



Hawkesbury City Council

attachment 1  
to  
item 235

The Quarterly Budget Review  
Statement - September 2020

date of meeting: 24 November 2020  
location: council chambers  
and by audio visual link  
time: 6:30.p.m



HAWKESBURY CITY COUNCIL  
**QUARTERLY BUDGET  
REVIEW STATEMENT**  
September 2020

*The Hawkesbury 2036...It's Our Future*



# Quarterly Budget Review Statement September 2020

## Table of Contents

<b>Executive Summary .....</b>	<b>1</b>
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 .....	10
<b>Income and Expenses Budget Review Statement by Report Code – Consolidated Funds .....</b>	<b>12</b>
<b>Income and Expenses Budget Review Statement by Report Code – General Fund .....</b>	<b>13</b>
<b>Income and Expenses Budget Review Statement by Report Code – Sewer Fund .....</b>	<b>14</b>
<b>Income and Expenses Budget Review Statement by CSP Theme .....</b>	<b>15</b>
<b>Capital Budget Review Statement.....</b>	<b>16</b>
<b>Cash and Investments Budget Review Statement .....</b>	<b>17</b>
<b>Key Performance Indicators Budget Review Statement.....</b>	<b>19</b>
<b>Contracts Budget Review Statement .....</b>	<b>23</b>
<b>Consultancy and Legal Expenses Budget Review Statement .....</b>	<b>24</b>
<b>Quarterly Budget Variations .....</b>	<b>25</b>

# Quarterly Budget Review Statement September 2020

## Executive Summary

### Financial Performance

#### Financial Position

The Quarterly Budget Review Statement – September 2020 (QBRs) results in a balanced Full Year Budget (FY Budget) being maintained, after allowing for a number of recommended variations and the transfer of the surplus of \$125K to the Multi Year Reserve.

- 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 2020, 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 \$70.0M, and after the recommended variations, is tracking to meet the projected FY Budget of \$83.6M. As at the end of September 2020, interest and investment earnings are \$0.2M, tracking to meet the projected FY Budget of \$0.8M.

#### 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 2020, operating expenditure, excluding depreciation, amounts to \$16.6M, or 24% of the projected FY budget of \$69.6M. Based on these figures, overall, operating expenditure is tracking well against budget.

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

#### Capital Expenditure

For the 2020/2021 financial year, Council has a FY Budget for capital works of \$55.4M, excluding September QBRs variations, of \$8.0M. As at the end of the first quarter, actual capital expenditure amounted to \$6.4M. Several projects are in the planning or procurement phase as at the reporting period, with a further \$7.0M committed.

Capital expenditure (excluding dedicated assets) in the first quarter of the financial year includes expenditure on new infrastructure assets, with \$145K spent on land, buildings and land improvements, \$1.9M on roads, bridges, footpaths and drainage and \$29K for park improvement and recreation.

# Quarterly Budget Review Statement September 2020

Infrastructure renewal expenditure amounted to \$391K spent on land, buildings and land improvements, \$2.1M spent on roads, bridges, footpaths and drainage, \$806K on sewer infrastructure and \$247K on park improvement and recreation.

Capital expenditure as at the end of the first quarter also included \$697K in respect of plant and equipment, and \$92K 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 \$57.1M. This balance was made up of \$38.9M in externally restricted reserves and \$18.2M in internally restricted reserves.

Council's investments portfolio as at the end of September 2020 is \$57.7M and returned an annualised average of 0.97% for over the period 1 July 2020 to 30 September 2020.

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 2020 recommends budget adjustments that result in an overall surplus adjustment for the quarter. It is proposed that this surplus is allocated to the Multi-Year Reserve to partly replenish funds utilised from this Reserve during the preparation of the 2020/2021 Operational Plan. 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 and as at the end of the September 2020 Quarter is on track to achieve the required Fit for the Future Ratios, as planned in its Long-Term Financial Plan. However, matters having a financial impact that are unknown to the Responsible Accounting Officer at the time of writing this report, and other factors that are outside Council's control, could have an impact on Council's financial position as at the end of the 2020/2021.

The Quarterly Budget Review Statement is the mechanism stipulated by the Local Government Regulations 2005 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 2021. 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

The 2020/2021 Operational Plan was prepared during the peak of the COVID-19 Pandemic. At that time, the length and the severity of the impact of the pandemic was unknown. A prudent approach was taken, and a number of assumptions were made in regard to certain income and expenditure lines and the associated budgets were adjusted accordingly.

# Quarterly Budget Review Statement September 2020

Whilst a number of the income and expenditure lines that were adjusted are showing a favourable trend, no adjustments have been done in this regard in this Quarter. Unfavourable adjustments have been adjusted for. The COVID -19 situation is still volatile and the risk and uncertainty will continue to exist at least until a vaccine is available. The COVID-19 situation and the likely impact will continue to be monitored and if necessary, adjustments will be made in future Quarterly Reviews.

Attachment 1 to this report (distributed under separate cover) includes an executive summary of Council's financial performance as at the end of the first quarter of 2020/2021 and provides further details within financial reports provided.

The attachment also details all the major budget variations proposed in this Quarterly Budget Review Statement. The majority of proposed variations are minor or not operationally significant in nature. It is further noted that a number of adjustment have been made to adjust the phasing of budgets. These adjustments have no impact on Council's overall Budget position or Operating Performance Ratio.

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

The more significant items of the September 20120 Quarterly Budget Review Statement include:

## 1. Favourable Adjustments:

- *Financial Assistance Grant (\$27K)* - For the 2020/2021 financial year Council has been allocated a total of \$4.46M. This amount is in excess of the budgeted amount of \$4.44M. A favourable budget adjustment of \$27K has been accordingly.
- *Investment Properties Income (\$143K)* - Adjustments have been made for tenants who have entered into new leases, where vacancies had been allowed for when preparing the 2020/2021 Original Budget. Adjustments have also been made in relation to properties subject to increases in outgoings that were not budgeted for. Adjustments in regard to income received from investment properties total a favourable budget variation of \$143K.
- *RMS Legal Costs Reimbursement (\$100K)* - Council has received payment of the legal costs incurred as part of the settlement for the Windsor Bridge compulsory land acquisition. A favourable adjustment of \$100K has been made accordingly.
- *Section 10.7 Planning Certificates (\$30K)* – A favourable budget adjustment of \$30K has been made to reflect a favourable trend as at the end of the first Quarter resulting from an increase in the demand for Section 10.7 Planning Certificates largely in Pitt Town and Redbank areas.
- *Legal Expenses Reimbursement (LEP matter) (\$15K)* - A favourable budget adjustment of \$15K is included in regard to a Land and Environment Court Appeal pertaining to a subdivision. The amount was paid to Council by the applicant as a result of the applicant submitting an amended proposal during the Court proceedings which required the reassessment of the information by Council's appointed experts as well as Council staff.
- *Transport for NSW Contribution (\$20K)* - A favourable adjustment of \$20K is included in regard to a reimbursement from Transport for NSW for the cost of internal Council design work relating to Bourke Street, Richmond.
- *Emergency Services Levy (\$48K)* - The budgeted amount for the 2020/2021 Emergency Services Levy is a total of \$1.1M. The total amount payable based on the Notice of

# Quarterly Budget Review Statement

## September 2020

Assessment is \$1.5M and a rebate of \$0.4M was received. Accordingly, the net amount payable is \$1.06M resulting in a favourable budget adjustment of \$48K.

- *Sale of Plant (\$131K)* - A favourable budget adjustment of \$131K is included in regard to the sale of the sweeper which was replaced last financial year.
- *Plant and fleet net running costs (\$81K)* - A favourable budget adjustment of \$81K is included to reflect a reduction in net costs due to less travel being undertaken due to COVID-19 Pandemic, lower fuel costs, the filling of positions paying a leaseback fee and improved data capture as a result of the implementation of works and mobility systems across more operational areas.

### 2. Unfavourable Adjustments:

- *Encampment Clean Up (\$20K)* - An unfavourable budget adjustment of \$20K is included in regard to *funding* the continuation of the encampment cleanup program. Since the inception of a Homelessness Working Group in May 2019, Council has undertaken cleanups of a number of significant tent encampments within the Hawkesbury. The costs associated with these cleanups relate to outdoor staff costs and waste removal and disposal. The \$20K variation in the Quarterly Review is requested to fund the estimated cost of encampment cleanups for the remainder of 2020/2021, based on actual costs of cleanups incurred during 2019/2020.
- *Workers Compensation (\$192K)* - An unfavourable budget adjustment of \$192K is included to address the current trend in regard to workers compensation expenditure. As at the end of the first Quarter \$177K has been expended against the Workers Compensation budget of \$333K representing 53% of the budget. The overspend has been due to costs associated with historic cases and new unexpected complex workers compensation claims that have incurred, and will continue to incur, considerable expenses. This includes surgery and rehabilitation costs related to ankle and neck injuries to workers, a complex psychological claim for back surgery and rehabilitation for a worker. The increasing costs are attributable to a range of factors including an ageing workforce and an increase in the number and complexity of psychological claims.

An occupational therapist has been engaged to undertake a task analysis of eleven high risk work activities to be completed by the end of 2020. The task analysis will provide a description of the physical and psychological nature of the task and recommendation on changes to work practices to reduce the risk of injury.

- *Extra Charges (Interest on overdue rates and charges) (\$53K)* - In accordance with Section 566 (3) of the Local Government 1993, the maximum interest rate that can be charged on overdue rate charges is set by the Minister of Local Government. For the 2020/2021 rating year, the maximum interest rates are as follows:
  - For the period 1 July 2020 to 31cember 2020(inclusive) - 0% per annum
  - For the period 1 January 2021 to 30 June 2021 (inclusive) - 7% per annum

An unfavourable budget adjustment of \$53K, representing 50% of the budgeted amount for 2020/2021 is included to reflect the interest rate applicable for the first six months of the financial year. If Council were to give consideration to a reduced interest rate to apply from the period commencing 1 January 2021, further unfavourable adjustment will need to be made in future quarterly reviews.



# Quarterly Budget Review Statement

## September 2020

- *Australiana Pioneer Village (APV) Conservation Management Plan and Flood Plan (\$20K)* - At the meeting on 13 August 2019 Council resolved that Council factor in the 2020/2021 Budget process funding required to enable the Australiana Pioneer Village Conservation Plan to be completed. An unfavourable variation of \$20K is included in this Review to provide Council with the opportunity to consider the allocation funds to this project.
- *Richmond Pool (\$20K)* - When preparing the 2020/2021 Budget it was assumed that Richmond Pool would be closed for a period of six months during the season. The pool closure did not eventuate and consequently budgets need to be adjusted accordingly. The net unfavourable budget variation reflects decreased income due to the ongoing impact of COVID 19 restrictions and reduced usage, and the inability to offset fixed operational costs whilst keeping facility open.
- *Road Infrastructure Valuation (\$15K)* - In accordance with applicable Accounting Standards and the Local Government Code of Accounting Practice and Reporting, roads infrastructure was required to be valued in 2019/2020. APV Valuers were engaged to undertake a review of the valuation, with the valuation methodology being endorsed by the external auditors. An unfavourable budget variation of \$15K is included to cover the cost of the engagement incurred in 2020/2021.
- *Elected Members Allowances (\$57K)* - An unfavourable budget adjustment of \$57K is included in regard to Councillors' fees in accordance with Council's resolution made at the meeting on 14 July 2020. The minimum and maximum fees payable to Mayors and Councillors are reviewed annually by the Local Government Remuneration Tribunal. In its determination effective 1 July 2020, the Tribunal placed Council into the new category of Regional Centre. The Tribunal determined that there be no increase in fees for existing categories for 2020/2021, however the minimum and maximum fees for the new Regional Centre category are higher than the category that previously applied to Council (Regional Rural).

At its meeting on 14 July 2020 Council resolved to adopt the maximum fees payable for Councillors, and the maximum additional fee payable to the Mayor, with the Deputy Mayor's annual fee to be deducted from the Mayor's additional fee. The budget for annual fees for Councillors and the Mayor and Deputy Mayor for 2020/2021 was based on maximum fee payable for the Regional Rural Category being increased by 2.5%, being the usual increase based on the Tribunal giving effect to the NSW Government's policy on wages. The movement of Council into a new category with a higher fee structure has resulted in an adjustment being required.

- *COVID-19 Expenditure (49K)* - An unfavourable adjustment of \$49K is included to reflect the unfavourable trend in specific COVID-19 expenditure incurred to ensure the safety of all employees and customers attending Council facilities. These costs include additional cleaning and hygiene costs, hand sanitisers, service counters shields, and air conditioning anti-bacterial tablets.
- *Greenline Training (\$27K)* - An unfavourable budget variation of \$27K is included in regard corporate training budgeted in 2019/2020 but undertaken in 2020/2021. The adjustment relates to the Diploma of Leadership which is a program designed to support Council's Managers and Supervisors to develop skills and capabilities that will assist in leading, supporting and managing their staff as outlined in the Community Strategic Plan and Workforce Plan. The program will also assist developing strategies for staff to engage and strengthen partnerships with our community by working towards better practices.

