Services Interest & Investments Revenue increase based on interest rate of 5% anticipated for FY2024/25 on fluctuating reserve balances for the Water and Sewer funds.
3. Water & Sewer Fund negative employee costs include vacancy factor.
4. Water & Sewer increased Materials and Services as a result of consolidated budgets from Finance - Revenue (\$38K).

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**  
for the 2024/25 financial year

**Income & Expenses - Water/Sewer - Depot Maintenance  
Coordinator, Water Sewer Depot Maintenance**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	1,277,097	1,277,098	1,418,268
Borrowing Costs	-	-	-
Materials & Services	1,215,960	1,215,960	1,264,149
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	278,098	865,860	268,037
<b>Total Expenses</b>	<b>2,771,156</b>	<b>3,358,918</b>	<b>2,950,454</b>
<b>Net Operating Result</b>	<b>(2,771,156)</b>	<b>(3,358,918)</b>	<b>(2,950,454)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	<b>FY2023/24</b> 13.9	<b>FY2024/25</b> 14.0	

**Financial Commentary:**

1. Increase in Employee Costs within Water/Sewer Depot Maintenance Services is due to staff progressing through the steps of the salary system and due to the salary structure review above award (\$135K).

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Treatment Services**

**Coordinator, Treatment Services**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	(158,217)	(158,217)	-
User Charges & Fees	11,388	11,388	11,296
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>(146,829)</b>	<b>(146,829)</b>	<b>11,296</b>
<b>Expenses</b>			
Employee Costs	2,488,701	2,488,702	2,900,277
Borrowing Costs	57,005	57,005	8,947
Materials & Services	5,963,495	6,572,069	6,261,211
Depreciation	10,081,084	10,081,084	10,513,093
Other Expenses	12,760	12,760	13,270
Internal Expenses	2,890,383	2,890,383	3,814,008
<b>Total Expenses</b>	<b>21,493,428</b>	<b>22,102,003</b>	<b>23,510,806</b>
<b>Net Operating Result</b>	<b>(21,640,256)</b>	<b>(22,248,831)</b>	<b>(23,499,510)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	<b>FY2023/24</b> 21.0		<b>FY2024/25</b> 21.0

**Financial Commentary:**

1. Increase in Employee Costs within Water Treatment Services is due to staff progressing through the steps of the salary system and due to the salary structure review above award (\$300K).
2. Reduction in Borrowing Costs due to Robertson Sewer loan pay out 2023/24.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Water Network  
Coordinator, Water Network**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	25,000	25,000	26,000
Interest & Investments Revenue	-	-	-
Other Revenues	-	56,594	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>25,000</b>	<b>81,594</b>	<b>26,000</b>
<b>Expenses</b>			
Employee Costs	1,485,659	1,485,660	1,603,660
Borrowing Costs	-	-	-
Materials & Services	428,163	428,163	445,289
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	379,229	379,229	444,105
<b>Total Expenses</b>	<b>2,293,051</b>	<b>2,293,052</b>	<b>2,493,054</b>
<b>Net Operating Result</b>	<b>(2,268,051)</b>	<b>(2,211,458)</b>	<b>(2,467,054)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	FY2023/24 17.0		FY2024/25 20.0

**Financial Commentary:**

1. Water Network Employee Costs FTE variance due to the reduction of 2 water crew members to create 4 new trainees giving a 2.0 FTE increase. There was an incorrectly allocated 1 FTE to the Wastewater Network in 23/24 now allocated to Water Network in 24/25 which resulted in a total of 3 FTE increase for the Water Network.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**  
for the 2024/25 financial year

**Income & Expenses - Wastewater Network**  
**Coordinator, Wastewater Network**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	40,599	40,599	42,223
Interest & Investments Revenue	-	-	-
Other Revenues	-	32,154	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>40,599</b>	<b>72,753</b>	<b>42,223</b>
<b>Expenses</b>			
Employee Costs	1,305,253	1,305,254	1,409,600
Borrowing Costs	-	-	-
Materials & Services	496,728	679,728	516,597
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	279,131	279,131	333,818
<b>Total Expenses</b>	<b>2,081,112</b>	<b>2,264,113</b>	<b>2,260,016</b>
<b>Net Operating Result</b>	<b>(2,040,513)</b>	<b>(2,191,360)</b>	<b>(2,217,793)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	<b>FY2023/24</b> 15.0		<b>FY2024/25</b> 14.0

**Financial Commentary:**

1. Wastewater Employee Costs include an increase in salaries above the award due to staff progressing through the steps of the salary system and due to the salary structure review above award (\$100K).
2. There was an incorrectly allocated 1 FTE to the Wastewater network in 23/24 now allocated to Water Network in 24/25 which resulted in a reduction of 1 FTE for the Wastewater Network.



