



Attachment 1 to Item 10.4.2.

The Quarterly Budget Review Statement – September

Date of meeting: 26 November 2024
Location: Council Chambers
Time: 6:30pm



QUARTERLY BUDGET REVIEW STATEMENT

September 2024



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Executive Summary

Financial Position

The Quarterly Budget Review Statement – September 2024 (QBRs) recommends budget adjustments that result in an overall balanced adjustment for the quarter.

Details of all variations processed in this QBRs have been included at the end of this document. Commentary on Council's financial performance for the period ending 30 September 2024, and details on the more significant issues in this QBRs are provided below.

Operating Revenue

As at the end of the first quarter, Council's operating revenue from general rates and annual charges, user charges and fees, other income streams and operating grants, net of any applicable subsidies, is \$80.9M, and after the recommended variations, is tracking to meet the projected FY Budget of \$163.1M. As at the end of September 2024, interest and investment earnings are \$1.4M, tracking well against the projected FY Budget of \$3.9M.

Operating Expenditure

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

As at the end of September 2024, operating expenditure, excluding depreciation, amounts to \$25.1M, or 27% of the projected FY budget of \$92.1M. Based on these figures, overall, operating expenditure is tracking well against budget.

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

Capital Expenditure

For the 2024/2025 financial year, Council has a FY Budget for capital works of \$157.1M, including September QBRs variations of \$13.9M. As at the end of the first quarter, actual capital expenditure amounted to \$19.8M. Several projects are in the planning or procurement phase as at the reporting period, with a further \$33.1M committed.

Capital expenditure (excluding dedicated assets) in the first quarter of the financial year includes expenditure on new infrastructure assets, with \$0.2M spent on land, buildings, and land improvements, \$0.8M on roads, bridges, footpaths, and drainage and \$52K on sewer infrastructure and \$0.6M on park assets and other structures.

Infrastructure renewal expenditure amounted to \$4.0M spent on land, buildings, and land improvements, \$12.8M spent on roads, bridges, footpaths, and drainage, \$0.2M on sewer infrastructure and \$0.3M on park assets and other structures.

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



Cash and Investments

Council's reserve balances as at the end of the first quarter amount to \$92.1M. This balance was made up of \$54.5M in externally restricted reserves and \$37.6M in internally restricted reserves.

Council's investments portfolio as at the end of September 2024 is \$97.1M and returned an annualised average of 4.21% as at 30 September 2024.

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

Quarterly Budget Review Statement

Financial Position

The Quarterly Budget Review Statement - September 2024 recommends budget adjustments that result in an overall balanced result for the quarter. Variations proposed are necessary to ensure appropriate budget allocations are available to deliver Council's Adopted Operational Plan.

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

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

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

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

The more significant items of the September 2024 Quarterly Budget Review Statement include:

1. Favourable Adjustments:

- *Interest Allocation to Reserves (\$897K)* – Due to a higher portion of developer contributions for the Vineyard Precinct being accepted as Works in Kind rather than cash, the projected closing reserve balances are lower than when developing the Original Budget. In line these amended projections, the interest to be allocated to these reserves has been reduced.

- *Insurance Claim (\$113K)* – Council received \$113K from an insurance claim lodged to recover costs incurred in the prior year for rebuilding Turnbull Oval Amenities damaged by arson in August 2023.

- *Employee Costs (\$451K)* – A review was undertaken to update the projected employee costs to be incurred during the financial year, which identified that this budget could be reduced.

- *Recovery of Legal Costs (\$162K)* – Council has been successful in being awarded \$162K for the recovery of legal costs for several matters that were determined in Council's favour.



2. Unfavourable Adjustments:

- *Koala Habitat Mapping (\$240K)* – Council resolved to fund the mapping of koala habitats at the Council Meeting held on 12 December 2023, and in adopting the 2024/2025 Operational Plan, to consider a proposal to include the development of a Koala Plan of Management in the September 2024 Quarterly Budget Review.

The \$240k would fund the following work to be undertaken in a sequential manner:

Project Component	Description	Cost
Koala Food Tree List	Developed internally – identify local areas Koala food tree species	Potential to be conducted by internal staff
Highly Suitable Koala Map	Developed through combination of Fine Scale Vegetation Mapping and Koala Food Tree list	\$20,000
Koala Occupancy Survey Planning	Survey design & Private land access & Communication Strategy	\$60,000
Koala Occupancy Survey	Identify distribution and potentially density of Koalas	\$150,000
Collation Vegetation Mapping and Koala Occupancy Survey	Overlaying obtained data	Minimal Cost
Analysis of data to produce Core Habitat Map	Identify the range of vegetation that is currently habitat for Koalas	\$10,000
Total:		\$240,000

It is also noted that following the completion of this work that additional funding would be required to complete the following items:

Project Component	Description	Cost
Optional: Koala Corridor Assessment	Identify the movement of Koala's between Core Koala Habitat	Up to \$10k
Optional: Final Report/Management Strategy	Document tying all available data together and reported to Council – potentially same effect as a Koala Plan of Management	Up to \$60k
Total:		Up to \$70k



- *Financial Assistance Grant (\$228K)* – As a result of the change in the calculation methodology applied to the distribution of the Financial Assistance Grant, the allocation to Council is lower than projected.

- *Renewal of Deerubbin Centre Airconditioning (\$175K)* – Renewal of the Deerubbin Centre's airconditioning systems is required to ensure continuity of service, protection of library and arts collections, and to reduce service and energy costs.

- *Complying Development Income (\$145K)* – The number of complying development applications has been lower than projected as at the end of September 2024. This program will continue to be monitored, and further adjustments may be required in future Quarterly Reviews.

- *Vehicle Changeover Costs (\$116K)* – The number and pricing of vehicles to be replaced has increased since the development of the Original Budget.

- *Acquisition of 39 Sam's Way, Mountain Lagoon (\$106K)* – The Mountain Lagoon Rural Fire Service Brigade was located on private property. This property was acquired, as resolved by Council at its meeting held on 11 October 2022.

Women's Cottage Extension

At the Council Meeting held 13 August 2024, it was resolved that Council “receives a report at the time of the September Quarterly Review regarding project management resourcing and costings, the potential funding sources and partnerships”. Council staff are currently working with the Women's Cottage and Hawkesbury Action Network Against Domestic Violence to gain an understanding of the scope and requirements of the project. Once this understanding has been reached and estimations of the works determined, a report addressing the resolution will be presented to Council.

3. Adjustments with No Bottom Line Impact

- *Drainage Works at Price Lane, Agnes Banks (\$588K)* – Council recovered some of the legal costs associated with the matter relating to 22 Price Lane, Agnes Banks through the successful submission of an insurance claim. An amount of \$588K has been allocated towards the drainage construction works to be undertaken at Price Lane, Agnes Banks in accordance with the Court ruling. A further allocation funded from Council Reserves is also proposed within this Quarterly Review, as outlined later in this Report.

4. Grants – Increase in Quarterly Budget for Works and Programs Totalling \$8.2M

Several adjustments relating to grant funding successfully secured by Council, and adjustments in relation to the expected timing of delivery of the grant funded projects are included in this Quarterly Budget Review Statement. These adjustments have a nil effect on the Budget position, as amounts included for income have a corresponding amount for expenditure. The securing of grant funding assists Council to undertake works otherwise not funded through Council's available funds.

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

Approved grant funding is outlined below:

- *Community Local Infrastructure Renewal Program (\$7.4M)* – Council has received funding under the 2022 Community Local Infrastructure Recovery Package to undertake repairs and betterment to several locations to aid in the reinstatement of Council assets damaged by the 2022 flood event. The locations and works to be undertaken are as follows:



- Colbee Park - driveway access and carpark, including drainage enhancements through the reserve and the creation of an improved shared pathway network
- Bensons Lane Reserve, The Breakaway, Brinsley Reserve, Navua Reserve and Argyle Bailey Reserve - works to improve accessibility, function and future flood mitigation
- Governor Phillip Park - undertake upgrades to the pathway network and furniture and armour the riverbank. These works will improve accessibility and provide safer access to the river foreshore for fishing and leisure.
- ***Black Spot Program (\$3.6M)*** – The State Government committed \$3.6M in funding roads projects with the aim of improving road safety and significantly reducing road crashes and trauma. Black Spot projects directly target improvements on high-risk roads or roads with a proven crash history. The following locations have been identified for works under this program in 2024/2025:
 - Tennyson Road, Tennyson
 - Hanckel Road, Oakville
 - Spinks Road, Freemans Reach
 - Old Pitt Town Road (south of Speets Road), Oakville
- ***North Richmond Evacuation Centre (\$2.5M)*** – The approved funding of \$2.5M received from the Australian Government under the Protecting Our Communities (Disaster Resilience) Program will provide a much needed fit for purpose emergency evacuation centre for the community residing west of the Hawkesbury River.
- ***Roads to Recovery Program (\$2M)*** – The new five-year program commences in 2024/2025 with the Australian Government providing funding to support the construction and maintenance of local road assets, which facilitates greater accessibility and improves safety, economic and social outcomes for Hawkesbury residents. The following locations have been identified for works under this program in 2024/2025:
 - George Street, Windsor
 - Mileham Street, South Windsor
 - Old Bells Line of Road, Kurrajong
 - Sackville Road, Wilberforce
 - Settlers Road, Wisemans Ferry
- ***Safe Speed High Pedestrian Activity Area (\$1M)*** – Under the State Government's Safe Speeds in High Pedestrian Activity Areas Program, Council was successful in receiving funding to undertake two projects. A study and concept design will be undertaken in the North Richmond Town Centre. Construction works will take place at the Kurrajong Town Centre, improving pedestrian safety.
- ***Public Library Infrastructure Grants Program (\$200K)*** – Under the State Library NSW Public Infrastructure Grants Program, a refit to the computer room at the Central Library will be undertaken. A digital hub will be created that allows library members to better access modern IT facilities as well as professional archiving, production, communication and printing services.



- *AI in Planning Early Adopter Program (\$144K)* – Council has gained acceptance into the Department of Planning, Housing and Infrastructure's Artificial Intelligence in NSW Planning Council Early Adopter Program. The funding will be used to implement a software solution from the AI Solutions Panel established by the Department to facilitate the progressive improvement of assessment effort and overall DA processing efficiency through enhancement of the pre-lodgement DA process. This will improve the DA process for all users including homeowners, councils and developers.

