



Warrumbungle Shire Council

Quarterly Budget Review Statement (Pre-Audit Draft)

**Fourth Quarter
(June 2015/16)**



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Part 1: Introduction

The Quarterly Budget Review Statement (QBRs) presents a summary of Council's financial position at the end of each quarter. It is the mechanism whereby Councillors and the community are informed of progress against the management plan. In December 2010 the NSW Division of Local Government developed a set of minimum requirements for reporting the financial position of Council, to facilitate explanations and major variations and recommend changes to the budget for Council approval. The reports also enable the Responsible Accounting Officer (RAO) to indicate if Council will be in a satisfactory financial position at the end of the financial year.

The minimum requirements for the QBRs are included in the Code of Accounting Practice and Financial Reporting and form part of the legislative framework in accordance with clause 203(3) of the Regulations.

The new reporting format came into effect on 1 July 2011. The QBRs is composed of, but not limited to, the following budget review (BR) 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 (**Part 2 of this report**) ;
- Budget Review Income and Expenses Statement (**Parts 3, 5 & 6 of this report**) in one of the following formats:
 - Consolidated
 - By fund (e.g. General Fund; Water Fund; Sewer Fund)
 - By function, activity, program etc to align with the management plan / operational plan;
- Budget Review Capital Budget (**Parts 7 & 8 of this report**);
- Budget Review Cash and Investments Position (**Part 10 of this report**);
- Budget Review Key Performance Indicators (**Part 12 of this report**); and,
- Budget Review Contracts and Other Expenses (**Part 13 of this report**).

The following important financial information has also been provided in addition to the information required as part of the QBRs reporting framework:

- Balance Sheet as at 30 June 2016 (**Part 9 of this report**);
- Summary of Results that links the function view of Council's activities back to Council's Income Statement and Cashflow Statement (**Part 4 of this report**);
- Summary of Loan Movements and Restricted Assets (**Part 11 of this report**).

Part 2: Statement by the Responsible Accounting Officer

The Quarterly Budget Review Statement (QBRs) presents a summary of Council's financial position at the end of each quarter. It is the mechanism whereby Councillors and the community are informed of progress against the Management Plan. In December 2010 the NSW Division of Local Government developed a set of minimum requirements for reporting the financial position of Council, to facilitate explanations and major variations and recommend changes to the budget for Council approval. The reports also enables the Responsible Accounting Officer (RAO) to indicate if Council will be in a satisfactory financial position at the end of the financial year.

It is my opinion that the Quarterly Budget Review Statement for Warrumbungle Shire Council for the quarter ended 30 June 2016 indicates that Council's projected financial position is satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed _____
Responsible Accounting Officer, Warrumbungle Shire Council

Date: 18 August 2016

Part 3: Income Statement

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals 30-Jun-16 \$'000	Variance %	
Income from Continuing Operations						
Rates and Annual Charges	11,643	15	11,658	11,448	98%	a
User Charges and Fees	7,883	-	7,883	7,749	98%	b
Interest & Investment Revenue	716	(184)	532	529	99%	c
Other Revenues	797	16	813	1,151	142%	d
Grants & Contributions (Operational)	17,940	1,402	19,342	17,589	91%	e
Grants & Contributions (Capital)	12,226	(738)	11,488	6,961	61%	f
Gains/(Losses) from Disposal of Assets	59	-	59	(225)	-381%	
Net Share of Interest in Joint Ventures	10	-	10	6	0%	l
Total Income From Continuing Operations	51,274	511	51,785	45,208	87%	
Expenses from Continuing Operations						
Employee Benefits & On-Costs	14,126	111	14,237	15,305	108%	g
Borrowing Costs	378	-	378	435	115%	h
Materials & Contracts	7,367	427	7,794	5,876	75%	i
Depreciation & Impairment	9,065	-	9,065	9,286	102%	j
Other Expenses	7,333	17	7,350	7,818	106%	k
Net Share of Interest in Joint Ventures	-	-	-	-	0%	l
Total Expenses From Continuing Operations	38,269	555	38,824	38,720	100%	
Operating Result from Continuing Operations	13,005	(44)	12,961	6,488		

Part 3: Income Statement (Continued)

Notes: Revenue

(a) Per budget

(b) Per budget

(c) Interest and investment revenue is \$3k below the pro rata budget, due predominantly to lower than budgeted interest on rates and annual charges outstanding as a result of Council's improved debt collection performance.

