



northern  
beaches  
council

# QUARTERLY BUDGET REVIEW STATEMENT

## DECEMBER 2020

2021/076229



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Northern Beaches Council

## Income and operating expenses budget review statement

For the period 1 July 2020 to 31 December 2020

	2019-20 Actual \$'000	Annual				Year to date	
		ORIGINAL	REVISED	Recommended	CURRENT	YTD	
		Budget	Budget	changes for Council resolution \$'000	Forecast	Actual	
	\$'000	\$'000	\$'000	Notes	\$'000	\$'000	
<b>Income from continuing operations</b>							
Rates and annual charges	208,594	218,106	218,710	-	1	218,710	218,801
User charges and fees	74,513	77,954	80,264	(1,855)	2	78,409	39,525
Investment fees and revenues	4,301	1,700	1,528	(42)	3	1,486	822
Other revenues	23,118	25,256	23,312	(3,685)	4	19,627	9,395
Grants and contributions - Operating purposes	20,230	15,573	19,346	2,606	5	21,952	10,119
Grants and contributions - Capital purposes	35,194	36,238	41,333	(4,887)	6	36,446	12,242
<b>Total income from continuing operations</b>	<b>365,950</b>	<b>374,827</b>	<b>384,492</b>	<b>(7,862)</b>		<b>376,630</b>	<b>290,904</b>
<b>Expenses from continuing operations</b>							
Employee benefits and oncosts	(135,555)	(135,923)	(136,193)	(262)	7	(136,455)	(65,685)
Borrowing costs	(2,947)	(2,828)	(2,793)	1	8	(2,792)	(1,367)
Materials and contracts	(119,524)	(107,534)	(110,490)	(605)	9	(111,095)	(53,244)
Depreciation and amortisation	(43,546)	(41,418)	(42,641)	(356)	10	(42,997)	(21,434)
Other expenses	(45,734)	(55,314)	(61,999)	(313)	11	(62,312)	(34,871)
Gain/(Loss) on disposal of assets	6	(3,028)	(3,028)	260	12	(2,768)	409
<b>Total expenses from continuing operations</b>	<b>(347,300)</b>	<b>(346,046)</b>	<b>(357,144)</b>	<b>(1,275)</b>		<b>(358,419)</b>	<b>(176,191)</b>
<b>Surplus / (Deficit) from continuing operations</b>	<b>18,649</b>	<b>28,781</b>	<b>27,348</b>	<b>(9,137)</b>		<b>18,210</b>	<b>114,713</b>
<b>Surplus / (Deficit) before Capital Grants &amp; Contributions</b>	<b>(16,544)</b>	<b>(7,457)</b>	<b>(13,985)</b>	<b>(4,250)</b>		<b>(18,236)</b>	<b>102,471</b>
Less: Rates yet to be allocated							(80,513)
<b>Surplus / (Deficit) before Capital Grants &amp; Contributions - adjusted for rates unallocated</b>							<b>21,959</b>

Northern Beaches Council

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

For the period 1 July 2020 to 31 December 2020

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 Budget \$'000	REVISED Budget \$'000	Recommended Changes \$'000	CURRENT Forecast \$'000	YTD Actual \$'000
<b>Income from continuing operations</b>					
Rates and annual charges	218,106	218,710	-	218,710	218,801
User charges and fees	54,498	56,807	(2,562)	54,245	26,971
Investment fees and revenues	1,394	1,394	-	1,394	767
Other revenues <sup>1</sup> :	25,680	27,661	(3,684)	23,978	13,640
Grants and contributions - Operating purposes	15,573	19,346	2,606	21,952	10,119
Grants and contributions - Capital purposes	36,238	41,333	(4,887)	36,446	12,242
<b>Total income from continuing operations</b>	<b>351,489</b>	<b>365,251</b>	<b>(8,526)</b>	<b>356,725</b>	<b>282,539</b>
<b>Expenses from continuing operations</b>					
Employee benefits and oncosts	(130,617)	(130,887)	(589)	(131,476)	(63,359)
Borrowing costs	(1,190)	(1,503)	-	(1,503)	(730)
Materials and contracts <sup>2</sup> :	(105,332)	(108,476)	(457)	(108,933)	(51,723)
Depreciation and amortisation	(39,099)	(40,451)	-	(40,451)	(20,074)
Other expenses	(45,717)	(52,402)	28	(52,374)	(29,844)
Gain/(Loss) on disposal of assets	(3,028)	(3,028)	260	(2,768)	405
<b>Total expenses from continuing operations</b>	<b>(324,983)</b>	<b>(336,746)</b>	<b>(758)</b>	<b>(337,504)</b>	<b>(165,325)</b>
<b>Surplus / (Deficit) from continuing operations</b>	<b>26,506</b>	<b>28,506</b>	<b>(9,284)</b>	<b>19,222</b>	<b>117,214</b>
<b>Surplus / (Deficit) before Capital Grants &amp; Contributions</b>	<b>(9,732)</b>	<b>(12,827)</b>	<b>(4,397)</b>	<b>(17,224)</b>	<b>104,972</b>
Less: Rates yet to be allocated					(80,513)
<b>Surplus / (Deficit) before Capital Grants &amp; Contributions - adjusted for rates unallocated</b>					<b>24,459</b>