# Quarterly Budget Review Statement September 2020

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

- *Financial Assistance Grant* - For the 2020/2021 financial year Council has been allocated a total of \$4.5M. Part of this allocation (\$2.3M) was paid as a prepayment in the last quarter of 2019/2020, leaving the balance of \$2.2M to be received in 2020/2021. The prepayment amount received in 2019/2020 was placed in a Reserve in 2019/2020. The funds in Reserve are being used in the Quarterly Budget Review to fund the shortfall the prepayment has caused in regard to the amount budgeted to be received in 2020/2021. The prepayment of \$2.3M included in this Quarterly Budget Review does not have an impact on the overall Council budget bottom line; however it will impact the projected Operating Performance Ratio until such time as it is known whether a similar prepayment process will apply the 2021/2022 allocation.
- *Transport for NSW Contribution* - In addition to the \$20K reimbursement referred to earlier in the report, Council also received a contribution of \$50K in regard to the Bourke Street level crossing to fund future maintenance for works being provided on council land. This contribution has been placed in a Reserve.
- *Oasis Aquatic and Leisure Centre Gym Equipment* – Council has previously been advised of the purchase of new gym equipment at the Oasis Aquatic and Leisure Centre. This Review includes budget adjustments to reflect the purchase of new gym equipment for the Oasis Aquatic and Leisure Centre, at a cost of \$299K with this upfront cost funded through the Multi Year Reserve, with the first repayment of \$63K also included in this Review.
- *Animal Shelter* - Budget adjustments of \$36K regarding a social media initiative for the Animal Shelter, funded through contributions from other Council users of the Shelter is included. The objective of this initiative is to promote homeless animals to potential new owners and in the process avoid having to euthanize homeless animals.
- *Building Projects* – Budget adjustments of \$36K are included to reallocate budgets from the generic reactive capital budget to specific projects.
- *Employee Costs* – A reallocation from consultancy to employee costs of \$140K is included. This reallocation is to reflect work in regard to the review of the LEP and DCP being done through an extension of a temporary contract rather than by an external consultant. The contract extension is also partly funded (\$18K) through the Redbank VPA Reserve.

## 4. Grants – Additional Works and Programs

A number of adjustments relating to grant funding successfully secured by Council, are included in this Quarterly Budget Review 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.

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

- *Black Spot Program* – Transport for NSW approved a number of projects towards improvements to traffic facilities, including the installation of traffic islands at:
  - o Maddens and Slopes Roads (\$50K)
  - o Bonner Road and The Driftway (\$200K)

# Quarterly Budget Review Statement

## September 2020

- *Local Community and Roads Infrastructure Program* – To assist a community-led recovery from COVID-19 by supporting jobs businesses and procurement, The Department of Infrastructure, Transport, Regional Development and Communications has accorded Council \$1.09M. This stimulus package will be used construct footpaths in a number of locations as well as rehabilitating the north section of Cuneen Street, Mulgrave and Kurmond Road at Freemans Reach.
- *Upgrades to Hawkesbury Community Nursery* – As part of the Bush Fire Recovery Nurseries Fund, \$44.9K has been received from the Foundation for National Parks and Wildlife, which will be used for infrastructure upgrades to the Nursery, including planting tables, irrigation and water tanks, to support bush fire recovery projects by increasing production.
- *Community Recovery Officer – Disaster Recovery Funding* – Resilience NSW is providing \$150K towards the employment of a Community Recovery Officer to support the community to recover from the recent bushfires. Funding will be provided for a period of twelve months to assist fire affected people and communities access relevant information and resources and implement community recovery programs.
- *Natural Disaster Funding* – Transport for NSW has approved \$2.57M in funding towards remedial roadworks after the Flood Event in February 2020. Periodic claims will be lodged to claim reimbursement for expenses incurred.
- *Light up Windsor – Regional Tourism Bushfire Recovery* – Council was successful in gaining \$55K in funding from the Federal Government's Regional Tourism Bush Fire Recovery Grant Program. These funds will be used to transform the existing Light up Windsor Event into a Christmas Trail which celebrates the town centre and surrounds of Windsor.
- *Community Safety Programs* – An amount of \$11.5K has been provided from Transport for NSW to conduct a number of programs promoting and educating road safety within the Hawkesbury LGA.
- *NSW Treasury* – Council has been awarded \$2K towards hosting a Lunch and Learn virtual seminar during October 2020, supporting local businesses during Small Business Month.
- *Club Grants – Improving Museum Accessibility* – The Office of Responsible Gambling has granted Council a total of \$61.6K from the Arts and Cultural Infrastructure fund to upgrade the accessibility of the Hawkesbury Regional Museum.

Note – There will be a number of budget adjustments relating to Grants to reflect income recognition in line with expenditure in accordance with Accounting Standards. There is no commentary on those grants as they have already been reported to Council when approved.

### 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:

- *S64 Reserve* – Income anticipated to be received in regard to Section 64 Sewerage contributions has been reduced by \$38K to reflect less development activity than anticipated when preparing the 2020/2021 Budget.

# Quarterly Budget Review Statement

## September 2020

- *Domestic Waste Management Reserve* – Income anticipated to be received from Domestic Waste Management charges has been reduced by \$23K as a result of an increase in the number of residents opting for a 120L domestic waste service as opposed to a 240L bin, partially offset from additional recycling and garden organic services.
- *Waste Management Facility Reserve* – A budget adjustment of \$67K in regard to income received from commercial waste charges is included to reflect charges levied exceeding the amount budgeted. An adjustment of \$74K to increase the budget for contractors Charges is also included to address unbudgeted expenditure relating to software maintenance and reactive repairs to the stormwater pumping system on the site.
- *Sewer Reserve* – A number of budget adjustments are included:
  - A budget adjustment of \$53K is included to reflect income received from sewer annual charges exceeding the estimated amount due to increased number of services.
  - A budget adjustment of \$26K is included to reflect income received from Section 305 sewer connection applications exceeding the estimated trend.
  - A budget adjustment of \$75K in regard to plant on costs to reflect increased costs due to increased plant usage.
  - A budget adjustment of \$23K in regard to chemicals cost is included to reflect an increase in chemicals costs due to process improvements required to meet the nutrient licence requirement by the environmental Protection Authority.
  - A budget adjustment of \$52K is included in regard to employment agencies costs relating to temporary project staff to assist with the delivery of capital works.
  - A budget adjustment of \$45K is included in regards to a new computer lease.
  - A budget adjustment of \$24K in regard to the February 2020 flood event in is included to cover the insurance excess amount.
  - A budget adjustment of \$36K is included in regard to the solar program project to reflect an unfavourable variation in the cost due to site conditions.
  - A budget adjustment of \$28K is included in regard to the budget for a vehicle replacement not being required in 2020/2021.
- *Sullage Reserve* – A budget adjustment increasing the budget by \$22K is included to reflect the actual amount received in regard to sullage charges.
- *Effluent Reuse Scheme* – A budget adjustment of \$26K is included to reflect additional unbudgeted expenditure incurred in regard a metering and electrical upgrade at Berger Lake.

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

### 6. **Budgeted Overall Surplus**

The main budget variations detailed above and other minor variations listed in Attachment 1 to this report result in an overall budgeted surplus position of \$125K. It is recommended that this Surplus is transferred to the Multi Year Reserve.

The Multi Year Infrastructure Projects Reserve underpins the Long Term Financial Plan ensuring that funding availability and optimal asset management are aligned. In preparing the 2020/2021 Budget it was necessary to borrow \$1.2M from this Reserve to balance the budget in light of the COVID -19 impacts. Accordingly, it is appropriate that any surplus arising in

# Quarterly Budget Review Statement September 2020

Quarterly Reviews in 2020/2021, and if necessary in future financial years, is allocated to this Reserve with the aim of over time restoring it to the balances built in the Long Term Financial Plan.

## 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.

**Table 1**

Financial Sustainability Ratio	Benchmark	Original Budget 20/21	Amended Budget 20/21 After Carry Overs	Amended Budget 20/21 After Sep QBRs
Operating Performance	>= 0	0.002	-0.037	-0.07
Own Source Revenue	> 60%	83.2%	83.2%	77.9%
Asset Renewal	> 100%	128.3%	192.4%	112.5%
Infrastructure Backlog	< 2%	0.8%	0.6%	0.3%
Asset Maintenance	> 100%	103.3%	112.5%	112.5%
Debt Service	0%-20%	5.3%	5.3%	5.3%
Real Operating Expenditure per Capita*	Decrease	Increase	Increase	Increase

\* This ratio is intended to assess Council's efficiency over time, with the starting point being 2016/2017. The calculation of the ratio is based on the level of operating expenditure compared to population. However the ratio does not consider the level of income available to fund the necessary level of expenditure. Council's level of expenditure has increased since 2016/2017 as a result of increased level of funding being available through general revenue and grants. Population has remained relatively unchanged since 2016/2017.

## 8. The Budgeted (Projected) Operating Performance Ratio

- a) The projected Operating Performance Ratio deteriorates to -0.037 due to budgeted expenditure amounts relating to works in progress in 2019/2020 being carried over and added to the 2020/2021 Original Budget. The resulting ratio reflects a position where at the end of 2020/2021 all budgeted operating expenditure has been spent. This is highly unlikely based on previous years' trend.
- b) The projected Operating Performance Ratio deteriorates further to -0.07 due to the impact of the prepayment of part of the 2020/2021 Financial Assistance Grant in 2019/2020. As at this time there is no certainty that the 2021/2022 Financial Assistance Grant will be partly prepaid in this financial year, the 2020/2021 budget needs to reflect a shortfall of \$2.3M.
- c) Whilst as at the end of September 2020, the projected Operating Performance Ratio is negative, as detailed above this is mainly a result of expenditure timing differences and the prepayment of the Financial Assistance Grant.

# Quarterly Budget Review Statement September 2020

- d) The projected Operating Performance Ratio for 2019/2020, as reported in the March 2020 Quarterly Budget Review was -0.087. Based on the 2019/2020 audited Financial Statements, the Actual Operating performance Ratio is 0.05. The Ratio includes the partial prepayment of the 2020/2021 Financial Assistance Grant.
- e) As occurred in 2019/2020, it is anticipated the Operating Performance Ratio will again be rectified as at June 2021 if the 2021/2022 Financial Assistance Grant is partially prepaid.

Based on Council's accounting records, as at the end of the September 2020 Quarter Council is on track to achieve the required Fit for the Future Ratios, as planned in its Long-Term Financial Plan. Factors that are outside Council's control, could have an impact on Council' financial position as at the end of the 2020/2021.

## Conclusion

The Quarterly Budget Review Statement – September 2020 will result in a balanced budget position after the transfer of the surplus of \$125K to the Multi Year Reserve.

Branch Managers monitor operational income and expenditure on a monthly basis and variations exceeding established thresholds need to be justified. Capital expenditure is reported to the Executive Management Team on a monthly basis to ensure that expenditure remains within budget estimates and that the capital works program for 2020/2021 is delivered within the stipulated timeframe.

# Quarterly Budget Review Statement September 2020

## 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 30 September 2020, indicates that, based on Council's accounting records, Council's projected financial position at 30 June 2021 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:

18/11/2020.

