KIAMA MUNICIPAL COUNCIL

KIAMA MUNICIPAL COUNCIL

QUARTERLY BUDGET REVIEW

For the Period Ending 30 September 2025

KIAMA MUNICIPAL COUNCIL

QUARTERLY BUDGET REVIEW

For the Period Ending 30 September 2025

Responsible Accounting Officer Statement

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2021

It is my opinion that the Quarterly Budget Review Statement for Kiama Municipal Council for the quarter ended 30/09/25 indicates that Council's projected financial position at 30/06/26 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed:
7/11/2025

Joe Gaudiosi
Responsible accounting officer

QBRS FINANCIAL OVERVIEW

Kiama Municipal Council

Budget review for the quarter ended 30/09/2025

DESCRIPTION		Previous Year Actual 2024/25 $000's	Current Year Original Budget 2025/26 $000's	Approved Changes Review Q 1 $000's	Approved Changes Review Q 2 $000's	Approved Changes Review Q 3 $000's	Revised Budget $000's	Recommended changes for council resolution $000's	Projected Year End (PYE) Result 2025/26 $000's	VARIANCE ORIGINAL budget v PYE 2025/26 $000's	ACTUAL YTD 2025/26 $000's
Net Operating Result before grants and contributions provided for capital purposes	General Fund	-16,264	-2,835	0	0	0	0	-1,513	-4,348	-1,513	19,087
	Water Fund	0	0	0	0	0	0	0	0	0	0
	Sewer Fund	0	0	0	0	0	0	0	0	0	0
	Consolidated	-16,264	-2,835	0	0	0	0	-1,513	-4,348	-1,513	19,087
Operating Result from continuing operations (with capital grants and contributions) excluding depreciation, amortisation and impairment of non financial assets	**Consolidated**	**-747**	**53**	**0**	**0**	**0**	**0**	**1,079**	**1,132**	**1,079**	**19,990**
Borrowings	Total borrowings	-813	-679					0	-679	0	-169
Liquidity	External restrictions	33,916	-2,804	0	0	0	0	-2,295	-5,099	-2,295	-1,808
	Internal Allocations	3,554	228	0	0	0	0	-988	-759	-988	-1,771
	Unallocated	923	9,240	0	0	0	0	-705	8,535	-705	3,429
	Total Cash, Cash Equivalents and Investments	**38,393**	**6,664**	**0**	**0**	**0**	**0**	**-3,987**	**2,677**	**-3,987**	**-150**
Capital	Capital Funding	14,384	19,934	0	0	0	0	5,067	25,001	5,067	1,850
	Capital Expenditure	14,384	19,934	0	0	0	0	5,067	25,001	5,067	1,850
	Net Capital	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-0**	**0**

		Opening Balance As at 1 July 2025 $000's	Total Cash Contributions Received As at this Q $000's	Total Interest Earned As at this Q $000's	Total Expended As at this Q $000's	Total Internal Borrowings (to)/from As at this Q $000's	Held as Restricted Asset As at this Q $000's	Cumulative balance of internal borrowings (to)/from As at this Q $000's
Developer Contribution	Total Developer Contributions	13,882	237	159	73	0	14,205	0

Income and Expenses Budget Review Statement

Kiama Municipal Council

Budget review for the quarter ended 30/09/2025

Consolidated Fund

Description	Previous Year Actual 2024/25 $000's	Current Year Original Budget 2025/26 $000's	Approved Changes Review Q 1 $000's	Approved Changes Review Q 2 $000's	Approved Changes Review Q 3 $000's	Revised Budget $000's	Recommended changes for council resolution $000's	Projected Year End (PYE) Result 2025/26 $000's	VARIANCE ORIGINAL budget v PYE 2025/26 $000's	ACTUAL YTD 2025/26 $000's	Note
INCOME											
Rates and Annual Charges	28,741	30,261					126	30,387	126	30,066	11
User Charges and Fees	19,567	18,845					0	18,845	0	3,659	
Other Revenue	4,329	3,650					379	4,029	379	941	12-16
Grants and Contributions - Operating	3,454	4,687					96	4,783	96	748	7,8,17-37
Grants and Contributions - Capital	15,517	2,888					2,592	5,480	2,592	903	38-40
Interest and Investment Income	2,382	2,051					-215	1,836	-215	381	41
Other Income	92	0					0	0	0	0	
Net gain from disposal of assets		536					0	536	0	0	
Total Income from continuing operations	**74,082**	**62,919**	**0**	**0**	**0**	**0**	**2,978**	**65,897**	**2,978**	**36,698**	
EXPENSES											
Employee benefits and on-costs	30,853	27,243					566	27,809	566	7,268	42-52
Materials & Services	30,044	25,178					1,292	26,469	1,292	6,989	1-5,9,10,53-67
Borrowing Costs	177	216					29	245	29	36	68
Other Expenses	1,135	1,076					12	1,088	12	127	69
Net Loss from Disposal of Assets	1,063	0					0	0	0	0	
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	**63,272**	**53,712**	**0**	**0**	**0**	**0**	**1,899**	**55,611**	**1,899**	**14,419**	
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	**10,810**	**9,206**	**0**	**0**	**0**	**0**	**1,079**	**10,285**	**1,079**	**22,279**	
Depreciation, amortisation and impairment of non financial assets	11,557	9,153					0	9,153	0	2,288	
Operating result from continuing Operations	**-747**	**53**	**0**	**0**	**0**	**0**	**1,079**	**1,132**	**1,079**	**19,990**	
Net Operating Result before grants and contributions provided for capital purposes	**-16,264**	**-2,835**	**0**	**0**	**0**	**0**	**-1,513**	**-4,348**	**-1,513**	**19,087**	

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Income and Expenses Budget Review Statement

