



Attachment 1

to

Item 4.4.1

**The Quarterly Budget Review Statement -
March 2023**

Date of meeting: 9 May 2023
Location: Council Chambers
Time: 6:30pm



QUARTERLY BUDGET REVIEW STATEMENT

March 2023



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Executive Summary

Financial Position

The Quarterly Budget Review Statement – March 2022 (QBRS) recommends budget adjustments that result in an overall balanced adjustment for the quarter.

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 period ending 31 March 2022, and details on the more significant issues in this QBRS are provided below.

Operating Revenue

As at the end of the third quarter, Council's operating revenue from general rates and annual charges, user charges and fees, other income streams and operating grants, net of any applicable subsidies, is \$108.1M, and after the recommended variations, is tracking to meet the projected FY Budget of \$122.6M. As at the end of March 2022, interest and investment earnings are \$1.9M, tracking well against the projected FY Budget of \$2.6M.

Operating Expenditure

Council incurs operating expenditure in delivering operational programs as outlined in the adopted 2022/2023 Operational Plan. 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, 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 March 2023, operating expenditure, excluding depreciation, amounts to \$64.7M, or 72% of the projected FY budget of \$90.2M. Based on these figures, overall, operating expenditure is tracking well against budget.

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

Capital Expenditure

For the 2022/2023 financial year, Council has a FY Budget for capital works of \$112.6M, including March QBRS variations of \$12.6M. As at the end of the third quarter, actual capital expenditure amounted to \$52.2M. Several projects are in the planning or procurement phase as at the reporting period, with a further \$34.6M committed.

Capital expenditure (excluding dedicated assets) in the third quarter of the financial year includes expenditure on new infrastructure assets, with \$1.0M spent on land, buildings, and land improvements, \$6.2M on roads, bridges, footpaths, and drainage and \$0.1M on sewer infrastructure and \$0.4M on park assets and other structures.

Infrastructure renewal expenditure amounted to \$1.1M spent on land, buildings, and land improvements, \$21.9M spent on roads, bridges, footpaths, and drainage, \$14.9M on sewer infrastructure and \$2.7M on park assets and other structures.

Capital expenditure as at the end of the third quarter also included \$1.0M in respect of plant and equipment, and \$2.8M on other assets including the Waste Management Facility, library resources and IT equipment.



Cash and Investments

Council's reserve balances as at the end of the third quarter amount to \$60.8M. This balance was made up of \$41.2M in externally restricted reserves and \$19.6M in internally restricted reserves.

Council's investments portfolio as at the end of March 2023 is \$113.5M and returned an annualised average of 3.56% over the period 1 July 2022 to 31 March 2023.

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

Quarterly Budget Review Statement

Financial Position

The Quarterly Budget Review Statement - March 2023 recommends budget adjustments that result in an overall balanced result for the quarter. Variations proposed are necessary to ensure appropriate budget allocations are available to deliver Council's Adopted Operational Plan.

In the opinion of the Responsible Accounting Officer, based on Council's accounting records, Council is in a satisfactory short term financial position. However, other factors that are outside Council's control, could have an impact on Council's financial position as at the end of the 2022/2023.

The Quarterly Budget Review Statement is the mechanism stipulated by the Local Government Regulations 2021 for councils to revise the adopted Operational Plan for the year to reflect the actual financial performance as at the end of each Quarter and projected to the end of the financial year. This review ensures Council's Budget remains current and relevant throughout the financial year and provides early indication of progress in achieving financial targets.

In revising estimates, a conservative approach has been taken. Unfavourable trends relating to income outside Council's control are proposed to be adjusted to reflect the anticipated performance up to the 30 June 2023. Unfavourable trends relating to expenditure outside Council's control are also proposed to be adjusted for the same period.

Adjustments include variations that are minor or not operationally significant in nature and adjustments to the phasing of budgets. These latter adjustments have no impact on Council's overall Budget position or Operating Performance Ratio.

The more significant items of the March 2022 Quarterly Budget Review Statement include:

1. Favourable Adjustments:

Disaster Recovery Funding Arrangement (DRFA) Funds (\$1.8M) – Council has received reimbursement for expenditure incurred in prior-years amounting to \$1.8M in relation to repairs on flood-damaged roads under DRFA from Transport for NSW.

- *Income on Investment Portfolio (\$1.5M)* – At the time of developing the 2022/2023 Original Budget, the estimated return on investments was 0.4%, and the current annualised return is 3.56%. The amount invested has also been higher than forecasted due to unbudgeted insurance claims, DRFA payments, grant funding and the timing of loan drawdowns. The combination of improved rates and higher investment amounts has resulted in a projected improvement in interest income of \$1.5M.

2. Unfavourable Adjustments:

- *Increased plant running and changeover costs (\$195K)* – The cost of fuel and the price of plant replacement has risen substantially since the development of the Original Budget. Ongoing supply issues has resulted in Council retaining vehicles rather than selling to ensure sufficient plant and vehicles are available.



- *Interest Income Allocated to Reserves (\$155K)* – As outlined above, improved interest rates has resulted in the amount of interest income allocated to external reserves, including Developer Contributions, Sewer, Domestic Waste and Stormwater increasing.
- *Regulatory Services Income (\$134K)* – As a result of vacancies across the Regulatory Services Branch, various programs are projected to result in lower income than projected with a full complement of staff, as was assumed when developing the 2022/2023 Original Budget.

3. Transfer of Funds due to Timing and Priority Changes:

- *Minor Park Renewal reallocated to Open Space Condition Audit* – In order to develop a robust Open Space Asset Management Plan, which will optimise the investment Council makes in the maintenance and renewal of open space infrastructure, it is proposed to reallocate \$100K from Minor Parks Renewal to a complete a condition audit. As a result of funding being allocated in relation to the flood events, this renewal will still occur.
- *Sealing of Packer Road reallocated to Various Road Renewals (\$1.5M)* – As a result of timing adjustments and to take advantage of funding available under the Hawkesbury Local Roads Upgrade Program, Packer Road has been budgeted in the Draft 2023/2024 Operational Plan. Therefore, funds have been transferred to fund a range of road rehabilitation, drainage and footpath projects, including:
 - Old Pitt Town, Oakville Road Rehabilitation (due to cost escalation)
 - Scheyville Road and Maraylya Road Rehabilitation (due to cost escalation)
 - Ian Street, Glossodia Drainage Upgrade (due to cost escalation)

An allocation of \$259K has also been proposed to undertake design works for the projects within the Draft 2023/2024 Operational Plan to ensure delivery.

4. Grants – Additional Works and Programs - \$22M

Several adjustments relating to grant funding successfully secured by Council, are included in this Statement. These adjustments have a nil effect on the Budget position, as amounts included for income have a corresponding amount for expenditure.

The securing of grant funding assists Council to undertake works otherwise not funded through Council's available funds. Please note that the amount quoted above is the total grant allocation, which in some instances are across financial years.

There are several major adjustments relating to grant funding, as outlined below:

- *Local and Regional Roads Repair Program (\$11.5M)* – Council has received \$11.5M in funding from Transport for NSW. This funding is to support Council in undertaking urgent repairs to the road network, which have been significantly impacted by severe flooding, storm damage and persistent wet weather events during 2022. This Program will be delivered over two financial years, with works required to be completed by the end of February 2024.
- *Restoration of Essential Public Assets (\$6M)* – Council has received funding approvals received from Transport for NSW in relation to the restoration of essential public assets under the Disaster Recovery Funding Arrangements in relation to flood events. Adjustments have been included for the restoration of Valley Way, Tennyson, Upper Colo Landslips, design works for Gorricks Run, Upper Macdonald and Landslip Works – Various Locations, amounting to \$6M.
- *Repair and Upgrade Sporting Fields (\$1.5M)* – This project is funded under the Community Local Infrastructure Renewal Program, to enhance damaged sporting infrastructure and



improve resilience of facilities across key sports grounds to withstand future flood events. Facilities to be repaired include driveways, turf wickets, electronic scoreboards and installation of hard pavements in front of storage facilities to enable better access.

- *Sports Priority Needs Program (\$1.3M)* – Council has received funding from the NSW Office of Sport as part of the Sports Priority Needs Program. This funding will be used to undertake remediation and repairs to sporting infrastructure within the Hawkesbury LGA that was damaged during the 2022 flood events.
- *Macquarie Park Enhancement Project (\$839K)* – Council has received funding from the Department of Planning and Environment under the Places to Swim Program. Funds will be used for the Macquarie Park Enhancement Project, providing better access and facilities for the community to be able to enjoy recreation by the Hawkesbury River.
- *NSW Rural Fire Service Rural Fire Fighting Fund – Various Building Works (\$175K)* – The NSW Rural Fire Service has allocated \$175K towards a new carpark at Blaxland Ridge Fire Brigade, a new driveway at Ebenezer Rural Fire Brigade, the enclosure of a carport at Headquarters Rural Fire Brigade and the upgrade of amenities at Bilpin Rural Fire Brigade.
- *Benson’s Lane Soccer Field Lighting (\$171K)* – Council is undertaking a lighting upgrade in relation to soccer fields at Bensons Lane due to contributions received from the Hawkesbury Sports Council and Lowland Wanderers Soccer Club.
- *Safer Roads Program (\$128K)* – Transport for NSW has approved an additional \$128K towards the installation of a one lane roundabout at the intersection of George and Brabyn Streets, Windsor.
- *Traffic Survey – Old Bells Line of Road and Grose Vale Road, Kurrajong (\$100K)* – Council was successful in its application under the Pedestrian Safety Program to the amount of \$100K. The funds will be used to undertake a traffic study in the high pedestrian area on Old Bells Line of Road and Grose Vale Road, Kurrajong.
- *Richmond Town Centre Artwork Installation (\$100K)* – Under the Graffiti Management Grant administered by the Department of Communities and Justice, Council has successfully obtained \$100K in funding. This will be used for the installation of a large artwork at the entry point to the Richmond Town Centre that reflects the history of the town and beautifies this key entry point.

It has been determined that the carpark upgrade at Bilpin is not in the long-term interests of Council and therefore the \$330K to be provided under the Black Summer Bushfire Program will no longer be requested from the funding body.

Timing adjustments were made for the following grant funded works, with completion now anticipated during in later financial years:

- New Fire Control Centre	\$3.5M
- Upper Hawkesbury Power Boat Club	\$893K
- Flood Resilience at the Animal Shelter	\$216K
- Upgrade flood gauges St Albans and Yarramundi	\$140K
- Flood gate restoration and repair	\$132K
- Under flood heating – Animal Shelter	\$100K



5. Reserve Funded Adjustments

The following major adjustments are within internally or externally restricted funds, and consequently have nil impact on Council's overall position:

S.7.11 Reserves

- Pitt Town - increase reserve in line with contributions paid \$924K
- Vineyard - increase reserve in line with contributions paid \$663K
- Vineyard - reduce reserve for land acquisition – 40 Boundary Road \$8.9M
- Vineyard – reduce interest income in line with projected returns \$155K

Vineyard Low Cost Loan Reserve

- Reduce reserve - for acquisition of 40 Boundary Road \$5.1M

S.7.12 Reserve

- Increase reserve – in line with contributions received \$159K

Section 64 Sewer Reserve

- Increase reserve – additional interest based on projected return \$100K
- Increase reserve – in line with contributions received \$341K
- Increase reserve – timing of Nutrient Offset Works \$2.2M

Workers Compensation Reserve

- Increase reserve – to align with insurance requirements \$303K

Contingency Reserve

- Reduce reserve – to fund increase required for Workers Compensation \$303K

Property Development Reserve

- Increase reserve – to develop and implement Affordable Housing Action Plan \$436K

Insurance Reserve

- Increase reserve – insurance received for March 2021 Flood event \$3.3M
- Reduce reserve – to fund costs associated with March 2021 Flood incurred 2022/2023 \$100K

Infrastructure Borrowings Loan Reserve

- Increase reserve – Douglas Street, North Richmond timing \$515K
- Increase reserve – Saunders Street, due to alternative funding \$227K
- Increase reserve – sealing of Packer Road included in 2023/2024 Draft Budget \$665K
- Increase reserve – Tree Audit Program timing \$120K
- Increase reserve - Argyle Bailey Bridge Replacement timing \$781K

Multi-Year Reserve (net \$3.4M increase)

- Increase reserve – update of Windsor Mall timing \$368K
- Increase reserve – Douglas Street, North Richmond timing \$273K
- Increase reserve – funding towards Turnbull Oval timing \$2.4M

Sewer Reserve (total adjustments increase reserve by \$1K)

- Increase reserve - purchase of Plant timing \$163K
- Reduce reserve - to fix Windsor Toyota Roadway due to Rising Main C works \$150K



Impact of Floods

As resolved at the Ordinary Meeting on 27 April 2021, Council noted the ongoing work being undertaken to restore public assets and infrastructure; and to receive updates regarding the financial impact outside the adopted Budget as part of Quarterly Budget Review Statements. This has now been impacted by the recent floods in March, April, July, and October 2022.

During this financial year, Council has incurred a total of \$27.4M of expenditure associated with flood recovery activities. Claims to recover costs incurred relating to floods have been lodged with a range of State Agencies, some of which have been approved, some paid and some requiring review to encompass damage incurred during the floods in July and October 2022.

As outlined above, this QBRs includes \$6.0M of restorations approved under the Disaster Recovery Funding Arrangements (DRFA), \$3.3M of insurance claims received for March 2021 Flood and \$1.8M of DRFA funding for expenditure incurred in previous years.

Funding of Turnbull Oval

Council was successful in obtaining approval for \$16.8M of projects under the WestInvest Local Government Allocation, which left \$4.8M to be allocated to another project. Council resolved at its meeting held on 31 January 2023, that the General Manager be delegated the authority to determine the project and to report back to Council.

The General Manager has selected the Redevelopment of Turnbull Oval, North Richmond as the project to be undertaken. This project was applied for under the Competitive Round due to the identified need and community benefit that would result but was unsuccessful. The current estimate to complete this project is \$8.6M, which after the Local Government Allocation, leaves a funding shortfall of \$3.8M.

As a result of timing changes in relation to the sealing of Packer Road (\$500K) and the impact of the unbudgeted DRFA payment and enhanced interest income (\$2.4M), this funding shortfall is proposed to be partly addressed as part of this QBRs. The remaining \$0.9M will be provided over the course of the Long Term Financial Plan as a result of savings achieved with the renewal of Richmond Pool.

6. Performance against Financial Sustainability Benchmarks

Table 1 provides an update of Council’s performance against the Financial Sustainability Benchmarks.