**Wingecarribee**  
SHIRE COUNCIL

## **Community Life & Libraries**

### **Level 3 Financial Report**

#### **Incorporating the following Principle Activities:**

- Community Life & Libraries
- Community Development
- Library Services
- Communication & Engagement





# AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL WEDNESDAY 1 MAY 2024

## WINGECARRIBEE SHIRE COUNCIL

### DRAFT OPERATING BUDGET

for the 2024/25 financial year

#### Income & Expenses - Community Life & Libraries

##### Manager Community Life & Libraries

	Original Budget 2023/24	Q3 2023 Budget 2023/24	Draft Budget 2024/25
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	4,500	4,500	11,300
Interest & Investments Revenue	-	-	-
Other Revenues	5,000	5,000	5,300
Grants & Contribution - Operating	247,645	270,891	268,564
Grants & Contribution - Capital	-	10,000	40,000
Internal Income	-	-	-
<b>Total Income</b>	<b>257,145</b>	<b>290,391</b>	<b>325,164</b>
<b>Expenses</b>			
Employee Costs	2,315,129	2,221,130	2,584,870
Borrowing Costs	-	-	-
Materials & Services	495,709	931,122	700,047
Depreciation	150,000	150,000	150,000
Other Expenses	777,270	777,270	793,100
Internal Expenses	374,301	374,301	411,784
<b>Total Expenses</b>	<b>4,112,409</b>	<b>4,453,823</b>	<b>4,639,801</b>
<b>Net Operating Result</b>	<b>(3,855,264)</b>	<b>(4,163,432)</b>	<b>(4,314,637)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	FY2023/24 21.6	FY2024/25 23.0	

#### Service Description

This service captures the following activities:

- Community Development
- Library Services
- Communications and Engagement

#### Financial Commentary

1. Increase in Library Subsidies anticipated based on 2023/24 actuals (\$61K) offset by increase in Materials and Services to partial fund the Library Management System.
2. Increase in Employee Costs in Community Development due to FTE increase relating to incorrect FTE allocation in the 2023/24 financial year.
3. Library Services Employee Costs include an increase in salaries above the award due to staff progressing through the steps of the salary system and due to the salary structure review increases above award (\$60K).
4. Employee Costs increases within Communications and Engagement of 1 FTE are due to reallocation of Digital Comms Officer from ICT.
5. Increase in Employee Costs in Community Development due to FTE increase relating to incorrect FTE allocation in the 2023/24 financial year.
6. Materials and Services increases in website costs (\$96K) and centralisation of advertising costs (\$40K).