Kiama Municipal Council

Budget review for the quarter ended 30/09/2025

General Fund

Description	Previous Year Actual 2024/25 $000's	Current Year Original Budget 2025/26 $000's	Approved Changes Review Q 1 $000's	Approved Changes Review Q 2 $000's	Approved Changes Review Q 3 $000's	Revised Budget $000's	Recommended changes for council resolution $000's	Projected Year End (PYE) Result 2025/26 $000's	VARIANCE ORIGINAL budget v PYE 2025/26 $000's	ACTUAL YTD 2025/26 $000's	Note
INCOME											
Rates and Annual Charges	28,741	30,261					126	30,387	126	30,066	11
User Charges and Fees	19,567	18,845					0	18,845	0	3,659	
Other Revenue	4,329	3,650					379	4,029	379	941	12-16
Grants and Contributions - Operating	3,454	4,687					96	4,783	96	748	7,8,17-37
Grants and Contributions - Capital	15,517	2,888					2,592	5,480	2,592	903	38-40
Interest and Investment Income	2,382	2,051					-215	1,836	-215	381	41
Other Income	92	0					0	0	0	0	
Net gain from disposal of assets		536					0	536	0	0	
Total Income from continuing operations	**74,082**	**62,919**	**0**	**0**	**0**	**0**	**2,978**	**65,897**	**2,978**	**36,698**	
EXPENSES											
Employee benefits and on-costs	30,853	27,243					566	27,809	566	7,268	42-52
Materials & Services	30,044	25,178					1,292	26,469	1,292	6,989	1-5,9,10,53-67
Borrowing Costs	177	216					29	245	29	36	68
Other Expenses	1,135	1,076					12	1,088	12	127	69
Net Loss from Disposal of Assets	1,063	0					0	0	0	0	
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	**63,272**	**53,712**	**0**	**0**	**0**	**0**	**1,899**	**55,611**	**1,899**	**14,419**	
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	**10,810**	**9,206**	**0**	**0**	**0**	**0**	**1,079**	**10,285**	**1,079**	**22,279**	
Depreciation, amortisation and impairment of non financial assets	11,557	9,153					0	9,153	0	2,288	
Operating result from continuing Operations	**-747**	**53**	**0**	**0**	**0**	**0**	**1,079**	**1,132**	**1,079**	**19,990**	
Net Operating Result before grants and contributions provided for capital purposes	**-16,264**	**-2,835**	**0**	**0**	**0**	**0**	**-1,513**	**-4,348**	**-1,513**	**19,087**	

Consolidated Income Statement By Program

Kiama Municipal Council

Budget review for the quarter ended 30/09/2025

Consolidated Fund

Description	Current Year Original Budget 2025/26 $000's	Approved Changes Review Q 1 $000's	Approved Changes Review Q 2 $000's	Approved Changes Review Q 3 $000's	Revised Budget $000's	Recommended changes for council $000's	Projected Year End (PYE) Result 2025/26 $000's	VARIANCE ORIGINAL 2025/26 $000's	ACTUAL YTD 2025/26 $000's
Core Council Administration									
Revenue	35,653	0	0	0	0	283	35,936	283	30,237
Expenditure	19,491	0	0	0	0	475	19,966	475	6,670
Operating Result	**16,162**	**0**	**0**	**0**	**0**	**-193**	**15,969**	**-193**	**23,567**
Business Operations									
Revenue	19,323	0	0	0	0	9	19,332	9	3,734
Expenditure	15,846	0	0	0	0	484	16,330	484	6,143
Operating Result	**3,477**	**0**	**0**	**0**	**0**	**-475**	**3,002**	**-475**	**-2,409**
Regulatory									
Revenue	2,311	0	0	0	0	-57	2,254	-57	670
Expenditure	5,525	0	0	0	0	366	5,890	366	1,358
Operating Result	**-3,213**	**0**	**0**	**0**	**0**	**-422**	**-3,636**	**-422**	**-688**
Public Services & Amenities									
Revenue	13,361	0	0	0	0	2,479	15,840	2,479	8,965
Expenditure	27,885	0	0	0	0	393	28,278	393	9,048
Operating Result	**-14,524**	**0**	**0**	**0**	**0**	**2,086**	**-12,438**	**2,086**	**-84**
Other Community Services									
Revenue	515	0	0	0	0	264	779	264	193
Expenditure	2,363	0	0	0	0	181	2,544	181	589
Operating Result	**-1,849**	**0**	**0**	**0**	**0**	**83**	**-1,765**	**83**	**-397**
Total Council									
Revenue	71,164	0	0	0	0	2,978	74,141	2,978	43,798
Expenditure	71,111	0	0	0	0	1,899	73,009	1,899	23,808
Operating Result	**53**	**0**	**0**	**0**	**0**	**1,079**	**1,132**	**1,079**	**19,990**

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Endorsed Operational Budget Carry Forwards

Kiama Municipal Council

Budget review for the quarter ended 30/09/2025

Financial Reporting Category	Budget Change Details	Council Resolution	Recommended Changes Amount '$000's	Funding Source of Change	
				Restricted '$000's	Unrestricted '$000's
EXPENSES					
Materials & Services			374	-159	-215
1	Kiama Coastal Management Plan projects	25/255OC	177	-159	-19
2	Aboriginal Engagement project	25/255OC	14	0	-14
3	Destination Event Funding	25/255OC	6	0	-6
4	Office of CEO Consultancy budget	25/255OC	56	0	-56
5	OneCouncil Implementation and Hardware maintenance project	25/255OC	120	0	-120
TOTAL			-374	-159	-215

Endorsed Operational Budget Changes (Non-QBR)

Kiama Municipal Council

Budget review for the quarter ended 30/09/2025

Financial Reporting Category	Budget Change Details	Council Resolution	Recommended Changes Amount '$000's	Funding Source of Change: Restricted '$000's	Funding Source of Change: Unrestricted '$000's
RESERVES					
Internal Restrictions			**0**	**-2,500**	**2,500**
6	Council's endorsement to transfer internal restrictions to unrestricted cash	MN25/289OC	0	-2,500	2,500
INCOME					
Grants and Contributions - Operating			**244**	**244**	**0**
7	Restoration of Dunes and Bangalay Sand Forest Endangered Ecological Community at Seven Mile Beach Reserve	MN25/315OC	44	44	0
8	Kiama Night-Time Economy Strategy and Special Entertainment Precinct	25/311OC	200	200	0
EXPENSES					
Materials & Services			**149**	**-149**	**0**
9	Associated costs for Restoration of Dunes and Bangalay Sand Forest Endangered Ecological Community at Seven Mile Beach Reserve	MN25/315OC	49	-49	0
10	Associated costs for Kiama Night-Time Economy Strategy and Special Entertainment Precinct	25/311OC	100	-100	0
TOTAL			**95**	**-2,405**	**2,500**

Operational Budget Recommended Changes (QBR)

