



# QUARTERLY BUDGET REVIEW STATEMENT

**DECEMBER 2023**

2024/060754



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Northern Beaches Council

**Income and operating expenses budget review statement**

For the period 1 July 2023 to 31 December 2023

						Year to date
	2022-23	ORIGINAL	REVISED	Recommended	CURRENT	YTD
	Actual	Budget	Budget	changes	Forecast	Actual
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income from continuing operations</b>						
Rates and annual charges	234,423	246,480	246,480	35	246,515	246,341
User charges and fees	91,876	96,837	96,792	1,015	97,807	50,880
Investment fees and revenues	7,085	6,691	9,929	67	9,996	5,505
Other revenues	20,087	20,788	18,789	395	19,184	10,071
Grants and contributions - Operating purposes	31,496	27,461	27,852	(2,067)	25,785	9,475
Grants and contributions - Capital purposes	33,917	32,289	39,429	(9,506)	29,923	13,656
Other income	6,392	6,442	6,446	(2)	6,445	3,390
Gain/(Loss) on disposal of assets	167	395	408	(5)	402	905
<b>Total income from continuing operations</b>	<b>425,443</b>	<b>437,384</b>	<b>446,126</b>	<b>(10,069)</b>	<b>436,057</b>	<b>340,222</b>
<b>Expenses from continuing operations</b>						
Employee benefits and oncosts	(146,153)	(157,090)	(158,149)	(11)	(158,161)	(77,348)
Borrowing costs	(2,739)	(2,593)	(2,593)	(63)	(2,656)	(1,275)
Materials and services	(157,274)	(173,272)	(173,073)	2,150	(170,923)	(78,294)
Depreciation and amortisation	(46,820)	(49,646)	(49,511)	136	(49,374)	(22,856)
Other expenses	(20,766)	(22,088)	(22,769)	(158)	(22,927)	(11,347)
<b>Total expenses from continuing operations</b>	<b>(373,751)</b>	<b>(404,689)</b>	<b>(406,095)</b>	<b>2,055</b>	<b>(404,041)</b>	<b>(191,120)</b>
<b>Surplus / (Deficit) from continuing operations</b>	<b>51,693</b>	<b>32,695</b>	<b>40,030</b>	<b>(8,014)</b>	<b>32,016</b>	<b>149,103</b>
<b>Surplus / (Deficit) before Capital Grants &amp; Contributions</b>	<b>17,775</b>	<b>406</b>	<b>602</b>	<b>1,492</b>	<b>2,093</b>	<b>135,446</b>
Less: Rates yet to be allocated						(87,873)
<b>Surplus / (Deficit) before Capital Grants &amp; Contributions - adjusted for rates unallocated</b>						<b>47,573</b>

## Northern Beaches Council

# Income and expenses budget review statement excluding Kimbriki Environmental Enterprises

For the period 1 July 2023 to 31 December 2023

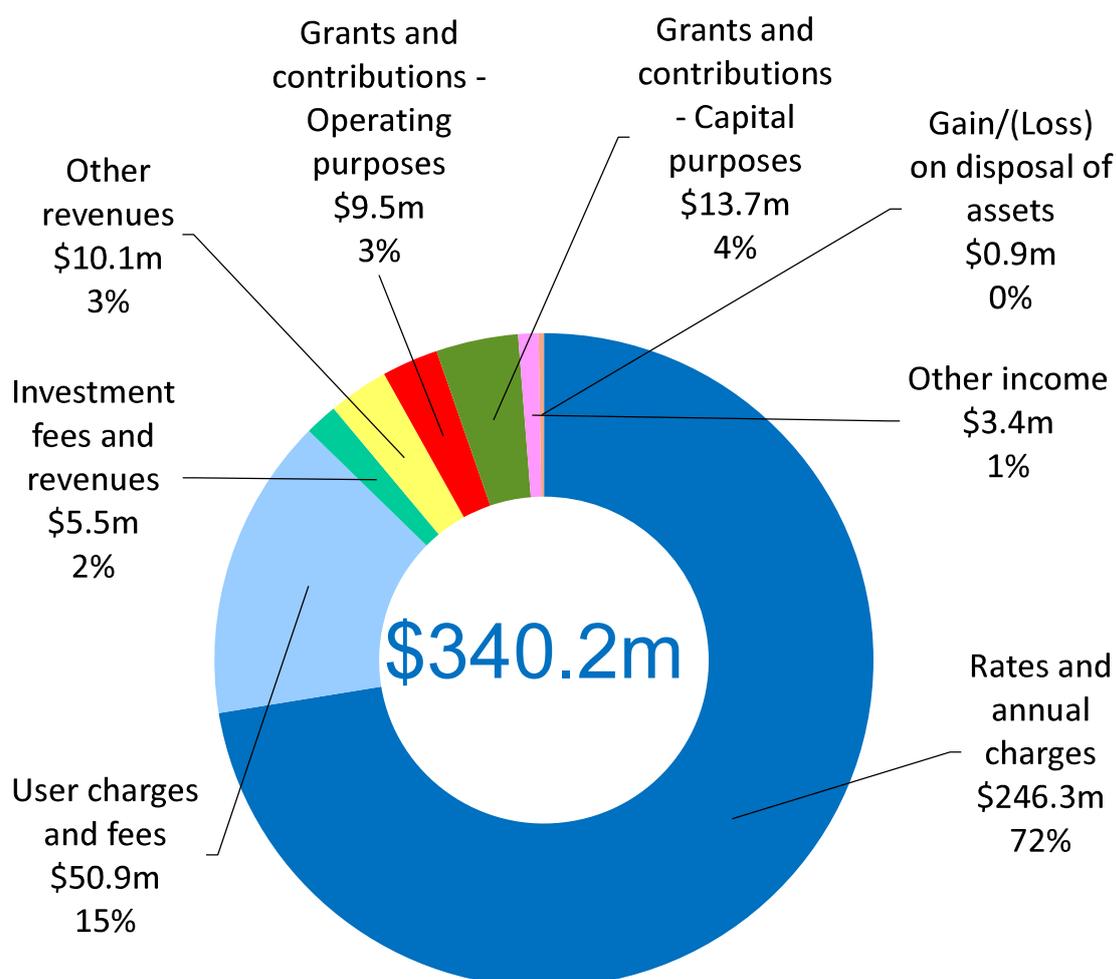
Council is the majority shareholder (96%) in Kimbriki Environmental Enterprises Pty Ltd. Kimbriki operates a waste and recycling business with a 25-year lease over a Council owned site. As a subsidiary of the Council, the consolidated financial reports of the Council incorporate the Kimbriki operation. 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	246,550	246,550	16	246,567	246,392
User charges and fees	71,185	71,111	864	71,975	37,513
Investment fees and revenues	9,016	11,924	-	11,924	6,857
Other revenues <sup>1.</sup>	17,427	15,799	335	16,134	8,668
Grants and contributions - Operating purposes	27,461	27,852	(2,067)	25,785	9,475
Grants and contributions - Capital purposes	32,289	39,429	(9,506)	29,923	13,656
Other income <sup>1.</sup>	9,616	9,617	13	9,630	4,962
Gain/(Loss) on disposal of assets	395	395	-	395	897
<b>Total income from continuing operations</b>	<b>413,939</b>	<b>422,677</b>	<b>(10,344)</b>	<b>412,333</b>	<b>328,420</b>
<b>Expenses from continuing operations</b>					
Employee benefits and oncosts	(151,745)	(152,882)	(128)	(153,010)	(74,772)
Borrowing costs	(937)	(937)	-	(937)	(462)
Materials and services <sup>2.</sup>	(169,885)	(169,878)	2,081	(167,796)	(76,368)
Depreciation and amortisation	(46,504)	(46,504)	-	(46,504)	(21,493)
Other expenses	(11,773)	(12,544)	(74)	(12,618)	(6,195)
<b>Total expenses from continuing operations</b>	<b>(380,843)</b>	<b>(382,745)</b>	<b>1,880</b>	<b>(380,865)</b>	<b>(179,289)</b>
<b>Surplus / (Deficit) from continuing operations</b>	<b>33,096</b>	<b>39,932</b>	<b>(8,465)</b>	<b>31,468</b>	<b>149,131</b>
<b>Surplus / (Deficit) before Capital Grants &amp; Contributions</b>	<b>807</b>	<b>504</b>	<b>1,041</b>	<b>1,545</b>	<b>135,475</b>
Less: Rates yet to be allocated					(87,873)
<b>Surplus / (Deficit) before Capital Grants &amp; Contributions - adjusted for rates unallocated</b>					<b>47,602</b>

