

# Executive Summary

The Quarterly Performance Report provides a budget review statement with a revised estimate of income and expenditure for the year. This is a requirement of the Local Government Act 1993 and Local Government (General) Regulation 2005. This Quarterly Performance Report for the period of 1 July 2025 to 30 September 2025 achieves these requirements.

From the General Manager,

Ross Gurney

## Report by Responsible Accounting Officer

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations. It is my opinion that the Quarterly Budget Review Statement for Lithgow City Council for the quarter ended 30 September 2025 indicates that Council's projected position at 30th June 2026 will be satisfactory at year-end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

My opinion above, that Council's projected financial position at 30th June 2026 will be satisfactory, is based on the following:

1. The primary impact on the projected operating result for Q1 is the unfunded increase to Council's Workers Compensation insurance premium. This adjustment was not included in the original 2025/26 budget and has resulted in a material deterioration to the year-end forecast.
2. Other operating variances largely relate to timing of grant income, reserve-funded program adjustments, and minor realignments to operating budgets, none of which materially affect the underlying position.
3. Capital program changes include a mix of grant-funded additions, reserve-funded works, and deferrals. These movements do not impact Council's unrestricted cash position.

The projected year end operating result before capital is \$1.47M surplus (before capital) at 30<sup>th</sup> September 2025.

Vanessa Browning  
Responsible Accounting Officer  
Lithgow City Council

**Income and Expenses Budget Review Statement**  
**Lithgow City Council**  
**Budget review for the quarter ended 30/ 09/ 2025**  
**Consolidated Fund**

| Description  | Previous Year     | Current Year Original | Approved Changes | Approved Changes | Approved Changes | Revised  | Recommended changes    | Projected Year End (PYE) | VARIANCE              | ACTUAL YTD        | Notes |
|--|-------------------|-----------------------|------------------|------------------|------------------|----------|------------------------|--------------------------|-----------------------|-------------------|-------|
|  | Actual            | Budget                | Review           | Review           | Review           | Budget   | for council resolution | Result                   | ORIGINAL budget v PYE |                   |       |
|  | 2024/ 25 \$000' s | 2025/ 26 \$000' s     | Q 1 \$000' s     | Q 2 \$000' s     | Q 3 \$000' s     | \$000' s | \$000' s               | 2025/ 26 \$000' s        | 2025/ 26 \$000' s     | 2025/ 26 \$000' s |       |
| <b>INCOME</b>  |                   |                       |                  |                  |                  |          |                        |                          |                       |                   |       |
| Rates and Annual Charges   | 40,370            | 43,417                |                  |                  |                  |          |                        | 43,417                   | 0                     | 43,772            |       |
| User Charges and Fees  | 8,819             | 10,250                |                  |                  |                  |          | 28                     | 10,278                   | 28                    | 1,540             | 1     |
| Other Revenue  | 1,423             | 1,092                 |                  |                  |                  |          |                        | 1,092                    | 0                     | 240               |       |
| Grants and Contributions - Operating   | 7,039             | 9,625                 |                  |                  |                  |          | 359                    | 9,984                    | 359                   | 1,340             | 2     |
| Grants and Contributions - Capital   | 16,901            | 11,575                |                  |                  |                  |          | 323                    | 11,898                   | 323                   | 1,005             | 3     |
| Interest and Investment Income   | 3,779             | 3,023                 |                  |                  |                  |          |                        | 3,023                    | 0                     | 652               |       |
| Other Income   | 580               | 0                     |                  |                  |                  |          |                        | 0                        | 0                     | 0                 |       |
| Net gain from disposal of assets   | 0                 | 231                   |                  |                  |                  |          |                        | 231                      | 0                     | 0                 |       |
| <b>Total Income from continuing operations</b>   | <b>78,911</b>     | <b>79,213</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>710</b>             | <b>79,923</b>            | <b>710</b>            | <b>48,549</b>     |       |
| <b>EXPENSES</b>  |                   |                       |                  |                  |                  |          |                        |                          |                       |                   |       |
| Employee benefits and on-costs   | 24,351            | 25,052                |                  |                  |                  |          | 173                    | 25,225                   | 173                   | 7,127             | 4     |
| Materials & Services   | 28,274            | 21,976                |                  |                  |                  |          | 248                    | 22,224                   | 248                   | 5,250             | 5     |
| Borrowing Costs  | 490               | 447                   |                  |                  |                  |          |                        | 447                      | 0                     | 102               |       |
| Other Expenses   | 8,392             | 1,265                 |                  |                  |                  |          | 4                      | 1,269                    | 4                     | 463               | 6     |
| Net Loss from Disposal of Assets   | 6,979             | 0                     |                  |                  |                  |          |                        | 0                        | 0                     |                   |       |
| <b>Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>   | <b>68,486</b>     | <b>48,740</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>425</b>             | <b>49,165</b>            | <b>425</b>            | <b>12,942</b>     |       |
| <b>Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b> | <b>10,425</b>     | <b>30,473</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>285</b>             | <b>30,758</b>            | <b>285</b>            | <b>35,607</b>     |       |
| Depreciation, amortisation and impairment of non financial assets  | 18,512            | 17,393                |                  |                  |                  |          |                        | 17,393                   | 0                     | 5,123             |       |
| <b>Operating result from continuing Operations</b>   | <b>- 8,087</b>    | <b>13,080</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>285</b>             | <b>13,365</b>            | <b>285</b>            | <b>30,484</b>     |       |
| <b>Net Operating Result before grants and contributions provided for capital purposes</b>                                      | <b>- 24,988</b>   | <b>1,505</b>          | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>- 38</b>            | <b>1,467</b>             | <b>- 38</b>           | <b>29,479</b>     |       |