Table 1

Financial Sustainability Ratio	Benchmark	Original Budget 2022/2023	Amended Budget 2022/2023 After Dec QBRs	Amended Budget 2022/2023 After Mar QBRs
Operating Performance	>= 0	0.002	-0.023	0.156
Own Source Revenue	> 60%	76.7%	62.0%	54.2%
Asset Renewal	> 100%	136.1%	232.7%	251.5%
Infrastructure Backlog	< 2%	1.5%	2.66%	2.9%
Asset Maintenance	> 100%	93.5%	110.5%	131.2%
Debt Service	0%-20%	4.3%	3.49%	2.8%

As shown above, there have been some ratios that no longer or now meet benchmarks when compared to the Original Budget, the reasons for this are outlined below:

- a) The Own Source Revenue Ratio was projected to be 76.7% when developing the Original Budget. The ratio has declined and no longer meets the benchmark, due to the



receipt of unbudgeted grants, mostly because of funding for flood recovery and the increase in the pace of the Vineyard Precinct Development with regards to Developer Contributions.

- b) The Infrastructure Backlog Ratio was projected to be 1.5% when developing the Original Budget. The ratio has declined and no longer meets the benchmark, because scheduled renewal works were delayed, and the damage caused by floods.
- c) The Asset Maintenance Ratio was projected to be 93.5% when developing the Original Budget. The ratio has improved and now meets the benchmark, due to the continuation of works from the 2021/2022 financial year into the 2022/2023 financial year because of the impact of floods.

Conclusion

The Quarterly Budget Review Statement – March 2023 will result in a balanced budget position.

Branch Managers monitor operational income and expenditure monthly and variations exceeding established thresholds need to be justified. Capital expenditure is reported to the Senior Leadership Team monthly to ensure that expenditure remains within budget estimates and that the capital works program for 2022/2023 is delivered within the stipulated timeframe.

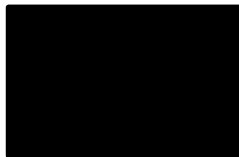


Report by Responsible Accounting Officer

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 March 2023, indicates that Council's projected financial position at 30 June 2023 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure as shown in Council's accounting records.

Signed:



Vanessa Browning
Responsible Accounting Officer

date: 27-Apr-23



Income and Expenses Budget Review Statement by Report Code – Consolidated Funds

(\$'000)	Original Budget 2022/2023	Carry Forwards 2022/2023	Adopted Variations for Sep QR	Adopted Variations for Dec Qtr	Revised Budget 2022/2023	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2022/2023
Income								
Rates & Annual Charges	70,598	-	933	65	71,597	51	71,647	71,637
User Charges & Fees	7,044	-	(16)	(29)	6,999	14	7,013	5,104
Other Revenue	1,851	-	(6)	(92)	1,753	3,154	4,907	4,213
Grants & Contributions - Operating	10,765	-	4,047	1,207	16,020	19,752	35,772	24,456
Grants & Contributions - Capital	11,935	-	9,753	8,753	30,440	1,728	32,168	21,700
Interest & Investment Income	1,058	-	46	3	1,107	1,468	2,574	1,861
Other Income	3,106	-	(105)	233	3,234	(52)	3,182	2,699
Total Income from Continuing Operations	106,357	-	14,653	10,140	131,150	26,114	157,264	131,670
Expenses								
Employee Costs	34,807	5	1,356	(258)	35,910	(136)	35,774	25,853
Materials & Services	30,440	2,178	2,624	7,622	42,864	4,492	47,356	34,260
Borrowing Costs	522	-	7	1,087	1,616	-	1,616	472
Depreciation, Amortisation & Impairment	22,570	-	38	-	22,608	-	22,608	18,106
Other Expenses	5,197	-	336	(25)	5,508	(8)	5,500	4,110
Total Expenses from Continuing Operations	93,536	2,183	4,362	8,425	108,506	4,348	112,854	82,801
Net Operating Result from Continuing Operations	12,821	(2,183)	10,291	1,715	22,644	21,766	44,410	48,869
Net Operating Result before Capital Items	886	(2,183)	538	(7,038)	(7,797)	20,038	12,241	27,169



Income and Expenses Budget Review Statement by Report Code – General Fund

(\$'000)	Original Budget 2022/2023	Carry Forwards 2021/2022	Adopted Variations for Sep QR	Adopted Variations for Dec Qtr	Revised Budget 2022/2023	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2022/2023
Income								
Rates & Annual Charges	62,466	-	905	41	63,412	66	63,478	63,469
User Charges & Fees	5,953	-	(237)	(29)	5,686	21	5,707	4,410
Other Revenue	1,846	-	(6)	(92)	1,748	3,154	4,902	4,212
Grants & Contributions - Operating	10,765	-	4,047	1,207	16,020	19,752	35,772	24,456
Grants & Contributions - Capital	11,802	-	9,237	8,741	29,780	1,387	31,167	20,699
Interest & Investment Income	746	-	18	(45)	719	1,318	2,037	1,769
Other Income	3,336	-	(105)	232	3,463	(52)	3,411	2,616
Total Income from Continuing Operations	96,914	-	13,859	10,055	120,828	25,646	146,474	121,631
Expenses								
Employee Costs	32,744	5	1,518	(253)	34,014	(138)	33,876	24,634
Materials & Services	25,877	2,178	2,487	1,577	32,119	4,361	36,480	29,059
Borrowing Costs	522	-	7	286	815	-	815	88
Depreciation, Amortisation & Impairment	20,344	-	38	-	20,382	-	20,382	15,698
Other Expenses	5,197	-	336	(25)	5,508	(8)	5,500	4,110
Total Expenses from Continuing Operations	84,684	2,183	4,386	1,585	92,839	4,215	97,054	73,589
Net Operating Result from Continuing Operations	12,230	(2,183)	9,473	8,470	27,989	21,431	49,420	48,042
Net Operating Result before Capital Items	428	(2,183)	235	(271)	(1,790)	20,044	18,254	27,343



Income and Expenses Budget Review Statement by Report Code – Sewer Fund

(\$'000)	Original Budget 2022/2023	Carry Forwards 2021/2022	Adopted Variations for Sep QR	Adopted Variations for Dec Qtr	Revised Budget 2022/2023	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2022/2023
Income								
Rates & Annual Charges	8,132	-	28	25	8,185	(15)	8,169	8,168
User Charges & Fees	1,091	-	222	-	1,313	(7)	1,305	694
Other Revenue	5	-	-	-	5	(0)	5	1
Grants & Contributions - Operating	-	-	-	-	-	-	-	-
Grants & Contributions - Capital	133	-	516	12	661	341	1,002	1,001
Interest & Investment Income	312	-	29	47	388	150	538	92
Other Income	(230)	-	-	2	(228)	(0)	(229)	83
Total Income from Continuing Operations	9,443	-	794	85	10,322	468	10,790	10,039
Expenses								
Employee Costs	2,063	-	(162)	(5)	1,895	2	1,897	1,219
Materials & Services	4,563	-	138	6,045	10,745	131	10,877	5,201
Borrowing Costs	-	-	-	801	801	-	801	384
Depreciation, Amortisation & Impairment	2,226	-	-	-	2,226	-	2,226	2,408
Other Expenses	-	-	-	-	-	(0)	(0)	-
Total Expenses from Continuing Operations	8,852	-	(25)	6,840	15,667	133	15,800	9,212
Net Operating Result from Continuing Operations	591	-	819	(6,755)	(5,345)	335	(5,010)	827
Net Operating Result before Capital Items	458	-	303	(6,767)	(6,006)	(6)	(6,012)	(174)



Capital Budget Review Statement

(\$'000)	Original Budget 2022/2023	Carry Forwards 2021/2022	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2022/2023	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2022/2023
Capital Expenditure								
New Assets								
Land, Building & Land Improvements	5,300	100	408	1,105	6,913	10,305	17,218	1,040
Roads, Bridges, Footpaths & Drainage	1,991	3,550	12,608	(1,899)	16,250	836	17,086	6,198
Sewer Infrastructure	5,541	728	(2,927)	(1,016)	2,326	(2,127)	200	114
Parks Assets & Other Structures	2,128	76	1,394	(26)	3,573	836	4,409	392
Renewal of Assets								
Land, Building & Land Improvements	2,163	1,014	2,007	147	5,331	(1,182)	4,149	1,082
Roads, Bridges, Footpaths & Drainage	14,384	6,871	2,011	(2,508)	20,758	3,708	24,466	21,949
Sewer Infrastructure	525	567	-	22,183	23,275	-	23,275	14,872
Parks Assets & Other Structures	4,742	2,986	1,771	391	9,890	415	10,305	2,733
Other Assets								
Plant & Equipment	3,896	2,459	1,161	(697)	6,819	(20)	6,799	2,792
	3,021	1,572	185	85	4,862	(133)	4,729	1,006
Total Capital Expenditure	43,691	19,923	18,618	17,766	99,998	12,638	112,636	52,178



(\$'000)	Original Budget 2022/2023	Carry Forwards 2021/2022	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2022/2023	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2022/2023
Capital Funding								
Accumulated Depreciation	22,570	-	38	-	22,608	-	22,608	18,106
Capital Grants & Contributions	11,935	-	9,753	8,753	30,441	1,728	32,169	21,700
Reserves								
External Restrictions	(2,170)	8,297	7,972	(14,200)	(101)	(2,158)	(2,259)	(69,046)
Internal Restrictions	2,403	10,653	119	(2,543)	10,632	(6,849)	3,783	1,243
New Loans	7,000	3,156	-	32,500	42,656	-	42,656	49,500
Receipts from Sale of Assets								
Plant & Equipment	1,063	-	198	272	1,533	(121)	1,411	526
Other Assets	4	-	-	-	4	-	4	5
Sewer Infrastructure	-	-	-	-	-	-	-	-
Parks Assets & Other Structures	-	-	-	-	-	-	-	-
Land and Buildings	-	-	-	23	23	-	23	23
Total Capital Funding	42,805	22,106	18,080	24,804	107,795	(7,399)	100,396	22,057
Net Capital Funding - Surplus/(Deficit)	886	(2,183)	538	(7,038)	(7,797)	20,038	12,241	30,121
Net Operating Result (excl. Capital Grants)	886	(2,183)	538	(7,038)	(7,797)	20,038	12,241	27,169
Retained (surplus)/deficit available for general funding purposes	-	-	-	-	-	-	-	2,952



Cash and Investments Budget Review Statement

(\$000's)	Opening Reserve Balance	Original Budget Transfers	Carry Forwards Transfers	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget Transfers	Variations for Mar Qtr	Projected Budget Transfers	Projected Closing Balances	Actual YTD 2022/2023
Externally Restricted (1)										
S64 Drainage Works Pitt Town Catchment 1	(1,654)	(8)	-	(19)	(17)	(44)	(15)	(59)	(1,713)	(1,679)
S64 Drainage Works Pitt Town Catchment 2	1,197	7	-	12	12	31	11	42	1,239	1,215
S7.11 Pitt Town Contributions - Community Facilities	1,745	9	-	20	18	47	177	224	1,969	1,927
S7.11 Pitt Town Contributions - Land Acquisition	2,574	13	-	29	(1,068)	(1,026)	78	(948)	1,626	1,659
S7.11 Pitt Town Contributions - Park Improvements	1,972	(1,491)	-	5	5	(1,481)	158	(1,323)	649	2,128
S7.11 Pitt Town Contributions - Planning Studies	21	-	-	-	-	-	-	-	21	21
S7.11 Pitt Town Contributions - Recreation Facilities	672	(506)	(26)	2	1	(528)	67	(461)	211	674
S7.11 Pitt Town Contributions - Roadworks	733	-	(600)	2	1	(596)	508	(88)	645	625
S7.11 Vineyard Stormwater Drainage	(2,645)	323	-	(543)	2,186	1,966	(9,083)	(7,117)	(9,762)	718
S.7.11 Vineyard Plan Administration	(96)	53	-	(53)	11	12	-	12	(84)	(72)
S.7.11 Vineyard Roads & Transport	1,605	2,026	-	(2,602)	5,533	4,957	58	5,015	6,620	5,552
S.7.11 Social Infrastructure	2,500	2,930	-	58	4,315	7,304	600	7,904	10,404	10,190
S7.11 Contributions (General)	811	12	(144)	2	7	(123)	8	(115)	696	803
S64 Sewerage Contributions	3,155	(2,364)	-	533	26	(1,805)	2,567	762	3,917	4,062
S64 Drainage Works Reserve	157	-	-	2	2	4	-	4	161	159
S7.12 Contribution	5,905	442	(431)	30	60	101	220	321	6,226	6,531
Better Waste & Recycling Fund Reserve	31	-	(39)	8	-	(31)	-	(31)	-	18
Domestic Waste Mangement Reserve	1,127	(303)	-	20	199	(83)	(60)	(143)	984	6,228
Infrastructure Borrowings Reserve	(15,854)	(5,813)	(3,157)	-	(746)	(9,716)	2,369	(7,347)	(23,201)	(17,394)
Local Infrastructure Renewal Scheme Loan Reserve	-	506	-	(501)	-	5	-	5	5	-
Sewerage Schemes	(1,965)	(629)	(1,659)	3,230	3,888	4,830	52	4,882	2,917	1,459
Sewer Loan	-	-	-	-	(32,500)	(32,500)	-	(32,500)	(32,500)	(15,967)
Stormwater Mgmt Reserve	2,450	(135)	(539)	(608)	(1,117)	(2,399)	-	(2,399)	51	2,843
Stormwater Reserve - Redbank	62	28	-	3	1	32	-	32	94	94
Unspent Grants Reserve	11,901	(195)	(4,748)	(4,759)	-	(9,702)	9,513	(189)	11,712	24,109
Unspent Contributions Reserve	1,151	(56)	(9)	(423)	(153)	(641)	4	(637)	514	743
Voluntary Planning Agreements Reserve	901	-	-	3	3	7	8	15	916	904
Low Cost Loan Initiative - Vineyard	1,236	1,299	(94)	(2,440)	(2)	(1,237)	(5,099)	(6,336)	(5,100)	1,650
Redbank Community Centre VPA	1,866	(996)	-	-	1,045	49	17	66	1,932	1,894
4.5 Redbank VPA	53	18	(7)	14	(12)	13	-	13	66	63
Total Externally Restricted	21,611	(4,830)	(11,453)	(7,973)	(18,300)	(42,556)	2,158	(40,398)	(18,787)	41,157

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



(\$000's)	Opening Reserve Balance	Original Budget Transfers	Carry Forwards Transfers	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget Transfers	Variations for Mar Qtr	Projected Budget Transfers	Projected Closing Balances	Actual YTD 2022/2023
Internally Restricted (2)										
Carryover Reserve	8,193	-	(8,193)	-	-	(8,193)		(8,193)	-	4,090
Childcare Building Levy Reserve	11	90	(89)	-	(12)	(11)		(11)	(0)	6
Contingency Reserve	906	305	-	-	-	305	(303)	2	908	1,211
Election Reserve	253	150	-	-	-	150		150	403	403
ELE Reserve	1,236	-	-	-	-	-		-	1,236	1,236
Emergency Response Reserve	397	100	-	-	-	100	(23)	77	474	497
Heritage Reserve	64	-	(59)	-	(5)	(64)		(64)	(0)	61
Hawkesbury Aquatic Leisure Centre Reserve	261	-	-	-	-	-		-	261	261
Information Tech Reserve	286	31	(13)	-	(50)	(32)	72	40	326	316
Multi-year Infrastructure Projects Reserve	7,080	(1,859)	(109)	45	2,580	657	3,351	4,009	11,089	9,734
Insurance Reserve	5	-	-	-	-	-	3,175	3,175	3,180	5
Legal Services Reserve	200	-	-	-	-	-		-	200	200
Property Development Reserve	594	-	-	-	21	21	436	457	1,051	615
Sullage Reserve	66	175	-	-	(1)	174	6	180	246	698
Waste Management Facility Reserve	786	(1,395)	(2,190)	(164)	10	(3,739)	(169)	(3,908)	(3,122)	(238)
Workers Compensation Reserve	500	-	-	-	-	-	303	303	803	500
Total Internally Restricted	20,838	(2,403)	(10,653)	(119)	2,543	(10,632)	6,849	(3,783)	17,055	19,595
(2) Funds that must be spent for a specific purpose										
Total Reserve (accrual basis)	42,449	(7,233)	(22,106)	(8,092)	(15,757)	(53,188)	9,007	(44,181)	(1,732)	60,752
Unrestricted (cash basis)										13,040
Total Cash & Investments										113,950



Investments

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

Cash

The Cash at Bank figure included in the Cash & Investment Statement totals \$8,385,514.