<sup>1</sup>. Other Revenues includes lease income and dividends 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 2020 to 31 December 2020

**Recommended changes to the Revised Budget**

Budget variations being recommended include the following material items:

Note	Proposed variation		Details
	Fav / (Unfav)		
	\$'000	%	
2	(1,855)	(2.3%)	<b>User charges and fees</b> Decreases in income for a number of Council businesses (offset by expenditure where possible) due to the impact of the COVID-19 pandemic, including: <ul style="list-style-type: none"> <li>• Parking fees income due to the decreased usage at car parks (\$1.431m),</li> <li>• Lakeside Holiday Park (\$1.300m),</li> <li>• Community Centres income due to decreased patronage (\$0.459m),</li> <li>• Environmental health and fire safety income due to the waiving of fees (\$0.259m),</li> <li>• Aquatic centres income due to decreased patronage (\$0.330m),</li> <li>• Glen Street Theatre income due to the closure of the theatre (\$0.327m) partially offset by reduced expenditure.</li> </ul> These decreases have been offset by increases in income: <ul style="list-style-type: none"> <li>• Kimbriki Resource Recovery Centre \$0.707m,</li> <li>• Transport Network and other road fees \$0.614m,</li> <li>• Development Assessment income \$0.300m,</li> <li>• Golf Driving Range income due to strong demand \$0.264m,</li> <li>• Children's Services income due to strong demand \$0.698m, partially offset by a fee reduction for "free preschool" grant funded service (\$0.496m).</li> </ul>
3	(42)	(2.8%)	<b>Investment fees and revenues</b> Revision of interest forecast on Kimbriki investments (\$0.042m).
4	(3,685)	(15.8%)	<b>Other revenues</b> Decreases in: <ul style="list-style-type: none"> <li>• Fines income due to the impact of COVID-19 (\$2.921m),</li> <li>• Advertising on Council's structures (\$0.690m).</li> </ul>
5	2,606	13.5%	<b>Grants and contributions - Operating purposes</b> Additional operating grants and contributions including: <ul style="list-style-type: none"> <li>• Bare Creek Bike Park maintenance contribution - \$0.300m,</li> <li>• Library Subsidy - \$0.697m (reclassify from capital grant),</li> <li>• B-line offset tree planting corridor Mona Vale to Seaforth - \$0.696m,</li> <li>• Children's Services grants including "free preschool" program, partially offset by user fees and charges \$0.777m.</li> </ul>
6	(4,887)	(11.8%)	<b>Grants and contributions - Capital purposes</b> <ul style="list-style-type: none"> <li>• Additional VPA contribution towards undergrounding power at Fern Creek Warriewood \$0.297m,</li> <li>• Capital grants and contributions associated with the capital works program including Mona Vale Surf Club - (\$3.418m), Connecting Communities - Cycleway Programs - (\$2.377m), Collaroy - Narrabeen Coastal protection works - (\$1.566m), Long Reef Surf Club (\$1.250m), Footpath works - \$1.662m, Bike plan implementation works - \$1.254m and Lionel Watts East sports building - \$0.722m (refer to Capital Expenditure schedule).</li> </ul>
	(7,862)		<b>TOTAL INCOME VARIATIONS</b>

Note	Proposed variation		Details
	Fav / (Unfav)		
	\$'000	%	
7	(262)	(0.2%)	<b>Employee benefits and oncosts</b> Primarily due additional costs in Children's Services, Human Resources and Waste Services partly offset by reductions at Kimbriki
8	1	0.0%	<b>Borrowing costs</b> • Amortisation of discount - tip remediation - \$0.001m.
9	(605)	(0.5%)	<b>Materials and contracts</b> Increases in: • Tree management expenditure at B-Line corridor Mona Vale to Seaforth offset by operating grant - (\$0.696m), • COVID-19 response incl VMS traffic boards, logistics, cleaning - (\$0.445m), • Bare Creek Bike Park expenditure offset by operating contribution - (\$0.300m), • Kimbriki materials and contracts as a result of processing higher volumes - (\$0.149m).  Decreases include: • Reduced Performance Fees, Royalties and Marketing Costs in Community, Arts and Cultural Services - \$0.446m, • Reduced fine processing fees (due to decreased fines) - \$0.400m, • Reduced petrol and other fuels in plant and fleet management - \$0.160m.
10	(356)	(0.8%)	<b>Depreciation and amortisation</b> Kimbriki depreciation and amortisation including usage of Land Cell 4A and amortisation of remediation asset (\$0.356m).
11	(313)	(0.5%)	<b>Other expenses</b> Increases in: • COVID-19 subsidy for winter 2020 sportsfield hire - (\$0.500m), • Kimbriki additional expenses including waste levy as a result of higher than expected landfill tonnages - (\$0.323m), • Additional Youth and Community Grants (Council res. 27 Oct 2020) - (\$0.250m).  Decreases in: • Lakeside Holiday Park management fees (due to reduced income) - \$0.400m, • Human Resources re-allocation to fund trainee program and reductions in other expenses \$0.217m and reduction in Governance for councillors expenses \$0.080m.
12	260	(8.6%)	<b>Gain/(Loss) on disposal of assets</b> • Net profit of \$0.260m on the sale of land on Wakehurst Parkway to Oxford Falls Grammar School
	(1,275)		<b>TOTAL OPERATING EXPENDITURE VARIATIONS</b>
	(9,137)		<b>TOTAL RECOMMENDED CHANGES TO INCOME AND OPERATING EXPENSES</b>



