



**SNOWY MONARO**  
REGIONAL COUNCIL

# **LATE REPORT**

**PUBLIC EXHIBITION COPY**

**Ordinary Council Meeting**  
**17 March 2022**



**ORDINARY COUNCIL MEETING  
TO BE HELD IN THE JINDABYNE MEMORIAL HALL, THREDBO TERRACE, JINDABYNE  
NSW 2627**

**ON THURSDAY 17 MARCH 2022  
COMMENCING AT 1:00PM**

**SUPPLEMENTARY AGENDA**

**9 OTHER REPORTS TO COUNCIL**

**9.4 KEY THEME 4. LEADERSHIP**

9.4.5 Monthly Budget Review - February 2022

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**9.4.5 MONTHLY BUDGET REVIEW - FEBRUARY 2022**

Record No: I22/181

**OFFICER'S RECOMMENDATION**

That the allocations in the attachment be adopted as the budget.

**ISSUES**

A critical metric for Council to monitor is the general fund operational position before capital grants and contributions. This provides the best indicator of how Council will fare in regards to maintaining its cash reserves, which are at very low levels. This metric has deteriorated by \$1million since the start of the year. This requires further consideration of what changes can be put into place to offset this impact. Systems to forecast the cash position at 30 June are not yet in place, but need to be an area of focus to ensure Council can manage its future position and determine the extent of any problems.

The attached cash flow only shows the impacts on cash of the adjustments during the year. This has the effect of overstating the level of available unrestricted cash.

There are indications that a number of expenditure items such as electricity costs will increase the pressure on the operational budget for the balance of the year. We are also seeing a range of areas where income is down. This is hidden at the top level by increased grant funding that the organisation is gaining, but those grants cannot pay for the ongoing operations that are normally funded from the fees and charges. This is impacting on the organisation's finances.

There are a large number of budget adjustments going through the system, which most likely is caused by the introduction of new controls. This is a good outcome, as it will increase the accuracy of our budgeting and ability to identify where changes are driving cost impacts across the organisation. These have been reviewed to see where they are simply reallocation of funds to the more appropriate spot and where they show an overall change in the funding needs for services.

It is also cautioned that this is the introductory period of monthly reporting. During this time there is less time to respond to identified issues before the information is provided. This has in some cases led to impacts on the budget that reflect only the need for further work on the budget than a significant issue. Where this is seen to be the case this has been noted.

Expenses have increased, part of which reflects cost related to grants. Overall the operating expenses are now planned to be higher than originally estimated. Much of this relates to the general funded services. With Council's cash position the net impact on the organisation needs to be retained close to the original plan.

The following is commentary on the services with budget variances of note:

**Community Support Programs:** Negative impact of around \$70,000 mainly due to higher costs in providing materials to service customers in the NDIS. We have not seen the income flow into the system that should offset those expenses. This is likely a timing issue and needs monitoring.

**Development Assessment:** During this period there has been strong growth in revenue, which has offset previous increased expenditure on staffing levels. The net impact has returned to close to the initial levels planned.

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**Building Control:** This area has been impacted by a much lower level of revenue than anticipated.

**Quarry Operations:** The current budget shows an improvement of \$80,000 due to the operations planned to have lower costs. No change has been made to the revenue, so this improvement should be viewed cautiously until the sales revenue forecast has been reviewed.

**Road Operations Administration:** There has been a strong focus on ensuring that the engineering teams are working on projects and booking their time out to those projects. This is particularly the case when they are working on projects that are funded by grants, as those costs are then covered by the grant, not general revenue. This has so far had the impact of allowing around \$100,000 to come back to the organisation to improve the financial position.

**Rural Roads:** While Council has have impressive results with the amount of grant funding it has been able to raised towards the network, the weather patterns in recent times are going to impact on this area. This budget area, while not yet changing will need close monitoring to see whether there are costs not covered by emergency declarations that may negatively impact.

**Biosecurity:** Grant income will be lower than expected this year. This is due to funding in the past year not being fully used. The bottom line if this service looks worse as they are implementing one of the grant funded recovery programs Council received, with expenditure of \$161,000 budgeted for here, but the grant funding in another area.

**Saleyards:** Expenditure was revised downwards earlier in the year due to the lower levels of usage of the facility. While this was a positive, it should be noted that the revenue has not been reviewed. It should be expected that the position here will deteriorate in the order of \$180,000. This will return the outcomes to a slightly higher deficit than originally forecast.

**Swimming Pools:** While currently showing as stable in the estimates, in reality this will be another area where the revenue will be well below expectations. The season for the open air pools is finished, with COVID and the availability of Jindabyne pool once the upgrades are underway may impacting on revenue. It should be expected that income will be down in this area as well.

**Ranger Services:** While the first objective of our regulatory services is to educate and inform people, we are required to issue fines in some instances. The level of fines that have been issued this year is higher than what was planned.

**Emergency Services (Resilience):** While there are additional expenses showing in this report, the expenses relate to increased grants shown in previous reporting.

