

**QPRC**



**Quarterly Budget  
Review Statement**

**December 2020/21**

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## **1. INTRODUCTION**

Clause 203 (1) of the Local Government (General) Regulation 2005 (the Regulations) requires a council's responsible accounting officer to prepare and submit a quarterly budget review statement (QBRS) to the council. The QBRS must show a revised estimate of income and expenditure when compared to the original budget as forecast in the operational plan. This allows Council to ensure that it remains on track to meet its objectives, targets and outcomes as set out in its operational plan and explain any necessary variations to ensure transparency in decision making.

The QBRS is composed of the following budget review components:

- Statement by the responsible accounting officer on council's financial position at the end of the year based on the information in the QBRS;
- Budget Review Statements by Fund – includes both operational & capital budgets;
- Budget Review Cash and Reserves position;
- Budget Review Key Performance Indicators;
- Budget Review Contracts Statement;
- Budget Review Consultancy and Legal Expenditure

This report outlines the results for the December QBRS.

## **2. COMPLIANCE STATEMENT BY RESPONSIBLE ACCOUNTING OFFICER**

The Regulations require that a budget review statement must include or be accompanied by a report as to whether or not the responsible accounting officer (RAO) believes that the QBRS indicates that council's financial position is satisfactory, having regard to the original estimate of income and expenditure. If council's financial position is considered by the responsible accounting officer to be unsatisfactory, then recommendations for remedial action must be included.

The RAO is therefore making a professional judgement based on the impact of proposed or approved changes to the original annual budget on council's budgeted financial position.

The following table provides a summary view of the council's overall financial forecast for the full year based on year to date and anticipated performance to 30th June 2021 for the December Quarterly Review.

**Total Council Summary**

Description	Original	Approved Changes	Current	Actual	Proposed	Forecast
	Budget	QBRs - Sept	Budget	YTD	Adjustments	Budget
	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000
<b>Income</b>						
Rates, Levies & Annual Charges	(74,538)	(1,159)	(75,696)	(75,405)	(57)	(75,754)
User Charges & Fees	(30,588)	774	(29,814)	(10,005)	(556)	(30,370)
Interest & Investment Revenue	(4,000)	0	(4,000)	(2,676)	0	(4,000)
Other Income	(2,122)	80	(2,042)	(795)	(54)	(2,096)
Operating Contributions	(1,352)	(108)	(1,460)	(931)	27	(1,433)
Operating Grants	(14,363)	(8,345)	(22,708)	(4,221)	(20,098)	(42,806)
Profit or Loss on Disposal	(770)	(290)	(1,060)	(531)	35	(1,025)
<b>Total Income</b>	<b>(127,733)</b>	<b>(9,047)</b>	<b>(136,780)</b>	<b>(94,565)</b>	<b>(20,703)</b>	<b>(157,483)</b>
<b>Expense</b>						
Employee Costs	45,876	(351)	45,524	22,152	(531)	44,994
Borrowing Costs	4,274	0	4,274	1,167	0	4,274
Materials & Contracts	45,608	1,382	46,991	21,222	25,284	72,274
Depreciation & Impairment	28,055	0	28,055	9,928	0	28,055
Other Expenses	11,838	8,812	20,650	6,547	1,082	21,732
Internal Expenses	(10,806)	518	(10,289)	(1,276)	1,015	(9,274)
<b>Total Expense</b>	<b>124,845</b>	<b>10,360</b>	<b>135,205</b>	<b>59,739</b>	<b>26,849</b>	<b>162,054</b>
<b>Operating (Surplus)/Deficit before Capital</b>	<b>(2,888)</b>	<b>1,313</b>	<b>(1,575)</b>	<b>(34,826)</b>	<b>6,146</b>	<b>4,571</b>
<b>Capital Income</b>						
Capital Contributions	(14,321)	38	(14,283)	(3,297)	(451)	(14,734)
Capital Grants	(46,428)	(5,410)	(51,838)	(1,767)	4,499	(47,339)
<b>Operating (Surplus)/Deficit after Capital</b>	<b>(63,637)</b>	<b>(4,059)</b>	<b>(67,695)</b>	<b>(39,889)</b>	<b>10,194</b>	<b>(57,501)</b>
<b>Non Cash</b>						
Capital Contributions	7,607	(639)	6,968	0	0	6,968
Depreciation & Impairment	(28,055)	0	(28,055)	(9,928)	0	(28,055)
Cash and cash equivalent assets	0	0	0	(4,635)	0	0

**Total Council Summary**

Description	Original	Approved Changes	Current	Actual	Proposed	Forecast
	Budget	QBRS - Sept	Budget	YTD	Adjustments	Budget
Profit or Loss on Disposal	770	290	1,060	531	(35)	1,025
<b>Total Non Cash</b>	<b>(19,678)</b>	<b>(349)</b>	<b>(20,027)</b>	<b>(14,031)</b>	<b>(35)</b>	<b>(20,062)</b>
<b>Investing Fund Flows</b>						
Capital Works Program	169,926	(13,654)	156,272	23,413	(10,718)	145,554
Asset Purchases	3,312	1,537	4,849	2,709	(0)	4,848
Loan Principal Repayments	7,038	0	7,038	2,655	0	7,038
<b>Total Investing Fund Flows</b>	<b>180,276</b>	<b>(12,117)</b>	<b>168,158</b>	<b>28,776</b>	<b>(10,718)</b>	<b>157,440</b>
<b>Financing Fund Flows</b>						
Sale of Assets	(1,170)	(1,590)	(2,760)	(760)	35	(2,725)
Proceeds from Borrowings	(87,694)	51,048	(36,646)	0	0	(36,646)
<b>Total Financing Fund Flows</b>	<b>(88,864)</b>	<b>49,458</b>	<b>(39,406)</b>	<b>(760)</b>	<b>35</b>	<b>(39,371)</b>
<b>Net (Inc)/Dec in Funds before Transfers</b>	<b>8,098</b>	<b>32,933</b>	<b>41,031</b>	<b>(25,903)</b>	<b>(524)</b>	<b>40,507</b>
<b>Reserve Movements</b>						
Transfers to Internal Reserves	39,965	(31,768)	8,196	300	(75)	8,122
Transfers to Developer Contributions	5,885	321	6,206	0	451	6,658
Transfers to Other External Reserves	11,940	876	12,816	87	41,794	54,610
Transfers from Internal Reserves	(9,355)	(6,137)	(15,492)	(145)	(974)	(16,465)
Transfers from Developer Contributions	(15,379)	(662)	(16,040)	(2,007)	0	(16,040)
Transfers from Other External Reserves	(40,283)	852	(39,430)	(14)	(40,490)	(79,920)
<b>Total Reserve Movements</b>	<b>(7,226)</b>	<b>(36,518)</b>	<b>(43,744)</b>	<b>(1,780)</b>	<b>708</b>	<b>(43,037)</b>
<b>Net (Inc)/Dec in Unrestricted Funds</b>	<b>871</b>	<b>(3,585)</b>	<b>(2,714)</b>	<b>(27,684)</b>	<b>184</b>	<b>(2,530)</b>

The budget variations for the September 2020 quarter, as compared with the original budget are explained within Section 3 – material budget variations.

Based on the information in this report the following statement is made in accordance with clause 203(2) of the Local Government (General) Regulations 2005:

- In my opinion, Council's projected short term financial position (ie the level of working capital) as at 30/6/21 will be satisfactory, taking into account the original and revised estimates for income and expenditure.

**Signed:** Signature supplied on original source document

**Date:** 09-Feb-2021

A handwritten signature in black ink, appearing to read 'Kate', followed by a long horizontal line extending to the right.