This Cash at Bank amount has been reconciled to Council's physical Bank Statements.
The date of completion of this bank reconciliation is 5 April 2023.

Reconciliation Status

The YTD Cash & Investment figure reconciles to the actual balances held as follows:		\$ 000's
Cash at Bank (as per bank statements)		647
Investments on Hand		113,768
less: Unpresented Cheques	(Timing Difference)	-
less: Payments not processed	(Timing Difference)	(445)
add: Undeposited Funds	(Timing Difference)	8,184
less: Identified Deposits (not yet accounted in Ledger)	(Require Actioning)	(8,204)
add: Identified Outflows (not yet accounted in Ledger)	(Require Actioning)	-
less: Unidentified Deposits (not yet actioned)	(Require Investigation)	-
add: Unidentified Outflows (not yet actioned)	(Require Investigation)	-
Reconciled Cash at Bank & Investments		113,950
Balance as per Review Statement:		113,950
Difference:		-



Key Performance Indicators Budget Review Statement

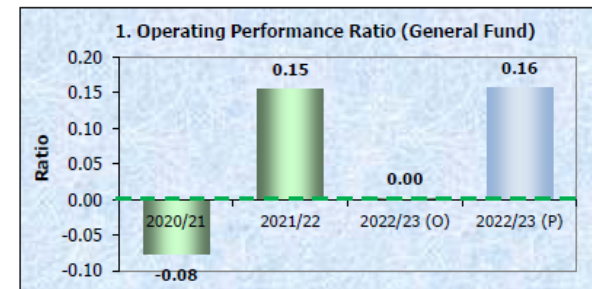
(\$000's)	Actuals		Original Budget	Current Projection	
	Prior Periods			Amounts	Indicator
	20/21	21/22	22/23		

1. Operating Performance Ratio (General Fund)

Operating Revenue (excl. Capital) - Operating Expenses	-0.08	0.15	0.00	<u>17,987</u>	0.15635
Operating Revenue (excl. Capital Grants & Contributions)				<u>115,040</u>	

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

Minimum Benchmark: 0.0

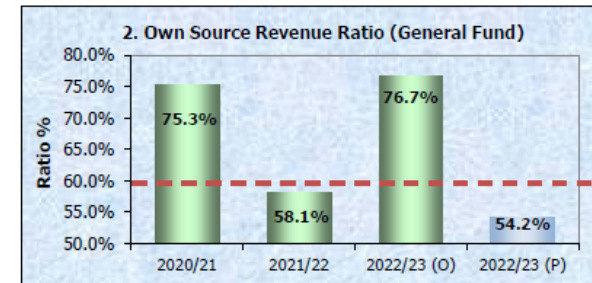


2. Own Source Revenue Ratio (General Fund)

Operating Revenue (excl. ALL Grants & Contributions)	75.3%	58.1%	76.7%	<u>79,269</u>	54.2%
Total Operating Revenue (incl. Capital Grants & Cont)				<u>146,207</u>	

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants & contributions.

Minimum Benchmark: 60.0%

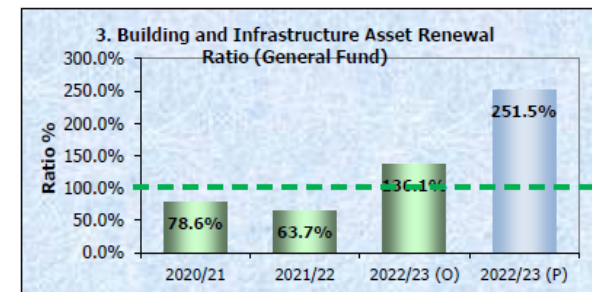


3. Building and Infrastructure Asset Renewal Ratio (General Fund)

Asset Renewals (Building and Infrastructure)	78.6%	63.7%	136.1%	<u>39,329</u>	251.5%
Depreciation, Amortisation & Impairment				<u>15,640</u>	

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Minimum Benchmark: 100.0





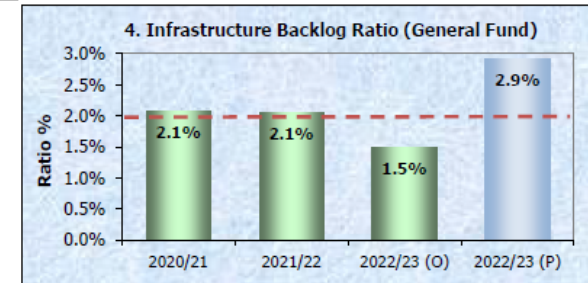
(\$000's)	Actuals		Original Budget 22/23	Current Projection	
	Prior Periods 20/21	21/22		Amounts 22/23	Indicator 22/23

4. Infrastructure Backlog Ratio (General Fund)

Est costs to bring assets to a satisfactory condition	2.1%	2.1%	1.5%	29,754	2.9%
WDV of Building & Infrastructure Assets				1,021,186	

To assess the extent to which asset renewal is required to maintain or improve service delivery in a sustainable manner.

Minimum Benchmark: less than 2.0%

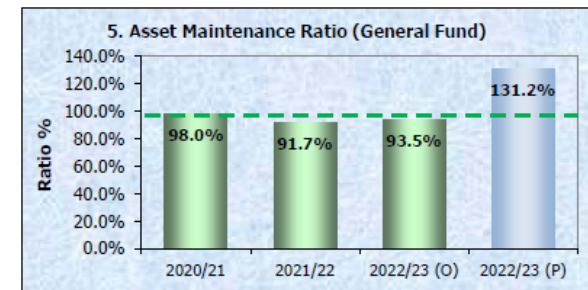


5. Asset Maintenance Ratio (General Fund)

Asset Maintenance	98.0%	91.7%	93.5%	24,388	131.2%
Required Asset Maintenance				18,583	

To assess the rate of asset degradation (or renewal).

Minimum Benchmark: 100%

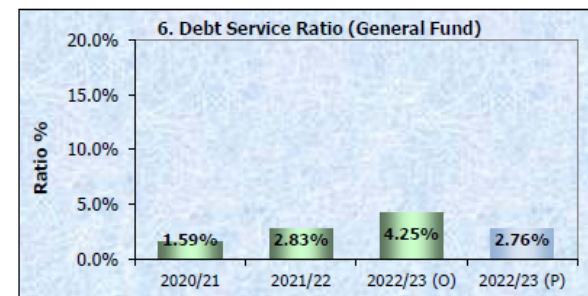


6. Debt Service Ratio (General Fund)

Cost of Debt Service (interest & principal repayments)	1.59%	2.83%	4.25%	3,170	2.76%
Operating Revenue (excl. Capital Grants & Contributions)				115,040	

This ratio measures the effectiveness of Council's management of debt servicing to smooth funding costs and promote intergenerational equity.

Minimum Benchmark: Greater than 0% and less than or equal to 20%





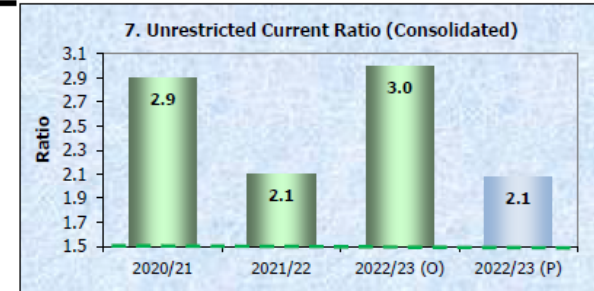
(\$000's)	Actuals		Original Budget 22/23	Current Projection	
	Prior Periods 20/21	21/22		Amounts 22/23	Indicator 22/23

7. Unrestricted Current Ratio (Consolidated)

Current Assets less all External Restrictions				129,176	
Current Liabilities less Specific Purpose Liabilities	2.9	2.1	3.0	62,298	2.1

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

Minimum Benchmark: 1.5

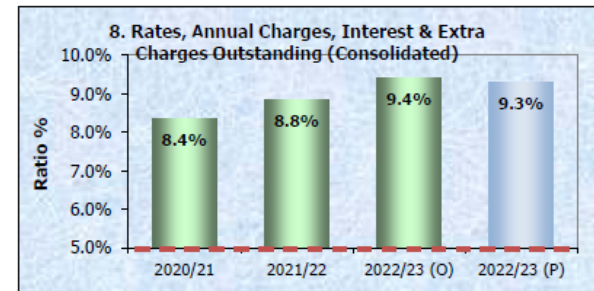


8. Rates, Annual Charges, Interest & Extra Charges Outstanding (Consolidated)

Rates, Annual & Extra Charges Outstanding				6,651	
Rates, Annual & Extra Charges Collectible	8.4%	8.8%	9.4%	71,647	9.3%

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Maximum Benchmark: 5.0

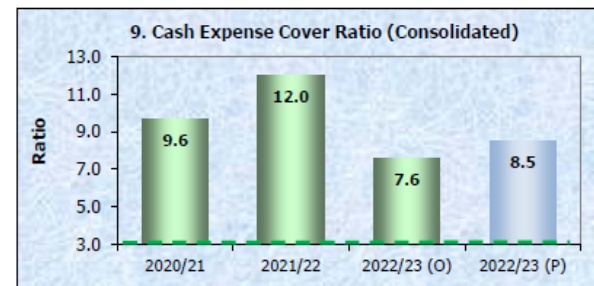


9. Cash Expense Cover Ratio (Consolidated)

Current Year's Cash & Cash Equivalents (incl. TDs)				66,229	
Operating & financing activities Cash Flow payments	9.6	12.0	7.6	7,785	8.5

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

Minimum Benchmark: 3.0





Contracts Budget Review Statement

Contracts Listing - contracts entered into during the quarter

Contractor	Contract detail & purpose	Contract Value	Start Date	Duration of Contract	Budgeted (Y/N)
JJ Richards & Sons	T00132 Organics and Recycling Collection and Processing	SOR	1-Oct-23	10 years + 5 year option	Y
Cleanaway Pty Ltd	T00132 Bulky Waste Kerbside Collection & Processing	SOR	1-Jul-23	10 years + 5 year option	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.

Tenders Awarded under Delegation of General Manager - contracts entered into during the quarter

Contractor	Contract detail & purpose	Contract Value	Start Date	Duration of Contract	Budgeted (Y/N)
Convil Pty Ltd	T00143 Construction of Kerb & Gutter, Drainage, Road Widening and Asphalt pavement works at Mitchell Drive, Glossodia	SOR	16-Feb-23	12 weeks	Y
All Pavement Solutions	T00149 Spray Seal Tender Panel	SOR	27-Mar-23	2 years + 1year Option	Y
State Asphalt Services	T00149 Spray Seal Tender Panel	SOR	27-Mar-23	2 years + 1year Option	Y
Western Safety Barriers	T00148 Supply and Installation of Guardrails	SOR	27/01/23	8 Months	Y
Delaney Civil Pty Ltd	T00156 Upper Colo Road Embankment Stabilization Work	SOR	20/02/23	16 weeks	Y



Consultancy and Legal Expenses Budget Review Statement

Expense	YTD Expenditure (Actual Dollars)	Budgeted (Y/N)
Consultancies	1,121,478	Y
Legal Fees	423,575	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 advice to assist decision making by management. Generally, it is the advisory nature of the work that differentiates a consultant from other contractors.



