



northern  
beaches  
council

# **QUARTERLY BUDGET REVIEW STATEMENT**

## **SEPTEMBER 2019**

2019/651986

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Northern Beaches Council

**Income and expenses budget review statement**

For the period 1 July 2019 to 30 September 2019

	2018-19 Actual \$'000	Annual							Year to date			
		ORIGINAL		Approved	REVISED	Recommended		CURRENT	YTD	YTD	YTD	%
		Budget	Changes	Budget	changes for Council resolution		Forecast	Actual	Approved Budget	Variance	Variance	
		\$'000	Note	\$'000	\$'000	\$'000	Notes	\$'000	\$'000	\$'000	%	
<b>Income from continuing operations</b>												
Rates and Annual Charges	211,058	210,131	A,B	1,599	211,730	(2,886)	1	208,844	207,084	210,333	(3,249)	(2%)
User Charges & Fees	81,784	84,317	A	(201)	84,117	(882)	2	83,235	20,198	19,715	483	2%
Investment Fees and Revenues	6,696	5,687		-	5,687	(1,036)	3	4,651	1,354	1,432	(78)	(5%)
Other Revenues	25,641	24,926		-	24,926	2,247	4	27,173	7,201	5,932	1,269	21%
Grants and Contributions - Operating Purposes	15,478	21,708	A	(889)	20,819	2,353	5	23,172	2,567	2,951	(384)	(13%)
Grants and Contributions - Capital Purposes	18,111	29,246		310	29,556	924	6	30,480	3,645	5,569	(1,924)	(35%)
Gains on Disposal of Assets	176	1,073		-	1,073	(2)	7	1,071	569	134	434	323%
<b>Total income from continuing operations</b>	<b>358,944</b>	<b>377,089</b>		<b>819</b>	<b>377,908</b>	<b>718</b>		<b>378,625</b>	<b>242,618</b>	<b>246,066</b>	<b>(3,448)</b>	<b>(1%)</b>
<b>Expenses from continuing operations</b>												
Employee Benefits & Oncosts	(132,461)	(134,448)		-	(134,448)	(179)	8	(134,627)	(30,640)	(31,262)	622	(2%)
Borrowing Costs	(3,277)	(3,441)		-	(3,441)	392	9	(3,049)	(762)	(860)	98	(11%)
Materials and Contracts	(111,563)	(126,631)	C	6,556	(120,075)	1,849	10	(118,226)	(26,479)	(28,906)	2,427	(8%)
Depreciation and Amortisation	(39,629)	(38,795)		-	(38,795)	(565)	11	(39,360)	(9,948)	(9,603)	(346)	4%
Other Expenses	(43,989)	(39,868)	C	(8,723)	(48,591)	(642)	12	(49,233)	(10,493)	(12,587)	2,095	(17%)
<b>Total expenses from continuing operations</b>	<b>(330,919)</b>	<b>(343,183)</b>		<b>(2,168)</b>	<b>(345,350)</b>	<b>855</b>		<b>(344,496)</b>	<b>(78,323)</b>	<b>(83,219)</b>	<b>4,896</b>	<b>(6%)</b>
<b>Surplus / (Deficit) from continuing operations</b>	<b>28,025</b>	<b>33,906</b>		<b>(1,348)</b>	<b>32,557</b>	<b>1,573</b>		<b>34,130</b>	<b>164,296</b>	<b>162,848</b>	<b>1,448</b>	<b>1%</b>
<b>Surplus / (Deficit) before Capital Grants &amp; Contributions</b>	<b>9,914</b>	<b>4,660</b>		<b>(1,658)</b>	<b>3,002</b>	<b>649</b>		<b>3,650</b>	<b>160,650</b>	<b>157,279</b>	<b>3,372</b>	<b>2%</b>
Less: Rates yet to be allocated									(103,948)	(103,948)	-	
<b>Surplus / (Deficit) before Capital Grants &amp; Contributions</b>									<b>56,703</b>	<b>53,331</b>	<b>3,372</b>	<b>6%</b>

The Office of Local Government has reclassified a number of expense and income accounts, which are reflected above and noted below for the information of the Council.

A. s611 charges reclassified from User Fees & Charges to Rates & Annual Charges (\$202,740)

B. Pensioner subsidies received from the NSW Government reclassified from Operating Grants & Contributions to Rates and Annual Charges (\$1,396,440)

C. A number of expense accounts have been reclassified by the OLG from Materials and Contracts to Other Expenses including bank charges, IT equipment and software, membership fees, postage, stationery and printing, subscriptions and plant maintenance.