Emma Galea  
Responsible Accounting Officer

# Quarterly Budget Review Statement September 2020

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

(\$'000)	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
<b>Income</b>						
Rates & Annual Charges	66,875	-	66,875	138	67,013	66,401
User Charges & Fees	6,492	-	6,492	260	6,752	1,333
Interest & Investment Revenue	839	-	839	(68)	771	162
Other Revenues	3,418	-	3,418	227	3,645	1,154
Grants & Contributions - Operating	7,949	-	7,949	(1,803)	6,146	1,070
Grants & Contributions - Capital	6,068	-	6,068	7,566	13,634	439
Net gains from the disposal of assets	-	-	-	-	-	-
Share of Interests in Joint Ventures	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>91,641</b>	<b>-</b>	<b>91,641</b>	<b>6,320</b>	<b>97,961</b>	<b>70,559</b>
<b>Expenses</b>						
Employee Costs	31,126	235	31,361	547	31,908	7,596
Borrowing Costs	590	-	590	-	590	31
Materials & Contracts	20,307	2,602	22,909	551	23,460	4,085
Depreciation	18,605	-	18,605	-	18,605	-
Other Expenses	13,335	222	13,557	133	13,690	4,921
Net Losses from disposal of assets	-	-	-	-	-	-
Share of Interests in Joint Ventures	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>83,963</b>	<b>3,059</b>	<b>87,022</b>	<b>1,231</b>	<b>88,253</b>	<b>16,633</b>
<b>Net Operating Result from Continuing Operations</b>	<b>7,678</b>	<b>(3,059)</b>	<b>4,619</b>	<b>5,089</b>	<b>9,708</b>	<b>53,926</b>
<b>Net Operating Result before Capital Items</b>	<b>1,610</b>	<b>(3,059)</b>	<b>(1,449)</b>	<b>(2,477)</b>	<b>(3,926)</b>	<b>53,487</b>



# Quarterly Budget Review Statement September 2020

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

(\$'000)	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
<b>Income</b>						
Rates & Annual Charges	59,399	-	59,399	73	59,472	58,901
User Charges & Fees	5,408	-	5,408	224	5,632	1,217
Interest & Investment Revenue	738	-	738	(46)	692	141
Other Revenues	3,390	-	3,390	231	3,621	1,136
Grants & Contributions - Operating	7,949	-	7,949	(1,803)	6,147	1,070
Grants & Contributions - Capital	5,936	-	5,936	7,604	13,540	415
Net gains from the disposal of assets	-	-	-	-	-	-
Share of Interests in Joint Ventures	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>82,820</b>	<b>-</b>	<b>82,820</b>	<b>6,283</b>	<b>89,104</b>	<b>62,878</b>
<b>Expenses</b>						
Employee Costs	29,374	235	29,609	543	30,152	7,151
Borrowing Costs	590	-	590	-	590	31
Materials & Contracts	17,947	2,595	20,541	395	20,936	3,557
Depreciation	16,450	-	16,450	-	16,450	-
Other Expenses	12,393	123	12,515	131	12,646	4,747
Net Losses from disposal of assets	-	-	-	-	-	-
Share of Interests in Joint Ventures	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>76,754</b>	<b>2,952</b>	<b>79,705</b>	<b>1,068</b>	<b>80,773</b>	<b>15,486</b>
<b>Net Operating Result from Continuing Operations</b>	<b>6,065</b>	<b>(2,952)</b>	<b>3,114</b>	<b>5,215</b>	<b>8,329</b>	<b>47,391</b>
<b>Net Operating Result before Capital Items</b>	<b>130</b>	<b>(2,952)</b>	<b>(2,821)</b>	<b>(2,390)</b>	<b>(5,210)</b>	<b>46,976</b>

# Quarterly Budget Review Statement September 2020

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

(\$'000)	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
<b>Income</b>						
Rates & Annual Charges	7,476	-	7,476	66	7,542	7,501
User Charges & Fees	1,084	-	1,084	36	1,119	116
Interest & Investment Revenue	101	-	101	(22)	78	21
Other Revenues	28	-	28	(4)	24	18
Grants & Contributions - Operating	-	-	-	-	-	-
Grants & Contributions - Capital	132	-	132	(38)	94	24
Net gains from the disposal of assets	-	-	-	-	-	-
Share of Interests in Joint Ventures	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>8,821</b>	<b>-</b>	<b>8,821</b>	<b>37</b>	<b>8,858</b>	<b>7,681</b>
<b>Expenses</b>						
Employee Costs	1,752	-	1,752	5	1,756	445
Borrowing Costs	-	-	-	-	-	-
Materials & Contracts	2,360	7	2,368	157	2,524	528
Depreciation	2,155	-	2,155	-	2,155	-
Other Expenses	942	100	1,042	2	1,044	174
Net Losses from disposal of assets	-	-	-	-	-	-
Share of Interests in Joint Ventures	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>7,209</b>	<b>107</b>	<b>7,317</b>	<b>163</b>	<b>7,480</b>	<b>1,147</b>
<b>Net Operating Result from Continuing Operations</b>	<b>1,613</b>	<b>(107)</b>	<b>1,505</b>	<b>(126)</b>	<b>1,379</b>	<b>6,535</b>
<b>Net Operating Result before Capital Items</b>	<b>1,480</b>	<b>(107)</b>	<b>1,372</b>	<b>(88)</b>	<b>1,284</b>	<b>6,511</b>

# Quarterly Budget Review Statement September 2020

## Income and Expenses Budget Review Statement by CSP Theme

(\$'000's)	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
<b>Income</b>						
Governance	10	-	10	-	10	4
Our Leadership	51,641	-	51,641	(1,060)	50,581	44,091
Our Community	853	-	853	4,067	4,920	197
Our Environment	930	-	930	(1)	929	173
Our Assets	37,894	-	37,894	3,168	41,062	25,928
Our Future	313	-	313	146	459	166
<b>Total Income from Continuing Operations</b>	<b>91,641</b>	<b>-</b>	<b>91,641</b>	<b>6,320</b>	<b>97,961</b>	<b>70,559</b>
<b>Expenses</b>						
Governance	494	113	607	247	854	142
Our Leadership	9,745	536	10,281	288	10,569	3,975
Our Community	8,616	1,222	9,838	414	10,252	1,705
Our Environment	2,366	24	2,390	(9)	2,381	503
Our Assets	59,427	491	59,918	199	60,117	9,520
Our Future	3,315	673	3,988	93	4,080	788
<b>Total Expenses from Continuing Operations</b>	<b>83,963</b>	<b>3,059</b>	<b>87,022</b>	<b>1,232</b>	<b>88,253</b>	<b>16,633</b>
<b>Net Operating Result from Continuing Operations</b>	<b>7,678</b>	<b>(3,059)</b>	<b>4,619</b>	<b>5,088</b>	<b>9,708</b>	<b>53,926</b>
<b>Net Operating Result before Capital Items</b>	<b>1,610</b>	<b>(3,059)</b>	<b>(1,449)</b>	<b>5,089</b>	<b>(3,926)</b>	<b>53,487</b>

# Quarterly Budget Review Statement September 2020

## Capital Budget Review Statement

(\$'000)	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
<b>Capital Expenditure</b>						
New Assets						
Land, Building & Land Improvements	145	535	680	1,185	1,865	145
Roads, Bridges, Footpaths & Drainage	14,339	4,743	19,082	2,652	21,734	1,920
Sewer Infrastructure	-	90	90	26	116	-
Parks Assets & Other Structures	-	524	524	9	533	29
Renewal of Assets						
Land, Building & Land Improvements	2,352	1,710	4,062	169	4,231	391
Roads, Bridges, Footpaths & Drainage	10,613	1,441	12,054	3,554	15,608	2,081
Sewer Infrastructure	2,250	1,087	3,337	29	3,366	806
Parks Assets & Other Structures	3,403	4,638	8,041	(84)	7,957	247
Other Assets	2,617	1,478	4,095	140	4,235	92
Plant & Equipment	2,566	827	3,393	349	3,742	697
<b>Total Capital Expenditure</b>	<b>38,285</b>	<b>17,073</b>	<b>55,358</b>	<b>8,029</b>	<b>63,387</b>	<b>6,408</b>
<b>Capital Funding</b>						
Accumulated Depreciation	18,605	-	18,605	-	18,605	-
Capital Grants & Contributions	6,068	-	6,068	7,566	13,634	439
Reserves						
External Restrictions	8,886	13,399	22,285	2,603	24,888	(14,254)
Internal Restrictions	2,008	6,733	8,741	179	8,920	(1,159)
New Loans						
Receipts from Sale of Assets						
Plant & Equipment	1,102	-	1,102	140	1,242	462
Other Assets	6	-	6	-	6	2
Sewer Infrastructure	-	-	-	-	-	-
Parks Assets & Other Structures	-	-	-	15	15	15
Land and Buildings	-	-	-	3	3	3
<b>Total Capital Funding</b>	<b>36,675</b>	<b>20,132</b>	<b>56,807</b>	<b>10,506</b>	<b>67,313</b>	<b>(14,492)</b>
<b>Net Capital Funding - Surplus/(Deficit)</b>	<b>1,610</b>	<b>(3,059)</b>	<b>(1,449)</b>	<b>(2,477)</b>	<b>(3,926)</b>	<b>20,900</b>
Net Operating Result (excl. Capital Grants)	1,610	(3,059)	(1,449)	(2,477)	(3,926)	53,487
<b>Retained (surplus)/deficit available for general funding purposes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(32,587)</b>

# Quarterly Budget Review Statement September 2020

## 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 2020/2021
<b>Externally Restricted (1)</b>								
S64 Sewerage Contributions	2,738	161	-	161	38	199	2,937	2,770
S64 Drainage Works Reserve	(290)	(5)	(18)	(23)	-	(23)	(313)	(291)
S7.11 Contributions	7,899	1,619	(3,022)	(1,403)	8	(1,395)	6,504	7,930
S7.12 Contribution	4,022	(120)	(567)	(687)	-	(687)	3,335	4,075
Better Waste & Recycling Fund Reserve	77	-	(77)	(77)	-	(77)	-	150
Domestic Waste Mangement Reserve	2,386	556	(345)	211	26	237	2,623	13,365
Infrastructure Borrowings Reserve	(7,329)	(6,055)	(2,507)	(8,562)	-	(8,562)	(15,891)	(8,278)
Local Infrastructure Renewal Scheme Loan Reserve	(1,254)	610	-	610	-	610	(644)	(1,254)
Sewerage Schemes	4,459	1,453	(1,198)	255	176	431	4,890	10,107
Stormwater Mgmt Reserve	1,945	(16)	(481)	(497)	-	(497)	1,448	2,463
Stormwater Reserve - Redbank	18	18	-	18	-	18	36	37
South Windsor Effluent Re-use Scheme	398	(11)	(87)	(98)	18	(80)	318	399
Unspent Grants Reserve	7,272	-	(4,903)	(4,903)	2,370	(2,533)	4,739	5,141
Unspent Contributions Reserve	2,203	-	(194)	(194)	(50)	(244)	1,959	2,197
Low Cost Loan Initiative - Vineyard	(17)	(7,109)	-	(7,109)	-	(7,109)	(7,126)	(30)
4.5 Redbank VPA	69	13	-	13	18	31	100	69
<b>Total Externally Restricted</b>	<b>24,596</b>	<b>(8,886)</b>	<b>(13,399)</b>	<b>(22,285)</b>	<b>2,603</b>	<b>(19,682)</b>	<b>4,914</b>	<b>38,850</b>
(1) Funds that must be spent for a specific purpose								
<b>Internally Restricted (2)</b>								
Bligh Park Reserve	7	-	(7)	(7)	-	(7)	-	4
Carryover Reserve	5,364	-	(5,364)	(5,364)	4	(5,360)	4	4,507
Childcare Building Levy Reserve	-	82	-	82	-	82	82	-
Construction Engineering Reserve	-	38	-	38	-	38	38	(32)
Contingency Reserve	485	115	(6)	109	-	109	594	692
Election Reserve	341	150	-	150	-	150	491	491
ELE Reserve	1,465	-	-	-	-	-	1,465	1,465
Ferry Replacement Reserve	104	104	-	104	-	104	208	208
Heritage Reserve	77	-	(72)	(72)	-	(72)	5	77
Information Tech Reserve	410	39	(17)	22	83	105	515	448
Multi-year Infrastructure Projects Reserve	2,884	(6)	-	(6)	111	105	2,989	2,890
Legal Services Reserve	200	-	-	-	-	-	200	200
Planning Proposals Reserve	114	29	-	29	(1)	28	142	114
Property Development Reserve	164	(244)	-	(244)	-	(244)	(80)	142
Risk Management Reserve	157	-	-	-	-	-	157	157
Sullage Reserve	(112)	(56)	-	(56)	(30)	(86)	(198)	1,247
Waste Management Facility Reserve	4,888	(2,259)	(1,267)	(3,526)	12	(3,514)	1,374	5,096
Workers Compensation Reserve	500	-	-	-	-	-	500	500
<b>Total Internally Restricted</b>	<b>17,048</b>	<b>(2,008)</b>	<b>(6,733)</b>	<b>(8,741)</b>	<b>179</b>	<b>(8,562)</b>	<b>8,486</b>	<b>18,207</b>
(2) Funds that must be spent for a specific purpose								
<b>Total Reserve (accrual basis)</b>	<b>41,644</b>	<b>(10,894)</b>	<b>(20,132)</b>	<b>(31,026)</b>	<b>2,782</b>	<b>(28,244)</b>	<b>13,400</b>	<b>57,057</b>
<b>Unrestricted (cash basis)</b>								<b>593</b>
<b>Total Cash &amp; Investments</b>								<b>57,650</b>

# Quarterly Budget Review Statement September 2020

## 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 \$3,096,005.

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 2020.

