



FINANCE & INTERNAL AUDIT COMMITTEE MEETING

held in NATTAI ROOM, Civic Centre, Elizabeth Street, Moss Vale
Wednesday, 20 May 2008 *File No. 107/34*

15 May 2009

Dear Councillors / Committee Members,

Please find attached the agenda for the **Finance & Internal Audit Committee** meeting to be held in the Nattai Room on Wednesday, 20 May 2009 from **2:45pm to 4:30pm**.

Mike Hyde
General Manager

Distribution:

Councillors

Clr J Arkwright (Chair)

Clr D Gair (Mayor)

Clr K Halstead

Clr J Clark

Clr G McLaughlin

Clr J Mauger

Clr D Stranger

Clr P B Tuddenham

Clr L Whipper

Community Representatives

Lyle Briggs

Noel Crellin

Janet Edwards

General Manager
Director Corporate Services
Director Technical Services
Financial Services Manager
Management Accountant
Secretary Director Corporate Services



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CORPORATE SERVICES

FA-CS1 Finance and Internal Audit Committee Structure Review

REF. DCS

107/21

REPORT

BACKGROUND

Council's Finance and Internal Audit Committee has been functioning since early 2008, and was an evolution of the previous Finance and Strategy Committee. The decision to incorporate the new role of internal audit activities was at the time seen as a logical extension of the Finance Committee's role.

However, after formalising the appointment of KPMG in August 2008, further discussion and consideration has been given to the role of the internal audit committee, and the most effective structure to provide independent review and advice on Council's business activities.

The Chair of the Finance and Internal Audit Committee, has discussed this matter with Council's internal auditors (KPMG) and sort feedback from Community Representatives.

The conclusion reached after these discussions and after considering the Department of Local Government's Guidelines on Internal Auditing, is that internal audit activities should stand alone as an independent committee.

THE ROLE AND STRUCTURE OF THE INTERNAL AUDIT COMMITTEE

In broad terms the Internal Audit function is a key tool for public sector organisations, such as Wingecarribee Shire Council, to manage the many and varied risks of their day-to-day operations. The Department of Local Government (DLG) identifies the scope of the internal function to include:

- Reliability and integrity of financial and operational information
- Effectiveness and efficiency of operations and resource usage
- Safeguarding of assets
- Compliance with laws, regulations, policies, procedures and contracts
- Adequacy and effectiveness of the risk management framework

An effective internal audit function will provide an objective and independent assessment of enterprise risk management and governance systems. Hence, the key role of the Internal Audit Committee is to provide the Council with independent oversight and assistance in areas of risk, control, compliance and financial reporting.

An Audit Committee establishes the role and direction for internal audit and maximises the benefits from the internal audit functions. It is strongly suggested that there are therefore compelling reasons for the Internal Audit Committee to stand alone, and to be made up of a balance of Councillors, Community Representatives and key staff as



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observers (General Manager, Director Corporate Services) with DLG guidelines suggesting between three (3) and seven (7) members.

The Internal Audit Committee will have its own charter which is approved by Council.

THE ROLE AND STRUCTURE OF THE FINANCE COMMITTEE

It is common practice in local government for Council's to consider, review and make recommendations on all matters relating to financial management, policy, budgets and financial performance reviews, via a Finance Committee.

In October 2008, Council confirmed the appointment of the Finance and Audit Committee consisting of all nine (9) Councillors and up to five (5) Community Representatives.

The primary functions of the Finance Committee include making recommendations on financial policy, financial strategies including ten year financial plan, review and direction on annual budgets and to monitor and review financial performance against budget on at least a quarterly basis.

It is suggested that these functions are a primary focus for elected Councillors, with the management team providing information, advice and guidance to the Committee to assist in decision making and performance assessment.

CONCLUSION

It is suggested that there are some inherent difficulties in aligning the roles and relationships between, Councillors, Community Representatives and staff for these two distinct activities.

For example, staff need to play a proactive role in providing direction and advice on financial matters to the Finance Committee, however the role of staff with the internal audit function is more reactive, to provide information and respond to the findings of the internal audit reviews.

In summary, it is apparent that there are some obvious advantages in splitting the roles of Internal Audit and Finance, with two (2) separate committees.

Each committee would then have clearly defined terms of reference and provide clear guidelines on roles and responsibilities of the key members, Councillors, Community Representatives and staff.

If the above proposals are supported then appropriate recommendations should be endorsed and referred back to the next ordinary meeting of Council.

ATTACHMENTS

There are no attachments to this report.

RECOMMENDATION

For the Committee's consideration.



FA-CS2 Budget Review to 31 March 2009

REF: FSM

2120/2006, 107/21

Submitting a report on the Budget Review as at 31 March 2009.

REPORT

This report provides a review of Council's 2008/09 budget as at 31 March 2009.

BACKGROUND:

The Local Government (Financial Management) Regulation requires that Council prepares and considers a budget review statement within eight (8) weeks of the end of each quarter.

This quarterly financial review by the responsible accounting officer must:

- (i) Show the original estimates for the year;
- (ii) Show a revised estimate for the year;
- (iii) Report as to whether or not such statements indicate that the financial position of the Council is satisfactory; and
- (iv) If the position is unsatisfactory, make recommendations for remedial action.

The March budget review has been prepared on Council's Mondelio budgeting system which indicates a revised forecast surplus of \$211,367. This figure being the Managers estimated budget position of individual activities within the budget as at 30 June 2009. The recommended budget adjustments to be adopted at the March Review total \$17,000 and are listed as budget adjustments on **Attachment 1** which result in an actual General Fund budget surplus of \$69,000 for the March review. These adjustments with the internal adjustments are also listed in column (7) on **Attachment 3** with supporting comments included on **Attachment 5**.

It should be noted that the adjustments listed (column 7) on attachment 3 represent the actual known budget adjustments to be made, while the total forecast variation of \$211,367 in column (4) is an indicative year end forecast by the Managers, and does not include year end or IFRS adjustments which will affect this result. These forecasts will be revised on a monthly basis by the Managers and actual variations will continue to be referred to Council as part of the quarterly budget review process. Budget variations requiring comment being + or - 5% or \$10,000 whichever is the greater are indicated in Column (6) **Attachment 3** with supporting comments included on **Attachment 4**.



The major items included in the forecast variation of \$211,367 include the following;

- | | | |
|---------------------------|-----------|-------------------------|
| • Waste Management | \$460,000 | Increase in expenditure |
| • Interest on Investments | \$210,000 | Increase in income |
| • Workers Comp Premium | \$175,000 | Decrease in expenditure |
| • Recreational Facilities | \$103,000 | Increase in expenditure |

It should be noted that these amounts are based on forecasts which may change by year end.

Areas requiring additional comment

Investments

The current volatility in the world's credit markets continues to impact on the value of Council's Investments. Council's safe custody nominee ANZ Bank is now providing market valuations which have been reported to Council on a monthly basis.

Council's budgeted income from Interest on Investments in General fund for 2008/09 is \$1,731,839. Even though interest rates have fallen, it is still anticipated at this stage that the budgeted income will be met, with current forecasts anticipating a surplus of \$210,000. This estimate will be monitored on an ongoing basis, and reported to Council should any adjustments be required.

The global credit crisis has had an impact on Council's liquidity and to sell an investment at this point in time would crystallise a capital loss. While Council continues to have sufficient liquidity to meet its current budget commitments and day-to-day running costs, the expenditure of funds on major projects such as the Bundanoon Sewer Scheme upgrade and construction of the Willow Vale Reservoir has impacted on the amount of available cash on hand. It would therefore be appropriate for Council to adhere to its adopted budget and not undertake additional projects without due consideration to Councils liquidity position.

Waste

The projected deficit of the Waste function, forecast by the Waste Manager is \$460k.

(Waste Managers Comments - Please refer to the Waste Managers comments which are included as Agenda Item FA-TS1 to this report.)

Listed below are tables indicating the recommended budget position of each fund as at 31 March 2009.

2008/09 GENERAL FUND BUDGET	\$ Surplus/(Deficit)
2008/09 Original Budget	Balanced
2008/09 September Review	\$96,000
2008/09 December Review	\$86,000
2008/09 March Review	\$69,000



2008/09 WATER FUND BUDGET	\$ Surplus/(Deficit)
2008/09 Original Budget	Balanced
2008/09 September Review	Balanced
2008/09 December Review	Balanced
2008/09 March Review	Balanced

2008/09 SEWER FUND BUDGET	\$ Surplus/(Deficit)
2008/09 Original Budget	Balanced
2008/09 September Review	Balanced
2008/09 December Review	Balanced
2008/09 March Review	Balanced

This report includes the following attachments which represent:

1. **Attachment 1.** Summary of Budget Adjustments to be undertaken that do affect the bottom line and Internal Adjustments to be undertaken between cost centres that do not affect the bottom line and relate principally to Grant works.
2. **Attachment 2.** Managers Budget Forecasts by *Corporate Program* – This is a summary by Corporate Program of the information provided on the Attachment 2 spreadsheet.
3. **Attachment 3.** Managers Budget Forecasts to 30 June 2009 by *Activity* – This spreadsheet lists Managers forecasts from Councils Mondelio budgeting system to 30 June 2009. It has been prepared to highlight (*Red in the variation column*) those budget activities that represent a variation of + or – 5% from the original adopted budget. Where that highlighted figure is also greater than \$10,000, a reference number has been placed in the Comments column (6) with the respective Manager required to provide a comment on this variation. This attachment also includes actual budget adjustments column (7) that do affect the bottom line.
4. **Attachment 4.** Managers comments as referred to in Comments Reference Column (6) and relate to forecast budget variations.
5. **Attachment 5.** General Fund Budget Adjustments column (7). These are comments on adjustments to expenditure and income items where known variances have or will occur. These adjustments do affect the bottom line budget result.
6. **Attachment 6.** Budget Review by Revenue
7. **Attachment 7.** Budget Review by Expenditure



ATTACHMENT

1. Summary of Budget Adjustments
2. Manager Forecast by Corporate Plan
3. Manager Forecast by Activity Summary
4. Manager comments on forecast variations
5. Manager comments on budget adjustments that do affect the bottom line
6. Manager Forecast by Revenue
7. Manager Forecast by Expenditure

RECOMMENDATION

1. THAT the internal adjustments included on Attachment 1 be adopted
 2. THAT the General Fund Budget adjustments as listed on Attachment 5 be adopted.
-



ATTACHMENT 1

2008/2009 MARCH BUDGET REVIEW

BUDGET ITEM NO.	GENERAL FUND	INCREASE INCOME	DECREASE INCOME	INCREASE EXPENSES	DECREASE EXPENSES
	BUDGET ADJUSTMENTS				
	Revised Budget 08/09	(86,000)			
1	Rural views & vistas survey work			17,000	
	TOTALS	(86,000)	0	17,000	0
	NET RESULT (Surplus) Deficit				(69,000)

2008/2009 MARCH BUDGET REVIEW

BUDGET ITEM NO.	INTERNAL ADJUSTMENTS	INCREASE INCOME	DECREASE INCOME	INCREASE EXPENSES	DECREASE EXPENSES
	Governance & Accountability				
	Business Enterprise & Development				
	Lifestyle & Community				
4	Sutton Forest Hall New Fence			2,500	
4	Sutton Forest Hall Maintenance			5,354	
4	Sutton Forest Hall Committee Funds	7,854			
	Environmental Sustainability				
	TOTALS	7,854	0	7,854	0
	NET RESULT				0

BUDGET ITEM NO.	WATER FUND	INCREASE INCOME	DECREASE INCOME	INCREASE EXPENSES	DECREASE EXPENSES
	INTERNAL ADJUSTMENTS				
2	Water Fund Plant Purchases CCTV			50,000	
2	Depot Expenses				50,000
	TOTALS	0	0	0	0
	NET RESULT (Surplus) Deficit				0

BUDGET ITEM NO.	SEWER FUND	INCREASE INCOME	DECREASE INCOME	INCREASE EXPENSES	DECREASE EXPENSES
	INTERNAL ADJUSTMENTS				
3	MV STP Feasibility Study			60,000	
3	Mittagong STP Feasibility Study				60,000
	TOTALS	0	0	60,000	60,000
	NET RESULT (Surplus) Deficit				0



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ATTACHMENT 2

WINGECARRIBEE SHIRE COUNCIL
2008/09 MARCH BUDGET REVIEW IN CORPORATE STRUCTURE FORMAT

	<u>Original Budget</u> <u>2008/09</u>	<u>Revised Budget</u> <u>2008/09</u>	<u>Forecasts +</u> <u>Actuals 2008/09</u>	<u>Actual Variation</u>	<u>Variation %</u>
OUR ORGANISATION					
1	Governance and Accountability				
1.1	Leadership	1,691,098	1,691,098	1,685,370	(5,728) -0.3%
1.2	Civic Promotions	171,250	171,250	150,951	(20,299) -11.9%
1.3	Corporate Performance	(137,716)	(265,868)	(302,873)	(37,005) 13.9%
1.4	Risk Management	46,281	147,251	142,316	(4,935) -3.4%
2	Management, Organisation and Communication				
2.1	Financial and Administration				
2.1.1	Financial Services	(20,753,802)	(20,854,502)	(21,038,331)	(183,829) 0.9%
2.2	Staffing				
2.2.1	Human Resources	119,479	6,179	(138,863)	(145,042) -2347.3%
2.3	Information Services & Customer Services				
2.3.1	Information Services & Customer Services	95,504	105,104	43,038	(62,066) -59.1%
2.4	Customer Services & Community Reporting				
2.4.1	Customer Services & Community Reporting	57,830	62,030	13,252	(48,778) -78.6%
OUR COMMUNITY					
3	Business Enterprise and Development				
3.1	Economic Development				
3.1.1	Tourism	629,570	644,770	633,915	(10,855) -1.7%
3.1.2	Economic Development	284,580	269,580	227,905	(41,675) -15.5%
3.2	Business Units				
3.2.1	Property (Entrepreneurial)	1,848,972	1,874,972	1,834,267	(40,705) -2.2%
3.2.2	Saleyards	52,337	52,337	52,337	0
4	Lifestyle and Community				
4.1	Community Planning & Development				
4.1.1	Community Services Planning	356,614	356,914	350,236	(6,678) -1.9%
4.1.2	Cultural Development & Planning	120,975	120,975	113,907	(7,068) -5.8%
4.2	Library Services				
4.2.1	Library Services	1,313,328	1,317,328	1,231,707	(85,621) -6.5%
4.3	Child Care Services				
4.3.1	Childrens Services - FDC & ASC	75,558	75,558	60,206	(15,352) -20.3%
4.4	Community Management Committee Support				
4.4.1	Community Management Support	118,319	141,701	140,831	(870) -0.6%
4.5	Recreation Facilities				
4.5.1	Recreation Facilities	2,410,088	2,442,088	2,545,493	103,405 4.2%
4.6	Civil Works -Capital & Maintenance				
4.6.1	Roads	3,827,862	3,844,862	3,824,065	(20,797) -0.5%
4.6.2	Traffic Facilities	821,269	821,269	860,465	39,196 4.8%
4.6.3	Infrastructure Renewal & Recovery	0	0	0	0
4.7	Infrastructure Support				
4.7.1	Technical Services Administration	(82,320)	(82,320)	(90,895)	(8,575) 10.4%
4.7.2	Survey Design & Project Management	802,476	809,976	829,231	19,255 2.4%
4.7.3	Depot Operations	1,573	1,573	(69,092)	(70,665) -4492.4%
4.7.4	Plant & Workshops	7,190	7,190	10,220	3,030 42.1%
4.7.5	Property	656,699	665,699	724,868	59,169 8.9%
5	Environmental Sustainability				
5.1	Landuse Planning & Development Control				
5.1.1	Strategic Planning	582,266	589,266	571,924	(17,342) -2.9%
5.1.2	Development Control	2,038,967	2,044,467	2,054,630	10,163 0.5%
5.2	Environmental Management, Public Health, Amenity & Safety				
5.2.1	Environment & Planning	38,250	39,250	17,544	(21,706) -55.3%
5.2.2	Environmental Management	642,863	645,363	609,294	(36,069) -5.6%
5.2.4	Noxious Weeds	196,210	196,210	207,148	10,938 5.6%
5.2.6	Rangers Activities	317,030	317,030	301,391	(15,639) -4.9%
5.2.7	Rural Fire Service	521,800	521,800	500,443	(21,357) -4.1%
5.2.8	State Emergency Services				
5.2.9	Public Toilet Cleaning	220,734	220,734	235,278	14,544 6.6%
5.3	Bushcare Programs				
5.3.1	WOFE	0	0	0	0
5.3.2	Bushcare	74,851	74,851	70,100	(4,751) -6.3%
5.4	Water Management				
5.4.1	Water Services	0	0	0	0
5.4.2	Sewer Services	0	0	0	0
5.4.3	Drainage	241,000	241,000	243,253	2,253 0.9%
5.5	Waste Management				
5.5.1	RRC	591,015	597,015	1,057,102	460,087
Net Budget Result - (Surplus)/Deficit		0	(86,000)	(297,367)	(211,367)