Northern Beaches Council

**Income and expenses budget review statement excluding Kimbriki Environmental Enterprises**

**For the period 1 July 2019 to 30 September 2019**

Council is the majority shareholder (96%) in Kimbriki Environmental Enterprises Pty Ltd. Kimbriki operates a waste and recycling business with a 25-year lease over a Council owned site. As a subsidiary of the Council, the consolidated financial reports of the Council incorporate the Kimbriki operation. For the information of the Council, an Income Statement has been prepared to represent the financial results of the Council's operations, excluding Kimbriki.

	Annual					Year to date			
	ORIGINAL	Approved	REVISED	Proposed	CURRENT	YTD	YTD	YTD	%
	Budget	Changes	Budget	Changes	Forecast	Actual	Forecast	Variance	Variance
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
<b>Income from continuing operations</b>									
Rates and Annual Charges	211,730	-	211,730	(2,886)	208,844	207,084	210,333	(3,249)	(2%)
User Charges & Fees	61,426	2	61,428	297	61,724	14,992	14,417	575	4%
Investment Fees and Revenues	5,589	-	5,589	(1,238)	4,351	1,262	1,407	(145)	(10%)
Other Revenues <sup>1</sup>	24,635	-	24,635	1,715	26,350	7,036	5,894	1,142	19%
Grants and Contributions - Operating Purposes	20,312	507	20,819	2,353	23,172	2,567	2,951	(384)	(13%)
Grants and Contributions - Capital Purposes	29,246	310	29,556	924	30,480	3,645	5,569	(1,924)	(35%)
Gains on Disposal of Assets	1,073	-	1,073	-	1,073	571	134	436	324%
<b>Total income from continuing operations</b>	<b>354,011</b>	<b>819</b>	<b>354,830</b>	<b>1,164</b>	<b>355,995</b>	<b>237,157</b>	<b>240,706</b>	<b>(3,549)</b>	<b>(1%)</b>
<b>Expenses from continuing operations</b>									
Employee Benefits & Oncosts	(129,016)	-	(129,016)	(391)	(129,407)	(29,399)	(29,810)	411	(1%)
Borrowing Costs	(1,523)	-	(1,523)	80	(1,443)	(359)	(381)	22	(6%)
Materials and Contracts <sup>2</sup>	(117,338)	(2,070)	(119,408)	1,359	(118,049)	(25,136)	(28,962)	3,826	(13%)
Depreciation and Amortisation	(37,066)	-	(37,066)	-	(37,066)	(9,419)	(9,266)	(153)	2%
Other Expenses	(38,687)	(97)	(38,785)	(228)	(39,013)	(8,233)	(10,142)	1,908	(19%)
<b>Total expenses from continuing operations</b>	<b>(323,630)</b>	<b>(2,167)</b>	<b>(325,798)</b>	<b>821</b>	<b>(324,977)</b>	<b>(72,546)</b>	<b>(78,560)</b>	<b>6,014</b>	<b>(8%)</b>
<b>Surplus / (Deficit) from continuing operations</b>	<b>30,381</b>	<b>(1,348)</b>	<b>29,032</b>	<b>1,985</b>	<b>31,017</b>	<b>164,611</b>	<b>162,146</b>	<b>2,465</b>	<b>2%</b>
<b>Surplus / (Deficit) before Capital Grants &amp; Contributions</b>	<b>1,135</b>	<b>(1,658)</b>	<b>(524)</b>	<b>1,061</b>	<b>538</b>	<b>160,966</b>	<b>156,577</b>	<b>4,389</b>	<b>3%</b>
Less: Rates yet to be allocated						(103,948)	(103,948)	-	
<b>Surplus / (Deficit) before Capital Grants &amp; Contributions</b>						<b>57,018</b>	<b>52,629</b>	<b>4,389</b>	<b>8%</b>

<sup>1</sup> Other Revenues includes lease income received from Kimbriki

<sup>2</sup> Materials and Contracts includes disposal costs charged to Council by Kimbriki

Northern Beaches Council  
**Notes to the Income Statement**  
For the period 1 July 2019 to 30 September 2019

**Recommended changes to the Revised Budget (other than classification adjustment)**  
Budget variations being recommended include the following material items:

