



# **QUARTERLY BUDGET REVIEW STATEMENT**

**MARCH 2021**

2021/332138



# Contents

<u>Income and operating expenses budget review statement</u>	<u>3</u>
<u>Income and operating expenses budget review statement – <i>excluding Kimbriki</i></u>	<u>4</u>
<u>Income and operating expenses – proposed changes to the budget</u>	<u>5</u>
<u>Capital budget statement</u>	<u>7</u>
<u>Capital expenditure – proposed changes to the budget</u>	<u>8</u>
<u>Cash and investments</u>	<u>13</u>
<u>Cash flow statement</u>	<u>14</u>
<u>Statement of financial position</u>	<u>15</u>
<u>Contracts listing</u>	<u>16</u>
<u>Budget review of consultancy and legal expenses</u>	<u>18</u>

Northern Beaches Council

# Income and operating expenses budget review statement

For the period 1 July 2020 to 31 March 2021

		Annual					Year to date
	2019-20	ORIGINAL	REVISED	Recommended		CURRENT	YTD
	Actual	Budget	Budget	changes for	Notes	Forecast	Actual
	\$'000	\$'000	\$'000	Council resolution		\$'000	\$'000
				\$'000			
<b>Income from continuing operations</b>							
Rates and annual charges	208,594	218,106	218,710	(492)	1	218,218	219,091
User charges and fees	74,513	77,954	78,409	263	2	78,671	59,622
Investment fees and revenues	4,301	1,700	1,486	(54)	3	1,431	1,172
Other revenues	13,796	16,172	10,534	(138)	4	10,396	7,829
Grants and contributions - Operating purposes	20,230	15,573	21,952	190	5	22,142	10,786
Grants and contributions - Capital purposes	35,194	36,238	36,446	(7,126)	6	29,320	16,124
Other income	9,323	9,084	9,092	198	7	9,291	7,206
<b>Total income from continuing operations</b>	<b>365,950</b>	<b>374,827</b>	<b>376,630</b>	<b>(7,160)</b>		<b>369,470</b>	<b>321,830</b>
<b>Expenses from continuing operations</b>							
Employee benefits and oncosts	(135,555)	(135,923)	(136,455)	431	8	(136,025)	(102,851)
Borrowing costs	(2,947)	(2,828)	(2,792)	105	9	(2,687)	(2,014)
Materials and services	(146,285)	(139,656)	(149,284)	(49)	10	(149,332)	(108,263)
Depreciation and amortisation	(43,546)	(41,418)	(42,997)	351	11	(42,646)	(31,769)
Other expenses	(18,974)	(23,192)	(24,124)	(1,056)	12	(25,180)	(19,875)
Gain/(Loss) on disposal of assets	6	(3,028)	(2,768)	5	13	(2,763)	887
<b>Total expenses from continuing operations</b>	<b>(347,300)</b>	<b>(346,046)</b>	<b>(358,419)</b>	<b>(213)</b>		<b>(358,633)</b>	<b>(263,885)</b>
<b>Surplus / (Deficit) from continuing operations</b>	<b>18,649</b>	<b>28,781</b>	<b>18,210</b>	<b>(7,373)</b>		<b>10,837</b>	<b>57,944</b>
<b>Surplus / (Deficit) before Capital Grants &amp; Contributions</b>	<b>(16,544)</b>	<b>(7,457)</b>	<b>(18,236)</b>	<b>(247)</b>		<b>(18,482)</b>	<b>41,821</b>
Less: Rates yet to be allocated							
							(39,661)
<b>Surplus / (Deficit) before Capital Grants &amp; Contributions - adjusted for rates unallocated</b>							<b>2,160</b>

# Northern Beaches Council

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

For the period 1 July 2020 to 31 March 2021

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	367	219,077	219,091
User charges and fees	54,498	54,245	(65)	54,180	40,985
Investment fees and revenues	1,394	1,394	(50)	1,344	1,103
Other revenues <sup>1.</sup>	13,789	8,185	(306)	7,879	5,920
Grants and contributions - Operating purposes	15,573	21,952	190	22,142	10,786
Grants and contributions - Capital purposes	36,238	36,446	(7,126)	29,320	16,124
Other income <sup>1.</sup>	11,891	15,793	197	15,990	13,295
<b>Total income from continuing operations</b>	<b>351,489</b>	<b>356,725</b>	<b>(6,793)</b>	<b>349,932</b>	<b>307,305</b>
<b>Expenses from continuing operations</b>					
Employee benefits and oncosts	(130,617)	(131,476)	322	(131,154)	(99,210)
Borrowing costs	(1,190)	(1,503)	100	(1,403)	(1,056)
Materials and services <sup>2.</sup>	(135,794)	(145,356)	(565)	(145,921)	(104,915)
Depreciation and amortisation	(39,099)	(40,451)	322	(40,129)	(29,848)
Other expenses	(15,255)	(15,950)	(965)	(16,915)	(13,592)
Gain/(Loss) on disposal of assets	(3,028)	(2,768)	-	(2,768)	882
<b>Total expenses from continuing operations</b>	<b>(324,983)</b>	<b>(337,504)</b>	<b>(785)</b>	<b>(338,289)</b>	<b>(247,739)</b>
<b>Surplus / (Deficit) from continuing operations</b>	<b>26,506</b>	<b>19,222</b>	<b>(7,578)</b>	<b>11,643</b>	<b>59,565</b>
<b>Surplus / (Deficit) before Capital Grants &amp; Contributions</b>	<b>(9,732)</b>	<b>(17,224)</b>	<b>(452)</b>	<b>(17,676)</b>	<b>43,442</b>
Less: Rates yet to be allocated					
					(39,661)
<b>Surplus / (Deficit) before Capital Grants &amp; Contributions - adjusted for rates unallocated</b>					<b>3,781</b>

