



Attachment 1 to Item 4.4.2.

The Quarterly Budget Review Statement –
March 2024

Date of meeting: 14 May 2024
Location: Council Chambers
Time: 6:30pm



QUARTERLY BUDGET REVIEW STATEMENT

March 2024



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Executive Summary

Financial Position

The Quarterly Budget Review Statement – March 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 31 March 2024, and details on the more significant issues in this QBRS are provided below.

Operating Revenue

As at the end of the third quarter, Council's operating revenue from general rates and annual charges, user charges and fees, other income streams and operating grants, net of any applicable subsidies, is \$100.4M, and after the recommended variations, is tracking to meet the projected FY Budget of \$195.0M. As at the end of March 2024, interest and investment earnings are \$3.4M, tracking well against the projected FY Budget of \$4.2M.

Operating Expenditure

Council incurs operating expenditure in delivering operational programs as outlined in the adopted 2023/2024 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 2024, operating expenditure, excluding depreciation, amounts to \$76.1M, or 65% of the projected FY budget of \$116.4M. 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 2023/2024 financial year, Council has a FY Budget for capital works of \$146.1M, including March QBRS adjustments of \$11.1M. As at the end of the third quarter, actual capital expenditure amounted to \$47.8M. Several projects are in the planning or procurement phase as at the reporting period, with a further \$47.9M committed.

Capital expenditure (excluding dedicated assets) in the third quarter of the financial year includes expenditure on new infrastructure assets, with \$1.0M spent on land, buildings, and land improvements, \$5.2M on roads, bridges, footpaths, and drainage and \$0.3M on sewer infrastructure and \$1.8M on park assets and other structures.

Infrastructure renewal expenditure amounted to \$3.2M spent on land, buildings, and land improvements, \$23.8M spent on roads, bridges, footpaths, and drainage, \$4.4M on sewer infrastructure and \$1.4M on park assets and other structures.

Capital expenditure as at the end of the third quarter also included \$2.7M in respect of plant and equipment, and \$3.9M on other assets including the Waste Management Facility, library resources and IT equipment.



Cash and Investments

Council's reserve balances as at the end of the third quarter amount to \$92.7M. This balance was made up of \$61.2M in externally restricted reserves and \$31.5M in internally restricted reserves.

Council's investments portfolio as at the end of March 2024 is \$88.4M and returned an annualised average of 4.39% over the period 1 July 2023 to 31 March 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 - March 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 2023/2024.

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 2024. 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 December 2023 Quarterly Budget Review Statement include:

1. Favourable Adjustments:

- *Reimbursement of costs associated with March 2021 Flood (\$1.4M)* – Council received \$1.4M from NSW Public Works as reimbursement for costs incurred in prior years for cleanup from the March 2021 Flood based on claims submitted.

- *Increase in Interest Income earned on Investment Portfolio (\$155K)* – Interest rates obtained for investments during the financial year are higher than projected at the time of developing the Original Budget. Additionally, the value of the Portfolio is higher than projected due to changes in the timing of project delivery and unbudgeted income relating to Western Sydney Infrastructure Grants Program.

2. Unfavourable Adjustments:

- *Workers Compensation (\$462K)* – Council has been working to finalise a very small number of historical but significant claims, and additional funding is required to close these.



- *Reduced Income from Complying Development Certificates (\$370K)* – In line with current trends observed, this income has been reduced. The level of referrals from the Vineyard development is lower than assumed when developing the Original Budget.

- *Bilpin Hall Carpark (\$170K)* – An additional \$170K is required for the upgrade of the Bilpin Hall Carpark, based on the quotations received during the procurement stage of the project. This is to ensure that the outcomes within the application for the funding approved as part of the Black Summer Bushfire Grant Program are met.

- *Legal Expenditure (\$153K)* – As a result of a number of planning and regulatory matters, including several significant matters that have been ongoing for several years, legal expenditure is higher than projected, requiring an additional allocation of \$153K.

- *Building Works Program (\$135K)* – In order to address issues arising from paving around the Deerubbin Centre and to undertake Fire Safety Certification on Council buildings, an additional \$135K is recommended to be allocated to this Program.

- *Carpark Patrol Program (\$122K)* – Based on resourcing requirements and in line with observed trends in relation to infringement income, a net unfavourable variance of \$122K has been included in this QBRS. It is to be noted that there is a significant lag between infringements being issued and the level of income received, as Council receives income from NSW Revenue only once the fine has been paid.

3. Adjustments with No Bottom Line Impact

- *Road Restorations (\$2.3M)* – Due to significant utility works being undertaken in the Vineyard Precinct, Council has received \$2.2M, which will be used to complete the road restorations required as the work is completed.

- *Depreciation (\$2.9M)* – In line with projections based on current asset information, an increase of \$2.9M is required to fund depreciation expenses. This expense is offset by an associated increase in accumulated depreciation. It is to be noted that while the bottom line is not impacted, an increase in depreciation does negatively impact the Operating Result.

4. Grant Funded Works & Programs

Grants – Increase in Quarterly Budget for Works and Programs Totalling \$15.9M

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 2023/2024 financial year, with further budgetary adjustments to occur in future quarterly reviews.

Approved grant funding is outlined below:

- *Natural Disaster Recovery Funding Arrangements (\$20.8M)* – A net increase, in line with the approved Natural Disaster Recovery Funding applications for various flood recovery projects and adjustments related to timing.
- *Infrastructure Investment Program (\$11.2M)* – The Australian Government committed \$11.2M in funding towards the Hawkesbury Roads Upgrade Package project as part of the October 2022/2023 Budget, under the Infrastructure Investment Program. Road rehabilitation works will be undertaken at the following locations:



- Packer Road, Blaxlands Ridge
 - Argyle Street, South Windsor
 - Blackman Crescent, South Windsor
 - Scheyville Road, Maraylya
 - White Place, South Windsor
 - Grose Vale Road, North Richmond
 - Riverview Street, North Richmond
 - Comleroy Road, East Kurrajong
 - Spinks Road, Glossodia
 - Berger Road, South Windsor
 - Oakville Road, Oakville
 - Bowen Mountain Road, Bowen Mountain
 - Wire Lane, Freemans Reach
 - Kurmond Road, Kurmond
 - Boundary Road, Oakville
- *Settlers Road Landslips, Central Coast Council Local Government Area (\$8.5M)* – In line with the approval from Central Coast Council, funded under Disaster Recovery Funding Arrangements, an additional \$8.5M has included for flood recovery works.
- *Governor Phillip Park Betterment Project (\$3M)* – Council has received funding from the Department of Regional NSW to undertake upgrades to the pathway network and furniture and to armour the riverbank at Governor Phillip Park. These works will improve accessibility and provide safer access to the river foreshore for fishing and leisure.
- *Community Facilities Accessibility Upgrades (\$1.9M)* – Council has received flood funding from the Department of Regional NSW to undertake repair and betterment works at multiple community recreation precincts to improve accessibility, function and future flood mitigation. The project includes works at Bensons Lane Reserve, The Breakaway, Brinsley Reserve, Navua Reserve and Argyle Bailey Reserve.
- *Macquarie Park Resilience and Betterment Project (\$600K)* – Council has received funding under the 2022 Community Local Infrastructure Recovery Package as part of the Community Assets Program, to undertake upgrades and resilience works to Macquarie Park. These funds will be used to ensure this popular riverside recreation area will be more resilient to future floods through the repair of bollards and improved play space equipment and fencing.
- *South Windsor Playground Upgrade (\$500K)* – This funding is provided under the Investing in Our Communities Program and will deliver two play space upgrades at Church Street Reserve and Frank Mason Reserve, South Windsor. Church Street Reserve will deliver upgrades that align with the Everyone Can Play Guidelines, improvements to accessibility, shade and creating additional inclusive play opportunities. Frank Mason Reserve is an old playground, with limited play opportunity and poor connections to nearby school and residents. The works will deliver a new local level play space, pathway connections, new furniture and bubbler, also aligning with the Everyone Can Play Guidelines.
- *Bligh Park Playground Upgrade (\$400K)* – The purpose of this grant is to contribute to the upgrade of the Bligh Park Playground by replacing old play equipment with new accessible equipment, furniture, water bubbler, tree planting, shade cover and accessibility improvements for use by the wider community in the Greater Western Sydney region. This funding is provided under the Investing in Our Communities Program.
- *Litter Prevention Grant Program (\$100K)* – As part of the NSW Environment Protection Authority's Litter Prevention Grant Program, Council has received funding totalling \$100K to develop a Hawkesbury Litter Prevention Plan, Roadmap and a business case for bin infrastructure, signage, and knowledge.



Adjustments relating to timing of projects were made to the following projects and are anticipated to be spent during 2024/2025:

- Riverbank Restoration Repair	\$4.6M
- Fire Control Centre	\$3.8M
- Yarramundi Reserve Repair	\$1.3M
- Repair and Upgrade Sporting Facilities	\$1.2M
- Upper Hawkesbury Power Boat Club	\$820K
- Restoration and repair of public spaces	\$550K
- Restore flood impacted sports field lighting	\$400K
- Bensons Lane Sporting Complex	\$333K
- Colbee Park Sports Fields	\$136K

5. Reserve Funded Adjustments

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

S.7.11 Reserves

• Pitt Town – decrease reserve – timing of Fernadell Park	\$218K
• Vineyard – decrease reserve - adjusted for projected contributions	\$6.1M
• Vineyard – decrease reserve – acquisition of land, resolved in November 2023	\$637K

Infrastructure Borrowings Program Reserve

• Increase reserve – timing of Peel Park Pump Track	\$290K
• Increase reserve – timing of Argyle Bailey Memorial Reserve	\$553K

Multi-Year Reserve

• Increase reserve – timing of Spinks Road, Glossodia	\$463K
• Increase reserve – timing of Boundary Road, Pitt Town	\$450K
• Increase reserve – timing of Comleroy Road, Kurrajong	\$450K
• Increase reserve – timing of Wire Lane, Freemans Reach	\$400K
• Increase reserve – timing of Grose Vale Road, North Richmond	\$368K
• Increase reserve – timing of Windsor Mall Upgrade	\$368K
• Increase reserve – timing of Bowen Mountain Road, Grose Vale	\$350K
• Increase reserve – timing of Depot Building and Plant Upgrade works	\$127K

Unspent Contributions Reserve

• Increase reserve – timing of Deerubbin Park Floodlighting Upgrade	\$152K
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Waste Management Facility Reserve (total adjustments increase reserve by \$195K)

• Increase reserve – timing of General Waste Processing Pilot	\$210K
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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 2023/2024	Amended Budget 2023/2024 After Carry Overs & Sep, Dec QBRS	Proposed Budget 2023/2024 After Mar QBRS
Operating Performance	>/= 0	0.05	0.24	0.30
Own Source Revenue	> 60%	62.9%	41.3%	38.3%
Asset Renewal	> 100%	132.6%	488.0%	513.9%
Infrastructure Backlog	< 2%	2.1%	10.0%	8.8%
Asset Maintenance	> 100%	102.1%	156.9%	166.7%
Debt Service	0%-20%	4.3%	2.9%	2.4%

As shown above, the Own Source Revenue Ratio was projected to be 62.9% when developing the Original Budget. The Ratio has declined and no longer meets the benchmark, due to the level of grant funding received, mostly relating to flood restoration works. This is a temporal issue and will resolve once the flood restoration works have been completed and acquitted.

The Infrastructure Backlog Ratio was projected to be 2.1% when developing the Original Budget. The Ratio has declined due to delays in renewals undertaken in 2022/2023, but predominantly due to the recent completion of comprehensive review of road asset conditions and associated renewal costs.

Conclusion

The Quarterly Budget Review Statement – March 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 2023/2024 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 31 March 2024, indicates that Council's projected financial position at 30 June 2024 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: 29 April 2024



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

(\$'000)	Original Budget 2023/2024	Carry Forwards 2022/2023	Adopted Variations for Sep QR	Adopted Variations for Dec Qtr	Revised Budget 2023/2024	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2023/2024
Income								
Rates & Annual Charges	76,696	-	375	125	77,196	30	77,226	77,184
User Charges & Fees	9,162	-	(312)	(283)	8,567	1,831	10,398	7,876
Other Revenue	1,874	-	7	(44)	1,837	(56)	1,781	1,305
Grants & Contributions - Operating	19,179	-	81,301	(29,446)	71,034	31,170	102,204	11,033
Grants & Contributions - Capital	30,509	-	37,408	(19,176)	48,741	(11,153)	37,588	40,352
Interest & Investment Income	3,393	-	55	446	3,894	283	4,177	3,351
Other Income	3,307	-	(44)	100	3,363	65	3,428	2,983
Net Profit from disposal of assets	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	144,120	-	118,790	(48,278)	214,632	22,170	236,802	144,084
Expenses								
Employee Costs	37,133	416	(329)	137	37,357	221	37,578	28,629
Materials & Services	37,584	11,234	3,675	5,478	57,971	11,575	69,546	40,557
Borrowing Costs	3,144	-	-	-	3,144	-	3,144	1,656
Depreciation, Amortisation & Impairment	24,622	-	-	-	24,622	2,891	27,513	13,580
Other Expenses	6,125	9	142	3	6,279	(109)	6,170	4,954
Net Loss from disposal of assets	-	-	-	-	-	-	-	261
Total Expenses from Continuing Operations	108,608	11,659	3,488	5,618	129,373	14,578	143,951	89,637
Net Operating Result from Continuing Operations	35,512	(11,659)	115,302	(53,896)	85,259	7,592	92,851	54,447
Net Operating Result before Capital Items	5,003	(11,659)	77,894	(34,720)	36,518	18,745	55,263	14,095



