



Hawkesbury City Council

Attachment 1  
to  
item 097

The Quarterly Budget Review  
Statement - March 2020

date of meeting: 26 May 2020  
location: by audio-visual link  
time: 6:30 p.m.





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

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





# Quarterly Budget Review Statement

## March 2020

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# Quarterly Budget Review Statement

## March 2020

### Executive Summary

#### Financial Performance

##### Financial Position

The Quarterly Budget Review Statement – March 2020 recommends a number of variations that result in an overall Deficit budgeted position. Proposed unfavourable Budget variations are in excess of proposed favourable variations. It is proposed that the Deficit is budgeted to be funded through the Contingency Reserve resulting in an overall balanced budget being maintained.

Details of all variations processed in this Quarterly Budget Review Statement have been included at the end of this document. Commentary on Council's financial performance for the period ending 31 March 2020, and details on the more significant issues in this Quarterly Budget Review Statement 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 \$80.0M. It is to be noted that this amount will reduce as at 30 June 2020 due to the change in accounting treatment for grants, which will be finalised as part of the year end process. After adjustments proposed in this Review, it is anticipated that income is tracking to meet the projected FY Budget of \$79.9M. There will be adjustments made to operating grants in line with a change in accounting standards that will result in a reduction in operating income. As at the end of March 2020, interest and investment earnings are \$1.1M, tracking to meet the projected FY Budget of \$1.4M.

##### Operating Expenditure

Council incurs operating expenditure in delivering operational programs as outlined in the adopted 2019/2020 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 2020, operating expenditure, excluding depreciation, amounts to \$45.6M, or 66.8% of the projected FY budget of \$68.3M. Based on these figures, overall, operating expenditure is tracking well against budget, due to the proposed variances included in the Quarterly Budget Review Statement.

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

##### Capital Expenditure

For the 2019/2020 financial year, Council has a FY Budget for capital works of \$59.7M, excluding the March Quarterly Budget Review Statement proposed reduction of \$11.2M. As at the end of the third quarter, actual capital expenditure amounted to \$20.6M. A number of projects are in the planning or procurement phase as at the reporting period, with a further \$6.0M committed.

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Capital expenditure (excluding dedicated assets) in the third quarter of the financial year includes expenditure on new infrastructure assets, with \$3.3M spent on land, buildings and land improvements, \$4.1M on roads, bridges, footpaths and drainage, \$49K for sewer infrastructure and \$0.2M for park improvement and recreation.

Infrastructure renewal expenditure amounted to \$1.4M spent on land, buildings and land improvements, \$7.3M spent on roads, bridges, footpaths and drainage, \$0.8M on sewer infrastructure and \$0.5M on park improvement and recreation.

Capital expenditure as at the end of the third quarter also included \$2.0M in respect of plant and equipment, and \$0.8M on other assets including library resources and IT equipment.

### **Cash and Investments**

Council's reserve balances as at the end of the third quarter amount to \$49.2M. This balance was made up of \$35.3M in externally restricted reserves and \$13.9M in internally restricted reserves.

Council's investments portfolio as at the end of March 2020 is \$58.2M and returned an annualised average of 1.53% for over the period 1 July 2019 to 31 March 2020.

Analysis of the more significant adjustments included in the Quarterly Budget Review Statement can be found within this document.

### **Quarterly Budget Review Statement**

The Quarterly Budget Review Statement of the 2019/2020 Operational Plan is reported to Council in accordance with the requirements of Clause 203 of the Local Government (General) Regulation 2005. The Quarterly Budget Review Statement recommends budget adjustments that result in a balanced adjustment for the quarter.

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

### **Financial Position**

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

While the short term financial position for Council at this stage is likely to remain satisfactory, this could be at risk if the external factors outlined above deteriorate further or in the event other matters having an adverse impact on Council's budgeted income and expenditure arise during the remainder of the financial year.

Council has incorporated the projected impacts of the COVID-19 Pandemic into the Quarterly Budget Review Statement - March 2020 resulting in negative impact of \$639K on Council's projected bottom line result. This deterioration is a result of reduced income due to facility closures, provision of rental assistance, the slow-down of housing development, implementation of additional hardship support, inspections associated with businesses closed for social distancing purposes and the general economic down-turn.

# Quarterly Budget Review Statement

## March 2020

The more significant items of the Quarterly Budget Review Statement - March 2020 are:

- ***Adjustments Resulting from Unexpected External Factors – Net Unfavourable Variance \$958K***

As outlined above, all budget lines have been reviewed and assumptions made to account for impacts from a range of unexpected external factors including successive natural disasters (bushfires, floods and significant storm events), prevailing economic conditions and the COVID-19 Pandemic.

The following variances are included in this Quarterly Budget Review:

### Estimated Costs

- Additional services and measures undertaken to ensure public and staff safety \$101K;
- Cost of closing the Hawkesbury Leisure Centres \$100K;
- Allocation towards the provision of hardship assistance \$260K;
- Additional costs to support fire-fighting efforts \$50K;
- Restoration of Parks after flooding \$25K; and
- Restoration of Slab Barn after storm event \$60K.

### Projected Reduced Income

- Development Services income reduced by \$240K;
- Health Fines and Inspections reduced by \$68K;
- Companion Animal Sales and Impounding Income reduced by \$130K;
- Car-parking Infringement Income reduced by \$118K;
- Animal Control Income reduced by \$46K; and
- Interest Income reduced by \$20K;

### Projected Savings

- Reduction in Local Economic Development Program due to social distancing \$87K;
- Cancellation of events and associated promotions due to social distancing \$141K; and
- Reduction in catering costs and conference costs due to social distancing \$32K.

- ***Lower Portland Ferry Operation – Net Favourable Variance \$32K***

During the time the Ferry was being overhauled, operational, contract and running costs were reduced, resulting in a net saving of \$32K.

- ***Sewerage Management Facility Inspection Income – Favourable Variance \$61K***

As a result of a business improvement review undertaken, a more effective scheduling process has been implemented for the inspection of Sewerage Management Facilities. In line with the Septic Safe Program issued from the then Department of Local Government, the main objectives of the Inspection Program is to prevent pollution and public health issues that can arise from poorly functioning septic systems. In line with the trend observed as at the end of the reporting period, an increase in income of \$61K has been included in this Quarterly Budget Review Statement.

- ***Savings from Electricity and Street Lighting – Net Favourable Variance \$201K***

Council has implemented several energy efficiency measures, including the replacement of street lights with LED bulbs and the installation of solar panels on a range of buildings. Additionally, Council entered into a Power Purchase Agreement in order to reduce the rates charged for large sites and



# Quarterly Budget Review Statement

## March 2020

street lighting usage. As a result, total additional savings of \$201K are projected to be achieved for the remainder of the year.

- ***Deferral of Infrastructure Borrowings – Net Favourable Variance \$818K***

Within Council's Long Term Plan, are a range of infrastructure loans totaling \$40M to be drawn-down over a ten year period. Each year, the Budget is developed on this basis, with the 2019/2020 Original Budget including a \$7M loan to be drawn down. Council reviews available cash balances and the likely timing of the use of these funds, prior to the consideration of taking out loans. Council also takes into consideration the current returns of investments. Accordingly, it has been determined that the loan built into the current Budget will not be required this financial year, with sufficient cash funding available and investment returns much lower than interest payable on external loans. Consequently, a net saving of \$818K is included in this Quarterly Budget Review Statement, with \$269K savings in interest expense and \$549K principal repayments. It is important to note, that this is a deferral of the loan and when conditions change, it is likely that this loan will be required in future years.

- ***Interest Income on Investments – Unfavourable Variance \$95K***

When developing the Original Budget, an estimated return of 2.4% was used, based on returns being achieved at the time. At the time of reporting, returns of approximately 1% are being received. To date, Council has been able to achieve the additional infrastructure projects identified to be funded from external loans internally, due to the available cash balances. This has resulted in savings in interest expense, which will also be considered as part of the March Quarterly Review, and will offset some of the losses experienced in investment income. A reduction of \$95K is included in this Quarterly Budget Review Statement to account for these changes.

- ***Workers Compensation – Unfavourable Variance \$120K***

As a result of an increase in the number of cases requiring significant medical intervention, a total unfavourable variance of \$120K is included in this Quarterly Budget Review Statement. The engagement of an Occupational Therapist to review the workforce and case history, to develop a plan to minimize future incidents has occurred and the review is currently underway.

- ***Legal Expenditure – Unfavourable Variance \$100K***

As outlined in the December Quarterly Budget Review Statement, a number of significant planning matters are currently being appealed to the Land and Environment Court, requiring a further unfavourable variance of \$100K in this Quarterly Budget Review Statement. While it is anticipated that some costs will be recovered, the timing and amount of this income is difficult to predict.

- ***Car-parking Infringement Income – Unfavourable Variance \$98K***

The level of income received from the issuing of car-parking infringements is lower than was projected during the development of the Original Budget, being \$770K for the full year; with \$457K received as at the end of March 2020. In response to the assessment of community priorities, resources were redirected to Community Enforcement Activities. Accordingly, included in this Quarterly Budget Review Statement is a reduction of \$98K.

- ***Companion Animal Impounding Income – Net Unfavourable Variance \$55K***

As a result of changes in the handling of lost companion animals by other councils, the number of animals impounded at the Companion Animal Shelter has declined, resulting in a reduction of \$55K to the projected result as at the end of the financial year.

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- ***Animal Control Income – Net Unfavourable Variance \$52K***

The Animal Control Officer position has been vacant for the majority of the financial year and has only recently been filled. During this vacancy, the activities associated with this role were undertaken on a reactive basis. This has led to a decline in animal registration and infringement penalties, projected to be \$52K less than the Budget.

- ***Investment Property Portfolio Valuation – Unfavourable Variance \$30K***

Every three years Council is required to undertake a full revaluation of the investment property portfolio, which was undertaken last year for the cost of \$30K. In the interim years, an externally provided indexation is to be applied, and in previous years this has cost less than \$10K. This was anticipated to be covered within the normal lease valuations budget allocation and was not specifically budgeted. After a procurement process, the quote of \$30K was accepted for the indexation work. Accordingly, a budget variation of this amount is included in this Quarterly Budget Review Statement.

- ***Oasis Aquatic and Leisure Centre – Unfavourable Variance \$25K***

Due to changes in the operation of the Oasis Aquatic and Leisure Centre, including extending the opening times of the outdoor pool and extended opening hours during extreme heat events a budget variation of \$25K is required.

- ***Bensons Lane Sporting Complex Renewal***

The Hawkesbury Sports Council has provided \$180K towards the renewal of the Bensons Lane Sporting Complex. Included in this Quarterly Budget Review is the associated increase in the capital renewal and contributions income, in line with this amount.

- ***Changes to the timing of the Vineyard Infrastructure Loan***

Due to the delays associated with the approval of the Vineyard Precinct Developer Contributions Plan, it has been determined that it is prudent to defer the draw down of the \$16.5M infrastructure loan, to be funded from this Plan. While there is no bottom line impact of this adjustment, the Operating Result worsens by \$33K as a result of difference between the forecasted loss in interest earned on the unexpended loan, the loan subsidy and the loan interest expense.

- ***Grants – Additional Works and Programs Totalling \$856K***

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

# Quarterly Budget Review Statement

## March 2020

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

- *Roads to Recovery Program* – Council has been advised that the Roads to Recovery Program allocation for the 2019/2020 to 2024/2025 period is \$5.4M. Council has increased its allocation of the funding for 2019/2020 by \$50K to match against expenditure already budgeted.
- *Floodplain Management Program Grant* – Council has received notification from the Office of Environment and Heritage of a total allocation of \$201K from the Floodplain Management Program. An amount of \$53K to be spent towards the review of the 2012 Hawkesbury Floodplain Risk Management Study and Plan; and \$143K for the development of Floodplain Risk Management Studies and Plans for Macdonald and Colo Rivers, and Webbs and Greens Creeks.
- *Commonwealth Bushfire Recovery Grant* – In response to the extensive bushfires experienced across the country during the financial year, an allocation of \$1.3M has been granted from the Commonwealth Government to assist in the recovery from the Gospers Mountain Bushfire. An amount of \$500K is anticipated to be expended in this financial year, with the remainder to be used within the following 12 months.
- *Bushfire Community Resilience & Economic Recovery Grant* – Council has received an allocation of \$250K towards programs to assist the community and businesses in the recovery from the effects of the Gospers Mountain Bushfire. It is planned to spend \$105K prior to the end of the financial year and hence has been included in this Quarterly Budget Review Statement. The remainder will be expended prior to September 2020.

- **Grants – Adjustments due to Accounting Standard Change**

In accordance with a change in accounting standards, grant revenue is now recognised in the year in which it is expended, for those grants that are tied to specific deliverables. If the cash component of the grant is received prior to expenditure, the unexpended amount is now required to be recognised as a liability and not as income. These adjustments do not impact upon Council's net bottom line result, but may impact upon the Operating Result.

Accordingly, there are several major adjustments relating to this change, as outlined below:

- *Liveability Grant* – It is anticipated that \$250K of this grant will be expended during 2019/2020, as against the current budget of \$3.9M. Accordingly, a reduction of \$3.7M in expenditure and an increase of \$250K in income have been included in the Quarterly Budget Review Statement.
- *Privately Owned Heritage Remediation (Stage 2)* – The grant that was received last financial year, has been fully spent in 2019/2020 (\$250K). Therefore, income has been increased by \$250K to offset this expenditure.
- *Black Spot Program Roundabouts* – A review of the expected delivery for the Blackspot Program Roundabouts has required a \$1.8M reduction in both new capital infrastructure and capital grant income in this Quarterly Budget Review Statement. It is now expected that the delivery will occur early in 2020/2021 for roundabouts at the following locations:
  - o Argyle and Mileham Streets, South Windsor
  - o Woods and Mileham Streets, South Windsor
  - o George and James Streets, South Windsor
  - o George and Ham Streets, South Windsor



# Quarterly Budget Review Statement

## March 2020

- **Reserve Funded Adjustments**

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

- *Section 64 Sewer Plan Reserve* – The interest to be allocated to this Reserve has decreased by \$24K due to the change in the annualised return from what was projected when developing the Original Budget.
- *Section 7.11 Developer Contributions Reserve* – As a result of the prevailing economic conditions and the impact of COVID-19 on the housing construction market, a reduction of \$328K has been included in this Quarterly Budget Review Statement. An additional \$35K reduction for interest due to the change in the returns outlined above and the reduction in income has also been included.