Note	Proposed variation		Details
	Fav / (Unfav)		
	\$'000	%	
1	(2,886)	(1.4%)	<b>Rates and Annual Charges</b> Domestic waste charges as requests for additional domestic waste bins as part of the bin roll out were lower than anticipated - (\$2.886m)
2	(882)	(1.0%)	<b>User Charges &amp; Fees</b> Decreases in: <ul style="list-style-type: none"> <li>• Kimbriki tipping fees due to lower than anticipated landfill tonnage and the impact of low rainfall on incoming vegetation (\$0.995m)</li> <li>• Vacation Care income due to the closure of Beacon Hill during renovations (\$0.125m)</li> </ul> Partially offset by an increase in income from Aquatic Centres' due to an increase in patronage and memberships \$0.313m
3	(1,036)	(18.2%)	<b>Investment Fees and Revenues</b> Interest on investments are lower, reflecting the impact of the Reserve Bank's decisions lowering the cash rate and the decline in margins reflecting the lower demand for funds from the banks (\$1.036m)
4	2,247	9.0%	<b>Other Revenues</b> Increases in: <ul style="list-style-type: none"> <li>• Advertising on Council structures - \$0.157m</li> <li>• Container Deposit Scheme - \$0.856m</li> <li>• Kimbriki's recycling income - \$1.042m</li> </ul>
5	2,353	11.3%	<b>Grants and Contributions - Operating Purposes</b> Additional operating grants and contributions including: <ul style="list-style-type: none"> <li>• Quality Learning Environment grant and increased pre-school funding of \$0.309m and legacy funding for long day care centres of \$0.343m</li> <li>• NSW Government contribution towards the increased cost of the Emergency Services Levy - \$0.487m</li> <li>• Transport NSW grant for the planting of trees to offset losses on Warringah Road due to the BLine - \$0.267m</li> <li>• NSW Rural Fire Fighting Fund for Hazard Reduction Grant higher than anticipated - \$0.355m</li> <li>• Bring forward Stronger Communities Funds for Barrenjoey High School Performance Space - \$0.305m</li> </ul>
6	924	3.1%	<b>Grants and Contributions - Capital Purposes</b> Additional capital grants and contributions including RMS grants for road re-sheeting - \$0.979m, new traffic facilities - \$0.630m and implementation of the bike plan - \$0.589m. Partially offset by a reduction in forecast income from development contributions - (\$1.380m)
7	(2)	(0.2%)	<b>Gains on disposal of Assets</b> Minor change in proposed proceeds from the renewal of plant and equipment
	<b>718</b>		<b>TOTAL INCOME VARIATIONS</b>

Note	Proposed variation		Details
	Fav / (Unfav)		
	\$'000	%	
8	(179)	(0.1%)	<b>Employee Benefits &amp; Oncosts</b> Lower costs at Kimbriki due to control of overtime and headcount reductions - \$0.212m  Offset by increases due to: <ul style="list-style-type: none"> <li>• Transfer from Contracts expenditure to employ the Manly Mainstreet Manager rather than contract out the role - (\$0.125m)</li> <li>• Higher casual staff requirement for the Aquatic Centres due to increased visitation and in-house operation of the kiosk (with corresponding increased income) - (\$0.172m)</li> </ul>
9	392	11.4%	<b>Borrowing Costs</b> <ul style="list-style-type: none"> <li>• Alignment of the unwinding of the discount on the provision for tip remediation liability with the financial model - \$0.312m</li> <li>• Lower interest rates on variable loans - \$0.080m</li> </ul>
10	1,849	1.5%	<b>Materials and Contracts</b> Increases in: <ul style="list-style-type: none"> <li>• Agency staff to assist with grant funded projects and programs - (\$0.197m)</li> <li>• Grant funded bush regeneration and sustainability contract expenditure (\$0.500m)</li> <li>• Planting of trees to offset losses on Warringah Road due to the BLine (grant funded) - \$0.267m</li> </ul> Decreases in: <ul style="list-style-type: none"> <li>• Reduction in domestic waste processing and disposal costs due to less than anticipated bins required by customers, offset by increased processing costs for recycling and vegetation \$2.137m</li> <li>• Transfer to employee costs to employ the Manly Mainstreet Manager rather than contract out the role - \$0.125m</li> </ul> Plus various adjustments between materials and contracts and other expenses.
11	(565)	(1.5%)	<b>Depreciation and Amortisation</b> Increase in depreciation for Kimbriki assets - \$0.559m
12	(642)	(1.3%)	<b>Other Expenses</b> Increases in: <ul style="list-style-type: none"> <li>• Barrenjoey High School Performance Space (grant funded) - (\$0.305m)</li> <li>• Other expenses for Kimbriki operations net the reduction in EPA levies payable by Kimbriki due to less landfill tonnages - (\$0.372m)</li> </ul>
	855		<b>TOTAL OPERATING EXPENDITURE VARIATIONS</b>
	1,573		<b>TOTAL RECOMMENDED CHANGES TO INCOME AND OPERATING EXPENSES</b>

Northern Beaches Council  
**Capital Budget Statement**  
For the Period 1 July 2019 to 30 September 2019