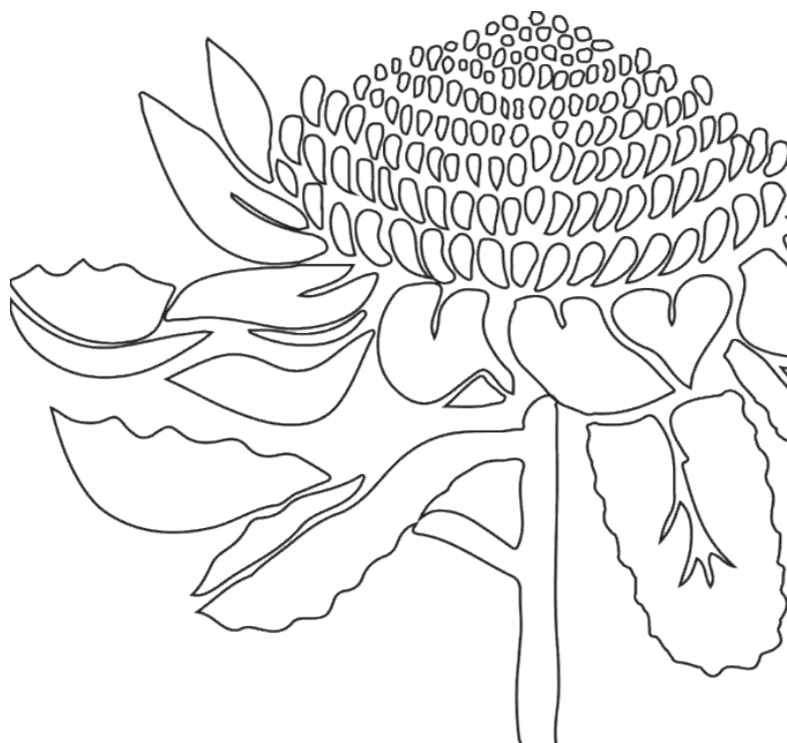


**Wingecarribee**  
SHIRE COUNCIL

## Community Life & Libraries

### Level 4 Financial Report

- Community Life & Libraries
- Community Development
- Library Services
- Communication & Engagement



**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Community Life & Libraries**

Manager, Community, Life & Libraries

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	221,420	221,420	236,008
Borrowing Costs	-	-	-
Materials & Contracts	-	-	-
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	175,508	175,508	193,380
<b>Total Expenses</b>	<b>396,928</b>	<b>396,928</b>	<b>429,388</b>
<b>Net Operating Result</b>	<b>(396,928)</b>	<b>(396,928)</b>	<b>(429,388)</b>
<b>Net Operating Result before Capital Income</b>	<b>(396,928)</b>	<b>(396,928)</b>	<b>(429,388)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	<b>FY2023/24</b> 1.0		<b>FY2024/25</b> 1.0

**Financial Commentary:**

1. No material variances for FY2024/25

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Community Development**

**Coordinator Community Development**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	98,564	101,933	98,564
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>98,564</b>	<b>101,933</b>	<b>98,564</b>
<b>Expenses</b>			
Employee Costs	553,436	553,436	600,707
Borrowing Costs	-	-	-
Materials & Services	188,950	484,363	201,492
Depreciation	-	-	-
Other Expenses	777,270	777,270	793,100
Internal Expenses	83,049	83,049	96,828
<b>Total Expenses</b>	<b>1,602,705</b>	<b>1,898,118</b>	<b>1,692,127</b>
<b>Net Operating Result</b>	<b>(1,504,141)</b>	<b>(1,796,185)</b>	<b>(1,593,563)</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	5.0		5.4

**Financial Commentary:**

1. Increase in Employee Costs in Community Development due to FTE increase relating to incorrect FTE allocation in the 2023/24 financial year.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Library Services**

**Coordinator, Library Services**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	4,500	4,500	11,300
Interest & Investments Revenue	-	-	-
Other Revenues	5,000	5,000	5,300
Grants & Contribution - Operating	149,081	168,958	170,000
Grants & Contribution - Capital	-	10,000	40,000
Internal Income	-	-	-
<b>Total Income</b>	<b>158,581</b>	<b>188,458</b>	<b>226,600</b>
<b>Expenses</b>			
Employee Costs	1,167,800	1,167,800	1,281,198
Borrowing Costs	-	-	-
Materials & Services	214,600	227,600	251,900
Depreciation	150,000	150,000	150,000
Other Expenses	-	-	-
Internal Expenses	97,932	97,932	111,638
<b>Total Expenses</b>	<b>1,630,332</b>	<b>1,643,332</b>	<b>1,794,736</b>
<b>Net Operating Result</b>	<b>(1,471,751)</b>	<b>(1,454,874)</b>	<b>(1,568,136)</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	12.6		12.6

**Financial Commentary:**

1. Increase in Library Subsidies anticipated based on 2023/24 actuals (\$61K) offset by increase in Materials and Services to partial fund the Library Management System.
2. Library Services include an increase in salaries above the award due to staff progressing through the steps of the salary system and due to the salary structure review increases above award (\$60K).

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Communications & Engagement**

**Coordinator, Communications & Engagement**

	<b>Original</b>	<b>Q3 2023</b>	<b>Draft</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>2023/24</b>	<b>2023/24</b>	<b>2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	372,474	298,474	466,957
Borrowing Costs	-	-	-
Materials & Services	92,159	219,159	246,655
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	17,812	17,812	9,938
<b>Total Expenses</b>	<b>482,445</b>	<b>535,445</b>	<b>723,550</b>
<b>Net Operating Result</b>	<b>(482,445)</b>	<b>(535,445)</b>	<b>(723,550)</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>	<b>FY2024/25</b>	
Budgeted Full Time Equivalent (excluding Casuals)	3.0	4.0	

**Financial Commentary:**

1. Employee Costs increases within Communications and Engagement of 1 FTE are due to reallocation of Digital Comms Officer from ICT.
2. Materials and Services increases in website costs (\$96K) and centralisation of advertising costs (\$40K).



