



Attachment 1 to Item 235

The Quarterly Budget Review Statement - September 2021

Date of meeting: 23 November 2021
Location: By audio-visual link
Time: 6:30 p.m.



SEPTEMBER

**QUARTERLY
BUDGET
REVIEW
STATEMENT**

hawkesbury.nsw.gov.au

Quarterly Budget Review Statement September 2021

Table of Contents

Executive Summary	1
Financial Performance.....	1
Financial Position	1
Operating Revenue	1
Operating Expenditure	1
Capital Expenditure	1
Cash and Investments.....	2
Quarterly Budget Review Statement	2
Financial Position	2
Conclusion	7
Report by the Responsible Accounting Officer	8
Income and Expenses Budget Review Statement by Report Code – Consolidated Funds	9
Income and Expenses Budget Review Statement by Report Code – General Fund	10
Income and Expenses Budget Review Statement by Report Code – Sewer Fund	11
Capital Budget Review Statement.....	12
Cash and Investments Budget Review Statement	13
Key Performance Indicators Budget Review Statement.....	15
Contracts Budget Review Statement	18
Consultancy and Legal Expenses Budget Review Statement	19
Quarterly Budget Variations	20

**Quarterly Budget Review Statement
September 2021**

Quarterly Budget Review Statement September 2021

Executive Summary

Financial Performance

Financial Position

The Quarterly Budget Review Statement – September 2021 (QBRS) results in a balanced Full Year Budget (FY Budget) being maintained, after allowing for several recommended.

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 30 September 2021, and details on the more significant issues in this QBRS are provided below.

Operating Revenue

As at the end of the first 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 \$72.3M, and after the recommended variations, is tracking to meet the projected FY Budget of \$97.2M. As at the end of September 2021, interest and investment earnings are \$0.2M, tracking to meet the projected FY Budget of \$0.6M.

Operating Expenditure

Council incurs operating expenditure in delivering operational programs as outlined in the adopted 2020/2021 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 September 2021, operating expenditure, excluding depreciation, amounts to \$16.1M, or 22% of the projected FY budget of \$71.9M. 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 2021/2022 financial year, Council has a FY Budget for capital works of \$78.3M, including September QBRS variations of \$2.1M. As at the end of the first quarter, actual capital expenditure amounted to \$5.7M. Several projects are in the planning or procurement phase as at the reporting period, with a further \$13.2M committed.

Capital expenditure (excluding dedicated assets) in the first quarter of the financial year includes expenditure on new infrastructure assets, with \$70K spent on land, buildings and land improvements, \$1.5M on roads, bridges, footpaths and drainage and \$87K on sewer infrastructure.

Quarterly Budget Review Statement September 2021

Infrastructure renewal expenditure amounted to \$1.0M spent on land, buildings and land improvements, \$1.8M spent on roads, bridges, footpaths and drainage, \$20K on sewer infrastructure and \$0.3M on park improvement and recreation.

Capital expenditure as at the end of the first quarter also included \$0.8M in respect of plant and equipment, and \$0.2M on other assets including library resources and IT equipment.

Cash and Investments

Council's reserve balances as at the end of the first quarter amount to \$64.1M. This balance was made up of \$40.3M in externally restricted reserves and \$23.8M in internally restricted reserves.

Council's investments portfolio as at the end of September 2021 is \$79.9M and returned an annualised average of 0.45% over the period 1 July 2021 to 30 September 2021.

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 - September 2021 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 2021/2022.

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 2022. Unfavourable trends relating to expenditure outside Council's control are also proposed to be adjusted for the same period.

Impact of the COVID-19 Pandemic

As a result of the public health orders in relation to the management of the COVID-19 Pandemic, there have been several adjustments included in this Quarterly Budget Review Statement, being a net unfavourable adjustment of \$90K, which are outlined in more detail within this report.

There is a level of uncertainty in the relation to the recovery and catch-up potential in relation to the re-opening of services that will likely need adjustment in future quarterly reviews, including the operation of the Hawkesbury Oasis Aquatic and Leisure Centre and the Companion Animal Shelter. It is also likely that further requests for rental assistance will be provided to Council's tenants.

Quarterly Budget Review Statement September 2021

Impact of March 2021 Flood

As resolved at the Ordinary Meeting 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.

During the first quarter, Council has incurred a total of \$1.8M of expenditure associate with flood recovery activities, of which \$0.4M has been covered by part of the \$1.0M in insurance received during 2020/2021 and \$0.2M has been funded by the Sewer Reserve, while awaiting confirmation from Council's insurers.

Claims to recover costs incurred since the flood have been lodged with a range of State Agencies and most of the claims are yet to be approved. Subsequently, there has been no adjustment to the Budget at this stage. Council is currently reviewing its capital works program to determine if delivery timings may need adjustment in order to prioritise the flood recovery activities and it is anticipated that some adjustments relating to this will be incorporated in the December Quarterly Budget Review Statement.

It is to be noted that flood recovery activities are still ongoing and associated expenditure is vital and requires the support of Council to continue with this expenditure.

Variations that are considered more significant and that require Council's attention are listed below.

The more significant items of the September 2021 Quarterly Budget Review Statement include:

1. Favourable Adjustments:

- *Financial Assistance Grant (\$102K)* – In line with advice provided from the Office of Local Government, Council's allocation for the Financial Assistance Grant was \$102K greater than the projection within the Original Budget.
- *Sale of Plant (\$41K)* – Several items of plant were replaced during 2020/2021 but were not sold until 2021/2022. The timing of these sales differs from the Original Budget and subsequent a favourable of \$41K was able to be included in this Quarterly Budget Review Statement.
- *Leaseback vehicle operating savings (\$38K)* – As a result of complying with the public health orders, where practical staff worked remotely from home, resulting in \$38K worth of savings in relation to operating costs associated with leaseback vehicles.

2. Unfavourable Adjustments:

- *Upper Colo Reserve Closure (\$54K)* – As resolved at the Ordinary Meeting on 13 July 2021, Upper Colo Reserve will be closed until the completion of the Upper Colo Bridge replacement. Accordingly, a net unfavourable adjustment of \$54K has been included within this Quarterly Budget Review Statement.
- *Food Inspection Program Resourcing (\$44K)* – In order to comply with the public health orders imposed relating to the COVID-19 Pandemic, the Food Inspection Program was unable to be conducted. To ensure that the annual inspections are completed within the financial year, additional resourcing of \$44K is required.
- *Rent Relief on Commercial Tenancies (\$44K)* – To support commercial tenants because of hardship experienced during the public health order closures, \$44K of rent relief has been provided. There are more applications currently being

Quarterly Budget Review Statement

September 2021

reviewed and it is likely that further relief will be provided, and adjustments made in further Quarterly Budget Review Statements.

- *Septic Tank Inspection Income (\$40K)* – In order to mitigate risks associated with the COVID-19 Pandemic, the Septic Tank Inspection Program was temporarily halted. It has been determined that the reduced number of inspections able to be completed within the financial year, will result in a \$40K reduction of income.
- *Development Services Resourcing (\$24K)* – Additional resourcing was required to support development assessment processes during the first quarter, requiring an additional \$24K.

3. Adjustments with Nil Impact on Council's Overall Budget position

- *Customer Experience Strategy* – Council is currently developing a Customer Experience Strategy, aimed at improving the level of service provided to our customers. Savings in customer service costs of \$75K have been redirected to cover the costs associated with the strategy development.
- *Service Sustainability Roadmap* – To ensure Council's ongoing financial sustainability, a Service Sustainability Roadmap is being developed, which will inform the next Resourcing Strategy to be considered by Council in June 2022. Council has engaged independent resources to assist with the Roadmap development, costing \$36K, which is being funded from service reviews recommended as part of Council's internal audit function.
- *Review of Building Maintenance Resourcing* – A review on the optimal resourcing model for the delivery of building maintenance and associated capital works, which determined that a better outcome could be achieved by engaging in-house resources and reducing the use of external contractors. Accordingly, an additional five staff have been added to the Building and Associated Services Branch, amounting to \$339K, funded by reduced contractor costs.
- *Rural Fire Service Repairs and Maintenance Program* – In line with the advice provided by NSW Rural Fire Service, the Repairs and Maintenance funding provided by the NSW Government has been reduced by \$65K, offset by reduced repairs and maintenance.

4. Grants – Additional Works and Programs - \$1.7M

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.

It is to be noted that the grants outlined below are those that have not been reported to Council previously. Also included in this Quarterly Budget Review Statement is a total of \$9.9M of grant funding that was approved in previous financial years where activities and works are continuing.

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

- *Regional Tourism Bushfire Recovery (\$37K)* – Council has been awarded a grant under the Regional Tourism Bushfire Recovery Fund to contribute to the Savour the Flavour Hawkesbury event – to be held in Richmond. This event will allow visitors to sample and

Quarterly Budget Review Statement September 2021

purchase from local businesses, participate in cooking demonstrations and listen to music.

- *Greening Our City (\$382K)* – As part of the Greening Our City Program, Council will be planting trees in the suburbs of Hobartville, South Windsor and Bligh Park to increase canopy cover and biodiversity; and assist in lowering the impacts of urban heat.
- *Black Spot Program Old Pitt Town Road (\$400K)* – Council has been successful in its application under the 2021/2022 Australian Government Black Spot Program. The funds will be used for several safety improvements on Old Pitt Town Road (near Midson Road), Scheyville.
- *Safer Roads Program George and Brabyn Streets, Windsor (\$260K)* – As part of the Safer Roads Program 2021/2022, Council has been successful in gaining funds to install a single lane roundabout at the intersection of George and Brabyn Streets, Windsor.
- *Safer Roads Program Bandon and Wallace Roads, Vineyard (\$143K)* – As part of the Safer Roads Program 2021/2022, Council has been successful in gaining funds to install a median island at Brandon and Wallace Roads, Vineyard.
- *Safer Roads Program Tebbutt and George Streets, Windsor (\$45K)* – As part of the Safer Roads Program 2021/2022, Council has been successful in gaining funds to install a median island at Tebbutt and George Streets, Windsor.
- *Safer Roads Program Oakville, Wolseley and Old Stock Route Roads, Oakville (\$300K)* – As part of the Safer Roads Program 2021/2022, Council has been successful in gaining funds to install an intersection medial island at Oakville, Wolseley and Old Stock Route Roads, Oakville.
- *Cycleways Upgrades (\$100K)* – In line with advice from Transport for NSW, Council was not successful in obtaining grant funding for 2021/2022. Accordingly, the budget has been updated to reduce the Cycleways Upgrade Program to \$100K, fully funded by Council.
- *New Fire Control Centre (\$200K)* – NSW RFS has allocated \$200K towards the relocation of the Fire Control Centre from the Rural Fire Fighting Fund.

