



# **Attachment 1 to Item 10.4.1.**

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## **The Quarterly Budget Review Statement – March 2025**

Date of meeting: 6 May 2025  
Location: Council Chambers  
Time: 6:30pm





# **QUARTERLY BUDGET REVIEW STATEMENT**

**March 2025**



## Table of Contents

<b>Executive Summary.....</b>	<b>2</b>
Financial Position .....	2
Quarterly Budget Review Statement .....	3
Conclusion.....	7
<b>Report by Responsible Accounting Officer .....</b>	<b>8</b>
<b>Income and Expenses Budget Review Statement by Report Code – Consolidated Funds .....</b>	<b>9</b>
<b>Income and Expenses Budget Review Statement by Report Code – General Fund.....</b>	<b>10</b>
<b>Income and Expenses Budget Review Statement by Report Code – Sewer Fund .....</b>	<b>11</b>
<b>Capital Budget Review Statement.....</b>	<b>12</b>
<b>Cash and Investments Budget Review Statement.....</b>	<b>14</b>
<b>Key Performance Indicators Budget Review Statement .....</b>	<b>17</b>
<b>Contracts Budget Review Statement.....</b>	<b>20</b>
<b>Consultancy and Legal Expenses Budget Review Statement.....</b>	<b>21</b>
<b>Quarterly Budget Variations .....</b>	<b>22</b>



## Executive Summary

### Financial Position

The Quarterly Budget Review Statement – March 2025 (QBRs) recommends budget adjustments that result in an overall balanced adjustment for the Quarter.

Details of all variations processed in this QBRs have been included at the end of this document. Commentary on Council's financial performance for the period ending 31 March 2025, and details on the more significant issues in this QBRs are provided below.

### Operating Revenue

As at the end of the third quarter, Council's operating revenue from general rates and annual charges, user charges and fees, other income streams and operating grants, net of any applicable subsidies, is \$111.1M, and after the recommended variations, is tracking to meet the projected FY Budget of \$154.0M. As at the end of March 2025, interest and investment earnings are \$4.4M, tracking well against the projected FY Budget of \$4.8M.

### Operating Expenditure

Council incurs operating expenditure in delivering operational programs as outlined in the adopted 2024/2025 Operational Plan. Council's operating budgets are expended in maintaining the infrastructure in the Hawkesbury such as parks, recreational facilities, roads, bridges, community buildings and community facilities. These funds are also required to deliver essential services to the community, including waste, sewerage, storm water services, community services and cultural services. Other services provided include city planning and support services. Apart from direct service delivery, Council also supports other bodies, including emergency services and recreational services by way of contributions. Main expenditure items include employee costs, materials, contractors, consultants, legal expenses, contributions, and utilities.

As at the end of March 2025, operating expenditure, excluding depreciation, amounts to \$71.2M, or 75% of the projected FY budget of \$95.1M. Based on these figures, overall, operating expenditure is tracking well against budget.

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

### Capital Expenditure

For the 2024/2025 financial year, Council has a FY Budget for capital works of \$144M, including March 2025 QBRs variations of \$5.9M. As at the end of the third quarter, actual capital expenditure amounted to \$59.6M. Several projects are in the planning or procurement phase as at the reporting period, with a further \$42.2M committed.

Capital expenditure (excluding dedicated assets) in the third quarter of the financial year includes expenditure on new infrastructure assets, with \$4.5M spent on land, buildings, and land improvements, \$5.1M on roads, bridges, footpaths, and drainage and \$0.2M on sewer infrastructure and \$3.3M on park assets and other structures.

Infrastructure renewal expenditure amounted to \$1.4M spent on land, buildings, and land improvements, \$35.1M spent on roads, bridges, footpaths, and drainage, \$0.3M on sewer infrastructure and \$4.1M on park assets and other structures.

Capital expenditure as at the end of the third quarter also included \$3.0M in respect of plant and equipment, and \$1.9M on other assets including the Waste Management Facility, library resources and IT equipment.



## Cash and Investments

Council's reserve balances as at the end of the third quarter amount to \$92.8M. This balance was made up of \$57.5M in externally restricted reserves and \$35.3M in internally restricted reserves.

Council's investments portfolio as at the end of March 2025 is \$109.9M and returned an annualised average of 5.01% as of 31 March 2025.

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

## Quarterly Budget Review Statement

### Financial Position

The Quarterly Budget Review Statement - March 2025 recommends budget adjustments that result in an overall balanced result for the quarter. Variations proposed are necessary to ensure appropriate budget allocations are available to deliver Council's Adopted Operational Plan.

In the opinion of the Responsible Accounting Officer, based on Council's accounting records, Council is in a satisfactory short term financial position. However, other factors that are outside Council's control, could have an impact on Council's financial position as at the end of the 2024/2025.

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

In revising estimates, a conservative approach has been taken. Unfavourable trends relating to income outside Council's control are proposed to be adjusted to reflect the anticipated performance up to the 30 June 2025. Unfavourable trends relating to expenditure outside Council's control are also proposed to be adjusted for the same period.

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

The more significant items of the March 2025 Quarterly Budget Review Statement include:

#### 1. Favourable Adjustments:

- *Council's Investment Portfolio Interest (\$172K)* – Interest rates obtained for investments during the financial year are higher than projected at the time of developing the 2024/2025 Original Budget. Additionally, the value of the Portfolio has remained stable due to changes in the timing of project delivery and the high level of grant income received.
- *Sale of Public Works Plant (\$201K)* – Timing associated with the sale of Council public works plant has resulted in a favourable budget adjustment. The budget for the sale income was included in the prior financial year with the actual sale occurring in 2024/2025.
- *Companion Animal Shelter Impounding Income (\$148K)* – With the Companion Animal Shelter continuing to operate at capacity, the impounding income from both Cumberland and Penrith Councils is exceeding budget estimates by \$48K and \$100K, respectively.
- *Aquatic and Fitness Centre Annual Subsidy (\$150K)* – The projected year-end financial position regarding the operation of the Hawkesbury Oasis Aquatic and Fitness Centre is expected to see a reduction in the profit share and/or deficit payable to the operators of the Centre.



- *Property Lease Rental Income (\$39K)* – The Council's rental properties are performing well with a reduction in vacancy periods compared to the projections in the Original Budget. This is a positive outcome with existing tenants renewing their leases and a proactive leasing effort leading to higher occupancy rates.

## 2. Unfavourable Adjustments:

- *Workers Compensation Claims and Case Management Expenses (\$160K)* – A number of long-term workers compensation matters have been settled and finalised within the current financial year, with the corresponding case management fees exceeding budget estimates.
- *Regulatory Inspection Program (\$88K)* – As Council's on-site sewage management system inspection program is up to date, there is a reduced need for reinspection, resulting in the forecast income not being realised. The food premises inspection program has not met target due to staff vacancies. This inspection program will be accelerated in an attempt to meet forecast service levels by the end of the financial year.
- *Development Assessment Income (\$90K)* – Current market pressures continue to contribute to the decrease in subdivision and complying development income.
- *Revaluation of Heritage Assets (\$34K)* – A comprehensive external revaluation of Council's Heritage Assets will be undertaken in the 2024/2025 financial year. This includes all artworks, Museum artifacts, including those from the Windsor Bridge project and other heritage assets.
- *Companion Animal Shelter Operating Expenses (\$120K)* – The Companion Animal Shelter is continuing to operate at capacity. This has resulted in an increased use of casual labour with veterinary expenses, vaccines and dog and cat food expenditure exceeding the current estimates.

## 3. Adjustments with No Bottom Line Impact

- *Multi Year Reserve Adjustments (\$554K)* - A number of internal adjustments within Council's Multi Year Reserve have been included in this Quarterly Review to ensure that various project scope changes and contract variations can be funded. The Tizzana Road Drainage Renewal project has been completed under budget and the remaining funding from this project will be redirected to the Hawkesbury Central Library Technology Hub (\$30K) and the new Deerubbin Park Amenities (\$100K). With the completion of the 2023/2024 Road Reseals Program, \$424K in available funding will be disbursed to the following projects:
  - Footpath Renewal Program \$200K
  - Administration Building Refurbishment \$149K
  - Council Standard Design and Specifications \$75K
- *Infrastructure Borrowing Reserve Adjustments (\$561K)* - Following the awarding of the tender for the Greens Road Sealing project, it is anticipated that after allowing for contingency and other project costs, there will be savings of \$80K within the Infrastructure Borrowings Reserve, that can be redirected to works being undertaken at Colbee Park. In addition, a portion of the completed 2023/2024 Road Reseals Program was also to be funded from the Infrastructure Borrowings Reserve. The following projects will have a combined total of \$481K reallocated from the completed Program to address a number of funding shortfalls:
  - Macquarie Park Improvements \$313K
  - Waste Collections Depot and Storage \$82K
  - Wilberforce Playspace Design \$65K
  - Jack Gow Memorial Park Upgrade \$21K



#### 4. Grants – Additional Works and Programs - \$400K

Adjustments relating to grant funding successfully secured by Council, and adjustments in relation to the expected timing of delivery of the grant funded projects 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.

The amounts listed below reflect the full grant amount, however quarterly adjustments for capital projects reflect the amount expected to be expended during the 2024/2025 financial year, with further budgetary adjustments to occur in future quarterly reviews.

Approved grant funding is outlined below:

- *Waste and Sustainable Material (WASM) Litter Prevention Program (\$400K)* - Council has received funding from the NSW Environment Protection Authority to implement the initiatives developed as part of the Litter Prevention Strategy. This includes a focus on embedding litter prevention through the Integrated Planning and Reporting (IP&R) framework. By implementing robust monitoring and evaluation processes, Council will be able to assess its progress towards achieving identified targets, in addition to activating and empowering the community and businesses to take litter prevention.

Adjustments relating to timing of projects were made to the following projects, which have previously been reported to Council and are anticipated to be spent during 2024/2025:

- |  |        |
|--|--------|
| • Deerubbin Park New Amenities                 | \$ 52K |
| • Liveability works                            | \$2.6M |
| • Western Sydney Infrastructure Grants Program | \$3.5M |
| • Repair and Upgrade Sporting Facilities       | \$130K |
| • Bligh Park Playground Upgrade                | \$ 50K |
| • Disaster Recovery Road Rehabilitation Works  | \$4.1M |

#### 5. Reserve Funded Adjustments

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

##### *S.7.11 Reserves*

- Extractive Industries – increase Reserve - adjusted for contributions received - \$109K

##### *S.7.12 Reserve*

- Increase Reserve – timing of works Bligh Park Playground - \$50K
- Increase Reserve – timing of works Kurrajong-Kurmond Cycleway - \$10K

##### *Infrastructure Borrowings Program Reserve*

- Increase Reserve – Principal loan repayment on Borrowings (accrual based) - \$629K

##### *Multi-Year Reserve*

- Increase Reserve – timing of replacement of leaseback vehicles - \$460K
- Increase Reserve – residual funds from the sale of 7 Fernadell Drive - \$46K
- Increase Reserve – timing of works Signage Program (Council contribution to WSIG) - \$43K
- Increase Reserve – timing of works 22 Price Lane, Agnes Banks Drainage - \$69K
- Decrease Reserve – McMahon Park Improvements Stage 2 - \$40K





*Domestic Waste Management Reserve*

- Increase Reserve – deferral of the replacement of Plant 136 - \$563K
- Decrease Reserve – Waste Collections Depot and Storage - \$390K
- Decrease Reserve – increase in disposal of orphan waste - \$57K

*Information Technology Reserve*

- Increase Reserve – CiA Live Property and Rating transition - \$50K
- Decrease Reserve – Cyber Security - \$10K

*Insurance Reserve*

- Decrease Reserve – Windsor River Users Hub Design - \$300K

*Land Acquisition and Capital Contingency Reserve*

- Decrease reserve – acquisition Costs for Road Reserve Realignments - \$20K

*Waste Management Facility Reserve*

- Increase Reserve – reduction in the use of External Plant Hire - \$50K
- Increase Reserve – revised contractor charges for Material Processing - \$100K
- Increase Reserve – revised charges for Timber and Greenwaste Recycling - \$50K
- Increase Reserve – upgrade of IT Equipment deferred - \$90K
- Decrease Reserve – other Waste Disposal income - \$93K
- Decrease Reserve – revised disposal costs for Bulky Waste - \$68K
- Decrease Reserve – increase in Consultancy Fees (post closure, leachate etc) - \$100K
- Decrease Reserve – installation of two wells at East Kurrajong - \$35K

*Sewer Reserve*

- Increase Reserve – deferral of Leaseback purchase - \$55K
- Increase Reserve – deferral of Upgrade to Pump Station 'I' - \$73K
- Increase Reserve – deferral of Upgrade to Pump Station J - \$457K
- Increase Reserve – deferral of Upgrade to Pump Station K - \$228K
- Increase Reserve – completion of Pump Station 'L' Access Road - \$43K
- Decrease Reserve – reactive Capital South Windsor - \$37K
- Decrease Reserve – Sewer Loan interest adjustment - \$432K
- Decrease Reserve – recycled Water maintenance - \$44K
- Decrease Reserve – Nutrient Offset Works - \$68K
- Decrease Reserve – increase in preventative Plant and Equipment maintenance - \$175K
- Decrease Reserve – increase in Treatment Works Operating Expenses - \$50K
- Decrease Reserve – increase in Pumping Stations M&R - \$120K
- Decrease Reserve – increase in sillage disposal from McGraths Hill Wetlands - \$163K



## 6. Performance against Financial Sustainability Benchmarks

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

**Table 1**

Financial Sustainability Ratio	Benchmark	Original Budget 2024/2025	Amended Budget 2024/2025 after Carry Overs, Sep & Dec QBRS	Amended Budget 2024/2025 after Mar QBRS
Operating Performance	>= 0	0.33	0.25	0.29
Own Source Revenue	> 60%	43.3%	44.9%	43.7%
Asset Renewal	> 100%	416.6%	501.5%	506.1%
Infrastructure Backlog	< 2%	9.31%	7.5%	4.3%
Asset Maintenance	> 100%	100.5%	168.9%	167.3%
Debt Service	0%-20%	2.9%	3.07%	2.9%

As shown above, the Own Source Revenue Ratio was projected to be 43.3% when developing the Original Budget. The Ratio has marginally increased, however, still does not meet the benchmark. This continues to be due to the level of grant funding received, mostly relating to flood restoration works. This is a temporary issue and will resolve once the flood restoration works have been completed and acquitted.