<sup>1.</sup> Other Revenues/Other Income includes lease income and (when applicable) dividends received from Kimbriki

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

## Income from continuing operations



Income Items	For the period 1 July 2023 to 31 December 2023			
	YTD Actual (\$'000)	YTD Budget (\$'000)	YTD Variance (\$'000)	% Variance
Rates and annual charges	246,341	245,947	394	0.2%
User charges and fees	50,880	47,925	2,955	6.2%
Investment fees and revenues	5,505	5,472	33	0.6%
Other revenues	10,071	9,290	781	8.4%
Grants and contributions - Operating purposes	9,475	11,173	(1,698)	(15.2)%
Grants and contributions - Capital purposes	13,656	12,072	1,584	13.1%
Other income	3,390	3,322	68	2.0%
Gain/(Loss) on disposal of assets	905	749	156	0.0%
<b>Total Income from Continuing Operations</b>	<b>340,222</b>	<b>335,950</b>	<b>4,272</b>	<b>1.3%</b>

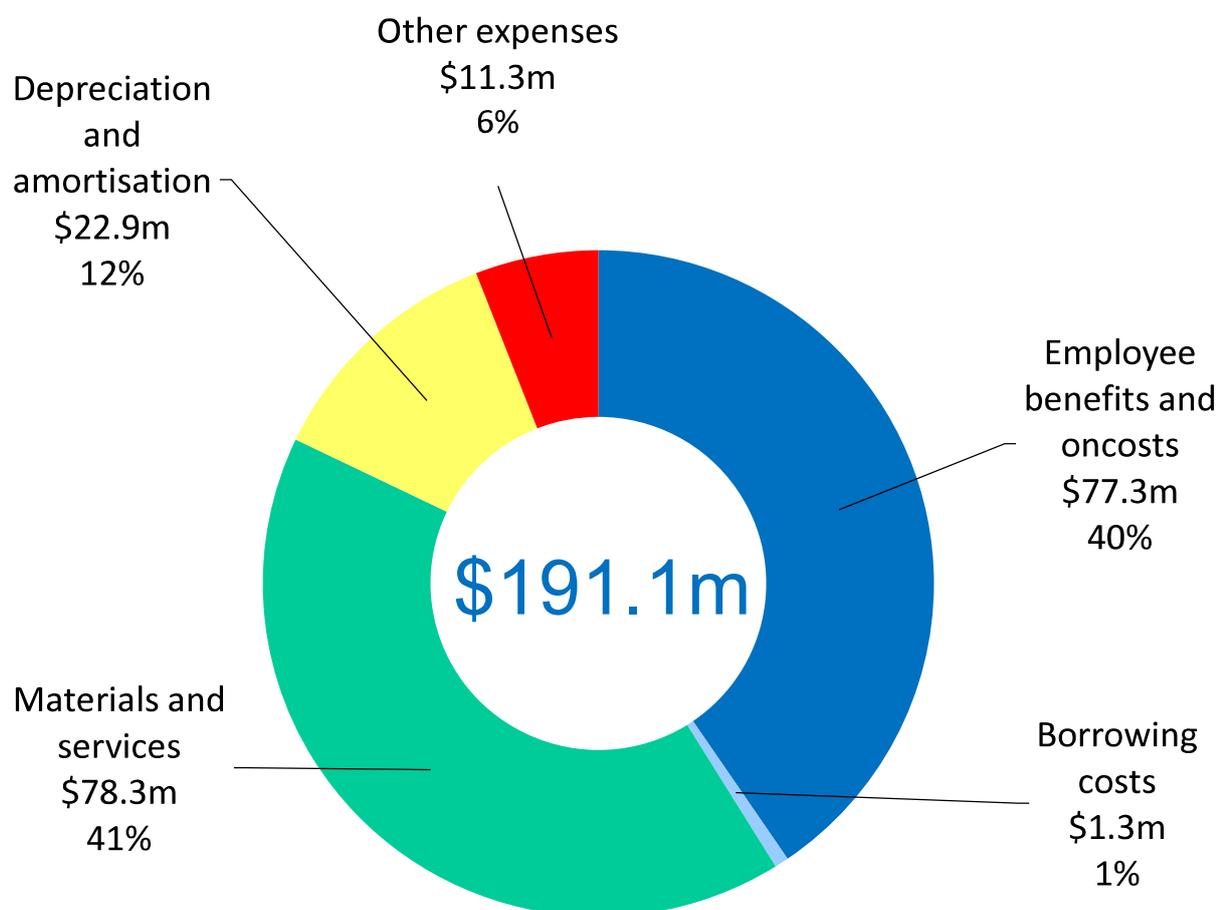
## User Charges and Fees

For the period 1 July 2023 to 31 December 2023							Proposed	Proposed
Item	YTD Actual \$'000	YTD Budget \$'000	YTD Variance \$'000	Variance %	Budget Incr / (Decr)	Annual Budget		
Aquatic Centres	5,061	4,620	442	10%	-	9,634		
Caravan Park	3,740	3,495	245	7%	724	7,715		
Cemeteries	1,045	1,046	(0)	(0)%	-	1,369		
Child Care	7,241	6,816	425	6%	-	14,346		
Community Centres	1,249	1,346	(97)	(7)%	(68)	2,625		
Currawong State Park	248	220	28	13%	50	490		
Glen Street Theatre	579	605	(26)	(4)%	-	1,630		
Golf Course and Driving Range	1,476	1,330	146	11%	100	2,676		
Kimbriki Waste and Recycling Centre	13,366	13,020	346	3%	151	25,832		
Libraries	59	46	12	26%	-	93		
Parking Areas	7,229	6,835	394	6%	113	14,521		
Sportsfields and Reserves	1,046	870	175	20%	-	1,654		
Planning and Building Regulation	5,232	4,719	513	11%	100	9,451		
Regulatory/Statutory Fees	507	523	(16)	(3)%	(20)	1,027		
Restoration Charges	825	484	341	70%	-	968		
Section 10.7 Certificates (EPA Act)	417	414	3	1%	-	829		
Section 603 Certificates (LG Act)	240	227	13	6%	-	430		
Other Fees	1,319	1,307	12	1%	(135)	2,519		
<b>Total User Charges and Fees</b>	<b>50,880</b>	<b>47,925</b>	<b>2,955</b>	<b>6%</b>	<b>1,015</b>	<b>97,807</b>		

## Other Revenues and Other Income

For the period 1 July 2023 to 31 December 2023						
Item	YTD	YTD	YTD	Variance %	Proposed	Proposed
	Actual \$'000	Budget \$'000	Variance \$'000		Budget Incr / (Decr)	Annual Budget
Advertising Income	694	520	174	33%	-	870
Ex Gratia Rates	27	26	1	4%	-	26
Investments at fair value through profit and loss	19	0	19	0%	-	-
Legal Fees Recovery - Other	206	111	95	85%	-	191
Parking Fines	2,843	2,900	(57)	(2)%	-	5,900
Other Fines	251	317	(66)	(21)%	-	634
Recycling Income (Domestic)	293	330	(37)	(11)%	-	660
Rental Income - Investment Properties	142	127	15	11%	-	292