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

- Infrastructure Investment Program - \$10.8M
- Liveability Works - \$6.2M
- Riverbank Restoration Repair - \$5.0M
- 2023/2024 Black Spot Program - \$2.8M
- Stimulus Package Phase 4 - \$1.6M
- Yarramundi Reserve Repair - \$1.3M
- Bligh Park Playground Upgrade - \$400K
- Macquarie Park - \$600K
- South Windsor Inclusive Playground - \$500K

5. Reserve Funded Adjustments

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

S64 Reserves

- Pitt Town Stormwater – decrease reserve – Construction of Thornton Gross Pollutant Trap - \$2.3M
- S64 Sewer – decrease reserve – Developer Contributions reduced - \$350K
- S64 Sewer – increase reserve – timing of Nutrient Offset works - \$290K

S.7.11 Reserves

- Vineyard – decrease reserve – interest reduced in line with projected balance - \$894K
- Pitt Town – increase reserve - adjusted for Fernadell Park project timing - \$862K

S.7.12 Reserve

- Increase reserve –adjusted for Kurmond-Kurrajong Cycleway project timing - \$346K

Infrastructure Borrowings Program Reserve

- Increase reserve – Lindsay Place rehabilitation funded from LRCIP 4 grant - \$184K

Multi-Year Reserve

- Decrease reserve – Council funding towards Infrastructure Program funded projects - \$2.9M
- Increase reserve – timing of works Turnbull Oval - \$1.5M
- Increase reserve – sale of 7 Fernadell Drive for future works at Fernadell Park - \$1.4M



- Decrease reserve – drainage construction 22 Price Lane, Agnes Banks - \$750K
- Decrease reserve – additional costs associated with 6 McKinnons Road, Wilberforce acquisition - \$415K
- Decrease reserve – fund Bilpin Hall Car Park works - \$170K
- Decrease reserve – fund remaining Administration Building refurbishment works - \$154K

Information Technology Reserve

- Increase reserve – Optimisation of systems and enhanced resilience - \$200K

Property Reserve

- Increase reserve – Part repayment towards 6 McKinnons Road, Wilberforce - \$587K

Domestic Waste Management Reserve (total adjustments decrease reserve by - \$613K)

- Decrease reserve – adjust for purchase of Garbage Truck – Plant 136 - \$532K

Waste Management Facility Reserve (total adjustments increase reserve by - \$172K)

- Increase reserve – adjust for review in employee costs - \$111K

Sewer Reserve (total adjustments decrease reserve by - \$58K)

- Decrease reserve – fund shortfall on Automatic Changeover Switch - \$190K
- Increase reserve – revised spend on Sewer Pipe Relining Program - \$100K

6. Performance against Financial Sustainability Benchmarks

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

Table 1

Financial Sustainability Ratio	Benchmark	Original Budget 2024/2025	Amended Budget 2024/2025 After Carry Overs	Amended Budget 2024/2025 After Sep QBRS
Operating Performance	>= 0	0.33	0.31	0.31
Own Source Revenue	> 60%	43.3%	43.3%	41.8%
Asset Renewal	> 100%	416.6%	464.4%	560.9%
Infrastructure Backlog	< 2%	9.31%	8.06%	6.5%
Asset Maintenance	> 100%	100.5%	167.3%	164.2%
Debt Service	0%-20%	2.9%	2.9%	2.9%

Both the Asset Renewal and Infrastructure Backlog have improved as a result of the additional renewal works being undertaken in line with grant funding received.

Conclusion

The Quarterly Budget Review Statement – September 2024 will result in a balanced budget position.

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



Report by Responsible Accounting Officer

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

It is my opinion that, the Quarterly Budget Review Statement for Hawkesbury City Council for the quarter ended 30 September 2024, indicates that Council's projected financial position at 30 June 2025 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure as shown in Council's accounting records.

Signed:

Vanessa Browning
Responsible Accounting Officer

date: 7 November 2024



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

(\$'000)	Original Budget 2024/2025	Carry Forwards 2023/2024	Revised Budget 2024/2025	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2024/2025
Income						
Rates & Annual Charges	83,285	-	83,285	(18)	83,267	82,496
User Charges & Fees	10,606	-	10,606	(138)	10,468	1,937
Other Revenue	1,980	-	1,980	689	2,669	1,146
Grants & Contributions - Operating	63,535	-	63,535	(417)	63,118	(5,837)
Grants & Contributions - Capital	55,993	-	55,993	8,661	64,654	2,624
Interest & Investment Income	3,942	-	3,942	(1)	3,941	1,372
Other Income	3,576	-	3,576	(16)	3,560	1,201
Total Income from Continuing Operations	222,917	-	222,917	8,760	231,677	84,939
Expenses						
Employee Costs	39,730	373	40,103	(451)	39,652	10,115
Materials & Services	39,579	2,845	42,424	537	42,961	13,528
Borrowing Costs	3,034	-	3,034	-	3,034	253
Depreciation, Amortisation & Impairment	26,778	-	26,778	-	26,778	8,070
Other Expenses	6,477	5	6,482	4	6,486	1,227
Net Loss from disposal of assets	-	-	-	-	-	15
Total Expenses from Continuing Operations	115,598	3,223	118,821	90	118,911	33,208
Net Operating Result from Continuing Operations	107,319	(3,223)	104,096	8,670	112,766	51,731
Net Operating Result before Capital Items	51,326	(3,223)	48,103	9	48,112	49,107



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

(\$'000)	Original Budget 2024/2025	Carry Forwards 2023/2024	Revised Budget 2024/2025	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2024/2025
Income						
Rates & Annual Charges	72,673	-	72,673	(18)	72,655	71,871
User Charges & Fees	9,106	-	9,106	(123)	8,983	1,962
Other Revenue	1,975	-	1,975	689	2,664	1,146
Grants & Contributions - Operating	63,535	-	63,535	(584)	62,951	(5,837)
Grants & Contributions - Capital	55,243	-	55,243	9,011	64,254	2,326
Interest & Investment Income	3,687	-	3,687	(82)	3,605	1,271
Other Income	3,524	-	3,524	(16)	3,508	1,176
Total Income from Continuing Operations	209,743	-	209,743	8,877	218,620	73,915
Expenses						
Employee Costs	37,601	373	37,974	(451)	37,523	9,614
Materials & Services	35,059	2,845	37,904	141	38,045	12,521
Borrowing Costs	1,474	-	1,474	-	1,474	(87)
Depreciation, Amortisation & Impairment	23,252	-	23,252	-	23,252	7,369
Other Expenses	6,477	5	6,482	4	6,486	1,227
Net Loss from disposal of assets	-	-	-	-	-	15
Total Expenses from Continuing Operations	103,863	3,223	107,086	(306)	106,780	30,659
Net Operating Result from Continuing Operations	105,880	(3,223)	102,657	9,183	111,840	43,256
Net Operating Result before Capital Items	50,637	(3,223)	47,414	172	47,586	40,930



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

(\$'000)	Original Budget 2024/2025	Carry Forwards 2023/2024	Revised Budget 2024/2025	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2024/2025
Income						
Rates & Annual Charges	10,612	-	10,612	-	10,612	10,625
User Charges & Fees	1,500	-	1,500	(15)	1,485	(25)
Other Revenue	5	-	5	-	5	-
Grants & Contributions - Operating	-	-	-	167	167	-
Grants & Contributions - Capital	750	-	750	(350)	400	298
Interest & Investment Income	255	-	255	81	336	101
Other Income	52	-	52	-	52	25
Total Income from Continuing Operations	13,174	-	13,174	(117)	13,057	11,024
Expenses						
Employee Costs	2,129	-	2,129	-	2,129	501
Materials & Services	4,520	-	4,520	396	4,916	1,007
Borrowing Costs	1,560	-	1,560	-	1,560	340
Depreciation, Amortisation & Impairment	3,526	-	3,526	-	3,526	701
Other Expenses	-	-	-	-	-	-
Total Expenses from Continuing Operations	11,735	-	11,735	396	12,131	2,549
Net Operating Result from Continuing Operations	1,439	-	1,439	(513)	926	8,475
Net Operating Result before Capital Items	689	-	689	(163)	526	8,177



Capital Budget Review Statement

(\$'000)	Original Budget 2024/2025	Carry Forwards 2023/2024	Revised Budget 2024/2026	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2024/2025
Capital Expenditure						
New Assets						
Land, Building & Land Improvements	13,142	134	13,276	(4,626)	8,650	217
Roads, Bridges, Footpaths & Drainage	12,214	358	12,572	1,894	14,466	792
Sewer Infrastructure	600	-	600	(65)	535	52
Parks Assets & Other Structures	19,899	524	20,423	(3,424)	16,999	592
Renewal of Assets						
Land, Building & Land Improvements	6,342	724	7,066	(197)	6,869	4,007
Roads, Bridges, Footpaths & Drainage	63,277	7,212	70,489	8,581	79,070	12,762
Sewer Infrastructure	1,924	201	2,125	(231)	1,894	183
Parks Assets & Other Structures	8,134	1,570	9,704	9,607	19,311	297
Other Assets	582	43	625	1,035	1,660	150
Plant & Equipment	4,165	2,101	6,266	1,337	7,603	782
Total Capital Expenditure	130,279	12,866	143,145	13,911	157,056	19,834



(\$'000)	Original Budget 2024/2025	Carry Forwards 2023/2024	Revised Budget 2024/2026	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2024/2025
Capital Funding						
Accumulated Depreciation	26,778	-	26,778	-	26,778	8,070
Capital Grants & Contributions	55,993	-	55,993	8,661	64,654	2,624
Reserves						
External Restrictions	(14,571)	8,697	(5,874)	3,887	(1,987)	(20,071)
Internal Restrictions	9,096	7,392	16,488	(631)	15,857	(82)
New Loans	-	-	-		-	-
Receipts from Sale of Assets						
Plant & Equipment	1,651	-	1,651	386	2,037	354
Other Assets	6	-	6	-	6	1
Sewer Infrastructure	-	-	-	-	-	-
Parks Assets & Other Structures	-	-	-	-	-	-
Land and Buildings	-	-	-	1,599	1,599	113
Total Capital Funding	78,953	16,089	95,042	13,902	108,944	(8,991)
Net Capital Funding - Surplus/(Deficit)	51,326	(3,223)	48,103	9	48,112	28,825
Net Operating Result (excl. Capital Grants)	51,326	(3,223)	48,103	9	48,112	49,107
Retained (surplus)/deficit available for general funding purposes	-	-	-	-	-	(20,282)



Cash and Investments Budget Review Statement

(\$000's)	Opening Reserve Balance	Original Budget Transfers	Carry Forwards Transfers	Revised Budget Transfers	Variations for Sep Qtr	Projected Budget Transfers	Projected Closing Balances	Actual YTD 2024/2025
Externally Restricted (1)								
S64 Drainage Works Pitt Town Catchment 1	(1,316)	(60)	-	(60)	5	(55)	(1,371)	(1,331)
S64 Drainage Works Pitt Town Catchment 2	1,298	59	-	59	(2,426)	(2,367)	(1,069)	1,313
S7.11 Pitt Town Contributions - Community Facilities	2,025	(954)	(183)	(1,137)	887	(250)	1,775	1,909
S7.11 Pitt Town Contributions - Land Acquisition	1,161	52	-	52	(3)	49	1,210	1,174
S7.11 Pitt Town Contributions - Park Improvements	2,321	106	-	106	(8)	98	2,419	2,347
S7.11 Pitt Town Contributions - Planning Studies	23	1	-	1	-	1	24	23
S7.11 Pitt Town Contributions - Recreation Facilities	729	33	-	33	(3)	30	759	737
S7.11 Pitt Town Contributions - Roadworks	715	33	-	33	(2)	31	746	723
S7.11 Vineyard Stormwater Drainage	(9,502)	2,355	-	2,355	(208)	2,147	(7,355)	(10,050)
S.7.11 Vineyard Plan Administration	(12)	58	-	58	(2)	56	44	(12)
S.7.11 Vineyard Roads & Transport	6,261	2,975	-	2,975	(322)	2,653	8,914	6,340
S.7.11 Social Infrastructure	16,446	8,829	-	8,829	(354)	8,475	24,921	16,718
S7.11 Contributions (General)	735	40	-	40	1	41	776	746
S64 Sewerage Contributions	4,278	345	-	345	(71)	274	4,552	4,017
S64 Drainage Works Reserve	170	8	-	8	-	8	178	172
S7.12 Contribution	7,720	(209)	-	(209)	336	127	7,847	8,002
Domestic Waste Mangement Reserve	4,161	1,102	(476)	626	(613)	13	4,174	19,954
Infrastructure Borrowings Reserve	(22,541)	(1,030)	(5,005)	(6,035)	219	(5,816)	(28,357)	(23,658)
Sewerage Schemes	2,039	1,099	(578)	521	(58)	463	2,502	10,866
Sewer Loan	5,837	1,047	-	1,047	-	1,047	6,884	5,837
Stormwater Mgmt Reserve	662	302	-	302	11	313	975	1,160
Stormwater Reserve - Redbank	164	(20)	-	(20)	2	(18)	146	333
Unspent Grants Reserve	8,436	(558)	(2,294)	(2,852)	(1,273)	(4,125)	4,311	4,292
Unspent Contributions Reserve	666	-	(66)	(66)	(4)	(70)	596	666
Voluntary Planning Agreements Reserve	1,278	53	-	53	-	53	1,331	1,181
Low Cost Loan Initiative - Vineyard	(1,408)	(205)	-	(205)	-	(205)	(1,613)	(1,042)
Redbank Community Centre VPA	1,982	(906)	(96)	(1,002)	(1)	(1,003)	979	1,981
4.5 Redbank VPA	70	17	-	17	(1)	16	86	71
Total Externally Restricted	34,398	14,572	(8,698)	5,874	(3,888)	1,986	36,384	54,469

