



Hawkesbury City Council

attachment 1  
to  
item 36

December 2012  
Quarterly Budget Review Statement

date of meeting: 26 February 2013  
location: council chambers  
time: 6:30 p.m.



# Hawkesbury City Council

## Quarterly Budget Review Statement

December 2012



SHAPING OUR FUTURE



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# DECEMBER 2012 QUARTERLY BUDGET QBRs

## EXECUTIVE SUMMARY

### FINANCIAL PERFORMANCE

#### Financial Position

The Quarterly Budget Review Statement – December 2012 (QBRs) resulted in a balanced Full Year Budget being maintained, after allowing for a number of recommended variations.

Details of all variations processed in this QBRs have been included at the end of this document. Commentary on Council's financial performance for the second quarter of the 2012/2013 financial year, and details on the more significant issues in this QBRs are provided below.

#### Operating Revenue

As at the end of the second quarter, Council's operating revenue from general rates and utility rates and charges, user fees and charges, other income streams and operating grants, net of any applicable subsidies, is \$47.3M, and after the recommended variations, is tracking to meet the Full Year Budget of \$53.6M. As at the end of December 2012, interest and investment earnings are \$1.1M, tracking to meet the Full Year Budget of \$1.7M.

#### Operating Expenditure

Council incurs operating expenditure in delivering operational programs as outlined in the adopted Operational Plan 2012/2013. Council's operating budgets are expended in maintaining the infrastructure in the Hawkesbury such as parks, recreational facilities, roads, bridges, community buildings and community facilities. These funds are also required to deliver essential services to the community, including waste, sewerage, and storm water services, community services and cultural services. Other services provided include city planning and support services. Apart from direct service delivery, Council also supports other bodies, including emergency services and recreational services by way of contributions. Main expenditure items include employee costs, materials, contractors, consultants, legal expenses, contributions and utilities.

As at the end of December 2012, operating expenditure, excluding depreciation, amounts to \$25.9M, or 50% of the full year budget of \$51.8M. Based on these figures, overall, operating expenditure is tracking well against budget.

Operating income and expenditure reports are prepared and analysed on a monthly basis to ensure that problem areas are identified and acted upon in a timely manner.

#### Capital Expenditure

For the 2012/2013 financial year, Council has a total capital budget of \$23.7M. This total includes \$7.4M in funds carried over from the 2011/2012 financial year. As at the end of the second quarter, actual capital expenditure amounted to \$7.5M, or 32% of the total capital budget for 2012/2013.

Capital expenditure in the second quarter of the financial year includes over \$1.9M spent on road works, footpaths, drainage and bridge construction, \$2.1M on the sewer network, \$0.2M for park improvement and recreation, \$0.4M on building works, \$0.9M in respect of the plant replacement program, and \$1.3M on other assets including library resources, fleet, and IT equipment. As at the end of the first quarter, Council also expended \$0.7M on Infrastructure Renewal Program Projects.

## Cash and Investments

Council's reserve balances as at the end of the second quarter amount to \$36.3M. This balance was made up of \$17.7M in internally restricted reserves and \$18.6M in externally restricted reserves.

Council's investments portfolio as at the end of December 2012 is \$38.1M and returned an annualised average of 4.85% for the first half of the financial year.

Analysis of the more significant adjustments included in the QBRS can be found within this document.

## QUARTERLY BUDGET REVIEW STATEMENT

The QBRS of the 2012/2013 Operational Plan is reported to Council in accordance with the requirements of Clause 203 of the Local Government (General) Regulation 2005. The QBRS recommends budget adjustments that result in a balanced adjustment for the quarter.

In the second QBRS of the financial year a conservative approach is taken, whereby under expended budgets are left unchanged, but monitored closely, and income budgets are only increased where income has already been received or is reasonably certain to be received.

Unfavourable adjustments required to meet existing commitments or to implement Council resolutions are included in the QBRS, as are certain unfavourable income budget adjustments.

## Financial Position

The QBRS recommends Budget adjustments that result in an overall balanced budget adjustment for the quarter, and in the opinion of the Responsible Accounting Officer, maintains a satisfactory short term financial position for Council. The Responsible Accounting Officer Statement is included in the QBRS attachment.

The more significant items of the QBRS include:

- **Sundry Income – Favourable Variance \$85K**  
(Adopted Operational Plan –Part 2 – CP Pg 18; SS Pg 19)

A favourable adjustment of \$85K for sundry income has been included in this QBRS due to the receipt of unbudgeted income items. Unbudgeted income of \$27K resulted from the receipt of a dividend from the Southern Phone Company. Income from applications for variations to the Local Environment Plan were also greater than anticipated, with a favourable variance of \$52.5K as at the end of December 2012. The remaining \$5.5K favourable variance is a result of various minor adjustments across Council.

- **Plant and Leaseback (Capital) – Net Favourable Variance \$115K**  
(Adopted Operational Plan –Part 2 – SS Pg 24; CP Pg 13; IS Pg 9, Pg 25)

Adjustments made in relation to the timing and amounts including insurance claims relating to the sale, purchase of plant and vehicles, have resulted in a favourable variance of \$115K.

- **Construction Certificates – Unfavourable Variance \$49K**  
(Adopted Operational Plan – CP Pg 21)

An unfavourable variance of \$49K for construction certificate income is included in this QBRS. The reduction is in line with the projected full year result as indicated by the Year To Date (YTD) actual income of \$116K as against a Full Year (FY) Budget of \$334K. This income line will continue to be monitored during the year and further adjustments will be made in future reviews, if required.

- ***Infringements Income – Net Unfavourable Variance \$44K***  
(Adopted Operational Plan – CP Pg 10, Pg 15)

Included in this QBRS is a reduction of \$50K for infringement income in relation to car-parking fines. The actual income as at the end of December 2012 of \$118K, indicates a trend lower than the current FY Budget of \$420K. This variance is a result of both staff vacancies and the delay in the implementation of an automated ticketing system. A favourable variance of \$6K in relation to additional Health Inspection Infringement Income, resulting from increased inspections, partially offsets the unfavourable variance.

- ***Plant Running Costs – Unfavourable Variance \$63K***  
(Adopted Operational Plan –Part 2 – IS Pg 25, Pg 30)

An unfavourable variance of \$63K has been included in this QBRS in relation plant running costs, which based on the YTD actuals of \$502K, are expected to exceed the FY Budget of \$829K. This line will be closely monitored and further adjustments may be required in later reviews.

- ***Internal Plant Hire Income – Unfavourable Variance \$75K***  
(Adopted Operational Plan –Part 2 – IS Pg 9, Pg 25)

In line with the trend exhibited with YTD actuals of \$568K against a FY Budget of \$1.3M, an unfavourable variance of \$75K has been included in this QBRS for internal plant hire income charged to works where Council's plant is being used.

- ***Employment Agencies – Unfavourable Variance \$29K***  
(Adopted Operational Plan –Part 2 – CP Pg 21; GM Pg 10)

Included in this QBRS is an unfavourable variance of \$20K to cover unbudgeted expenditure on Employment Agencies in the Town Planning Branch. Additional external resources are required to assist in addressing the increased workload relating to development applications and planning proposals currently awaiting assessment. The additional \$9K variance was a result of agency hire costs in other departments to cover leave arrangements.

- ***Animal Shelter – Unfavourable Variance \$38K***  
(Adopted Operational Plan –Part 2 – CP Pg 13)

A net unfavourable variance of \$38K has been included in this QBRS due to adjustments required to both income and expenses at the Animal Shelter. Animal Shelter income was reduced by \$18K as a result of it tracking under budget with \$162K being achieved as at the end of the second quarter compared to the FY Budget of \$521K. Due to additional expenditure as a result of the policy adopted to sell only desexed animals, expenditure in relation to the associated veterinarian fees has escalated, required an increase to the FY Budget of \$20K.

## **Grants**

A number of adjustments relating to variations between grant funding received and amount budgeted, are included in this QBRS. These adjustments have a nil effect on the budget position. The major adjustments relating to grant funding are outlined below:

- *2013-2015 Multi Year Arts NSW Funding Program* – Council has been successful in attaining funding from Arts NSW for programs to be conducted at the Hawkesbury Regional Gallery and the Hawkesbury Regional Museum totalling \$104K per annum for the next three years.
- *Digital Local Government Grant for the National Broadband Network (NBN)* – As part of the NBN Program, the Department of Broadband, Communications and Digital Economy has granted Council \$345K to install infrastructure to run identified programs via the NBN.



- *Improve Aquatic Ecosystems* – Adjustments totalling \$28K have been included in this QBRS for an Improve Aquatic Ecosystems grant approved from the Hawkesbury Nepean Catchment Management Authority. This grant will be used for projects relating to the Half Moon Farm Lagoon, Bushell's Lagoon and Glossodia Riparian Zone.

### **Reserve Funded Adjustments**

The following adjustments are within internal or external restricted funds, and consequently have a net nil impact on Council's overall position:

- *Sullage Program* – The impact of properties in Freemans Reach, Wilberforce and Glossodia connecting to sewerage provided by Sydney Water on the income generated through the Sullage Program, has resulted in a drop in Sullage income budgeted for 2012/2013. Included in this QBRS is an unfavourable variance for this income line of \$28K.
- *Domestic Waste Management Program* – In line with observed trends, a net unfavourable variance of \$59.5K in relation to the Domestic Waste Program is included in this QBRS. The variance is attributable to an unfavourable variance of \$19.5K resulting from income being less than budgeted, and plant running costs tracking to exceed the FY Budget by \$40K.
- *Hawkesbury Waste Management Facility* – A net unfavourable adjustment of \$281K is included in this QBRS in relation to the Waste Management Facility. Income from Gate Takings and Recycling contracts has been reduced by \$229K due to lower than anticipated waste disposal at the Facility. Expenditure relating to operating expenditure at the Facility is tracking to exceed the FY Budget and has been increased by \$33K. Also included in this QBRS is a budget allocation of \$19K to fund the purchase of critical software at the facility requiring urgent replacement.
- *Sewerage Reserve* – A net unfavourable adjustment of \$128K is incorporated in this QBRS in relation to the Sewerage Program. A favourable adjustment of \$103K in line with trend is included in relation to Trade Waste income, with a further \$70K being included to reflect higher than budgeted income from internal plant hire. Offsetting these favourable variations, an amount of \$158K has been added to address operating expenditure relating to sewerage infrastructure and pumping stations tracking to exceed the current FY Budget. Further unfavourable variations of \$143K are included to fund contract variations relating to the Dewatering Facility project, and the purchase of an unbudgeted plant item.
- *Stormwater Reserve* – Included in this QBRS is an unfavourable adjustment of \$70K relating to the Stormwater Reserve. Additional funding is required to be funded from this Reserve in the current financial year due to the maintenance expenditure on Gross Pollutant Traps being expected to exceed the annual budgeted allocation of \$57K.
- *Information Technology Reserve* – Council maintains an internally restricted reserve aimed at providing a contingency to address situations where unbudgeted expenditure is required to be undertaken in relation to information technology related matters. As at the end of December 2012, the Reserve has a budgeted balance of \$196K and is deemed to be an appropriate funding source for the outright purchase of printing equipment at the end of the lease term. A business case undertaken by management supports the purchase of an upgraded machine, as opposed to entering into a leasing agreement for an equivalent machine. The whole of life costing analysis and the expected output of the upgraded machine, warrant the utilisation of the Reserve to fund the optimum solution, being the purchase of the machine at \$48K.

- *Workers Compensation Reserve* – Council is self-insured with regards to Workers Compensation Claims. Consequently it is required to maintain a Provision reflecting its potential liability as determined by the Actuary as at the end of each financial year. Movements in this Provision from one year to another, or as a result of an unexpected claim, are funded through an internally restricted Reserve. A favourable adjustment of \$477K has been included in this QBRS to fund drawings from the Provision, resulting from a Workers Compensation pay out.

The QBRS includes a number of minor adjustments and reallocation of funds that have not been detailed above.

Details of all adjustments processed in this QBRS can be found at the end of this document.

### **Conclusion**

The Quarterly Budget Review Statement – December 2012 has resulted in a balanced budget position.

Branch Managers monitor operational income and expenditure on a monthly basis and variations exceeding established thresholds need to be justified. Capital expenditure is reported to the Executive Management Team on a monthly basis to ensure that expenditure remains within budget estimates and that the capital works program for 2012/2013 is delivered within the stipulated timeframe.