Rental Income - Leased Council Properties	3,229	3,195	34	1%	(2)	6,153
Sale of Stock	757	551	205	37%	150	1,312
Other Revenues - Kimbriki	1,821	1,810	11	1%	11	3,839
Other Revenues	1,187	761	426	56%	234	2,344
Licences, Consents & Deeds	1,993	1,964	30	2%	-	3,407
<b>Total Other Revenues and Other Income</b>	<b>13,461</b>	<b>12,612</b>	<b>849</b>	<b>7%</b>	<b>393</b>	<b>25,628</b>

## Expenses from continuing operations



Expense Items	For the period 1 July 2023 to 31 December 2023			
	YTD Actual (\$'000)	YTD Budget (\$'000)	YTD Variance (\$'000)	% Variance
Employee benefits and oncosts	77,348	78,829	1,481	1.9%
Borrowing costs	1,275	1,302	28	2.1%
Materials and services	78,294	82,970	4,676	5.6%
Depreciation and amortisation	22,856	22,746	(110)	(0.5)%
Other expenses	11,347	11,995	649	5.4%
<b>Total Expenses from Continuing Operations</b>	<b>191,120</b>	<b>197,842</b>	<b>6,722</b>	<b>3.4%</b>

## Materials and Services

Item	For the period 1 July 2023 to 31 December 2023				Proposed Budget Incr / (Decr)	Proposed Annual Budget
	YTD	YTD	YTD			
	Actual \$'000	Budget \$'000	Variance \$'000	Variance %		
Agency Personnel	1,415	1,529	114	7%	(262)	2,629
Bush Regeneration	1,668	1,998	330	17%	(225)	5,472
Cleaning	3,670	3,465	(205)	(6)%	206	7,289
Consultancy	192	224	33	15%	-	449
Electricity, Heating and Water	2,603	2,708	105	4%	131	5,550
Environment and Floodplain Mgt	2,105	3,549	1,444	41%	(259)	6,174
External Roadwork	6,647	6,743	95	1%	(1,825)	12,645
Golf Course and Driving Range	745	660	(86)	(13)%	10	1,332
Insurance	1,978	2,091	113	5%	-	4,044
IT and Communications	5,666	6,287	622	10%	(35)	15,381
Kimbriki Waste and Recycling Centre	7,994	8,081	88	1%	(88)	16,456
Land Use Planning	299	474	175	37%	100	1,023
Legal Fees - Other	895	781	(114)	(15)%	-	1,529
Legal Fees - Planning and Development	483	692	209	30%	-	1,384
Lifeguard Services	811	770	(42)	(5)%	-	1,540
Maintenance and Servicing	2,787	2,699	(88)	(3)%	139	5,539
Management Fees	894	904	10	1%	190	2,538
NSW Revenue Fine Processing Fees	379	454	75	16%	-	907
Performance and Events	731	755	24	3%	77	2,143
Plant and Vehicle	1,566	1,520	(46)	(3)%	195	3,028
Printing, Postage & Stationery	584	698	114	16%	(4)	1,396
Raw Materials and Consumables	2,588	2,271	(317)	(14)%	129	4,788
Recreation and Sportsfields	4,271	3,830	(441)	(12)%	150	7,722
Stormwater	424	405	(18)	(5)%	-	830
Street Lighting	1,219	1,300	80	6%	-	2,600
Training Costs	413	473	60	13%	-	1,119
Tree Works	1,577	1,718	141	8%	-	3,294
Waste Collection	9,816	9,785	(31)	(0)%	1	19,578
Waste Disposal and Processing	8,242	9,245	1,003	11%	(642)	19,088
Other Contracts	2,139	2,363	224	9%	87	4,864
Other	3,493	4,499	1,005	22%	(224)	8,593
<b>Total Materials and Services</b>	<b>78,294</b>	<b>82,970</b>	<b>4,676</b>	<b>6%</b>	<b>(2,150)</b>	<b>170,923</b>