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

(\$'000)	Original Budget 2023/2024	Carry Forwards 2022/2023	Adopted Variations for Sep QR	Adopted Variations for Dec Qtr	Revised Budget 2023/2024	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2023/2024
Income								
Rates & Annual Charges	67,376	-	407	108	67,891	20	67,911	67,869
User Charges & Fees	7,718	-	(307)	(283)	7,128	1,893	9,021	7,337
Other Revenue	1,871	-	7	(73)	1,805	6	1,811	1,272
Grants & Contributions - Operating	19,179	-	81,301	(29,581)	70,899	30,989	101,888	10,802
Grants & Contributions - Capital	30,170	-	37,038	(19,176)	48,032	(11,153)	36,879	39,918
Interest & Investment Income	3,272	-	104	278	3,654	229	3,883	3,225
Other Income	3,259	-	(42)	95	3,312	73	3,385	2,924
Net Profit from disposal of assets	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	132,845	-	118,508	(48,632)	202,721	22,057	224,778	133,347
Expenses								
Employee Costs	35,130	416	(254)	135	35,427	216	35,643	27,375
Materials & Services	32,983	11,234	-	5,230	49,447	11,516	60,963	37,139
Borrowing Costs	1,531	-	3,596	-	5,127	-	5,127	525
Depreciation, Amortisation & Impairment	21,414	9	-	-	21,423	2,597	24,020	11,834
Other Expenses	6,125	-	142	3	6,270	(109)	6,161	4,954
Net Loss from disposal of assets	-	-	-	-	-	-	-	261
Total Expenses from Continuing Operations	97,183	11,659	3,484	5,368	117,694	14,219	131,913	82,088
Net Operating Result from Continuing Operations	35,662	(11,659)	115,024	(54,000)	85,027	7,838	92,865	51,259
Net Operating Result before Capital Items	5,492	(11,659)	77,986	(34,824)	36,995	18,991	55,986	11,341



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

(\$'000)	Original Budget 2023/2024	Carry Forwards 2022/2023	Adopted Variations for Sep QR	Adopted Variations for Dec Qtr	Revised Budget 2023/2024	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2023/2024
Income								
Rates & Annual Charges	9,320	-	(32)	17	9,305	10	9,315	9,315
User Charges & Fees	1,444	-	-	-	1,444	(62)	1,382	539
Other Revenue	3	-	-	29	32	(62)	(30)	33
Grants & Contributions - Operating	-	-	-	135	135	181	316	231
Grants & Contributions - Capital	339	-	370	-	709	-	709	434
Interest & Investment Income	121	-	(49)	168	240	54	294	126
Other Income	48	-	(2)	5	51	(8)	43	59
Net Profit from disposal of assets	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	11,275	-	287	354	11,916	113	12,029	10,737
Expenses								
Employee Costs	2,003	-	(75)	2	1,930	5	1,935	1,254
Materials & Services	4,601	-	80	248	4,929	59	4,988	3,418
Borrowing Costs	1,613	-	-	-	1,613	-	1,613	1,131
Depreciation, Amortisation & Impairment	3,208	-	-	-	3,208	294	3,502	1,746
Other Expenses	-	-	-	-	-	-	-	-
Net Loss from disposal of assets	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	11,425	-	5	250	11,680	358	12,038	7,549
Net Operating Result from Continuing Operations	(150)	-	282	104	236	(245)	(9)	3,188
Net Operating Result before Capital Items	(489)	-	(88)	104	(473)	(245)	(718)	2,754



Capital Budget Review Statement

(\$'000)	Original Budget 2023/2024	Carry Forwards 2022/2023	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2023/2024	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2023/2024
Capital Expenditure								
New Assets								
Land, Building & Land Improvements	6,919	83	7,971	(6,075)	8,898	(3,284)	5,614	1,019
Roads, Bridges, Footpaths & Drainage	14,959	1,542	12,999	(17,952)	11,548	217	11,765	5,176
Sewer Infrastructure	2,916	-	-	(2,022)	894	-	894	274
Parks Assets & Other Structures	7,268	1,456	10,907	(15,654)	3,977	(63)	3,914	1,837
Renewal of Assets								
Land, Building & Land Improvements	2,536	1,499	655	1,228	5,918	(623)	5,295	3,210
Roads, Bridges, Footpaths & Drainage	13,298	7,320	77,886	(32,052)	66,453	23,423	89,876	23,752
Sewer Infrastructure	1,710	5,421	-	(490)	6,641	(156)	6,485	4,447
Parks Assets & Other Structures	5,939	3,041	3,405	110	12,495	(8,364)	4,131	1,425
Other Assets	914	2,330	7,954	(1,433)	9,765	24	9,789	3,919
Plant & Equipment	5,565	2,181	1,089	(425)	8,410	(50)	8,360	2,732
Total Capital Expenditure	62,024	24,874	122,867	(74,766)	134,999	11,124	146,123	47,791



(\$'000)	Original Budget 2023/2024	Carry Forwards 2022/2023	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2023/2024	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2023/2024
Capital Funding								
Accumulated Depreciation	24,622	-	-	-	24,622	2,891	27,513	13,580
Capital Grants & Contributions	30,509	-	37,408	(19,176)	48,741	(11,153)	37,588	40,352
Reserves								
External Restrictions	(5,968)	26,512	7,147	(20,890)	6,801	3,914	10,715	(24,860)
Internal Restrictions	(869)	10,022	(410)	523	9,266	(3,376)	5,890	(1,325)
New Loans	7,000	-	-	-	7,000	-	7,000	-
Receipts from Sale of Assets								
Plant & Equipment	1,721	-	633	(504)	1,850	(8)	1,842	594
Other Assets	6	-	-	-	6	-	6	6
Sewer Infrastructure	-	-	-	-	-	-	-	-
Parks Assets & Other Structures	-	-	135	-	135	-	135	-
Land and Buildings	-	-	60	-	60	111	171	60
Total Capital Funding	57,021	36,533	44,973	(40,046)	98,481	(7,621)	90,860	28,407
Net Capital Funding - Surplus/(Deficit)	5,003	(11,659)	77,894	(34,720)	36,518	18,745	55,263	19,384
Net Operating Result (excl. Capital Grants)	5,003	(11,659)	77,894	(34,720)	36,518	18,745	55,263	14,095
Retained (surplus)/deficit available for general funding purposes	-	-	-	-	-	-	-	5,289



Cash and Investments Budget Review Statement

(\$000's)	Opening Reserve Balance	Original Budget Transfers	Carry Forwards Transfers	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget Transfers	Variations for Mar Qtr	Projected Budget Transfers	Projected Closing Balances	Actual YTD 2023/2024
Externally Restricted (1)										
S64 Drainage Works Pitt Town Catchment 1	(1,262)	(85)	-	37	(2)	(50)	(11)	(61)	(1,323)	(1,288)
S64 Drainage Works Pitt Town Catchment 2	1,245	61	-	(14)	2	49	10	59	1,304	1,271
S7.11 Pitt Town Contributions - Community Facilities	1,977	(1,553)	-	4	1,627	78	(212)	(134)	1,843	2,018
S7.11 Pitt Town Contributions - Land Acquisition	1,791	133	-	(806)	20	(653)	9	(644)	1,148	1,136
S7.11 Pitt Town Contributions - Park Improvements	2,225	(469)	(1,494)	(13)	2,063	87	19	106	2,331	2,271
S7.11 Pitt Town Contributions - Planning Studies	19	-	-	-	-	-	1	1	20	19
S7.11 Pitt Town Contributions - Recreation Facilities	699	(138)	(532)	(6)	703	27	6	33	732	714
S7.11 Pitt Town Contributions - Roadworks	747	7	(62)	319	(299)	(35)	6	(29)	718	699
S7.11 Vineyard Stormwater Drainage	(10,156)	4,149	-	(3,549)	3,056	3,657	(1,514)	2,143	(8,014)	(8,762)
S.7.11 Vineyard Plan Administration	(102)	124	-	-	(1)	123	(120)	3	(99)	(11)
S.7.11 Vineyard Roads & Transport	4,796	6,109	(76)	(1,693)	3,325	7,666	(2,566)	5,100	9,896	7,233
S.7.11 Social Infrastructure	10,599	11,596	-	(219)	28	11,405	(2,592)	8,813	19,412	16,208
S7.11 Contributions (General)	821	43	(115)	(79)	-	(151)	5	(146)	675	714
S64 Sewerage Contributions	4,000	(1,152)	(173)	476	1,066	217	34	251	4,251	4,204
S64 Drainage Works Reserve	163	7	-	-	-	7	-	7	170	167
S7.12 Contribution	6,603	1,206	(58)	(63)	10	1,095	55	1,150	7,753	7,350
Better Waste & Recycling Fund Reserve	16	-	(16)	16	-	-	-	-	16	-
Domestic Waste Mangement Reserve	1,873	502	(516)	499	380	865	73	938	2,811	8,427
Infrastructure Borrowings Reserve	(18,919)	(7,927)	(3,071)	(553)	2,139	(9,412)	843	(8,569)	(27,488)	(19,534)
Local Infrastructure Renewal Scheme Loan Reserve	6	-	-	-	-	-	-	-	6	6
Sewerage Schemes	(246)	(1,454)	(493)	(224)	1,550	(621)	46	(575)	(821)	3,232
Sewer Loan	8,844	996	(5,421)	-	1	(4,424)	-	(4,424)	4,420	5,551
Stormwater Mgmt Reserve	2,298	322	(2,070)	(189)	-	(1,937)	2	(1,935)	363	1,207
Stormwater Reserve - Redbank	95	111	-	(68)	0	43	27	70	165	197
Unspent Grants Reserve	18,984	(5,746)	(12,399)	(40)	(1,335)	(19,520)	1,817	(17,703)	1,282	25,151
Unspent Contributions Reserve	684	(56)	-	(57)	(128)	(241)	152	(89)	595	688
Voluntary Planning Agreements Reserve	920	45	-	191	1	237	9	246	1,166	1,137
Low Cost Loan Initiative - Vineyard	(2,069)	(6,877)	(16)	(1,107)	5,692	(2,307)	(28)	(2,335)	(4,404)	(824)
Redbank Community Centre VPA	1,904	(1,010)	-	(11)	992	(29)	15	(14)	1,890	1,932
4.5 Redbank VPA	66	22	-	-	-	22	-	22	88	69
Total Externally Restricted	38,620	(1,032)	(26,512)	(7,147)	20,890	(13,801)	(3,914)	(17,715)	20,906	61,182

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



(\$000's)	Opening Reserve Balance	Original Budget Transfers	Carry Forwards Transfers	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget Transfers	Variations for Mar Qtr	Projected Budget Transfers	Projected Closing Balances	Actual YTD 2023/2024
Internally Restricted (2)										
Carryover Reserve	7,853	-	(7,853)	-	-	(7,853)	-	(7,853)	-	4,130
Childcare Building Levy Reserve	(50)	(3)	-	-	18	15	16	31	(19)	89
Contingency Reserve	908	-	-	-	-	-	-	-	908	908
Election Reserve	403	157	-	-	-	157	-	157	560	560
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	360	39	(34)	-	-	5	(36)	(31)	329	365
Multi-year Infrastructure Projects Reserve	13,366	(540)	(848)	488	1,748	848	3,045	3,893	17,259	18,228
Insurance Reserve	3,125	-	-	-	-	-	-	-	3,125	3,064
Land Acquisition & Capital Contingency Reserve	-	-	-	1,156	-	1,156	-	1,156	1,156	1,096
Legal Services Reserve	200	-	-	-	-	-	-	-	200	200
Property Development Reserve	1,252	-	-	-	-	-	-	-	1,252	1,312
Sullage Reserve	209	49	-	(4)	(1)	44	(42)	2	211	760
Waste Management Facility Reserve	1,252	1,168	(1,287)	(1,230)	(2,288)	(3,637)	195	(3,442)	(2,190)	(1,907)
Workers Compensation Reserve	803	-	-	-	-	-	197	197	1,000	803
Total Internally Restricted	31,633	870	(10,022)	410	(523)	(9,265)	3,376	(5,889)	25,744	31,561
(2) Funds that must be spent for a specific purpose										
Total Reserve (accrual basis)	70,253	(162)	(36,534)	(6,737)	20,367	(23,066)	(538)	(23,604)	46,649	92,743
Unrestricted (cash basis)										2,554
Total Cash & Investments										82,521



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 \$1,585,031.

This Cash at Bank amount has been reconciled to Council's physical Bank Statements. The date of completion of this bank reconciliation is 10 January 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)		1,585
Investments on Hand		81,330
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)	40
add: Identified Outflows (not yet accounted in Ledger)	(Require Actioning)	(434)
less: Unidentified Deposits (not yet actioned)	(Require Investigation)	-
add: Unidentified Outflows (not yet actioned)	(Require Investigation)	-
Reconciled Cash at Bank & Investments		82,521
Balance as per Review Statement:		82,521



Key Performance Indicators Budget Review Statement

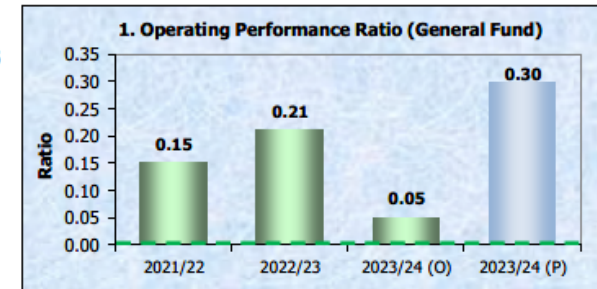
(\$000's)	Actuals		Original Budget	Current Projection	
	Prior Periods			Amounts	Indicator
	21/22	22/23	23/24	23/24	23/24

1. Operating Performance Ratio (General Fund)

<u>Operating Revenue (excl. Capital) - Operating Expenses</u>	0.15	0.21	0.05	<u>55,987</u>	0.29796
Operating Revenue (excl. Capital Grants & Contributions)				187,900	

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

Minimum Benchmark: 0.0

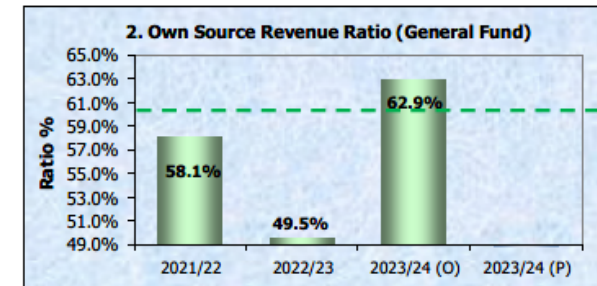


2. Own Source Revenue Ratio (General Fund)

<u>Operating Revenue (excl. ALL Grants & Contributions)</u>	58.1%	49.5%	62.9%	<u>86,012</u>	38.3%
Total Operating Revenue (incl. Capital Grants & Cont)				224,779	