**Information Communication & Technology:** While showing as having increased costs of \$50,000, this is just the centralisation of all of the software into one area, with offsetting costs in those areas.

#### RISK ASSESSMENT

Risk Type	Current Risk	Expected Risk	Within Accepted
Asset Management	High	High	No
Financial Sustainability	High	High	No
Legislative Governance and Compliance	Low	Low	Yes
Reputation and Image	High	High	No
Service Delivery	Low	Low	Yes

**Asset management:** The underfunding of maintenance and delays in asset refurbishment have placed Council in a high risk position that assets will not provide the expected level of service. This risk cannot be addressed within a single year's budgets. The Council needs to develop a long term financial plan to reduce this risk.

**Financial sustainability:** Council continues to operate with a deficit when removing external capital grants from the financial reporting. This leaves the Council exposed to financial shocks and limits the ability to provide services to the community. This was a deliberate action taken in crafting the current budget, as the extent of reductions in services to achieve a balanced budget (Excluding capital grants and contributions) requires extensive consultation with the community and needs to be undertaken as part of a longer term strategic approach.

**Legislative governance & compliance:** Council does not currently achieve the principles that the Local Government Act states that it should achieve. As the principles are not mandatory they do not present a high risk under the assessment framework. The current budget is not sustainable and the current generation is not funding the cost of its services.

**Reputation and image:** The financial position of the Council impacts on the way the community perceives the Council. The deficit in this review will be viewed negatively by the community. This needs to be considered against the expectation to deliver services. Cuts to the budget to resolve the deficit within the existing budget will have ramifications on service delivery that may create worse reputational damage.

#### FINANCIAL IMPACTS

	Amount	Details
Current Annualised Net Cost	\$33,960	Surplus due to capital grants
Estimated Annualised Net Cost	\$48,042	Surplus due to capital grants
Capital Investment		
Capital Funding Source		

The results this quarter indicate that the Council remain on track to the original expectations,

**RESPONSIBLE OFFICER:** Chief Strategy Officer

#### OPTIONS CONSIDERED

As the outcome aligns with the expectations of the original budget further changes were not sought. Budgets will be subject to further review each month.

#### IMPLEMENTATION PLANS

Monthly meetings with budget managers will continue, with a focus on the position and ensuring any negative financial impacts are offset by changes to maintain the deficit position where possible.

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## **BACKGROUND**

It has been identified that a number of items were included in former reports under a heading of 'carried forward'. Those budget items were never included in the budget and have not been reported to the Council as variations. A number of the items that were in those figures are in the current report or were in the reports to the February meeting. The figures in the table have been adjusted to reflect the situation.

## **ATTACHMENTS**

1. Budget Review Statement
  2. Budgets by Service Area
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Snowy Monaro Regional Council

**Budget Review Statement**  
Budget review for the period ended February 2022

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5. Contracts & other expenses budget review statement

Snowy Monaro Regional Council

**Budget Review Statement**  
for the period ending February 2022

**Report by responsible accounting officer**

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005:

**February 2022**

It is my opinion that the Quarterly Budget Review Statement for Snowy Monaro Regional Council for the period ended 28 Feb 2022 indicates that Council's projected financial position at 30/6/22 will be unsatisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

My opinion above, that Council's projected financial position as at 30/6/22 will be unsatisfactory has been based on the Council operating at a deficit overall and the deficit before capital grants and contributions for activities funded by general revenue has increased.

Recommended action to further improve this satisfactory position includes:

- a. Work with budget managers to identify options to rectify the changes since the start of the year.
- b. Undertake development of the new long term financial plan, looking to use benchmarks as controls.
- c. Implementation of procurement transformation improvement measures and budget controls.
- d. Review revenue policy and strategy to improve income and support financial sustainability.
- e. Update and development of long term financial plan with view to balancing budget by FY24/25.

Signed:



date: 11/3/2022

David Rawlings  
Responsible Accounting Officer

**Snowy Monaro Regional Council**

**Budget Review Statement**

**Income & expenses budget review statement**

Budget review for the period ended February 2022

**Income & expenses - Council Consolidated**

(\$000's)	Original budget 2021/22	Approved changes			Revised budget 2021/22	Variations for this period	Notes	Projected year end result	Actual YTD figures
		Sep QBRs	Dec QBRs	Mar QBRs					
<b>Income</b>									
Rates and annual charges	34,485			34,485	421	1	34,906	29,375	
User charges and fees	14,387	660	2,688	17,735	607	2	18,343	8,626	
Other revenues	569	62	253	884	(268)		616	445	
Grants and contributions - operating	23,339	3,309	1,994	28,642	437	3	29,079	15,401	
Grants and contributions - capital	27,223	8,585	295	36,103	15,971	4	52,074	24,892	
Interest and investment revenue	1,380			1,380	-		1,380	565	
Net gain from disposal of assets	1,034			1,034	-		1,034	1,155	
Rental income	1,063			1,063	-		1,063	721	
<b>Total income from continuing operations</b>	<b>103,481</b>	<b>12,616</b>	<b>5,230</b>	<b>-</b>	<b>121,327</b>	<b>17,169</b>	<b>138,495</b>	<b>81,180</b>	
<b>Expenses</b>									
Employee benefits and on-costs	32,021	1,114	39	33,174	(521)	5	32,653	18,834	
Borrowing costs	134			134	-		134	11	
Materials and services	19,105	1,984	2,407	23,496	2,337	6	25,833	10,820	
Depreciation and amortisation	19,507			19,507	-		19,507	-	
Other expenses	9,756	994	305	11,055	1,272	7	12,327	7,341	
<b>Total expenses from continuing operations</b>	<b>80,523</b>	<b>4,092</b>	<b>2,751</b>	<b>-</b>	<b>87,366</b>	<b>3,088</b>	<b>90,454</b>	<b>37,005</b>	
<b>Net operating result from continuing operations</b>	<b>22,957</b>	<b>8,524</b>	<b>2,479</b>	<b>-</b>	<b>33,960</b>	<b>14,081</b>	<b>48,042</b>	<b>44,174</b>	
<b>Net operating result from all operations</b>	<b>22,957</b>	<b>8,524</b>	<b>2,479</b>	<b>-</b>	<b>33,960</b>	<b>14,081</b>	<b>48,042</b>	<b>44,174</b>	
<b>Net Operating Result before Capital Items</b>	<b>(4,266)</b>	<b>(61)</b>	<b>2,184</b>	<b>-</b>	<b>(2,143)</b>	<b>(1,890)</b>	<b>(4,033)</b>	<b>19,282</b>	

Snowy Monaro Regional Council

**Budget Review Statement**  
 for the period ending February 2022

**Income & expenses budget review statement**  
**Recommended changes to revised budget**

Budget Variations being recommended include the following material items:

Notes	Details	
<b>1</b>	<b>Rates and Annual Charges</b>	
	Legal costs recovered	244,377
	Increased commercial waste charges	27,000
	Non domestic waste services charges	150,000
	Reduced pensioner rebate costs	27,236
		<b>448,613</b>
<b>2</b>	<b>User Fees and Charges</b>	
	Development application fees	130,000
	Waste tipping fees	434,018
	Scrapmart sales	(50,000)
	Building certification fees	(130,000)
	Contracting road works	150,000
	Parking fines	45,428
	Cemetery fees	25,000
		<b>604,446</b>
<b>3</b>	<b>Grants and Contributions - Operating</b>	
	Financial assistance grant increased funding	450,481
	COVID impacts management	90,000
	Biosecurity - New programs	57,500
		<b>597,981</b>
<b>4</b>	<b>Grants and Contributions - Capital</b>	
	Delegate and Bombala water treatment upgrades	4,600,000
	Fixing local roads - Round 3	10,637,145
		<b>15,237,145</b>
<b>5</b>	<b>Employee Benefits &amp; Oncosts</b>	
	Development assessment	74,685
	Continuation of resilience program	80,000
	Financial services	(21,000)
	Elected members and CEO support	60,702
	Organisation development	(25,000)
	New grant works - Main road pavement widening and rehabilitation	100,000
	Remove manual reallocation of project managers time	(654,689)
		<b>(385,302)</b>
<b>6</b>	<b>Materials &amp; Services</b>	
	Communications programs and tools	90,899
	NDIS Program costs	49,562
	Ryder youth program grant costs	20,000
	Planning Portal grant expenses	46,020
	Resilience programs continuation	297,136
	Interim CEO and financial plan development support	235,520
	Support to undertake service reviews	124,542
	Waste management administration	39,000
	Debt collection costs	290,000
	Nimmitabel Transfer Station - Clean up expenses	116,893

Jindabyne landfill running costs	399,000
Cooma landfill running costs	(20,000)
Domestic waste collection service	(71,000)
Bank of bins - Additional services costs	70,000
Water supply operations	(624,291)
Visitor centre operations	(20,000)
Youth Adventure Series grant costs	182,053
Quarries running costs	(80,000)
Roads administration	(85,823)
Roads	(79,639)
Quarry rehabilitation	80,000
LRCIP Grants	1,605,984
Pavement widening grant costs	1,627,200
Biosecurity - Helping hand grant costs	161,141
Biosecurity	105,422
TfNSW contracting work	700,333
Swimming pool management	61,000
Jindabyne Holiday Park	20,000
Caravan parks	(55,151)
Cooma saleyards	42,390
Sportsgrounds & oval maintenance	80,000
Emergency services	(405,521)
Crown land plan of management development	40,307
Residential aged care - Business improvement fund expenses	448,523
Cemetery - New niche wall Cooma	35,000
	<b>5,526,500</b>
<b>7 Other Expenses</b>	
<b>Rural Fire Service contribution</b>	(395,191)
Internal quarry charges: Funding for Nimmitabel clean up	(116,839)
Community recovery officer	50,000
Software licenses	67,828
Recycling costs	77,545
Commercial waste collection	128,105
Landfill operations	84,685
Organic disposals costs	45,280
Recycling disposal costs	346,560
Domestic waste disposal costs	108,895
Landfill internal quarry operations	(135,629)
Water supply electricity	399,490
Water & wastewater general asset insurance	20,000
Water & wastewater equipment hire	55,671
Recruitment costs	30,000
Cooma swimming pool operations (Internal reallocation)	(98,050)
Private works - TfNSW road projects	772,800
Water supply revised electricity costs	399,490
Corporate projects - Remove allocations as staff booked directly to projects	686,000
Youth adventure grant expenses	45,000
Public liability insurance	244,000
Rural road maintenance	79,639
Pavement widening grant costs	772,800
TfNSW contracting works	
	<b>2,571,640</b>