Kiama Municipal Council

Budget review for the quarter ended 30/09/2025

Financial Reporting Category/ Note	Budget Change Details	Council Resolution	Recommended Changes Amount '$000's	Funding Source of Change: Restricted '$000's	Funding Source of Change: Unrestricted '$000's
INCOME					
Rates and Annual Charges			**126**	**-7**	**132**
11	Increase in rates revenue due to change in land valuations		126	-7	132
Other Revenue			**379**	**0**	**379**
12	Subsequent forecasted increase in parking fine revenue as a result of addition of 1.4 FTE Compliance Officer - Parking positions		178	0	178
13	Additional income regarding payment of Jemena mains tax		5	0	5
14	Legal Fees Recovery income adjustment relating to late rate payments		100	0	100
15	Legal Fees Recovery income adjustment relating to legal cases		100	0	100
16	Reduction in motor vehicle leaseback as a result of temporary frozen recruitment of Road Safety Officer position		**-4**	**0**	**-4**
Grants and Contributions - Operating			**-148**	**-54**	**-94**
17	AGRN1212 Emergency Works May 2025		40	40	0
18	Amplify Kiama - Create NSW		16	16	0
19	Australia Day 2026 - Community BBQ's		15	15	0
20	Block Grant		15	15	0
21	Community Cohesion Program		5	5	0
22	OLG Local Government Apprentice, Trainee, Cadet Program Funding		-31	0	-31
23	Department of Communities and Justice Funding		-12	0	-12
24	Increase in Financial Assistance Grant to agree to approved funding amount		69	0	69
25	Kiama Heritage Advisor Service		13	13	0
26	Changes in timeline of projects and funding for NSW Government Coastal and Estuary Grants Program - Implementation Stream		-277	-277	0
27	Kiama Winter Street Festival 2025-2027		90	90	0
29	NSW Grandparents Day 2025		1	0	1
30	Spring School Holidays Program		5	5	0
31	Discontinuation of Youth Week program		-2	-2	0
32	Removal of grants for Road Safety Officer and Associated Projects		-59	0	-59
33	NSW RFS Bush Fire Risk Mitigation & Resilience Program BFRMR		6	6	0
34	Reel Connections - Youth Fishing & Wellness Camps		10	10	0
35	Discontinuation of LIRS Subsidy		-20	0	-20
36	Restoration of Coastal Wetland-Minnamurra Waste & Recycling		10	10	0
37	Correction of minor operational grants		-41	0	-41

Operational Budget Recommended Changes (QBR) - continued

Kiama Municipal Council

Budget review for the quarter ended 30/09/2025

Financial Reporting Category/ Note	Budget Change Details	Council Resolution	Recommended Changes Amount '$000's	Funding Source of Change: Restricted '$000's	Funding Source of Change: Unrestricted '$000's
Grants and Contributions - Capital			**2,592**	**2,592**	**0**
38	Get Active - Transport for NSW - Jamberoo Valley Cycleway		175	175	0
39	Jamberoo Floodplain Risk Study Grant		9	9	0
40	Additional funding from Disaster Recovery Funding Arrangements		2,409	2,409	0
Interest and Investment Income			**-215**	**0**	**-215**
41	Reduction in interest on investments due to revised forecasts of interest rates and cash balances		-215	0	-215
EXPENSES					
Employee benefits and on-costs			**566**	**-89**	**-477**
42	Reduction in defined benefit contribution		-56	0	56
43	Addition of 1.4 FTE Compliance Officer - Parking positions, in addition to subsequent forecasted increase in parking fine revenue		89	0	-89
44	Temporary frozen recruitment of Road Safety Officer position, halfly funded by grant		-53	0	53
45	Addition of budget to cover costs relating to multiple employee terminations (ETP's) and voluntary redundancy severence payments		159	-1	-158
46	Increase Tree Management Officer from 0.6 to 1 FTE		38	0	-38
47	Removal of 1 FTE Property Acquisitions and Divestment Lead and 1 FTE Project Coordinator - Critical Projects (temporary roles). Addition of 1 FTE Strategic Planning Support Officer and 1 FTE Implementation Team Project Support.		-12	0	12
48	Employee Award Increases		248	-31	-217
49	Addition of 1 FTE Truck Driver and 1 FTE Account Payable Officer ommitted from original budget		175	0	-175
50	Minor reserve adjustments to realign with workforce changes		-3	-31	34
51	Correction of employee cost worksheet relating to casual loading		-19	0	19
52	Correction of original adopted budget reserve transfers for Pavilion		0	-25	25
Material & Services			**769**	**-135**	**-634**
53	Re calculation of holiday park managers commission		250	-203	-47
54	Kiama Street Winter Festival 2025 expenditure budget supported by successful grant funding (TfNSW Open Streets Program)		116	-116	0
55	Additional ILU Terralong Maintenance budget due to unforseen additional regular maintenance		40	0	-40
56	Additional forecasted expenses associated with Block Grant		320	-15	-305
57	Changes in timeline of projects and funding for NSW Government Coastal and Estuary Grants Program - Implementation Stream		-50	277	-227
58	Removal of expenditure for Road Safety Officer Projects		-6	0	6
59	Removal of expenditure for Youth Week Program		-5.4	1.5	3.9

Operational Budget Recommended Changes (QBR) - continued

Kiama Municipal Council

Budget review for the quarter ended 30/09/2025

Financial Reporting Category/ Note	Budget Change Details	Council Resolution	Recommended Changes Amount '$000's	Funding Source of Change: Restricted '$000's	Funding Source of Change: Unrestricted '$000's
Material & Services - continued					
60	Expenditure associated with Kiama Heritage Advisor Service Program		25	-12.5	-12.5
61	Expenditure associated with Restoration of Coastal Wetland-Minnamurra Waste & Recycling		22	-10	-12
62	Expenditure associated with Amplify Kiama		16	-16	0
63	Expenditure associated with Australia Day 2026 - Community BBQ's		15	-15	0
64	Expenditure associated with Reel Connections - Youth Fishing & Wellness Camps		10	-10	0
65	Expenditure associated with NSW RFS Bush Fire Risk Mitigation & Resilience Program BFRMR		6	-6	0
66	Expenditure associated with Spring School Holidays Program		5	-5	0
67	Expenditure associated with Community Cohesion Program		5	-5	0
Borrowing Costs			**29**	**0**	**-29**
68	Increase in interest on leases (under AASB16) to agree to lease schedule		29	0	-29
Other Expenses			**12**	**0**	**-12**
69	Increase Emergency Services Levy (ESL) budget to agree to actual invoice		12	0	-12
TOTAL			**1,358**	**2,308**	**-949**
GRAND TOTAL			1,079	-256	1,335
NET OPERATING RESULT BEFORE GRANTS AND CONTRIBUTIONS PROVIDED FOR CAPITAL PURPOSES			-1,513	-2,848	1,335