**Notes**

Original Budget +/- approved budget changes in previous quarters = REVISED Budget  
Revised Budget +/- recommended changes this quarter = PROJECTED year results

Income and Expenses Budget Review Statement  
**Lithgow City Council**  
 Budget review for the quarter ended 30/09/2025  
 Consolidated Fund  
 Income and Expense Budget Variation Notes

The quarterly recommended changes listed below to the revised budget include;

- 1) an explanation for the recommended changes and any impact this will have on the Operational Plan, Delivery Program and Long Term Financial Plan
- 2) any impacts of year to date expenditure on recommended changes to budget

| <u>Notes</u> | <u>Details</u>   |
|--------------|--|
| <b>1</b>     | Animal Services Fees: \$8k increase to impounding and registration fees to offset higher veterinary costs.<br>Sporting Fields Income: \$20k increase to income to offset LATM Littleton project costs.   |
| <b>2</b>     | Natural Area Grants: Two grants of \$40k added (\$80k total).<br>Wild Foods Festival: \$81k grant income received to support delivery of the 25–28 festival program.<br>Apprentice Subsidies: \$34k increase to income for subsidies received for apprentices.<br>SQID Project: \$50k grant added for new project<br>Adaptive Skills Hub: \$28k correction to income and M&C to align with prior-year grant use. No impact on service delivery.<br>Museums Advisors Program: \$9k grant income received to support program delivery.<br>BLOCK Grant: \$8k increase to income due to a higher grant allocation.   |
| <b>3</b>     | Portland Garbage Depot Upgrade: \$250k EPA grant added for supervision and resource recovery upgrade works.<br>Lithgow Solid Waste Facility – Litter Fences: \$60k EPA grant added for installation of litter fencing.<br>Eskbank House: \$12k capital works grant added to support heritage site improvements.  |
| <b>4</b>     | Workers Compensation: Employee costs increased by \$305k following updated premium advice.<br>Regulatory Services Staffing: \$83k and \$45k shifted from wages to M&C to reflect contractor delivery of ranger services and backfill of the team   |
| <b>5</b>     | Adaptive Skills Hub: Realignment for internal delivery and prior-year grant use, including a \$20k wages/M&C shift and \$28k reduction to M&C. No impact on service delivery.<br>Natural Area Grants: Two \$40k grants added (\$80k total) with half of associated expenditure allocated, remaining reserved for future spending.<br>Growth Management & Strategic Planning: \$470k added for the Growth Management Strategy funded by the Strategic Planning Reserve, \$340k SRV redirected from LEEP, and \$35k added for a strategic planning project.<br>Destination Marketing Strategy: \$130k added to M&C, funded by reallocating SRV from the original LEEP allocation.<br>Hoskins Building: \$50k added to M&C to cover essential maintenance while the building remains vacant.<br>IT Security Program: \$60k added to M&C to fund a program omitted from the original budget.<br>Regulatory Services Staffing: \$83k and \$45k shifted from wages to M&C to reflect contractor delivery of ranger services and contractor backfill of the team leader vacancy.<br>BLOCK Grant: \$8k increase to income due to a higher grant allocation (associated operational impact noted).<br>Stormwater & SQID Project: \$250k M&C moved from operations to capital for stormwater SRV works; \$50k SRV redirected to co-fund the SQID<br>Lake Lyell Potable Water Contract: \$13k added to M&C funded by SRV to support contractual obligations.<br>Employee Care Program: \$25k added to M&C funded from the Employee Development Reserve. |
| <b>6</b>     | UMCC Contribution: \$4k increase to the noxious weed control contribution due to costs being above budget.   |