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:

- *Redbank VPA Administration Reserve* – A specialist was employed for \$22K to review the amended Voluntary Planning Agreement for the Redbank Development.
- *Vineyard Loan Reserve* – Based on a reviewed schedule of delivery for stormwater drainage land acquisitions, stormwater drainage construction and roads designs, an amount of \$8.7M has been identified to be delivered after the end of the financial year. Council successfully applied and drew down a \$16.5M loan for the works above within the Low Cost Loan Initiative. Adjustments totalling \$223K were included for the change in timing and lower interest rates applied from the assumptions built into the Original Budget.
- *Vineyard Stormwater Drainage Reserve* – Adjustments totalling \$65K were made in relation to the loan borrowing costs and interest subsidy associated with the change in timing and interest rates that occurred after the development of the Original Budget.

Quarterly Budget Review Statement September 2021

- *Information Technology Reserve* – Council is currently undertaking an upgrade of its Human Resources and Payroll applications. An amount of \$25K is being funded from this Reserve to complete this work.

Council has been informed that the Technology One platform used as an on-premise solution will no longer be supported and will need to be transferred as a Software as a Service solution prior to 2024. Subsequently, to plan for the necessary funding of this conversion, \$59K has been transferred from deferred information works to the Reserve.

- *Domestic Waste Reserve* – An increase in annual charges relating to additional services provided of \$37K has been included in the Quarterly Budget Review Statement.
- *Sullage Reserve* – A net reduction of \$25K to this Reserve is required, with larger adjustments including:
 - Increase income associated with an increase in the number of residential services of \$15K; and
 - Reduction in income due to lower volumes of commercial sullage over the first quarter because of business closures associated with the COVID-19 Pandemic of \$38K.
- *Waste Management Facility Reserve* – A net increase of \$15K to this Reserve is required, with larger adjustments including:
 - Reduced gate-taking income of \$152K due to closure arising from the public health orders for COVID-19
 - Reduced Section 88 Fees due to the refund of \$188K from payments made in 2020/2021
 - Reduced commercial waste of \$17K due to closures associated with COVID-19
 - Reactive capital works due to breakages and alterations to the Gate House to comply with public health orders prior to reopening the Waste Management Facility, totalling \$24K
 - Fencing of the buffer properties to prevent vandalism and illegal dumping - \$52K, and
 - Operational savings of \$66K that occurred during the closure of the facility.

The Statement includes several minor adjustments and reallocation of funds that have not been detailed above. Further details can be found in the attachment to this report.

7. Performance against Financial Sustainability Benchmarks

Table 1 provides an update of Council's performance against the Financial Sustainability Benchmarks, as determined as part of the Fit for the Future Framework.

Quarterly Budget Review Statement September 2021

Table 1 Financial Sustainability Ratio

Financial Sustainability Ratio	Benchmark	Original Budget 21/22	Amended Budget 21/22 After Carry Overs	Amended Budget 21/22 After Sep QBRS
Operating Performance	≥ 0	-0.06	-0.09	-0.0007
Own Source Revenue	$> 60\%$	80.0%	80.0%	70.8%
Asset Renewal	$> 100\%$	84.1%	147.9%	188.3%
Infrastructure Backlog	$< 2\%$	1.7%	1.21%	0.5%
Asset Maintenance	$> 100\%$	108.5%	90.77%	89.1%
Debt Service	0%-20%	4.1%	4.1%	3.34%

As shown above, there has been an improvement in the Operating Performance Ratio and a deterioration of the Asset Maintenance Ratio, the reasons for this are outlined below:

- a) The Operation Performance Ratio was projected to be -0.06 when developing the Original Budget, which has improved because of new grants and the continuation of grants approved during 2020/2021. It is to be noted that the level of grant income recognised at the end of the financial year is dependent upon the level of expenditure relevant to the grant spent.
- b) As part of the development of the annual Financial Statements, the required level of asset maintenance is reviewed and updated accordingly. As part of the latest review, a substantial increase in required maintenance occurred because of delays in the renewal of assets during 2020/2021, arising from both COVID-19 and the March 2021 flood. As these renewals are delivered, future required maintenance levels will reduce.

Conclusion

The Quarterly Budget Review Statement – September 2021 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 Executive Management Team monthly to ensure that expenditure remains within budget estimates and that the capital works program for 2021/2022 is delivered within the stipulated timeframe.

Quarterly Budget Review Statement September 2021

Report by the Responsible Accounting Officer

Report by Responsible Accounting Officer

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2021:

It is my opinion that, the Quarterly Budget Review Statement for Hawkesbury City Council for the quarter ended 30 September 2021, indicates that Council's projected financial position at 30 June 2022 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:  _____

date: 23 November 2021

Emma Galea
Responsible Accounting Officer

Quarterly Budget Review Statement September 2021

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

(\$'000)	Original Budget 2021/2022	Carry Forwards 2020/2021	Revised Budget 2021/2022	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2021/2022
Income						
Rates & Annual Charges	69,164	-	69,164	43	69,207	68,514
User Charges & Fees	6,954	-	6,954	(235)	6,719	804
Other Revenue	1,750	-	1,750	25	1,775	195
Grants & Contributions - Operating	8,446	-	8,446	8,143	16,589	1,793
Grants & Contributions - Capital	9,791	-	9,791	3,495	13,286	555
Interest & Investment Income	649	-	649	-	649	153
Other Income	3,030	-	3,030	(159)	2,871	959
Total Income from Continuing Operations	99,784	-	99,784	11,313	111,097	72,973
Expenses						
Employee Costs	32,592	-	32,592	394	32,986	7,429
Materials & Services	30,997	2,124	33,121	225	33,346	7,466
Borrowing Costs	358	-	358	61	419	84
Depreciation, Amortisation & Impairment	25,855	-	25,855	-	25,855	117
Other Expenses	5,238	28	5,266	(147)	5,119	1,123
Total Expenses from Continuing Operations	95,040	2,152	97,192	533	97,725	16,219
Net Operating Result from Continuing Operations	4,744	(2,152)	2,592	10,780	13,372	56,754
Net Operating Result before Capital Items	(5,047)	(2,152)	(7,199)	7,284	85	56,199

Quarterly Budget Review Statement September 2021

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

(\$'000)	Original Budget 2021/2022	Carry Forwards 2020/2021	Revised Budget 2021/2022	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2021/2022
Income						
Rates & Annual Charges	61,242	-	61,242	36	61,278	60,620
User Charges & Fees	6,035	-	6,035	(238)	5,797	886
Other Revenue	1,746	-	1,746	25	1,771	194
Grants & Contributions - Operating	8,446	-	8,446	8,143	16,589	1,793
Grants & Contributions - Capital	9,658	-	9,658	3,495	13,153	454
Interest & Investment Income	594	-	594	-	594	138
Other Income	2,996	-	2,996	(159)	2,837	957
Total Income from Continuing Operations	90,717	-	90,717	11,303	102,020	65,042
Expenses						
Employee Costs	30,771	-	30,771	396	31,167	7,027
Materials & Services	26,228	2,124	28,352	210	28,562	6,414
Borrowing Costs	358	-	358	61	419	84
Depreciation, Amortisation & Impairment	23,660	-	23,660	-	23,660	106
Other Expenses	5,238	28	5,266	(147)	5,119	1,123
Total Expenses from Continuing Operations	86,255	2,152	88,407	521	88,928	14,754
Net Operating Result from Continuing Operations	4,462	(2,152)	2,310	10,782	13,092	50,288
Net Operating Result before Capital Items	(5,196)	(2,152)	(7,348)	7,287	(61)	49,834

Quarterly Budget Review Statement September 2021

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

(\$'000)	Original Budget 2021/2022	Carry Forwards 2020/2021	Revised Budget 2021/2022	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2021/2022
Income						
Rates & Annual Charges	7,922	-	7,922	7	7,929	7,894
User Charges & Fees	919	-	919	3	922	(82)
Other Revenue	4	-	4	-	4	1
Grants & Contributions - Operating	-	-	-	-	-	-
Grants & Contributions - Capital	133	-	133	-	133	101
Interest & Investment Income	55	-	55	-	55	15
Other Income	34	-	34	-	34	2
Total Income from Continuing Operations	9,067	-	9,067	10	9,077	7,931
Expenses						
Employee Costs	1,821	-	1,821	(2)	1,819	402
Materials & Services	4,769	-	4,769	15	4,784	1,052
Borrowing Costs	-	-	-	-	-	-
Depreciation, Amortisation & Impairment	2,195	-	2,195	-	2,195	11
Other Expenses	-	-	-	-	-	-
Total Expenses from Continuing Operations	8,785	-	8,785	12	8,797	1,465
Net Operating Result from Continuing Operations	282	-	282	(2)	280	6,466
Net Operating Result before Capital Items	149	-	149	(2)	147	6,365

Quarterly Budget Review Statement September 2021

Capital Budget Review Statement

(\$'000)	Original Budget 2021/2022	Carry Forwards 2020/2021	Revised Budget 2021/2022	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
Capital Expenditure						
New Assets						
Land, Building & Land Improvements	50	539	589	326	915	70
Roads, Bridges, Footpaths & Drainage	22,166	8,667	30,833	(6,405)	24,428	1,488
Sewer Infrastructure	4,152	87	4,239	-	4,239	87
Parks Assets & Other Structures	714	389	1,103	10	1,113	-
Renewal of Assets						
Land, Building & Land Improvements	1,998	2,460	4,458	761	5,219	971
Roads, Bridges, Footpaths & Drainage	11,149	2,811	13,960	2,555	16,515	1,782
Sewer Infrastructure	2,480	472	2,952	6	2,958	20
Parks Assets & Other Structures	2,822	6,884	9,706	4,364	14,070	280
Other Assets	484	3,455	3,939	(41)	3,898	213
Plant & Equipment	3,474	1,006	4,480	493	4,973	828
Total Capital Expenditure	49,489	26,772	76,261	2,069	78,330	5,739
Capital Funding						
Accumulated Depreciation	25,855	-	25,855	-	25,855	117
Capital Grants & Contributions	9,791	-	9,791	3,495	13,286	555
Reserves						
External Restrictions	2,868	18,310	21,178	(9,176)	12,002	(14,579)
Internal Restrictions	(1,528)	10,614	9,086	(32)	9,054	(3,095)
New Loans	16,500	-	16,500	-	16,500	-
Receipts from Sale of Assets						
Plant & Equipment	1,045	-	1,045	498	1,543	355
Other Assets	4	-	4	-	4	-
Sewer Infrastructure	-	-	-	-	-	-
Parks Assets & Other Structures	-	-	-	-	-	-
Land and Buildings	-	-	-	-	-	3
Total Capital Funding	54,536	28,924	83,460	(5,215)	78,245	(16,644)
Net Capital Funding - Surplus/(Deficit)	(5,047)	(2,152)	(7,199)	7,284	85	22,383
Net Operating Result (excl. Capital Grants)	(5,047)	(2,152)	(7,199)	7,284	85	56,199
Retained (surplus)/deficit available for general funding purposes	-	-	-	-	-	(33,816)