Hawkesbury City Council

**Quarterly Budget Review Statement**  
for the period 01 July 2012 to 31 December 2012

**Statement by Responsible Accounting Officer**

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

It is my opinion that the Quarterly Budget Review Statement for Hawkesbury City Council for the quarter ended 31 December 2012 indicates that Council's projected financial position at 30 June 2013 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed:

A handwritten signature in black ink, appearing to read 'Emma Galea', written over a horizontal line.

date: 19/2/2013

Emma Galea  
Responsible Accounting Officer



Hawkesbury City Council

**Quarterly Budget Review Statement**  
for the period 01 July 2012 to 31 December 2012

**Income and Expenses Budget Review Statement**  
for the quarter ended 31 December 2012

Actuals 2012	\$'000	Original Budget 2013	APPROVED Budget 2013 (including Carry Overs)	Adopted September Review	Recommended Changes for Resolution	Projected Year End Result	Actuals 2013
<b>Income from Continuing Operations</b>							
<i>Revenue:</i>							
38,900	Rates & Annual Charges	40,925	40,925	(163)	(59)	40,703	40,505
5,082	User Charges & Fees	4,846	4,846	(105)	(96)	4,646	2,158
2,791	Interest & Investment Revenue	1,941	1,941	(198)	31	1,774	1,121
3,562	Other Revenues	3,321	3,321	47	(12)	3,356	1,860
9,368	Grants & Contributions provided for Operating Purposes	6,438	6,438	(1,751)	517	5,204	2,743
17,161	Grants & Contributions provided for Capital Purposes	837	837	2,493	37	3,366	630
<i>Other Income:</i>							
-	Net gains from the disposal of assets	-	-	0	-	0	188
212	Entities using the equity method	-	-	-	-	-	-
<b>77,076</b>	<b>Total Income from Continuing Operations</b>	<b>58,307</b>	<b>58,307</b>	<b>324</b>	<b>418</b>	<b>59,049</b>	<b>49,206</b>
<b>Expenses from Continuing Operations</b>							
21,284	Employee Benefits & On-Costs	17,702	17,772	112	576	18,461	9,493
538	Borrowing Costs	550	550	-	-	550	-
17,513	Materials & Contracts	18,363	20,066	678	725	21,468	9,453
18,407	Depreciation & Amortisation	18,890	18,890	-	(416)	18,474	9,206
10,736	Other Expenses	12,088	12,224	403	64	12,692	6,974
289	Net Losses from the disposal of assets	-	-	-	-	-	-
<b>68,767</b>	<b>Total Expenses from Continuing Operations</b>	<b>67,593</b>	<b>69,503</b>	<b>1,193</b>	<b>949</b>	<b>71,645</b>	<b>35,126</b>
<b>8,308</b>	<b>Net Operating Result for the Year</b>	<b>(9,286)</b>	<b>(11,195)</b>	<b>(869)</b>	<b>(531)</b>	<b>(12,596)</b>	<b>14,080</b>
<b>(8,853)</b>	<b>Net Operating Result for the year before Grants and Contributions provided for Capital Purposes</b>	<b>(10,122)</b>	<b>(12,032)</b>	<b>(3,362)</b>	<b>(568)</b>	<b>(15,962)</b>	<b>13,450</b>



Hawkesbury City Council

**Capital Budget Review Statement**  
for the quarter ended 31 December 2012

ACTUALS 2012	\$'000	Original Budget 2013	APPROVED Budget 2013 (including Carry Overs)	Adopted September Review	Recommended Changes for Resolution	PROJECTED Year End Result	ACTUALS 2013
(8,851)	Net Operating Result (excl. Capital Grants)	(10,122)	(12,032)	(3,362)	(568)	(15,962)	13,450
<b>Capital Funding and Expenditure</b>							
<b>Source of Capital Funding (excluding reserves)</b>							
758	Proceeds from the sale of capital assets	729	729	236	159	1,123	(57)
18,379	Depreciation	18,890	18,890	-	(416)	18,474	9,206
17,161	Grants & Contributions provided for Capital Purposes	837	837	2,493	37	3,366	630
36,297		20,455	20,455	2,729	(221)	22,963	9,779
<b>Application of Capital Funding</b>							
8,356	Land & Land Improvements	149	243	(67)	20	196	11
1,324	Buildings	2,192	2,991	46	53	3,090	482
16,404	Infrastructure	6,532	9,632	2,089	123	11,844	4,420
2,785	Plant & Equipment	2,598	5,431	103	87	5,621	1,855
2,189	Other	1,639	2,191	995	58	3,244	718
31,057		13,110	20,489	3,167	340	23,996	7,487
5,240	Net Capital Expenditure	7,345	(34)	(438)	(560)	(1,032)	2,293
<b>Net Reserve Transfers &amp; Capital Movements</b>							
38,050	Transfers from Reserves	29,667	38,956	2,459	1,341	42,756	16,877
35,899	Transfers to Reserves	26,890	26,890	(1,341)	213	25,762	20,734
(2,151)		(2,777)	(12,066)	(3,800)	(1,128)	(16,994)	3,858
(1,459)	Retained surplus/(deficit) available for general funding purposes	0	0	0	0	0	11,885



Hawkesbury City Council

**Quarterly Budget Review Statement**  
for the period 01 July 2012 to 30 December 2012

**Statement of Reserve Balances**

for the quarter ended 31 December 2012

**Cash & Investments Budget Review Statement**

('000's)	Opening Balance 2013	Budgeted Net Reserve Movements	Full Year Budgeted Closing Balances	Adopted September Review	Recommended Changes in Net Movements	Projected Closing Balances	YTD Actual Reserve Balance
<b>Externally Restricted Reserve Balances</b>							
Domestic Waste Management Reserve	1,205	(87)	1,118	(103)	(70)	945	5,088
S64 Contributions Reserve	(1,569)	101	(1,468)	155	0	(1,312)	(1,314)
S94 Contributions	6,180	(1,681)	4,499	(393)	44	4,150	5,903
S94A Contributions	1,261	(259)	1,002	(5)	10	1,007	1,510
Sewerage Capital	5,204	(1,627)	3,577	(94)	(32)	3,451	4,503
Sewerage Operating Reserve	(2,051)	(1,545)	(3,596)	(17)	(272)	(3,884)	(503)
South Windsor Effluent Reuse Scheme R	195	(5)	190	6	2	198	196
Stormwater Management	2,133	(65)	2,068	(3)	(70)	1,995	2,036
Unexpended Grants Reserve	632	(869)	(237)	237	0	(1)	574
Unspent Contributions Reserve	331	(264)	67	(0)	0	66	331
Waste Performance Improvement Reserv	444	(444)	0	(5)	5	0	264
	<b>13,965</b>	<b>(6,744)</b>	<b>7,221</b>	<b>(222)</b>	<b>(383)</b>	<b>6,616</b>	<b>18,588</b>
<b>Internally Restricted Reserve Balances</b>							
Bligh Park Reserve	439	(93)	346	0	5	351	436
Carryovers	6,989	(5,468)	1,521	0	1	1,522	4,656
Contingency Reserve	840	0	840	0	13	853	840
ELE	1,714	(149)	1,565	0	25	1,590	1,596
Election	371	(250)	121	0	7	128	461
Heritage	128	(50)	78	0	2	80	128
HLC Risk Management	112	0	112	0	2	114	112
Information Technology	215	(19)	196	0	(45)	151	214
Kerb & Gutter	115	(113)	2	0	2	4	113
Legal Services	210	0	210	0	3	213	210
Plant Replacement	108	(1)	108	0	(12)	96	108
Property Development	(2,169)	(145)	(2,313)	0	0	(2,313)	(2,230)
Risk Management	250	0	250	29	4	283	279
Roadworks	2,367	0	2,367	(2,315)	0	52	2,367
Council S94	318	(34)	284	0	0	283	316
Sullage	121	(177)	(57)	(79)	(11)	(147)	665
Waste Management Facility Reserve	5,514	1,178	6,692	(1,213)	(271)	5,208	7,073
Workers Compensation	817	0	817	0	(472)	345	348
	<b>18,458</b>	<b>(5,321)</b>	<b>13,137</b>	<b>(3,578)</b>	<b>(745)</b>	<b>8,814</b>	<b>17,693</b>
<b>Total Reserve Balances</b>	<b>32,423</b>	<b>(12,065)</b>	<b>20,358</b>	<b>(3,800)</b>	<b>(1,128)</b>	<b>15,430</b>	<b>36,281</b>



**Quarterly Budget Review Statement**  
for the period 01 July 2012 to 31 December 2012

Hawkesbury City Council

**Cash & Investments Budget Review Statement**

Budget review for the quarter ended 31 December 2012

**Cash & Investments - Council Consolidated**

(\$000's)	NET RESERVE MOVEMENTS				Actual YTD Reserve Balances
	Approved Budget 2012/13	Approved September Review	Variations for this Dec Qtr	Proposed Budget 2012/13	
<b>Externally Restricted <sup>(1)</sup></b>					
Domestic Waste Management Reserve	(87)	(103)	(70)	(260)	5,088
S64 Contributions Reserve	101	155	0	256	(1,314)
S94 Contributions	(1,681)	(393)	44	(2,030)	5,903
S94A Contributions	(259)	(5)	10	(254)	1,510
Sewerage Capital	(1,627)	(94)	(32)	(1,752)	4,503
Sewerage Operating Reserve	(1,545)	(17)	(272)	(1,834)	(503)
South Windsor Effluent Reuse Scheme Reserve	(5)	6	2	3	196
Stormwater Management	(65)	(3)	(70)	(138)	2,036
Unexpended Grants Reserve	(869)	237	0	(632)	574
Unspent Contributions Reserve	(264)	0	0	(264)	331
Waste Performance Improvement Reserve	(444)	(5)	5	(444)	264
<b>Total Externally Restricted</b>	<b>(6,744)</b>	<b>(222)</b>	<b>(383)</b>	<b>(7,349)</b>	<b>18,588</b>
<sup>(1)</sup> Funds that must be spent for a specific purpose					
<b>Internally Restricted <sup>(2)</sup></b>					
Bligh Park Reserve	(93)	0	5	(88)	436
Carryovers	(5,468)	0	1	(5,467)	4,656
Contingency Reserve	0	0	13	13	840
ELE	(149)	0	25	(124)	1,596
Election	(250)	0	7	(243)	461
Heritage	(50)	0	2	(48)	128
HLC Risk Management	0	0	2	2	112
Information Technology	(19)	0	(45)	(64)	214
Kerb & Gutter	(113)	0	2	(111)	113
Legal Services	0	0	3	3	210
Plant Replacement	(1)	0	(12)	(13)	108
Property Development	(145)	0	0	(145)	(2,230)
Risk Management	0	29	4	33	279
Roadworks	0	(2,315)	0	(2,315)	2,367
Council S94	(34)	0	0	(34)	316
Sullage	(177)	(79)	(11)	(267)	665
Waste Management Facility Reserve	1,178	(1,213)	(271)	(306)	7,073
Workers Compensation	0	0	(472)	(472)	348
<b>Total Internally Restricted</b>	<b>(5,321)</b>	<b>(3,578)</b>	<b>(745)</b>	<b>(9,644)</b>	<b>17,693</b>
<sup>(2)</sup> Funds that Council has earmarked for a specific purpose					
<b>Total Restricted (accrual basis)</b>	<b>(12,065)</b>	<b>(3,800)</b>	<b>(1,128)</b>	<b>(16,993)</b>	<b>36,281</b>
<b>Unrestricted (cash basis)</b>					<b>8,704</b>
<b>Total Cash &amp; Investments</b>					<b>38,436</b>



Hawkesbury City Council

**Quarterly Budget Review Statement**  
for the period 01 July 2012 to 31 December 2012

**Key Performance Indicators Budget Review Statement**

Budget review for the quarter ended 31 December 2012

(\$000's)	Current Projection		Original	Actuals	
	Amounts	Indicator	Indicator	Prior Periods	
	12/13	12/13	12/13	11/12	10/11

The Council monitors the following Key Performance Indicators:

**1. Unrestricted Current Ratio**

Current Assets less all External Restrictions	70,955	4.31	5.01	4.91	4.26
Current Liabilities less Specific Purpose Liabilities	16,455				

The purpose of this ratio is to assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

**2. Debt Service Ratio**

Debt Service Cost	550	1.01 %	0.85 %	0.89 %	0.74 %
Income from Continuing Operations excl. Capital Items & Specific Purpose Grants/Contributions	54,456				

The purpose of this ratio is to assess the impact of loan principal & interest repayments on the discretionary revenue of council.

**3. Rates & Annual Charges Coverage Ratio**

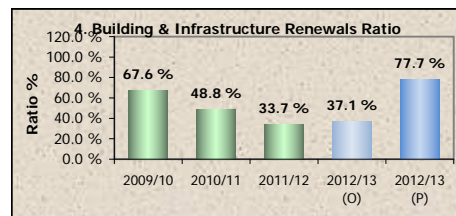
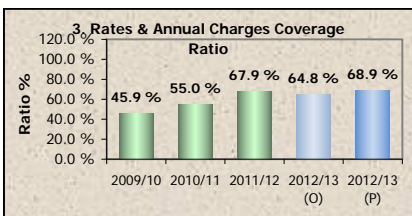
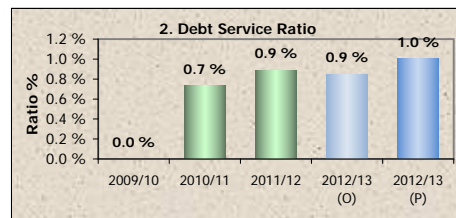
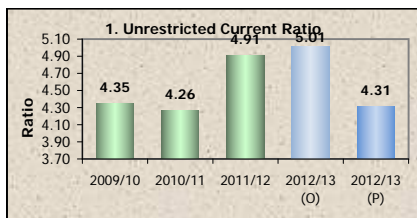
Rates & Annual Charges	40,703	68.93 %	64.75 %	67.89 %	55.00 %
Income from Continuing Operations	59,049				

The purpose of this ratio is to assess the degree of Council's dependence upon revenue from rates and annual charges and to assess the security of Council's income.

**4. Building & Infrastructure Renewals Ratio**

Asset Renewals	14,348	77.67 %	37.05 %	33.68 %	48.80 %
Depreciation, Amortisation & Impairment	18,474				

The purpose of this ratio is to assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.