Income and Expenses Budget Review Statement

**Lithgow City Council**

Budget review for the quarter ended **30/09/2025**

**General Fund**

| Description  | Previous Year   | Current Year Original | Approved Changes | Approved Changes | Approved Changes | Revised  | Recommended changes    | Projected Year End (PYE) | VARIANCE              | ACTUAL YTD      | Notes |
|--|-----------------|-----------------------|------------------|------------------|------------------|----------|------------------------|--------------------------|-----------------------|-----------------|-------|
|  | Actual          | Budget                | Review           | Review           | Review           | Budget   | for council resolution | Result                   | ORIGINAL budget v PYE | 2025/26         |       |
|  | 2024/25 \$000's | 2025/26 \$000's       | Q 1 \$000's      | Q 2 \$000's      | Q 3 \$000's      | \$000's  | \$000's                | 2025/26 \$000's          | 2025/26 \$000's       | 2025/26 \$000's |       |
| <b>INCOME</b>  |                 |                       |                  |                  |                  |          |                        |                          |                       |                 |       |
| Rates and Annual Charges   | 28,063          | 30,554                |                  |                  |                  |          |                        | 30,554                   | 0                     | 31,095          |       |
| User Charges and Fees  | 3,520           | 3,509                 |                  |                  |                  |          | 28                     | 3,537                    | 28                    | 1,437           |       |
| Other Revenue  | 1,395           | 1,081                 |                  |                  |                  |          |                        | 1,081                    | 0                     | 235             |       |
| Grants and Contributions - Operating   | 6,857           | 9,625                 |                  |                  |                  |          | 309                    | 9,934                    | 309                   | 1,271           |       |
| Grants and Contributions - Capital   | 16,801          | 11,574                |                  |                  |                  |          | 323                    | 11,897                   | 323                   | 923             |       |
| Interest and Investment Income   | 3,688           | 2,928                 |                  |                  |                  |          |                        | 2,928                    | 0                     | 638             |       |
| Other Income   | 580             | 0                     |                  |                  |                  |          |                        | 0                        | 0                     |                 |       |
| Net gain from disposal of assets   | 0               | 231                   |                  |                  |                  |          |                        | 231                      | 0                     |                 |       |
| <b>Total Income from continuing operations</b>   | <b>60,904</b>   | <b>59,502</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>660</b>             | <b>60,162</b>            | <b>660</b>            | <b>35,599</b>   |       |
| <b>EXPENSES</b>  |                 |                       |                  |                  |                  |          |                        |                          |                       |                 |       |
| Employee benefits and on-costs   | 20,064          | 20,465                |                  |                  |                  |          | 153                    | 20,618                   | 153                   | 5,889           |       |
| Materials & Services   | 18,796          | 13,221                |                  |                  |                  |          | 136                    | 13,357                   | 136                   | 3,360           |       |
| Borrowing Costs  | 147             | 128                   |                  |                  |                  |          |                        | 128                      | 0                     | 23              |       |
| Other Expenses   | 8,326           | 1,265                 |                  |                  |                  |          | 4                      | 1,269                    | 4                     | 463             |       |
| Net Loss from Disposal of Assets   | 6,234           | 0                     |                  |                  |                  |          |                        | 0                        | 0                     |                 |       |
| <b>Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>   | <b>53,567</b>   | <b>35,079</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>293</b>             | <b>35,372</b>            | <b>293</b>            | <b>9,735</b>    |       |
| <b>Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b> | <b>7,337</b>    | <b>24,423</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>367</b>             | <b>24,790</b>            | <b>367</b>            | <b>25,864</b>   |       |
| Depreciation, amortisation and impairment of non financial assets  | 13,447          | 12,419                |                  |                  |                  |          |                        | 12,419                   | 0                     | 3,792           |       |
| <b>Operating result from continuing Operations</b>   | <b>-6,110</b>   | <b>12,004</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>367</b>             | <b>12,371</b>            | <b>367</b>            | <b>22,072</b>   |       |
| <b>Net Operating Result before grants and contributions provided for capital purposes</b>                                      | <b>-22,911</b>  | <b>430</b>            | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>44</b>              | <b>474</b>               | <b>44</b>             | <b>21,149</b>   |       |

