



QUARTERLY BUDGET REVIEW STATEMENT

SEPTEMBER 2022

2022/710467



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Northern Beaches Council

Income and operating expenses budget review statement

For the period 1 July 2022 to 30 September 2022

		Annual				Year to date
	2021-22	ORIGINAL	REVISED	Recommended	CURRENT	YTD
	Actual	Budget	Budget	changes for Council resolution	Forecast	Actual
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income from continuing operations						
Rates and annual charges	225,942	234,543	234,543	-	234,543	233,107
User charges and fees	79,722	89,113	89,113	2,470	91,583	22,912
Investment fees and revenues	1,238	1,034	1,034	4,439	5,473	1,112
Other revenues	22,342	18,960	18,960	140	19,100	4,789
Grants and contributions - Operating purposes	27,165	19,648	18,569	3,011	21,581	5,186
Grants and contributions - Capital purposes	43,951	29,764	40,988	(5,064)	35,923	9,214
Other income	6,736	6,821	6,821	3	6,824	1,680
Gain/(Loss) on disposal of assets	960	457	457	-	457	354
Total income from continuing operations	408,057	400,340	410,486	4,999	415,485	278,354
Expenses from continuing operations						
Employee benefits and oncosts	(134,560)	(147,610)	(147,610)	(406)	(148,017)	(32,489)
Borrowing costs	(2,624)	(2,207)	(2,207)	(483)	(2,691)	(654)
Materials and services	(142,766)	(145,251)	(147,937)	(6,249)	(154,186)	(34,532)
Depreciation and amortisation	(45,507)	(46,766)	(46,766)	(7)	(46,774)	(11,028)
Other expenses	(20,969)	(19,946)	(20,377)	(871)	(21,248)	(5,346)
Total expenses from continuing operations	(346,427)	(361,781)	(364,898)	(8,018)	(372,915)	(84,048)
Surplus / (Deficit) from continuing operations	61,630	38,559	45,588	(3,019)	42,569	194,306
Surplus / (Deficit) before Capital Grants & Contributions	17,679	8,795	4,600	2,045	6,646	185,092
Less: Rates yet to be allocated						(164,334)
Surplus / (Deficit) before Capital Grants & Contributions - adjusted for rates unallocated						20,758

Northern Beaches Council

Income and expenses budget review statement excluding Kimbriki Environmental Enterprises

For the period 1 July 2022 to 30 September 2022

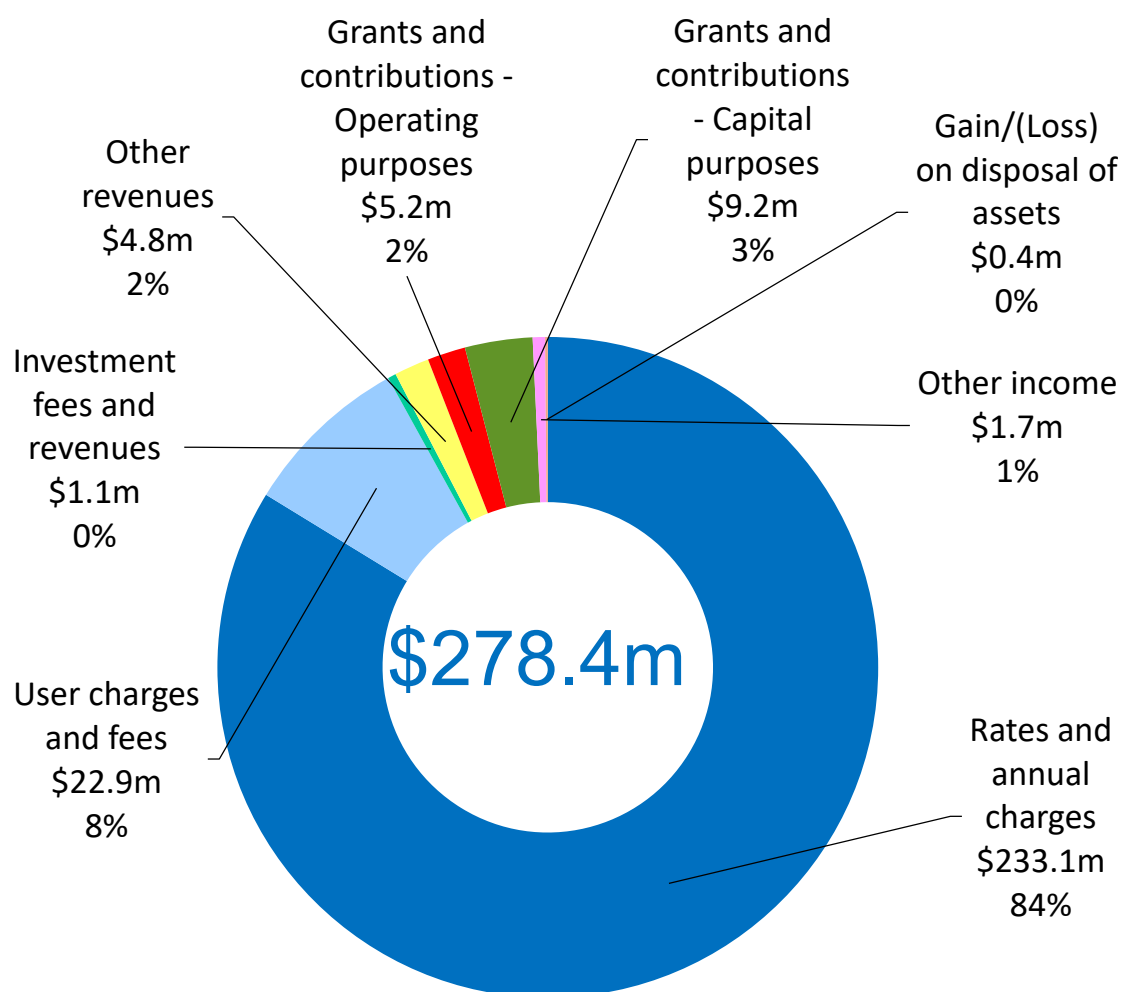
Council is the majority shareholder (96%) in Kimbriki Environmental Enterprises Pty Ltd. Kimbriki operates a waste and recycling business with a 25-year lease over a Council owned site. As a subsidiary of the Council, the consolidated financial reports of the Council incorporate the Kimbriki operation. 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
Income from continuing operations					
Rates and annual charges	235,443	235,443	-	235,443	233,996
User charges and fees	67,074	67,074	(150)	66,924	16,482
Investment fees and revenues	1,974	1,974	4,300	6,274	958
Other revenues ^{1.}	16,199	16,199	(527)	15,671	3,603
Grants and contributions - Operating purposes	19,648	18,569	3,011	21,581	5,186
Grants and contributions - Capital purposes	29,764	40,988	(5,064)	35,923	9,214
Other income ^{1.}	9,613	9,613	250	9,863	2,446
Gain/(Loss) on disposal of assets	457	457	-	457	354
Total income from continuing operations	380,171	390,317	1,820	392,137	272,239
Expenses from continuing operations					
Employee benefits and oncosts	(142,616)	(142,616)	(364)	(142,980)	(31,103)
Borrowing costs	(890)	(890)	(229)	(1,119)	(261)
Materials and services ^{2.}	(144,761)	(147,447)	(4,691)	(152,138)	(34,193)
Depreciation and amortisation	(43,406)	(43,406)	-	(43,406)	(10,181)
Other expenses	(11,561)	(11,992)	(344)	(12,336)	(2,992)
Total expenses from continuing operations	(343,234)	(346,351)	(5,628)	(351,978)	(78,731)
Surplus / (Deficit) from continuing operations	36,938	43,967	(3,808)	40,159	193,509
Surplus / (Deficit) before Capital Grants & Contributions	7,174	2,979	1,257	4,236	184,294
Less: Rates yet to be allocated					
					(164,334)
Surplus / (Deficit) before Capital Grants & Contributions - adjusted for rates unallocated					19,960