## Other Expenses

For the period 1 July 2023 to 31 December 2023						
Item	YTD	YTD	YTD	Variance %	Proposed	Proposed Annual Budget
	Actual \$'000	Budget \$'000	Variance \$'000		Budget Incr / (Decr)	
Bad and Doubtful Debts	11	36	26	71%	-	81
Planning Levy	546	546	0	0%	-	728
Waste Levy	4,990	4,880	(110)	(2)%	110	9,934
Emergency Services Levy	4,649	4,649	(0)	(0)%	-	9,300
Other Levies	84	82	(2)	(2)%	-	165
Donations, Contributions and Assistance	906	1,614	709	44%	74	2,345
Land Tax	162	188	25	14%	(25)	375
<b>Total Other Expenses</b>	<b>11,347</b>	<b>11,995</b>	<b>649</b>	<b>5%</b>	<b>158</b>	<b>22,927</b>

## Recommended material changes to the Revised Budget Income and operating expenses 2023/24 - December 2023 Review

Proposed variation		Details
Fav / (Unfav)		
\$'000	%	
1,015	1.0%	<b>User charges and fees</b> Higher than anticipated income including: <ul style="list-style-type: none"> <li>• Sydney Lakeside \$0.7m</li> <li>• Kimbriki Waste and Recycling Centre \$0.2m</li> <li>• Parking area's \$0.1m</li> </ul> Partially offset by income reductions including: <ul style="list-style-type: none"> <li>• Community Centres (\$0.1m)</li> </ul>
67	0.7%	<b>Investment fees and revenues</b> Minor adjustment to Kimbriki's investment revenue
395	2.1%	<b>Other revenues</b> Increases in: <ul style="list-style-type: none"> <li>• Property agreements \$0.2m</li> <li>• Sydney Lakeside \$0.1m:</li> <li>• Glen Street Theatre \$0.1m:</li> </ul>
(2,067)	(7.4%)	<b>Grants and contributions - Operating purposes</b> Active transport Pipeline corridor grant rollover to the 2024/25 financial year (\$2.0m)
(9,506)	(24.1%)	<b>Grants and contributions - Capital purposes</b> <ul style="list-style-type: none"> <li>• Additional development contributions - \$1.6m</li> <li>• Grant funding rolled over to the 2024/25 financial year offset by new grants received - <i>please refer to the 'Capital Expenditure - recommended changes to the budget' schedule for further information on grants for capital projects.</i></li> </ul>
<b>(10,069)</b>		<b>TOTAL INCOME VARIATIONS</b>

<b>Proposed variation</b>		<b>Details</b>
<b>Fav / (Unfav)</b>		
<b>\$'000</b>	<b>%</b>	
<b>(11)</b>	<b>(0.0%)</b>	<b>Employee benefits and oncosts</b> Transfer from materials and services to staff for Childrens services (\$0.6m)Information and Digital Technology (\$0.2m) partially offset by vacancies in Transport & Civil infrastructure, Environment & Climate Change and Environment compliance (\$0.7m).
<b>2,150</b>	<b>1.2%</b>	<b>Materials and services</b> Decreases in: <ul style="list-style-type: none"> <li>● Active Transport Pipeline Corridor grant funded works (rephased to 24/25) - \$2.0m</li> <li>● Waste Disposal &amp; Processing - \$0.6m</li> <li>● Agency personnel - \$0.3m</li> </ul> Increases in: <ul style="list-style-type: none"> <li>● Cleaning - (\$0.2m)</li> <li>● Plant &amp; Vehicle - (\$0.2m)</li> <li>● Management fees - (\$0.2m)</li> </ul>
<b>136</b>	<b>0.3%</b>	<b>Depreciation and amortisation</b> Minor adjustment to Kimbriki's depreciation
<b>(158)</b>	<b>(0.7%)</b>	<b>Other expenses</b> Minor adjustment to Kimbriki's Land Tax and Waste Levy along with grant program adjustments.
<b>2,055</b>		<b>TOTAL OPERATING EXPENDITURE VARIATIONS</b>
<b>(8,014)</b>		<b>TOTAL RECOMMENDED CHANGES TO INCOME AND OPERATING EXPENSES</b>

Northern Beaches Council  
**Capital Budget Statement**  
For the Period 1 July 2023 to 31 December 2023

	ORIGINAL Budget \$'000	REVISED Budget \$'000	RECOMMENDED changes \$'000	CURRENT Forecast \$'000	Actual to 31 Dec 2023 \$'000
<b>Capital Funding</b>					
Working Capital	6,004	7,067	(940)	6,127	4,703
Depreciation	36,888	40,928	(6,586)	34,341	15,105
<b>Capital Grants &amp; Contributions</b>					
- New Grants	13,405	20,242	(5,238)	15,004	5,436
- Grants from prior years	12,543	11,694	(5,894)	5,800	927
<b>Externally restricted reserves</b>					
- Developer contributions	22,689	20,470	(3,248)	17,222	4,613
- Domestic waste	-	-	-	-	-
- Other	1,967	1,967	(300)	1,667	413
<b>Internally restricted reserves</b>					
- Merger Savings Fund	892	1,234	(881)	353	105
- Other	5,035	6,439	(1,158)	5,282	2,269
<b>Income from sale of assets</b>					
- Plant and equipment	2,675	2,675	57	2,732	1,336
<b>Total Capital Funding</b>	<b>102,098</b>	<b>112,716</b>	<b>(24,188)</b>	<b>88,528</b>	<b>34,907</b>
<b>Capital Expenditure (by Service)</b>					
Children's Services	165	165	-	165	59
Community, Arts and Culture	12,059	8,164	(4,711)	3,453	421
Corporate Support	2,411	3,154	7	3,161	959
Economic Development, Events and Engagement	550	564	(300)	264	39
Environment and Sustainability	10,477	10,538	(875)	9,663	4,159
Kimbriki Resource Recovery Centre	5,646	6,085	-	6,085	4,545
Library Services	1,275	1,398	(273)	1,125	412
Parks and Recreation	27,579	29,432	(6,723)	22,709	5,892
Property and Facilities	4,808	6,626	(1,355)	5,271	1,778
Transport, Traffic and Active Travel	37,028	46,490	(9,958)	36,532	16,632
Waste and Cleansing	100	100	-	100	11
<b>Total Capital Expenditure</b>	<b>102,098</b>	<b>112,716</b>	<b>(24,188)</b>	<b>88,528</b>	<b>34,907</b>