The Infrastructure Backlog Ratio was projected to be 9.31% when developing the Original Budget. The Ratio was calculated, at that time, using the value of the unfunded renewal backlog. The Infrastructure Backlog Ratio as at the end of March 2025 has significantly improved as the calculation has been based on the actual current backlog as determined by Council's Assets Team. It is anticipated that the Ratio will improve further as renewal works continue in line with grant funding received.

## Conclusion

The Quarterly Budget Review Statement - March 2025 will result in a balanced budget position.

Branch Managers monitor operational income and expenditure monthly and variations exceeding established thresholds need to be justified. Capital expenditure is reported to the Senior Leadership Team monthly to ensure that expenditure remains within budget estimates and that the capital works program for 2024/2025 is delivered within the stipulated timeframe.



## Report by Responsible Accounting Officer

### Report by Responsible Accounting Officer

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

It is my opinion that, the Quarterly Budget Review Statement for Hawkesbury City Council for the quarter ended 31 March 2025, indicates that Council's projected financial position at 30 June 2025 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:**

A black rectangular box redacting the signature of the Responsible Accounting Officer.

**date:** 11 April 2025

Jody Norman  
Responsible Accounting Officer



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

(\$'000)	Original Budget 2024/2025	Carry Forwards 2023/2024	Adopted Variations for Sep QR	Adopted Variations for Dec Qtr	Revised Budget 2024/2025	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2024/2025
<b>Income</b>								
Rates & Annual Charges	83,285	-	(18)	62	83,329	19	83,348	83,091
User Charges & Fees	10,606	-	(138)	(447)	10,021	142	10,163	6,186
Other Revenue	1,980	-	689	(62)	2,607	(30)	2,577	1,993
Grants & Contributions - Operating	63,535	-	(417)	(9,575)	53,543	7,017	60,561	18,387
Grants & Contributions - Capital	55,993	-	8,661	(5,457)	59,197	(615)	58,582	25,655
Interest & Investment Income	3,942	-	(1)	614	4,555	248	4,803	4,395
Other Income	3,576	-	(16)	174	3,734	36	3,770	3,059
<b>Total Income from Continuing Operations</b>	<b>222,917</b>	<b>-</b>	<b>8,760</b>	<b>(14,693)</b>	<b>216,984</b>	<b>6,818</b>	<b>223,803</b>	<b>142,767</b>
<b>Expenses</b>								
Employee Costs	39,730	373	(451)	338	39,990	209	40,199	30,088
Materials & Services	39,579	2,845	577	1,334	44,365	1,293	45,658	30,238
Borrowing Costs	3,034	-	-	-	3,034	(390)	2,644	1,579
Depreciation, Amortisation & Impairment	26,778	-	-	-	26,778	1	26,779	23,184
Other Expenses	6,477	5	4	(139)	6,347	259	6,606	4,137
Net Loss from disposal of assets	-	-	-	-	-	-	-	5,167
<b>Total Expenses from Continuing Operations</b>	<b>115,598</b>	<b>3,223</b>	<b>130</b>	<b>1,533</b>	<b>120,514</b>	<b>1,372</b>	<b>121,886</b>	<b>94,393</b>
<b>Net Operating Result from Continuing Operations</b>	<b>107,319</b>	<b>(3,223)</b>	<b>8,630</b>	<b>(16,226)</b>	<b>96,470</b>	<b>5,446</b>	<b>101,917</b>	<b>48,374</b>
<b>Net Operating Result before Capital Items</b>	<b>51,326</b>	<b>(3,223)</b>	<b>(31)</b>	<b>(10,769)</b>	<b>37,274</b>	<b>6,061</b>	<b>43,335</b>	<b>22,719</b>



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

(\$'000)	Original Budget 2024/2025	Carry Forwards 2023/2024	Adopted Variations for Sep QR	Adopted Variations for Dec Qtr	Revised Budget 2024/2025	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2024/2025
<b>Income</b>								
Rates & Annual Charges	72,673	-	(18)	19	72,674	26	72,700	72,451
User Charges & Fees	8,963	-	(120)	(447)	8,396	89	8,485	5,486
Other Revenue	1,975	-	689	(60)	2,604	(30)	2,574	1,991
Grants & Contributions - Operating	63,535	-	(584)	(9,575)	53,376	7,017	60,393	18,363
Grants & Contributions - Capital	55,243	-	9,011	(5,357)	58,897	(615)	58,282	25,565
Interest & Investment Income	3,687	-	(82)	614	4,219	236	4,455	4,087
Other Income	3,524	-	(16)	174	3,682	36	3,718	3,014
<b>Total Income from Continuing Operations</b>	<b>209,600</b>	<b>-</b>	<b>8,880</b>	<b>(14,633)</b>	<b>203,848</b>	<b>6,759</b>	<b>210,607</b>	<b>130,957</b>
<b>Expenses</b>								
Employee Costs	37,601	373	(451)	338	37,861	209	38,070	28,643
Materials & Services	35,059	2,845	181	1,158	39,273	558	39,831	26,591
Borrowing Costs	1,474	-	-	-	1,474	(361)	1,113	475
Depreciation, Amortisation & Impairment	23,252	-	-	-	23,252	1	23,253	21,120
Other Expenses	6,477	5	4	(139)	6,347	259	6,606	4,137
Net Loss from disposal of assets	-	-	-	-	-	-	-	5,175
<b>Total Expenses from Continuing Operations</b>	<b>103,863</b>	<b>3,223</b>	<b>(266)</b>	<b>1,357</b>	<b>108,207</b>	<b>666</b>	<b>108,873</b>	<b>86,140</b>
<b>Net Operating Result from Continuing Operations</b>	<b>105,737</b>	<b>(3,223)</b>	<b>9,146</b>	<b>(15,990)</b>	<b>95,641</b>	<b>6,093</b>	<b>101,734</b>	<b>44,816</b>
<b>Net Operating Result before Capital Items</b>	<b>50,494</b>	<b>(3,223)</b>	<b>135</b>	<b>(10,633)</b>	<b>36,744</b>	<b>6,708</b>	<b>43,452</b>	<b>19,251</b>



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

(\$'000)	Original Budget 2024/2025	Carry Forwards 2023/2024	Adopted Variations for Sep QR	Adopted Variations for Dec Qtr	Revised Budget 2024/2025	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2024/2025
<b>Income</b>								
Rates & Annual Charges	10,612	-	-	42	10,654	(7)	10,648	10,640
User Charges & Fees	1,643	-	(18)	-	1,625	53	1,678	700
Other Revenue	5	-	-	(3)	2	-	2	2
Grants & Contributions - Operating	-	-	167	-	167	-	167	24
Grants & Contributions - Capital	750	-	(350)	(100)	300	-	300	91
Interest & Investment Income	255	-	81	-	336	12	348	308
Other Income	52	-	-	-	52	1	53	45
<b>Total Income from Continuing Operations</b>	<b>13,317</b>	<b>-</b>	<b>(120)</b>	<b>(60)</b>	<b>13,137</b>	<b>59</b>	<b>13,196</b>	<b>11,810</b>
<b>Expenses</b>								
Employee Costs	2,129	-	-	-	2,129	-	2,129	1,445
Materials & Services	4,520	-	396	176	5,092	735	5,827	3,647
Borrowing Costs	1,560	-	-	-	1,560	(29)	1,531	1,104
Depreciation, Amortisation & Impairment	3,526	-	-	-	3,526	-	3,526	2,064
Other Expenses	-	-	-	-	-	-	-	-
Net Loss from disposal of assets	-	-	-	-	-	-	-	(8)
<b>Total Expenses from Continuing Operations</b>	<b>11,735</b>	<b>-</b>	<b>396</b>	<b>176</b>	<b>12,307</b>	<b>706</b>	<b>13,013</b>	<b>8,252</b>
<b>Net Operating Result from Continuing Operations</b>	<b>1,582</b>	<b>-</b>	<b>(516)</b>	<b>(236)</b>	<b>830</b>	<b>(647)</b>	<b>183</b>	<b>3,558</b>
<b>Net Operating Result before Capital Items</b>	<b>832</b>	<b>-</b>	<b>(166)</b>	<b>(136)</b>	<b>530</b>	<b>(647)</b>	<b>(117)</b>	<b>3,468</b>



## Capital Budget Review Statement

(\$'000)	Original Budget 2024/2025	Carry Forwards 2023/2024	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2024/2025	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2024/2025
<b>Capital Expenditure</b>								
New Assets								
Land, Building & Land Improvements	13,142	134	(4,626)	(1,496)	7,154	1,158	8,312	4,511
Roads, Bridges, Footpaths & Drainage	12,214	358	1,894	(102)	14,364	990	15,354	5,074
Sewer Infrastructure	600	-	(65)	(235)	300	(75)	225	189
Parks Assets & Other Structures	19,899	524	(3,424)	(4,885)	12,114	3,154	15,268	3,276
Renewal of Assets								
Land, Building & Land Improvements	6,342	724	(197)	(1,189)	5,680	(499)	5,181	1,342
Roads, Bridges, Footpaths & Drainage	63,277	7,212	8,581	(10,399)	68,671	1,623	70,294	35,131
Sewer Infrastructure	1,924	201	(231)	(36)	1,858	(731)	1,127	336
Parks Assets & Other Structures	8,134	1,570	9,607	870	20,181	(1,116)	19,065	4,129
Other Assets	582	43	1,035	3	1,663	1,165	2,828	1,904
Plant & Equipment	4,165	2,101	1,337	70	7,673	(1,262)	6,411	3,004
<b>Total Capital Expenditure</b>	<b>130,279</b>	<b>12,866</b>	<b>13,911</b>	<b>(17,399)</b>	<b>139,657</b>	<b>4,407</b>	<b>144,064</b>	<b>58,896</b>





(\$'000)	Original Budget 2024/2025	Carry Forwards 2023/2024	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2024/2025	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2024/2025
<b>Capital Funding</b>								
Accumulated Depreciation	26,778	-	-	-	26,778	1	26,779	23,184
Capital Grants & Contributions	55,993	-	8,661	(5,457)	59,197	(615)	58,582	25,655
Reserves								
External Restrictions	(14,571)	8,697	3,887	(1,421)	(3,408)	(869)	(4,276)	(22,814)
Internal Restrictions	9,096	7,392	(631)	(265)	15,662	(108)	15,554	2,168
New Loans	-	-	-	-	-	-	-	-
Receipts from Sale of Assets								
Plant & Equipment	1,651	-	386	162	2,199	(65)	2,134	1,120
Other Assets	6	-	-	-	6	-	6	3
Sewer Infrastructure	-	-	-	-	-	-	-	-
Parks Assets & Other Structures	-	-	-	-	-	-	-	-
Land and Buildings	-	-	1,599	350	1,949	1	1,950	1,964
<b>Total Capital Funding</b>	78,953	16,089	13,902	(6,631)	102,383	(1,655)	100,728	31,280
<b>Net Capital Funding - Surplus/(Deficit)</b>	51,326	(3,223)	9	(10,768)	37,274	6,062	43,336	27,616
Net Operating Result (excl. Capital Grants)	51,326	(3,223)	9	(10,768)	37,274	6,061	43,335	22,719
Retained (surplus)/deficit available for general funding purposes	-	-	-	-	-	-	-	4,897





## Cash and Investments Budget Review Statement

(\$000's)	Opening Reserve Balance	Original Budget Transfers	Carry Forwards Transfers	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget Transfers	Variations for Mar Qtr	Projected Budget Transfers	Projected Closing Balances	Actual YTD 2024/2025
<b>Externally Restricted (1)</b>										
S64 Drainage Works Pitt Town Catchment 1	(1,316)	(60)	-	5	-	(55)	-	(55)	(1,371)	(44)
S64 Drainage Works Pitt Town Catchment 2	1,298	59	-	(2,426)	-	(2,367)	-	(2,367)	(1,069)	(1,371)
S64 Drainage Works Pitt Town Catchment 4	78	-	-	-	-	-	-	-	-	-
S7.11 Pitt Town Contributions - Community Facilities	2,090	(954)	(183)	887	(21)	(270)	-	(270)	1,820	(221)
S7.11 Pitt Town Contributions - Land Acquisition	1,161	52	-	(3)	-	49	-	49	1,210	56
S7.11 Pitt Town Contributions - Park Improvements	2,339	106	-	(8)	-	98	-	98	2,437	84
S7.11 Pitt Town Contributions - Planning Studies	23	1	-	-	-	1	-	1	24	1
S7.11 Pitt Town Contributions - Recreation Facilities	729	33	-	(3)	-	30	-	30	759	41
S7.11 Pitt Town Contributions - Roadworks	715	33	-	(2)	-	31	-	31	746	42
S7.11 Vineyard Stormwater Drainage	(9,557)	2,355	-	(208)	(2)	2,145	(9)	2,136	(7,421)	2,038
S.7.11 Vineyard Plan Administration	(12)	58	-	(2)	-	56	-	56	44	62
S.7.11 Vineyard Roads & Transport	6,257	2,975	-	(322)	(34)	2,619	(10)	2,609	8,866	3,018
S.7.11 Social Infrastructure	16,446	8,829	-	(354)	-	8,475	-	8,475	24,921	5,457
S7.11 Contributions (General)	651	40	-	1	-	41	109	150	801	140
S64 Sewerage Contributions	4,426	345	-	(71)	135	409	-	409	4,835	188
S64 Drainage Works Reserve	170	8	-	-	-	8	-	8	178	6
S7.12 Contribution	7,720	(209)	-	336	(97)	30	60	90	7,810	775
Domestic Waste Mangement Reserve	4,328	1,102	(476)	(613)	283	296	94	390	4,718	6,794
Infrastructure Borrowings Reserve	(22,541)	(1,030)	(5,005)	219	1,087	(4,729)	629	(4,100)	(26,641)	(1,377)
Sewerage Schemes	2,031	1,099	(578)	(58)	(95)	368	(326)	42	2,073	4,665
Sewer Loan	5,837	1,047	-	-	-	1,047	461	1,508	7,345	1,026
Stormwater Mgmt Reserve	662	302	-	11	-	313	-	313	975	475
Stormwater Reserve - Redbank	164	(20)	-	2	3	(15)	-	(15)	149	151
Unspent Grants Reserve	8,436	(558)	(2,294)	(1,273)	161	(3,964)	(150)	(4,114)	4,322	(542)
Unspent Contributions Reserve	666	-	(66)	(4)	4	(66)	10	(56)	610	(1)
Voluntary Planning Agreements Reserve	1,278	53	-	-	2	55	-	55	1,333	45
Low Cost Loan Initiative - Vineyard	(1,408)	(205)	-	-	(6)	(211)	-	(211)	(1,619)	1,284
Redbank Community Centre VPA	1,904	(906)	(96)	(1)	-	(1,003)	-	(1,003)	901	14
4.5 Redbank VPA	70	17	-	(1)	-	16	-	16	86	8
<b>Total Externally Restricted</b>	<b>34,645</b>	<b>14,572</b>	<b>(8,698)</b>	<b>(3,887)</b>	<b>1,421</b>	<b>3,407</b>	<b>869</b>	<b>4,276</b>	<b>38,843</b>	<b>22,814</b>
(1) Funds that must be spent for a specific purpose										