^{1.} Other Revenues/Other income includes lease income and (when applicable) dividends received from Kimbriki



















^{2.} Materials and Services includes disposal costs charged to Council by Kimbriki

Income from continuing operations



Income Items	For the period 1 July 2022 to 30 September 2022			
	YTD Actual (\$'000)	YTD Budget (\$'000)	YTD Variance (\$'000)	% Variance
Rates and annual charges	233,107	232,913	194	0.1%
User charges and fees	22,912	20,910	2,002	9.6%
Investment fees and revenues	1,112	249	863	347.4%
Other revenues	4,789	4,441	348	7.8%
Grants and contributions - Operating purposes	5,186	2,943	2,242	76.2%
Grants and contributions - Capital purposes	9,214	6,058	3,157	52.1%
Other income	1,680	1,788	(107)	(6.0)%
Gain/(Loss) on disposal of assets	354	-	354	0.0%
Total Income from Continuing Operations	278,354	269,301	9,053	3.4%

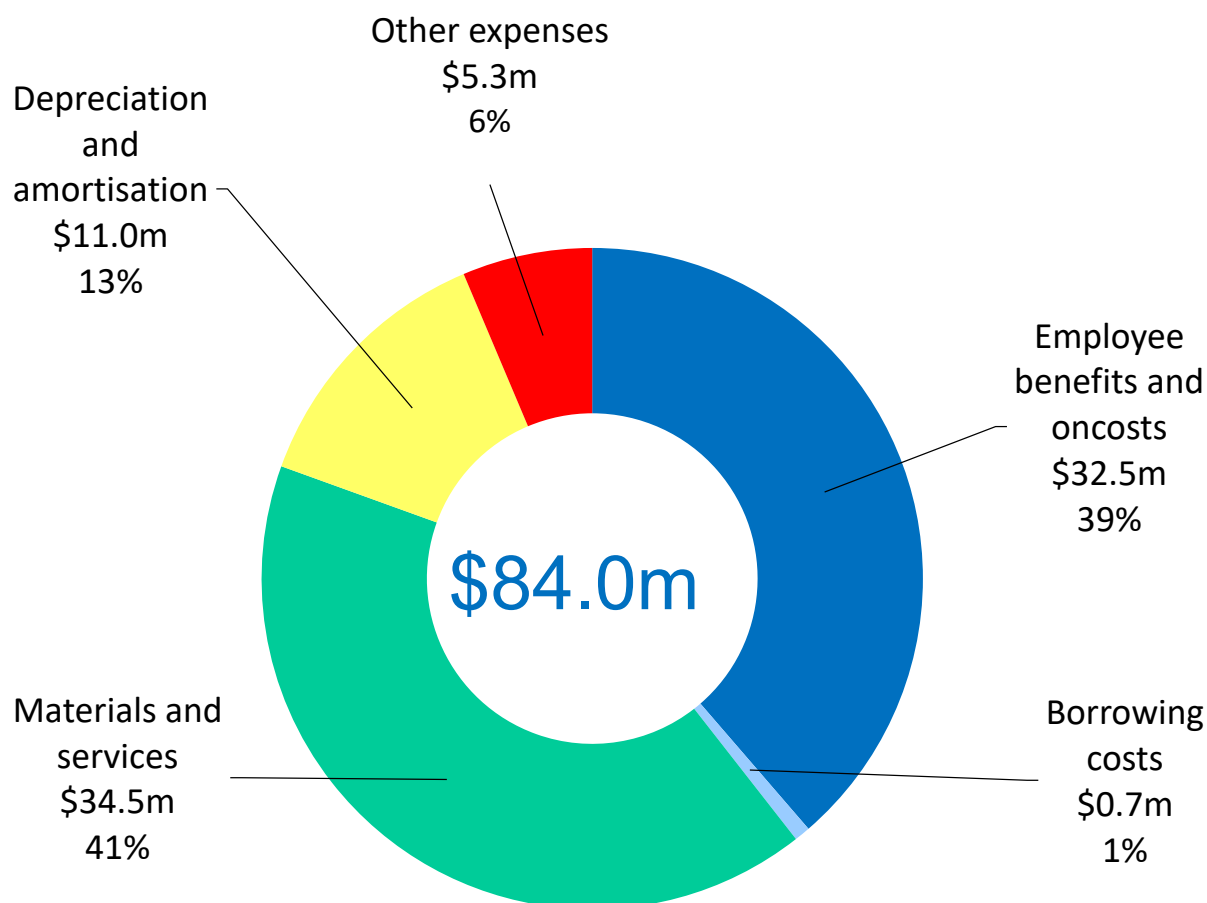
User Charges and Fees

For the period 1 July 2022 to 30 September 2022					
Item	YTD Actual \$'000	YTD Budget \$'000	YTD Variance \$'000	Variance %	Proposed Budget Incr / (Decr)
Aquatic Centres	2,157 	2,017	139	7%	0
Caravan Park	1,295 	1,472	(177)	(12)%	0
Cemeteries	328 	348	(20)	(6)%	0
Child Care	3,335 	3,454	(119)	(3)%	(22)
Community Centres	554 	643	(89)	(14)%	(88)
Currawong State Park	24 	73	(48)	(66)%	0
Glen Street Theatre	264 	201	63	31%	0
Golf Course and Driving Range	578 	627	(49)	(8)%	0
Kimbriki Waste and Recycling Centre	6,429 	5,098	1,332	26%	2,620
Libraries	30 	34	(4)	(11)%	0
Parking Areas	2,879 	2,941	(62)	(2)%	0
Sportsfields and Reserves	425 	188	237	126%	0
Planning and Building Regulation	3,249 	2,213	1,036	47%	40
Regulatory/Statutory Fees	228 	257	(29)	(11)%	(50)
Restoration Charges	35 	274	(239)	(87)%	0
Section 10.7 Certificates (EPA Act)	198 	199	(2)	(1)%	0
Section 603 Certificates (LG Act)	98 	100	(2)	(2)%	0
Other Fees	806 	771	35	5%	(29)
Total User Charges and Fees	22,912	20,910	2,002	10%	2,470

Other Revenues and Other Income
































Item	For the period 1 July 2022 to 30 September 2022				Proposed Budget Incr / (Decr)
	YTD Actual \$'000	YTD Budget \$'000	YTD Variance \$'000	Variance %	
Investments at fair value through profit and loss	2	0	2	0%	0
Advertising Income	295	0	295	0%	0
Legal Fees Recovery - Other	121	60	61	101%	0
Other Revenues - Kimbriki	1,253	748	505	68%	505
Other Fines	114	178	(65)	(36)%	(30)
Parking Fines	1,308	1,874	(567)	(30)%	(300)