Snowy Monaro Regional Council

**Budget Review Statement**

**Capital budget review statement**

Budget review for the period ended 28 Feb 2022

**Capital budget - Council Consolidated**

(\$000's)	Original budget 2021/22	Approved changes			Revised budget 2021/22	Variations for this Qtr	Notes	Projected year end result	Actual YTD figures
		Sep QBRs	Dec QBRs	Mar QBRs					
<b>Capital expenditure</b>									
<i>New assets</i>									
- Plant & equipment	300	(95)		205	(425)		630	67	
- Land & buildings	9,975	(186)	3,200	12,989	(1,684)		14,673	783	
- Roads, bridges, footpaths	6,100	1,615	6,583	14,298	(224)		14,522	1,953	
- Water & Sewer	3,600	20		3,620	3,618		2	1	
- Other	100	550	2,965	3,615	3,011		604		
<i>Renewal and Upgrade assets (replacement)</i>									
- Plant & equipment	723	(545)	35	213	(3,389)		3,602	2,020	
- Land & buildings		1,606	3,747	5,353	249		5,104	327	
- Roads, bridges, footpaths	15,417	(3,333)	22,530	34,614	1,298		33,316	3,717	
- Water & Sewer	9,309	8,944	(5,479)	12,774	(3,085)		15,859	7,355	
- Other	1,706		10,790	12,496	2,577		9,919	1,352	
Loan repayments (principal)				-					
Lease Repayments				-					
<b>Total capital expenditure</b>	<b>47,230</b>	<b>8,576</b>	<b>44,371</b>	<b>-</b>	<b>100,177</b>	<b>1,947</b>	<b>98,230</b>	<b>17,607</b>	
<b>Capital funding</b>									
Rates & other untied funding				-			20,130	2,952	
Grants & contributions	28,901	8,576	14,408	51,885	1,022		50,863	5,822	
Reserves:									
- External restrictions/reserves			436	436	(2,820)		3,256	8,448	
- Internal restrictions/reserves					(23,101)		23,101	353	
New loans					(771)		771	2	
Receipts from Sale of Assets	1,019			1,019	911		108	29	
<b>Total capital funding</b>	<b>47,230</b>	<b>8,576</b>	<b>14,844</b>	<b>-</b>	<b>70,650</b>	<b>(7,450)</b>	<b>98,230</b>	<b>17,607</b>	
<b>Net capital funding - surplus/(deficit)</b>	<b>-</b>	<b>-</b>	<b>(29,527)</b>	<b>-</b>	<b>(29,527)</b>	<b>(9,397)</b>	<b>-</b>	<b>-</b>	

Snowy Monaro Regional Council

**Budget Review Statement**

**Cash & investments budget review statement**

Budget review for the period ended 28 Feb 2022

**Cash & investments - Council Consolidated**

(\$000's)

**Externally restricted <sup>(1)</sup>**

	Original Budget 2021/22	Approved changes				Revised budget 2021/22	Variations for this Period	Projected year end result	Actual YTD figures
		Sep QBRS	Dec QBRS	Feb	Mar				
Section 7.11. Developer Contributions Combined	2,783					2,783	-	2,783	2,783
Section 64 Developer Contributions Water	3,591					3,591	-	3,591	3,591
Section 64 Developer Contributions Sewer	2,973					2,973	-	2,973	2,973
Specific Purpose Unexpended Grants	14,818		(440)			14,378	(4,855)	9,523	14,818
Water fund	20,979		1,091			22,070	(3,722)	19,410	22,041
Sewer fund	10,162		4,230			14,392	(12,732)	5,890	14,392
Domestic waste management	3,109		(2,828)			281		(2,547)	281
Snowy River Hostel accomodation bonds	1,169					1,169	-	1,169	1,169
Yallambee Lodge accomodation bonds	3,062					3,062	-	3,062	3,062
Crown land reserves	1,475					1,475	-	1,475	1,475
Kamoto-cooma friendship scholarship fund	44					44	-	44	44
Other	120					120	-	120	120
<b>Total externally restricted</b>	<b>64,285</b>	<b>-</b>	<b>2,053</b>	<b>-</b>	<b>-</b>	<b>66,338</b>	<b>(21,309)</b>	<b>47,493</b>	<b>66,749</b>