<sup>1.</sup> Other Revenues/Other income 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 March 2021

### Recommended changes to the Revised Budget

Budget variations being recommended include the following material items:

Note	Proposed variation		Details
	Fav / (Unfav)		
	\$'000	%	
1	(492)	(0.2%)	<b>Rates and annual charges</b> Recognition of the elimination of rates on Council owned properties offset by higher than anticipated income from Rates and Domestic Waste Charges.
2	263	0.3%	<b>User charges and fees</b> Increases in: <ul style="list-style-type: none"> <li>• Aquatic centres income due to increased patronage \$0.606m,</li> <li>• Kimbriki Resource Recovery Centre \$0.328m,</li> <li>• Parking fees income due to increase income at car parks \$0.350m,</li> <li>• Section 603 and section 10.7 planning certificate income \$0.184m,</li> <li>• Development Engineer income \$0.171m</li> </ul> offsetting decreases in income for a number of Council businesses due to the impact of the COVID-19 pandemic, including: <ul style="list-style-type: none"> <li>• Parking fees income due to the decreased pay and display income (\$0.519m),</li> <li>• Lakeside Holiday Park (\$0.409m),</li> <li>• Community Centres income due to decreased patronage (\$0.113m),</li> <li>• Glen Street Theatre income due to the closure of the theatre (\$0.466m) partially offset by reduced expenditure.</li> </ul>
3	(54)	(3.7%)	<b>Investment fees and revenues</b>
4	(138)	(1.3%)	<b>Other revenues</b> Decreases in: <ul style="list-style-type: none"> <li>• Recycling income (\$0.200m).</li> <li>• Markets hire income (\$0.060m),</li> </ul>
5	190	0.9%	<b>Grants and contributions - Operating purposes</b> Additional operating grants and contributions including: <ul style="list-style-type: none"> <li>• Coast and Catchments funding - \$0.380m</li> </ul> offsetting reduced funding for <ul style="list-style-type: none"> <li>• Bushland and Biodiversity works (\$0.119m).</li> </ul>
6	(7,126)	(19.6%)	<b>Grants and contributions - Capital purposes</b> Capital grants and contributions being rolled over to the 2021-22 year including: <ul style="list-style-type: none"> <li>• Narrabeen lagoon pedestrian and cycle bridge - (\$4.678m),</li> <li>• Connecting Communities - cycleways program - (\$2.944m),</li> <li>• Bells wharf renewal - (\$0.651m),</li> <li>• Church Point materplan boardwalk extension - (\$0.534m).</li> </ul> Additional capital grants and contributions including: <ul style="list-style-type: none"> <li>• Development contributions - \$0.843m.</li> <li>• Safer Schools infrastructure - \$0.810m.</li> </ul>
7	198	2.2%	<b>Other income</b> Additional leasing income from <ul style="list-style-type: none"> <li>• Community/sporting organisations - \$0.162m</li> <li>• Commercial properties - \$0.080m</li> </ul> partially offset by reduced leasing revenue for <ul style="list-style-type: none"> <li>• Outdoor dining - (\$0.050m).</li> </ul>
	(7,160)		<b>TOTAL INCOME VARIATIONS</b>

Note	Proposed variation		Details
	Fav / (Unfav)		
	\$'000	%	
8	431	0.3%	<b>Employee benefits and oncosts</b> Primarily due additional costs in Recreation business (aquatic centres - offset by additional income), Childrens Services partly offset by reductions at Community Arts and Culture, Property and Kimbriki
9	105	3.8%	<b>Borrowing costs</b> • Interest on loans - \$0.100m.
10	(49)	(0.0%)	<b>Materials and services</b> Increases in: • Waste management expenditure including increased vegetation processing, bulky goods collection and disposal costs and servicing old bins - (\$1.073m), • Property building maintenance and servicing costs offset by reduced Management Fees - (\$0.885m), • Kimbriki processing costs as a result of processing higher volumes and storm works - (\$0.456m), • Parks and Recreation expenditure due to additional vegetation costs and Collaroy sea wall urgent works - (\$0.298m), • COVID-19 response incl VMS traffic boards, logistics, cleaning - (\$0.250m). offset by decreases in: • Recognition of elimination entries relating to Rent and Rates on Council properties - \$0.972m, • Reduced Engagement and Events expenditure due to COVID restrictions, cancellations/postponements - \$0.514m, • Reduced HR training and program costs - \$0.415m, • Reduced Performance Fees, Royalties and Marketing Costs together with reduced Community Centre expenditure in Community, Arts and Cultural Services - \$0.308m, • Reduced Strategic Land Use Planning expenditure - \$0.306m. • Revised Street Lighting project expenditure across two years within Transport and Civil Infrastructure - \$0.303m.
11	351	0.8%	<b>Depreciation and amortisation</b> Reduced amortisation of the remediation costs associated with the Tip Asset (\$0.322m).
12	(1,056)	(4.4%)	<b>Other expenses</b> Increases in: • Narrabeen Collaroy seawall private coastal works grant and subsidies (\$0.700m) • Property rent relief grants and subsidies - (\$0.150m), • Kimbriki Land Tax and Waste Levy costs - (\$0.092m), • Aged and Disability COVID rapid response Grant funded expenditure - (\$0.077m).
13	5	(0.2%)	<b>Gain/(Loss) on disposal of assets</b>
	(213)		<b>TOTAL OPERATING EXPENDITURE VARIATIONS</b>
	(7,373)		<b>TOTAL RECOMMENDED CHANGES TO INCOME AND OPERATING EXPENSES</b>