Northern Beaches Council  
**Capital Budget Statement**  
For the Period 1 July 2020 to 31 December 2020

	ORIGINAL Budget \$'000	REVISED Budget \$'000	RECOMMENDED changes for Council Resolution \$'000	CURRENT Forecast \$'000	Actual 1 Jul 2020 to 31 Dec 2020 \$'000
<b>Capital Funding</b>					
Working Capital	10,634	16,202	(3,212)	12,990	1,715
Depreciation	26,635	29,230	(3,215)	26,015	10,672
<b>Capital Grants &amp; Contributions</b>					
- New Grants	18,651	23,266	1,027	24,293	7,080
- Grants from prior years	12,121	12,873	(6,311)	6,562	976
<b>Externally restricted reserves</b>					
- Developer contributions	18,363	18,956	(1,746)	17,210	4,450
- Domestic waste	-	100	46	146	146
- Other	1,048	1,542	-	1,542	230
<b>Internally restricted reserves</b>					
- Merger Savings Fund	2,444	3,511	(817)	2,694	328
- Other	12,422	14,088	(2,344)	11,744	2,904
<b>Income from Sale of Assets</b>					
- Plant and equipment	2,315	2,315	-	2,315	378
<b>Total Capital Funding</b>	<b>104,633</b>	<b>122,083</b>	<b>(16,572)</b>	<b>105,511</b>	<b>28,879</b>
<b>Capital Expenditure (by Service)</b>					
Children's Services	-	-	450	450	-
Community, Arts and Culture Service	6,194	7,283	45	7,329	754
Corporate Support Services	1,841	5,283	84	5,368	1,421
Economic Development, Events and Engagement Services	3,727	4,085	(1,298)	2,786	672
Environment and Sustainability Services	10,792	14,304	(4,367)	9,937	2,296
Kimbriki Resource Recovery Centre	3,713	4,059	-	4,059	713
Library Services	1,649	2,065	43	2,108	778
Parks and Recreation Services	26,312	29,317	(5,754)	23,562	7,877
Property and Facilities Services	6,374	7,788	(894)	6,894	3,892
Transport, Traffic and Active Travel	43,881	47,749	(4,781)	42,968	10,476
Waste and Cleansing Services	150	150	(100)	50	-
<b>Total Capital Expenditure</b>	<b>104,633</b>	<b>122,083</b>	<b>(16,572)</b>	<b>105,511</b>	<b>28,879</b>

**Capital Expenditure - recommended changes to the budget**

December 2020

Job	Job Description	Budget Variation + INCR / (DECR)	Reason for Change	SOURCE OF FUNDS				
				Developer Contri	Externally restricted	Internally restricted	Grants and Contri	Dep'n / Working Capital
<b>Budget funding reallocation between projects / funding sources</b>								
CN01 162	North Curl Curl Youth Public Amenities	125,000	Funding transferred to cover costs associated with ground conditions for North Curl Curl Youth Public Amenities.					125,000
CR05 015	Public Amenities Works Program	(125,000)						(125,000)
CR05 015	Public Amenities Works Program	127,500	Funding transferred for East Esplanade deck/walkway.					127,500
CR05 000	Sportsfield Renewal Program	(127,500)						(127,500)
CR05 148	South Narrabeen SLSC - stage 2	64,000	Funding transferred to supplement club's contribution towards replacement of rear stairs.					64,000
CR05 136	Surf Lifesaving Club Minor Renewals	(64,000)						(64,000)
CR05 140	Creative Arts Space - Avalon Golf Course	330,000	Funding transferred to cover costs involved in converting part of Avalon Golf Club House to a creative art space.			330,000		
CR05 137	Creative Arts Space - Mona Vale design works	(330,000)				(330,000)		
CR05 049	Newport Surf Life Saving Club	1,768	Development application costs for Newport Surf Life Saving Club.					1,768
CR05 136	Surf Lifesaving Club Minor Renewals	(1,768)						(1,768)
CN01 113	Synthetic Sportsground Conversion	107,103	Public Space Protection Program completed with remaining funding transferred to Synthetic Sportsground Conversion for design following community engagement.					107,103
CN01 153	Public Space Protection Program	(107,103)						(107,103)
CN01 097	Library Bookstock	43,046	Re-allocate funds received from Development Contributions for library resources to fund new Mona Vale library stock.	43,046				
CN01 048	Foreshores - New and Upgrades	(43,046)		(43,046)				
CN01 011	New Traffic	300,000	Funding transferred to repair traffic facilities impacted by construction activities of Northern Beaches Hospital Road CaNE Project.				300,000	
CR05 014	Road Resheeting	(300,000)					(300,000)	
CR05 082	Library Bookstock (Bookvote)	0	Reclassification of Library Subsidy from capital to operational grant.				(600,000)	600,000
CN01 010	New Footpaths	0	Conserve working capital due to additional COVID losses – re-instate project with Local Roads and			(757,238)	757,238	
CR05 011	Footpath Renewal	0	Community Infrastructure Grant from Commonwealth Government.				904,762	(904,762)
CR05 000	Sportsfield Renewal Program	0					680,000	(680,000)
<b>Total budget funding reallocation between projects/funding sources</b>				-	-	(757,238)	1,742,000	(984,762)