(\$000's)	Opening Reserve Balance	Original Budget Transfers	Carry Forwards Transfers	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget Transfers	Variations for Mar Qtr	Projected Budget Transfers	Projected Closing Balances	Actual YTD 2024/2025
<b>Internally Restricted (2)</b>										
Carryover Reserve	5,631	-	(5,631)	5	256	(5,370)	125	(5,245)	386	(4,074)
Childcare Building Levy Reserve	54	103	-	-	(3)	100	-	100	154	98
Contingency Reserve	908	-	-	-	-	-	-	-	908	-
Election Reserve	560	(376)	-	-	-	(376)	-	(376)	184	157
ELE Reserve	1,236	-	-	-	-	-	-	-	1,236	-
Emergency Response Reserve	455	-	-	-	-	-	-	-	455	-
Hawkesbury Aquatic Leisure Centre Reserve	261	-	-	-	-	-	-	-	261	-
Information Tech Reserve	367	41	(36)	200	(20)	185	40	225	592	198
Multi-year Infrastructure Projects Reserve	18,394	(6,716)	(1,545)	(436)	1,426	(7,271)	485	(6,786)	11,608	314
Insurance Reserve	3,125	-	-	-	-	-	(300)	(300)	2,825	-
Land Acquisition & Capital Contingency Reserve	1,096	(1,100)	-	100	-	(1,000)	(20)	(1,020)	76	(1,000)
Legal Services Reserve	200	-	-	-	-	-	-	-	200	-
Property Development Reserve	4,251	(1,100)	-	517	350	(233)	-	(233)	4,018	(233)
Sullage Reserve	144	(91)	-	3	9	(79)	7	(72)	72	544
Waste Management Facility Reserve	44	143	(180)	172	(1,754)	(1,619)	(229)	(1,848)	(1,804)	1,828
Workers Compensation Reserve	803	-	-	-	-	-	-	-	803	-
<b>Total Internally Restricted</b>	<b>37,529</b>	<b>(9,096)</b>	<b>(7,392)</b>	<b>561</b>	<b>265</b>	<b>(15,662)</b>	<b>108</b>	<b>(15,554)</b>	<b>21,975</b>	<b>(2,168)</b>
(2) Funds that must be spent for a specific purpose										
<b>Total Reserve (accrual basis)</b>	<b>72,174</b>	<b>5,476</b>	<b>(16,090)</b>	<b>(3,326)</b>	<b>1,685</b>	<b>(12,255)</b>	<b>977</b>	<b>(11,278)</b>	<b>60,818</b>	<b>20,646</b>
<b>Unrestricted (cash basis)</b>										<b>13,337</b>
<b>Total Cash &amp; Investments</b>										<b>109,771</b>



### **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 \$900,486.60

This Cash at Bank amount has been reconciled to Council's physical Bank Statements.  
The date of completion of this bank reconciliation is 10 April 2025.

### **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)		900
Investments on Hand		109,001
less: Unpresented Cheques	(Timing Difference)	-
less: Payments not processed	(Timing Difference)	-
add: Undeposited Funds	(Timing Difference)	-
less: Identified Deposits (not yet accounted in Ledger)	(Require Actioning)	258
add: Identified Outflows (not yet accounted in Ledger)	(Require Actioning)	(388)
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>109,771</b>
<b>Balance as per Review Statement:</b>		<b>109,771</b>
Difference:		-



## Key Performance Indicators Budget Review Statement

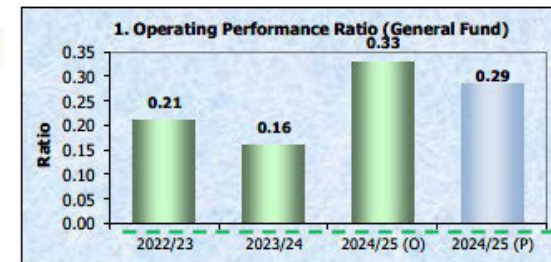
(\$000's)	Actuals		Original Budget 24/25	Current Projection	
	Prior Periods 22/23	23/24		Amounts 24/25	Indicator 24/25

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

Operating Revenue (excl. Capital) - Operating Expenses	0.21	0.16	0.33	43,452	0.28526
Operating Revenue (excl. Capital Grants & Contributions)				152,325	

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

Minimum Benchmark: 0.0

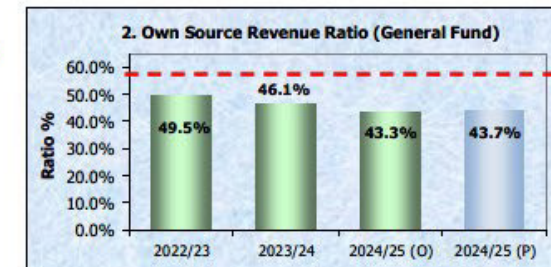


### 2. Own Source Revenue Ratio (General Fund)

Operating Revenue (excl. ALL Grants & Contributions)	49.5%	46.1%	43.3%	91,932	43.7%
Total Operating Revenue (incl. Capital Grants & Cont)				210,607	

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

Minimum Benchmark: 60.0%

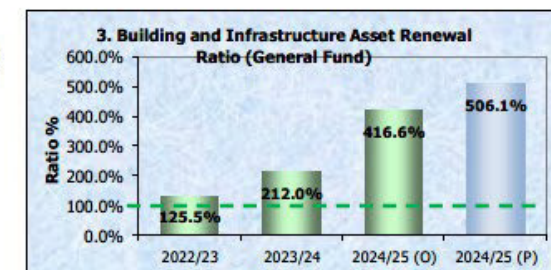


### 3. Building and Infrastructure Asset Renewal Ratio (General Fund)

Asset Renewals (Building and Infrastructure)	125.5%	212.0%	416.6%	94,395	506.1%
Depreciation, Amortisation & Impairment				18,653	

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

Minimum Benchmark: 100.0







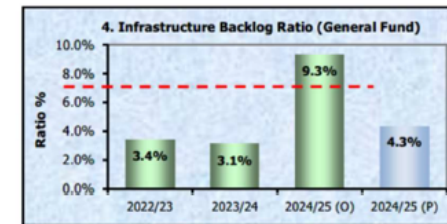
(\$000's)	Actuals		Original Budget 24/25	Current Projection	
	Prior Periods 22/23	23/24		Amounts 24/25	Indicator 24/25

#### 4. Infrastructure Backlog Ratio (General Fund)

Est costs to bring assets to a satisfactory condition	3.4%	3.1%	9.3%	51,495	4.3%
WDV of Building & Infrastructure Assets				1,184,426	

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

Minimum Benchmark: less than 2.0%

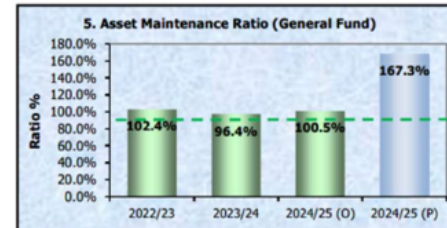


#### 5. Asset Maintenance Ratio (General Fund)

Asset Maintenance	102.4%	96.4%	100.5%	30,252	167.3%
Required Asset Maintenance				18,079	

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

Minimum Benchmark: 100%

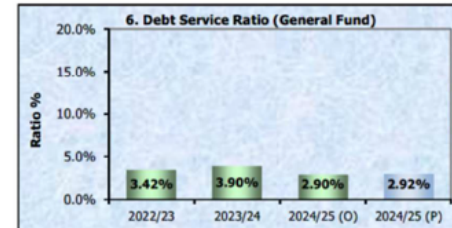


#### 6. Debt Service Ratio (General Fund)

Cost of Debt Service (interest & principal repayments)	3.42%	3.90%	2.90%	4,453	2.92%
Operating Revenue (excl. Capital Grants & Contributions)				152,325	

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

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

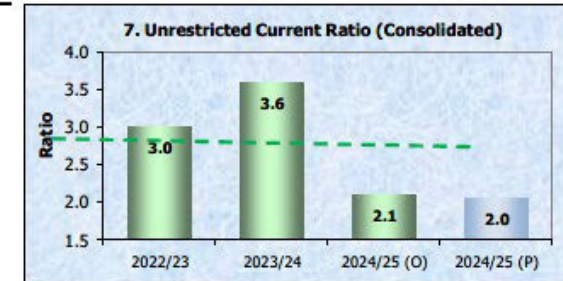




(\$000's)	Actuals		Original Budget 24/25	Current Projection	
	Prior Periods 22/23	23/24		Amounts 24/25	Indicator 24/25
<b>7. Unrestricted Current Ratio (Consolidated)</b>					
Current Assets less all External Restrictions				96,153	2.0
Current Liabilities less Specific Purpose Liabilities	3.0	3.6	2.1	47,026	

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

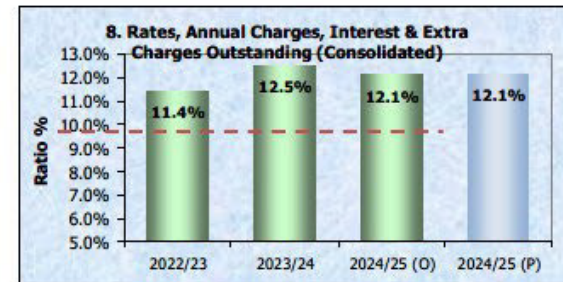
Minimum Benchmark: 1.5



<b>8. Rates, Annual Charges, Interest &amp; Extra Charges Outstanding (Consolidated)</b>					
Rates, Annual & Extra Charges Outstanding				10,103	
Rates, Annual & Extra Charges Collectible	11.4%	12.5%	12.1%	83,348	12.1%

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

Maximum Benchmark: 5.0



<b>9. Cash Expense Cover Ratio (Consolidated)</b>					
Current Year's Cash & Cash Equivalents (incl. TDs)				82,678	
Operating & financing activities Cash Flow payments	10.8	8.6	7.4	11,397	7.3

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

Minimum Benchmark: 3.0





## Contracts Budget Review Statement

**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)
Westbury Constructions	T00213 Amenities Construction at Brinsley Park, Breakaway Oval & Argyle Bailey Reserve	SOR	24/03/2025	3 months	Y
Azbuild Pty Ltd	T00152-15 Drainage Works Agnes Banks	SOR	12/03/2025	3 months	Y
Civilwise Pty Ltd	T00152-8-A Embankment Stabilisation 4C	SOR	18/02/2025	4 months	Y
Jay & LeI Civil Contractors P/L	T00152-8-B Embankment Stabilisation 4C	SOR	18/02/2025	4 months	Y
Jay & LeI Civil Contractors P/L	T00212 Governor Phillip Park -Bank Stabilisation and Betterment project	SOR	21/03/2025	3 months	Y
MJ & MD Skinner Earthmoving P/L	T00219 Greens Road Rehabilitation Lower Portland	SOR	24/03/2025	3 months	Y
Jay & LeI Civil Contractors P/L	T00152-18 Rehabilitation of 4 Roads	SOR	24/03/2025	3 months	Y
Jay & LeI Civil Contractors P/L	T00152-17-A Rehabilitation of Crown Roads	SOR	14/02/2025	4 months	Y
DSA Contracting P/L	T00152-17-B Rehabilitation of Crown Roads	SOR	14/02/2025	4 months	Y
State Civil Pty Ltd	T00209 Construction of Rifle Range Road Traffic Calming Devices	SOR	24/03/25	3 months	Y
WEM Civil Pty Ltd	T00211 Construct Fernadell Sports Field, Landscape and Amenities Building	SOR	31/03/25	18 Months	Y

## Consultancy and Legal Expenses Budget Review Statement

Expense	YTD Expenditure (Actual Dollars)	Budgeted (Y/N)
Consultancies	982,508	Y
Legal Fees	450,414	Y