	Original Budget \$'000	Net rollover from 2018/19 \$'000	Revised Budget \$'000	Recommended changes for Council Resolution \$'000	Current Forecast \$'000	Actual 1 July 2019 to 30 Sept 2019 \$'000
<b>Capital Funding</b>						
Working Capital	18,471	2,193	20,664	(440)	20,224	4,537
Depreciation	38,972	1,666	40,638	157	40,795	3,642
<b>Capital Grants &amp; Contributions</b>						
- New Grants	10,147	70	10,217	2,118	12,335	973
- Grants rolled over from prior years	10,800	239	11,039	187	11,226	857
<b>Externally restricted reserves</b>						
- Developer contributions	14,410	645	15,055	-	15,055	2,827
- Domestic waste	3,000	(652)	2,348	-	2,348	-
- Other	1,170	-	1,170	-	1,170	279
<b>Internally restricted reserves</b>						
- Merger Savings Fund	5,434	993	6,426	-	6,426	865
- Other	6,325	83	6,408	645	7,053	894
<b>Income from Sale of Assets</b>						
- Plant and equipment	1,582		1,582		1,582	882
<b>Total Capital Funding</b>	<b>110,310</b>	<b>5,236</b>	<b>115,546</b>	<b>2,667</b>	<b>118,214</b>	<b>15,756</b>
<b>Capital Expenditure (by Service)</b>						
Children's Services	2,366	51	2,417	161	2,576	414
Community, Arts and Culture Service	3,905	633	4,538	398	4,936	215
Corporate Support Services	4,945	566	5,511	40	5,551	556
Economic Development, Events and Engagement Services	4,634	121	4,755	-	4,755	346
Environment and Sustainability Services	16,269	300	16,569	42	16,611	3,415
Kimbriki Resource Recovery Centre	3,915	918	4,833	(10)	4,823	1,225
Library Services	2,176	76	2,252	18	2,270	426
Parks and Recreation Services	25,894	1,399	27,293	(502)	26,791	3,965
Property and Facilities Services	11,543	356	11,899	324	12,223	1,064
Transport, Traffic and Active Travel	31,529	1,453	32,982	2,198	35,180	4,116
Waste and Cleansing Services	3,135	(637)	2,498	-	2,498	14
<b>Total Capital Expenditure</b>	<b>110,310</b>	<b>5,236</b>	<b>115,546</b>	<b>2,667</b>	<b>118,214</b>	<b>15,756</b>

## September 2019 Quarterly Budget Review - Capital Expenditure

C002798/04 - 2019/634934

			2,667,243	SOURCE OF FUNDS								
Job	Job Description	Budget Variation + INCR / (DECR)	Reason for Change	Developer Contributions	Former Pittwater SRV	Mona Vale Surf Club Reserve	Contributions - Capital	Grants - Capital	Kimbriki's Working Capital	Dep'n	Working Capital	
<b>Budget funding reallocation between projects</b>												
CN01012	IT Infrastructure – New Works	(50,000)	Transfer \$50k to Smart Beaches program to purchase hardware for the joint project with Lake Macquarie and UTS								(50,000)	
CN01159	Smart Beaches	50,000	Joint project with Lake Macquarie and UTS. Working capital transferred from CN01012 (IT Infrastructure - New Works) for purchasing of hardware								50,000	
CN01123	Kangaroo St Preschool	(1,045,366)	Consolidate projects into one for the upgrade of Kangaroo St Preschool	(1,045,366)								
CR05037	Kangaroo St Preschool	1,045,366	Consolidate projects into one for the upgrade of Kangaroo St Preschool	1,045,366								
CN01124	Mona Vale SLSC	0	Funding change only - Utilise funds available from the Mona Vale Surf Club reserve			38,434					(38,434)	
CR05015	Public Amenities Works Program	(90,000)	Transfer funding to North Narrabeen Rock Pool Amenities to cover additional costs							(90,000)		
CR05025	North Narrabeen Rock Pool Amenities Works	90,000	Additional costs identified during the course of the work.		470,729					(380,729)		
CR05136	Surf Lifesaving Club minor renewals	606,000	To deliver minor building renewal projects for Bilgola, North Narrabeen, Warriewood, Dee Why, Freshwater and Queenscliff Surf Life Saving Clubs (Council resolution 275/19)							606,000		
CR05143	Surf Lifesaving Club major renewals Fund	(606,000)	Transfer funding to the SLSC minor renewals program							(606,000)		
<b>Total budget funding reallocation between projects</b>				-	-	470,729	38,434	-	-	-	(470,729)	(38,434)

<b>Increase in capital works budget</b>											
CN01013	IT Software – New Works	40,000	Success Factor implementation (eRecruitment) as part of SAP Implementation Project. Working capital funding transferred from the IT operational budget (33421001.5361)								40,000
CN01148	New Library Furniture	18,000	Manly Library refurbishment - furniture for quiet space on level 1 and meeting rooms on level 2.								18,000
CN01011	New Traffic	630,400	Additional RMS grant funding: Dee Why HPAA \$404,400 and Traffic Facilities Powderworks Road Blackspot \$226,000					630,400			
CN01028	Bike Plan Implementation - New	589,150	Additional RMS grant funds: Newport West shared path \$339,150, Allambie Road Allambie shared path \$200,000 and Bike Parking LGA wide \$50,000					589,150			