Quarterly Budget Variations

Natural Account	Original Budget 2022/2023	Carry Forwards 2021/2022	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2022/2023	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2022/2023
INCOME FROM CONTINUING OPERATIONS								
Rates & Annual Charges								
1101. Residential Rates Income	36,368,437	0	1,751,102	0	38,119,539	38,145	38,157,684	38,157,684
1102. Farmland Rates Income	1,906,059	0	-199,075	0	1,706,984	23,068	1,730,052	1,730,052
1103. Business Rates Income	5,427,208	0	-710,965	-8,993	4,707,250	-6,751	4,700,499	4,700,499
1110. Pensioner Rebate (Mandatory)	-586,540	0	0	11,620	-574,920	0	-574,920	-566,244
1111. Pensioner Subsidy - Rates	321,947	0	0	-11,620	310,327	0	310,327	310,327
1118. Abandonments	-7,500	0	0	0	-7,500	0	-7,500	-7,550
2589. HCC Rates - Farmland	-4,993	0	0	0	-4,993	0	-4,993	-9,640
2595. HCC Land Rates - Business	-82,566	0	0	8,048	-74,518	0	-74,518	-68,758
2608. HCC Land Rates - Residential	-6,430	0	0	1	-6,429	0	-6,429	-7,423
1109. Domestic Waste Charges	15,031,275	0	44,129	34,614	15,110,018	6,893	15,116,911	15,117,760
1115. Pensioner Subsidy - Domestic Waste Management	125,605	0	0	0	125,605	-8,471	117,134	117,134
1121. Garbage Serv Chrg Business	1,493,962	0	0	8,220	1,502,182	0	1,502,182	1,500,710
1122. Residential Availability Charge	186,651	0	18,285	4,360	209,296	0	209,296	208,718
1123. Domestic Waste Pensioner Rebate	-223,894	0	0	0	-223,894	8,471	-215,423	-213,572
1127. Sewer Rates Residential Connected	6,699,534	0	5,294	15,726	6,720,554	0	6,720,554	6,722,447
1128. Sewer Rates Residential Unconnected	29,419	0	0	0	29,419	0	29,419	27,786
1129. Sewer Rates Business Connected	1,731,531	0	7,832	13,599	1,752,962	0	1,752,962	1,753,610
1130. Sewer Rates Business Unconnected	22,296	0	0	0	22,296	0	22,296	22,568
1133. Stormwater Charge - Residential	342,728	0	0	0	342,728	0	342,728	341,784
1134. Stormwater Charge - Business	199,967	0	0	0	199,967	0	199,967	200,113
1135. Sewer Pensioner Rebate (Mandatory)	-72,229	0	2,229	0	-70,000	0	-70,000	-70,649
1136. Sewer Pensioner Subsidy	39,726	0	-1,226	0	38,500	0	38,500	38,156
1137. Sewer Pensioner Council Rebate	-318,942	0	13,942	-4,667	-309,667	-4,146	-313,813	-313,744
1138. Redbank Stormwater Charge	28,380	0	1,802	0	30,182	0	30,182	30,162
1140. Sullage Collection Annual Residential	2,161,410	0	0	-8,116	2,153,294	6,760	2,160,054	2,160,054
1142. Sullage Pensioner Rebate	-101,227	0	0	4,227	-97,000	-1,928	-98,928	-98,928
1161. Garbage Serv Chrg Reimbursement from BM	4,384	0	0	0	4,384	0	4,384	4,383
1720. Section 611 Gas Mains	21,932	0	0	0	21,932	0	21,932	0
2592. HCC Rates - Stormwater	-6,800	0	0	0	-6,800	0	-6,800	-6,661
2616. HCC Garbage Rates	-134,179	0	0	-1,539	-135,718	-11,495	-147,213	-143,513
Total Rates & Annual Charges	70,597,151	0	933,349	65,480	71,595,980	50,546	71,646,526	71,637,265



Natural Account	Original Budget 2022/2023	Carry Forwards 2021/2022	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2022/2023	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2022/2023
User Charges & Fees								
1125. Better Waste & Recycling Fund Income (Reserve)	0	0	0	0	0	0	0	0
1141. Sullage Collection Comm Fees & Service	385,724	0	0	0	385,724	0	385,724	281,088
1145. Sullage Collection Extra Service-Residenti	2,739	0	0	0	2,739	0	2,739	2,395
1149. Sullage Emergency Services	5,158	0	0	0	5,158	1,074	6,232	6,232
1160. Section 603 Certificate Income	142,800	0	0	-22,000	120,800	-13,600	107,200	71,133
1310. Septic Tank Permits	128,520	0	0	-8,715	119,805	-14,805	105,000	78,356
1311. Construction Certificates	169,000	0	0	15,243	184,243	40,418	224,661	224,661
1312. Long Service Leave Commission	2,412	0	0	0	2,412	-1,412	1,000	720
1313. S6.23 Certificates	74,082	0	0	0	74,082	-9,442	64,640	47,766
1316. Complying Development Certificates	18,088	0	0	0	18,088	0	18,088	18,967
1317. Sundry Building Control Income DIV81	47,533	0	0	-22,882	24,651	-4,383	20,268	13,886
1318. Sign Registration	924	0	0	0	924	0	924	1,607
1319. Occupation Certificates	32,371	0	0	0	32,371	2,140	34,511	34,511
1320. Subdivision Fees	620,000	0	0	5,317	625,317	-65,925	559,392	438,441
1321. Development Application	594,434	0	0	0	594,434	57,252	651,686	628,645
1322. Sect 10.7 Certificates	203,280	0	0	0	203,280	-13,486	189,794	152,949
1323. Development Control Income	8,256	0	0	0	8,256	1,222	9,478	9,622
1326. Sundry Develop Income	2,739	0	0	0	2,739	0	2,739	2,003
1331. Licences & Fees	229,455	0	0	-29,842	199,613	-15,026	184,587	136,536
1334. Licences & Fees DIV81 - Caravans	0	0	0	0	0	0	0	659
1337. Pound Income	144,600	0	-9,180	0	135,420	-4,484	130,936	79,737
1338. Animal Sales Income	160,956	0	0	0	160,956	3,228	164,184	118,636
1339. Animal Impounding Income	335,047	0	9,234	3,711	347,992	166,567	514,559	243,899
1342. Footpath - Dining & Trading	8,176	0	0	0	8,176	0	8,176	594
1350. Sewer Magement Facility Income	18,085	0	0	-6,595	11,490	-14,790	-3,300	2,448
1351. Inspection Services	577,155	0	-20,044	-36,932	520,179	-73,514	446,665	377,317
1352. Re-inspection Fees	0	0	0	0	0	0	0	196
1361. Richmond Pool Income	152,865	0	0	1,329	154,194	23,825	178,019	177,968
1362. Public Cemeteries Sundry Income	306,589	0	0	6,108	312,697	12,241	324,938	259,747
1363. Governor Phillip Park Income	5,100	0	0	-5,100	0	0	0	0
1364. Learn to Swim	63,500	0	0	4,725	68,225	5,931	74,156	73,820
1400. Vehicle Inspections	0	0	0	0	0	0	0	297
1403. Road Reinstatement Fees	163,381	0	0	52,906	216,287	20,549	236,836	167,682
1404. Road Opening Permits	13,500	0	0	4,005	17,505	2,750	20,255	20,255
1719. Library Charges and Fees	30,000	0	3,318	6,521	39,839	5,822	45,661	40,638
1721. Road Leases	1,000	0	0	4,940	5,940	1,591	7,531	7,531
1730. Museum Income	6,300	0	0	0	6,300	-2,700	3,600	2,654



Natural Account	Original Budget 2022/2023	Carry Forwards 2021/2022	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2022/2023	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2022/2023
1732. Gallery Income	24,000	0	0	0	24,000	-4,954	19,046	16,469
1750. Sale of Bins	0	0	0	0	0	0	0	0
1752. Disposal Fees (Gate Takings)	1,018,252	0	0	3,700	1,021,952	-76,252	945,700	690,109
1770. Sewer Connections	20,670	0	0	0	20,670	-7,170	13,500	10,098
1771. Pasture Improvement Income	23,971	0	0	0	23,971	0	23,971	0
1772. Sale of Drainage Diagram	21,000	0	0	0	21,000	-5,500	15,500	11,567
1775. Trade Waste Income	1,158,896	0	0	0	1,158,896	0	1,158,896	574,573
1797. Sundry Income DIV81	18,500	0	0	-5,638	12,862	-3,362	9,500	7,311
1903. Companion Animal Shelter Contributions	42,048	0	1,155	0	43,203	0	43,203	14,286
1937. Other Works Contributions	51,881	0	0	0	51,881	0	51,881	46,271
1938. Parks' Bookings	11,220	0	0	0	11,220	0	11,220	10,106
Net. Internal Charges	0	0	0	0	0	0	0	-95
Total User Charges & Fees	7,044,207	0	-15,517	-29,199	6,999,491	13,805	7,013,296	5,104,291
Other Revenue								
1150. Charges & Fees Recovery Legal Costs	120,000	0	10,000	-28,651	101,349	-12,349	89,000	43,168
1152. Merchant Fee Recovery	70,000	0	0	-10,799	59,201	-2,039	57,162	42,360
1153. Vary LEP and DCP Applications	61,734	0	0	0	61,734	-30,867	30,867	-6,328
1162. Deerubbin Centre Gas Income External	0	0	0	0	0	0	0	33
1163. Derrubbin Centre Electricity Income External	28,821	0	0	5,208	34,029	-1,733	32,296	21,678
1164. Deerubbin Centre Air Conditioning Income-External	8,662	0	0	0	8,662	0	8,662	5,977
1175. External Recycled Water Income	2,536	0	0	0	2,536	0	2,536	762
1197. Administration Fee Income	35,489	0	-1,220	-2,340	31,929	0	31,929	12,142
1341. Fines & Penalties	198,787	0	-17,027	-64,001	117,759	-37,759	80,000	49,364
1353. Nursery Income	64,965	0	0	0	64,965	0	64,965	62,243
1360. Agricultural Fees	20,501	0	0	0	20,501	-5,276	15,225	10,841
1391. Private Works Print & Signwriting Income	0	0	-5,000	10,000	5,000	0	5,000	4,035
1407. Income-Infringements	747,354	0	-2,550	-62,243	682,561	-44,136	638,425	339,978
1419. On-Costs TfNSW	10,373	0	0	-2,036	8,337	0	8,337	5,572
1420. Other Revenue	1,060	0	0	0	1,060	0	1,060	364
1702. Forfeited Deposits	0	0	0	0	0	0	0	0
1703. GST Fuel Rebate	152,881	0	0	0	152,881	0	152,881	9,339
1708. Tender Documents	0	0	0	0	0	0	0	91
1710. Staff Reimbursements	0	0	0	4,146	4,146	0	4,146	4,146
1743. Contribution to Private Mobile Calls	0	0	0	0	0	0	0	1,240
1751. Recycling Income	174,909	0	0	0	174,909	0	174,909	117,914
1780. Insurance Settlement	0	0	0	0	0	3,275,218	3,275,218	3,275,218
1799. Sundry Income	151,280	0	10,051	58,695	220,026	12,645	232,671	211,771



Natural Account	Original Budget 2022/2023	Carry Forwards 2021/2022	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2022/2023	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2022/2023
1965. GIS Map Sales	1,500	0	0	0	1,500	0	1,500	918
Total Other Revenue	1,850,852	0	-5,746	-92,021	1,753,085	3,153,704	4,906,789	4,212,826
Grants & Contributions - Operating								
1159. Sponsorship	0	0	7,000	15,000	22,000	1,500	23,500	23,500
1811. Bus Route-Weight Tax Subsidy-RTA Grant	10,366	0	0	0	10,366	0	10,366	0
1813. Road Safety LG Funding Programs-RMS Grants	0	0	11,000	0	11,000	0	11,000	11,000
1815. Stimulus Package-LCRIP-DpInfra,Trans,RegDev&Comms	2,175,258	0	0	0	2,175,258	-79,900	2,095,358	1,087,629
1816. Regional & Local Roads Repair Program	0	0	0	0	0	11,495,420	11,495,420	11,495,420
1819. Financial Assistance Grant (FAG)	4,519,780	0	-873,539	0	3,646,241	0	3,646,241	938,829
181A. Regional Roads-Roads Block RTA Grants	440,087	0	0	0	440,087	-4,087	436,000	436,000
181C. Floodplain Manag-Flood Mitigation-DIPNR	11,200	0	0	0	11,200	0	11,200	0
181G. Reg Roads-Traffic Facilities Block RTA G	346,975	0	0	0	346,975	5,175	352,150	343,000
181I. Roads to Recovery Grant - DOTARS	1,087,629	0	0	0	1,087,629	0	1,087,629	523,908
181J. Pedestrian Safety Program - RMS	0	0	0	0	0	100,000	100,000	0
181K. Ferry Operations-Transport for NSW	500,000	0	0	0	500,000	0	500,000	223,043
1822. Road Safety Officer Salary Cost-RMS Grant	59,105	0	1,565	0	60,670	0	60,670	60,670
182A. H'bury Child Restrains Proj-RTA Gr	0	0	0	0	0	0	0	0
1832. Recreational Fishing - NSW DPI Fisheries	0	0	175,835	0	175,835	36,000	211,835	0
1839. Black Summer Bushfire Recovery	0	0	755,769	0	755,769	-330,225	425,544	431,660
183C. Save Our Species - NSW Enviro Trust	0	0	33,856	0	33,856	0	33,856	33,856
183G. Boating Infra Emergency Repair Pool-RMS	0	0	0	0	0	0	0	0
183U. Estuary Management Program-Dept Plan,Ind&Enviro	15,135	0	0	0	15,135	0	15,135	0
1862. NAIDOC Grants - NSW Dept of Aboriginal Affairs	0	0	0	0	0	0	0	0
1867. Youth Week Grant-Cabinet Office	2,229	0	0	1,607	3,836	0	3,836	3,836
1868. Yth Worker Subsidy - Comm & Justice - CBNepan950	41,102	0	0	0	41,102	0	41,102	31,296
186A. L/Govt Authority Arts & Culture Projects-Create NSW	0	0	0	50,000	50,000	0	50,000	50,000
186B. Graffiti Management Grant-Dept Communities & Justice	0	0	0	0	0	100,000	0	100,000
186D. Aged & Disabled Off-Dept of Health 4-8165MIY	41,312	0	0	0	41,312	0	41,312	31,448
186F. NAIDOC Grants-Nat Indigenous Aust Agency-Gr 186F	0	0	0	0	0	0	0	0
186H. Get NSW Active Program-TfNSW	0	0	0	70,000	70,000	0	70,000	0
186L. CLIRP-Arts & Culture Priority Needs Program	0	0	0	0	0	33,845	33,845	0
186Y. Library Per Capita Sub-State Lib of NSW	213,324	0	0	19,931	233,255	0	233,255	233,255
187J. Lib L/ Priority Proj Grant-State Lib	17,473	0	0	0	17,473	0	17,473	17,473
187S. Arts Funding Program	0	0	0	0	0	0	0	0
187Y. Tech Savvy Seniors-State Lib NSW-Gr 187Y	0	0	1,047	0	1,047	0	1,047	1,047
1881. Heritage Incentive Fund - OEH - Grant 1881	5,500	0	0	0	5,500	0	5,500	0
1882. Heritage Assistance Fund-Heritage Grant	6,000	0	0	0	6,000	0	6,000	0