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

Minimum Benchmark: 60.0%

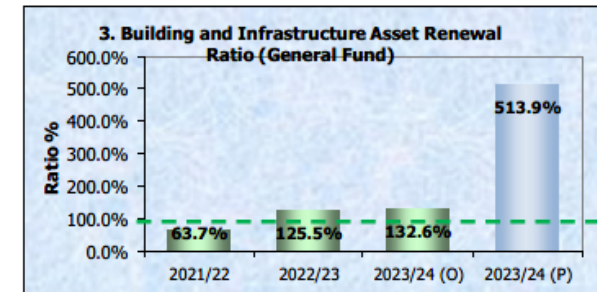


3. Building and Infrastructure Asset Renewal Ratio (General Fund)

<u>Asset Renewals (Building and Infrastructure)</u>	63.7%	125.5%	132.6%	<u>95,980</u>	513.9%
Depreciation, Amortisation & Impairment				18,677	

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

Minimum Benchmark: 100.0





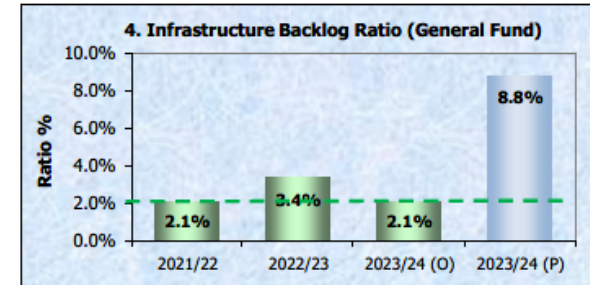
(\$000's)	Actuals		Original Budget	Current Projection	
	Prior Periods			Amounts	Indicator
	21/22	22/23	23/24		

4. Infrastructure Backlog Ratio (General Fund)

<u>Est costs to bring assets to a satisfactory condition</u>	2.1%	3.4%	2.1%	116,312	8.8%
WDV of Building & Infrastructure Assets				1,321,133	

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%

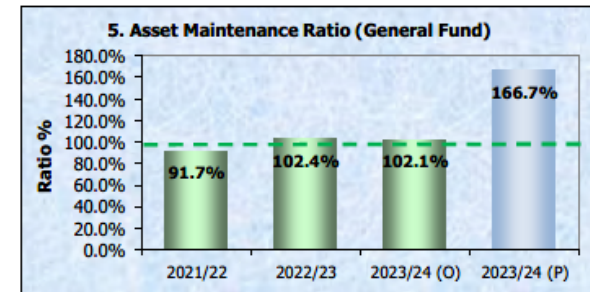


5. Asset Maintenance Ratio (General Fund)

<u>Asset Maintenance</u>	91.7%	102.4%	102.1%	35,197	166.7%
Required Asset Maintenance				21,112	

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

Minimum Benchmark: 100%

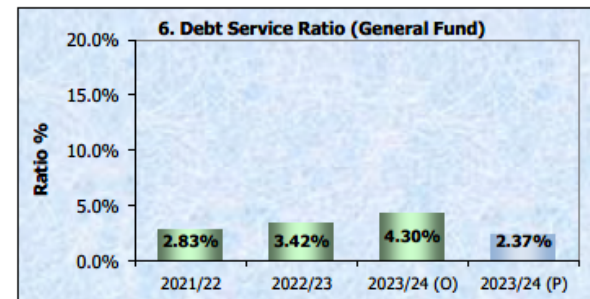


6. Debt Service Ratio (General Fund)

<u>Cost of Debt Service (interest & principal repayments)</u>	2.83%	3.42%	4.30%	4,453	2.37%
Operating Revenue (excl. Capital Grants & Contributions)				187,900	

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%





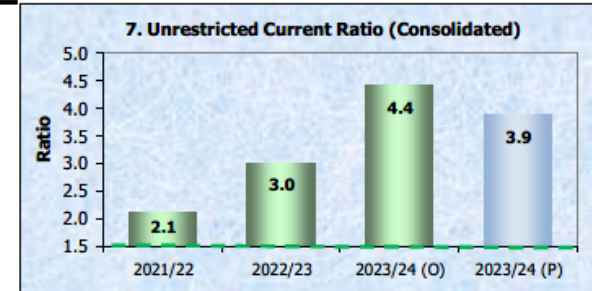
(\$000's)	Actuals		Original Budget 23/24	Current Projection	
	Prior Periods 21/22	22/23		Amounts 23/24	Indicator 23/24

7. Unrestricted Current Ratio (Consolidated)

Current Assets less all External Restrictions	2.1	3.0	4.4	135,986	3.9
Current Liabilities less Specific Purpose Liabilities				35,039	

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

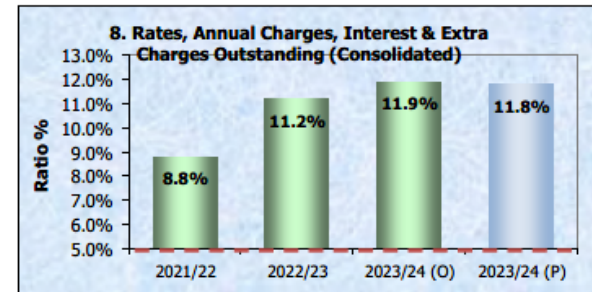


8. Rates, Annual Charges, Interest & Extra Charges Outstanding (Consolidated)

Rates, Annual & Extra Charges Outstanding	8.8%	11.2%	11.9%	9,109	11.8%
Rates, Annual & Extra Charges Collectible				77,226	

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

Maximum Benchmark: 5.0

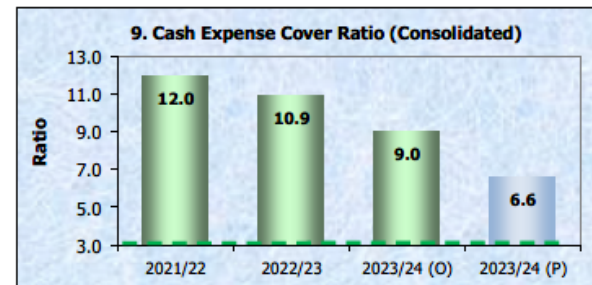


9. Cash Expense Cover Ratio (Consolidated)

Current Year's Cash & Cash Equivalents (incl.TDs)	12.0	10.9	9.0	65,796	6.6
Operating & financing activities Cash Flow payments				10,023	

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

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

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
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)
Delaney Civil Pty Ltd	T00157 Gornicks Run Caseway Upgrade	Schedule of Rates	15/01/2024	6 months	Y
Jay & LeI Civil Contractors Pty Ltd	T00152-5 Sealed Roads Package 2	Schedule of Rates	19/03/2024	7 months	Y
Houghton & Meredith Pty Ltd	T00152-5 Sealed Roads Package 2	Schedule of Rates	19/03/2024	7 months	Y
MJ & MD Skinner Earthmoving Pty Ltd	T00152-5 Sealed Roads Package 2	Schedule of Rates	19/03/2024	7 months	Y
J & G Excavations & Asphaltting (NSW) Pty Ltd	T00152-5 Sealed Roads Package 2	Schedule of Rates	19/03/2024	7 months	Y
Pipe Management Australia Pty Ltd	T00178 Sewer Rehabilitation Works Panel	Schedule of Rates	13/03/2024	5 + 2 year option	Y
Pipeline Watertech Pty Ltd	T00178 Sewer Rehabilitation Works Panel	Schedule of Rates	13/03/2024	5 + 2 year option	Y
Total Drain Cleaning Services Pty Ltd	T00178 Sewer Rehabilitation Works Panel	Schedule of Rates	13/03/2024	5 + 2 year option	Y
Aqua-Assets Pty Ltd	T00178 Sewer Rehabilitation Works Panel	Schedule of Rates	13/03/2024	5 + 2 year option	Y
Fitt Resources Pty Ltd	T00178 Sewer Rehabilitation Works Panel	Schedule of Rates	13/03/2024	5 + 2 year option	Y



Consultancy and Legal Expenses Budget Review Statement

Expense	YTD Expenditure (Actual Dollars)	Budgeted (Y/N)
Consultancies	1,030,682	Y
Legal Fees	596,414	Y

Definition of a consultant:

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



Quarterly Budget Variations

Natural Account	Original Budget 2023/2024	Carry Forwards 2022/2023	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2023/2024	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2023/2024
INCOME FROM CONTINUING OPERATIONS								
Rates & Annual Charges								
1101. Residential Rates Income	39,968,561	0	317,713	-8,760	40,277,514	37,977	40,315,491	40,315,491
1102. Farmland Rates Income	1,816,659	0	-22,731	-9,730	1,784,198	8,185	1,792,383	1,792,383
1103. Business Rates Income	4,794,583	0	-4,506	100,626	4,890,703	6,598	4,897,301	4,897,301
1110. Pensioner Rebate (Mandatory)	-553,678	0	55,836	-4,471	-502,313	-8,019	-510,332	-565,165
1111. Pensioner Subsidy - Rates	304,523	0	0	9,551	314,074	0	314,074	314,074
1118. Abandonments	-11,911	0	0	0	-11,911	0	-11,911	-10,072
2589. HCC Rates - Farmland	-4,783	0	0	-3,679	-8,462	0	-8,462	-3,679
2595. HCC Land Rates - Business	-71,302	0	0	8,766	-62,536	1,160	-61,376	-61,376
2608. HCC Land Rates - Residential	-7,698	0	4,783	5,234	2,319	0	2,319	-7,187
1109. Domestic Waste Charges	16,686,576	0	0	12,134	16,698,710	4,567	16,703,277	16,756,917
1115. Pensioner Subsidy - Domestic Waste Management	117,427	0	-3,679	8,371	122,119	0	122,119	125,798
1121. Garbage Serv Chrg Business	1,650,312	0	0	0	1,650,312	2,755	1,653,067	1,642,580
1122. Residential Availability Charge	230,323	0	75,133	0	305,456	-5,456	300,000	297,012
1123. Domestic Waste Pensioner Rebate	-213,616	0	-11,384	0	-225,000	-2,000	-227,000	-226,531
1127. Sewer Rates Residential Connected	7,662,618	0	15,774	4,321	7,682,713	0	7,682,713	7,682,713
1128. Sewer Rates Residential Unconnected	32,324	0	-4,498	0	27,826	0	27,826	27,846
1129. Sewer Rates Business Connected	1,998,377	0	-23,490	0	1,974,887	15,330	1,990,217	1,990,217
1130. Sewer Rates Business Unconnected	25,728	0	0	15,694	41,422	0	41,422	41,422
1133. Stormwater Charge - Residential	343,483	0	0	0	343,483	0	343,483	342,267
1134. Stormwater Charge - Business	200,079	0	0	0	200,079	0	200,079	199,893
1135. Sewer Pensioner Rebate (Mandatory)	-70,367	0	0	0	-70,367	-1,197	-71,564	-71,564
1136. Sewer Pensioner Subsidy	38,702	0	0	1,447	40,149	0	40,149	40,149
1137. Sewer Pensioner Council Rebate	-355,607	0	-7,054	-4,740	-367,401	-3,568	-370,969	-370,969
1138. Redbank Stormwater Charge	111,300	0	0	472	111,772	0	111,772	111,772
1140. Sullage Collection Annual Residential	2,234,724	0	2,243	0	2,236,967	-16,967	2,220,000	2,218,254
1142. Sullage Pensioner Rebate	-102,241	0	-6,025	-1,209	-109,475	-8,890	-118,365	-118,365
1143. Inside Sullage Coll Annual Residenti	0	0	0	0	0	0	0	-3,312
1161. Garbage Serv Chrg Reimbursement from BM	4,712	0	0	796	5,508	0	5,508	5,508
1720. Section 611 Gas Mains	22,000	0	0	0	22,000	0	22,000	0
2592. HCC Rates - Stormwater	-4,986	0	0	-1,675	-6,661	0	-6,661	-6,661
2616. HCC Garbage Rates	-150,689	0	-13,112	-8,280	-172,081	0	-172,081	-173,090
Total Rates & Annual Charges	76,696,133	0	375,003	124,868	77,196,004	30,475	77,226,479	77,183,626



Natural Account	Original Budget 2023/2024	Carry Forwards 2022/2023	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2023/2024	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2023/2024
User Charges & Fees								
1141. Sullage Collection Comm Fees & Service	386,288	0	0	0	386,288	-21,494	364,794	268,210
1145. Sullage Collection Extra Service-Residenti	3,453	0	0	0	3,453	0	3,453	2,657
1149. Sullage Emergency Services	8,008	0	0	0	8,008	-3,337	4,671	2,669
1154. PEXA Registration Income	0	0	0	0	0	0	0	183
1160. Section 603 Certificate Income	117,526	0	3,290	5,552	126,368	1,587	127,955	95,772
1310. Septic Tank Permits	138,021	0	-24,420	-17,760	95,841	0	95,841	61,112
1311. Construction Certificates	291,463	0	0	0	291,463	29,326	320,789	247,914
1312. Long Service Leave Commission	1,159	0	0	0	1,159	0	1,159	414
1313. S6.23 Certificates	68,246	0	0	0	68,246	9,966	78,212	59,157
1316. Complying Development Certificates	29,477	0	0	0	29,477	-16,277	13,200	9,868
1317. Sundry Building Control Income DIV81	49,039	0	0	97,783	146,822	0	146,822	194,162
1318. Sign Registration	1,831	0	0	0	1,831	0	1,831	549
1319. Occupation Certificates	47,359	0	0	0	47,359	0	47,359	31,581
1320. Subdivision Fees	1,317,029	0	-220,667	-237,262	859,100	-13,084	846,016	625,565
1321. Development Application	963,538	0	0	0	963,538	-188,101	775,437	581,577
1322. Sect 10.7 Certificates	186,500	0	0	0	186,500	38,738	225,238	178,670
1323. Development Control Income	8,300	0	0	0	8,300	4,301	12,601	11,401
1326. Sundry Develop Income	2,480	0	0	0	2,480	-1,980	500	168
1331. Licences & Fees	239,593	0	0	-10,147	229,446	-7,183	222,263	139,742
1334. Licences & Fees DIV81 - Caravans	0	0	0	0	0	0	0	0
1337. Pound Income	158,881	0	0	0	158,881	-1,235	157,646	2,116
1338. Animal Sales Income	145,748	0	0	0	145,748	-65,790	79,958	59,308
1339. Animal Impounding Income	415,339	0	0	19,816	435,155	201,620	636,775	440,870
1342. Footpath - Dining & Trading	8,409	0	0	0	8,409	0	8,409	-135
1350. Sewer Magement Facility Income	15,764	0	0	0	15,764	0	15,764	10,537
1351. Inspection Services	1,206,477	0	-77,195	-194,107	935,175	-411,001	524,174	378,168
1352. Re-inspection Fees	196	0	0	0	196	0	196	203
1361. Richmond Pool Income	158,216	0	0	0	158,216	26,305	184,521	183,015
1362. Public Cemeteries Sundry Income	333,747	0	0	2,187	335,934	0	335,934	256,490
1363. Governor Phillip Park Income	2,000	0	0	0	2,000	0	2,000	0
1364. Learn to Swim	65,723	0	0	13,002	78,725	6,761	85,486	85,135
1400. Vehicle Inspections	0	0	0	537	537	0	537	575
1403. Road Reinstatement Fees	176,974	0	0	0	176,974	2,317,214	2,494,188	2,417,716
1404. Road Opening Permits	15,728	0	0	2,730	18,458	0	18,458	16,543
1719. Library Charges and Fees	30,623	0	2,807	18,183	51,613	0	51,613	44,380
1721. Road Leases	5,565	0	3,955	8,354	17,874	6,889	24,763	24,763
1730. Museum Income	6,741	0	0	0	6,741	0	6,741	4,164