Associated with the delay in the approval of the Vineyard Precinct Section 7.11 Developer Contributions Plan, the infrastructure projects to be funded from the loan have also been deferred, with a reduction of \$9.7M.

- *Section 7.12 Developer Contributions Reserve* – In line with income received, an increase in developer contributions of \$59K has been included in this Quarterly Budget Review Statement.
- *Property Reserve* – In line with forecasted expenditure in relation to the recovery of outstanding rental for Hawkesbury House, and amount of \$20K has been included.
- *Contingency Reserve* – In line with the resolution of Council at the meeting held 25 February 2020, an amount of \$25K has been included for the removal of rubbish in flood affected areas.
- *Risk Management Reserve* – As a result of several large claims, the cost of Public Liability expenses to be encountered during the financial year will exceed the current \$50K Budget by \$69K. Accordingly, an unfavourable variance of this amount is included within this Quarterly Budget Review Statement.
- *Domestic Waste Management Reserve* – In line with services provided, an increase in income of \$24K is included. The interest to be allocated to this Reserve has decreased by \$21K due to the change in the annualised return.
- *Waste Management Facility Reserve* – In order to prevent contamination, in particular from asbestos, green waste material is currently being mulched and transferred to an offsite facility, resulting in an adjustment of \$142K. As a result of staff turnover, general operation costs have increased by \$26K in order to provide the necessary training, clothing and equipment; and to cover vacancies, while ensuring operations were maintained. Unforeseen equipment break-downs resulted in an additional \$28K in capital expenditure.
- *Sewer Reserve* – The renewal of the sewer management system that was deferred last financial year has now been undertaken, with \$75K to be expended in this financial year. Electricity savings as a result of the Power Purchasing Agreement and Solar panels of \$77K has been included.

# Quarterly Budget Review Statement

## March 2020

### Contingency Reserve

Council established a Contingency Reserve for the purpose of building up funding that could be accessed should a Budget Deficit arise due to unfavourable unforeseen circumstances. Over the years Council was able to set funds aside through favourable Budget variations.

As detailed in this report, external factors outside Council's control have resulted in proposed unfavourable budget variations not being able to be completely offset by favourable budget variations, resulting in a budgeted overall Deficit position.

It is proposed to use the Contingency Reserve, in line with the purpose it was intended for, and fund the projected budgeted Deficit overall accordingly. This will result in an overall balanced budget position being maintained. This will reduce the Contingency Reserve from the current projected closing balance as at 30 June 2020 of \$454K to \$384K.

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

### **Performance against Financial Sustainability Benchmarks**

The Office of Local Government developed Financial Sustainability ratios, benchmarks and a timeframe to be met in order to be termed "Fit for the Future". Council developed a Long Term Financial Plan to achieve financial sustainability, which was adopted by Council on 28 November 2018. The Long Term Financial Plan incorporates strategies to meet these benchmarks, as required by the Office of Local Government by 30 June 2021.

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

**Table 1**

Financial Sustainability Ratio	Benchmark	Original Budget 2019/2020	Amended Budget 2019/2020 After Dec Quarterly Budget Review Statement	Proposed Budget 2019/2020 After Mar Quarterly Budget Review Statement
Operating Performance	$\geq 0$	-0.004	-0.133	-0.087
Own Source Revenue	$> 60\%$	84.0%	81.5%	82.0%
Asset Renewal	$> 100\%$	118.5%	179.6%	179.1%
Infrastructure Backlog	$< 2\%$	1.4%	0%	0%
Asset Maintenance	$> 100\%$	85.3%	100.7%	99.23%
Debt Service	0%-20%	4.7%	4.8%	0.6%
Real Operating Expenditure per Capita	Decrease	Decrease	Increase	Increase

# Quarterly Budget Review Statement

## March 2020

As shown in the table above, the proposed amendments included in the Quarterly Budget Review Statement will result in changes to the projected Financial Sustainability Ratios:

- a) The Operating Performance Ratio improves to -0.087 due to the change in accounting standards in relation to grants, mainly due to the reduction in the expenditure associated with the Liveability Grant.
- b) The Debt Service Ratio reduced to 0.6% as a result of the deferral of the Infrastructure Borrowing Loan and the delay with the Vineyard Infrastructure Loan. The benchmark is still being achieved and this impact is likely to be temporary, with the loan to be taken out in future years.

### Conclusion

The unfavourable Budget variations are in excess of proposed favourable variations. The Quarterly Budget Review Statement – March 2020 therefore includes a number of variations that result in an overall Deficit budgeted position. It is proposed that the Deficit will be funded through the Contingency Reserve, resulting in an overall balanced budget being maintained.

In the opinion of the Responsible Accounting Officer, Council maintains a satisfactory short term financial position for Council. The Responsible Accounting Officer Statement is included in within this Quarterly Budget Review Statement attachment.

While the short term financial position for Council at this stage is likely to remain satisfactory, this could be at risk if the external factors outlined above deteriorate further or in the event other matters having an adverse impact on Council's budgeted income and expenditure arise during the remainder of the financial year.

Branch Managers monitor operational income and expenditure on a monthly basis and variations exceeding established thresholds need to be justified. Capital expenditure is reported to the Executive Management Team on a monthly basis to ensure that expenditure remains within budget estimates and that the capital works program for 2019/2020 is delivered within the stipulated timeframe.



# Quarterly Budget Review Statement

## March 2020

### Statement by the Responsible Accounting Officer

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

Council's operations have been impacted by COVID - 19. Every endeavour has been made to estimate the value of the impact for the 2019/2020 financial year. However, the situation continues to evolve, and accordingly some assumptions made as part of this Quarterly Budget Review may be impacted.

Based on information available at the time of making this Statement, it is my opinion that the Quarterly Budget Review Statement for Hawkesbury City Council for the quarter ended 31 March 2020 indicates that Council's projected financial position at 30 June 2020 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed:



date: 18-May-20

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Emma Galea  
Responsible Accounting Officer

# Quarterly Budget Review Statement March 2020

## Income and Expenses Budget Review Statement by Report Code

(\$'000)	Original Budget 2019/2020	Carry Forwards 2018/2019	Adopted Variations Sep Qtr	Adopted Variations Dec QTR	Revised Budget 2019/2020	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2019/2020
<b>Income</b>								
Rates & Annual Charges	61,313	-	248	55	61,615	27	61,643	61,619
User Charges & Fees	7,227	-	(27)	(391)	6,810	(775)	6,035	4,477
Interest & Investment Revenue	1,794	-	-	5	1,799	(413)	1,387	1,076
Other Revenues	4,513	-	26	783	5,323	(567)	4,755	4,058
Grants & Contributions - Operating	8,246	-	(1,964)	70	6,352	1,094	7,447	9,893
Grants & Contributions - Capital	4,520	-	4,021	391	8,932	(1,824)	7,109	4,987
Net gains from the disposal of assets	-	-	-	-	-	-	-	-
Share of Interests in Joint Ventures	265	-	-	-	265	-	265	-
<b>Total Income from Continuing Operations</b>	<b>87,878</b>	<b>-</b>	<b>2,305</b>	<b>914</b>	<b>91,097</b>	<b>(2,457)</b>	<b>88,639</b>	<b>86,110</b>
<b>Expenses</b>								
Employee Costs	30,378	224	269	103	30,974	232	31,206	22,036
Borrowing Costs	982	-	-	-	982	(803)	179	103
Materials & Contracts	19,248	2,591	4,474	153	26,465	(3,223)	23,243	14,126
Depreciation	18,244	-	-	407	18,651	-	18,651	14,059
Other Expenses	13,725	249	(307)	174	13,842	(189)	13,653	9,221
Net Losses from disposal of assets	-	-	-	-	-	-	-	87
Share of Interests in Joint Ventures	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>82,577</b>	<b>3,064</b>	<b>4,436</b>	<b>836</b>	<b>90,913</b>	<b>(3,982)</b>	<b>86,931</b>	<b>59,632</b>
<b>Net Operating Result from Continuing Operations</b>	<b>5,301</b>	<b>(3,064)</b>	<b>(2,132)</b>	<b>78</b>	<b>183</b>	<b>1,525</b>	<b>1,708</b>	<b>26,478</b>
<b>Net Operating Result before Capital Items</b>	<b>781</b>	<b>(3,064)</b>	<b>(6,153)</b>	<b>(313)</b>	<b>(8,749)</b>	<b>3,349</b>	<b>(5,401)</b>	<b>21,491</b>

# Quarterly Budget Review Statement

## March 2020

### Income and Expenses Budget Review Statement by CSP Theme

(\$'000's)	Original Budget 2019/2020	Carry Forwards 2018/2019	Adopted Variations Sep Qtr	Adopted Variations Dec Qtr	Revised Budget 2019/2020	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2019/2020
<b>Income</b>								
Governance	9	-	-	-	9	1	10	9
Our Leadership	50,137	-	(1,444)	623	49,316	(1,702)	47,614	45,797
Our Community	825	-	1,209	93	2,127	853	2,980	2,443
Our Environment	842	-	(11)	(34)	796	(30)	766	623
Our Assets	35,703	-	2,548	178	38,429	(2,028)	36,401	33,165
Our Future	362	-	3	54	419	449	868	4,073
<b>Total Income from Continuing Operations</b>	<b>87,878</b>	<b>-</b>	<b>2,305</b>	<b>914</b>	<b>91,097</b>	<b>(2,457)</b>	<b>88,639</b>	<b>86,110</b>
<b>Expenses</b>								
Governance	607	33	(157)	150	633	(4)	629	(9)
Our Leadership	9,831	468	296	333	10,928	(593)	10,334	7,614
Our Community	7,846	869	34	349	9,098	956	10,055	7,822
Our Environment	2,170	23	4	(33)	2,163	(4)	2,159	1,502
Our Assets	59,278	876	541	210	60,905	(684)	60,221	41,033
Our Future	2,845	795	3,719	(173)	7,186	(3,653)	3,533	1,670
<b>Total Expenses from Continuing Operations</b>	<b>82,577</b>	<b>3,064</b>	<b>4,436</b>	<b>836</b>	<b>90,913</b>	<b>(3,982)</b>	<b>86,931</b>	<b>59,632</b>
<b>Net Operating Result from Continuing Operations</b>	<b>5,301</b>	<b>(3,064)</b>	<b>(2,132)</b>	<b>78</b>	<b>183</b>	<b>1,525</b>	<b>1,708</b>	<b>26,478</b>
<b>Net Operating Result before Capital Items</b>	<b>781</b>	<b>(3,064)</b>	<b>(6,153)</b>	<b>(313)</b>	<b>(8,749)</b>	<b>3,349</b>	<b>(5,401)</b>	<b>21,491</b>



# Quarterly Budget Review Statement March 2020

## Capital Budget Review Statement

(\$'000)	Original Budget 2019/2020	Carry Forwards 2018/2019	Adopted Variations Sep Qtr	Adopted Variations Dec Qtr	Revised Budget 2019/2020	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2019/2020
<b>Capital Expenditure</b>								
New Assets								
Land, Building & Land Improvements	175	606	1,323	3,095	5,200	(8,775)	(3,575)	3,282
Roads, Bridges, Footpaths & Drainage	13,486	3,146	1,990	1,740	20,362	(2,488)	17,874	4,144
Sewer Infrastructure	-	-	142	-	142	-	142	49
Parks Assets & Other Structures	180	478	-	42	700	(22)	679	244
Renewal of Assets								
Land, Building & Land Improvements	2,619	1,832	(133)	(449)	3,869	841	4,711	1,448
Roads, Bridges, Footpaths & Drainage	10,877	6,036	448	(83)	17,277	(173)	17,105	7,343
Sewer Infrastructure	1,270	795	44	178	2,288	(1)	2,287	827
Parks Assets & Other Structures	1,560	392	303	367	2,622	(727)	1,895	497
Other Assets	1,470	574	372	236	2,651	17	2,669	780
Plant & Equipment	3,196	1,032	139	177	4,544	116	4,660	2,034
<b>Total Capital Expenditure</b>	<b>34,833</b>	<b>14,891</b>	<b>4,629</b>	<b>5,303</b>	<b>59,657</b>	<b>(11,211)</b>	<b>48,446</b>	<b>20,648</b>
<b>Capital Funding</b>								
Accumulated Depreciation	18,244	-	-	407	18,651	-	18,651	14,059
Capital Grants & Contributions	4,520	-	4,021	391	8,932	(1,824)	7,109	4,987
Reserves								
External Restrictions	10,739	9,357	6,214	4,740	31,050	(12,831)	18,219	(7,224)
Internal Restrictions	(1,019)	8,598	382	27	7,988	243	8,230	3,255
New Loans								
Receipts from Sale of Assets								
Plant & Equipment	1,063	-	165	41	1,269	(146)	1,122	691
Other Assets	5	-	-	-	5	(1)	4	4
Sewer Infrastructure	-	-	-	-	-	-	-	0
Parks Assets & Other Structures	-	-	-	-	-	-	-	-
Land and Buildings	500	-	-	11	511	-	511	20
<b>Total Capital Funding</b>	<b>34,052</b>	<b>17,955</b>	<b>10,782</b>	<b>5,616</b>	<b>68,406</b>	<b>(14,560)</b>	<b>53,846</b>	<b>15,792</b>
<b>Net Capital Funding - Surplus/(Deficit)</b>	<b>781</b>	<b>(3,064)</b>	<b>(6,153)</b>	<b>(313)</b>	<b>(8,749)</b>	<b>3,349</b>	<b>(5,401)</b>	<b>4,855</b>
Net Operating Result (excl. Capital Grants)	781	(3,064)	(6,153)	(313)	(8,749)	3,349	(5,401)	21,491
<b>Retained surplus/(deficit) available for general funding purposes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(16,636)</b>