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ATTACHMENT 3

WINGECARRIBEE SHIRE COUNCIL			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MARCH 2009 BUDGET REVIEW						Budget Variations		Recommended Budget Adjustments		
CONSOLIDATED										
<u>Activity Code</u>	<u>Activity</u>	<u>Original Budget 2008/09</u>	<u>Revised Budget 2008/09</u>	<u>Actuals 2008/09</u>	<u>Actual Variation</u>	<u>Variation %</u>	<u>Comments Reference No.</u>	<u>Budget Adjustment Amount</u>	<u>Comments Reference No.</u>	
	Governance and Accountability						(Attach3)		(Attach4)	
200	Councillors Expenses	1,373,148	1,373,148	1,361,915	(11,233)	-1%				
311	General Manager	317,950	317,950	323,455	5,505	2%				
Total	Leadership	1,691,098	1,691,098	1,685,370	(5,728)					
201	Promotions & Public Relations	171,250	171,250	150,951	(20,299)	-12%	1			
Total	Civic Promotions	171,250	171,250	150,951	(20,299)					
290	Corporate Services Management	156,766	156,766	147,098	(9,668)	-6%				
291	Corporate Planning & Reporting	141,488	141,488	132,514	(8,974)	-6%				
310	Management/Secretariat	(432,478)	(575,630)	(594,419)	(18,789)	3%				
314	OH & S Coordinator	-	11,508	11,934	426	4%				
Total	Corporate Performance	(137,716)	(265,868)	(302,873)	(37,005)					
313	Risk Management Insurances	46,281	147,251	142,316	(4,935)	-3%				
Total	Risk Management	46,281	147,251	142,316	(4,935)					
320	Financial Services	(843,045)	(827,745)	(829,364)	(1,619)	0%				
321	Rates	(15,406,862)	(15,406,862)	(15,389,359)	17,503	0%				
322	Debt Servicing	1,000	1,000	(8,364)	(9,364)	-936%				
323	Non-Specific Services	(4,617,714)	(4,733,714)	(4,920,990)	(187,276)	4%				
325	Creditor Management	112,819	112,819	109,746	(3,073)	-3%				
Total	Financial Services	(20,753,802)	(20,854,502)	(21,038,331)	(183,829)					0
340	Human Resources	(36,521)	24,821	6,014	30,835	-124%	2			
341	Employee Overheads	156,000	31,000	144,877	(175,877)	-567%	3			0
Total	Human Resources	119,479	6,179	(138,863)	(145,042)					
330	Information Services	160,220	169,820	169,188	(632)	0%				
331	Records	(64,716)	(64,716)	(126,150)	(61,434)	95%	4			
Total	Information Services	95,504	105,104	43,038	(62,066)					
430	Customer Service Office	-	13,970	55,553	(41,583)	298%	5			
431	Community Reporting	76,000	76,000	68,805	(7,195)	-9%				
Total	Customer Services & Community Reporting	57,830	62,030	13,252	(48,778)					



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MARCH 2009 BUDGET REVIEW CONSOLIDATED					Budget Variations		Recommended Budget Adjustments		
Activity Code	Activity	Original Budget 2008/09	Revised Budget 2008/09	Actuals 2008/09	Actual Variation	Variation %	Comments Reference No.	Budget Adjustment Amount	Comments Reference No.
	Business Enterprise and Development						(Attach3)		(Attach4)
520	T & D Administration	590,570	550,770	547,325	(3,445)	-1%			
521	T & D Advertising & Promotions	39,000	94,000	86,590	(7,410)	-8%			
522	Tulip Time Committee	0	0	0	0				
Total	Tourism	629,570	644,770	633,915	(10,855)				
309	Economic Development Officer	284,580	269,580	227,905	(41,675)	-15%	6		
Total	Economic Development	284,580	269,580	227,905	(41,675)				
312	Land / Easement Acquisitions	30,000	41,000	20,914	(20,086)	-49%	7		
540	Entrepreneurial Development	1,818,972	1,833,972	1,813,353	(20,619)	-1%			
Total	Property (Entrepreneurial)	1,848,972	1,874,972	1,834,267	(40,705)			-	
542	Saleyards	52,337	52,337	52,337	0	0%			
Total	Saleyards	52,337	52,337	52,337	0				
	Lifestyle and Community								
461	Community Services Co-Ordinator	356,614	356,914	350,236	(6,678)	-2%			
Total	Social & Community Planning	356,614	356,914	350,236	(6,678)				
332	Cultural Activities	120,975	120,975	113,907	(7,068)	-6%			
Total	Cultural Development & Planning	120,975	120,975	113,907	(7,068)				
350	Library Administration	196,541	196,541	197,099	558	0%			
351	Library Branch Management	170,383	170,383	166,133	(4,250)	-2%			
352	Library Resources Management	12,000	12,000	5,214	(6,786)	-57%			
353	Library Bendooley PI Precinct	28,000	28,000	28,246	246	1%			
354	Lib Information & Electronic Services	91,934	95,934	140,407	44,473	46%	8		
355	Lib Children & Youth Services	131,115	131,115	92,236	(38,879)	-30%	9		
356	Lib Lending & Outreach Services	683,355	683,355	602,372	(80,983)	-12%	10		
Total	Library Services	1,313,328	1,317,328	1,231,707	(85,621)				
462	Wingecarribee Family Day Care	48,618	48,618	38,936	(9,682)	-20%			
464	After School Care	26,940	26,940	21,270	(5,670)	-21%			
Total	Childrens Services	75,558	75,558	60,206	(15,352)				



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MARCH 2009 BUDGET REVIEW CONSOLIDATED					Budget Variations		Recommended Budget Adjustments		
Activity Code	Activity	Original Budget 2008/09	Revised Budget 2008/09	Actuals 2008/09	Actual Variation	Variation %	Comments Reference No.	Budget Adjustment Amount	Comments Reference No.
							(Attach3)		(Attach4)
315	Management Committees	118,319	0	141,701	140,831	(870)	-1%		
Total	Community Management Support	118,319	0	141,701	140,831	(870)			
165	Parks / Property IRS	0	0	0	0	0			
166	Roadside Mowing Pks/Property	69,100	69,100	69,424	324	0%			
167	Trees Parks	27,000	27,000	27,882	882	3%			
168	Mittagong CBD Gardens	-	-	-	-	-			
169	Parks Town Approaches	28,000	28,000	16,690	(11,310)	-40%	11		
170	P & G Administration	121,787	129,787	146,287	16,500	13%	12		
171	Parks & Reserves	1,219,966	1,243,966	1,258,826	14,860	1%			
172	Sports Fields	367,692	367,692	384,269	16,577	5%			
173	Section 94 Development / Improvement	-	-	-	-	-			
551	Bowral Pool	192,729	192,729	204,683	11,954	6%	13		
552	Moss Vale Pool	109,313	109,313	160,284	50,971	47%	14		
553	Mittagong Pool	152,937	152,937	170,781	17,844	12%	15		
554	Bundanoon Pool	121,564	121,564	106,367	(15,197)	-13%	16		
555	Leisure Centre	-	-	-	-	-			
Total	Recreation Facilities	2,410,088	0	2,442,088	2,545,493	103,405			0
	Environmental Sustainability								
451	Strategic Planning	582,266	589,266	571,924	(17,342)	-3%		17,000	1
Total	Strategic Planning	582,266	589,266	571,924	(17,342)			17,000	
420	Development Control	2,038,967	2,044,467	2,054,630	10,163	0%			
421	Quarries	0	0	-	0				
Total	Development Control	2,038,967	0	2,054,630	10,163			0	
410	Environment & Planning Admin	38,250	39,250	17,544	(21,706)	-55%	17		
Total	Environment & Planning	38,250	39,250	17,544	(21,706)				
440	Environment & Health	608,348	610,848	565,500	(45,348)	-7%	18	0	
442	Sanitary Control	34,515	34,515	43,794	9,279	27%			
Total	Environmental Management	642,863	0	609,294	(36,069)			0	
174	Noxious Weeds Control	196,210	196,210	207,148	10,938	6%	19		
Total	Noxious Weeds	196,210	0	207,148	10,938				
441	Ranger Duties	317,030	317,030	301,391	(15,639)	-5%			
Total	Rangers Activities	317,030	0	301,391	(15,639)				



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							(Attach3)		(Attach4)
180	Bushfire Services	521,800	0	521,800	500,443	(21,357)	-4%		
Total	Rural Fire Service	521,800	0	521,800	500,443	(21,357)		0	
557	Land Management	10,700	0	182,448	141,947	(40,501)	-22%	20	
558	Our River Health	10,700	0	129,825	57,085	(72,740)	-56%	21	
559	Our Natural Biodiversity	0	0	3,165	81,902	78,737	2488%	22	
560	Biodiversity Strategy	0	0	43,351	0	(43,351)	-100%	23	
564	Riparian Zone Maintenance	0	0	4,875	0	(4,875)	-100%		
565	Wildlife Habitat	0	0	7,190	0	(7,190)	-100%		
566	Environmental Weed Control	0	0	1,085	0	(1,085)	-100%		
574	River Health & Wetlands	92,399	0	92,399	78,630	(13,769)	-15%	24	
575	Urban Environmental Sustainability	172,600	0	172,600	106,668	(65,932)	-38%	25	
576	Community Capacity Building	144,001	0	144,001	120,768	(23,233)	-16%	26	
577	Biodiversity Conservation	169,900	0	169,900	142,738	(27,162)	-16%	27	
578	Program Coordination	95,000	0	95,000	87,894	(7,106)	-7%		
579	Corporate Support	44,382	0	44,382	44,382	0	0%		
568	WOFE RATE INCOME	(739,682)	0	(1,090,221)	(1,101,823)	(11,602)	1%		
569	WOFE Miscellaneous	0	0	0	239,809	239,809			
Total	WOFE	0	0	0	0	0			
175	Bushland Management	74,851	0	74,851	70,100	(4,751)	-6%		
Total	Bushcare	74,851	0	74,851	70,100	(4,751)			



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							(Attach3)		(Attach4)
700	Water Fund Administration	(5,780,597)	0	(5,633,072)	(5,473,637)	159,435	-3%		
701	Water Fund Plant	0	0	150,000	110,413	(39,587)	-26%	28	0
702	Working & Maint Overhead Expenses	513,575	0	513,575	487,319	(26,256)	-5%	29	2
703	Treatment Plants	1,917,994	0	1,917,994	1,959,971	41,977	2%		
704	Chlorination Plant	103,444	0	103,444	81,215	(22,229)	-21%	30	
705	Fluoridation Plants	77,970	0	77,970	63,319	(14,651)	-19%	31	
706	Dams	47,992	0	47,992	25,509	(22,483)	-47%	32	
707	Pumping Stations	170,996	0	170,996	152,672	(18,324)	-11%	33	
708	Water Mains Maintenance & Repair	597,830	0	597,830	622,473	24,643	4%		
709	Reservoirs	181,847	0	181,847	155,856	(25,991)	-14%	34	
710	Water Meters & Service Maint & Repa	337,618	0	337,618	250,612	(87,006)	-26%	35	
711	Water Meters & Services Renewals	0	0	0	813	813			
712	Water Meters/Serv H hold 50% jobs	145,657	0	145,657	90,023	(55,634)	-38%	36	
713	Water Meters/Services Dev Const	39,001	0	39,001	20,477	(18,524)	-47%	37	
714	Water Fund Private Works	205,921	0	205,921	232,015	26,094	13%	38	
716	Equity & Suspense Accounts	1,534,929	0	641,229	521,725	(119,504)	-19%	39	
719	Water Fund Liabilities	0	0	0	0	0			
720	Water Fund - Capital Works	(2,637,065)	0	(2,070,890)	(4,111,029)	(2,040,139)	99%	40	
721	Water Fund Depot Operating	92,888	0	122,888	86,435	(36,453)	-30%	41	
722	Water Fund - Major Capital Works	2,450,000	0	2,450,000	4,723,819	2,273,819	93%	42	
Total	Water Services	0	0	0	0	0			