### Definition of a consultant:

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





## Quarterly Budget Variations

Natural Account	Original Budget 2024/2025	Carry Forwards 2023/2024	Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2024/2025	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2024/2025
<b>INCOME FROM CONTINUING OPERATIONS</b>								
<b>Rates &amp; Annual Charges</b>								
1101. Residential Rates Income	42,610,314	0	-134,096	0	42,476,218	0	42,476,218	42,253,683
1102. Farmland Rates Income	1,854,647	0	42,365	1,893	1,898,905	3,484	1,902,389	1,904,760
1103. Business Rates Income	5,121,635	0	94,839	3,893	5,220,367	4,509	5,224,876	5,225,469
1110. Pensioner Rebate (Mandatory)	-559,250	0	0	0	-559,250	-1,347	-560,597	-563,128
1111. Pensioner Subsidy - Rates	307,588	0	0	6,421	314,009	0	314,009	314,009
1118. Abandonments	-12,079	0	0	0	-12,079	0	-12,079	-8,883
2589. HCC Rates - Farmland	-3,845	0	0	0	-3,845	0	-3,845	-3,123
2595. HCC Land Rates - Business	-64,138	0	-1,660	0	-65,798	0	-65,798	-62,956
2608. HCC Land Rates - Residential	-7,509	0	0	0	-7,509	0	-7,509	-6,265
1109. Domestic Waste Charges	18,605,839	0	5,500	0	18,611,339	28,899	18,640,238	18,669,155
1115. Pensioner Subsidy - Domestic Waste Management	125,798	0	0	6,951	132,749	0	132,749	132,749
1121. Garbage Serv Chrg Business	1,813,747	0	-26,295	0	1,787,452	-9,231	1,778,221	1,779,398
1122. Residential Availability Charge	329,042	0	0	0	329,042	0	329,042	307,510
1123. Domestic Waste Pensioner Rebate	-226,125	0	0	-9,358	-235,483	0	-235,483	-239,104
1127. Sewer Rates Residential Connected	8,758,293	0	0	10,071	8,768,364	0	8,768,364	8,768,363
1128. Sewer Rates Residential Unconnected	31,722	0	0	0	31,722	0	31,722	24,777
1129. Sewer Rates Business Connected	2,251,371	0	0	51,997	2,303,368	0	2,303,368	2,292,981
1130. Sewer Rates Business Unconnected	47,221	0	0	0	47,221	0	47,221	44,667
1133. Stormwater Charge - Residential	345,641	0	0	0	345,641	0	345,641	342,232
1134. Stormwater Charge - Business	199,893	0	1,554	0	201,447	0	201,447	201,896
1135. Sewer Pensioner Rebate (Mandatory)	-70,518	0	0	-2,456	-72,974	-962	-73,936	-74,286
1136. Sewer Pensioner Subsidy	38,785	0	0	2,145	40,930	0	40,930	40,930
1137. Sewer Pensioner Council Rebate	-418,637	0	0	-19,339	-438,176	-5,858	-444,034	-446,051
1138. Redbank Stormwater Charge	164,400	0	0	2,858	167,258	0	167,258	168,462
1140. Sullage Collection Annual Residential	2,326,446	0	0	11,775	2,338,221	0	2,338,221	2,335,635
1142. Sullage Pensioner Rebate	-113,854	0	0	-5,026	-118,880	-718	-119,598	-119,285
1143. Inside Sullage Coll Annual Resident	0	0	0	0	0	0	0	0
1161. Garbage Serv Chrg Reimbursement from BM	6,056	0	0	0	6,056	0	6,056	6,056
1720. Section 611 Gas Mains	18,000	0	0	0	18,000	0	18,000	0
2592. HCC Rates - Stormwater	-6,861	0	-139	0	-6,800	0	-6,800	-6,775
2616. HCC Garbage Rates	-188,719	0	0	0	-188,719	0	-188,719	-191,668
<b>Total Rates &amp; Annual Charges</b>	<b>63,284,903</b>	<b>0</b>	<b>-17,932</b>	<b>61,625</b>	<b>63,328,796</b>	<b>18,776</b>	<b>63,347,572</b>	<b>63,691,187</b>
<b>User Charges &amp; Fees</b>								
1141. Sullage Collection Comm Fees & Service	401,740	0	0	0	401,740	0	401,740	272,442
1145. Sullage Collection Extra Service-Residential	3,591	0	0	0	3,591	0	3,591	3,499
1149. Sullage Emergency Services	8,328	0	0	0	8,328	0	8,328	3,470
1154. PEXA Registration Income	500	0	0	0	500	0	500	0
1160. Section 603 Certificate Income	167,799	0	0	0	167,799	0	167,799	111,391
1310. Septic Tank Permits	83,200	0	0	0	83,200	34,275	117,475	116,974
1311. Construction Certificates	570,687	0	-77,204	-119,000	374,483	0	374,483	185,905
1312. Long Service Leave Commission	1,151	0	0	-851	500	0	500	-36
1313. S6.23 Certificates	73,631	0	0	5,650	79,281	3,719	83,000	65,632
1315. Compliance Certificates	0	0	0	0	0	0	0	150
1316. Complying Development Certificates	124,839	0	-30,000	-35,000	59,839	-30,000	29,839	13,384
1317. Sundry Building Control Income DIV81	137,106	0	-25,584	-10,000	101,522	-16,975	84,547	72,152
1318. Sign Registration	1,741	0	0	0	1,741	-1,241	500	613
1319. Occupation Certificates	179,423	0	-35,648	-50,000	93,775	0	93,775	25,026
1320. Subdivision Fees	807,407	0	0	-49,056	758,351	-17,175	741,176	392,131
1321. Development Application	1,295,783	0	0	-121,685	1,174,078	-6,000	1,168,078	666,507
1322. Sect 10.7 Certificates	232,000	0	0	0	232,000	0	232,000	168,829
1323. Development Control Income	16,636	0	0	0	16,636	0	16,636	8,047
1326. Sundry Develop Income	2,293	0	0	0	2,293	0	2,293	1,350
1331. Licences & Fees	229,582	0	0	-190,000	39,582	96	39,678	30,127
1334. Licences & Fees DIV81 - Caravans	1,000	0	0	0	1,000	0	1,000	612
1337. Pound Income	128,099	0	0	825	128,924	-10,500	118,424	22,436
1338. Animal Sales Income	31,525	0	0	55,961	87,486	2,000	89,486	66,327
1339. Animal Impounding Income	1,280,638	0	0	11,314	1,292,152	147,900	1,440,052	939,628
1342. Footpath - Dining & Trading	8,376	0	0	-5,676	2,500	3,088	5,588	5,588
1350. Sewer Magement Facility Income	20,000	0	9,711	2,409	32,120	2,880	35,000	34,529
1351. Inspection Services	1,037,372	0	-462,384	25,216	600,204	-38,500	561,704	260,690
1352. Re-inspection Fees	101,000	0	-100,000	-1,000	0	0	0	0
1357. SMF Inspection Fees	0	0	350,000	0	350,000	0	350,000	229,896
1358. SMF Reinspection Fees	0	0	100,000	-50,000	50,000	-47,500	2,500	0
1361. Richmond Pool Income	168,000	0	0	0	168,000	16,000	184,000	190,564
1362. Public Camelot's Sundry Income	370,877	0	-6,378	0	364,499	0	364,499	295,508
1364. Learn to Swim	70,000	0	0	420	70,420	38,134	108,554	102,404
1366. Approval to Operate - SMF	0	0	580	2,145	2,725	1,500	4,225	1,807
1400. Vehicle Inspections	575	0	0	59,609	60,184	0	60,184	1,374





Natural Account	Original Budget 2024/2025	Carry Forwards 2023/2024	Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2024/2025	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2024/2025
<b>Natural Account</b>								
1403. Road Reinstatement Fees	299,470	0	153,671	4,032	457,173	0	457,173	414,737
1404. Road Opening Permits	18,349	0	0	285	18,634	8,330	26,964	25,629
1719. Library Charges and Fees	55,584	0	0	0	55,584	-5,411	50,173	34,098
1721. Road Leases	10,000	0	0	0	10,000	0	10,000	0
1730. Museum Income	5,139	0	0	0	5,139	0	5,139	4,207
1732. Gallery Income	18,500	0	0	0	18,500	0	18,500	9,569
1752. Disposal Fees (Gate Takings)	1,020,000	0	0	0	1,020,000	0	1,020,000	735,418
1770. Sewer Connections	17,976	0	0	0	17,976	0	17,976	9,170
1771. Pasture Improvement Income	30,424	0	-15,000	0	15,424	53,176	68,600	0
1772. Sale of Drainage Diagram	16,270	0	0	0	16,270	0	16,270	11,109
1775. Trade Waste Income	1,451,505	0	0	0	1,451,505	0	1,451,505	550,775
1791. Internal Trade Waste Income	0	0	0	0	0	0	0	0
1797. Sundry Income DIV51	17,600	0	0	0	17,600	0	17,600	11,242
1903. Companion Animal Shelter Contributions	0	0	0	0	0	0	0	0
1937. Other Works Contributions	72,209	0	0	6,305	78,514	4,418	82,932	61,497
1938. Parks Bookings	17,633	0	0	10,691	28,324	0	28,324	29,218
Net. Internal Charges	0	0	0	0	0	0	0	0
<b>Total User Charges &amp; Fees</b>	<b>10,605,738</b>	<b>0</b>	<b>-138,236</b>	<b>-447,466</b>	<b>10,020,096</b>	<b>142,214</b>	<b>10,162,310</b>	<b>6,185,622</b>
<b>Other Revenue</b>								
1001. Plant Hire - Employee Fuel Cont'n	0	0	0	0	0	0	0	0
1150. Charges & Fees Recovery Legal Costs	90,000	0	166,509	27,500	284,009	13,000	297,009	285,868
1152. Merchant Fee Recovery	115,000	0	0	0	115,000	0	115,000	59,198
1153. Vary LEP and DCP Applications	92,896	0	0	0	92,896	0	92,896	76,474
1162. Deerubbin Centre Gas Income External	0	0	0	0	0	0	0	764
1163. Deerubbin Centre Electricity Income External	31,861	0	0	0	31,861	0	31,861	23,520
1164. Deerubbin Centre Air Conditioning Income-External	8,843	0	0	0	8,843	0	8,843	8,488
1175. External Recycled Water Income	1,000	0	0	0	1,000	0	1,000	1,624
1197. Administration Fee Income	17,141	0	-3,698	0	13,443	0	13,443	11,093
1340. Derelict Vehicles Income	7,452	0	3,560	2,729	13,741	0	13,741	10,578
1341. Fines & Penalties	350,000	0	-42,270	-203,880	103,850	2,750	106,600	82,310
1353. Nursery Income	70,000	0	0	0	70,000	0	70,000	41,831
1360. Agricultural Fees	14,384	0	0	0	14,384	0	14,384	9,634
1391. Private Works Print & Signwriting Income	3,553	0	0	1,860	5,413	0	5,413	4,532
1396. Private Works Land Clearing	0	0	0	0	0	0	0	-763
1407. Income-Infringements	650,000	0	0	-25,000	625,000	-27,500	597,500	321,775
1419. On-Costs TINSW	5,478	0	0	5,613	11,091	2,472	13,563	12,207
1420. Other Revenue	1,000	0	0	0	1,000	0	1,000	0
1701. WSROC Rebates	0	0	0	773	773	0	773	1,452
1703. GST Fuel Rebate	126,580	0	0	1,906	128,586	5,998	134,584	68,804
1710. Staff Reimbursements	0	0	0	1,506	1,506	0	1,506	2,149
1742. Reimburse Legal Expenses	0	0	0	4,977	4,977	0	4,977	4,977
1743. Contribution to Private Mobile Calls	1,435	0	0	0	1,435	0	1,435	861
1751. Recycling Income	170,000	0	-50,000	0	120,000	500	120,500	68,129
1780. Insurance Settlement	0	0	588,464	92,120	680,584	0	680,584	715,678
1799. Sundry Income	222,774	0	26,458	27,444	276,676	-26,789	249,887	181,288
1965. GIS Map Sales	1,000	0	-250	0	750	0	750	636
<b>Total Other Revenue</b>	<b>1,380,497</b>	<b>0</b>	<b>688,573</b>	<b>-62,452</b>	<b>2,606,618</b>	<b>-29,569</b>	<b>2,577,050</b>	<b>1,993,188</b>
<b>Grants &amp; Contributions - Operating</b>								
1159. Sponsorship	15,500	0	-8,000	8,500	16,000	-211	15,789	15,789
1811. Bus Route-Weight Tax Subsidy-RTA Grant	9,673	0	0	7,658	17,331	0	17,331	17,331
1813. Road Safety LG Funding Programs-RMS Grants	5,500	0	0	0	5,500	0	5,500	0
1815. Stimulus Package-LCRIP-OpInfra,Trans,RegDev&Comms	1,386,813	0	243,373	0	1,630,186	27,572	1,657,758	21,108
1819. Financial Assistance Grant (FAG)	5,412,136	0	-227,867	0	5,184,269	0	5,184,269	609,459
181A. Regional Roads-Roads Block RTA Grants	436,000	0	0	18,000	454,000	0	454,000	454,000
181C. Floodplain Manag-Flood Mitigation-DIPNR	11,200	0	0	0	11,200	0	11,200	0
181G. Reg Roads-Traffic Facilities Block RTA G	343,000	0	0	14,000	357,000	0	357,000	357,000
181I. Roads to Recovery Grant - DOTARS	1,087,629	0	2,049,792	0	3,137,421	0	3,137,421	1,289,960
181J. Pedestrian Safety Program - RMS	0	0	1,035,000	0	1,035,000	0	1,035,000	0
181K. Ferry Operations-Transport for NSW	500,000	0	-500,000	141,561	141,561	-6,137	135,424	135,424
1822. Road Safety Officer Salary Cost-RMS Grant	64,390	0	7,441	0	71,831	0	71,831	71,831
182A. Hbury Child Restraints Proj-RTA Gr	0	0	0	0	0	0	0	0
1836. Revegetation in the Hbury-GSLLS-Gr 1836	0	0	0	0	0	20,875	20,875	13,625
1839. Black Summer Bushfire Recovery	0	0	317,757	0	317,757	-140,036	177,721	161,847
183G. Boating Infra Emergency Repair Pool-RMS	0	0	47,000	0	47,000	0	47,000	47,000
183U. Estuary Management Program-Dept Plan,Ind&Enviro	0	0	0	0	0	0	0	0
1867. Youth Week Grant-Cabinet Office	3,836	0	0	0	3,836	115	3,951	3,951
1868. Yth Worker Subsidy - Comm & Justice - CBNepcan950	44,128	0	0	1,654	45,782	0	45,782	34,337
186B. Graffiti Management Grant-Dept Communities & Justice	0	0	0	0	0	-24,337	-24,337	0
186D. Aged & Disabled Off-Dept of Health 4-8165MIY	44,028	0	0	0	44,028	1,541	45,569	34,177
186H. Get NSW Active Program-TINSW	0	0	0	0	0	0	0	0
186L. CLIRP-Arts & Culture Priority Needs Program	0	0	20,307	0	20,307	0	20,307	0
186P. Early Intervention Program-Wentworth Healthcare Limited	0	0	0	0	0	0	0	0
186X. Community Heritage Grants - National Library of Australia	0	0	0	0	0	0	0	0