Hawkesbury City Council

**Quarterly Budget Review Statement**  
for the period ended 01 July 2012 to 31 December 2012

**Contracts Budget Review Statement**

Budget review for the quarter ended 31 December 2012

**Contracts Listing** - contracts entered into during the quarter and not completed within the quarter

<b>Contractor</b>	<b>Contract detail &amp; purpose</b>	<b>Contract Value</b>	<b>Start Date</b>	<b>Duration of Contract</b>	<b>Budgeted (Y/N)</b>
Itech Corporation	Supply & installation of a generator for Pump Station S	99,922	10/11/12		Y
Staples Bros (Nowra) Pty Ltd	Provision of an Effluent Removal Service	1,202,572	01/02/13	3 Years	Y
CBD Mechanical Electrical	Energy efficient lighting to various sites	118,368	27/09/12	11 Weeks	Y

Notes:

1. Minimum reporting level is 1% of estimated income from continuing operations of Council or \$50,000 - whatever is the lesser.
2. Contracts listed are those entered into during the quarter being reported and exclude contractors on Council's Preferred Supplier list.
3. Contracts for employment are not required to be included.



Hawkesbury City Council

**Quarterly Budget Review Statement**  
for the period ended 01 July 2012 to 31 December 2012

**Consultancy & Legal Expenses Budget Review Statement**  
Budget Review for the quarter ended 31 December 2012

Consultancy & Legal Expenses Overview

<b>Expense</b>	<b>YTD Expenditure (Actual Dollars)</b>	<b>Budgeted (Y/N)</b>
Consultancies	171,167	Y
Legal Fees	142,004	Y

**Definition of a consultant:**

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.



**Summary of Quarterly Budget Review Variations by Natural Account**

for the quarter ended 31 December 2012

Note: Variations shown as \$0 under both headings represent adjustment amounts of less than \$500

('000's)	Operational Variation	Capital Variation
Budgeted (Surplus)/Deficit Brought Forward	0	0
<b>EXPENDITURE</b>		
<b>Employee Costs</b>		
2101 Salaries	16	0
2102 Annual Leave	(95)	0
2103 Sick Leave	(0)	0
2107 Casuals	30	0
2108 Travelling	0	0
2109 Workers Compensation	477	0
2110 Overtime	1	0
2111 Superannuation	8	0
2117 Payroll Tax	17	0
2122 Wages	24	0
2123 Wages Oncosts	100	0
2570 Safety Expenses & Training	(1)	0
	<b>16</b>	<b>0</b>
<b>Materials &amp; Services</b>		
1000 Plant Surplus -PW Hire Earned	5	0
1168 Council Rates & Annual Charges Recoveries	(0)	0
1174 Internal Recycled Water Income	(0)	0
1388 Council's Print & Signwriting Income	5	0
2000 Plant - Running Costs	103	0
2116 Contractors	0	0
2131 OH&S Labour time	(1)	0
2251 Legal Expenses - Support Services	16	0
2265 Legal Expenses-City Planning	1	0
2267 Excess on Insurance Claims	5	0
2402 Sundry Expenses	(1)	0
2407 Consultancy Fees	2	0
2408 Printing & Stationery Costs	0	0
2411 Vehicle Expenses-Lease Back	7	0
2419 General Office Expenditure	0	0
2422 Telephone Expenses	(28)	0
2423 Postage & Freight	0	0
2426 Licences & Subscriptions	(1)	0
2429 Contractors Charges	(67)	0
2434 Mobile Phone Expenses	0	0
2439 Courier Costs	0	0
2456 Employment Agencies	29	0
2457 Contribution to HSC & HLC	(54)	0
2490 Activity Expenses	0	0
2510 Local Economic Development Program	(3)	0
2522 Travel and Sustenance	11	0
2553 Contribution Bush Fire Fight Fund	(47)	0
2554 Contribution Board Fire Commission	(11)	0
2581 Library Oth Recurrent Exp	(4)	0
2590 Print Machine Maintenance	11	0
2591 Print Machine Rental	(10)	0
2596 Waste Sustainability Improvement Prog	(5)	0
2600 Gas	(20)	0
2601 Electricity	107	0
2602 Water	22	0
2603 Insurance	386	0
2604 Security	(14)	0
2606 Maintenance - Buildings	25	0
2607 Maintenance - Plant & Equipment	34	0
2609 Cleaning	(65)	0
2611 Mowing	1	0
2612 Mtce Gardens & Grounds	(2)	0



**Summary of Quarterly Budget Review Variations by Natural Account**

for the quarter ended 31 December 2012

Note: Variations shown as \$0 under both headings represent adjustment amounts of less than \$500

('000's)	Operational Variation	Capital Variation	
2614	Air Conditioning	8	0
2615	Vandalism Repairs	14	0
2618	Parks - M&R	(12)	0
2619	Works Program - Building M&R	(6)	0
2628	Road Restorations	97	0
2641	Roadworks Maint Ancillary Road Items	68	0
2644	Roadworks Maintenance Edge Patch	21	0
2645	Roadworks Maintenance Emergency Patching	31	0
2646	Roadworks Maintenance Signs Maintenance	0	0
2647	Roadworks Maint Hand Patch Flex Pavement	6	0
2648	Roadworks Maint Heavy Patching	(131)	0
2649	Roadworks Maintenance Shoulder Grading	139	0
2651	Roadworks Maintenance-Unsealed Roads	4	0
2654	Roadworks Maint Gravel Sheet Pavement	(35)	0
2655	Roadworks Maint Guidepost Maintenance	(0)	0
2656	Roadworks Maint - Maintenance Grading	(102)	0
2662	Infringement Processing Expenses	(6)	0
2663	Insurance Contra	(389)	0
2674	Op Exp-EMP-Gross Pollutant Traps Mainten	70	0
2700	Depot Expenses	(0)	0
2720	Impound & Control Expense	20	0
2721	Stock Pound Expenses	(4)	0
2737	Social Planning	1	0
2740	General Computer Expenses	0	0
2741	Purchase Software	(5)	0
2743	Network Administration	(1)	0
2744	Corporate Systems	8	0
2760	Youth Worker Programs	(2)	0
2762	Art Gallery Expenses	1	0
2768	Communication & Stakeholder Pgm Expenses	5	0
2770	Valuation Expenses	(1)	0
2780	Records Expenditure	(0)	0
2820	Grant Funded Operational Exp	384	0
2821	Grant Funded Consultancy Fees	(1)	0
2900	Stores Items	8	0
2931	Spray Irrigation Costs	8	0
2932	Sewer M & R	25	0
2934	Pumping Stations M&R	33	0
2940	Trade Waste Inspection	3	0
2960	Sundry Collection Expense	1	0
2963	Waste Depot Work Expenditure	100	0
2986	Museum Program Expenses	(5)	0
		<b>5</b>	<b>0</b>

**Other Expenditure**

2300	Depreciation Expense Plant	(166)	0
2301	Depreciation Expense Equipment	34	0
2302	Depreciation Expense Office Equipment	(3)	0
2303	Depreciation Expense Furniture & Fitting	4	0
2304	Depreciation Expense Other Structures	(202)	0
2305	Depreciation Expense Buildings	(3)	0
2306	Depreciation Expense Land Improvements	(164)	0
2307	Depreciation Expense Roads	385	0
2308	Depreciation Expense Bridges	(13)	0
2310	Depreciation Expense Sewer network	123	0
2312	Depreciation Expense Library Books	39	0
2314	Depreciation Expense Park Asset	(120)	0
2316	Depreciation Expenses - Road Structure	(13)	0
2317	Depreciation Expense - Kerb & Gutter	(18)	0
2319	Depreciation Expense Road Furniture	(299)	0
2598	Hot & Cold Water Internal	(166)	0



**Summary of Quarterly Budget Review Variations by Natural Account**

for the quarter ended 31 December 2012

Note: Variations shown as \$0 under both headings represent adjustment amounts of less than \$500

('000's)	Operational Variation	Capital Variation
2599 Electricity Internal	91	0
2697 Purchase of Bins - Internal Only	1	0
3300 Depreciation - Plant	0	166
3301 Depreciation Equipment	0	(34)
3302 Depreciation Office Equipment	0	3
3303 Depreciation Furniture & Fittings	0	(4)
3304 Depreciation other Structure	0	202
3305 Depreciation Buildings	0	0
3306 Depreciation Land Improvements	0	164
3307 Depreciation Roads	0	(385)
3308 Depreciation Bridges	0	13
3310 Depreciation Sewer network	0	(123)
3312 Depreciation Library Books	0	(39)
3314 Depreciation Other Assets/Park Asset	0	123
3316 Depreciation - Road Structure	0	13
3317 Depreciation - Kerb & Gutter	0	18
3319 Depreciation Road Furniture	0	299
	<b>(490)</b>	<b>166</b>
<b>Capital Expenditure</b>		
3101 Sale of Plant	0	(4)
3106 Sale of Leaseback Vehicles	0	(106)
3780 Insurance Settlement - Plant	0	(32)
3781 Insurance Settlement - Buildings	0	(17)
4101 Purchase of Plant	0	(35)
4106 Purchase Office Equipment	0	72
4110 Purchase Library Resources-CAPITAL	0	6
4113 Purchase Sewer Assets	0	123
4114 Purchase Other Asset	0	(19)
4360 WIP - Heritage	0	2
4601 Purchase Leaseback Plant	0	90
4610 Purchase of Equipment	0	1
4612 Furniture & Fittings	0	(2)
4613 Purchase of Equipment	0	20
4760 Drainage Construction	0	4
4806 Purchase Other Structures	0	(18)
4810 S94 Park Improvements	0	(4)
4818 Equipment - Capital Grants Funded Projects	0	10
4820 Parks - Capital Grants Funded Projects	0	7
4824 Park Improvements-IRP	0	(2)
4826 Road Shoulder Renewal - IRP	0	2
4827 Road Rehabilitation - IRP	0	(2)
4829 Pathways - IRP	0	2
4901 Building Construction	0	53
4904 Building Services - IRP	0	0
4909 S.94 Foot Path	0	4
4957 Upgrade Pump Stations	0	7
4966 Investment Propety - Building	0	20
	<b>0</b>	<b>(4)</b>
<b>TOTAL EXPENDITURE VARIATIONS</b>	<b>876</b>	<b>597</b>



**Summary of Quarterly Budget Review Variations by Natural Account**

for the quarter ended 31 December 2012

Note: Variations shown as \$0 under both headings represent adjustment amounts of less than \$500

('000's)	Operational Variation	Capital Variation
<b>REVENUE</b>		
<b>Rates &amp; Charges</b>		
1101	(29)	0
1102	(7)	0
1103	5	0
1104	15	0
1109	57	0
1121	(1)	0
1122	(1)	0
1127	(4)	0
1128	20	0
1129	(1)	0
1135	0	0
1137	0	0
1140	4	0
1142	(6)	0
1143	2	0
1147	6	0
2595	0	0
	<b>(29)</b>	<b>0</b>
<b>User Charges &amp; Other Income</b>		
1002	(8)	0
1150	(18)	0
1155	13	0
1156	(5)	0
1157	5	0
1160	5	0
1163	1	0
1165	166	0
1166	(91)	0
1311	49	0
1314	(0)	0
1320	(1)	0
1321	(6)	0
1322	(0)	0
1331	(0)	0
1337	18	0
1362	0	0
1391	7	0
1403	(97)	0
1407	44	0
1703	(0)	0
1705	(0)	0
1708	(0)	0
1709	28	0
1719	7	0
1730	15	0
1732	(12)	0
1742	(0)	0
1743	(3)	0
1744	(2)	0
1751	29	0
1752	200	0



**Summary of Quarterly Budget Review Variations by Natural Account**

for the quarter ended 31 December 2012

Note: Variations shown as \$0 under both headings represent adjustment amounts of less than \$500

('000's)	Operational Variation	Capital Variation
1755 Waste Reduction Scheme	(6)	0
1761 Collection of Waste	6	0
1762 Sale of Bins - Internal	(1)	0
1770 Sewer Connections	(0)	0
1775 Trade Waste Income	(103)	0
1776 Sullage Disposal Fee	28	0
1797 Sundry Income DIV81	(0)	0
1799 Sundry Income	(85)	0
1938 Parks' Bookings	(0)	0
	0	0
	<b>181</b>	<b>0</b>
<b>Interest</b>		
1117 Extra Charges	(2)	0
1601 Interest Income	(30)	0
	<b>(2)</b>	<b>0</b>
<b>Grants &amp; Contributions</b>		
1111 Pensioner Subsidy	(40)	0
1136 Pensioner Rebate Subsidy Subsidy	(0)	0
1869 Comm Strategic Planner Subsidy-DOCS	(0)	0
187S Arts Funding Program	(104)	0
189M Digital L/Govt-DepBroad,Comms&DigEc-Gr 189M 1213	(345)	0
18RW Improve Aquatic Ecosystems-HNCMA-Gr 18RW	(28)	0
38RF Conserve Wk-Fountain Richmond Pk-Dp Plann	0	(7)
38RJ Install CCTV & Light-W/Mall-AttorneyGeneralsDept-Gr 38RJ	0	(10)
3901 Capital Contribution	0	(7)
3917 S94 Carpark Contribution	0	(3)
3948 S94A Contributions	0	(10)
	<b>(40)</b>	<b>0</b>
<b>TOTAL REVENUE VARIATIONS</b>	<b>(308)</b>	<b>(37)</b>



**Summary of Quarterly Budget Review Variations by Natural Account**

for the quarter ended 31 December 2012

Note: Variations shown as \$0 under both headings represent adjustment amounts of less than \$500