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							(Attach3)		(Attach4)
600	Sewer Fund Administration	(4,711,507)	0	(4,675,581)	(4,852,692)	(177,111)	4%		
601	Sewer Fund Plant	0	0	220,000	13,227	(206,773)	-94%	43	
602	Working & Maint Expend Overheads	628,000	0	628,000	580,167	(47,833)	-8%	44	
603	Mittagong Sewerage System	954,733	0	954,733	882,203	(72,530)	-8%	45	
604	Moss Vale Sewerage System	548,153	0	548,153	544,964	(3,189)	-1%		
605	Bowral Sewerage System	951,583	0	951,583	912,074	(39,509)	-4%		
606	Bundanoon Sewerage System	235,380	0	235,380	257,510	22,130	9%	46	
607	Berrima Sewerage System	197,601	0	197,601	204,912	7,311	4%		
608	Private works	76,113	0	76,113	81,382	5,269	7%		
609	Private Works on Subsidised Schemes	6,672,894	0	6,672,894	6,674,807	1,913	0%		0
610	Sewer Fund Assets	0	0	(293,223)	246,981	540,204			3
611	Sewer Fund Liabilities	891,000	0	891,000	872,656	(18,344)	-2%		
612	Sewer Equity	0	0	0	0	0			
614	Sewer Fund - Capital Works	(6,531,838)	0	(6,494,541)	(6,505,733)	(11,192)	0%		
615	SEWER FUND DEPOT EXPENSES	87,888	0	87,888	87,542	(346)	0%		
616	Sewer Fund - Major Capital Works	0	0	0	0	0			
Total	Sewer Services	0	0	0	0	0			
060	Kerb & Guttering	52,000	0	52,000	52,000	0	0%		
061	Creek Cleaning	0	0	0	105	105			
062	Drainage	189,000	0	189,000	191,148	2,148	1%		
122	Stormwater Drainage Works	0	0	0	0	0			
Total	Drainage	241,000	0	241,000	243,253	2,253			



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							(Attach3)		(Attach4)
117	Rds Ancillaries Cleaning	566,015	566,015	548,079	(17,936)	-3%			
523	Inert Waste	(81,324) 0	(81,324)	187,353	268,677	-330%			
524	Putresible Waste	(298,123) 0	(298,123)	(347,608)	(49,485)	17%			
525	Organic Waste	(149,070) 0	(149,070)	274,681	423,751	-284%			
526	Welby Rehabilitation	0 0	0	0	0				
527	Reviva Centre	37,272 0	37,272	4,703	(32,569)	-87%			
528	Material Recovery Facility	0 0	0	58	58				
529	RRC Operations	507,226 0	513,226	440,668	(72,558)	-14%			
530	Domestic Waste Management	0 0	0	0	0				
531	Commercial Waste Management	9,019 0	9,019	(51,263)	(60,282)	-668%			
532	Cleaning	0 0	0	431	431				
533	RRC Transfer Station	0 0	0	0	0				
534	RRC Road System & Drainage	0 0	0	0	0				
535	RRC Bowmans Ln & Intersection	0 0	0	0	0				
536	RRC Site Infrastructure	0 0	0	0	0				
537	RRC Buildings	0 0	0	0	0				
538	RRC Contingencies	0 0	0	0	0				
539	VCU	0 0	0	0	0				
Total	RRC	591,015 0	597,015	1,057,102	460,087				



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							(Attach3)		(Attach4)
	Infrastructure								
026	Works Administration Operations	290,185	300,185	267,107	(33,078)	-11%	47		
034	Local Roads	2,635,133	2,642,133	2,650,907	8,774	0%			
115	Roads to Recovery Program	-	0	0	-				
116	Seal of Approval Program	-	-	-	-				
045	Regional Roads	201,000	201,000	201,000	0	0%			
049	Bridges	69,023	69,023	62,825	(6,198)	-9%			
050	Car Parks	116,000	116,000	112,741	(3,259)	-3%			
052	Cycle Paths	72,070	72,070	71,185	(885)	-1%			
053	Trees	-	-	-	-				
054	Mittagong CBD	-	-	-	-				
055	Town Approaches	-	-	21,959	(21,959)				
056	Footpaths	454,187	454,187	450,172	(4,015)	-1%			
059	Other Ancillaries Construction	15,000	15,000	8,911	(6,089)	-41%			
068	Private Works	(24,736)	(24,736)	(348)	24,388	-99%	48		
069	Unclassified Services	-	-	21,524	21,524				
123	Auslink Strategic Regional Program	-	-	-	-				
Total	Roads	3,827,862	3,844,862	3,824,065	(20,797)				
078	Traffic	339,231	339,231	337,241	(1,990)	-1%			
079	Traffic Shire Signs & Markings	29,250	29,250	49,821	20,571	70%	49		
080	Traffic Street Lighting	379,000	379,000	411,897	32,897	9%	50		
081	Traffic Street Furniture	10,000	10,000	9,194	(806)	-8%			
084	Traffic Facilities on Regio & Local	21,000	21,000	15,459	(5,541)	-26%			
085	Traffic Road Safety Officer	42,788	42,788	36,853	(5,935)	-14%			
Total	Traffic Facilities	821,269	821,269	860,465	39,196				
118	IRP Roads	0	0	0	0				
119	IRP Drainage	0	0	5,797	5,797				
120	IRP Footpaths	0	0	0	0				
573	INFRASTRUCTURE RATE INCOME	0	0	(5,797)	(5,797)				
121	Roads Infrast Rec Strategy	0	0	0	0				
Total	Infrastructure Renewal & Recovery	0	0	0	0				



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CONSOLIDATED							Adjustments		
Activity Code	Activity	Original Budget 2008/09	Revised Budget 2008/09	Actuals 2008/09	Actual Variation	Variation %	Comments Reference No.	Budget Adjustment Amount	Comments Reference No.
547	Public Toilet Cleaning	220,734	0	220,734	235,278	14,544	7%	(Attach3) 51	(Attach4)
Total	Public Toilet Cleaning	220,734	220,734	235,278	14,544				
010	Engineering Administration	-	82,320	-	90,895	(8,575)	10%		
Total	Technical Services Administration	(82,320)	(82,320)	(90,895)	(8,575)				
014	Design Services	789,577	797,077	816,333	19,256	2%			
015	Design S94 from Infrastructure	12,899	12,899	12,898	(1)	0%			
Total	Survey Design & Project Management	802,476	809,976	829,231	19,255				
012	Depots	(65,297)	(65,297)	(119,837)	(54,540)	84%	52		
013	Non-Specific Management Items	66,870	66,870	50,745	(16,125)	-24%	53		
Total	Depot Operations	1,573	1,573	(69,092)	(70,665)				
095	Plant	16,690	16,690	16,690	0	0%			
101	Workshop	(80,899)	(80,899)	(87,570)	(6,671)	8%			
111	Pool Vehicles	71,399	71,399	81,100	9,701	14%			
Total	Plant & Workshops	7,190	7,190	10,220	3,030				
541	Civic Centre	(646)	8,354	27,821	19,467	233%	54		
543	Public Cemeteries	28,941	28,941	19,645	(9,296)	-32%			
544	Public Halls	77,389	77,389	103,426	26,037	34%	55	0	4
545	Land & Buildings NEI	529,665	529,665	547,190	17,525	3%			
546	Senior Citizens Centre	21,350	21,350	26,786	5,436	25%			
Total	Property	656,699	665,699	724,868	59,169				
		0	0	(86,000)	(297,367)	(211,367)		17,000	



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<u>Activity Code</u>	<u>Activity</u>	<u>Original Budget 2008/09</u>	<u>Revised Budget 2008/09</u>	<u>Actuals 2008/09</u>	<u>Actual Variation</u>	<u>Variation %</u>	<u>Comments Reference No.</u>	<u>Budget Adjustment Amount</u>	<u>Comments Reference No.</u>
078	Traffic	339,231	339,231	336,664	(2,567)	-1%	(Attach3)		(Attach4)
079	Traffic Shire Signs & Markings	29,250	29,250	43,317	14,067	48%	54		
080	Traffic Street Lighting	379,000	379,000	396,541	17,541	5%			
081	Traffic Street Furniture	10,000	10,000	9,686	(314)	-3%			
084	Traffic Facilities on Regio & Local	21,000	21,000	30,593	9,593	46%			
085	Traffic Road Safety Officer	42,788	42,788	43,301	513	1%			
Total	Traffic Facilities	821,269	821,269	860,102	38,833				
118	IRP Roads	0	0	0	0				
119	IRP Drainage	0	0	5,348	5,348				
120	IRP Footpaths	0	0	0	0				
573	INFRASTRUCTURE RATE INCOME	0	0	(5,348)	(5,348)				
121	Roads Infrast Rec Strategy	0	0	0	0				
Total	Infrastructure Renewal & Recovery	0	0	0	0				
547	Public Toilet Cleaning	220,734	220,734	237,770	17,036	8%	55		
Total	Public Toilet Cleaning	220,734	220,734	237,770	17,036				
010	Engineering Administration	82,320	82,320	84,624	(2,304)	3%			
Total	Technical Services Administration	(82,320)	(82,320)	(84,624)	(2,304)				
014	Design Services	789,577	789,577	818,689	29,112	4%			
015	Design S94 from Infrastructure	12,899	12,899	12,705	(194)	-2%			
Total	Survey Design & Project Management	802,476	802,476	831,394	28,918				
012	Depots	(65,297)	(65,297)	(69,017)	(3,720)	6%			
013	Non-Specific Management Items	66,870	66,870	60,299	(6,571)	-10%			
Total	Depot Operations	1,573	1,573	(8,718)	(10,291)				
095	Plant	16,690	16,690	17,102	412	2%			
101	Workshop	(80,899)	(80,899)	(78,319)	2,580	-3%			
111	Pool Vehicles	71,399	71,399	83,081	11,682	16%	56		
Total	Plant & Workshops	7,190	7,190	21,864	14,674				
541	Civic Centre	(646)	(646)	13,526	14,172	-2194%	57		
543	Public Cemeteries	28,941	28,941	14,762	(14,179)	-49%	58		
544	Public Halls	77,389	77,389	100,043	22,654	29%	59		
545	Land & Buildings NEI	529,665	529,665	533,365	3,700	1%			
546	Senior Citizens Centre	21,350	21,350	18,240	(3,110)	-15%			
Total	Property	656,699	656,699	679,936	23,237				
		0	(96,000)	(206,696)	(110,696)			10,000	

TO BE DELETED



ATTACHMENT 4

MARCH 2009 QUARTERLY BUDGET REVIEW

BUDGET VARIATION COMMENTS BY MANAGERS

<u>Comments Reference No</u>	<u>Why has variance occurred?</u>	<u>How is it being managed?</u>	<u>The effect on your budget?</u>	<u>Options to fund variance?</u>	<u>Manager</u>
1	Savings in a number of line items, Christmas Decorations \$4,500, Academy of Sport \$1,000, Citizenship \$1,888, Local Govt Week \$1,344, & Rate Donations to community groups \$6,000	Savings will be realised at year end	Nil - minor savings will occur at year end	NA	Peter Nelson
2	Programs developed for shortfall	Orders to be placed	Nil	NA	Janice Cruickshank
3	Potential savings in Workers' Compensation premium	End of year adjustment if necessary	Potential savings	NA	Janice Cruickshank
4	Salary savings due to vacancy & disposal of old records funds underspent	Working on methods to speed up disposal & retention processes	No operational impact as underspent	Will request rollover to next financial year to continue disposal process	Andy Carnahan
5	Savings in employment costs due to staff resignations	Recruitment for new staff currently taking place	Savings at year end	NA	Geoff Goodfellow
6	Savings in employment costs, consultants & contractors	Savings will be realised at year end	Savings at year end	NA	Carl Pemberton
7	Funds rolled over from 07/08 have increased budget to \$41k	Expenditure monitored on a monthly basis	Funds will be requested to be carried over to 09/10	NA	Peter Nelson
8	Salary adjustment required		Nil	NA	Janice Cruickshank
9	Salary adjustment required		Nil	NA	Janice Cruickshank
10	Salary adjustment required		Nil	NA	Janice Cruickshank

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BUDGET VARIATION COMMENTS BY MANAGERS

<u>Comments Reference No</u>	<u>Why has variance occurred?</u>	<u>How is it being managed?</u>	<u>The effect on your budget?</u>	<u>Options to fund variance?</u>	<u>Manager</u>
11	Contracts for Maintenance to be completed	Works will be complete before July	None	N/A	Peter Bowmer
12	Staff On costs	Being Monitored	Small	Saving in other areas	Peter Bowmer
13	Various Pool operational Costs Gas and Wages	Reviewing Pool Operations for 09/10	Significant	?	Peter Bowmer
14	Various Pool operational Costs Gas and Wages	Reviewing Pool Operations for 09/11	Significant	?	Peter Bowmer
15	Various Pool operational Costs Gas and Wages	Reviewing Pool Operations for 09/12	Significant	?	Peter Bowmer
16	Various Pool operational Costs Gas and Wages	Reviewing Pool Operations for 09/13	Significant	?	Peter Bowmer
17	Savings in employment costs (A de Somer position)	Recruitment for new staff currently taking place	Savings at year end	NA	Scott Lee
18	Savings in employment costs & additional revenue from food premises inspection fees	Savings will be realised at year end	Savings at year end	NA	Deborah Petkovic
19	Expenditure misallocated to core budget	journaling to IRS	no net effect	IRS	Peter Bowmer
20	Residual funds from previous Levy	works programmed	none	N/A	Peter Bowmer
21	Residual funds from previous Levy	works programmed	none	N/A	Peter Bowmer
22	Residual funds from previous Levy	works programmed	none	N/A	Peter Bowmer



MARCH 2009 QUARTERLY BUDGET REVIEW

BUDGET VARIATION COMMENTS BY MANAGERS

<u>Comments Reference No</u>	<u>Why has variance occurred?</u>	<u>How is it being managed?</u>	<u>The effect on your budget?</u>	<u>Options to fund variance?</u>	<u>Manager</u>
23	Residual funds from previous Levy	works programmed	none	N/A	Peter Bowmer
24	Savings in salary costs	savings to be used for onground projects via contractors	none	N/A	Peter Bowmer
25	Savings in salary costs	savings to be used for onground projects via contractors	none	N/A	Peter Bowmer
26	Savings in salary costs	savings to be used for onground projects via contractors	none	N/A	Peter Bowmer
27	Savings in salary costs	savings to be used for onground projects via contractors	none	N/A	Peter Bowmer
28	Some plant items yet to be replaced	By completing the replacement program	None	N/A	Selva
29	Delay in commencing programmed leak detection works	Work is in progress	None	N/A	Selva
30	Medway plant was not in operation until December 2008	Medway plant is back in operation	None	N/A	Selva
31	Medway plant was not in operation until December 2008	Medway plant is back in operation	None	N/A	Selva
32	Medway plant was not in operation until December 2008	Medway plant is back in operation	None	N/A	Selva
33	Changes in pumping pattern during Medway outage	Medway plant is back in operation	None	N/A	Selva
34	Not all reservoir contract cleaning costs have come to charge	By checking and completing contract payments	None	N/A	Selva



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MARCH 2009 QUARTERLY BUDGET REVIEW