Recycling Income (Domestic)	180	163	17	11%	0
Rental Income - Investment Properties	60	59	1	1%	0
Rental Income - Leased Council Properties	1,618	1,729	(110)	(6)%	3
Sale of Stock	218	211	7	3%	(33)
Other Revenues	273	328	(55)	(17)%	(2)
Licences, Consents & Deeds	1,028	878	149	17%	0
Total Other Revenues and Other Income	6,469	6,228	241	4%	143

Expenses from continuing operations



Expense Items	For the period 1 July 2022 to 30 September 2022			
	YTD Actual (\$'000)	YTD Budget (\$'000)	YTD Variance (\$'000)	% Variance
Employee benefits and oncosts	32,489	33,809	1,319	3.9%
Borrowing costs	654	553	(101)	(18.2)%
Materials and services	34,532	37,583	3,052	8.1%
Depreciation and amortisation	11,028	10,484	(544)	(5.2)%
Other expenses	5,346	6,627	1,281	19.3%
Total Expenses from Continuing Operations	84,048	89,056	5,008	5.6%

Materials and Services

Item	For the period 1 July 2022 to 30 September 2022				Proposed Budget Incr / (Decr)
	YTD Actual \$'000	YTD Budget \$'000	YTD Variance \$'000	Variance %	
Agency Personnel	833 	528	(305)	(58)%	811
Bush Regeneration	212 	1,372	1,160	85%	163
Cleaning	1,632 	1,612	(20)	(1)%	125
Consultancy	105 	117	12	10%	0
Electricity, Heating and Water	1,469 	1,221	(248)	(20)%	627
Environment and Floodplain Management	336 	527	191	36%	41
External Roadwork	2,147 	1,646	(501)	(30)%	2,900
Golf Course and Driving Range	378 	287	(91)	(32)%	0
Insurance	821 	857	37	4%	52
IT and Communications	1,970 	3,668	1,698	46%	461
Kimbriki Waste and Recycling Centre	3,870 	3,323	(546)	(16)%	1,558
Land Use Planning	95 	452	357	79%	3
Legal Fees - Other	263 	404	141	35%	0
Legal Fees - Planning and Development	92 	344	253	73%	0
Lifeguard Services	374 	365	(9)	(3)%	0
Maintenance and Servicing	1,413 	1,336	(78)	(6)%	1
Management Fees	466 	479	13	3%	0
NSW Revenue Fine Processing Fees	274 	287	13	4%	(300)
Performance and Events	230 	158	(72)	(46)%	(115)
Plant and Vehicle	889 	868	(21)	(2)%	0
Printing, Postage & Stationery	246 	360	114	32%	10
Raw Materials and Consumables	985 	1,058	73	7%	(35)
Recreation and Sportsfields	2,111 	1,784	(327)	(18)%	500
Stormwater	136 	210	74	35%	0
Street Lighting	802 	625	(177)	(28)%	0
Training Costs	74 	297	222	75%	0
Tree Works	1,092 	1,437	345	24%	0
Waste Collection	4,433 	4,451	17	0%	588
Waste Disposal and Processing	3,498 	3,494	(4)	(0)%	(816)
Other Contracts	1,341 	1,483	141	10%	(375)
Other	1,946 	2,534	588	23%	50
Total Materials and Services	34,532	37,583	3,052	8%	6,249