Northern Beaches Council  
**Capital Budget Statement**  
For the Period 1 July 2020 to 31 March 2021

	ORIGINAL Budget \$'000	REVISED Budget \$'000	RECOMMENDED changes for Council Resolution \$'000	CURRENT Forecast \$'000	Actual 1 Jul 2020 to 31 Mar 2021 \$'000
<b>Capital Funding</b>					
Working Capital	10,634	12,990	(928)	12,062	7,050
Depreciation	28,950	28,330	(2,007)	26,324	15,450
<b>Capital Grants &amp; Contributions</b>					
- New Grants	18,651	24,293	(7,255)	17,037	9,636
- Grants from prior years	12,121	6,562	(1,165)	5,397	354
<b>Externally restricted reserves</b>					
- Developer contributions	18,363	17,210	(5,736)	11,474	5,865
- Domestic waste	-	146	-	146	136
- Other	1,048	1,542	72	1,614	272
<b>Internally restricted reserves</b>					
- Merger Savings Fund	2,444	2,694	(1,055)	1,639	591
- Other	10,107	9,429	94	9,523	3,853
<b>Income from Sale of Assets</b>					
- Plant and equipment	2,315	2,315	-	2,315	1,527
<b>Total Capital Funding</b>	<b>104,633</b>	<b>105,511</b>	<b>(17,980)</b>	<b>87,531</b>	<b>44,734</b>
<b>Capital Expenditure (by Service)</b>					
Children's Services	-	450	(150)	300	-
Community, Arts and Culture Service	6,194	7,328	(4,413)	2,915	1,348
Corporate Support Services	1,841	5,368	(103)	5,265	2,646
Economic Development, Events and Engagement Services	3,727	2,786	(927)	1,859	816
Environment and Sustainability Services	10,792	9,937	(306)	9,631	3,478
Kimbriki Resource Recovery Centre	3,713	4,059	172	4,231	2,339
Library Services	1,649	2,108	(214)	1,894	1,285
Parks and Recreation Services	26,475	23,628	(1,471)	22,157	10,671
Property and Facilities Services	6,211	6,829	(64)	6,765	4,749
Transport, Traffic and Active Travel	43,881	42,968	(10,484)	32,484	17,402
Waste and Cleansing Services	150	50	(20)	30	-
<b>Total Capital Expenditure</b>	<b>104,633</b>	<b>105,511</b>	<b>(17,980)</b>	<b>87,531</b>	<b>44,734</b>

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

March 2021

		SOURCE OF FUNDS						
Job	Job Description	Budget Variation + INCR / (DECR)	Reason for Change	Developer Contri	Externally restricted	Internally restricted	Grants and Contri	Dep'n / Working Capital
<b>Budget funding reallocation between projects / funding sources</b>								
CN01 172	Mona Vale Library Outdoor Courtyard	0	Swap working capital funds for recently received Pittwater s7.11 Development Contribution funds as per Council Resolution March 2021.	6,331				(6,331)
CR050 28	Community Buildings Works Program	26,000	Funding transferred for fire safety works at Avalon Bowling Club.					26,000
CR051 33	Multi Storey Car Park Renewal Works	(26,000)						(26,000)
CR051 40	Creative Arts Space - Avalon Golf Course	14,975	Funding transferred for the changes of scope of works at Avalon Golf Course.			14,975		
CR051 37	Creative Arts Space - Mona Vale Design Works	(14,975)				(14,975)		
CN01 047	Sportsgrounds - New and Upgrades	166,885	Funding transferred to complete Avalon netball court and sport lighting.					166,885
CN01 034	Connecting all Through Play - Active Play	(166,885)						(166,885)
CR050 00	Sportsfield Renewal Program	500,000						500,000
CR050 02	Foreshores Renewal Program	(330,000)	Funding transferred for resurfacing of John Fisher Park netball courts.					(330,000)
CR051 34	Commercial Centre Renewal	(170,000)						(170,000)
CR050 05	Rockpool Renewal Program	100,000	Funding transferred for rockpool repairs at Bilgola and Avalon Beaches.			100,000		
CR050 91	Place Making Infrastructure	(100,000)				(100,000)		
CN01 059	Church Point - New Infrastructure	0	Swap working capital funds for recently received Pittwater s7.11 Development Contribution funds as per Council Resolution March 2021.	156,500				(156,500)
CN01 153	Public Space Protection Program	0	Recognise Manly CBD Business Improvement Special Rate reserve allocation.		71,991			(71,991)
<b>Total budget funding reallocation between projects/funding sources</b>		-		<b>162,831</b>	<b>71,991</b>	-	-	<b>(234,822)</b>
<b>Budget funding reallocation (to) / from operating budget</b>								
CR051 27	Computers, Laptops and Mobile Devices - Replacements	6,650	Funding transferred to 33471000 (Service Delivery) for Council Chamber AV equipment operational expenses (\$20k) and additional Ranger devices funded from Compliance operating budget for Minor Equipment					6,650
CR050 35	Children's Centres Works Program	100,000	Additional funding made available through Children's Services Opex reduction.					100,000
<b>Total budget funding reallocation (to) / from operating budget</b>		<b>106,650</b>		-	-	-	-	<b>106,650</b>
<b>Increase in capital works budget</b>								
CR051 27	Computers, Laptops and Mobile Devices - Replacements	49,710	Non standard devices for GIS team to support SEA application.					49,710