Quarterly Budget Review Statement September 2021

Cash and Investments Budget Review Statement

(\$000's)	Opening Reserve Balance	Original Budget Transfers	Carry Forwards Transfers	Revised Budget Transfers	Variations for Sep Qtr	Projected Budget Transfers	Projected Closing Balances	Actual YTD 2021/2022
Externally Restricted (1)								
S64 Drainage Works Pitt Town Catchment 1	(1,631)	(12)	-	(12)	-	(12)	(1,643)	(1,634)
S64 Drainage Works Pitt Town Catchment 2	1,182	309	-	309	-	309	1,491	1,185
S7.11 Pitt Town Contributions - Community Facilities	1,723	8	-	8	-	8	1,731	1,726
S7.11 Pitt Town Contributions - Land Acquisition	2,541	19	-	19	-	19	2,560	2,545
S7.11 Pitt Town Contributions - Park Improvements	1,947	10	-	10	-	10	1,957	1,950
S7.11 Pitt Town Contributions - Planning Studies	21	-	-	-	-	-	21	21
S7.11 Pitt Town Contributions - Recreation Facilities	687	2	(183)	(181)	-	(181)	506	688
S7.11 Pitt Town Contributions - Roadworks	5,227	14	(5,117)	(5,103)	-	(5,103)	124	4,117
S7.11 Vineyard Stormwater Drainage	(2,955)	61	-	61	268	329	(2,626)	(2,960)
S.7.11 Vineyard Plan Administration	(64)	54	-	54	(16)	38	(26)	(71)
S.7.11 Vineyard Roads & Transport	-	2,000	-	2,000	26	2,026	2,026	4
S.7.11 Social Infrastructure	-	2,927	-	2,927	-	2,927	2,927	5
S7.11 Contributions (General)	749	(196)	(95)	(291)	-	(291)	458	757
S64 Sewerage Contributions	2,858	(2,364)	-	(2,364)	-	(2,364)	494	2,960
S64 Drainage Works Reserve	155	1	-	1	-	1	156	155
S7.12 Contribution	5,333	609	(907)	(298)	-	(298)	5,035	5,526
Better Waste & Recycling Fund Reserve	36	-	(36)	(36)	(8)	(44)	(8)	115
Domestic Waste Mangement Reserve	1,916	134	(348)	(214)	37	(177)	1,739	13,484
Infrastructure Borrowings Reserve	(11,938)	(6,426)	(5,062)	(11,488)	-	(11,488)	(23,426)	(13,127)
Local Infrastructure Renewal Scheme Loan Reserve	(644)	644	-	644	-	644	-	(644)
Sewerage Schemes	5,694	(2,067)	(475)	(2,542)	(17)	(2,559)	3,135	11,852
Stormwater Mgmt Reserve	2,406	(155)	(624)	(779)	22	(757)	1,649	2,633
Stormwater Reserve - Redbank	39	24	-	24	-	24	63	61
South Windsor Effluent Re-use Scheme	357	-	(87)	(87)	-	(87)	270	271
Unspent Grants Reserve	7,811	-	(5,265)	(5,265)	138	(5,127)	2,685	5,918
Unspent Contributions Reserve	318	-	(111)	(111)	238	127	445	781
Voluntary Planning Agreements Reserve	105	1	-	1	-	1	106	136
Low Cost Loan Initiative - Vineyard	(18)	(14,983)	-	(14,983)	8,501	(6,482)	(6,500)	(23)
Redbank Community Centre VPA	1,853	-	-	-	9	9	1,862	1,856
4.5 Redbank VPA	53	18	-	18	(22)	(4)	49	53
Total Externally Restricted	25,762	(19,368)	(18,310)	(37,678)	9,176	(28,502)	(2,740)	40,341
(1) Funds that must be spent for a specific purpose								
Internally Restricted (2)								
Bligh Park Reserve	4	-	-	-	-	-	4	2
Carryover Reserve	7,513	-	(7,513)	(7,513)	-	(7,513)	0	6,633
Childcare Building Levy Reserve	63	(140)	-	(140)	-	(140)	(77)	102
Contingency Reserve	601	305	-	305	-	305	906	906
Election Reserve	491	(275)	-	(275)	-	(275)	216	691
ELE Reserve	1,465	(307)	-	(307)	-	(307)	1,158	1,414
Emergency Response Reserve	-	382	-	382	-	382	382	382
Ferry Replacement Reserve	208	(208)	-	(208)	-	(208)	-	208
Heritage Reserve	71	-	(66)	(66)	-	(66)	5	71
Hawkesbury Acquatic Leisure Centre Reserve	261	-	-	-	-	-	261	261
Information Tech Reserve	388	-	(30)	(30)	42	12	400	371
Multi-year Infrastructure Projects Reserve	1,057	661	(18)	643	-	643	1,700	1,767
Insurance Reserve	391	-	-	-	-	-	391	10
Legal Services Reserve	200	-	-	-	-	-	200	200
Property Development Reserve	594	-	-	-	-	-	594	594
Risk Management Reserve	157	(157)	-	(157)	-	(157)	-	157
Sullage Reserve	(96)	123	-	123	(25)	98	2	1,366
Waste Management Facility Reserve	6,771	1,144	-	1,144	-	1,144	7,915	8,099
Workers Compensation Reserve	500	-	(2,987)	(2,987)	15	(2,972)	(2,472)	500
Total Internally Restricted	20,641	1,528	(10,614)	(9,086)	32	(9,054)	11,587	23,736
(2) Funds that must be spent for a specific purpose								
Total Reserve (accrual basis)	46,403	(17,840)	(28,924)	(46,764)	9,208	(37,556)	8,847	64,077
Unrestricted (cash basis)								34,881
Total Cash & Investments								79,933

Quarterly Budget Review Statement September 2021

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 \$800,413.

This Cash at Bank amount has been reconciled to Council's physical Bank Statements. The date of completion of this bank reconciliation is 30 September 2021.

Reconciliation Status

The YTD Cash & Investment figure reconciles to the actual balances held as follows:		\$ 000's
Cash at Bank (as per bank statements)		3,875
Investments on Hand		79,133
less: Unpresented Cheques	(Timing Difference)	-
less: Payments not processed	(Timing Difference)	(3,124)
add: Undeposited Funds	(Timing Difference)	49
less: Identified Deposits (not yet accounted in Ledger)	(Require Actioning)	-
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		79,933
Balance as per Review Statement:		79,933
Difference:		-

Quarterly Budget Review Statement September 2021

Key Performance Indicators Budget Review Statement

(\$000's)	Actuals		Original Budget 21/22	Current Projection	
	Prior Periods 19/20	20/21		Amounts 21/22	Indicator 21/22

1. Operating Performance Ratio (General Fund)

<u>Operating Revenue (excl. Capital) - Operating Expenses</u>	0.02	-0.08	-0.06	<u>-62</u>	0.00
Operating Revenue (excl. Capital Grants & Contributions)				88,866	

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

Minimum Benchmark: 0.0

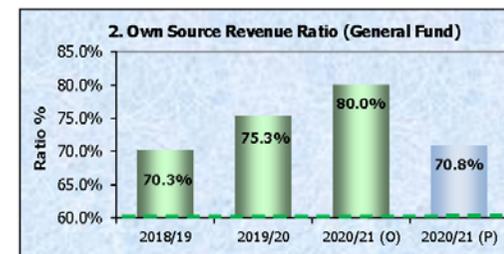


2. Own Source Revenue Ratio (General Fund)

<u>Operating Revenue (excl. ALL Grants & Contributions)</u>	70.3%	75.3%	80.0%	<u>72,277</u>	70.8%
Total Operating Revenue (incl. Capital Grants & Cont)				102,020	

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

Minimum Benchmark: 60.0%

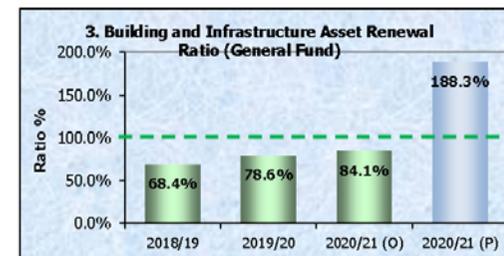


3. Building and Infrastructure Asset Renewal Ratio (General Fund)

<u>Asset Renewals (Building and Infrastructure)</u>	68.4%	78.6%	84.1%	<u>35,764</u>	188.3%
Depreciation, Amortisation & Impairment				18,994	

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

Minimum Benchmark: 100.0



Quarterly Budget Review Statement September 2021

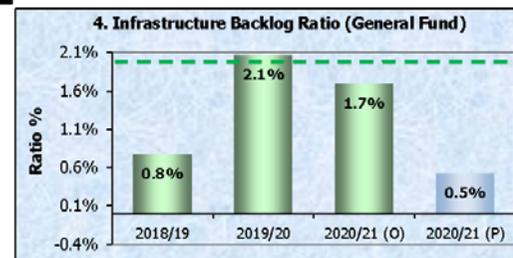
(\$000's)	Actuals		Original Budget 21/22	Current Projection	
	Prior Periods 19/20	20/21		Amounts 21/22	Indicator 21/22

4. Infrastructure Backlog Ratio (General Fund)

Est costs to bring assets to a satisfactory condition	0.8%	2.1%	1.7%	5,930	0.5%
WDV of Building & Infrastructure Assets				1,131,145	

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%

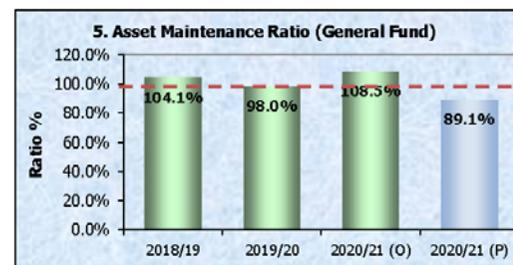


5. Asset Maintenance Ratio (General Fund)

Asset Maintenance	104.1%	98.0%	108.5%	17,063	89.1%
Required Asset Maintenance				19,149	

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

Minimum Benchmark: 100%

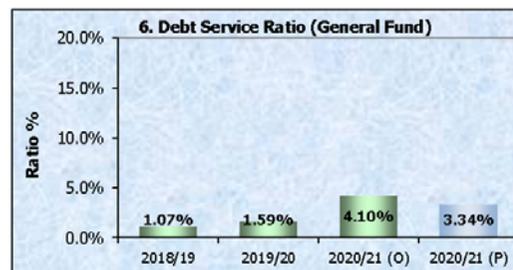


6. Debt Service Ratio (General Fund)

Cost of Debt Service (interest & principal repayments)	1.07%	1.59%	4.10%	2,969	3.34%
Operating Revenue (excl. Capital Grants & Contributions)				88,866	

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%



Quarterly Budget Review Statement September 2021

(\$000's)	Actuals		Original Budget 21/22	Current Projection	
	Prior Periods 19/20	20/21		Amounts 21/22	Indicator 21/22
7. Unrestricted Current Ratio (Consolidated)					
Current Assets less all External Restrictions				79,156	
Current Liabilities less Specific Purpose Liabilities	2.6	3.0	4.9	14,239	5.6

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

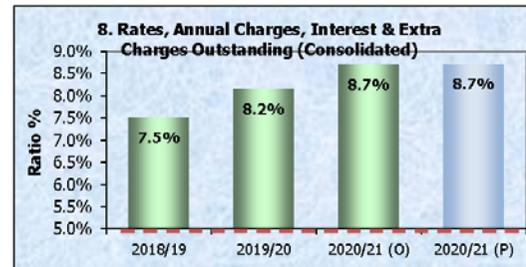


8. Rates, Annual Charges, Interest & Extra Charges Outstanding (Consolidated)

Rates, Annual & Extra Charges Outstanding				6,028	
Rates, Annual & Extra Charges Collectible	7.5%	8.2%	8.7%	69,207	8.7%