**Notes**

Original Budget +/- approved budget changes in previous quarters = REVISED Budget

Revised Budget +/- recommended changes this quarter = PROJECTED year results

**Income and Expenses Budget Review Statement**  
**Lithgow City Council**  
**Budget review for the quarter ended 30/09/2025**  
**Water Fund**

| Description  | Previous Year   | Current Year Original | Approved Changes | Approved Changes | Approved Changes | Revised  | Recommended changes    | Projected Year End (PYE) | VARIANCE              | ACTUAL YTD      | Notes |
|--|-----------------|-----------------------|------------------|------------------|------------------|----------|------------------------|--------------------------|-----------------------|-----------------|-------|
|  | Actual          | Budget                | Review           | Review           | Review           | Budget   | for council resolution | Result                   | ORIGINAL budget v PYE | 2025/26         |       |
|  | 2024/25 \$000's | 2025/26 \$000's       | Q 1 \$000's      | Q 2 \$000's      | Q 3 \$000's      | \$000's  | \$000's                | 2025/26 \$000's          | 2025/26 \$000's       | 2025/26 \$000's |       |
| <b>INCOME</b>  |                 |                       |                  |                  |                  |          |                        |                          |                       |                 |       |
| Access Charges   | 3,585           | 3,844                 |                  |                  |                  |          |                        | 3,844                    | 0                     | 3,995           |       |
| User Charges   | 5,112           | 6,572                 |                  |                  |                  |          |                        | 6,572                    | 0                     | 58              |       |
| Fees   | 32              | 20                    |                  |                  |                  |          |                        | 20                       | 0                     | 9               |       |
| Grants & Contributions - Operating   | 93              |                       |                  |                  |                  |          | 50                     | 50                       | 50                    | 69              |       |
| Interest and Investment Income   | 51              | 57                    |                  |                  |                  |          |                        | 57                       | 0                     | 8               |       |
| Other Income   | 28              | 11                    |                  |                  |                  |          |                        | 11                       | 0                     | 4               |       |
| Net gain from disposal of assets   | 5               | 0                     |                  |                  |                  |          |                        | 0                        | 0                     |                 |       |
| <b>Total Income from continuing operations</b>   | <b>8,906</b>    | <b>10,504</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>50</b>              | <b>10,554</b>            | <b>50</b>             | <b>4,143</b>    |       |
| <b>EXPENSES</b>  |                 |                       |                  |                  |                  |          |                        |                          |                       |                 |       |
| Employee benefits and on-costs   | 1,914           | 2,106                 |                  |                  |                  |          | 8                      | 2,114                    | 8                     | 604             |       |
| Materials & Services   | 2,709           | 2,691                 |                  |                  |                  |          | 112                    | 2,803                    | 112                   | 629             |       |
| Borrowing Costs  | 18              | 5                     |                  |                  |                  |          |                        | 5                        | 0                     | 1               |       |
| Water purchase charges   | 2,035           | 2,700                 |                  |                  |                  |          |                        | 2,700                    | 0                     | 594             |       |
| Calculated taxation equivalents  | 0               | 0                     |                  |                  |                  |          |                        | 0                        | 0                     |                 |       |
| Debt guarantee fee   | 0               | 0                     |                  |                  |                  |          |                        | 0                        | 0                     |                 |       |
| Other Expenses   | 22              | 0                     |                  |                  |                  |          |                        | 0                        | 0                     |                 |       |
| Net Loss from Disposal of Assets   | 0               | 0                     |                  |                  |                  |          |                        | 0                        | 0                     |                 |       |
| <b>Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>   | <b>6,698</b>    | <b>7,502</b>          | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>120</b>             | <b>7,622</b>             | <b>120</b>            | <b>1,828</b>    |       |
| <b>Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b> | <b>2,208</b>    | <b>3,002</b>          | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>-70</b>             | <b>2,932</b>             | <b>-70</b>            | <b>2,315</b>    |       |
| Depreciation, amortisation and impairment of non financial assets  | 2,361           | 2,417                 |                  |                  |                  |          |                        | 2,417                    | 0                     | 653             |       |
| <b>Surplus / (Deficit) from continuing operations before capital amounts</b>   | <b>-153</b>     | <b>585</b>            | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>-70</b>             | <b>515</b>               | <b>-70</b>            | <b>1,662</b>    |       |
| Grants and Contributions - Capital   |                 |                       |                  |                  |                  |          |                        | 0                        | 0                     |                 |       |
| <b>Surplus / (Deficit) from continuing operations after capital amounts</b>  | <b>-153</b>     | <b>585</b>            | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>-70</b>             | <b>515</b>               | <b>-70</b>            | <b>1,662</b>    |       |