BUDGET VARIATION COMMENTS BY MANAGERS

<u>Comments Reference No</u>	<u>Why has variance occurred?</u>	<u>How is it being managed?</u>	<u>The effect on your budget?</u>	<u>Options to fund variance?</u>	<u>Manager</u>
35	Less breakdowns.	Maintenance work will be increased	None	N/A	Selva
36	Reduction in new connections	By monitoring demand for new connections	None	N/A	Selva
37	Reduction in demand for extensions and new connections	By monitoring demand.	None	N/A	Selva
38	Required looping and extensions have been completed	Year end expenditure is expenditure is expected to be within budget	None	N/A	Selva
39	Transfer to Reserve to balance overall fund	Actual transfers to & from Reserves to be finalised at year end	None	N/A	Selva
40	Funds will be spent as programmed	Works in progress	None	N/A	Selva
41	Fitting shop works not yet completed	Works programmed in June 2009	None	N/A	Selva
42	Carry over from 2007/8 not shown in budget	Funded from carry over	None	N/A	Selva
43	A combo sewer cleaning yet to be purchased	By completing the purchase before 30 June 2009	None	N/A	Selva
44	Variance in infrastructure charge	Expected to be on budget by 30 June 2009.	None	N/A	Selva
45	Less sewer reticulation failures	By monitoring failures	None	N/A	Selva
46	A part of plant costs incorrectly charged to Bundanoon instead of Berrima and some additional operating costs associated with the upgrade	Transfer part of the plant costs to Berrima	None	N/A	Selva
47	Minor savings to be expended on road valuation data required for EOY.	Asset management staff will expend during June.	None	NA	Mark Roebuck



FINANCE & INTERNAL AUDIT COMMITTEE MEETING
 held in NATTAI ROOM, Civic Centre, Elizabeth Street, Moss Vale
 Wednesday, 20 May 2008
 File No. 107/34

MARCH 2009 QUARTERLY BUDGET REVIEW					
BUDGET VARIATION COMMENTS BY MANAGERS					
<u>Comments Reference No</u>	<u>Why has variance occurred?</u>	<u>How is it being managed?</u>	<u>The effect on your budget?</u>	<u>Options to fund variance?</u>	<u>Manager</u>
48	Sundry debts not yet received for private works carried out	As income is received will be credited to this activity	None	NA	Mark Roebuck
49	Over expenditure due to incorrect job number being used for shire sign work	Over expenditure to be journaled to correct job numbers	None	NA	Mark Roebuck
50	Over expenditure due to increased user charges imposed by Integral Energy	To be funded from savings in other areas of IRS	Minor	IRS	Mark Roebuck
51	Increased Vandalism	Monitored sets taken to reduce	Minor	IRS Funding for Cleaning	Peter Bowmer
52	Large savings obtained through appointment of Procurement Officer particularly in stationary	Savings to Council	Possible source of revenue to fund over expenditure areas	NA	Mark Roebuck
53	Large savings obtained through appointment of Procurement Officer particularly in council worker clothing issues	Savings to Council	Possible source of revenue to fund over expenditure areas	NA	Mark Roebuck
54	Cost shifting from base budget to IRS in previous years	Review allocation of Costs	None	IRS Funding for Maintenance	Peter Bowmer
55	Cost shifting from base budget to IRS in previous years	Review allocation of Costs	None	IRS Funding for Maintenance	Peter Bowmer



MARCH 2009 QUARTERLY BUDGET REVIEW

BUDGET ADJUSTMENT COMMENTS

<u>Comments Reference No</u>	<u>Comments</u>
1	Council resolved on the 25 June 2008 to engage a qualified Cultural Landscape Architect to review the survey mapping already undertaken to justify the identification of areas regarded as being significant rural views & vistas.
2	Council's Water & Sewerage Manager has requested that \$50,000 be transferred from Depot expenses to Plant purchases to fund the purchase of CCTV Equipment.
3	Council's adopted 2008/09 Budget allocated \$125,000 towards the Mittagong STP Feasibility Study. Council's Water & Sewerage Manager has requested that \$60,000 of this funding be allocated to the Moss Vale STP Feasibility Study.
4	Council's Administration Manager has requested that the funds held by Council on behalf of the now defunct Sutton Forest Hall Management Committee be allocated towards a new fence \$2,500, and general maintenance works \$5,354.



ATTACHMENT 6

WINGECARRIBEE SHIRE COUNCIL
MARCH 2009 BUDGET REVIEW
REVENUE

<u>Selection Code</u>	<u>Description</u>	<u>Original Budget 2008/09</u>	<u>Revised Budget 2008/09</u>	<u>Actuals + Forecasts 2008/09</u>	<u>Actual Variation</u>	<u>Variation %</u>
	Governance and Accountability					
200	Councillors Expenses	(1,300)	(1,300)	(1,128)	172	
311	General Manager	0	0		0	
Total	Leadership	(1,300)	(1,300)	(1,128)	172	
201	Promotions & Public Relations	0	0		0	
Total	Civic Promotions	0	0	0	0	
290	Corporate Services Management	0	(21,919)	(22,198)	(279)	
291	Corporate Planning & Reporting	(38,000)	(38,000)	(38,000)	0	
310	Management/Secretariat	(1,180,812)	(1,331,164)	(1,332,882)	(1,718)	
314	OH & S Coordinator	(99,224)	(99,224)	(156,987)	(57,763)	
Total	Corporate Performance	(1,318,036)	(1,490,307)	(1,550,067)	(59,760)	
313	Risk Management Insurances	(862,000)	(862,000)	(917,872)	(55,872)	
Total	Risk Management	(862,000)	(862,000)	(917,872)	(55,872)	
320	Financial Services	(1,545,926)	(1,557,926)	(1,552,309)	5,617	
321	Rates	(16,982,251)	(16,982,251)	(17,074,985)	(92,734)	
322	Debt Servicing	0	0	(9,337)	(9,337)	
323	Non-Specific Services	(5,907,714)	(6,062,714)	(5,965,296)	97,418	
325	Creditor Management	0	0		0	
Total	Financial Services	(24,435,891)	(24,602,891)	(24,601,927)	964	
340	Human Resources	(704,198)	(704,198)	(736,365)	(32,167)	
341	Employee Overheads	(812,000)	(812,000)	(799,069)	12,931	
Total	Human Resources	(1,516,198)	(1,516,198)	(1,535,434)	(19,236)	
330	Information Services	(1,172,642)	(1,172,642)	(1,332,701)	(160,059)	
331	Records	(538,000)	(558,000)	(558,000)	0	
Total	Information Services & Customer Services	(1,710,642)	(1,730,642)	(1,890,701)	(160,059)	
430	Customer Service Office	(666,000)	(666,000)	(658,285)	7,715	
431	Community Reporting	0	0	0	0	
Total	Customer Services & Community Reporting	(666,000)	(666,000)	(658,285)	7,715	
	Business Enterprise and Development					
520	T & D Administration	(187,000)	(227,000)	(265,269)	(38,269)	
521	T & D Advertising & Promotions	(130,000)	(130,000)	(169,497)	(39,497)	
522	Tulip Time Committee	0	0		0	
Total	Tourism	(317,000)	(357,000)	(434,766)	(77,766)	
309	Economic Development Officer	(7,000)	(22,000)	(36,083)	(14,083)	
Total	Economic Development	(7,000)	(22,000)	(36,083)	(14,083)	
312	Land / Easement Acquisitions	0	0	0	0	
540	Entrepreneurial Development	(424,141)	(424,141)	(471,310)	(47,169)	
Total	Property (Entrepreneurial)	(424,141)	(424,141)	(471,310)	(47,169)	
542	Saleyards	(463,710)	(463,710)	(642,340)	(178,630)	
Total	Saleyards	(463,710)	(463,710)	(642,340)	(178,630)	



WINGECARRIBEE SHIRE COUNCIL
MARCH 2009 BUDGET REVIEW
REVENUE

<u>Selection Code</u>	<u>Description</u>	<u>Original Budget 2008/09</u>	<u>Revised Budget 2008/09</u>	<u>Actuals + Forecasts 2008/09</u>	<u>Actual Variation</u>	<u>Variation %</u>
	Lifestyle and Community					
461	Community Services Co-Ordinator	(113,375)	(127,301)	(123,073)	4,228	
Total	Social & Community Planning	(113,375)	(127,301)	(123,073)	4,228	
332	Cultural Activities	(1,000)	(24,618)	(29,723)	(5,105)	
Total	Cultural Development & Planning	(1,000)	(24,618)	(29,723)	(5,105)	
350	Library Administration	(82,639)	(82,639)	(82,995)	(356)	
351	Library Branch Management	0	(70,000)	(70,000)	0	
352	Library Resources Management	0	0	0	0	
353	Library Bendooley PI Precinct	(8,500)	(8,500)	(6,751)	1,749	
354	Lib Information & Electronic Services	(13,000)	(13,000)	(11,443)	1,557	
355	Lib Children & Youth Services	(2,000)	(2,000)	(731)	1,269	
356	Lib Lending & Outreach Services	(16,000)	(16,000)	(23,142)	(7,142)	
Total	Library Services	(122,139)	(192,139)	(195,062)	(2,923)	
462	Wingecarribee Family Day Care	(445,121)	(454,121)	(461,855)	(7,734)	
464	After School Care	(125,586)	(125,586)	(132,846)	(7,260)	
Total	Childrens Services	(570,707)	(579,707)	(594,701)	(14,994)	
315	Management Committees	0	0	0	0	
Total	Community Management Support	0	0	0	0	
165	Parks / Property IRS	(2,513,609)	(2,750,321)	(2,752,477)	(2,156)	
166	Roadside Mowing Pks/Property	0	0	0	0	
167	Trees Parks	0	0	0	0	
168	Mittagong CBD Gardens	0	0	0	0	
169	Parks Town Approaches	0	0	0	0	
170	P & G Administration	0	0	0	0	
171	Parks & Reserves	(63,000)	(113,519)	(82,808)	30,711	
172	Sports Fields	(53,972)	(53,972)	(171,292)	(117,320)	
173	Section 94 Development / Improvement	(1,465,500)	(2,187,378)	(1,629,893)	557,485	
551	Bowral Pool	(114,000)	(114,000)	(114,382)	(382)	
552	Moss Vale Pool	(63,000)	(63,000)	(60,884)	2,116	
553	Mittagong Pool	(130,000)	(130,000)	(152,608)	(22,608)	
554	Bundanoon Pool	(40,000)	(40,000)	(30,743)	9,257	
555	Leisure Centre	(1,000,000)	(1,070,000)	(97,302)	972,698	
Total	Recreation Facilities	(5,443,081)	(6,522,190)	(5,092,389)	1,429,801	
	Environmental Sustainability					
451	Strategic Planning	(214,152)	(294,152)	(295,823)	(1,671)	
Total	Strategic Planning	(214,152)	(294,152)	(295,823)	(1,671)	
420	Development Control	(1,671,448)	(1,720,448)	(1,539,945)	180,503	
421	Quarries	(74,207)	(74,207)	(76,349)	(2,142)	
Total	Development Control	(1,745,655)	(1,794,655)	(1,616,294)	178,361	
410	Environment & Planning Admin	(1,405,000)	(1,430,000)	(1,454,498)	(24,498)	
Total	Environment & Planning	(1,405,000)	(1,430,000)	(1,454,498)	(24,498)	
440	Environment & Health	(46,960)	(146,960)	(155,560)	(8,600)	
442	Sanitary Control	(402,000)	(402,000)	(385,859)	16,141	
Total	Environmental Management	(448,960)	(548,960)	(541,419)	7,541	
174	Noxious Weeds Control	(80,268)	(80,268)	(110,343)	(30,075)	
Total	Noxious Weeds	(80,268)	(80,268)	(110,343)	(30,075)	
441	Ranger Duties	(411,500)	(414,500)	(385,846)	28,654	
Total	Rangers Activities	(411,500)	(414,500)	(385,846)	28,654	
180	Bushfire Services	(547,200)	(547,200)	(851,696)	(304,496)	
Total	Rural Fire Service	(547,200)	(547,200)	(851,696)	(304,496)	



WINGECARRIBEE SHIRE COUNCIL
MARCH 2009 BUDGET REVIEW
REVENUE

<u>Selection Code</u>	<u>Description</u>	<u>Original Budget 2008/09</u>	<u>Revised Budget 2008/09</u>	<u>Actuals + Forecasts 2008/09</u>	<u>Actual Variation</u>	<u>Variation %</u>
557	Land Management	0	0	0	0	
558	Our River Health	0	0	0	0	
559	Our Natural Biodiversity	0	0		0	
560	Biodiversity Strategy	0	0		0	
564	Riparian Zone Maintenance	0	0		0	
565	Wildlife Habitat	0	0		0	
566	Environmental Weed Control	0	0		0	
574	River Health & Wetlands	0	0	0	0	
575	Urban Environmental Sustainability	0	0		0	
576	Community Capacity Building	0	0		0	
577	Biodiversity Conservation	0	0		0	
578	Program Coordination	0	0	0	0	
579	Corporate Support	0	0	0	0	
568	WOFE RATE INCOME	(739,682)	(1,090,221)	(1,101,823)	(11,602)	
569	WOFE Miscellaneous	0	0	0	0	
Total	WOFE	(739,682)	(1,090,221)	(1,101,823)	(11,602)	
175	Bushland Management	(4,784)	(4,784)	(41,089)	(36,305)	
Total	Bushcare	(4,784)	(4,784)	(41,089)	(36,305)	
700	Water Fund Administration	(7,891,000)	(7,891,000)	(7,798,763)	92,237	
701	Water Fund Plant	(430,000)	(430,000)	(395,864)	34,136	
702	Working & Maint Overhead Expenses		0		0	
703	Treatment Plants		0		0	
704	Chlorination Plant		0		0	
705	Fluoridation Plants		0		0	
706	Dams		0		0	
707	Pumping Stations		0		0	
708	Water Mains Maintenance & Repair		0		0	
709	Reservoirs		0		0	
710	Water Meters & Service Maint & Repa		0		0	
711	Water Meters & Services Renewals		0		0	
712	Water Meters/Serv H hold 50% jobs		0		0	
713	Water Meters/Services Dev Const		0		0	
714	Water Fund Private Works		0		0	
716	Equity & Suspense Accounts		(893,700)	(893,700)	0	
719	Water Fund Liabilities		0		0	
720	Water Fund - Capital Works	(4,486,718)	(4,486,718)	(6,087,112)	(1,600,394)	
721	Water Fund Depot Operating		0		0	
722	Water Fund - Major Capital Works		0	0	0	
Total	Water Services	(12,807,718)	(13,701,418)	(15,175,439)	(1,474,021)	