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



(\$000's)	Opening Reserve Balance	Original Budget Transfers	Carry Forwards Transfers	Revised Budget Transfers	Variations for Sep Qtr	Projected Budget Transfers	Projected Closing Balances	Actual YTD 2024/2025
Internally Restricted (2)								
Carryover Reserve	5,631	-	(5,631)	(5,631)	5	(5,626)	5	3,394
Childcare Building Levy Reserve	54	103	-	103		103	157	104
Contingency Reserve	908	-	-	-		-	908	908
Election Reserve	560	(376)	-	(376)		(376)	184	522
ELE Reserve	1,236	-	-	-		-	1,236	1,236
Emergency Response Reserve	455	-	-	-		-	455	455
Hawkesbury Aquatic Leisure Centre Reserve	261	-	-	-		-	261	261
Information Tech Reserve	367	41	(36)	5	200	205	572	375
Multi-year Infrastructure Projects Reserve	18,394	(6,716)	(1,545)	(8,261)	(436)	(8,697)	9,697	17,817
Insurance Reserve	3,125	-	-	-		-	3,125	3,125
Land Acquisition & Capital Contingency Reserve	1,096	(1,100)	-	(1,100)	100	(1,000)	96	1,096
Legal Services Reserve	200	-	-	-		-	200	200
Property Development Reserve	4,251	(1,100)	-	(1,100)	587	(513)	3,738	4,251
Sullage Reserve	144	(91)	-	(91)	3	(88)	56	1,744
Waste Management Facility Reserve	44	143	(180)	(37)	172	135	179	1,320
Workers Compensation Reserve	803	-	-	-		-	803	803
Total Internally Restricted	37,529	(9,096)	(7,392)	(16,488)	631	(15,857)	21,672	37,611
(2) Funds that must be spent for a specific purpose								
Total Reserve (accrual basis)	71,927	5,476	(16,090)	(10,614)	(3,257)	(13,871)	58,056	92,080
Unrestricted (cash basis)								14,686
Total Cash & Investments								97,109



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 \$1,429,471.

This Cash at Bank amount has been reconciled to Council's physical Bank Statements. The date of completion of this bank reconciliation is 10 October 2024.

Reconciliation Status

The YTD Cash & Investment figure reconciles to the actual balances held as follows:		\$ 000's
Cash at Bank (as per bank statements)		1,429
Investments on Hand		95,920
less: Unpresented Cheques	(Timing Difference)	-
less: Payments not processed	(Timing Difference)	-
add: Undeposited Funds	(Timing Difference)	-
less: Identified Deposits (not yet accounted in Ledger)	(Require Actioning)	269
add: Identified Outflows (not yet accounted in Ledger)	(Require Actioning)	(509)
less: Unidentified Deposits (not yet actioned)	(Require Investigation)	-
add: Unidentified Outflows (not yet actioned)	(Require Investigation)	-
Reconciled Cash at Bank & Investments		97,109
Balance as per Review Statement:		97,109
Difference:		-



Key Performance Indicators Budget Review Statement

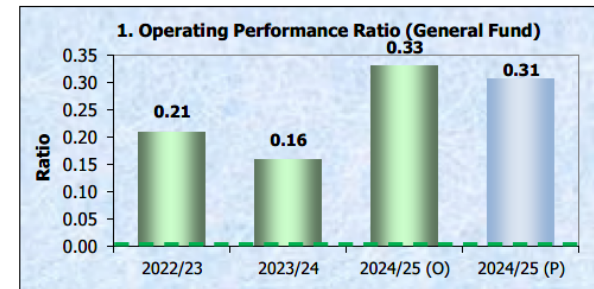
(\$000's)	Actuals		Original Budget	Current Projection	
	Prior Periods			Amounts	Indicator
	22/23	23/24	24/25		

1. Operating Performance Ratio (General Fund)

Operating Revenue (excl. Capital) - Operating Expenses	0.21	0.16	0.33	<u>47,444</u>	0.30763
Operating Revenue (excl. Capital Grants & Contributions)				<u>154,224</u>	

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

Minimum Benchmark: 0.0

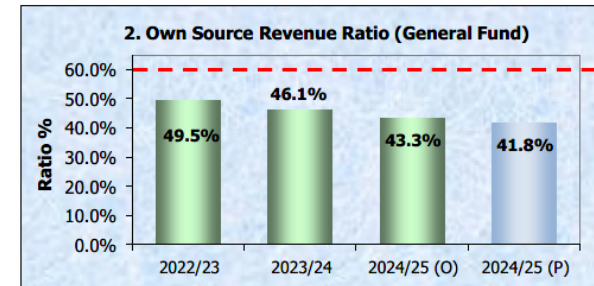


2. Own Source Revenue Ratio (General Fund)

Operating Revenue (excl. ALL Grants & Contributions)	49.5%	46.1%	43.3%	<u>91,273</u>	41.8%
Total Operating Revenue (incl. Capital Grants & Cont)				<u>218,478</u>	

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

Minimum Benchmark: 60.0%

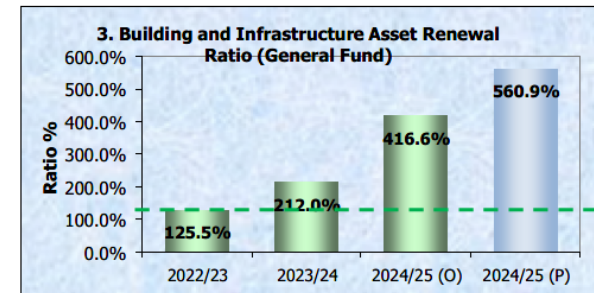


3. Building and Infrastructure Asset Renewal Ratio (General Fund)

Asset Renewals (Building and Infrastructure)	125.5%	212.0%	416.6%	<u>104,622</u>	560.9%
Depreciation, Amortisation & Impairment				<u>18,653</u>	

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

Minimum Benchmark: 100.0





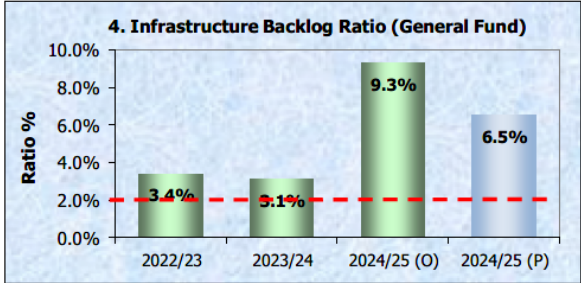
(\$000's)	Actuals		Original Budget 24/25	Current Projection	
	Prior Periods 22/23	23/24		Amounts 24/25	Indicator 24/25

4. Infrastructure Backlog Ratio (General Fund)

Est costs to bring assets to a satisfactory condition	3.4%	3.1%	9.3%	81,148	6.5%
WDV of Building & Infrastructure Assets				1,241,165	

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

Minimum Benchmark: less than 2.0%

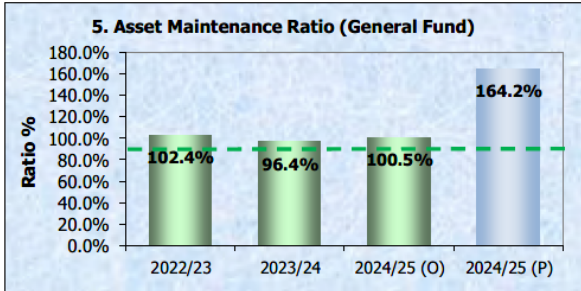


5. Asset Maintenance Ratio (General Fund)

Asset Maintenance	102.4%	96.4%	100.5%	29,255	164.2%
Required Asset Maintenance				17,821	

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

Minimum Benchmark: 100%

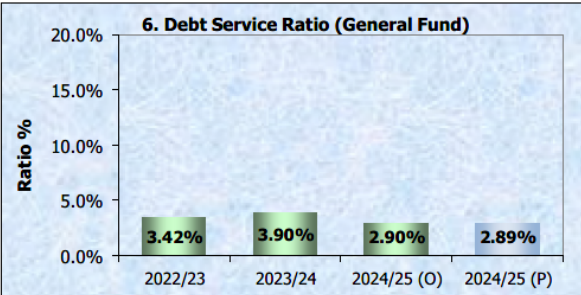


6. Debt Service Ratio (General Fund)

Cost of Debt Service (interest & principal repayments)	3.42%	3.90%	2.90%	4,453	2.89%
Operating Revenue (excl. Capital Grants & Contributions)				154,224	

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

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



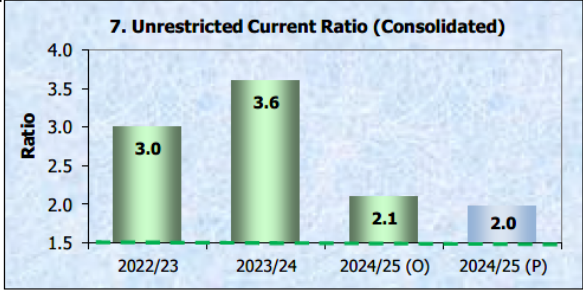


(\$000's)	Actuals		Original Budget 24/25	Current Projection	
	Prior Periods 22/23	23/24		Amounts 24/25	Indicator 24/25

7. Unrestricted Current Ratio (Consolidated)					
Current Assets less all External Restrictions				93,863	
Current Liabilities less Specific Purpose Liabilities	3.0	3.6	2.1	47,507	2.0

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

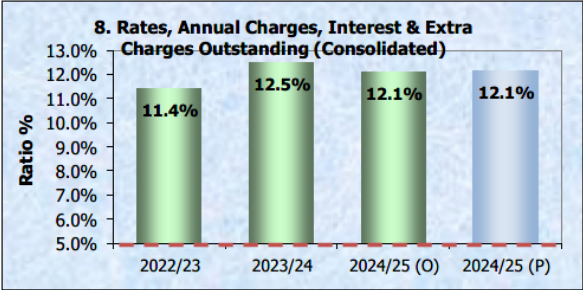
Minimum Benchmark: 1.5



8. Rates, Annual Charges, Interest & Extra Charges Outstanding (Consolidated)					
Rates, Annual & Extra Charges Outstanding				10,103	
Rates, Annual & Extra Charges Collectible	11.4%	12.5%	12.1%	83,267	12.1%

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

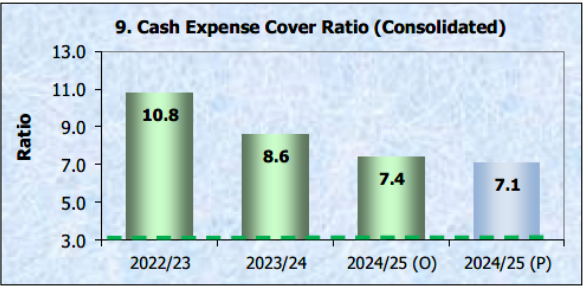
Maximum Benchmark: 5.0



9. Cash Expense Cover Ratio (Consolidated)					
Current Year's Cash & Cash Equivalents (incl.TDs)				80,992	
Operating & financing activities Cash Flow payments	10.8	8.6	7.4	11,396	7.1

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

Minimum Benchmark: 3.0





Contracts Budget Review Statement

Contracts Listing - contracts entered into during the quarter

Contractor	Contract detail & purpose	Contract Value	Start Date	Duration of Contract	Budgeted (Y/N)
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Notes:

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

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

Contractor	Contract detail & purpose	Contract Value	Start Date	Duration of Contract	Budgeted (Y/N)
Convic Pty Ltd	T00181- Design and Construct Skate Park at Woodbury Reserve	\$400,000	9/07/2024	5 months	Y
Bingo Waste Services	T00185- Disposal of Construction Materials	SOR	6/08/2024	3 +2 years	Y
Community Resources Ltd T/as Soft Landing	WRM/2024.01 - Mattress Removal and Processing	SOR	2/07/2024	3+ 2 years	Y
PMLV Invest & Const Pty Ltd t/asProject W	T00180/1-Quantity Surveyor for WSIG Projects	SOR	9/07/2024	2 + 1 Year	Y
Genus Advisory Pty Ltd	T00180/2 -Quantity Surveyor for WSIG Projects	SOR	9/07/2024	2 + 1 year	Y
Azbuild Pty Ltd	T00152-2 Rehabilitation of Webbs Creek	SOR	10/07/2024	4 months	Y



Consultancy and Legal Expenses Budget Review Statement

Expense	YTD Expenditure (Actual Dollars)	Budgeted (Y/N)
Consultancies	50,107	Y
Legal Fees	193,799	Y

Definition of a consultant:

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



Quarterly Budget Variations

Natural Account	Original Budget 2024/2025	Carry Forwards 2023/2024	Revised Budget 2024/2025	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2024/2025
INCOME FROM CONTINUING OPERATIONS						
Rates & Annual Charges						
1101. Residential Rates Income	42,610,314	0	42,610,314	-134,096	42,476,218	42,197,892
1102. Farmland Rates Income	1,854,647	0	1,854,647	42,365	1,897,012	1,897,012
1103. Business Rates Income	5,121,635	0	5,121,635	94,839	5,216,474	5,216,474
1110. Pensioner Rebate (Mandatory)	-559,250	0	-559,250	0	-559,250	-547,876
1111. Pensioner Subsidy - Rates	307,588	0	307,588	0	307,588	0
1118. Abandonments	-12,079	0	-12,079	0	-12,079	-7,747
2589. HCC Rates - Farmland	-3,845	0	-3,845	0	-3,845	-3,123
2595. HCC Land Rates - Business	-64,138	0	-64,138	-1,660	-65,798	-66,617
2608. HCC Land Rates - Residential	-7,509	0	-7,509	0	-7,509	-6,268
1109. Domestic Waste Charges	18,605,839	0	18,605,839	5,500	18,611,339	18,579,017
1115. Pensioner Subsidy - Domestic Waste Management	125,798	0	125,798	0	125,798	0
1121. Garbage Serv Chrg Business	1,813,747	0	1,813,747	-26,295	1,787,452	1,781,221
1122. Residential Availability Charge	329,042	0	329,042	0	329,042	316,182
1123. Domestic Waste Pensioner Rebate	-226,125	0	-226,125	0	-226,125	-232,077
1127. Sewer Rates Residential Connected	8,758,293	0	8,758,293	0	8,758,293	8,768,214
1128. Sewer Rates Residential Unconnected	31,722	0	31,722	0	31,722	24,777
1129. Sewer Rates Business Connected	2,251,371	0	2,251,371	0	2,251,371	2,302,466
1130. Sewer Rates Business Unconnected	47,221	0	47,221	0	47,221	44,939
1133. Stormwater Charge - Residential	345,641	0	345,641	0	345,641	342,265
1134. Stormwater Charge - Business	199,893	0	199,893	1,554	201,447	201,447
1135. Sewer Pensioner Rebate (Mandatory)	-70,518	0	-70,518	0	-70,518	-71,913
1136. Sewer Pensioner Subsidy	38,785	0	38,785	0	38,785	0
1137. Sewer Pensioner Council Rebate	-418,837	0	-418,837	0	-418,837	-432,241
1138. Redbank Stormwater Charge	164,400	0	164,400	0	164,400	167,258
1140. Sullage Collection Annual Residential	2,326,446	0	2,326,446	0	2,326,446	2,336,079
1142. Sullage Pensioner Rebate	-113,854	0	-113,854	0	-113,854	-118,880
1143. Inside Sullage Coll Annual Residenti	0	0	0	0	0	0
1161. Garbage Serv Chrg Reimbursement from BM	6,056	0	6,056	0	6,056	6,056
1720. Section 611 Gas Mains	18,000	0	18,000	0	18,000	0
2592. HCC Rates - Stormwater	-6,661	0	-6,661	-139	-6,800	-6,775
2616. HCC Garbage Rates	-188,719	0	-188,719	0	-188,719	-191,868
Total Rates & Annual Charges	83,284,903	0	83,284,903	-17,932	83,266,971	82,495,916
User Charges & Fees						
1141. Sullage Collection Comm Fees & Service	401,740	0	401,740	0	401,740	77,997
1145. Sullage Collection Extra Service-Residenti	3,591	0	3,591	0	3,591	1,289
1149. Sullage Emergency Services	8,328	0	8,328	0	8,328	925
1154. PEXA Registration Income	500	0	500	0	500	0
1160. Section 603 Certificate Income	167,799	0	167,799	0	167,799	36,846
1310. Septic Tank Permits	83,200	0	83,200	0	83,200	35,762
1311. Construction Certificates	570,687	0	570,687	-77,204	493,483	65,610
1312. Long Service Leave Commission	1,151	0	1,151	0	1,151	0
1313. S6.23 Certificates	73,631	0	73,631	0	73,631	23,477
1316. Complying Development Certificates	124,839	0	124,839	-30,000	94,839	1,804
1317. Sundry Building Control Income DIV81	137,106	0	137,106	-25,584	111,522	8,304
1318. Sign Registration	1,741	0	1,741	0	1,741	421
1319. Occupation Certificates	179,423	0	179,423	-35,648	143,775	9,206
1320. Subdivision Fees	807,407	0	807,407	0	807,407	202,258
1321. Development Application	1,295,763	0	1,295,763	0	1,295,763	317,165
1322. Sect 10.7 Certificates	232,000	0	232,000	0	232,000	61,392
1323. Development Control Income	16,636	0	16,636	0	16,636	3,385
1326. Sundry Develop Income	2,293	0	2,293	0	2,293	575
1331. Licences & Fees	229,582	0	229,582	0	229,582	68,810
1334. Licences & Fees DIV81 - Caravans	1,000	0	1,000	0	1,000	612
1337. Pound Income	128,099	0	128,099	0	128,099	-15,247
1338. Animal Sales Income	31,525	0	31,525	0	31,525	21,057
1339. Animal Impounding Income	1,280,838	0	1,280,838	0	1,280,838	140,641
1342. Footpath - Dining & Trading	8,376	0	8,376	0	8,376	1,262
1350. Sewer Magement Facility Income	20,000	0	20,000	9,711	29,711	29,711
1351. Inspection Services	1,037,372	0	1,037,372	-462,384	574,988	60,670
1352. Re-inspection Fees	101,000	0	101,000	-100,000	1,000	0
1357. SMF Inspection Fees	0	0	0	350,000	350,000	76,236
1358. SMF Reinspection Fees	0	0	0	100,000	100,000	0
1361. Richmond Pool Income	168,000	0	168,000	0	168,000	0
1362. Public Cemeteries Sundry Income	370,877	0	370,877	-6,378	364,499	117,538
1363. Governor Phillip Park Income	0	0	0	0	0	0
1364. Learn to Swim	70,000	0	70,000	0	70,000	0
1366. Approval to Operate - SMF	0	0	0	580	580	580
1400. Vehicle Inspections	575	0	575	0	575	258



Natural Account	Original Budget 2024/2025	Carry Forwards 2023/2024	Revised Budget 2024/2025	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2024/2025
Natural Account						
1403. Road Reinstatement Fees	299,470	0	299,470	153,671	453,141	319,117
1404. Road Opening Permits	18,349	0	18,349	0	18,349	4,667
1719. Library Charges and Fees	55,584	0	55,584	0	55,584	11,822
1721. Road Leases	10,000	0	10,000	0	10,000	4,049
1730. Museum Income	5,139	0	5,139	0	5,139	1,290
1732. Gallery Income	18,500	0	18,500	0	18,500	3,724
1752. Disposal Fees (Gate Takings)	1,020,000	0	1,020,000	0	1,020,000	223,135
1770. Sewer Connections	17,976	0	17,976	0	17,976	3,824
1771. Pasture Improvement Income	30,424	0	30,424	-15,000	15,424	0
1772. Sale of Drainage Diagram	16,270	0	16,270	0	16,270	3,963
1775. Trade Waste Income	1,451,505	0	1,451,505	0	1,451,505	-28,654
1791. Internal Trade Waste Income	0	0	0	0	0	0
1797. Sundry Income DIV81	17,600	0	17,600	0	17,600	3,175
1903. Companion Animal Shelter Contributions	0	0	0	0	0	0
1937. Other Works Contributions	72,209	0	72,209	0	72,209	21,171
1938. Parks' Bookings	17,633	0	17,633	0	17,633	16,898
Net. Internal Charges	0	0	0	0	0	0
Total User Charges & Fees	10,605,738	0	10,605,738	-138,236	10,467,502	1,936,723
Other Revenue						
1001. Plant Hire - Employee Fuel Con'n	0	0	0	0	0	0
1150. Charges & Fees Recovery Legal Costs	90,000	0	90,000	166,509	256,509	193,503
1152. Merchant Fee Recovery	115,000	0	115,000	0	115,000	23,900
1153. Vary LEP and DCP Applications	92,896	0	92,896	0	92,896	61,931
1162. Deerubbin Centre Gas Income External	0	0	0	0	0	231
1163. Derrubbin Centre Electricity Income External	31,861	0	31,861	0	31,861	5,872
1164. Deerubbin Centre Air Conditioning Income-External	8,843	0	8,843	0	8,843	1,699
1175. External Recycled Water Income	1,000	0	1,000	0	1,000	41
1197. Administration Fee Income	17,141	0	17,141	-3,898	13,243	0
1340. Derelict Vehicles Income	7,452	0	7,452	3,560	11,012	6,723
1341. Fines & Penalties	350,000	0	350,000	-42,270	307,730	16,503
1353. Nursery Income	70,000	0	70,000	0	70,000	13,193
1360. Agricultural Fees	14,384	0	14,384	0	14,384	3,682
1391. Private Works Print & Signwriting Income	3,553	0	3,553	0	3,553	2,654
1407. Income-Infringements	650,000	0	650,000	0	650,000	88,915
1419. On-Costs TfNSW	5,478	0	5,478	0	5,478	3,954
1420. Other Revenue	1,000	0	1,000	0	1,000	0
1701. WSROC Rebates	0	0	0	0	0	1,452
1703. GST Fuel Rebate	126,680	0	126,680	0	126,680	28,988
1710. Staff Reimbursements	0	0	0	0	0	112
1743. Contribution to Private Mobile Calls	1,435	0	1,435	0	1,435	293
1751. Recycling Income	170,000	0	170,000	-50,000	120,000	17,101
1780. Insurance Settlement	0	0	0	588,464	588,464	588,464
1799. Sundry Income	222,774	0	222,774	26,458	249,232	86,572
1965. GIS Map Sales	1,000	0	1,000	-250	750	47
Total Other Revenue	1,980,497	0	1,980,497	688,573	2,669,070	1,145,828
Grants & Contributions - Operating						
1159. Sponsorship	15,500	0	15,500	-8,000	7,500	4,500
1811. Bus Route-Weight Tax Subsidy-RTA Grant	9,673	0	9,673	0	9,673	0
1813. Road Safety LG Funding Programs-RMS Grants	5,500	0	5,500	0	5,500	0
1815. Stimulus Package-LCRIP-Dplnfra, Trans,RegDev&Comms	1,386,813	0	1,386,813	243,373	1,630,186	11,578
1819. Financial Assistance Grant (FAG)	5,412,136	0	5,412,136	-227,867	5,184,269	203,153
181A. Regional Roads-Roads Block RTA Grants	436,000	0	436,000	0	436,000	0
181C. Floodplain Manag-Flood Mitigation-DIPNR	11,200	0	11,200	0	11,200	0
181G. Reg Roads-Traffic Facilities Block RTA G	343,000	0	343,000	0	343,000	0
181I. Roads to Recovery Grant - DOTARS	1,087,629	0	1,087,629	2,049,792	3,137,421	0
181J. Pedestrian Safety Program - RMS	0	0	0	1,035,000	1,035,000	0
181K. Ferry Operations-Transport for NSW	500,000	0	500,000	-500,000	0	0
1822. Road Safety Officer Salary Cost-RMS Grant	64,390	0	64,390	7,441	71,831	0
182A. H'bury Child Restrains Proj-RTA Gr	0	0	0	0	0	0
1832. Recreational Fishing-NSW DPI Fisheries	0	0	0	0	0	0
1839. Black Summer Bushfire Recovery	0	0	0	317,757	317,757	105,401
183G. Boating Infra Emergency Repair Pool-RMS	0	0	0	47,000	47,000	30,680
183U. Estuary Management Program-Dept Plan,Ind&Enviro	0	0	0	0	0	0
1867. Youth Week Grant-Cabinet Office	3,836	0	3,836	0	3,836	0
1868. Yth Worker Subsidy - Comm & Justice - CBNepcan950	44,128	0	44,128	0	44,128	11,032
186D. Aged & Disabled Off-Dept of Health 4-8165MIY	44,028	0	44,028	0	44,028	11,392
186H. Get NSW Active Program-TfNSW	0	0	0	0	0	0
186L. CLIRP-Arts & Culture Priority Needs Program	0	0	0	20,307	20,307	0
186P. Early Intervention Program-Wentworth Healthcare Limited	0	0	0	0	0	0
186X. Community Heritage Grants - National Library of Australia	0	0	0	0	0	0