**Wingecarribee**  
SHIRE COUNCIL

## **Development Assessment & Regulation**

### **Level 3 Financial Report**

#### **Incorporating the following Principle Activities:**

- Development Assessment & Regulation
- Fast Track Assessment
- Development Engineering
- Development Assessment
- Compliance & Regulation
- Portal Management



# AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL WEDNESDAY 1 MAY 2024

## WINGECARRIBEE SHIRE COUNCIL

### DRAFT OPERATING BUDGET

for the 2024/25 financial year

#### Income & Expenses - Development Assessment & Regulation

##### Manager Development Assessment & Regulation

	Original Budget 2023/24	Q3 2023 Budget 2023/24	Draft Budget 2024/25
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	4,044,293	4,264,293	4,310,074
Interest & Investments Revenue	-	-	-
Other Revenues	376,630	356,630	425,200
Grants & Contribution - Operating	147,765	152,285	132,000
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	149,520
<b>Total Income</b>	<b>4,568,688</b>	<b>4,773,208</b>	<b>5,016,794</b>
<b>Expenses</b>			
Employee Costs	4,147,129	3,632,129	5,102,500
Borrowing Costs	-	-	-
Materials & Services	980,250	4,941,462	1,046,424
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	539,431	539,431	659,614
<b>Total Expenses</b>	<b>5,666,810</b>	<b>9,113,022</b>	<b>6,808,538</b>
<b>Net Operating Result</b>	<b>(1,098,122)</b>	<b>(4,339,814)</b>	<b>(1,791,743)</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	39.6		45.6

#### Service Description

This service captures the following activities:

- Development Engineering Services
- Development Assessment
- Compliance & Regulation

#### Financial Commentary

1. Increase in Employee Costs associated with revised salary system above award and additional resources to address Development Applications.
2. Increase in Employee costs due to additional 1 FTE relating to a newly created position Coordinator Development Assessment & Regulation in addition to the salary award increase (\$214K).
3. Increase in Employee Costs for Development Assessment above the award due to the revised salary system review and due to additional 1 FTE relating to additional Student Planner.
4. Net additional 2 FTE increases related to creating 2 new Student Planner roles for Fast Track team.
5. Increase in Employee Costs for Compliance and Regulation above the award due to the revised salary system review plus 2 additional FTE for a new Building Surveyor and Plumbing and Drainage
6. Decrease in Employee Costs in Portal Management due to a reduction of 1 FTE as Team Leader, Portal Management was reduced to fund a Coordinator role within the Development and Regulation area.





**Wingecarribee**  
SHIRE COUNCIL

## **Development Assessment & Regulation**

### **Level 4 Financial Report**

- Development Assessment & Regulation
- Fast Track Assessment
- Development Engineering
- Planning Assessment
- Compliance & Regulation
- Portal Management



**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**  
for the 2024/25 financial year

**Income & Expenses - Development Assessment and Regulation  
Manager, Development Assessment and Regulation**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	508,847	508,847	723,648
Borrowing Costs	-	-	-
Materials & Services	-	-	-
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	199,076	199,076	207,138
<b>Total Expenses</b>	<b>707,924</b>	<b>707,923</b>	<b>930,786</b>
<b>Net Operating Result</b>	<b>(707,924)</b>	<b>(707,923)</b>	<b>(930,786)</b>

**Staff Establishment**

	<b>FY2023/24</b>	<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	4.6	5.6

**Financial Commentary:**

1. Increase in Employee costs due to additional 1 FTE relating to a newly created position Coordinator Development Assessment & Regulation in addition to the salary award increase (\$214K).