## Reconciliation Status

The YTD Cash & Investment figure reconciles to the actual balances held as follows:		<b>\$ 000's</b>
Cash at Bank (as per bank statements)		3,096
Investments on Hand		56,345
less: Unpresented Cheques	(Timing Difference)	(3)
less: Payments not processed		(1,655)
add: Undeposited Funds	(Timing Difference)	455
less: Identified Deposits (not yet accounted in Ledger)	(Require Actioning)	(636)
add: Identified Outflows (not yet accounted in Ledger)	(Require Actioning)	48
less: Unidentified Deposits (not yet actioned)	(Require Investigation)	-
add: Unidentified Outflows (not yet actioned)	(Require Investigation)	-
<b>Reconciled Cash at Bank &amp; Investments</b>		<b>57,650</b>
<b>Balance as per Review Statement:</b>		<b>57,650</b>
Difference:		-

# Quarterly Budget Review Statement September 2020

## Key Performance Indicators Budget Review Statement

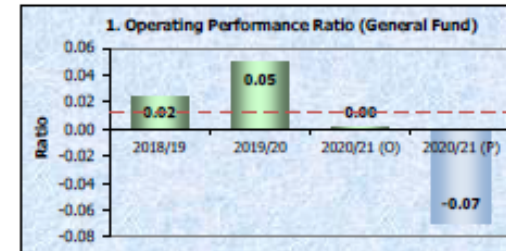
(\$000's)	Actuals		Original Budget 20/21	Current Projection	
	Prior Periods			Amounts 20/21	Indicator 20/21
	18/19	19/20			

### 1. Operating Performance Ratio (General Fund)

Operating Revenue (excl. Capital) - Operating Expenses	0.02	0.05	0.00	-5,212	-0.07
Operating Revenue (excl. Capital Grants & Contributions)				75,582	

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

Minimum Benchmark: 0.0

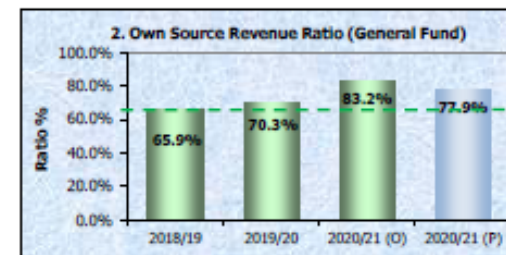


### 2. Own Source Revenue Ratio (General Fund)

Operating Revenue (excl. ALL Grants & Contributions)	65.9%	70.3%	83.2%	69,415	77.9%
Total Operating Revenue (incl. Capital Grants & Cont)				89,101	

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

Minimum Benchmark: 60.0%

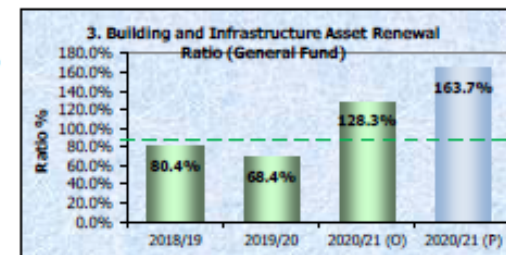


### 3. Building and Infrastructure Asset Renewal Ratio (General Fund)

Asset Renewals (Building and Infrastructure)	80.4%	68.4%	128.3%	20,737	163.7%
Depreciation, Amortisation & Impairment				12,689	

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

Minimum Benchmark: 100.0

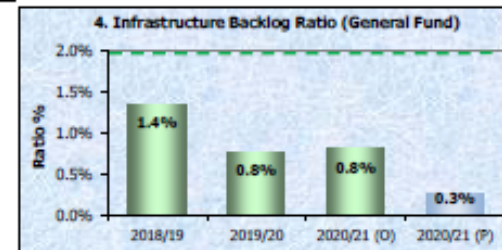


# Quarterly Budget Review Statement September 2020

(\$000's)	Actuals		Original Budget 20/21	Current Projection	
	Prior Periods 18/19	19/20		Amounts 20/21	Indicator 20/21
<b>4. Infrastructure Backlog Ratio (General Fund)</b>					
<u>Est costs to bring assets to a satisfactory condition</u>	1.4%	0.8%	0.8%	<u>2,855</u>	0.3%
WDV of Building & Infrastructure Assets				1,096,121	

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

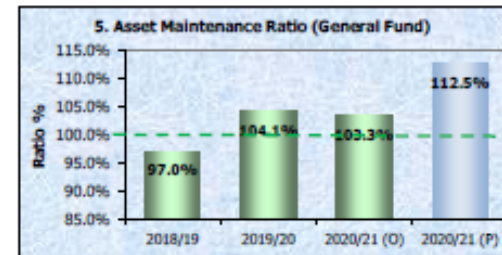
Minimum Benchmark: less than 2.0%



<b>5. Asset Maintenance Ratio (General Fund)</b>					
<u>Asset Maintenance</u>	97.0%	104.1%	103.3%	<u>16,316</u>	112.5%
Required Asset Maintenance				14,507	

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

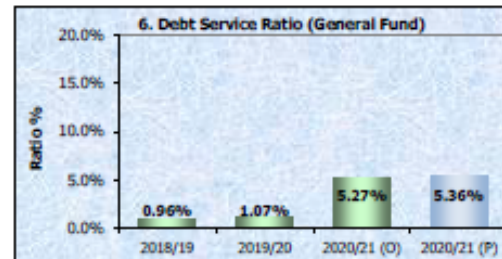
Minimum Benchmark: 100%



<b>6. Debt Service Ratio (General Fund)</b>					
<u>Cost of Debt Service (interest &amp; principal repayments)</u>	0.96%	1.07%	5.27%	<u>4,052</u>	5.36%
Operating Revenue (excl. Capital Grants & Contributions)				75,562	

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%





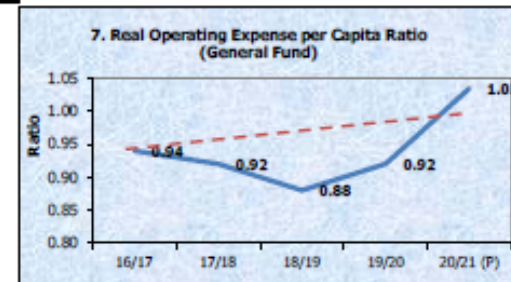
# Quarterly Budget Review Statement September 2020

(\$000's)	Actuals		Original Budget 20/21	Current Projection	
	Prior Periods 18/19	19/20		Amounts 20/21	Indicator 20/21

7. Real Operating Expense per Capita Ratio (General Fund)					
Discounted Operating Expenses	0.88	0.92	0.98	70,200	1.03
Population				67,863	

To assess the efficiency of Council's operations.

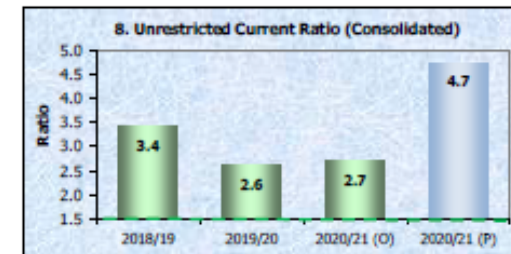
Minimum Benchmark: Decrease in trend over five years.



8. Unrestricted Current Ratio (Consolidated)					
Current Assets less all External Restrictions	3.4	2.6	2.7	66,101	4.7
Current Liabilities less Specific Purpose Liabilities				13,961	

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

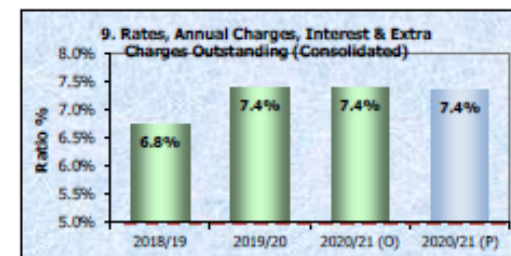
Minimum Benchmark: 1.5



9. Rates, Annual Charges, Interest & Extra Charges Outstanding (Consolidated)					
Rates, Annual & Extra Charges Outstanding	6.8%	7.4%	7.4%	4,928	7.4%
Rates, Annual & Extra Charges Collectible				67,013	

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

Maximum Benchmark: 5.0



# Quarterly Budget Review Statement September 2020

(\$000's)	Actuals		Original Budget 20/21	Current Projection	
	Prior Periods 18/19	19/20		Amounts 20/21	Indicator 20/21
<b>10. Cash Expense Cover Ratio (Consolidated)</b>					
Current Year's Cash & Cash Equivalents (incl. TDs)				63,513	10.5
Operating & financing activities Cash Flow payments	12.7	10.7	11.1	6,056	

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 2020

## 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)
Tono Group Pty Ltd	Tender 00099 - Operation of Lower Portland Ferry	Schedule of Rates	2-Jul-20	3 years	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)
L.J. Follington Constructions Pty Ltd	Tender 00102 - Roads & Drainage Minor Works	Schedule of Rates	28-Aug-20	2 years + 1 year option	Y
Golder Associates Pty Ltd	Tender 00097 - Environmental monitoring & professional services at Hawkesbury WMF	189,867	27-Aug-20	3 years + 2 year option	Y
Matrix Group Pty Ltd	Tender 00093 - Freemans Reach Fire Shed construction	1,097,900	29-Jul-20	7 Months	Y

# Quarterly Budget Review Statement September 2020

## Consultancy and Legal Expenses Budget Review Statement

<u>Expense</u>	<u>YTD Expenditure (Actual Dollars)</u>	<u>Budgeted (Y/N)</u>
Consultancies	334,518	Y
Legal Fees	63,138	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 2020

## Quarterly Budget Variations

Natural Account	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
<b>INCOME FROM CONTINUING OPERATIONS</b>						
<b>Rates &amp; Annual Charges</b>						
1101. Residential Rates Income	35,215,834	0	35,215,834	0	35,215,834	35,066,799
1102. Farmland Rates Income	1,811,706	0	1,811,706	0	1,811,706	1,847,872
1103. Business Rates Income	5,289,039	0	5,289,039	-6,243	5,282,796	5,282,796
1109. Domestic Waste Charges	13,627,048	0	13,627,048	-22,764	13,604,284	13,604,285
1110. Pensioner Rebate	-577,616	0	-577,616	11,728	-565,888	-564,396
1111. Pensioner Subsidy - Rates	452,677	0	452,677	0	452,677	0
1118. Abandonments	-10,000	0	-10,000	0	-10,000	-8,819
1121. Garbage Serv Chrg Business	1,384,445	0	1,384,445	66,674	1,451,119	1,451,970
1122. Residential Availability Charge	198,551	0	198,551	0	198,551	191,729
1123. Domestic Waste Pensioner Rebate	-238,621	0	-238,621	0	-238,621	-222,430
1127. Sewer Rates Residential Connected	6,194,923	0	6,194,923	6,461	6,201,384	6,201,384
1128. Sewer Rates Residential Unconnected	30,201	0	30,201	-2,254	27,947	27,947
1129. Sewer Rates Business Connected	1,570,189	0	1,570,189	49,291	1,619,480	1,619,480
1130. Sewer Rates Business Unconnected	21,651	0	21,651	-277	21,374	21,374
1133. Stormwater Charge - Residential	338,913	0	338,913	0	338,913	339,519
1134. Stormwater Charge - Business	198,919	0	198,919	0	198,919	199,909
1135. Sewer Pensioner Rebate	-76,178	0	-76,178	3,132	-73,046	-72,871
1136. Sewer Pensioner Subsidy	41,898	0	41,898	0	41,898	0
2589. HCC Rates - Farmland	0	0	0	-4,855	-4,855	-4,855
2592. HCC Rates - Stormwater	0	0	0	-6,025	-6,025	-6,800
2595. HCC Land Rates - Business	-76,655	0	-76,655	-3,335	-79,990	-80,314
1137. Sewer Pensioner Council Rebate	-306,639	0	-306,639	9,777	-296,862	-296,150
1138. Redbank Stormwater Charge	17,550	0	17,550	0	17,550	19,161
1140. Sullage Collection Annual Residential	1,986,601	0	1,986,601	21,604	2,008,205	2,008,205
1142. Sullage Collection Inc Pensioner Rebate	-110,415	0	-110,415	15,200	-95,215	-95,215
1161. Garbage Serv Chrg Reimbursement from BM	4,043	0	4,043	0	4,043	4,043
1720. Section 611 Gas Mains	23,043	0	23,043	0	23,043	0

# Quarterly Budget Review Statement September 2020

Natural Account	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
2608. HCC Land Rates - Residential	-12,962	0	-12,962	5,392	-7,570	-7,470
2616. HCC Garbage Rates	-123,097	0	-123,097	-5,555	-128,652	-128,205
<b>Total Rates &amp; Annual Charges</b>	<b>66,875,048</b>	<b>0</b>	<b>66,875,048</b>	<b>137,951</b>	<b>67,013,000</b>	<b>66,400,948</b>
<b>User Charges &amp; Fees</b>						
1002. Plant Income - Leaseback	416,894	0	416,894	3,560	420,454	102,151
1125. Better Waste & Recycling Fund Income (Reserve)	0	0	0	99,623	99,623	99,623
1141. Sullage Collection Comm Fees & Service	345,220	0	345,220	0	345,220	80,252
1145. Sullage Collection Extra Service-Residenti	3,210	0	3,210	-1	3,209	642
1149. Sullage Emergency Services	10,858	0	10,858	2	10,860	3,225
1153. Vary LEP and DCP Applications	0	0	0	29,756	29,756	0
1160. Section 603 Certificate Income	91,100	0	91,100	0	91,100	35,936
1310. Septic Tank Permits	91,800	0	91,800	0	91,800	26,960
1311. Construction Certificates	207,000	0	207,000	0	207,000	42,899
1312. Long Service Leave Commission	3,300	0	3,300	0	3,300	540
1313. S6.23 Certificates	71,250	0	71,250	0	71,250	17,914
1316. Complying Development Certificates	14,250	0	14,250	0	14,250	4,265
1317. Sundry Building Control Income DIV81	28,800	0	28,800	-1,500	27,300	6,658
1318. Sign Registration	597	0	597	0	597	170
1319. Occupation Certificates	37,108	0	37,108	0	37,108	7,280
1320. Subdivision Fees	538,041	0	538,041	0	538,041	48,397
1321. Development Application	601,425	0	601,425	0	601,425	127,009
1322. Sect 10.7 Certificates	138,566	0	138,566	29,700	168,266	52,068
1323. Development Control Income	7,380	0	7,380	0	7,380	2,230
1326. Sundry Develop Income	3,500	0	3,500	0	3,500	1,114
1331. Licences & Fees	132,043	0	132,043	0	132,043	10,599
1334. Licences & Fees DIV81	9,340	0	9,340	0	9,340	0
1337. Pound Income	126,819	0	126,819	0	126,819	7,642
1338. Animal Sales Income	123,489	0	123,489	2,283	125,772	28,452
1339. Animal Impounding Income	279,243	0	279,243	3,262	282,505	53,910
1342. Footpath - Dining & Trading	6,726	0	6,726	0	6,726	1,129
1350. Sewer Magement Facility Income	15,500	0	15,500	0	15,500	2,885