# Quarterly Budget Review Statement March 2020

## Cash and Investments Budget Review Statement

(\$000's)	Opening Reserve Balance	Original Budget Transfers	Carry Forwards Transfers	Adopted Variations Sep Qtr	Adopted Variations Dec Qtr	Revised Budget Transfers	Variations for Mar Qtr	Projected Budget Transfers	Projected Closing Balances	Actual YTD 2019/2020
<b>Externally Restricted (1)</b>										
S64 Sewerage Contributions	2,523	196	-	7	-	203	16	219	2,742	2,738
S64 Drainage Works Reserve	903	17	(29)	350	(1,704)	(1,366)	5	(1,361)	(458)	(397)
S7.11 Contributions	10,123	238	(3,996)	(74)	(2,897)	(6,729)	1,071	(5,658)	4,465	7,733
S7.12 Contribution	3,208	126	(178)	-	-	(52)	50	(2)	3,206	4,095
Better Waste & Recycling Fund Reserve	119	-	(119)	-	-	(119)	30	(89)	30	137
Domestic Waste Mangement Reserve	1,652	235	(8)	(70)	72	229	(262)	(33)	1,619	6,231
Ferry Replacement Reserve	-	208	-	-	(104)	104	-	104	104	104
Infrastructure Borrowings Reserve	(1,820)	(6,451)	(1,016)	-	-	(7,467)	(548)	(8,015)	(9,835)	(5,436)
Local Infrastructure Renewal Scheme Loan Reserve	(1,828)	574	-	-	-	574	-	574	(1,254)	(1,254)
Sewer Reserve	3,031	1,431	(1,153)	(24)	(92)	162	(67)	96	3,127	6,466
Stormwater Mgmt Reserve	1,982	(171)	(468)	6	-	(633)	12	(621)	1,361	2,034
Stormwater Reserve - Redbank	-	16	-	2	-	18	-	18	18	18
South Windsor Effluent Re-use Scheme	392	8	-	(88)	-	(80)	(12)	(92)	300	398
Unspent Grants Reserve	7,156	-	(973)	(6,184)	-	(7,157)	4,276	(2,881)	4,275	10,304
Unspent Contributions Reserve	500	-	(212)	(140)	(15)	(367)	-	(367)	133	2,104
Low Cost Loan Initiative - Vineyard	-	(7,180)	(1,205)	-	-	(8,385)	8,261	(124)	(124)	(13)
4.5 Redbank VPA	59	14	-	-	-	14	(1)	13	72	64
<b>Total Externally Restricted</b>	<b>28,000</b>	<b>(10,739)</b>	<b>(9,357)</b>	<b>(6,214)</b>	<b>(4,740)</b>	<b>(31,050)</b>	<b>12,831</b>	<b>(18,220)</b>	<b>9,780</b>	<b>35,328</b>
(1) Funds that must be spent for a specific purpose										
<b>Internally Restricted (2)</b>										
Bligh Park Reserve	17	-	(17)	-	-	(17)	-	(17)	-	1
Carryover Reserve	8,194	-	(8,194)	-	-	(8,194)	-	(8,194)	-	3,297
Childcare Building Levy Reserve	-	-	-	65	-	65	-	65	65	-
Construction Engineering Reserve	166	(18)	-	(17)	(114)	(149)	(8)	(157)	9	34
Contingency Reserve	421	119	-	-	(61)	58	(95)	(37)	384	725
Election Reserve	241	100	-	-	-	100	-	100	341	341
ELE Reserve	1,466	-	-	-	-	-	-	-	1,466	1,465
Heritage Reserve	80	(75)	-	-	-	(75)	-	(75)	5	77
Information Tech Reserve	560	-	(23)	(39)	(195)	(257)	-	(257)	303	305
Multi-year Infrastructure Projects Reserve	267	1,831	-	-	786	2,617	-	2,617	2,884	831
Legal Services Reserve	175	125	-	-	(100)	25	-	25	200	200
Planning Proposals Reserve	30	28	-	-	56	84	-	84	114	114
Property Development Reserve	337	210	(8)	(15)	(50)	137	(20)	117	454	223
Risk Management Reserve	157	-	-	-	-	-	(69)	(69)	89	157
Sullage Reserve	(12)	(65)	-	19	(56)	(102)	(12)	(114)	(126)	393
Waste Management Facility Reserve	4,520	(1,236)	(356)	(396)	(217)	(2,205)	(40)	(2,245)	2,275	5,171
Workers Compensation Reserve	575	-	-	-	(74)	(74)	-	(74)	501	500
<b>Total Internally Restricted</b>	<b>17,194</b>	<b>1,019</b>	<b>(8,598)</b>	<b>(382)</b>	<b>(27)</b>	<b>(7,987)</b>	<b>(243)</b>	<b>(8,231)</b>	<b>8,963</b>	<b>13,834</b>
(2) Funds that must be spent for a specific purpose										
<b>Total Reserve (accrual basis)</b>	<b>45,194</b>	<b>(9,720)</b>	<b>(17,955)</b>	<b>(6,596)</b>	<b>(4,767)</b>	<b>(39,038)</b>	<b>12,587</b>	<b>(26,450)</b>	<b>18,744</b>	<b>49,162</b>
<b>Unrestricted (cash basis)</b>										<b>15,769</b>
<b>Total Cash &amp; Investments</b>										<b>60,137</b>

# Quarterly Budget Review Statement

## March 2020

### Investments

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

### Cash

The Cash at Bank figure included in the Cash & Investment Statement totals \$2,268,533.

This Cash at Bank amount has been reconciled to Council's physical Bank Statements.  
The date of completion of this bank reconciliation is 31 March 2020.

### Reconciliation Status

The YTD Cash & Investment figure reconciles to the actual balances held as follows:		\$ 000's
Cash at Bank (as per bank statements)		2,269
Investments on Hand		58,237
less: Unpresented Cheques	(Timing Difference)	(21)
less: Payments not processed		(369)
add: Undeposited Funds	(Timing Difference)	21
less: Identified Deposits (not yet accounted in Ledger)	(Require Actioning)	-
add: Identified Outflows (not yet accounted in Ledger)	(Require Actioning)	-
less: Unidentified Deposits (not yet actioned)	(Require Investigation)	-
add: Unidentified Outflows (not yet actioned)	(Require Investigation)	-
<b>Reconciled Cash at Bank &amp; Investments</b>		<b>60,137</b>
<b>Balance as per Review Statement:</b>		<b>60,137</b>
Difference:		-

# Quarterly Budget Review Statement

## March 2020

### Key Performance Indicators Budget Review Statement

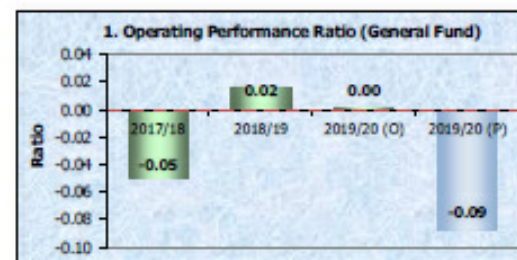
(\$000's)	Actuals		Original Budget 19/20	Current Projection	
	Prior Periods 17/18	18/19		Amounts 19/20	Indicator 19/20

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

Operating Revenue (excl. Capital) - Operating Expenses	-0.05	0.02	0.00	-6,328	-0.09
Operating Revenue (excl. Capital Grants & Contributions)				72,460	

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

Minimum Benchmark: 0.0

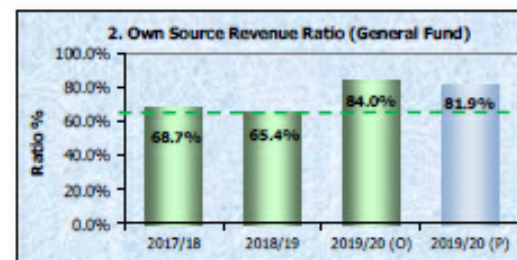


#### 2. Own Source Revenue Ratio (General Fund)

Operating Revenue (excl. ALL Grants & Contributions)	68.7%	65.4%	84.0%	65,058	81.9%
Total Operating Revenue (incl. Capital Grants & Cont)				79,392	

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

Minimum Benchmark: 60.0%

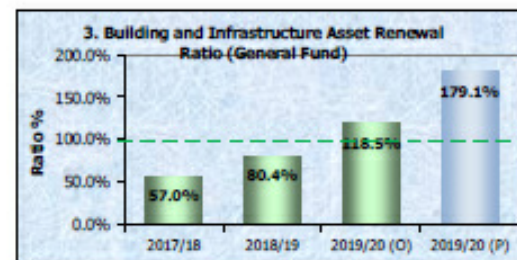


#### 3. Building and Infrastructure Asset Renewal Ratio (General Fund)

Asset Renewals (Building and Infrastructure)	57.0%	80.4%	118.5%	22,831	179.1%
Depreciation, Amortisation & Impairment				12,747	

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

Minimum Benchmark: 100.0



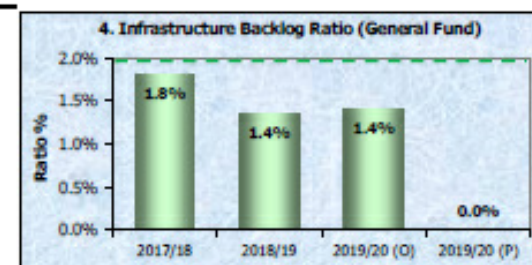
# Quarterly Budget Review Statement

## March 2020

(\$000's)	Actuals		Original Budget 19/20	Current Projection	
	Prior Periods 17/18	18/19		Amounts 19/20	Indicator 19/20
<b>4. Infrastructure Backlog Ratio (General Fund)</b>					
Est costs to bring assets to a satisfactory condition				0	
WDV of Building & Infrastructure Assets	1.8%	1.4%	1.4%	707,508	0.0%

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

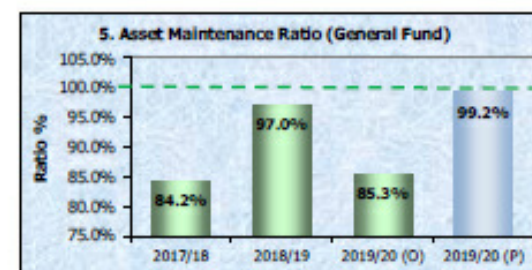
*Minimum Benchmark: less than 2.0%*



<b>5. Asset Maintenance Ratio (General Fund)</b>					
Asset Maintenance				14,138	
Required Asset Maintenance	84.2%	97.0%	85.3%	14,248	99.2%

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

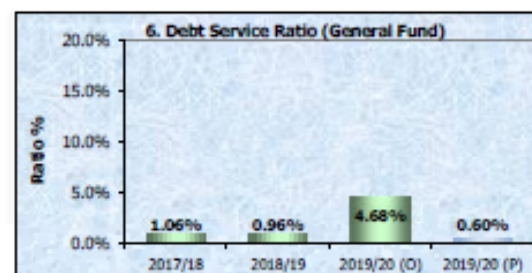
*Minimum Benchmark: 100%*



<b>6. Debt Service Ratio (General Fund)</b>					
Cost of Debt Service (interest & principal repayments)				435	
Operating Revenue (excl. Capital Grants & Contributions)	1.06%	0.96%	4.68%	72,460	0.60%

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

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



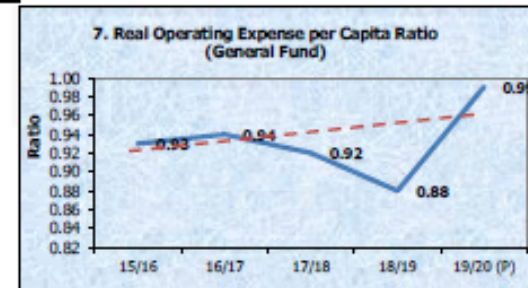


# Quarterly Budget Review Statement March 2020

(\$000's)	Actuals		Original Budget 19/20	Current Projection	
	Prior Periods 17/18	18/19		Amounts 19/20	Indicator 19/20
7. Real Operating Expense per Capita Ratio (General Fund)					
Discounted Operating Expenses	0.88	0.91	0.94	69,020	0.99
Population				69,702	

To assess the efficiency of Council's operations.

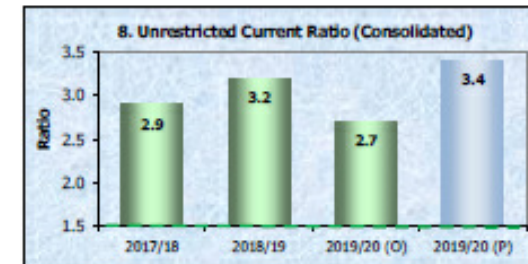
*Minimum Benchmark: Decrease in trend over five years.*



<b>8. Unrestricted Current Ratio (Consolidated)</b>					
Current Assets less all External Restrictions	2.9	3.2	2.7	63,381	3.4
Current Liabilities less Specific Purpose Liabilities				18,643	

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

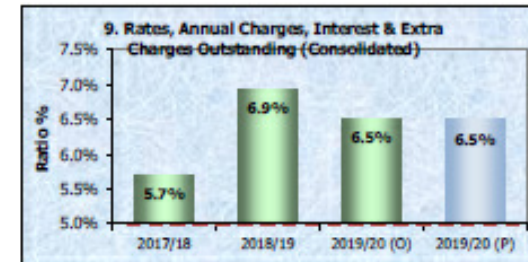
*Minimum Benchmark: 1.5*



<b>9. Rates, Annual Charges, Interest &amp; Extra Charges Outstanding (Consolidated)</b>					
Rates, Annual & Extra Charges Outstanding	5.7%	6.9%	6.5%	4,005	6.5%
Rates, Annual & Extra Charges Collectible				61,643	

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

*Maximum Benchmark: 5.0*



# Quarterly Budget Review Statement March 2020

(\$000's)	Actuals		Original Budget 19/20	Current Projection	
	Prior Periods 17/18	18/19		Amounts 19/20	Indicator 19/20
<b>10. Cash Expense Cover Ratio (Consolidated)</b>					
Current Year's Cash & Cash Equivalents (incl.TDs)				46,843	
Operating & financing activities Cash Flow payments	12.4	12.3	10.0	5,865	8.0

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

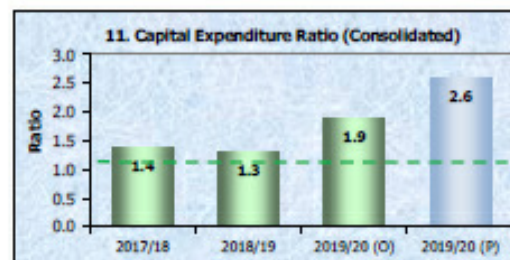
*Minimum Benchmark: 3.0*



<b>11. Capital Expenditure Ratio (Consolidated)</b>					
Annual Capital Expenditure				48,446	
Annual Depreciation	1.4	1.3	1.9	18,651	2.6

To assess the extent to which a Council is expanding its asset base thru capital expenditure on both new assets and the replacement and renewal of existing assets.