(1) Funds that must be spent for a specific purpose

**Internally restricted <sup>(2)</sup>**

Plant and Vehicle Replacement	-					-	(626)	-	626
Employees leave entitlement	1,383					1,383	-	1,383	1,383
Deposits,bonds and retentions	677					677	-	677	677
Uncompleted works	303					303	(303)	-	303
Waste Management	2,266					2,266	(2,284)	2,617	4,901
Former Snowy LGA						-	-	-	-
Former Bombala LGA						-	-	-	-
Stronger communities fund Interest	1,370					1,370	(346)	1,024	1,370
<b>Total internally restricted</b>	<b>5,999</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,999</b>	<b>(3,559)</b>	<b>5,701</b>	<b>9,260</b>

(2) Funds that Council has earmarked for a specific purpose

<b>Unrestricted</b> (ie. available after the above Restrictions)	959	-	(2,053)	-	-	(1,094)	2,848	24,666	23,871
<b>Total Cash &amp; investments</b>	<b>71,243</b>					<b>71,243</b>	<b>(22,020)</b>	<b>77,860</b>	<b>99,880</b>

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report



<b>Summary of budgets by service area</b>				
	<b>Annual Original Budget</b>	<b>Annual Current Budget</b>	<b>YTD Actuals</b>	<b>Annual Revised Budget</b>
<b>Chief Executive Office</b>				
<b>Executive Team</b>				
0100 - Operating Expenditure	1,446,825	1,484,825	1,287,753	1,484,866
<b>Executive Team Total</b>	<b>1,446,825</b>	<b>1,484,825</b>	<b>1,287,753</b>	<b>1,484,866</b>
<b>Chief Executive Office Total</b>	<b>1,446,825</b>	<b>1,484,825</b>	<b>1,287,753</b>	<b>1,484,866</b>
<b>Operating Portfolio</b>				
<b>Biosecurity</b>				
0100 - Operating Expenditure	1,495,298	1,745,261	910,921	1,832,952
0200 - Operating Revenue	(480,800)	(374,666)	(402,659)	(463,529)
0205 - Statutory & Regulatory Revenue	0	0	(1,220)	0
<b>Biosecurity Total</b>	<b>1,014,498</b>	<b>1,370,595</b>	<b>507,042</b>	<b>1,369,423</b>
<b>Building Certification</b>				
0100 - Operating Expenditure	663,732	663,732	373,491	679,080
0200 - Operating Revenue	(300,816)	(30,816)	(21,391)	(30,816)
0205 - Statutory & Regulatory Revenue	(320,000)	(320,000)	(312,298)	(460,000)
<b>Building Certification Total</b>	<b>42,916</b>	<b>312,916</b>	<b>39,802</b>	<b>188,264</b>
<b>Cemetery Operations</b>				
0100 - Operating Expenditure	217,180	217,180	157,409	264,014
0200 - Operating Revenue	(306)	(306)	(369)	(10,533)
0205 - Statutory & Regulatory Revenue	(225,900)	(225,900)	(226,714)	(267,900)
0600 - Capital Revenue	0	0	0	(15,188)
0700 - Depreciation	3,029	3,029	0	3,029
<b>Cemetery Operations Total</b>	<b>(5,997)</b>	<b>(5,997)</b>	<b>(69,674)</b>	<b>(26,578)</b>
<b>Community Facilities</b>				
0100 - Operating Expenditure	1,458,779	1,465,907	1,042,343	1,457,852
0200 - Operating Revenue	(878,100)	(878,100)	(443,927)	(878,100)
0600 - Capital Revenue	0	(2,201,364)	(815,682)	(2,201,364)
0700 - Depreciation	596,445	596,445	0	596,445
1005 - Tfr to Externally Restricted Reserve	0	0	0	(116,601)
<b>Community Facilities Total</b>	<b>1,177,124</b>	<b>(1,017,112)</b>	<b>(217,266)</b>	<b>(1,141,768)</b>