Enclosure 1

Item 14.4

Capital Budget Review Statement

Kiama Municipal Council

Budget review for the quarter ended 30/09/2025

Description	Previous Year Actual 2024/25 $000's	Current Year Original Budget 2025/26 $000's	Approved Changes Review Q 1 $000's	Approved Changes Review Q 2 $000's	Approved Changes Review Q 3 $000's	Revised Budget $000's	Recommended changes for council resolution $000's	Projected Year End (PYE) Result 2025/26 $000's	VARIANCE ORIGINAL budget v PYE 2025/26 $000's	ACTUAL YTD 2025/26 $000's
CAPITAL FUNDING										
Rates & other untied funding	1,768	6,258					2,040	8,298	2,040	913
Capital Grants & Contributions	0	0					0	0	0	295
Reserves - External Restrictions	8,607	9,357					2,106	11,463	2,106	489
Reserves - Internally Allocated	4,009	4,320					920	5,240	920	153
New Loans	0	0					0	0	0	0
Proceeds from sale of assets	0	0					0	0	0	0
Other	0	0					0	0	0	0
Total Capital Funding	**14,384**	**19,934**	**0**	**0**	**0**	**0**	**5,067**	**25,001**	**5,067**	**1,850**
CAPITAL EXPENDITURE										
WIP	9,565	0					0	0	0	1,199
New Assets	367	3,372					-223	3,149	-223	67
Asset Renewal	4,452	14,629					5,290	19,919	5,290	584
Other - Purchase of Investment Property	0	1,933					0	1,933	0	0
Total Capital Expenditure	**14,384**	**19,934**	**0**	**0**	**0**	**0**	**5,067**	**25,001**	**5,067**	**1,850**
Net Capital Funding - Surplus /(Deficit)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Endorsed Capital Budget Carry Forwards
Kiama Municipal Council
Budget review for the quarter ended 30/09/2025

Parent Program	Budget Change Details	Council Resolution	Comment	Recommended Changes Amount '$000's	Funding Source of Change: Restricted '$000's	Funding Source of Change: Unrestricted '$000's
Capital Expenditure						
Footpaths & cycleways				**957**	**-957**	**0**
1	WO3982_Jamberoo Valley Cycleway -Get Active -P0073502 TfNSW	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	957	-957	0
Recreation and Open Space				**492**	**-382**	**-110**
2	Gerry Emery Reserve/Athol Noble Oval	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	192	-192	0
3	Gainsborough Oval Drainage	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	190	-190	0
4	Lighting Poles - Sport Complex	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	80	0	-80
5	WO3948_Leisure Centre - Facility enhancements	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	30	0	-30
Roads and Bridges				**1,880**	**-1,880**	**0**
6	R2R / LRCIP4 - Curramore Road Resurfacing - LRCIP4	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	98	-98	0
7	Road Seal Kiama High Service Road - LRCIP4	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	44	-44	0
8	R2R / LRCIP4 - Road Resurface Colley Drive Kiama - LRCIP4	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	38	-38	0
9	Wallaby Hill Rd geo investigat- Storm Event-Risk Flood- OLG	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	4	-4	0
10	Landslide repair-Yellow Rock Rd Natural Disaster & Recovery	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	1,168	-1,168	0
11	Landslide repair-Wallaby Hill Rd- Natural Disaster &Recovery	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	528	-528	0
Stormwater Assets				**91**	**-91**	**0**
12	Jamberoo Floodplain Risk Study-Storm Event -OLG83 & DPIE	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	45	-45	0
13	Spring Creek Floodplain Risk Study-Storm Event-OLG & DPIE	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	36	-36	0
14	Drainage upgrade - Tingara Ave Little Blowhole Carpark	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	5	-5	0
15	Gwinganna Ave Kiama drainage upgrade between #1 & #4	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	5	-5	0
ICT				**1,251**	**-410**	**-841**
16	OneCouncil - Revenue & ECR - Phase 1	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	1,049	-400	-649
17	WO_Holiday Parks WiFi Upgrade	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	10	-10	0
18	Network and infrastructure replacement program	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	151	0	-151
19	Hardware replacement program	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	41	0	-41
Waste Services				**192**	**-192**	**0**
20	Minnamurra Depot New Amenities Building	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	123	-123	0
21	Minnamurra Depot Asset renewal / reseals	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	42	-42	0
22	Minnamurra Waste Depot Masterplan	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	26	-26	0

Endorsed Capital Budget Carry Forwards - continued
Kiama Municipal Council
Budget review for the quarter ended 30/09/2025

Parent Program	Budget Change Details	Council Resolution	Comment	Recommended Changes Amount '$000's	Funding Source of Change: Restricted '$000's	Funding Source of Change: Unrestricted '$000's
Commercial Business				**191**	**-191**	**0**
23	Surf Beach - Compliance	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	117	-117	0
24	WO3965_Werri Beach HP - General cabin renewal	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	30	-30	0
25	WO3966_Seven Mile HP - General cabin renewal	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	24	-24	0
26	Werri Beach HP - Internal fitout replacements	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	20	-20	0
Holiday Parks				**30**	**-30**	**0**
27	Security Review And CCTV Design	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	25	-25	0
28	Holiday Parks - General capital budget allocation	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	5	-5	0
Traffic Facilities				**43**	**-43**	**0**
29	WO3983_P70659 Kiama HS Raised Ped Crossing-School Zone Infra	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	23	-23	0
30	WO4066_P79902 Bong Bong St Ped Crossing Black Spot- TfNSW	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	20	-20	0
Parks & Reserves				**49**	**-46**	**-3**
31	Jamberoo Dog Park -Local Small Commitments Allocation	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	46	-46	0
32	Kiama Coastline CMP – Preparation & Response Coastal Hazards	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	3	0	-3
Plant & Equipment				**126**	**-126**	**0**
33	WO_Major Plant & equipment replacement	25/255OC	Carry forwards as noted in Council meeting on 19/08/2025	126	-126	0
TOTAL				**5,302**	**-4,347**	**-954**

Capital Budget Recommended Changes (QBR 1)
Kiama Municipal Council
Budget review for the quarter ended 30/09/2025