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)				42,278	
Operating & financing activities Cash Flow payments	10.0	8.6	6.9	6,237	6.8

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



Quarterly Budget Review Statement September 2021

Contracts Budget Review Statement

Contractor	Contract detail & purpose	Contract Value	Start Date	Duration of Contract	Budgeted (Y/N)
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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)
Various contractors	T00110 - Buildings Maintenance Trade Services	Schedule of Rates	14-Aug-21	5 years plus 2 year option	Y
Planet Civil	T00116 - Scheyville Road Improvement works	Schedule of Rates	20-Jul-21	12 weeks	Y
Select Civil	T00118 - Hire of Plant at HCWMF	Schedule of Rates	17-Aug-21	35 years plus 2 year option	Y

Quarterly Budget Review Statement September 2021

Consultancy and Legal Expenses Budget Review Statement

<u>Expense</u>	<u>YTD Expenditure (Actual Dollars)</u>	<u>Budgeted (Y/N)</u>
Consultancies	225,231	Y
Legal Fees	190,991	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 Review Statement September 2021

Quarterly Budget Variations

Natural Account	Original Budget 2021/2022	Carry Forwards 2020/2021	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2021/2022
INCOME FROM CONTINUING OPERATIONS						
Rates & Annual Charges						
1101. Residential Rates Income	-36,138,747	0	-36,138,747	0	-36,138,747	-35,962,838
1102. Farmland Rates Income	-1,895,274	0	-1,895,274	0	-1,895,274	-1,853,171
1103. Business Rates Income	-5,389,079	0	-5,389,079	0	-5,389,079	-5,388,994
1110. Pensioner Rebate	577,616	0	577,616	0	577,616	557,322
1111. Pensioner Subsidy - Rates	-444,475	0	-444,475	0	-444,475	0
1118. Abandonments	10,000	0	10,000	0	10,000	6,822
2589. HCC Rates - Farmland	4,952	0	4,952	0	4,952	0
2595. HCC Land Rates - Business	81,919	0	81,919	0	81,919	81,917
2608. HCC Land Rates - Residential	7,618	0	7,618	0	7,618	12,574
1109. Domestic Waste Charges	-14,162,384	0	-14,162,384	-45,072	-14,207,456	-14,207,455
1121. Garbage Serv Chrg Business	-1,488,379	0	-1,488,379	17,369	-1,471,010	-1,468,215
1122. Residential Availability Charge	-192,932	0	-192,932	7,932	-185,000	-182,385
1123. Domestic Waste Pensioner Rebate	225,090	0	225,090	0	225,090	221,020
1127. Sewer Rates Residential Connected	-6,517,639	0	-6,517,639	-15,936	-6,533,575	-6,533,575
1128. Sewer Rates Residential Unconnected	-30,626	0	-30,626	1,887	-28,739	-28,739
1129. Sewer Rates Business Connected	-1,696,716	0	-1,696,716	6,699	-1,690,017	-1,690,017
1130. Sewer Rates Business Unconnected	-22,734	0	-22,734	0	-22,734	-21,752
1133. Stormwater Charge - Residential	-340,326	0	-340,326	0	-340,326	-340,902
1134. Stormwater Charge - Business	-199,126	0	-199,126	0	-199,126	-200,017
1135. Sewer Pensioner Rebate	73,334	0	73,334	0	73,334	71,413
1136. Sewer Pensioner Subsidy	-40,334	0	-40,334	0	-40,334	0
1137. Sewer Pensioner Council Rebate	312,342	0	312,342	0	312,342	308,385
1138. Redbank Stormwater Charge	-23,125	0	-23,125	0	-23,125	-21,525
1140. Sullage Collection Annual Residential	-2,089,512	0	-2,089,512	-15,854	-2,105,366	-2,105,366
1142. Sullage Pensioner Rebate	101,539	0	101,539	0	101,539	97,130
1161. Garbage Serv Chrg Reimbursement from BM	-4,174	0	-4,174	0	-4,174	-4,175
1720. Section 611 Gas Mains	-22,000	0	-22,000	0	-22,000	-76
2592. HCC Rates - Stormwater	6,800	0	6,800	0	6,800	6,800
2616. HCC Garbage Rates	132,371	0	132,371	-6	132,365	131,506
Total Rates & Annual Charges	-69,164,001	0	-69,164,001	-42,981	-69,206,982	-68,514,313
User Charges & Fees						
1125. Better Waste & Recycling Fund Income (Reserve)	-99,069	0	-99,069	0	-99,069	-99,069
1141. Sullage Collection Comm Fees & Service	-317,481	0	-317,481	38,255	-279,226	-41,112
1145. Sullage Collection Extra Service-Residenti	-2,289	0	-2,289	0	-2,289	-501
1149. Sullage Emergency Services	-10,423	0	-10,423	2,606	-7,817	0
1160. Section 603 Certificate Income	-102,150	0	-102,150	0	-102,150	-35,370
1310. Septic Tank Permits	-126,000	0	-126,000	0	-126,000	-36,521
1311. Construction Certificates	-221,234	0	-221,234	0	-221,234	-44,106
1312. Long Service Leave Commission	-3,366	0	-3,366	0	-3,366	-288
1313. S6.23 Certificates	-79,619	0	-79,619	0	-79,619	-14,234
1316. Complying Development Certificates	-17,786	0	-17,786	0	-17,786	-5,764
1317. Sundry Building Control Income DIV81	-46,530	0	-46,530	0	-46,530	-4,401
1318. Sign Registration	-906	0	-906	0	-906	0
1319. Occupation Certificates	-39,743	0	-39,743	0	-39,743	-4,655
1320. Subdivision Fees	-620,089	0	-620,089	0	-620,089	-142,866
1321. Development Application	-566,952	0	-566,952	0	-566,952	-182,591
1322. Sect 10.7 Certificates	-216,694	0	-216,694	0	-216,694	-49,372
1323. Development Control Income	-8,563	0	-8,563	0	-8,563	-2,832
1326. Sundry Develop Income	-3,570	0	-3,570	0	-3,570	-37
1331. Licences & Fees	-227,748	0	-227,748	0	-227,748	-16,640
1334. Licences & Fees DIV81 - Caravans	-7,500	0	-7,500	0	-7,500	0
1337. Pound Income	-141,766	0	-141,766	0	-141,766	-2,956
1338. Animal Sales Income	-157,800	0	-157,800	0	-157,800	-17,191
1339. Animal Impounding Income	-327,714	0	-327,714	0	-327,714	-12,392
1342. Footpath - Dining & Trading	-7,270	0	-7,270	0	-7,270	0
1350. Sewer Magement Facility Income	-17,730	0	-17,730	0	-17,730	0
1351. Inspection Services	-557,396	0	-557,396	40,000	-517,396	-60,409
1352. Re-inspection Fees	-453	0	-453	0	-453	-96
1361. Richmond Pool Income	-150,000	0	-150,000	0	-150,000	0
1362. Public Cemeteries Sundry Income	-318,228	0	-318,228	30,059	-288,169	-56,200
1363. Governor Phillip Park Income	-5,000	0	-5,000	5,000	0	0
1364. Learn to Swim	-55,000	0	-55,000	0	-55,000	0
1400. Vehicle Inspections	0	0	0	0	0	-272
1403. Road Reinstatement Fees	-210,650	0	-210,650	0	-210,650	-26,848
1404. Road Opening Permits	-20,000	0	-20,000	0	-20,000	-2,632
1719. Library Charges and Fees	-32,626	0	-32,626	6,125	-26,501	-132
1721. Road Leases	-1,000	0	-1,000	0	-1,000	0
1730. Museum Income	-5,900	0	-5,900	0	-5,900	-46
1732. Gallery Income	-32,000	0	-32,000	0	-32,000	-4,204
1750. Sale of Blns	0	0	0	0	0	-214
1752. Disposal Fees (Gate Takings)	-1,076,233	0	-1,076,233	152,075	-924,158	-116,974