Natural Account	Original Budget 2024/2025	Carry Forwards 2023/2024	Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2024/2025	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2024/2025
<b>Natural Account</b>								
186Y. Library Per Capita Sub-State Lib of NSW	234,708	0	0	972	235,680	0	235,680	235,680
187J. Lib L/ Priority Proj Grant-State Lib	17,997	0	0	0	17,997	0	17,997	17,997
187Y. Tech Savvy Seniors-State Lib NSW-Gr 187Y	0	0	3,600	0	3,600	0	3,600	3,600
188Z. Heritage Assistance Fund-Heritage Grant	12,500	0	0	0	12,500	0	12,500	0
188S. Liter Prevention Program - EPA - Gr 188S	0	0	20,000	0	20,000	0	20,000	11,440
188G. Strong Start Cadetship-Dept Plan & Enviro-Gr 188G	0	0	0	0	0	0	0	0
188N. Floodplain Management Program - NSW Government	0	0	137,673	0	137,673	0	137,673	29,390
188P. AI in Planning - DPH&I	0	0	143,938	0	143,938	0	143,938	143,938
188Q. Greener Neighbourhoods Program-Dept Planning & Env	0	0	0	0	0	0	0	0
188Z. Fresh Start in LG Program - OLG - Gr 188Z	0	0	0	0	0	0	0	0
1891. RFS M&R Reimbursement	298,000	0	19,222	0	317,222	0	317,222	317,222
1892. Fire Hazard Reduction - NSW RFS Grant	0	0	6,000	0	6,000	0	6,000	0
1893. Street Lighting Subsidy-RTA	175,000	0	0	7,000	182,000	0	182,000	182,000
189K. Comm Develop Worker-Wentworth Healthcare	0	0	0	0	0	5,000	5,000	5,000
189P. Small Business Month-Dept of Customer Service	0	0	0	0	0	0	0	0
189U. Disaster Recovery Funding-Resilience NSW	0	0	0	0	0	5,694	5,694	5,694
189W. BLERF Community Recovery-NSW Govt	0	0	0	0	0	0	0	0
189X. Safe & Secure Water Program - Dept Plan & Enviro	0	0	166,420	0	166,420	0	166,420	24,054
189Y. Open Streets Program - TINSW	0	0	65,000	-52,000	13,000	0	13,000	13,000
18PS. Greening Our City-LGNSW-Gr 18PS	0	0	0	23,517	23,517	0	23,517	23,517
18RZ. Western City Deals Liveability Grant	3,121,724	0	6,200,276	-4,166,743	5,155,257	2,576,738	7,731,995	2,566,189
1901. Contributions	37,924	0	592,917	116,704	747,545	10,000	757,545	550,959
1905. Natural Disaster Claim	50,071,270	0	-10,716,211	-5,625,501	33,727,558	4,540,646	38,268,204	10,969,700
1907. Low Cost Loan Initiative Interest Subsidy	92,928	0	0	73	93,001	0	93,001	20,614
1934. Ferry Cont Bankham Hills/Lw Portlan	109,240	0	-38,980	-70,260	0	0	0	0
<b>Total Grants and Contributions - Operating</b>	<b>63,535,124</b>	<b>0</b>	<b>-417,342</b>	<b>-9,574,865</b>	<b>53,542,917</b>	<b>7,017,459</b>	<b>60,560,376</b>	<b>16,386,631</b>
<b>Grants &amp; Contributions - Capital</b>								
3812. RMS Active Transport-Get NSW Active Program	0	0	0	0	0	0	0	0
3816. Infrastructure Investment Program - Dept ITRDC&A	0	0	10,765,824	0	10,765,824	0	10,765,824	4,065,825
381C. Road Safety Program	0	0	0	1,226,730	1,226,730	0	1,226,730	0
381F. Reg Roads-Supplementary Rd Component Grant	128,000	0	0	0	128,000	0	128,000	128,000
381Q. Reg Roads-Repair Program-RMS Grant	0	0	0	0	0	0	0	0
382E. Black Spot Program	0	0	6,394,521	-3,300,000	3,094,521	0	3,094,521	-106,339
382J. Safer Roads Program	0	0	0	0	0	0	0	0
383S. Places to Play Program - Dept Planning & Environment	155,000	0	-84,000	-91,000	0	0	0	0
383E. Places to Swim Program - Dept Planning & Environment	639,400	0	0	0	639,400	0	639,400	634,629
383F. Investing in Our Communities Program-Dept ITRDC&A	0	0	900,000	-250,000	650,000	50,000	700,000	133,765
383M. Sports Priority Needs Program-Office of Sport-Gr 383M	65,136	0	289,638	0	354,774	0	354,774	26,754
383Z. Priority Community Infra Prog-Dept ITRDC&A	3,000,000	0	-2,881,599	225,555	343,956	-102,774	241,182	-11,815
384I. Comm Local Infra Renew Program-Dept Regional NSW	0	0	15,352,104	-484,866	14,867,238	130,000	14,997,238	4,450,035
3852. West Invest Community Projects Grant Program	28,301,000	0	-22,800,673	-1,221,163	4,279,964	-819,998	3,459,966	1,626,984
3854. Multi-Sport Community Fund-NSW Office of Sport	2,000,000	0	556,446	-500,963	2,055,483	0	2,055,483	-422,648
3855. Essential Community Sports Assets Prog-Office of Sport	880,000	0	0	-781,643	98,357	51,643	150,000	142,890
385A. Protecting Our Communities (Disaster Resilience)-NSW RA	0	0	100,000	-70,000	30,000	0	30,000	625,000
385B. Thriving Suburbs Grant	0	0	0	0	0	0	0	2,007,017
3863. Creative Capital Program-Creative NSW	0	0	65,110	0	65,110	0	65,110	11,510
3885. Accelerated Infrastructure Fund-Dept Plann & Enviro	50,000	0	0	0	50,000	0	50,000	0
388D. Public Lib Infrastructure-State Lib NSW-Cap Gr388D	0	0	200,000	0	200,000	0	200,000	7,450
388A. Crown Reserve Improve Fund-Dep of Plan,Inf&Env	0	0	0	0	0	0	0	0
388B. Greening Our City-LGNSW-Gr 388B	0	0	124,400	0	124,400	-33,183	91,217	0
3901. Capital Contribution	1,300,000	0	9,730	54,560	1,364,290	0	1,364,230	73,230
3903. S64 Sewer Contribution (No specific Catch)	750,000	0	-350,000	-100,000	300,000	0	300,000	90,869
3906. Dedicated Asset Contributions - Developer (Non Cash)	0	0	0	0	0	0	0	0
3924. S7.11 Extractive Industries Contribution	11,021	0	0	0	11,021	109,444	120,465	134,838
3948. S7.12 Contributions	1,164,554	0	0	-164,554	1,000,000	0	1,000,000	718,959
3950. S7.11 Contrib Catch 1 Community Facilities	0	0	0	0	0	0	0	4,505
3954. S7.11 Contribution District Com Facilities	0	0	0	0	0	0	0	-1,631
3955. S7.11 Contributions Catch 1 Park Imp Prog	0	0	0	0	0	0	0	-128
3959. S7.11 Contributions Dist Fac PIP	0	0	0	0	0	0	0	6,100
3960. S7.11 Contributions Catch 1 Rec Building	0	0	0	0	0	0	0	-225
3962. S7.11 Contributions Catch 3 Rec Buildings	0	0	0	0	0	0	0	495
3964. S7.11 Contributions Dist Fac Rec Building	0	0	0	0	0	0	0	2,643
3969. S7.11 Contribution-P/Ten C5-Land Acquisition	0	0	0	0	0	0	0	16,917
3971. S7.11 Contribution-P/Ten C5-Planning Studies	0	0	0	0	0	0	0	73
3973. S7.11 Contribution-P/Ten C5-Roadworks	0	0	0	0	0	0	0	18,029
3985. S7.11 Vineyard Roads & Transport Contributions	5,783,750	0	0	0	5,783,750	0	5,783,750	2,792,914
3986. S7.11 Vineyard Stormwater Drainage Contributions	4,181,963	0	0	0	4,181,963	0	4,181,963	3,716,013
3987. S7.11 Vineyard Social Infrastructure Contributions	7,468,167	0	0	0	7,468,167	0	7,468,167	4,851,327
3988. S7.11 Vineyard Plan Administration Contributions	115,044	0	0	0	115,044	0	115,044	111,850
<b>Total Grants &amp; Contributions - Capital</b>	<b>55,993,835</b>	<b>0</b>	<b>8,661,302</b>	<b>-5,457,464</b>	<b>59,196,933</b>	<b>-614,968</b>	<b>58,582,964</b>	<b>25,655,432</b>
<b>Interest &amp; Investment Income</b>								
1117. Extra Charges	442,966	0	1,153	3,135	447,254	62,586	509,840	438,205
1119. Interest Domestic Waste	113,576	0	0	0	113,576	0	113,576	151,858
1120. Interest Non Domestic Waste	6,718	0	0	0	6,718	701	7,419	8,671
1131. Interest Sewer Rates Extra Charges	45,885	0	0	0	45,885	10,611	56,496	66,271
1132. Interest Sewer Rates Extra Chgs Business	5,508	0	0	0	5,508	1,226	6,734	7,983
1601. Interest Income	3,327,204	0	-2,204	610,894	3,935,894	172,619	4,108,513	3,722,406
<b>Total Interest &amp; Investment Revenue</b>	<b>3,941,857</b>	<b>0</b>	<b>-1,051</b>	<b>614,029</b>	<b>4,554,835</b>	<b>247,743</b>	<b>4,802,578</b>	<b>4,393,394</b>





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<b>Other Income</b>								
1002. Plant Income - Leaseback	575,174	0	1	0	575,175	-17,851	557,324	415,430
1155. Rental, Lease and fees Income	642,152	0	-7,983	5,755	639,924	26,629	666,553	567,753
1156. Shops & Offices - Rental Income	2,070,194	0	-7,775	140,484	2,202,903	-9,244	2,193,658	1,754,931
1157. Other Rents & Leases	288,061	0	0	27,389	315,450	36,889	352,338	320,754
<b>Total Other Income</b>	<b>3,575,580</b>	<b>0</b>	<b>-15,757</b>	<b>173,628</b>	<b>3,733,451</b>	<b>36,423</b>	<b>3,769,874</b>	<b>3,558,868</b>
<b>INCOME FROM CONTINUING OPERATIONS</b>	<b>222,916,734</b>	<b>0</b>	<b>8,759,557</b>	<b>(14,692,645)</b>	<b>216,983,646</b>	<b>6,818,178</b>	<b>223,801,824</b>	<b>142,766,442</b>
<b>EXPENDITURE FROM CONTINUING OPERATIONS</b>								
<b>Employee Costs</b>								
2101. Salaries	21,039,635	371,814	-386,275	-101,920	20,923,254	-863	20,922,371	14,969,646
2102. Annual Leave	2,710,595	0	-16,601	-11,675	2,682,319	0	2,682,319	1,773,742
2103. Sick Leave	1,362,489	0	-4,999	-3,266	1,354,284	0	1,354,284	945,087
2104. Long Service Leave	141,744	0	0	0	141,744	0	141,744	0
2105. Leave in Lieu	0	0	0	0	0	0	0	0
2106. Non-Work Related Incapacity	10,250	0	0	5,903	16,153	0	16,153	40,969
2107. Casuals	759,086	1,456	78,838	242,729	1,082,109	136,100	1,218,209	1,046,376
2109. Workers Compensation	400,000	0	0	0	400,000	100,000	500,000	1,290,833
2110. Overtime	985,755	0	8,902	30,144	1,022,801	21,243	1,044,044	785,083
2111. Superannuation	4,215,513	0	21,677	-12,223	4,224,967	16,055	4,240,421	2,574,778
2112. Allowances	535,129	0	-8,885	1,729	527,973	8,541	536,514	401,176
2115. Vacancy Discount	-630,121	0	2,278	0	-627,843	0	-627,843	0
2117. Payroll Tax	30,725	0	0	0	30,725	0	30,725	0
2118. FBT	74,954	0	0	0	74,954	0	74,954	19,235
2119. Public Holidays	1,175,130	0	-1,403	-3,444	1,170,283	0	1,170,283	634,150
2121. Employment Screening	18,963	0	0	6,142	25,105	1,210	26,315	21,239
2122. Wages	5,836,991	0	-317,555	167,903	5,687,339	-60,131	5,627,208	4,226,008
2123. Wages Oncosts	1,313,323	0	-71,450	37,778	1,279,651	-12,413	1,267,239	835,751
2124. Award Bonus	0	0	253,492	0	253,492	-1,000	252,492	253,492
2125. Salary Reclassifications	20,000	0	-6,567	-6,733	6,700	0	6,700	0
2127. Maternity Leave	40,000	0	0	-15,000	25,000	0	25,000	33,138
2133. Employee Assistance Program	12,840	0	0	0	12,840	0	12,840	7,886
2134. Sick Leave on cost - out doors staff	-409,173	0	-141	0	-409,314	0	-409,314	-248,278
2137. Employee Protective Clothing	82,730	0	0	0	82,730	0	82,730	76,124
2140. Staff Vaccinations	3,038	0	0	0	3,038	0	3,038	1,360
2572. Workers Compensation Insurance	0	0	0	0	0	0	0	0
<b>Total Employee Costs</b>	<b>39,729,596</b>	<b>373,270</b>	<b>-451,289</b>	<b>338,128</b>	<b>39,989,705</b>	<b>208,722</b>	<b>40,198,427</b>	<b>30,887,785</b>
<b>Materials &amp; Services</b>								
1005. Plant Surplus -PW Hire Eamed	-1,414,364	0	-396,835	-22,063	-1,833,262	86,156	-1,747,106	-1,304,177
1165. Council Rates & Annual Charges Recoveries	-7,238	0	0	0	-7,238	0	-7,238	-7,238
2000. Plant - Running Costs	2,247,739	0	130,169	50,831	2,428,739	-23,872	2,404,867	1,913,765
2108. Travelling	3,096	0	0	0	3,096	1,500	4,596	3,699
2113. Uniforms	2,625	0	300	0	2,925	0	2,925	2,107
2114. Training	216,234	1,905	8,000	4,352	230,491	-5,000	225,491	85,626
2116. Contractors	2,813,666	339,051	486,786	60,699	3,700,202	-63,952	3,636,250	2,134,829
2135. Staff Conferences	22,011	0	0	25,403	47,414	4,000	51,414	25,169
2142. PEXA Registrations	0	0	0	196	196	0	196	532
2244. Debt Recovery Expenses	90,000	41,575	0	0	131,575	0	131,575	100,451
2251. Legal Expenses - Support Services	84,460	0	0	57	84,517	0	84,517	53,947
2262. Legal Expenses - General Managers Office	50,150	0	12,360	0	62,510	4,500	67,010	44,909
2264. Legal Expenses-Infrastructure Services	3,165	0	0	20,050	23,165	38,464	61,629	87,321
2265. Legal Expenses-City Planning	192,900	0	0	0	192,900	0	192,900	244,697
2267. Excess on Insurance Claims	0	0	1,000	6,050	7,050	8,000	15,050	29,516
2400. Unallocated Purchase Card Expense	0	0	2,000	-2,050	0	0	0	14
2401. Overheads	0	0	0	0	0	0	0	18
2402. Sundry Expenses	60,316	0	24,675	-4,613	80,378	9,540	89,918	49,516
2403. Plant On Costs	1,214,294	0	386,454	141,838	1,742,585	17,164	1,759,750	1,300,975
2406. Wastewater Chemicals	460,264	0	0	0	460,264	0	460,264	301,658
2407. Consultancy Fees	770,670	926,944	769,497	412,696	2,909,807	205,771	3,115,578	737,221
2408. Printing & Stationery Costs	151,216	0	-14,094	9,988	147,110	-8,632	138,478	99,138
2410. External Plant & Equipment Hire	1,268,452	0	19,957	-8,625	1,279,784	-307,914	971,870	575,898
2414. Equipment Hire	0	0	0	0	0	0	0	0
2415. Unallocated Opal Card Expense	0	0	0	0	0	0	0	68
2418. Private Works Print & Signwriting Expend	0	0	0	0	0	0	0	557
2419. General Office Expenditure	26,620	0	0	9,840	36,460	289	36,749	29,689
2420. Audit Fees	110,250	0	0	0	110,250	0	110,250	69,400
2421. Artists and Curators Fees	35,528	52,500	12,500	-2,000	98,928	-2,059	96,869	44,688
2422. Telephone Expenses	149,285	0	0	0	149,285	-21,000	128,285	87,491
2423. Postage & Freight	194,501	0	7,750	1,500	203,751	-925	202,826	166,427
2424. Panel Member Fees	69,637	0	0	-990	68,647	-6,000	62,647	41,896