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

December 2023

		SOURCE OF FUNDS						
Job	Job Description	Recommended changes + INCR/(DECR)	Reason for Change	Developer Contri	Externally restricted	Internally restricted	Grants and Contri	Dep'n / Working Capital
		\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Budget funding reallocation between projects / funding sources</b>								
CR05 007	Planned stormwater renewal works	(225)	Funding transferred due to higher than expected incidents in reactive stormwater works.					(225)
CR05 008	Reactive stormwater renewal works	225						225
CR05 002	Foreshores renewal program	(76)	Funding transferred for excavation activities post placement of the piles.					(76)
CN01 223	Warriewood Beach foreshore upgrades	76						76
CR05 015	Public amenities works program	(200)	Funding transferred to cover tender costs for Little Manly Point Amenities.					(200)
CN01 180	Little Manly Point Amenity	200						200
CR05 028	Community buildings works program	(100)	Funding transferred for lift installation at Avalon Bowling Club.					(100)
CR05 062	Disability access compliance works (DDA)	100						100
<b>Total budget funding reallocation between projects/ funding sources</b>		-		-	-	-	-	-
<b>Increase in capital works budget</b>								
CR05 065	Energy Savings Initiatives Program	25	Additional income from energy savings certificates.				25	
CN01 116	Freshwater Beach masterplan implementation	225	Additional grant funding for Freshwater Beach accessible playground.				225	
CR05 000	Sportsfield renewal program	100	Additional grant funding for Abbott Road lighting upgrade.				100	
CR05 042	Operational buildings works program	142	Additional funding required for Vuko Place Warriewood roof replacement.					142
CR05 043	Sport buildings works program	7	Drawdown Tennis Liaison reserve funds for Bayview Tennis Club works.			7		
CR05 150	Investment Properties Works Program	134	Additional funding required for renovation of rental property at Bangaroo Street North Balgowlah.			134		

Job	Job Description	Recommended changes + INCR/(DECR)	Reason for Change	Developer Contri	Externally restricted	Internally restricted	Grants and Contri	Dep'n / Working Capital
		\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
CN01 011	New traffic facilities	804	Northern Beaches Secondary College Cromer Campus contribution for school pedestrian fencing (\$27,141), additional Black Spot Grant (\$4,240) and Block Grant (\$773,000) funding.				804	
CN01 018	Scotland Island roads and drainage improvements	220	New grant received from the NSW Infrastructure Betterment Fund.				220	
CR05 014	Road resheeting program	471	Additional Block Grant funding received.				471	
CR05 071	Light fleet renewal	53	Electric vehicle grants received.				53	
CN01 065	Gallery Art Work Purchases	22	Contribution received from the Manly Art Gallery and Museum Society for art purchases.				22	
CN01 189	Triangle Park North - Dee Why Town Centre	150	Additional funding, supported by the Contributions Panel, to complete embellishment works.	150				
CR05 127	IT infrastructure and devices – replacements	7	Equipment for new staff members.					7
<b>Total increase in capital works budget</b>		<b>2,360</b>		<b>150</b>	<b>-</b>	<b>141</b>	<b>1,920</b>	<b>150</b>
<b>Decrease in capital works budget</b>								
CN01 211	Fern Creek Bridge and Shared Paths	(53)	The construction of the pedestrian bridge at Fern Creek is complete.	(53)				
CN01 147	McKillop Park, Freshwater boardwalk	(550)	Project deferred due to detailed design costs coming in significantly higher than the allocated budget.				(550)	
CN01 045	Planned stormwater new works	(300)	Revised program expenditure requirements for this year to align with project stages and consolidation of catchment studies.		(300)			
CR05 070	Major Plant Renewal	(901)	Revised replacement program requirements for this financial year.			(901)		
<b>Total decrease in capital works budget</b>		<b>(1,805)</b>		<b>(53)</b>	<b>(300)</b>	<b>(901)</b>	<b>(550)</b>	<b>-</b>

Job	Job Description	Recommended changes + INCR/(DECR)	Reason for Change	Developer Contri	Externally restricted	Internally restricted	Grants and Contri	Dep'n / Working Capital
\$'000				\$'000	\$'000	\$'000	\$'000	\$'000
<b>Rollover to future years</b>								
CN01 007	Collaroy-Narrabeen coastal protection works	(600)	Project rephased to align with works on adjacent private land.				(300)	(300)
CN01 168	Clontarf masterplan implementation	(50)	Project rephased to match revised design program.	(50)				
CN01 188	Avalon Place Plan implementation	(300)	Project deferred pending Council's decision on Streets for Shared Spaces.	(300)				
CN01 197	Manly Dam boardwalk	(1,500)	Boardwalk construction will commence from May 2024 and is anticipated to be completed in September 2024.				(1,500)	
CN01 199	Frenchs Forest Precinct park upgrades	(1,541)	Project behind schedule due to delays in design consultant.				(1,541)	
CN01 206	Dee Why Beach (Michaela Howie) Playground Upgrade	(206)	Project rephased to align with the adjacent gross pollutant trap renewal works.	(206)				
CN01 212	Shared path from B-Line Stop to Boondah Rd	(164)	Project rephased to align with the Warriewood Community Centre project.	(164)				
CN01 096	Mona Vale Library - Upgrades and New Works	(140)	Project to commence in 2024/25 pending design to be finalised.			(140)		
CN01 109	Terrey Hills Emergency Services Headquarters	(138)	Project deferred pending additional funding.				(138)	
CN01 142	Manly Life Saving Club	(850)	Project rephased to align with community consultation on the concept designs.				(450)	(400)
CN01 229	Freshwater Beach amenities	(150)	Project rephased for construction to commence in 2024/25	(150)				
CR05 043	Sport buildings works program	(1,200)	Project rephased with construction of Frank Gray Sports Amenities and Pittwater Rugby Park to commence in 2024/25.					(1,200)
CR05 076	Glen Street Theatre - renewal works	(75)	Stage 2 air-conditioning upgrade works to commence in 2024/25.					(75)
CR05 085	Mona Vale Cemetery works program	(200)	Project deferred pending additional funding for the new courtyard shelter at the cemetery office and amenities building.			(200)		