Other Expenses

For the period 1 July 2022 to 30 September 2022					
Item	YTD Actual \$'000	YTD Budget \$'000	YTD Variance \$'000	Variance %	Proposed Budget Incr / (Decr)
Bad and Doubtful Debts	2	18	16	88%	0
Planning Levy	527	528	1	0%	0
Waste Levy	2,272	1,979	(293)	(15)%	563
Emergency Services Levy	1,946	1,945	(1)	(0)%	0
Other Levies	30	37	7	19%	0
Donations, Contributions and Assistance	487	2,002	1,515	76%	344
Land Tax	81	117	36	30%	(36)
Total Other Expenses	5,346	6,627	1,281	19%	871

Recommended material changes to the Revised Budget

Income and operating expenses 2022/23 - September 2022 Review

Proposed variation		Details
Fav / (Unfav)		
\$'000	%	
-	0.0%	Rates and annual charges No changes
2,470	2.8%	User charges and fees Higher than anticipated income including: <ul style="list-style-type: none"> • Kimbriki fees income \$2.6m Partially offset by income reductions including: <ul style="list-style-type: none"> • Community Centres income (\$0.1m) • Environmental health income (\$0.1m)
4,439	429.1%	Investment fees and revenues Higher returns on investments than forecast.
140	0.7%	Other revenues Increases in: <ul style="list-style-type: none"> • Kimbriki recycling and other income \$0.5m Decreases in: <ul style="list-style-type: none"> • Parking fines income (\$0.3m)
3,011	16.2%	Grants and contributions - Operating purposes Additional operating grants and contributions including: <ul style="list-style-type: none"> • Natural disaster assistance Transport for NSW - \$2.0m with matching expenditure • Financial Assistance Grant - \$0.6m (higher than expected) • Collaroy/Narrabeen coastal protection private works - \$0.2m • Rural Fire Service Local Government Program - \$0.2m
(5,064)	(12.4%)	Grants and contributions - Capital purposes <ul style="list-style-type: none"> • Additional capital contributions Duffys Forest Rural Fire Station - \$0.9m • Additional development contributions - \$0.6m Offset by grant funding rolled over to the 2023/24 financial year (\$9.5m) including: <ul style="list-style-type: none"> • Connecting Communities - Cycleways - (\$4.8m) • Manly Dam boardwalk (\$1.8m) • Frenchs Forest precinct park upgrades (\$1.8m) • Connecting Communities - Footpaths - (\$0.6m) <i>Refer to the 'Capital Expenditure - recommended changes to the budget' schedule for further information</i>
3	0.0%	Other income Minor variations
4,999		TOTAL INCOME VARIATIONS

Proposed variation		Details
Fav / (Unfav)		
\$'000	%	
(406)	(0.3%)	Employee benefits and oncosts Additional resources within Digital and Information Technology, Parking Services and Cleansing partially offset by higher than expected vacancy levels in areas such as Transport and Civil, Governance and Risk and Environmental Compliance.
(483)	(21.9%)	Borrowing costs • Higher interest on loans than anticipated.
(6,249)	(4.2%)	Materials and services Increases in: • Storm emergency and reconstruction works - (\$2.7m) • Kimbriki additional processing costs due to higher tonnages - (\$1.7m) • Gas at the Manly Andrew Boy Charlton Aquatic Centre - (\$0.6m) • Condover Reserve storm works - (\$0.5m) • Enterprise Resource Planning (ERP) project - (\$0.4m) Decreases in: • Fine processing costs (offset by decreased income) - \$0.3m • Events - \$0.1m
(7)	(0.0%)	Depreciation and amortisation Minor variations
(871)	(4.3%)	Other expenses Increase in: • Kimbriki's EPA Waste Levy in line with higher incoming landfill - (\$0.5m) • Collaroy/Narrabeen private seawall contributions - (\$0.4m)
-	0.0%	Gain/(Loss) on disposal of assets No changes
(8,018)		TOTAL OPERATING EXPENDITURE VARIATIONS
(3,019)		TOTAL RECOMMENDED CHANGES TO INCOME AND OPERATING EXPENSES

Northern Beaches Council

Capital Budget Statement

For the Period 1 July 2022 to 30 September 2022

	ORIGINAL Budget \$'000	REVISED Budget \$'000	RECOMMENDED changes for Council Resolution \$'000	CURRENT Forecast \$'000	Actual 1 Jul 2022 to 30 Sep 2022 \$'000
Capital Funding					
Working Capital	15,650	18,339	(500)	17,839	4,579
Depreciation	37,132	39,355	318	39,673	4,216
Capital Grants & Contributions					
- New Grants	13,299	18,366	159	18,525	3,599
- Grants from prior years	9,512	15,373	(5,802)	9,570	565
Externally restricted reserves					
- Developer contributions	17,162	19,499	(7,923)	11,576	998
- Domestic waste	-	-	-	-	-
- Other	2,084	2,454	-	2,454	221
Internally restricted reserves					
- Merger Savings Fund	949	1,576	(625)	951	11
- Other	2,840	4,060	-	4,060	(195)
Income from sale of assets					
- Plant and equipment	1,427	1,427	-	1,427	549
Total Capital Funding	100,055	120,449	(14,373)	106,075	14,543