# Quarterly Budget Review Statement September 2020

Natural Account	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
1351. Inspection Services	450,559	0	450,559	0	450,559	138,079
1352. Re-inspection Fees	1,000	0	1,000	0	1,000	94
1361. Richmond Pool Income	80,223	0	80,223	33,777	114,000	-31
1362. Public Cemeteries Sundry Income	272,667	0	272,667	0	272,667	73,377
1363. Governor Phillip Park Income	6,145	0	6,145	-6,145	0	0
1364. Learn to Swim	26,912	0	26,912	21,088	48,000	0
1400. Vehicle Inspections	0	0	0	0	0	210
1403. Road Reinstatement Fees	157,500	0	157,500	0	157,500	125,486
1404. Road Opening Permits	27,663	0	27,663	0	27,663	4,717
1719. Library Charges and Fees	32,604	0	32,604	-4,000	28,604	5,267
1721. Road Leases	1,102	0	1,102	0	1,102	0
1730. Museum Income	5,538	0	5,538	-1,000	4,538	1,359
1732. Gallery Income	12,750	0	12,750	5,826	18,576	6,732
1752. Disposal Fees (Gate Takings)	899,733	0	899,733	3,076	902,809	231,691
1761. Collection of Orphan Waste	10,392	0	10,392	0	10,392	0
1770. Sewer Connections	18,739	0	18,739	25,872	44,611	6,182
1771. Pasture Improvement Income	16,432	0	16,432	0	16,432	0
1772. Sale of Drainage Diagram	10,418	0	10,418	0	10,418	4,669
1775. Trade Waste Income	1,096,089	0	1,096,089	0	1,096,089	-48,246
1797. Sundry Income DIV81	10,221	0	10,221	0	10,221	4,073
1937. Other Works Contributions	45,467	0	45,467	0	45,467	11,981
1938. Parks' Bookings	6,331	0	6,331	0	6,331	3,200
1151. Internal Sullage fee (pump out)	6,277	0	6,277	0	6,277	1,348
1165. Deerubbin Centre Air Conditioning Income- Internal	99,193	0	99,193	10,000	109,193	19,254
1166. Deerubbin Centre Electricity Income Internal	156,801	0	156,801	11,000	167,801	23,495
1409. Vehicle Inspections Internal vehicles only	7,349	0	7,349	0	7,349	1,155
1754. Other Waste Disposal Income - Internal	451,984	0	451,984	0	451,984	114,029
1759. Domestic Waste Disposal Income	6,358,190	0	6,358,190	0	6,358,190	1,747,554
1760. Commercial Waste Pick-Up Income	873,566	0	873,566	0	873,566	873,566
1776. Sullage Disposal Fee	156,285	0	156,285	0	156,285	156,285
1793. Sewer Dividend	217,805	0	217,805	0	217,805	0
1794. WMF Rate of Return	621,000	0	621,000	0	621,000	621,000

# Quarterly Budget Review Statement September 2020

Natural Account	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
2002. Plant - Rego Inspections Internal	-7,349	0	-7,349	0	-7,349	-1,155
2564. Disposal of Sullage	-156,285	0	-156,285	0	-156,285	-156,285
2598. Deerubbin Centre Air Conditioning Exps-Internal	-99,193	0	-99,193	-2,302	-101,495	-19,254
2599. Deerubbin Centre Electricity Internal	-156,801	0	-156,801	-2,887	-159,688	-23,495
2941. Internal Sullage Expenses (pump - Out)	-6,277	0	-6,277	0	-6,277	-1,356
2964. Other Waste Disposal Expenses - Internal	-451,984	0	-451,984	-1,332	-453,316	-114,029
2967. Domestic Waste Disposal Expenses	-6,358,190	0	-6,358,190	0	-6,358,190	-1,747,554
2968. Commercial Waste Pick-Up Expenses	-873,566	0	-873,566	0	-873,566	-873,566
2969. Rate of Return to General Fund	-621,000	0	-621,000	0	-621,000	-621,000
2971. Dividend to General Fund	-217,805	0	-217,805	0	-217,805	0
<b>Total User Charges &amp; Fees</b>	<b>6,491,944</b>	<b>0</b>	<b>6,491,944</b>	<b>259,657</b>	<b>6,751,601</b>	<b>1,332,782</b>
<b>Interest &amp; Investment Revenue</b>						
1117. Extra Charges	121,336	0	121,336	-59,841	61,495	511
1119. Interest Domestic Waste	44,242	0	44,242	0	44,242	0
1120. Interest Non Domestic Waste	4,165	0	4,165	-2,082	2,083	0
1131. Interest Sewer Rates Extra Charges	20,281	0	20,281	-10,141	10,140	0
1132. Interest Sewer Rates Extra Chgs Business	2,725	0	2,725	-1,325	1,400	0
1601. Interest Income	646,735	0	646,735	5,042	651,777	161,458
<b>Total Interest &amp; Investment Revenue</b>	<b>839,484</b>	<b>0</b>	<b>839,484</b>	<b>-68,347</b>	<b>771,137</b>	<b>161,969</b>
<b>Other Income</b>						
1150. Charges & Fees Recovery Legal Costs	120,000	0	120,000	115,000	235,000	115,000
1152. Merchant Fee Recovery	43,500	0	43,500	0	43,500	12,567
1155. Rental, Lease and fees Income	440,877	0	440,877	-24,240	416,637	115,395
1156. Shops & Offices - Rental Income	1,293,612	0	1,293,612	142,832	1,436,444	546,413
1157. Other Rents & Leases	219,427	0	219,427	7,595	227,022	140,696
1162. Deerubbin Centre Gas Income External	0	0	0	0	0	9
1163. Derrubbin Centre Electricity Income External	34,550	0	34,550	0	34,550	4,964
1164. Deerubbin Centre Air Conditioning Income-External	17,416	0	17,416	0	17,416	2,039
1175. External Recycled Water Income	6,000	0	6,000	-3,750	2,250	0
1197. Administration Fee Income	36,262	0	36,262	0	36,262	0



# Quarterly Budget Review Statement September 2020

Natural Account	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
1341. Fines & Penalties	174,432	0	174,432	0	174,432	23,181
1353. Nursery Income	30,660	0	30,660	0	30,660	22,010
1360. Agricultural Fees	12,052	0	12,052	0	12,052	6,205
1391. Private Works Print & Signwriting Income	4,523	0	4,523	0	4,523	45
1407. Income-Infringements	541,371	0	541,371	0	541,371	61,332
1419. On-Costs TfNSW	10,200	0	10,200	0	10,200	1,653
1420. Other Revenue	1,022	0	1,022	0	1,022	455
1703. GST Fuel Rebate	136,811	0	136,811	-6,984	129,827	23,858
1743. Contribution to Private Mobile Calls	4,267	0	4,267	0	4,267	243
1751. Recycling Income	121,395	0	121,395	1,000	122,395	23,926
1799. Sundry Income	168,286	0	168,286	-4,238	164,048	53,005
1965. GIS Map Sales	1,500	0	1,500	0	1,500	606
<b>Total Other Income</b>	<b>3,418,163</b>	<b>0</b>	<b>3,418,163</b>	<b>227,215</b>	<b>3,645,378</b>	<b>1,153,602</b>
<b>Grants &amp; Contributions - Operating</b>						
1811. Bus Route-Weight Tax Subsidy-RTA Grant	17,233	0	17,233	0	17,233	0
1813. Road Safety LG Funding Programs-RMS Grants	0	0	0	6,500	6,500	0
1819. Financial Assistance Gr-LJ/Gvt Grants Com	4,436,429	0	4,436,429	-2,287,223	2,149,206	537,302
181A. Regional Roads-Roads Block RTA Grants	430,790	0	430,790	0	430,790	213,000
181C. Floodplain Manag-Flood Mitigation-DIPNR	11,200	0	11,200	0	11,200	0
181G. Reg Roads-Traffic Facilities Block RTA G	339,230	0	339,230	0	339,230	168,000
181I. Roads to Recovery Grant - DOTARS	1,087,629	0	1,087,629	43,585	1,131,214	43,585
1822. Road Safety Officer Salary Cost-RMS Grant	60,504	0	60,504	-1,399	59,105	0
182A. H'bury Child Restrains Proj-RTA Gr	0	0	0	4,950	4,950	0
183C. Save Our Species - NSW Enviro Trust	0	0	0	31,428	31,428	31,428
183M. Street Tree Planting Program-Dept Plan & Env	0	0	0	1,250	1,250	0
183U. Estuary Management Program-Office Env & Heritage	14,900	0	14,900	0	14,900	0
1867. Youth Week Grant-Cabinet Office	2,285	0	2,285	0	2,285	0
1868. Yth Worker-Salary Subsidy-FaCS CBNepcan950	40,306	0	40,306	0	40,306	10,539
186D. Aged & Disabled Off-Dept of Health 4-8165MIY	40,149	0	40,149	0	40,149	10,155
186Y. Library Per Capita Sub-State Lib of NSW	204,500	0	204,500	0	204,500	0
187J. Lib L/ Priority Proj Grant-State Lib	17,300	0	17,300	0	17,300	0

# Quarterly Budget Review Statement September 2020

Natural Account	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
1881. Heritage Incentive Fund - OEH - Grant 1881	10,000	0	10,000	0	10,000	0
1882. Heritage Assistance Fund-Heritage Grant	6,000	0	6,000	0	6,000	0
1890. Reg Tour Bushfire Rec-AustTrade&Invest-Gr1890	0	0	0	55,000	55,000	35,000
1891. RFS M&R Reimbursement	363,000	0	363,000	0	363,000	0
1893. Street Lighting Subsidy-RTA	175,000	0	175,000	0	175,000	0
1897. CRC Communication & Education Plan-EPA	10,000	0	10,000	0	10,000	0
189P. Small Business Month-NSW Dept Industry	0	0	0	2,000	2,000	2,000
189Q. Disaster Recovery Funding	86,448	0	86,448	0	86,448	0
189S. Bushfire Recovery Bilpin Orchards - Dept Primary Ind	0	0	0	130,961	130,961	30,201
189U. Disaster Recovery Funding-Resilience NSW	0	0	0	150,000	150,000	0
18RZ. Western City Deals Liveability Grant	22,962	0	22,962	0	22,962	0
1901. Contributions	49,000	0	49,000	58,627	107,627	5,264
1902. RMS Ferry Contribution	154,483	0	154,483	0	154,483	0
1903. Social Media Contributions	0	0	0	1,595	1,595	1,445
1906. Local Infrastructure Renewal Scheme Interest Subsidy	60,654	0	60,654	0	60,654	-18,304
1923. Contributions Trees	500	0	500	0	500	0
1934. Ferry Cont Baulkham Hills/Lw Portlan	308,967	0	308,967	0	308,967	0
<b>Total Operating Grants and Contributions</b>	<b>7,949,469</b>	<b>0</b>	<b>7,949,469</b>	<b>-1,802,725</b>	<b>6,146,744</b>	<b>1,069,615</b>
<b>Grants &amp; Contributions - Capital</b>						
3812. Active Transport-Walking Communities-RMS	0	0	0	597,735	597,735	0
3814. Stimulus Package-LRCIP-Dept Infra,Trans,RegDev&Comms	0	0	0	1,087,629	1,087,629	0
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	64,000
381Q. Reg Roads-Repair Program-RMS Grant	230,000	0	230,000	0	230,000	0
382E. Black Spot Program	650,000	0	650,000	2,055,005	2,705,005	0
382H. PAMP-RMS Grant	8,000	0	8,000	-8,000	0	0
383K. Community War Memorials-Dept Veterans's Affairs	0	0	0	10,000	10,000	0
384J. Bushfire Recovery Nurseries-Foundation for NPWS	0	0	0	44,900	44,900	33,675
3862. Arts & Culture Infra-Office of Responsible Gambling	0	0	0	61,641	61,641	55,477
388M. Resilience to Climate Change-LG NSW-Gr 388M 1920	0	0	0	30,000	30,000	0
3892. Fire Hazard Reduction-NSW RFS Grant	0	0	0	0	0	-510