Kate Monaghan  
Responsible Accounting Officer

### 3. SIGNIFICANT BUDGET VARIATIONS

Type	Amount \$,000	Explanation	U - Unfavourable F - Favourable N - Neutral
<b>Operating Income</b>			
Rates, Levies & Annual Charges	-\$57	Recycled Water income adjusted to match actuals	F
User Charges & Fees	-\$193	Increase in Sewer Chargeable works offset by increase in materials and contract	N
	-\$292	Increase in Development income based on actuals trends	F
	-\$20	Increase in Customer Service Drainage plan fees based on actual trends	F
	-\$24	Increase in OSSM Compliance fees based on actual trends	F
Other Income	-\$17	Income from new insurance claim offset by \$20k in material and Contracts	U
	-\$38	Internal income from Sewol to Transports for administration of program	F
Operating Grants	-\$20,500	Increase in Operating Grants relating to Emergency Management Works for Fire and Floods off set by increase in Materials and Contracts	N
	\$629	Reduction in Operating Grant - ineligible to claim - Gov & Corp Oncost on last financial year Flood and Fire, offset by Transfer from Reserve	N
	-\$250	New Bushfire recovery project Phase Stream 1 Offset by Other Expenses	N
<b>Operating Expense</b>			
Employee Costs	\$600	Reduction in Workercomp Premium	F
Materials & Contracts	\$193	Increase in Sewer Chargeable works offset by increase in User Charges & Fees	N

Type	Amount \$,000	Explanation	U - Unfavourable F - Favourable N - Neutral
	\$20,500	Increase in Materials and Contracts relating to Emergency Management Works for Fire and Floods offset by increase in Operating Grants	N
	\$3,300	Street lighting upgrade project to operational not capital Offset by reduction in Capital works	N
	-\$540	Allocation of Q Show budget to projects offset by increase to Other Expenses	N
	\$1,231	QBN STP Operations additional expense required to meet current operation standards offset by transfer to Sewer fund reserve	N
	\$415	QBN Pump Station addition works replacement pumps required, offset by Transfer from Water reserve	N
	\$20	New insurance claim JCC fallen tree offset by \$17k in Other income	U
Other Expenses	\$165	Increase to match actual trend in Financial Processing & Merchant Fees	U
	\$60	Increase to match actual trend in Australia Post fees	U
	\$250	New Bushfire recovery project Phase Stream 1 Offset by Grant income	N
	\$540	Allocation of Q Show budget to projects offset by reduction in Materials and Contract	N
Internal Expenses	\$1,014	Reduction in Capital works program results in reduction income from 4% capital charges this includes projects where 4% now not applicable	U
<b>Capital Income</b>			
Capital Contributions	-\$451	Additional Income from Developer Contribution offset by increase to reserve	N



Type	Amount \$,000	Explanation	U - Unfavourable F - Favourable N - Neutral
Capital Grants	-\$148	Additional Flood plain grant income \$148K , based on 2:1 ratio offset by additional \$309K Capital Works expenses this includes works not covered by DPIE income \$60K and internal Labour \$38K	U
	-\$103	New Bus Shelter installation Grant , offset by additional Capital Works	N
	-\$716	Additional Grant income for Crown Lands Projects for BWD Showground	N
	\$5,000	Adjustment to Monaro St Project, next milestone not until Aug 2021 reduction in Capital income offset by Reduction in Capital expenses	N
<b>Capital Expenses</b>			
Capital Works program	-\$3,300	Street lighting upgrade project now operational not capital Offset by reduction in Capital works	N
	-\$2,350	Sewer main Rehabilitation Contract finished budget reduction offset by Transfer from reserve	N
	\$309	Additional Flood plain grant income \$148K , based on 2:1 ratio offset by additional \$309K Capital Works expenses this includes works not covered by DPIE income \$60K and internal Labour \$38K	U
	\$103	New Bus Shelter installation Grant , offset by Capital Works	N
	\$716	Additional Grant income for Crown Lands Projects for BWD Showground	N
	-\$5,000	Adjustment to Monaro St Project, next milestone not until Aug 2021 reduction in Capital income offset by Reduction in Capital expenses	N
<b>Reserve Movements</b>			
Transfer to Internal Reserves	-\$74	Additional funding for various projects	N
Transfer to Developer Contributions	\$451	Additional Income from Developer Contribution offset by increase to reserve	N

Type	Amount \$,000	Explanation	U - Unfavourable F - Favourable N - Neutral
Transfers to Other External Reserves	\$41,794	Various variations to reserves to automated system - on going	N
Transfer from Internal Reserves	\$629	Reduction in Operating Grant - ineligible to claim - Gov & Corp Oncost on last financial year Flood and Fire, offset by Transfer from Reserve	N
Transfer from Other External Reserves	\$2,350	Sewer main Rehabilitation Contract finished budget reduction offset by Transfer from reserve	N
	-\$1,231	QBN STP Operations additional expense required to meet current operation standards offset by transfer to Sewer fund reserve	N
	-\$415	QBN Pump Station addition works required replacement pumps required, offset by Transfer to Water reserve	N
	-\$41,794	Various variation to reserves to automated system - on going	N

#### **4. SUMMARY BY FUND**

The Budget Review Statement by Fund presents the Council forecast performance for each of the different funds being General Fund, Water Fund, Sewerage Fund. The financial data includes the following information:

- Original budget (as per the operational plan)
- Current budget (last council approved budget)
- Approved changes to the budget in previous quarters (September, December and March)
- Recommended changes for council resolution (proposed variations for the current quarterly review)
- Forecast year end result (if proposed variations are adopted by Council)
- Actual year to date (YTD) data
- Explanations for material variations (between the revised budget and projected year end result). The material variations threshold has been determined to be >10% of the original budget for either income or expenses.
- Total income (original, current and forecast year end result)
- Total expenses (original, current and forecast year end result)
- Net operating result (original, current and projected year end result)
- Capital expenditure and Capital funding movements (reserves etc)
- Budget result which shows whether or not Council is forecasting a cash surplus or (deficit) to operate the Fund.

This information is consistent across each of the financial tables in this document.

**General Fund**

Description	Original	Approved Changes	Current	Actual	Proposed	Forecast
	Budget	QBRS - Sept	Budget	YTD	Adjustments	Budget
	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000
<b>Income</b>						
Rates, Levies & Annual Charges	(49,953)	(767)	(50,720)	(50,530)	0	(50,720)
User Charges & Fees	(13,079)	935	(12,144)	(4,862)	(364)	(12,508)
Interest & Investment Revenue	(2,157)	0	(2,157)	(2,676)	0	(2,157)
Other Income	(2,072)	81	(1,991)	(768)	(54)	(2,045)
Operating Contributions	(917)	(108)	(1,024)	(593)	27	(997)
Operating Grants	(14,194)	497	(13,696)	(4,039)	(20,095)	(33,791)
Profit or Loss on Disposal	(770)	(290)	(1,060)	(535)	35	(1,025)
<b>Total Income</b>	<b>(83,141)</b>	<b>349</b>	<b>(82,792)</b>	<b>(64,003)</b>	<b>(20,451)</b>	<b>(103,243)</b>
<b>Expense</b>						
Employee Costs	41,596	(233)	41,363	20,311	(467)	40,896
Borrowing Costs	3,631	0	3,631	993	0	3,631
Materials & Contracts	26,013	658	26,671	14,906	23,779	50,450
Depreciation & Impairment	20,551	0	20,551	9,837	0	20,551
Other Expenses	10,943	130	11,073	5,904	1,028	12,101
Internal Expenses	(19,792)	525	(19,267)	(5,120)	1,017	(18,250)
<b>Total Expense</b>	<b>82,942</b>	<b>1,080</b>	<b>84,022</b>	<b>46,831</b>	<b>25,357</b>	<b>109,379</b>
<b>Operating (Surplus)/Deficit before Capital</b>	<b>(199)</b>	<b>1,429</b>	<b>1,230</b>	<b>(17,172)</b>	<b>4,906</b>	<b>6,137</b>
<b>Capital Income</b>						
Capital Contributions	(11,707)	(270)	(11,977)	(2,736)	(451)	(12,428)
Capital Grants	(45,428)	(5,410)	(50,838)	(1,767)	4,499	(46,339)
<b>Operating (Surplus)/Deficit after Capital</b>	<b>(57,334)</b>	<b>(4,251)</b>	<b>(61,585)</b>	<b>(21,675)</b>	<b>8,955</b>	<b>(52,630)</b>
<b>Non Cash</b>						
Capital Contributions	6,127	0	6,127	0	0	6,127
Depreciation & Impairment	(20,551)	0	(20,551)	(9,837)	0	(20,551)
Cash and cash equivalent assets	0	0	0	(2,902)	0	0