Job	Job Description	Budget Variation + INCR / (DECR)	Reason for Change	Developer Contributions	Former Pittwater SRV	Mona Vale Surf Club Reserve	Contributions - Capital	Grants - Capital	Kimbriki's Working Capital	Dep'n	Working Capital
CR05014	Road Resheeting	978,666	Additional RMS grant funds: Regional Road Block Grant \$13,000 and Regional Road Repair Program \$682,000. Additional funding allocation from Roads to Recovery \$283,666. Total increase \$978,666					978,666			
CR05074	Tidal Pools Refurbishment	70,000	Additional funds required for emergency replacement of netting at Manly Cove.							70,000	
CN01116	Freshwater Beach Masterplan	14,673	Feasibility and concept design for boardwalks higher than expected.								14,673
CR05005	Rockpool Renewal Program	29,770	The cost of works to renew the boardwalk within North Narrabeen Rockpool higher than expected.							29,770	
CR05144	West Esplanade Activation	100,000	Funding transferred from the Foreshore Renewal Program (CR05002) to fund priority actions from the West Esplanade Heritage Activation Plan.							100,000	
CR05065	Energy Saving Initiatives Works Program (Revolving Energy Fund)	42,666	Re-invest income from energy savings certificates into further energy saving initiatives.					42,666			
CN01109	Terrey Hills Emergency Services Headquarters Design Works	63,580	Equipment and works within the emergency management room at Terrey Hills Emergency Services Headquarters - funded by emergency service reserve funds.				63,580				
CR05035	Children's Centres Works Program	229,505	Unanticipated Children Services' legacy funds (operating grant) received - utilised to undertake renewal work Roundhouse Long Day Care Centre								229,505
CR05049	Newport Surf Life Saving Club	100,002	Additional works required to satisfy Coastal Protection Plan and heritage considerations to proceed to DA stage.		100,002						
CR05106	Warringah Aquatic Centre Renewals	160,000	Shift swim school desk from level 1 to ground floor and refurbish front foyer to incorporate kiosk.							160,000	
CR05030	Beacon Hill Community Centre and Youth Club	397,744	Additional contingency required to rectify defects from the previous builder and other required works.							397,744	
<b>Total increase in capital works budget</b>		<b>3,464,156</b>			<b>- 100,002</b>		<b>- 63,580</b>	<b>2,240,882</b>		<b>- 757,514</b>	<b>302,178</b>

#### Decrease in capital works budget

CR05002	Foreshores Renewal Program	(66,732)	Budget reduced to fund CR01144 West Esplanade Heritage Activation Plan and cost overruns on the Rockpool Renewal Program (CR05005).							(66,732)	
CR05129	Sea Wall Renewal	(63,038)	Program of works to be delivered from Foreshore Renewal Program (CR05002) with budget transferred over.							(63,038)	

Job	Job Description	Budget Variation + INCR / (DECR)	Reason for Change	Developer Contributions	Former Pittwater SRV	Mona Vale Surf Club Reserve	Contributions - Capital	Grants - Capital	Kimbriki's Working Capital	Dep'n	Working Capital
CN01030	Dee Why Children's Centre Design Works	(69,831)	Project funding re-phased while awaiting advice from the Department of Education.								(69,831)
<b>Total decrease in capital works budget</b>		<b>(199,601)</b>		-	-	-	-	-	-	<b>(129,770)</b>	<b>(69,831)</b>
<b>Brought forward from 2020/21</b>											
CN01113	Synthetic Sportsground Conversion	177,000	Project delivery model has changed from design and construction to preparing full detailed design.								177,000
CR05091	Place Making Infrastructure	36,188	The scope of works has been increased to include an additional section of paving.		36,188						
<b>Total brought forward from 2020/21</b>		<b>213,188</b>		-	<b>36,188</b>	-	-	-	-	-	<b>177,000</b>
<b>Rollover to future years</b>											
CN01114	Brookvale Oval Upgrade	(800,000)	Project deferred as per Council resolution 240/19 (23/07/19).								(800,000)
<b>Total roll over to future years</b>		<b>(800,000)</b>		-	-	-	-	-	-	-	<b>(800,000)</b>
<b>Kimbriki</b>											
CN01106	Kimbriki Cell Develop Area 4B	(10,500)	Revised budget due to revision of Site Master Plan.						(10,500)		
<b>Total Kimbriki</b>		<b>(10,500)</b>		-	-	-	-	-	<b>(10,500)</b>	-	-
<b>TOTAL VARIATIONS - Increase / (Decrease)</b>		<b>2,667,243</b>		-	<b>606,919</b>	<b>38,434</b>	<b>63,580</b>	<b>2,240,882</b>	<b>(10,500)</b>	<b>157,015</b>	<b>(429,087)</b>