Natural Account	Original Budget 2024/2025	Carry Forwards 2023/2024	Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2024/2025	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2024/2025
2425. Bank Charges	239,591	0	0	1,285	240,876	18,828	259,704	164,889
2426. Licences, Subscriptions & Memberships	472,425	0	38,352	9,872	520,649	32,538	553,187	455,118
2427. Advertising	149,998	0	-4,000	7,486	153,484	7,093	160,577	122,743
2428. Inspections	13,371	0	0	0	13,371	0	13,371	2,990
2429. Contractors Charges	3,291,100	289,898	-452,634	625,134	3,753,498	-56,591	3,696,907	1,600,071
2430. Production & Exhibition Expenses	24,652	2,076	0	6,565	33,293	-5,000	28,293	25,347
2431. Education & Public Programs	10,029	0	0	0	10,029	-3,112	6,917	6,113
2433. Penrth CC Land Rates Payable	25,017	0	0	-4,224	20,793	0	20,793	20,793
2434. Mobile Phone Expenses	0	0	0	0	0	0	0	0
2435. Promotion Expenditure	9,378	0	0	0	9,378	0	9,378	6,033
2436. Veterinary Expenses	133,325	0	0	73,974	207,299	22,701	230,000	180,084
2439. Courier Costs	0	0	0	0	0	0	0	357
2440. Property Leases	0	0	0	0	0	0	0	6,842
2441. Stock Write Off	0	0	0	0	0	0	0	0
2443. Collections Management	4,200	0	0	0	4,200	0	4,200	1,932
2446. Internal Waste Disposal - Trade Waste	0	0	0	0	0	0	0	0
2456. Employment Agencies	100,000	96,015	166,830	74,693	437,538	70,718	508,256	663,026
2457. Contribution to HSC & HLC	1,363,375	63,000	39,129	-83,000	1,402,504	-163,849	1,238,655	948,375
2490. Activity Expenses	14,820	430,297	-162,586	-2,000	280,530	-24,337	256,193	66,441
2491. Consumables	36,409	0	0	38,873	75,282	20,470	95,752	82,059
2492. Comty Services Program Expenses	113,218	3,380	0	0	116,598	-3,380	113,218	105,281
2500. Heritage Programs - Assistance Funds	100,000	0	0	0	100,000	0	100,000	2,000
2504. Bush Fire Mitigation Works	0	0	6,000	0	6,000	0	6,000	0
2510. Local Economic Development Program	88,417	0	-26,839	-9,025	52,553	-414	52,139	0
2511. Sustenance	62,277	0	0	5,164	67,441	7,485	74,926	54,953
2512. Food & Beverages subject to FBT (entertainment)	22,012	0	0	-2,332	19,680	2,819	22,499	19,686
2513. Food & Beverages (client - entertainment) not subject to FBT	3,419	0	0	2,846	6,265	0	6,265	9,319
2520. Election Expenses	540,000	0	0	0	540,000	0	540,000	6,770
2521. Members Fees Section 29A	388,148	0	-16,940	0	371,208	0	371,208	271,973
2522. Councilor's Travelling Allowances	4,293	0	0	0	4,293	0	4,293	5,288
2523. Delegates Expenses	52,788	0	0	11,073	63,861	0	63,861	26,114
2540. Lower Portland Ferry	658,448	0	-536,511	0	119,637	-6,137	113,500	114,540
2550. Fire Control Operating Ex	135,000	0	19,222	-9,163	145,059	-32,545	112,514	76,007
2555. Section 44 Emergency Expenditure	0	0	0	0	0	0	0	0
2563. Tertiary Education Assistance	10,250	0	0	0	10,250	0	10,250	10,836
2565. Disposal of Derelict Vehicles	5,560	0	0	2,729	8,289	0	8,289	7,717
2568. Licences and Accreditations	21,356	0	0	0	21,356	0	21,356	11,542
2569. Trainee and Apprentice Expenses	0	0	0	0	0	0	0	1,698
2570. Safety Expenses & Training	162,498	0	0	920	163,418	-25,194	138,224	56,641
2571. Rates Property Revaluation	184,250	0	4,260	0	188,510	13,800	202,310	202,310
2580. Administration Charges	0	0	1,017	0	1,017	0	1,017	1,017
2581. Library Oth Recurent Exp	17,800	0	0	0	17,800	0	17,800	12,802
2582. Database Subscriptions & Memberships	54,889	0	0	0	54,889	0	54,889	26,490
2590. Print Machine Maintenance	45,841	0	4,831	1,455	52,127	17,468	69,595	39,487
2591. Print Machine Rental	7,800	0	-2,665	-375	4,760	0	4,760	760
2594. Insurance Claimable Expenses (Operating)	0	0	0	0	0	0	0	15,562
2600. Gas	108,700	0	0	0	108,700	8,862	117,562	80,806
2601. Electricity	1,126,482	0	35,467	0	1,161,949	42,391	1,204,340	983,355
2602. Water	225,942	0	20,000	0	245,942	3,104	249,046	228,492
2603. Insurance	3,858,323	0	0	28,396	3,886,719	10,640	3,897,359	3,899,378
2604. Security	153,749	0	12,172	1,184	167,105	6,965	174,070	120,132
2605. Maintenance - Furniture & Fittings	1,000	0	3,124	5,980	10,104	0	10,104	15,660
2606. Maintenance - Buildings	456,993	0	-59,820	79,089	476,262	15,619	491,881	444,572
2607. Maintenance - Plant & Equipment	117,937	0	75,381	91,377	284,695	274,198	558,893	395,058
2609. Cleaning	368,983	0	8,988	-14,000	363,971	-21,832	342,139	221,310
2610. Office Equipment Maintenance	0	0	0	0	0	0	0	0
2611. Mowing	13,988	0	2,312	0	16,300	4,656	20,956	13,310
2612. Mice Gardens & Grounds	32,500	0	0	0	32,500	-500	32,000	8,522
2613. HCC Sewer Rates	76,978	0	0	0	76,978	0	76,978	77,401
2614. Air Conditioning	54,760	0	24,468	35,734	114,962	18,462	133,424	139,484
2615. Vandalism Repairs	38,896	0	10,534	5,000	54,430	17,433	71,863	68,948
2617. Electricity Contra (Savings)	-256,141	0	0	0	-256,141	0	-256,141	-163,197
2618. Parks - M&R	462,763	0	50,502	-68,417	444,848	-25,717	419,131	265,653
2619. Buildings Works Program	550,873	235,000	-75,000	-142,569	568,304	-82,544	485,760	252,675
2621. Bridge Maintenance	25,000	0	0	0	25,000	-4,000	21,000	2,433
2622. Street Sweeping Program	0	0	0	0	0	0	0	0
2624. Bulk Materials	46,000	0	-9,778	63,778	100,000	0	100,000	7,533
2625. Road Line & Signs Maintenance	303,761	0	0	63,989	367,750	-71,990	295,760	199,836
2626. Footpaths Maintenance	1,848	0	18,152	0	20,000	0	20,000	11,982
2628. Road Restorations	299,470	0	153,671	59,609	512,750	0	512,750	144,192
2630. Street Lighting Expenditure	600,600	0	0	0	600,000	0	600,000	440,361





Natural Account	Original Budget 2024/2025	Carry Forwards 2023/2024	Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2024/2025	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2024/2025
2633. Sundry Survey Works	0	0	0	0	0	5,300	5,300	4,200
2637. Insurance - Public Liability Claims	51,250	0	0	0	51,250	0	51,250	32,116
2640. Roadworks Maintenance-General	0	0	0	0	0	0	0	0
2641. Roadworks Maintenance	3,509,502	0	-1,020,354	-543,709	1,945,439	369,708	2,315,145	2,392,029
2643. Roadworks Maint Clear Drainage Structure	32,531	0	0	0	32,531	0	32,531	17,601
2647. Roadworks Maint Hand Patch Flex Pavement	0	0	0	0	0	0	0	157
2648. Roadworks Maint Heavy Patching	128,710	0	727,790	600,000	1,456,500	347,365	1,803,865	1,240,449
2649. Roadworks Maintenance Shoulder Grading	0	0	36,144	98,912	135,056	0	135,056	72,258
2650. Roadside Vegetation	0	0	3,892	0	3,892	0	3,892	3,892
2651. Roadworks Maintenance-Unsealed Roads	0	0	0	0	0	0	0	0
2654. Roadworks Maint Gravel Sheet Pavement	74,679	0	6,980	0	81,659	0	81,659	81,659
2655. Roadworks Maint Guidepost Maintenance	2,000	0	0	0	2,000	0	2,000	556
2656. Roadworks Maint - Maintenance Grading	0	0	0	0	0	0	0	3,171
2660. Community Safety Programs	11,000	0	0	5,000	16,000	0	16,000	5,321
2661. Road Safety Grant Programs Expenditure	2,500	225	3,000	0	5,725	0	5,725	1,425
2662. Infringement Processing Expenses	72,480	0	0	2,073	74,553	-10,949	63,604	45,990
2663. Insurance Contra	-1,782,000	0	0	0	-1,782,000	-7,000	-1,789,000	-1,789,000
2670. Kerb & Gutter Maintenance	4,044	0	0	0	4,044	0	4,044	2,240
2671. General Maintenance Drainage Structures	315,495	0	0	-4,000	311,495	0	311,495	176,275
2674. Op Exp-EMP-Gross Pollutant Traps Mainten	55,000	0	0	0	55,000	0	55,000	6,031
2678. Land Management Bushcare	331,817	44,125	0	0	375,942	30,875	406,817	241,515
2679. Bushcare Officer Program	35,560	0	-693	0	34,867	0	34,867	2,124
2681. Tree Maintenance	271,722	0	0	3,600	275,322	3,460	278,782	330,846
2684. Contract Mowing	215,224	0	0	0	215,224	14,051	229,275	161,263
2685. Landscaping	0	0	0	0	0	0	0	0
2690. Car Parking M&R	20,000	0	0	0	20,000	0	20,000	2,962
2702. Plant & Equipment	0	0	0	21,480	21,480	-19,756	1,724	10,840
2721. Stock Pound Expenses	5,000	0	0	0	5,000	0	5,000	1,112
2740. General Computer Expenses	21,000	0	0	0	21,000	0	21,000	17,082
2741. Software Licensing & Maintenance	71,678	0	0	0	71,678	24,202	95,880	5,979
2742. Annual Support and Maintenance	25,201	0	-16,798	0	8,403	0	8,403	8,403
2743. Network Administration	554,555	0	16,775	2,526	573,856	10,394	586,250	345,334
2744. Corporate Systems	2,603,272	0	0	0	2,603,272	-50,000	2,553,272	1,958,192
2751. Dwellings Mice	4,880	0	0	0	4,880	0	4,880	3,444
2755. Shops & Offices - Ground Maintenance	75,656	0	0	0	75,656	0	75,656	54,720
2760. Youth Worker Programs	33,061	5,127	-5,000	0	33,188	0	33,188	17,175
2762. Art Gallery Expenses	0	0	0	0	0	0	0	0
2768. Communication & Stakeholder Pgm Expenses	392,507	52,000	59,746	-77,769	426,484	-17,067	409,417	360,629
2770. Valuation Expenses	54,000	1,050	18,500	0	73,550	42,365	115,915	69,858
2772. On Line Title Searches	1,500	0	0	0	1,500	35	1,535	2,223
2773. Rounding Expenses	0	0	0	0	0	0	0	3
2780. Records Expenditure	48,459	26,183	0	0	74,642	0	74,642	51,851
2805. Flood Mitigation Programs	22,400	0	0	0	22,400	0	22,400	0
2820. Grant Funded Operational Exp	0	0	0	0	0	0	0	0
2900. Stores Items	492,279	0	7,888	-2,991	497,176	-4,196	492,980	341,200
2911. Cost of Goods Sold	48,504	0	0	0	48,504	6,530	55,034	55,758
2921. Pool Chemicals	29,561	0	0	0	29,561	439	30,000	28,201
2922. Pool M & R	58,695	0	-5,889	-15,000	37,806	0	37,806	19,385
2930. Treatment Works Operating Expenditure	478,811	0	-55,000	-89,578	334,233	50,000	384,233	195,731
2932. Sewer Maintenance	216,155	0	0	0	216,155	0	216,155	92,786
2934. Pumping Stations M&R	260,623	0	0	0	260,623	138,044	398,667	247,769
2937. Sludge Processing & Disposal	381,290	0	0	0	381,290	163,261	544,551	418,846
2939. Effluent Testing	58,728	0	0	0	58,728	909	59,637	37,186
2948. Pasture Improve Program	119,111	0	0	0	119,111	40,000	159,111	108,552
2960. Sundry Collection Expense	58,000	0	0	0	58,000	27,000	85,000	66,744
2961. Waste Education Expenses	34,000	0	0	0	34,000	0	34,000	16,092
2962. Recycling Program	2,414,259	0	0	0	2,414,259	0	2,414,259	1,391,394
2965. Kerbside bulk waste collection Expense	1,100,000	0	0	0	1,100,000	0	1,100,000	719,761
2970. Other Waste Disposal Expenses	500,000	235,000	0	-350,000	385,000	123,267	508,267	335,604
2987. GIS Map Production Expenses	1,000	0	-250	-375	375	0	375	0
2988. Equipment Maintenance	1,468	0	2,096	0	3,562	0	3,562	3,600
2989. Property Management Fees	10,738	0	0	0	10,738	0	10,738	7,634
<b>Total Materials &amp; Services</b>	<b>39,576,738</b>	<b>2,845,350</b>	<b>576,684</b>	<b>1,334,379</b>	<b>44,365,151</b>	<b>1,293,393</b>	<b>45,658,544</b>	<b>30,238,032</b>
<b>Borrowing Costs</b>								
2203. Borrowing Costs	50,000	0	0	0	50,000	0	50,000	0
2204. Interest on Loans	2,876,480	0	0	0	2,876,480	-390,197	2,486,283	1,476,527
2205. Interest on Leases	107,220	0	0	18	107,238	0	107,238	102,638
<b>Total Borrowing Costs</b>	<b>3,033,700</b>	<b>0</b>	<b>0</b>	<b>18</b>	<b>3,033,718</b>	<b>-390,197</b>	<b>2,643,521</b>	<b>1,579,165</b>