**General Fund**

Description	Original	Approved Changes	Current	Actual	Proposed	Forecast
	Budget	QBRS - Sept	Budget	YTD	Adjustments	Budget
Profit or Loss on Disposal	770	290	1,060	535	(35)	1,025
<b>Total Non Cash</b>	<b>(13,654)</b>	<b>290</b>	<b>(13,364)</b>	<b>(12,204)</b>	<b>(35)</b>	<b>(13,399)</b>
<b>Investing Fund Flows</b>						
Capital Works Program	149,714	(16,602)	133,112	19,522	(8,016)	125,096
Asset Purchases	3,312	1,537	4,849	2,701	(0)	4,848
Loan Principal Repayments	6,226	0	6,226	2,403	0	6,226
<b>Total Investing Fund Flows</b>	<b>159,252</b>	<b>(15,065)</b>	<b>144,187</b>	<b>24,625</b>	<b>(8,017)</b>	<b>136,171</b>
<b>Financing Fund Flows</b>						
Sale of Assets	(1,170)	(1,590)	(2,760)	(760)	35	(2,725)
Proceeds from Borrowings	(87,694)	51,048	(36,646)	0	0	(36,646)
<b>Total Financing Fund Flows</b>	<b>(88,864)</b>	<b>49,458</b>	<b>(39,406)</b>	<b>(760)</b>	<b>35</b>	<b>(39,371)</b>
<b>Net (Inc)/Dec in Funds before Transfers</b>	<b>(599)</b>	<b>30,433</b>	<b>29,833</b>	<b>(10,014)</b>	<b>938</b>	<b>30,771</b>
<b>Reserve Movements</b>						
Transfers to Internal Reserves	39,965	(31,768)	8,196	300	(75)	8,122
Transfers to Developer Contributions	4,752	(10)	4,741	0	451	5,193
Transfers to Other External Reserves	2,025	147	2,172	87	42,253	44,425
Transfers from Internal Reserves	(9,355)	(6,137)	(15,492)	(145)	(974)	(16,465)
Transfers from Developer Contributions	(5,399)	(591)	(5,990)	(1,393)	0	(5,990)
Transfers from Other External Reserves	(30,517)	4,342	(26,175)	(14)	(42,410)	(68,585)
<b>Total Reserve Movements</b>	<b>1,471</b>	<b>(34,018)</b>	<b>(32,547)</b>	<b>(1,166)</b>	<b>(754)</b>	<b>(33,301)</b>
<b>Net (Inc)/Dec in Unrestricted Funds</b>	<b>871</b>	<b>(3,585)</b>	<b>(2,714)</b>	<b>(11,180)</b>	<b>184</b>	<b>(2,530)</b>

**Water Funds**

Description	Original	Approved Changes	Current	Actual	Proposed	Forecast
	Budget	QBRS - Sept	Budget	YTD	Adjustments	Budget
	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000
<b>Income</b>						
Rates, Levies & Annual Charges	(7,036)	(52)	(7,088)	(7,057)	0	(7,088)
User Charges & Fees	(16,598)	(112)	(16,710)	(4,793)	(207)	(16,916)
Interest & Investment Revenue	(612)	0	(612)	0	0	(612)
Other Income	0	0	0	0	0	0
Operating Grants	(85)	(5)	(90)	(92)	(2)	(92)
Profit or Loss on Disposal	0	0	0	4	0	0
<b>Total Income</b>	<b>(24,331)</b>	<b>(168)</b>	<b>(24,499)</b>	<b>(11,938)</b>	<b>(208)</b>	<b>(24,708)</b>
<b>Expense</b>						
Employee Costs	1,691	(26)	1,665	814	(32)	1,633
Borrowing Costs	259	0	259	35	0	259
Materials & Contracts	15,414	441	15,855	3,545	416	16,270
Depreciation & Impairment	2,227	0	2,227	20	0	2,227
Other Expenses	199	0	199	114	0	199
Internal Expenses	4,099	0	4,099	1,831	0	4,099
<b>Total Expense</b>	<b>23,890</b>	<b>415</b>	<b>24,305</b>	<b>6,360</b>	<b>384</b>	<b>24,688</b>
<b>Operating (Surplus)/Deficit before Capital</b>	<b>(441)</b>	<b>247</b>	<b>(194)</b>	<b>(5,578)</b>	<b>175</b>	<b>(19)</b>
<b>Capital Income</b>						
Capital Contributions	(1,146)	179	(967)	(297)	0	(967)
<b>Operating (Surplus)/Deficit after Capital</b>	<b>(1,587)</b>	<b>426</b>	<b>(1,161)</b>	<b>(5,876)</b>	<b>175</b>	<b>(986)</b>
<b>Non Cash</b>						
Capital Contributions	571	(333)	239	0	0	239
Depreciation & Impairment	(2,227)	0	(2,227)	(20)	0	(2,227)
Cash and cash equivalent assets	0	0	0	(906)	0	0
Profit or Loss on Disposal	0	0	0	(4)	0	0
<b>Total Non Cash</b>	<b>(1,656)</b>	<b>(333)</b>	<b>(1,988)</b>	<b>(930)</b>	<b>0</b>	<b>(1,988)</b>

**Water Funds**

Description	Original	Approved	Current	Actual	Proposed	Forecast
	Budget	Changes QBRS - Sept	Budget	YTD	Adjustments	Budget
<b>Investing Fund Flows</b>						
Capital Works Program	6,604	144	6,748	1,841	(310)	6,438
Loan Principal Repayments	502	0	502	100	0	502
<b>Total Investing Fund Flows</b>	<b>7,106</b>	<b>144</b>	<b>7,250</b>	<b>1,941</b>	<b>(310)</b>	<b>6,940</b>
<b>Financing Fund Flows</b>						
Sale of Assets	0	0	0	0	0	0
<b>Total Financing Fund Flows</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net (Inc)/Dec in Funds before Transfers</b>	<b>3,863</b>	<b>238</b>	<b>4,101</b>	<b>(4,864)</b>	<b>(135)</b>	<b>3,966</b>
<b>Reserve Movements</b>						
Transfers to Developer Contributions	575	153	728	0	0	728
Transfers to Other External Reserves	2,683	206	2,889	0	(345)	2,544
Transfers from Developer Contributions	(4,565)	0	(4,565)	(213)	0	(4,565)
Transfers from Other External Reserves	(2,555)	(597)	(3,153)	0	480	(2,672)
<b>Total Reserve Movements</b>	<b>(3,863)</b>	<b>(238)</b>	<b>(4,101)</b>	<b>(213)</b>	<b>135</b>	<b>(3,966)</b>
<b>Net (Inc)/Dec in Unrestricted Funds</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>(5,078)</b>	<b>0</b>	<b>0</b>

**Sewer Funds**

Description	Original	Approved Changes	Current	Actual	Proposed	Forecast
	Budget	QBRS - Sept	Budget	YTD	Adjustments	Budget
	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000
<b>Income</b>						
Rates, Levies & Annual Charges	(17,549)	(340)	(17,889)	(17,818)	(57)	(17,946)
User Charges & Fees	(911)	(49)	(960)	(350)	15	(945)
Interest & Investment Revenue	(1,221)	0	(1,221)	0	0	(1,221)
Other Income	0	(1)	(1)	(3)	0	(1)
Operating Contributions	0	0	0	0	0	0
Operating Grants	(85)	(8,837)	(8,922)	(91)	(2)	(8,924)
<b>Total Income</b>	<b>(19,765)</b>	<b>(9,228)</b>	<b>(28,993)</b>	<b>(18,263)</b>	<b>(44)</b>	<b>(29,037)</b>
<b>Expense</b>						
Employee Costs	2,243	(108)	2,135	826	(27)	2,108
Borrowing Costs	384	0	384	139	0	384
Materials & Contracts	4,126	278	4,404	2,733	1,089	5,494
Depreciation & Impairment	5,277	0	5,277	70	0	5,277
Other Expenses	691	8,683	9,374	474	1	9,374
Internal Expenses	4,886	(7)	4,879	2,030	(3)	4,877
<b>Total Expense</b>	<b>17,608</b>	<b>8,845</b>	<b>26,453</b>	<b>6,273</b>	<b>1,060</b>	<b>27,513</b>
<b>Operating (Surplus)/Deficit before Capital</b>	<b>(2,157)</b>	<b>(383)</b>	<b>(2,540)</b>	<b>(11,990)</b>	<b>1,016</b>	<b>(1,524)</b>
<b>Capital Income</b>						
Capital Contributions	(1,467)	129	(1,339)	(263)	0	(1,339)
Capital Grants	(1,000)	0	(1,000)	0	0	(1,000)
<b>Operating (Surplus)/Deficit after Capital</b>	<b>(4,625)</b>	<b>(254)</b>	<b>(4,879)</b>	<b>(12,253)</b>	<b>1,016</b>	<b>(3,863)</b>
<b>Non Cash</b>						
Capital Contributions	909	(306)	602	0	0	602
Depreciation & Impairment	(5,277)	0	(5,277)	(70)	0	(5,277)
Cash and cash equivalent assets	0	0	0	6	0	0
<b>Total Non Cash</b>	<b>(4,368)</b>	<b>(306)</b>	<b>(4,674)</b>	<b>(64)</b>	<b>0</b>	<b>(4,674)</b>