# Quarterly Budget Review Statement September 2020

Natural Account	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
38SA. Crown Reserve Improve Fund-Dep of Plan,Ind&Env	0	0	0	46,512	46,512	0
3901. Capital Contribution	0	0	0	3,778,299	3,778,299	98,659
3903. S64 Sewer Contribution (No specific Catch)	132,500	0	132,500	-37,848	94,652	23,663
3906. Dedicated Asset Contributions (Non Cash)	1,500,000	0	1,500,000	0	1,500,000	0
3908. Low Cost Loan Initiative Subsidy - Capital	121,345	0	121,345	0	121,345	0
3924. S7.11 Extractive Industries Contribution	46,350	0	46,350	0	46,350	2,724
3948. S7.12 Contributions	779,400	0	779,400	0	779,400	160,987
3962. S7.11 Contributions Catch 3 Rec Buildings	0	0	0	0	0	53
3968. S7.11 Contribution-P/Twn C5-Com Facilities	34,200	0	34,200	0	34,200	0
3969. S7.11 Contribution-P/Twn C5-Land Acquisition	126,000	0	126,000	0	126,000	0
3970. S7.11 Contribution-P/Twn C5-Park Imp	46,800	0	46,800	0	46,800	0
3971. S7.11 Contribution-P/Twn C5-Planning Studies	800	0	800	0	800	0
3972. S7.11 Contribution-P/Twn C5-Rec Facilities	21,600	0	21,600	0	21,600	0
3973. S7.11 Contribution-P/Twn C5-Roadworks	64,800	0	64,800	0	64,800	0
3985. S7.11 Vineyard Roads & Transport Contributions	610,876	0	610,876	0	610,876	0
3986. S7.11 Vineyard Stormwater Drainage Contributions	530,779	0	530,779	0	530,779	0
3987. S7.11 Vineyard Social Infrastructure Contributions	920,700	0	920,700	0	920,700	0
3988. S7.11 Vineyard Plan Administration Contributions	15,885	0	15,885	0	15,885	0
<b>Total Capital Grants &amp; Contributions</b>	<b>6,068,035</b>	<b>0</b>	<b>6,068,035</b>	<b>7,565,873</b>	<b>13,633,908</b>	<b>438,728</b>
<b>Share of Interests in Joint Ventures</b>						
1795. Civic Risk Mutual Income	0	0	0	0	0	0
<b>Total Share of Interests in Joint Ventures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INCOME FROM CONTINUING OPERATIONS</b>	<b>91,642,143</b>	<b>0</b>	<b>91,642,143</b>	<b>6,319,624</b>	<b>97,961,767</b>	<b>70,557,644</b>
<b>EXPENDITURE FROM CONTINUING OPERATIONS</b>						
<b>Employee Costs</b>						
2101. Salaries	16,250,375	12,021	16,262,396	275,677	16,538,073	3,906,489
2102. Annual Leave Entitlement	1,489,642	0	1,489,642	26,317	1,515,959	359,570
2103. Sick Leave	1,069,105	0	1,069,105	10,619	1,079,724	211,389

# Quarterly Budget Review Statement September 2020

Natural Account	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
2104. Long Service Leave	136,658	0	136,658	0	136,658	0
2105. Leave in Lieu	-27,678	0	-27,678	0	-27,678	0
2106. Non-Work Related Incapacity	7,000	0	7,000	0	7,000	1,951
2107. Casuals	467,517	0	467,517	143,160	610,677	267,355
2108. Travelling	8,689	0	8,689	396	9,085	1,929
2109. Workers Compensation	333,608	0	333,608	174,236	507,844	177,194
2110. Overtime	821,597	0	821,597	-40,289	781,308	200,153
2111. Superannuation	3,053,304	0	3,053,304	40,234	3,093,538	697,157
2112. Allowances	392,436	0	392,436	4,878	397,314	95,768
2114. Training	150,336	38,632	188,968	28,534	217,502	92,429
2115. Vacancy Discount	-487,420	0	-487,420	0	-487,420	0
2117. Payroll Tax	24,219	0	24,219	0	24,219	6,535
2118. FBT	74,415	0	74,415	0	74,415	0
2119. Public Holidays	935,537	0	935,537	9,280	944,817	-1,127
2121. Employment Screening	42,850	0	42,850	0	42,850	3,353
2122. Wages	5,263,174	0	5,263,174	-104,755	5,158,419	1,313,905
2123. Wages Oncosts	1,175,435	0	1,175,435	-16,816	1,158,619	289,817
2125. Salary Reclassifications	20,000	0	20,000	0	20,000	24
2127. Maternity Leave	60,000	0	60,000	0	60,000	8,475
2133. Employee Assistance Program	9,020	0	9,020	101	9,121	1,304
2134. Sick Leave on cost - out doors staff	-394,747	0	-394,747	0	-394,747	-86,158
2135. Staff Conferences	20,000	0	20,000	0	20,000	0
2137. Employee Protective Clothing	70,435	0	70,435	-2,476	67,959	17,283
2140. Staff Vaccinations	2,761	0	2,761	0	2,761	0
2141. Function Reviews	0	184,500	184,500	0	184,500	0
2563. Tertiary Education Assistance	14,800	0	14,800	0	14,800	2,250
2568. Licences and Accreditations	11,500	0	11,500	0	11,500	5,941
2569. Trainee Expenses	3,000	0	3,000	0	3,000	0
2570. Safety Expenses & Training	128,110	0	128,110	-1,874	126,236	23,095
<b>Total Employee Costs</b>	<b>31,125,678</b>	<b>235,153</b>	<b>31,360,831</b>	<b>547,222</b>	<b>31,908,053</b>	<b>7,596,081</b>

# Quarterly Budget Review Statement September 2020

Natural Account	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
<b>Borrowing Costs</b>						
2203. Borrowing Costs	50,000	0	50,000	0	50,000	0
2204. Interest on Loans	538,443	0	538,443	0	538,443	30,612
2205. Interest on Leases	1,632	0	1,632	0	1,632	408
<b>Total Borrowing Costs</b>	<b>590,075</b>	<b>0</b>	<b>590,075</b>	<b>0</b>	<b>590,075</b>	<b>31,020</b>
<b>Materials &amp; Contracts</b>						
1000. Plant Surplus -PW Hire Earned	-1,470,814	0	-1,470,814	-43,370	-1,514,184	-409,209
2000. Plant - Running Costs	1,785,260	0	1,785,260	-20,521	1,764,739	389,850
2113. Uniforms	10,200	0	10,200	0	10,200	0
2116. Contractors	1,960,416	100,871	2,061,287	12,367	2,073,654	424,561
2244. Debt Recovery Expenses	120,000	0	120,000	0	120,000	585
2251. Legal Expenses - Support Services	80,000	0	80,000	4,363	84,363	26,778
2262. Legal Expenses - General Managers Office	27,500	0	27,500	0	27,500	8,384
2264. Legal Expenses-Infrastructure Services	3,000	0	3,000	3,020	6,020	3,020
2265. Legal Expenses-City Planning	255,500	0	255,500	0	255,500	15,319
2403. Plant On Costs	1,248,279	0	1,248,279	104,522	1,352,801	378,480
2406. Wastewater Chemicals	285,266	0	285,266	23,362	308,628	51,582
2407. Consultancy Fees	744,807	1,321,324	2,066,131	44,644	2,110,775	334,518
2410. External Plant Hire	1,151,490	0	1,151,490	28,796	1,180,286	274,517
2414. Equipment Hire	1,025	0	1,025	0	1,025	0
2418. Private Works Print & Signwriting Expend	1,025	0	1,025	0	1,025	332
2420. Audit Fees	89,700	2,700	92,400	0	92,400	35,000
2421. Artists and Curators Fees	9,150	0	9,150	-3,000	6,150	406
2429. Contractors Charges	2,061,345	5,626	2,066,971	74,412	2,141,383	264,647
2430. Production & Exhibition Expenses	54,460	0	54,460	-2,667	51,793	12,174
2431. Education & Public Programs	10,050	0	10,050	94,000	104,050	391
2433. Penrith CC Land Rates Payable	26,794	0	26,794	-1,507	25,287	25,287
2435. Promotion Expenditure	9,160	0	9,160	0	9,160	3,286
2436. Veterinary Expenses	94,687	0	94,687	0	94,687	20,073
2440. Property Leases	215,375	49,402	264,777	-88,635	176,142	200,542
2443. Collections Management	3,217	0	3,217	0	3,217	0

# Quarterly Budget Review Statement September 2020

Natural Account	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
2456. Employment Agencies	50,000	0	50,000	156,405	206,405	136,338
2490. Activity Expenses	13,144	0	13,144	55,205	68,349	466
2491. Consumables	36,101	0	36,101	2,281	38,382	4,099
2510. Local Economic Development Program	125,500	0	125,500	2,000	127,500	7,500
2511. Sustenance	58,534	0	58,534	1,289	59,823	6,941
2512. Food & Beverages subject to FBT (entertainment)	10,150	0	10,150	0	10,150	30
2513. Food & Beverages (client - entertainment) not subject to FBT	1,800	0	1,800	0	1,800	460
2540. Lower Portland Ferry	473,657	0	473,657	1,565	475,222	108,952
2555. Sect 44 Emergency Expenditure	0	0	0	9,174	9,174	9,174
2565. Disposal of Derelict Vehicles	1,486	0	1,486	0	1,486	385
2581. Library Oth Recurrent Exp	22,361	0	22,361	0	22,361	5,199
2590. Print Machine Maintenance	79,472	0	79,472	2,024	81,496	9,633
2591. Print Machine Rental	65,963	0	65,963	0	65,963	17,892
2594. Insurance Claimable Expenses (Operating)	0	0	0	0	0	45,299
2604. Security	105,265	0	105,265	1,816	107,081	20,816
2605. Maintenance - Furniture & Fittings	2,000	0	2,000	0	2,000	655
2606. Maintenance - Buildings	413,946	0	413,946	5,456	419,402	34,202
2607. Maintenance - Plant & Equipment	122,658	3,484	126,142	-9,350	116,792	17,810
2609. Cleaning	294,582	0	294,582	40,429	335,011	57,924
2611. Mowing	4,407	0	4,407	0	4,407	300
2614. Air Conditioning	128,209	0	128,209	859	129,068	15,210
2615. Vandalism Repairs	46,912	0	46,912	0	46,912	7,926
2618. Parks - M&R	503,433	0	503,433	0	503,433	60,784
2619. Buildings Works Program	244,434	0	244,434	0	244,434	-30,403
2620. Bus Shelter Maintenance	5,253	0	5,253	0	5,253	0
2621. Bridge Maintenance	31,775	0	31,775	-5,553	26,222	0
2625. Road Line & Signs Maintenance	236,970	0	236,970	9,097	246,067	38,993
2626. Footpaths Maintenance	3,690	0	3,690	0	3,690	8,775
2627. Unpaved Footpaths Maintenance	3,690	0	3,690	0	3,690	0
2628. Road Restorations	157,500	145,839	303,339	0	303,339	20,379
2632. Standpipes Mtce & Repair	19,384	0	19,384	0	19,384	0
2633. Sundry Survey Works	3,231	0	3,231	0	3,231	0

# Quarterly Budget Review Statement September 2020

Natural Account	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
2641. Roadworks Maintenance	1,879,286	39,812	1,919,098	-87,858	1,831,240	236,569
2643. Roadworks Maint Clear Drainage Structure	48,792	0	48,792	8,778	57,570	28,112
2644. Roadworks Maintenance Edge Patch	7,127	0	7,127	0	7,127	0
2647. Roadworks Maint Hand Patch Flex Pavement	0	0	0	0	0	19
2648. Roadworks Maint Heavy Patching	0	0	0	43,853	43,853	43,853
2649. Roadworks Maintenance Shoulder Grading	0	0	0	8,047	8,047	8,047
2654. Roadworks Maint Gravel Sheet Pavement	38,754	0	38,754	0	38,754	0
2655. Roadworks Maint Guidepost Maintenance	0	0	0	0	0	244
2656. Roadworks Maint - Maintenance Grading	3,295	0	3,295	0	3,295	1,177
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	1
2662. Infringement Processing Expenses	66,912	0	66,912	0	66,912	4,791
2664. Riparian works	0	9,716	9,716	0	9,716	0
2670. Kerb & Gutter Maintenance	6,462	0	6,462	0	6,462	6,479
2671. General Maintenance Drainage Structures	21,269	0	21,269	0	21,269	409
2678. Land Management Bushcare	304,000	24,568	328,568	38,428	366,996	26,074
2679. Bushcare Officer Program	19,678	0	19,678	0	19,678	2,836
2681. Tree Maintenance	220,000	0	220,000	6,540	226,540	105,379
2684. Contract Mowing	100,000	0	100,000	0	100,000	3,346
2690. Car Parking M&R	31,519	0	31,519	-1,600	29,919	0
2702. Plant & Equipment	0	0	0	0	0	454
2721. Stock Pound Expenses	7,879	0	7,879	0	7,879	0
2741. Software Licensing & Maintenance	22,778	0	22,778	0	22,778	17,612
2742. Annual Support and Maintenance	9,835	0	9,835	-2,735	7,100	2,157
2743. Network Administration	761,961	37,376	799,337	8,920	808,257	277,282
2751. Dwellings Mtce	7,553	0	7,553	0	7,553	3,198
2755. Shops & Offices - Ground Maintenance	36,348	0	36,348	0	36,348	6,058
2756. Shops & Offices - Services	0	0	0	0	0	150
2760. Youth Worker Programs	11,285	2,229	13,514	0	13,514	0
2768. Communication & Stakeholder Pgm Expenses	432,652	0	432,652	40,271	472,923	26,562
2770. Valuation Expenses	69,789	30,000	99,789	15,000	114,789	2,750
2780. Records Expenditure	45,000	0	45,000	0	45,000	8,161