Northern Beaches Council  
**Cash and investments**

For the period 1 July 2019 to 30 September 2019

	ACTUAL Balance 30 June 2019 \$'000	Annual					CURRENT Forecast Closing Balance 30 June 2020 \$'000	ACTUAL Balance 30 Sep 2019 \$'000
		ORIGINAL Budget Closing Balance 30 June 2020 \$'000	ORIGINAL Budget tfr to / (from) \$'000	Approved changes Net rollover from 2018/19	REVISED Budget Closing Balance 30 June 2020 \$'000	Recommended changes for Council resolution \$'000		
<b>Total cash and investments</b>	<b>195,821</b>	<b>123,615</b>	<b>(60,644)</b>	<b>(7,769)</b>	<b>127,408</b>	<b>(841)</b>	<b>126,567</b>	<b>218,958</b>
<b>represented by:</b>								
<b>Externally restricted</b>								
Development contributions	32,794	26,250	(5,312)	(645)	26,837	(2,037)	24,800	31,666
Unexpended grants - not tied to liability	975	443	-	(940)	35	-	35	703
Domestic waste management	10,558	7,682	(5,492)	652	5,718	-	5,718	10,502
Other	1,532	749	(475)	(881)	176	30	206	1,459
<b>Total externally restricted</b>	<b>45,858</b>	<b>35,124</b>	<b>(11,278)</b>	<b>(1,813)</b>	<b>32,766</b>	<b>(2,008)</b>	<b>30,759</b>	<b>44,330</b>
<b>Internally restricted</b>								
Deposits, retentions and bonds	13,169	12,599	-	-	13,169	-	13,169	13,169
Employee leave entitlements	6,809	6,180	-	-	6,809	-	6,809	6,809
Unexpended grants - tied to liability	2,969	7,413	(1,698)	-	1,271	-	1,271	2,969
Stronger Communities Fund - tied to liability	22,303	-	(15,182)	(244)	6,878	60	6,938	21,454
Cemetery reserve	4,084	3,417	(90)	-	3,994	324	4,318	4,252
Merger savings fund	8,503	1,390	(5,599)	(1,425)	1,479	27	1,506	7,572
Unexpended loans	1,479	1,479	-	-	1,479	-	1,479	1,479
Other	8,410	4,955	(2,635)	(83)	5,693	(631)	5,062	8,780
<b>Total internally restricted</b>	<b>67,726</b>	<b>37,433</b>	<b>(25,204)</b>	<b>(1,751)</b>	<b>40,771</b>	<b>(220)</b>	<b>40,551</b>	<b>66,483</b>
<b>Total restricted cash and investments</b>	<b>113,584</b>	<b>72,557</b>	<b>(36,482)</b>	<b>(3,565)</b>	<b>73,537</b>	<b>(2,227)</b>	<b>71,309</b>	<b>110,813</b>
<b>Total unrestricted / available cash and investments</b>	<b>82,237</b>	<b>51,058</b>	<b>(24,162)</b>	<b>(4,204)</b>	<b>53,871</b>	<b>1,387</b>	<b>55,258</b>	<b>108,145</b>

Northern Beaches Council  
**Cash flow statement**  
For the period 1 July 2019 to 30 September 2019

Original Budget 2019/20 \$'000	Actual For the period 1 Jul 2019 to 30 Sep 2019 \$'000
<b>Cash flows from operating activities</b>	
<b><u>Receipts:</u></b>	
210,131 Rates and annual charges	79,001
83,904 User charges and fees	19,509
5,687 Investment revenue and interest	1,800
34,074 Grants and contributions	6,276
- Bonds, deposits and retentions received	1,783
24,926 Other	12,626
<b><u>Payments:</u></b>	
(134,294) Employee benefits and on-costs	(30,367)
(129,131) Materials and contracts	(33,037)
(1,523) Borrowing costs	(746)
- Bonds, deposits and retentions refunded	(1,782)
(40,797) Other	(14,503)
<b>52,977</b> Net Cash provided (or used in) Operating Activities	<b>40,560</b>
<b>Cash flows from investing activities</b>	
<b><u>Receipts:</u></b>	
- Sale of investments	65,671
Sale of investment property	-
1,582 Sale of infrastructure, property, plant & equipment	36
- Sale of non current assets held for resale	-
<b><u>Payments:</u></b>	
- Purchase of investment securities	(90,101)
(110,310) Purchase of infrastructure, property, plant and equipment	(15,935)
- Other	-
<b>(108,728)</b> Net cash provided from (or used in) investing activities	<b>(40,330)</b>
<b>Cash Flows from financing activities</b>	
<b><u>Receipts:</u></b>	
- Proceeds from borrowings and advances	-
<b><u>Payments:</u></b>	
(4,893) Repayment of borrowings and advances	(1,523)
- Finance lease liabilities	-
- Dividends paid to minority interests	-
<b>(4,893)</b> Net cash provided from (or used in) financing activities	<b>(1,523)</b>
<b>(60,644)</b> Net increase/(decrease) in cash and cash equivalents	<b>(1,293)</b>
184,260 Cash and cash equivalents at beginning of reporting period	7,052
<b>123,616</b> Cash and cash equivalents at end of reporting period	<b>5,759</b>