WINGECARRIBEE SHIRE COUNCIL
MARCH 2009 BUDGET REVIEW
REVENUE

<u>Selection Code</u>	<u>Description</u>	<u>Original Budget 2008/09</u>	<u>Revised Budget 2008/09</u>	<u>Actuals + Forecasts 2008/09</u>	<u>Actual Variation</u>	<u>Variation %</u>
600	Sewer Fund Administration	(9,063,024)	(9,063,024)	(9,158,548)	(95,524)	
601	Sewer Fund Plant	(327,000)	(327,000)	(311,431)	15,569	
602	Working & Maint Expend Overheads		0		0	
603	Mittagong Sewerage System		0		0	
604	Moss Vale Sewerage System		0		0	
605	Bowral Sewerage System		0		0	
606	Bundanoon Sewerage System		0		0	
607	Berrima Sewerage System		0		0	
608	Private works	(25,000)	(25,000)	(36,212)	(11,212)	
609	Private Works on Subsidised Schemes	(8,493,562)	(8,493,562)	(8,492,747)	815	
610	Sewer Fund Assets		(293,223)	(293,223)	0	
611	Sewer Fund Liabilities		0		0	
612	Sewer Equity		0		0	
614	Sewer Fund - Capital Works	(8,004,488)	(8,004,488)	(8,004,488)	0	
615	SEWER FUND DEPOT EXPENSES		0		0	
616	Sewer Fund - Major Capital Works		0		0	
Total	Sewer Services	(25,913,074)	(26,206,297)	(26,296,649)	(90,352)	
060	Kerb & Guttering	0	0		0	
061	Creek Cleaning	0	0		0	
062	Drainage	0	0	(80)	(80)	
122	Stormwater Drainage Works	(470,000)	(637,145)	(553,250)	83,895	
Total	Drainage	(470,000)	(637,145)	(553,330)	83,815	
117	Rds Ancillaries Cleaning	0	0		0	
523	Inert Waste	(809,601)	(809,601)	(674,770)	134,831	
524	Putresible Waste	(1,500,000)	(1,500,000)	(1,682,473)	(182,473)	
525	Organic Waste	(931,914)	(931,914)	(669,327)	262,587	
526	Welby Rehabilitation	0	0	(34,045)	(34,045)	
527	Reviva Centre	(256,000)	(256,000)	(300,474)	(44,474)	
528	Material Recovery Facility	0	0		0	
529	RRC Operations	(692,437)	(692,437)	(1,230,110)	(537,673)	
530	Domestic Waste Management	(4,663,139)	(4,663,139)	(4,652,440)	10,699	
531	Commercial Waste Management	(275,000)	(275,000)	(310,561)	(35,561)	
532	Cleaning		0		0	
533	RRC Transfer Station	0	0	(12,165)	(12,165)	
534	RRC Road System & Drainage		0		0	
535	RRC Bowmans Ln & Intersection		0		0	
536	RRC Site Infrastructure		0	(838)	(838)	
537	RRC Buildings	0	0	(33,652)	(33,652)	
538	RRC Contingencies	0	0		0	
539	VCU	0	0		0	
Total	RRC	(9,128,091)	(9,128,091)	(9,600,855)	(472,764)	



WINGECARRIBEE SHIRE COUNCIL
MARCH 2009 BUDGET REVIEW
REVENUE

<u>Selection Code</u>	<u>Description</u>	<u>Original Budget 2008/09</u>	<u>Revised Budget 2008/09</u>	<u>Actuals + Forecasts 2008/09</u>	<u>Actual Variation</u>	<u>Variation %</u>
	Infrastructure					
026	Works Administration Operations	(1,176,196)	(1,251,196)	(1,251,138)	58	
034	Local Roads	(1,558,000)	(1,985,791)	(1,870,665)	115,126	
115	Roads to Recovery Program	(1,030,000)	(1,030,000)	(1,036,559)	(6,559)	
116	Seal of Approval Program		0		0	
045	Regional Roads	(941,000)	(1,183,965)	(1,679,557)	(495,592)	
049	Bridges	0	(30,000)	(30,000)	0	
050	Car Parks	0	0		0	
052	Cycle Paths	0	0		0	
053	Trees	0	0		0	
054	Mittagong CBD	0	0		0	
055	Town Approaches	0	0	(21,959)	(21,959)	
056	Footpaths	0	0	(13,818)	(13,818)	
059	Other Ancillaries Construction	0	0		0	
068	Private Works	(35,000)	(35,000)	(14,149)	20,851	
069	Unclassified Services	(50,000)	(50,000)	(76,498)	(26,498)	
123	Auslink Strategic Regional Program	(1,250,000)	(1,101,332)	(990,738)	110,594	
Total	Roads	(6,040,196)	(6,667,284)	(6,985,081)	(317,797)	
078	Traffic	(8,488)	(8,488)	(10,323)	(1,835)	
079	Traffic Shire Signs & Markings	0	0		0	
080	Traffic Street Lighting	(12,000)	(12,000)	(12,000)	0	
081	Traffic Street Furniture	0	0		0	
084	Traffic Facilities on Regio & Local	(157,000)	(157,000)	(160,000)	(3,000)	
085	Traffic Road Safety Officer	(33,000)	(33,000)	(44,081)	(11,081)	
Total	Traffic Facilities	(210,488)	(210,488)	(226,404)	(15,916)	
118	IRP Roads	-	-	0	0	
119	IRP Drainage	-	-	0	0	
120	IRP Footpaths	-	-		0	
573	INFRASTRUCTURE RATE INCOME	0	0	(5,797)	(5,797)	
121	Roads Infrac Rec Strategy	(3,536,213)	(4,415,348)	(4,415,348)	0	
Total	Infrastructure Renewal & Recovery	(3,536,213)	(4,415,348)	(4,421,145)	(5,797)	
547	Public Toilet Cleaning	0	0		0	
Total	Public Toilet Cleaning	0	0	0	0	
010	Engineering Administration	(596,777)	(596,777)	(888,841)	(292,064)	
Total	Technical Services Administration	(596,777)	(596,777)	(888,841)	(292,064)	
014	Design Services	(46,476)	(46,476)	(140,197)	(93,721)	
015	Design S94 from Infrastructure	(183,145)	(183,145)	(53,877)	129,268	
Total	Survey Design & Project Management	(229,621)	(229,621)	(194,074)	35,547	
012	Depots	(526,000)	(526,000)	(526,793)	(793)	
013	Non-Specific Management Items	(3,000)	(3,000)	(6,324)	(3,324)	
Total	Depot Operations	(529,000)	(529,000)	(533,117)	(4,117)	
095	Plant	(2,424,250)	(2,424,250)	(2,763,512)	(339,262)	
101	Workshop	(416,986)	(416,986)	(416,652)	334	
111	Pool Vehicles	(688,300)	(900,900)	(901,233)	(333)	
Total	Plant & Workshops	(3,529,536)	(3,742,136)	(4,081,397)	(339,261)	
541	Civic Centre	(311,000)	(311,000)	(363,734)	(52,734)	
543	Public Cemeteries	(132,000)	(132,000)	(176,375)	(44,375)	
544	Public Halls	(38,000)	(38,000)	(43,209)	(5,209)	
545	Land & Buildings NEI	0	0		0	
546	Senior Citizens Centre	0	0		0	
Total	Property	(481,000)	(481,000)	(583,318)	(102,318)	
		(107,041,135)	(112,331,489)	(114,713,342)	(2,381,853)	



ATTACHMENT 7

WINGECARRIBEE SHIRE COUNCIL
MARCH 2009 BUDGET REVIEW
EXPENDITURE

<u>Selection Code</u>	<u>Description</u>	<u>Original Budget 2008/09</u>	<u>Revised Budget 2008/09</u>	<u>Actuals + Forecasts 2008/09</u>	<u>Actual Variation</u>	<u>Variation %</u>
	Governance and Accountability					
200	Councillors Expenses	1,374,448	1,374,448	1,363,043	(11,405)	
311	General Manager	317,950	317,950	323,455	5,505	
Total	Leadership	1,692,398	1,692,398	1,686,498	(5,900)	
201	Promotions & Public Relations	171,250	171,250	150,951	(20,299)	
Total	Civic Promotions	171,250	171,250	150,951	(20,299)	
290	Corporate Services Management	156,766	178,685	169,296	(9,389)	
291	Corporate Planning & Reporting	179,488	179,488	170,514	(8,974)	
310	Management/Secretariat	748,334	755,534	738,463	(17,071)	
314	OH & S Coordinator	95,732	110,732	168,921	58,189	
Total	Corporate Performance	1,180,320	1,224,439	1,247,194	22,755	
313	Risk Management Insurances	908,281	1,009,251	1,060,188	50,937	
Total	Risk Management	908,281	1,009,251	1,060,188	50,937	
320	Financial Services	702,881	730,181	722,945	(7,236)	
321	Rates	1,575,389	1,575,389	1,685,626	110,237	
322	Debt Servicing	1,000	1,000	973	(27)	
323	Non-Specific Services	1,290,000	1,329,000	1,044,306	(284,694)	
325	Creditor Management	112,819	112,819	109,746	(3,073)	
Total	Financial Services	3,682,089	3,748,389	3,563,596	(184,793)	
340	Human Resources	667,677	679,377	742,379	63,002	
341	Employee Overheads	968,000	843,000	654,192	(188,808)	
Total	Human Resources	1,635,677	1,522,377	1,396,571	(125,806)	
330	Information Services	1,332,862	1,342,462	1,501,889	159,427	
331	Records	473,284	493,284	431,850	(61,434)	
Total	Information Services & Customer Services	1,806,146	1,835,746	1,933,739	97,993	
430	Customer Service Office	647,830	652,030	602,732	(49,298)	
431	Community Reporting	76,000	76,000	68,805	(7,195)	
Total	Customer Services & Community Reporting	723,830	728,030	671,537	(56,493)	
	Business Enterprise and Development					
520	T & D Administration	777,570	777,770	812,594	34,824	
521	T & D Advertising & Promotions	169,000	224,000	256,087	32,087	
522	Tulip Time Committee	0	-	0	0	
Total	Tourism	946,570	1,001,770	1,068,681	66,911	
309	Economic Development Officer	291,580	291,580	263,988	(27,592)	
Total	Economic Development	291,580	291,580	263,988	(27,592)	
312	Land / Easement Acquisitions	30,000	41,000	20,914	(20,086)	
540	Entrepreneurial Development	2,243,113	2,258,113	2,284,663	26,550	
Total	Property (Entrepreneurial)	2,273,113	2,299,113	2,305,577	6,464	
542	Saleyards	516,047	516,047	694,677	178,630	
Total	Saleyards	516,047	516,047	694,677	178,630	

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	Lifestyle and Community					
461	Community Services Co-Ordinator	469,989	484,215	473,309	(10,906)	
Total	Social & Community Planning	469,989	484,215	473,309	(10,906)	
332	Cultural Activities	121,975	145,593	143,630	(1,963)	
Total	Cultural Development & Planning	121,975	145,593	143,630	(1,963)	
350	Library Administration	279,180	279,180	280,094	914	
351	Library Branch Management	170,383	240,383	236,133	(4,250)	
352	Library Resources Management	12,000	12,000	5,214	(6,786)	
353	Library Bendooley PI Precinct	36,500	36,500	34,997	(1,503)	
354	Lib Information & Electronic Services	104,934	108,934	151,850	42,916	
355	Lib Children & Youth Services	133,115	133,115	92,967	(40,148)	
356	Lib Lending & Outreach Services	699,355	699,355	625,514	(73,841)	
Total	Library Services	1,435,467	1,509,467	1,426,769	(82,698)	
462	Wingecarribee Family Day Care	493,739	502,739	500,791	(1,948)	
464	After School Care	152,526	152,526	154,116	1,590	
Total	Childrens Services	646,265	655,265	654,907	(358)	
315	Management Committees	118,319	141,701	140,831	(870)	
Total	Community Management Support	118,319	141,701	140,831	(870)	
165	Parks / Property IRS	2,513,609	2,750,321	2,752,477	2,156	
166	Roadside Mowing Pks/Property	69,100	69,100	69,424	324	
167	Trees Parks	27,000	27,000	27,882	882	
168	Mittagong CBD Gardens	-	-	-	0	
169	Parks Town Approaches	28,000	28,000	16,690	(11,310)	
170	P & G Administration	121,787	129,787	146,287	16,500	
171	Parks & Reserves	1,282,966	1,357,485	1,341,634	(15,851)	
172	Sports Fields	421,664	421,664	555,561	133,897	
173	Section 94 Development / Improvement	1,465,500	2,187,378	1,629,893	(557,485)	
551	Bowral Pool	306,729	306,729	319,065	12,336	
552	Moss Vale Pool	172,313	172,313	221,168	48,855	
553	Mittagong Pool	282,937	282,937	323,389	40,452	
554	Bundanoon Pool	161,564	161,564	137,110	(24,454)	
555	Leisure Centre	1,000,000	1,070,000	97,302	(972,698)	
Total	Recreation Facilities	7,853,169	8,964,278	7,637,882	(1,326,396)	
	Environmental Sustainability					
451	Strategic Planning	796,418	883,418	867,747	(15,671)	
Total	Strategic Planning	796,418	883,418	867,747	(15,671)	
420	Development Control	3,710,415	3,764,915	3,594,575	(170,340)	
421	Quarries	74,207	74,207	76,349	2,142	
Total	Development Control	3,784,622	3,839,122	3,670,924	(168,198)	
410	Environment & Planning Admin	1,443,250	1,469,250	1,472,042	2,792	
Total	Environment & Planning	1,443,250	1,469,250	1,472,042	2,792	
440	Environment & Health	655,308	757,808	721,060	(36,748)	
442	Sanitary Control	436,515	436,515	429,653	(6,862)	
Total	Environmental Management	1,091,823	1,194,323	1,150,713	(43,610)	
174	Noxious Weeds Control	276,478	276,478	317,491	41,013	
Total	Noxious Weeds	276,478	276,478	317,491	41,013	
441	Ranger Duties	728,530	731,530	687,237	(44,293)	
Total	Rangers Activities	728,530	731,530	687,237	(44,293)	
180	Bushfire Services	1,069,000	1,069,000	1,352,139	283,139	
Total	Rural Fire Service	1,069,000	1,069,000	1,352,139	283,139	