Parent Program	Budget Change Details	Council Resolution	Comment	Recommended Changes Amount	Funding Source of Change	
				'$000's	Restricted '$000's	Unrestricted '$000's
Capital Expenditure						
Parks & Reserves				**72**	**-66**	**-6**
1	Jamberoo Dog Park -Local Small Commitments Allocation		Increase due to overspend of grant. Overspend to be funded by devloper contributions	42	-42	0
2	Coronation Park - Storm Damage Restoration		Increase due to project approval and commencement	75	-75	0
3	Security Review & CCTV Design		Decrease due to budget shift to Werri Beach Renewal (Reallocation - Nil Effect)	-9	9	0
4	Werri Beach Holiday Park Renewal		Increase due to budget shift from Security Review (Reallocation - Nil Effect)	9	-9	0
5	Replacement of Lighting Poles Pavilion		Decrease due to project completion - No further expenditure	-51	51	0
6	Lighting Poles - Sport Complex		Increase due to final expenses paid	6	0	-6
Roads & Bridges				**-38**	**-147**	**185**
7	New Car park+ Road Seal Kiama High Service Road - LRCIP4		Increase due to overspend of grant. Overspend to be funded by devloper contributions	31	-31	0
8	Bridge program (annual bulk allocation)		Decrease due to budget shift to Havilah Place (Reallocation - Nil Effect)	-185	0	185
9	Landslide repair-Jamberoo Mtn Rd-Natural Disaster & Recovery		Increase due to alignment with projected expenditure	24	-24	0
10	DFRA AGRN1212 May 25-Free Selector Road Foxground EPAR Work		Increase due to approval of AGRN1212 Work	300	-300	0
11	DFRA AGRN1212 May 25 - Wyalla Road Jamberoo EPAR Works		Increase due to approval of AGRN1212 Work	400	-400	0
12	DFRA AGRN1212 May 25 - Pavement Repair Works		Increase due to approval of AGRN1212 Work	412	-412	0
13	R2R 2026 - Barton Drive Kiama Downs		Increase due to budget shift from R2R Yearly Allocation	95	-95	0
14	R2R 2026 - Allowrie St Jamberoo		Increase due to budget shift from R2R Yearly Allocation	70	-70	0
15	R2R 2026 - Greta St Gerringong		Increase due to budget shift from R2R Yearly Allocation	70	-70	0
16	R2R 2026 - Colley Drive Kiama		Increase due to budget shift from R2R Yearly Allocation	109	-109	0
17	R2R 2026 - Samdy Wha Road Gerringong		Increase due to budget shift from R2R Yearly Allocation	40	-40	0
18	R2R 2026 - Dido St Kiama		Increase due to budget shift from R2R Yearly Allocation	51	-51	0
19	R2R 2026 - Fern St Gerringong		Increase due to budget shift from R2R Yearly Allocation	99	-99	0
20	Roads 2 Recovery Yearly Program		Decrease due to budget shift to specfic R2R projects	-517	517	0
21	Landslide repair-Yellow Rock Rd Natural Disaster & Recovery		Decrease to align with approved expenditure from funding body	-560	560	0
22	Landslide repair-Wallaby Hill Rd- Natural Disaster &Recovery		Decrease to align with approved expenditure from funding body	-477	477	0
Blue Haven				**250**	**750**	**-1,000**
23	Terralong St: annual building renewal		Decrease due to budget shift to Fire Upgrade (Reallocation - Nil Effect)	-1,000	1,000	0
24	Blue Haven Terralong Stage 5 fire upgrade		Increase due to budget shift from Building Renewal (Reallocation - Nil Effect)	1,000	0	-1,000
25	Terralong ILU Maintenance Levy Capital Expenditure		Increase due to approval from Bluehaven for R&M Work	250	-250	0

Enclosure 1

Item 14.4

Capital Budget Recommended Changes (QBR 1) - continued
Kiama Municipal Council
Budget review for the quarter ended 30/09/2025

Parent Program	Budget Change Details	Council Resolution	Comment	Recommended Changes Amount '$000's	Funding Source of Change: Restricted '$000's	Funding Source of Change: Unrestricted '$000's
Building & Facilities				**185**	**0**	**-185**
26	2 Havilah Pl - Demolition Works		Increase due to budget shift from Bridge Program (Reallocation - Nil Effect)	185	0	-185
Commercial Business				**-2**	**2**	**0**
27	Kiama Harbour Cabins - Annual Internal fitout replacements		Decrease due to budget shift to Harbour Cabins Renewal (Reallocation - Nil Effect)	-2	2	0
28	Werri Beach - Compliance		Increase due to budget shift from Seven Mile Compliance (Reallocation - Nil Effect)	70	-70	0
29	Seven Mile Beach - Compliance		Decrease due to budget shift to Werri Beach Compliance (Reallocation - Nil Effect)	-70	70	0
Footpaths & Cycleways				**-940**	**940**	**0**
30	WO3982_Jamberoo Valley Cycleway -Get Active -P0073502 TfNSW		Decrease due to project not proceeding.	-952	952	0
31	WO4021_SCCF4_0969 R4 Coastal Walking Track Signage		Increase due to final expenses paid	13	-13	0
Holiday Parks				**2**	**-2**	**0**
32	Kiama Harbour Cabins - Asset Renewal		Increase due to budget shift from Harbour Cabins Fitout (Reallocation - Nil Effect)	2	-2	0
ICT				**80**	**0**	**-80**
33	Network and infrastructure replacement program		Increase due to increased expenditure than intial projection	40	0	-40
34	Hardware replacement program		Increase due to increased expenditure than intial projection	40	0	-40
Traffic Facilities				**7**	**-7**	**0**
35	WO3983_P70659 Kiama HS Raised Ped Crossing-School Zone Infra		Increase due to covering final expenses paid	7	-7	0
Waste Services				**150**	**-150**	**0**
36	Quick fill tank Minnamurra Waste Depot		Increase due to project approval and commencement	150	-150	0
TOTAL				**-234**	**1,320**	**-1,086**
GRAND TOTAL				**5,067**	**-3,027**	**-2,040**