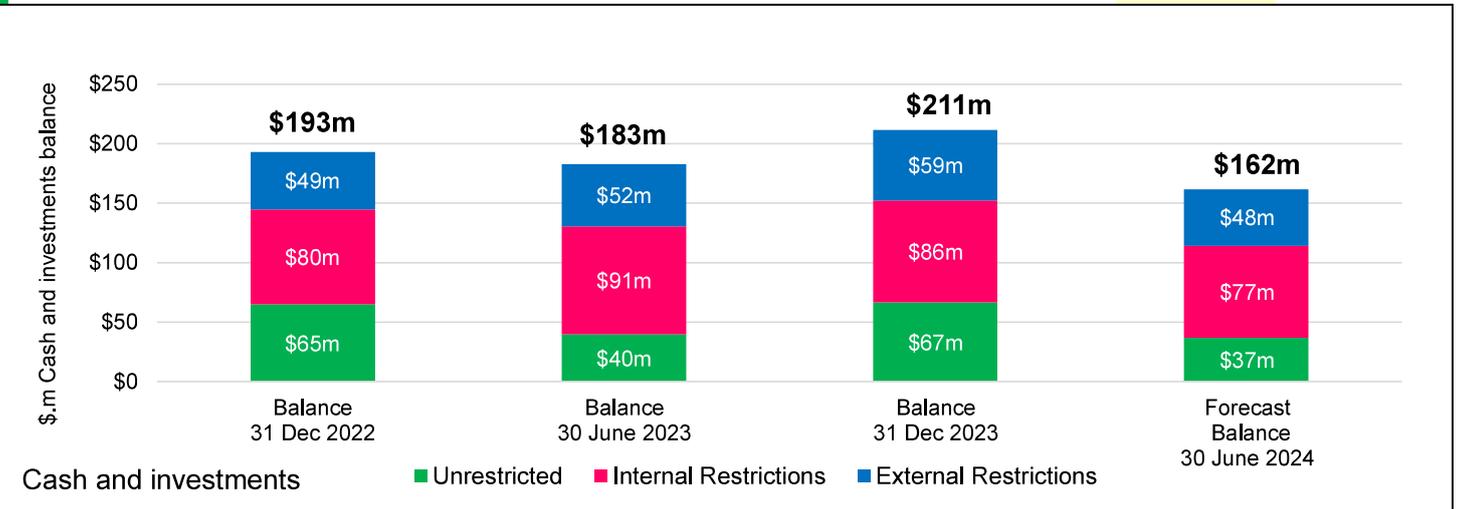
Job	Job Description	Recommended changes + INCR/(DECR)	Reason for Change	Developer Contri	Externally restricted	Internally restricted	Grants and Contri	Dep'n / Working Capital
		\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
CR05 122	Pittwater Golf Driving Range, Warriewood renewal works	(50)	Funding rolled over to 2024/25 - revised program of renewal works					(50)
CR05 136	Surf Life Saving Club minor renewal works	(600)	Construction of Warriewood SLSC upgrades to commence in 2024/25.					(600)
CR05 137	Creative Arts Space - Mona Vale Design Works	(100)	Project deferred to 2024/25 with project options being assessed.			(100)		
CN01 011	New traffic facilities	(2,400)	Safe Speed Program works delayed to 2024/25 (North Narrabeen 40km, Whale Beach Road and North Balgowlah CBD)				(2,400)	
CN01 020	Warriewood Valley – traffic and transport infrastructure	(750)	Project rephased due to delivery delays.	(750)				
CN01 141	Church Point commuter wharf expansion	(50)	Project deferred to 2024/25 while grant funding is sought to deliver the project as per Council resolution 366/23.	(50)				
CN01 198	Safer schools infrastructure	(600)	Project rephased into 2024/25 to align with engagement and delivery program.				(600)	
CN01 221	Queenscliff Headland access ramp	(900)	Project rephased to align with the contractor's revised program.				(900)	
CN01 244	Pedestrian and cyclist bridge Pittwater Road, Queenscliff	(990)	Funding rolled over to 2024/25 to align with the revised program.				(990)	
CR05 081	Wharves works program	(1,147)	Construction of Taylors Point and Mackerel deferred to 2024/25 while we await the outcome of the Boating Now Round 4 Grant funding.					(1,147)
CN01 031	Connecting Communities - footpaths programs	(900)	Behind program due to the extension of community engagement.				(900)	
CN01 032	Connecting Communities - cycleways program	(2,650)	Behind program due to the extension of community engagement.				(2,650)	
CN01 068	Warriewood Valley Community Centre	(3,677)	Rephase to align with revised construction timeline.					(3,677)
CN01 225	Warringah Recreation Centre, North Manly upgrades	(1,900)	Rephased across the next two financial years due to delays associated with the Development Application for the Golf Club.	(1,674)				(226)

Job	Job Description	Recommended changes + INCR/(DECR)	Reason for Change	Developer Contri	Externally restricted	Internally restricted	Grants and Contri	Dep'n / Working Capital
		\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
CN01 121	Coast walk - art trail	(782)	Rephased across the next two financial years, pending a revised Coast Walk Public Art Strategy implementation plan.			(782)		
CN01 158	Library Local Priority Grant Purchases	(133)	Rephased to align with the delivery program for the Manly 24/7 project.				(133)	
<b>Total rollover to future years</b>		<b>(24,743)</b>		<b>(3,345)</b>	<b>-</b>	<b>(1,221)</b>	<b>(12,503)</b>	<b>(7,674)</b>
<b>TOTAL VARIATIONS</b>		<b>(24,188)</b>		<b>(3,248)</b>	<b>(300)</b>	<b>(1,982)</b>	<b>(11,133)</b>	<b>(7,525)</b>
<b>Budget</b>		<b>112,716</b>						
<b>Current Forecast</b>		<b>88,528</b>						