Quarterly Budget Review Statement

September 2021

Natural Account	Original Budget 2021/2022	Carry Forwards 2020/2021	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2021/2022
1770. Sewer Connections	-17,465	0	-17,465	-2,634	-20,099	-2,634
1771. Pasture Improvement Income	-16,000	0	-16,000	0	-16,000	-8,727
1772. Sale of Drainage Diagram	-15,000	0	-15,000	0	-15,000	-4,775
1775. Trade Waste Income	-989,218	0	-989,218	0	-989,218	207,679
1797. Sundry Income DIV81	-15,000	0	-15,000	0	-15,000	-2,625
1903. Companion Animal Shelter Contributions	-4,860	0	-4,860	-36,363	-41,223	-610
1937. Other Works Contributions	-51,014	0	-51,014	0	-51,014	-9,112
1938. Parks' Bookings	-11,000	0	-11,000	0	-11,000	-3,336
Net. Internal Charges	0	0	0	0	0	-124
Total User Charges & Fees	-6,954,035	0	-6,954,035	235,123	-6,718,912	-804,171
Other Revenue						
1150. Charges & Fees Recovery Legal Costs	-120,000	0	-120,000	-10,000	-130,000	-10,000
1152. Merchant Fee Recovery	-53,520	0	-53,520	-4,608	-58,128	-17,987
1153. Vary LEP and DCP Applications	-30,351	0	-30,351	0	-30,351	0
1162. Deerubbin Centre Gas Income External	0	0	0	0	0	0
1163. Derrubbin Centre Electricity Income External	-27,375	0	-27,375	0	-27,375	-2,502
1164. Deerubbin Centre Air Conditioning Income-External	-9,194	0	-9,194	0	-9,194	-519
1175. External Recycled Water Income	-4,302	0	-4,302	0	-4,302	-44
1197. Administration Fee Income	-40,240	0	-40,240	0	-40,240	0
1341. Fines & Penalties	-199,019	0	-199,019	0	-199,019	-9,430
1353. Nursery Income	-63,879	0	-63,879	5,000	-58,879	-9,933
1360. Agricultural Fees	-15,746	0	-15,746	0	-15,746	-5,146
1391. Private Works Print & Signwriting Income	-4,613	0	-4,613	0	-4,613	0
1407. Income-Infringements	-732,700	0	-732,700	0	-732,700	-45,441
1419. On-Costs TNSW	-10,200	0	-10,200	0	-10,200	-651
1420. Other Revenue	-1,042	0	-1,042	0	-1,042	-273
1703. GST Fuel Rebate	-146,116	0	-146,116	2,101	-144,015	-29,800
1710. Staff Reimbursements	0	0	0	-12,545	-12,545	-12,545
1743. Contribution to Private Mobile Calls	-3,141	0	-3,141	0	-3,141	-400
1751. Recycling Income	-150,000	0	-150,000	0	-150,000	-15,339
1780. Insurance Settlement	0	0	0	0	0	0
1799. Sundry Income	-136,396	0	-136,396	-5,400	-141,796	-35,194
1965. GIS Map Sales	-2,500	0	-2,500	0	-2,500	-107
Total Other Revenue	-1,750,334	0	-1,750,334	-25,452	-1,775,786	-195,311
Grants & Contributions - Operating						
1811. Bus Route-Weight Tax Subsidy-RTA Grant	-13,684	0	-13,684	0	-13,684	0
1813. Road Safety LG Funding Programs-RMS Grants	0	0	0	-6,500	-6,500	0
1815. Stimulus Package-LCRIP-Dplnfrs,Trans.RegDev&Comms	0	0	0	-2,338,978	-2,338,978	-342,400
1819. Financial Assistance Gr-L/Gvt Grants Com	-4,463,454	0	-4,463,454	-101,799	-4,565,253	-583,734
181A. Regional Roads-Roads Block RTA Grants	-441,120	0	-441,120	0	-441,120	0
181C. Floodplain Manag-Flood Mitigation-DIPNR	-11,200	0	-11,200	0	-11,200	0
181G. Reg Roads-Traffic Facilities Block RTA G	-345,942	0	-345,942	0	-345,942	0
181I. Roads to Recovery Grant - DOTARS	-1,087,629	0	-1,087,629	0	-1,087,629	0
181K. Ferry Operations-Transport for NSW	0	0	0	-500,000	-500,000	0
1822. Road Safety Officer Salary Cost-RMS Grant	-61,286	0	-61,286	2,182	-59,104	0
182A. Hbury Child Restraints Proj-RTA Gr	0	0	0	-4,950	-4,950	0
183C. Save Our Species - NSW Enviro Trust	0	0	0	-32,684	-32,684	-32,684
183U. Estuary Management Program-Dept Plan,Ind&Enviro	0	0	0	-15,135	-15,135	0
1862. NAIDOC Grants - NSW Dept of Aboriginal Affairs	0	0	0	-1,800	-1,800	-1,800
1867. Youth Week Grant-Cabinet Office	-2,229	0	-2,229	0	-2,229	0
1868. Yth Worker Subsidy - Comm & Justice - CBNepan950	-41,102	0	-41,102	0	-41,102	-10,432
186D. Aged & Disabled Off-Dept of Health 4-8165MIY	-41,312	0	-41,312	0	-41,312	-10,328
186Y. Library Per Capita Sub-State Lib of NSW	-211,207	0	-211,207	0	-211,207	0
187Y. Tech Savvy Seniors-State Lib NSW-Gr 187Y	0	0	0	-3,636	-3,636	-3,636
1881. Heritage Incentive Fund - OEH - Grant 1881	-10,500	0	-10,500	5,000	-5,500	0
1882. Heritage Assistance Fund-Heritage Grant	-6,000	0	-6,000	0	-6,000	0
188N. Floodplain Management Program - OfficeEnv&Heritage	0	0	0	-200,667	-200,667	0
1890. Reg Tour Bushfire Rec-AustTrade&Invest-Gr1890	0	0	0	-91,500	-91,500	-20,000
1891. RFS M&R Reimbursement	-363,000	0	-363,000	65,000	-298,000	0
1893. Street Lighting Subsidy-RTA	-178,949	0	-178,949	0	-178,949	0
189U. Disaster Recovery Funding-Resilience NSW	0	0	0	-190,300	-190,300	0
189W. BLERF Community Recovery-NSW Govt	0	0	0	-1,617,417	-1,617,417	-552,469
18PS. Greening Our City-LGNSW-Gr 18PS	0	0	0	-191,000	-191,000	0
18RZ. Western City Deals Liveability Grant	0	0	0	-3,500,000	-3,500,000	0
1901. Contributions	-138,864	0	-138,864	22,684	-116,180	-247,869
1902. RMS Ferry Contribution	-500,000	0	-500,000	500,000	0	0
1906. Local Infrastructure Renewal Scheme Interest Subsidy	-37,173	0	-37,173	0	-37,173	12,259
1907. Low Cost Loan Initiative Interest Subsidy	-165,399	0	-165,399	58,457	-106,942	0
1923. Contributions Trees	-500	0	-500	0	-500	0
1934. Ferry Cont Baukham Hills/Lw Portlan	-325,000	0	-325,000	0	-325,000	0
Total Grants and Contributions - Operating	-8,445,550	0	-8,445,550	-8,143,043	-16,588,593	-1,793,093

Quarterly Budget Review Statement September 2021

Natural Account	Original Budget 2021/2022	Carry Forwards 2020/2021	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2021/2022
Grants & Contributions - Capital						
3815. Cycleways-RTA Grant	-100,000	0	-100,000	100,000	0	0
381F. Reg Roads-Supplementary Rd Component Grant	-128,000	0	-128,000	0	-128,000	0
381J. School Zone Infra-F/Govt Stimulus Rd Safety Program	0	0	0	-625,033	-625,033	0
382E. Black Spot Program	0	0	0	-594,779	-594,779	0
382H. PAMP-RMS Grant	-8,000	0	-8,000	8,000	0	0
382J. Safer Roads Program	0	0	0	-1,380,093	-1,380,093	0
3837. NSW Boating Now Program - RMS - Gr 3837	0	0	0	-141,621	-141,621	0
383N. Greenspace-Gov Phillip PK Rec Trail-GreaterSydCommission	0	0	0	-120,000	-120,000	0
384J. Bushfire Recovery Nurseries-Foundation for NPWS	0	0	0	-6,546	-6,546	0
3862. Arts & Culture Infra-Office of Responsible Gambling	0	0	0	-58,627	-58,627	-1,137
387J. Lib Local Priority Projects-StateLib NSW Capital Gr	-17,295	0	-17,295	0	-17,295	0
388M. Resilience to Climate Change-LG NSW-Gr 388M 1920	0	0	0	-9,414	-9,414	0
388P. Illegal Dumping Data Collection-EPA-Gr 388P	0	0	0	-2,000	-2,000	0
38SA. Crown Reserve Improve Fund-Dep of Plan,Ind&Env	0	0	0	-10,944	-10,944	0
385B. Greening Our City-LGNSW-Gr 385B	0	0	0	-124,400	-124,400	0
3901. Capital Contribution	0	0	0	-530,000	-530,000	-250,000
3903. S64 Sewer Contribution (No specific Catch)	-132,500	0	-132,500	0	-132,500	-101,050
3906. Dedicated Asset Contributions (Non Cash)	-1,500,000	0	-1,500,000	0	-1,500,000	0
3948. S7.12 Contributions	-926,975	0	-926,975	0	-926,975	-201,515
3984. S64 Stormwater Contributions-P/Town CA2	-298,139	0	-298,139	0	-298,139	0
3985. S7.11 Vineyard Roads & Transport Contributions	-2,127,497	0	-2,127,497	0	-2,127,497	0
3986. S7.11 Vineyard Stormwater Drainage Contributions	-1,599,012	0	-1,599,012	0	-1,599,012	0
3987. S7.11 Vineyard Social Infrastructure Contributions	-2,900,368	0	-2,900,368	0	-2,900,368	0
3988. S7.11 Vineyard Plan Administration Contributions	-53,298	0	-53,298	0	-53,298	0
Total Grants & Contributions - Capital	-9,791,084	0	-9,791,084	-3,495,457	-13,286,541	-553,702
Interest & Investment Income						
1117. Extra Charges	-196,371	0	-196,371	0	-196,371	-50,098
1119. Interest Domestic Waste	-66,169	0	-66,169	0	-66,169	-16,141
1120. Interest Non Domestic Waste	-5,387	0	-5,387	0	-5,387	-1,392
1131. Interest Sewer Rates Extra Charges	-29,699	0	-29,699	0	-29,699	-7,060
1132. Interest Sewer Rates Extra Chgs Business	-4,022	0	-4,022	0	-4,022	-1,057
1601. Interest Income	-347,749	0	-347,749	0	-347,749	-77,055
Total Interest & Investment Revenue	-649,397	0	-649,397	0	-649,397	-152,803
Other Income						
1002. Plant Income - Leaseback	-437,169	0	-437,169	0	-437,169	-102,669
1155. Rental, Lease and fees Income	-555,285	0	-555,285	147,082	-408,203	-110,520
1156. Shops & Offices - Rental Income	-1,748,240	0	-1,748,240	8,310	-1,739,930	-579,833
1157. Other Rents & Leases	-289,430	0	-289,430	3,382	-286,048	-165,847
Total Other Income	-3,030,124	0	-3,030,124	158,774	-2,871,350	-958,869
INCOME FROM CONTINUING OPERATIONS	(99,784,525)	0	(99,784,525)	(11,313,036)	(111,097,561)	(72,972,262)
EXPENDITURE FROM CONTINUING OPERATIONS						
Employee Costs						
2101. Salaries	17,061,798	0	17,061,798	126,847	17,188,645	4,133,844
2102. Annual Leave Entitlement	1,566,287	0	1,566,287	11,703	1,577,990	370,251
2103. Sick Leave	1,100,087	0	1,100,087	15,748	1,115,835	133,545
2104. Long Service Leave	63,270	0	63,270	0	63,270	0
2105. Leave in Lieu	2,649	0	2,649	0	2,649	0
2106. Non-Work Related Incapacity	14,500	0	14,500	0	14,500	870
2107. Casuals	796,885	0	796,885	-35,148	761,737	188,126
2109. Workers Compensation	500,000	0	500,000	0	500,000	107,865
2110. Overtime	776,718	0	776,718	-9,148	767,570	189,231
2111. Superannuation	3,275,344	0	3,275,344	32,059	3,307,403	730,750
2112. Allowances	392,535	0	392,535	4,367	396,902	96,525
2115. Vacancy Discount	-512,380	0	-512,380	0	-512,380	0
2117. Payroll Tax	10,819	0	10,819	0	10,819	371
2118. FBT	76,275	0	76,275	0	76,275	13,535
2119. Public Holidays	963,154	0	963,154	14,023	977,177	-445
2121. Employment Screening	70,230	0	70,230	0	70,230	275
2122. Wages	5,448,343	0	5,448,343	200,285	5,648,628	1,255,278
2123. Wages Oncosts	1,224,059	0	1,224,059	46,883	1,270,942	270,544
2125. Salary Reclassifications	20,000	0	20,000	0	20,000	0
2127. Maternity Leave	40,000	0	40,000	0	40,000	12,108
2133. Employee Assistance Program	9,246	0	9,246	0	9,246	7,886
2134. Sick Leave on cost - out doors staff	-390,058	0	-390,058	-13,429	-403,487	-97,250
2137. Employee Protective Clothing	79,305	0	79,305	0	79,305	15,908
2140. Staff Vaccinations	2,830	0	2,830	0	2,830	0
Total Employee Costs	32,591,896	0	32,591,896	394,190	32,986,086	7,429,217