*Minimum Benchmark: 1.10*



# Quarterly Budget Review Statement

## March 2020

### Contracts Budget Review Statement

**Contracts Listing** - contracts entered into during the quarter

Contractor	Contract detail & purpose	Contract Value	Start Date	Duration of Contract	Budgeted (Y/N)
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There were no contracts meeting the reporting requirements entered into within this quarter that were reported to Council.

Notes:

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

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

Contractor	Contract detail & purpose	Contract Value	Start Date	Duration of Contract	Budgeted (Y/N)
Turnkey Innovative Engineering Pty Ltd	Tender 00096 - Upgrade of Sewer Pump Stations L and R	\$742,653	31-Mar-20	5 months	Y

# Quarterly Budget Review Statement

## March 2020

### Consultancy and Legal Expenses Budget Review Statement

<b>Expense</b>	<b>YTD Expenditure (Actual Dollars)</b>	<b>Budgeted (Y/N)</b>
Consultancies	772,372	Y
Legal Fees	367,924	Y

**Definition of a consultant:**

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

# Quarterly Budget Review Statement March 2020

## Quarterly Budget Variations

Natural Account	Original Budget 2019/2020	Carry Forwards 2018/2019	Adopted Variations Sep Qtr	Adopted Variations Dec Qtr	Revised Budget 2019/2020	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2019/2020
<b>INCOME FROM CONTINUING OPERATIONS</b>								
<b>Rates &amp; Annual Charges</b>								
1101. Residential Rates Income	32,766,403	0	70,377	5,989	32,842,769	23,059	32,865,828	32,861,263
1102. Farmland Rates Income	1,607,640	0	-16,043	1,832	1,593,429	12,637	1,606,066	1,603,505
1103. Business Rates Income	4,002,324	0	-10,485	6,424	3,998,263	-12,965	3,985,298	3,985,993
1110. Pensioner Rebate	-548,377	0	-12,746	0	-561,123	-9,285	-570,408	-567,518
1118. Abandonments	-6,000	0	0	0	-6,000	0	-6,000	-5,983
2595. HCC Land Rates - Business	-80,606	0	10,568	0	-70,038	0	-70,038	-70,004
2608. HCC Land Rates - Residential	-14,953	0	0	2,080	-12,873	0	-12,873	-12,875
1109. Domestic Waste Charges	12,937,340	0	103,880	8,675	13,049,895	23,565	13,073,460	13,067,736
1121. Garbage Serv Chrg Business	1,336,861	0	4,691	0	1,341,552	-7,099	1,334,453	1,334,343
1122. Residential Availability Charge	184,794	0	19,382	-6,561	197,615	-1,367	196,248	196,123
1123. Domestic Waste Pensioner Rebate	-248,619	0	0	10,338	-238,281	0	-238,281	-232,455
1127. Sewer Rates Residential Connected	6,027,812	0	12,545	3,070	6,043,427	752	6,044,179	6,044,136
1128. Sewer Rates Residential Unconnected	27,989	0	1,849	0	29,838	0	29,838	29,464
1129. Sewer Rates Business Connected	1,477,385	0	44,009	10,498	1,531,892	2,146	1,534,038	1,531,892
1130. Sewer Rates Business Unconnected	22,058	0	-599	0	21,459	0	21,459	21,123
1133. Stormwater Charge - Residential	338,661	0	0	0	338,661	0	338,661	338,617
1134. Stormwater Charge - Business	196,307	0	2,611	0	198,918	0	198,918	199,063
1135. Sewer Pensioner Rebate	-73,761	0	0	0	-73,761	-1,239	-75,000	-74,008
1137. Sewer Pensioner Council Rebate	-285,154	0	-6,063	-733	-291,950	0	-291,950	-291,303
1138. Redbank Stormwater Charge	16,250	0	1,300	0	17,550	0	17,550	17,550
1140. Sullage Collection Annual Residential	1,827,792	0	18,893	2,901	1,849,586	-1,483	1,848,103	1,847,471
1142. Sullage Collection Inc Pensioner Rebate	-110,186	0	0	10,186	-100,000	0	-100,000	-95,989
1161. Garbage Serv Chrg Reimbursement from BM	3,916	0	0	0	3,916	0	3,916	3,916
1720. Section 611 Gas Mains	23,355	0	0	0	23,355	0	23,355	0
2592. HCC Rates - Stormwater	0	0	0	0	0	-1,325	-1,325	0
2616. HCC Garbage Rates	-115,741	0	3,352	0	-112,389	0	-112,389	-112,894
<b>Total Rates &amp; Annual Charges</b>	<b>61,313,490</b>	<b>0</b>	<b>247,521</b>	<b>54,699</b>	<b>61,615,710</b>	<b>27,396</b>	<b>61,643,106</b>	<b>61,619,165</b>



# Quarterly Budget Review Statement

## March 2020

Natural Account	Original Budget 2019/2020	Carry Forwards 2018/2019	Adopted Variations Sep Qtr	Adopted Variations Dec Qtr	Revised Budget 2019/2020	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2019/2020
<b>User Charges &amp; Fees</b>								
1002. Plant Income - Leaseback	417,392	0	7,507	0	424,899	-29,942	394,957	295,955
1125. Better Waste & Recycling Fund Income (Reserve)	99,690	0	472	0	100,162	0	100,162	100,162
1141. Sullage Collection Comm Fees & Service	369,177	0	0	-69,177	300,000	-9,500	290,500	228,043
1145. Sullage Collection Extra Service-Residenti	5,085	0	0	0	5,085	-2,085	3,000	2,094
1149. Sullage Emergency Services	2,664	0	0	0	2,664	2,232	4,896	4,520
1160. Section 603 Certificate Income	95,454	0	0	0	95,454	-1,054	94,400	80,371
1310. Septic Tank Permits	155,000	0	-27,247	-25,253	102,500	-2,500	100,000	73,885
1311. Construction Certificates	181,500	0	0	0	181,500	0	181,500	146,925
1312. Long Service Leave Commission	3,500	0	0	0	3,500	-900	2,600	1,998
1313. S6.23 Certificates	77,000	0	0	-9,500	67,500	-2,760	64,740	50,510
1316. Complying Development Certificates	13,200	0	0	0	13,200	0	13,200	11,825
1317. Sundry Building Control Income DIV81	58,310	0	-39,710	0	18,600	2,664	21,264	18,814
1318. Sign Registration	1,583	0	0	0	1,583	-1,251	332	332
1319. Occupation Certificates	40,200	0	0	0	40,200	-9,700	30,500	23,754
1320. Subdivision Fees	368,414	0	0	-156,221	212,193	-21,801	190,392	177,715
1321. Development Application	786,414	0	0	-85,892	700,522	-181,546	518,976	423,307
1322. Sect 10.7 Certificates	165,510	0	0	-7,215	158,295	-11,395	146,900	116,070
1323. Development Control Income	10,270	0	0	0	10,270	-1,570	8,700	8,076
1326. Sundry Develop Income	3,890	0	0	0	3,890	-1,590	2,300	1,757
1331. Licences & Fees	227,692	0	0	0	227,692	-62,934	164,758	158,253
1334. Licences & Fees DIV81	2,708	0	4,034	815	7,557	0	7,557	7,557
1337. Pound Income	148,750	0	0	0	148,750	-45,900	102,850	62,119
1338. Animal Sales Income	191,574	0	0	-22,362	169,212	-31,230	137,982	124,981
1339. Animal Impounding Income	490,700	0	0	-21,862	468,838	-152,851	315,987	241,052
1342. Footpath - Dining & Trading	10,547	0	0	0	10,547	0	10,547	9,261
1350. Sewer Magement Facility Income	18,132	0	0	0	18,132	0	18,132	10,684
1351. Inspection Services	340,054	0	0	-500	339,554	51,000	390,554	321,393
1352. Re-inspection Fees	113	0	0	0	113	624	737	645
1361. Richmond Pool Income	165,535	0	0	0	165,535	-24,482	141,053	141,364
1362. Public Cemeteries Sundry Income	287,610	0	0	0	287,610	-14,742	272,868	212,953
1363. Governor Phillip Park Income	4,207	0	1,938	0	6,145	0	6,145	6,145
1364. Learn to Swim	50,000	0	0	0	50,000	6,878	56,878	56,767
1400. Vehicle Inspections	0	0	0	0	0	0	0	212
1403. Road Reinstatement Fees	69,308	0	30,942	14,965	115,215	-3,307	111,908	100,603

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Natural Account	Original Budget 2019/2020	Carry Forwards 2018/2019	Adopted Variations Sep Qtr	Adopted Variations Dec Qtr	Revised Budget 2019/2020	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2019/2020
1404. Road Opening Permits	35,000	0	0	-20,000	15,000	-3,000	12,000	9,365
1719. Library Charges and Fees	43,721	0	0	0	43,721	-15,016	28,705	28,597
1721. Road Leases	0	0	0	6,184	6,184	0	6,184	6,394
1730. Museum Income	5,242	0	0	0	5,242	-429	4,813	4,813
1732. Gallery Income	11,986	0	0	722	12,708	6,518	19,226	19,226
1750. Sale of Bins	0	0	0	0	0	0	0	103
1752. Disposal Fees (Gate Takings)	948,303	0	0	0	948,303	-178,303	770,000	722,555
1761. Collection of Orphan Waste	12,808	0	0	0	12,808	-12,808	0	0
1770. Sewer Connections	26,217	0	0	0	26,217	-7,326	18,891	13,683
1771. Pasture Improvement Income	38,204	0	0	0	38,204	0	38,204	21,587
1772. Sale of Drainage Diagram	11,576	0	0	0	11,576	-676	10,900	9,168
1775. Trade Waste Income	1,160,981	0	0	0	1,160,981	0	1,160,981	372,077
1797. Sundry Income DIV81	10,000	0	0	0	10,000	371	10,371	9,328
1937. Other Works Contributions	41,800	0	0	0	41,800	-4,800	37,000	28,142
1938. Parks' Bookings	20,472	0	0	0	20,472	-9,799	10,673	10,605
1151. Internal Sullage fee (pump out)	5,684	0	0	0	5,684	0	5,684	4,227
1165. Deerubbin Centre Air Conditioning Income- Internal	153,362	0	0	0	153,362	10,000	163,362	97,198
1166. Deerubbin Centre Electricity Income Internal	128,078	0	0	0	128,078	11,000	139,078	92,026
1409. Vehicle Inspections Internal vehicles only	6,280	0	0	0	6,280	1,205	7,485	5,022
1754. Other Waste Disposal Income - Internal	421,801	0	9,227	10,584	441,612	10,000	451,612	301,350
1759. Domestic Waste Disposal Income	6,454,422	0	0	0	6,454,422	228,183	6,682,605	4,818,603
1760. Commercial Waste Pick-Up Income	833,988	0	0	0	833,988	0	833,988	833,988
1776. Sullage Disposal Fee	139,562	0	0	0	139,562	0	139,562	139,562
1794. WMF Rate of Return	621,000	0	0	0	621,000	0	621,000	621,000
2002. Plant - Rego Inspections Internal	-6,280	0	0	0	-6,280	-1,205	-7,485	-5,022
2564. Disposal of Sullage	-139,562	0	0	0	-139,562	0	-139,562	-139,562
2598. Deerubbin Centre Air Conditioning Exps-Internal	-153,362	0	0	0	-153,362	-10,000	-163,362	-97,198
2599. Deerubbin Centre Electricity Internal	-128,078	0	0	0	-128,078	-11,000	-139,078	-92,026
2941. Internal Sullage Expenses (pump - Out)	-5,684	0	0	0	-5,684	0	-5,684	-4,227
2964. Other Waste Disposal Expenses - Internal	-421,801	0	-13,781	-6,030	-441,612	-10,000	-451,612	-300,521
2967. Domestic Waste Disposal Expenses	-6,454,422	0	0	0	-6,454,422	-228,183	-6,682,605	-4,818,603
2968. Commercial Waste Pick-Up Expenses	-833,988	0	0	0	-833,988	0	-833,988	-833,988
2969. Rate of Return to General Fund	-621,000	0	0	0	-621,000	0	-621,000	-621,000
<b>Total User Charges &amp; Fees</b>	<b>7,227,493</b>	<b>0</b>	<b>-26,618</b>	<b>-390,742</b>	<b>6,810,133</b>	<b>-774,910</b>	<b>6,035,223</b>	<b>4,476,574</b>

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Natural Account	Original Budget 2019/2020	Carry Forwards 2018/2019	Adopted Variations Sep Qtr	Adopted Variations Dec Qtr	Revised Budget 2019/2020	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2019/2020
<b>Interest &amp; Investment Revenue</b>								
1117. Extra Charges	160,375	0	0	0	160,375	1,934	162,309	130,809
1119. Interest Domestic Waste	52,943	0	0	0	52,943	0	52,943	39,693
1120. Interest Non Domestic Waste	5,071	0	0	0	5,071	0	5,071	3,557
1131. Interest Sewer Rates Extra Charges	23,960	0	0	0	23,960	0	23,960	18,310
1132. Interest Sewer Rates Extra Chgs Business	3,892	0	0	0	3,892	0	3,892	2,399
1601. Interest Income	1,571,704	0	0	5,294	1,576,998	-414,704	1,162,294	881,059
1607. Investment Premiums on Financial Instruments	-24,413	0	0	0	-24,413	0	-24,413	0
<b>Total Interest &amp; Investment Revenue</b>	<b>1,793,532</b>	<b>0</b>	<b>0</b>	<b>5,294</b>	<b>1,798,826</b>	<b>-412,770</b>	<b>1,386,056</b>	<b>1,075,826</b>
<b>Other Income</b>								
1150. Charges & Fees Recovery Legal Costs	120,000	0	11,130	0	131,130	1,700	132,830	49,745
1152. Merchant Fee Recovery	62,500	0	0	0	62,500	-20,500	42,000	33,295
1155. Rental, Lease and fees Income	500,993	0	6,155	-63,480	443,668	-35,604	408,064	306,372
1156. Shops & Offices - Rental Income	1,804,076	0	0	-7,851	1,796,225	-25,595	1,770,630	1,437,641
1157. Other Rents & Leases	279,487	0	0	-3,309	276,178	589	276,767	249,322
1158. Rental Assistance	0	0	0	0	0	-260,000	-260,000	0
1163. Derrubbin Centre Electricity Income External	31,408	0	0	0	31,408	0	31,408	0
1164. Deerubbin Centre Air Conditioning Income-External	15,832	0	0	0	15,832	0	15,832	0
1175. External Recycled Water Income	11,000	0	0	0	11,000	-8,973	2,027	1,431
1197. Administration Fee Income	52,747	0	0	-10,416	42,331	22,506	64,837	44,122
1341. Fines & Penalties	165,000	0	0	14,884	179,884	-17,365	162,519	118,909
1353. Nursery Income	40,000	0	0	0	40,000	0	40,000	32,817
1360. Agricultural Fees	10,500	0	0	0	10,500	5,960	16,460	14,657
1391. Private Works Print & Signwriting Income	5,901	0	0	0	5,901	-1,111	4,790	4,790
1407. Income-Infringements	910,000	0	0	-16,500	893,500	-279,770	613,730	509,751
1419. On-Costs RTA	10,000	0	0	2,545	12,545	0	12,545	10,838
1420. Other Revenue	2,000	0	0	0	2,000	5,514	7,514	700
1703. GST Fuel Rebate	135,011	0	0	-9,842	125,169	278	125,447	101,408
1709. NSW Rural Fire Serv Reimbursement	125,635	0	0	0	125,635	0	125,635	3,017
1710. Staff Reimbursements	0	0	1,851	0	1,851	0	1,851	1,851
1743. Contribution to Private Mobile Calls	4,635	0	0	0	4,635	-1,300	3,335	2,596
1744. Donations	0	0	0	0	0	500	500	500
1751. Recycling Income	84,801	0	-1,765	0	83,036	6,337	89,373	89,814
1780. Insurance Settlement	0	0	0	0	0	24,984	24,984	19,984
1799. Sundry Income	138,126	0	9,040	877,153	1,024,319	15,483	1,039,802	1,023,325
1965. GIS Map Sales	3,000	0	0	0	3,000	-1,000	2,000	1,533
<b>Total Other Income</b>	<b>4,512,652</b>	<b>0</b>	<b>26,411</b>	<b>783,184</b>	<b>5,322,247</b>	<b>-567,367</b>	<b>4,754,880</b>	<b>4,058,417</b>