Northern Beaches Council  
**Balance Sheet**  
as at 30 September 2019

Original Budget 2019/20 \$'000	Actual 30 Sept 2019 \$'000
<b>ASSETS</b>	
<b>Current Assets</b>	
6,012 Cash & Cash Equivalents	5,759
114,233 Investments	212,348
19,089 Receivables	144,983
82 Inventories	230
1,375 Other	4,594
0 Non Current Assets Classified as "held for sale"	0
<b>140,791 Total Current Assets</b>	<b>367,913</b>
<b>Non-Current Assets</b>	
3,371 Investments	852
1,282 Receivables	1,159
5,047,337 Infrastructure, Property, Plant & Equipment	4,983,219
0 Investments Accounted for using the equity method	-
6,085 Investment Property	5,965
- Intangible Assets	-
Other	-
<b>5,058,075 Total Non-Current Assets</b>	<b>4,991,195</b>
<b>5,198,866 Total Assets</b>	<b>5,359,108</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
46,584 Payables	42,790
5,078 Borrowings	3,606
29,459 Provisions	32,956
<b>81,121 Total Current Liabilities</b>	<b>79,353</b>
<b>Non-Current Liabilities</b>	
0 Payables	-
25,445 Borrowings	27,490
42,796 Provisions	43,189
<b>68,241 Total Non-Current Liabilities</b>	<b>70,679</b>
<b>149,362 Total Liabilities</b>	<b>150,032</b>
<b>5,049,504 Net Assets</b>	<b>5,209,076</b>
<b>EQUITY</b>	
4,889,951 Retained Earnings	5,037,830
158,417 Revaluation Reserves	171,246
5,048,368 Council Equity Interest	5,209,076
1,136 Minority Equity Interest	-
<b>5,049,504 Total Equity</b>	<b>5,209,076</b>

Northern Beaches Council

**Contracts Listing**

For the period 1 July 2019 to 30 September 2019

Contracts entered into during the three months to 30 September 2019 that exceed \$50,000 are detailed below:

Contract Number	Contractor	Title	Value	Start Date	Expected Finish Date	Budgeted (Y/N)
2017/165	United Resource Management (URM) Environmental Services Pty Ltd	Domestic Waste Collection Services	\$ 160,000,000	1/07/2019	1/07/2029	Y
2018/126	Airmaster Australia Pty Ltd	Service Contract for Air Conditioning & Ventilation	\$ 900,000	1/07/2019	30/06/2022	Y
2018/265	1. Pittwater Animal Hospital Pty Ltd, 2. Peter Prendergast T/A Collaroy Veterinary Services	Agreement for Operation of an Animal Pound	\$ 1,250,000	19/08/2019	18/08/2022	Y
2018/320	Modern Teaching Aids	Purchase of Children Services Products	\$ 800,000	23/07/2019	22/07/2022	Y
2019/002	WMA Water Pty Ltd	Manly to Seaforth Catchments Floodplain Risk Management Study and Plan	\$ 154,500	2/07/2019	27/08/2020	Y
2019/007	Hunter Valley Training Company Pty Ltd	Services for Provision of a Traineeship Program	\$ 1,560,000	5/08/2019	4/08/2021	Y
2019/021	Aspect Studios Pty Ltd	Consultancy Services for Coast Walk Signage	\$ 98,900	24/09/2019	23/03/2020	Y
2019/077	Hubworks	HubWorks/HubHello (CCS Compliant) Child Care Management System Licence	\$25,000 p.a	1/07/2019	30/06/2020	Y
2019/089	Fleetwood Urban Pty Ltd	Sorlie Road Stair Reconstruction	\$ 148,737	10/09/2019	2/12/2019	Y
2019/131	New Zealand Micrographic Services Ltd	Libraries Digital Asset Management Solution Project Recollect Enterprise Platform	\$ 60,345	14/08/2019	13/08/2022	Y
2019/137	1. TDN ecurity Pty Ltd, 2. Australian Wide Security Services Pty Ltd	Cash Collection Services	\$ 435,150	31/08/2019	30/08/2022	Y
2019/144	Stateline Asphalt Pty Ltd	Coal and Candle Rural Fire Brigade Car Park and Drainage Improvements	\$ 120,000	26/08/2019	25/09/2019	Y
2019/149	Adaptive Pty Ltd in it's capacity as the Trustee for the Adaptive Trust Trading as Deziign Interiors	Nolans Reserve Amenities - Works Completion	\$ 1,374,550	8/07/2019	31/12/2019	Y
2019/152	National Trust of Australia (NSW)	Minor Reserves and Powerful Owl Bushland Restoration Project - (Mona Vale, Church Point, Avalon)	\$ 67,000	15/07/2019	14/06/2020	Y
2019/153	Ozpave (AUST) Pty Ltd	North Narrabeen Reserve Carpark Upgrade	\$ 90,737	4/07/2019	25/07/2020	Y
2019/160	Davanti linked by Isobar	Northern Beaches Council Application	\$ 74,700	10/09/2019	9/11/2019	Y
2019/162	Urbis Pty Ltd	Children's Services Strategy	\$ 79,203	29/07/2019	31/12/2019	Y
2019/166	Waratah Eco Works Pty Ltd	Seaforth - Balgowlah Heights Bushland Restoration Project	\$ 256,300	1/08/2019	14/06/2020	Y
2019/168	1. Mack Civil Engineering, 2. Stateline Asphalt Pty Ltd	Kerb & Gutter Renewal Program 2019/20	\$ 500,000	26/07/2019	30/06/2020	Y
2019/170	Data #3	Microsoft Enterprise Agreement	\$ 2,780,833	1/07/2019	30/06/2022	Y
2019/171	Twenty Four Seven Building and Maintenance Pty Ltd	CEC Toilet Refurbishments	\$ 109,721	19/09/2019	25/10/2020	Y
2019/173	Performance Civil Holdings Pty Ltd	Footpath Renewal Program	\$ 128,424	9/09/2019	9/10/2019	Y
2019/178	1. Ozpave (Aust) Pty Ltd, 2. Downer EDI Works Pty Ltd, 3. Bitupave Ltd t/a Boral Asphalt + 1 not yet signed	2019/20 Road Construction, Asphalt Materials and Services Program	\$ 5,400,000	16/09/2019	30/04/2020	Y
2019/179	.id consulting Pty Ltd	Annual Subscription .ID Information Resources	\$ 74,030	1/07/2019	30/06/2020	Y
2019/180	Toolijooa Pty Ltd	Grevillea caleyi and DFEC Bush Regeneration and HR Services	\$ 62,000	1/07/2019	31/05/2020	Y
2019/186	Toolijooa Pty Ltd	Manly Scenic Walkway Bushland Restoration Project	\$ 232,340	1/09/2019	14/06/2020	Y
2019/187	Toolijooa Pty Ltd	Burnt Bridge Creek Bushland Restoration Project	\$ 228,700	1/08/2019	14/06/2020	Y

Contract Number	Contractor	Title	Value	Start Date	Expected Finish Date	Budgeted (Y/N)
2019/189	Toolijooa Pty Ltd	Deep Creek Area Reserves Project and Deep Creek Burn Prep	\$ 152,000	1/08/2019	12/06/2021	Y
2019/201	Toolijooa Pty Ltd	Forestville Frenchs Forest Bush Regeneration & Hazard Reduction	\$ 100,000	2/09/2019	30/06/2020	Y
2019/212	OzPave (Aust) Pty Ltd	Mona Vale Beach Car Park K&G and Drainage Improvements, Mona Vale	\$ 159,378	16/09/2019	31/10/2019	Y
2019/229	Australian Bushland Restoration Pty Ltd	Ingleside Chase Bushland Restoration	\$ 222,000	23/09/2019	30/04/2020	Y
2019/230	Australian Bushland Restoration Pty Ltd	Careel Bay Bushland Restoration	\$ 209,000	23/09/2019	12/06/2020	Y
2019/232	Australian Bushland Restoration Pty Ltd	Narrabeen Elanora Bushland Restoration	\$ 211,200	30/09/2019	30/06/2020	Y
2019/256	DFP Planning Pty Ltd	Assessment of Planning Proposal - PEX2019/0003 10-12 Boondah Rd & 6 Jackson Rd, Warriewood	\$ 50,985	26/09/2019	26/06/2020	Y

Northern Beaches Council

**Budget review of consultancy and legal expenses**  
**For the period 1 July 2019 to 30 September 2019**

The table below discloses expenditure to date on consultancies and legal expenses:

<b>Expense</b>	<b>1 July 2019 to 30 Sep 2019 \$</b>	<b>Budgeted (Y/N)</b>
Consultancies	68,827	Y
Legal services	1,321,040	Y