Quarterly Budget Review Statement September 2021

Natural Account	Original Budget 2021/2022	Carry Forwards 2020/2021	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2021/2022
Materials & Services						
1000. Plant Surplus -PW Hire Earned	-1,635,139	0	-1,635,139	0	-1,635,139	-334,896
1168. Council Rates & Annual Charges Recoveries	-5,304	0	-5,304	0	-5,304	-5,434
2000. Plant - Running Costs	1,806,569	0	1,806,569	-25,911	1,780,658	203,440
2108. Travelling	5,866	0	5,866	0	5,866	1,128
2113. Uniforms	10,404	0	10,404	0	10,404	741
2114. Training	150,278	0	150,278	1,851	152,129	13,400
2116. Contractors	2,125,253	55,601	2,180,854	12,500	2,193,354	445,501
2135. Staff Conferences	20,500	0	20,500	0	20,500	0
2244. Debt Recovery Expenses	120,000	0	120,000	0	120,000	0
2251. Legal Expenses - Support Services	80,000	0	80,000	0	80,000	7,906
2252. Legal Expenses - Property Development	0	0	0	0	0	0
2262. Legal Expenses - General Managers Office	27,500	0	27,500	0	27,500	14,530
2264. Legal Expenses-Infrastructure Services	3,000	0	3,000	0	3,000	0
2265. Legal Expenses-City Planning	255,500	0	255,500	0	255,500	87,262
2400. Unallocated Purchase Card Expense	0	0	0	0	0	-332
2401. Overheads	-1	0	-1	0	-1	0
2402. Sundry Expenses	64,010	0	64,010	100	64,110	4,995
2403. Plant On Costs	1,343,735	0	1,343,735	493	1,344,228	298,758
2406. Wastewater Chemicals	378,080	0	378,080	0	378,080	113,213
2407. Consultancy Fees	958,319	1,141,639	2,099,958	569,962	2,669,920	225,231
2408. Printing & Stationery Costs	114,226	0	114,226	12,000	126,226	21,903
2410. External Plant Hire	1,221,095	0	1,221,095	0	1,221,095	294,598
2414. Equipment Hire	1,000	0	1,000	0	1,000	0
2419. General Office Expenditure	34,421	0	34,421	-4,232	30,189	3,755
2420. Audit Fees	92,400	0	92,400	0	92,400	38,600
2421. Artists and Curators Fees	33,402	0	33,402	11,800	45,202	0
2422. Telephone Expenses	156,233	0	156,233	-13,067	143,166	28,148
2423. Postage & Freight	174,172	0	174,172	0	174,172	30,048
2424. Panel Member Fees	51,000	0	51,000	-8,000	43,000	-1,566
2425. Bank Charges	203,539	0	203,539	-1,250	202,289	45,777
2426. Licences, Subscriptions & Memberships	218,106	0	218,106	4,000	222,106	89,603
2427. Advertising	167,015	0	167,015	-4,083	162,932	52,060
2429. Contractors Charges	2,183,574	75,000	2,258,574	-16,144	2,242,430	117,452
2430. Production & Exhibition Expenses	32,063	13,458	45,521	3,000	48,521	49
2431. Education & Public Programs	10,500	0	10,500	0	10,500	1,255
2433. Penrith CC Land Rates Payable	25,944	0	25,944	0	25,944	24,242
2434. Mobile Phone Expenses	14,689	0	14,689	0	14,689	2,905
2435. Promotion Expenditure	9,152	0	9,152	0	9,152	561
2436. Veterinary Expenses	98,980	0	98,980	0	98,980	7,110
2440. Property Leases	204,000	0	204,000	-60,943	143,057	44,282
2443. Collections Management	3,000	0	3,000	0	3,000	0
2456. Employment Agencies	384,211	0	384,211	108,250	492,461	135,474
2457. Contribution to HSC & HLC	1,160,526	0	1,160,526	0	1,160,526	-90,989
2490. Activity Expenses	17,700	0	17,700	70,000	87,700	32,598
2491. Consumables	27,545	0	27,545	-1,135	26,410	2,010
2492. Comty Services Program Expenses	116,200	0	116,200	-8,966	107,234	928
2500. Heritage Programs - Assistance Funds	35,000	0	35,000	4,500	39,500	0
2510. Local Economic Development Program	110,000	0	110,000	-4,750	105,250	1,750
2511. Sustenance	54,584	0	54,584	-3,184	51,400	1,195
2512. Food & Beverages subject to FBT (entertainment)	6,775	0	6,775	0	6,775	0
2513. Food & Beverages (client - entertainment) not subject to FBT	2,346	0	2,346	0	2,346	0
2520. Election Expenses	475,000	0	475,000	0	475,000	0
2521. Members Fees Section 29A	358,959	0	358,959	-7,039	351,920	87,980
2522. Councillor's Travelling Allowances	5,625	0	5,625	0	5,625	834
2523. Delegates Expenses	78,000	0	78,000	0	78,000	2,154
2530. Better Waste & Recycling OP Program	99,069	36,329	135,398	8,000	143,398	9,560
2540. Lower Portland Ferry	616,278	0	616,278	0	616,278	83,641
2550. Fire Control Operating Ex	215,101	0	215,101	-49,100	166,001	16,422
2563. Tertiary Education Assistance	17,100	0	17,100	0	17,100	5,250
2565. Disposal of Derelict Vehicles	1,000	0	1,000	0	1,000	0
2568. Licences and Accreditations	15,000	0	15,000	0	15,000	523
2569. Trainee Expenses	1,000	0	1,000	0	1,000	0
2570. Safety Expenses & Training	134,006	0	134,006	0	134,006	1,345
2571. Rates Property Revaluation	159,055	0	159,055	-2,855	156,200	156,200
2580. Administration Charges	0	0	0	0	0	12,118
2581. Library Oth Recurrent Exp	18,528	0	18,528	0	18,528	2,586
2582. Database Subscriptions & Memberships	52,000	0	52,000	0	52,000	7,972
2590. Print Machine Maintenance	75,551	0	75,551	-596	74,955	2,706
2591. Print Machine Rental	69,074	0	69,074	-1,123	67,951	0
2594. Insurance Claimable Expenses (Operating)	0	0	0	0	0	-2,101
2600. Gas	44,657	0	44,657	0	44,657	16,605
2601. Electricity	995,885	0	995,885	-10,000	985,885	150,899
2602. Water	240,808	0	240,808	0	240,808	18,222

Quarterly Budget Review Statement September 2021

Natural Account	Original Budget 2021/2022	Carry Forwards 2020/2021	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2021/2022
2603. Insurance	2,625,960	0	2,625,960	0	2,625,960	1,668,371
2604. Security	93,557	0	93,557	5,400	98,957	18,823
2605. Maintenance - Furniture & Fittings	2,000	0	2,000	0	2,000	599
2606. Maintenance - Buildings	526,795	0	526,795	-73,533	453,262	47,856
2607. Maintenance - Plant & Equipment	142,603	0	142,603	22,549	165,152	18,411
2609. Cleaning	330,426	0	330,426	3,900	334,326	16,837
2611. Mowing	4,517	0	4,517	0	4,517	420
2613. HCC Sewer Rates	79,682	0	79,682	0	79,682	79,686
2614. Air Conditioning	131,414	0	131,414	1,071	132,485	5,074
2615. Vandalism Repairs	48,085	0	48,085	0	48,085	7,300
2617. Electricity Contra (Savings)	-106,451	0	-106,451	0	-106,451	0
2618. Parks - M&R	608,254	0	608,254	-102,450	505,804	34,713
2619. Buildings Works Program	450,545	0	450,545	-373,947	76,598	18
2620. Bus Shelter Maintenance	10,000	0	10,000	0	10,000	684
2621. Bridge Maintenance	92,569	0	92,569	-1,095	91,474	1,037
2625. Road Line & Signs Maintenance	320,818	0	320,818	-8,978	311,840	86,423
2626. Footpaths Maintenance	5,948	0	5,948	-1,500	4,448	1,150
2627. Unpaved Footpaths Maintenance	4,000	0	4,000	0	4,000	0
2628. Road Restorations	203,150	136,498	339,648	-10,394	329,254	4,937
2630. Street Lighting Expenditure	636,950	0	636,950	0	636,950	120,602
2632. Standpipes Mtce & Repair	19,869	0	19,869	0	19,869	0
2633. Sundry Survey Works	3,312	0	3,312	0	3,312	0
2637. Insurance - Public Liability Claims	75,000	0	75,000	0	75,000	8,589
2641. Roadworks Maintenance	836,397	0	836,397	64,952	901,349	623,038
2643. Roadworks Maint Clear Drainage Structure	108,957	0	108,957	0	108,957	11,947
2644. Roadworks Maintenance Edge Patch	4,846	0	4,846	0	4,846	0
2647. Roadworks Maint Hand Patch Flex Pavement	75,000	0	75,000	-30,093	44,907	0
2648. Roadworks Maint Heavy Patching	121,352	0	121,352	0	121,352	154,419
2649. Roadworks Maintenance Shoulder Grading	0	0	0	30,093	30,093	20,570
2654. Roadworks Maint Gravel Sheet Pavement	450,000	0	450,000	-64,952	385,048	19
2655. Roadworks Maint Guidepost Maintenance	8,000	0	8,000	0	8,000	963
2656. Roadworks Maint - Maintenance Grading	5,321	0	5,321	0	5,321	595
2660. Community Safety Programs	11,000	0	11,000	0	11,000	0
2661. Road Safety Grant Programs Expenditure	0	0	0	11,450	11,450	0
2662. Infringement Processing Expenses	78,016	0	78,016	0	78,016	-1,907
2663. Insurance Contra	-1,146,000	0	-1,146,000	0	-1,146,000	0
2670. Kerb & Gutter Maintenance	5,047	0	5,047	0	5,047	0
2671. General Maintenance Drainage Structures	70,789	0	70,789	0	70,789	409
2674. Op Exp-EMP-Gross Pollutant Traps Mainten	110,000	0	110,000	0	110,000	29,477
2678. Land Management Bushcare	311,600	0	311,600	72,684	384,284	13,110
2679. Bushcare Officer Program	33,519	0	33,519	-2,659	30,860	2,217
2681. Tree Maintenance	225,500	0	225,500	5,031	230,531	64,030
2684. Contract Mowing	170,000	0	170,000	0	170,000	11,600
2690. Car Parking M&R	35,000	0	35,000	0	35,000	24,931
2702. Plant & Equipment	0	0	0	0	0	2,460
2721. Stock Pound Expenses	1,557	0	1,557	0	1,557	0
2740. General Computer Expenses	12,700	0	12,700	0	12,700	2,521
2741. Software Licensing & Maintenance	22,998	0	22,998	0	22,998	8,445
2742. Annual Support and Maintenance	8,350	0	8,350	0	8,350	2,155
2743. Network Administration	247,009	28,956	275,965	13,728	289,693	58,737
2744. Corporate Systems	1,146,608	30,640	1,177,248	0	1,177,248	850,310
2751. Dwellings Mtce	7,200	0	7,200	0	7,200	2,181
2755. Shops & Offices - Ground Maintenance	36,348	0	36,348	0	36,348	17,928
2760. Youth Worker Programs	11,229	0	11,229	0	11,229	0
2768. Communication & Stakeholder Pgm Expenses	494,059	10,000	504,059	109,865	613,924	29,949
2770. Valuation Expenses	151,400	27,100	178,500	0	178,500	11,100
2772. On Line Title Seaches	840	0	840	0	840	239
2773. Rounding Expenses	0	0	0	0	0	6
2780. Records Expenditure	45,900	0	45,900	0	45,900	10,379
2805. Flood Mitigation Programs	17,125	0	17,125	0	17,125	0
2820. Grant Funded Operational Exp	0	540,098	540,098	0	540,098	0
2900. Stores Items	403,213	0	403,213	-7,554	395,659	86,603
2911. Cost of Goods Sold	59,540	0	59,540	0	59,540	1,974
2921. Pool Chemicals	21,968	0	21,968	0	21,968	110
2922. Pool M & R	83,576	6,600	90,176	0	90,176	2,764
2930. Treatment Works Operating Expenditure	873,294	0	873,294	-22,549	850,745	170,485
2931. Spray Irrigation Costs	5,421	0	5,421	0	5,421	0
2932. Sewer Maintenance	26,793	0	26,793	0	26,793	3,263
2934. Pumping Stations M&R	170,119	0	170,119	0	170,119	35,454
2937. Sludge Processing & Disposal	96,421	0	96,421	0	96,421	20,003
2939. Effluent Testing	53,187	0	53,187	0	53,187	4,808
2948. Pasture Improve Program	35,000	0	35,000	0	35,000	25,287
2960. Sundry Collection Expense	29,916	0	29,916	0	29,916	1,895
2961. Waste Education Expenses	5,125	15,779	20,904	0	20,904	0