**Sewer Funds**

Description	Original	Approved	Current	Actual	Proposed	Forecast
	Budget	Changes QBRS - Sept	Budget	YTD	Adjustments	Budget
<b>Investing Fund Flows</b>						
Capital Works Program	13,608	2,803	16,411	2,050	(2,392)	14,020
Asset Purchases	0	0	0	8	0	0
Loan Principal Repayments	309	0	309	153	0	309
<b>Total Investing Fund Flows</b>	<b>13,918</b>	<b>2,803</b>	<b>16,721</b>	<b>2,211</b>	<b>(2,392)</b>	<b>14,329</b>
<b>Financing Fund Flows</b>						
Sale of Assets	0	0	0	0	0	0
Proceeds from Borrowings	0	0	0	0	0	0
<b>Total Financing Fund Flows</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net (Inc)/Dec in Funds before Transfers</b>	<b>4,925</b>	<b>2,242</b>	<b>7,167</b>	<b>(10,106)</b>	<b>(1,376)</b>	<b>5,792</b>
<b>Reserve Movements</b>						
Transfers to Developer Contributions	559	178	737	0	0	737
Transfers to Other External Reserves	7,142	543	7,684	0	(64)	7,620
Transfers from Developer Contributions	(5,415)	(70)	(5,485)	(401)	0	(5,485)
Transfers from Other External Reserves	(7,211)	(2,892)	(10,103)	0	1,440	(8,663)
<b>Total Reserve Movements</b>	<b>(4,925)</b>	<b>(2,242)</b>	<b>(7,167)</b>	<b>(401)</b>	<b>1,376</b>	<b>(5,792)</b>
<b>Net (Inc)/Dec in Unrestricted Funds</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(10,507)</b>	<b>0</b>	<b>0</b>

## **5. CAPITAL EXPENDITURE STATEMENT**

The Capital Statement focuses on Councils Capital Works Program and summarises financial information by asset category and identifies how the capital program is funded. The capital budget will be reviewed during the remainder of this financial year on an ongoing basis with capital works managers. Cash flow forecasts of major projects will be monitored to ensure that expenditure is in line with budget.

Description	Original	Approved Changes		Current	Actual	Proposed	Forecast
	Budget	Carry Overs	QBRS - Sept	Budget	YTD	Adjustments	Budget
	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000
<b>Capital Expenditure</b>							
<b>Branch - Project Management Office - Merger Transition</b>							
Regulatory & Revenue System Replacement	0	0	13	13	13	-1	13
<b>Branch - Recreation &amp; Culture</b>							
Stronger Communities \$9m - Eastern Pools	0	0	118	118	29	0	118
QBN - Aquatic Centre Capital Enhancement	125	0	0	125	0	0	125
BWD - Pool Upgrade	1,040	0	-624	416	0	0	416
QBN - Upgrade of Playground at Jerrabomberra CC	0	0	42	42	40	0	42
BGD - Solar Heating Bungendore Aquatics	156	0	0	156	2	0	156
QBN-Aquatics Centre Upgrade to Change Rooms - SCCF Round 3	0	0	53	53	0	0	53
<b>Branch - Community and Education</b>							
QPR - Library Purchases Books and Non Books	156	0	0	156	58	-6	150
QBN - Creating welcoming community space Queanbeyan Library	173	0	6	179	44	0	179
QBN - Refurbishment of Library Activity Room	0	0	8	8	0	0	8
QPR - Updating RFID Technologies	0	0	4	4	0	0	4
QBN - Purchase of Kodak scanner	19	0	-4	15	14	-1	14
QBN - Rusten House Arts Centre refurbishment	0	0	775	775	584	0	775
<b>Branch - Business and Innovation</b>							
BWD - Braidwood Saleyards Upgrades	42	0	0	42	0	0	42
QBN - Riverside Caravan Park Upgrade	0	0	71	71	59	0	71
QBN - Smart City Working Group -CCTV and Wi-fi install	16	0	71	86	2	0	86

Description	Original	Approved Changes		Current	Actual	Proposed	Forecast
	Budget	Carry Overs	QBRS - Sept	Budget	YTD	Adjustments	Budget
<b>Branch - Urban Landscapes</b>							
QPR - Regional Sports Complex - Stage 1 and 2	19,760	0	577	20,337	764	0	20,337
QBN - Showground Pavillion & Storage	728	0	0	728	78	0	728
Braidwood Recreation Ground Construction	260	0	0	260	0	0	260
Stronger Communities \$9m – Showground Grandstand Queanbeyan	0	0	15	15	15	0	15
BGD-Stronger Communities \$9m–Bungendore sports hub Stage 1	2,332	0	0	2,332	1,146	0	2,332
BWD - Braidwood Skatepark	0	0	21	21	7	0	21
QBN - Brad Haddin Oval Storage Shed	0	0	19	19	15	0	19
QBN - SRV - Ernie Beaver Park Playground - 2019-20	0	0	8	8	8	0	8
QBN - SRV - Blackall Park Shelter - 2020-21	52	0	0	52	43	0	52
QBN - SRV - Hope Marland Park Playground - 2020-21	156	0	150	306	285	0	306
QBN - SRV - Taylor Park Irrigation - 2020-21	135	0	0	135	127	0	135
QBN- Construction of Googong Sub-Depot - Parks	218	0	0	218	0	0	218
QBN - Moore Park improvements	260	0	-260	0	0	0	0
BWD - Braidwood Recreation Ground Drainage channel,	156	0	0	156	0	0	156
QBN - Orana Park , Creastwood Playground & Shade Sail	156	0	0	156	148	0	156
Install Front entrance Signs for Fernleigh Park and Rectify	0	0	31	31	1	0	31
BWD Showground Stimulus Program Phase 1	0	0	27	27	26	0	27
QBN - Botanical Garden Project - CBD Masterplan Stage 8	0	0	0	0	0	5	5
BWD - Teenager & Adult Disable Change Table	0	0	63	63	62	2	65
QPR - Memorial Park Development	1,040	0	0	1,040	37	0	1,040
<b>Branch - Transport &amp; Facilities</b>							
QBN - Efficient street lighting upgrades	3,432	0	0	3,432	0	-3,432	0