Natural Account	Original Budget 2023/2024	Carry Forwards 2022/2023	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2023/2024	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2023/2024
1732. Gallery Income	19,233	0	0	0	19,233	0	19,233	10,237
1752. Disposal Fees (Gate Takings)	1,065,149	0	0	0	1,065,149	-48,412	1,016,737	750,418
1770. Sewer Connections	15,768	0	0	0	15,768	-5,054	10,714	6,772
1771. Pasture Improvement Income	29,827	0	0	0	29,827	0	29,827	25,040
1772. Sale of Drainage Diagram	20,935	0	0	0	20,935	-6,403	14,532	10,899
1775. Trade Waste Income	1,273,250	0	0	0	1,273,250	-56,535	1,216,715	507,474
1791. Internal Trade Waste Income	0	0	0	0	0	0	0	0
1797. Sundry Income DIV81	13,312	0	0	2,688	16,000	0	16,000	12,772
1903. Companion Animal Shelter Contributions	47,296	0	0	0	47,296	5,329	52,625	9,629
1937. Other Works Contributions	53,697	0	0	0	53,697	22,242	75,939	75,939
1938. Parks' Bookings	18,326	0	0	4,447	22,773	6,738	29,511	29,330
Net. Internal Charges	0	0	0	1,341	1,341	0	1,341	2,725
Total User Charges & Fees	9,162,234	0	-312,230	-282,656	8,567,348	1,831,130	10,398,478	7,876,454
Other Revenue								
1001. Plant Hire - Employee Fuel Cont'n	0	0	9,000	0	9,000	-9,000	0	0
1150. Charges & Fees Recovery Legal Costs	75,000	0	66,000	12,000	153,000	43,448	196,448	168,742
1152. Merchant Fee Recovery	95,000	0	0	-4,704	90,296	-5,584	84,712	61,877
1153. Vary LEP and DCP Applications	30,965	0	11,968	1,273	44,206	61,931	106,137	106,137
1162. Deerubbin Centre Gas Income External	0	0	0	0	0	0	0	904
1163. Derrubbin Centre Electricity Income External	32,316	0	0	401	32,717	0	32,717	22,761
1164. Deerubbin Centre Air Conditioning Income-External	8,542	0	0	556	9,098	0	9,098	9,260
1175. External Recycled Water Income	0	0	0	0	0	1,455	1,455	1,455
1197. Administration Fee Income	64,337	0	2,753	5,040	72,130	2,016	74,146	21,925
1340. Derelict Vehicles Income	0	0	0	950	950	0	950	2,308
1341. Fines & Penalties	205,745	0	-23,071	-22,222	160,452	-40,452	120,000	85,110
1353. Nursery Income	65,000	0	0	0	65,000	0	65,000	29,975
1360. Agricultural Fees	17,295	0	0	0	17,295	0	17,295	11,692
1391. Private Works Print & Signwriting Income	3,553	0	-889	0	2,664	0	2,664	2,035
1407. Income-Infringements	773,512	0	-99,248	-128,713	545,551	-72,611	472,940	317,204
1419. On-Costs TfNSW	6,509	0	0	-3,798	2,711	0	2,711	597
1420. Other Revenue	1,060	0	0	-530	530	0	530	-692
1703. GST Fuel Rebate	142,585	0	0	0	142,585	0	142,585	87,757
1708. Tender Documents	0	0	0	0	0	0	0	0
1710. Staff Reimbursements	0	0	0	2,593	2,593	0	2,593	4,842
1743. Contribution to Private Mobile Calls	1,380	0	0	0	1,380	0	1,380	1,147
1751. Recycling Income	175,000	0	0	-35,000	140,000	0	140,000	102,464
1780. Insurance Settlement	0	0	0	93,357	93,357	20,964	114,321	114,321



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1799. Sundry Income	174,432	0	40,490	35,661	250,583	-57,893	192,690	153,180
1965. GIS Map Sales	1,500	0	0	-750	750	0	750	431
Total Other Revenue	1,873,731	0	7,003	-43,886	1,836,848	-55,726	1,781,122	1,305,432
Grants & Contributions - Operating								
1159. Sponsorship	34,500	0	-8,000	0	26,500	6,000	32,500	23,000
1811. Bus Route-Weight Tax Subsidy-RTA Grant	10,239	0	0	0	10,239	6,839	17,078	0
1813. Road Safety LG Funding Programs-RMS Grants	0	0	6,050	0	6,050	0	6,050	0
1815. Stimulus Package-LCRIP-DpInfra,Trans,RegDev&Comms	1,087,629	0	2,636,053	-1,386,813	2,336,869	0	2,336,869	1,607,266
1816. Regional & Local Roads Repair Program	0	0	0	0	0	0	0	0
1819. Financial Assistance Grant (FAG)	4,795,040	0	484,289	0	5,279,329	0	5,279,329	77,021
181A. Regional Roads-Roads Block RTA Grants	436,000	0	-436,000	445,000	445,000	0	445,000	445,000
181C. Floodplain Manag-Flood Mitigation-DIPNR	11,200	0	0	0	11,200	0	11,200	0
181G. Reg Roads-Traffic Facilities Block RTA G	343,000	0	0	7,000	350,000	0	350,000	350,000
181I. Roads to Recovery Grant - DOTARS	1,087,629	0	963,777	0	2,051,406	0	2,051,406	1,003,265
181J. Pedestrian Safety Program - RMS	0	0	86,898	0	86,898	0	86,898	21,132
181K. Ferry Operations-Transport for NSW	500,000	0	0	0	500,000	0	500,000	339,132
1822. Road Safety Officer Salary Cost-RMS Grant	60,670	0	3,720	0	64,390	0	64,390	64,391
182A. H'bury Child Restrains Proj-RTA Gr	0	0	0	0	0	0	0	0
1832. Recreational Fishing-NSW DPI Fisheries	0	0	50,698	0	50,698	0	50,698	50,698
1833. NSW Club Grants - Gr 1833	0	0	0	0	0	9,400	9,400	0
1836. Revegetation in the Hbury-GSLLS-Gr 1836	0	0	0	0	0	55,000	55,000	0
1837. Bushfire Recovery - Riverflat Refuge at Yarramundi & Navua R	0	0	0	0	0	0	0	0
1839. Black Summer Bushfire Recovery	47,622	0	608,538	0	656,160	0	656,160	587,628
183C. Save Our Species - NSW Enviro Trust	0	0	0	0	0	0	0	0
183G. Boating Infra Emergency Repair Pool-RMS	0	0	95,700	25,385	121,085	0	121,085	37,860
183U. Estuary Management Program-Dept Plan,Ind&Enviro	15,135	0	0	0	15,135	0	15,135	0
1867. Youth Week Grant-Cabinet Office	3,836	0	0	0	3,836	0	3,836	3,656
1868. Yth Worker Subsidy - Comm & Justice - CBNepaan950	42,354	0	0	1,774	44,128	0	44,128	33,695
186A. L/Govt Authority Arts & Culture Projects-Create NSW	0	0	0	0	0	0	0	0
186B. Graffiti Management Grant-Dept Communities & Justice	0	0	0	0	0	0	0	0
186D. Aged & Disabled Off-Dept of Health 4-8165MIY	42,354	0	0	1,674	44,028	0	44,028	44,028
186H. Get NSW Active Program-TfNSW	0	0	25,941	0	25,941	0	25,941	0
186L. CLIRP-Arts & Culture Priority Needs Program	0	0	33,845	0	33,845	0	33,845	13,538
186P. Early Intervention Program-Wentworth Healthcare Limited	0	0	4,000	0	4,000	0	4,000	3,500
186X. Community Heritage Grants - National Library of Australia	0	0	6,404	0	6,404	0	6,404	6,404
186Y. Library Per Capita Sub-State Lib of NSW	233,255	0	0	1,453	234,708	0	234,708	234,708
187J. Lib L/ Priority Proj Grant-State Lib	17,997	0	0	0	17,997	0	17,997	17,997
187Y. Tech Savvy Seniors-State Lib NSW-Gr 187Y	0	0	2,564	0	2,564	0	2,564	2,564



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1881. Heritage Incentive Fund - OEH - Grant 1881	19,000	0	-19,000	0	0	0	0	0
1882. Heritage Assistance Fund-Heritage Grant	6,000	0	6,500	0	12,500	0	12,500	12,500
1885. Litter Prevention Program-EPA-Gr 1885	0	0	0	0	0	100,000	100,000	0
1886. Faster Local Assessment Prog-Dept Plan & Enviro-Gr 1886	0	0	0	0	0	0	0	50,000
188G. Strong Start Cadetship-Dept Plan & Enviro-Gr 188G	0	0	0	0	0	0	0	-25,000
188N. Floodplain Management Program - NSW Government	0	0	257,207	0	257,207	73,962	331,169	24,984
188Q. Greener Neighbourhoods Program-Dept Planning & Env	0	0	6,670	0	6,670	0	6,670	6,670
1890. Reg Tour Bushfire Rec-AustTrade&Invest-Gr1890	0	0	0	0	0	0	0	0
1891. RFS M&R Reimbursement	298,000	0	0	12,039	310,039	0	310,039	310,039
1892. Fire Hazard Reduction-NSW RFS Grant	0	0	0	0	0	0	0	0
1893. Street Lighting Subsidy-RTA	172,000	0	0	0	172,000	0	172,000	0
189A. Local Government Recovery Grant Program-OLG	0	0	0	0	0	0	0	0
189E. Aust Day Community Prog-Nat Aust Day Council	0	0	0	10,000	10,000	0	10,000	10,000
189K. Comm Develop Worker-Wentworth Healthcare	45,726	0	0	4,274	50,000	0	50,000	50,000
189P. Small Business Month-Dept of Customer Service	0	0	1,500	0	1,500	0	1,500	1,500
189U. Disaster Recovery Funding-Resilience NSW	202,814	0	25,000	0	227,814	0	227,814	27,491
189V. Bush Fire Generated Green Waste Clean Up-EPA	0	0	0	0	0	0	0	0
189W. BLERF Community Recovery-NSW Govt	61,359	0	0	45,100	106,459	0	106,459	106,459
189X. Safe & Secure Water Program-Dept Plan & Enviro	0	0	0	134,630	134,630	0	134,630	50,000
18PS. Greening Our City-LGNSW-Gr 18PS	0	0	38,200	0	38,200	0	38,200	0
18RZ. Western City Deals Liveability Grant	9,121,724	0	0	-3,121,724	6,000,000	0	6,000,000	0
1901. Contributions	17,500	0	3,201,157	4,021,007	7,239,664	10,136,146	17,375,810	10,028,559
1905. Natural Disaster Claim	0	0	73,191,469	-29,675,483	43,515,986	20,762,244	64,278,230	-4,610,677
1906. Local Infrastructure Renewal Scheme Interest Subsidy	0	0	0	0	0	0	0	0
1907. Low Cost Loan Initiative Interest Subsidy	108,363	0	0	0	108,363	0	108,363	24,394
1925. P/W Rd Construction Incom	0	0	0	0	0	0	0	0
1934. Ferry Cont Baulkham Hills/Lw Portlan	358,291	0	27,528	28,255	414,074	20,164	434,238	0
Total Grants and Contributions - Operating	19,179,237	0	81,300,708	-29,446,429	71,033,516	31,169,755	102,203,271	11,033,402
Grants & Contributions - Capital								
3812. RMS Active Transport-Get NSW Active Program	0	0	370,662	0	370,662	0	370,662	0
3815. Cycleways-RTA Grant	170,000	0	-170,000	0	0	0	0	0
3816. Infrastructure Investment Program-Dept ITRDC&A	0	0	0	0	0	5,858,960	5,858,960	0
381F. Reg Roads-Supplementary Rd Component Grant	128,000	0	0	0	128,000	0	128,000	128,000
381J. School Zone Infra-F/Govt Stimulus Rd Safety Program	0	0	0	0	0	0	0	0
381Q. Reg Roads-Repair Program-RMS Grant	150,000	0	-18,512	0	131,488	0	131,488	131,488
382E. Black Spot Program	0	0	1,700,985	1,490,000	3,190,985	0	3,190,985	191,819
382J. Safer Roads Program	0	0	127,829	0	127,829	0	127,829	104,969