Interest returns continue to be above the benchmark set by council, however continuing low interest rates means that Council is earning less on its investments than in prior years (although still more than budgeted due to a higher cash balance).

(d) Other Revenues is \$338k over budget due to a better than expected Diesel Rebate return and more importantly a \$220k Insurance reimbursement for the Timor Dam fence.

(e) Operational Grants and Contributions is below budget. This difference is due to lower than budgeted transport grants.

(f) Capital grants income is currently \$4.9m under budget due to:

- * Non receipt of a majority of the forecast CTF grants as \$4.45m of this amount relates to the Three Rivers Retirement Centre project construction of which has yet to commence (\$3.7m);
- * Non receipt of grant monies for the RFS FCC (\$250k);
- * Non receipt of grant monies for raising the wall on Timor Dam (\$480k).
- * Non receipt of grant monies for new town bores (\$1.1m).

(l) As per Statement provided by the MRL.

Notes: Expenditure

(g) Employee related expenditure is over budget by 8% (\$1.068m). This is due to:

- * \$738k worth of AASB adjustments which relate to movements in the ELE provision. The increase is due to the use of a lower discount rate;
- * \$140k over budget WHS premium. This premium is based on claims performance over the last three years;
- * An FTE increase of 13 when compared to the prior year.

(h) Borrowing costs are over budget due to the amortisation expense of \$82k for Council's Tips and Quarries being recognised as a borrowing cost. This non cash item is not included in the budget.

(i) Materials & Contracts is currently \$1.9m under budget. This is primarily due to the Capital program. A majority of Council's works is now geared towards capital as opposed to recurrent expenditure.

(j) Depreciation actuals are roughly per budget.

(k) Other expenses are currently \$468k over budget due predominantly to an increase in the Fire Service Levy.

(l) As per the MRL Statement.

Part 3: Income Statement (Continued) - Split by Council Business Area

	General	Water	Sewer	Waste	Quarry	Yuluwirri Kids	Family Support Services	WCC	Plant Fund	Internal Charges	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income from Continuing Operations											
Rates and Annual Charges	7,413	1,268	983	1,784	-	-	-	-	-	-	11,448
User Charges and Fees	3,285	1,627	386	42	1,178	690	296	162	4,618	(4,535)	7,749
Interest & Investment Revenue	334	109	133	16	-	-	-	-	-	(63)	529
Other Revenues	560	242	11	137	-	14	9	19	159	-	1,151
Grants & Contributions (Operational)	15,699	40	28	51	-	645	410	716	-	-	17,589
Grants & Contributions (Capital)	6,921	40	-	-	-	-	-	-	-	-	6,961
Gains/(Losses) from Disposal of Assets	(295)	-	-	-	-	-	16	50	4	-	(225)
Net Share of Interest in Joint Ventures	6	-	-	-	-	-	-	-	-	-	6
Total Income From Continuing Operations	33,923	3,326	1,541	2,030	1,178	1,349	731	947	4,781	(4,598)	45,208
Expenses from Continuing Operations											
Employee Benefits & On-Costs	10,018	950	609	1,017	172	1,127	400	506	506	-	15,305
Borrowing Costs	448	36	-	-	14	-	-	-	-	(63)	435
Materials & Contracts	2,637	484	179	428	81	125	278	261	1,403	-	5,876
Depreciation & Impairment	5,845	801	334	-	-	-	-	-	2,306	-	9,286
Other Expenses	8,636	862	500	600	796	80	53	129	697	(4,535)	7,818
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
Total Expenses From Continuing Operations	27,584	3,133	1,622	2,045	1,063	1,332	731	896	4,912	(4,598)	38,720
Operating Result from Continuing Operations	6,339	193	(81)	(15)	115	17	-	51	(131)	-	6,488

Note: Internal charges relate to interest earned by the sewer fund (and paid by the general fund) on an internal loan from the sewer fund to the general fund. (see items in green).