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Development Assessment**

**Coordinator, Development Assessment**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	3,942,693	4,207,693	4,243,850
Interest & Investments Revenue	-	-	-
Other Revenues	9,000	159,000	27,100
Grants & Contribution - Operating	100,067	100,067	100,000
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>4,051,760</b>	<b>4,466,760</b>	<b>4,370,950</b>
<b>Expenses</b>			
Employee Costs	693,548	543,548	908,701
Borrowing Costs	-	-	-
Materials & Services	911,450	3,251,450	979,700
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	52,190	52,190	64,718
<b>Total Expenses</b>	<b>1,657,188</b>	<b>3,847,188</b>	<b>1,953,119</b>
<b>Net Operating Result</b>	<b>2,394,573</b>	<b>619,572</b>	<b>2,417,831</b>

**Staff Establishment**

	<b>FY2023/24</b>	<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	5.0	6.0

**Financial Commentary:**

1. Increase in Employee Costs for Development Assessment above the award due to the revised salary system review and due to additional 1 FTE relating to additional Student Planner.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Development Engineering**

**Coordinator, Development Engineering**

	<b>Original</b>	<b>Q3 2023</b>	<b>Draft</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>2023/24</b>	<b>2023/24</b>	<b>2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	149,520
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>149,520</b>
<b>Expenses</b>			
Employee Costs	681,605	531,606	706,976
Borrowing Costs	-	-	-
Materials & Services	-	720,000	-
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	25,944	25,944	113,744
<b>Total Expenses</b>	<b>707,549</b>	<b>1,277,550</b>	<b>820,720</b>
<b>Net Operating Result</b>	<b>(707,549)</b>	<b>(1,277,550)</b>	<b>(671,200)</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	6.0		6.0

**Financial Commentary:**

1. No material variances to FY2023/24 Budget.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Fast Track Assessment**

Coordinator, Fast Track Team

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	364,649	299,649	378,996
Borrowing Costs	-	-	-
Materials & Services	-	370,000	-
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	9,600	9,600	53,573
<b>Total Expenses</b>	<b>374,249</b>	<b>679,249</b>	<b>432,569</b>
<b>Net Operating Result</b>	<b>(374,249)</b>	<b>(679,249)</b>	<b>(432,569)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	4.0		6.0

**Financial Commentary:**

1. Net additional 2 FTE increases related to creating 2 new Student Planner roles for Fast Track team.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Compliance & Regulation  
Coordinator, Compliance & Regulation**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	101,600	56,600	66,224
Interest & Investments Revenue	-	-	-
Other Revenues	367,630	197,630	398,100
Grants & Contribution - Operating	47,698	52,218	32,000
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>516,928</b>	<b>306,448</b>	<b>496,324</b>
<b>Expenses</b>			
Employee Costs	1,533,484	1,433,482	2,036,833
Borrowing Costs	-	-	-
Materials & Services	68,800	330,012	66,724
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	243,012	243,012	211,138
<b>Total Expenses</b>	<b>1,845,296</b>	<b>2,006,506</b>	<b>2,314,695</b>
<b>Net Operating Result</b>	<b>(1,328,368)</b>	<b>(1,700,059)</b>	<b>(1,818,371)</b>

**Staff Establishment**

	<b>FY2023/24</b>	<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	16.0	18.0

**Financial Commentary:**

1. Increase in Employee Costs for Compliance and Regulation above the award due to the revised salary system review plus 2 additional FTE for a new Building Surveyor and Plumbing and Drainage Inspector.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Portal Management  
Coordinator, Portal Management**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	364,996	314,996	347,346
Borrowing Costs	-	-	-
Materials & Services	-	-	-
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	9,609	9,609	9,302
<b>Total Expenses</b>	<b>374,605</b>	<b>324,605</b>	<b>356,649</b>
<b>Net Operating Result</b>	<b>(374,605)</b>	<b>(324,605)</b>	<b>(356,649)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	<b>FY2023/24</b> 4.0		<b>FY2024/25</b> 4.0

**Financial Commentary:**

1. Decrease in Employee Costs for Portal Management due to reallocation of staff roles in this area and reallocation from Part Time to Full time. No net change in FTE.



## **Environment & Sustainability**

### **Level 3 Financial Report**

#### **Incorporating the following Principle Activities:**

- Environment & Sustainability
- Sustainability Services
- Bush Care
- Natural Resources Projects





# AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL WEDNESDAY 1 MAY 2024

## WINGECARRIBEE SHIRE COUNCIL DRAFT OPERATING BUDGET

for the 2024/25 financial year

### Income & Expenses - Environment & Sustainability Manager Environment & Sustainability

	Original <sup>(1)</sup> Budget 2023/24	Q3 2023 Budget 2023/24	Draft Budget 2024/25
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	5,362	5,362	3,646
Interest & Investments Revenue	-	-	-
Other Revenues	-	150,000	-
Grants & Contribution - Operating	448,333	434,400	229,149
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>453,695</b>	<b>589,762</b>	<b>232,795</b>
<b>Expenses</b>			
Employee Costs	1,793,078	1,512,152	1,948,503
Borrowing Costs	-	-	-
Materials & Services	1,050,292	1,749,834	709,718
Depreciation	-	-	-
Other Expenses	12,000	12,000	16,000
Internal Expenses	275,610	275,610	355,827
<b>Total Expenses</b>	<b>3,130,980</b>	<b>3,549,596</b>	<b>3,030,047</b>
<b>Net Operating Result</b>	<b>(2,677,285)</b>	<b>(2,959,834)</b>	<b>(2,797,252)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	FY2023/24 18.0	FY2024/25 18.0	