Cash and Investments Budget Review Statement

Kiama Municipal Council

Budget review for the quarter ended 30/09/2025

Description	Previous Year Actual 2024/25 $000's	Current Year Original Budget 2025/26 $000's	Approved Changes Review Q 1 $000's	Approved Changes Review Q 2 $000's	Approved Changes Review Q 3 $000's	Revised Budget $000's	Recommended changes for council resolution Q1 $000's	Projected Year End (PYE) Result 2025/26 $000's	VARIANCE ORIGINAL budget v PYE 2025/26 $000's	ACTUAL YTD 2025/26 $000's	Projected Extraordinary transfers repaid 2025/26 $000's	Projected Year End (PYE) After Extraordinary transfers repaid 2025/26 $000's
Total Cash, Cash Equivalents & Investments	38,393	45,057					-3,987	41,070	-3,987	38,243	0	41,070
EXTERNALLY RESTRICTED												
Developer Contributions (Unexpended)	13,883	14,680					-114	14,566	-114	14,205	0	14,566
Domestic Waste Management	7,272	8,769					-550	8,219	-550	6,984	0	8,219
Stormwater Levy	439	320					-9	311	-9	518	0	311
Blue Haven Terralong ILU Maintenance Levy	1,798	1,798					-250	1,548	-250	1,715	0	1,548
Roads Reserve	35	35					0	35	0	35	0	35
Security bonds, Deposits & Retentions	1,959	1,959					0	1,959	0	1,914	0	1,959
Crown land Reserve	3,334	1,823					-893	930	-893	1,750	0	930
Unexpended Grants	4,032	583					-1,240	-657	-1,240	3,476	0	-657
Unspent Loan Funding	400	400					0	400	0	400	0	400
Transport for NSW Contributions	764	744					761	1,505	761	1,232	0	1,505
Total Externally Restricted	**33,916**	**31,112**	**0**	**0**	**0**	**0**	**-2,295**	**28,817**	**-2,295**	**32,230**	**0**	**28,817**
Cash, cash equivalents & investments not subject to external restrictions	**4,477**	**13,946**	**0**	**0**	**0**	**0**	**-1,693**	**12,253**	**-1,693**	**6,013**	**0**	**12,253**
INTERNAL ALLOCATIONS												
Employee leave entitlements	2,941	2,941					-1,500	1,441	-1,500	1,441	1,500	2,941
Terralong ILU Capital Works	787	1,787					0	1,787	0	0	2,100	3,887
Council Elections	0	66					0	66	0	0		66
Land development	0	0					-15	-15	-15	0	476	461
Temporary Funding of Disaster Recovery Funding Agreement Works	-711	-711					653	-58	653	-157		-58
Blue Haven ILU Prudential Cover (Terralong)	500	500					0	500	0	500		500
Waste Business Unit	0	0					0			0	1,421	1,421
Plant replacement	0	-808					-126	-934	-126	0	1,775	841
Risk Improvement Incentive	37	7					0	7	0	0		7
Total Internally Allocated	**3,554**	**3,782**	**0**	**0**	**0**	**0**	**-988**	**2,795**	**-988**	**1,783**	**7,272**	**10,067**
Unallocated	**923**	**10,163**	**0**	**0**	**0**	**0**	**-705**	**9,458**	**-705**	**4,230**	**-7,272**	**2,186**

Developer Contributions Summary

Kiama Municipal Council

Budget review for the quarter ended 30/09/2025

Purpose	Opening Balance	Developer Contributions Received			Interest Earned	Amounts Expended	Internal Borrowings (to)/from	Held as Restricted Asset	Cumulative balance of internal borrowings (to)/from
		Cash	Non-Cash Land	Non-Cash Other					
	As at 1 July 2025	Q1	Q1	Q1	Q1	Q1	Q1	As at this Q	As at this Q
	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's
Drainage								0	
Roads								0	
Traffic facilities								0	
Parking								0	
Open space								0	
Community facilities								0	
Other								0	
Total S7.11 Under plans	0	0	0	0	0	0	0	0	0
S7.11 Not under plans								0	
S7.12 Levies	13,882	237	0		159	73	0	14,205	0
S7.4 Planning agreements								0	
S64 Contributions								0	
Other								0	
Total Developer Contributions	13,882	237	0	0	159	73	0	14,205	0

KIAMA MUNICIPAL COUNCIL

Consolidated Income Statement

For the Period Ending 30 September 2025

	Year to Date					Full Year	
	Actual 25-26 $'000	Adopted Budget 25-26 $'000	Variance 25-26 $'000	Variance %	Last Year Actual* 24-25 $'000	Last Year Actual* 24-25 $'000	Adopted Budget 25-26 $'000
Income from continuing operations							
Rates, Levies & Annual Charges	30,066	30,034	32	0%	28,440	28,741	30,261
User charges and fees	3,659	3,767	(108)	-3%	3,854	19,567	18,845
Interest & Investment Revenue	381	545	(164)	-30%	616	2,382	2,051
Other Revenue	941	791	150	19%	988	4,329	3,650
Operating Grants and Contributions	748	835	(87)	-10%	638	3,454	4,687
Capital Grants & Contributions	903	371	533	144%	3,423	15,517	2,888
Net Gain / Loss on Sale - Plant & Equipment	0	47	(47)	-100%	93	-	536
Other Income	-	-	-	0%	-	92	-
Total income from continuing operations	**36,698**	**36,389**	**308**	**1%**	**38,052**	**74,082**	**62,919**
Expenses from continuing operations							
Employee Benefits	7,268	6,717	(551)	-8%	7,821	30,853	27,243
Borrowing Costs	36	28	(8)	-30%	37	177	216
Materials & Contracts	6,988	7,241	253	3%	8,914	30,044	25,552
Other Expenses	127	187	60	32%	125	1,135	1,076
Net Loss from Disposal of Assets	-	-	-	0%	-	1,063	-
Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	**14,419**	**14,172**	**(247)**	**-2%**	**16,897**	**63,272**	**54,087**
Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	**22,279**	**22,217**	**61**	**0%**	**21,155**	**10,810**	**8,832**
Depreciation & Amortization	2,288	2,307	19	1%	2,853	11,557	9,153
Operating result from continuing operations	**19,991**	**19,910**	**80**	**0%**	**18,302**	**(747)**	**(321)**
Net Gain / Loss on Sale - Property	-	-	-	0%	-	-	-
Operating result including one-off sales	**19,991**	**19,910**	**80**	**0%**	**18,302**	**(747)**	**(321)**
Operating result excluding capital grants & contributions	**19,087**	**19,540**	**(452)**	**-2%**	**14,879**	**(16,264)**	**(5,008)**

**Last year actuals are preliminary and exclude discontinued operations (Blue Haven Bonaira and Hire Services Operations)*

Enclosure 2

Item 14.4

KIAMA MUNICIPAL COUNCIL

Blue Haven Terralong Income Statement

For the Period Ending 30 September 2025

	Year to Date					Full Year
	Actual 25-26 $'000	Adopted Budget 25-26 $'000	----------- Variance ---------- 25-26 $'000	%	Last Year Actual 24-25 $'000	Adopted Budget 25-26 $'000
Income from recurring operations						
User charges and fees	264	280	(17)	-6%	284	1,121
Interest & Investment Revenue	2	-	2	100%	2	-
Other Revenue	474	510	(36)	-7%	509	2,244
Total Income	**740**	**791**	**(51)**	**-6%**	**794**	**3,366**
Expenses from recurring operations						
Employee Benefits	83	65	(19)	-29%	123	280
Materials & Contracts	209	130	(79)	-60%	263	499
Other Expenses	-	-	-	0%	-	-
Internal Expenditure	289	286	(3)	-1%	148	668
Total Expenses	**581**	**481**	**(100)**	**-21%**	**535**	**1,447**
Operating result from recurring operations	**159**	**310**	**(151)**	**-49%**	**260**	**1,919**