Natural Account	Original Budget 2024/2025	Carry Forwards 2023/2024	Revised Budget 2024/2025	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2024/2025
186Y. Library Per Capita Sub-State Lib of NSW	234,708	0	234,708	0	234,708	0
187J. Lib L/ Priority Proj Grant-State Lib	17,997	0	17,997	0	17,997	0
187Y. Tech Savvy Seniors-State Lib NSW-Gr 187Y	0	0	0	3,600	3,600	0
1882. Heritage Assistance Fund-Heritage Grant	12,500	0	12,500	0	12,500	0
1885. Litter Prevention Program – EPA - Gr 1885	0	0	0	20,000	20,000	0
188G. Strong Start Cadetship-Dept Plan & Enviro-Gr 188G	0	0	0	0	0	0
188N. Floodplain Management Program - NSW Government	0	0	0	137,673	137,673	0
188P. AI in Planning - DPH&I	0	0	0	143,938	143,938	143,938
188Q. Greener Neighbourhoods Program-Dept Planning & Env	0	0	0	0	0	0
1891. RFS M&R Reimbursement	298,000	0	298,000	19,222	317,222	0
1892. Fire Hazard Reduction - NSW RFS Grant	0	0	0	6,000	6,000	0
1893. Street Lighting Subsidy-RTA	175,000	0	175,000	0	175,000	0
189E. Aust Day Community Prog-Nat Aust Day Council	0	0	0	0	0	0
189P. Small Business Month-Dept of Customer Service	0	0	0	0	0	0
189U. Disaster Recovery Funding-Resilience NSW	0	0	0	0	0	0
189W. BLERF Community Recovery-NSW Govt	0	0	0	0	0	0
189X. Safe & Secure Water Program - Dept Plan & Enviro	0	0	0	166,420	166,420	0
189Y. Open Streets Program - TINSW	0	0	0	65,000	65,000	0
18PS. Greening Our City-LGNSW-Gr 18PS	0	0	0	0	0	0
18RZ. Western City Deals Liveability Grant	3,121,724	0	3,121,724	6,200,276	9,322,000	0
1901. Contributions	37,924	0	37,924	592,917	630,841	286,179
1905. Natural Disaster Claim	50,071,270	0	50,071,270	-10,718,211	39,353,059	-6,615,106
1907. Low Cost Loan Initiative Interest Subsidy	92,928	0	92,928	0	92,928	-29,989
1934. Ferry Cont Baulkham Hills/Lw Portlan	109,240	0	109,240	-38,980	70,260	0
Total Grants and Contributions - Operating	63,535,124	0	63,535,124	-417,342	63,117,782	-5,837,243
Grants & Contributions - Capital						
3812. RMS Active Transport-Get NSW Active Program	0	0	0	0	0	0
3816. Infrastructure Investment Program - Dept ITRDC&A	0	0	0	10,765,824	10,765,824	1,445,675
381F. Reg Roads-Supplementary Rd Component Grant	128,000	0	128,000	0	128,000	0
381Q. Reg Roads-Repair Program-RMS Grant	0	0	0	0	0	0
382E. Black Spot Program	0	0	0	6,394,521	6,394,521	0
382J. Safer Roads Program	0	0	0	0	0	0
3838. Places to Play Program - Dept Planning & Environment	155,000	0	155,000	-64,000	91,000	0
383E. Places to Swim Program - Dept Planning & Environment	639,400	0	639,400	0	639,400	0
383F. Investing in Our Communities Program-Dept ITRDC&A	0	0	0	900,000	900,000	0
383M. Sports Priority Needs Program-Office of Sport-Gr 383M	65,136	0	65,136	289,638	354,774	2,327
383Z. Priority Community Infra Prog-Dept ITRDC&A	3,000,000	0	3,000,000	-2,881,599	118,401	1,382
384I. Comm Local Infra Renew Program-Dept Regional NSW	0	0	0	15,352,104	15,352,104	72,858
3852. West Invest Community Projects Grant Program	28,301,000	0	28,301,000	-22,800,873	5,500,127	472,337
3854. Multi-Sport Community Fund-NSW Office of Sport	2,000,000	0	2,000,000	556,446	2,556,446	1,154
3855. Essential Community Sports Assets Prog-Office of Sport	880,000	0	880,000	0	880,000	10,552
385A. Protecting Our Communities (Disaster Resilience)-NSW RA	0	0	0	100,000	100,000	687,500
3863. Creative Capital Program-Create NSW	0	0	0	65,110	65,110	4,388
3885. Accelerated Infrastructure Fund-Dept Plann & Enviro	50,000	0	50,000	0	50,000	0
388D. Public Lib Infrastructure-State Lib NSW-Cap Gr388D	0	0	0	200,000	200,000	0
38SA. Crown Reserve Improve Fund-Dep of Plan,Ind&Env	0	0	0	0	0	0
38SB. Greening Our City-LGNSW-Gr 38SB	0	0	0	124,400	124,400	0
3901. Capital Contribution	1,300,000	0	1,300,000	9,730	1,309,730	9,730
3903. S64 Sewer Contribution (No specific Catch)	750,000	0	750,000	-350,000	400,000	-297,940
3906. Dedicated Asset Contributions - Developer (Non Cash)	0	0	0	0	0	0
3924. S7.11 Extractive Industries Contribution	11,021	0	11,021	0	11,021	5,351
3948. S7.12 Contributions	1,164,554	0	1,164,554	0	1,164,554	211,457
3950. S7.11 Contrib Catch 1 Community Facilities	0	0	0	0	0	0
3954. S7.11 Contribution District Com Facilities	0	0	0	0	0	-1,631
3955. S7.11 Contributions Catch 1 Park Imp Prog	0	0	0	0	0	-128
3959. S7.11 Contributions Dist Fac PIP	0	0	0	0	0	-192
3960. S7.11 Contributions Catch 1 Rec Building	0	0	0	0	0	-225
3964. S7.11 Contributions Dist Fac Rec Building	0	0	0	0	0	-217
3985. S7.11 Vineyard Roads & Transport Contributions	5,783,750	0	5,783,750	0	5,783,750	0
3986. S7.11 Vineyard Stormwater Drainage Contributions	4,181,963	0	4,181,963	0	4,181,963	0
3987. S7.11 Vineyard Social Infrastructure Contributions	7,468,167	0	7,468,167	0	7,468,167	0
3988. S7.11 Vineyard Plan Administration Contributions	115,044	0	115,044	0	115,044	0
Total Grants & Contributions - Capital	55,993,035	0	55,993,035	8,661,302	64,654,337	2,624,378
Interest & Investment Income						
1117. Extra Charges	442,966	0	442,966	1,153	444,119	128,359
1119. Interest Domestic Waste	113,576	0	113,576	0	113,576	45,005
1120. Interest Non Domestic Waste	6,718	0	6,718	0	6,718	2,781
1131. Interest Sewer Rates Extra Charges	45,885	0	45,885	0	45,885	20,919
1132. Interest Sewer Rates Extra Chgs Business	5,508	0	5,508	0	5,508	2,223
1601. Interest Income	3,327,204	0	3,327,204	-2,204	3,325,000	1,172,457
Total Interest & Investment Revenue	3,941,857	0	3,941,857	-1,051	3,940,806	1,371,744



Natural Account	Original Budget 2024/2025	Carry Forwards 2023/2024	Revised Budget 2024/2025	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2024/2025
Other Income						
1002. Plant Income - Leaseback	575,174	0	575,174	1	575,175	136,913
1155. Rental, Lease and fees Income	642,152	0	642,152	-7,983	634,169	219,951
1156. Shops & Offices - Rental Income	2,070,194	0	2,070,194	-7,775	2,062,419	667,762
1157. Other Rents & Leases	288,061	0	288,061	0	288,061	176,466
Total Other Income	3,575,580	0	3,575,580	-15,757	3,559,823	1,201,092
INCOME FROM CONTINUING OPERATIONS	222,916,734	0	222,916,734	8,759,557	231,676,291	84,938,438
EXPENDITURE FROM CONTINUING OPERATIONS						
Employee Costs						
2101. Salaries	21,039,635	371,814	21,411,449	-386,275	21,025,174	5,305,780
2102. Annual Leave	2,710,595	0	2,710,595	-16,601	2,693,994	461,276
2103. Sick Leave	1,362,489	0	1,362,489	-4,999	1,357,490	353,227
2104. Long Service Leave	141,744	0	141,744	0	141,744	0
2105. Leave in Lieu	0	0	0	0	0	0
2106. Non-Work Related Incapacity	10,250	0	10,250	0	10,250	6,313
2107. Casuals	759,086	1,456	760,542	78,838	839,380	295,781
2109. Workers Compensation	400,000	0	400,000	0	400,000	304,031
2110. Overtime	985,755	0	985,755	6,902	992,657	251,910
2111. Superannuation	4,215,513	0	4,215,513	21,077	4,236,590	996,215
2112. Allowances	535,129	0	535,129	-8,885	526,244	133,104
2115. Vacancy Discount	-630,121	0	-630,121	2,278	-627,843	0
2117. Payroll Tax	30,725	0	30,725	0	30,725	0
2118. FBT	74,954	0	74,954	0	74,954	34,104
2119. Public Holidays	1,175,130	0	1,175,130	-1,403	1,173,727	0
2121. Employment Screening	18,963	0	18,963	0	18,963	859
2122. Wages	5,836,991	0	5,836,991	-317,555	5,519,436	1,460,085
2123. Wages Oncosts	1,313,323	0	1,313,323	-71,450	1,241,873	311,677
2124. Award Bonus	0	0	0	253,492	253,492	254,492
2125. Salary Reclassifications	20,000	0	20,000	-6,567	13,433	0
2127. Maternity Leave	40,000	0	40,000	0	40,000	11,308
2133. Employee Assistance Program	12,840	0	12,840	0	12,840	0
2134. Sick Leave on cost - out doors staff	-409,173	0	-409,173	-141	-409,314	-94,410
2137. Employee Protective Clothing	82,730	0	82,730	0	82,730	29,284
2140. Staff Vaccinations	3,038	0	3,038	0	3,038	0
2572. Workers Compensation Insurance	0	0	0	0	0	0
Total Employee Costs	39,729,596	373,270	40,102,866	-451,289	39,651,577	10,115,035
Materials & Services						
1000. Plant Surplus -PW Hire Earned	-1,414,364	0	-1,414,364	-396,835	-1,811,199	-534,247
1168. Council Rates & Annual Charges Recoveries	-7,238	0	-7,238	0	-7,238	-7,238
2000. Plant - Running Costs	2,247,739	0	2,247,739	130,169	2,377,908	712,836
2108. Travelling	3,096	0	3,096	0	3,096	806
2113. Uniforms	2,625	0	2,625	300	2,925	1,027
2114. Training	216,234	1,905	218,139	8,000	226,139	61,827
2116. Contractors	2,813,666	339,051	3,152,717	486,786	3,639,503	915,840
2135. Staff Conferences	22,011	0	22,011	0	22,011	7,592
2142. PEXA Registrations	0	0	0	0	0	298
2244. Debt Recovery Expenses	90,000	41,575	131,575	0	131,575	0
2251. Legal Expenses - Support Services	84,460	0	84,460	0	84,460	8,781
2262. Legal Expenses - General Managers Office	50,150	0	50,150	12,360	62,510	17,818
2264. Legal Expenses-Infrastructure Services	3,165	0	3,165	0	3,165	38,464
2265. Legal Expenses-City Planning	192,900	0	192,900	0	192,900	134,965
2267. Excess on Insurance Claims	0	0	0	1,000	1,000	4,000
2400. Unallocated Purchase Card Expense	0	0	0	2,000	2,000	0
2401. Overheads	0	0	0	0	0	18
2402. Sundry Expenses	60,316	0	60,316	24,675	84,991	11,834
2403. Plant On Costs	1,214,294	0	1,214,294	386,454	1,600,748	530,935
2406. Wastewater Chemicals	460,264	0	460,264	0	460,264	101,623
2407. Consultancy Fees	770,670	926,944	1,697,614	729,497	2,427,111	50,107
2408. Printing & Stationery Costs	151,216	0	151,216	-14,094	137,122	38,736
2410. External Plant & Equipment Hire	1,268,452	0	1,268,452	19,957	1,288,409	137,546
2414. Equipment Hire	0	0	0	0	0	0
2415. Unallocated Opal Card Expense	0	0	0	0	0	62
2418. Private Works Print & Signwriting Expend	0	0	0	0	0	557
2419. General Office Expenditure	26,820	0	26,820	0	26,820	6,160
2420. Audit Fees	110,250	0	110,250	0	110,250	28,200
2421. Artists and Curators Fees	35,928	52,500	88,428	12,500	100,928	16,893
2422. Telephone Expenses	149,285	0	149,285	0	149,285	31,706
2423. Postage & Freight	194,501	0	194,501	7,750	202,251	48,817
2424. Panel Member Fees	69,637	0	69,637	0	69,637	12,700