<b>Increase in capital works budget</b>								
CN01 013	IT Software – New Works	46,075	Additional funding for domestic waste system improvements.		46,075			
CR05 127	IT Service Delivery - Replacement	38,157	Additional laptops and docks to support working remotely requirements.					38,157
CR05 065	Energy Saving Initiatives Works Program	9,082	Additional income from energy savings projects.				9,082	



Job	Job Description	Budget Variation + INCR / (DECR)	Reason for Change	SOURCE OF FUNDS				
				Developer Contri	Externally restricted	Internally restricted	Grants and Contri	Dep'n / Working Capital
CR05 035	Children's Centres Works Program	450,000	Additional funding from Local Roads and Community Infrastructure Program for the renewal of playgrounds to address safety issues.				450,000	
CR05 136	Surf Lifesaving Club Minor Renewals	398,500	Additional capital contribution for Queenscliff Surf Club internal alterations and lift installation.				398,500	
CR05 149	Lionel Watts East - Sports Storage building	721,648	Showground stimulus funding program for expansion of eastern amenities building and refurbishment of existing building.				721,648	
CR05 150	Investment Properties Works Program	28,900	Contributions received from previous lessee to restore leased property to original condition.				28,900	
CN01 055	Warriewood Valley - Public Space and Recreation	584,000	Additional capital contribution for undergrounding power at Fern Creek (\$297,057 additional developer contribution included).	584,000				
CN01 170	Collaroy Beach Accessible Ramp	148,750	Amended design of Collaroy Beach accessible ramp with screw piles and a headstock to replace the single concrete monopole that was previously proposed.	148,750				
CN01 028	Bike Plan Implementation - New	1,253,779	Additional Active Transport Program (\$907,000) for construction of shared paths at various sites; Contribution for rectification of inferior quality assets handed over to Council (\$346,779).				1,253,779	
CN01 184	Dedication of road assets	365,512	Capital dedication Forestville Car Park.				365,512	
CR05 014	Road Resheeting	359,400	\$300,000 contribution from Ferrovial Construction for repair of local roads impacted by Hospital Road CaNE Project. \$59,400 Heavy Vehicle Safety and Productivity Grant for South Creek Rd roundabout upgrade.				359,400	
CR05 070	Major Plant	100,000	Additional funding from Local Roads and Community Infrastructure Grant for purchase of 5 Variable Message Sign (VMS) traffic boards.				100,000	
CR05 081	Wharves Works Program	212,436	\$82,733 additional Boating Now Grant for Currawong Wharf and Mackerel Beach Wharf investigation and detailed design. \$129,663 Pittwater SRV remaining funds allocated to Wharves Program.			129,663	82,773	
CR05 130	Carol's Wharf Renewal	113,380	Additional Boating Now Grant.			89,140	16,490	7,750
CR05 131	Bells Wharf Renewal	376,620	Additional Boating Now Grant.			209,620	540,000	(373,000)
CN01 033	Connecting all Through Play - Inclusive Play	331,000	Additional funding for the delivery of contract works for Clontarf Playground.	331,000				
CR05 030	Beacon Hill Community Centre and Youth Club	45,184	Additional works to finalise completion of project.					45,184
<b>Total increase in capital works</b>		<b>5,582,423</b>		<b>1,063,750</b>	<b>46,075</b>	<b>428,423</b>	<b>4,326,084</b>	<b>(281,909)</b>