Capital Expenditure (by Service)

Children's Services	150	250	-	250	37
Community, Arts and Culture Service	7,069	7,681	(5,796)	1,884	90
Corporate Support Services	2,390	3,247	16	3,263	481
Economic Development, Events and Engagement Services	77	78	-	77	4
Environment and Sustainability Services	9,574	13,058	(1,000)	12,058	888
Kimbriki Resource Recovery Centre	14,607	14,607	-	14,607	3,077
Library Services	945	1,255	1	1,256	227
Parks and Recreation Services	18,489	22,841	(4,642)	18,199	3,334
Property and Facilities Services	8,795	11,169	1,782	12,951	2,629
Transport, Traffic and Active Travel	37,859	46,163	(4,734)	41,430	3,776
Waste and Cleansing Services	100	100	-	100	-
Total Capital Expenditure	100,055	120,449	(14,373)	106,075	14,543

Capital Expenditure - recommended changes to the budget

September 2022

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
Budget funding reallocation between projects / funding sources								
CN01 121	Coast Walk Art Trail	(5,495)	Funding transferred for additional art works requested by the local community.			(5,495)		
CN01 160	Coast Walk Aboriginal Art and Storytelling Project	5,495				5,495		
CR05 028	Community Buildings Works Program	(350,000)	Funding transferred to allow work to all previously unrestored cottages.					(350,000)
CN01 110	Currawong Cottages New Cottages, Games Room and Amenities	350,000						350,000
CR05 015	Public Amenities Works Program	(200,000)	Funding transferred to replace Covid related budget reductions to the Little Manly Point Amenity.					(200,000)
CN01 180	Little Manly Point Amenity	200,000						200,000
CR05 043	Sport Buildings Works Program	(300,000)	Funding transferred to meet the additional funds required as per the tender.					(300,000)
CN01 181	Porters Reserve Clubhouse Changespace	300,000						300,000
CR05 042	Operational Buildings Works Program	(216,000)	Funding transferred for urgent asbestos roof replacement works at Cromer Depot.					(216,000)
CR05 154	Cromer Depot Improvement Plan Works	216,000						216,000

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
CR05 005	Rockpool Renewal Program	(53,000)	Funding transferred for extra funds required for Tyagarah Bridge tender.					(53,000)
CR05 001	Reserves Renewal Program	53,000						53,000
CN01 086	Kimbriki Landfill Cell Development Area 4A	(1,560,000)	Funding transferred for the development of future cells.					(1,560,000)
CN01 195	Kimbriki Cell Develop Mid-West Landfill	(75,000)						(75,000)
CN01 194	Kimbriki Future Cell Development	1,635,000						1,635,000
Total budget funding reallocation between projects/funding sources		-		-	-	-	-	-
Budget funding reallocation (to) / from operating budget								
CR05 127	Computers, Laptops and Mobile Devices - Replacements	3,698	Funding transferred from operating projects for new laptops.					3,698
CR05 154	Cromer Depot Improvement Plan Works	355,000	Funding transferred for urgent asbestos roof replacement works at Cromer Depot.					355,000
Total budget funding reallocation (to) / from operating budget		358,698		-	-	-	-	358,698
Increase in capital works budget								
CR05 127	Computers, Laptops and Mobile Devices - Replacements	12,000	Additional funding required for laptops for work experience/work placement students.					12,000

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
CN01 097	Library Bookstock	923	Additional funding for purchase of library bookstock.	923				
CN01 065	Gallery Art Work Purchases	2,618	Additional contribution from Manly Art Gallery and Museum Society Inc for purchase of art works.				2,618	
CN01 011	New Traffic Facilities	785,280	Additional grant funding received for intersection upgrade at Galdstone Street and Bishop Street Newport, Fisher Road and Lismore Avenue Dee Why and Mccarrs Creek Road Church Point.				785,280	
CN01 226	Streets as Shared Spaces: Avalon	500,000	Additional grant received for Avalon streets as shared space implementation of Action 10 of the adopted Place Plan				500,000	
CR05 010	Car Park Renewal Works	75,000	Contributions received from Woolworths Group for Avalon Car Park improvements.				75,000	
CR05 014	Road Resheeting Program	306,000	Additional grant funding received for regional road repairs.				306,000	
CR05 002	Foreshores Renewal Program	590,000	Additional grant for Taylors Point seawall.				1,000,000	(410,000)
CR05 003	Recreational Trails Renewal Program	60,970	Additional grant for Deep Creek North Narrabeen Mountain Bike Riding Boardwalk and North Harbour Reserve Upgrade.				60,970	
CN01 124	Mona Vale Surf Life Saving Club	133,940	Additional funding required to finalise Mona Vale SLSC project.					133,940

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
CN01 125	Long Reef Surf Life Saving Club	460,061	Additional funding required to finalise Long Reef SLSC project.			50,000		410,061
CN01 139	Duffys Forest Rural Fire Station	900,000	Additional RFS funding required to meet the scope of works required by the local brigade.				900,000	
CR05 015	Public Amenities Works Program	176,561	Additional grant received for Rowland Reserve accessible amenities.				176,561	
CR05 136	Surf Life Saving Club Minor Renewal Works	160,000	Additional funding required for South Narrabeen SLSC training room upgrade.					160,000
Total increase in capital works budget		4,163,353		923	-	50,000	3,806,429	306,001
Decrease in capital works budget								
CR05 005	Rockpool Renewal Program	(347,000)	Renewal of Mona Vale rockpool re-scheduled for winter 2024.					(347,000)
Total decrease in capital works budget		(347,000)		-	-	-	-	(347,000)
Rollover to future years								
CN01 121	Coast Walk Art Trail	(624,810)	Rephased project delivery to reflect updated project timeline.			(624,810)		
CN01 007	Collaroy-Narrabeen Coastal Protection Works	(1,000,000)	Public construction projects not expected to be completed in this financial year due to delays with approvals.				(500,000)	(500,000)