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1886. Faster Local Assessment Prog-Dept Plan & Enviro-Gr 1886	0	0	100,000	0	100,000	0	100,000	100,000
1887. Flood Response Planning-Dept Plan & Enviro-Gr 1887	0	0	0	0	0	0	0	0
188A. Lets Get Digital - Gallery & Museum	0	0	0	0	0	0	0	0
188C. Rural Regional Renewal-Suncorp Rebuilding Futures	0	0	0	0	0	0	0	0
188N. Floodplain Management Program - NSW Government	0	0	261,392	0	261,392	0	261,392	0
188Q. Greener Neighbourhoods Program-Dept Planning & Env	0	0	10,000	0	10,000	0	10,000	0
1890. Reg Tour Bushfire Rec-AustTrade&Invest-Gr1890	0	0	36,500	0	36,500	0	36,500	36,500
1891. RFS M&R Reimbursement	363,000	0	0	-59,040	303,960	0	303,960	303,960
1892. Fire Hazard Reduction-NSW RFS Grant	0	0	0	0	0	0	0	0
1893. Street Lighting Subsidy-RTA	172,000	0	0	0	172,000	0	172,000	0
189A. Local Government Recovery Grant Program-OLG	0	0	0	1,000,000	1,000,000	0	1,000,000	1,000,000
189E. Aust Day Community Prog-Nat Aust Day Council	0	0	0	20,000	20,000	0	20,000	16,000
189K. Comm Develop Worker-Wentworth Healthcare	30,000	0	100,000	0	130,000	0	130,000	110,000
189P. Small Business Month-NSW Small Business Commission	0	0	5,000	0	5,000	0	5,000	5,000
189S. Bushfire Recovery Bilpin Orchards - Dept Primary Ind	0	0	0	0	0	0	0	0
189U. Disaster Recovery Funding-Resilience NSW	215,855	0	0	43,788	259,643	0	259,643	0
189V. Bush Fire Generated Green Waste Clean Up-EPA	0	0	827,412	0	827,412	0	827,412	789,544
189W. BLERF Community Recovery-NSW Govt	298,944	0	791,154	60,210	1,150,308	-61,359	1,088,949	877,151
18PS. Greening Our City-LGNSW-Gr 18PS	0	0	38,200	0	38,200	0	38,200	0
18RZ. Western City Deals Liveability Grant	0	0	1,750,000	0	1,750,000	625,972	2,375,972	1,750,000
1901. Contributions	47,500	0	-10,000	-14,186	23,314	3,357	26,671	19,216
1905. Natural Disaster Claim	0	0	0	0	0	7,826,297	7,826,297	3,471,790
1906. Local Infrastructure Renewal Scheme Interest Subsidy	13,536	0	-2,906	0	10,630	0	10,630	7,229
1907. Low Cost Loan Initiative Interest Subsidy	93,395	0	28,087	0	121,482	0	121,482	-106,942
1923. Contributions Trees	0	0	0	0	0	0	0	0
1934. Ferry Cont Baulkham Hills/Lw Portlan	37,944	0	0	0	37,944	0	37,944	0
Total Grants and Contributions - Operating	10,764,649	0	4,047,372	1,207,310	16,019,331	19,751,995	35,671,326	24,456,318
Grants & Contributions - Capital								
3812. RMS Active Transport-Get NSW Active Program	0	0	0	500,000	500,000	0	500,000	0
381F. Reg Roads-Supplementary Rd Component Grant	128,000	0	0	0	128,000	0	128,000	128,000
381J. School Zone Infra-F/Govt Stimulus Rd Safety Program	0	0	144,707	20,000	164,707	0	164,707	0
381Q. Reg Roads-Repair Program-RMS Grant	150,000	0	0	0	150,000	0	150,000	0
382E. Black Spot Program	0	0	2,000,677	150,724	2,151,401	0	2,151,401	0
382J. Safer Roads Program	0	0	714,239	43,568	757,807	137,869	895,676	0
3837. NSW Boating Now Program - RMS - Gr 3837	0	0	0	0	0	0	0	0
3838. Places to Play Program - Dept Planning & Environment	0	0	227,500	227,500	455,000	0	455,000	0
383E. Places to Swim Program - Dept Planning & Environment	0	0	0	0	0	839,400	839,400	419,700



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383M. Sports Priority Needs Program - Office of Sport	0	0	0	0	0	1,286,673	1,286,673	1,158,005
383N. Greenspace-Gov Phillip Pk Rec Trail-GreaterSydCommission	0	0	0	0	0	0	0	0
384I. Comm Local Infra Renew Program-Dept Regional NSW	0	0	0	0	0	613,058	613,058	0
384J. Bushfire Recovery Nurseries-Foundation for NPWS	0	0	0	0	0	0	0	0
3852. West Invest Community Projects Grant Program	0	0	0	0	0	0	0	179,850
3854. Multi-Sport Community Fund-NSW Office of Sport	0	0	1,324,042	0	1,324,042	0	1,324,042	331,010
3862. Arts & Culture Infra-Office of Responsible Gambling	0	0	0	0	0	0	0	0
3863. Creative Capital Program-Create NSW	0	0	67,000	0	67,000	-67,000	0	0
3864. Planning Portal API Program-NSW Dept Plan&Env-Gr 3864	0	0	0	0	0	0	0	0
3885. Accelerated Infrastructure Fund-Dept Plann & Enviro	0	0	3,930,000	-1,585,000	2,345,000	0	2,345,000	890,000
388M. Resilience to Climate Change-LG NSW-Gr 388M 1920	0	0	0	0	0	0	0	0
388P. Illegal Dumping Data Collection-EPA-Gr 388P	0	0	0	0	0	0	0	0
38SA. Crown Reserve Improve Fund-Dep of Plan,Ind&Env	0	0	10,944	0	10,944	-10,944	0	0
38SB. Greening Our City-LGNSW-Gr 38SB	0	0	124,400	0	124,400	0	124,400	0
3901. Capital Contribution	4,000,000	0	693,591	35,000	4,728,591	-3,154,285	1,574,306	170,715
3903. S64 Sewer Contribution (No specific Catch)	132,500	0	515,616	12,124	660,240	341,100	1,001,340	1,001,340
3906. Dedicated Asset Contributions (Non Cash)	0	0	0	0	0	0	0	0
3917. S7.11 Carpark Contribution	0	0	0	0	0	0	0	0
3924. S7.11 Extractive Industries Contribution	10,900	0	0	0	10,900	0	10,900	8,429
3948. S7.12 Contributions	833,400	0	0	0	833,400	158,685	992,085	992,085
3950. S7.11 Contrib Catch 1 Community Facilities	0	0	0	0	0	0	0	62
3951. S7.11 Contrib Catch 2 Community Facilities	0	0	0	4,882	4,882	0	4,882	4,882
3956. S7.11 Contrib Catch 2 Park Improvement Program	0	0	0	3,451	3,451	0	3,451	3,451
3960. S7.11 Contributions Catch 1 Rec Building	0	0	0	0	0	0	0	0
3968. S7.11 Contributions Pitt Town Community Facilities	0	0	0	0	0	155,794	155,794	155,794
3969. S.7.11 Contributions Pitt Town Land Acquisitions	0	0	0	0	0	62,045	62,045	62,045
3970. S.7.11 Contributions Pitt Town Park Improvements	0	0	0	0	0	148,623	148,623	148,623
3971. S.7.11 Contributions Pitt Town Planning Studies	0	0	0	0	0	1,516	1,516	1,516
3972. S.7.11 Contributions Pitt Town Recreational Facilities	0	0	0	0	0	63,740	63,740	63,740
3973. S.7.11 Contributions Pitt Town Roadworks	0	0	0	0	0	489,426	489,426	489,426
3985. S7.11 Vineyard Roads & Transport Contributions	2,127,497	0	0	2,964,343	5,091,840	0	5,091,840	3,902,904
3986. S7.11 Vineyard Stormwater Drainage Contributions	1,599,012	0	0	2,157,584	3,756,596	166,794	3,923,390	3,923,390
3987. S7.11 Vineyard Social Infrastructure Contributions	2,900,368	0	0	4,149,802	7,050,170	495,793	7,545,963	7,545,963
3988. S7.11 Vineyard Plan Administration Contributions	53,298	0	0	68,649	121,947	0	121,947	119,171
Total Grants & Contributions - Capital	11,934,975	0	9,752,716	8,752,627	30,440,318	1,728,287	32,168,605	21,700,101



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Interest & Investment Income								
1117. Extra Charges	186,103	0	9,861	3,975	199,939	0	199,939	185,838
1119. Interest Domestic Waste	66,628	0	0	0	66,628	0	66,628	61,575
1120. Interest Non Domestic Waste	5,283	0	0	0	5,283	0	5,283	3,939
1131. Interest Sewer Rates Extra Charges	30,646	0	2,622	0	33,268	0	33,268	26,995
1132. Interest Sewer Rates Extra Chgs Business	4,560	0	0	0	4,560	0	4,560	3,248
1601. Interest Income	500,000	0	33,656	-1,468	532,188	1,467,812	2,000,000	1,579,779
1795. Civic Risk Mutual Income	265,000	0	0	0	265,000	0	265,000	0
Total Interest & Investment Revenue	1,058,220	0	46,139	2,507	1,106,866	1,467,812	2,574,678	1,861,374
Other Income								
1002. Plant Income - Leaseback	442,672	0	-1,579	9,278	450,371	12,260	462,631	335,902
1155. Rental, Lease and fees Income	602,214	0	-103,700	2,800	501,314	-23,353	477,961	462,284
1156. Shops & Offices - Rental Income	1,779,422	0	0	177,713	1,957,135	-61,892	1,895,243	1,581,334
1157. Other Rents & Leases	281,999	0	0	43,538	325,537	20,853	346,390	319,131
1158. Rental Assistance	0	0	0	0	0	0	0	0
1354. Revaluation Increase	0	0	0	0	0	0	0	0
Total Other Income	3,106,307	0	-105,279	233,329	3,234,357	-52,132	3,182,225	2,698,651
INCOME FROM CONTINUING OPERATIONS	106,356,361	0	14,653,034	10,140,033	131,149,428	26,114,017	157,163,444	131,670,826
EXPENDITURE FROM CONTINUING OPERATIONS								
Employee Costs								
2101. Salaries	17,772,047	4,333	619,230	-72,561	18,323,049	-39,236	18,283,813	12,866,062
2102. Annual Leave Entitlement	1,651,469	0	105,037	-22,541	1,733,965	398	1,734,363	1,292,698
2103. Sick Leave	1,168,431	0	36,064	-1,050	1,203,445	199	1,203,644	764,496
2104. Long Service Leave	69,095	0	0	0	69,095	0	69,095	0
2105. Leave in Lieu	3,523	0	0	0	3,523	0	3,523	-229
2106. Non-Work Related Incapacity	10,000	0	0	0	10,000	0	10,000	6,799
2107. Casuals	741,710	1,254	-26,753	-6,108	710,103	24,661	734,764	942,930
2109. Workers Compensation	500,000	0	-4,000	-4,336	491,664	0	491,664	362,930
2110. Overtime	855,533	0	342,142	85,195	1,282,870	5,002	1,287,872	1,141,933
2111. Superannuation	3,368,286	0	160,211	20,372	3,548,869	7,188	3,556,057	2,420,639
2112. Allowances	448,346	0	36,927	5,116	490,389	25,365	515,754	377,586
2115. Vacancy Discount	-530,479	0	25,027	0	-505,452	0	-505,452	0
2117. Payroll Tax	12,565	0	9,086	0	21,651	0	21,651	9,219
2118. FBT	67,068	0	0	0	67,068	0	67,068	37,021
2119. Public Holidays	1,023,732	0	35,361	-5,000	1,054,093	0	1,054,093	660,898



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2121. Employment Screening	57,257	0	-5,000	-6,151	46,106	0	46,106	9,494
2122. Wages	6,415,718	0	13,888	-196,332	6,233,274	-132,146	6,101,128	4,237,763
2123. Wages Oncosts	1,441,673	0	3,125	-42,926	1,401,872	-29,733	1,372,139	872,097
2125. Salary Reclassifications	20,000	0	0	-20,000	0	0	0	0
2127. Maternity Leave	40,000	0	0	8,066	48,066	0	48,066	48,112
2133. Employee Assistance Program	12,162	0	0	0	12,162	1,953	14,115	15,630
2134. Sick Leave on cost - out doors staff	-422,838	0	858	0	-421,980	0	-421,980	-281,266
2137. Employee Protective Clothing	78,740	0	5,000	0	83,740	0	83,740	67,648
2140. Staff Vaccinations	2,878	0	0	0	2,878	0	2,878	409
2572. Workers Compensation Insurance	0	0	0	0	0	0	0	0
Total Employee Costs	34,806,916	5,587	1,356,203	-258,256	35,910,450	-136,349	35,774,101	25,852,869
Materials & Services								
1000. Plant Surplus -PW Hire Eamed	-1,436,829	0	11,492	-25,572	-1,450,909	32,012	-1,418,897	-1,068,267
1168. Council Rates & Annual Charges Recoveries	-5,651	0	0	0	-5,651	0	-5,651	-5,569
2000. Plant - Running Costs	1,754,019	0	32,113	17,260	1,803,392	109,308	1,912,700	1,513,706
2108. Travelling	3,743	0	424	1,151	5,318	0	5,318	9,449
2113. Uniforms	0	0	0	0	0	0	0	499
2114. Training	162,578	55,408	-7,402	17,217	227,801	-4,700	223,101	135,750
2116. Contractors	2,137,964	40,000	804,217	-73,635	2,908,546	100,000	3,008,546	2,231,423
2135. Staff Conferences	20,849	0	0	-8,066	12,783	0	12,783	9,022
2244. Debt Recovery Expenses	120,000	0	0	-45,000	75,000	-25,000	50,000	2,810
2251. Legal Expenses - Support Services	80,000	0	0	1,302	81,302	0	81,302	27,138
2262. Legal Expenses - General Managers Office	47,500	0	0	0	47,500	0	47,500	21,741
2264. Legal Expenses-Infrastructure Services	3,000	0	0	4,010	7,010	0	7,010	8,215
2265. Legal Expenses-City Planning	255,500	0	-50,000	48,500	254,000	96,000	350,000	308,695
2267. Excess on Insurance Claims	0	0	0	2,273	2,273	6,000	8,273	12,273
2400. Unallocated Purchase Card Expense	0	0	0	0	0	0	0	63
2401. Overheads	0	0	0	0	0	0	0	167
2402. Sundry Expenses	44,481	0	3,000	-5,872	41,609	237	41,846	35,718
2403. Plant On Costs	1,355,240	0	15,859	-38,650	1,332,449	25,913	1,358,362	1,047,865
2406. Wastewater Chemicals	393,616	0	-1,035	0	392,581	0	392,581	312,523
2407. Consultancy Fees	901,086	886,585	740,771	464,026	2,992,468	119,188	3,111,656	1,121,478
2408. Printing & Stationery Costs	153,737	0	9	-6,158	147,588	-3,553	144,035	81,507
2409. Rental	0	0	0	0	0	0	0	0
2410. External Plant & Equipment Hire	1,206,136	0	76,196	-101,894	1,180,438	-182,399	998,039	946,966
2414. Equipment Hire	1,000	0	0	0	1,000	0	1,000	350
2415. Unallocated Opal Card Expense	0	0	0	0	0	0	0	-9