('000's)	Operational Variation	Capital Variation
<b>RESERVE TRANSFERS</b>		
<b>Transfers from</b>		
3251 Carryover Reserve	0	1
3203 Domestic Waste Mangement Reserve	0	(26)
3248 Information Tech Reserve	0	(49)
3253 Plant Reserve	0	(13)
3254 Property Development Reserve	0	0
3201 Sewerage Capital	0	(129)
3229 Sewer Operating Reserve	0	(411)
3265 Stormwater Mgmt Reserve	0	(70)
3257 Sullage Reserve	0	(5)
3238 South Windsor Effluent Re-use Scheme	0	(124)
3230 Tip Remediation Reserve	0	(43)
3267 Unspent Grants Reserve	0	0
3274 Unspent Contributions Reserve	0	0
3275 Waste Performance Improvement Reserve	0	5
3260 Workers Compensation Reserve	0	(477)
	<b>0</b>	<b>1</b>
<b>Transfers to</b>		
4266 Bligh Park Reserve	0	5
4270 Contigency Reserve	0	13
4203 Domestic Waste Mangement Reserve	0	(43)
4245 Election Reserve	0	7
4244 ELE Reserve	0	25
4204 Heritage Reserve	0	2
4263 HLC Risk Management Reserve	0	2
4248 Information Tech Reserve	0	3
4249 Kerb & Gutter Reserve	0	2
4272 Legal Services Reserve	0	3
4253 Plant Reserve	0	2
4255 Risk Management Reserve	0	4
4269 S94A Reserve	0	10
4206 S94 Bush Fire Reserve	0	1
4207 S94 Car Parking Reserve	0	23
4221 S94 Rec Buildings Catch 3	0	20
4201 Sewerage Capital	0	97
4229 Sewer Operating Reserve	0	139
4265 Stormwater Mgmt Reserve	0	0
4257 Sullage Reserve	0	(6)
4238 South Windsor Effluent Re-use Scheme	0	125
4230 Tip Remediation Reserve	0	(228)
4274 Unspent Contributions Reserve	0	0
4260 Workers Compensation Reserve	0	5
	<b>0</b>	<b>213</b>
<b>TOTAL RESERVE VARIATIONS</b>	<b>0</b>	<b>(1,128)</b>
<b>TOTAL VARIATIONS</b>	<b>568</b>	<b>(568)</b>
<b>NET (SURPLUS)/DEFICIT</b>		<b>0</b>





Hawkesbury City Council

**Quarterly Budget Review Statement**  
for the period 01 July 2012 to 31 December 2012

**Detailed Quarterly Budget Review Variations**  
for the quarter ended 31 December 2012

Service	Natural	Project	Operational Variation	Capital Variation	Explanation for Variation
<b>GENERAL MANAGER</b>					
116 - Insurance Risk Management					
	2603 - Insurance	000473 - Westpool Public Risk Insurance Pool	(144)		0 Budget to match actuals
	2603 - Insurance	000474 - Insurance Prem Fidelity Gntee	(4,000)		0 Budget to match actuals
	2663 - Insurance Contra	000478 - UIP - Motor Vehicle Insurance Pool	(85,000)		0 Budget to match actuals
	2663 - Insurance Contra	000479 - UIP Property Insurance Pool	(304,000)		0 Budget to match actuals
	2603 - Insurance	000480 - Disburse Motor Insurance Pool	85,000		0 Budget reallocated
	2603 - Insurance	000481 - Disburse Property Insurance Pool	304,000		0 Budget reallocated
	1742 - Reimburse Legal Expenses	001304 - P/L Claim R Jarvie 72-78 Bells Line of Road N Richmond	(485)		0 Budget to match actuals
	2267 - Excess on Insurance Claims	001308 - ISR Bldg-Bus Shelter Near Richmond Train Station DOI 020711	5,000		0 Budget to match actuals
	3781 - Insurance Settlement - Buildings	001308 - ISR Bldg-Bus Shelter Near Richmond Train Station DOI 020711	0	(16,730)	Budget to match actuals
117 - Workers Compensation					
	2109 - Workers Compensation	000370 - W/C Claim	477,073		0 Budget to match actuals
	3260 - Tfr from Rsve Workers Comp Reserve	000370 - W/C Claim	0	(477,073)	Budget to match actuals
140 - Strategic Activities					
	2302 - Depreciation Expense Office Equipment	000028 - No Project - S.140	200		0 Budget adjusted in line with trend
	3302 - Depreciation Office Equipment	000028 - No Project - S.140	0	(200)	Budget adjusted in line with trend
	1799 - Sundry Income	000089 - Sale of Merchandise	(159)		0 Budget to match actuals
	2510 - Local Economic Development Program	000316 - OP Business Development Programs	(3,368)		0 Budget reallocated
	4106 - Purchase Office Equipment	002412 - CAP Business Development Programs	0	3,527	Budget to match actuals
	189M - Digital L/Govt-DepBroad,Comms&DigEc-Gr 189M 1213	002869 - Digital L/Govt Prog-Online Learning Service	(344,620)		0 Budget adjusted for Grant
	2820 - Grant Funded Operational Exp	002869 - Digital L/Govt Prog-Online Learning Service	344,620		0 Budget adjusted for Grant
165 - Personnel					
	2402 - Sundry Expenses	000506 - Personnel Exp Presentation	(1,081)		0 Budget reallocated
	2402 - Sundry Expenses	000507 - Personnel Exp Local Govt Remun Sury	1,081		0 Budget to match actuals
168 - Corporate Communications					
	2768 - Communication & Stakeholder Pgm Expenses	000054 - No Project - S.168	5,000		0 Budget adjusted in line with Council Res
169 - Elected Members					
	2402 - Sundry Expenses	000055 - No Project - S.169	(421)		0 Budget reallocated
	2419 - General Office Expenditure	000055 - No Project - S.169	421		0 Budget to match actuals
	1799 - Sundry Income	000429 - Election Expenses	(250)		0 Budget to match actuals
170 - Executive Management					
	2101 - Salaries	000056 - No Project - S.170	(8,918)		0 Budget reallocated
	2423 - Postage & Freight	000056 - No Project - S.170	175		0 Budget to match actuals
	2456 - Employment Agencies	000056 - No Project - S.170	8,918		0 Budget to match actuals



Hawkesbury City Council

**Quarterly Budget Review Statement**  
for the period 01 July 2012 to 31 December 2012

**Detailed Quarterly Budget Review Variations**  
for the quarter ended 31 December 2012

Service	Natural	Project	Operational Variation	Capital Variation	Explanation for Variation
			479,042	(490,476)	
<b>SUPPORT SERVICES</b>					
110 - Information Services					
	2740 - General Computer Expenses	000419 - OP Computer Hardware	500		0 Budget adjusted in line with trend
	2743 - Network Administration	000419 - OP Computer Hardware	(500)		0 Budget reallocated
111 - Records					
	2419 - General Office Expenditure	002398 - Records Area Remodelling	36		0 Budget to match actuals
	2780 - Records Expenditure	000550 - Records Expenditure Misc&Archive Storage	(36)		0 Budget reallocated
115 - Library Services					
	1719 - Library Charges and Fees	002106 - Community Spaces Hire	7,104		0 Budget to match actuals
	2312 - Depreciation Expense Library Books	000004 - No Project - S.115	39,000		0 Budget adjusted in line with trend
	2402 - Sundry Expenses	000004 - No Project - S.115	(400)		0 Budget adjusted in line with trend
	2439 - Courier Costs	000004 - No Project - S.115	300		0 Budget adjusted in line with trend
	2581 - Library Oth Recurrent Exp	000535 - Printing & Signage	(4,004)		0 Budget adjusted in line with trend
	2598 - Hot & Cold Water Internal	001062 - OP Hawkesbury Central Library (300GeorgeSt) Site	(94,329)		0 Budget adjusted in line with trend
	2599 - Electricity Internal	001062 - OP Hawkesbury Central Library (300GeorgeSt) Site	86,592		0 Budget adjusted in line with trend
	2612 - Mtce Gardens & Grounds	000996 - Cultural Precinct	(2,000)		0 Budget adjusted in line with trend
	2740 - General Computer Expenses	000996 - Cultural Precinct	(500)		0 Budget reallocated
	2741 - Purchase Software	002851 - Additional Library resources	(5,000)		0 Budget reallocated
	3312 - Depreciation Library Books	000004 - No Project - S.115	0	(39,000)	Budget adjusted in line with trend
	4106 - Purchase Office Equipment	002044 - Additional Library resources	0	(515)	Budget to match actuals
	4110 - Purchase Library Resources-CAPITAL	001750 - Fiction Books	0	5,515	Budget adjusted in line with trend
119 - Accounting Services					
	1705 - Land Clearing Admin Charge	000008 - No Project - S.119	(20)		0 Budget to match actuals
	1799 - Sundry Income	000008 - No Project - S.119	(26,724)		0 Budget to match actuals
120 - Rating Services					
	1101 - Operational Revenue-Residential Rates	000009 - No Project - S.120	(29,028)		0 Budget to match actuals
	1102 - Operational Revenue-Farmland Rates	000009 - No Project - S.120	(7,496)		0 Budget to match actuals
	1103 - Operational Revenue-Business Rates	000009 - No Project - S.120	5,011		0 Budget to match actuals
	1104 - Operational Revenue-Rural Residential Rates	000009 - No Project - S.120	15,303		0 Budget to match actuals
	1111 - Pensioner Subsidy	000009 - No Project - S.120	(1,305)		0 Budget to match actuals
	1150 - Charges & Fees Recovery Legal Costs	000097 - Sundry Income Recovery Debtors Legal Cos	(2,241)		0 Budget to match actuals
	1160 - Section 603 Certificate Income	000090 - Section 603 Certificates	5,000		0 Budget reallocated
	1799 - Sundry Income	000095 - Sundry Sales Recovery of Bank Charges	(273)		0 Budget to match actuals



Hawkesbury City Council

**Quarterly Budget Review Statement**  
for the period 01 July 2012 to 31 December 2012

**Detailed Quarterly Budget Review Variations**  
for the quarter ended 31 December 2012

Service	Natural	Project	Operational Variation	Capital Variation	Explanation for Variation
121 - Investments					
	1601 - Interest Income	002924 - Interest Revenue-Sewer Oper Reserve	(110,100)	0	Budget reallocated
	3254 - Tfr from Rsve Property Develop't Reserv	000212 - Interest Revenue - General	0	0	Budget reallocated
	3257 - Tfr from Rsve Sullage Reserve	000212 - Interest Revenue - General Fund	0	(5,400)	Budget adjusted in line with trend
	4204 - TFR to Rsve Heritage Reserve	000212 - Interest Revenue - General Fund	0	2,019	Budget adjusted in line with trend
	4206 - TFR to Rsve S94 Bush Fire Reserve	000219 - Interest Revenue-S94/S94a Reserve	0	500	Budget adjusted in line with trend
	4207 - TFR to Rsve S94 Car Parking Reserve	000219 - Interest Revenue-S94/S94a Reserve	0	20,000	Budget adjusted in line with trend
	4221 - TFR to Rsve S94 Rec Buildings Catch 3	000219 - Interest Revenue-S94/S94a Reserve	0	20,000	Budget adjusted in line with trend
	4244 - TFR to Rsve ELE Reserve	000212 - Interest Revenue - General Fund	0	25,179	Budget adjusted in line with trend
	4245 - TFR to Rsve Election Reserve	000212 - Interest Revenue - General Fund	0	7,272	Budget adjusted in line with trend
	4248 - TFR to Rsve Information Technology Reser	000212 - Interest Revenue - General Fund	0	3,369	Budget adjusted in line with trend
	4249 - TFR to Rsve Kerb & Gutter Reserve	000212 - Interest Revenue - General Fund	0	1,782	Budget adjusted in line with trend
	4253 - TFR to Rsve Plant Reserve	000212 - Interest Revenue - General Fund	0	1,704	Budget adjusted in line with trend
	4255 - TFR to Rsve Risk Magement Reserve	000212 - Interest Revenue - General Fund	0	4,406	Budget adjusted in line with trend
	4260 - TFR to Rsve Workers Compensation Reserve	000212 - Interest Revenue - General Fund	0	5,491	Budget adjusted in line with trend
	4263 - TFR to Rsve HLC Risk Management	000212 - Interest Revenue - General Fund	0	1,760	Budget adjusted in line with trend
	4265 - TFR to Stormwater Management Reserve	000212 - Interest Revenue - General	0	0	Budget reallocated
	4266 - TRF to Unspnt Contrb Res BlighPk JV R66	000212 - Interest Revenue - General Fund	0	5,457	Budget adjusted in line with trend
	4270 - Transfer to Contingency Reserve	000212 - Interest Revenue - General Fund	0	13,249	Budget adjusted in line with trend
	4272 - Tfr To Legal Services Reserve	000212 - Interest Revenue - General Fund	0	3,312	Budget adjusted in line with trend
	4274 - TFR To Unspent Contributions Reserve	000212 - No Project - S.121	0	0	Budget to match actuals
122 - Administrative Services					
	1797 - Sundry Income DIV81	000189 - S/Sales & Serv- Freedom Info Access Fee	(341)	0	Budget adjusted in line with trend
	1799 - Sundry Income	000186 - Sundry Income Sale Maps & Brochures	(109)	0	Budget to match actuals
	2302 - Depreciation Expense Office Equipment	000011 - No Project - S.122	(266)	0	Budget adjusted in line with trend
	2426 - Licences & Subscriptions	000400 - Subs-L/Govt Shires Assoc Annual Subs	219	0	Budget to match actuals
	3302 - Depreciation Office Equipment	000011 - No Project - S.122	0	266	Budget adjusted in line with trend
124 - Purchasing & Stores					
	2402 - Sundry Expenses	000013 - No Project - S.124	(285)	0	Budget reallocated
	2419 - General Office Expenditure	002158 - General Manager Stationery	0	0	Budget reallocated
	2426 - Licences & Subscriptions	000013 - No Project - S.124	285	0	Budget to match actuals
125 - Property Development					
	1117 - Extra Charges	000868 - Shop/Office- Shop 4 M/Hill Shopping Cent	(1,621)	0	Budget to match actuals
	1155 - Rental, Lease and fees Income	000989 - 26 The Driftway Residence Londonderry	13,000	0	Budget to match actuals
	1156 - Shops & Offices - Rental Income	001057 - Suite 2 Deerubin Centre - Curves Site	(5,030)	0	Budget adjusted in line with trend
	1157 - Other Rents & Leases	000799 - Other Rent & Lease Rd Rsve-Bells Line	4,772	0	Budget to match actuals
	1168 - Council Rates & Annual Charges Recoveries	000978 - Show Grounds Clarendon	(57)	0	Budget to match actuals
	2107 - Casuals	000014 - No Project - S.125	(4,044)	0	Budget to match actuals
	2303 - Depreciation Expense Furniture & Fitting	000014 - No Project - S.125	900	0	Budget adjusted in line with trend
	2595 - HCC Land Rates - Business	000799 - OP Macquarie Park House Windsor	821	0	Budget to match actuals