Northern Beaches Council  
**Cash and investments**

For the period 1 July 2023 to 31 December 2023

	Annual Budget 2023/24						
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL	REVISED	Recommended	CURRENT
	Balance 31 Dec 2022 \$'000	Balance 30 June 2023 \$'000	Balance 31 Dec 2023 \$'000	Budget Balance 30 June 2024 \$'000	Budget Balance 30 June 2024 \$'000	changes for Council resolution \$'000	Forecast Balance 30 June 2024 \$'000
<b>Total cash and investments</b>	<b>193,184</b>	<b>182,907</b>	<b>211,417</b>	<b>118,167</b>	<b>137,803</b>	<b>24,051</b>	<b>161,855</b>
<b>represented by:</b>							
<b>Externally restricted</b>							
Development contributions	41,726	43,446	47,272	25,622	32,205	4,900	37,105
Unexpended grants - not tied to liability	519	597	346	-	0	-	-
Domestic waste management	5,597	7,626	10,833	8,076	8,803	641	9,443
Stormwater management	510	161	489	0	-	300	300
Special rates	162	457	252	651	687	-	687
<b>Total externally restricted</b>	<b>48,514</b>	<b>52,286</b>	<b>59,191</b>	<b>34,349</b>	<b>41,695</b>	<b>5,841</b>	<b>47,536</b>
<b>Internally restricted</b>							
Deposits, retentions and bonds	15,380	17,550	17,550	15,380	17,550	-	17,550
Employee leave entitlements	7,026	7,111	7,111	7,026	7,111	-	7,111
Kimbriki landfill remediation	13,597	15,418	15,418	18,048	17,884	14	17,898
Manly Environmental Levy	1,522	1,411	1,250	1,350	1,203	(34)	1,169
Merger Savings Fund	1,655	1,315	1,164	0	(0)	881	881
Mona Vale Cemetery	7,328	7,903	8,091	5,676	5,756	197	5,953
Plant and fleet replacement	4,419	6,485	6,821	5,139	5,652	959	6,611
Unexpended grants - tied to liability	21,191	26,710	21,239	4,145	6,506	6,994	13,500
Stronger Communities Fund (I/R)	5,750	5,251	5,368	4,500	4,465	900	5,365
Other i/r	1,761	1,679	1,656	1,369	1,377	1	1,378
<b>Total internally restricted</b>	<b>79,628</b>	<b>90,833</b>	<b>85,668</b>	<b>62,632</b>	<b>67,503</b>	<b>9,912</b>	<b>77,415</b>
<b>Total restricted cash and investments</b>	<b>128,142</b>	<b>143,119</b>	<b>144,859</b>	<b>96,981</b>	<b>109,198</b>	<b>15,753</b>	<b>124,951</b>
<b>Total unrestricted cash and investments</b>	<b>65,042</b>	<b>39,787</b>	<b>66,558</b>	<b>21,186</b>	<b>28,605</b>	<b>8,298</b>	<b>36,904</b>



Northern Beaches Council  
**Cash flow statement**  
For the period 1 July 2023 to 31 December 2023

Original Budget 2023/24 \$'000		Actual For the period 1 Jul 2023 to 31 Dec 2023 \$'000	Actual 2022/23 \$'000
<b>Cash flows from operating activities</b>			
<b>Receipts:</b>			
246,349	Rates and annual charges	147,128	234,281
100,908	User charges and fees	47,942	96,268
6,770	Investment revenue and interest	4,415	4,873
39,062	Grants and contributions	19,374	76,799
7,098	Bonds, deposits and retentions received	3,858	7,741
45,369	Other	24,283	41,346
<b>Payments:</b>			
(155,511)	Employee benefits and on-costs	(78,979)	(145,037)
(188,515)	Materials and services	(89,037)	(176,928)
(965)	Borrowing costs	(1,280)	(1,064)
(7,098)	Bonds, deposits and retentions refunded	(2,429)	(5,571)
(21,820)	Other	(10,602)	(22,019)
<b>71,648</b>	<b>Net Cash provided (or used in) Operating Activities</b>	<b>64,673</b>	<b>110,689</b>
<b>Cash flows from investing activities</b>			
<b>Receipts:</b>			
341,696	Sale of investment securities	140,300	272,227
2,675	Sale of infrastructure, property, plant & equipment	1,321	2,167
<b>Payments:</b>			
(300,000)	Purchase of investment securities	(167,178)	(297,123)
(111,308)	Purchase of infrastructure, property, plant and equipment	(34,871)	(81,973)
<b>(66,937)</b>	<b>Net cash provided from (or used in) investing activities</b>	<b>(60,428)</b>	<b>(104,702)</b>
<b>Cash Flows from financing activities</b>			
<b>Receipts:</b>			
-	Proceeds from borrowings	-	-
<b>Payments:</b>			
(3,206)	Repayment of borrowings	(1,921)	(4,783)
(1,228)	Principal component of lease payments	(615)	(1,238)
(120)	Dividends paid to minority interests	(76)	(58)
<b>(4,554)</b>	<b>Net cash provided from (or used in) financing activities</b>	<b>(2,612)</b>	<b>(6,079)</b>
<b>156</b>	<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>1,633</b>	<b>(92)</b>
6,552	Cash and cash equivalents at beginning of reporting period	6,605	6,697
<b>6,708</b>	<b>Cash and cash equivalents at end of reporting period</b>	<b>8,238</b>	<b>6,605</b>
<b>(41,540)</b>	<b>Net increase/(decrease) in cash, cash equivalents and investments</b>	<b>28,511</b>	<b>24,804</b>
159,707	Cash, cash equivalents and investments at beginning of reporting period	182,906	158,102
<b>118,167</b>	<b>Cash, cash equivalents and investments at end of reporting period</b>	<b>211,417</b>	<b>182,906</b>

\*2023/24 actuals excludes the non-cash movement in the mortgage backed security (non-current investments) of \$7k

Northern Beaches Council  
**Statement of Financial Position**  
as at 31 December 2023