Job	Job Description	Budget Variation + INCR / (DECR)	Reason for Change	Developer Contri	Externally restricted	Internally restricted	Grants and Contri	Dep'n / Working Capital
CN01 028	Bike Plan Implementation - New Works	232,123	Income received for Oxford Falls shared path.				232,123	
CN01 097	Library Bookstock	16,114	Additional funds received into the s7.11 Pittwater Development Contributions fund for libraries.	16,114				
CR050 65	Energy Saving Initiatives Program - Revolving Energy Fund	4,278	Increased income from Energy Savings Certificates to be allocated to Dee Why Civic energy efficiency lighting upgrade.				4,278	
CN01 011	New Traffic Facilities	100,000	Additional funding required to cover potential costs related to Pringle Avenue roundabout.	100,000				
CN01 198	Safer Schools Infrastructure	810,000	Additional grant funding for traffic device upgrades and school crossing upgrades.				810,000	
CR050 14	Road Resheeting Program	53,064	Additional capital contribution from Sydney Water for restoration works.				53,064	
CR050 71	Light Fleet Renewal	23,618	Additional funding required for new operational vehicle.					23,618
CN01 156	Newport Beach Basketball Court	20,000	Additional funding required to cover project scope increase following community engagement.			20,000		
CN01 171	Public Defibrillator Installation	2,345	Project completed with minor variation required.					2,345
CN01 197	Manly Dam Boardwalk	50,000	New project following successful grant application.				50,000	
CN05 143	Dedication of Land Assets	454,241	Warriewood community land dedications.	450,793			3,448	
CR050 28	Community Buildings Works Program	23,069	Additional funding from Scotland Island Emergency Water Reserve to rebuild a Council water infrastructure platform located above Bells Wharf, Scotland Island.			23,069		
CR050 43	Sport Buildings Works Program	62,218	Additional funding for installation of storage sheds in conjunction of Manly Warringah Football Association.				21,267	40,951
CR051 06	Warringah Aquatic Centre Renewal Works	39,134	Additional funding required for replacement of diving boards.					39,134
CR051 40	Creative Arts Space - Avalon Golf Course	1,025	Additional funding for public defibrillator.				1,025	
<b>Total increase in capital works budget</b>		<b>1,940,940</b>		<b>566,907</b>	<b>-</b>	<b>43,069</b>	<b>1,175,205</b>	<b>155,758</b>
<b>Decrease in capital works budget</b>								
CR051 27	Computers, Laptops and Mobile Devices - Replacements	(127,630)	Budget for Council Chambers audio visual replacement revised down following further information on costs through the procurement process.					(127,630)
CR050 82	Library Books - Replacement	(20,000)	The remaining book re-stocking program will be revised to assist with funding the extension of the outdoor dining waiver as per Council Resolution March 2021.					(20,000)
CN01 061	Warriewood Valley Creekline Works	(120,000)	Budget rephased for preliminary design works in 20/21. Construction works to commence in 21/22.	(120,000)				