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557	Land Management	10,700	182,448	141,947	(40,501)	
558	Our River Health	10,700	129,825	57,085	(72,740)	
559	Our Natural Biodiversity	0	3,165	81,902	78,737	
560	Biodiversity Strategy	0	43,351	0	(43,351)	
564	Riparian Zone Maintenance	0	4,875	0	(4,875)	
565	Wildlife Habitat	0	7,190	0	(7,190)	
566	Environmental Weed Control	0	1,085	0	(1,085)	
574	River Health & Wetlands	92,399	92,399	78,630	(13,769)	
575	Urban Environmental Sustainability	172,600	172,600	106,668	(65,932)	
576	Community Capacity Building	144,001	144,001	120,768	(23,233)	
577	Biodiversity Conservation	169,900	169,900	142,738	(27,162)	
578	Program Coordination	95,000	95,000	87,894	(7,106)	
579	Corporate Support	44,382	44,382	44,382	0	
568	WORE Rate Income	0	-		0	
569	WOFE MISCELLANEOUS	0	-	239,809	239,809	
Total	WOFE	739,682	1,090,221	1,101,823	11,602	
175	Bushland Management	79,635	79,635	111,189	31,554	
Total	Bushcare	79,635	79,635	111,189	31,554	
700	Water Fund Administration	2,110,403	2,257,928	2,325,126	67,198	
701	Water Fund Plant	430,000	580,000	506,277	(73,723)	
702	Working & Maint Overhead Expenses	513,575	513,575	487,319	(26,256)	
703	Treatment Plants	1,917,994	1,917,994	1,959,971	41,977	
704	Chlorination Plant	103,444	103,444	81,215	(22,229)	
705	Fluoridation Plants	77,970	77,970	63,319	(14,651)	
706	Dams	47,992	47,992	25,509	(22,483)	
707	Pumping Stations	170,996	170,996	152,672	(18,324)	
708	Water Mains Maintenance & Repair	597,830	597,830	622,473	24,643	
709	Reservoirs	181,847	181,847	155,856	(25,991)	
710	Water Meters & Service Maint & Repa	337,618	337,618	250,612	(87,006)	
711	Water Meters & Services Renewals	0	-	813	813	
712	Water Meters/Serv H hold 50% jobs	145,657	145,657	90,023	(55,634)	
713	Water Meters/Services Dev Const	39,001	39,001	20,477	(18,524)	
714	Water Fund Private Works	205,921	205,921	232,015	26,094	
716	Equity & Suspense Accounts	1,534,929	1,534,929	1,415,425	(119,504)	
719	Water Fund Liabilities	0	-		0	
720	Water Fund - Capital Works	1,849,653	2,415,828	1,976,083	(439,745)	
721	Water Fund Depot Operating	92,888	122,888	86,435	(36,453)	
722	Water Fund - Major Capital Works	2,450,000	2,450,000	4,723,819	2,273,819	
Total	Water Services	12,807,718	13,701,418	15,175,439	1,474,021	



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600	Sewer Fund Administration	4,351,517	4,387,443	4,305,856	(81,587)	
601	Sewer Fund Plant	327,000	547,000	324,658	(222,342)	
602	Working & Maint Expend Overheads	628,000	628,000	580,167	(47,833)	
603	Mittagong Sewerage System	954,733	954,733	882,203	(72,530)	
604	Moss Vale Sewerage System	548,153	548,153	544,964	(3,189)	
605	Bowral Sewerage System	951,583	951,583	912,074	(39,509)	
606	Bundanoon Sewerage System	235,380	235,380	257,510	22,130	
607	Berrima Sewerage System	197,601	197,601	204,912	7,311	
608	Private works	101,113	101,113	117,594	16,481	
609	Private Works on Subsidised Schemes	15,166,456	15,166,456	15,167,554	1,098	
610	Sewer Fund Assets		-	540,204	540,204	
611	Sewer Fund Liabilities	891,000	891,000	872,656	(18,344)	
612	Sewer Equity		-		0	
614	Sewer Fund - Capital Works	1,472,650	1,509,947	1,498,755	(11,192)	
615	SEWER FUND DEPOT EXPENSES	87,888	87,888	87,542	(346)	
616	Sewer Fund - Major Capital Works		-		0	
Total	Sewer Services	25,913,074	26,206,297	26,296,649	90,352	
060	Kerb & Guttering	52,000	52,000	52,000	0	
061	Creek Cleaning	0	-	105	105	
062	Drainage	189,000	189,000	191,228	2,228	
122	Stormwater Drainage Works	470,000	637,145	553,250	(83,895)	
Total	Drainage	711,000	878,145	796,583	(81,562)	
117	Rds Ancillaries Cleaning	566,015	566,015	548,079	(17,936)	
523	Inert Waste	728,277	728,277	862,123	133,846	
524	Putresible Waste	1,201,877	1,201,877	1,334,865	132,988	
525	Organic Waste	782,844	782,844	944,008	161,164	
526	Welby Rehabilitation	0	-	34,045	34,045	
527	Reviva Centre	293,272	293,272	305,177	11,905	
528	Material Recovery Facility	0	-	58	58	
529	RRC Operations	1,199,663	1,205,663	1,670,778	465,115	
530	Domestic Waste Management	4,663,139	4,663,139	4,652,440	(10,699)	
531	Commercial Waste Management	284,019	284,019	259,298	(24,721)	
532	Cleaning		-	431	431	
533	RRC Transfer Station	0	-	12,165	12,165	
534	RRC Road System & Drainage		-		0	
535	RRC Bowmans Ln & Intersection		-		0	
536	RRC Site Infrastructure		-	838	838	
537	RRC Buildings	0	-	33,652	33,652	
538	RRC Contingencies	0	-		0	
539	VCU	0	-		0	
Total	RRC	9,719,106	9,725,106	10,657,957	932,851	



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Infrastructure						
026	Works Administration Operations	1,466,381	1,551,381	1,518,245	(33,136)	
034	Local Roads	4,193,133	4,627,924	4,521,572	(106,352)	
115	Roads to Recovery Program	1,030,000	1,030,000	1,036,559	6,559	
116	Seal of Approval Program		-		0	
045	Regional Roads	1,142,000	1,384,965	1,880,557	495,592	
049	Bridges	69,023	99,023	92,825	(6,198)	
050	Car Parks	116,000	116,000	112,741	(3,259)	
052	Cycle Paths	72,070	72,070	71,185	(885)	
053	Trees		-		0	
054	Mittagong CBD	0	-		0	
055	Town Approaches	0	-		0	
056	Footpaths	454,187	454,187	463,990	9,803	
059	Other Ancillaries Construction	15,000	15,000	8,911	(6,089)	
068	Private Works	10,264	10,264	13,801	3,537	
069	Unclassified Services	50,000	50,000	98,022	48,022	
123	Auslink Strategic Regional Program	1,250,000	1,101,332	990,738	(110,594)	
Total	Roads	9,868,058	10,512,146	10,809,146	297,000	
078	Traffic	347,719	347,719	347,564	(155)	
079	Traffic Shire Signs & Markings	29,250	29,250	49,821	20,571	
080	Traffic Street Lighting	391,000	391,000	423,897	32,897	
081	Traffic Street Furniture	10,000	10,000	9,194	(806)	
084	Traffic Facilities on Regio & Local	178,000	178,000	175,459	(2,541)	
085	Traffic Road Safety Officer	75,788	75,788	80,934	5,146	
Total	Traffic Facilities	1,031,757	1,031,757	1,086,869	55,112	
118	IRP Roads	-	-		0	
119	IRP Drainage	-	-	5,797	5,797	
120	IRP Footpaths	-	-		0	
573	INFRASTRUCTURE RATE INCOME	0	-		0	
121	Roads Infrast Rec Strategy	3,536,213	4,415,348	4,415,348	0	
Total	Infrastructure Renewal & Recovery	3,536,213	4,415,348	4,421,145	5,797	
547	Public Toilet Cleaning	220,734	220,734	235,278	14,544	
Total	Public Toilet Cleaning	220,734	220,734	235,278	14,544	
010	Engineering Administration	514,457	514,457	797,946	283,489	
Total	Technical Services Administration	514,457	514,457	797,946	283,489	
014	Design Services	836,053	843,553	956,530	112,977	
015	Design S94 from Infrastructure	196,044	196,044	66,775	(129,269)	
Total	Survey Design & Project Management	1,032,097	1,039,597	1,023,305	(16,292)	
012	Depots	460,703	460,703	406,956	(53,747)	
013	Non-Specific Management Items	69,870	69,870	57,069	(12,801)	
Total	Depot Operations	530,573	530,573	464,025	(66,548)	
095	Plant	2,440,940	2,440,940	2,780,202	339,262	
101	Workshop	336,087	336,087	329,082	(7,005)	
111	Pool Vehicles	759,699	972,299	982,333	10,034	
Total	Plant & Workshops	3,536,726	3,749,326	4,091,617	342,291	
541	Civic Centre	310,354	319,354	391,555	72,201	
543	Public Cemeteries	160,941	160,941	196,020	35,079	
544	Public Halls	115,389	115,389	146,635	31,246	
545	Land & Buildings NEI	529,665	529,665	547,190	17,525	
546	Senior Citizens Centre	21,350	21,350	26,786	5,436	
Total	Property	1,137,699	1,146,699	1,308,186	161,487	

107,041,135 112,245,489 114,415,975 2,170,486

(2,170,486)



TECHNICAL SERVICES DIVISION

FA-TS1 RESOURCE RECOVERY BUDGET

REF: MRR	7500
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Reporting on the budget position in the Resource Recovery Branch

REPORT

BACKGROUND

The Resource Recovery Centre (RRC) Budget has been showing a deficit for the three quarters of this financial year due mainly to the current economic climate. Municipal Cleaning, Domestic Resource Recovery, Commercial Resource Recovery and the Reviva components of the RRC are cost neutral or showing a surplus and have not been affected by the downturn at this stage.

The deficit in Resource Recovery is worsening despite actions to address the situation and this report is presented to suggest options for further action. The first part of the Report outlines issues, the second part poses some solutions for discussion.

ISSUES

Analysing budget trends in Resource Recovery has always been challenging due to the ever changing nature of the waste business, this is perhaps best shown graphically. Please refer to graphs in **Attachment 1** for trends in the main areas of operation. Other graphed changes relating to industry and operations will be displayed at the meeting for information purposes.

Issues impacting on the current budget are:

1. Disposal
2. Employment
3. Fuel
4. Haulage
5. Tipping Fee & Sales Income
6. Organics Sales
7. Commodity income
8. Regulation
9. Section 88 Landfill Levy
10. General Fund Dividend and Corporate Overheads

Below is a summary of these impacts.

1. Disposal

For 2008/09 charges increased as follows;

- Putrescible by 3%
- Inert by 15%

Under normal circumstance increased charges would be reflected in income. As indicated, trends are difficult to predict, for example, the return of a major putrescible waste customer has positively influenced income in the putrescible function. Charges for putrescible waste increased by 3% for 2008/09 as above but income has subsequently grown by 15%. This income is required to cover increased handling, transport and disposal costs relating to the larger volumes of waste received. The current increase relative to these functions is estimated at around 12%.

Our second major waste stream is Inert waste, despite the charge increase of 15%, this activity is showing a decrease in income of 9% and an increase in costs of 21% when compared to 2007/08.

Each year, putrescible and inert waste is transferred to landfill, **Graph 2** in Attachment 1 shows these trends. Putrescible waste is transferred on a daily basis and inert via campaigns three to five times per year. Each year, there is a stockpile of inert waste scheduled for transfer around May-June but weather at that time of year generally precludes a complete transfer so waste is carried over to the next financial year and costed there. With the spiralling costs of levy and operational costs for landfill, this practice presents major budget implications such as we are experiencing now i.e. this year we have a liability from 2007/08 already costed in 2008/09 and propose to transfer the 4th quarter stockpile in June 2009 which will add unbudgeted costs of around \$100,000 in 2008/09 in the Inert Activity. Please note that this liability is factored into the current forecast. If we delayed as per previous practice and transferred/costed this material in 2009/10, the increased fees and charges for handling this material would be around \$20,000. This conundrum will be explained in further detail at the meeting.

2. Employment

Employment costs have risen beyond budget predictions due to regulation (described below) and throughput at the Centre. Despite the decreased trends in income from Inert waste, other indicators have increased as follows (annualised at April):

- Vehicle traffic - 3%
- Material volumes - 4%

To keep customers appropriately managed and to ensure adherence to strict product quality standards, staff numbers have increased. We are fortunate to have a pool of Casuals to fill rosters and keep abreast of demand. Casuals are generally a more expensive labour option but offer greater flexibility with the variable nature of our operation.

In response to the increasing deficit, hours worked by casuals have been cut. As presented to Council at the recent RRC Budget Session, these savings across the whole Resource Recovery operation amount to around \$87,000 per annum.

3. Fuel

Again, analysis of this component is difficult with the changing nature of operations. In this case the purchase and use of a trommel screen and two excavators plus the inclusion of Municipal Cleaning under Resource Recovery management have increased fuel usage substantially (221%). Much of this is budgeted, however, as our operations use around 100,000 litres pa, fluctuating fuel costs can have significant impact. **Table 1** depicts the impact of fuel price on existing use:

Table 1

Usage (estimate for 08/09)	\$/litre	Cost
81,016	1.05 (low)	\$85,026
81,016	1.76 (high)	\$142,588
81,016	1.35 (average)	\$109,372

4. Haulage

Haulage of materials to various disposal and recovery destinations is performed under contract by WSN Environmental Solutions and does not relate to the fuel issue above. Around 134,000 cubic metres of material will be hauled this financial year. Haulage costs will total around \$2.74m for 2008/09 a 15% increase on 2007/08. This growth mainly relates to increases in waste flows but has also been impacted by fuel and CPI increases.

In order to reduce our landfill liability, a continually broadening range of materials is handled and therefore needs to be processed, stored and transferred off site.

5. Tipping Fee & Sales Income (@ March)

Historically, the above cost impacts have been countered by a commensurate increase in income, however, the tight economic climate has resulted in an overall decline in income.

Income for the Resource Recovery Centre for 2008/09 is forecast at:

- \$3.77m (tipping)
- \$270k (sales)

Previous years have realised increases of 23%, 2006/07 and 18%, 2005/06. The sales component (of recovered goods excluding Reviva) have decreased by 21%. As can be seen from **Graph 1** in **Attachment 1**, the decline is continuing. Given that gate fees for major products increased by 3% (putrescible) and 15% (inert) the actual trends are opposite to what would have been expected in a 'normal' year.

These trends are also contrary to what would have been expected from our increased exposure and sales potential relating to development of products and markets for organic materials under our Quality Assurance Program.

6. Organics Sales

The organics activity in Resource Recovery has been producing composts and mulches for approximately 15 years. Recently the RRC took over operation of the enclosed composting operation known as the VCU (Vertical Composting Unit). With this purchase, Council inherited a substantial quantity of unscreened compost and a partially completed research and development program. Since takeover in January 2008, the Branch has continued R&D and determined to proceed with Certification under the Australian Standard for Compost. Work in this regard is nearing completion with the most recent testing indicating our major compost product meets AS 4454 (Composts and Mulches). This is a first for Local Government opening up a considerable market for our products, and gives certainty to customers.

Timing has not been good, despite reaching the Standard and having all major local compost retailers purchasing our product, the recession has resulted in a significant decline in sales of all organic materials locally. We are in an excellent position once the economy picks up to capitalise on our R&D however. Further, we have confidence that with the introduction of the Carbon Pollution Reduction Scheme (CPRS) combined with escalating prices relating to declining oil reserves, our products will be ideal for use in carbon reduction strategies and as alternatives for chemical fertilisers.

As described in the 'Solutions' section of this report, a by-product of our compost process is ideally suited for the Rehabilitation Project at Welby Waste Depot. Should sales of refined compost not eventuate in the short term, both the refined compost and the by-product will be sold to the Rehabilitation Project offering a substantial saving on material that would otherwise need to be purchase commercially.

7. Commodity Income

To further complicate the reduction in sales, the value of some commodities is dropping rapidly. This reduction is due to a failure and the unsustainable nature of the export market (mostly China). Until this situation is brought under control and materials are purchased and processed locally, we will be at the whim of foreign markets which are generally out of our control. Receipt and subsequent sales of our two main commodities have dropped:

- metals 3%
- cardboard/paper 4%

This situation had added further pressure to declining revenue.