Note: Internal charges relating to plant revenue is highlighted purple

Part 4: Summary of Results

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals as at 30-Jun-16 \$'000
Income Statement				
Income from Continuing Operations				
Rates and Annual Charges	11,643	15	11,658	11,448
User Charges and Fees	7,883	-	7,883	7,749
Interest & Investment Revenue	716	(184)	532	529
Other Revenues	797	16	813	1,151
Grants & Contributions (Operational)	17,940	1,402	19,342	17,589
Grants & Contributions (Capital)	12,226	(738)	11,488	6,961
Gains/(Losses) from Disposal of Assets	59	-	59	(225)
Net Share of Interest in Joint Ventures	10	-	10	6
Total Income From Continuing Operations	51,274	511	51,785	45,208
Expenses from Continuing Operations				
Employee Benefits & On-Costs	14,126	111	14,237	15,305
Borrowing Costs	378	-	378	435
Materials & Contracts	7,367	427	7,794	5,876
Depreciation & Impairment	9,065	-	9,065	9,286
Other Expenses	7,333	17	7,350	7,818
Net Share of Interest in Joint Ventures	-	-	-	-
Total Expenses From Continuing Operations	38,269	555	38,824	38,720
Operating Result from P&L	13,005	(44)	12,961	6,488

Reconciliation to Cash Surplus/(Deficit)				
Operating Result from P&L	13,005	(44)	12,961	6,488
Add/(less):				
Capital Expenditure	(25,112)	(1,158)	(26,270)	(15,842)
Movements in loans	(763)	-	(763)	(1,351)
Mvmnts fr Restricted Assets + Rounding	2,795	2,020	4,815	579
Depreciation Expense	9,065	-	9,065	9,286
Non-cash items included in Adjusted Operating Result above	1,031	-	1,031	1,847
Cash Surplus/(Deficit) Function View	21	818	839	1,007

Reconciliation to Cash at Bank & Investments per Balance Sheet and Cash Flow Statement				
Cash Surplus/Deficit Function View	21	818	839	1,007
Add/(less):				
Balance sheet movements (excl cash + inv)	49	-	49	648
Non-cash items excluded from Adjusted Result	-	-	-	(773)
Investments sold during the year	1,500	-	1,500	1,500
Backout Restricted Assets	(2,795)	(2,020)	(4,815)	(579)
Cash Movement for the year	(1,225)	(1,202)	(2,427)	1,803
Adjustment for opening balances	-	3,115	3,115	-
Cash Opening Balance	10,794	3,115	13,909	13,909
Add:				
Cash Movement for the year	(1,225)	(1,202)	(2,427)	1,803
Investments at 30 June 2016	-	-	-	-
Cash & Investments Closing Balance	9,569	1,913	11,482	15,712

Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
Source of Funds				
Revenue (Original Budget)	53,424,793	4,503,270	1,551,218	59,479,281
Movement from Reserves	2,360,506	667,316	(233,010)	2,794,812
Net Financing (loan receipts less repayments)	(827,953)	(71,038)	135,724	(763,267)
Total:	54,957,346	5,099,548	1,453,932	61,510,826
Application of Funds				
Recurrent Expenditure	33,072,456	2,345,748	1,130,931	36,549,135
Capital Expenditure	22,035,256	2,753,800	323,000	25,112,056
Fit for the Future Adjustments	(169,653)	-	1	(169,652)
Total:	54,938,059	5,099,548	1,453,932	61,491,539
Cash Surplus/(deficit) from Original budget	19,287	-	-	19,287

QUARTER 1

Revenue				
CTF - MPC Rejuvenation/Jubilee Hall	82,925	-	-	82,925
CTF - RV Parking Area	14,227	-	-	14,227
CTF - Robertson Oval Second Oval Development	97,515	-	-	97,515
CTF - Milling Park Playground Equipment Improvements	2,437	-	-	2,437
CTF - Milling Park New Toilet Block	219	-	-	219
CTF - Robertson Oval Netball Courts	57,915	-	-	57,915
Move Category of LIRS refund from investment income to grants	157,550	-	-	157,550
Move Category of LIRS refund from investment income to grants	(157,550)	-	-	(157,550)
Over-estimation in Liquid Waste Annual Charge	(11,925)	-	-	(11,925)
Over-estimation in Domestic Waste Annual Charge	(5,882)	-	-	(5,882)
Under-estimation in Non-Domestic Waste Annual Charge	49,871	-	-	49,871
Over-estimation in Waste Management Charge	(54,608)	-	-	(54,608)
Over-estimation in Domestic Waste Annual Charge	(55,115)	-	-	(55,115)
Under-estimation of Residential Rates	49,490	-	-	49,490
Over-estimation of Business Rates	(5,384)	-	-	(5,384)
Under-estimation of Farmland Rates	48,245	-	-	48,245
FFF Recoup (Corp Serv)	9,914	-	-	9,914
FFF Recoup (Finance)	33,531	-	-	33,531
FFF Recoup (HR)	3,879	-	-	3,879
FFF Recoup (Governance)	3,658	-	-	3,658
FFF Recoup (Management and Leadership)	6,228	-	-	6,228
Mow Creek Grant Monies	400,000	-	-	400,000
Correct Budget allocation - Inv Rev	26,000	-	-	26,000
Correct Budget allocation - Grants	(26,000)	-	-	(26,000)
Increased Black Spots Funding	74,000	-	-	74,000
Revenue Total:	801,140	-	-	801,140