Description	Original	Approved Changes		Current	Actual	Proposed	Forecast
	Budget	Carry Overs	QBR5 - Sept	Budget	YTD	Adjustments	Budget
Council Chambers Interior Refurbishment - Building	31	0	0	31	0	0	31
QBN - SRV-Bitumen Resealing - CityCare	477	0	244	722	0	-52	670
QBN - SRV-Pavement Rehabilitation - CityCare	293	0	0	293	0	0	293
QPR - Security Project - Access Control and key replacement	153	0	0	153	44	0	153
Stronger Communities \$9m – Aquatic Centre paint and restore	62	0	0	62	0	0	62
BWD - Larbert Road - Heavy Patching S94 funded	0	0	135	135	82	0	135
QBN - Antill Street - Reseal	0	0	1	1	1	0	1
BWD- Carpark Wallace St	853	0	0	853	0	0	853
QBN - Waterfall path (2018-23)	223	0	0	223	0	0	223
QBN - Alanbar: Cooma to Waratah - (2020-21)	18	0	0	18	0	0	18
QBN - Anne St: Brigalow to Donald - (2020-22)	44	0	0	44	0	0	44
QBN - Route N1-N3 Stage 1 - (2020-23)	382	0	0	382	0	0	382
BWD - office smart hub/cultural space	3,214	0	-3,214	0	0	0	0
CFL - Bridge Replacement - Silver Hills	0	0	5	5	5	0	5
QBN Aquatic Centre - Replace Fencing	31	0	0	31	37	0	31
QBN-Axis Youth Centre - Renew fencing	10	0	0	10	10	0	10
BWD - Office Refurbish & Smart Hub	0	0	3,564	3,564	0	0	3,564
QPR - Local Roads Renewal - Capital	2,730	0	-3	2,727	0	-458	2,269
BWD - Araluen Road - Reseal	0	0	0	0	2	104	104
QPR - Road to Recovery Budget Only - Capital	1,589	0	-1,589	0	0	0	0
BGD - Collector Road Resheet	0	0	3	3	3	0	3
Hoskinstown Road Reseal	0	0	31	31	30	0	31
QBN - Burra S bends	0	0	1,718	1,718	1,646	0	1,718
BGD - Norton Road - Reseal	0	0	1	1	0	0	1
BGD - Rehab Tarago Road Between Mt Fairy and Goulburn	1,040	0	0	1,040	45	0	1,040
QPR Local Roads Rehabilitation	624	0	-135	489	0	-343	146

Description	Original	Approved Changes		Current	Actual	Proposed	Forecast
	Budget	Carry Overs	QBR5 - Sept	Budget	YTD	Adjustments	Budget
QBN - Glenora Court - Reseal	0	0	0	0	0	0	0
QBN - Kathleen Street - Reseal	0	0	0	0	0	0	0
BWD - Elrington St Reseal	0	0	0	0	1	0	0
BWD - Monga Lane Reseal	0	0	0	0	66	69	69
BWD - Monkittee St Reseal	0	0	0	0	10	0	0
BWD - Reidsdale Rd Reseal	0	0	9	9	203	202	211
BWD - Fixing Local Roads Round 1 - Araluen Road	312	0	135	447	102	0	447
QBN - Bicentennial Drive - Reseal	0	0	6	6	6	0	6
QBN - Campbell Street - Reseal	0	0	2	2	2	0	2
BGD - Canning Close - Reseal	0	0	0	0	0	0	0
BGD - Collector Road - Reseal	0	0	1	1	1	0	1
BWD - Cowper Street - Reseal	0	0	0	0	9	8	8
QBN - Derrima Road - Reseal	0	0	2	2	2	0	2
QBN - Donald Road - Reseal	0	0	0	0	7	8	8
BWD - Duncan Street - Reseal	0	0	0	0	13	13	13
QBN - Frederick Street - Reseal	0	0	0	0	0	0	0
BWD - Hill Street - Reseal	0	0	0	0	28	0	0
QBN - Lenane Street - Reseal	0	0	0	0	0	0	0
QBN - McKeahnie Street - Reseal	0	0	1	1	1	0	1
QBN - Munro Road - Reseal	0	0	1	1	1	0	1
QBN - Oneill Street - Reseal	0	0	0	0	0	0	0
QBN - Ross Road - Reseal	0	0	2	2	2	0	2
QBN - Royalla Drive - Reseal	0	0	2	2	2	0	2
QBN - Sunnybar Parade - Reseal	0	0	0	0	0	0	0
QBN - Tate Street - Reseal	0	0	0	0	0	0	0
QBN - Thorpe Aveune - Reseal	0	0	0	0	0	0	0
QBN - Uralba Court - Reseal	0	0	0	0	0	0	0
QBN - Waniassa Street - Reseal	0	0	0	0	0	0	0

Description	Original	Approved Changes		Current	Actual	Proposed	Forecast
	Budget	Carry Overs	QBRS - Sept	Budget	YTD	Adjustments	Budget
QBN - Waterfall Drive - Reseal	0	0	1	1	1	0	1
QBN - Christopher Cresent - Reseal	0	0	0	0	0	0	0
QBN - Numeralia Drive - Reseal	0	0	1	1	1	0	1
QBN - Tharwa Road - Reseal	0	0	5	5	5	0	5
QBN - Federal Highway Service Road - Reseal	0	0	0	0	143	156	156
QBN - Old Cooma Road - Reseal	0	0	26	26	25	0	26
QBN - Endurance Avenue - Stabilisation	0	0	0	0	89	93	93
BWD - Ryrie Street - Stabilisation	0	0	0	0	18	161	161
QBN - Ross Rd - Resurfacing	0	0	0	0	5	52	52
QBN - Delmar Cres - Reseal	0	0	0	0	0	0	0
BWD - Hassall Circuit - Reseal	0	0	0	0	6	7	7
BWD - Lascelles Street - Reseal	0	0	0	0	6	6	6
R2R 20/21 Oallen Road Segments 70-80 - Stabilisation	0	0	270	270	0	0	270
R2R 20/21 Oallen Road Segment 200 - Stabilisation	0	0	146	146	0	0	146
R2R 20/21 Bungendore Road - Stabilisation	0	0	549	549	75	0	549
R2R 20/21 Majors Creek Road - Stabilisation	0	0	624	624	31	0	624
BWD - Coronation Avenue - Stalilisation	0	0	0	0	8	182	182
CFL - MR270 - Captains Flat Rd - Capital	165	0	0	165	0	0	165
BWD - Cooma Rd/Krawaree Rd - Capital	337	0	-311	26	0	0	26
Macs Reef Road (RR7607) reseal and heavy patching	0	0	0	0	0	291	291
BWD - MR92 Section 1 - Construct & Seal - Grants NerrigaRd	0	0	0	0	68	104	104
MR92 Section 2 - Construct & Seal - Stewarts Crossing Proj	0	0	0	0	213	260	260
MR92 Section 3 - Construct & Seal - Ningenimble Project	4,108	0	0	4,108	19	-416	3,692
BWD-MR92 Section 4-Reconstruct widen & seal-Durran Durra PJ	7,176	0	0	7,176	2,957	0	7,176

Description	Original	Approved Changes		Current	Actual	Proposed	Forecast
	Budget	Carry Overs	QBR5 - Sept	Budget	YTD	Adjustments	Budget
MR92 Section 5 - Recon widen & seal - Euradux Rd to Tates Ln	125	0	0	125	0	0	125
MR92 Section 6 - Recon widen & seal - Oallen Rd to Willow	0	0	0	0	13	52	52
BWD-MR270 Cooma Road RRRP 19/20 Jinglemoney Rd to O'Briens	743	0	612	1,354	694	0	1,354
MR92 Section 18 – Construct Intersection with MR51	988	0	0	988	32	0	988
MR92 – Construction of Charleyong Bridge Approaches (RMS)	0	0	94	94	50	0	94
CFL - Captains Flat Road Reconstruction \$10M	5,200	0	-4,160	1,040	2	0	1,040
BWD - Cooma Road - Stabilisation	0	0	0	0	2	10	10
BGD - Depot Temporary Lunchroom	0	0	16	16	9	0	16
QBN - Animal Pound - Internal Refurbishment	0	0	4	4	4	0	4
QBN Aquatic Centre - Refurbishment and Upgrade	0	0	2	2	0	0	2
QBN- The Q Performing Arts - Fire System	718	0	0	718	264	0	718
QBN- Googong Community Centre- Internal upgrades	10	0	0	10	0	0	10
BGD - Council Office Customer area	0	0	136	136	0	-136	0
BGD - Community Centre - Refurbishment	0	0	15	15	14	0	15
CFL - Hall Replace Leaking Roof	52	0	0	52	0	0	52
BWD - Council Offices - Customer Area	0	0	40	40	7	0	40
QBN - Railway park lighting and CCTV safety Project	0	0	36	36	0	0	36
BGD - Depot Replacement	0	0	179	179	156	0	179
BGD - Depot Washbay Construction	0	0	30	30	1	0	30
BWD - Depot Washbay Construction	0	0	30	30	0	0	30
BGD - Gidleigh Lane – Gidleigh Bridge Replacement	568	0	0	568	53	0	568
BWD - Mayfield Road – Reedy Creek Bridge Replacement	1,387	0	0	1,387	22	0	1,387
QBN Depot - Fire services compliance works	62	0	0	62	0	0	62
QBN Aquatic Centre HVAC/ Boiler replacement	364	0	0	364	0	0	364