Hawkesbury City Council

**Quarterly Budget Review Statement**  
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**Detailed Quarterly Budget Review Variations**

for the quarter ended 31 December 2012

Service	Natural	Project	Operational Variation	Capital Variation	Explanation for Variation
	2599 - Electricity Internal	000998 - Old Hospital-Johnson Wing (Bldg Action Insurance)	858	0	Budget to match actuals
	2603 - Insurance	000988 - 42 The Driftway Residence Londonderry	4	0	Budget to match actuals
	2770 - Valuation Expenses	001357 - Investment Properties	(1,000)	0	Budget reallocated
	3303 - Depreciation Furniture & Fittings	000014 - No Project - S.125	0	(900)	Budget adjusted in line with trend
129 - Fleet Management					
	2300 - Depreciation Expense Plant	000017 - No Project - S.129	(74,000)	0	Budget adjusted in line with trend
	3106 - Sale of Leaseback Vehicles	001593 - Leaseback - Plant 8	0	(107,756)	Budget to match actuals
	3300 - Depreciation - Plant	000017 - No Project - S.129	0	74,000	Budget adjusted in line with trend
	3780 - Insurance Settlement - Plant	001518 - Leaseback - Plant 71	0	(32,064)	Budget to match actuals
	4601 - Purchase Leaseback Plant	001593 - Leaseback - Plant 8	0	95,220	Budget to match actuals
139 - Regional Gallery					
	1730 - Museum Income	001359 - No Project - S.139	10,764	0	Budget reallocated
	1732 - Gallery Income	002859 - Gallery Merchandise	(11,800)	0	Budget adjusted in line with trend
	187S - Arts Funding Program	002727 - 2013-2015 Multiyear Program Funding-Gallery	(53,916)	0	Budget adjusted for Grant
	2101 - Salaries	002727 - OP 2010-2012 Triennial Program Funding-Gallery/Museum	24,857	0	Budget to match actuals
	2102 - Annual Leave	000929 - OP 2010-2012 Triennial Program Funding-Gallery/Museum	(724)	0	Budget to match actuals
	2103 - Sick Leave	000929 - OP 2010-2012 Triennial Program Funding-Gallery/Museum	(121)	0	Budget to match actuals
	2107 - Casuals	002727 - OP 2010-2012 Triennial Program Funding-Gallery/Museum	15,150	0	Budget adjusted for Grant
	2111 - Superannuation	002727 - OP 2010-2012 Triennial Program Funding-Gallery/Museum	3,597	0	Budget to match actuals
	2302 - Depreciation Expense Office Equipment	000027 - No Project - S.139	100	0	Budget adjusted in line with trend
	2305 - Depreciation Expense Buildings	000027 - No Project - S.139	(2,662)	0	Budget adjusted in line with trend
	2314 - Depreciation Expense Park Asset	000027 - No Project - S.139	4,000	0	Budget adjusted in line with trend
	2598 - Hot & Cold Water Internal	001064 - OP Hawkesbury Regional Gallery Site	(71,451)	0	Budget adjusted in line with trend
	2599 - Electricity Internal	001064 - OP Hawkesbury Regional Gallery Site	1,250	0	Budget adjusted in line with trend
	2762 - Art Gallery Expenses	002859 - Gallery Merchandise	1,000	0	Budget adjusted in line with trend
	2820 - Grant Funded Operational Exp	002727 - 2013-2015 Multiyear Program Funding-Gallery	11,157	0	Budget adjusted for Grant
	3302 - Depreciation Office Equipment	000027 - No Project - S.139	0	(100)	Budget adjusted in line with trend
	3314 - Depreciation Other Assets/Park Asset	000027 - No Project - S.139	0	(1,338)	Budget adjusted in line with trend
142 - Legal Services					
	1150 - Charges & Fees Recovery Legal Costs	001383 - HCC v Tuscany - LEC 10986 of 2010	(15,833)	0	Budget to match actuals
	2251 - Legal Expenses - Support Services	000030 - No Project - S.142	15,833	0	Budget adjusted in line with trend
158 - Printing & Signwriting					
	1388 - Council's Print & Signwriting Income	000045 - No Project - S.158	5,001	0	Budget to match actuals
	1391 - Private Works Print & Signwriting Income	002442 - P/W Print & S/Write Sundry Print Works	6,824	0	Budget to match actuals
	2590 - Print Machine Maintenance	002920 - OP Colour Printer Copier	10,731	0	Budget to match actuals
	2591 - Print Machine Rental	000546 - Colour copier maint-Ricoh MPL4500e	(9,608)	0	Budget reallocated
	3248 - Tfr from Rsve Info Tech Reserve	002913 - CAPNA Colour Printer Purchase	0	(48,532)	Budget adjusted in line with trend
	4106 - Purchase Office Equipment	002913 - CAPNA Colour Printer Purchase	0	48,532	Budget adjusted in line with trend



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**Detailed Quarterly Budget Review Variations**  
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Service	Natural	Project	Operational Variation	Capital Variation	Explanation for Variation
179 - Regional Museum					
	1730 - Museum Income	001390 - School Program	3,904		0 Budget reallocated
	187S - Arts Funding Program	002728 - 2013-2015 Multiyear Program Funding-Museum	(50,438)		0 Budget adjusted for Grant
	2101 - Salaries	002728 - 2013-2015 Multiyear Program Funding-Museum	25,239		0 Budget to match actuals
	2102 - Annual Leave	000930 - 2010-2012 Triennial Program Funding-Gallery/Museum	(724)		0 Budget to match actuals
	2103 - Sick Leave	000930 - 2010-2012 Triennial Program Funding-Gallery/Museum	(362)		0 Budget to match actuals
	2107 - Casuals	002728 - 2013-2015 Multiyear Program Funding-Museum	18,550		0 Budget adjusted for Grant
	2111 - Superannuation	002728 - 2013-2015 Multiyear Program Funding-Museum	3,947		0 Budget to match actuals
	2303 - Depreciation Expense Furniture & Fitting	000058 - No Project - S.179	4,000		0 Budget adjusted in line with trend
	2407 - Consultancy Fees	001352 - Conservation & Collections Management Expenses	(245)		0 Budget reallocated
	2490 - Activity Expenses	000575 - Dr Rex Stubbs OAM Memorial	0		0 Budget to match actuals
	2570 - Safety Expenses & Training	000488 - Safety Exp & Training	(615)		0 Budget reallocated
	2820 - Grant Funded Operational Exp	002728 - 2013-2015 Multiyear Program Funding-Museum	3,788		0 Budget adjusted for Grant
	2986 - Museum Program Expenses	001390 - OP Exhibitions	(5,186)		0 Budget to match actuals
	3303 - Depreciation Furniture & Fittings	000058 - No Project - S.179	0	(4,000)	Budget adjusted in line with trend
	4360 - WIP - Heritage	001858 - CAP Exhibitions	0	1,527	Budget to match actuals
	4612 - Furniture & Fittings	001858 - CAP Exhibitions	0	615	Budget adjusted in line with trend
190 - Visitor Information Centre					
	1799 - Sundry Income	001361 - Visitor Centre Merchandise	0		0 Budget reallocated
	2426 - Licences & Subscriptions	000063 - No Project - S.190	(1,800)		0 Budget to match actuals
	4612 - Furniture & Fittings	002922 - CAP Tourist Information Ctre, Clarendon	0	1,800	Budget adjusted in line with trend
			<b>(246,797)</b>	<b>103,370</b>	
<b>INFRASTRUCTURE SERVICES</b>					
134 - Sullage Disposal					
	1140 - Outside Sullage Coll Annual Residenti	000022 - No Project - S.134	3,540		0 Budget to match actuals
	1142 - Outside Sullage Coll Inc Pensioner Rebate	000022 - No Project - S.134	(5,547)		0 Budget reallocated
	1143 - Inside Sullage Coll Annual Residenti	000022 - No Project - S.134	1,585		0 Budget to match actuals
	1147 - Inside Sullage Coll Inc Pensioner Rebate	000022 - No Project - S.134	5,946		0 Budget to match actuals
	4257 - TFR to Rsvve Sullage Reserve	000022 - No Project - S.134	0	(5,524)	Budget adjusted in line with trend
147 - RTA Grant Funded Projects					
	2644 - Roadworks Maintence Edge Patch	001249 - Reg Rds Mtce Block Grant-ROADS Gr 181A- Exps- BUO	20,946		0 Budget to match actuals
	2645 - Roadworks Maintence Emergency Patching	001249 - Reg Rds Mtce Block Grant-ROADS Gr 181A- Exps- BUO	30,548		0 Budget to match actuals
	2647 - Roadworks Maint Hand Patch Flex Pavement	001249 - Reg Rds Mtce Block Grant-ROADS Gr 181A- Exps- BUO	5,928		0 Budget to match actuals
	2648 - Roadworks Maint Heavy Patching	001249 - Reg Rds Mtce Block Grant-ROADS Gr 181A- Exps- BUO	(73,524)		0 Budget reallocated
	2649 - Roadworks Maintenance Shoulder Grading	001249 - Reg Rds Mtce Block Grant-ROADS Gr 181A- Exps- BUO	78,573		0 Budget to match actuals
	2654 - Roadworks Maint Gravel Sheet Pavement	001247 - Reg.Rds Mtce.St Albans Rd	(31,679)		0 Budget reallocated
	2656 - Roadworks Maint - Maintenance Grading	001247 - Reg.Rds Mtce.St Albans Rd	(30,792)		0 Budget reallocated



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**Detailed Quarterly Budget Review Variations**