8. Regulation

The Department of Environment and Climate Change (DECC/EPA) has raised the bar in management and monitoring of licensed waste facilities to ensure that pollution and contamination issues are addressed across the industry. The Fuels, Fill and Fertiliser (3F) Regulation under Protection of the Environment Operations (PoEO) Act Waste Regulation 2005 is the vehicle for this change and has resulted in substantial conformance and procedural costs across the industry.

The Resource Recovery Centre is a licensed facility under the PoEO Act. There are substantial penalties for non-conformance and Council cannot afford to cut corners. Costs in this area relate to sorting, product quality and testing e.g. each testing of our aggregates for conformance under 3F costs around \$3,000 per sample, conforming with 'fines' requirements requires testing that costs \$9,000 per 1000 tonne stockpile.

The main risk to Council is if any of our products fail testing and require disposal. In this instance, we are faced with landfill, transport and levy costs upwards of \$300 per tonne where asbestos contamination is evident. Contamination from other prohibited substances could result in even high processing and disposal costs.

On the positive side, if the Regulation is enforced and monitored appropriately, quality of recovered materials will improve and illegal waste and recovery operations should decline.

9. Section 88 Landfill Levy

The impact of this Levy has been highlighted in the 'Disposal' section of this report. The impact is **Graphed** in Attachment 1. Council has supported the concept of a Levy for residual waste, however, as is the subject of a proposed deputation to the NSW Minister for the Environment and Climate Change, council also supports a greater hypothecation of funds received from Levy charges. It is essential that these funds are returned to the waste industry.

10. General Fund Dividend and Overheads

Dividend

The RRC has been making a contribution to the General Fund for the last 3 financial years following a request from the previous Council. The contribution started at \$80,000 and has been indexed to match CPI. Since the contribution commenced, the RRC budget has seen a shortfall in budget practically equivalent to the dividend. It is apparent that the dividend is not sustainable and results in the General Fund making up the difference. It is requested that the dividend is relinquished until such time as budgets/conditions allow for same (refer to **Table** in **Attachment 1**).

Overheads

This issue has been raised at numerous meetings relating to Resource Recovery Budgets and is again included here for consideration.

There has not been the opportunity to research and compare to other council operations both at Wingecarribee and in the wider local Government community, however, we feel that these overheads are excessive given the level of service provided.

The high cost of servicing loans results from the fact that Resource Recovery has no 'equity' in the facility. All capital components of the Centre have been funded from borrowings. A small 'waste' reserve existed prior to establishment of the Centre, however, this was absorbed in closing the old Moss Vale Landfill to EPA requirements.

The following Table highlights the quantum of dividend and overheads.

Table 2

Corporate Overheads	General Fund Dividend	Interest and Principal
\$383,000	\$84,875	\$466,376
Total for 2008/09 = \$934,251		

SOLUTIONS

Summary of financial position taken from Table in Attachment 1:

Table 3

Summary of Resource Recovery Budget @ March Review 09			
\$	466,027	Current Estimated Result	Note: A
		Less	
\$	(98,000)	Value of Stock Carried Forward from 2008/09	B
\$	(120,400)	Value of Nutripost overs for Welby Re-hab	C
\$	(24,500)	Value of Transport of Nutripost overs	D
\$	(39,984)	Value of Nutrifines Stock (retail value ~ \$173,400)	E
\$	(84,875)	Dividend to General Fund	F
\$	(367,759)	Sub-Total	
\$	98,268	Actual Potential Result	G

A more detailed spreadsheet of the overall position will be distributed at the meeting if required.

The above Table is explained as follows:

A Current Estimated Result - is based on data uploaded from Council's Finance 1 program and adjusted in the Mondelio reporting program, this data is then transferred to a Resource Recovery spreadsheet for analysis. The result is a best estimate using available information with estimates of liabilities for the final quarter factored in. As has been experienced in previous years, changing conditions relating to the weather, economy and operations may vary the result.

B Value of Stock - Following the purchase of the VCU, a substantial quantity of compost stock was stored at Welby Waste Depot for processing. At the conclusion of the 2007/08 financial year, this material was not sold and brought to account as 'stock on hand'. Some of the material has been processed and sold, however, stocks have been building up from continued production and the value of 'stock on hand' exceeds this amount (see E). When sold, this stock cost will be realised.

C Welby Rehabilitation - As mentioned above, Council is required to rehabilitate Welby Waste Depot to a standard required under the surrendered EPA License for this site. Council has received approval from the DECC (EPA) to rehabilitate the site using

a 'Phytocaps' (living cap) system over an extended period. Council has engaged consultants Golders and Associates to provide professional advice on the closure. Golders have recommended a Phytocaps medium made up from organic material produced by Council. Should a simplified model (as recommended by Golders) prove successful in trials soon to commence, it would take Council 11.7 years to produce the organic medium for the rehabilitation.

D Transport Costs - As the transport cost for delivery of this material is currently under Resource Recovery, it is proposed to cost half of the haulage to rehabilitation the other half will legitimately remain in Resource Recover considering that half the product will be sold commercially.

It is proposed to pre-purchase the Phytocaps medium from stocks on hand (already at Welby) in this financial year to spread cost of purchase over an extended period and reduce the liability of the current 'stock on hand' situation.

E Value of Nutripost® - As an adjunct to the above proposal, now certification of refined compost has been achieved, it is proposed to value this stock pending sale as per previous practice. Material is valued for stock purposes at \$3.92/m³ or \$39,984, however, if sold at \$17/m³, the stock has the potential to realise \$173,400. Please note that this material is additional to that carried over from 2007/08 and results from continuing production of composts through the VCU.

F General Fund Dividend - *It is requested that the dividend is relinquished until such time as budgets/conditions allow for same*

Assuming the above proposals are accepted by Council, the budget position is much healthier than first assessed and other actions to address the deficit may not be required. However, should the result worsen or other factors come into play, the following strategies raised at Council's Executive Meeting on 5th May are listed for discussion:

Table 4

Strategy	Implications	Financial Benefit
Close RRC on Sundays	Will result in a reduction of service and possible reactions from the community. May increase costs on other days relating to 'catch-ups' and therefore reduce potential savings.	Primary analysis ~ \$150k pa, requires further analysis

Reduce hours	Similar to above	Yet to be assessed
Close Reviva	The Reviva is returning a surplus and is a very positive part of the RRC. Permanent Staff would need to be deployed to other parts of the RRC which may create industrial issues.	Nil benefit
Close VCU	As above, with potential sales and the need to produce material for Welby rehab, this is not a preferred strategy. Council is under contract to Sydney Water to receive organic wastes and this contract would have to be terminated with substantial penalties.	Yet to be assessed, however, substantial contract default liability would negate this proposal
Increase Charges	Charges are already at the upper limit to cover operational and overhead costs as described above. Any further increase will result in the RRC being uncompetitive and could potentially result in further losses.	Yet to be assessed

CONCLUSION

With the current downturn affecting income at the RRC and limited scope to reduce costs, closing on Sundays is suggested as a preliminary step to address the deficit. Should this not be acceptable, there is scope to purchase compost for Welby Rehabilitation this financial year and store until required for use.

In the worst case scenario, the RRC could face a deficit which would require funding.

MANAGEMENT PLAN ISSUES OR IMPLICATIONS

Nil.

POLICY IMPLICATIONS

Nil.

BUDGET IMPLICATIONS

See conclusion above.

ECOLOGICAL SUSTAINABLE DEVELOPMENT ISSUES

1. Environmental Factors

Nil.



2. Social Factors

Ratepayers and users of the RRC may be adversely affected should Council choose to close the site on Sundays.

3. Economic Factors

Should the economic downturn worsen, further strategies will need to be implemented to address potential deficits.

ATTACHMENTS

Attachment 1

RECOMMENDATION

1. THAT the Welby Rehabilitation Project purchase \$120,400 (12,040 cubic metres) of compost representing less than 1/5 of material required to commence rehabilitation.
 2. THAT the RRC be closed on Sunday following appropriate notice.
 3. THAT Council consider reviewing the Resource Recovery Dividend to General Fund.
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FINANCE & INTERNAL AUDIT COMMITTEE MEETING
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 Wednesday, 20 May 2008

ATTACHMENT 1

Description	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Forecast as @ 31/03/09
523 Inert Waste					
Total Operating Expenses	395,536	606,314	715,143	728,277	862,123
Total Income	-493,856	-556,548	-836,329	-809,601	-674,770
Inert Waste	-98,320	49,766	-121,186	-81,324	187,353
524 Putrescible Waste					
Total Operating Expenses	1,012,863	1,029,826	1,194,594	1,201,877	1,334,866
Total Income	-1,134,822	-1,254,054	-1,468,583	-1,500,000	-1,682,473
Putrescible Waste	-121,959	-224,228	-273,989	-298,123	-347,607
525 Organic Waste					
Total Operating Expenses	394,193	579,264	677,247	782,844	944,007
Total Income	-412,948	-497,125	-614,071	-931,914	-669,327
Organic Waste	-18,755	82,139	63,176	-149,070	274,680
527 Reviva!					
Total Operating Expenses	208,176	260,707	284,945	293,272	278,325
Total Income	-207,382	-214,798	-246,506	-256,000	-273,623
Reviva! Facility	794	45,909	38,439	37,272	4,702
528 Materials Recovery Facility	9691	464	738	n/a	n/a
529 Resource Recovery Centre					
Total Operating Expenses	1,227,294	1,241,838	1,461,437	1,114,791	1,623,291
Total Income	-1,013,746	-1,231,482	-1,255,078	-692,437	-1,182,797
Resource Recovery Centre Operations	213,548	10,356	206,359	422,354	440,494
530 Domestic Waste					
Total Operating Expenses	4,177,057	4,387,536	4,562,865	4,431,439	4,652,440
Total Income	-4,177,057	-4,387,536	-4,562,865	-4,431,439	-4,652,440
Domestic Waste	0	0	0	0	0
531 Commercial Waste Management					
Total Operating Expenses	225,987	234,144	271,550	284,019	259,902
Total Income	-212,117	-229,056	-264,659	-275,000	-310,561
Commercial Waste	13,870	5,088	6,891	9,019	-50,659
Total Operating Expenses Program 26	7,650,797	8,340,093	9,168,519	8,836,519	9,954,954
Total Income Program 26	-7,651,928	-8,370,599	-9,248,091	-8,896,391	-9,445,991