Description	Original	Approved Changes		Current	Actual	Proposed	Forecast
	Budget	Carry Overs	QBRS - Sept	Budget	YTD	Adjustments	Budget
QBN Westpac/Headspace replace HVAC system	62	0	0	62	0	0	62
BGD - Carwoola (Stoney Creek Hall) Internal Refurb	10	0	0	10	0	0	10
BGD School of Arts - Refurb Toilet & external redeco	10	0	0	10	0	0	10
BWD Depot - Security gates and repair to workshop	156	0	0	156	0	0	156
QBN - Shared Path along Lanyon Drive	312	0	0	312	0	0	312
BWD - Footpath Wallace St Braidwood	83	0	0	83	0	0	83
QBN - Railway Park Organic Community Garden lighting	9	0	0	9	4	0	9
BGD - Butmaroo St Seal - LRCI funding	104	0	0	104	0	0	104
BGD - Majara Street Seal - LRCI funding	187	0	0	187	8	0	187
QBN-River Path-Dane St toward Barracks Flat - LRCI Funding	146	0	-146	0	0	0	0
QBN - Williamsdale Road Seal - LRCI Funding	632	0	0	632	0	0	632
BWD - Skate Park - LRCI Funding	104	0	0	104	0	0	104
BWD - Lascelles St Upgrade - LRCI funding	416	0	-416	0	0	0	0
QPRC - 2019-21 CPTIGS Bus Shelter Installation	0	0	0	0	0	108	108
BWD-Upgrade and installation of lighting Braidwood Showgroun	0	0	0	0	0	490	490
BWD-Upgrade of electrical supply at Braidwood Showground	0	0	0	0	0	254	254
<b>Branch - Utilities</b>							
QBN - Network - Water	364	0	0	364	0	-364	0
QBN - Googong Water Recycling Plant	364	0	0	364	45	0	364
QBN - Sewer Mains Rehabilitation	2,600	0	0	2,600	147	-2,444	156
QBN - Water Telemetry - Radio Up/Gs	208	0	52	260	176	0	260
BGD - Bungendore Landfill Reinstatement	1,560	0	0	1,560	0	0	1,560
Braidwood Waste Transfer Station Construction	0	0	43	43	41	0	43
BGD - South Bungendore Drainage - Ellendon to Molonglo St	260	0	72	332	145	0	332

Description	Original	Approved Changes		Current	Actual	Proposed	Forecast
	Budget	Carry Overs	QBRS - Sept	Budget	YTD	Adjustments	Budget
BWD - Replacement of Site Shed at Nerriga Tip	0	0	0	0	32	33	33
QBN - Stormwater Improvement Program	1,040	0	208	1,248	407	0	1,248
BWD - Water Services Replacement	62	0	0	62	36	0	62
Cap Flat Replace Steel Reservoir	0	0	8	8	7	0	8
BGD - STP Recycled Water System	2,600	0	2,211	4,811	122	0	4,811
QPR - Water connections – Palerang	26	0	0	26	11	0	26
QBN - Water connections – Queanbeyan	0	0	62	62	59	125	187
QPR - Sewer connections – Palerang	21	0	0	21	0	0	21
QBN - Sewer connections – Queanbeyan	21	0	0	21	0	-16	5
QBN - Reservoir access and integrity upgrades	104	0	0	104	0	-104	0
BGD - Water treatment plant	1,144	0	0	1,144	241	0	1,144
BGD - Reservoir 2021-22	208	0	170	378	0	0	378
QBN - Mains	780	0	-485	295	0	0	295
QBN - Telemetry	21	0	0	21	0	0	21
QBN Sewer Pump stations	52	0	0	52	0	0	52
BGD - Sewer – SPS#4 refurbishment	0	0	73	73	70	0	73
QBN - Upgrade of Capital Terrace - Sewer Pump Station	0	0	43	43	0	0	43
QBN - Wattle Street water main replacement	0	0	17	17	17	1	17
QBN - Ross Road Water Main (Uriarra Rd to Surveyor St)	0	0	468	468	50	0	468
QBN - QSTP drainage pipe between ponds 2 & 3	0	0	260	260	0	0	260
QBN - QSTP pond embankment drainage filter	0	0	364	364	0	0	364
QBN - WRP access gate	0	0	0	0	12	62	62
QBN - Connection to reticulation for South Jerrabomberra	0	0	0	0	25	27	27
QPR - Old landfills	1,560	0	0	1,560	0	0	1,560
BGD - WTS automatic gate and gate house portal	0	0	208	208	162	0	208
QPRC Fleet Purchases	1,000	0	0	1,000	312	0	1,000

Description	Original	Approved Changes		Current	Actual	Proposed	Forecast
	Budget	Carry Overs	QBRs - Sept	Budget	YTD	Adjustments	Budget
QPRC Plant Purchases	2,080	0	1,560	3,640	1,457	0	3,640
<b>Branch - Assets</b>							
QBN - Purchase of Road Monitoring Equipment	0	0	16	16	15	0	16
<b>Branch - Contracts and Projects</b>							
QBN - Sewage Treatment Plant Upgrade	4,160	0	0	4,160	1,238	0	4,160
QBN - Old Cooma Road Stage 2 - Googong Rd - ELP	0	0	104	104	16	0	104
QBN - Ellerton Drive Extension	0	0	75	75	48	0	75
Collett St Bus Interchange Upgrade	0	0	3	3	0	0	3
QBN Civic & Cultural Precinct	38,971	0	-21,076	17,895	2,026	-688	17,207
Stronger Communities \$9m – Lascelles Street upgrade B'wood	0	0	1,213	1,213	39	0	1,213
BGD- car park off Ellendon St	1,498	0	192	1,690	9	57	1,747
QBN - River Path to Barracks Flat Dr (#3-5)	56	0	370	426	232	0	426
QBN - Monaro ST Refurb Stage 1	10,400	0	-3,035	7,365	145	-4,874	2,491
Smart Cities - QHOSH	0	0	16	16	15	0	16
BGD - Bungendore Flood Plain Works	728	0	0	728	0	-728	0
QBN - Upgrade Bicentennial Hall - RCF Stage 1 & 2	0	0	1,614	1,614	1,267	0	1,614
BWD - Majors Creek RFS Station replacement	416	0	276	692	638	0	692
QPR - Traffic Modelling	172	0	0	172	0	0	172
QBN - Uriarra/Ross/Stornaway - traffic changes	208	0	958	1,166	164	0	1,166
QBN - Blackspot-Crawford/Erin/Campbell Street Intersections	104	0	0	104	0	0	104
QBN- Dunns Creek Road -Design and Land acquisition	0	0	2,020	2,020	0	60	2,080
BGD - Roundabout on Malbon St	2,365	0	-55	2,311	64	0	2,311
QBN - South Jerrabomberra Northern Entry Road	21,320	0	-853	20,467	2,322	0	20,467
BGD - Mulloon RFS Station – Design and Construction	728	0	0	728	0	0	728

Description	Original	Approved Changes		Current	Actual	Proposed	Forecast
	Budget	Carry Overs	QBRs - Sept	Budget	YTD	Adjustments	Budget
Bungendore Flood Risk Management Implementation Measure 1	796	0	39	835	674	321	1,156
QBN - Rosa St School Pedestrian - Upgrade	26	0	0	26	0	0	26
QBN - Blackspot - OCR/Railway Crossing Curve Upgrades	125	0	0	125	3	0	125
BWD - Blackspot - Araluen rd – Corridor Safety Treatme	697	0	0	697	7	0	697
QBN - Cooma st / Glebe Avenue Pedestrian Safety Upgade	62	0	0	62	0	0	62
QBN Stormwater infrastructure for South Jerra Innovation & S	0	0	905	905	848	1	906
Mobile Variable Messaging Board	0	0	2	2	2	0	2
2019-21 CPTIGS - Bus Safety Upgrade Proposal Burra Rd	0	0	96	96	0	0	96
QBN - Water Connection Jerra Business Park	3,708	0	-148	3,559	1,219	6	3,565
QBN - Sewer Connection Jerra Business Park	3,708	0	-148	3,559	423	6	3,565
<b>Branch - Office of Portfolio General Manager Capability</b>							
QPR - Implementation of TechOne Performance Planner	17	0	0	17	0	-17	0
<b>Branch - Workplace &amp; Governance</b>							
QBN - Sale of 181 Cooma Street	0	0	5	5	0	0	5
BGD - Land acquisition for Bungendore Sports Field	0	0	0	0	22	23	23
QBN - Purchase of Large Body Rescue Randy	0	0	4	4	3	0	3
QBN Aquatic centre Improvements WHS Issues	0	0	12	12	5	0	12
<b>Branch - Digital</b>							
QPR - IT Tablet & Phone Purchases	73	0	0	73	0	-3	70
QPR - Hardware Refresh – IT equipment	94	0	0	94	101	-4	90