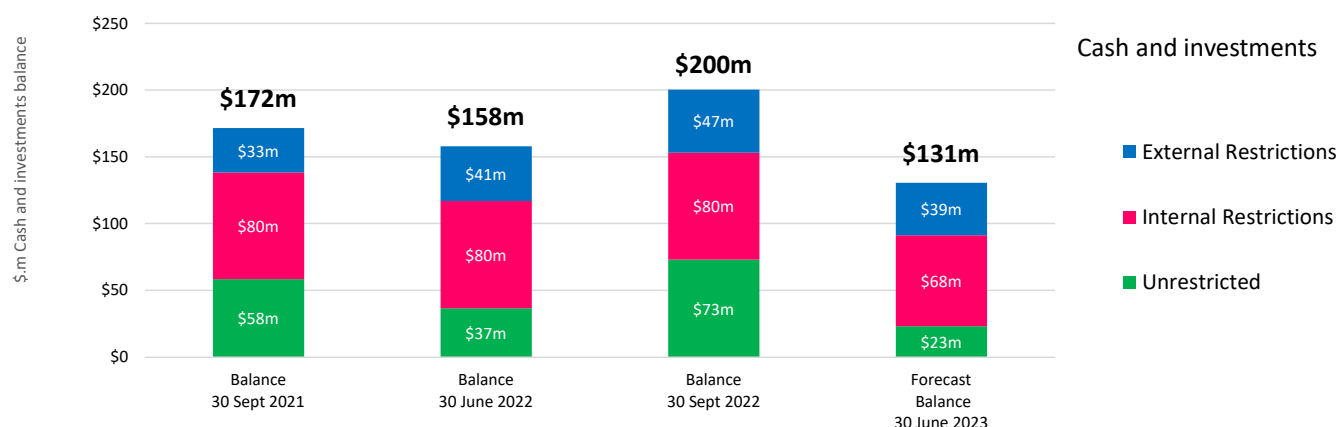
SOURCE OF FUNDS								
Job	Job Description	Budget Variation + INCR / (DECR)	Reason for Change	Developer Contri	Externally restricted	Internally restricted	Grants and Contri	Dep'n / Working Capital
CN01 020	Warriewood Valley – Traffic and Transport Infrastructure	(1,000,000)	The majority of the project deferred to 23/24 due to delays in both the Mona Vale Road and Warriewood Valley Community Centre redevelopment projects.	(1,000,000)				
CN01 116	Freshwater Beach Masterplan Implementation	(800,000)	Project deferred to 23/24 with further community engagement required with key stakeholders before detailed design can be finalised for tender.	(800,000)				
CN01 197	Manly Dam Boardwalk	(1,800,000)	Project deferred to 23/24 due to procurement delays				(1,800,000)	
CN01 199	Frenchs Forest Precinct Park Upgrades	(1,800,000)	Project deferred to 23/24 - the detailed design for Brick Pit Reserve requires further investigation.				(1,800,000)	
CN01 214	Lynne Czimmer Park	(1,300,000)	Project deferred to 23/24 with the design slightly behind schedule. The tender for construction is expected to go to market in early 2023 for commencement in mid 2023.	(1,300,000)				

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
CN01 031	Connecting Communities - Footpaths Programs	(600,000)	Project is behind schedule. Current construction estimates exceed available budget due to significant geotechnical constraints. Councillor briefing on outcome of consultation and next steps also required.				(600,000)	
CN01 032	Connecting Communities - Cycleways Program	(4,800,000)	Project is behind schedule. Current construction estimates exceed available budget due to significant geotechnical constraints. Councillor briefing on outcome of consultation and next steps also required.				(4,800,000)	
CN01 068	Warriewood Valley Community Centre	(4,824,147)	Project is behind schedule due to increased project estimates because of construction market conditions.	(4,824,147)				
Total rollover to future years		(18,548,957)		(7,924,147)	-	(624,810)	(9,500,000)	(500,000)
TOTAL VARIATIONS		(14,373,906)		(7,923,224)	-	(574,810)	(5,693,571)	(182,301)

Northern Beaches Council
Cash and investments

For the period 1 July 2022 to 30 September 2022

	Annual Budget 2022/23						
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL	REVISED	Recommended	CURRENT
	Balance 30 Sept 2021 \$'000	Balance 30 June 2022 \$'000	Balance 30 Sept 2022 \$'000	Budget Balance 30 June 2023 \$'000	Budget Balance 30 June 2023 \$'000	changes for Council resolution \$'000	Forecast Balance 30 June 2023 \$'000
Total cash and investments	171,530	157,937	200,286	99,267	112,658	17,862	130,520
represented by:							
Externally restricted							
Development contributions	29,622	36,457	40,734	22,486	24,005	9,404	33,409
Unexpended grants - not tied to liability	262	566	535	-	-	-	-
Domestic waste management	2,901	3,401	5,078	4,328	5,336	-	5,336
Stormwater management	150	570	671	202	210	-	210
Other - e/r	402	153	139	263	275	-	275
Total externally restricted	33,337	41,146	47,158	27,279	29,826	9,404	39,230
Internally restricted							
Deposits, retentions and bonds	13,749	15,380	15,380	13,749	15,380	-	15,380
Employee leave entitlements	7,633	7,026	7,026	7,833	7,026	-	7,026
Kimbriki landfill remediation	12,153	13,597	13,597	15,299	15,272	271	15,543
Manly Environmental Levy	1,822	1,532	1,530	1,400	1,400	0	1,400
Merger Savings Fund	3,529	1,699	1,687	60	60	625	684
Mona Vale Cemetery	5,025	7,245	7,282	5,222	7,267	126	7,394
Pittwater SRV	2,129	236	228	-	-	-	-
Plant and fleet replacement	1,884	3,327	4,163	3,181	3,043	-	3,043
Unexpended grants - tied to liability	21,586	22,159	21,455	4,823	6,149	5,213	11,362
Stronger Communities Fund (I/R)	9,057	6,441	6,350	4,366	4,302	669	4,971
Other i/r	1,219	1,543	1,577	1,181	1,514	17	1,531
Total internally restricted	79,787	80,184	80,275	57,114	61,413	6,920	68,334
Total restricted cash and investments	113,124	121,330	127,433	84,393	91,240	16,324	107,564
Total unrestricted cash and investments	58,406	36,606	72,853	14,874	21,419	1,538	22,957