**Notes**

Original Budget +/- approved budget changes in previous quarters = REVISED Budget

Revised Budget +/- recommended changes this quarter = PROJECTED year results

**Income and Expenses Budget Review Statement**  
**Lithgow City Council**  
**Budget review for the quarter ended 30/ 09/ 2025**  
**Sewer Fund**

| Description  | Previous Year | Current Year | Approved | Approved | Approved | Revised  | Recommended   | Projected    | VARIANCE     | ACTUAL       | Notes |
|--|---------------|--------------|----------|----------|----------|----------|---------------|--------------|--------------|--------------|-------|
|  | Year          | Year         | Changes  | Changes  | Changes  | Budget   | changes       | Year         | ANCE         | YTD          |       |
|  | Actual        | Budget       | Review   | Review   | Review   | Budget   | for council   | End          | CR I G NAL   | 2025/ 26     |       |
|  | 2024/ 25      | 2025/ 26     | Q 1      | Q 2      | Q 3      | \$000' s | resol ut i on | ( PYE)       | budget v PYE | 2025/ 26     |       |
|  | \$000' s      | \$000' s     | \$000' s | \$000' s | \$000' s |          |               | Result       | 2025/ 26     | \$000' s     |       |
|  |               |              |          |          |          |          |               | \$000' s     | \$000' s     | \$000' s     |       |
| <b>I NCOME</b>   |               |              |          |          |          |          |               |              |              |              |       |
| Access charges   | 8,722         | 9,018        |          |          |          |          |               | 9,018        | 0            | 8,682        |       |
| User charges   | 55            | 50           |          |          |          |          |               | 50           | 0            | 22           |       |
| Liquid trade-waste charges   | 100           | 100          |          |          |          |          |               | 100          | 0            | 14           |       |
| Fees   |               |              |          |          |          |          |               | 0            | 0            |              |       |
| Grants and contributions - Operating   | 89            | 0            |          |          |          |          |               | 0            | 0            | 83           |       |
| Interest and Investment Income   | 40            | 38           |          |          |          |          |               | 38           | 0            | 6            |       |
| Other Income   | 0             | 0            |          |          |          |          |               | 0            | 0            |              |       |
| Net gain from disposal of assets   | 0             | 0            |          |          |          |          |               | 0            | 0            |              |       |
| <b>Total Income from continuing operations</b>   | <b>9,006</b>  | <b>9,206</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>      | <b>9,206</b> | <b>0</b>     | <b>8,807</b> |       |
| <b>EXPENSES</b>  |               |              |          |          |          |          |               |              |              |              |       |
| Employee benefits and on-costs   | 2,373         | 2,480        |          |          |          |          | 12            | 2,492        | 12           | 635          |       |
| Materials & Services   | 4,734         | 3,364        |          |          |          |          |               | 3,364        | 0            | 667          |       |
| Borrowing Costs  | 325           | 314          |          |          |          |          |               | 314          | 0            | 78           |       |
| Calculated taxation equivalents  | 0             | 0            |          |          |          |          |               | 0            | 0            |              |       |
| Debt Guarantee fee   | 0             | 0            |          |          |          |          |               | 0            | 0            |              |       |
| Other Expenses   | 44            | 0            |          |          |          |          |               | 0            | 0            |              |       |
| Net Loss from Disposal of Assets   | 750           | 0            |          |          |          |          |               | 0            | 0            |              |       |
| <b>Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b>   | <b>8,226</b>  | <b>6,158</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>12</b>     | <b>6,170</b> | <b>12</b>    | <b>1,380</b> |       |
| <b>Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets</b> | <b>780</b>    | <b>3,048</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>-12</b>    | <b>3,036</b> | <b>-12</b>   | <b>7,427</b> |       |
| Depreciation, amortisation and impairment of non financial assets  | 2,704         | 2,557        |          |          |          |          |               | 2,557        | 0            | 639          |       |
| <b>Surplus / (Deficit) from continuing operations before capital amounts</b>   | <b>-1,924</b> | <b>491</b>   | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>-12</b>    | <b>479</b>   | <b>-12</b>   | <b>6,788</b> |       |
| Grants and Contributions - Capital   | 100           |              |          |          |          |          |               | 0            | 0            |              |       |
| <b>Surplus /(Deficit) from continuing operations after capital amounts</b>   | <b>-1,824</b> | <b>491</b>   | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>-12</b>    | <b>479</b>   | <b>-12</b>   | <b>6,788</b> |       |