Description	Original	Approved Changes		Current	Actual	Proposed	Forecast
	Budget	Carry Overs	QBRs - Sept	Budget	YTD	Adjustments	Budget
QPR - Facilities booking system	0	0	47	47	22	6	53
<b>Total Capital Expenditure</b>	173,238	0	-12,117	161,121	26,121	-10,718	150,402
User Charges & Fees	-65	0	-60	-125	-149	-148	-273
Other Income	0	0	0	0	-5	0	0
Operating Grants	-2,368	0	0	-2,368	-931	8	-2,360
Capital Contributions	-1,100	0	-270	-1,370	-419	0	-1,370
Capital Grants	-46,398	0	-5,410	-51,808	-1,767	4,499	-47,309
Transfers to Internal Reserves	34,762	0	-32,517	2,245	0	0	2,245
Transfers to Other External Reserves	0	0	0	0	0	43,194	43,194
Sale of Assets	-1,100	0	-1,150	-2,250	-289	0	-2,250
Proceeds from Borrowings	-87,694	0	51,048	-36,646	0	3,300	-33,346
Transfers from Internal Reserves	-8,831	0	-5,686	-14,517	-68	-210	-14,727
Transfers from Developer Contributions	-11,600	0	-632	-12,232	-1,064	0	-12,232
Transfers from Other External Reserves	-37,644	0	2,338	-35,307	-14	-40,439	-75,745
<b>Total Funding Source</b>	-162,038	0	7,661	-154,378	-4,707	10,205	-144,173
<b>Capital Projects Revenue Funded</b>	<b>11,200</b>	<b>0</b>	<b>-4,457</b>	<b>6,743</b>	<b>21,415</b>	<b>-513</b>	<b>6,230</b>

## **6. CASH & RESERVES BUDGET SUMMARY**

The cash and budget reserves summary presents the Council forecast movements for each key reserve categories. Most of Council's cash is restricted in its use to specific purposes by external bodies, legislation and Council resolution. So the cash position is further broken down as part of this report to reflect the split of cash and investments across the internal restrictions, external restrictions and the unrestricted cash position.

**Council Restricted Assets Summary**

Description	Opening	Original	Approved Changes		Current	Proposed	Forecast	Closing
	Balance	Budget	Carry Overs	QBRS - Sept	Budget	Adjustments	Budget	Balance
	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000
<b>External Restrictions</b>								
External Restrictions in Liabilities	2,589	0	0	-1,861	-1,861	-339	-2,199	390
External Restrictions Dev Ctbs	50,838	0	0	-9,834	-9,834	452	-9,383	41,456
External Restrictions Unexp Grants	30,769	0	0	-23,421	-23,421	-111	-23,532	7,237
External Restrictions Other	96,361	0	0	-2,992	-2,992	1,464	-1,529	94,832
External Restrictions Excl Note7	799	0	0	68	68	-49	20	818
<b>Total External Restrictions</b>	<b>181,357</b>	<b>0</b>	<b>0</b>	<b>-38,040</b>	<b>-38,040</b>	<b>1,417</b>	<b>-36,623</b>	<b>144,734</b>
<b>Internal Restrictions</b>								
Internal Restrictions	9,313	0	0	-5,704	-5,704	-710	-6,414	2,899
<b>Total Internal Restrictions</b>	<b>9,313</b>	<b>0</b>	<b>0</b>	<b>-5,704</b>	<b>-5,704</b>	<b>-710</b>	<b>-6,414</b>	<b>2,899</b>
<b>Total Restrictions</b>	<b>190,669</b>	<b>0</b>	<b>0</b>	<b>-43,744</b>	<b>-43,744</b>	<b>708</b>	<b>-43,037</b>	<b>147,633</b>
Unrestricted Cash	87		0	2,714	2,714	-184	2,530	2,617
<b>Total Cash &amp; Investments</b>	<b>190,756</b>	<b>0</b>	<b>0</b>	<b>-41,031</b>	<b>-41,031</b>	<b>524</b>	<b>-40,507</b>	<b>150,249</b>

## 7. KEY PERFORMANCE INDICATORS

The financial indicators have been selected to address operational liquidity, fiscal responsibility and financial sustainability goals across short, medium and long-term time frames. The indicators will highlight projected actual performance, showing in green where it is forecast that they will be achieved, orange where forecast performance is satisfactory and red where forecast performance is outside its target range.

- The Operating Performance ratio assesses whether or not Council generates enough revenue to cover operating costs (including the cost of replacing assets reflected through depreciation). The ratio is calculated by taking the operating result (before capital) as a percentage of operating revenue (excluding capital). Local Government benchmark is  $> 0.00\%$ .

Council's long term target is a result greater than 0% (green), a result better than -10% is satisfactory (orange), while a result outside of these factors will be considered unsatisfactory (red).

- The Own Source Operating Revenue ratio measures fiscal flexibility or reliance on external funding sources. Council's financial flexibility improves the higher the level of its own source revenue. The ratio is calculated by taking the total rates, utilities and charges as a percentage of total operating revenue.

Council's target is to maintain levels results at 60% (green), while a result of 40% or better will be considered satisfactory (orange), and any result below 40% will be considered unsatisfactory (red).

- The Debt Service cover ratio demonstrates the ability of a council to service their annual debt obligations as a proportion of available revenue. The ratio is calculated by taking the total principal and interest loan payments as a ratio of operating revenue (excluding capital and specific purpose grants and contributions).

Council's target is to maintain levels above the Local Government benchmark  $>2$  (green), while a ratio of  $>1$  but less than 2 will be considered satisfactory (orange), and any result worse than this will be considered unsatisfactory (red).

- The Asset maintenance ratio compares Council's measured actual asset maintenance expenditure relative to the asset maintenance expenditure for the period that the council deemed was warranted in the Percy Allen Report (Special Schedule 7 should also identify). A council needs to ensure that actual and future planned maintenance levels are consistent with warranted maintenance levels. It can do this by ensuring its asset management plans are based on preferred and affordable service levels and annual expenditure budgets are generally consistent with asset management plans.

Council's benchmark is a 100% (green) while a satisfactory Result is greater than 80% (orange) and anything under 80% is considered unsatisfactory (red).



- The Infrastructure Renewal ratio assesses the rate at which these assets are being renewed relative to the rate at which they are being depreciated. The ratio is calculated by taking the total spend on asset renewal projects as a percentage of total depreciation for those asset classes (this includes buildings and infrastructure assets like roads, stormwater pipes etc.).

Council's benchmark is a 100% (green) while a satisfactory Result is greater than 80% (orange) and anything under 80% is considered unsatisfactory (red).

This ratio is used to encourage Council's to shift their focus on asset renewal for existing services rather than focusing on building new assets or providing new services.

The KPI results forecast for the 2020/21 year as at the December budget review are:

Key Performance Indicator Forecasts			
KPI	Original Budget \$,000	Current Budget \$,000	Forecast Budget \$,000
<b>Operating Performance Ratio</b>			
Forecast	1.67%	0.38%	-3.58%
Target	0.00%	0.00%	0.00%
<b>Own Source Operating Revenue Ratio</b>			
Forecast	59.27%	55.27%	51.35%
Target	60.00%	60.00%	60.00%
<b>Debt Service Cover Ratio</b>			
Forecast	2.67	2.81	3.35
Target	2.00	2.00	2.00
<b>Infrastructure Renewals Ratio</b>			
Forecast	270.97%	278%	269%
Target	100.00%	100.00%	100.00%
<b>Asset Maintenance Ratio</b>			
Forecast	97.04%	149.32%	276.51%
Target	100.00%	100.00%	100.00%

## 8. CONTRACTS STATEMENT

Councillors are currently made aware of tenders of \$250,000 or more in accordance with legislation. However the purpose of the new Contracts Statement within the QBRS is to inform Councillors and the community of other material contracts entered into by council during the quarter and that have not been fully performed or completed.