Natural Account	Original Budget 2022/2023	Carry Forwards 2021/2022	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2022/2023	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2022/2023
2418. Private Works Print & Signwriting Expend	0	0	0	0	0	0	0	0
2419. General Office Expenditure	31,082	0	0	0	31,082	-3,647	27,435	15,165
2420. Audit Fees	93,971	0	0	0	93,971	0	93,971	47,759
2421. Artists and Curators Fees	32,783	51,800	0	63,000	147,583	-10,944	136,639	36,444
2422. Telephone Expenses	139,449	0	3,242	4,943	147,634	0	147,634	87,575
2423. Postage & Freight	167,425	0	1,593	1,140	170,158	7,057	177,215	136,317
2424. Panel Member Fees	40,000	0	9,200	0	49,200	0	49,200	40,361
2425. Bank Charges	206,203	0	0	-5,169	201,034	5,373	206,407	143,598
2426. Licences, Subscriptions & Memberships	222,682	0	112,075	54,271	389,028	7,166	396,194	345,018
2427. Advertising	193,428	6,003	35,000	36,912	271,343	-291	271,052	214,836
2428. Inspections	0	0	0	0	0	1,860	1,860	2,670
2429. Contractors Charges	2,008,854	357,255	213,846	-7,256	2,572,699	46,372	2,619,071	1,360,195
2430. Production & Exhibition Expenses	34,117	16,457	-1,593	-18,334	30,647	3,555	34,202	16,333
2431. Education & Public Programs	7,500	0	0	0	7,500	-1,235	6,265	4,390
2433. Penrith CC Land Rates Payable	24,581	0	0	0	24,581	-1,045	23,536	23,536
2434. Mobile Phone Expenses	11,597	0	-4,597	-7,000	0	0	0	2,459
2435. Promotion Expenditure	9,152	0	0	0	9,152	0	9,152	3,403
2436. Veterinary Expenses	86,180	0	12,800	0	98,980	12,236	111,216	61,872
2440. Property Leases	210,656	0	0	-55,317	155,339	0	155,339	-4,324
2441. Stock Write Off	0	0	0	0	0	0	0	0
2442. Electrical repairs	0	0	0	0	0	0	0	0
2443. Collections Management	3,000	0	0	0	3,000	0	3,000	1,505
2445. Direct Cost Recovery (Contra)	-407,674	0	0	0	-407,674	0	-407,674	0
2456. Employment Agencies	30,000	0	0	199,226	229,226	96,110	325,336	378,480
2457. Contribution to HSC & HLC	1,325,155	0	0	0	1,325,155	0	1,325,155	1,179,782
2490. Activity Expenses	15,900	0	180	1,101,159	1,117,239	98,000	1,215,239	281,729
2491. Consumables	26,573	0	0	1,495	28,068	8,570	36,638	26,567
2492. Comty Services Program Expenses	353,426	135,469	-13,227	-70,960	404,708	-67,853	336,855	24,364
2500. Heritage Programs - Assistance Funds	35,500	0	0	13,250	48,750	0	48,750	10,000
2510. Local Economic Development Program	103,500	5,490	-16,256	23,624	116,358	-42,943	73,415	83,249
2511. Sustenance	39,449	0	2,017	0	41,466	50,327	91,793	42,485
2512. Food & Beverages subject to FBT (entertainment)	14,814	0	0	-4,611	10,203	468	10,671	8,750
2513. Food & Beverages (client - entertainment) not subject to FBT	2,365	0	0	2,265	4,630	800	5,430	4,828
2520. Election Expenses	0	0	0	0	0	0	0	0
2521. Members Fees Section 29A	366,139	0	-14,219	0	351,920	0	351,920	263,940
2522. Councillor's Travelling Allowances	5,625	0	0	0	5,625	0	5,625	2,513
2523. Delegates Expenses	50,000	0	0	0	50,000	0	50,000	31,160
2530. Better Waste & Recycling OP Program	0	39,266	-8,000	-31,266	0	0	0	0



Natural Account	Original Budget 2022/2023	Carry Forwards 2021/2022	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2022/2023	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2022/2023
2540. Lower Portland Ferry	495,973	0	0	0	495,973	0	495,973	329,257
2550. Fire Control Operating Ex	215,803	0	0	-27,630	188,173	0	188,173	66,758
2555. Sect 44 Emergency Expenditure	0	0	0	0	0	0	0	0
2563. Tertiary Education Assistance	15,000	0	0	-7,611	7,389	0	7,389	3,000
2565. Disposal of Derelict Vehicles	1,000	0	0	0	1,000	320	1,320	1,320
2568. Licences and Accreditations	15,255	0	0	-5,255	10,000	-4,000	6,000	2,113
2570. Safety Expenses & Training	151,303	0	0	-28,725	122,578	-20,082	102,496	66,220
2571. Rates Property Revaluation	158,855	0	6,432	0	165,287	0	165,287	165,287
2573. Donations	0	0	0	3,700	3,700	0	3,700	0
2580. Administration Charges	0	0	1,035	1,760	2,795	0	2,795	10,145
2581. Library Oth Recurrent Exp	16,907	0	0	0	16,907	0	16,907	5,010
2582. Database Subscriptions & Memberships	52,000	0	0	0	52,000	0	52,000	66,824
2590. Print Machine Maintenance	63,831	0	0	0	63,831	0	63,831	25,714
2591. Print Machine Rental	24,093	0	0	0	24,093	0	24,093	1,509
2594. Insurance Claimable Expenses (Operating)	0	0	0	3,152,692	3,152,692	23,201	3,175,893	1,922,456
2600. Gas	46,000	0	0	0	46,000	18,676	64,676	49,342
2601. Electricity	1,003,516	0	-11,013	-38,226	954,277	153,623	1,107,900	738,129
2602. Water	255,542	0	0	-27,165	228,377	1,873	230,250	110,578
2603. Insurance	3,018,657	0	0	-2,399	3,016,258	2,691	3,018,949	3,020,718
2604. Security	103,893	0	0	35,300	139,193	20,076	159,269	126,625
2605. Maintenance - Furniture & Fittings	500	0	0	0	500	2,169	2,669	5,154
2606. Maintenance - Buildings	334,250	0	6,000	75,245	415,495	77,433	492,928	457,802
2607. Maintenance - Plant & Equipment	135,239	0	0	32,366	167,605	21,209	188,814	147,959
2609. Cleaning	331,364	0	29,857	-12,949	348,272	-19,160	329,112	167,809
2610. Office Equipment Maintenance	0	0	0	0	0	0	0	138
2611. Mowing	4,607	0	0	0	4,607	0	4,607	2,777
2612. Mtce Gardens & Grounds	0	0	0	0	0	6,000	6,000	1,088
2613. HCC Sewer Rates	81,753	0	0	1,107	82,860	0	82,860	81,369
2614. Air Conditioning	67,350	0	0	-13,209	54,141	21,909	76,050	60,249
2615. Vandalism Repairs	49,047	0	0	-13,083	35,964	0	35,964	28,000
2617. Electricity Contra (Savings)	-133,000	0	0	0	-133,000	-82,764	-215,764	-138,751
2618. Parks - M&R	544,396	0	-1,500	-92,409	450,487	-87,943	362,544	561,507
2619. Buildings Works Program	458,590	83,316	0	-51,230	490,676	-30,187	460,489	173,481
2620. Bus Shelter Maintenance	10,200	0	0	-10,200	0	0	0	0
2621. Bridge Maintenance	33,082	0	0	0	33,082	0	33,082	0
2622. Street Sweeping Program	0	0	0	222,440	222,440	0	222,440	0
2624. Bulk Materials	0	0	0	10,400	10,400	-4,153	6,247	10,400
2625. Road Line & Signs Maintenance	303,881	0	0	-24,682	279,199	5,175	284,374	205,220



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2626. Footpaths Maintenance	6,866	0	0	0	6,866	0	6,866	6,616
2627. Unpaved Footpaths Maintenance	4,080	0	0	0	4,080	0	4,080	0
2628. Road Restorations	163,381	74,914	0	43,426	281,721	13,340	295,061	89,720
2630. Street Lighting Expenditure	500,000	0	4,467	-4,467	500,000	201,072	701,072	493,759
2632. Standpipes Mtce & Repair	20,266	0	0	0	20,266	0	20,266	606
2633. Sundry Survey Works	3,378	0	0	0	3,378	0	3,378	0
2636. Storm Damages	0	0	0	0	0	0	0	0
2637. Insurance - Public Liability Claims	50,000	0	0	0	50,000	0	50,000	32,363
2638. Claims for Damages	0	0	0	0	0	0	0	0
2640. Roadworks Maintenance-General	0	0	0	0	0	0	0	1,935
2641. Roadworks Maintenance	865,619	0	512,999	204,113	1,582,731	3,304,981	4,887,712	6,160,268
2643. Roadworks Maint Clear Drainage Structure	103,178	0	0	-46,811	56,367	-29,326	27,041	0
2644. Roadworks Maintenance Edge Patch	4,943	0	0	0	4,943	0	4,943	17,041
2647. Roadworks Maint Hand Patch Flex Pavement	0	0	0	0	0	0	0	0
2648. Roadworks Maint Heavy Patching	174,046	25,000	0	5,273	204,319	300,000	504,319	-2,142
2649. Roadworks Maintenance Shoulder Grading	0	0	0	0	0	0	0	268,014
2650. Roadside Vegetation	0	0	0	0	0	0	0	0
2653. Land Clean up Expenses	0	0	0	0	0	0	0	0
2654. Roadworks Maint Gravel Sheet Pavement	459,000	0	0	-193,671	265,329	0	265,329	56,926
2655. Roadworks Maint Guidepost Maintenance	8,160	0	0	0	8,160	0	8,160	1,834
2656. Roadworks Maint - Maintenance Grading	5,427	0	0	5,099	10,526	0	10,526	6,912
2660. Community Safety Programs	11,000	9,683	0	0	20,683	-1,233	19,450	2,838
2661. Road Safety Grant Programs Expenditure	0	11,417	11,000	0	22,417	0	22,417	14,650
2662. Infringement Processing Expenses	92,954	0	0	-40,926	52,028	-2,038	49,990	35,128
2663. Insurance Contra	-1,304,000	0	0	0	-1,304,000	0	-1,304,000	-1,304,000
2670. Kerb & Gutter Maintenance	5,133	0	0	0	5,133	0	5,133	0
2671. General Maintenance Drainage Structures	94,826	0	0	56,288	151,114	137,812	288,926	180,975
2674. Op Exp-EMP-Gross Pollutant Traps Mainten	55,000	0	0	0	55,000	0	55,000	21,418
2678. Land Management Bushcare	299,600	20,741	33,856	-4,242	349,955	0	349,955	262,759
2679. Bushcare Officer Program	33,159	0	0	0	33,159	-1,372	31,787	14,070
2681. Tree Maintenance	225,500	0	-100,000	185,899	311,399	14,275	325,674	362,760
2684. Contract Mowing	229,000	0	0	-10,113	218,887	6,626	225,513	120,152
2685. Landscaping	0	0	0	0	0	0	0	0
2690. Car Parking M&R	35,595	0	0	-13,554	22,041	0	22,041	0
2702. Plant & Equipment	5,000	0	0	0	5,000	0	5,000	11,519
2721. Stock Pound Expenses	5,000	0	0	0	5,000	0	5,000	0
2737. Social Planning	0	0	0	0	0	0	0	0
2740. General Computer Expenses	19,080	0	0	0	19,080	0	19,080	3,407



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2741. Software Licensing & Maintenance	54,184	0	0	-9,188	44,996	0	44,996	7,593
2742. Annual Support and Maintenance	5,663	0	0	18,610	24,273	0	24,273	21,349
2743. Network Administration	277,261	28,302	0	-3,213	302,350	-11,786	290,564	175,434
2744. Corporate Systems	1,643,791	44,709	20,000	0	1,708,500	4,566	1,713,066	1,505,278
2751. Dwellings Mtce	7,758	0	0	0	7,758	0	7,758	4,756
2755. Shops & Offices - Ground Maintenance	71,713	0	0	0	71,713	0	71,713	56,408
2756. Shops & Offices - Services	0	0	0	0	0	0	0	0
2760. Youth Worker Programs	11,229	2,813	0	1,607	15,649	0	15,649	4,532
2768. Communication & Stakeholder Pgm Expenses	467,734	0	21,605	48,591	537,930	-34,055	503,875	443,790
2770. Valuation Expenses	161,000	27,643	0	-82,001	106,642	0	106,642	38,114
2772. On Line Title Seaches	0	0	0	0	0	0	0	786
2773. Rounding Expenses	0	0	0	0	0	0	0	8
2780. Records Expenditure	45,900	0	0	0	45,900	0	45,900	26,089
2805. Flood Mitigation Programs	15,893	0	0	7,600	23,493	0	23,493	23,039
2820. Grant Funded Operational Exp	0	202,319	0	-22,336	179,983	0	179,983	0
2821. Grant Funded Consultancy Fees	0	0	0	0	0	0	0	0
2900. Stores Items	430,820	0	-250	9,346	439,916	29,544	469,460	393,073
2911. Cost of Goods Sold	78,025	0	0	31,741	109,766	7,350	117,116	66,149
2921. Pool Chemicals	22,407	3,995	0	0	26,402	0	26,402	24,309
2922. Pool M & R	63,496	0	0	-2,286	61,210	0	61,210	42,371
2930. Treatment Works Operating Expenditure	774,806	0	0	-75,587	699,219	-226,114	473,105	365,564
2931. Spray Irrigation Costs	6,868	0	0	0	6,868	0	6,868	1,275
2932. Sewer Maintenance	22,169	0	10,331	124,497	156,997	0	156,997	124,744
2934. Pumping Stations M&R	169,695	0	-10,331	2,503,146	2,662,510	106,136	2,768,646	329,359
2937. Sludge Processing & Disposal	133,928	0	0	167,072	301,000	0	301,000	283,219
2939. Effluent Testing	51,577	0	0	-4,577	47,000	20,000	67,000	46,733
2948. Pasture Improve Program	60,262	0	0	-10,262	50,000	0	50,000	23,864
2960. Sundry Collection Expense	30,680	0	0	0	30,680	0	30,680	2,713
2961. Waste Education Expenses	0	0	0	0	0	0	0	75
2962. Recycling Program	2,426,067	0	0	0	2,426,067	0	2,426,067	1,449,264
2963. Waste Depot Work Expenditure	0	0	0	0	0	0	0	0
2965. Kerbside bulk waste collection Expense	675,765	0	0	0	675,765	0	675,765	453,285
2970. Other Waste Disposal Expenses	1,018	49,000	132,056	0	182,074	63,649	245,723	1,369,454
2987. GIS Map Production Expenses	1,500	0	0	0	1,500	0	1,500	183
2988. Equipment Maintenance	0	0	0	0	0	0	0	1,215
2989. Property Management Fees	13,624	0	0	0	13,624	0	13,624	10,863
Total Materials & Services	30,440,312	2,177,585	2,624,249	7,621,575	42,863,721	4,492,435	47,356,155	34,260,095