Job	Job Description	Budget Variation + INCR / (DECR)	Reason for Change	SOURCE OF FUNDS				
				Developer Contri	Externally restricted	Internally restricted	Grants and Contri	Dep'n / Working Capital
<b>Decrease in capital works budget</b>								
CN01140	Installation of Solar PV at MABC	(2,986)	Project completed - return surplus funds to Environmental Levy Reserve.			(2,986)		
CR05007	Planned Stormwater Renewals	(920,000)	Program reviewed with a number of projects deferred into future years.					(920,000)
CR05147	Public place bin enclosures	(100,000)	Project scale reduced pending the public space design guidelines to be finalised.					(100,000)
CN01110	Currawong Cottages New Cottages, Games Room and Amenities	(105,400)	Conference Centre Grant already included in rollover.				(105,400)	
CN01047	Sportsgrounds - New and Upgrades	(103,161)	Floodlighting no longer proceeding with budget reduced by \$175k. Additional \$71,839 Stronger Community Fund Round 2 allocated to complete Avalon Netball Courts.					(103,161)
CN01011	New Traffic	(200,000)	Bus Priority Grant already included in rollover.				(200,000)	
CN01016	Dee Why Town Centre – Design	(42,270)	Construction of Triangle Park North scheduled to start in 21/22. Reduced budget to cover consultation and design development.	(42,270)				
CN01017	Dee Why Town Centre – Construction – Phase 1	(925,000)	Funding transferred to CN01189 Triangle Park North commencing in 21/22.	(925,000)				
CN01036	Manly Laneways	(331,077)	Work postponed to align with future precinct planning.	(331,077)				
<b>Total decrease in capital works (2,729,894)</b>				<b>(1,298,347)</b>		<b>(2,986)</b>	<b>(408,561)</b>	<b>(1,020,000)</b>

<b>Rollover to future years</b>								
CN01007	Collaroy-Narrabeen Coastal Protection Works	(2,810,515)	Council seawall works deferred pending construction of seawalls in adjacent private land.				(1,565,673)	(1,244,843)
CN01061	Warriewood Valley Creekline works	(642,609)	Project deferred to allow for delays in Fern Creek works due to threatened species and additional consultation for Prosperity Wetland.	(642,609)				
CN01124	Mona Vale SLSC	(5,500,000)	Commencement of construction delayed due to design changes including relocation of public toilets.			(1,790,158)	(3,418,000)	(291,842)
CN01125	Long Reef Surf Life Saving Club	(1,250,000)	Commencement of construction delayed due to design changes.				(1,250,000)	
CN01139	Duffys Forest Rural Fire Station	(1,400,000)	Development application re-submitted with project to start in 2021/22.				(1,220,000)	(180,000)
CN01173	Manly Cemetery Columbarium	(170,000)	Project rephased while working through heritage requirements related to construction in the cemetery.					(170,000)
CN01049	Reserves - New and Upgrades	(191,000)	Project delayed due to new heritage planning requirements for Ivanhoe Park	(191,000)				
CN01144	Wyatt Avenue Futsal Centre	(98,148)	Project deferred until 2021/22 while Plan of Management is prepared.	(98,148)				
CN01020	Warriewood Valley – Traffic and Transport Infrastructure	(579,971)	Project delayed with splay corner purchases for proposed roundabout works.	(579,971)				

Job	Job Description	Budget Variation + INCR / (DECR)	Reason for Change	SOURCE OF FUNDS				
				Developer Contri	Externally restricted	Internally restricted	Grants and Contri	Dep'n / Working Capital
CN01 059	New Infrastructure for Church Point	(628,836)	Contractor appointed for D&C contract. Construction commencement deferred to allow additional time to consult with the community on the final design.					(628,836)
CN01 079	Church Point Masterplan Boardwalk Extension	(821,829)	Construction commencement delayed due to proposed outdoor dining licence still to be considered by Council.					(821,829)
CR05 075	Bridge Renewal	(802,808)	Project deferred as construction for the Ocean St Bridge Abutments to be undertaken over winter.					(802,808)
CN01 031	Connecting Communities Footpaths Programs	(2,151,832)	Project deferred due to extended community consultation timeline.			(1,038,943)	(1,112,889)	
CN01 032	Connecting Communities Cycleways Program	(2,377,005)	Project deferred due to extended community consultation timeline for Newport to Avalon section.				(2,377,005)	
<b>Total rollover to future years</b>		<b>(19,424,553)</b>		<b>(1,511,728)</b>	<b>-</b>	<b>(2,829,101)</b>	<b>(10,943,567)</b>	<b>(4,140,157)</b>
<b>TOTAL VARIATIONS</b>		<b>(16,572,024)</b>		<b>(1,746,325)</b>	<b>46,075</b>	<b>(3,160,902)</b>	<b>(5,284,044)</b>	<b>(6,426,828)</b>