SNOWY MONARO REGIONAL COUNCIL

<b>Summary of budgets by service area</b>				
	<b>Annual Original Budget</b>	<b>Annual Current Budget</b>	<b>YTD Actuals</b>	<b>Annual Revised Budget</b>
<b>Community Services Management</b>				
0100 - Operating Expenditure	449,897	453,007	206,382	459,639
<b>Community Services Management Total</b>	<b>449,897</b>	<b>453,007</b>	<b>206,382</b>	<b>459,639</b>
<b>Community Support Programs</b>				
0100 - Operating Expenditure	4,574,898	4,646,289	2,588,526	4,644,086
0200 - Operating Revenue	(5,072,580)	(5,072,580)	(2,039,202)	(5,072,580)
0700 - Depreciation	58,079	58,079	0	58,079
<b>Community Support Programs Total</b>	<b>(439,603)</b>	<b>(368,212)</b>	<b>549,324</b>	<b>(370,415)</b>
<b>Development Certification</b>				
0100 - Operating Expenditure	1,573,397	1,694,102	1,060,215	1,693,102
0200 - Operating Revenue	0	0	(2,301)	0
0205 - Statutory & Regulatory Revenue	(499,000)	(499,000)	(434,304)	(629,000)
<b>Development Certification Total</b>	<b>1,074,397</b>	<b>1,195,102</b>	<b>623,610</b>	<b>1,064,102</b>
<b>Land &amp; Property</b>				
0100 - Operating Expenditure	1,523,664	1,557,212	1,055,451	1,557,212
0200 - Operating Revenue	(437,700)	(437,700)	(308,159)	(437,700)
0600 - Capital Revenue	0	0	(830,734)	0
0700 - Depreciation	1,154,660	1,154,660	0	1,154,660
<b>Land &amp; Property Total</b>	<b>2,240,624</b>	<b>2,274,172</b>	<b>(83,442)</b>	<b>2,274,172</b>
<b>Library</b>				
0100 - Operating Expenditure	686,713	636,713	455,220	636,713
0200 - Operating Revenue	(134,436)	(134,436)	(16,984)	(134,436)
0600 - Capital Revenue	0	0	(114,061)	0
0700 - Depreciation	100,786	100,786	0	100,786
<b>Library Total</b>	<b>653,063</b>	<b>603,063</b>	<b>324,175</b>	<b>603,063</b>
<b>Open Space &amp; Recreation</b>				
0100 - Operating Expenditure	2,861,305	2,798,064	2,001,518	2,798,561
0200 - Operating Revenue	(196,520)	(196,520)	(22,326)	(196,520)
0600 - Capital Revenue	0	(295,834)	(793,694)	(300,834)
0700 - Depreciation	777,117	777,117	0	777,117
<b>Open Space &amp; Recreation Total</b>	<b>3,441,902</b>	<b>3,082,827</b>	<b>1,185,498</b>	<b>3,078,324</b>
<b>Public Health &amp; Environment</b>				
0100 - Operating Expenditure	737,987	737,987	381,834	731,624
0200 - Operating Revenue	(15,000)	(15,000)	(5,140)	(15,000)

SNOWY MONARO REGIONAL COUNCIL

<b>Summary of budgets by service area</b>				
	<b>Annual Original Budget</b>	<b>Annual Current Budget</b>	<b>YTD Actuals</b>	<b>Annual Revised Budget</b>
0205 - Statutory & Regulatory Revenue	(25,000)	(25,000)	(9,190)	(25,000)
0700 - Depreciation	1,112	1,112	0	1,112
0800 - Special Purpose Revenue	(315,000)	(315,000)	(261,156)	(315,000)
0805 - Revenue Other	0	0	63,176	0
0950 - Interest Revenue	(15,000)	(15,000)	(472)	(15,000)
<b>Public Health &amp; Environment Total</b>	<b>369,099</b>	<b>369,099</b>	<b>169,052</b>	<b>362,736</b>
<b>Ranger Services</b>				
0100 - Operating Expenditure	418,504	418,504	293,741	418,504
0200 - Operating Revenue	(98,000)	(98,000)	(91,804)	(143,428)
0205 - Statutory & Regulatory Revenue	0	0	(3,253)	0
0700 - Depreciation	1,530	1,530	0	1,530
<b>Ranger Services Total</b>	<b>322,034</b>	<b>322,034</b>	<b>198,684</b>	<b>276,606</b>
<b>Residential Aged Care</b>				
0100 - Operating Expenditure	6,015,250	6,503,666	4,388,145	6,503,666
0200 - Operating Revenue	(3,372,771)	(3,372,771)	(2,018,051)	(3,372,771)
0600 - Capital Revenue	0	(500,000)	(500,000)	(500,000)
0700 - Depreciation	265,679	265,679	0	265,679
<b>Residential Aged Care Total</b>	<b>2,908,158</b>	<b>2,896,574</b>	<b>1,870,094</b>	<b>2,896,574</b>
<b>Resource and Waste</b>				
0100 - Operating Expenditure	5,724,361	6,949,454	4,016,907	7,417,917
0200 - Operating Revenue	(2,384,207)	(4,352,307)	(1,858,802)	(2,803,325)
0600 - Capital Revenue	0	(69,500)	(6,950)	(69,500)
0700 - Depreciation	1,011,744	1,011,744	0	1,011,744
0800 - Special Purpose Revenue	(5,574,598)	(5,724,598)	(5,417,420)	(5,724,598)
0950 - Interest Revenue	(17,770)	(17,770)	(18,168)	(17,770)
<b>Resource and Waste Total</b>	<b>(1,240,470)</b>	<b>(2,202,977)</b>	<b>(3,284,433)</b>	<b>(185,532)</b>
<b>Road Infrastructure</b>				
0100 - Operating Expenditure	8,889,142	16,523,784	6,011,521	16,561,376
0200 - Operating Revenue	(7,373,409)	(15,105,915)	(6,983,881)	(14,981,373)
0600 - Capital Revenue	(18,926,254)	(34,366,390)	(20,997,485)	(35,966,057)
0700 - Depreciation	8,776,612	8,776,612	0	8,776,612
<b>Road Infrastructure Total</b>	<b>(8,633,909)</b>	<b>(24,171,909)</b>	<b>(21,969,845)</b>	<b>(25,609,442)</b>
<b>Water &amp; Sewer</b>				
0100 - Operating Expenditure	11,906,639	11,786,193	6,056,955	11,748,193
0200 - Operating Revenue	(518,224)	(535,564)	(88,108)	(535,564)