Key points regarding contracts included on the list:

- Employment contracts are specifically excluded;
- Contracts with suppliers on Council's preferred supplier lists are excluded;
- The threshold has been set at a contract value of \$50,000 or more; and
- For each listed contract the following details will be provided; contractor name, purpose of the contract, amount of contract, commencement date of contract, duration of contract and whether or not the contract was included in the budget.

Contractor	Contract Detail & Purpose	Contract Value (Excl GST)	Commencement Date	Contract Duration	Budgeted (Y/N)
A & J POWER FORMWORK PTY LTD	Plant Hire	264952.15	Council Plant hire Panel	On Going	Y
DAVE APPS EARTHWORKS	Plant Hire	49710.00	Council Plant hire Panel	On Going	Y
BRAIDWOOD EXCAVATIONS	Plant Hire	65422.50	Council Plant hire Panel	On Going	Y
AUSTRALIAN REGIONAL INVESTMENTS	Plant Hire	500924.00	Council Plant hire Panel	On Going	Y
CHARMAN EARTHMOVING & HEAVY HAULAGE P/L	Plant Hire	263971.25	Council Plant hire Panel	On Going	Y
HUGGETT'S GRADE	Plant Hire	68820.00	Council Plant hire Panel	On Going	Y
JG EARTHWORX PTY LTD	Plant Hire	263800.00	Council Plant hire Panel	On Going	Y
MARK HUNT CARTAGE PTY LTD	Plant Hire	88385.00	Council Plant hire Panel	On Going	Y
ALLCOTT HIRE	Plant Hire	205113.29	Council Plant hire Panel	On Going	Y
NICOL CONTRACTING PTY LTD	Plant Hire	202617.50	Council Plant hire Panel	On Going	Y
CAPITAL LINES & SIGNS	Trade Services	92980.65	Trade Services Council Panel	On Going	Y
BMG CONTRACTING SERVICES	Trade Services	44864.55	Trade Services Council Panel	On Going	Y

<b>Contractor</b>	<b>Contract Detail &amp; Purpose</b>	<b>Contract Value (Excl GST)</b>	<b>Commencement Date</b>	<b>Contract Duration</b>	<b>Budgeted (Y/N)</b>
FUTURE ELECTRICAL TECHNOLOGIES	Trade Services	49120.00	Trade Services Council Panel	On Going	Y
GIBSON & HARRIDEN CONSTRUCTIONS	Trade Services	43007.48	Trade Services Council Panel	On Going	Y
KNOWLES CONSOLIDATED PTY LTD T/AS CUSTOM FENCING	Trade Services	85849.09	Trade Services Council Panel	On Going	Y
PERIMETECH PTY LTD	Trade Services	47357.50	Trade Services Council Panel	On Going	Y
COMPLETE AIRCONDITIONING COMPLETE AIRCONDITIONING	Trade Services	136625.05	Trade Services Council Panel	On Going	Y
ADRIAN DALMASO	Trade Services	61381.43	Trade Services Council Panel	On Going	Y
S BEVEGE MECHANICAL REPAIRS	Minor Works	59992.45	Minor Works Council Panel	Ends Oct 2021	Y
GASNIERS ELECTRICAL	Minor Works	239123.26	Minor Works Council Panel	Ends Oct 2021	Y
PHL SURVEYORS	Minor Works	39235.81	Minor Works Council Panel	Ends Oct 2021	Y
CXI CONTROL BY INTEGRATION	Minor Works	92915.02	Minor Works Council Panel	Ends Oct 2021	Y
R & D TECHNOLOGY PTY LIMITED	Minor Works	44450.09	Minor Works Council Panel	Ends Oct 2021	Y
D&N GEOTECHNICAL PTY LTD	Minor Works	57272.00	Minor Works Council Panel	Ends Oct 2021	Y
APP CORPORATION PTY LIMITED	LGP 1208-3 - Professional Consulting Services	79680.00	LGP Panel Contract	On Going	Y
BORAL CONSTRUCTION MATERIALS GROUP LTD	LGP 213-2 - Bitumen, Emulsions and Asphalt Materials and Services	115912.96	LGP Panel Contract	On Going	Y
CADIA PLUMBING EQUIPMENT	LGP 908-3 - Pipes, Pipe Relining, Pumps, Water Meters, Pre0-cast Concrete Products and Associated Fittings, Products and Services	64469.84	LGP Panel Contract	On Going	Y
CARE TRAFFIC SERVICES P/L	Traffic Management Services	60847.50	LGP Panel Contract	On Going	Y
CHEMPROD NOMINEES PTY LTD T/A OMEGA CHEMICALS	LGP 408-3 - Horticulture, Pest, Pool and Water Management	85916.18	LGP Panel Contract	On Going	Y
DELL AUSTRALIA PTY LTD	LGP 115 - IT&C Products, Services and Consulting	107164.31	LGP Panel Contract	On Going	Y

<b>Contractor</b>	<b>Contract Detail &amp; Purpose</b>	<b>Contract Value (Excl GST)</b>	<b>Commencement Date</b>	<b>Contract Duration</b>	<b>Budgeted (Y/N)</b>
HAYS SPECIALIST RECRUITMENT AUST P/L	LGP 808-3 - HR Placement Services	104712.71	LGP Panel Contract	On Going	Y
HOLCIM (AUSTRALIA) PTY LTD	LGP Panel Contract	189339.02	LGP Panel Contract	On Going	Y
INSIGHT ENTERPRISES AUSTRALIA PTY LTD	LGP 108-3 - Microsoft Licensing for NSW Local Government via Microsoft Licensing Solution Providers	41713.16	LGP Panel Contract	On Going	Y
INTERFLOW PTY LTD	LGP 908-3 - Pipes, Pipe Relining, Pumps, Water Meters, Pre0-cast Concrete Products and Associated Fittings, Products and Services	70386.55	LGP Panel Contract	On Going	Y
LYALL & ASSOCIATES CONSULTING WATER ENG		61350.00	LGP Panel Contract	On Going	Y
MODUPLAY GROUP PTY LTD	LGP 308-3 - Playgrounds, Open Spaces, Modular Structures, Exterior Lighting, Recreational and Associated Infrastructure	284772.00	LGP Panel Contract	On Going	Y
PATCHES ASPHALT	LGP213-2 - Bitumen, Emulsions and Shpalt Materials	1032700.21	LGP Panel Contract	On Going	Y
POLYFABRICS AUSTRALASIA	LGP Panel Contract	0.00	LGP Panel Contract	On Going	Y
RED29 PTY LTD	LGP 115 - IT&C Products, Services and Consulting	144384.31	LGP Panel Contract	On Going	Y
SMEC AUSTRALIA PTY LTD	LGP Panel Contract	146728.80	LGP Panel Contract	On Going	Y
TELSTRA CORPORATION (MELBOURNE)	LGP Panel Contract	384846.52	LGP Panel Contract	On Going	
SCHMIDT QUARRIES	QPRC Panel Contract	347053.03	Panel Contract - Tender 07/2018	Ends July 21	

## 9. CONSULTANCY & LEGAL STATEMENT

The purpose of the new Consultancy and Legal Statement within the QBRS is to inform Councillors and the community of the expenditure year to date on all consultancies and legal costs incurred at the consolidated level.

A consultant is defined as a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision making by management. Generally, it is the advisory nature of the work that differentiates a consultant from other contractors.

### Consultancy and Legal Summary

Description	Original	Approved	Current	Actual	Proposed	Forecast
	Budget	Changes	Budget	YTD	Adjustments	Budget
	\$,000	QBRS - Sept \$,000	\$,000	\$,000	\$,000	\$,000
Legal Fees	0	33	485	293	70	555
Consultancies	524	345	1,845	835	76	1,921
<b>Total Legal and Consultancy</b>	524	378	2,330	1,128	146	2,476