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Service	Natural	Project	Operational Variation	Capital Variation	Explanation for Variation
148 - Environmental Management Project - Stormwater					
	2674 - Op Exp-EMP-Gross Pollutant Traps Mainten	000655 - Gross Pollutant Traps Maintenance	70,000		0 Budget adjusted in line with trend
	3265 - Tr from Rsvs Stormwater Management Rese	000655 - Gross Pollutant Traps Maintenance	0	(70,000)	Budget adjusted in line with trend
150 - Parks - Operational					
	1799 - Sundry Income	000037 - No Project - S.150	(730)		0 Budget to match actuals
	1938 - Parks' Bookings	002134 - Electricity Costs Contributions-Parks	(152)		0 Budget to match actuals
	2603 - Insurance	000037 - No Project - S.150	(123)		0 Budget to match actuals
	2604 - Security	000037 - No Project - S.150	5,000		0 Budget adjusted in line with trend
	2618 - Parks - M&R	001197 - Windsor Road	(12,000)		0 Budget reallocated
	2697 - Purchase of Bins - Internal Only	000037 - No Project - S.150	558		0 Budget to match actuals
151 - Recreation					
	2102 - Annual Leave	000038 - No Project - S.151	(5,264)		0 Budget reallocated
	2123 - Wages Oncosts	000038 - No Project - S.151	5,264		0 Budget adjusted in line with trend
	2300 - Depreciation Expense Plant	000038 - No Project - S.151	17,000		0 Budget adjusted in line with trend
	2301 - Depreciation Expense Equipment	000038 - No Project - S.151	11,000		0 Budget adjusted in line with trend
	2303 - Depreciation Expense Furniture & Fitting	000038 - No Project - S.151	100		0 Budget adjusted in line with trend
	2304 - Depreciation Expense Other Structures	000038 - No Project - S.151	(226,000)		0 Budget adjusted in line with trend
	2305 - Depreciation Expense Buildings	000038 - No Project - S.151	186,000		0 Budget adjusted in line with trend
	2306 - Depreciation Expense Land Improvements	000038 - No Project - S.151	(164,000)		0 Budget adjusted in line with trend
	2307 - Depreciation Expense Roads	000038 - No Project - S.151	134,000		0 Budget adjusted in line with trend
	2314 - Depreciation Expense Park Asset	000038 - No Project - S.151	(230,000)		0 Budget adjusted in line with trend
	3300 - Depreciation - Plant	000038 - No Project - S.151	0	(17,000)	Budget adjusted in line with trend
	3301 - Depreciation Equipment	000038 - No Project - S.151	0	(11,000)	Budget adjusted in line with trend
	3303 - Depreciation Furniture & Fittings	000038 - No Project - S.151	0	(100)	Budget adjusted in line with trend
	3304 - Depreciation other Structure	000038 - No Project - S.151	0	226,000	Budget adjusted in line with trend
	3305 - Depreciation Buildings	000038 - No Project - S.151	0	(186,000)	Budget adjusted in line with trend
	3306 - Depreciation Land Improvements	000038 - No Project - S.151	0	164,000	Budget adjusted in line with trend
	3307 - Depreciation Roads	000038 - No Project - S.151	0	(134,000)	Budget adjusted in line with trend
	3314 - Depreciation Other Assets/Park Asset	000038 - No Project - S.151	0	230,000	Budget adjusted in line with trend
152 - Roadworks Maintenance					
	2641 - Roadworks Maint Ancillary Road Items	001210 - Unsealed Roads Maintenanc	67,808		0 Budget to match actuals
	2646 - Roadworks Maintenance Signs Maintenance	001209 - Sealed Roads Maintenance	133		0 Budget to match actuals
	2648 - Roadworks Maint Heavy Patching	001209 - Sealed Roads Maintenance	(57,639)		0 Budget reallocated
	2649 - Roadworks Maintenance Shoulder Grading	001210 - Unsealed Roads Maintenanc	60,645		0 Budget to match actuals
	2651 - Roadworks Maintenance-Unsealed Roads	001210 - Unsealed Roads Maintenanc	3,805		0 Budget to match actuals
	2654 - Roadworks Maint Gravel Sheet Pavement	001210 - Unsealed Roads Maintenanc	(3,805)		0 Budget reallocated
	2655 - Roadworks Maint Guidepost Maintenance	001209 - Sealed Roads Maintenance	(133)		0 Budget reallocated
	2656 - Roadworks Maint - Maintenance Grading	001210 - Unsealed Roads Maintenanc	(70,814)		0 Budget reallocated



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Service	Natural	Project	Operational Variation	Capital Variation	Explanation for Variation
153 - Roadworks Construction					
	2307 - Depreciation Expense Roads	000040 - No Project - S.153	(45,000)		0 Budget adjusted in line with trend
	2316 - Depreciation Expenses - Road Structure	000040 - No Project - S.153	(13,281)		0 Budget adjusted in line with trend
	3307 - Depreciation Roads	000040 - No Project - S.153	0	45,000	Budget adjusted in line with trend
	3316 - Depreciation - Road Structure	000040 - No Project - S.153	0	13,281	Budget adjusted in line with trend
	4826 - Road Shoulder Renewal - IRP	002045 - Road Rehabilitation-Variou Locations	0	1,778	Budget to match actuals
	4827 - Road Rehabilitation - IRP	002045 - Road Rehabilitation-Variou Locations	0	(1,778)	Budget reallocated
154 - Kerb, Guttering & Drainage					
	1708 - Tender Documents	000041 - No Project - S.154	(68)		0 Budget to match actuals
	2317 - Depreciation Expense - Kerb & Gutter	000041 - No Project - S.154	(18,000)		0 Budget adjusted in line with trend
	3317 - Depreciation - Kerb & Gutter	000041 - No Project - S.154	0	18,000	Budget adjusted in line with trend
	3901 - Capital Contribution	002034 - Seal sections road shoulder-erosion problems	0	(7,000)	Budget to match actuals
	4760 - Drainage Construction	001760 - North Richmond Drainage Staged Upgrade	0	4,074	Budget to match actuals
155 - Car Parking					
	2595 - HCC Land Rates - Business	002853 - Macquarie Park House Windsor	(821)		0 Budget to match actuals
157 - Design, Survey and Mapping Services					
	1799 - Sundry Income	000311 - Special Event Late Application Fee	(105)		0 Budget to match actuals
	2000 - Plant - Running Costs	000044 - No Project - S.157	(2,450)		0 Budget adjusted in line with trend
159 - Council Buildings					
	1743 - Contribution to Private Mobile Calls	000046 - No Project - S.159	(2,574)		0 Budget to match actuals
	2110 - Overtime	000046 - No Project - S.159	485		0 Budget adjusted in line with trend
	2116 - Contractors	000723 - OP Administration Building Windsor	0		0 Budget reallocated
	2122 - Wages	000046 - No Project - S.159	24,000		0 Budget adjusted in line with trend
	2123 - Wages Oncosts	000046 - No Project - S.159	6,200		0 Budget adjusted in line with trend
	2131 - OH&S Labour time	000723 - OP Administration Building Windsor	(1,000)		0 Budget reallocated
	2301 - Depreciation Expense Equipment	000046 - No Project - S.159	4,000		0 Budget adjusted in line with trend
	2422 - Telephone Expenses	000046 - No Project - S.159	(30,600)		0 Budget reallocated
	2600 - Gas	000723 - OP Administration Building Windsor	0		0 Budget reallocated
	2601 - Electricity	000046 - No Project - S.159	(17,000)		0 Budget reallocated
	2602 - Water	000723 - OP Administration Building Windsor	20,000		0 Budget reallocated
	2604 - Security	000723 - OP Administration Building Windsor	(20,000)		0 Budget reallocated
	2606 - Maintenance - Buildings	000046 - No Project - S.159	135,734		0 Budget adjusted in line with trend
	2607 - Maintenance - Plant & Equipment	000723 - OP Administration Building Windsor	24,355		0 Budget to match actuals
	2609 - Cleaning	000723 - OP Administration Building Windsor	(66,000)		0 Budget reallocated
	2614 - Air Conditioning	000723 - OP Administration Building Windsor	0		0 Budget reallocated
	2615 - Vandalism Repairs	000723 - OP Administration Building Windsor	16,000		0 Budget reallocated
	2900 - Stores Items	000046 - No Project - S.159	7,600		0 Budget adjusted in line with trend





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Service	Natural	Project	Operational Variation	Capital Variation	Explanation for Variation
	3251 - Tfr from Rsve Carryovers Reserve	002376 - Exhibitions	0	0	Budget reallocated
	3267 - Tfr from Unexpended Grants Reserve	002235 - CAPNA Windsor Mall Windsor	0	0	Budget reallocated
	3274 - Transfer from Unspent Contributions Reserve	002243 - Streeton Lookout	0	36	Budget reallocated
	3301 - Depreciation Equipment	000046 - No Project - S.159	0	(4,000)	Budget adjusted in line with trend
	38RJ - Install CCTV & Light-W/Mail-AttorneyGeneralsDept-Gr 3	002234 - CAPNA Windsor Mall Windsor	0	(10,000)	Budget adjusted for Grant
	4610 - Purchase of Equipment	001779 - CAPI Administration Building Windsor	0	1,025	Budget to match actuals
	4612 - Furniture & Fittings	002497 - Exhibitions	0	(4,270)	Budget to match actuals
	4613 - Purchase of Equipment	002374 - CAPNA Windsor Mall Windsor	0	20,308	Budget to match actuals
	4818 - Equipment - Capital Grants Funded Projects	002235 - CAPNA Windsor Mall Windsor	0	10,000	Budget reallocated
	4901 - Building Construction	002912 - CAPI Windsor Function Centre Windsor	0	(26,971)	Budget to match actuals
	4966 - Investment Propety - Building	002178 - CAPI Windsor Function Centre Windsor	0	20,000	Budget adjusted in line with trend
160 - Community Buildings					
	2303 - Depreciation Expense Furniture & Fitting	000047 - No Project - S.160	(1,493)	0	Budget adjusted in line with trend
	2305 - Depreciation Expense Buildings	000047 - No Project - S.160	(12,000)	0	Budget adjusted in line with trend
	2422 - Telephone Expenses	000047 - No Project - S.160	3,000	0	Budget reallocated
	2601 - Electricity	000047 - No Project - S.160	14,000	0	Budget adjusted in line with trend
	2603 - Insurance	000047 - No Project - S.160	372	0	Budget to match actuals
	2606 - Maintenance - Buildings	000047 - No Project - S.160	(101,930)	0	Budget adjusted in line with trend
	2607 - Maintenance - Plant & Equipment	000724 - No Project - S.160	9,000	0	Budget reallocated
	2614 - Air Conditioning	000047 - No Project - S.160	7,000	0	Budget adjusted in line with trend
	2615 - Vandalism Repairs	000047 - No Project - S.160	(5,000)	0	Budget reallocated
	2619 - Works Program - Building M&R	000738 - OP Blax'ds Ridge Comm'y Centre Blax'd Ridge	(1,350)	0	Budget reallocated
	2697 - Purchase of Bins - Internal Only	000047 - No Project - S.160	217	0	Budget to match actuals
	3251 - Tfr from Rsve Carryovers Reserve	002697 - Refurbish Richmond Public Amenities	0	1,350	Budget reallocated
	3303 - Depreciation Furniture & Fittings	000047 - No Project - S.160	0	1,493	Budget adjusted in line with trend
	3305 - Depreciation Buildings	000047 - No Project - S.160	0	12,000	Budget adjusted in line with trend
	4613 - Purchase of Equipment	002201 - CAPNA South Windsor Family Centre	0	(1,855)	Budget reallocated
	4901 - Building Construction	001802 - CAP North Richmond NHC North Richmond	0	1,855	Budget reallocated
	4904 - Building Services - IRP	002192 - Smith Park Amenities Richmond	0	0	Budget to match actuals
161 - Works Depot					
	2131 - OH&S Labour time	000556 - Depot Expenses Wilberforce Depot Expense	200	0	Budget to match actuals
	2301 - Depreciation Expense Equipment	000048 - No Project - S.161	100	0	Budget adjusted in line with trend
	2303 - Depreciation Expense Furniture & Fitting	000048 - No Project - S.161	600	0	Budget adjusted in line with trend
	2304 - Depreciation Expense Other Structures	000048 - No Project - S.161	600	0	Budget adjusted in line with trend
	2700 - Depot Expenses	000937 - Depot Expenses Wilberforce Depot Expense	(200)	0	Budget to match actuals
	3301 - Depreciation Equipment	000048 - No Project - S.161	0	(100)	Budget adjusted in line with trend
	3303 - Depreciation Furniture & Fittings	000048 - No Project - S.161	0	(600)	Budget adjusted in line with trend
	3304 - Depreciation other Structure	000048 - No Project - S.161	0	(600)	Budget adjusted in line with trend
162 - Operations Management					
	1000 - Plant Surplus -PW Hire Earned	000049 - No Project - S.162	25,000	0	Budget adjusted in line with trend





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Service	Natural	Project	Operational Variation	Capital Variation	Explanation for Variation
	2000 - Plant - Running Costs	000049 - No Project - S.162	65,000	0	Budget adjusted in line with trend
	2300 - Depreciation Expense Plant	000049 - No Project - S.162	(60,000)	0	Budget adjusted in line with trend
	2302 - Depreciation Expense Office Equipment	000049 - No Project - S.162	(2,902)	0	Budget adjusted in line with trend
	3101 - Sale of Plant	002092 - P/W Plant 989-Gentech Welder/Compressor	0	26,523	Budget to match actuals
	3300 - Depreciation - Plant	000049 - No Project - S.162	0	60,000	Budget adjusted in line with trend
	3302 - Depreciation Office Equipment	000049 - No Project - S.162	0	2,902	Budget adjusted in line with trend
	4101 - Purchase of Plant	001538 - P/W Plant 117-Mitsubishi Canter 4T Crew Cab	0	(74,000)	Budget reallocated
163 - Ancillary Facilities					
	1403 - Road Reinstatement Fees	002692 - Road Restoration-Other Other Road Items	(96,601)	0	Budget to match actuals
	1799 - Sundry Income	000205 - Other Inc Sale of Plans Engineer	(2,168)	0	Budget to match actuals
	2304 - Depreciation Expense Other Structures	000050 - No Project - S.163	19,000	0	Budget adjusted in line with trend
	2307 - Depreciation Expense Roads	000050 - No Project - S.163	296,000	0	Budget adjusted in line with trend
	2308 - Depreciation Expense Bridges	000050 - No Project - S.163	(13,000)	0	Budget adjusted in line with trend
	2319 - Depreciation Expense Road Furniture	000050 - No Project - S.163	(299,243)	0	Budget adjusted in line with trend
	2628 - Road Restorations	002692 - Road Restoration-Other Other Road Items	96,601	0	Budget to match actuals
	3304 - Depreciation other Structure	000050 - No Project - S.163	0	(19,000)	Budget adjusted in line with trend
	3307 - Depreciation Roads	000050 - No Project - S.163	0	(296,000)	Budget adjusted in line with trend
	3308 - Depreciation Bridges	000050 - No Project - S.163	0	13,000	Budget adjusted in line with trend
	3319 - Depreciation Road Furniture	000050 - No Project - S.163	0	299,243	Budget adjusted in line with trend
167 - State Emergency Services					
	1703 - GST Fuel Rebate	000053 - No Project - S.167	(23)	0	Budget to match actuals
188 - Deerubbin Centre Plant					
	1163 - Electricity Income External	000999 - Old Hospital-Johnson Wing (Bldg Action Insurance)	858	0	Budget to match actuals
	1165 - Hot & Chilled Water Inc Internal	001065 - Hawkesbury Regional Gallery Site	165,780	0	Budget adjusted in line with trend
	1166 - Electricity Income Internal	001394 - Peppercorn Place Windsor	(91,319)	0	Budget to match actuals
	2600 - Gas	001054 - Deerubbin Centre Plant	(20,000)	0	Budget reallocated
	2606 - Maintenance - Buildings	001054 - Deerubbin Centre Plant	(4,485)	0	Budget reallocated
	2619 - Works Program - Building M&R	001054 - Deerubbin Centre Plant	(5,000)	0	Budget reallocated
	4613 - Purchase of Equipment	002887 - CAPI Deerubbin Centre Plant-BMS Replace	0	4,485	Budget to match actuals
189 - Waste Management Facility					
	1121 - Garbage Serv Chrg Business	002394 - Garb Serv Chg Business Occupied 240L bin	(1,025)	0	Budget to match actuals
	1751 - Recycling Income	000328 - Recycling Income Recycling - Metal	29,000	0	Budget adjusted in line with trend
	1752 - Disposal Fees (Gate Takings)	000062 - OP No Project - S.189	200,000	0	Budget adjusted in line with trend
	2102 - Annual Leave	000062 - OP No Project - S.189	(57,659)	0	Budget reallocated
	2123 - Wages Oncosts	000062 - OP No Project - S.189	57,659	0	Budget adjusted in line with trend
	2429 - Contractors Charges	001429 - Waste Depot Work Exp	(67,455)	0	Budget to match actuals
	2744 - Corporate Systems	000340 - Waste Depot Work Exp	2,500	0	Budget reallocated
	2963 - Waste Depot Work Expenditure	000340 - Waste Depot Work Exp	100,000	0	Budget adjusted in line with trend