SNOWY MONARO REGIONAL COUNCIL

<h2>Summary of budgets by service area</h2>				
	Annual Original Budget	Annual Current Budget	YTD Actuals	Annual Revised Budget
0205 - Statutory & Regulatory Revenue	(953,771)	(953,771)	(450,625)	(953,771)
0600 - Capital Revenue	0	(4,600,000)	(300,000)	(4,600,000)
0700 - Depreciation	5,341,784	5,341,784	0	5,341,784
0800 - Special Purpose Revenue	(17,214,432)	(17,264,388)	(15,445,131)	(17,264,388)
0805 - Revenue Other	0	0	5,153,933	0
0950 - Interest Revenue	(46,000)	(46,000)	(87,492)	(46,000)
<b>Water &amp; Sewer Total</b>	<b>(1,484,004)</b>	<b>(6,271,746)</b>	<b>(5,160,468)</b>	<b>(6,309,746)</b>
<b>Operating Portfolio Total</b>	<b>1,889,729</b>	<b>(21,158,564)</b>	<b>(25,111,465)</b>	<b>(21,070,578)</b>
<b>Strategy Portfolio</b>				
<b>Asset Management</b>				
0100 - Operating Expenditure	348,886	346,586	287,995	332,024
0700 - Depreciation	1,734	1,734	0	1,734
<b>Asset Management Total</b>	<b>350,620</b>	<b>348,320</b>	<b>287,995</b>	<b>333,758</b>
<b>Corporate Projects</b>				
0100 - Operating Expenditure	250,444	250,444	290,431	251,959
<b>Corporate Projects Total</b>	<b>250,444</b>	<b>250,444</b>	<b>290,431</b>	<b>251,959</b>
<b>Emergency &amp; Fire Services</b>				
0100 - Operating Expenditure	2,096,295	2,261,902	1,146,195	2,261,902
0200 - Operating Revenue	(874,479)	(1,519,597)	(1,089,987)	(1,923,341)
0700 - Depreciation	114,873	114,873	0	114,873
<b>Emergency &amp; Fire Services Total</b>	<b>1,336,689</b>	<b>857,178</b>	<b>56,208</b>	<b>453,434</b>
<b>Fleet &amp; Plant</b>				
0100 - Operating Expenditure	1,341,033	1,343,533	369,473	1,347,493
0120 - Plant Operating Expenditure	2,275,000	2,270,822	1,611,765	2,272,500
0200 - Operating Revenue	(307,492)	(307,492)	(163,697)	(307,492)
0220 - Plant Operating Revenue	(3,842,340)	(3,842,340)	(4,437,902)	(3,842,340)
0600 - Capital Revenue	(1,018,613)	(1,018,613)	(402,966)	(1,018,613)
0700 - Depreciation	1,010,178	1,010,178	0	1,010,178
<b>Fleet &amp; Plant Total</b>	<b>(542,234)</b>	<b>(543,912)</b>	<b>(3,023,327)</b>	<b>(538,274)</b>
<b>Governance</b>				
0100 - Operating Expenditure	910,658	997,154	637,642	986,254
0200 - Operating Revenue	(215,118)	(215,118)	(211,562)	(215,118)
<b>Governance Total</b>	<b>695,540</b>	<b>782,036</b>	<b>426,080</b>	<b>771,136</b>
<b>ICT</b>				
0100 - Operating Expenditure	1,561,105	1,561,105	1,360,117	1,623,933
0200 - Operating Revenue	(1,836)	(1,836)	(3,573)	(1,836)