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3838. Places to Play Program - Dept Planning & Environment	0	0	412,253	-112,253	300,000	0	300,000	321,253
383E. Places to Swim Program - Dept Planning & Environment	0	0	839,400	-639,400	200,000	0	200,000	419,700
383F. Investing in Our Communities Program-Dept ITRDC&A	0	0	0	0	0	35,000	35,000	0
383M. Sports Priority Needs Program-Office of Sport-Gr 383M	128,668	0	1,158,005	-65,136	1,221,537	-555,091	666,446	1,158,005
383Z. Priority Community Infra Prog-Dept ITRDC&A	0	0	0	0	0	0	0	0
384I. Comm Local Infra Renew Program-Dept Regional NSW	0	0	8,462,653	0	8,462,653	-7,105,562	1,357,091	3,303,088
3852. West Invest Community Projects Grant Program	0	0	16,869,100	-14,087,550	2,781,550	47,240	2,828,790	11,263,374
3854. Multi-Sport Community Fund-NSW Office of Sport	0	0	3,167,406	-2,964,406	203,000	297,000	500,000	1,181,343
3855. Essential Community Sports Assets Prog-Office of Sport	0	0	1,000,000	-880,000	120,000	0	120,000	500,000
3862. Arts & Culture Infra-Office of Responsible Gambling	0	0	0	0	0	0	0	0
3863. Creative Capital Program-Create NSW	0	0	67,000	0	67,000	0	67,000	13,400
3885. Accelerated Infrastructure Fund-Dept Plann & Enviro	690,000	0	2,347,400	-2,000,000	1,037,400	0	1,037,400	3,037,400
38SA. Crown Reserve Improve Fund-Dep of Plan,Ind&Env	0	0	10,944	0	10,944	0	10,944	0
38SB. Greening Our City-LGNSW-Gr 38SB	0	0	124,400	0	124,400	0	124,400	0
3901. Capital Contribution	4,000,000	0	568,893	82,795	4,651,688	-3,654,472	997,216	694,222
3903. S64 Sewer Contribution (No specific Catch)	338,960	0	370,000	0	708,960	0	708,960	433,796
3906. Dedicated Asset Contributions - Developer (Non Cash)	0	0	0	0	0	0	0	6,377,712
3924. S7.11 Extractive Industries Contribution	10,085	0	0	0	10,085	0	10,085	10,255
3948. S7.12 Contributions	862,569	0	0	0	862,569	0	862,569	653,393
3950. S7.11 Contrib Catch 1 Community Facilities	0	0	0	0	0	0	0	0
3951. S7.11 Contrib Catch 2 Community Facilities	0	0	0	0	0	0	0	0
3956. S7.11 Contributions Catch 2 Park Imp Prog	0	0	0	0	0	0	0	0
3968. S7.11 Contribution-P/Twn C5-Com Facilities	0	0	0	0	0	0	0	0
3969. S7.11 Contribution-P/Twn C5-Land Acquisition	0	0	0	0	0	0	0	0
3970. S7.11 Contribution-P/Twn C5-Park Imp	0	0	0	0	0	0	0	0
3971. S7.11 Contribution-P/Twn C5-Planning Studies	0	0	0	0	0	0	0	0
3972. S7.11 Contribution-P/Twn C5-Rec Facilities	0	0	0	0	0	0	0	0
3973. S7.11 Contribution-P/Twn C5-Roadworks	0	0	0	0	0	0	0	0
3983. S64 Stormwater Contributions-P/Town CA1	0	0	0	0	0	0	0	0
3985. S7.11 Vineyard Roads & Transport Contributions	7,637,760	0	0	0	7,637,760	-1,909,440	5,728,320	2,310,273
3986. S7.11 Vineyard Stormwater Drainage Contributions	5,634,894	0	0	0	5,634,894	-1,408,723	4,226,171	2,847,328
3987. S7.11 Vineyard Social Infrastructure Contributions	10,575,255	0	0	0	10,575,255	-2,643,814	7,931,441	5,167,073
3988. S7.11 Vineyard Plan Administration Contributions	182,920	0	0	0	182,920	-114,325	68,595	104,552
Total Grants & Contributions - Capital	30,509,111	0	37,408,418	-19,175,950	48,741,579	-11,153,227	37,588,352	40,352,443



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Interest & Investment Income								
1117. Extra Charges	253,203	0	41,670	0	294,873	82,515	377,388	363,473
1119. Interest Domestic Waste	88,686	0	13,589	0	102,275	17,356	119,631	119,631
1120. Interest Non Domestic Waste	5,634	0	0	0	5,634	2,622	8,256	8,256
1131. Interest Sewer Rates Extra Charges	40,250	0	0	0	40,250	12,554	52,804	52,804
1132. Interest Sewer Rates Extra Chgs Business	4,832	0	0	0	4,832	1,546	6,378	6,378
1601. Interest Income	3,000,000	0	0	445,834	3,445,834	166,356	3,612,190	2,800,706
Total Interest & Investment Revenue	3,392,605	0	55,259	445,834	3,893,698	282,949	4,176,647	3,351,248
Other Income								
1002. Plant Income - Leaseback	481,683	0	-2,053	45,120	524,750	-3,177	521,573	391,900
1155. Rental, Lease and fees Income	582,500	0	769	20,869	604,138	23,232	627,370	577,378
1156. Shops & Offices - Rental Income	1,931,294	0	-11,425	30,211	1,950,080	38,339	1,988,419	1,681,970
1157. Other Rents & Leases	311,147	0	-31,395	3,922	283,674	6,198	289,872	331,895
1354. Revaluation Increase	0	0	0	0	0	0	0	0
Total Other Income	3,306,624	0	-44,104	100,122	3,362,642	64,592	3,427,234	2,983,143
INCOME FROM CONTINUING OPERATIONS	144,119,675	0	118,790,057	(48,278,097)	214,631,635	22,169,948	236,801,583	144,085,748
EXPENDITURE FROM CONTINUING OPERATIONS								
Employee Costs								
2101. Salaries	19,461,266	415,300	-133,221	430,252	20,173,597	-224,223	19,949,374	13,994,706
2102. Annual Leave	1,895,998	0	-62	0	1,895,936	-7,288	1,888,648	2,104,972
2103. Sick Leave	1,265,159	0	-31	4,994	1,270,122	-8,421	1,261,701	820,115
2104. Long Service Leave	120,021	0	0	0	120,021	0	120,021	-55,440
2105. Leave in Lieu	7,152	0	0	0	7,152	0	7,152	55,590
2106. Non-Work Related Incapacity	10,000	0	0	0	10,000	11,000	21,000	12,667
2107. Casuals	732,266	769	-39,216	83,888	777,707	101,084	878,791	1,350,093
2109. Workers Compensation	375,000	0	0	0	375,000	265,000	640,000	543,653
2110. Overtime	981,061	0	-1,918	-31,775	947,368	-1,662	945,706	789,957
2111. Superannuation	3,885,958	0	2,392	27,166	3,915,516	37,049	3,952,565	2,828,724
2112. Allowances	472,883	0	-570	-6,895	465,418	3,885	469,303	392,568
2115. Vacancy Discount	-585,768	0	0	0	-585,768	0	-585,768	0
2117. Payroll Tax	14,441	0	0	0	14,441	0	14,441	0
2118. FBT	70,000	0	0	0	70,000	11,000	81,000	40,500
2119. Public Holidays	1,105,264	0	922	0	1,106,186	4,875	1,111,061	725,122
2121. Employment Screening	53,448	0	-10,826	0	42,622	2,880	45,502	12,020
2122. Wages	6,145,345	0	-118,247	-318,618	5,708,480	8,415	5,716,895	4,251,501
2123. Wages Oncosts	1,365,261	0	-26,606	-56,583	1,282,072	1,893	1,283,965	909,069



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2125. Salary Reclassifications	20,000	0	0	0	20,000	0	20,000	0
2127. Maternity Leave	40,000	0	0	0	40,000	0	40,000	44,381
2133. Employee Assistance Program	12,527	0	0	0	12,527	0	12,527	1,614
2134. Sick Leave on cost - out doors staff	-399,407	0	0	4,877	-394,530	15,456	-379,074	-265,281
2137. Employee Protective Clothing	81,981	0	-1,500	0	80,481	0	80,481	72,827
2140. Staff Vaccinations	2,964	0	0	0	2,964	0	2,964	83
Total Employee Costs	37,132,820	416,069	-328,883	137,306	37,357,312	220,943	37,578,255	28,629,441
Materials & Services								
1000. Plant Surplus -PW Hire Earned	-1,441,035	0	-8,503	41,863	-1,407,675	37,531	-1,370,144	-1,002,283
1168. Council Rates & Annual Charges Recoveries	-6,349	0	0	0	-6,349	0	-6,349	-6,349
2000. Plant - Running Costs	1,958,600	0	-6,252	120,270	2,072,618	129,819	2,202,437	1,766,054
2108. Travelling	1,375	0	0	0	1,375	1,710	3,085	4,763
2113. Uniforms	1,000	0	1,500	0	2,500	0	2,500	3,518
2114. Training	197,005	39,412	0	39,099	275,516	-31,317	244,199	92,594
2116. Contractors	2,559,836	117,263	3,002,885	3,955,279	9,635,263	8,786,138	18,421,401	9,884,492
2135. Staff Conferences	21,474	0	0	0	21,474	0	21,474	13,587
2142. PEXA Registrations	0	0	0	0	0	0	0	792
2244. Debt Recovery Expenses	75,000	0	0	0	75,000	25,000	100,000	8,908
2251. Legal Expenses - Support Services	82,400	0	0	0	82,400	0	82,400	56,859
2262. Legal Expenses - General Managers Office	48,925	0	0	0	48,925	0	48,925	45,226
2264. Legal Expenses-Infrastructure Services	3,090	0	0	91,752	94,842	288	95,130	105,483
2265. Legal Expenses-City Planning	188,165	0	0	0	188,165	161,835	350,000	303,821
2267. Excess on Insurance Claims	0	0	5,000	6,534	11,534	43,000	54,534	38,490
2400. Unallocated Purchase Card Expense	0	0	0	0	0	0	0	-1,367
2401. Overheads	0	0	0	0	0	0	0	299
2402. Sundry Expenses	51,508	0	-220	-653	50,635	-6,545	44,090	34,494
2403. Plant On Costs	1,265,905	0	-9,837	-8,634	1,247,434	42,006	1,289,440	977,037
2406. Wastewater Chemicals	504,947	0	0	-66,600	438,347	0	438,347	270,535
2407. Consultancy Fees	1,034,002	1,033,709	524,365	318,892	2,910,968	305,942	3,216,910	1,030,682
2408. Printing & Stationery Costs	150,869	0	2,791	-1,683	151,977	293	152,270	93,356
2409. Rental	0	0	0	0	0	0	0	0
2410. External Plant & Equipment Hire	1,254,012	177,057	-42,551	117,253	1,505,771	-244,585	1,261,186	605,857
2414. Equipment Hire	0	0	0	0	0	0	0	0
2415. Unallocated Opal Card Expense	0	0	0	0	0	0	0	48
2419. General Office Expenditure	26,329	0	0	0	26,329	0	26,329	17,815
2420. Audit Fees	105,000	0	0	0	105,000	0	105,000	66,700
2421. Artists and Curators Fees	35,052	67,185	0	-17,185	85,052	0	85,052	12,599



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2422. Telephone Expenses	148,076	0	0	50,000	198,076	-48,846	149,230	85,503
2423. Postage & Freight	179,928	0	0	-1,000	178,928	0	178,928	134,489
2424. Panel Member Fees	46,900	0	0	0	46,900	0	46,900	49,617
2425. Bank Charges	216,644	0	0	3,296	219,940	-2,837	217,103	152,488
2426. Licences, Subscriptions & Memberships	308,683	0	116,521	47,217	472,421	34,145	506,566	393,297
2427. Advertising	191,173	0	1,062	5,715	197,950	3,825	201,775	142,740
2428. Inspections	13,045	0	0	1,000	14,045	0	14,045	2,813
2429. Contractors Charges	1,978,078	511,048	-121,061	860,747	3,228,812	-136,099	3,092,713	1,670,445
2430. Production & Exhibition Expenses	30,630	2,540	-3,011	1,467	31,626	-6,500	25,126	16,739
2431. Education & Public Programs	9,785	0	0	0	9,785	9,000	18,785	4,057
2433. Penrith CC Land Rates Payable	24,407	0	0	0	24,407	0	24,407	20,341
2434. Mobile Phone Expenses	0	0	0	0	0	0	0	1,548
2435. Promotion Expenditure	9,427	0	-277	0	9,150	0	9,150	6,329
2436. Veterinary Expenses	101,949	0	0	28,123	130,072	45,900	175,972	130,239
2439. Courier Costs	0	0	0	0	0	0	0	0
2440. Property Leases	0	0	0	1,224	1,224	0	1,224	-194,829
2441. Stock Write Off	0	0	0	0	0	0	0	0
2443. Collections Management	5,550	0	0	0	5,550	30,310	35,860	16,485
2446. Internal Waste Disposal - Trade Waste	0	0	0	0	0	0	0	0
2456. Employment Agencies	30,000	45,000	117,323	358,545	550,868	219,122	769,990	618,508
2457. Contribution to HSC & HLC	1,371,036	0	0	0	1,371,036	-20,896	1,350,140	1,032,016
2490. Activity Expenses	25,088	1,184,767	0	-667,533	542,322	-122	542,200	53,584
2491. Consumables	28,834	0	0	1,500	30,334	17,968	48,302	37,949
2492. Comty Services Program Expenses	186,000	42,401	25,000	1,492	254,893	-32,586	222,307	5,773
2500. Heritage Programs - Assistance Funds	40,000	11,822	6,500	0	58,322	0	58,322	22,019
2510. Local Economic Development Program	106,605	0	-18,450	0	88,155	-11,831	76,324	29,347
2511. Sustenance	41,032	0	0	6,541	47,573	6,411	53,984	45,676
2512. Food & Beverages subject to FBT (entertainment)	13,273	0	0	8,577	21,850	927	22,777	22,675
2513. Food & Beverages (client - entertainment) not subject to FBT	3,336	0	0	0	3,336	0	3,336	1,934
2521. Members Fees Section 29A	364,238	0	12,992	0	377,230	0	377,230	282,923
2522. Councillor's Travelling Allowances	5,794	0	0	-1,606	4,188	0	4,188	1,569
2523. Delegates Expenses	51,500	0	0	0	51,500	0	51,500	23,391
2540. Lower Portland Ferry	605,259	0	83,587	31,236	720,082	35,096	755,178	462,355
2550. Fire Control Operating Ex	192,056	0	0	12,039	204,095	-4,205	199,890	57,124
2555. Sect 44 Emergency Expenditure	0	0	0	0	0	0	0	0
2563. Tertiary Education Assistance	10,000	0	0	0	10,000	0	10,000	1,500
2565. Disposal of Derelict Vehicles	0	0	0	2,400	2,400	1,307	3,707	3,707
2568. Licences and Accreditations	20,713	0	10,000	0	30,713	0	30,713	10,505