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Natural Account	Original Budget 2019/2020	Carry Forwards 2018/2019	Adopted Variations Sep Qtr	Adopted Variations Dec Qtr	Revised Budget 2019/2020	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2019/2020
<b>Grants &amp; Contributions - Operating</b>								
1111. Pensioner Subsidy	446,231	0	0	1,972	448,203	0	448,203	448,203
1136. Sewer Pensioner Subsidy	40,569	0	0	1,946	42,515	0	42,515	42,515
1811. Bus Route-Weight Tax Subsidy-RTA Grant	11,000	0	0	0	11,000	2,484	13,484	0
1813. Road Safety LG Funding Programs-RMS Grants	9,800	0	0	-1,000	8,800	0	8,800	8,800
1819. Financial Assistance Gr-L/Gvt Grants Com	4,446,187	0	-2,263,279	0	2,182,908	0	2,182,908	1,637,181
181A. Regional Roads-Roads Block RTA Grants	426,198	0	0	0	426,198	802	427,000	427,000
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	335,216	0	0	0	335,216	0	335,216	335,000
181I. Roads to Recovery Grant - DOTARS	870,103	0	0	0	870,103	50,447	920,550	465,550
181J. Pedestrian Safety Program - RMS	0	0	0	13,200	13,200	0	13,200	14,300
1822. Road Safety Officer Salary Cost-RMS Grant	59,318	0	0	0	59,318	0	59,318	59,104
182A. H'bury Child Restrains Proj-RTA Gr	0	0	0	5,100	5,100	0	5,100	5,100
183C. Save Our Species - NSW Enviro Trust	0	0	30,900	0	30,900	15,678	46,578	30,900
183M. Street Tree Planting Program-Dept Plan & Env	0	0	0	10,000	10,000	0	10,000	2,500
183U. Estuary Management Program-Office Env & Heritage	14,900	0	0	0	14,900	0	14,900	0
1867. Youth Week Grant-Cabinet Office	2,138	0	0	0	2,138	0	2,138	2,229
1868. Yth Worker-Salary Subsidy-FaCS CBNepan950	39,323	0	0	0	39,323	1,689	41,012	30,781
186C. Be Connected - Good Things Foundation	0	0	0	2,000	2,000	0	2,000	0
186D. Aged & Disabled Off-Dept of Health 4-8165MIY	39,094	0	0	0	39,094	883	39,977	29,983
186Y. Library Per Capita Sub-State Lib of NSW	153,000	0	51,155	0	204,155	0	204,155	204,155
187S. Arts Funding Program	0	0	0	0	0	0	0	55,000
187Y. Tech Savvy Seniors-State Lib NSW-Gr 187Y	0	0	4,600	250	4,850	0	4,850	4,850
1881. Heritage Incentive Fund - OEH - Grant 1881	10,000	0	-10,000	0	0	0	0	0
1882. Heritage Assistance Fund-Heritage Grant	6,000	0	5,500	0	11,500	0	11,500	0
188L. Heritage Near Me Funding - Office Env & Heritage	0	0	0	0	0	250,000	250,000	0
188M. Community Heritage Studies-Office Env & Heritage	0	0	30,000	0	30,000	0	30,000	15,000
188N. Floodplain Management Program - OfficeEnv&Heritage	0	0	0	0	0	200,667	200,667	0
1891. RFS M&R Reimbursement	283,000	0	-84,200	99,200	298,000	0	298,000	298,000
1893. Street Lighting Subsidy-RTA	167,000	0	3,000	0	170,000	0	170,000	0
1894. NSW Bike Week-RMS Grant	0	0	2,800	0	2,800	-794	2,006	2,006
1897. CRC Communication & Education Plan-EPA	0	0	10,000	0	10,000	-5,000	5,000	10,000
189Q. Disaster Recovery Funding	0	0	0	0	0	500,000	500,000	1,300,000
189R. Bushfire Community Resilience & Economic Recovery Grant	0	0	0	0	0	105,000	105,000	250,000
189Z. Western City Deals Liveability Grant	0	0	0	0	0	250,000	250,000	3,750,000



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1901. Contributions	74,500	0	5,700	41,818	122,018	-1,200	120,818	51,800
1906. Local Infrastructure Renewal Scheme Interest Subsidy	83,107	0	0	0	83,107	0	83,107	23,227
1907. Low Cost Loan Initiative Interest Subsidy	266,965	0	0	0	266,965	-266,965	0	0
1923. Contributions Trees	1,000	0	0	0	1,000	-1,000	0	0
1934. Ferry Cont Baulkham Hills/Lw Portlan	449,962	0	250,000	-104,166	595,796	-8,554	587,242	389,390
<b>Total Operating Grants and Contributions</b>	<b>8,245,811</b>	<b>0</b>	<b>-1,963,824</b>	<b>70,320</b>	<b>6,352,307</b>	<b>1,094,137</b>	<b>7,446,444</b>	<b>9,892,574</b>
<b>Grants &amp; Contributions - Capital</b>								
3812. Active Transport-Walking Communities-RMS	0	0	600,000	0	600,000	0	600,000	0
3815. Cycleways-RTA Grant	100,000	0	-100,000	0	0	0	0	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	225,000	0	0	0	225,000	0	225,000	0
382E. RMS Black Spot Program	0	0	1,935,000	0	1,935,000	-1,765,000	170,000	0
382H. PAMP-RMS Grant	8,000	0	750	0	8,750	0	8,750	8,750
3834. My Community Projects-Dept of Premier & Cabinet	0	0	0	61,144	61,144	0	61,144	48,915
387J. Lib Local Priority Projects-StateLib NSW Capital Gr	13,000	0	4,100	0	17,100	0	17,100	17,100
388M. Resilience to Climate Change-LG NSW-Gr 388M 1920	0	0	0	30,000	30,000	-10,000	20,000	24,000
3892. Fire Hazard Reduction-NSW RFS Grant	0	0	0	0	0	510	0	0
38SA. Crown Reserve Improve Fund-Dep of Plan,Ind&Env	0	0	0	300,000	300,000	0	300,000	300,000
3901. Capital Contribution	0	0	1,200,000	0	1,200,000	180,000	1,380,000	1,907,874
3903. S64 Sewer Contribution (No specific Catch)	132,500	0	4,889	0	137,389	40,144	177,533	166,501
3906. Dedicated Asset Contributions (Non Cash)	1,600,000	0	0	0	1,600,000	0	1,600,000	100,246
3924. S7.11 Extractive Industries Contribution	77,650	0	0	0	77,650	0	77,650	5,302
3948. S7.12 Contributions	832,300	0	0	0	832,300	58,797	891,097	828,219
3968. S7.11 Contribution-P/Twn C5-Com Facilities	173,225	0	0	0	173,225	-94,730	78,495	78,495
3969. S7.11 Contribution-P/Twn C5-Land Acquisition	340,300	0	0	0	340,300	-45,575	294,725	294,725
3970. S7.11 Contribution-P/Twn C5-Park Imp	191,675	0	0	0	191,675	-57,062	134,613	134,613
3971. S7.11 Contribution-P/Twn C5-Planning Studies	1,845	0	0	0	1,845	-575	1,270	1,270
3972. S7.11 Contribution-P/Twn C5-Rec Facilities	88,150	0	0	0	88,150	-38,202	49,948	49,948
3973. S7.11 Contribution-P/Twn C5-Roadworks	608,850	0	0	0	608,850	-91,981	516,869	516,869
3984. S64 Stormwater Contributions-P/Town CA2	0	0	376,537	0	376,537	0	376,537	376,537
<b>Total Capital Grants &amp; Contributions</b>	<b>4,520,495</b>	<b>0</b>	<b>4,021,276</b>	<b>391,144</b>	<b>8,932,915</b>	<b>-1,823,674</b>	<b>7,108,731</b>	<b>4,987,366</b>
<b>Share of Interests in Joint Ventures</b>								
1795. Civic Risk Mutual Income	265,000	0	0	0	265,000	0	265,000	0
<b>Total Share of Interests in Joint Ventures</b>	<b>265,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>265,000</b>	<b>0</b>	<b>265,000</b>	<b>0</b>
<b>INCOME FROM CONTINUING OPERATIONS</b>	<b>87,878,473</b>	<b>0</b>	<b>2,304,766</b>	<b>913,899</b>	<b>91,097,138</b>	<b>(2,457,188)</b>	<b>88,639,440</b>	<b>86,109,923</b>



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Natural Account	Original Budget 2019/2020	Carry Forwards 2018/2019	Adopted Variations Sep Qtr	Adopted Variations Dec Qtr	Revised Budget 2019/2020	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2019/2020
<b>EXPENDITURE FROM CONTINUING OPERATIONS</b>								
<b>Employee Costs</b>								
2101. Salaries	15,334,344	134,099	504,307	-26,690	15,946,060	131,478	16,077,538	10,695,164
2102. Annual Leave Entitlement	1,390,931	6,368	41,826	11,033	1,450,158	0	1,450,158	1,082,676
2103. Sick Leave	1,016,021	3,184	1,701	21,685	1,042,591	0	1,042,591	654,441
2104. Long Service Leave	29,382	0	0	0	29,382	0	29,382	0
2105. Leave in Lieu	-617	0	0	0	-617	0	-617	0
2106. Non-Work Related Incapacity	2,500	0	0	0	2,500	8,000	10,500	5,015
2107. Casuals	469,159	5,986	153,655	16,728	645,528	31,342	676,870	824,093
2108. Travelling	10,215	0	1,000	633	11,848	-2,650	9,198	7,348
2109. Workers Compensation	238,463	0	0	141,537	380,000	120,000	500,000	420,966
2110. Overtime	861,803	0	15,346	7,436	884,585	31,807	916,392	797,119
2111. Superannuation	2,944,158	7,565	6,114	2,077	2,959,914	9,190	2,969,104	2,087,709
2112. Allowances	416,244	0	3,474	-406	419,312	9,772	429,084	302,431
2114. Training	153,836	35,000	15,000	0	203,836	5,608	209,444	98,739
2115. Vacancy Discount	-558,515	0	0	0	-558,515	0	-558,515	0
2117. Payroll Tax	33,766	0	0	0	33,766	793	34,559	18,363
2118. FBT	72,600	0	0	0	72,600	0	72,600	46,827
2119. Public Holidays	867,693	2,866	-776	4,743	874,526	3,500	878,026	525,489
2121. Employment Screening	15,880	0	0	0	15,880	0	15,880	7,421
2122. Wages	5,673,677	0	-374,521	-62,001	5,237,155	-33,453	5,203,702	3,736,223
2123. Wages Oncosts	1,275,111	0	-83,565	-10,304	1,181,242	-14,936	1,166,306	802,540
2125. Salary Reclassifications	20,000	0	-20,000	0	0	0	0	0
2127. Maternity Leave	60,000	0	0	0	60,000	-30,000	30,000	19,824
2133. Employee Assistance Program	8,800	0	0	0	8,800	0	8,800	7,704
2134. Sick Leave on cost - out doors staff	-396,597	0	27,180	0	-369,417	-1,069	-370,486	-266,151
2135. Staff Conferences	40,000	0	0	-5,000	35,000	-32,000	3,000	2,946
2137. Employee Protective Clothing	68,501	0	0	0	68,501	16,614	85,115	77,917
2140. Staff Vaccinations	2,694	0	0	0	2,694	0	2,694	1,184
2141. Function Reviews	184,500	28,904	-14,535	0	198,869	0	198,869	0
2563. Tertiary Education Assistance	11,300	0	0	5,000	16,300	0	16,300	7,914
2568. Licences and Accreditations	5,750	0	0	0	5,750	0	5,750	2,029
2569. Trainee Expenses	3,000	0	0	0	3,000	0	3,000	1,018
2570. Safety Expenses & Training	123,605	0	-7,090	-3,887	112,628	-21,508	91,120	68,968
<b>Total Employee Costs</b>	<b>30,378,204</b>	<b>223,972</b>	<b>269,116</b>	<b>102,584</b>	<b>30,973,876</b>	<b>232,488</b>	<b>31,206,364</b>	<b>22,035,916</b>