# Quarterly Budget Review Statement September 2020

Natural Account	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
2820. Grant Funded Operational Exp	0	812,580	812,580	-1,426	811,154	0
2900. Stores Items	355,000	0	355,000	36,326	391,326	121,430
2911. Cost of Goods Sold	27,655	0	27,655	7,587	35,242	3,917
2921. Pool Chemicals	21,537	0	21,537	0	21,537	201
2922. Pool M & R	181,937	0	181,937	-13,676	168,261	12,214
2931. Spray Irrigation Costs	9,156	0	9,156	0	9,156	0
2932. Sewer Maintenance	31,500	0	31,500	0	31,500	4,649
2934. Pumping Stations M&R	189,000	0	189,000	0	189,000	30,795
2937. Sludge Processing & Disposal	280,398	0	280,398	0	280,398	20,264
2939. Effluent Testing	56,548	0	56,548	0	56,548	0
2948. Pasture Improve Program	35,000	0	35,000	0	35,000	265
2960. Sundry Collection Expense	29,262	0	29,262	33	29,295	626
2961. Waste Education Expenses	15,000	16,948	31,948	-6,115	25,833	736
2962. Recycling Program	1,987,810	0	1,987,810	0	1,987,810	289,899
2963. Waste Depot Work Expenditure	163,075	0	163,075	-163,075	0	-1,953
2965. Kerbside bulk waste collection Expense	697,865	0	697,865	0	697,865	102,895
2970. Other Waste Disposal Expenses	5,094	0	5,094	99,906	105,000	18,534
2987. GIS Map Production Expenses	2,000	0	2,000	0	2,000	396
2988. Equipment Maintenance	1,500	0	1,500	0	1,500	0
2989. Property Management Fees	12,353	0	12,353	0	12,353	2,551
<b>Total Materials &amp; Contracts</b>	<b>20,307,263</b>	<b>2,602,475</b>	<b>22,909,738</b>	<b>551,137</b>	<b>23,460,875</b>	<b>4,085,401</b>
<b>Depreciation</b>						
2300. Depreciation Expense Plant	1,651,300	0	1,651,300	0	1,651,300	0
2301. Depreciation Expense Equipment	196,900	0	196,900	0	196,900	0
2302. Depreciation Expense Office Equipment	88,000	0	88,000	0	88,000	0
2303. Depreciation Expense Furniture & Fitting	36,400	0	36,400	0	36,400	0
2304. Depreciation Expense Other Structures	260,474	0	260,474	0	260,474	0
2305. Depreciation Expense Buildings	2,527,457	0	2,527,457	0	2,527,457	0
2306. Depreciation Expense Land Improvements	36,800	0	36,800	0	36,800	0
2307. Depreciation Expense Roads	5,636,100	0	5,636,100	0	5,636,100	0
2308. Depreciation Expense Bridges	501,800	0	501,800	0	501,800	0



# Quarterly Budget Review Statement September 2020

Natural Account	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
2309. Depreciation Expense Footpaths	369,600	0	369,600	0	369,600	0
2310. Depreciation Expense Sewer network	2,049,548	0	2,049,548	0	2,049,548	0
2311. Depreciation Expense Tip Asset	222,400	0	222,400	0	222,400	0
2312. Depreciation Expense Library Books	278,100	0	278,100	0	278,100	0
2314. Depreciation Expense Park Asset	1,221,600	0	1,221,600	0	1,221,600	0
2315. Depreciation Expense Stormwater Drainage	2,039,300	0	2,039,300	0	2,039,300	0
2317. Depreciation Expense - Kerb & Gutter	691,000	0	691,000	0	691,000	0
2320. Depreciation Expense - Intangible Asset	157,500	0	157,500	0	157,500	0
2321. Depreciation Expense - Swimming Pools	121,000	0	121,000	0	121,000	0
2322. Depreciation Expense - Buildings Non Specialised	520,200	0	520,200	0	520,200	0
<b>Total Depreciation</b>	<b>18,605,479</b>	<b>0</b>	<b>18,605,479</b>	<b>0</b>	<b>18,605,479</b>	<b>0</b>
<b>Other Expenses</b>						
1168. Council Rates & Annual Charges Recoveries	-5,175	0	-5,175	0	-5,175	-5,175
2267. Excess on Insurance Claims	0	0	0	11,913	11,913	5,000
2402. Sundry Expenses	70,615	0	70,615	-4,272	66,343	3,231
2405. Contribution to outside bodies	4,005,642	0	4,005,642	-2,053	4,003,589	966,100
2408. Printing & Stationery Costs	106,621	0	106,621	1,183	107,804	15,849
2412. Bad and Doubtful Debts	15,000	0	15,000	0	15,000	0
2415. Unallocated Opal Card Expense	0	0	0	0	0	94
2419. General Office Expenditure	33,547	0	33,547	1,843	35,390	7,497
2422. Telephone Expenses	137,725	0	137,725	18,472	156,197	21,743
2423. Postage & Freight	179,169	0	179,169	250	179,419	35,565
2424. Panel Member Fees	90,533	0	90,533	0	90,533	-2,012
2425. Bank Charges	189,227	0	189,227	0	189,227	26,412
2426. Licences, Subscriptions & Memberships	203,134	0	203,134	11,467	214,601	156,115
2427. Advertising	131,758	0	131,758	37,058	168,816	25,072
2434. Mobile Phone Expenses	12,724	0	12,724	0	12,724	3,097
2457. Contribution to HSC & HLC	1,201,854	0	1,201,854	-62,748	1,139,106	421,826
2492. Comty Services Program Expenses	116,200	0	116,200	-528	115,672	94,000
2500. Heritage Programs - Assistance Funds	30,000	0	30,000	0	30,000	0
2521. Members Fees Section 29A	294,896	0	294,896	57,024	351,920	87,980

# Quarterly Budget Review Statement September 2020

Natural Account	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
2522. Councillor's Travelling Allowances	5,625	0	5,625	0	5,625	627
2523. Delegates Expenses	78,000	0	78,000	0	78,000	-225
2530. Better Waste & Recycling OP Program	0	77,576	77,576	99,623	177,199	28,847
2550. Fire Control Operating Ex	214,245	0	214,245	-9,174	205,071	14,667
2553. Contribution Bush Fire Fight Fund	837,058	0	837,058	-84,970	752,088	-101,392
2554. Contribution Board Fire Commission	162,861	0	162,861	19,632	182,493	45,623
2571. Rates Property Revaluation	147,500	0	147,500	6,289	153,789	153,789
2580. Administration Charges	0	0	0	0	0	803
2582. Database Subscriptions & Memberships	41,900	0	41,900	1,621	43,521	23,127
2593. Contribution Emergency Mgt SES	112,566	0	112,566	17,125	129,691	32,423
2600. Gas	50,467	0	50,467	0	50,467	14,573
2601. Electricity	892,686	0	892,686	1,397	894,083	168,724
2602. Water	210,651	0	210,651	-2,548	208,105	22,493
2603. Insurance	2,265,499	0	2,265,499	19,309	2,284,808	1,477,223
2613. HCC Sewer Rates	81,894	0	81,894	-5,209	76,685	81,062
2617. Electricity Contra (Savings)	-202,251	0	-202,251	0	-202,251	0
2630. Street Lighting Expenditure	618,399	0	618,399	0	618,399	116,978
2637. Insurance - Public Liability Claims	50,000	0	50,000	0	50,000	25,131
2663. Insurance Contra	-975,000	0	-975,000	0	-975,000	0
2674. Op Exp-EMP-Gross Pollutant Traps Mainten	55,000	0	55,000	0	55,000	22,316
2740. General Computer Expenses	12,950	0	12,950	0	12,950	3,208
2744. Corporate Systems	1,124,826	25,200	1,150,026	0	1,150,026	808,062
2765. Section 356 Expenditure	107,866	19,000	126,866	0	126,866	16,700
2772. On Line Title Seaches	350	0	350	0	350	284
2773. Rounding Expenses	0	0	0	0	0	5
2930. Treatment Works Operating Expenditure	628,801	100,000	728,801	0	728,801	103,508
<b>Total Other Expenses</b>	<b>13,335,363</b>	<b>221,776</b>	<b>13,557,139</b>	<b>132,706</b>	<b>13,689,845</b>	<b>4,920,950</b>
<b>Profit or Loss on Sale of Assets</b>						
1798. Profit on Sale of Assets	0	0	0	0	0	0
2437. Loss on Sale of Assets	0	0	0	0	0	0
<b>Total Borrowing Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURE FROM CONTINUING OPERATIONS</b>	<b>83,963,858</b>	<b>3,059,404</b>	<b>87,023,262</b>	<b>1,231,065</b>	<b>88,254,327</b>	<b>16,633,452</b>

# Quarterly Budget Review Statement September 2020

Natural Account	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
<b>NET CAPITAL EXPENDITURE</b>						
<b>Accumulated Depreciation</b>						
3300. Depreciation - Plant	-1,651,300	0	-1,651,300	0	-1,651,300	0
3301. Depreciation Equipment	-196,900	0	-196,900	0	-196,900	0
3302. Depreciation Office Equipment	-88,000	0	-88,000	0	-88,000	0
3303. Depreciation Furniture & Fittings	-36,400	0	-36,400	0	-36,400	0
3304. Depreciation other Structure	-260,474	0	-260,474	0	-260,474	0
3305. Depreciation Buildings Specialised	-2,527,457	0	-2,527,457	0	-2,527,457	0
3306. Depreciation Land Improvements	-36,800	0	-36,800	0	-36,800	0
3307. Depreciation Roads	-5,636,100	0	-5,636,100	0	-5,636,100	0
3308. Depreciation Bridges	-501,800	0	-501,800	0	-501,800	0
3309. Depreciation Footpaths	-369,600	0	-369,600	0	-369,600	0
3310. Depreciation Sewer network	-2,049,548	0	-2,049,548	0	-2,049,548	0
3311. Depreciation Tip Asset	-222,400	0	-222,400	0	-222,400	0
3312. Depreciation Library Books	-278,100	0	-278,100	0	-278,100	0
3314. Depreciation Other Assets/Park Asset	-1,221,600	0	-1,221,600	0	-1,221,600	0
3315. Depreciation - Stormwater Drainage	-2,039,300	0	-2,039,300	0	-2,039,300	0
3317. Depreciation - Kerb & Gutter	-691,000	0	-691,000	0	-691,000	0
3320. Depreciation - Intangible Asset	-157,500	0	-157,500	0	-157,500	0
3321. Depreciation - Swimming Pools	-121,000	0	-121,000	0	-121,000	0
3322. Depreciation Buildings Non Specialised	-520,200	0	-520,200	0	-520,200	0
<b>Total Accumulated Depreciation</b>	<b>-18,605,479</b>	<b>0</b>	<b>-18,605,479</b>	<b>0</b>	<b>-18,605,479</b>	<b>0</b>
<b>Investment Properties at fair value</b>						
4599. Insurance Claimable Expenses - Investment Properties	0	5,464	5,464	-5,464	0	741
4966. Investment Propety - Building	0	60,353	60,353	5,464	65,817	7,602
<b>Total Investment Properties at fair value</b>	<b>0</b>	<b>65,817</b>	<b>65,817</b>	<b>0</b>	<b>65,817</b>	<b>8,343</b>