Natural Account	Original Budget 2023/2024	Carry Forwards 2022/2023	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2023/2024	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2023/2024
2570. Safety Expenses & Training	169,242	0	-2,500	-13,907	152,835	19,102	171,937	45,060
2571. Rates Property Revaluation	170,246	0	9,509	0	179,755	0	179,755	179,802
2573. Donations	0	0	0	0	0	0	0	0
2580. Administration Charges	0	0	0	0	0	0	0	0
2581. Library Oth Recurrent Exp	17,414	0	0	0	17,414	0	17,414	9,024
2582. Database Subscriptions & Memberships	53,560	0	0	0	53,560	0	53,560	22,573
2590. Print Machine Maintenance	61,185	0	-3,949	0	57,236	0	57,236	26,388
2591. Print Machine Rental	1,203	0	3,060	0	4,263	0	4,263	2,385
2594. Insurance Claimable Expenses (Operating)	0	0	0	0	0	18,560	18,560	47,040
2600. Gas	57,084	0	0	20,463	77,547	42,453	120,000	71,186
2601. Electricity	1,133,725	0	0	2,866	1,136,591	0	1,136,591	752,147
2602. Water	252,665	0	1,762	29,032	283,459	26,832	310,291	241,948
2603. Insurance	3,564,800	0	0	53,565	3,618,365	-50,892	3,567,473	3,556,680
2604. Security	146,903	0	6,989	6,394	160,286	0	160,286	109,037
2605. Maintenance - Furniture & Fittings	500	0	550	0	1,050	0	1,050	4,435
2606. Maintenance - Buildings	433,328	6,000	36,040	-61,666	413,702	-22,518	391,184	382,984
2607. Maintenance - Plant & Equipment	110,801	0	-10,509	80,973	181,265	-35,173	146,092	103,698
2609. Cleaning	319,655	0	0	39,189	358,844	2,820	361,664	156,651
2610. Office Equipment Maintence	0	0	0	0	0	2,499	2,499	2,199
2611. Mowing	4,768	0	0	11,806	16,574	0	16,574	4,437
2612. Mtce Gardens & Grounds	40,000	0	-10,000	-1,000	29,000	0	29,000	4,570
2613. HCC Sewer Rates	84,623	0	-23,006	5,804	67,421	0	67,421	67,542
2614. Air Conditioning	52,332	0	0	18,720	71,052	15,026	86,078	79,479
2615. Vandalism Repairs	37,044	0	0	0	37,044	0	37,044	35,266
2617. Electricity Contra (Savings)	-174,317	0	0	0	-174,317	-44,668	-218,985	-145,988
2618. Parks - M&R	440,794	50,000	33,872	-8,360	516,306	-39,595	476,711	205,996
2619. Buildings Works Program	474,641	0	0	-11,123	463,518	111,128	574,646	175,135
2621. Bridge Maintenance	5,000	0	20,000	0	25,000	0	25,000	19,389
2622. Street Sweeping Program	0	0	0	0	0	0	0	0
2624. Bulk Materials	35,000	0	0	10,000	45,000	10,000	55,000	22,465
2625. Road Line & Signs Maintenance	320,699	0	0	7,000	327,699	122,177	449,876	83,799
2626. Footpaths Maintenance	5,495	0	0	0	5,495	20,226	25,721	460
2628. Road Restorations	176,974	0	0	0	176,974	2,308,067	2,485,041	7,097
2630. Street Lighting Expenditure	545,000	0	0	0	545,000	6,677	551,677	389,737
2632. Standpipes Mtce & Repair	0	0	0	0	0	0	0	0
2633. Sundry Survey Works	3,496	0	0	0	3,496	0	3,496	0
2636. Storm Damages	0	0	0	0	0	0	0	0
2637. Insurance - Public Liability Claims	50,000	0	0	75,000	125,000	0	125,000	123,792



Natural Account	Original Budget 2023/2024	Carry Forwards 2022/2023	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2023/2024	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2023/2024
2640. Roadworks Maintenance-General	0	0	0	0	0	0	0	0
2641. Roadworks Maintenance	4,207,325	7,269,004	-226,279	445,000	11,695,050	-1,297,937	10,397,113	7,199,995
2642. Roadworks Maintenance Bridge Maintenance	0	0	0	0	0	0	0	0
2643. Roadworks Maint Clear Drainage Structure	31,738	0	0	0	31,738	0	31,738	411
2644. Roadworks Maintenance Edge Patch	0	0	0	0	0	0	0	0
2645. Roadworks Maintenance Emergency Patching	0	0	0	0	0	0	0	0
2646. Roadworks Maintenance Signs Maintenance	0	0	0	0	0	0	0	0
2647. Roadworks Maint Hand Patch Flex Pavement	0	0	0	0	0	0	0	122
2648. Roadworks Maint Heavy Patching	179,881	412,954	-86,078	0	506,757	883,314	1,390,071	1,295,105
2649. Roadworks Maintenance Shoulder Grading	0	0	0	0	0	43,200	43,200	18,080
2650. Roadside Vegetation	0	0	0	0	0	6,245	6,245	6,245
2651. Roadworks Maintenance-Unsealed Roads	0	0	0	0	0	0	0	56
2654. Roadworks Maint Gravel Sheet Pavement	74,679	0	0	0	74,679	0	74,679	0
2655. Roadworks Maint Guidepost Maintenance	1,700	0	0	0	1,700	0	1,700	0
2656. Roadworks Maint - Maintenance Grading	0	0	0	0	0	100,000	100,000	85,810
2660. Community Safety Programs	11,000	0	-2,043	0	8,957	0	8,957	5,135
2661. Road Safety Grant Programs Expenditure	0	0	6,050	0	6,050	0	6,050	2,918
2662. Infringement Processing Expenses	98,833	0	0	-19,966	78,867	-11,829	67,038	44,776
2663. Insurance Contra	-1,596,000	0	0	0	-1,596,000	0	-1,596,000	-1,595,511
2670. Kerb & Gutter Maintenance	4,044	0	0	0	4,044	0	4,044	0
2671. General Maintenance Drainage Structures	273,339	25,209	0	0	298,548	-20,954	277,594	106,451
2674. Op Exp-EMP-Gross Pollutant Traps Mainten	55,000	0	184,296	0	239,296	0	239,296	10,613
2678. Land Management Bushcare	310,086	3,000	19,766	0	332,852	65,000	397,852	201,918
2679. Bushcare Officer Program	34,692	0	-1,509	0	33,183	0	33,183	3,825
2681. Tree Maintenance	258,783	0	0	27,281	286,064	0	286,064	235,587
2684. Contract Mowing	210,833	0	0	0	210,833	0	210,833	143,171
2685. Landscaping	0	0	0	0	0	0	0	0
2690. Car Parking M&R	22,610	0	-4,451	0	18,159	0	18,159	8,053
2691. Tree Preservation Order Works	0	0	0	0	0	0	0	0
2702. Plant & Equipment	0	0	1,400	0	1,400	0	1,400	2,283
2721. Stock Pound Expenses	5,000	0	0	0	5,000	0	5,000	0
2737. Social Planning	0	0	0	0	0	0	0	0
2740. General Computer Expenses	19,000	9,635	0	0	28,635	-1,000	27,635	16,911
2741. Software Licensing & Maintenance	77,930	0	-8,000	0	69,930	-9,647	60,283	59,023
2742. Annual Support and Maintenance	25,002	0	0	0	25,002	-11,154	13,848	2,377
2743. Network Administration	259,153	7,593	0	0	266,746	6,042	272,788	182,931
2744. Corporate Systems	1,864,143	53,328	31,052	0	1,948,523	18,185	1,966,708	1,818,955
2751. Dwellings Mtce	7,990	0	0	0	7,990	0	7,990	4,756



Natural Account	Original Budget 2023/2024	Carry Forwards 2022/2023	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2023/2024	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2023/2024
2755. Shops & Offices - Ground Maintenance	73,811	0	-18,311	0	55,500	26,580	82,080	61,560
2760. Youth Worker Programs	12,836	0	512	0	13,348	9,400	22,748	1,206
2762. Art Gallery Expenses	0	0	0	0	0	0	0	0
2768. Communication & Stakeholder Pgm Expenses	574,106	2,200	-10,639	-78,671	486,996	-59,951	427,045	355,384
2770. Valuation Expenses	85,000	2,800	0	13,446	101,246	-8,846	92,400	31,787
2772. On Line Title Seaches	0	0	0	0	0	0	0	1,676
2773. Rounding Expenses	0	0	0	0	0	0	0	5
2780. Records Expenditure	76,277	0	0	0	76,277	0	76,277	28,950
2805. Flood Mitigation Programs	15,704	0	6,185	0	21,889	0	21,889	21,500
2900. Stores Items	472,850	0	-3,683	11,687	480,854	7,465	488,319	362,640
2911. Cost of Goods Sold	43,205	16,494	-16,494	0	43,205	25,754	68,959	53,945
2921. Pool Chemicals	28,840	0	0	0	28,840	0	28,840	28,463
2922. Pool M & R	72,000	0	0	-9,064	62,936	-1,975	60,961	15,895
2930. Treatment Works Operating Expenditure	476,015	0	-5,989	-14,016	456,010	-49,079	406,931	287,481
2931. Spray Irrigation Costs	0	0	0	0	0	0	0	0
2932. Sewer Maintenance	177,290	0	0	0	177,290	0	177,290	99,144
2934. Pumping Stations M&R	248,212	0	0	0	248,212	0	248,212	241,649
2937. Sludge Processing & Disposal	363,133	0	0	0	363,133	0	363,133	122,723
2939. Effluent Testing	55,931	0	0	1,500	57,431	0	57,431	36,550
2948. Pasture Improve Program	113,439	0	0	0	113,439	0	113,439	111,223
2960. Sundry Collection Expense	22,660	0	12,340	15,000	50,000	0	50,000	87,342
2961. Waste Education Expenses	0	0	36,000	0	36,000	0	36,000	3,500
2962. Recycling Program	2,276,529	0	0	0	2,276,529	0	2,276,529	1,460,080
2965. Kerbside bulk waste collection Expense	1,591,378	0	0	-541,378	1,050,000	0	1,050,000	549,418
2970. Other Waste Disposal Expenses	1,285,781	143,598	0	14,019	1,443,398	-55,276	1,388,122	167,785
2987. GIS Map Production Expenses	1,500	0	0	-750	750	0	750	0
2988. Equipment Maintenance	1,466	0	0	1,816	3,282	0	3,282	0
2989. Property Management Fees	8,800	0	0	0	8,800	7,700	16,500	11,859
Total Materials & Services	37,583,534	11,234,020	3,675,307	5,477,827	57,970,688	11,575,162	69,545,850	40,557,040
Borrowing Costs								
2203. Borrowing Costs	50,000	0	0	0	50,000	0	50,000	0
2204. Interest on Loans	3,005,669	0	0	0	3,005,669	0	3,005,669	1,515,805
2205. Interest on Leases	87,989	0	0	0	87,989	0	87,989	140,351
Total Borrowing Costs	3,143,658	0	0	0	3,143,658	0	3,143,658	1,656,156



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Depreciation								
2300. Depreciation Expense Plant	1,539,000	0	0	0	1,539,000	309,000	1,848,000	928,014
2301. Depreciation Expense Equipment	148,000	0	0	0	148,000	22,000	170,000	79,236
2302. Depreciation Expense Office Equipment	225,000	0	0	0	225,000	-27,500	197,500	100,841
2303. Depreciation Expense Furniture & Fitting	62,000	0	0	0	62,000	44,000	106,000	28,671
2304. Depreciation Expense Other Structures	194,100	0	0	0	194,100	43,500	237,600	103,122
2305. Depreciation Expense Buildings	3,000,000	0	0	0	3,000,000	659,000	3,659,000	1,799,687
2306. Depreciation Expense Land Improvements	19,000	0	0	0	19,000	91,500	110,500	48,459
2307. Depreciation Expense Roads	9,333,000	0	0	0	9,333,000	698,000	10,031,000	5,001,308
2308. Depreciation Expense Bridges	223,000	0	0	0	223,000	185,500	408,500	204,698
2309. Depreciation Expense Footpaths	378,000	0	0	0	378,000	71,500	449,500	209,485
2310. Depreciation Expense Sewer network	3,035,000	0	0	0	3,035,000	288,000	3,323,000	1,648,458
2311. Depreciation Expense Tip Asset	32,000	0	0	0	32,000	0	32,000	15,506
2312. Depreciation Expense Library Books	267,000	0	0	0	267,000	0	267,000	132,419
2314. Depreciation Expense Park Asset	1,534,000	0	0	0	1,534,000	468,500	2,002,500	772,289
2315. Depreciation Expense Stormwater Drainage	2,222,000	0	0	0	2,222,000	170,500	2,392,500	1,193,814
2317. Depreciation Expense - Kerb & Gutter	598,000	0	0	0	598,000	54,000	652,000	324,197
2320. Depreciation Expense - Intangible Asset	151,000	0	0	0	151,000	-125,900	25,100	488
2321. Depreciation Expense - Swimming Pools	67,000	0	0	0	67,000	0	67,000	33,084
2322. Depreciation Expense - Buildings Non Specialised	719,000	0	0	0	719,000	-14,000	705,000	334,046
2323. Amortisation Right of use Assets	875,775	0	0	0	875,775	-47,000	828,775	622,460
Total Depreciation	24,621,875	0	0	0	24,621,875	2,890,600	27,512,475	13,580,282
Other Expenses								
2405. Contribution to outside bodies	4,435,629	0	57,904	2,620	4,496,153	-149,093	4,347,060	3,600,160
2412. Bad and Doubtful Debts	10,000	0	0	0	10,000	0	10,000	0
2453. Sponsorship	0	0	0	0	0	39,688	39,688	34,688
2553. RFS Bush Fire Fight Fund Contribution	1,164,794	0	-54,716	0	1,110,078	0	1,110,078	832,559
2554. Fire and Rescue NSW Contribution	202,796	0	5,516	0	208,312	0	208,312	156,234
2593. Contribution Emergency Mgt SES	190,514	0	124,649	0	315,163	0	315,163	236,372
2765. Section 356 Expenditure	121,716	9,426	8,232	0	139,374	0	139,374	93,502
Total Other Expenses	6,125,449	9,426	141,585	2,620	6,279,080	-109,405	6,169,675	4,953,515
Profit or Loss on Sale of Assets								
1798. Profit on Sale of Assets	0	0	0	0	0	0	0	-88,296
2437. Loss on Sale of Assets	0	0	0	0	0	0	0	349,477
Total Borrowing Costs	0	0	0	0	0	0	0	261,181
EXPENDITURE FROM CONTINUING OPERATIONS	108,607,336	11,659,515	3,488,009	5,617,753	129,372,613	14,577,300	143,949,913	89,637,615