Natural Account	Original Budget 2024/2025	Carry Forwards 2023/2024	Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2024/2025	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2024/2025
<b>Depreciation</b>								
2300. Depreciation Expense Plant	1,860,413	0	0	0	1,860,413	0	1,860,413	1,433,777
2301. Depreciation Expense Equipment	159,310	0	0	0	159,310	0	159,310	143,402
2302. Depreciation Expense Office Equipment	202,310	0	0	0	202,310	0	202,310	120,081
2303. Depreciation Expense Furniture & Fitting	57,696	0	0	0	57,696	0	57,696	76,074
2304. Depreciation Expense Other Structures	206,468	0	0	0	206,468	0	206,468	240,008
2305. Depreciation Expense Buildings	3,599,690	0	0	0	3,599,690	0	3,599,690	2,993,159
2306. Depreciation Expense Land Improvements	97,733	0	0	0	97,733	0	97,733	188,108
2307. Depreciation Expense Roads	10,011,376	0	0	0	10,011,376	0	10,011,376	8,271,559
2308. Depreciation Expense Bridges	587,090	0	0	0	587,090	0	587,090	404,995
2309. Depreciation Expense Footpaths	418,941	0	0	0	418,941	0	418,941	371,972
2310. Depreciation Expense Sewer network	3,297,000	0	0	0	3,297,000	0	3,297,000	1,899,669
2311. Depreciation Expense Tip Asset	31,000	0	0	0	31,000	0	31,000	1,454,212
2312. Depreciation Expense Library Books	264,839	0	0	0	264,839	0	264,839	191,989
2314. Depreciation Expense Park Asset	1,544,678	0	0	0	1,544,678	0	1,544,678	1,522,454
2315. Depreciation Expense Stormwater Drainage	2,387,627	0	0	0	2,387,627	0	2,387,627	1,874,096
2317. Depreciation Expense - Kerb & Gutter	648,394	0	0	0	648,394	0	648,394	777,280
2320. Depreciation Expense - Intangible Asset	50,000	0	0	0	50,000	0	50,000	71,618
2321. Depreciation Expense - Swimming Pools	66,168	0	0	0	66,168	0	66,168	63,134
2322. Depreciation Expense - Buildings Non Specialised	668,104	0	0	0	668,104	0	668,104	620,755
2323. Amortisation Right of use Assets	619,534	0	0	0	619,534	977	620,511	465,562
<b>Total Depreciation</b>	<b>26,778,371</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,778,371</b>	<b>977</b>	<b>26,779,348</b>	<b>23,183,964</b>
<b>Other Expenses</b>								
2405. Contribution to outside bodies	4,596,916	0	3,890	-5,277	4,595,530	258,000	4,853,530	2,617,620
2412. Bad and Doubtful Debts	10,000	0	0	13,856	23,856	700	24,556	24,606
2453. Sponsorship	65,000	5,050	0	6,000	76,000	500	76,500	42,500
2553. RFS Bush Fire Fight Fund Contribution	1,165,582	0	0	-73,035	1,092,547	0	1,092,547	819,410
2554. Fire and Rescue NSW Contribution	218,728	0	0	-10,123	208,605	0	208,605	156,454
2593. Contribution Emergency Mgt SES	313,163	0	0	-70,732	242,431	0	242,431	181,823
2765. Section 356 Expenditure	107,563	0	0	0	107,563	0	107,563	94,294
<b>Total Other Expenses</b>	<b>6,476,952</b>	<b>5,050</b>	<b>3,890</b>	<b>-139,311</b>	<b>6,346,531</b>	<b>259,200</b>	<b>6,605,731</b>	<b>4,136,767</b>
<b>Profit or Loss on Sale of Assets</b>								
1795. Profit on Sale of Assets	0	0	0	0	0	0	0	-828,317
2437. Loss on Sale of Assets	0	0	0	0	0	0	0	5,995,140
<b>Total Borrowing Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,166,823</b>
<b>EXPENDITURE FROM CONTINUING OPERATIONS</b>	<b>115,597,357</b>	<b>3,223,620</b>	<b>129,285</b>	<b>1,533,214</b>	<b>120,513,476</b>	<b>1,372,095</b>	<b>121,885,571</b>	<b>94,392,426</b>
<b>NET CAPITAL EXPENDITURE</b>								
<b>Accumulated Depreciation</b>								
3300. Depreciation - Plant	1,860,413	0	0	0	1,860,413	0	1,860,413	1,433,777
3301. Depreciation Equipment	159,310	0	0	0	159,310	0	159,310	143,402
3302. Depreciation Office Equipment	202,310	0	0	0	202,310	0	202,310	120,081
3303. Depreciation Furniture & Fittings	57,696	0	0	0	57,696	0	57,696	76,074
3304. Depreciation other Structure	206,468	0	0	0	206,468	0	206,468	240,008
3305. Depreciation Buildings Specialised	3,599,690	0	0	0	3,599,690	0	3,599,690	2,993,159
3306. Depreciation Land Improvements	97,733	0	0	0	97,733	0	97,733	188,108
3307. Depreciation Roads	10,011,376	0	0	0	10,011,376	0	10,011,376	8,271,559
3308. Depreciation Bridges	587,090	0	0	0	587,090	0	587,090	404,995
3309. Depreciation Footpaths	418,941	0	0	0	418,941	0	418,941	371,972
3310. Depreciation Sewer network	3,297,000	0	0	0	3,297,000	0	3,297,000	1,899,669
3311. Depreciation Tip Asset	31,000	0	0	0	31,000	0	31,000	1,454,212
3312. Depreciation Library Books	264,839	0	0	0	264,839	0	264,839	191,989
3314. Depreciation Other Assets/Park Asset	1,544,678	0	0	0	1,544,678	0	1,544,678	1,522,454
3315. Depreciation - Stormwater Drainage	2,387,627	0	0	0	2,387,627	0	2,387,627	1,874,096
3317. Depreciation - Kerb & Gutter	648,394	0	0	0	648,394	0	648,394	777,280
3320. Depreciation - Intangible Asset	50,000	0	0	0	50,000	0	50,000	71,618
3321. Depreciation - Swimming Pools	66,168	0	0	0	66,168	0	66,168	63,134
3322. Depreciation Buildings Non Specialised	668,104	0	0	0	668,104	0	668,104	620,755
3323. Amortisation Right of use Assets	619,534	0	0	0	619,534	977	620,511	465,562
<b>Total Accumulated Depreciation</b>	<b>26,778,371</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,778,371</b>	<b>977</b>	<b>26,779,348</b>	<b>23,183,964</b>
<b>Intangible Assets</b>								
4132. Purchase of Software	153,800	42,594	159,508	0	355,902	-86,541	269,361	177,044
<b>Total Intangible Assets</b>	<b>153,800</b>	<b>42,594</b>	<b>159,508</b>	<b>0</b>	<b>355,902</b>	<b>-86,541</b>	<b>269,361</b>	<b>177,044</b>
<b>Investment Properties at fair value</b>								
4837. Investment Property IRP	0	24,498	820,490	-844,988	0	0	0	40,165
4966. Investment Property - Building	45,000	0	0	0	45,000	0	45,000	396
<b>Total Investment Properties at fair value</b>	<b>45,000</b>	<b>24,498</b>	<b>820,490</b>	<b>-844,988</b>	<b>45,000</b>	<b>0</b>	<b>45,000</b>	<b>40,561</b>





Natural Account	Original Budget 2024/2025	Carry Forwards 2023/2024	Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2024/2025	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2024/2025
<b>Property, Plant &amp; Equipment</b>								
3101. Sale of Plant	-1,850,754	0	-386,262	-162,081	-2,199,097	85,230	-2,133,867	-1,120,480
3102. Sale of Library Books	-8,000	0	0	0	-8,000	0	-8,000	-2,873
3115. Adjust Sale Proceeds	0	0	0	0	0	0	0	3,049,706
3404. Sale of Operational Land	0	0	-1,486,250	0	-1,486,250	0	-1,486,250	-1,500,625
3407. Sale of Land Under Roads	0	0	0	-350,000	-350,000	0	-350,000	-350,000
3781. Insurance Settlement - Buildings	0	0	-113,392	0	-113,392	0	-113,392	-113,392
4101. Purchase of Plant	3,896,238	1,898,604	1,299,413	-44,020	7,050,435	-1,115,792	5,934,643	2,839,458
4103. Purchase of Computer Equipment	145,000	49,168	0	20,000	214,168	4,924	219,092	98,481
4106. Purchase Office Equipment	2,919	0	22,300	10,700	35,919	0	35,919	33,160
4109. Car Park Construction	205,000	13,637	225,717	114,500	558,854	375,875	934,729	260,117
4110. Purchase Library Resources	263,426	0	0	0	263,426	0	263,426	172,184
4113. Purchase Sewer Assets	0	0	0	0	0	4,940	4,940	4,940
4114. Purchase Park Assets	1,050,000	36,201	3,825,019	150,000	5,061,220	355,000	5,416,220	1,864,383
4125. Purchase of Signs	0	0	138,914	0	138,914	-140,036	-1,122	-2,553
4594. Insurance Claimable Expenses - Buildings	0	0	0	0	0	0	0	143,175
4597. Insurance Claimable Expenses - Other Structures	0	0	0	0	0	0	0	2,895
4610. Purchase of Equipment	108,000	0	-58,600	236	49,436	0	49,436	20,982
4612. Purchase of Furniture & Fittings	17,997	0	306,999	-196,596	128,400	0	128,400	5,998
4613. Purchase of Equipment	10,000	153,498	73,993	82,962	320,453	66,590	387,043	117,017
4614. Conservation of Cultural Collections	0	0	0	0	0	0	0	0
4650. Land - Operational Land	3,200,000	0	507,431	0	3,707,431	0	3,707,431	3,605,386
4701. Road Construction	2,469,444	0	-551,813	0	1,917,631	-35,270	1,882,361	-3,943
4719. Cycleways Construction	6,000,000	0	-4,136,697	-896,661	966,642	-10,000	956,642	228,556
4720. Road Rehabilitation	60,447,251	3,284,220	1,016,488	-8,824,216	55,923,743	3,159,386	59,083,129	29,230,561
4730. Construct Footpaths	0	0	0	0	0	0	0	2,858,166
4740. Pathway Renewal	200,000	0	0	-200,000	0	200,000	200,000	20,200
4750. Kerb and Gutter Construction	0	0	0	0	0	0	0	0
4755. Kerb & Gutter Renewal	680,000	0	0	-120,000	560,000	0	560,000	13,345
4760. Drainage Construction	1,561,225	215,150	3,602,319	2,042,783	7,421,477	285,997	7,707,474	2,372,567
4761. Land Under Roads	0	0	0	13,170	13,170	29,821	42,991	5,446
4764. Land Acquisition - Drainage	960,000	0	0	28,259	988,259	0	988,259	-2,098
4765. Land Acquisition Drainage - Legal Costs	0	0	588,464	3,464	591,928	-38,464	553,464	33,094
4780. Land Improvements - Depreciable	300,000	65,519	0	-127,522	237,997	0	237,997	193,529
4781. Traffic Facilities	450,000	0	7,109,619	-2,071,903	5,487,916	0	5,487,916	118,139
4784. Bridge Construction	0	0	0	0	0	0	0	101,768
4801. Park Improvement Program	19,621,935	1,445,246	1,567,834	-4,762,425	17,872,590	2,957,169	20,829,760	3,517,520
4802. Park Improvement Furniture Replacement	20,000	24,750	0	-20,000	24,750	0	24,750	17,750
4804. Park Improvement Program Landscaping	176,000	241,976	124,400	-48,000	494,376	-33,183	461,193	351,104
4806. Purchase Other Structures	5,564,353	305,585	-3,589,773	-194,488	2,085,677	701,671	2,787,348	939,436
4810. S7.11 Park Improvements	1,000,000	0	-729,334	20,625	291,291	0	291,291	3,810
4815. Sports Council	348,217	0	0	0	348,217	0	348,217	348,217
4820. Capital Grants Funded Projects	0	2,186	0	0	2,186	-2,186	0	0
4821. Drainage - IRP	0	149,400	0	0	149,400	0	149,400	0
4822. Footpath Construction - IRP	125,000	225,155	0	-175,385	174,770	27,572	202,342	5,900
4823. Pool - refurbishment IRP	0	0	0	2,159	2,159	0	2,159	0
4824. Park Improvements-IRP	400,000	37,882	4,985,300	838,868	6,262,050	-2,022,922	4,239,128	562,941
4835. Bridge Construction IRP	0	311,593	-189,260	62,007	184,340	973,855	1,158,195	872,229
4838. Land improvement non Depreciable - IRP	0	59,635	0	0	59,635	0	59,635	49,946
4901. Building Construction	14,588,679	500,507	-8,600,285	-1,776,064	6,712,837	496,900	7,209,737	1,583,872
4904. Building Renewals	390,000	207,228	450,000	21,730	1,068,958	13,734	1,082,692	264,432
4913. Road Sealing	3,353,158	1,767,644	2,809,263	-435,596	7,494,469	-44,730	7,449,739	5,137,110
4914. Capital - Road Reseals Program	0	1,603,803	0	0	1,603,803	-905,000	698,803	48,338
4953. Sewer Rehabilitation	500,625	200,524	-100,000	35,000	636,149	-35,000	601,149	122,802
4955. Treatment Works Upgrade	1,258,000	0	-195,839	-306,000	756,161	-40,387	715,774	380,475
4957. Upgrade Pump Stations	765,000	0	0	0	765,000	-738,801	26,199	16,749
4970. Provision for Cell Construction	0	0	0	27,895	27,895	0	27,895	27,895
4971. Capital Works-Waste	0	0	430,000	170,000	600,000	0	600,000	120,540
4972. Workshop Equipment	3,000	0	0	0	3,000	0	3,000	0
4973. Car Park	0	0	0	0	0	0	0	0
4975. Purchase Street Furniture and Structures	0	0	0	0	0	0	0	209,322
<b>Total Property, Plant &amp; Equipment</b>	<b>128,423,713</b>	<b>12,799,310</b>	<b>10,945,968</b>	<b>-17,066,592</b>	<b>135,162,399</b>	<b>4,556,892</b>	<b>139,659,291</b>	<b>56,677,494</b>
<b>NET CAPITAL EXPENDITURE</b>	<b>101,844,142</b>	<b>12,866,462</b>	<b>11,025,966</b>	<b>(17,911,580)</b>	<b>108,724,930</b>	<b>4,469,374</b>	<b>113,194,304</b>	<b>35,711,196</b>
<b>RESERVE FUNDING</b>								
<b>Cash Assets</b>								
3203. Trf from Rave Domestic Waste Management	-18,679,623	-476,108	-1,242,178	285,577	-20,112,332	95,200	-20,017,132	-13,280,425
3212. Trf from Rave S7.11 Comm Facilities District	0	0	0	0	0	0	0	0
3226. Trf from Low Cost Loan Initiative Loan - Vineyard	-2,000,000	0	0	-10,357	-2,010,357	0	-2,010,357	0
3229. Trf from Rave Sewer Reserve	-14,627,049	-578,459	-172,287	-164,080	-15,841,874	-397,715	-16,239,589	-9,057,349
3230. Trf from Waste Mgmt Facility Reserve	-12,555,167	-180,475	-53,600	-1,166,218	-13,955,461	-128,032	-14,083,493	-7,638,775
3231. Trf from Redbank Stormwater Charge	-188,050	0	0	0	-188,050	0	-188,050	-22,024
3237. Trf from Rave Child Care Buildings Reserve	0	0	0	-3,200	-3,200	0	-3,200	-3,200
3239. Trf from Insurance Reserve	0	0	0	0	0	-300,000	-300,000	0
3241. Trf from Redbank VPA Comm Facility	-947,107	-95,959	0	0	-1,043,066	0	-1,043,066	-17,533
3245. Trf from Election Reserve	-540,000	0	0	0	-540,000	0	-540,000	-6,770
3246. Trf from Rave S7.11 Ext. Industries Reserve	0	0	0	0	0	0	0	0