# Quarterly Budget Review Statement

## March 2020

Natural Account	Original Budget 2019/2020	Carry Forwards 2018/2019	Adopted Variations Sep Qtr	Adopted Variations Dec Qtr	Revised Budget 2019/2020	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2019/2020
<b>Borrowing Costs</b>								
2203. Borrowing Costs	50,000	0	0	0	50,000	0	50,000	0
2204. Interest on Loans	930,528	0	0	0	930,528	-803,320	127,208	102,210
2205. Interest on Leases	1,632	0	0	0	1,632	0	1,632	1,088
<b>Total Borrowing Costs</b>	<b>982,160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>982,160</b>	<b>-803,320</b>	<b>178,840</b>	<b>103,298</b>
<b>Materials &amp; Contracts</b>								
1000. Plant Surplus -PW Hire Earned	-1,339,920	0	-720	13,439	-1,327,201	-90,426	-1,417,627	-1,025,898
2000. Plant - Running Costs	1,716,307	0	29,044	-1,317	1,744,034	-31,213	1,712,821	1,152,998
2113. Uniforms	10,000	0	0	0	10,000	0	10,000	1,257
2116. Contractors	1,885,916	95,462	49,006	48,019	2,078,403	87,500	2,165,903	1,470,164
2244. Debt Recovery Expenses	120,000	0	0	0	120,000	0	120,000	35,364
2251. Legal Expenses - Support Services	70,000	0	0	50,000	120,000	20,000	140,000	196,768
2262. Legal Expenses - General Managers Office	27,500	0	0	0	27,500	0	27,500	7,048
2264. Legal Expenses-Infrastructure Services	2,500	0	0	0	2,500	0	2,500	2,293
2265. Legal Expenses-City Planning	155,000	0	0	100,000	255,000	100,000	355,000	232,120
2401. Overheads	0	0	0	0	0	0	0	386
2403. Plant On Costs	1,241,755	0	113,370	-5,440	1,349,685	28,561	1,378,246	960,683
2406. Wastewater Chemicals	378,318	0	0	0	378,318	-32,274	346,044	175,235
2407. Consultancy Fees	1,028,479	1,464,441	4,023,756	-192,930	6,323,746	-3,263,129	3,060,617	772,372
2410. External Plant Hire	870,465	0	44,240	18,049	932,754	288,566	1,221,320	809,602
2414. Equipment Hire	1,000	0	0	0	1,000	0	1,000	454
2418. Private Works Print & Signwriting Expend	1,000	0	0	0	1,000	0	1,000	959
2420. Audit Fees	94,556	58,000	0	0	152,556	0	152,556	58,900
2421. Artists and Curators Fees	2,000	0	20,324	1,925	24,249	6,054	30,303	25,305
2429. Contractors Charges	1,603,644	0	7,924	113,583	1,725,151	235,775	1,960,926	1,227,014
2430. Production & Exhibition Expenses	80,524	0	-31,100	-3,584	45,840	-14,879	30,961	25,798
2431. Education & Public Programs	11,730	12,958	-8,340	-1,203	15,145	0	15,145	10,530
2433. Penrith CC Land Rates Payable	0	0	25,421	0	25,421	0	25,421	25,421
2435. Promotion Expenditure	14,160	0	0	0	14,160	-1,882	12,278	6,674
2436. Veterinary Expenses	123,170	0	0	0	123,170	-3,279	119,891	83,645
2440. Property Leases	74,445	50,700	121,308	0	246,453	0	246,453	186,152
2441. Stock Write Off	0	0	0	0	0	0	0	382
2443. Collections Management	3,217	0	0	0	3,217	0	3,217	1,256
2456. Employment Agencies	95,000	0	7,300	143,648	245,948	279,330	525,278	333,908
2490. Activity Expenses	18,124	0	-3,827	0	14,297	-2,702	11,595	6,418

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2491. Consumables	44,848	0	0	94	44,942	-8,721	36,221	24,314
2510. Local Economic Development Program	83,500	110,000	-19,405	0	174,095	-88,334	85,761	4,088
2511. Sustenance	61,920	0	2,316	2,749	66,985	-7,971	59,014	37,484
2512. Food & Beverages subject to FBT (entertainment)	9,750	0	1,136	-361	10,525	-2,291	8,234	8,185
2513. Food & Beverages (client - entertainment) not subject to FBT	1,800	0	0	706	2,506	859	3,365	2,974
2540. Lower Portland Ferry	555,437	150,000	144,875	-114,307	736,005	-194,849	541,156	335,662
2555. Sect 44 Emergency Expenditure	0	0	0	0	0	50,000	50,000	641,353
2565. Disposal of Derelict Vehicles	1,450	0	0	0	1,450	0	1,450	1,095
2581. Library Oth Recurrent Exp	23,110	0	0	0	23,110	-6,833	16,277	10,770
2590. Print Machine Maintenance	61,683	0	2,141	0	63,824	11,000	74,824	49,285
2591. Print Machine Rental	66,922	0	0	0	66,922	-5,000	61,922	42,770
2594. Insurance Claimable Expenses (Operating)	0	0	0	0	0	24,984	24,984	155,634
2604. Security	99,411	0	0	0	99,411	2,246	101,657	58,684
2605. Maintenance - Furniture & Fittings	2,000	0	0	0	2,000	-1,950	50	653
2606. Maintenance - Buildings	408,350	0	-17,350	0	391,000	-58,485	332,515	223,720
2607. Maintenance - Plant & Equipment	137,941	0	2,000	283,566	423,507	9,200	432,707	349,842
2609. Cleaning	223,457	0	0	0	223,457	50,000	273,457	146,853
2611. Mowing	4,187	0	0	0	4,187	-856	3,331	1,960
2612. Mtce Gardens & Grounds	0	0	0	0	0	30,000	30,000	34,173
2614. Air Conditioning	125,082	0	0	7	125,089	-15,082	110,007	51,573
2615. Vandalism Repairs	45,768	0	0	0	45,768	0	45,768	24,108
2618. Parks - M&R	330,731	0	-8,022	-43,777	278,932	-13,810	265,122	163,259
2619. Buildings Works Program	260,014	34,893	0	-53,819	241,088	-38,602	202,486	33,947
2620. Bus Shelter Maintenance	5,125	0	0	0	5,125	0	5,125	0
2621. Bridge Maintenance	31,000	0	0	0	31,000	-1,000	30,000	1,359
2625. Road Line & Signs Maintenance	282,834	0	-10,572	-2,758	269,504	-64,922	204,582	68,838
2626. Footpaths Maintenance	3,600	0	0	-1,443	2,157	2,843	5,000	2,596
2627. Unpaved Footpaths Maintenance	3,600	0	0	-3,600	0	0	0	0
2628. Road Restorations	69,308	211,347	22,254	7,729	310,638	-19,991	290,647	63,083
2632. Standpipes Mtce & Repair	18,911	0	0	-18,911	0	0	0	0
2633. Sundry Survey Works	3,152	0	0	0	3,152	0	3,152	1,009
2636. Storm Damages	0	0	0	0	0	0	0	3,800
2641. Roadworks Maintenance	1,965,549	0	-326,632	-71,843	1,567,074	-426,393	1,140,681	833,714
2643. Roadworks Maint Clear Drainage Structure	45,500	0	14,757	0	60,257	18,343	78,600	38,935

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2644. Roadworks Maintenance Edge Patch	0	0	4,635	0	4,635	0	4,635	4,635
2648. Roadworks Maint Heavy Patching	0	0	32,556	1,414	33,970	40,094	74,064	58,925
2649. Roadworks Maintenance Shoulder Grading	0	0	0	0	0	0	0	7
2654. Roadworks Maint Gravel Sheet Pavement	0	0	25,211	0	25,211	0	25,211	25,206
2655. Roadworks Maint Guidepost Maintenance	0	0	0	0	0	800	800	913
2656. Roadworks Maint - Maintenance Grading	5,500	0	0	0	5,500	0	5,500	2,918
2660. Community Safety Programs	11,000	0	0	0	11,000	0	11,000	5
2661. Road Safety Grant Programs Expenditure	9,800	0	2,800	4,100	16,700	-1,388	15,312	1,795
2662. Infringement Processing Expenses	74,770	0	0	-949	73,821	-842	72,979	57,345
2664. Riparian works	0	18,486	0	0	18,486	0	18,486	8,062
2670. Kerb & Gutter Maintenance	6,304	0	0	0	6,304	0	6,304	816
2671. General Maintenance Drainage Structures	20,750	0	0	0	20,750	0	20,750	755
2678. Land Management Bushcare	241,223	34,998	30,900	0	307,121	0	307,121	209,201
2679. Bushcare Officer Program	25,598	0	0	0	25,598	-5,784	19,814	8,140
2681. Tree Maintenance	190,000	19,278	0	-19,278	190,000	250,000	440,000	236,143
2684. Contract Mowing	139,410	0	0	0	139,410	-11,095	128,315	48,177
2690. Car Parking M&R	30,750	0	11,167	0	41,917	-11,167	30,750	346
2702. Plant & Equipment	0	0	0	0	0	1,500	1,500	2,402
2721. Stock Pound Expenses	10,250	0	0	0	10,250	0	10,250	1,000
2737. Social Planning	31,650	0	0	0	31,650	-31,650	0	0
2741. Software Licensing & Maintenance	22,649	0	0	0	22,649	0	22,649	15,431
2742. Annual Support and Maintenance	4,342	0	593	0	4,935	1,782	6,717	5,997
2743. Network Administration	812,295	13,799	-1,116	0	824,978	-51,408	773,570	517,955
2751. Dwellings Mtce	7,370	0	0	0	7,370	0	7,370	7,871
2755. Shops & Offices - Ground Maintenance	30,000	0	0	0	30,000	4,171	34,171	21,607
2760. Youth Worker Programs	11,138	0	0	0	11,138	0	11,138	6,000
2768. Communication & Stakeholder Pgm Expenses	523,858	0	-23,930	-5,689	494,239	-103,046	391,193	314,942
2770. Valuation Expenses	37,000	0	4,900	0	41,900	30,000	71,900	36,214
2780. Records Expenditure	41,450	0	0	0	41,450	4,050	45,500	30,776
2820. Grant Funded Operational Exp	0	8,150	0	0	8,150	0	8,150	4,199
2900. Stores Items	300,972	0	132,566	6,292	439,830	14,031	453,861	338,815
2911. Cost of Goods Sold	45,883	0	1,500	0	47,383	-3,561	43,822	42,120
2921. Pool Chemicals	21,012	0	0	0	21,012	0	21,012	19,418
2922. Pool M & R	41,591	0	0	-2,982	38,609	0	38,609	25,637
2931. Spray Irrigation Costs	10,000	0	0	0	10,000	0	10,000	5,211



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2932. Sewer Maintenance	56,189	0	0	1,421	57,610	-26,000	31,610	13,449
2934. Pumping Stations M&R	236,195	0	0	0	236,195	0	236,195	86,204
2937. Sludge Processing & Disposal	310,178	300,000	-150,000	0	460,178	0	460,178	87,509
2939. Effluent Testing	60,293	0	0	0	60,293	0	60,293	44,615
2948. Pasture Improve Program	44,354	0	0	0	44,354	0	44,354	25,557
2960. Sundry Collection Expense	34,581	0	0	0	34,581	0	34,581	18,128
2961. Waste Education Expenses	5,000	8,292	10,000	0	23,292	-13,792	9,500	814
2962. Recycling Program	1,806,077	0	49,413	-100,000	1,755,490	0	1,755,490	1,142,959
2963. Waste Depot Work Expenditure	196,992	0	-2,953	0	194,039	-156,145	37,894	15,089
2965. Kerbside bulk waste collection Expense	478,615	0	138,155	0	616,770	0	616,770	413,825
2970. Other Waste Disposal Expenses	26,644	0	2,318	0	28,962	0	28,962	5,621
2987. GIS Map Production Expenses	2,000	0	0	0	2,000	-2,000	0	1,630
2988. Equipment Maintenance	1,500	0	0	0	1,500	0	1,500	802
2989. Property Management Fees	17,816	0	0	0	17,816	-1,600	16,216	11,719
<b>Total Materials &amp; Contracts</b>	<b>19,247,629</b>	<b>2,590,804</b>	<b>4,473,919</b>	<b>152,550</b>	<b>26,464,902</b>	<b>-3,222,663</b>	<b>23,242,239</b>	<b>14,125,793</b>
<b>Depreciation</b>								
2300. Depreciation Expense Plant	1,071,900	0	0	571,400	1,643,300	0	1,643,300	1,227,638
2301. Depreciation Expense Equipment	192,100	0	0	5,500	197,600	0	197,600	139,849
2302. Depreciation Expense Office Equipment	103,500	0	0	-15,100	88,400	0	88,400	62,743
2303. Depreciation Expense Furniture & Fitting	42,400	0	0	-6,700	35,700	0	35,700	26,381
2304. Depreciation Expense Other Structures	436,100	0	0	-173,900	262,200	0	262,200	230,949
2305. Depreciation Expense Buildings	2,748,500	0	0	500	2,749,000	0	2,749,000	2,058,011
2306. Depreciation Expense Land Improvements	19,600	0	0	16,200	35,800	0	35,800	29,369
2307. Depreciation Expense Roads	5,420,400	0	0	133,400	5,553,800	0	5,553,800	4,144,144
2308. Depreciation Expense Bridges	496,100	0	0	-1,700	494,400	0	494,400	369,395
2309. Depreciation Expense Footpaths	329,800	0	0	34,300	364,100	0	364,100	272,414
2310. Depreciation Expense Sewer network	2,047,500	0	0	0	2,047,500	0	2,047,500	1,460,544
2311. Depreciation Expense Tip Asset	220,800	0	0	-1,700	219,100	0	219,100	163,686
2312. Depreciation Expense Library Books	280,100	0	0	-3,400	276,700	0	276,700	201,303
2314. Depreciation Expense Park Asset	1,340,800	0	0	-137,000	1,203,800	0	1,203,800	1,074,919
2315. Depreciation Expense Stormwater Drainage	1,970,000	0	0	40,000	2,010,000	0	2,010,000	1,501,797
2317. Depreciation Expense - Kerb & Gutter	655,600	0	0	24,700	680,300	0	680,300	508,413
2320. Depreciation Expense - Intangible Asset	205,000	0	0	-48,100	156,900	0	156,900	113,785
2321. Depreciation Expense - Swimming Pools	155,900	0	0	-36,100	119,800	0	119,800	89,028
2322. Depreciation Expense - Buildings Non Specialised	508,200	0	0	4,300	512,500	0	512,500	384,166
<b>Total Depreciation</b>	<b>18,244,300</b>	<b>0</b>	<b>0</b>	<b>406,600</b>	<b>18,650,900</b>	<b>0</b>	<b>18,650,900</b>	<b>14,058,533</b>