Natural Account	Original Budget	Carry Forwards	Revised Budget	Variations for	Projected	Actual YTD
	2024/2025	2023/2024	2024/2025	Sep Qtr	Year End Result	
2425. Bank Charges	239,591	0	239,591	0	239,591	54,921
2426. Licences, Subscriptions & Memberships	472,425	0	472,425	38,352	510,777	335,353
2427. Advertising	149,998	0	149,998	-4,000	145,998	54,958
2428. Inspections	13,371	0	13,371	0	13,371	0
2429. Contractors Charges	3,291,100	289,898	3,580,998	-452,634	3,128,364	316,078
2430. Production & Exhibition Expenses	24,652	2,076	26,728	0	26,728	5,552
2431. Education & Public Programs	10,029	0	10,029	0	10,029	2,775
2433. Penrith CC Land Rates Payable	25,017	0	25,017	0	25,017	20,793
2434. Mobile Phone Expenses	0	0	0	0	0	991
2435. Promotion Expenditure	9,378	0	9,378	0	9,378	1,865
2436. Veterinary Expenses	133,325	0	133,325	0	133,325	63,866
2439. Courier Costs	0	0	0	0	0	0
2440. Property Leases	0	0	0	0	0	6,842
2441. Stock Write Off	0	0	0	0	0	0
2443. Collections Management	4,200	0	4,200	0	4,200	1,715
2446. Internal Waste Disposal - Trade Waste	0	0	0	0	0	0
2456. Employment Agencies	100,000	96,015	196,015	166,830	362,845	240,633
2457. Contribution to HSC & HLC	1,363,375	63,000	1,426,375	39,129	1,465,504	441,976
2490. Activity Expenses	14,820	430,297	445,117	-162,586	282,530	46,194
2491. Consumables	36,409	0	36,409	0	36,409	21,199
2492. Comly Services Program Expenses	113,218	3,380	116,598	0	116,598	5,055
2500. Heritage Programs - Assistance Funds	100,000	0	100,000	0	100,000	2,000
2504. Bush Fire Mitigation Works	0	0	0	6,000	6,000	0
2510. Local Economic Development Program	88,417	0	88,417	-26,839	61,578	0
2511. Sustenance	62,277	0	62,277	0	62,277	13,286
2512. Food & Beverages subject to FBT (entertainment)	22,012	0	22,012	0	22,012	1,551
2513. Food & Beverages (client - entertainment) not subject to FBT	3,419	0	3,419	0	3,419	474
2520. Election Expenses	540,000	0	540,000	0	540,000	0
2521. Members Fees Section 29A	388,148	0	388,148	-16,940	371,208	79,174
2522. Councillor's Travelling Allowances	4,293	0	4,293	0	4,293	2,639
2523. Delegates Expenses	52,788	0	52,788	0	52,788	5,687
2540. Lower Portland Ferry	658,448	0	658,448	-538,811	119,637	119,637
2550. Fire Control Operating Ex	135,000	0	135,000	19,222	154,222	10,524
2563. Tertiary Education Assistance	10,250	0	10,250	0	10,250	5,700
2565. Disposal of Derelict Vehicles	5,560	0	5,560	0	5,560	4,319
2568. Licences and Accreditations	21,356	0	21,356	0	21,356	1,603
2570. Safety Expenses & Training	162,498	0	162,498	0	162,498	14,212
2571. Rates Property Revaluation	184,250	0	184,250	4,260	188,510	188,510
2580. Administration Charges	0	0	0	1,017	1,017	1,017
2581. Library Oth Recurrent Exp	17,800	0	17,800	0	17,800	5,907
2582. Database Subscriptions & Memberships	54,889	0	54,889	0	54,889	10,250
2590. Print Machine Maintenance	45,841	0	45,841	4,831	50,672	8,307
2591. Print Machine Rental	7,800	0	7,800	-2,665	5,135	0
2594. Insurance Claimable Expenses (Operating)	0	0	0	0	0	79,095
2600. Gas	108,700	0	108,700	0	108,700	43,328
2601. Electricity	1,126,482	0	1,126,482	35,467	1,161,949	294,188
2602. Water	225,942	0	225,942	20,000	245,942	68,106
2603. Insurance	3,858,323	0	3,858,323	0	3,858,323	2,506,523
2604. Security	153,749	0	153,749	12,172	165,921	50,702
2605. Maintenance - Furniture & Fittings	1,000	0	1,000	3,124	4,124	3,124
2606. Maintenance - Buildings	456,993	0	456,993	-59,820	397,173	130,105
2607. Maintenance - Plant & Equipment	117,937	0	117,937	75,381	193,318	136,164
2609. Cleaning	368,983	0	368,983	8,988	377,971	56,200
2610. Office Equipment Maintenance	0	0	0	0	0	0
2611. Mowing	13,988	0	13,988	2,312	16,300	2,453
2612. Mtce Gardens & Grounds	32,500	0	32,500	0	32,500	2,312
2613. HCC Sewer Rates	76,978	0	76,978	0	76,978	77,401
2614. Air Conditioning	54,760	0	54,760	24,468	79,228	34,012
2615. Vandalism Repairs	38,896	0	38,896	10,534	49,430	21,077
2617. Electricity Contra (Savings)	-256,141	0	-256,141	0	-256,141	-38,037
2618. Parks - M&R	462,763	0	462,763	50,502	513,265	127,746
2619. Buildings Works Program	550,873	235,000	785,873	-75,000	710,873	117,444
2621. Bridge Maintenance	25,000	0	25,000	0	25,000	0
2622. Street Sweeping Program	0	0	0	0	0	0
2624. Bulk Materials	46,000	0	46,000	-9,778	36,222	0
2625. Road Line & Signs Maintenance	303,761	0	303,761	0	303,761	166,848
2626. Footpaths Maintenance	1,848	0	1,848	18,152	20,000	7,597
2628. Road Restorations	299,470	0	299,470	153,671	453,141	78,103
2630. Street Lighting Expenditure	600,000	0	600,000	0	600,000	155,668



Natural Account	Original Budget 2024/2025	Carry Forwards 2023/2024	Revised Budget 2024/2025	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2024/2025
2633. Sundry Survey Works	0	0	0	0	0	0
2637. Insurance - Public Liability Claims	51,250	0	51,250	0	51,250	11,537
2640. Roadworks Maintenance-General	0	0	0	0	0	0
2641. Roadworks Maintenance	3,509,502	0	3,509,502	-1,020,354	2,489,148	1,083,739
2643. Roadworks Maint Clear Drainage Structure	32,531	0	32,531	0	32,531	6
2648. Roadworks Maint Heavy Patching	128,710	0	128,710	727,790	856,500	593,256
2649. Roadworks Maintenance Shoulder Grading	0	0	0	36,144	36,144	36,144
2650. Roadside Vegetation	0	0	0	3,892	3,892	3,892
2651. Roadworks Maintenance-Unsealed Roads	0	0	0	0	0	0
2654. Roadworks Maint Gravel Sheet Pavement	74,679	0	74,679	6,980	81,659	81,659
2655. Roadworks Maint Guidepost Maintenance	2,000	0	2,000	0	2,000	0
2656. Roadworks Maint - Maintenance Grading	0	0	0	0	0	1,336
2660. Community Safety Programs	11,000	0	11,000	0	11,000	663
2661. Road Safety Grant Programs Expenditure	2,500	225	2,725	3,000	5,725	225
2662. Infringement Processing Expenses	72,480	0	72,480	0	72,480	12,911
2663. Insurance Contra	-1,782,000	0	-1,782,000	0	-1,782,000	0
2670. Kerb & Gutter Maintenance	4,044	0	4,044	0	4,044	1,410
2671. General Maintenance Drainage Structures	315,495	0	315,495	0	315,495	57,729
2674. Op Exp-EMP-Gross Pollutant Traps Mainten	55,000	0	55,000	0	55,000	6,031
2678. Land Management Bushcare	331,817	44,125	375,942	0	375,942	31,773
2679. Bushcare Officer Program	35,560	0	35,560	-693	34,867	156
2681. Tree Maintenance	271,722	0	271,722	0	271,722	85,795
2684. Contract Mowing	215,224	0	215,224	0	215,224	25,363
2685. Landscaping	0	0	0	0	0	0
2690. Car Parking M&R	20,000	0	20,000	0	20,000	2,052
2702. Plant & Equipment	0	0	0	0	0	1,161
2721. Stock Pound Expenses	5,000	0	5,000	0	5,000	1,112
2740. General Computer Expenses	21,000	0	21,000	0	21,000	13,519
2741. Software Licensing & Maintenance	71,678	0	71,678	0	71,678	6,912
2742. Annual Support and Maintenance	25,201	0	25,201	-16,798	8,403	8,403
2743. Network Administration	554,555	0	554,555	18,775	573,330	111,177
2744. Corporate Systems	2,603,272	0	2,603,272	0	2,603,272	1,763,377
2751. Dwellings Mtce	4,880	0	4,880	0	4,880	1,148
2755. Shops & Offices - Ground Maintenance	75,656	0	75,656	0	75,656	20,520
2760. Youth Worker Programs	33,061	5,127	38,188	-5,000	33,188	61
2762. Art Gallery Expenses	0	0	0	0	0	0
2768. Communication & Stakeholder Pgm Expenses	392,507	52,000	444,507	59,746	504,253	104,580
2770. Valuation Expenses	54,000	1,050	55,050	18,500	73,550	27,800
2772. On Line Title Seaches	1,500	0	1,500	0	1,500	809
2773. Rounding Expenses	0	0	0	0	0	1
2780. Records Expenditure	48,459	26,183	74,642	0	74,642	17,193
2805. Flood Mitigation Programs	22,400	0	22,400	0	22,400	0
2820. Grant Funded Operational Exp	0	0	0	0	0	0
2900. Stores Items	492,279	0	492,279	7,888	500,167	141,542
2911. Cost of Goods Sold	48,504	0	48,504	0	48,504	10,703
2921. Pool Chemicals	29,561	0	29,561	0	29,561	6,459
2922. Pool M & R	58,695	0	58,695	-5,889	52,806	4,421
2930. Treatment Works Operating Expenditure	478,811	0	478,811	-55,000	423,811	40,007
2932. Sewer Maintenance	216,155	0	216,155	0	216,155	40,733
2934. Pumping Stations M&R	260,623	0	260,623	0	260,623	57,568
2937. Sludge Processing & Disposal	381,290	0	381,290	0	381,290	35,060
2939. Effluent Testing	58,728	0	58,728	0	58,728	8,535
2948. Pasture Improve Program	119,111	0	119,111	0	119,111	8,420
2960. Sundry Collection Expense	58,000	0	58,000	0	58,000	180
2961. Waste Education Expenses	34,000	0	34,000	0	34,000	11,006
2962. Recycling Program	2,414,259	0	2,414,259	0	2,414,259	301,265
2965. Kerbside bulk waste collection Expense	1,100,000	0	1,100,000	0	1,100,000	192,422
2970. Other Waste Disposal Expenses	500,000	235,000	735,000	0	735,000	31,897
2987. GIS Map Production Expenses	1,000	0	1,000	-250	750	0
2988. Equipment Maintenance	1,466	0	1,466	2,096	3,562	3,562
2989. Property Management Fees	10,738	0	10,738	0	10,738	3,269
Total Materials & Services	39,578,738	2,845,350	42,424,088	536,684	42,960,772	13,604,885
Borrowing Costs						
2203. Borrowing Costs	50,000	0	50,000	0	50,000	0
2204. Interest on Loans	2,876,480	0	2,876,480	0	2,876,480	227,871
2205. Interest on Leases	107,220	0	107,220	0	107,220	25,318
Total Borrowing Costs	3,033,700	0	3,033,700	0	3,033,700	253,190