Quarterly Budget Review Statement September 2021

Natural Account	Original Budget 2021/2022	Carry Forwards 2020/2021	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2021/2022
Natural Account						
2962. Recycling Program	2,085,859	0	2,085,859	0	2,085,859	128,710
2965. Kerbside bulk waste collection Expense	652,589	0	652,589	0	652,589	107,116
2970. Other Waste Disposal Expenses	4,298	6,000	10,298	0	10,298	269,037
2987. GIS Map Production Expenses	2,000	0	2,000	0	2,000	84
2988. Equipment Maintenance	1,500	0	1,500	0	1,500	0
2989. Property Management Fees	17,232	0	17,232	0	17,232	3,102
Total Materials & Services	30,997,385	2,123,698	33,121,083	225,097	33,346,180	7,466,160
Borrowing Costs						
2203. Borrowing Costs	50,000	0	50,000	0	50,000	0
2204. Interest on Loans	263,902	0	263,902	0	263,902	22,583
2205. Interest on Leases	43,812	0	43,812	60,943	104,755	61,703
Total Borrowing Costs	357,714	0	357,714	60,943	418,657	84,286
Depreciation						
2300. Depreciation Expense Plant	1,685,298	0	1,685,298	0	1,685,298	0
2301. Depreciation Expense Equipment	118,054	0	118,054	0	118,054	0
2302. Depreciation Expense Office Equipment	149,378	0	149,378	0	149,378	0
2303. Depreciation Expense Furniture & Fitting	42,560	0	42,560	0	42,560	0
2304. Depreciation Expense Other Structures	301,904	0	301,904	0	301,904	0
2305. Depreciation Expense Buildings	2,749,839	0	2,749,839	0	2,749,839	0
2306. Depreciation Expense Land Improvements	42,878	0	42,878	0	42,878	0
2307. Depreciation Expense Roads	11,546,058	0	11,546,058	0	11,546,058	0
2308. Depreciation Expense Bridges	325,766	0	325,766	0	325,766	0
2309. Depreciation Expense Footpaths	386,456	0	386,456	0	386,456	0
2310. Depreciation Expense Sewer network	2,031,840	0	2,031,840	0	2,031,840	0
2311. Depreciation Expense Tip Asset	219,642	0	219,642	0	219,642	0
2312. Depreciation Expense Library Books	281,948	0	281,948	0	281,948	437
2314. Depreciation Expense Park Asset	1,395,000	0	1,395,000	0	1,395,000	0
2315. Depreciation Expense Stormwater Drainage	2,278,488	0	2,278,488	0	2,278,488	0
2317. Depreciation Expense - Kerb & Gutter	687,702	0	687,702	0	687,702	169
2320. Depreciation Expense - Intangible Asset	288,044	0	288,044	0	288,044	0
2321. Depreciation Expense - Swimming Pools	128,578	0	128,578	0	128,578	0
2322. Depreciation Expense - Buildings Non Specialised	585,984	0	585,984	0	585,984	0
2323. Amortisation Right of use Assets	609,587	0	609,587	0	609,587	116,598
Total Depreciation	25,855,004	0	25,855,004	0	25,855,004	117,204
Other Expenses						
2405. Contribution to outside bodies	4,006,909	0	4,006,909	-171,661	3,835,248	781,324
2412. Bad and Doubtful Debts	25,000	0	25,000	0	25,000	-7
2453. Sponsorship	0	0	0	25,000	25,000	25,000
2553. Contribution Bush Fire Fight Fund	830,866	0	830,866	0	830,866	207,717
2554. Contribution Board Fire Commission	169,134	0	169,134	0	169,134	42,284
2593. Contribution Emergency Mgt SES	98,605	0	98,605	0	98,605	24,651
2765. Section 356 Expenditure	107,866	28,378	136,244	0	136,244	41,869
2956. Revaluation Decrements	0	0	0	0	0	0
Total Other Expenses	5,238,380	28,378	5,266,758	-146,661	5,120,097	1,122,838
EXPENDITURE FROM CONTINUING OPERATIONS	95,040,379	2,152,076	97,192,455	533,589	97,726,024	16,219,705
NET CAPITAL EXPENDITURE						
Accumulated Depreciation						
3300. Depreciation - Plant	-1,685,298	0	-1,685,298	0	-1,685,298	0
3301. Depreciation Equipment	-118,054	0	-118,054	0	-118,054	0
3302. Depreciation Office Equipment	-149,378	0	-149,378	0	-149,378	0
3303. Depreciation Furniture & Fittings	-42,560	0	-42,560	0	-42,560	0
3304. Depreciation other Structure	-301,904	0	-301,904	0	-301,904	0
3305. Depreciation Buildings Specialised	-2,749,839	0	-2,749,839	0	-2,749,839	0
3306. Depreciation Land Improvements	-42,878	0	-42,878	0	-42,878	0
3307. Depreciation Roads	-11,546,058	0	-11,546,058	0	-11,546,058	0
3308. Depreciation Bridges	-325,766	0	-325,766	0	-325,766	0
3309. Depreciation Footpaths	-386,456	0	-386,456	0	-386,456	0
3310. Depreciation Sewer network	-2,031,840	0	-2,031,840	0	-2,031,840	0
3311. Depreciation Tip Asset	-219,642	0	-219,642	0	-219,642	0
3312. Depreciation Library Books	-281,948	0	-281,948	0	-281,948	-437
3314. Depreciation Other Assets/Park Asset	-1,395,000	0	-1,395,000	0	-1,395,000	0
3315. Depreciation - Stormwater Drainage	-2,278,488	0	-2,278,488	0	-2,278,488	0
3317. Depreciation - Kerb & Gutter	-687,702	0	-687,702	0	-687,702	-169
3320. Depreciation - Intangible Asset	-288,044	0	-288,044	0	-288,044	0
3321. Depreciation - Swimming Pools	-128,578	0	-128,578	0	-128,578	0
3322. Depreciation Buildings Non Specialised	-585,984	0	-585,984	0	-585,984	0
3323. Amortisation Right of use Assets	-609,587	0	-609,587	0	-609,587	-116,598
Total Accumulated Depreciation	-25,855,004	0	-25,855,004	0	-25,855,004	-117,204

Quarterly Budget Review Statement September 2021

Natural Account	Original Budget 2021/2022	Carry Forwards 2020/2021	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2021/2022
Intangible Assets						
4132. Purchase of Software	44,230	191,150	235,380	34,307	269,687	67,413
Total Intangible Assets	44,230	191,150	235,380	34,307	269,687	67,413
Investment Properties at fair value						
4599. Insurance Claimable Expenses - Investment Properties	0	0	0	0	0	27,179
4966. Investment Propety - Building	50,000	39,615	89,615	0	89,615	20,724
Total Investment Properties at fair value	50,000	39,615	89,615	0	89,615	47,903
Property, Plant & Equipment						
3101. Sale of Plant	-1,045,200	0	-1,045,200	-497,158	-1,542,358	-355,359
3102. Sale of Library Books	-4,093	0	-4,093	0	-4,093	-25
3404. Sale of Operational Land	0	0	0	0	0	-2,580
4101. Purchase of Plant	3,313,447	830,368	4,143,815	509,945	4,653,760	778,007
4103. Purchase of Computer Equipment	62,100	136,106	198,206	-34,742	163,464	20,482
4106. Purchase Office Equipment	28,095	0	28,095	0	28,095	1,036
4110. Purchase Library Resources	262,025	0	262,025	0	262,025	65,731
4113. Purchase Sewer Assets	40,000	87,000	127,000	3,300	130,300	90,900
4114. Purchase Park Assets	0	77,451	77,451	203,786	281,237	1,299
4128. Non - Cash Road	1,450,000	0	1,450,000	0	1,450,000	0
4406. Capex - Swimming Pool	0	25,000	25,000	0	25,000	0
4594. Insurance Claimable Expenses - Buildings	0	0	0	0	0	257,693
4596. Insurance Claimable Expenses Park Assets	0	0	0	0	0	186,722
4598. Insurance Claimable Expenses - Sewer	0	0	0	0	0	2,840
4610. Purchase of Equipment	65,000	0	65,000	0	65,000	0
4612. Purchase of Furniture & Fittings	67,300	79,061	146,361	133,238	279,599	65,881
4613. Purchase of Equipment	69,300	39,955	109,255	10,693	119,948	21,380
4620. Computer Hardware	0	0	0	6,639	6,639	6,639
4651. Purchase of Community/Crown Land	0	0	0	0	0	630
4652. Long Term Waste Strategy	100,000	0	100,000	0	100,000	0
4701. Road Construction	696,206	5,118,178	5,814,384	-113,531	5,700,853	923,540
4719. Cycleways Construction	200,000	0	200,000	-100,000	100,000	0
4720. Road Rehabilitation	6,617,076	928,286	7,545,362	2,042,593	9,587,955	1,166,082
4730. Construct Footpaths	0	43,000	43,000	706,859	749,859	8,902
4750. Kerb and Gutter Construction	16,000	0	16,000	-8,000	8,000	3,732
4755. Kerb & Gutter Renewal	198,539	0	198,539	0	198,539	0
4760. Drainage Construction	17,386,441	1,293,551	18,679,992	-8,833,830	9,846,162	516,034
4761. Land Under Roads	100,000	0	100,000	0	100,000	0
4763. Land Acquisition Community Land- Legal Costs	0	57,000	57,000	0	57,000	0
4765. Land Acquisition Drainage - Legal Costs	0	0	0	93,797	93,797	28,405
4780. Land Improvements - Depreciable	0	510,994	510,994	0	510,994	152,625
4781. Traffic Facilities	250,000	632,591	882,591	2,005,311	2,887,902	144,917
4801. Park Improvement Program	1,854,861	2,230,257	4,085,118	6,903,726	10,988,844	55,384
4802. Park Improvement Furniture Replacement	0	126,794	126,794	0	126,794	6,178
4804. Park Improvement Program Landscaping	443,200	1,281,347	1,724,547	426,484	2,151,031	12,711
4806. Purchase Other Structures	788,634	173,586	962,220	-201,066	761,154	9,884
4810. S7.11 Park Improvements	0	271,315	271,315	0	271,315	0
4815. Sports Council	315,640	0	315,640	0	315,640	0
4820. Capital Grants Funded Projects	0	3,167,149	3,167,149	-3,167,149	0	0
4821. Drainage - IRP	125,000	175,000	300,000	234,978	534,978	16,920
4824. Park Improvements-IRP	30,000	93,531	183,531	7,000	190,531	17,592
4826. Road Shoulder Renewal - IRP	100,000	0	100,000	0	100,000	5,761
4828. Car Park - IRP	0	47,799	47,799	0	47,799	0
4829. Pathways - IRP	269,931	7,000	276,931	-19,859	257,072	0
4832. Unsealed Roads - IRP	200,000	0	200,000	0	200,000	16,456
4836. Other Structure IRP	0	38,841	38,841	-7,000	31,841	0
4901. Building Construction	1,402,397	1,634,826	3,037,223	1,212,932	4,250,155	568,140
4904. Building Renewals	496,002	756,610	1,252,612	-126,831	1,125,781	13,390
4913. Road Sealing	2,856,000	3,013,166	5,869,166	5,622	5,874,788	262,067
4914. Capital - Road Reseals Program	2,950,300	120,000	3,070,300	-5,622	3,064,678	172,202
4953. Sewer Rehabilitation	0	472,228	472,228	2,747	474,975	2,747
4955. Treatment Works Upgrade	6,580,000	0	6,580,000	0	6,580,000	11,170
4970. Provision for Cell Construction	0	2,973,187	2,973,187	0	2,973,187	4,174
4972. Workshop Equipment	1,000	0	1,000	0	1,000	0
4973. Car Park	0	99,829	99,829	141,621	241,450	5,866
Total Property, Plant & Equipment	48,345,201	26,541,006	74,886,207	1,536,483	76,422,690	5,265,345
NET CAPITAL EXPENDITURE	22,584,427	26,771,771	49,356,198	1,570,790	50,926,988	5,263,457