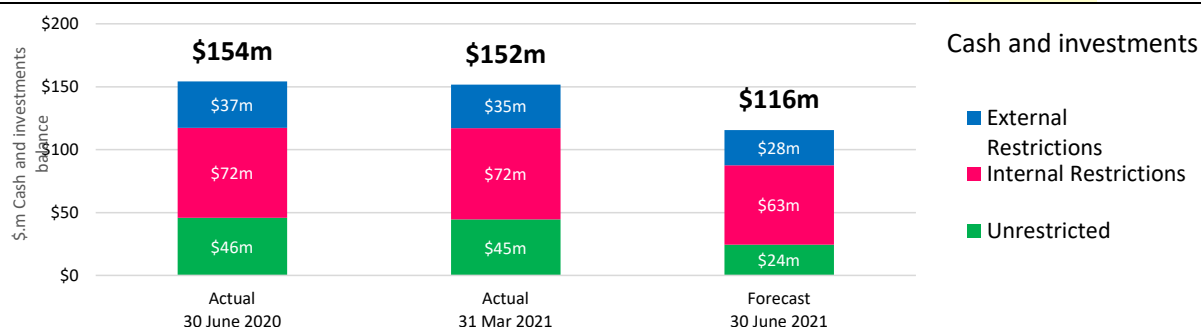
Job	Job Description	Budget Variation + INCR / (DECR)	Reason for Change	Developer Contri	Externally restricted	Internally restricted	Grants and Contri	Dep'n / Working Capital
CR050 07	Planned Stormwater Renewal Works	(100,000)	Program to be completed with surplus funds returning to Depreciation funding.					(100,000)
CR051 23	Gross Pollutant Trap Renewal Works	(40,000)	Program to be completed with surplus funds returning to Depreciation funding.					(40,000)
CR051 47	Public Place Bin Enclosures	(20,000)	Replacement of bin hides will commence in 21/22, with procurement commencing in 20/21 pending approval of the new urban design guidelines as per Council Resolution March 2021.					(20,000)
CN01 020	Warriewood Valley – Traffic and Transport Infrastructure	(633,126)	Project reviewed with scope reduced.	(633,126)				
CN01 078	Glen St Masterplan Implementation	(27,509)	Project completed - return surplus funds to Working Capital funding.					(27,509)
CN01 113	Synthetic Sportsground Conversion	(10,701)	Project design works substantially completed.					(10,701)
CN01 116	Freshwater Beach Masterplan Implementation	(50,000)	Revised project phasing. The design brief for stage one is currently underway, with construction due to commence in 21/22 as per Council Resolution March 2021.					(50,000)
CR051 07	Manly Aquatic Centre Renewal Works	(10,629)	Project completed - return surplus funds to Depreciation funding.					(10,629)
<b>Total decrease in capital works budget</b>		<b>(1,159,595)</b>		<b>(753,126)</b>	-	-	-	<b>(406,469)</b>
<b>Brought forward from future years</b>								
CN01 005	North Curl Curl Youth Facility	20,000	Undertake project design of car park, footpath and drainage ahead of schedule.				20,000	
CN01 055	Warriewood Valley - Public Space and Recreation	359,179	Bring forward funding from 22/23 to complete 3 Boondah Road Warriewood netball courts.	359,179				
CR050 28	Community Buildings Works Program	107,672	Bring forward funding from 21/22 for works at North Narrabeen Community Centre to accommodate Elanora Players.					107,672
CR050 42	Operational Buildings Works Program	134,791	Bring forward funding from 21/22 for office relocations and essential equipment replacement e.g. HVAC.					134,791
CR050 84	Forestville Library	73,205	Multi-year project proceeding ahead of schedule.					73,205
CN01 031	Connecting Communities - Footpaths Programs	650,000	The project is more advanced than anticipated. Extra funding required for new footpaths at Ocean Street, Palm Beach.			650,000		
<b>Total brought forward from future years</b>		<b>1,344,847</b>		<b>359,179</b>	-	<b>650,000</b>	<b>20,000</b>	<b>315,668</b>
<b>Rollover to future years</b>								
CR051 27	Computers, Laptops and Mobile Devices - Replacements	(32,000)	Rephasing of Council Chambers audio visual replacement.					(32,000)
CN01 121	Coast Walk Art Trail	(586,805)	Funds reallocated as per Council resolution February 2021.			(586,805)		
CN01 160	Coast Walk Aboriginal Art and Storytelling Project - Grant	(270,000)	Funds reallocated as per Council resolution February 2021.			(200,000)	(70,000)	
CR051 19	Water Saving and Re-Use Initiatives	(50,000)	Funding rolled over to 21/22 for Mona Vale Surf Life Saving Club.			(50,000)		

Job	Job Description	Budget Variation + INCR / (DECR)	Reason for Change	Developer Contri	Externally restricted	Internally restricted	Grants and Contri	Dep'n / Working Capital
CN01 020	Warriewood Valley – Traffic and Transport Infrastructure	(264,000)	Project rephased with future development requirements.	(264,000)				
CN01 059	Church Point - New Infrastructure	(472,336)	Project delayed due to ongoing community consultation.					(472,336)
CN01 079	Church Point Masterplan Boardwalk Extension	(734,000)	Project deferred to commence early 21/22 due to dining license and finalisation of costs for pontoons.				(534,000)	(200,000)
CR050 13	Retaining Wall Renewal Works	(400,000)	Moore Street Clontarf retaining wall project delayed due to Sydney Water approval of design.					(400,000)
CR050 75	Bridge Renewal Works	(682,000)	Ocean Street bridge awaiting lagoon clearance works and Oxford Falls bridge awaiting gazettal of road reserve.					(682,000)
CR051 30	Carol's Wharf Renewal	(668,879)	Project delayed due to long lead time for pontoons and to be completed by August 2021.			(89,140)		(579,739)
CR051 31	Bells Wharf Renewal	(850,947)	Project delayed due to long lead time for pontoons and to be completed by August 2021.			(200,000)	(650,947)	
CN01 049	Reserves - New and Upgrades	(61,950)	Ivanhoe Park Masterplan still in development. Implementation expected to commence in 21/22.	(61,950)				
CN01 055	Warriewood Valley - Public Space and Recreation	(563,410)	Undergrounding of powerlines re- phased to 21/22 due to delays in delivery of cabling from overseas.	(563,410)				
CN01 102	Youth Facilities	(165,224)	Project rephased to 21/22 due to delays in procurement process.			(165,224)		
CR051 34	Commercial Centre Renewal	(130,000)	Rephasing project due to thorough community engagement process.					(130,000)
CN01 096	Mona Vale Library - Upgrades and New Works	(283,423)	Project deferred pending overall strategic review of Mona Vale site.			(283,423)		
CN01 109	Terrey Hills Emergency Services Headquarters	(163,580)	Project scope under review in coordination with RFS.				(163,580)	
CN01 110	Currawong Cottages New Cottages, Games Room and Amenities	(254,700)	Project rephased with grant application to restore five additional cabins in 21/22.					(254,700)
CN01 161	Marine Rescue Broken Bay Building	(325,000)	Project delayed due to negotiation with Marine Rescue on the detailed design of the building.				(325,000)	
CR050 35	Children's Centres Works Program	(250,000)	On-going project with construction phased over two financial years.				(250,000)	
CN01 016	Dee Why Town Centre – Design	(100,000)	Construction support for St David Avenue Park rephased to 21/22.	(100,000)				
CN01 017	Dee Why Town Centre – Construction – Phase 1	(827,000)	Project delayed due to wet weather.	(827,000)				
CN01 032	Connecting Communities - Cycleways Program	(2,944,001)	Project delayed due to ongoing community consultation and design refinement on Newport to Avalon cycleways.				(2,944,001)	
CN01 033	Connecting all Through Play - Inclusive Play	(541,000)	Project delayed due to late delivery of play equipment from overseas.	(541,000)				
CN01 034	Connecting all Through Play - Active Play	(372,769)	Project deferred pending DA approval for sports field lighting.			(103,651)		(269,118)
CN01 068	Warriewood Valley Community Centre	(3,714,465)	Multi-year project construction rephased to 21/22.	(3,714,465)				
CN01 138	Narrabeen Lagoon Pedestrian and Cycle Bridge	(4,678,150)	Tender process delayed due to amendments to Transport for NSW funding deed.				(4,678,150)	
<b>Total rollover to future years</b>		<b>(20,385,639)</b>		<b>(6,071,825)</b>	<b>-</b>	<b>(1,678,243)</b>	<b>(9,615,678)</b>	<b>(3,019,893)</b>