Natural Account	Original Budget 2024/2025	Carry Forwards 2023/2024	Revised Budget 2024/2025	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2024/2025
Depreciation						
2300. Depreciation Expense Plant	1,860,413	0	1,860,413	0	1,860,413	481,522
2301. Depreciation Expense Equipment	159,310	0	159,310	0	159,310	43,219
2302. Depreciation Expense Office Equipment	202,310	0	202,310	0	202,310	37,381
2303. Depreciation Expense Furniture & Fitting	57,696	0	57,696	0	57,696	25,746
2304. Depreciation Expense Other Structures	206,468	0	206,468	0	206,468	78,019
2305. Depreciation Expense Buildings	3,599,690	0	3,599,690	0	3,599,690	1,003,858
2306. Depreciation Expense Land Improvements	97,733	0	97,733	0	97,733	63,019
2307. Depreciation Expense Roads	10,011,376	0	10,011,376	0	10,011,376	2,770,833
2308. Depreciation Expense Bridges	587,090	0	587,090	0	587,090	135,375
2309. Depreciation Expense Footpaths	418,941	0	418,941	0	418,941	124,666
2310. Depreciation Expense Sewer network	3,297,000	0	3,297,000	0	3,297,000	644,957
2311. Depreciation Expense Tip Asset	31,000	0	31,000	0	31,000	751,960
2312. Depreciation Expense Library Books	264,839	0	264,839	0	264,839	64,463
2314. Depreciation Expense Park Asset	1,544,678	0	1,544,678	0	1,544,678	531,134
2315. Depreciation Expense Stormwater Drainage	2,387,627	0	2,387,627	0	2,387,627	629,175
2317. Depreciation Expense - Kerb & Gutter	648,394	0	648,394	0	648,394	260,946
2320. Depreciation Expense - Intangible Asset	50,000	0	50,000	0	50,000	29,638
2321. Depreciation Expense - Swimming Pools	66,168	0	66,168	0	66,168	19,543
2322. Depreciation Expense - Buildings Non Specialised	668,104	0	668,104	0	668,104	208,188
2323. Amortisation Right of use Assets	619,534	0	619,534	0	619,534	166,273
Total Depreciation	26,778,371	0	26,778,371	0	26,778,371	8,069,916
Other Expenses						
2405. Contribution to outside bodies	4,596,916	0	4,596,916	3,890	4,600,806	805,142
2412. Bad and Doubtful Debts	10,000	0	10,000	0	10,000	23,536
2453. Sponsorship	65,000	5,000	70,000	0	70,000	0
2553. RFS Bush Fire Fight Fund Contribution	1,165,582	0	1,165,582	0	1,165,582	273,137
2554. Fire and Rescue NSW Contribution	218,728	0	218,728	0	218,728	52,151
2593. Contribution Emergency Mgt SES	313,163	0	313,163	0	313,163	60,608
2765. Section 356 Expenditure	107,563	0	107,563	0	107,563	12,196
Total Other Expenses	6,476,952	5,000	6,481,952	3,890	6,485,842	1,226,769
Profit or Loss on Sale of Assets						
1798. Profit on Sale of Assets	0	0	0	0	0	-11,971
2437. Loss on Sale of Assets	0	0	0	0	0	26,990
Total Borrowing Costs	0	0	0	0	0	15,019
EXPENDITURE FROM CONTINUING OPERATIONS	115,597,357	3,223,620	118,820,977	89,285	118,910,262	33,284,813
NET CAPITAL EXPENDITURE						
Accumulated Depreciation						
3300. Depreciation - Plant	1,860,413	0	1,860,413	0	1,860,413	481,522
3301. Depreciation Equipment	159,310	0	159,310	0	159,310	43,219
3302. Depreciation Office Equipment	202,310	0	202,310	0	202,310	37,381
3303. Depreciation Furniture & Fittings	57,696	0	57,696	0	57,696	25,746
3304. Depreciation other Structure	206,468	0	206,468	0	206,468	78,019
3305. Depreciation Buildings Specialised	3,599,690	0	3,599,690	0	3,599,690	1,003,858
3306. Depreciation Land Improvements	97,733	0	97,733	0	97,733	63,019
3307. Depreciation Roads	10,011,376	0	10,011,376	0	10,011,376	2,770,833
3308. Depreciation Bridges	587,090	0	587,090	0	587,090	135,375
3309. Depreciation Footpaths	418,941	0	418,941	0	418,941	124,666
3310. Depreciation Sewer network	3,297,000	0	3,297,000	0	3,297,000	644,957
3311. Depreciation Tip Asset	31,000	0	31,000	0	31,000	751,960
3312. Depreciation Library Books	264,839	0	264,839	0	264,839	64,463
3314. Depreciation Other Assets/Park Asset	1,544,678	0	1,544,678	0	1,544,678	531,134
3315. Depreciation - Stormwater Drainage	2,387,627	0	2,387,627	0	2,387,627	629,175
3317. Depreciation - Kerb & Gutter	648,394	0	648,394	0	648,394	260,946
3320. Depreciation - Intangible Asset	50,000	0	50,000	0	50,000	29,638
3321. Depreciation - Swimming Pools	66,168	0	66,168	0	66,168	19,543
3322. Depreciation Buildings Non Specialised	668,104	0	668,104	0	668,104	208,188
3323. Amortisation Right of use Assets	619,534	0	619,534	0	619,534	166,273
Total Accumulated Depreciation	26,778,371	0	26,778,371	0	26,778,371	8,069,916
Intangible Assets						
4132. Purchase of Software	153,800	42,594	196,394	159,508	355,902	58,578
Total Intangible Assets	153,800	42,594	196,394	159,508	355,902	58,578
Investment Properties at fair value						
4837. Investment Property IRP	0	24,498	24,498	820,490	844,988	3,711
4966. Investment Property - Building	45,000	0	45,000	0	45,000	0
Total Investment Properties at fair value	45,000	24,498	69,498	820,490	889,988	3,711



Natural Account	Original Budget 2024/2025	Carry Forwards 2023/2024	Revised Budget 2024/2025	Variations for Sep Qtr	Projected Year End Result	Actual YTD 2024/2025
Property, Plant & Equipment						
3101. Sale of Plant	-1,650,754	0	-1,650,754	-386,262	-2,037,016	-354,416
3102. Sale of Library Books	-6,000	0	-6,000	0	-6,000	-858
3404. Sale of Operational Land	0	0	0	-1,486,250	-1,486,250	0
3781. Insurance Settlement - Buildings	0	0	0	-113,392	-113,392	-113,392
4101. Purchase of Plant	3,896,238	1,898,804	5,795,042	1,299,413	7,094,455	663,041
4103. Purchase of Computer Equipment	145,000	49,168	194,168	0	194,168	98,642
4106. Purchase Office Equipment	2,919	0	2,919	22,300	25,219	0
4109. Car Park Construction	205,000	13,637	218,637	225,717	444,354	260,117
4110. Purchase Library Resources	263,426	0	263,426	0	263,426	77,310
4113. Purchase Sewer Assets	0	0	0	0	0	4,940
4114. Purchase Park Assets	1,050,000	36,201	1,086,201	3,825,019	4,911,220	10,596
4125. Purchase of Signs	0	0	0	138,914	138,914	-1,122
4610. Purchase of Equipment	108,000	0	108,000	-58,800	49,200	3,767
4612. Purchase of Furniture & Fittings	17,997	0	17,997	306,999	324,996	-5,461
4613. Purchase of Equipment	10,000	153,498	163,498	73,993	237,491	16,382
4614. Conservation of Cultural Collections	0	0	0	0	0	2,972
4650. Land - Operational Land	3,200,000	0	3,200,000	507,431	3,707,431	3,610,289
4701. Road Construction	2,469,444	0	2,469,444	-551,813	1,917,631	17,979
4719. Cycleways Construction	6,000,000	0	6,000,000	-4,136,697	1,863,303	59,710
4720. Road Rehabilitation	60,447,251	3,284,220	63,731,471	1,016,488	64,747,959	11,732,392
4730. Construct Footpaths	0	0	0	0	0	378,874
4740. Pathway Renewal	200,000	0	200,000	0	200,000	8,500
4750. Kerb and Gutter Construction	0	0	0	0	0	0
4755. Kerb & Gutter Renewal	680,000	0	680,000	0	680,000	0
4760. Drainage Construction	1,561,225	215,150	1,776,375	3,602,319	5,378,694	452,305
4764. Land Acquisition - Drainage	960,000	0	960,000	0	960,000	-2,098
4765. Land Acquisition Drainage - Legal Costs	0	0	0	588,464	588,464	6,736
4780. Land Improvements - Depreciable	300,000	65,519	365,519	0	365,519	172,880
4781. Traffic Facilities	450,000	0	450,000	7,109,819	7,559,819	7,869
4784. Bridge Construction	0	0	0	0	0	8,900
4801. Park Improvement Program	19,621,935	1,445,246	21,067,181	1,567,834	22,635,015	375,902
4802. Park Improvement Furniture Replacement	20,000	24,750	44,750	0	44,750	17,750
4804. Park Improvement Program Landscaping	176,000	241,976	417,976	124,400	542,376	157,952
4806. Purchase Other Structures	5,564,353	305,585	5,869,938	-3,589,773	2,280,165	131,848
4810. S7.11 Park Improvements	1,000,000	0	1,000,000	-729,334	270,666	3,610
4815. Sports Council	348,217	0	348,217	0	348,217	174,109
4820. Capital Grants Funded Projects	0	2,186	2,186	0	2,186	0
4821. Drainage - IRP	0	149,400	149,400	0	149,400	0
4822. Footpath Construction - IRP	125,000	225,155	350,155	0	350,155	5,900
4823. Pool - refurbishment IRP	0	0	0	0	0	0
4824. Park Improvements-IRP	400,000	37,882	437,882	4,985,300	5,423,182	17,942
4835. Bridge Construction IRP	0	311,593	311,593	-189,260	122,333	32,582
4838. Land improvement non Depreciable - IRP	0	59,635	59,635	0	59,635	0
4901. Building Construction	14,588,679	500,507	15,089,186	-6,600,285	8,488,901	410,435
4904. Building Renewals	390,000	207,228	597,228	450,000	1,047,228	29,100
4913. Road Sealing	3,353,158	1,767,644	5,120,802	2,809,263	7,930,065	566,127
4914. Capital - Road Reseals Program	0	1,603,803	1,603,803	0	1,603,803	21,448
4953. Sewer Rehabilitation	500,625	200,524	701,149	-100,000	601,149	68,759
4955. Treatment Works Upgrade	1,258,000	0	1,258,000	-195,839	1,062,161	145,788
4957. Upgrade Pump Stations	765,000	0	765,000	0	765,000	16,371
4970. Provision for Cell Construction	0	0	0	0	0	10,249
4971. Capital Works-Waste	0	0	0	430,000	430,000	0
4972. Workshop Equipment	3,000	0	3,000	0	3,000	0
4973. Car Park	0	0	0	0	0	0
Total Property, Plant & Equipment	128,423,713	12,799,310	141,223,023	10,945,968	152,168,991	19,302,724
NET CAPITAL EXPENDITURE	101,844,142	12,866,402	114,710,544	11,925,966	126,636,510	11,295,097
RESERVE FUNDING						
Cash Assets						
3203. Tfr from Rsvs Domestic Waste Management	-18,679,623	-476,108	-19,155,731	-1,242,178	-20,397,909	-3,862,216
3212. Tfr from Rsvs S7.11 Comm Facilities District	0	0	0	0	0	681
3226. Tfr from Low Cost Loan Initiative Loan - Vineyard	-2,000,000	0	-2,000,000	0	-2,000,000	0
3229. Tfr from Rsvs Sewer Reserve	-14,927,049	-578,459	-15,505,508	-172,287	-15,677,795	-2,067,889
3230. Tfr from Waste Mgmt Facility Reserve	-12,555,167	-180,475	-12,735,642	-53,600	-12,789,242	-2,975,001
3231. Tfr from Redbank Stormwater Charge	-188,050	0	-188,050	0	-188,050	0
3237. Tfr from Rsvs Child Care Buildings Reserve	0	0	0	0	0	0
3239. Tfr from Insurance Reserve	0	0	0	0	0	0
3241. Tfr from Redbank VPA Comm Facility	-947,107	-95,959	-1,043,066	0	-1,043,066	-11,733
3245. Tfr from Election Reserve	-540,000	0	-540,000	0	-540,000	-38,095
3246. Tfr from Rsvs S7.11 Ext. Industries Reserve	0	0	0	0	0	0