**Notes**

Original Budget +/- approved budget changes in previous quarters = REVISSED Budget

Revised Budget +/- recommended changes this quarter = PROJECTED year results

Capital Budget Review Statement

Lithgow City Council

Budget review for the quarter ended 30/09/2025

| Description                                     | Previous Year        | Current Year         | Approved                  | Approved                  | Approved                  | Revised            | Recommended                             | Project ed                               | VARI ANCE                            | ACTUAL               | Notes |
|---|----------------------|----------------------|---------------------------|---------------------------|---------------------------|--------------------|---|--|--------------------------------------|----------------------|-------|
|   | Actual               | Budget               | Changes                   | Changes                   | Changes                   | Budget             | changes                                 | Year End                                 | ORIG I NAL                           | YTD                  |       |
|   | 2024/ 25<br>\$000' s | 2025/ 26<br>\$000' s | Review<br>Q 1<br>\$000' s | Review<br>Q 2<br>\$000' s | Review<br>Q 3<br>\$000' s | Budget<br>\$000' s | for council<br>resol ut ion<br>\$000' s | ( PYE)<br>Result<br>2025/ 26<br>\$000' s | budget v PYE<br>2025/ 26<br>\$000' s | 2025/ 26<br>\$000' s |       |
| <b>CAPI TAL FUNDI NG</b>                        |                      |                      |                           |                           |                           |                    |   |  |                                      |                      |       |
| Rates & other untied funding                    | 1,787                | 17,162               |                           |                           |                           |                    | 4,712                                   | 21,874                                   | 4,712                                | 2,084                |       |
| Capital Grants & Contributions                  | 16,901               | 11,575               |                           |                           |                           |                    | 323                                     | 11,898                                   | 323                                  | 824                  |       |
| Reserves  | 21,943               | 5,379                |                           |                           |                           |                    | 1,579                                   | 6,958                                    | 1,579                                | 4,359                |       |
| New Loans                                       | 1,700                | 0                    |                           |                           |                           |                    | 0                                       | 0  | 0                                    |                      |       |
| Proceeds from sale of assets                    | -6,979               | 231                  |                           |                           |                           |                    | 0                                       | 231                                      | 0                                    |                      |       |
| <i>Other - specify</i>                          |                      |                      |                           |                           |                           |                    |   | 0  | 0                                    |                      |       |
| <b>Total Capital Funding</b>                    | <b>35,352</b>        | <b>34,347</b>        | <b>0</b>                  | <b>0</b>                  | <b>0</b>                  | <b>0</b>           | <b>6,614</b>                            | <b>40,961</b>                            | <b>6,614</b>                         | <b>7,267</b>         |       |