Original Budget 2023/24 \$'000	Actual as at 31 Dec 2023 \$'000	Actual as at 30 June 2023 \$'000	Actual as at 31 Dec 2022 \$'000
<b>ASSETS</b>			
<b>Current Assets</b>			
6,708	8,219	6,605	7,076
110,673	202,596	175,623	185,393
25,108	120,588	20,844	118,079
410	356	372	396
3,076	5,008	3,364	4,276
<b>145,976</b>	<b>336,767</b>	<b>206,808</b>	<b>315,220</b>
<b>Non-Current Assets</b>			
786	602	678	714
1,008	1,012	1,012	1,022
5,562,562	5,426,038	5,413,807	5,235,162
6,475	6,320	6,320	6,155
6,470	7,177	7,811	8,452
<b>5,577,301</b>	<b>5,441,149</b>	<b>5,429,628</b>	<b>5,251,505</b>
<b>5,723,277</b>	<b>5,777,916</b>	<b>5,636,436</b>	<b>5,566,725</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
41,653	47,058	47,806	39,151
4,702	23,045	27,619	11,855
1,269	625	1,241	614
2,121	1,419	3,340	2,387
37,078	34,436	34,754	36,443
792	1,860	1,060	1,428
<b>87,614</b>	<b>108,443</b>	<b>115,820</b>	<b>91,878</b>
<b>Non-Current Liabilities</b>			
50	50	100	100
5,949	7,311	8,239	18,568
5,673	6,996	6,996	8,237
7,257	9,185	9,185	12,539
794	1,843	1,843	761
48,217	45,905	45,094	44,180
<b>67,939</b>	<b>71,290</b>	<b>71,457</b>	<b>84,385</b>
<b>155,553</b>	<b>179,733</b>	<b>187,277</b>	<b>176,263</b>
<b>5,567,724</b>	<b>5,598,183</b>	<b>5,449,159</b>	<b>5,390,462</b>
<b>EQUITY</b>			
4,960,903	5,128,181	4,979,154	5,081,524
605,516	468,600	468,600	307,617
<b>5,566,419</b>	<b>5,596,781</b>	<b>5,447,754</b>	<b>5,389,141</b>
1,304	1,402	1,405	1,321
<b>5,567,723</b>	<b>5,598,183</b>	<b>5,449,159</b>	<b>5,390,462</b>

Northern Beaches Council

**Contracts Listing**

For the period 1 October 2023 to 31 December 2023

Contracts entered into during the three months to 31 December 2023 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)
2021/222	Civil Survey Solutions Pty Ltd	Autodesk Renewal	\$56,760	5/10/2023	2/12/2024	Y
2022/241	Enter Building Group Pty Ltd	Bayview Seawall Repairs	\$961,856	13/12/2023	12/05/2024	Y
2023/001	Belmadar Pty Ltd	Design and Construct Services for the Warriewood Valley Community Centre	\$17,040,033	21/12/2023	24/05/2025	Y
2023/023	Hibernian Contracting Pty Ltd	Warriewood Beach SLSC Foreshore Upgrade	\$318,491	26/10/2023	15/12/2023	Y
2023/024	Technology One Pty Ltd	ERP platform /software licence	\$12,891,213	24/11/2023	23/06/2028	Y
2023/022	KPMG Australia Technology Solutions Pty Limited	ERP Transformation – Project Implementation	\$7,955,450	18/12/2023	26/07/2027	Y
2023/029	Ally Property Services Pty Ltd	Harbord Literary Institute Playground Upgrade	\$311,848	13/12/2023	31/01/2024	Y
2023/035	Regal Innovations Pty Ltd	Construction of Lynne Czinner Park, Warriewood	\$1,696,888	22/11/2023	10/04/2024	Y
2023/038	TCM Construction Group Pty Ltd	Little Manly Point Amenities	\$625,467	19/12/2023	18/05/2024	Y
2023/049	Global Sustainable Energy Solutions Pty Ltd	Monitoring Performance of Solar Systems at Northern Beaches	\$56,916	15/11/2023	14/11/2026	Y
2023/071	Regional Workshop Pty Ltd	Warringah Recreational Centre - Architectural Consultancy Design Services	\$155,135	11/12/2023	10/07/2024	Y
2023/075	Go1 Pty Ltd	Supply and Implementation of Online Learning Library	\$306,000	19/12/2023	18/12/2025	Y
2023/104	HGT Australia Ltd T/A Novaskill	Provision of an Apprenticeship and Traineeship Program	\$1,730,018	3/11/2023	2/11/2025	Y
2023/125	Pan Civil	Park Avenue Avalon Slope Stabilisation	\$770,800	30/11/2023	29/02/2024	Y
2023/134	Austek Play	Weeroona Reserve Playground Renewal	\$99,985	24/10/2023	30/06/2024	Y
2023/136	Infrastructure Management Group Pty Ltd	Northern Beaches Council - Road Pavement Condition Survey	\$151,022	3/10/2023	20/02/2024	Y
2023/167	JK Geotechnics Pty Ltd	Geotechnical Investigations 2023/24	\$81,600	30/10/2023	29/03/2024	Y
2023/188	Musco Lighting Australia Pty Ltd	Abbot Road Softball Floodlight Renewal	\$90,000	4/10/2023	10/10/2024	Y
2023/191	Hawkridge Entertainment Services Pty Ltd	Feasibility Study for proposed multi-use performance and exhibition space at Manly Town Hall, Manly.	\$154,000	18/12/2023	12/04/2024	Y
2023/193	Courtcraft Australia Pty Ltd	Multi-use Basketball/Netball Upgrade	\$93,600	16/11/2023	1/01/2024	Y
2023/199	Slab Jack Industries Pty Ltd	Supply and Install Resistance Piers at Ted Blackwood Youth & Community Centre	\$54,670	10/11/2023	9/02/2024	Y
2023/201	Asco Group (Aust) Pty Ltd	Design, Supply and Install a Prefabricated Changing Places Modular Building at Rowland Reserve	\$199,595	29/11/2023	29/02/2024	Y
2023/213	Xylem Water Solutions	Rebuild of Manly Dam Mixer Unit	\$54,673	15/11/2023	15/02/2024	Y
2023/226	212F Pty Ltd	Making a Difference Program – Recognition & Service Awards 2023/24 Financial Year	\$75,350	28/11/2023	30/06/2024	Y

## Northern Beaches Council

# Budget review of consultancy and legal expenses

For the period 1 July 2023 to 31 December 2023

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

<b>Expense</b>	<b>1 July 2023 to 31 December 2023 \$</b>	<b>Budgeted (Y/N)</b>
Consultancies	191,795	Y
Legal services	1,378,112	Y