Hawkesbury City Council

**Quarterly Budget Review Statement**  
for the period 01 July 2012 to 31 December 2012

**Detailed Quarterly Budget Review Variations**

for the quarter ended 31 December 2012

Service	Natural	Project	Operational Variation	Capital Variation	Explanation for Variation
	3230 - Transfer from Tip Remediation Reserve	002854 - Waste Drop Off Area	0	(43,303)	Budget to match actuals
	4106 - Purchase Office Equipment	002375 - CAP Windsor Tip Londonderry	0	20,000	Budget to match actuals
	4230 - Transfer to Tip Remediation Reserve	002394 - Recycling Income Recycling - Metal	0	(227,975)	Budget to match actuals
	4613 - Purchase of Equipment	002375 - CAP Windsor Tip Londonderry	0	(2,515)	Budget reallocated
	4806 - Purchase Other Structures	002854 - Waste Drop Off Area	0	(21,872)	Budget to match actuals
	4901 - Building Construction	002375 - CAP Windsor Tip Londonderry	0	12,645	Budget to match actuals
192 - Parks Grants					
	18RW - Improve Aquatic Ecosystems-HNCMA-Gr 18RW	002703 - Improve Aquatic Ecosystems-HNCMA-Gr 18RW	(28,183)		0 Budget adjusted for Grant
	2301 - Depreciation Expense Equipment	000065 - No Project - S.192	19,000		0 Budget adjusted in line with trend
	2314 - Depreciation Expense Park Asset	000065 - No Project - S.192	7,000		0 Budget adjusted in line with trend
	2820 - Grant Funded Operational Exp	002702 - Riparian Zone - Glossodia	24,220		0 Budget reallocated
	3267 - Tfr from Unexpended Grants Reserve	002722 - Holmes Drive - (Cumberland Reach)	0		0 Budget reallocated
	3301 - Depreciation Equipment	000065 - No Project - S.192	0	(19,000)	Budget adjusted in line with trend
	3314 - Depreciation Other Assets/Park Asset	000065 - No Project - S.192	0	(7,000)	Budget adjusted in line with trend
	38RF - Conserve Wk-Fountain Richmond Pk-Dp Plann	001895 - Richmond Park	0	(7,000)	Budget adjusted for Grant
	4806 - Purchase Other Structures	002722 - CAP Gate repair - Sackville Mission	0	3,963	Budget adjusted in line with trend
	4820 - Parks - Capital Grants Funded Projects	001895 - Richmond Park	0	7,000	Budget adjusted for Grant
193 - Parks Plant					
	1000 - Plant Surplus -PW Hire Earned	000066 - No Project - S.193	50,000		0 Budget adjusted in line with trend
	3101 - Sale of Plant	001565 - Plant 64 - Sports Council vehicle	0	(27,371)	Budget to match actuals
	3251 - Tfr from Rsve Carryovers Reserve	001620 - P/W Plant 639-Skate Bd RmpTrailer-M42138	0		0 Budget reallocated
	3253 - Tfr from Rsve Plant Reserve	002864 - P/W Plant 400 - Kawasaki Mule 600	0	(13,293)	Budget to match actuals
	4101 - Purchase of Plant	002864 - Plant 64 - Sports Council vehicle	0	6,878	Budget to match actuals
195 - Parks Capital (Excluding Plant & Grants)					
	2301 - Depreciation Expense Equipment	000068 - No Project - S.195	300		0 Budget adjusted in line with trend
	2304 - Depreciation Expense Other Structures	000068 - No Project - S.195	4,000		0 Budget adjusted in line with trend
	2314 - Depreciation Expense Park Asset	000068 - No Project - S.195	52,000		0 Budget adjusted in line with trend
	3301 - Depreciation Equipment	000068 - No Project - S.195	0	(300)	Budget adjusted in line with trend
	3304 - Depreciation other Structure	000068 - No Project - S.195	0	(4,000)	Budget adjusted in line with trend
	3314 - Depreciation Other Assets/Park Asset	000068 - No Project - S.195	0	(52,000)	Budget adjusted in line with trend
	4824 - Park Improvements-IRP	001849 - Bowen Mountain Park Bowen Mountain	0	(1,996)	Budget reallocated
	4829 - Pathways - IRP	001849 - Bowen Mountain Park Bowen Mountain	0	1,996	Budget to match actuals
196 - South Windsor Effluent Reuse Scheme					
	2314 - Depreciation Expense Park Asset	002093 - No Project - S.196	29,000		0 Budget adjusted in line with trend
	3314 - Depreciation Other Assets/Park Asset	002093 - No Project - S.196	0	(29,000)	Budget adjusted in line with trend
197 - Cemeteries					
	1362 - Public Cemeteries Sundry Income	000230 - Pub/Cemeteries S/Inc- Rmond Lawn-Int Fees	0		0 Budget to match actuals



Hawkesbury City Council

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**Detailed Quarterly Budget Review Variations**

for the quarter ended 31 December 2012

Service	Natural	Project	Operational Variation	Capital Variation	Explanation for Variation
	2603 - Insurance	000942 - OP Richmond Lawn Cemetery Richmond	123	0	Budget to match actuals
	2604 - Security	000942 - OP Richmond Lawn Cemetery Richmond	300	0	Budget adjusted in line with trend
	2614 - Air Conditioning	000942 - OP Richmond Lawn Cemetery Richmond	60	0	Budget adjusted in line with trend
	4901 - Building Construction	002495 - CAP Richmond Lawn Cemetery Richmond	0	1,855	Budget to match actuals
551 - Hawkesbury Leisure Centre					
	2300 - Depreciation Expense Plant	000071 - No Project - S.551	(10,000)	0	Budget adjusted in line with trend
	2305 - Depreciation Expense Buildings	000071 - No Project - S.551	(180,000)	0	Budget adjusted in line with trend
	2457 - Contribution to HSC & HLC	001206 - Leisure Centre Annual Subsidy	(53,986)	0	Budget reallocated
	2604 - Security	000968 - OP Indoor Sports Stadium South Windsor	480	0	Budget to match actuals
	2606 - Maintenance - Buildings	000968 - OP Indoor Sports Stadium South Windsor	(3,943)	0	Budget reallocated
	2607 - Maintenance - Plant & Equipment	000902 - OP H'bury Oasis Swimming Ctr Sth Windsor	148	0	Budget to match actuals
	2614 - Air Conditioning	000968 - OP Indoor Sports Stadium South Windsor	811	0	Budget to match actuals
	2615 - Vandalism Repairs	000968 - South Windsor Tennis South Windsor	2,504	0	Budget to match actuals
	2619 - Works Program - Building M&R	001853 - OP Indoor Sports Stadium South Windsor	0	0	Budget to match actuals
	3251 - Tfr from Rsve Carryovers Reserve	001853 - Leisure Centre Annual Subsidy	0	0	Budget to match actuals
	3300 - Depreciation - Plant	000071 - No Project - S.551	0	10,000	Budget adjusted in line with trend
	3305 - Depreciation Buildings	000071 - No Project - S.551	0	180,000	Budget adjusted in line with trend
	4901 - Building Construction	001853 - CAPI Indoor Sports Stadium South Windsor	0	53,986	Budget to match actuals
	4904 - Building Services - IRP	001853 - CAPI Indoor Sports Stadium South Windsor	0	0	Budget to match actuals
666 - Fire Control					
	1709 - NSW Rural Fire Serv Reimbursement	000242 - Reimbursement of Councils 11.7% Fire Contribution	27,661	0	Budget adjusted in line with trend
	2553 - Contribution Bush Fire Fight Fund	000073 - No Project - S.666	(46,766)	0	Budget adjusted in line with trend
	2554 - Contribution Board Fire Commission	000470 - Fire & Rescue NSW Contr-Windsor Fire District	(10,567)	0	Budget adjusted in line with trend
	3251 - Tfr from Rsve Carryovers Reserve	002631 - Plant-88-Bus	0	0	Budget reallocated
	3274 - Transfer from Unspent Contributions Reserve	001792 - CAP Glossodia Bush Fire Shed Glossodia	0	(36)	Budget reallocated
	4101 - Purchase of Plant	002631 - Plant-88-Bus	0	0	Budget adjusted in line with trend
	4114 - Purchase Other Asset	001816 - CAP Wilberforce Offices Wilberforce	0	(19,237)	Budget reallocated
	4901 - Building Construction	001816 - CAP Wilberforce Offices Wilberforce	0	19,237	Budget to match actuals
780 - Sewerage Schemes					
	1000 - Plant Surplus -PW Hire Earned	000075 - No Project - S.780	(70,000)	0	Budget adjusted in line with trend
	1002 - Plant Income - Leaseback	000075 - No Project - S.780	(8,000)	0	Budget adjusted in line with trend
	1127 - Sewer Rates Residential Connected	000075 - No Project - S.780	(4,205)	0	Budget to match actuals
	1128 - Sewer Rates Residential Unconnected	000075 - No Project - S.780	20,000	0	Budget to match actuals
	1129 - Sewer Rates Business Connected	000075 - No Project - S.780	(1,200)	0	Budget to match actuals
	1135 - Pensioner Rebate Subsidy Rebate	000075 - No Project - S.780	160	0	Budget to match actuals
	1136 - Pensioner Rebate Subsidy Subsidy	000075 - No Project - S.780	(312)	0	Budget to match actuals
	1137 - Pensioner Rebate Subsidy Cnl Rebate	000075 - No Project - S.780	173	0	Budget to match actuals
	1601 - Interest Income	000218 - Interest Revenue-Sewer Oper Reserve	80,000	0	Budget adjusted in line with trend
	1703 - GST Fuel Rebate	000075 - No Project - S.780	(449)	0	Budget adjusted in line with trend
	1770 - Sewer Connections	000675 - Sewer Connection General Income	(225)	0	Budget to match actuals