Approved Forecast  
Revised Forecast

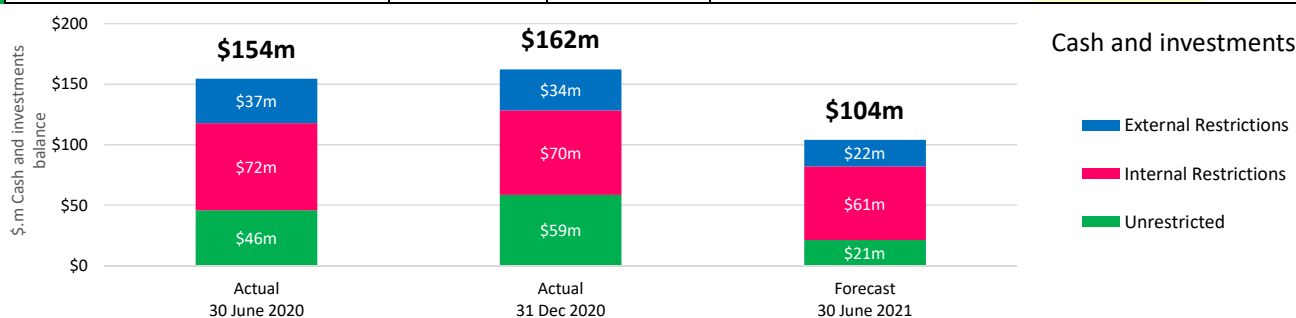
<b>122,083,442</b>
<b>105,511,418</b>

Northern Beaches Council

**Cash and investments**

For the period 1 July 2020 to 31 December 2020

			Annual Budget 2020/21			
	ACTUAL	ACTUAL	ORIGINAL	REVISED	Recommended	CURRENT
	Balance 30 June 2020 \$'000	Balance 31 Dec 2020 \$'000	Budget Closing Balance 30 June 2021 \$'000	Budget Closing Balance 30 June 2021 \$'000	changes for Council resolution \$'000	Forecast Closing Balance 30 June 2021 \$'000
<b>Total cash and investments</b>	<b>154,289</b>	<b>162,147</b>	<b>105,601</b>	<b>88,807</b>	<b>15,128</b>	<b>103,935</b>
<b>represented by:</b>						
<b>Externally restricted</b>						
Development contributions	32,020	31,859	17,562	18,691	2,024	20,716
Unexpended grants - not tied to liability	170	140	43	20	0	20
Domestic waste management	3,420	970	2,832	1,188	(46)	1,142
Stormwater management	683	505	193	192	0	192
New Council Implementation Fund	484	118	0	0	0	0
Other - e/r	-	341	0	0	0	0
<b>Total externally restricted</b>	<b>36,778</b>	<b>33,932</b>	<b>20,630</b>	<b>20,091</b>	<b>1,978</b>	<b>22,069</b>
<b>Internally restricted</b>						
Deposits, retentions and bonds	13,169	13,169	13,169	13,169	0	13,169
Employee leave entitlements	7,248	7,248	6,809	7,248	0	7,248
Kimbriki landfill remediation	10,697	10,697	13,274	12,163	0	12,163
Manly Environmental Levy	1,681	1,699	1,412	1,452	3	1,455
Merger savings fund	5,169	4,753	1,376	1,326	994	2,320
Mona Vale Cemetery	4,605	4,618	4,819	4,946	130	5,076
Pittwater SRV	4,975	5,255	341	553	2,341	2,895
Plant and fleet replacement	-	752	331	305	0	305
Unexpended grants - tied to liability	3,963	4,603	285	584	1,629	2,214
Stronger Communities Fund (I/R)	17,265	15,370	6,881	6,974	5,797	12,771
Unexpended loans	1,479	304	1,479	304	(304)	0
Other i/r	1,520	1,220	1,284	1,208	0	1,208
<b>Total internally restricted</b>	<b>71,772</b>	<b>69,689</b>	<b>51,459</b>	<b>50,233</b>	<b>10,591</b>	<b>60,824</b>
<b>Total restricted cash and investments</b>	<b>108,550</b>	<b>103,621</b>	<b>72,089</b>	<b>70,324</b>	<b>12,569</b>	<b>82,893</b>
<b>Total unrestricted cash and investments</b>	<b>45,739</b>	<b>58,526</b>	<b>33,512</b>	<b>18,483</b>	<b>2,559</b>	<b>21,042</b>



Northern Beaches Council  
**Cash flow statement**  
For the period 1 July 2020 to 31 December 2020

Original Budget 2020/21 \$'000		Actual For the period 1 Jul 2020 to 31 Dec 2020 \$'000
<b>Cash flows from operating activities</b>		
<b>Receipts:</b>		
219,319	Rates and annual charges	133,652
81,665	User charges and fees	34,683
2,240	Investment revenue and interest	1,447
40,014	Grants and contributions	21,180
5,116	Bonds, deposits and retentions received	2,993
43,513	Other	17,396
<b>Payments:</b>		
(134,821)	Employee benefits and on-costs	(66,669)
(119,757)	Materials and contracts	(61,480)
(1,195)	Borrowing costs	(752)
(5,116)	Bonds, deposits and retentions refunded	(3,150)
(61,802)	Other	(40,398)
<b>69,176</b>	<b>Net Cash provided (or used in) Operating Activities</b>	<b>38,902</b>
<b>Cash flows from investing activities</b>		
<b>Receipts:</b>		
-	Sale of investments	-
2,315	Sale of infrastructure, property, plant & equipment	680
<b>Payments:</b>		
-	Purchase of investment securities	-
(103,449)	Purchase of infrastructure, property, plant and equipment	(28,469)
<b>(101,134)</b>	<b>Net cash provided from (or used in) investing activities</b>	<b>(27,789)</b>
<b>Cash Flows from financing activities</b>		
<b>Receipts:</b>		
-	Proceeds from borrowings and advances	-
<b>Payments:</b>		
(5,102)	Repayment of borrowings and advances	(2,538)
-	Finance lease liabilities	(563)
-	Dividends paid to minority interests	(154)
<b>(5,102)</b>	<b>Net cash provided from (or used in) financing activities</b>	<b>(3,255)</b>
<b>(37,060)</b>	<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>7,858</b>
142,660	Cash, cash equivalents and investments at beginning of reporting period	154,289
<b>105,600</b>	<b>Cash, cash equivalents and investments at end of reporting period</b>	<b>162,147</b>