KIAMA MUNICIPAL COUNCIL

Holiday Parks Income Statement

For the Period Ending 30 September 2025

	Year to Date					Full Year
	Actual 25-26 $'000	Adopted Budget 25-26 $'000	----------- Variance ---------- 25-26 $'000	%	Last Year Actual 24-25 $'000	Adopted Budget 25-26 $'000
Income from recurring operations						
User charges and fees	1,898	2,190	(292)	-13%	2,057	11,851
Other Revenue	0	0	0	28%	1	2
Net Gain / Loss on Sale - Other	-	-			-	-
Internal Revenue	0	-	0	100%	11	-
Total Income	**1,899**	**2,190**	**(291)**	**-13%**	**2,070**	**11,853**
Expenses from recurring operations						
Employee Benefits	106	106	0	0%	95	459
Borrowing Costs	8	9	0	2%	17	50
Materials & Contracts	1,396	1,447	52	4%	1,426	5,794
Other Expenses	-	-	-	0%	-	472
Internal Expenditure	1,389	1,390	1	0%	267	1,546
Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	**2,899**	**2,952**	**53**	**2%**	**1,805**	**8,321**
Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	**(1,000)**	**(762)**	**54**	**7%**	**265**	**3,531**
Depreciation & Amortization	149	151	1	1%	145	597
Operating result from recurring operations	**(1,149)**	**(912)**	**(237)**	**-26%**	**120**	**2,934**

KIAMA MUNICIPAL COUNCIL

The Pavilion Income Statement

For the Period Ending 30 September 2025

	Year to Date					Full Year
	Actual 25-26 $'000	Adopted Budget 25-26 $'000	---------- Variance ---------- 25-26 $'000	%	Last Year Actual 24-25 $'000	Adopted Budget 25-26 $'000
Income from recurring operations						
User charges and fees	136	108	27	25%	144	579
Internal Revenue	4	4	(0)	-6%	7	17
Total Income	**139**	**112**	**27**	**24%**	**152**	**596**
Expenses from recurring operations						
Employee Benefits	65	64	(1)	-2%	59	276
Materials & Contracts	72	72	(0)	0%	69	311
Internal Expenditure	610	609	(1)	0%	8	643
Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	**748**	**746**	**(2)**	**0%**	**135**	**1,229**
Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	**(608)**	**(633)**	**25**	**4%**	**16**	**(634)**
Depreciation & Amortization	38	38	0	1%	37	152
Operating result from recurring operations	**(646)**	**(672)**	**25**	**4%**	**(21)**	**(785)**

KIAMA MUNICIPAL COUNCIL

Commercial Waste Income Statement

For the Period Ending 30 September 2025

	Year to Date					Full Year
	Actual 25-26 $'000	Adopted Budget 25-26 $'000	----------- Variance ---------- 25-26 $'000	%	Last Year Actual 24-25 $'000	Adopted Budget 25-26 $'000
Income from recurring operations						
Rates, Levies & Annual Charges	204	194	9	5%	198	194
User charges and fees	83	54	30	56%	37	240
Other Revenue	32	34	(2)	-5%	36	135
Internal Revenue	71	66	5	7%	101	265
Total Income	**390**	**348**	**42**	**12%**	**372**	**834**
Expenses from recurring operations						
Employee Benefits	63	40	(23)	-58%	62	167
Materials & Contracts	44	62	18	29%	6	276
Internal Expenditure	161	161	-	0%	95	161
Total Expenses	**268**	**263**	**(5)**	**-2%**	**163**	**604**
Operating result from recurring operations	**122**	**85**	**37**	**43%**	**209**	**230**

KIAMA MUNICIPAL COUNCIL

Leisure Centre Income Statement

For the Period Ending 30 September 2025

	Year to Date					Full Year
	Actual 25-26 $'000	Adopted Budget 25-26 $'000	---------- Variance ---------- 25-26 $'000	%	Last Year Actual 24-25 $'000	Adopted Budget 25-26 $'000
Income from recurring operations						
User charges and fees	566	590	(24)	-4%	672	2,674
Total Income	**566**	**590**	**(24)**	**-4%**	**672**	**2,674**
Expenses from recurring operations						
Employee Benefits	459	448	(11)	-2%	525	1,900
Borrowing Costs	2	2	(0)	-3%	2	9
Materials & Contracts	179	186	7	4%	188	806
Internal Expenditure	817	814	(4)	0%	171	859
Total Expenses	**1,458**	**1,450**	**(8)**	**-1%**	**886**	**3,574**
Operating result from recurring operations	**(892)**	**(860)**	**(32)**	**-4%**	**(214)**	**(900)**

KIAMA MUNICIPAL COUNCIL

Income Statement by Program & Service

For the Period Ending 30 September 2025

PROGRAM & SERVICE	REVENUE			EXPENDITURE			OPERATING RESULT		
	Actual 25-26 $'000	Budget 25-26 $'000	Variance $ 25/26 $'000	Actual 25-26 $'000	Budget 25-26 $'000	Variance $ 25-26 $'000	Actual 25-26 $'000	Budget 25-26 $'000	Variance $ 25-26 $'000
Business Operations									
Kendall Beach Holiday Park	357	395	(38)	494	519	25	(137)	(124)	(13)
Kiama Harbour Cabins	286	260	26	796	798	1	(510)	(538)	27
Seven Mile Beach Holiday Park	458	743	(285)	648	637	(11)	(191)	106	(297)
Showground Camping Grounds	0	-	0	0	-	(0)	(0)	-	(0)
Surf Beach Holiday Park	342	346	(4)	577	608	30	(235)	(261)	26
Werri Beach Holiday Park	456	446	10	532	542	9	(76)	(96)	20
Leisure Centre	566	590	(24)	1,458	1,450	(8)	(892)	(860)	(32)
The Pavilion	139	112	27	786	784	(2)	(646)	(672)	25
Blue Haven - Terralong ILU	740	791	(51)	581	481	(100)	159	310	(151)
Blue Haven - Community Services	-	-	-	0	-	(0)	(0)	-	(0)
Commercial Waste Services	390	348	42	269	263	(6)	121	85	36
Business Operations	**3,734**	**4,032**	**(297)**	**6,143**	**6,080**	**(62)**	**(2,408)**	**(2,049)**	**(360)**
Core Council Administration	**30,237**	**30,262**	**(25)**	**6,669**	**6,247**	**(423)**	**23,567**	**24,015**	**(448)**
Regulatory	**670**	**612**	**57**	**1,358**	**1,280**	**(77)**	**(688)**	**(668)**	**(20)**
Public Services & Amenities	**8,965**	**8,439**	**526**	**9,048**	**9,236**	**188**	**(84)**	**(798)**	**714**
Other Community Services	**193**	**111**	**82**	**589**	**701**	**112**	**(397)**	**(590)**	**194**
Total Council	**43,798**	**43,455**	**343**	**23,807**	**23,545**	**(262)**	**19,991**	**19,910**	**80**