Hawkesbury City Council

**Quarterly Budget Review Statement**  
for the period 01 July 2012 to 31 December 2012

**Detailed Quarterly Budget Review Variations**

for the quarter ended 31 December 2012

Service	Natural	Project	Operational Variation	Capital Variation	Explanation for Variation
	1775 - Trade Waste Income	000075 - No Project - S.780	(102,927)	0	Budget adjusted in line with trend
	1776 - Sullage Disposal Fee	000075 - No Project - S.780	28,407	0	Budget to match actuals
	2101 - Salaries	000075 - No Project - S.780	(25,200)	0	Budget reallocated
	2108 - Travelling	000075 - No Project - S.780	269	0	Budget to match actuals
	2110 - Overtime	000075 - No Project - S.780	39	0	Budget to match actuals
	2117 - Payroll Tax	000075 - No Project - S.780	17,450	0	Budget adjusted in line with trend
	2300 - Depreciation Expense Plant	000075 - No Project - S.780	(10,000)	0	Budget adjusted in line with trend
	2304 - Depreciation Expense Other Structures	000075 - No Project - S.780	200	0	Budget adjusted in line with trend
	2310 - Depreciation Expense Sewer network	000075 - No Project - S.780	99,000	0	Budget adjusted in line with trend
	2407 - Consultancy Fees	000075 - No Project - S.780	25,200	0	Budget to match actuals
	2411 - Vehicle Expenses-Lease Back	000075 - No Project - S.780	7,000	0	Budget adjusted in line with trend
	2434 - Mobile Phone Expenses	000920 - SCADA Computer-Sewer	145	0	Budget adjusted in line with trend
	2601 - Electricity	000714 - Pump Statns M&R Fairey Rd Rising Main P	110,345	0	Budget adjusted in line with trend
	2602 - Water	000945 - OP Sewer Treatment Wks McGraths Hill	2,100	0	Budget adjusted in line with trend
	2603 - Insurance	000681 - Treatment Works-South Windsor	270	0	Budget to match actuals
	2744 - Corporate Systems	002217 - Software Licensing & Maintenance	5,683	0	Budget to match actuals
	2931 - Spray Irrigation Costs	000682 - Spray Irrig'n Exp MHWTP Irrig'n M & P	7,578	0	Budget adjusted in line with trend
	2932 - Sewer M & R	001301 - Sewer Pump Station V	24,514	0	Budget to match actuals
	2934 - Pumping Stations M&R	002634 - Windsor Wharf Pump Station	33,486	0	Budget to match actuals
	2940 - Trade Waste Inspection	000075 - No Project - S.780	2,547	0	Budget adjusted in line with trend
	3101 - Sale of Plant	001647 - P/W Plant 727-MTD Yardman Lawn Edger	0	(23)	Budget to match actuals
	3106 - Sale of Leaseback Vehicles	002216 - Leaseback - Plant 434	0	2,091	Budget to match actuals
	3201 - Tfr from Rsve Capital - Sewer	002039 - SWSTP-Permanent on-site dewatering facility	0	(128,948)	Budget to match actuals
	3229 - Tfr from Rsve Sewer Operating Reserve	002634 - Windsor Wharf Pump Station	0	(410,626)	Budget to match actuals
	3300 - Depreciation - Plant	000075 - No Project - S.780	0	10,000	Budget adjusted in line with trend
	3304 - Depreciation other Structure	000075 - No Project - S.780	0	(200)	Budget adjusted in line with trend
	3310 - Depreciation Sewer network	000075 - No Project - S.780	0	(99,000)	Budget adjusted in line with trend
	4101 - Purchase of Plant	001695 - Sewer Plant 403-Kawasaki Mule MHTW	0	18,960	Budget to match actuals
	4113 - Purchase Sewer Assets	002039 - SWSTP-Permanent on-site dewatering facility	0	123,288	Budget to match actuals
	4201 - TFR to Rsve Capital - Sewer	002216 - Sewer Plant 403-Kawasaki Mule MHTW	0	97,132	Budget to match actuals
	4229 - TFR to Rsve Sewer Operating Reserve	000675 - Sewer Connection General Income	0	138,578	Budget to match actuals
	4957 - Upgrade Pump Stations	001867 - CAP Sewer pump station 'G'	0	6,700	Budget to match actuals
796 - South Windsor Effluent Reuse Scheme					
	1174 - Internal Recycled Water Income	000076 - No Project - S.796	(337)	0	Budget to match actuals
	1601 - Interest Income	000210 - Interest Revenue-Reserves (Excl S64,S94)	(1,500)	0	Budget adjusted in line with trend
	2310 - Depreciation Expense Sewer network	000076 - No Project - S.796	24,000	0	Budget adjusted in line with trend
	2314 - Depreciation Expense Park Asset	000076 - No Project - S.796	15,000	0	Budget adjusted in line with trend
	2607 - Maintenance - Plant & Equipment	000387 - OP South Windsor Effluent Reuse Scheme	273	0	Budget to match actuals
	3238 - Transfer from Sth Windsor Effluent Reuse Scheme Reserve	000387 - OP South Windsor Effluent Reuse Scheme	0	(123,719)	Budget to match actuals
	3310 - Depreciation Sewer network	000076 - No Project - S.796	0	(24,000)	Budget adjusted in line with trend
	3314 - Depreciation Other Assets/Park Asset	000076 - No Project - S.796	0	(15,000)	Budget adjusted in line with trend
	4238 - Transfer to Sth Windsor Effluent Reuse Scheme Reserve	000210 - No Project - S.796	0	125,283	Budget adjusted in line with trend



Hawkesbury City Council

**Quarterly Budget Review Statement**  
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**Detailed Quarterly Budget Review Variations**  
for the quarter ended 31 December 2012

Service	Natural	Project	Operational Variation	Capital Variation	Explanation for Variation
			<b>230,932</b>	<b>(131,267)</b>	
<b>CITY PLANNING</b>					
112 - Community Administration					
	1799 - Sundry Income	000418 - Youth Worker Programs	(1,970)		0 Budget to match actuals
	2599 - Electricity Internal	001029 - Peppercorn Place Windsor	2,619		0 Budget adjusted in line with trend
	2611 - Mowing	001029 - Peppercorn Place Windsor	800		0 Budget adjusted in line with trend
	2760 - Youth Worker Programs	000412 - Youth Week-Grant Funded	(1,845)		0 Budget adjusted for Grant
	2820 - Grant Funded Operational Exp	000616 - Disability Access Plan	500		0 Budget to match actuals
	2821 - Grant Funded Consultancy Fees	000616 - Disability Access Plan	(500)		0 Budget reallocated
131 - Building Control					
	1311 - Construction Certificates	000100 - Construct Certific- Essential Ser Compl	49,418		0 Budget to match actuals
	1314 - Advertising Signs Licence	002121 - Advertising Signs Licence	(176)		0 Budget to match actuals
	1331 - Licences & Fees	002123 - S/Development Places of Public Entertai	(83)		0 Budget to match actuals
	1799 - Sundry Income	000105 - S/Build inc Specification Books	(174)		0 Budget to match actuals
	2456 - Employment Agencies	000019 - No Project - S.131	20,000		0 Budget reallocated
132 - Development Control					
	1320 - Subdivision Fees	000116 - Subdivision Fee Sub/Dev Perf Sec Adm Fee	(750)		0 Budget to match actuals
	1321 - Development Application	000124 - Develop Application Occupation Cert	(5,969)		0 Budget to match actuals
	1322 - Sect 149 Certificates	002126 - Sect 149 Certificates Urgency and/or Copy Fees	(96)		0 Budget to match actuals
	1799 - Sundry Income	000120 - S/Development Sale LEPs & DCPs	(11)		0 Budget to match actuals
	2302 - Depreciation Expense Office Equipment	000020 - No Project - S.132	(86)		0 Budget to match actuals
	2407 - Consultancy Fees	000020 - No Project - S.132	(12,000)		0 Budget reallocated
	2419 - General Office Expenditure	000020 - No Project - S.132	(100)		0 Budget reallocated
	3302 - Depreciation Office Equipment	000020 - No Project - S.132	0		86 Budget to match actuals
133 - Sewerage Management Facilities					
	2300 - Depreciation Expense Plant	000021 - No Project - S.133	(5,447)		0 Budget reallocated
	3300 - Depreciation - Plant	000021 - No Project - S.133	0		5,447 Budget reallocated
135 - Health Services					
	1407 - Income-Infringements	000023 - No Project - S.135	(6,239)		0 Budget to match actuals
137 - Regulation & Enforcement					
	2102 - Annual Leave	000025 - No Project - S.137	(22,626)		0 Budget reallocated
	2123 - Wages Oncosts	000025 - No Project - S.137	22,626		0 Budget adjusted in line with trend



Hawkesbury City Council

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**Detailed Quarterly Budget Review Variations**

for the quarter ended 31 December 2012

Service	Natural	Project	Operational Variation	Capital Variation	Explanation for Variation
138 - Animal Control					
	1337 - Pound Income	000147 - Dog Sales Penrith City Council	17,831		0 Budget to match actuals
	1744 - Donations	002411 - OP Companion Animal Shelter Donations	(1,854)		0 Budget to match actuals
	2304 - Depreciation Expense Other Structures	000026 - No Project - S.138	400		0 Budget adjusted in line with trend
	2609 - Cleaning	002411 - OP Companion Animal Shelter Donations	963		0 Budget to match actuals
	2720 - Impound & Control Expense	002411 - OP Companion Animal Shelter Donations	20,020		0 Budget to match actuals
	2721 - Stock Pound Expenses	000403 - Prevent Impound Expenses	(4,000)		0 Budget adjusted in line with trend
	3101 - Sale of Plant	001503 - Plant 53 - Animal Shelter	0	(3,454)	Budget to match actuals
	3304 - Depreciation other Structure	000026 - No Project - S.138	0		(400) Budget adjusted in line with trend
	4901 - Building Construction	002852 - Impound & Control Expense	0	(10,092)	Budget reallocated
143 - City Planning					
	1799 - Sundry Income	000119 - S/Development Application - Vary LEP	(52,500)		0 Budget to match actuals
	1869 - Comm Strategic Planner Subsidy-DOCS	000410 - Community Administration	(289)		0 Budget to match actuals
	2402 - Sundry Expenses	000496 - Hawkesbury River Flood Risk Mgmt Study	60		0 Budget to match actuals
	2407 - Consultancy Fees	000081 - Strategic Plan Review	(11,000)		0 Budget reallocated
	2408 - Printing & Stationery Costs	000496 - Strategic Plan Review	440		0 Budget reallocated
	2522 - Travel and Sustenance	000081 - Strategic Plan Review	10,500		0 Budget to match actuals
	2596 - Waste Sustainability Improvement Prog	000348 - Waste Education Expenses	(5,138)		0 Budget to match actuals
	2737 - Social Planning	000410 - Community Administration	647		0 Budget to match actuals
	2820 - Grant Funded Operational Exp	001385 - Estuary Management Program	150		0 Budget to match actuals
	2821 - Grant Funded Consultancy Fees	001385 - Estuary Management Program	(150)		0 Budget reallocated
	3275 - Tfr From Waste Performance Improve Reserve	000348 - Waste Education Expenses	0	5,138	Budget to match actuals
149 - Parking Patrol					
	1407 - Income-Infringements	000036 - No Project - S.149	50,000		0 Budget adjusted in line with trend
	2102 - Annual Leave	000036 - No Project - S.149	(8,438)		0 Budget reallocated
	2123 - Wages Oncosts	000036 - No Project - S.149	8,438		0 Budget adjusted in line with trend
	2662 - Infringement Processing Expenses	000613 - Parking Patrol-Street Parking	(5,500)		0 Budget adjusted in line with trend
174 - Section 94 Funding					
	3917 - S94 Carpark Contribution	000057 - No Project - S.174	0	(3,260)	Budget to match actuals
	4207 - TFR to Rsve S94 Car Parking Reserve	000057 - No Project - S.174	0	3,260	Budget to match actuals
194 - Section 94A Funding					
	2305 - Depreciation Expense Buildings	000067 - No Project - S.194	5,565		0 Budget adjusted in line with trend
	2314 - Depreciation Expense Park Asset	000067 - No Project - S.194	3,000		0 Budget adjusted in line with trend
	3305 - Depreciation Buildings	000067 - No Project - S.194	0	(5,565)	Budget adjusted in line with trend
	3314 - Depreciation Other Assets/Park Asset	000067 - No Project - S.194	0	(3,000)	Budget adjusted in line with trend
	3948 - S94A Contributions	000067 - No Project - S.194	0	(9,586)	Budget to match actuals
	4269 - TFR to Rsve S94A Contributions	000067 - No Project - S.194	0	9,586	Budget to match actuals
	4810 - S94 Park Improvements	001848 - Bowen Mountain Park Bowen Mountain	0	(4,414)	Budget reallocated



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for the quarter ended 31 December 2012

Service	Natural	Project	Operational Variation	Capital Variation	Explanation for Variation
	4909 - S.94 Foot Path	001848 - Bowen Mountain Park Bowen Mountain	0	4,414	Budget to match actuals
881 - Domestic Waste Management					
	1109 - Domestic Waste Charges	002395 - Kerbside Collection	57,489		0 Budget to match actuals
	1111 - Pensioner Subsidy	000079 - No Project - S.881	(38,195)		0 Budget to match actuals
	1122 - Residential Availability Charge	000079 - No Project - S.881	(1,269)		0 Budget to match actuals
	1601 - Interest Income	000211 - Interest Revenue-Reserves (Excl S64,S94)	2,000		0 Budget adjusted in line with trend
	1755 - Waste Reduction Scheme	000337 - Orphan Waste Disposal - Asbestos	(6,030)		0 Budget to match actuals
	1761 - Collection of Waste	000337 - Orphan Waste Disposal - Asbestos	6,030		0 Budget adjusted in line with trend
	1762 - Sale of Bins - Internal	000079 - No Project - S.881	(774)		0 Budget to match actuals
	2000 - Plant - Running Costs	000079 - No Project - S.881	40,000		0 Budget adjusted in line with trend
	2265 - Legal Expenses-City Planning	000079 - No Project - S.881	1,403		0 Budget to match actuals
	2300 - Depreciation Expense Plant	000079 - No Project - S.881	(24,000)		0 Budget adjusted in line with trend
	2960 - Sundry Collection Expense	000341 - Sund Coll Exp Expense	1,000		0 Budget adjusted in line with trend
	3203 - Tfr from Rsve Domestic Waste Management	001549 - Waste Plant 134 - Garbage Truck	0	(26,425)	Budget to match actuals
	3300 - Depreciation - Plant	000079 - No Project - S.881	0	24,000	Budget adjusted in line with trend
	4101 - Purchase of Plant	001549 - Waste Plant 134 - Garbage Truck	0	13,259	Budget to match actuals
	4203 - TFR to Rsve Domestic Waste Management	002395 - No Project - S.881	0	(43,251)	Budget to match actuals
	4601 - Purchase Leaseback Plant	001497 - Leaseback - Plant 6	0	(5,237)	Budget to match actuals
			<b>104,690</b>	<b>(49,494)</b>	
<b>TOTAL VARIATIONS</b>			<b>567,867</b>	<b>(567,867)</b>	
<b>NET (SURPLUS)/DEFICIT</b>				<b>0</b>	