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3248. Tfr from Rsvs Info Tech Reserve	0	-36,000	-36,000	0	-36,000	-32,939
3250. Tfr from Sewer Loan Reserve	0	0	0	0	0	0
3251. Tfr from Rsvs Carryovers Reserve	0	-5,631,097	-5,631,097	0	-5,631,097	-2,238,252
3254. Tfr from Rsvs Property Development Reserve	-1,100,000	0	-1,100,000	0	-1,100,000	0
3257. Tfr from Rsvs Sullage Reserve	-2,767,632	0	-2,767,632	18,267	-2,749,365	-711,436
3264. Tfr from Rsvs S64 Sewerage Contributions	-600,000	0	-600,000	290,000	-310,000	-13,051
3265. Tfr from Rsvs Stormwater Management Reserve	-65,365	0	-65,365	0	-65,365	-6,633
3267. Tfr from Unexpended Grants Reserve	-558,090	-2,293,539	-2,851,629	-1,273,490	-4,125,119	-8,435,686
3269. Tfr from S7.12 Contributions Reserve	-1,700,000	0	-1,700,000	345,650	-1,354,350	-10,813
3274. Tfr from Unspent Contributions Reserve	0	-65,601	-65,601	-3,700	-69,301	-872
3277. Tfr From S7.11 Land Acq-Pitt Town Catch 5	0	0	0	0	0	0
3278. Tfr From S7.11 Comm Facilities-Pitt Town Catch 5	-1,000,000	-182,632	-1,182,632	861,986	-320,646	-125,399
3279. Tfr From S7.11 Rec Facilities-Pitt Town Catch 5	0	0	0	0	0	0
3280. Tfr From S7.11 Park Imp-Pitt Town Catch 5	0	0	0	0	0	0
3281. Tfr From S7.11 Roadworks-Pitt Town Catch 5	0	0	0	0	0	0
3283. Tfr From Multi-Year Projects Reserve	-6,651,935	-1,545,114	-8,197,049	-3,950,668	-12,147,717	-576,504
3285. Tfr From Land Acquisition & Capital Contingency Reserve	-1,100,000	0	-1,100,000	100,000	-1,000,000	0
3289. Tfr From S64 Stormwater Res PittTown CA2	0	0	0	-2,323,720	-2,323,720	0
3291. Tfr From Voluntary Planning Agreement Reserve	0	0	0	0	0	0
3292. Tfr From Stormwater Service Charge Reserve	-218,691	0	-218,691	3,579	-215,112	-50,711
3293. Tfr From Infrastructure Borrowings Loan Reserve	-2,153,158	-5,005,038	-7,158,196	184,127	-6,974,069	-1,117,052
3295. Tfr From S7.11 Vineyard Roads & Transport Reserve	-3,498,504	0	-3,498,504	0	-3,498,504	-16,642
3296. Tfr From S7.11 Vineyard Stormwater Reserve	-1,916,083	0	-1,916,083	-207,890	-2,123,973	-467,721
3298. Tfr From S7.11 Vineyard Plan Administration Reserve	-60,500	0	-60,500	0	-60,500	-317
4203. TFR to Rsvs Domestic Waste Management	19,782,073	0	19,782,073	629,166	20,411,239	19,654,934
4207. TFR to Rsvs S7.11 Car Parking Reserve	5,472	0	5,472	0	5,472	3,092
4208. TFR to Rsvs S7.11 Comm Facilities Catch 1	2,982	0	2,982	0	2,982	738
4214. TFR to Rsvs S7.11 Park Imp Catch 1	0	0	0	0	0	128
4215. TFR to Rsvs S7.11 Park Imp Catch 2	0	0	0	0	0	71
4219. TFR to Rsvs S7.11 Rec Buildings Catch 1	4,568	0	4,568	0	4,568	1,130
4221. TFR to Rsvs S7.11 Rec Buildings Catch 3	13,842	0	13,842	-1,045	12,797	3,424
4225. TFR to Rsvs S7.11 Plan Administration Reserve	0	0	0	0	0	213
4226. Tfr to Low Cost Loan Initiative Loan - Vineyard	1,795,489	0	1,795,489	0	1,795,489	366,125
4229. TFR to Rsvs Sewer Reserve	16,025,791	0	16,025,791	113,997	16,139,788	10,894,991
4230. Tfr to Waste Mgmt Facility Reserve	12,698,018	0	12,698,018	225,350	12,923,368	4,251,351
4231. Tfr to Redbank Stormwater Reserve	167,955	0	167,955	2,373	170,328	168,813
4237. Tfr to Rsvs Child Care Buildings Reserve	103,024	0	103,024	0	103,024	49,993
4241. Tfr to Redbank VPA Comm Facility	40,698	0	40,698	-1,179	39,519	10,553
4245. TFR to Rsvs Election Reserve	164,250	0	164,250	0	164,250	0
4246. TFR to Rsvs S7.11 Extra Industries Reserve	13,460	0	13,460	2,507	15,967	1,292
4248. TFR to Rsvs Information Technology Reserve	40,670	0	40,670	200,000	240,670	40,670
4250. TFR to Rsvs Sewer Loan Reserve	1,047,839	0	1,047,839	0	1,047,839	0
4251. TFR to Rsvs Carryovers Reserve	0	0	0	5,000	5,000	0
4254. TFR to Rsvs Property Development Reserve	0	0	0	586,919	586,919	0
4257. TFR to Rsvs Sullage Reserve	2,676,223	0	2,676,223	-14,847	2,661,376	2,311,810
4260. TFR to Rsvs Workers Compensation Reserve	0	0	0	0	0	0
4264. TRF to Rsvs S64 Sewerage Contributions	944,580	0	944,580	-360,670	583,910	-248,128
4265. TFR to Stormwater Management Reserve	36,360	0	36,360	6,339	42,699	11,303
4267. TRF to Unexpended Grants Reserve	0	0	0	0	0	4,291,634
4269. Tfr To S7.12 Contributions Reserve	1,490,985	0	1,490,985	-9,418	1,481,567	292,385
4271. Tfr to S64 Drainage Works (No specific Catch)	0	0	0	0	0	44
4274. Tfr To Unspent Contributions Reserve	0	0	0	0	0	1,119
4276. Tfr To S7.11 Planning Studies-Pitt Town Catch 5	1,055	0	1,055	0	1,055	261
4277. Tfr To S7.11 Land Acq-Pitt Town Catch 5	52,014	0	52,014	-3,139	48,875	13,070
4278. Tfr To S7.11 Comm Facilities-Pitt Town Catch 5	46,394	0	46,394	25,342	71,736	9,572
4279. Tfr To S7.11 Rec Facilities-Pitt Town Catch 5	33,183	0	33,183	-2,505	30,678	8,209
4280. Tfr To S7.11 Park Imp-Pitt Town Catch 5	105,675	0	105,675	-7,977	97,698	26,143
4281. Tfr To S7.11 Roadworks-Pitt Town Catch 5	32,548	0	32,548	-2,457	30,091	8,052
4283. Tfr To Multi-Year Projects Reserve	-63,675	0	-63,675	3,514,685	3,451,010	0
4285. Tfr To Land Acquisition & Capital Contingency Reserve	0	0	0	0	0	0
4286. Tfr To S64 Drainage Res PittTown C5	7,562	0	7,562	0	7,562	1,871
4287. Tfr To 4.5 Redbank VPA	16,937	0	16,937	-1,072	15,865	936
4288. Tfr To S64 Stormwater Res PittTown CA1	-59,942	0	-59,942	4,523	-55,419	-14,829
4289. Tfr To S64 Stormwater Res PittTown CA2	59,120	0	59,120	-102,291	-43,171	14,626
4291. Tfr To Voluntary Planning Agreement Reserve	52,911	0	52,911	0	52,911	-97,403
4292. TFR to Stormwater Service Charge Reserve	549,835	0	549,835	1,554	551,389	544,009
4293. Tfr To Infrastructure Borrowings Loan Reserve	1,122,804	0	1,122,804	34,905	1,157,709	0
4295. Tfr To S7.11 Vineyard Roads & Transport Reserve	6,473,121	0	6,473,121	-322,324	6,150,797	96,067



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4296. Tfr To S7.11 Vineyard Stormwater Reserve	4,271,075	0	4,271,075	0	4,271,075	-80,520
4297. Tfr To S7.11 Vineyard Social Infrastructure Reserve	8,828,697	0	8,828,697	-353,747	8,474,950	272,334
4298. Tfr To S7.11 Vineyard Plan Administration Reserve	118,597	0	118,597	-1,761	116,836	814
Total Cash Assets	5,475,236	-16,090,022	-10,614,786	-3,255,695	-13,870,482	20,152,615
TOTAL RESERVE FUNDING	5,475,236	-16,090,022	-10,614,786	-3,255,695	-13,870,482	20,152,615
TOTAL BOTTOM LINE RESULT	0	0	0	0	0	20,205,913