Quarterly Budget Review Statement September 2021

Natural Account	Original Budget 2021/2022	Carry Forwards 2020/2021	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2021/2022
RESERVE FUNDING						
Cash Assets						
3201. Tfr from Rsvs - SewerCAP	74,100	0	74,100	0	74,100	0
3203. Tfr from Rsvs Domestic Waste Management	-15,161,186	-347,730	-15,508,916	-189,096	-15,698,012	-3,498,415
3204. Tfr from Rsvs Heritage Reserve	0	-66,044	-66,044	0	-66,044	0
3207. Tfr from Rsvs S94 Car Parking Reserve	0	-69,829	-69,829	0	-69,829	0
3214. Tfr from Rsvs S7.11 Park Imp Catch 1	0	-10,458	-10,458	0	-10,458	0
3219. Tfr from Rsvs S7.11 Rec Buildings Catch 1	0	-14,345	-14,345	0	-14,345	0
3226. Tfr from Low Cost Loan Initiative Loan - Vineyard	-16,489,762	0	-16,489,762	8,724,762	-7,765,000	-5,301
3227. Tfr From Ferry Replacement Reserve	-208,334	0	-208,334	0	-208,334	0
3229. Tfr from Rsvs Sewer Reserve	-13,376,025	-474,878	-13,850,903	-27,245	-13,878,148	-1,710,338
3230. Tfr from Waste Mgmt Facility Reserve	-9,030,509	-2,986,915	-12,017,424	-181,219	-12,198,643	-2,778,039
3237. Tfr from Rsvs Child Care Buildings Reserve	-222,302	0	-222,302	0	-222,302	0
3238. Tfr From Slth Windsor Effluent Reuse Scheme Reserve	0	-87,000	-87,000	0	-87,000	-86,790
3239. Tfr from Insurance Reserve	0	0	0	0	0	-380,619
3244. Tfr from Rsvs ELE Reserve	-307,000	0	-307,000	0	-307,000	-51,167
3245. Tfr from Rsvs Election Reserve	-475,000	0	-475,000	0	-475,000	0
3246. Tfr from Rsvs S7.11 Ext. Industries Reserve	-199,000	0	-199,000	0	-199,000	0
3248. Tfr from Rsvs Info Tech Reserve	0	-29,513	-29,513	-24,790	-54,303	-16,700
3251. Tfr from Rsvs Carryovers Reserve	0	-7,512,967	-7,512,967	0	-7,512,967	-880,299
3255. Tfr from Rsvs Risk Mgt Reserve	-157,155	0	-157,155	0	-157,155	0
3257. Tfr from Rsvs Sullage Reserve	-2,218,251	0	-2,218,251	0	-2,218,251	-593,037
3264. Tfr from Rsvs S64 Sewerage Contributions	-2,500,000	0	-2,500,000	0	-2,500,000	0
3265. Tfr from Rsvs Stormwater Management Rese	-139,901	0	-139,901	0	-139,901	-35,107
3266. Tfr from Unspnt Contrib Bligh Pk JV Resrv	0	0	0	0	0	-2,058
3267. Tfr from Unexpended Grants Reserve	0	-5,264,524	-5,264,524	-244,000	-5,508,524	-7,810,811
3269. Tfr from S7.12 Contributions Reserve	-345,744	-906,806	-1,252,550	0	-1,252,550	-19,338
3273. Tfr From Better Waste & Recycling Fund Res	-99,069	-36,329	-135,398	-8,000	-143,398	-20,448
3274. Tfr from Unspnt Contributions Reserve	0	-111,246	-111,246	-12,500	-123,746	-1,137
3279. Tfr From S7.11 Rec Facilities-Pitt Town Catch 5	0	-183,005	-183,005	0	-183,005	0
3281. Tfr From S7.11 Roadworks-Pitt Town Catch 5	0	-5,118,178	-5,118,178	0	-5,118,178	-1,110,126
3283. Tfr From Multi-Year Projects Reserve	-40,000	-18,270	-58,270	0	-58,270	9,000
3287. Tfr From 4.5 Redbank VPA Reserve	0	0	0	-22,000	-22,000	0
3292. Tfr From Stormwater Charge Reserve	-565,000	-623,905	-1,188,905	22,354	-1,166,551	-281,761
3293. Tfr From Infrastructure Borrowings Loan Reserve	-7,000,000	-5,061,904	-12,061,904	0	-12,061,904	-1,189,117
3295. Tfr From S7.11 Vineyard Roads & Transport Reserve	-160,816	0	-160,816	30,790	-130,026	0
3296. Tfr From S7.11 Vineyard Stormwater Reserve	-1,677,109	0	-1,677,109	321,126	-1,355,983	0
3298. Tfr From S7.11 Vineyard Plan Administration Reserve	0	0	0	-15,578	-15,578	-7,161
4201. TFR to Rsvs - SewerCAP	-415,850	0	-415,850	0	-415,850	0
4203. TFR to Rsvs Domestic Waste Management	15,295,041	0	15,295,041	226,238	15,521,279	15,066,657
4206. TFR to Rsvs S7.11 Bush Fire Reserve	0	0	0	0	0	2
4207. TFR to Rsvs S7.11 Car Parking Reserve	0	0	0	0	0	5,392
4208. TFR to Rsvs S7.11 Comm Facilities Catch 1	404	0	404	0	404	101
4212. TFR to Rsvs S7.11 Comm Facilities District	0	0	0	0	0	2
4214. TFR to Rsvs S7.11 Park Imp Catch 1	0	0	0	0	0	1
4215. TFR to Rsvs S7.11 Park Imp Catch 2	0	0	0	0	0	11
4217. TFR to Rsvs S7.11 Park Imp Catch 4	0	0	0	0	0	23
4218. TFR to Rsvs S7.11 Park Imp District	0	0	0	0	0	-21
4219. TFR to Rsvs S7.11 Rec Buildings Catch 1	529	0	529	0	529	133
4221. TFR to Rsvs S7.11 Rec Buildings Catch 3	1,948	0	1,948	0	1,948	488
4223. TFR to Rsvs S7.11 Rec Buildings District	0	0	0	0	0	4
4225. TFR to Rsvs S7.11 Plan Administration Reserve	0	0	0	0	0	32
4226. Tfr to Low Cost Loan Initiative Loan - Vineyard	1,507,126	0	1,507,126	-223,114	1,284,012	0
4229. TFR to Rsvs Sewer Reserve	11,651,040	0	11,651,040	9,985	11,661,025	7,868,703
4230. Tfr to Waste Mgmt Facility Reserve	10,174,168	0	10,174,168	196,159	10,370,327	4,105,670
4231. Tfr to Redbank Stormwater Reserve	23,552	0	23,552	0	23,552	21,635
4237. Tfr to Rsvs Child Care Buildings Reserve	82,160	0	82,160	0	82,160	39,800
4238. Tfr To Slth Windsor Effluent Reuse Scheme Reserve	0	0	0	0	0	870
4240. Tfr to Emergency Response Reserve	382,064	0	382,064	0	382,064	382,064
4241. Tfr to Redbank VPA Comm Facility	0	0	0	9,000	9,000	3,243
4245. TFR to Rsvs Election Reserve	200,000	0	200,000	0	200,000	200,000
4246. TFR to Rsvs S7.11 Extra Industries Reserv	282	0	282	0	282	1,780
4248. TFR to Rsvs Information Technology Reser	0	0	0	67,269	67,269	0
4257. TFR to Rsvs Sullage Reserve	2,341,570	0	2,341,570	-25,007	2,316,563	2,055,096
4264. TRF to Rsvs S64 Sewerage Contributions	135,730	0	135,730	0	135,730	101,913
4265. TFR to Stormwater Management Reserve	7,129	0	7,129	0	7,129	1,789
4267. TRF to Unexpended Grants Reserve	0	0	0	382,000	382,000	5,918,087
4269. Tfr To S7.12 Contributions Reserve	954,386	0	954,386	0	954,386	212,374
4270. Tfr to Contingency Reserve	305,204	0	305,204	0	305,204	305,204
4271. Tfr to S64 Drainage Works (No specific Catch)	0	0	0	0	0	7
4273. Tfr To Better Waste & Recycling Fund Res	99,069	0	99,069	0	99,069	99,069
4274. Tfr To Unspnt Contributions Reserve	0	0	0	250,000	250,000	464,100
4276. Tfr To S7.11 Planning Studies-Pitt Town Catch 5	0	0	0	0	0	37
4277. Tfr To S7.11 Land Acq-Pitt Town Catch 5	18,767	0	18,767	0	18,767	4,480

**Quarterly Budget Review Statement
September 2021**



This document contains important information.
If you do not understand it, contact the
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