SNOWY MONARO REGIONAL COUNCIL

<b>Summary of budgets by service area</b>				
	<b>Annual Original Budget</b>	<b>Annual Current Budget</b>	<b>YTD Actuals</b>	<b>Annual Revised Budget</b>
0205 - Statutory & Regulatory Revenue	0	0	(5,314)	0
0700 - Depreciation	290,068	290,068	0	290,068
<b>ICT Total</b>	<b>1,849,337</b>	<b>1,849,337</b>	<b>1,351,230</b>	<b>1,912,165</b>
<b>Internal Audit</b>				
0100 - Operating Expenditure	67,036	63,912	4,280	63,912
<b>Internal Audit Total</b>	<b>67,036</b>	<b>63,912</b>	<b>4,280</b>	<b>63,912</b>
<b>Records Management</b>				
0100 - Operating Expenditure	194,511	210,285	138,788	210,285
0200 - Operating Revenue	0	0	(18,103)	0
<b>Records Management Total</b>	<b>194,511</b>	<b>210,285</b>	<b>120,685</b>	<b>210,285</b>
<b>Risk Management</b>				
0100 - Operating Expenditure	486,880	486,880	1,128,999	715,880
0200 - Operating Revenue	0	0	(37,065)	0
<b>Risk Management Total</b>	<b>486,880</b>	<b>486,880</b>	<b>1,091,934</b>	<b>715,880</b>
<b>Strategic Planning</b>				
0100 - Operating Expenditure	937,956	1,021,001	620,435	1,021,001
0200 - Operating Revenue	(1,500)	(59,571)	(71,539)	(59,571)
0205 - Statutory & Regulatory Revenue	(397,500)	(397,500)	(239,229)	(397,500)
<b>Strategic Planning Total</b>	<b>538,956</b>	<b>563,930</b>	<b>309,667</b>	<b>563,930</b>
<b>Strategy Portfolio Total</b>	<b>5,227,779</b>	<b>4,868,410</b>	<b>915,183</b>	<b>4,738,185</b>
<b>Communications Portfolio</b>				
<b>Communications &amp; Engagement</b>				
0100 - Operating Expenditure	533,349	624,248	412,333	625,761
<b>Communications &amp; Engagement Total</b>	<b>533,349</b>	<b>624,248</b>	<b>412,333</b>	<b>625,761</b>
<b>Customer Service</b>				
0100 - Operating Expenditure	377,959	377,959	364,679	378,759
0200 - Operating Revenue	(71,400)	(71,400)	(63,597)	(71,400)
<b>Customer Service Total</b>	<b>306,559</b>	<b>306,559</b>	<b>301,082</b>	<b>307,359</b>
<b>Economic Development</b>				
0100 - Operating Expenditure	651,775	633,599	349,472	627,099
0200 - Operating Revenue	0	0	(94,977)	(58,835)
0600 - Capital Revenue	(9,975,000)	(9,975,000)	(525,000)	(9,975,000)
<b>Economic Development Total</b>	<b>(9,323,225)</b>	<b>(9,341,401)</b>	<b>(270,505)</b>	<b>(9,406,736)</b>

SNOWY MONARO REGIONAL COUNCIL

<b>Summary of budgets by service area</b>				
	<b>Annual Original Budget</b>	<b>Annual Current Budget</b>	<b>YTD Actuals</b>	<b>Annual Revised Budget</b>
<b>Tourism &amp; Events</b>				
0100 - Operating Expenditure	790,257	1,029,047	582,920	1,022,310
0200 - Operating Revenue	(35,420)	(41,420)	(133,457)	(41,420)
<b>Tourism &amp; Events Total</b>	<b>754,837</b>	<b>987,627</b>	<b>449,463</b>	<b>980,890</b>
<b>Communications Portfolio Total</b>	<b>(7,728,480)</b>	<b>(7,422,967)</b>	<b>892,373</b>	<b>(7,492,726)</b>
<b>Finance Portfolio</b>				
<b>Financial Services</b>				
0100 - Operating Expenditure	1,200,592	1,523,975	1,358,085	1,685,375
0200 - Operating Revenue	(91,800)	(91,056)	(86,489)	(91,056)
0205 - Statutory & Regulatory Revenue	(75,000)	(75,000)	(49,041)	(75,000)
<b>Financial Services Total</b>	<b>1,033,792</b>	<b>1,357,919</b>	<b>1,222,555</b>	<b>1,519,319</b>
<b>Finance Portfolio Total</b>	<b>1,033,792</b>	<b>1,357,919</b>	<b>1,222,555</b>	<b>1,519,319</b>
<b>Workforce Portfolio</b>				
<b>Organisational Development</b>				
0100 - Operating Expenditure	298,085	492,627	149,457	497,627
0200 - Operating Revenue	0	0	(124,543)	(124,542)
<b>Organisational Development Total</b>	<b>298,085</b>	<b>492,627</b>	<b>24,914</b>	<b>373,085</b>
<b>Workforce Management</b>				
0100 - Operating Expenditure	1,162,004	1,587,711	(2,679,641)	1,743,083
0200 - Operating Revenue	(122,400)	(160,900)	(240,776)	(160,900)
<b>Workforce Management Total</b>	<b>1,039,604</b>	<b>1,426,811</b>	<b>(2,920,417)</b>	<b>1,582,183</b>
<b>Workforce Portfolio Total</b>	<b>1,337,689</b>	<b>1,919,438</b>	<b>(2,895,503)</b>	<b>1,955,268</b>
<b>General Purpose Revenue</b>				
<b>General Purpose Revenue</b>				
0100 - Operating Expenditure	(1,055,536)	(1,055,536)	826,298	(1,055,536)
0200 - Operating Revenue	(8,119,821)	(8,570,302)	(4,112,485)	(8,570,302)
0800 - Special Purpose Revenue	(19,229)	(19,229)	86,712	(19,229)
0900 - General Purpose Rates Revenue	(16,894,046)	(17,088,467)	(17,232,290)	(17,088,467)
0950 - Interest Revenue	(75,920)	(75,920)	(53,472)	(75,920)
<b>General Purpose Revenue Total</b>	<b>(26,164,552)</b>	<b>(26,809,454)</b>	<b>(20,485,237)</b>	<b>(26,809,454)</b>
<b>Net Operating Position</b>	<b>(22,957,218)</b>	<b>(45,760,393)</b>	<b>(44,174,341)</b>	<b>(45,825,120)</b>