Northern Beaches Council

Cash flow statement

For the period 1 July 2022 to 30 September 2022

Original Budget 2022/23 \$'000		Actual For the period 1 Jul 2022 to 30 Sept 2022 \$'000	Actual 2021/22 \$'000
Cash flows from operating activities			
Receipts:			
234,351	Rates and annual charges	91,731	226,388
92,716	User charges and fees	23,647	84,291
1,055	Investment revenue and interest	470	1,182
38,403	Grants and contributions	13,866	56,649
6,416	Bonds, deposits and retentions received	2,150	7,098
41,663	Other	12,136	45,656
Payments:			
(146,571)	Employee benefits and on-costs	(39,458)	(137,235)
(157,036)	Materials and services	(39,089)	(156,463)
(894)	Borrowing costs	(219)	(1,142)
(6,416)	Bonds, deposits and retentions refunded	(1,007)	(5,466)
(19,766)	Other	(5,528)	(30,930)
83,921	Net Cash provided (or used in) Operating Activities	58,699	90,028
Cash flows from investing activities			
Receipts:			
323,179	Sale of investment securities	83,136	338,038
1,427	Sale of infrastructure, property, plant & equipment	430	3,734
Payments:			
(300,000)	Purchase of investment securities	(127,393)	(352,829)
(107,024)	Purchase of infrastructure, property, plant and equipment	(14,723)	(76,755)
(82,418)	Net cash provided from (or used in) investing activities	(58,550)	(87,812)
Cash Flows from financing activities			
Receipts:			
-	Proceeds from borrowings	-	-
Payments:			
(4,873)	Repayment of borrowings	(1,343)	(5,018)
(1,228)	Principal component of lease payments	(716)	(1,269)
(40)	Dividends paid to minority interests	-	(38)
(6,141)	Net cash provided from (or used in) financing activities	(2,059)	(6,325)
(4,638)	Net increase/(decrease) in cash and cash equivalents	(1,910)	(4,109)
17,627	Cash and cash equivalents at beginning of reporting period	6,552	10,661
12,989	Cash and cash equivalents at end of reporting period	4,642	6,552
(27,817)	Net increase/(decrease) in cash, cash equivalents and investments	42,347	10,682
127,084	Cash, cash equivalents and investments at beginning of reporting period	157,939	147,255
99,267	Cash, cash equivalents and investments at end of reporting period	200,286	157,937

Northern Beaches Council
Statement of Financial Position
as at 30 September 2022

Original Budget 2022/23 \$'000	Actual as at 30 September 2022 \$'000	Actual as at 30 June 2022 \$'000	Actual as at 30 September 2021 \$'000
ASSETS			
Current Assets			
12,989 Cash and cash equivalents	4,642	6,552	4,516
85,437 Investments	194,893	150,625	166,212
16,220 Receivables	162,985	24,936	146,159
385 Inventories	378	397	377
2,067 Prepayments	5,720	2,975	5,559
117,098 Total Current Assets	368,618	185,485	322,823
Non-Current Assets			
842 Investments	751	760	802
1,097 Receivables	1,007	1,007	1,087
5,198,836 Infrastructure, property, plant and equipment	5,222,118	5,218,499	5,064,955
5,835 Investment properties	6,155	6,155	5,835
7,732 Right of use assets	8,777	9,110	10,155
5,214,342 Total Non-Current Assets	5,238,808	5,235,531	5,082,834
5,331,440 Total Assets	5,607,426	5,421,016	5,405,657
LIABILITIES			
Current Liabilities			
41,211 Payables	39,851	45,393	33,593
5,556 Contract Liabilities	23,258	24,206	22,968
1,231 Lease Liabilities	924	1,238	974
3,346 Borrowings	3,426	4,770	3,681
38,006 Employee benefit provisions	34,191	35,553	38,221
782 Provisions	1,081	759	1,200
90,132 Total Current Liabilities	102,731	111,919	100,637
Non-Current Liabilities			
100 Payables	100	150	150
5,137 Contract Liabilities	7,466	7,466	9,815
6,941 Lease Liabilities	8,237	8,237	9,474
9,081 Borrowings	12,538	12,538	17,293
2,496 Employee benefit provisions	1,712	761	2,176
46,817 Provisions	43,796	43,404	44,471
70,572 Total Non-Current Liabilities	73,849	72,556	83,379
160,704 Total Liabilities	176,580	184,475	184,016
5,170,736 Net Assets	5,430,846	5,236,541	5,221,641
EQUITY			
1,304 Non-controlling equity interests	1,334	1,304	385
4,921,169 Accumulated surplus	5,121,895	4,927,620	5,042,022
248,261 IPPE revaluation reserve	307,617	307,617	179,231
5,169,430 Council equity interest	5,429,512	5,235,237	5,221,253
5,170,733 Total Equity	5,430,846	5,236,541	5,221,638