Key:
Favourable
Unfavourable

**Details on the specific services contained under each program can be found on the following page.*

Enclosure 2 Item 14.4

KIAMA MUNICIPAL COUNCIL

Programs & Services

Contained below is a list of Kiama Council's main programs and the associated services which are provided under each.

Core Council Administration
Property Administration
Office of the CEO
Finance
Corporate Savings
Training & Development
Rates & Charges
Records Management
Fleet & Plant Administration
Supply & Store
Communications
Civic Activities
Information Technology
Geographic Information Systems
Customer Service
TechnologyOne Implementation and Maintenance
Corporate Planning
Governance
Human Resources
Organisational development
Risk Management
Operating Management

Business Operations
Kendalls Beach Holiday Park
Kiama Harbour Cabins
Seven Mile Beach Holiday Park
Showground Camping Ground
Surf Beach Holiday Park
Werri Beach Holiday Park
The Pavilion
Blue Haven ILU Terralong
Commercial Waste Services
Leisure Centre

Regulatory
Lifeguards
Internal Audit
Bushfire Services (RFS)
Building Development
Compliance
Environmental Administration
Environmental Health
Strategic Planning

Public Services & Ammenities
Depreciation
Building Services & Maintenance
Construction & Works
Engineering & Works Administration
Design Project Contract Management
Asset Management
Engineering Assessment & Approvals
Parks Services
Tree Preservation & Management
Kiama Works Depot
Library Services
Domestic Waste Services
Cleaning Services

Other Community Services
Road Safety
Community Development
Cultural Development
Youth Services
Tourism & Events
Visitor Information Centre
Economic Development

KIAMA MUNICIPAL COUNCIL

Consolidated Cash Flow Movements

For the Period Ending 30 September 2025

	Year to Date	Full Year
	Actual	Adopted Budget
	25-26	25-26
	$'000	$'000
Operating result including capital grants & contributions & one-off sales	**19,991**	**(321)**
Cash Adjustments		
Depreciation	2,288	9,153
Cost of Assets Sold - Plant & Equipment	-	1,195
Cost of Assets Sold - Property	-	14,614
Cost of Assets Sold - Other	-	-
Capital Works Program	(1,850)	(23,303)
Purchase of Investment Property	-	(1,933)
Loan Repayments	(169)	(679)
Deferred Management fees	(470)	(2,238)
Aged Care Bonds Movements	(1,107)	4,500
Net Movement in Debtors/Creditors	(18,833)	-
Net Inc/(Dec) in Funds before Transfers	**(150)**	**989**
Net Reserve Movements		
Externally Restricted	**(1,688)**	**(5,474)**
Unexpended Grants	(89)	(5,074)
Crown Land	(1,585)	(2,133)
Blue Haven Terralong ILU Maintenance Levy	(83)	-
Roads Reserve	-	-
Domestic waste management	(289)	1,154
Unspent Loan Funding	-	-
Stormwater Levy	79	(128)
Security bonds, Deposits & Retentions	(45)	-
Developer contributions (Unexpended)	322	708
Internally Restricted	**(1,771)**	**(4,108)**
Blue Haven ILU Prudential Cover	-	-
Terralong ILU Capital Works	(787)	-
Plant Replacement	-	(934)
Employee Leave Entitlements	(1,500)	(1,500)
Land Development	-	(15)
Council Elections	-	66
Waste Business Unit	-	-
Risk Improvement Incentive	(37)	(30)
Temporary Funding Disaster Recovery Funding Agreement Works	553	(1,696)
Total Net Reserve Movements	**(3,459)**	**(9,582)**
Net Inc/(Dec) in Unrestricted Funds	**3,309**	**10,570**
Net Inc/(Dec) in Unrestricted Funds excluding one-off sales	**3,309**	**(4,043)**

KIAMA MUNICIPAL COUNCIL
Consolidated
Statement of Financial Position
For the Period Ended 30 September 2025

	Notes	YTD Actual 30 September 2025 2025-26 $'000	Last year YTD Actual 30 September 2024 2024-25 $'000
ASSETS			
Current assets			
Cash and cash equivalants	C1-1	**16,007**	17,928
Investments	C1-2	**20,000**	19,000
Receivables	C1-4	**21,725**	2,964
Inventories	C1-5	**344**	347
Contract assets and contract cost assets	C1-6	**513**	513
Current assets classified as 'held for sale'	C1-7	**945**	945
Other		**1,510**	545
Total current assets		**61,045**	42,243
Non current assets			
Investments	C1-2	**2,465**	1,465
Receivables	C1-4	**2,953**	2,951
Infrastructure, property, plant and equipment	C1-8	**580,763**	583,590
Investment property	C1-9	**85,960**	85,960
Right of use assets	C2-1	**280**	280
Total non current assets		**672,420**	674,245
Total assets		**733,465**	716,488
LIABILITIES			
Current liabilities			
Payables	C3-1	**66,390**	70,136
Contract liabilities	C3-2	**5,714**	4,694
Lease liabilities	C2-1	**77**	77
Borrowings	C3-3	**2,475**	2,519
Employee benefit provisions	C3-4	**5,897**	6,022
Total current liabilities		**80,553**	83,448
Non current liabilities			
Lease liabilities	C2-1	**226**	226
Borrowings	C3-3	**8,029**	8,154
Employee benefit provisions	C3-4	**513**	513
Total non current liabilities		**8,768**	8,893
Total Liabilities		**89,322**	92,341
Net Assets		**644,143**	624,147
EQUITY			
Retained earnings		**151,619**	159,013
Revaluation reserves		**472,534**	472,534
Council equity interests			
Minority equity interests			
Current Year Net Earnings		**19,991**	-7,400
Total equity		**644,144**	624,147