Natural Account	Original Budget 2022/2023	Carry Forwards 2021/2022	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2022/2023	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2022/2023
Borrowing Costs								
2203. Borrowing Costs	50,000	0	0	0	50,000	0	50,000	0
2204. Interest on Loans	425,945	0	4,229	1,031,532	1,461,706	0	1,461,706	407,833
2205. Interest on Leases	45,734	0	3,026	55,317	104,077	0	104,077	64,630
Total Borrowing Costs	521,679	0	7,255	1,086,849	1,615,783	0	1,615,783	472,463
Depreciation								
2300. Depreciation Expense Plant	1,726,548	0	0	0	1,726,548	0	1,726,548	1,362,802
2301. Depreciation Expense Equipment	187,230	0	0	0	187,230	0	187,230	103,259
2302. Depreciation Expense Office Equipment	164,936	0	0	0	164,936	0	164,936	160,787
2303. Depreciation Expense Furniture & Fitting	42,668	0	0	0	42,668	0	42,668	42,624
2304. Depreciation Expense Other Structures	298,244	0	0	0	298,244	0	298,244	141,265
2305. Depreciation Expense Buildings	2,727,130	0	0	0	2,727,130	0	2,727,130	2,228,424
2306. Depreciation Expense Land Improvements	41,132	0	-6,044	0	35,088	0	35,088	10,885
2307. Depreciation Expense Roads	9,220,482	0	0	0	9,220,482	0	9,220,482	6,935,621
2308. Depreciation Expense Bridges	301,332	0	0	0	301,332	0	301,332	165,291
2309. Depreciation Expense Footpaths	347,074	0	0	0	347,074	0	347,074	280,711
2310. Depreciation Expense Sewer network	2,066,500	0	0	0	2,066,500	0	2,066,500	2,248,779
2311. Depreciation Expense Tip Asset	219,700	0	0	0	219,700	0	219,700	23,154
2312. Depreciation Expense Library Books	273,594	0	0	0	273,594	0	273,594	198,254
2314. Depreciation Expense Park Asset	1,387,726	0	0	0	1,387,726	0	1,387,726	1,140,397
2315. Depreciation Expense Stormwater Drainage	1,385,860	0	0	0	1,385,860	0	1,385,860	1,651,267
2317. Depreciation Expense - Kerb & Gutter	649,384	0	0	0	649,384	0	649,384	444,017
2320. Depreciation Expense - Intangible Asset	287,306	0	0	0	287,306	0	287,306	105,459
2321. Depreciation Expense - Swimming Pools	128,578	0	0	0	128,578	0	128,578	49,402
2322. Depreciation Expense - Buildings Non Specialised	587,134	0	0	0	587,134	0	587,134	533,881
2323. Amortisation Right of use Assets	527,740	0	44,000	0	571,740	0	571,740	279,451
Total Depreciation	22,570,298	0	37,956	0	22,608,254	0	22,608,254	18,105,730
Other Expenses								
1412. Reversal of impairment on receivables	0	0	0	0	0	0	0	0
2405. Contribution to outside bodies	3,931,357	0	-150	-18,850	3,912,357	-8,159	3,904,198	2,951,147
2412. Bad and Doubtful Debts	10,000	0	0	0	10,000	0	10,000	0
2453. Sponsorship	0	0	0	0	0	0	0	480
2553. Contribution Bush Fire Fight Fund	872,409	0	236,919	0	1,109,328	0	1,109,328	831,996
2554. Contribution Board Fire Commission	177,591	0	15,548	0	193,139	0	193,139	144,854
2593. Contribution Emergency Mgt SES	103,535	0	77,907	0	181,442	0	181,442	136,081



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2765. Section 356 Expenditure	101,866	0	6,000	-6,000	101,866	0	101,866	45,317
Total Other Expenses	5,196,758	0	336,224	-24,850	5,508,132	-8,159	5,499,973	4,109,875
EXPENDITURE FROM CONTINUING OPERATIONS	93,535,963	2,183,172	4,361,887	8,425,318	108,506,340	4,347,927	112,854,266	82,801,032
NET CAPITAL EXPENDITURE								
Accumulated Depreciation								
3300. Depreciation - Plant	1,726,548	0	0	0	1,726,548	0	1,726,548	1,362,802
3301. Depreciation Equipment	187,230	0	0	0	187,230	0	187,230	103,259
3302. Depreciation Office Equipment	164,936	0	0	0	164,936	0	164,936	160,787
3303. Depreciation Furniture & Fittings	42,668	0	0	0	42,668	0	42,668	42,624
3304. Depreciation other Structure	298,244	0	0	0	298,244	0	298,244	141,265
3305. Depreciation Buildings Specialised	2,727,130	0	0	0	2,727,130	0	2,727,130	2,228,424
3306. Depreciation Land Improvements	41,132	0	-6,044	0	35,088	0	35,088	10,885
3307. Depreciation Roads	9,220,482	0	0	0	9,220,482	0	9,220,482	6,935,621
3308. Depreciation Bridges	301,332	0	0	0	301,332	0	301,332	165,291
3309. Depreciation Footpaths	347,074	0	0	0	347,074	0	347,074	280,711
3310. Depreciation Sewer network	2,066,500	0	0	0	2,066,500	0	2,066,500	2,248,779
3311. Depreciation Tip Asset	219,700	0	0	0	219,700	0	219,700	23,154
3312. Depreciation Library Books	273,594	0	0	0	273,594	0	273,594	198,254
3314. Depreciation Other Assets/Park Asset	1,387,726	0	0	0	1,387,726	0	1,387,726	1,140,397
3315. Depreciation - Stormwater Drainage	1,385,860	0	0	0	1,385,860	0	1,385,860	1,651,267
3317. Depreciation - Kerb & Gutter	649,384	0	0	0	649,384	0	649,384	444,017
3320. Depreciation - Intangible Asset	287,306	0	0	0	287,306	0	287,306	105,459
3321. Depreciation - Swimming Pools	128,578	0	0	0	128,578	0	128,578	49,402
3322. Depreciation Buildings Non Specialised	587,134	0	0	0	587,134	0	587,134	533,881
3323. Amortisation Right of use Assets	527,740	0	44,000	0	571,740	0	571,740	279,451
Total Accumulated Depreciation	22,570,298	0	37,956	0	22,608,254	0	22,608,254	18,105,730
Intangible Assets								
4132. Purchase of Software	87,117	76,084	80,000	45,265	288,466	-31,021	257,445	122,036
Total Intangible Assets	87,117	76,084	80,000	45,265	288,466	-31,021	257,445	122,036
Investment Properties at fair value								
4599. Insurance Claimable Expenses - Investment Properties	0	0	0		0	0	0	0
4837. Investment Property IRP	0	0	893,000		893,000	-893,000	0	0
4966. Investment Property - Building	168,700	102,091	0		270,791	0	270,791	12,342
Total Investment Properties at fair value	168,700	102,091	893,000	0	1,163,791	-893,000	270,791	12,342



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Property, Plant & Equipment								
3101. Sale of Plant	-1,063,078	0	-197,900	-271,670	-1,532,648	128,942	-1,403,706	-489,633
3102. Sale of Library Books	-4,163	0	0	0	-4,163	-1,181	-5,344	-5,344
3105. Sale of Building Assets	0	0	0	0	0	0	0	0
3107. Sale of Sewer Assets	0	0	0	0	0	0	0	-159
3404. Sale of Operational Land	0	0	0	-22,580	-22,580	0	-22,580	-22,580
3780. Insurance Settlement - Plant	0	0	0	0	0	-6,318	-6,318	-6,318
3786. Insurance Settlement - Equipment	0	0	0	0	0	0	0	-30,140
4101. Purchase of Plant	2,907,971	1,482,976	-136,433	22,736	4,277,250	-155,842	4,121,408	852,814
4102. Purchase of Printing Equipment	0	0	0	0	0	0	0	0
4103. Purchase of Computer Equipment	75,000	81,496	0	0	156,496	39,265	195,761	17,247
4106. Purchase Office Equipment	2,848	7,500	0	4,785	15,133	0	15,133	15,009
4109. Car Park Construction	0	0	0	0	0	8,127	8,127	32,472
4110. Purchase Library Resources	261,795	0	0	0	261,795	0	261,795	166,719
4113. Purchase Sewer Assets	315,960	200,000	-100,000	-415,960	0	0	0	8,201
4114. Purchase Park Assets	913,000	26,959	106,655	24,043	1,070,657	866,485	1,937,142	52,974
4115. Purchase Swimming pool equipments	0	0	0	0	0	6,975	6,975	6,975
4122. Roadworks-Reg & Local Comm Infra Prog	0	0	0	0	0	0	0	7,726
4125. Purchase of Signs	0	0	0	0	0	0	0	270
4127. Park Asset	0	0	0	0	0	0	0	-169,770
4128. Non - Cash Road	0	0	0	0	0	0	0	0
4129. Non Cash Footpaths	0	0	0	0	0	0	0	0
4130. Non - Cash Kerb and Guttering	0	0	0	0	0	0	0	0
4131. Non - Cash Stormwater Drainage	0	0	0	0	0	0	0	0
4353. WIP - Equipment	0	0	0	0	0	12,438	12,438	13,023
4356. WIP - Building	0	0	0	0	0	0	0	35
4361. WIP - Park Assets	0	0	0	0	0	0	0	0
4371. WIP - Tip Asset	0	0	0	0	0	0	0	0
4387. Capex - Other Structures	0	0	0	0	0	0	0	0
4401. Capex - Tip Asset	0	0	0	0	0	0	0	0
4406. Capex - Swimming Pool	25,000	0	0	6,975	31,975	-31,975	0	0
4593. Insurance Claimable Expenses - Roads	0	0	0	0	0	0	0	71
4594. Insurance Claimable Expenses - Buildings	0	0	0	0	0	0	0	88,927
4595. Insurance Claimable Expenses - Plant	0	0	0	0	0	0	0	0
4596. Insurance Claimable Expenses Park Assets	0	0	0	0	0	0	0	18,100
4597. Insurance Claimable Expenses Other Structures	0	0	0	0	0	0	0	131,818
4598. Insurance Claimable Expenses - Sewer	0	0	0	22,200,000	22,200,000	0	22,200,000	14,075,506



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4610. Purchase of Equipment	5,000	0	0	0	5,000	0	5,000	0
4612. Purchase of Furniture & Fittings	17,473	21,056	5,000	-35,235	8,294	0	8,294	31,865
4613. Purchase of Equipment	30,000	0	321,018	57,091	408,109	-138,034	270,075	101,377
4614. Conservation of Cultural Collections	0	0	0	0	0	0	0	0
4620. Computer Hardware	0	0	0	0	0	0	0	0
4650. Land - Operational Land	0	0	0	0	0	0	0	2,330
4651. Purchase of Community/Crown Land	0	0	0	1,063,018	1,063,018	0	1,063,018	996,783
4652. Long Term Waste Strategy	100,000	0	0	-100,000	0	0	0	0
4701. Road Construction	16,344	622,703	3,626,053	-2,055,464	2,209,636	-260,325	1,949,311	5,074,463
4719. Cycleways Construction	100,000	0	430,464	-100,000	430,464	0	430,464	429,253
4720. Road Rehabilitation	6,320,849	2,268,746	-292,430	646,785	8,943,950	6,743,614	15,687,564	15,921,628
4721. Storm Damage - Capital (Roads)	0	0	0	0	0	0	0	6
4723. Road Shoulder Renewal	0	0	0	0	0	0	0	0
4730. Construct Footpaths	346,600	2,507,813	17,957	0	2,872,370	541,627	3,413,997	2,478,400
4750. Kerb and Gutter Construction	58,000	0	0	500,000	558,000	0	558,000	0
4755. Kerb & Gutter Renewal	266,073	0	530,296	0	796,369	0	796,369	170,368
4760. Drainage Construction	1,896,060	1,575,484	5,047,773	1,000,728	9,520,045	263,251	9,783,296	1,099,559
4761. Land Under Roads	0	0	0	20,000	20,000	0	20,000	6,829
4762. Land Acquisition LUR - Legal Costs	0	0	0	0	0	0	0	0
4763. Land Acquisition Community Land- Legal Costs	0	0	0	0	0	0	0	0
4764. Land Acquisiton - Drainage	0	24,596	0	21,875	46,471	14,034,879	14,081,350	15,085
4765. Land Acquisition Drainage - Legal Costs	0	0	0	123,536	123,536	0	123,536	65,126
4780. Land Improvements - Depreciable	436,534	74,194	0	100,000	610,728	-436,534	174,194	220
4781. Traffic Facilities	615,000	646,296	4,438,946	-1,725,923	3,974,319	244,869	4,219,188	435,474
4784. Bridge Construction	0	0	0	0	0	0	0	1,592,696
4801. Park Improvement Program	3,055,338	1,840,628	341,363	62,780	5,300,109	553,520	5,853,629	2,077,530
4802. Park Improvement Furniture Replacement	20,000	0	0	0	20,000	-20,000	0	0
4804. Park Improvement Program Landscaping	491,200	1,162,590	793,760	198,270	2,645,820	-67,308	2,578,512	743,284
4806. Purchase Other Structures	1,065,810	101,013	1,075,570	-661,344	1,581,049	38,186	1,619,235	115,165
4810. S7.11 Park Improvements	2,000,000	26,100	1,324,042	0	3,350,142	0	3,350,142	6,500
4815. Sports Council	321,953	0	0	0	321,953	0	321,953	321,953
4820. Capital Grants Funded Projects	0	0	0	0	0	0	0	0
4821. Drainage - IRP	125,000	100,452	132,000	283,802	641,254	-62,000	579,254	157,776
4822. Footpath Construction - IRP	0	0	56,755	0	56,755	-14,900	41,855	104,950
4823. Pool - refurbishment IRP	0	70,802	0	0	70,802	25,000	95,802	39,299
4824. Park Improvements-IRP	43,531	5,386	600,000	73,495	722,412	-48,917	673,495	74,435
4826. Road Shoulder Renewal	100,000	0	0	0	100,000	0	100,000	1,546
4828. Car Park - IRP	0	47,103	0	0	47,103	0	47,103	487