Job	Job Description	Budget Variation + INCR / (DECR)	Reason for Change	Developer Contri	Externally restricted	Internally restricted	Grants and Contri	Dep'n / Working Capital
<b>Kimbriki</b>								
CN01 086	Kimbriki Landfill Cell Development Area 4A	228,795	Cost overrun on stabilisation due to ground conditions discovered during excavation and rain events during work eroding the area.					228,795
CR050 99	Kimbriki Vehicles	(56,716)	Vehicle replacement program complete for 2020/21					(56,716)
<b>Total Kimbriki</b>		<b>172,079</b>		-	-	-	-	<b>172,079</b>
<b>TOTAL VARIATIONS</b>		<b>(17,980,718)</b>		<b>(5,736,033)</b>	<b>71,991</b>	<b>(985,174)</b>	<b>(8,420,473)</b>	<b>(2,911,029)</b>
<b>Approved Budget</b>		<b>105,511,418</b>						
<b>Revised Forecast</b>		<b>87,530,700</b>						

Northern Beaches Council  
**Cash and investments**  
For the period 1 July 2020 to 31 March 2021

	Annual Budget 2020/21					
	ACTUAL	ACTUAL	ORIGINAL	REVISED	Recommended	CURRENT
	Balance 30 June 2020 \$'000	Balance 31 Mar 2021 \$'000	Budget Balance 30 June 2021 \$'000	Budget Balance 30 June 2021 \$'000	changes for Council resolution \$'000	Forecast Balance 30 June 2021 \$'000
<b>Total cash and investments</b>	<b>154,289</b>	<b>151,854</b>	<b>105,601</b>	<b>103,935</b>	<b>11,756</b>	<b>115,691</b>
<b>represented by:</b>						
<b>Externally restricted</b>						
Development contributions	32,020	32,424	17,562	20,716	6,996	27,711
Unexpended grants - not tied to liability	170	140	43	20	42	62
Domestic waste management	3,420	102	2,832	1,142	(1,138)	4
Stormwater management	683	599	193	192	-	192
New Council Implementation Fund	484	83	-	-	-	-
Other - e/r	-	1,425	-	-	-	-
<b>Total externally restricted</b>	<b>36,778</b>	<b>34,773</b>	<b>20,630</b>	<b>22,069</b>	<b>5,900</b>	<b>27,969</b>
<b>Internally restricted</b>						
Deposits, retentions and bonds	13,169	13,169	13,169	13,169	-	13,169
Employee leave entitlements	7,248	7,248	6,809	7,248	-	7,248
Kimbriki landfill remediation	10,697	10,697	13,274	12,163	-	12,163
Manly Environmental Levy	1,681	1,916	1,412	1,455	-	1,455
Merger savings fund	5,169	4,471	1,376	2,320	1,056	3,375
Mona Vale Cemetery	4,605	4,625	4,819	5,076	58	5,134
Pittwater SRV	4,975	5,353	341	2,895	(47)	2,847
Plant and fleet replacement	-	1,677	331	305	(22)	283
Unexpended grants - tied to liability	3,963	7,301	285	2,214	1,405	3,618
Stronger Communities Fund (I/R)	17,265	14,766	6,881	12,771	72	12,843
Unexpended loans	1,479	-	1,479	-	-	0
Other i/r	1,520	1,221	1,284	1,208	(9)	1,199
<b>Total internally restricted</b>	<b>71,772</b>	<b>72,445</b>	<b>51,459</b>	<b>60,824</b>	<b>2,512</b>	<b>63,336</b>
<b>Total restricted cash and investments</b>	<b>108,550</b>	<b>107,218</b>	<b>72,089</b>	<b>82,893</b>	<b>8,412</b>	<b>91,305</b>
<b>Total unrestricted cash and investments</b>	<b>45,739</b>	<b>44,636</b>	<b>33,512</b>	<b>21,042</b>	<b>3,344</b>	<b>24,386</b>