| <b>CAPI TAL EXPENDI TURE</b>                    |                      |                      |                           |                           |                           |                    |   |  |                                      |                      |       |
| WIP   | 12,097               |                      |                           |                           |                           |                    |   | 0  | 0                                    |                      |       |
| New Assets                                      | 4,910                | 3,472                |                           |                           |                           |                    | 2,876                                   | 6,348                                    | 2,876                                | 2,703                | 1     |
| Asset Renewal                                   | 18,345               | 32,380               |                           |                           |                           |                    | 3,700                                   | 36,080                                   | 3,700                                | 4,564                | 2     |
| <i>Other - specify</i>                          |                      |                      |                           |                           |                           |                    |   | 0  | 0                                    |                      |       |
| <b>Total Capital Expenditure</b>                | <b>35,352</b>        | <b>35,852</b>        | <b>0</b>                  | <b>0</b>                  | <b>0</b>                  | <b>0</b>           | <b>6,576</b>                            | <b>42,428</b>                            | <b>6,576</b>                         | <b>7,267</b>         |       |
| <b>Net Capital Funding - Surplus /(Deficit)</b> | <b>0</b>             | <b>-1,505</b>        | <b>0</b>                  | <b>0</b>                  | <b>0</b>                  | <b>0</b>           | <b>38</b>                               | <b>-1,467</b>                            | <b>38</b>                            | <b>0</b>             |       |

**Notes**

Original Budget +/- approved budget changes in previous quarters = REVISED Budget

Revised Budget +/- recommended changes this quarter = PROJECTED year results

Where the Total Capital Funding and the Total Capital Expenditure values do not match an explanation is to be provided.

Carry over funding from previous year should be identified and any proposed carry forwards into next financial year are to be explained.

**Capital Budget Review Statement**

**Lithgow City Council**

**Budget review for the quarter ended 30/09/2025**

The quarterly recommended changes listed below to the revised budget include;

- 1) an explanation for the recommended changes and any impact this will have on the Operational Plan, Delivery Program and Long Term Financial Plan
- 2) any impacts of year to date expenditure on recommended changes to budget

| <u>Notes</u> | <u>Details</u>  |
|--------------|---|
| <b>1</b>     | <ul style="list-style-type: none"> <li>•\$2.6 million budget increase funded by natural disaster funding for Wolgan Road Natural Disaster.</li> <li>•\$196k budget increase for Rydal Toilet Block.</li> <li>•\$160k budget increase for Implementation Capital Works Lithgow Solid Waste Facility 25/26</li> <li>•\$116k budget increase for New Sewerage Pumping Station for South Bowenfels Development</li> <li>•\$85k budget increase for Portland/Sunny Corner Road – Bus Stop</li> <li>•\$64k budget increase for Inventory CIA Module Tech One.</li> <li>•\$47k budget increase for Portland Toilet Block Portland Central</li> <li>•\$41k budget increase for Hillcrest No2 Sewer Pump Station</li> <li>•\$24k budget increase for Asset Management Module</li> <li>•\$20k budget increase for Implementation Capital Works related to Waste Strategy</li> <li>•\$12k budget increase for Cullen Bullen Path</li> <li>•\$20k budget increase for Landfill Gas Management at Lithgow Solid Waste Facility</li> <li>•\$22k budget decrease for Wallerawang Cemetery - Internal Road Construction</li> <li>•\$76k budget decrease for Queen Elizabeth Park Nursery</li> <li>•\$180k Implementation Capital Works related to Waste Strategy 23/24</li> </ul> |