### Service Description

This service captures the following activities:

- Natural Resource Management
- Sustainability Services
- Bushlands and Biosecurity

### Financial Commentary

1. Reduction in Operating Grants and Materials and Services of \$220K within Natural Resource Projects due to finalisation of 2023/24 grants (Koala and Indigenous Burning Grants).
2. Decrease in Materials and Services based on reduction in Grants revenue received for Bushcare Services relating to Biosecurity Weeds program that was not captured in the for FY 2023/24 Original Budget.
3. Increase in Materials and Services within Sustainability Services (\$40K) for Community Education program (\$14K) and Urban Sustainability Partner Program (\$29K) to implement the Community Emissions Action Plan.



**Wingecarribee**  
SHIRE COUNCIL

## **Environment & Sustainability**

### **Level 4 Financial Report**

- Environment & Sustainability
- Sustainability Services
- Bush Care
- Natural Resources Projects



**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Environment & Sustainability  
Manager, Environment & Sustainability**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	175,508	175,508	189,727
Borrowing Costs	-	-	-
Materials & Services	23,274	23,274	27,570
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	206,308	206,308	194,567
<b>Total Expenses</b>	<b>405,090</b>	<b>405,090</b>	<b>411,865</b>
<b>Net Operating Result</b>	<b>(405,090)</b>	<b>(405,090)</b>	<b>(411,865)</b>
<b>Net Operating Result before Capital Income</b>	<b>(405,090)</b>	<b>(405,090)</b>	<b>(411,865)</b>
<b>Staff Establishment</b>	<b>FY2023/24</b>	<b>FY2024/25</b>	
Budgeted Full Time Equivalent (excluding Casuals)	1.0	1.0	

**Financial Commentary:**

1. No material variances for FY2024/25

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Sustainability Services**

**Coordinator, Sustainability Services**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	150,000	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>-</b>	<b>150,000</b>	<b>-</b>
<b>Expenses</b>			
Employee Costs	492,912	311,987	533,637
Borrowing Costs	-	-	-
Materials & Services	91,265	259,666	107,517
Depreciation	-	-	-
Other Expenses	12,000	12,000	16,000
Internal Expenses	12,979	12,979	11,357
<b>Total Expenses</b>	<b>609,156</b>	<b>596,632</b>	<b>668,511</b>
<b>Net Operating Result</b>	<b>(609,156)</b>	<b>(446,632)</b>	<b>(668,511)</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>	<b>FY2024/25</b>	
Budgeted Full Time Equivalents (excluding Casuals)	5.0	5.0	

**Financial Commentary:**

1. Increase in Materials and Services within Sustainability Services (\$40K) for Community Education program (\$14K) and Urban Sustainability Partner Program (\$29K) to implement the Community Emissions Action Plan.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Natural Resources Projects  
Coordinator, Natural Resources Projects**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	448,333	344,400	229,149
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>448,333</b>	<b>344,400</b>	<b>229,149</b>
<b>Expenses</b>			
Employee Costs	506,096	506,095	566,987
Borrowing Costs	-	-	-
Materials & Services	702,550	1,248,765	453,714
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	40,039	40,039	60,352
<b>Total Expenses</b>	<b>1,248,685</b>	<b>1,794,899</b>	<b>1,081,054</b>
<b>Net Operating Result</b>	<b>(800,352)</b>	<b>(1,450,499)</b>	<b>(851,905)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalentents (excluding Casuals)	5.0		5.0

**Financial Commentary:**

1. Reduction in Operating Grants and Materials and Services of \$220K within Natural Resource Projects due to finalisation of 2023/24 grants (Koala and Indigenous Burning Grants).