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3248. Tfr from Rave Info Tech Reserve	0	-36,000	0	-20,000	-56,000	-62,000	-116,000	-42,939
3250. Tfr from Sewer Loan Reserve	0	0	0	0	0	0	0	0
3251. Tfr from Rave Carryovers Reserve	0	-5,631,097	0	255,953	-5,375,144	125,401	-5,249,743	-4,078,769
3254. Tfr from Rave Property Developm Reserve	-1,100,000	0	0	0	-1,100,000	0	-1,100,000	-1,100,000
3257. Tfr from Rave Sullage Reserve	-2,767,632	0	18,267	0	-2,749,365	0	-2,749,365	-1,398,351
3264. Tfr from Rave S64 Sewerage Contributions	-600,000	0	290,000	235,000	-75,000	0	-75,000	-59,223
3265. Tfr from Rave Stormwater Management Rese	-65,365	0	0	0	-65,365	0	-65,365	-7,615
3267. Tfr from Unexpended Grants Reserve	-558,090	-2,293,539	-1,273,490	161,090	-3,964,029	-150,000	-4,114,029	-8,485,686
3269. Tfr from S7.12 Contributions Reserve	-1,700,000	0	345,650	67,785	-1,286,565	60,000	-1,226,565	-192,818
3274. Tfr from Unspent Contributions Reserve	0	-65,601	-3,700	-699	-70,000	10,000	-60,000	-3,870
3277. Tfr From S7.11 Land Acq-Pitt Town Catch 5	0	0	0	0	0	0	0	0
3278. Tfr From S7.11 Comm Facilities-Pitt Town Catch 5	-1,000,000	-182,632	861,986	-20,625	-341,271	0	-341,271	-286,544
3279. Tfr From S7.11 Rec Facilities-Pitt Town Catch 5	0	0	0	0	0	0	0	0
3280. Tfr From S7.11 Park Imp-Pitt Town Catch 5	0	0	0	0	0	0	0	0
3281. Tfr From S7.11 Roadworks-Pitt Town Catch 5	0	0	0	0	0	0	0	0
3283. Tfr From Multi-Year Projects Reserve	-6,651,935	-1,545,114	-3,950,668	-1,249,962	-13,397,679	-20,579	-13,418,258	-5,813,779
3285. Tfr From Land Acquisition & Capital Contingency Reserve	-1,100,000	0	100,000	0	-1,000,000	-25,000	-1,020,000	-1,000,000
3289. Tfr From S64 Stormwater Res PittTown CA2	0	0	-2,323,720	0	-2,323,720	0	-2,323,720	-1,336,793
3292. Tfr From Stormwater Service Charge Reserve	-218,691	0	3,579	0	-215,112	0	-215,112	-99,815
3293. Tfr From Infrastructure Borrowings Loan Reserve	-2,153,158	-5,005,038	184,127	633,990	-6,340,079	0	-6,340,079	-2,254,580
3295. Tfr From S7.11 Vineyard Roads & Transport Reserve	-3,498,504	0	0	-33,518	-3,532,022	-9,821	-3,541,843	-58,490
3296. Tfr From S7.11 Vineyard Stormwater Reserve	-1,916,083	0	-207,690	-2,229	-2,126,202	-9,300	-2,135,502	-1,597,926
3298. Tfr From S7.11 Vineyard Plan Administration Reserve	-60,500	0	0	0	-60,500	0	-60,500	-51,093
4203. TFR to Rave Domestic Waste Management	19,782,073	0	629,166	-2,410	20,408,829	-1,088	20,407,741	20,074,249
4207. TFR to Rave S7.11 Car Parking Reserve	5,472	0	0	0	5,472	0	5,472	4,081
4208. TFR to Rave S7.11 Comm Facilities Catch 1	2,982	0	0	0	2,982	0	2,982	6,718
4212. TFR to Rave S7.11 Comm Facilities District	0	0	0	0	0	0	0	-1,631
4214. TFR to Rave S7.11 Park Imp Catch 1	0	0	0	0	0	0	0	43
4215. TFR to Rave S7.11 Park Imp Catch 2	0	0	0	0	0	0	0	94
4218. TFR to Rave S7.11 Park Imp District	0	0	0	0	0	0	0	8,100
4219. TFR to Rave S7.11 Rec Buildings Catch 1	4,568	0	0	0	4,568	0	4,568	3,165
4221. TFR to Rave S7.11 Rec Buildings Catch 3	13,842	0	-1,045	0	12,797	0	12,797	10,735
4223. TFR to Rave S7.11 Rec Buildings District	0	0	0	0	0	0	0	2,643
4225. TFR to Rave S7.11 Plan Administration Reserve	0	0	0	0	0	0	0	640
4226. Tfr to Low Cost Loan Initiative Loan - Vineyard	1,799,489	0	0	4,276	1,799,765	0	1,799,765	1,283,969
4229. TFR to Rave Sewer Reserve	16,025,791	0	113,997	68,592	16,208,380	71,427	16,279,807	13,722,144
4230. Tfr to Waste Mgmt Facility Reserve	12,698,018	0	225,350	-587,603	12,335,765	-101,387	12,234,378	9,466,660
4231. Tfr to Redbank Stormwater Reserve	167,955	0	2,373	3,367	173,695	0	173,695	173,314
4237. Tfr to Rave Child Care Buildings Reserve	103,024	0	0	0	103,024	0	103,024	100,903
4241. Tfr to Redbank VPA Comm Facility	40,698	0	-1,179	0	39,519	0	39,519	31,621
4245. TFR to Rave Election Reserve	164,250	0	0	0	164,250	0	164,250	164,250
4246. TFR to Rave S7.11 Extra Industries Reserve	13,460	0	2,507	0	15,967	109,444	125,411	138,795
4248. TFR to Rave Information Technology Reser	40,670	0	200,000	0	240,670	100,000	340,670	240,670
4250. TFR to Rave Sewer Loan Reserve	1,047,839	0	0	0	1,047,839	461,394	1,509,233	1,026,290
4251. TFR to Rave Carryovers Reserve	0	0	5,000	0	5,000	0	5,000	5,000
4254. TFR to Rave Property Development Reserve	0	0	516,919	350,000	866,919	0	866,919	866,919
4257. TFR to Rave Sullage Reserve	2,676,223	0	-14,847	9,375	2,670,751	6,868	2,677,619	2,542,693
4264. TRF to Rave S64 Sewerage Contributions	944,580	0	-360,670	-100,000	483,910	0	483,910	246,956
4265. TFR to Stormwater Management Reserve	36,360	0	6,339	0	42,699	0	42,699	34,115
4267. TRF to Unexpended Grants Reserve	0	0	0	0	0	0	0	7,343,609
4269. Tfr To S7.12 Contributions Reserve	1,490,985	0	-9,418	-164,554	1,317,013	0	1,317,013	967,607
4271. Tfr to S64 Drainage Works (No specific Catch)	0	0	0	0	0	0	0	132
4274. Tfr To Unspent Contributions Reserve	0	0	0	4,476	4,476	0	4,476	3,357
4276. Tfr To S7.11 Planning Studies-Pitt Town Catch 5	1,055	0	0	0	1,055	0	1,055	856
4277. Tfr To S7.11 Land Acq-Pitt Town Catch 5	52,014	0	-3,139	0	48,875	0	48,875	56,024
4278. Tfr To S7.11 Comm Facilities-Pitt Town Catch 5	46,394	0	25,342	0	71,736	0	71,736	56,732
4279. Tfr To S7.11 Rec Facilities-Pitt Town Catch 5	33,183	0	-2,505	0	30,678	0	30,678	24,547
4280. Tfr To S7.11 Park Imp-Pitt Town Catch 5	105,675	0	-7,977	0	97,698	0	97,698	78,172
4281. Tfr To S7.11 Roadworks-Pitt Town Catch 5	32,548	0	-2,457	0	30,091	0	30,091	42,106
4283. Tfr To Multi-Year Projects Reserve	-63,675	0	3,514,685	2,676,417	6,127,427	505,432	6,632,859	6,127,427
4285. Tfr To Land Acquisition & Capital Contingency Reserve	0	0	0	0	0	0	0	0
4286. Tfr To S64 Drainage Res PittTown C5	7,562	0	0	0	7,562	0	7,562	5,612
4287. Tfr To 4.5 Redbank VPA	16,937	0	-1,072	0	15,865	0	15,865	8,473
4288. Tfr To S64 Stormwater Res PittTown CA1	-59,942	0	4,523	0	-55,419	0	-55,419	-44,342
4289. Tfr To S64 Stormwater Res PittTown CA2	59,120	0	-102,291	0	-43,171	0	-43,171	-34,543
4291. Tfr To Voluntary Planning Agreement Reserve	52,911	0	0	1,704	54,615	0	54,615	44,797
4292. TFR to Stormwater Service Charge Reserve	549,835	0	1,554	0	551,389	0	551,389	548,156
4293. Tfr To Infrastructure Borrowings Loan Reserve	1,122,604	0	34,905	453,501	1,611,210	629,465	2,240,675	877,477
4295. Tfr To S7.11 Vineyard Roads & Transport Reserve	6,473,121	0	-322,324	3	6,150,800	0	6,150,800	3,076,511





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4295. Trf To S7.11 Vineyard Stormwater Reserve	4,271,075	0	0	70	4,271,145	0	4,271,145	3,635,493
4297. Trf To S7.11 Vineyard Social Infrastructure Reserve	8,526,697	0	-353,747	0	8,474,950	0	8,474,950	5,456,894
4298. Trf To S7.11 Vineyard Plan Administration Reserve	116,597	0	-1,761	0	116,836	0	116,836	113,084
<b>Total Cash Assets</b>	<b>5,475,236</b>	<b>-16,890,022</b>	<b>-3,255,695</b>	<b>1,685,721</b>	<b>-12,254,766</b>	<b>976,709</b>	<b>-11,278,051</b>	<b>20,644,938</b>
<b>TOTAL RESERVE FUNDING</b>	<b>5,475,236</b>	<b>-16,890,022</b>	<b>-3,255,695</b>	<b>1,685,721</b>	<b>-12,254,766</b>	<b>976,709</b>	<b>-11,278,051</b>	<b>20,644,938</b>
<b>TOTAL BOTTOM LINE RESULT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(7,982,110)</b>