Northern Beaches Council  
**Statement of Financial Position**  
as at 31 December 2020

Original Budget 2020/21 \$'000		Actual as at 31 December 2020 \$'000
<b>ASSETS</b>		
<b>Current Assets</b>		
7,254	Cash and Cash Equivalents	12,088
97,480	Investments	149,232
18,721	Receivables	105,729
220	Inventories	430
1,292	Other	3,470
<b>124,968</b>	<b>Total Current Assets</b>	<b>270,950</b>
<b>Non-Current Assets</b>		
866	Investments	826
1,194	Receivables	1,136
5,157,365	Infrastructure, Property, Plant and Equipment	5,090,904
6,084	Investment Property	5,835
178	Other	-
<b>5,165,686</b>	<b>Total Non-Current Assets</b>	<b>5,098,702</b>
<b>5,290,654</b>	<b>Total Assets</b>	<b>5,369,652</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
41,836	Payables	34,031
7,166	Contract Liabilities	15,047
	- Lease Liabilities	666
4,983	Borrowings	2,599
34,622	Provisions	36,461
<b>88,607</b>	<b>Total Current Liabilities</b>	<b>88,804</b>
<b>Non-Current Liabilities</b>		
	- Contract Liabilities	6,580
	- Lease Liabilities	10,121
17,370	Borrowings	22,320
44,628	Provisions	41,719
<b>61,998</b>	<b>Total Non-Current Liabilities</b>	<b>80,740</b>
<b>150,605</b>	<b>Total Liabilities</b>	<b>169,544</b>
<b>5,140,049</b>	<b>Net Assets</b>	<b>5,200,108</b>
<b>EQUITY</b>		
4,896,887	Retained Earnings	4,981,567
243,161	Revaluation Reserves	218,156
5,138,863	Council Equity Interest	5,199,723
1,186	Minority Equity Interest	385
<b>5,140,049</b>	<b>Total Equity</b>	<b>5,200,108</b>



## Northern Beaches Council

### Contracts Listing

For the period 1 October 2020 to 31 December 2020

Contracts entered into during the three months to 31 December 2020 that exceed \$50,000 are detailed below:

Contract Number	Contractor's Name	Description	Total Value Ex GST(\$)	Actual Start Date	Expected Finish Date	Budgeted Y/N
2020/006	GPM Constructions Pty Ltd	Bell and Carols Wharf Upgrades (Construction)	\$ 2,200,608	23/10/2020	1/02/2021	Y
2020/040	Grindley Interiors Pty Ltd	Queenscliff Surf Club Lift & Internal Alterations	\$ 1,028,004	14/12/2020	14/06/2021	Y
2020/050	Twenty Four Seven	Avalon Golf Club Creative Art Studio and Workshop Conversion	\$ 444,182	5/10/2020	5/04/2021	Y
2020/102	Arcadis Australia Pacific Pty Ltd	Review of Existing Information and Biodiversity Survey	\$ 169,645	8/10/2020	20/06/2021	Y
2020/130	Bayteck Pty Ltd	North Curl Curl Community Centre Public Amenities	\$ 255,590	22/12/2020	23/04/2021	Y
2020/139	James Bennett Pty Ltd	Northern Beaches Library Books and Resource Materials	\$ 4,500,000	5/11/2020	12/11/2025	Y
2020/145	Rachael & Carl Fallon	Taylor's Point Tidal Pool Net Replacement	\$ 69,078	4/11/2020	4/11/2021	Y
2020/152	Murphys Facilities Services Pty Ltd	Steel Platform and Stair at Glen Street Theatre	\$ 109,999	19/10/2020	1/12/2020	Y
2020/153	Cardno (NSW) Pty Ltd	Brands Lane and Ponderosa Parade Drainage Design Services	\$ 121,924	10/12/2020	1/03/2021	Y
2020/156	Avant Build Pty Ltd	Manly Oval Protective Boundary Netting Services	\$ 106,050	17/11/2020	31/12/2020	Y
2020/161	Infigen Energy Markets Pty Ltd	Northern Beaches Council Renewable Electricity Power Purchase Agreement	\$ 2,900,000	23/12/2020	31/12/2030	Y
2020/173	Dragonfly Environmental	Warriewood Wetland Restoration and Aquatic Weed Control Project	\$ 113,748	16/11/2020	30/10/2021	Y
2020/176	Ozpave (Aust) Pty Ltd	Curl Curl Netball Courts Renewal	\$ 241,305	27/11/2020	19/02/2021	Y
2020/181	Apunga	Burnt Bridge Creek Reserve	\$ 151,950	15/12/2020	30/06/2021	Y
2020/186	Carfax Commercial Constructions Pty Ltd	Bushfire Upgrade Works at the Conference Centre Building, Currawong	\$ 194,742	2/11/2020	2/12/2020	Y
2020/187	WhatFix Pty Ltd	Digital Adoption Solution	\$ 158,720	1/12/2020	30/11/2022	Y
2020/189	Apunga	Manly Scenic Walkway West Bushland Restoration Project	\$ 129,250	1/12/2020	14/06/2021	Y
2020/190	Toolijooa Pty Ltd	Manly Scenic Walkway East Bushland Restoration Project	\$ 100,440	1/12/2020	14/06/2021	Y
2020/196	Australian Bushland Restoration Pty Ltd	Upper Middle Creek Contract	\$ 195,000	30/11/2020	30/06/2023	Y
2020/197	Terra Australis Regeneration	Deep Creek South Bush Regeneration Contract	\$ 75,000	17/11/2020	30/06/2023	Y
2020/200	Bush-it	Forestville Killarney Area Contract	\$ 75,986	23/12/2020	30/06/2022	Y
2020/202	Australian Bushland Restoration Pty Ltd	Jamieson Park Area Contract	\$ 125,000	29/12/2020	30/06/2022	Y
2020/204	Synthetic Grass & Rubber	North Steyne Major – Softfall Replacement	\$ 73,202	3/12/2020	1/03/2021	Y
2020/210	National Trust Of Australia (NSW)	Belrose and Small Reserves – Bush Regeneration and HR Services	\$ 102,092	13/11/2020	15/06/2021	Y
2020/214	Soil Conservation Service	Collaroy Beach Seawall Temporary Stabilisation Works	\$ 183,000	10/12/2020	10/02/2021	Y
2020/222	Foodies Collective Pty Ltd	Staff Christmas Hampers	\$ 90,000	11/11/2020	28/12/2020	Y
2020/223	Sydney Bush Regeneration Company Pty Ltd	MacKay Reserve Bushland Project	\$ 63,750	1/12/2020	30/06/2021	Y
2020/226	Downer EDi Works	Services for the Recycling of Street Sweepings and Residual	\$ 233,000	31/12/2020	30/12/2021	Y
2020/227	Terra Australis Regeneration	Collaroy Reserves – Bush Regeneration and HR Services – 2020	\$ 86,715	25/11/2020	14/06/2022	Y
2020/229	SafetyWorks Group Pty Ltd	Development of 10 WHS Procedures	\$ 75,330	11/11/2020	8/11/2021	Y
2020/230	Total Earth Care Co	Curl Curl to Cromer Bushland Restoration Project	\$ 67,500	20/11/2020	14/06/2023	Y
2020/233	Australian Bushland Restoration Pty Ltd	Ingleside Chase Bushland Restoration	\$ 141,600	1/12/2020	18/06/2021	Y
2020/237	Smart WFM Pty Ltd	People Central Program – Kronos Specialist Services	\$ 68,800	16/11/2020	26/02/2021	Y
2020/243	JAN KOLTAI	Bayview and Peninsula Bushland Restoration Project	\$ 51,250	11/12/2020	30/06/2022	Y

Contract Number	Contractor's Name	Description	Total Value Ex GST(\$)	Actual Start Date	Expected Finish Date	Budgeted Y/N
2020/247	Haskoning Australia Pty Ltd	Garden St Headwall – Detailed Design	\$ 55,500	1/12/2020	1/04/2021	Y
2020/248	Sydney Bush Regeneration Company Pty Ltd	Deep Creek and Western Foreshores	\$ 74,625	8/12/2020	18/06/2021	Y
2020/252	Australian Bushland Restoration Pty Ltd	Attunga Nareen Bushland Restoration Projects	\$ 89,000	15/12/2020	21/06/2021	Y
2020/255	National Trust Of Australia (NSW)	Minor Reserves and Powerful Owl Restoration Project	\$ 57,750	18/12/2020	30/06/2021	Y
2020/257	Toolijooa Pty Ltd	Grevillea Caleyi and DFEC – Bush Regeneration and HR Service	\$ 63,750	18/12/2020	15/06/2021	Y
2020/259	The Decorative & Visual Experts - The Dave	Summer Activation Tree Lighting	\$ 113,153	14/12/2020	11/01/2021	Y
2020/260	Terra Australis Regeneration	Condoover Reserve – Bush Regeneration and HR Services – 2020/21	\$ 65,520	23/12/2020	15/06/2023	Y
2020/261	Apunga	Forestville Park – Bush Regeneration and HR Services 2020/21	\$ 106,375	23/12/2020	15/06/2021	Y
2020/272	GLN Planning Pty Ltd	Ingleside Development Contributions Plan Preparation	\$ 104,045	23/12/2020	22/06/2022	Y

Northern Beaches Council

**Budget review of consultancy and legal expenses**

**For the period 1 July 2020 to 31 December 2020**

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

<b>Expense</b>	<b>1 July 2020 to 31 Dec 2020 \$</b>	<b>Budgeted (Y/N)</b>
Consultancies	220,058	Y
Legal services	1,985,428	Y