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4829. Pathways - IRP	36,157	107,960	0	0	144,117	0	144,117	1,719
4830. Kerb & Gutter - IRP	0	0	0	0	0	0	0	0
4832. Unsealed Roads Renewals	200,000	0	-146,793	0	53,207	0	53,207	217,072
4833. Roads To Recovery Program-Capital Exps	1,087,629	0	740,000	0	1,827,629	0	1,827,629	960
4835. Bridge Construction IRP	0	0	0	0	0	0	0	96,146
4838. Land Improvement Non Depreciable - IRP	0	0	0	26,620	26,620	0	26,620	26,621
4901. Building Construction	6,340,359	749,768	1,521,420	370,244	8,981,791	-3,580,871	5,400,920	935,978
4904. Building Renewals	417,527	163,068	0	-294,991	285,604	-1,911	283,693	36,374
4913. Road Sealing	2,956,000	947,473	0	-54,750	3,848,723	-2,870,831	977,892	240,075
4914. Capital - Road Reseals Program	2,154,534	1,527,089	0	-3,025,336	656,287	0	656,287	11,991
4915. Road Surface Renewal	95,687	0	0	0	95,687	-49,540	46,147	0
4953. Sewer Rehabilitation	0	0	0	577,911	577,911	0	577,911	584,687
4955. Treatment Works Upgrade	5,750,000	1,094,811	-2,826,550	-1,194,710	2,823,551	-2,126,550	697,001	224,555
4957. Upgrade Pump Stations	0	0	0	0	0	0	0	93,033
4970. Provision for Cell Construction	2,464,603	2,189,506	0	0	4,654,109	0	4,654,109	2,148,648
4971. Capital Works-Waste	0	0	0	0	0	0	0	36,499
4972. Workshop Equipment	0	0	0	0	0	49,540	49,540	0
4973. Car Park	0	69,829	37,871	0	107,700	0	107,700	7,329
Total Property, Plant & Equipment	42,367,594	19,743,397	17,446,837	17,426,731	96,984,559	13,683,681	110,668,240	51,490,017
NET CAPITAL EXPENDITURE	20,053,113	19,921,572	18,381,881	17,471,995	75,828,561	12,759,660	88,588,222	33,518,665
RESERVE FUNDING								
Cash Assets								
3203. Tfr from Rsve Domestic Waste Management	-16,609,016	0	-39,032	-2,196	-16,650,244	-74,146	-16,724,390	-11,043,249
3204. Tfr from Rsve Heritage Reserve	0	-58,964	0	-5,060	-64,024	0	-64,024	-2,398
3206. Tfr from Rsve S7.11 Bushfire Reserve	0	0	-1,129	0	-1,129	0	-1,129	-1,129
3207. Tfr from Rsve S7.11 Car Parking Reserve	0	-69,829	0	0	-69,829	0	-69,829	-7,331
3212. Tfr from Rsve S7.11 Comm Facilities District	0	0	-876	0	-876	0	-876	-876
3217. Tfr from Rsve S7.11 Park Improve Catch 4	0	0	-13,146	0	-13,146	0	-13,146	-13,146
3218. Tfr from Rsve S7.11 Park Improve District	0	0	12,106	0	12,106	0	12,106	12,106
3219. Tfr from Rsve S7.11 Rec Buildings Catch 1	0	0	0	0	0	0	0	0
3222. Tfr from Rsve S7.11 Rec Buildings Catch 4	0	0	-344	0	-344	0	-344	-344
3223. Tfr from Rsve S7.11 Rec Buildings District	0	0	-2,183	0	-2,183	-5,098,500	-5,100,683	-2,183
3226. Tfr from Low Cost Loan Initiative Loan - Vineyard	0	-94,544	-2,950,000	-1,875	-3,046,419	0	-3,046,419	-15,085
3227. Tfr From Ferry Replacement Reserve	0	0	0	0	0	-3,723	-3,723	0
3229. Tfr from Rsve Sewer Reserve	-12,686,156	-1,658,815	3,223,568	214,494	-10,906,909	-89,636	-10,996,545	-8,010,278
3230. Tfr from Waste Mgmt Facility Reserve	-12,153,209	-2,189,506	-159,091	-1,503	-14,503,309	0	-14,503,309	-9,048,201
3237. Tfr from Rsve Child Care Buildings Reserve	0	-89,008	0	-12,138	-101,146	0	-101,146	-101,146



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3238. Tfr From Sth Windsor Effluent Reuse Scheme Reserve	0	0	0	0	0	-100,000	-100,000	0
3239. Tfr from Insurance Reserve	0	0	0	0	0	-22,825	-22,825	0
3241. Tfr from Redbank VPA Comm Facility	-1,000,000	0	0	1,000,000	0	0	0	0
3244. Tfr from Rsve ELE Reserve	0	0	0	0	0	0	0	0
3245. Tfr from Rsve Election Reserve	0	0	0	0	0	0	0	0
3246. Tfr from Rsve S7.11 Ext. Industries Reserve	0	-74,000	0	0	-74,000	0	-74,000	-13,689
3248. Tfr from Rsve Info Tech Reserve	0	-12,813	0	-58,425	-71,238	0	-71,238	-9,450
3250. Tfr from Sewer Loan Reserve	0	0	0	-32,500,000	-32,500,000	0	-32,500,000	-15,967,468
3251. Tfr from Rsve Carryovers Reserve	0	-8,193,093	0	0	-8,193,093	0	-8,193,093	-4,103,459
3255. Tfr from Rsve Risk Mgt Reserve	0	0	0	0	0	0	0	0
3257. Tfr from Rsve Sullage Reserve	-2,303,003	0	0	0	-2,303,003	0	-2,303,003	-1,743,499
3264. Trf from Rsve S64 Sewerage Contributions	-2,500,000	0	0	0	-2,500,000	2,126,550	-373,450	-114,359
3265. Tfr from Rsve Stormwater Management Rese	-87,709	0	-78,745	78,832	-87,622	0	-87,622	-41,586
3266. Trf from Unspnt Contrib Bligh Pk JV Resrv	0	0	0	0	0	0	0	0
3267. Tfr from Unexpended Grants Reserve	-194,876	-4,748,043	-4,758,155	-534	-9,701,608	1,517,920	-8,183,688	-11,901,197
3269. Tfr from S7.12 Contributions Reserve	-418,768	-431,082	-37,871	0	-887,721	2,159	-885,562	-454,777
3270. Tfr from Contingency Reserve	0	0	0	0	0	-303,340	-303,340	0
3273. Tfr From Better Waste & Recycling Fund Res	0	-39,266	8,000	0	-31,266	0	-31,266	-13,235
3274. Tfr from Unspent Contributions Reserve	-55,601	-9,125	-423,336	-152,946	-641,008	911	-640,097	-581,922
3277. Tfr From S7.11 Land Acq-Pitt Town Catch 5	0	0	0	-1,066,406	-1,066,406	0	-1,066,406	-1,000,170
3279. Tfr From S7.11 Rec Facilities-Pitt Town Catch 5	-506,203	-26,100	0	0	-532,303	0	-532,303	0
3280. Tfr From S7.11 Park Imp-Pitt Town Catch 5	-1,493,797	0	0	0	-1,493,797	0	-1,493,797	0
3281. Tfr From S7.11 Roadworks-Pitt Town Catch 5	0	-599,755	0	0	-599,755	0	-599,755	-599,755
3283. Tfr From Multi-Year Projects Reserve	-1,287,196	-109,063	-440	-430,724	-1,827,423	0	-1,827,423	-419,649
3287. Tfr From 4.5 Redbank VPA Reserve	0	-6,800	-588,246	0	-595,046	338,000	-257,046	0
3288. Tfr From S64 Stormwater Res PittTown CA1	0	0	0	0	0	0	0	0
3291. Tfr From Voluntary Planning Agreement Reserve	0	0	0	-16,640	-16,640	0	-16,640	-10,140
3292. Tfr From Stormwater Charge Reserve	-599,061	-539,021	0	-1,178,745	-2,316,827	0	-2,316,827	-110,196
3293. Tfr From Infrastructure Borrowings Loan Reserve	-7,000,000	-3,155,918	-540,000	-1	-10,695,919	0	-10,695,919	-1,539,609
3295. Tfr From S7.11 Vineyard Roads & Transport Reserve	-130,044	0	0	2,425,000	2,294,956	2,368,815	4,663,771	-42,998
3296. Tfr From S7.11 Vineyard Stormwater Reserve	-1,356,205	0	-2,609,515	0	-3,965,720	0	-3,965,720	-452,338
3298. Tfr From S7.11 Vineyard Plan Administration Reserve	0	0	-528,137	-55,000	-583,137	-8,931,879	-9,515,016	-93,709
4201. TFR to Rsve - SewerCAP	0	0	-52,572	0	-52,572	0	-52,572	0
4203. TFR to Rsve Domestic Waste Management	16,306,066	0	59,341	201,405	16,566,812	13,748	16,580,560	16,144,629
4206. TFR to Rsve S7.11 Bush Fire Reserve	0	0	0	0	0	0	0	0
4207. TFR to Rsve S7.11 Car Parking Reserve	0	0	2,848	1,811	4,659	1,600	6,259	2,653
4208. TFR to Rsve S7.11 Comm Facilities Catch 1	0	0	0	1,600	1,600	0	1,600	911
4212. TFR to Rsve S7.11 Comm Facilities District	0	0	0	0	0	0	0	0



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4214. TFR to Rsve S7.11 Park Imp Catch 1	0	0	0	0	0	0	0	0
4215. TFR to Rsve S7.11 Park Imp Catch 2	0	0	0	0	0	0	0	0
4217. TFR to Rsve S7.11 Park Imp Catch 4	0	0	0	0	0	0	0	0
4218. TFR to Rsve S7.11 Park Imp District	0	0	0	0	0	0	0	0
4219. TFR to Rsve S7.11 Rec Buildings Catch 1	0	0	1,498	952	2,450	0	2,450	1,395
4221. TFR to Rsve S7.11 Rec Buildings Catch 3	1,393	0	3,147	2,886	7,426	2,550	9,976	4,229
4222. TFR to Rsve S7.11 Rec Buildings Catch 4	0	0	0	0	0	0	0	0
4223. TFR to Rsve S7.11 Rec Buildings District	0	0	0	0	0	0	0	0
4225. TFR to Rsve S7.11 Plan Administration Reserve	0	0	0	0	0	0	0	268
4226. Tfr to Low Cost Loan Initiative Loan - Vineyard	1,299,460	0	509,589	0	1,809,049	0	1,809,049	429,163
4229. TFR to Rsve Sewer Reserve	12,057,427	0	6,777	3,673,834	15,738,038	55,250	15,793,288	11,434,228
4230. Tfr to Waste Mgmt Facility Reserve	10,757,719	0	-5,000	11,920	10,764,639	-79,691	10,684,948	8,024,385
4231. Tfr to Redbank Stormwater Reserve	28,380	0	3,301	952	32,633	0	32,633	31,558
4237. Tfr to Rsve Child Care Buildings Reserve	89,780	0	0	0	89,780	0	89,780	96,320
4238. Tfr To Sth Windsor Effluent Reuse Scheme Reserve	0	0	0	0	0	0	0	0
4239. Tfr to Insurance Reserve	0	0	0	0	0	3,275,218	3,275,218	0
4240. Tfr to Emergency Response Reserve	100,000	0	0	0	100,000	0	100,000	100,000
4241. Tfr to Redbank VPA Comm Facility	4,311	0	0	45,139	49,450	16,981	66,431	28,158
4245. TFR to Rsve Election Reserve	150,000	0	0	0	150,000	0	150,000	150,000
4246. TFR to Rsve S7.11 Extra Industries Reserv	10,900	0	0	0	10,900	0	10,900	8,836
4248. TFR to Rsve Information Technology Reser	30,673	0	0	8,375	39,048	72,448	111,496	39,048
4251. TFR to Rsve Carryovers Reserve	0	0	0	0	0	0	0	0
4254. TFR to Rsve Property Development Reserve	0	0	0	20,832	20,832	436,499	457,331	20,832
4257. TFR to Rsve Sullage Reserve	2,477,656	0	0	-1,259	2,476,397	5,906	2,482,303	2,375,340
4260. TFR to Rsve Workers Compensation Reserve	0	0	0	0	0	303,340	303,340	0
4264. TRF to Rsve S64 Sewerage Contributions	135,629	0	533,604	25,872	695,105	440,921	1,136,026	1,021,193
4265. TFR to Stormwater Management Reserve	4,674	0	-1,242	23,506	26,938	9,250	36,188	15,339
4267. TRF to Unexpended Grants Reserve	0	0	-534	534	0	7,995,420	7,995,420	24,109,624
4269. Tfr To S7.12 Contributions Reserve	860,650	0	67,533	60,262	988,445	217,654	1,206,099	1,080,371
4270. Tfr to Contingency Reserve	305,204	0	0	0	305,204	0	305,204	305,204
4271. Tfr to S64 Drainage Works (No specific Catch)	0	0	2,480	-2,480	0	0	0	55
4273. Tfr To Better Waste & Recycling Fund Res	0	0	0	0	0	0	0	0
4274. Tfr To Unspent Contributions Reserve	0	0	0	0	0	3,357	3,357	174,072
4276. Tfr To S7.11 Planning Studies-Pitt Town Catch 5	0	0	0	0	0	1,516	1,516	314
4277. Tfr To S7.11 Land Acq-Pitt Town Catch 5	12,801	0	28,901	-1,745	39,957	77,975	117,932	84,797
4278. Tfr To S7.11 Comm Facilities-Pitt Town Catch 5	8,652	0	19,618	17,973	46,243	177,220	223,463	182,126
4279. Tfr To S7.11 Rec Facilities-Pitt Town Catch 5	0	0	2,260	1,436	3,696	67,279	70,975	2,105
4280. Tfr To S7.11 Park Imp-Pitt Town Catch 5	2,314	0	5,432	4,925	12,671	158,265	170,936	155,839



Natural Account	Original Budget 2022/2023	Carry Forwards 2021/2022	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2022/2023	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2022/2023
4281. Tfr To S7.11 Roadworks-Pitt Town Catch 5	0	0	2,152	1,368	3,520	508,059	511,579	491,430
4282. Tfr To LIRS Loan Reserve	506,411	0	-500,971	0	5,440	0	5,440	0
4283. Tfr To Multi-Year Projects Reserve	-570,784	0	633,533	3,010,824	3,073,573	3,012,972	6,086,545	3,073,573
4286. Tfr To S64 Drainage Res PittTown C5	0	0	0	4,057	4,057	0	4,057	2,310
4287. Tfr To 4.5 Redbank VPA	17,500	0	14,030	-12,347	19,183	0	19,183	10,258
4288. Tfr To S64 Stormwater Res PittTown CA1	-8,214	0	-18,587	-17,040	-43,841	-15,055	-58,896	-24,964
4289. Tfr To S64 Stormwater Res PittTown CA2	7,451	0	11,938	12,328	31,717	10,892	42,609	18,060
4291. Tfr To Voluntary Planning Agreement Reserve	0	0	3,306	20,097	23,403	8,092	31,495	13,349
4292. TFR to Stormwater Charge Reserve	547,346	0	12,329	-40,813	518,862	-8,799	510,063	529,012
4293. Tfr To Infrastructure Borrowings Loan Reserve	1,186,394	0	0	-745,955	440,439	0	440,439	0
4295. Tfr To S7.11 Vineyard Roads & Transport Reserve	2,156,434	0	7,627	3,107,749	5,271,810	58,171	5,329,981	3,990,006
4296. Tfr To S7.11 Vineyard Stormwater Reserve	1,679,100	0	-14,847	2,185,721	3,849,974	-151,264	3,698,710	3,815,820
4297. Tfr To S7.11 Vineyard Social Infrastructure Reserve	2,929,506	0	58,347	4,315,395	7,303,248	600,350	7,903,598	7,690,071
4298. Tfr To S7.11 Vineyard Plan Administration Reserve	53,298	0	0	66,473	119,771	0	119,771	117,932
Total Cash Assets	-7,232,713	-22,104,745	-8,090,734	-15,757,280	-53,185,472	9,006,430	-44,179,042	18,303,384
TOTAL RESERVE FUNDING	(7,232,713)	(22,104,745)	(8,090,734)	(15,757,280)	(53,185,472)	9,006,430	(44,179,042)	18,303,384
TOTAL BOTTOM LINE RESULT	0	0	0	(0)	(0)	0	0	(2,952,255)