Natural Account	Original Budget 2023/2024	Carry Forwards 2022/2023	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2023/2024	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2023/2024
NET CAPITAL EXPENDITURE								
Accumulated Depreciation								
3300. Depreciation - Plant	1,539,000	0	0	0	1,539,000	309,000	1,848,000	928,014
3301. Depreciation Equipment	148,000	0	0	0	148,000	22,000	170,000	79,236
3302. Depreciation Office Equipment	225,000	0	0	0	225,000	-27,500	197,500	100,841
3303. Depreciation Furniture & Fittings	62,000	0	0	0	62,000	44,000	106,000	28,671
3304. Depreciation other Structure	194,100	0	0	0	194,100	43,500	237,600	103,122
3305. Depreciation Buildings Specialised	3,000,000	0	0	0	3,000,000	659,000	3,659,000	1,799,687
3306. Depreciation Land Improvements	19,000	0	0	0	19,000	91,500	110,500	48,459
3307. Depreciation Roads	9,333,000	0	0	0	9,333,000	698,000	10,031,000	5,001,308
3308. Depreciation Bridges	223,000	0	0	0	223,000	185,500	408,500	204,698
3309. Depreciation Footpaths	378,000	0	0	0	378,000	71,500	449,500	209,485
3310. Depreciation Sewer network	3,035,000	0	0	0	3,035,000	288,000	3,323,000	1,648,458
3311. Depreciation Tip Asset	32,000	0	0	0	32,000	0	32,000	15,506
3312. Depreciation Library Books	267,000	0	0	0	267,000	0	267,000	132,419
3314. Depreciation Other Assets/Park Asset	1,534,000	0	0	0	1,534,000	468,500	2,002,500	772,289
3315. Depreciation - Stormwater Drainage	2,222,000	0	0	0	2,222,000	170,500	2,392,500	1,193,814
3317. Depreciation - Kerb & Gutter	598,000	0	0	0	598,000	54,000	652,000	324,197
3320. Depreciation - Intangible Asset	151,000	0	0	0	151,000	-125,900	25,100	488
3321. Depreciation - Swimming Pools	67,000	0	0	0	67,000	0	67,000	33,084
3322. Depreciation Buildings Non Specialised	719,000	0	0	0	719,000	-14,000	705,000	334,046
3323. Amortisation Right of use Assets	875,775	0	0	0	875,775	-47,000	828,775	622,460
Total Accumulated Depreciation	24,621,875	0	0	0	24,621,875	2,890,600	27,512,475	13,580,282
Intangible Assets								
4132. Purchase of Software	105,362	43,087	8,400	0	156,849	17,815	174,664	46,006
Total Intangible Assets	105,362	43,087	8,400	0	156,849	17,815	174,664	46,006
Investment Properties at fair value								
4837. Investment Property IRP	0	0	0	893,000	893,000	-820,490	72,510	47,275
4966. Investment Property - Building	10,000	101,213	170,000	-20,505	260,708	-25,619	235,089	235,089
Total Investment Properties at fair value	10,000	101,213	170,000	872,495	1,153,708	-846,109	307,599	282,364
Property, Plant & Equipment								
3101. Sale of Plant	-1,721,050	0	-598,456	503,704	-1,815,802	7,862	-1,807,940	-559,499
3102. Sale of Library Books	-6,500	0	0	0	-6,500	0	-6,500	-5,904
3107. Sale of Sewer Assets	0	0	0	0	0	0	0	0
3404. Sale of Operational Land	0	0	-59,867	0	-59,867	0	-59,867	-59,867



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3780. Insurance Settlement - Plant	0	0	-34,909	0	-34,909	0	-34,909	-34,909
3781. Insurance Settlement - Buildings	0	0	0	0	0	-111,234	-111,234	0
3783. Insurance Settlement - Park asset (Other Asset)	0	0	0	0	0	0	0	0
3785. Insurance Settlement - Other Structures	0	0	-134,918	0	-134,918	0	-134,918	0
3786. Insurance Settlement - Equipment	0	0	0	0	0	0	0	0
4101. Purchase of Plant	5,316,956	2,075,267	874,239	-728,455	7,538,007	-42,853	7,495,154	2,401,817
4102. Purchase of Printing Equipment	0	0	0	0	0	0	0	0
4103. Purchase of Computer Equipment	72,500	86,557	1,840	0	160,897	-3,426	157,471	43,318
4106. Purchase Office Equipment	2,848	0	0	0	2,848	0	2,848	2,641
4109. Car Park Construction	185,000	0	317,493	-160,000	342,493	170,000	512,493	16,738
4110. Purchase Library Resources	259,473	0	0	0	259,473	0	259,473	155,822
4112. Purchase Safety & Communications Equipment	0	0	0	0	0	4,949	4,949	4,949
4113. Purchase Sewer Assets	415,960	0	0	0	415,960	3,387	419,347	3,387
4114. Purchase Park Assets	110,156	36,201	4,376,753	250,251	4,773,361	-2,880,585	1,892,776	620,363
4115. Purchase Swimming pool equipments	0	0	0	0	0	0	0	0
4122. Roadworks-Reg & Local Comm Infra Prog	0	0	0	0	0	0	0	0
4125. Puchase of Signs	0	0	179,927	0	179,927	0	179,927	238
4127. Park Asset	0	0	0	0	0	0	0	0
4128. Non - Cash Road	0	0	0	0	0	0	0	0
4129. Non Cash Footpaths	0	0	0	0	0	0	0	0
4130. Non - Cash Kerb and Guttering	0	0	0	0	0	0	0	0
4131. Non - Cash Stormwater Drainage	0	0	0	0	0	0	0	0
4353. WIP - Equipment	0	0	0	0	0	0	0	0
4355. WIP - Land Improvement Depreciable	0	0	0	0	0	0	0	0
4356. WIP - Building	0	0	0	0	0	0	0	82
4357. WIP - Other Structures	0	0	0	0	0	0	0	-1,343
4358. WIP - Land Improvement Non Depreciable	0	0	0	0	0	0	0	0
4359. WIP - Stormwater Drainage	0	0	0	0	0	0	0	0
4361. WIP - Park Assets	0	0	0	0	0	0	0	0
4362. WIP - Footpaths	0	0	0	0	0	0	0	0
4364. WIP - Bridges	0	0	0	0	0	0	0	0
4368. WIP - Kerb & Guttering	0	0	0	0	0	0	0	0
4371. WIP - Tip Asset	0	0	0	0	0	0	0	0
4373. WIP - Road	0	0	0	0	0	0	0	0
4406. Capex - Swimming Pool	0	0	0	0	0	0	0	0
4593. Insurance Claimable Expenses - Roads	0	0	0	0	0	0	0	0
4594. Insurance Claimable Expenses - Buildings	0	0	0	0	0	115,000	115,000	212,440
4595. Insurance Claimable Expenses - Plant	0	0	0	0	0	0	0	0



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4596. Insurance Claimable Expenses Park Assets	0	0	0	0	0	0	0	0
4597. Insurance Claimable Expenses Other Structures	0	0	0	0	0	0	0	-134,918
4598. Insurance Claimable Expenses - Sewer	0	5,420,660	0	0	5,420,660	-207,633	5,213,027	3,924,769
4610. Purchase of Equipment	5,000	0	0	0	5,000	0	5,000	0
4611. Purchase Cameras	0	0	0	0	0	5,200	5,200	0
4612. Purchase of Furniture & Fittings	50,000	2,387	-50,000	0	2,387	3,813	6,200	158,242
4613. Purchase of Equipment	157,622	20,000	212,827	303,142	693,591	-27,784	665,807	231,460
4614. Conservation of Cultural Collections	0	0	0	0	0	0	0	0
4650. Land - Operational Land	0	0	0	18,569	18,569	-3,825	14,744	75,310
4651. Purchase of Community/Crown Land	0	0	693,283	0	693,283	0	693,283	690,783
4652. Long Term Waste Strategy	200,000	0	0	0	200,000	0	200,000	0
4701. Road Construction	2,613,950	150,835	858,813	-1,551,864	2,071,734	1,881	2,073,615	442,943
4719. Cycleways Construction	340,000	0	4,198,580	-3,956,580	582,000	47,125	629,125	84,798
4720. Road Rehabilitation	8,097,628	4,709,695	75,253,929	-32,135,026	55,926,226	19,071,310	74,997,536	20,833,492
4721. Storm Damage - Capital (Roads)	0	0	0	0	0	0	0	0
4730. Construct Footpaths	125,000	265,473	194,157	-18,566	566,064	-36,026	530,038	124,605
4740. Pathway Renewal	0	0	0	0	0	0	0	0
4750. Kerb and Gutter Construction	100,000	0	294,953	0	394,953	47,231	442,184	378,431
4755. Kerb & Gutter Renewal	0	106,205	0	0	106,205	0	106,205	0
4760. Drainage Construction	8,349,881	2,794,851	3,927,000	-9,775,053	5,296,679	-278,031	5,018,648	3,196,911
4761. Land Under Roads	50,000	8,108	40,000	0	98,108	636,796	734,904	48,499
4763. Land Acquisition Community Land- Legal Costs	0	0	0	0	0	0	0	0
4764. Land Acquisition - Drainage	2,600,000	35,824	1,106,996	-960,000	2,782,820	28,075	2,810,895	67,479
4765. Land Acquisition Drainage - Legal Costs	0	0	20,581	-17,940	2,641	0	2,641	94,241
4780. Land Improvements - Depreciable	340,000	74,194	0	0	414,194	-300,000	114,194	27,027
4781. Traffic Facilities	650,000	283,210	3,331,063	-350,000	3,914,273	-166,199	3,748,074	1,528,230
4784. Bridge Construction	0	0	503,366	0	503,366	2,357,623	2,860,989	6,665
4785. Storm Damage - Capital (Bridges)	0	0	0	0	0	0	0	0
4801. Park Improvement Program	10,212,850	1,271,549	9,705,158	-11,186,374	10,003,183	122,227	10,125,410	1,630,845
4802. Park Improvement Furniture Replacement	20,000	0	95,000	3,990	118,990	-10,145	108,845	57,694
4804. Park Improvement Program Landscaping	88,000	787,899	135,344	-390,094	621,149	-37,209	583,940	30,174
4806. Purchase Other Structures	695,000	866,094	7,445,841	-2,651,431	6,355,504	-5,300,926	1,054,578	350,386
4810. S7.11 Park Improvements	2,200,000	2,026,100	0	-4,226,100	0	234,731	234,731	234,741
4815. Sports Council	333,222	0	0	0	333,222	0	333,222	333,222
4820. Capital Grants Funded Projects	17,997	0	0	0	17,997	-5,000	12,997	0
4821. Drainage - IRP	0	19,800	0	132,000	151,800	0	151,800	2,400
4822. Footpath Construction - IRP	200,000	41,855	14,900	0	256,755	0	256,755	447
4823. Pool - refurbishment IRP	0	45,900	0	0	45,900	2,809	48,709	2,809



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4824. Park Improvements-IRP	0	600,000	0	3,906	603,906	-550,000	53,906	4,406
4826. Road Shoulder Renewal	0	0	0	0	0	0	0	518
4828. Car Park - IRP	0	0	0	0	0	0	0	0
4829. Pathways - IRP	0	0	126,500	18,566	145,066	-65,253	79,813	27,347
4830. Kerb & Gutter - IRP	0	0	0	0	0	0	0	0
4832. Unsealed Roads Renewals	0	0	0	0	0	0	0	94,683
4833. Roads To Recovery Program-Capital Exps	0	0	963,777	0	963,777	99,177	1,062,954	752,508
4835. Bridge Construction IRP	0	0	810,290	0	810,290	-395,944	414,346	58,765
4838. Land improvement non Depreciable - IRP	0	0	100,000	0	100,000	0	100,000	241
4901. Building Construction	5,071,617	1,331,491	6,955,812	-5,310,591	8,048,329	-3,475,074	4,573,255	2,278,800
4904. Building Renewals	1,158,000	57,302	-440,000	532,184	1,307,486	-62,157	1,245,329	545,987
4913. Road Sealing	4,150,000	338,218	0	-2,189,311	2,298,907	2,776,763	5,075,670	96,522
4914. Capital - Road Reseals Program	3,500,000	0	0	0	3,500,000	0	3,500,000	1,011,938
4915. Road Surface Renewal	0	0	0	0	0	0	0	0
4953. Sewer Rehabilitation	520,000	0	0	0	520,000	290,058	810,058	477,185
4955. Treatment Works Upgrade	3,000,000	0	0	-1,900,000	1,100,000	-241,373	858,627	235,806
4957. Upgrade Pump Stations	690,000	0	0	-612,432	77,568	0	77,568	79,069
4970. Provision for Cell Construction	0	1,177,153	370,000	1,018,742	2,565,895	0	2,565,895	3,736,063
4971. Capital Works-Waste	0	0	0	200,000	200,000	0	200,000	1,427
4972. Workshop Equipment	10,000	0	0	0	10,000	14,100	24,100	0
4973. Car Park	0	97,369	70,000	0	167,369	10,098	177,467	177,017
Total Property, Plant & Equipment	60,181,109	24,730,197	121,860,272	-75,134,763	131,636,815	11,849,538	143,486,353	46,800,240
NET CAPITAL EXPENDITURE	35,674,596	24,874,497	122,038,672	(74,262,268)	108,325,497	8,130,644	116,456,141	33,548,328
RESERVE FUNDING								
Cash Assets								
3203. Tfr from Rsve Domestic Waste Management	-17,460,184	-516,241	189,393	345,491	-17,441,541	37,430	-17,404,111	-11,499,250
3204. Tfr from Rsve Heritage Reserve	0	0	0	0	0	0	0	0
3206. Tfr from Rsve S7.11 Bush Fire Reserve	0	0	0	0	0	0	0	0
3207. Tfr from Rsve S94 Car Parking Reserve	0	-59,498	-70,000	0	-129,498	0	-129,498	-129,498
3212. Tfr from Rsve S7.11 Comm Facilities District	0	0	0	0	0	0	0	0
3217. Tfr from Rsve S7.11 Park Imp Catch 4	0	0	0	0	0	0	0	0
3218. Tfr from Rsve S7.11 Park Imp District	0	0	0	0	0	0	0	0
3222. Tfr from Rsve S7.11 Rec Buildings Catch 4	0	0	0	0	0	0	0	0
3223. Tfr from Rsve S7.11 Rec Buildings District	0	0	0	0	0	0	0	0
3226. Tfr from Low Cost Loan Initiative Loan - Vineyard	-8,647,104	-15,824	-1,106,996	5,692,104	-4,077,820	-28,075	-4,105,895	-2,479
3229. Tfr from Rsve Sewer Reserve	-15,797,642	-493,371	-123,720	1,247,889	-15,166,844	-280,820	-15,447,664	-8,702,186