Northern Beaches Council

Contracts Listing

For the period 1 July 2022 to 30 September 2022

Contracts entered into during the three months to 30 September 2022 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)
2021/176	Optus Billing Services Pty Ltd	Mobile Phone Services (Voice and Data)	\$1,321,769	13/07/2022	12/07/2025	Y
2021/234	TCM Construction Group Pty Ltd	Porter Reserve Clubhouse Changespace	\$800,511	30/08/2022	1/12/2022	Y
2022/002	NewScape Design Pty Ltd	Design Services for Lynne Cziner Park	\$96,790	13/07/2022	30/12/2023	Y
2022/024	Civotek Pty Ltd	Proposed Stormwater Improvement Works, Park St & Pittwater Road	\$393,085	6/09/2022	6/12/2022	Y
2022/026	Public Works Advisory	Proposed Upgrade of NSW Rural Fire Service's Fire Control Centre	\$157,500	23/08/2022	22/12/2022	Y
2022/035	Codify Pty Ltd	Library Infrastructure Project	\$859,078	26/08/2022	26/08/2025	Y
2022/047	Carfax Commercial Constructions Pty Ltd	Demolitions and Construction of a New Emergency Services Building	\$1,938,195	25/08/2022	21/02/2023	Y
2022/050	Infocouncil Pty Ltd	Infocouncil Agreement	\$54,182	1/07/2022	30/06/2023	Y
2022/053	Murphys Remedial Builders P/L	Training Room at South Narrabeen SLSC	\$409,055	1/08/2022	3/11/2023	Y
2022/063	Kellogg Brown & Root Pty Ltd	Eustace Street Drainage Upgrades	\$53,423	15/08/2022	23/06/2023	Y
2022/072	Green Options	Turf Wicket and Sports Field Maintenance	\$2,633,880	1/08/2022	31/07/2025	Y
2022/078	SUNSHINE LINEN SERVICES	Provision of Laundry service – Sydney Lakeside Holiday Park	\$186,000	26/09/2022	22/07/2023	Y
2022/101	ID Consulting Pty Ltd	Northern Beaches Demographic and Economic Data	\$149,400	1/08/2022	1/08/2024	Y
2022/119	Specialised Pavement Services Pty Ltd	Interim Contract for Street Sweeping in Former Pittwater	\$429,821	1/08/2022	13/09/2023	Y
2022/124	Co-Evolve Pty Ltd	SD-WAN Project (ICT)	\$343,900	28/09/2022	16/09/2025	Y
2022/128	Toolijooa Pty Ltd	Narrabeen and Winnererremy Bay Projects	\$55,000	31/08/2022	1/06/2023	Y
2022/129	Toolijooa Pty Ltd	Algona Reserve Bushland Restoration	\$54,000	31/08/2022	16/06/2023	Y
2022/131	Soil Conservation Service	Winbourne Road Creek Improvements	\$64,818	2/08/2022	30/12/2022	Y
2022/133	Australian Bushland Restoration Pty Ltd	Ingleside Chase Bushland Restoration	\$182,000	2/09/2022	16/06/2023	Y
2022/136	Australian Bushland Restoration Pty Ltd	Attunga Nareen Bushland Restoration Projects	\$212,000	16/09/2022	16/06/2023	Y
2022/137	Sydney Bush Regeneration Company Pty Ltd	Deep Creek and Western Foreshores	\$97,000	20/09/2022	16/06/2024	Y
2022/138	Toolijooa Pty Ltd	Deep Creek Area Reserves Project	\$182,000	26/09/2022	16/06/2023	Y
2022/139	Sydney Bush Regeneration Company Pty Ltd	MacKay Reserve Bushland Project	\$109,000	16/09/2022	16/06/2023	Y
2022/140	Apunga	Manly Scenic Walkway West Bushland Restoration Project	\$63,000	31/08/2022	23/06/2023	Y
2022/142	Toolijooa Pty Ltd	Manly Scenic Walkway East Bushland Restoration Project	\$133,000	31/08/2022	16/06/2023	Y
2022/151	Australian Bushland Restoration Pty Ltd	North Mona Vale Headland Bushland Restoration	\$81,000	14/09/2022	16/06/2023	Y
2022/152	Australian Bushland Restoration Pty Ltd	Narrabeen Elanora Bushland Restoration	\$225,200	26/09/2022	1/06/2024	Y
2022/155	Woolworths Group Limited	Woolworths at Work	\$110,000	1/08/2022	31/07/2023	Y
2022/157	Pipeline Watertech Pty Ltd	Pipe Remediation Package at Killarney Heights	\$55,816	23/09/2022	30/09/2022	Y
2022/162	National Trust Of Australia (NSW)	MINOR RESERVES AND POWERFUL OWL PROJECT	\$162,000	13/09/2022	16/06/2023	Y

Contract Number	Contractor's Name	Description	Total Value Ex GST(\$)	Actual Start Date	Expected Finish Date	Budgeted (Y/N)
2022/165	InsituForm Pty Ltd	Pipe Remediation at Douglass Place and Melbourne Street	\$66,751	16/09/2022	14/10/2022	Y
2022/166	Westfield Gift Cards	Making a Difference Program – 2022/23 Financial Year	\$71,000	18/08/2022	30/06/2023	Y
2022/167	Whittaker Civil Pty Ltd	Corso Stormwater Rectification	\$300,000	18/08/2022	1/12/2022	Y
2022/186	Interflow Pty Ltd	Pipe Remediation – 18 Alleyne Avenue North Narrabeen	\$53,505	14/09/2022	31/03/2023	Y
2022/188	All Sweeper Hire Pty Ltd	Provision of Street Sweeping Service In The Former Manly LGA	\$75,000	14/09/2022	13/12/2022	Y

Northern Beaches Council

Budget review of consultancy and legal expenses

For the period 1 July 2022 to 30 September 2022

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

Expense	1 July 2022 to 30 September 2022 \$	Budgeted (Y/N)
Consultancies	104,706	Y
Legal services	354,365	Y