Northern Beaches Council

## Cash flow statement

For the period 1 July 2020 to 31 March 2021

Original Budget 2020/21 \$'000		Actual For the period 1 Jul 2020 to 31 Mar 2021 \$'000
<b>Cash flows from operating activities</b>		
<b><u>Receipts:</u></b>		
219,319	Rates and annual charges	176,997
81,665	User charges and fees	58,152
2,240	Investment revenue and interest	1,934
40,014	Grants and contributions	27,836
5,116	Bonds, deposits and retentions received	1,286
43,513	Other	25,350
<b><u>Payments:</u></b>		
(134,821)	Employee benefits and on-costs	(104,202)
(119,757)	Materials and contracts	(90,102)
(1,195)	Borrowing costs	(1,060)
(5,116)	Bonds, deposits and retentions refunded	(1,437)
(61,802)	Other	(48,513)
<b>69,176</b>	<b>Net Cash provided (or used in) Operating Activities</b>	<b>46,240</b>
<b>Cash flows from investing activities</b>		
<b><u>Receipts:</u></b>		
-	- Sale of investments	-
2,315	Sale of infrastructure, property, plant & equipment	1,527
<b><u>Payments:</u></b>		
-	- Purchase of investment securities	-
(103,449)	Purchase of infrastructure, property, plant and equipment	(45,225)
<b>(101,134)</b>	<b>Net cash provided from (or used in) investing activities</b>	<b>(43,698)</b>
<b>Cash Flows from financing activities</b>		
<b><u>Receipts:</u></b>		
-	- Proceeds from borrowings and advances	-
<b><u>Payments:</u></b>		
(5,102)	Repayment of borrowings and advances	(3,869)
-	- Finance lease liabilities	(930)
-	- Dividends paid to minority interests	(154)
<b>(5,102)</b>	<b>Net cash provided from (or used in) financing activities</b>	<b>(4,953)</b>
<b>(37,060)</b>	<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(2,411)</b>
142,660	<b>Cash, cash equivalents and investments at beginning of reporting period</b>	154,289
<b>105,600</b>	<b>Cash, cash equivalents and investments at end of reporting period</b>	<b>151,878</b>



Northern Beaches Council  
**Statement of Financial Position**  
as at 31 March 2021

Original Budget 2020/21 \$'000	Actual as at 31 March 2021 \$'000
<b>ASSETS</b>	
<b>Current Assets</b>	
7,254 Cash and Cash Equivalents	6,509
97,480 Investments	144,543
18,721 Receivables	61,385
220 Inventories	449
1,292 Other	1,763
<b>124,968 Total Current Assets</b>	<b>214,649</b>
<b>Non-Current Assets</b>	
866 Investments	826
1,194 Receivables	1,136
5,146,076 Infrastructure, Property, Plant and Equipment	5,085,791
6,084 Investment Property	5,835
11,289 Right of use assets	10,262
178 Other	-
<b>5,165,686 Total Non-Current Assets</b>	<b>5,103,851</b>
<b>5,290,654 Total Assets</b>	<b>5,318,500</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
41,836 Payables	38,915
7,166 Contract Liabilities	17,418
- Lease Liabilities	299
4,983 Borrowings	1,261
34,622 Provisions	36,336
<b>88,607 Total Current Liabilities</b>	<b>94,230</b>
<b>Non-Current Liabilities</b>	
- Contract Liabilities	6,580
- Lease Liabilities	10,204
17,370 Borrowings	22,326
44,628 Provisions	41,821
<b>61,998 Total Non-Current Liabilities</b>	<b>80,931</b>
<b>150,605 Total Liabilities</b>	<b>175,161</b>
<b>5,140,049 Net Assets</b>	<b>5,143,339</b>
<b>EQUITY</b>	
4,896,887 Retained Earnings	4,924,798
243,161 Revaluation Reserves	218,156
<b>5,138,863 Council Equity Interest</b>	<b>5,142,954</b>
1,186 Minority Equity Interest	385
<b>5,140,049 Total Equity</b>	<b>5,143,339</b>