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Bush Care**

**Team Leader, Bush Care**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	5,362	5,362	3,646
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	90,000	-
Grants & Contribution - Capital	-	-	-
Internal Income	-	-	-
<b>Total Income</b>	<b>5,362</b>	<b>95,362</b>	<b>3,646</b>
<b>Expenses</b>			
Employee Costs	618,563	618,563	658,152
Borrowing Costs	-	-	-
Materials & Services	233,203	218,129	120,917
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	16,284	16,284	89,550
<b>Total Expenses</b>	<b>868,050</b>	<b>852,976</b>	<b>868,618</b>
<b>Net Operating Result</b>	<b>(862,688)</b>	<b>(757,614)</b>	<b>(864,972)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	<b>FY2023/24</b> 7.0		<b>FY2024/25</b> 7.0

**Financial Commentary:**

1. Decrease in Materials and Services based on reduction in Grants revenue received for Bushcare Services relating to Biosecurity Weeds program that was not captured in the for FY 2023/24 Original Budget.



## **Waste & Resource Management**

### **Level 3 Financial Report**

**Incorporating the following Principle Activities:**

- Waste & Resource Management
- Resource Recovery Operations
- Waste Services



# AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL WEDNESDAY 1 MAY 2024

## WINGECARRIBEE SHIRE COUNCIL

### DRAFT OPERATING BUDGET

for the 2024/25 financial year

#### Income & Expenses - Waste & Resource Management

##### Manager Waste & Resource Management

	Original <sup>(1)</sup> Budget 2023/24	Q3 2023 Budget 2023/24	Draft Budget 2024/25
<b>Income</b>			
Rates & Annual Charges	11,186,000	11,186,000	11,973,000
User Charges & Fees	4,071,605	3,467,597	4,354,560
Interest & Investments Revenue	-	-	-
Other Revenues	520,613	528,309	909,275
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	5,980,146	5,980,146	7,360,067
<b>Total Income</b>	<b>21,758,364</b>	<b>21,162,051</b>	<b>24,596,902</b>
<b>Expenses</b>			
Employee Costs	2,083,248	1,978,248	2,382,805
Materials & Services	9,652,761	7,989,901	12,754,009
Depreciation	-	-	-
Other Expenses	1,094,978	1,161,978	1,105,000
Internal Expenses	6,904,035	6,904,035	7,952,522
<b>Total Expenses</b>	<b>19,735,021</b>	<b>18,034,161</b>	<b>24,194,335</b>
<b>Net Operating Result</b>	<b>2,023,342</b>	<b>3,127,890</b>	<b>402,567</b>
<b>Staff Establishment</b>			
	<b>FY2023/24</b>		<b>FY2024/25</b>
Budgeted Full Time Equivalents (excluding Casuals)	22.0		23.1

#### Service Description

This service captures the following activities:

- Domestic Waste Services
- Commercial Waste
- Resource Recovery Centre Operations

#### Financial Commentary

1. Increase of \$794K to Domestic Waste User Rates and Annual charges due to increased volume and population growth to align with the LTFP requirements.
2. Increase in User Charges & Fees within the Resource Recovery Centre based on increased volume which will be used to partially offset increased disposal costs (\$324K).
3. Increase in Other Revenues due to additional \$350K from the return of the Reuse Centre.
4. Reduction of 1 FTE in Employee Costs from the Resource Recovery Centre Operations due to operational efficiency used to offset increased FTE in the Reuse Centre contained within Waste Services. No net impact as the reduction is offset by the salary award increase.
5. Increase of 2.1 FTE relating to Reuse Centre offset by additional revenue and operational efficiency from the RRC.
6. Increase in Materials & Services for RRC Operations due to expected increase for Disposal Costs for waste (\$1.1M Putrescible waste disposal and \$885K external waste disposal general).
7. Increase in Materials and Services for Waste Services due to domestic waste disposal costs increases (\$1.2M).