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<b>Other Expenses</b>								
1168. Council Rates & Annual Charges Recoveries	-5,025	0	2,274	0	-2,751	0	-2,751	-2,751
2267. Excess on Insurance Claims	0	0	0	5,000	5,000	22,000	27,000	5,000
2400. Unallocated Purchase Card Expense	0	0	0	0	0	0	0	-1,543
2402. Sundry Expenses	95,596	0	-871	-3,978	90,747	-23,563	67,184	26,776
2405. Contribution to outside bodies	4,267,591	0	-140,526	0	4,127,065	-178,303	3,948,762	2,115,765
2408. Printing & Stationery Costs	80,150	0	17,377	1,351	98,878	11,082	109,960	66,884
2412. Bad and Doubtful Debts	10,000	0	0	0	10,000	0	10,000	0
2415. Unallocated Opal Card Expense	0	0	0	0	0	0	0	-31
2419. General Office Expenditure	34,321	0	0	-1,334	32,987	-1,038	31,949	24,328
2422. Telephone Expenses	127,651	0	-8,709	5,677	124,619	-143	124,476	78,692
2423. Postage & Freight	187,883	0	21,065	0	208,948	-4,050	204,898	137,555
2424. Panel Member Fees	30,000	0	0	0	30,000	-15,000	15,000	6,889
2425. Bank Charges	196,139	0	0	0	196,139	-6,400	189,739	133,891
2426. Licences, Subscriptions & Memberships	217,980	0	7,064	7,986	233,030	-2,792	230,238	175,491
2427. Advertising	149,592	60,000	-40,000	-2,589	167,003	3,749	170,752	102,214
2434. Mobile Phone Expenses	3,446	0	0	9,054	12,500	0	12,500	8,316
2453. Sponsorship	7,000	0	0	0	7,000	0	7,000	0
2457. Contribution to HSC & HLC	1,074,136	0	0	0	1,074,136	125,000	1,199,136	1,029,026
2492. Comty Services Program Expenses	138,200	0	0	-8,473	129,727	-2,819	126,908	120,979
2500. Heritage Programs - Assistance Funds	30,000	0	-4,566	230,000	255,434	5,368	260,802	256,802
2521. Members Fees Section 29A	280,686	0	-6,656	0	274,030	0	274,030	205,380
2522. Councillor's Travelling Allowances	7,500	0	0	0	7,500	-979	6,521	5,260
2523. Delegates Expenses	69,000	0	0	0	69,000	-21,498	47,502	9,752
2530. Better Waste & Recycling OP Program	99,690	118,873	-23,893	-3,620	191,050	-5,569	185,481	39,265
2550. Fire Control Operating Ex	198,410	0	-25,000	0	173,410	0	173,410	85,217
2553. Contribution Bush Fire Fight Fund	665,546	0	0	0	665,546	0	665,546	448,182
2554. Contribution Board Fire Commission	155,106	0	8,325	0	163,431	0	163,431	122,573
2571. Rates Property Revaluation	165,350	0	-16,101	-4,894	144,555	0	144,555	144,555
2573. Donation Payments	0	0	0	0	0	0	0	136
2582. Database Subscriptions & Memberships	41,900	0	1,000	0	42,900	0	42,900	51,761
2593. Contribution Emergency Mgt SES	107,206	0	-3,562	0	103,644	0	103,644	77,733
2600. Gas	48,064	0	0	0	48,064	7,436	55,500	36,869
2601. Electricity	1,298,937	0	-30,000	-45,000	1,223,937	-274,707	949,230	676,212
2602. Water	179,133	0	0	0	179,133	7,613	186,746	147,133

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2603. Insurance	1,582,773	0	1,500	150	1,584,423	0	1,584,423	1,576,121
2613. HCC Sewer Rates	93,197	0	-8,144	0	85,053	-1,325	83,728	84,943
2617. Electricity Contra (Savings)	-287,908	0	0	0	-287,908	163,303	-124,605	-9,377
2630. Street Lighting Expenditure	904,167	0	-64,167	0	840,000	-90,000	750,000	461,134
2637. Insurance - Public Liability Claims	50,000	0	0	0	50,000	68,500	118,500	34,586
2638. Claims for Damages	0	0	13,728	0	13,728	0	13,728	13,728
2663. Insurance Contra	-646,000	0	0	0	-646,000	0	-646,000	-646,000
2674. Op Exp-EMP-Gross Pollutant Traps Mainten	100,000	0	0	0	100,000	0	100,000	2,075
2740. General Computer Expenses	12,200	0	0	0	12,200	0	12,200	7,198
2744. Corporate Systems	964,863	40,660	-4,882	0	1,000,641	-2,688	997,953	842,440
2765. Section 356 Expenditure	107,967	29,450	0	-15,200	122,217	-6,000	116,217	91,655
2772. On Line Title Seaches	266	0	0	0	266	2,000	2,266	635
2773. Rounding Expenses	0	0	0	0	0	0	0	12
2930. Treatment Works Operating Expenditure	882,318	0	-1,879	0	880,439	32,274	912,713	427,045
<b>Total Other Expenses</b>	<b>13,725,031</b>	<b>248,983</b>	<b>-306,623</b>	<b>174,330</b>	<b>13,841,721</b>	<b>-188,549</b>	<b>13,653,172</b>	<b>9,220,507</b>
<b>Profit or Loss on Sale of Assets</b>								
1798. Profit on Sale of Asset	0	0	0	0	0	0	0	-111,834
2437. Loss on Sale of Assets	0	0	0	0	0	0	0	198,736
<b>Total Profit or Loss on Sale of Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86,902</b>
<b>EXPENDITURE FROM CONTINUING OPERATIONS</b>	<b>82,577,324</b>	<b>3,063,759</b>	<b>4,436,412</b>	<b>836,064</b>	<b>90,913,559</b>	<b>(3,982,044)</b>	<b>86,931,515</b>	<b>59,630,949</b>
<b>NET CAPITAL EXPENDITURE</b>								
<b>Capital Expenditure</b>								
4101. Purchase of Plant	2,929,545	807,682	161,115	107,357	4,005,699	24,877	4,030,576	1,829,680
4103. Purchase of Computer Equipment	208,350	224,067	-26,523	60,920	466,814	16,834	483,648	180,796
4106. Purchase Office Equipment	2,800	0	2,725	0	5,525	9,530	15,055	6,036
4109. Car Park Construction	0	374,040	0	-20,000	354,040	-41,097	312,943	312,583
4110. Purchase Library Resources	273,821	14,932	-9,420	0	279,333	11,600	290,933	198,773
4113. Purchase Sewer Assets	300,000	0	150,724	76,386	527,110	0	527,110	59,525
4114. Purchase Park Assets	0	56,045	139,415	11,299	206,759	14,886	221,645	144,270
4128. Non - Cash Road	1,450,000	0	0	-25,000	1,425,000	0	1,425,000	0
4132. Purchase of Software	8,000	197,219	47,704	164,322	417,245	32,449	449,694	285,382
4406. Capex - Swimming Pool	87,152	0	0	0	87,152	0	87,152	0
4596. Insurance Claimable Expenses Park Assets	0	0	0	0	0	0	0	11,218
4598. Insurance Claimable Expenses - Sewer	0	0	0	0	0	0	0	8,973
4599. Insurance Claimable Expenses - Investment Properties	0	0	0	0	0	60,000	60,000	15,852

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4610. Purchase of Equipment	5,000	0	0	0	5,000	2,464	7,464	2,464
4612. Purchase of Furniture & Fittings	63,000	0	72,694	1,977	137,671	-48,818	88,853	75,753
4613. Purchase of Equipment	50,000	0	2,133	8,544	60,677	0	60,677	11,234
4614. Conservation of Cultural Collections	0	0	650	0	650	0	650	650
4620. Computer Hardware	0	0	0	0	0	62,275	62,275	3,609
4650. Land - Operational Land	0	1,080	175,786	0	176,866	0	176,866	166,999
4701. Road Construction	0	3,539,562	1,939,851	-8,660	5,470,753	-2,417,491	3,053,262	315,667
4719. Cycleways Construction	250,000	0	-100,000	0	150,000	0	150,000	6,398
4720. Road Rehabilitation	5,719,155	2,651,419	-4,607	-47,082	8,318,885	50,000	8,368,885	5,334,381
4730. Construct Footpaths	843,000	114,292	6,832	13,360	977,484	0	977,484	403,988
4750. Kerb and Gutter Construction	241,367	346,526	600,214	11,204	1,199,311	65,176	1,264,487	223,173
4755. Kerb & Gutter Renewal	0	23,329	0	0	23,329	0	23,329	197
4760. Drainage Construction	1,350,299	1,448,547	10,832	1,713,774	4,523,452	-327,287	4,196,165	2,566,928
4761. Land Under Roads	100,000	223,200	0	25,000	348,200	-2,000	346,200	101,500
4762. Land Acquisition LUR - Legal Costs	0	0	0	0	0	2,000	2,000	260
4763. Land Acquisition Community Land- Legal Costs	50,000	0	0	0	50,000	0	50,000	0
4764. Land Acquisition - Drainage	8,604,694	175,606	70,700	2,829,567	11,680,567	-8,780,300	2,900,267	2,763,405
4765. Land Acquisition Drainage - Legal Costs	0	0	0	5,000	5,000	10,000	15,000	4,739
4780. Land Improvements - Depreciable	300,000	556,412	-271,116	-113,570	471,726	479,378	951,104	464,914
4781. Traffic Facilities	368,000	0	0	19,096	387,096	0	387,096	154,240
4801. Park Improvement Program	875,372	607,665	-68,031	-95,287	1,319,719	-350,051	969,668	77,462
4802. Park Improvement Furniture Replacement	112,000	25,288	0	0	137,288	47,510	184,798	3,564
4804. Park Improvement Program Landscaping	90,000	78,000	398,628	493,059	1,059,687	-809,634	250,053	83,038
4806. Purchase Other Structures	202,433	28,378	76,004	69,568	376,383	-69,480	306,903	43,201
4810. S7.11 Park Improvements	0	0	0	0	0	314,660	314,660	68,886
4815. Sports Council	301,015	0	0	0	301,015	0	301,015	301,015
4820. Parks - Capital Grants Funded Projects	0	0	0	0	0	0	0	49,260
4823. Pool - refurbishment IRP	0	0	0	0	0	71,186	71,186	0
4824. Park Improvements-IRP	191,840	103,535	-166,927	0	128,448	34,403	162,851	2,470
4826. Road Shoulder Renewal - IRP	100,000	0	0	0	100,000	0	100,000	86,112
4828. Car Park - IRP	0	47,799	0	0	47,799	0	47,799	0
4829. Pathways - IRP	133,344	0	-8,832	-13,360	113,152	0	113,152	0
4832. Unsealed Roads - IRP	200,000	0	0	0	200,000	0	200,000	76,915
4833. Roads To Recovery Program-Capital Exps	1,115,550	0	0	0	1,115,550	0	1,115,550	202,091
4838. Land improvement non Depreciable - IRP	0	87,350	-31,969	0	55,381	-26,381	29,000	29,000

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4901. Building Construction	2,129,499	1,103,278	1,281,949	-27,075	4,487,651	397,081	4,884,732	983,100
4904. Building Renewals	219,927	265,907	-34,390	-117,067	334,377	-77,755	256,622	161,565
4913. Road Sealing	1,798,000	99,491	-8,660	8,660	1,897,491	0	1,897,491	189,052
4914. Capital - Road Reseals Program	1,478,611	444,966	0	0	1,923,577	0	1,923,577	1,009,422
4915. Road Surface Renewal	711,690	0	0	0	711,690	0	711,690	600,320
4953. Sewer Rehabilitation	670,000	0	0	75,000	745,000	0	745,000	0
4955. Treatment Works Upgrade	200,000	319,887	4,736	45,972	570,595	-690	569,905	250,949
4957. Upgrade Pump Stations	100,000	474,927	31,245	-19,200	586,972	0	586,972	556,575
4966. Investment Property - Building	0	24,534	0	49,253	73,787	14,121	87,908	43,307
4970. Provision for Cell Construction	1,000,000	334,459	0	0	1,334,459	0	1,334,459	128,615
4971. Capital Works-Waste	0	0	183,959	0	183,959	20,269	204,228	47,290
4973. Car Park	0	91,475	0	0	91,475	0	91,475	1,092
<b>Total Capital Expenditure</b>	<b>34,833,464</b>	<b>14,890,897</b>	<b>4,629,421</b>	<b>5,303,017</b>	<b>59,656,799</b>	<b>-11,210,285</b>	<b>48,446,514</b>	<b>20,647,886</b>
<b>Accumulated Depreciation</b>								
3300. Depreciation - Plant	-1,071,900	0	0	-571,400	-1,643,300	0	-1,643,300	-1,227,638
3301. Depreciation Equipment	-192,100	0	0	-5,500	-197,600	0	-197,600	-139,849
3302. Depreciation Office Equipment	-103,500	0	0	15,100	-88,400	0	-88,400	-62,743
3303. Depreciation Furniture & Fittings	-42,400	0	0	6,700	-35,700	0	-35,700	-26,381
3304. Depreciation other Structure	-436,100	0	0	173,900	-262,200	0	-262,200	-230,949
3305. Depreciation Buildings Specialised	-2,748,500	0	0	-500	-2,749,000	0	-2,749,000	-2,058,011
3306. Depreciation Land Improvements	-19,600	0	0	-16,200	-35,800	0	-35,800	-29,369
3307. Depreciation Roads	-5,420,400	0	0	-133,400	-5,553,800	0	-5,553,800	-4,144,144
3308. Depreciation Bridges	-496,100	0	0	1,700	-494,400	0	-494,400	-369,395
3309. Depreciation Footpaths	-329,800	0	0	-34,300	-364,100	0	-364,100	-272,414
3310. Depreciation Sewer network	-2,047,500	0	0	0	-2,047,500	0	-2,047,500	-1,460,544
3311. Depreciation Tip Asset	-220,800	0	0	1,700	-219,100	0	-219,100	-163,686
3312. Depreciation Library Books	-280,100	0	0	3,400	-276,700	0	-276,700	-201,303
3314. Depreciation Other Assets/Park Asset	-1,340,800	0	0	137,000	-1,203,800	0	-1,203,800	-1,074,919
3315. Depreciation - Stormwater Drainage	-1,970,000	0	0	-40,000	-2,010,000	0	-2,010,000	-1,501,797
3317. Depreciation - Kerb & Gutter	-655,600	0	0	-24,700	-680,300	0	-680,300	-508,413
3320. Depreciation - Intangible Asset	-205,000	0	0	48,100	-156,900	0	-156,900	-113,785
3321. Depreciation - Swimming Pools	-155,900	0	0	36,100	-119,800	0	-119,800	-89,028
3322. Depreciation Buildings Non Specialised	-508,200	0	0	-4,300	-512,500	0	-512,500	-384,166
<b>Total Accumulated Depreciation</b>	<b>-18,244,300</b>	<b>0</b>	<b>0</b>	<b>-406,600</b>	<b>-18,650,900</b>	<b>0</b>	<b>-18,650,900</b>	<b>-14,058,533</b>