# Quarterly Budget Review Statement September 2020

Natural Account	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
<b>Property, Plant &amp; Equipment</b>						
3101. Sale of Plant	-1,101,560	-11,200	-1,112,760	-140,270	-1,253,030	-462,648
3102. Sale of Library Books	-8,158	0	-8,158	0	-8,158	-1,889
3404. Sale of Operational Land	0	0	0	-2,580	-2,580	-2,580
3783. Insurance Settlement - Park asset (Other Asset)	0	0	0	-14,741	-14,741	-14,741
4101. Purchase of Plant	2,422,293	623,430	3,045,723	-14,026	3,031,697	608,704
4103. Purchase of Computer Equipment	98,500	175,266	273,766	41,033	314,799	17,450
4106. Purchase Office Equipment	6,700	0	6,700	2,541	9,241	4,908
4109. Car Park Construction	0	1,800	1,800	0	1,800	0
4110. Purchase Library Resources	273,821	1,682	275,503	-1,621	273,882	40,463
4113. Purchase Sewer Assets	0	426,127	426,127	29,985	456,112	308,901
4114. Purchase Park Assets	10,500	123,613	134,113	163,000	297,113	3,654
4128. Non - Cash Road	1,450,000	0	1,450,000	0	1,450,000	0
4132. Purchase of Software	184,130	102,739	286,869	112,600	399,469	35,295
4406. Capex - Swimming Pool	0	25,000	25,000	0	25,000	0
4594. Insurance Claimable Expenses - Buildings	0	0	0	0	0	56,333
4598. Insurance Claimable Expenses - Sewer	0	0	0	23,965	23,965	23,965
4610. Purchase of Equipment	5,000	0	5,000	0	5,000	0
4612. Purchase of Furniture & Fittings	67,300	1,119	68,419	10,073	78,492	1,254
4613. Purchase of Equipment	30,000	40,000	70,000	315,844	385,844	60,003
4614. Conservation of Cultural Collections	0	0	0	1,667	1,667	1,667
4620. Computer Hardware	0	0	0	4,090	4,090	6,040
4651. Purchase of Community/Crown Land	0	0	0	0	0	5,575
4701. Road Construction	1,174,301	2,629,227	3,803,528	1,805,005	5,608,533	1,114,814
4719. Cycleways Construction	350,000	0	350,000	-100,000	250,000	41,744
4720. Road Rehabilitation	6,950,947	714,982	7,665,929	3,035,808	10,701,737	1,384,676
4730. Construct Footpaths	580,674	45,000	625,674	613,246	1,238,920	181,738
4750. Kerb and Gutter Construction	16,000	245,000	261,000	589,735	850,735	400,513
4755. Kerb & Gutter Renewal	110,894	0	110,894	0	110,894	49,016
4760. Drainage Construction	8,330,324	998,671	9,328,995	0	9,328,995	136,333
4761. Land Under Roads	100,000	250,000	350,000	0	350,000	0
4763. Land Acquisition Community Land- Legal Costs	50,000	50,000	100,000	0	100,000	0

# Quarterly Budget Review Statement September 2020

Natural Account	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
4785. Land Acquisition Drainage - Legal Costs	0	0	0	0	0	9,638
4780. Land Improvements - Depreciable	60,000	510,994	570,994	50,012	621,006	1,727
4781. Traffic Facilities	855,000	0	855,000	250,000	1,105,000	60,789
4801. Park Improvement Program	2,629,577	811,216	3,440,793	0	3,440,793	11,579
4802. Park Improvement Furniture Replacement	95,000	78,224	173,224	0	173,224	21,039
4804. Park Improvement Program Landscaping	40,000	146,747	186,747	0	186,747	0
4806. Purchase Other Structures	141,375	173,040	314,415	15,927	330,342	0
4810. S7.11 Park Improvements	0	237,874	237,874	0	237,874	28,920
4815. Sports Council	457,940	0	457,940	-150,000	307,940	153,970
4820. Capital Grants Funded Projects	0	3,659,165	3,659,165	-88,960	3,570,205	0
4821. Drainage - IRP	175,000	0	175,000	0	175,000	0
4824. Park Improvements-IRP	170,000	79,548	249,548	0	249,548	56,653
4826. Road Shoulder Renewal - IRP	100,000	0	100,000	0	100,000	38,580
4828. Car Park - IRP	10,000	47,799	57,799	0	57,799	0
4829. Pathways - IRP	108,000	0	108,000	0	108,000	0
4832. Unsealed Roads - IRP	200,000	49,286	249,286	0	249,286	74,340
4833. Roads To Recovery Program-Capital Exps	197,629	43,585	241,214	-43,585	197,629	115
4836. Other Structure IRP	100,000	0	100,000	0	100,000	25
4901. Building Construction	1,188,015	1,279,155	2,467,170	1,171,437	3,638,607	458,939
4904. Building Renewals	1,099,302	90,000	1,189,302	132,022	1,321,324	5,618
4913. Road Sealing	2,490,000	1,319,873	3,809,873	56,315	3,865,988	488,134
4914. Capital - Road Reseals Program	1,853,222	0	1,853,222	0	1,853,222	18,600
4953. Sewer Rehabilitation	300,000	636,068	936,068	0	936,068	302,437
4955. Treatment Works Upgrade	1,960,000	115,333	2,065,333	0	2,065,333	170,611
4957. Upgrade Pump Stations	0	0	0	795	795	795
4970. Provision for Cell Construction	1,850,000	1,145,919	2,995,919	0	2,995,919	3,448
4971. Capital Works-Waste	0	53,702	53,702	1,685	55,387	10,619
4972. Workshop Equipment	4,000	0	4,000	0	4,000	0
4973. Car Park	0	87,229	87,229	0	87,229	0
<b>Total Property, Plant &amp; Equipment</b>	<b>37,177,726</b>	<b>17,006,813</b>	<b>54,184,539</b>	<b>7,871,002</b>	<b>62,055,541</b>	<b>5,917,974</b>
<b>NET CAPITAL EXPENDITURE</b>	<b>18,572,247</b>	<b>17,072,630</b>	<b>35,644,877</b>	<b>7,871,002</b>	<b>43,515,879</b>	<b>5,926,317</b>

# Quarterly Budget Review Statement September 2020

Natural Account	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
<b>RESERVE FUNDING</b>						
<b>Cash Assets</b>						
3201. Tfr from Rsve - Sewer	-4,850	0	-4,850	0	-4,850	0
3203. Tfr from Rsve Domestic Waste Management	-14,383,073	-345,480	-14,728,553	-720	-14,729,273	-3,482,670
3204. Tfr from Rsve Heritage Reserve	0	-72,227	-72,227	0	-72,227	-71
3207. Tfr from Rsve S94 Car Parking Reserve	0	-87,229	-87,229	0	-87,229	-4,389
3214. Tfr from Rsve S7.11 Park Imp Catch 1	0	-10,458	-10,458	0	-10,458	0
3219. Tfr from Rsve S7.11 Rec Buildings Catch 1	0	-14,345	-14,345	0	-14,345	0
3226. Tfr from Low Cost Loan Initiative Loan - Vineyard	-7,844,498	0	-7,844,498	0	-7,844,498	0
3228. Tfr From Construction Engineering Reserve	-238,693	0	-238,693	0	-238,693	-35,184
3229. Tfr from Rsve Sewer Reserve	-9,682,185	-1,198,437	-10,880,622	-566,913	-11,447,535	-2,034,787
3230. Tfr from Waste Mgmt Facility Reserve	-13,443,294	-1,267,905	-14,711,199	1,836,832	-12,874,367	-3,364,941
3238. Tfr From Sth Windsor Effluent Reuse Scheme Reserve	-19,953	-87,000	-106,953	-14,350	-121,303	-906
3248. Tfr from Rsve Info Tech Reserve	0	-17,111	-17,111	-82,600	-99,711	-775
3251. Tfr from Rsve Carryovers Reserve	0	-5,363,230	-5,363,230	-4,497	-5,367,727	-856,146
3254. Tfr from Rsve Property Develop't Reserv	-243,550	0	-243,550	0	-243,550	-22,317
3257. Tfr from Rsve Sullage Reserve	-2,310,997	0	-2,310,997	-900	-2,311,897	-638,543
3265. Tfr from Rsve Stormwater Management Rese	-77,317	0	-77,317	0	-77,317	-25,977
3266. Trf from Unspnt Cntrib Bligh Pk JV Resrv	0	-7,148	-7,148	0	-7,148	-3,055
3267. Tfr from Unexpended Grants Reserve	0	-4,901,851	-4,901,851	-2,369,746	-7,271,597	-7,271,597
3269. Tfr from S7.12 Contributions Reserve	-929,950	-567,342	-1,497,292	0	-1,497,292	-117,064
3270. Tfr from Contingency Reserve	-120,003	-5,626	-125,629	0	-125,629	-28,222
3273. Tfr From Better Waste & Recycling Fund Res	0	-77,576	-77,576	0	-77,576	-27,230
3274. Tfr from Unspent Contributions Reserve	0	-193,841	-193,841	0	-193,841	-55,246
3278. Tfr From S7.11 Comm Facilities-Pitt Town Catch 5	0	-42,589	-42,589	0	-42,589	0
3279. Tfr From S7.11 Rec Facilities-Pitt Town Catch 5	0	-237,874	-237,874	0	-237,874	0
3281. Tfr From S7.11 Roadworks-Pitt Town Catch 5	0	-2,629,227	-2,629,227	0	-2,629,227	0
3283. Tfr from Multi-Year Projects Reserve	0	0	0	-298,806	-298,806	0
3287. Tfr From 4.5 Redbank VPA Reserve	0	0	0	-18,471	-18,471	0
3288. Tfr From S64 Stormwater Res PittTown CA1	0	-17,665	-17,665	0	-17,665	0
3289. Tfr From S64 Stormwater Res PittTown CA2	0	0	0	-3,300	-3,300	0

# Quarterly Budget Review Statement September 2020

Natural Account	Original Budget 2020/2021	Carry Forwards 2019/2020	Revised Budget 2020/2021	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2020/2021
3292. Tfr From Stormwater Charge Reserve	-491,491	-480,905	-972,396	0	-972,396	0
3293. Tfr From Infrastructure Borrowings Loan Reserve	-7,000,000	-2,506,968	-9,506,968	0	-9,506,968	-949,260
3294. Tfr From Planning Proposals Reserve	0	0	0	1,000	1,000	0
3295. Tfr From S7.11 Vineyard Roads & Transport Reserve	-80,924	0	-80,924	0	-80,924	1,473
3296. Tfr From S7.11 Vineyard Stormwater Reserve	-898,227	0	-898,227	-4,363	-902,590	-5,812
4201. TFR to Rsve - Sewer	-14,500	0	-14,500	0	-14,500	0
4203. TFR to Rsve Domestic Waste Management	14,939,146	0	14,939,146	-24,870	14,914,277	14,462,203
4206. TFR to Rsve S7.11 Bush Fire Reserve	0	0	0	0	0	3
4207. TFR to Rsve S7.11 Car Parking Reserve	0	0	0	0	0	26
4208. TFR to Rsve S7.11 Comm Facilities Catch 1	621	0	621	0	621	156
4212. TFR to Rsve S7.11 Comm Facilities District	0	0	0	0	0	2
4214. TFR to Rsve S7.11 Park Imp Catch 1	0	0	0	0	0	2
4215. TFR to Rsve S7.11 Park Imp Catch 2	0	0	0	0	0	17
4217. TFR to Rsve S7.11 Park Imp Catch 4	0	0	0	0	0	35
4218. TFR to Rsve S7.11 Park Imp District	0	0	0	0	0	-21
4219. TFR to Rsve S7.11 Rec Buildings Catch 1	830	0	830	0	830	204
4221. TFR to Rsve S7.11 Rec Buildings Catch 3	3,066	0	3,066	0	3,066	804
4222. TFR to Rsve S7.11 Rec Buildings Catch 4	0	0	0	0	0	0
4223. TFR to Rsve S7.11 Rec Buildings District	0	0	0	0	0	6
4225. TFR to Rsve S7.11 Plan Administration Reserve	0	0	0	0	0	48
4226. Tfr to Low Cost Loan Initiative Loan - Vineyard	736,461	0	736,461	0	736,461	-12,825
4227. Tfr To Ferry Replacement Reserve	104,167	0	104,167	0	104,167	104,167
4228. Tfr To Construction Engineering Reserve	276,412	0	276,412	0	276,412	3,300
4229. TFR to Rsve Sewer Reserve	11,154,216	0	11,154,216	391,097	11,545,313	7,682,748
4230. Tfr to Waste Mgmt Facility Reserve	11,184,824	0	11,184,824	-1,849,276	9,335,548	3,573,000
4231. Tfr to Redbank Stormwater Reserve	17,550	0	17,550	0	17,550	19,257
4237. Tfr to Rsve Child Care Buildings Reserve	82,160	0	82,160	0	82,160	0
4238. Tfr To Sth Windsor Effluent Reuse Scheme Reserve	9,312	0	9,312	-3,810	5,502	813
4245. TFR to Rsve Election Reserve	150,000	0	150,000	0	150,000	150,000
4246. TFR to Rsve S7.11 Extra Industries Reserv	48,346	0	48,346	0	48,346	3,371
4248. TFR to Rsve Information Technology Reser	39,048	0	39,048	0	39,048	39,048
4257. TFR to Rsve Sullage Reserve	2,254,709	0	2,254,709	31,226	2,285,935	1,998,458



This document contains important information.  
If you do not understand it, contact the  
Telephone Interpreter Service on 131 450.



**Hawkesbury City Council**

Address: 366 George Street  
Windsor NSW 2756  
Mailing Address: PO Box 146  
WINDSOR NSW 2756  
Phone: (02) 4560 4444  
Fax: (02) 4587 7740  
Email: [council@hawkesbury.nsw.gov.au](mailto:council@hawkesbury.nsw.gov.au)  
Council Website: [www.hawkesbury.nsw.gov.au](http://www.hawkesbury.nsw.gov.au)  
Office Hours: Monday to Friday 8:30am-5pm