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|   |
|---|
| •\$2.5 million budget increase for Roads Reseal Program funded by reductions in other capital works   |
| •\$811K budget increase for Main Street Lithgow Footpath Revitalisation   |
| •\$606K budget increase for Main Street / Cupro Street Stormwater Drainage improvement funded through grants  |
| •\$402K budget increase for Portland Garbage Depot Upgrade 2025 funded through the waste reserve  |
| •\$381K budget increase for GWH Stormwater Drainage Upgrade funded by SRV Stormwater allocation   |
| •\$280K budget increase for LaSalle Stormwater Drainage Upgrade funded by SRV Stormwater allocation   |
| •\$148K budget increase for Tweed Mills Sewer Pump Station Upgrade  |
| •\$122K budget increase for Grant funded finalisation of work Red Hill Road Bridge Replacement  |
| •\$106K budget increase for OPWFP Clear Water and Backwash Pumps Replacement  |
| •\$95K budget increase for Developer contribution funded work on Bowenfels Gun Emplacements Improvements Program  |
| •\$87K budget increase for Installation of Litter fences at Lithgow Solid Waste Facility  |
| •\$140K budget increase for IT Program Server Replacement allocation and CCTV Security Cameras allocation (annual programs omitted from original budget). |
| •\$64K budget increase for renovations to Mort Street Flats   |
| •\$59K budget increase for Wolgan Road Alternative Alignment Study  |
| •\$50K budget increase for waste transfer station at Capertee   |
| •\$50K budget increase for finalisation of Eskbank House Capital Works  |
| •\$40K budget increase for required IT meeting room upgrades  |
| •\$32K budget increase for Natural Disaster works on Glen Davis Road, Capertee  |
| •\$18K budget increase for Town Entry Signage   |
| •\$16K budget increase for Charles Street Bridge - Fixing Country Bridges program   |
| •\$30K budget reduction to Building Management System Software Upgrade  |
| •\$150K budget reduction to defer Wastewater Infrastructure Mapping   |
| •\$150K budget reduction to Sports Lighting Infrastructure Upgrade Plan   |
| •\$200K budget reduction to SLRIP, unsuccessful grant co contribution no longer required  |
| •\$240K budget reduction to remove the hartley building electrical capacity upgrade project   |
| •\$250K budget reduction to to pumping station renewal program  |
| •\$1.8M budget reduction to 6 natural disaster landslip programs  |
| •\$450K budget reduction to sewer mains relining program  |
| •\$550K budget reduction to remove the Wallerawang Main Street Bridge Program   |

Contracts Budget Review Statement  
**Lithgow City Council**  
 Budget review for the quarter ended **30/09/2025**

| Contractor                           | Contract Detail and Purpose                                    | Contract Value (GST Inc)                 | Date       | Minute # | Length of Contract | Budgeted Y/ N |
|--------------------------------------|--|--|------------|----------|--------------------|---------------|
| Castlyn Pty Ltd T/A Inland Petroleum | Supply & Delivery of Bulk Fuel Tender                          | Variable dependant on operational demand | 22/09/2025 | 2.7.1    | 30/06/2027         | Y             |
| ACT Line-marking Pty Ltd             | Line-marking Services Tender                                   | Variable dependant on operational demand | 22/09/2025 | 2.8.     | 29/02/2027         | Y             |
| Gracey & Son Earthmoving             | TEN09/25 – Wolgan Road (Old) – Wolgan Valley Road Repair Works | \$298,056                                | 22/09/2025 | 2.9.     | 30/06/2026         | Y             |
| Dukes Earthmoving Pty Ltd            | Road Works Package 1 (Mid Hartley Road and Hampton Road)       | \$275,748                                | 22/09/2025 | 2.10.    | 30/06/2026         | Y             |

**Consultancy and Legal Expense Review Statement**  
**Lithgow City Council**  
**Budget review for the quarter ended 30/09/2025**

Note: A consultant is 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.

| Expense       | YTD Expenditure | Budgeted Y/N |
|---------------|-----------------|--------------|
| Consultancies | \$ 250,057.74   | Y            |
| Legal Fees    | \$ 28,553.00    | Y            |