**Wingecarribee**  
SHIRE COUNCIL

## **Waste & Resource Management**

### **Level 4 Financial Report**

- Waste & Resource Management
- Resource Recovery Operations
- Waste Services



**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Waste & Resource Management  
Manager, Waste & Resource Management**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	-	-	-
Interest & Investments Revenue	-	-	-
Other Revenues	-	-	-
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	728,477	728,477	415,687
<b>Total Income</b>	<b>728,477</b>	<b>728,477</b>	<b>415,687</b>
<b>Expenses</b>			
Employee Costs	174,140	87,140	210,815
Borrowing Costs	-	-	-
Materials & Services	-	-	-
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	554,337	554,337	204,871
<b>Total Expenses</b>	<b>728,477</b>	<b>641,477</b>	<b>415,687</b>
<b>Net Operating Result</b>	<b>-</b>	<b>87,000</b>	<b>-</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalent (excluding Casuals)	1.0		1.0

**Financial Commentary:**

1. No material variances to FY2023/24 budget.

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL  
BUDGET REVIEW STATEMENT  
DRAFT OPERATING BUDGET**

**Income & Expenses - Resource Recovery Centre Operations  
Coordinator, Resource Recovery Centre Operations**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	-	-	-
User Charges & Fees	3,644,500	3,142,000	3,968,560
Interest & Investments Revenue	-	-	-
Other Revenues	447,300	437,300	464,775
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	5,182,168	5,182,168	6,856,680
<b>Total Income</b>	<b>9,273,968</b>	<b>8,761,468</b>	<b>11,290,015</b>
<b>Expenses</b>			
Employee Costs	1,150,831	1,006,831	1,155,925
Borrowing Costs	-	-	-
Materials & Services	5,531,534	5,085,928	7,420,658
Depreciation	-	-	-
Other Expenses	1,094,978	1,201,978	1,105,000
Internal Expenses	544,911	544,911	743,547
<b>Total Expenses</b>	<b>8,322,254</b>	<b>7,839,647</b>	<b>10,425,130</b>
<b>Net Operating Result</b>	<b>951,715</b>	<b>921,821</b>	<b>864,885</b>
<b>Staff Establishment</b>	<b>FY2023/24</b>	<b>FY2024/25</b>	
Budgeted Full Time Equivalents (excluding Casuals)	13.0	12.0	

**Financial Commentary:**

1. Increase in User Charges & Fees within the RRC based on increased volume which will be used to partially offset increased disposal costs (\$324K).
2. Reduction of 1 FTE from the RRC Operations due to operational efficiency used to offset increased FTE in the Reuse Centre contained within Waste Services. Not net impact as the reduction is offset by the salary award increase.
3. Increase in Materials & Services for RRC Operations due to expected increase for Disposal Costs for waste (\$1.1M Putrescible waste disposal and \$885K external waste disposal general).

**AGENDA OF THE EXTRAORDINARY MEETING OF COUNCIL  
WEDNESDAY 1 MAY 2024**

**WINGECARRIBEE SHIRE COUNCIL**

**DRAFT OPERATING BUDGET**

for the 2024/25 financial year

**Income & Expenses - Waste Services**

**Coordinator, Waste Services**

	<b>Original Budget 2023/24</b>	<b>Q3 2023 Budget 2023/24</b>	<b>Draft Budget 2024/25</b>
<b>Income</b>			
Rates & Annual Charges	11,186,000	11,186,000	11,973,000
User Charges & Fees	427,105	456,097	386,000
Interest & Investments Revenue	-	-	-
Other Revenues	73,313	79,009	444,500
Grants & Contribution - Operating	-	-	-
Grants & Contribution - Capital	-	-	-
Internal Income	69,500	69,500	87,700
<b>Total Income</b>	<b>11,755,918</b>	<b>11,790,605</b>	<b>12,891,200</b>
<b>Expenses</b>			
Employee Costs	758,277	964,277	1,016,065
Borrowing Costs	-	-	-
Materials & Services	4,121,227	4,128,945	5,333,351
Depreciation	-	-	-
Other Expenses	-	-	-
Internal Expenses	5,804,787	5,804,787	7,004,103
<b>Total Expenses</b>	<b>10,684,291</b>	<b>10,898,009</b>	<b>13,353,518</b>
<b>Net Operating Result</b>	<b>1,071,627</b>	<b>892,596</b>	<b>(462,318)</b>
<b>Staff Establishment</b>			
Budgeted Full Time Equivalents (excluding Casuals)	<b>FY2023/24</b> 8.0		<b>FY2024/25</b> 10.1

**Financial Commentary:**

1. Increase of \$794K to Domestic Waste User Rates and Annual charges due to increased volume and population growth to align with the LTFP requirements.
2. Increase in Other Revenues due to additional \$350K from the return of the Reuse Centre.
3. Increase in Materials and Services for Waste Services due to domestic waste disposal costs increases (\$1.2M).
4. Increase of 2.1 FTE relating to Reuse Centre offset by additional revenue and operational efficiency from the RRC.