## Northern Beaches Council

### Contracts Listing

For the period 1 January 2021 to 31 March 2021

Contracts entered into during the three months to 31 March 2021 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)
2020/023	Favro Constructions	Apex Park Amenities	\$212,091.00	11/03/2021	30/06/2021	YES
2020/077	Ally Property Services Pty Ltd	Collaroy Beach all Ability Access Ramp Works	\$398,475.00	18/03/2021	31/08/2021	YES
2020/090	The Glascott Group P/L	St David Avenue Park, Dee Why	\$1,377,355.00	25/02/2021	31/08/2021	YES
2020/124	Optimal Stormwater Pty Ltd	North Steyne GPT	\$530,950.00	15/02/2021	18/08/2021	YES
2020/134	Westbury Constructions Pty Ltd	Lionel Watts Eastern Amenities and Clubhouse Upgrades	\$1,042,076.00	27/01/2021	1/11/2021	YES
2020/154	GHD Pty Ltd	Pittwater Rd Bayview Seawall Design	\$80,884.00	13/01/2021	31/12/2021	YES
2020/159	Enter Building Group Pty Ltd	Clontarf Reserve Playground Upgrade	\$528,977.00	18/03/2021	16/07/2021	YES
2020/162	Pesthelp	Pest Control Schedule of Rates – All Sites	\$120,000.00	15/01/2021	14/01/2025	YES
2020/162	Pesthelp	Pest Control Schedule of Rates – All Sites	\$120,000.00	15/01/2021	14/01/2025	YES
2020/163	Inter-Chillers Pty Ltd	Air Conditioning System Upgrade at Glen Street Theatre	\$348,500.00	5/02/2021	21/07/2021	YES
2020/164	GPM Marine Constructions Pty Ltd	Fairy Bower Stormwater Outlet Renewal Works	\$275,662.00	25/02/2021	31/08/2021	YES
2020/174	Grindley Interiors Pty Ltd	Redevelopment of Long Reef Surf Life Saving Club & Associated Community Facilities	\$7,494,000.00	25/01/2021	25/11/2021	YES
2020/178	Workfield Investments Pty Ltd	Activate Manly – Streets as Shared Spaces Grant Program	\$141,860.00	15/02/2021	15/12/2021	YES
2020/184	Bedrule Pty Ltd 1140336	Fern Creek HV Undergrounding	\$516,620.00	4/03/2021	23/04/2021	YES
2020/191	Waratah Eco Works Pty Ltd	Seaforth-Balgowlah Heights Bushland Restoration Project	\$109,806.00	11/03/2021	14/06/2022	YES
2020/192	Hill PDA	Property Consultancy Services	\$240,000.00	1/04/2021	31/03/2023	YES
2020/198	Toolijooa Pty Ltd	Allenby Park Area Contract	\$318,000.00	29/03/2021	30/06/2023	YES
2020/206	James Voller Studio Pty Ltd t/a Collide Public Art Initiative	St David Avenue Park – Public Artwork	\$130,000.00	21/01/2021	10/08/2021	YES
2020/209	Favro Constructions	Sewer Upgrade – Mona Vale Beach	\$357,727.00	11/03/2021	30/06/2021	YES
2020/211	KGM Services Pty Ltd T/A Solar Professionals	Provision of Six Grid Connected PV Systems and One Battery Energy Storage System at Six Northern Beaches Council Sites	\$124,250.00	17/02/2021	30/06/2021	YES
2020/215	Ally Property Services Pty Ltd	Pathway Construction at Wingara Reserve, Belrose and Catapla Reserve, Avalon Beach	\$183,191.00	11/03/2021	30/04/2021	YES
2020/216	Insituform Pacific Pty Ltd	Pipe Remediation Package – Dee Why, Bayview, Terrey Hills	\$74,084.00	14/12/2020	31/07/2021	YES
2020/228	Toolijooa Pty Ltd	Careel Creek Sediment Removal	\$72,694.00	7/04/2021	28/01/2021	YES

Contract Number	Contractor's Name	Description	Total Value Ex GST(\$)	Actual Start Date	Expected Finish Date	Budgeted (Y/N)
2020/244	Toolijooa Pty Ltd	Deep Creek Area Reserves Project	\$100,798.00	4/01/2021	30/06/2021	YES
2020/247	Haskoning Australia Pty Ltd	Garden St Headwall – Detailed Design	\$55,500.00	1/12/2020	31/07/2021	YES
2020/262	Ally Property Services Pty Ltd	Phillip Road, Mona Vale – Road and Drainage Improvements (2020/21)	\$214,356.00	29/01/2021	26/04/2021	YES
2020/270	Australian Bushland Restoration Pty Ltd	Careel Bay Bushland Restoration	\$50,800.00	3/02/2021	30/06/2022	YES
2020/271	Dragonfly Environmental	Scotland Island & Western Foreshores	\$147,500.00	5/02/2021	30/06/2022	YES
2021/006	Advisian Pty Ltd	Dee Why Beach SQID Design	\$79,870.00	16/03/2021	31/10/2021	YES
2021/008	Performance Civil Holdings Pty Ltd	Allambie Heights Oval Pathway Construction	\$78,124.00	1/03/2021	30/04/2021	YES
2021/015	Toolijooa Pty Ltd	Grevillea Caley Conservation Project – Bush Regeneration – DPIE Grant – 2020/21	\$52,000.00	28/01/2021	30/06/2022	YES
2021/037	Alluvium Consulting Australia Pty Ltd	Water Cycle Management Strategy - LEP	\$57,160.00	25/03/2021	8/06/2021	YES
2021/038	Ally Civil Engineering	Kerb and Gutter Renewals, Oaks Ave (Woolworth Loading Dock Driveway to Avon Rd) – Dee Why	\$63,536.00	5/03/2021	10/05/2021	YES
2021/039	Ally Civil Engineering	Kerb and Gutter Renewals, The Crescent (Barrenjoey Rd to Old Barrenjoey Rd) – Avalon Beach	\$119,274.00	5/03/2021	7/05/2021	YES
2021/040	State Civil Pty Ltd	Shared Path Renewals – Warringah Rd, Frenchs Forest	\$145,283.00	5/03/2021	10/05/2021	YES
2021/054	GHD Pty Ltd	Community Engagement In-House Resource	\$67,080.00	19/03/2021	30/06/2021	YES
2021/055	Telstra Corporation Ltd	MS Teams Unified Communications as a Services (UCaaS) Telecommunications Agreement - Telstra	\$207,979.00	3/03/2021	2/03/2022	YES
2021/075	Onsite Rental Group Operations Pty Ltd	Mona Vale Beach SLSC and Beach Amenities – Temporary Accommodation	\$100,000.00	29/03/2021	3/05/2022	YES

## Northern Beaches Council

# Budget review of consultancy and legal expenses

For the period 1 July 2020 to 31 March 2021

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

Expense	1 July 2020 to 31 Mar 2021 \$	Budgeted (Y/N)
Consultancies	293,764	Y
Legal services	2,631,286	Y