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<b>Receipts from Sale of Assets</b>								
3101. Sale of Plant	-1,063,040	0	-164,652	-5,347	-1,233,039	166,651	-1,066,388	-655,238
3102. Sale of Library Books	-5,032	0	0	0	-5,032	1,147	-3,885	-3,722
3107. Sale of Sewer Assets	0	0	0	0	0	0	0	-156
3404. Sale of Operational Land	-500,000	0	0	0	-500,000	0	-500,000	-9,094
3780. Insurance Settlement - Plant	0	0	0	-35,664	-35,664	-20,240	-55,904	-35,764
3781. Insurance Settlement - Buildings	0	0	0	-11,047	-11,047	0	-11,047	-11,047
<b>Total Receipts from Sale of Assets</b>	<b>-1,568,072</b>	<b>0</b>	<b>-164,652</b>	<b>-52,058</b>	<b>-1,784,782</b>	<b>147,558</b>	<b>-1,637,224</b>	<b>-715,021</b>
<b>NET CAPITAL EXPENDITURE</b>	<b>15,021,092</b>	<b>14,890,897</b>	<b>4,464,769</b>	<b>4,844,359</b>	<b>39,221,117</b>	<b>(11,062,727)</b>	<b>28,158,390</b>	<b>5,874,332</b>
<b>RESERVE FUNDING</b>								
<b>Cash Assets</b>								
3201. Tfr from Rsve - Sewer	-1,569,655	-845,000	2,193,824	220,831	0	0	0	0
3203. Tfr from Rsve Domestic Waste Management	-14,042,047	-7,499	-197,282	275,217	-13,971,611	-250,630	-14,222,241	-9,519,216
3204. Tfr from Rsve Heritage Reserve	-75,000	0	0	0	-75,000	0	-75,000	-2,617
3207. Tfr from Rsve S94 Car Parking Reserve	0	-370,501	0	0	-370,501	0	-370,501	-280,118
3212. Tfr from Rsve S7.11 Comm Facilities District	0	-37,787	0	0	-37,787	0	-37,787	-37,787
3214. Tfr from Rsve S7.11 Park Imp Catch 1	0	-25,768	0	0	-25,768	0	-25,768	-10,992
3218. Tfr from Rsve S7.11 Park Imp District	0	-14,250	0	0	-14,250	0	-14,250	-14,250
3219. Tfr from Rsve S7.11 Rec Buildings Catch 1	0	-14,345	0	0	-14,345	0	-14,345	0
3221. Tfr from Rsve S7.11 Rec Buildings Catch 3	0	-52,671	0	0	-52,671	0	-52,671	-52,671
3223. Tfr from Rsve S7.11 Rec Buildings District	0	-94,184	0	0	-94,184	0	-94,184	-94,184
3226. Tfr from Low Cost Loan Initiative Loan - Vineyard	-8,604,694	-1,205,208	0	0	-9,809,902	9,684,902	-125,000	-12,500
3228. Tfr From Construction Engineering Reserve	-138,385	0	-16,540	-3,096	-158,021	-7,602	-165,623	-139,453
3229. Tfr from Rsve Sewer Reserve	-8,240,788	-307,500	-2,144,683	-323,437	-11,016,408	-12,299	-11,028,707	-6,263,836
3230. Tfr from Waste Mgmt Facility Reserve	-10,844,161	-356,296	-408,181	-227,883	-11,836,521	-98,619	-11,935,140	-6,636,180
3238. Tfr From Sth Windsor Effluent Reuse Scheme Reserve	-11,948	0	-87,000	0	-98,948	0	-98,948	-1,638
3246. Tfr from Rsve S7.11 Ext. Industries Reserve	0	-188,982	0	0	-188,982	0	-188,982	-58,612
3248. Tfr from Rsve Info Tech Reserve	0	-23,223	-38,946	-195,242	-257,411	0	-257,411	-254,993
3251. Tfr from Rsve Carryovers Reserve	0	-8,193,637	0	0	-8,193,637	0	-8,193,637	-4,897,117
3254. Tfr from Rsve Property Develop't Reserv	-290,194	-7,800	-14,688	-50,000	-362,682	-20,000	-382,682	-114,028
3255. Tfr from Rsve Risk Mgt Reserve	0	0	0	0	0	-68,500	-68,500	0
3257. Tfr from Rsve Sullage Reserve	-2,180,866	0	0	0	-2,180,866	0	-2,180,866	-1,596,652
3260. Tfr from Rsve Workers Comp Reserve	0	0	0	-74,487	-74,487	0	-74,487	-74,487
3265. Tfr from Rsve Stormwater Management Rese	-199,992	0	0	0	-199,992	0	-199,992	-87,942
3266. Tfr from Unspnt Cntrib Bligh Pk JV Resrv	0	-16,778	0	0	-16,778	0	-16,778	-15,880

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3267. Tfr from Unexpended Grants Reserve	0	-972,584	-6,183,521	0	-7,156,105	4,275,970	-2,880,135	-7,156,105
3269. Tfr from S7.12 Contributions Reserve	-763,413	-177,705	0	0	-941,118	0	-941,118	-19,496
3270. Tfr from Contingency Reserve	-495,411	0	0	-60,780	-556,191	-94,984	-651,175	-310,633
3273. Tfr From Better Waste & Recycling Fund Res	-99,690	-118,873	-472	0	-219,035	30,069	-188,966	-81,643
3274. Tfr from Unspent Contributions Reserve	0	-211,880	-140,000	-15,000	-366,880	0	-366,880	-249,298
3278. Tfr From S7.11 Comm Facilities-Pitt Town Catch 5	0	-44,000	0	0	-44,000	0	-44,000	0
3279. Tfr From S7.11 Rec Facilities-Pitt Town Catch 5	0	-314,660	0	0	-314,660	0	-314,660	-68,886
3281. Tfr From S7.11 Roadworks-Pitt Town Catch 5	0	-2,839,774	0	0	-2,839,774	0	-2,839,774	-204,683
3283. Tfr From Multi-Year Projects Reserve	-222,490	0	0	0	-222,490	0	-222,490	-222,490
3288. Tfr From S64 Stormwater Res PittTown CA1	0	-29,169	0	-1,701,992	-1,731,161	0	-1,731,161	-1,667,389
3292. Tfr From Stormwater Charge Reserve	-535,000	-467,912	-832	0	-1,003,744	0	-1,003,744	-422,682
3293. Tfr From Infrastructure Borrowings Loan Reserve	-7,000,600	-1,016,670	0	0	-8,016,670	0	-8,016,670	-3,615,470
3295. Tfr From S7.11 Vineyard Roads & Transport Reserve	-138,892	0	0	0	-138,892	138,892	0	-2,043
3296. Tfr From S7.11 Vineyard Stormwater Reserve	-1,552,445	0	-70,700	-2,900,634	-4,523,779	1,595,949	-2,927,830	-2,840,977
4201. TFR to Rsve - Sewer	2,429,312	0	-2,246,114	-183,198	0	0	0	0
4203. TFR to Rsve Domestic Waste Management	14,277,509	-1	127,519	-203,155	14,201,872	-11,433	14,190,439	14,098,986
4206. TFR to Rsve S7.11 Bush Fire Reserve	0	0	0	0	0	0	0	20
4207. TFR to Rsve S7.11 Car Parking Reserve	0	0	0	0	0	0	0	150
4208. TFR to Rsve S7.11 Comm Facilities Catch 1	0	0	0	0	0	0	0	1,017
4212. TFR to Rsve S7.11 Comm Facilities District	0	0	0	0	0	0	0	15
4214. TFR to Rsve S7.11 Park Imp Catch 1	0	0	0	0	0	0	0	10
4215. TFR to Rsve S7.11 Park Imp Catch 2	0	0	0	0	0	0	0	110
4217. TFR to Rsve S7.11 Park Imp Catch 4	308	0	0	0	308	0	308	235
4218. TFR to Rsve S7.11 Park Imp District	0	0	0	0	0	0	0	-256
4219. TFR to Rsve S7.11 Rec Buildings Catch 1	1,766	0	0	0	1,766	0	1,766	1,358
4221. TFR to Rsve S7.11 Rec Buildings Catch 3	6,729	0	0	0	6,729	0	6,729	5,017
4223. TFR to Rsve S7.11 Rec Buildings District	0	0	0	0	0	0	0	38
4225. TFR to Rsve S7.11 Plan Administration Reserve	0	0	0	0	0	0	0	319
4226. Tfr to Low Cost Loan Initiative Loan - Vineyard	1,424,372	0	0	0	1,424,372	-1,424,372	0	0
4227. Tfr To Ferry Replacement Reserve	208,333	0	0	-104,166	104,167	0	104,167	104,167
4228. Tfr To Construction Engineering Reserve	120,200	0	0	-111,400	8,800	0	8,800	6,419
4229. TFR to Rsve Sewer Reserve	8,812,172	0	2,173,361	194,251	11,179,784	-54,442	11,125,342	9,698,620
4230. Tfr to Waste Mgmt Facility Reserve	9,608,392	0	12,153	10,584	9,631,129	58,285	9,689,414	7,287,888
4231. Tfr to Redbank Stormwater Reserve	16,418	0	1,557	0	17,975	0	17,975	17,874
4237. Tfr to Rsve Child Care Buildings Reserve	0	0	65,000	0	65,000	0	65,000	0



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4238. Tfr To Sth Winds Effluent Reuse Scheme Reserve	19,672	0	-1,163	0	18,509	-11,981	6,528	7,042
4245. TFR to Rsv Election Reserve	100,000	0	0	0	100,000	0	100,000	100,000
4246. TFR to Rsv S7.11 Extra Industries Reserv	80,296	0	0	0	80,296	-696	79,600	7,641
4254. TFR to Rsv Property Development Reserve	500,000	0	0	0	500,000	0	500,000	0
4257. TFR to Rsv Sullage Reserve	2,116,313	0	18,893	-56,090	2,079,116	-11,933	2,067,183	2,001,591
4264. TRF to Rsv S64 Sewerage Contributions	195,650	0	7,097	0	202,747	15,912	218,659	215,560
4265. TFR to Stormwater Management Reserve	27,813	0	4,458	0	32,271	12,035	44,306	24,284
4267. TRF to Unexpended Grants Reserve	0	0	0	0	0	0	0	10,303,978
4269. Tfr To S7.12 Contributions Reserve	889,734	0	0	0	889,734	49,595	939,329	906,096
4270. Tfr to Contingency Reserve	614,595	0	0	0	614,595	0	614,595	614,595
4271. Tfr to S64 Drainage Works (No specific Catch)	0	0	0	0	0	0	0	66
4272. Tfr To Legal Services Reserve	125,000	0	0	-100,000	25,000	0	25,000	25,000
4273. Tfr To Better Waste & Recycling Fund Res	99,690	0	472	0	100,162	0	100,162	100,162
4274. Tfr To Unspent Contributions Reserve	0	0	0	0	0	0	0	1,853,243
4276. Tfr To S7.11 Planning Studies-Pitt Town Catch 5	2,374	0	0	0	2,374	-575	1,799	1,660
4277. Tfr To S7.11 Land Acq-Pitt Town Catch 5	385,742	0	0	0	385,742	-54,258	331,484	348,092
4278. Tfr To S7.11 Comm Facilities-Pitt Town Catch 5	198,798	0	0	0	198,798	-105,045	93,753	110,174
4279. Tfr To S7.11 Rec Facilities-Pitt Town Catch 5	93,814	0	0	0	93,814	-40,411	53,403	59,296
4280. Tfr To S7.11 Park Imp-Pitt Town Catch 5	222,890	0	0	0	222,890	-68,702	154,188	170,365
4281. Tfr To S7.11 Roadworks-Pitt Town Catch 5	636,646	0	0	0	636,646	-93,495	543,151	568,382
4282. Tfr To LIRS Loan Reserve	574,422	0	0	0	574,422	0	574,422	574,422
4283. Tfr To Multi-Year Projects Reserve	2,053,284	0	0	785,715	2,838,999	0	2,838,999	785,714
4286. Tfr To S64 Drainage Res PittTown C5	3,583	0	0	0	3,583	-1,301	2,282	2,739
4287. Tfr To 4.5 Redbank VPA	13,642	0	0	0	13,642	-548	13,094	5,113
4288. Tfr To S64 Stormwater Res PittTown CA1	0	0	-41,626	-1,830	-43,456	16,269	-27,187	-32,625
4289. Tfr To S64 Stormwater Res PittTown CA2	13,266	0	391,546	0	404,812	-10,378	394,434	398,014
4292. TFR to Stormwater Charge Reserve	536,246	0	2,611	0	538,857	0	538,857	538,817
4293. Tfr To Infrastructure Borrowings Loan Reserve	548,387	0	0	0	548,387	-548,387	0	0
4294. Tfr To Planning Proposals Reserve	28,056	0	0	56,110	84,166	0	84,166	84,166
4295. Tfr To S7.11 Vineyard Roads & Transport Reserve	24,606	0	0	0	24,606	-24,606	0	0
4296. Tfr To S7.11 Vineyard Stormwater Reserve	275,098	0	-3,158	3,158	275,098	-275,098	0	0
<b>Total Cash Assets</b>	<b>-9,719,943</b>	<b>-17,954,657</b>	<b>-6,596,415</b>	<b>-4,766,524</b>	<b>-39,037,539</b>	<b>12,587,583</b>	<b>-26,449,956</b>	<b>3,968,626</b>
<b>TOTAL RESERVE FUNDING</b>	<b>(9,719,943)</b>	<b>(17,954,657)</b>	<b>(6,596,415)</b>	<b>(4,766,524)</b>	<b>(39,037,539)</b>	<b>12,587,583</b>	<b>(26,449,956)</b>	<b>3,968,626</b>
<b>TOTAL OF PROPOSED VARIATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(16,636,016)</b>





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



### **Hawkesbury City Council**

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