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3230. Tfr from Waste Mgmt Facility Reserve	-10,211,397	-1,287,041	-906,764	-2,309,253	-14,714,455	240,608	-14,473,847	-11,379,844
3231. Tfr from Redbank Stormwater Charge	0	0	-73,252	0	-73,252	24,420	-48,832	-12,216
3237. Tfr from Rsve Child Care Buildings Reserve	-92,922	0	0	17,922	-75,000	0	-75,000	-357
3239. Tfr from Insurance Reserve	0	0	0	0	0	0	0	-61,019
3240. Tfr from Emergency Response Reserve	0	0	0	0	0	0	0	0
3241. Tfr from Redbank VPA Comm Facility	-1,053,103	0	0	953,103	-100,000	0	-100,000	-9,750
3246. Tfr from Rsve S7.11 Ext. Industries Reserve	0	-55,768	0	0	-55,768	0	-55,768	-1,802
3248. Tfr from Rsve Info Tech Reserve	0	-33,627	0	0	-33,627	0	-33,627	-33,572
3250. Tfr from Sewer Loan Reserve	0	-5,420,660	0	0	-5,420,660	0	-5,420,660	-4,132,972
3251. Tfr from Rsve Carryovers Reserve	0	-7,853,263	0	0	-7,853,263	0	-7,853,263	-3,723,078
3254. Tfr from Rsve Property Develop't Reserv	0	0	0	0	0	0	0	0
3257. Tfr from Rsve Sullage Reserve	-2,515,047	0	-3	3	-2,515,047	0	-2,515,047	-1,855,286
3264. Tfr from Rsve S64 Sewerage Contributions	-1,500,000	-173,450	0	1,022,432	-651,018	0	-651,018	-305,256
3265. Tfr from Rsve Stormwater Management Rese	-64,919	0	-184,296	0	-249,215	0	-249,215	-10,850
3267. Tfr from Unexpended Grants Reserve	-5,745,500	-12,398,958	-39,863	-1,335,157	-19,519,478	0	-19,519,478	-18,983,931
3269. Tfr from S7.12 Contributions Reserve	0	-57,714	0	0	-57,714	1,816,885	1,759,171	-57,714
3270. Tfr from Contingency Reserve	0	0	0	0	0	0	0	0
3273. Tfr From Better Waste & Recycling Fund Res	0	-16,494	16,494	0	0	0	0	-16,163
3274. Tfr from Unspent Contributions Reserve	-55,601	0	-49,000	-128,036	-232,637	0	-232,637	-198,494
3277. Tfr From S7.11 Land Acq-Pitt Town Catch 5	0	0	-713,864	17,940	-695,924	0	-695,924	-677,984
3278. Tfr From S7.11 Comm Facilities-Pitt Town Catch 5	-1,565,000	0	0	1,565,000	0	0	0	0
3279. Tfr From S7.11 Rec Facilities-Pitt Town Catch 5	-144,000	-532,303	0	676,303	0	-218,419	-218,419	0
3280. Tfr From S7.11 Park Imp-Pitt Town Catch 5	-491,000	-1,493,797	0	1,984,797	0	0	0	0
3281. Tfr From S7.11 Roadworks-Pitt Town Catch 5	0	-61,845	0	0	-61,845	0	-61,845	-61,845
3283. Tfr From Multi-Year Projects Reserve	-4,486,256	-848,319	-213,500	-1,141,884	-6,689,959	0	-6,689,959	-1,950,837
3287. Tfr From 4.5 Redbank VPA Reserve	0	0	0	0	0	448,221	448,221	0
3291. Tfr From Voluntary Planning Agreement Reserve	0	0	0	0	0	0	0	0
3292. Tfr From Stormwater Service Charge Reserve	-176,713	-2,069,576	0	0	-2,246,289	0	-2,246,289	-1,632,614
3293. Tfr From Infrastructure Borrowings Loan Reserve	-9,000,000	-3,070,753	-552,537	2,139,311	-10,483,979	842,537	-9,641,442	-1,151,309
3295. Tfr From S7.11 Vineyard Roads & Transport Reserve	-2,141,577	-75,508	-1,693,083	3,460,483	-449,685	-636,796	-1,086,481	-124,476
3296. Tfr From S7.11 Vineyard Stormwater Reserve	-1,905,197	0	-2,950,000	2,950,000	-1,905,197	0	-1,905,197	-1,345,912
3297. Tfr From S7.11 Vineyard Social Infrastructure Reserve	0	0	0	0	0	0	0	0
3298. Tfr From S7.11 Vineyard Plan Administration Reserve	-60,500	0	0	0	-60,500	0	-60,500	-13,863
4203. TFR to Rsve Domestic Waste Management	17,962,516	0	309,953	34,899	18,307,368	35,303	18,342,671	18,053,174
4206. TFR to Rsve S7.11 Bush Fire Reserve	0	0	0	0	0	0	0	0
4207. TFR to Rsve S7.11 Car Parking Reserve	9,063	0	-4,697	0	4,366	1,118	5,484	2,403
4208. TFR to Rsve S7.11 Comm Facilities Catch 1	3,112	0	0	0	3,112	0	3,112	1,324
4212. TFR to Rsve S7.11 Comm Facilities District	0	0	0	0	0	0	0	0



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4214. TFR to Rsve S7.11 Park Imp Catch 1	0	0	0	0	0	0	0	229
4215. TFR to Rsve S7.11 Park Imp Catch 2	0	0	0	0	0	0	0	126
4217. TFR to Rsve S7.11 Park Imp Catch 4	0	0	0	0	0	0	0	0
4218. TFR to Rsve S7.11 Park Imp District	0	0	0	0	0	0	0	0
4219. TFR to Rsve S7.11 Rec Buildings Catch 1	4,767	0	-1,123	0	3,644	0	3,644	2,006
4221. TFR to Rsve S7.11 Rec Buildings Catch 3	14,446	0	-3,401	0	11,045	2,826	13,871	6,079
4223. TFR to Rsve S7.11 Rec Buildings District	0	0	0	0	0	0	0	0
4225. TFR to Rsve S7.11 Plan Administration Reserve	0	0	0	0	0	0	0	382
4226. Tfr to Low Cost Loan Initiative Loan - Vineyard	1,770,047	0	0	0	1,770,047	0	1,770,047	1,246,706
4229. TFR to Rsve Sewer Reserve	14,343,365	0	-100,677	301,619	14,544,307	326,669	14,870,976	12,180,102
4230. Tfr to Waste Mgmt Facility Reserve	11,379,473	0	-323,276	21,752	11,077,949	-45,508	11,032,441	8,270,518
4231. Tfr to Redbank Stormwater Reserve	111,300	0	5,032	472	116,804	2,473	119,277	114,552
4237. Tfr to Rsve Child Care Buildings Reserve	89,780	0	0	0	89,780	17,540	107,320	89,780
4239. Tfr to Insurance Reserve	0	0	0	0	0	0	0	0
4240. Tfr to Emergency Response Reserve	0	0	0	0	0	0	0	0
4241. Tfr to Redbank VPA Comm Facility	43,119	0	-10,873	38,468	70,714	15,152	85,866	37,680
4245. TFR to Rsve Election Reserve	157,000	0	0	0	157,000	0	157,000	157,000
4246. TFR to Rsve S7.11 Extra Industries Reserv	11,975	0	0	0	11,975	0	11,975	11,103
4248. TFR to Rsve Information Technology Reser	39,048	0	0	0	39,048	-36,000	3,048	39,048
4250. TFR to Rsve Sewer Loan Reserve	995,765	0	0	0	995,765	0	995,765	839,759
4251. TFR to Rsve Carryovers Reserve	0	0	0	0	0	0	0	0
4254. TFR to Rsve Property Development Reserve	0	0	59,867	0	59,867	-1,096,086	-1,036,219	59,867
4257. TFR to Rsve Sullage Reserve	2,564,006	0	-3,779	-1,212	2,559,015	-42,466	2,516,549	2,406,960
4260. TFR to Rsve Workers Compensation Reserve	0	0	0	0	0	196,660	196,660	0
4264. TRF to Rsve S64 Sewerage Contributions	348,336	0	475,660	44,025	868,021	34,084	902,105	509,269
4265. TFR to Stormwater Management Reserve	48,927	0	-17,438	1,080	32,569	6,979	39,548	17,355
4267. TRF to Unexpended Grants Reserve	0	0	0	0	0	0	0	25,151,056
4269. Tfr To S7.12 Contributions Reserve	1,205,988	0	-62,668	9,630	1,152,950	55,322	1,208,272	805,209
4270. Tfr to Contingency Reserve	0	0	0	0	0	0	0	0
4271. Tfr to S64 Drainage Works (No specific Catch)	0	0	0	0	0	0	0	79
4274. Tfr To Unspent Contributions Reserve	0	0	-7,524	0	-7,524	151,942	144,418	203,299
4276. Tfr To S7.11 Planning Studies-Pitt Town Catch 5	0	0	0	0	0	1,058	1,058	447
4277. Tfr To S7.11 Land Acq-Pitt Town Catch 5	132,701	0	-91,879	2,103	42,925	9,198	52,123	22,873
4278. Tfr To S7.11 Comm Facilities-Pitt Town Catch 5	11,707	0	3,897	61,883	77,487	6,208	83,695	41,289
4279. Tfr To S7.11 Rec Facilities-Pitt Town Catch 5	6,379	0	-5,534	26,540	27,385	5,868	33,253	14,592
4280. Tfr To S7.11 Park Imp-Pitt Town Catch 5	21,866	0	-12,773	78,116	87,209	18,688	105,897	46,470
4281. Tfr To S7.11 Roadworks-Pitt Town Catch 5	6,848	0	319,306	-299,293	26,861	5,756	32,617	14,313
4282. Tfr To LIRS Loan Reserve	0	0	0	0	0	0	0	0



Natural Account	Original Budget 2023/2024	Carry Forwards 2022/2023	Adopted Variations for Sep Qtr	Adopted Variations for Dec Qtr	Revised Budget 2023/2024	Variations for Mar Qtr	Projected Year End Result	Actual YTD 2023/2024
4283. Tfr To Multi-Year Projects Reserve	3,945,787	0	701,436	2,889,531	7,536,754	2,597,040	10,133,794	6,812,675
4285. Tfr To Land Acquisition & Capital Contingency Reserve	0	0	1,096,086	0	1,096,086	1,096,086	2,192,172	1,096,086
4286. Tfr To S64 Drainage Res PittTown C5	6,889	0	0	0	6,889	0	6,889	3,338
4287. Tfr To 4.5 Redbank VPA	21,634	0	0	0	21,634	0	21,634	2,954
4288. Tfr To S64 Stormwater Res PittTown CA1	-84,912	0	37,084	-1,640	-49,468	-10,601	-60,069	-26,359
4289. Tfr To S64 Stormwater Res PittTown CA2	61,430	0	-14,258	1,618	48,790	10,455	59,245	25,998
4291. Tfr To Voluntary Planning Agreement Reserve	45,404	0	190,609	1,448	237,461	9,357	246,818	217,064
4292. TFR to Stormwater Service Charge Reserve	514,627	0	12,889	0	527,516	-4,679	522,837	535,312
4293. Tfr To Infrastructure Borrowings Loan Reserve	1,072,581	0	0	0	1,072,581	0	1,072,581	536,269
4295. Tfr To S7.11 Vineyard Roads & Transport Reserve	8,250,629	0	0	-135,428	8,115,201	-1,929,285	6,185,916	2,561,759
4296. Tfr To S7.11 Vineyard Stormwater Reserve	6,054,663	0	-598,996	105,928	5,561,595	-1,513,752	4,047,843	2,740,087
4297. Tfr To S7.11 Vineyard Social Infrastructure Reserve	11,596,328	0	-218,556	27,526	11,405,298	-2,591,793	8,813,505	5,609,365
4298. Tfr To S7.11 Vineyard Plan Administration Reserve	184,809	0	0	-1,095	183,714	-119,597	64,117	104,975
Total Cash Assets	-162,259	-36,534,010	-6,736,624	20,366,418	-23,066,475	-537,994	-23,604,469	22,490,015
TOTAL RESERVE FUNDING	-162,259	-36,534,010	-6,736,624	20,366,418	-23,066,475	-537,994	-23,604,469	22,490,015
TOTAL BOTTOM LINE RESULT	0	0	0	0	0	0	0	(1,590,210)