Table cont'd over page

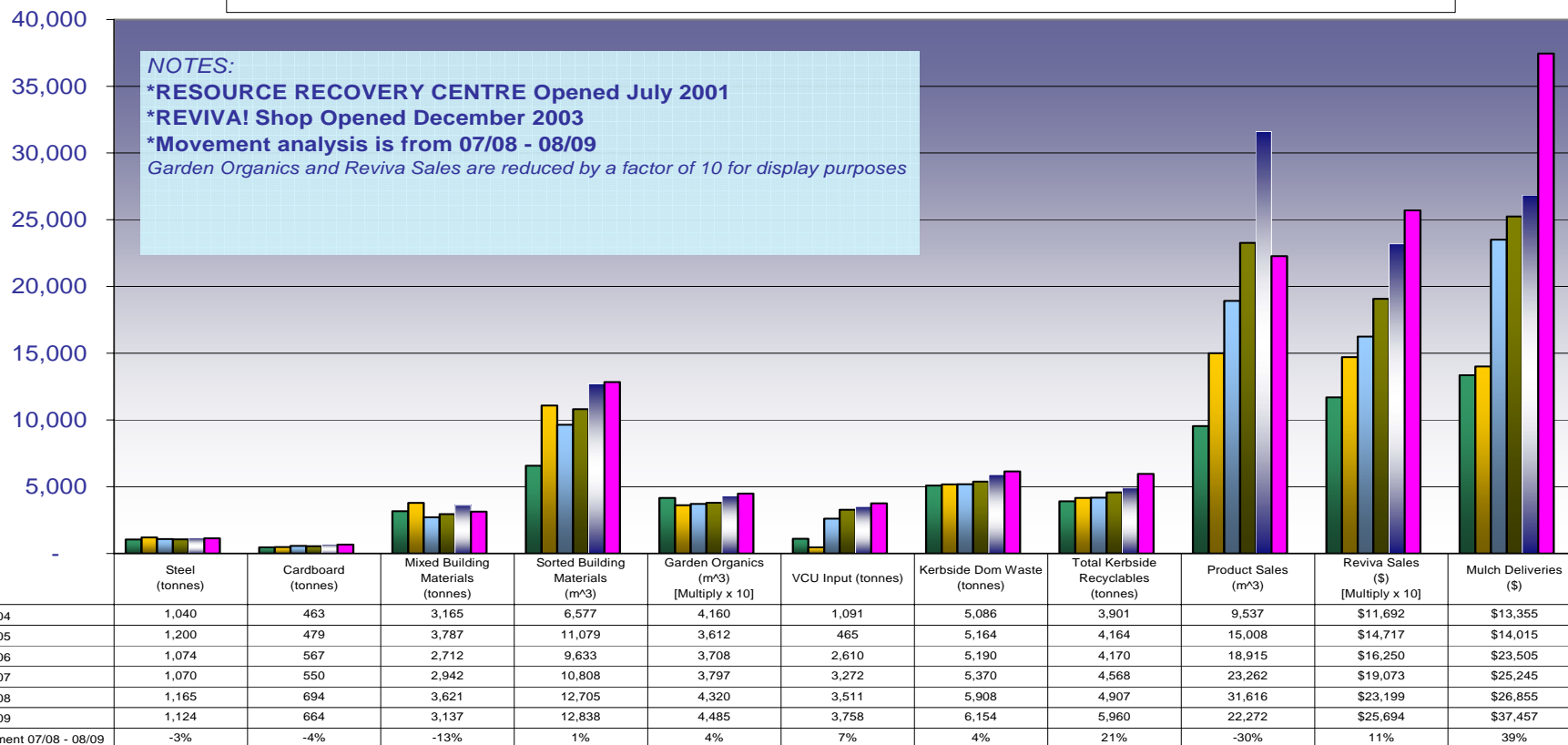


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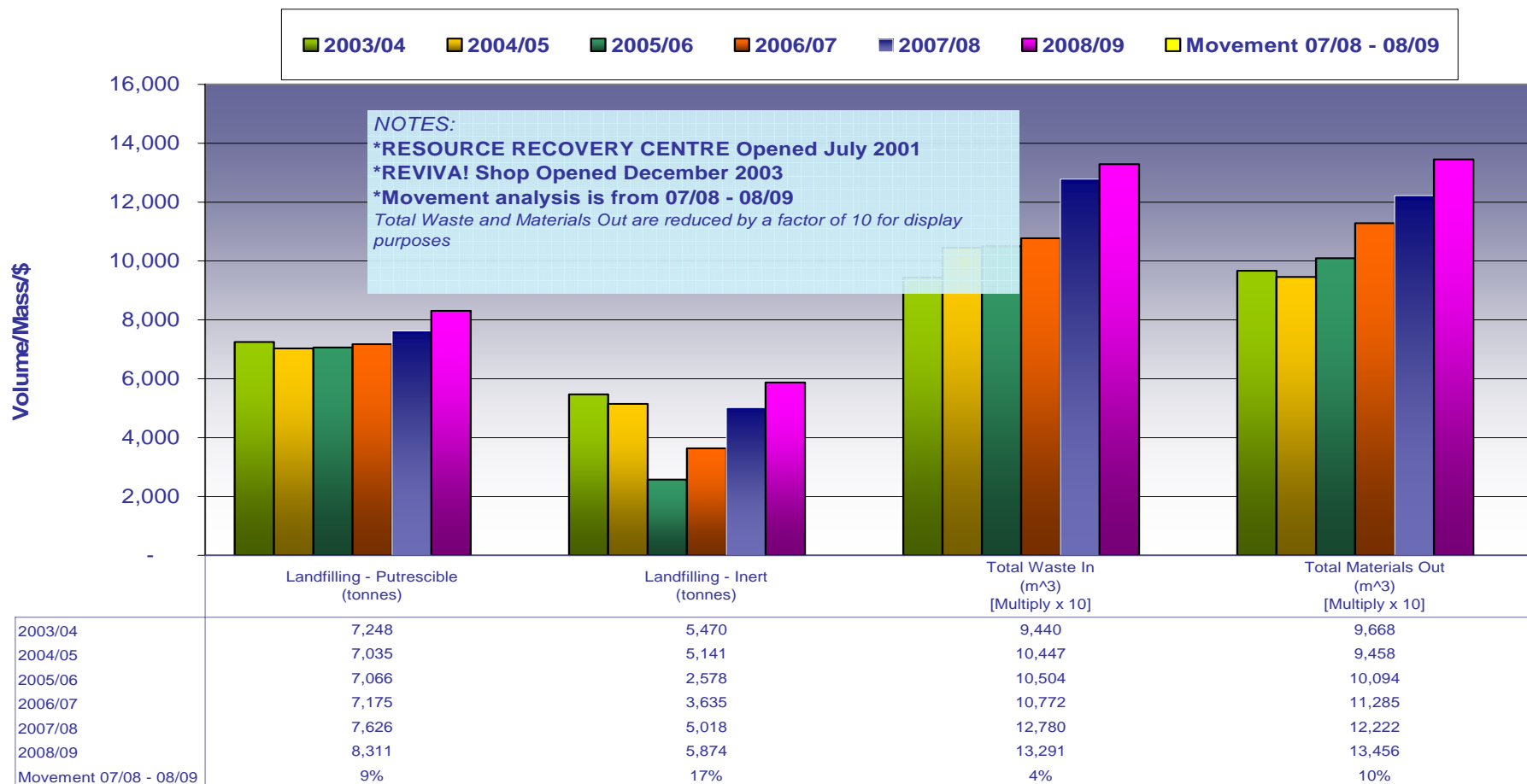
Contribution to General Fund	80,000	82,400	84,872	84,872	
Plant Purchases		75,233			
Buildings	38,476				
RESOURCE RECOVERY SUMMARY	-1,131	87,970	78,061	25,000	466,027

RESOURCE RECOVERY CENTRE

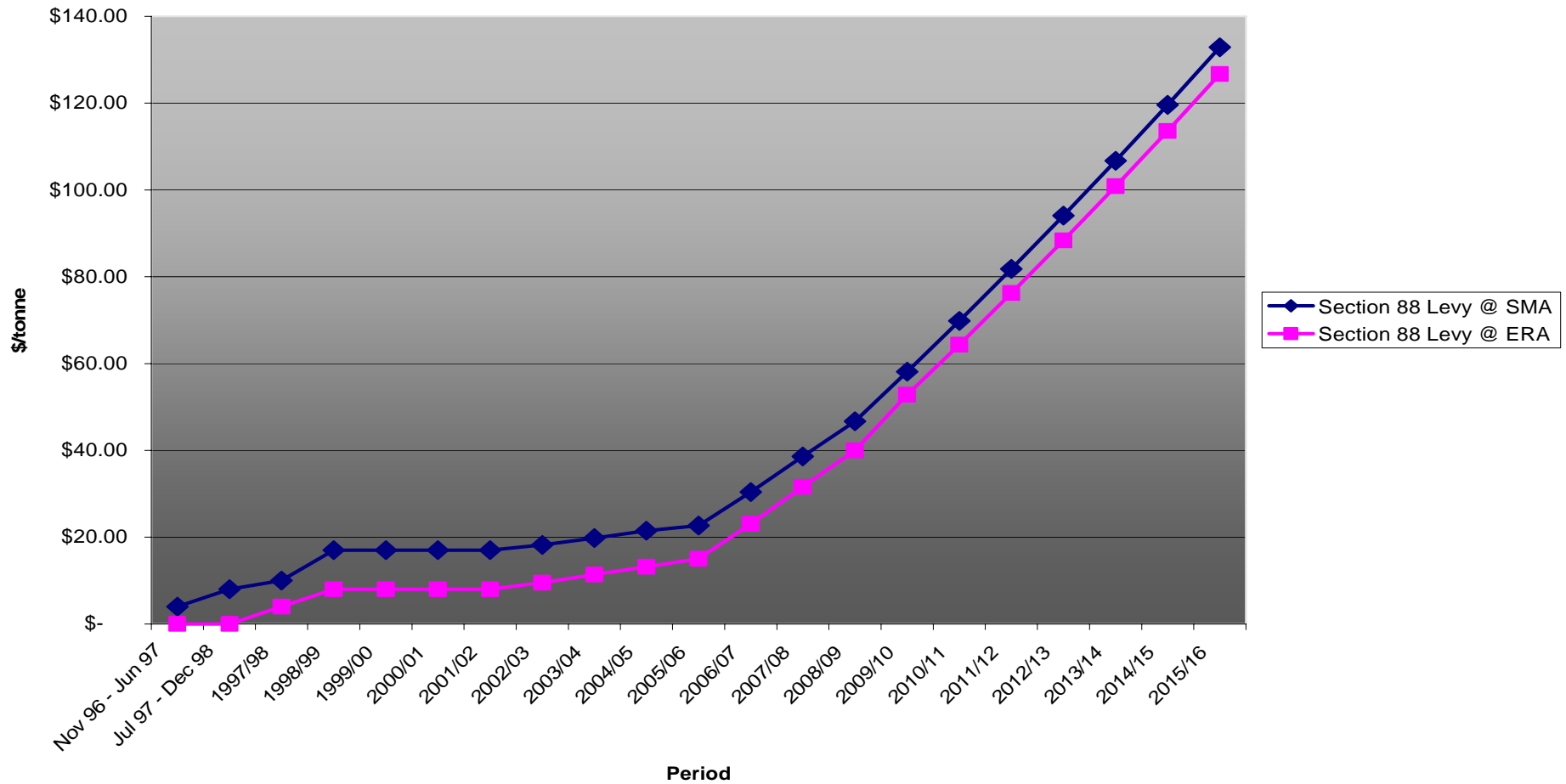
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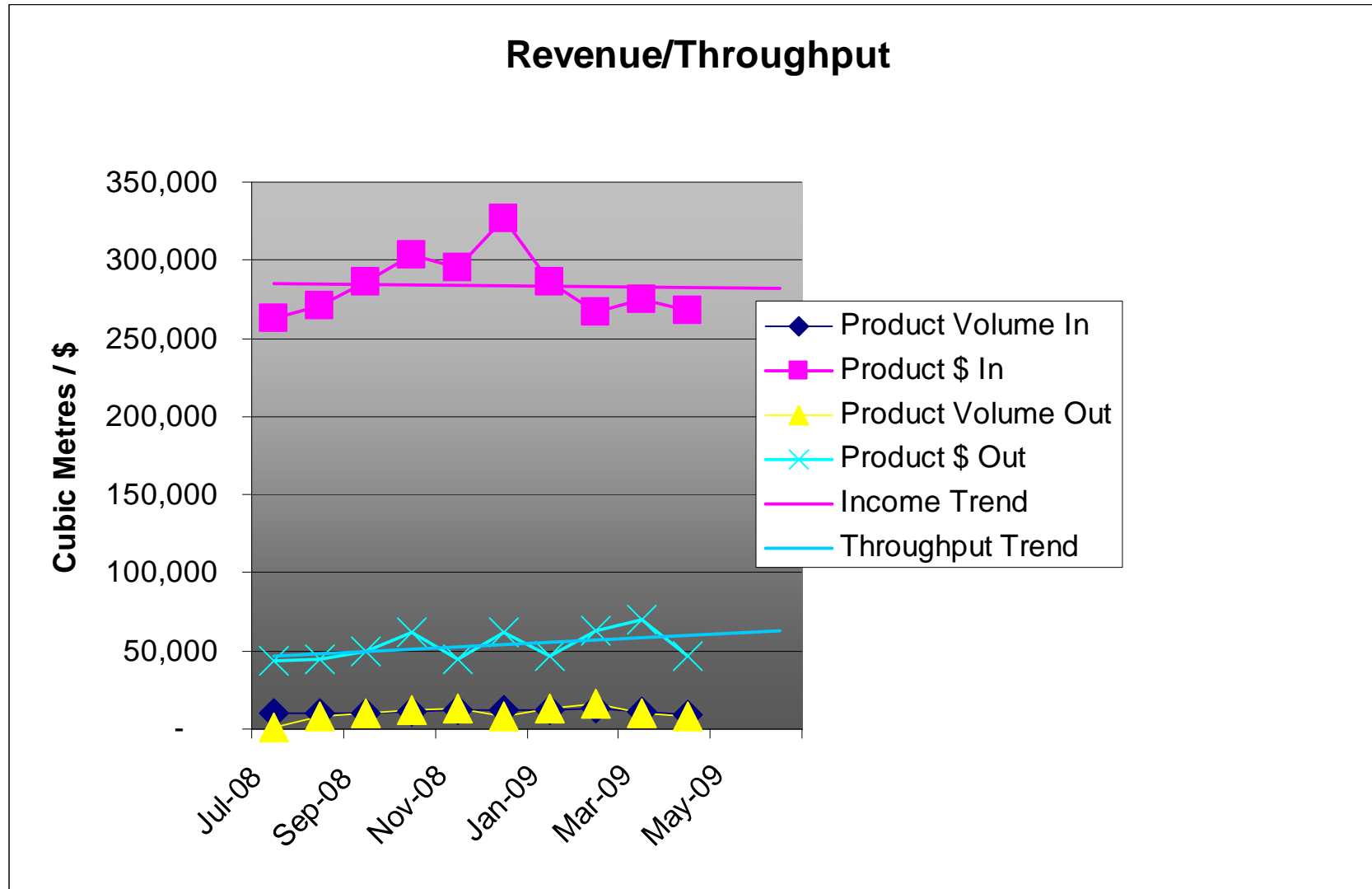


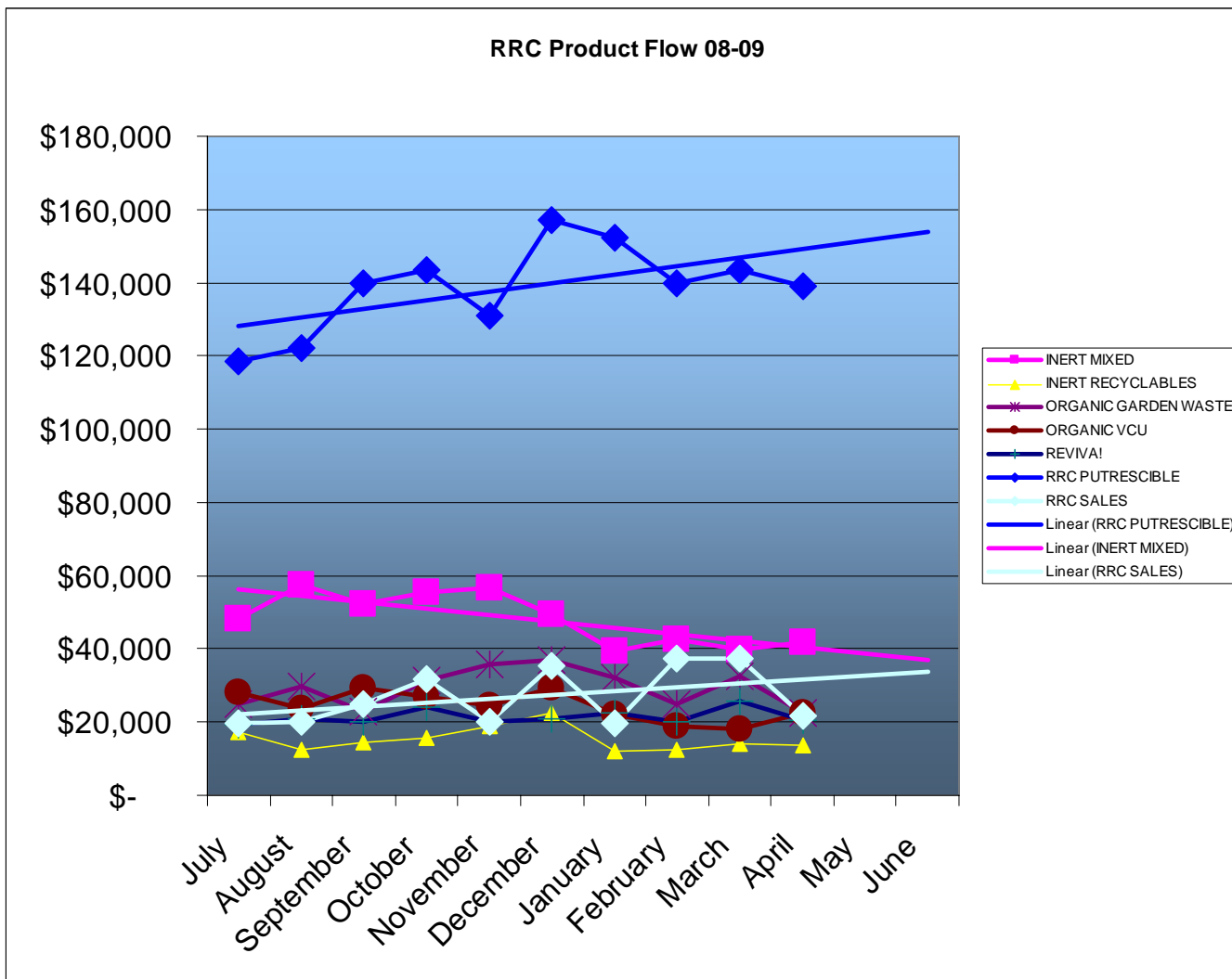
RESOURCE RECOVERY CENTRE



LANDFILL LEVY RATES









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Doug Neville
A/Director Corporate Services
15 May 2009