Expenditure				
Removal 2 Voluntary Redundancies (FFF Adj)	(117,468)	-	-	(117,468)
Adjustment to finance budget from FFF Adjustment	21,255	-	-	21,255
Adjustment to finance budget from FFF Adjustment	(21,255)	-	-	(21,255)
Adjust FFF Adjustment (see above)	(57,210)	-	-	(57,210)
FFF Recoup (FDC)	(6,731)	-	-	(6,731)
FFF Recoup (Connect 5)	(3,365)	-	-	(3,365)
FFF Recoup (MSO)	(10,096)	-	-	(10,096)
FFF Recoup (CT)	(10,096)	-	-	(10,096)
FFF Recoup (Youth Development)	(3,365)	-	-	(3,365)
FFF Recoup (Yuluwirri Kids)	(23,557)	-	-	(23,557)
Removal of other FFF Savings	26,280	-	-	26,280
Increased Regional Roads Maintenance funding	(250,000)	-	-	(250,000)
Adjustment to Councillor Allowance estimate	3,191	-	-	3,191
Len Guy Park Boundary Adjustment	(9,000)	-	-	(9,000)
Expenditure Total:	(461,417)	-	-	(461,417)

Capital				
Capital Revotes	(3,048,794)	(348,906)	(34,569)	(3,432,269)
MSO Buildings - Internal Finishes	(5,000)	-	-	(5,000)
Plant & Equipment Purchases	45,000	-	-	45,000
Coona Workshop Capital items	(25,000)	-	-	(25,000)
Shed at Coona Workshop	(20,000)	-	-	(20,000)
Aerodrome Bridge	(50,000)	-	-	(50,000)
Baradine Creek Bridge	50,000	-	-	50,000
Black Spot Program (Black Stump Way South of Coolah)	(335,000)	-	-	(335,000)
Black Spot Program (Baradine Road)	(500,000)	-	-	(500,000)
Black Spot funding - Regional Roads (Various Projects)	1,000,000	-	-	1,000,000
Black Spot Program (South of Tamber Springs)	(239,000)	-	-	(239,000)
Mow Creek Bridge	(150,000)	-	-	(150,000)
Cassilis Street, Robertson to Namoi, new footpath	30,000	-	-	30,000
K&G Rehab. - John Street(Edwards St. to Cassilis St),	13,329	-	-	13,329
Cassilis Street Footpath /Neate Street/Edward Street	(30,000)	-	-	(30,000)
John Street. K & G Rehabilitation	(13,329)	-	-	(13,329)

Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
Purchase of new Bins	(30,000)	-	-	(30,000)
Reservoir Roof		(120,000)	-	(120,000)
Binnaway \Water Treatment Plant- Renewals	-	6,000	-	6,000
Coona Water Treatment Plant- Renewals (pumps)	-	(6,000)	-	(6,000)
Rehabilitation/upgrades Coolah (Pump Renewal)	-	-	(22,635)	(22,635)
Pump stations- renewal	-	-	26,775	26,775
Mains-Relining various sections	-	-	50,000	50,000
Dunedoo Aerator Pasveer Channel	-	-	(54,140)	(54,140)
Capital Total:	(3,307,794)	(468,906)	(34,569)	(3,811,269)

Movements in Restricted Assets

Restricted Assets voted over from PY	3,048,794	348,906	34,569	3,432,269
Adjust RA above for CTF grants included above	(255,238)	-	-	(255,238)
Unfunded revote of Milling Park Toilets	(50,000)	-	-	(50,000)
Reduction in Restricted assets FFF Adjustment	57,210	-	-	57,210
Movements in Restricted Assets Total:	2,800,766	348,906	34,569	3,184,241

Total Approved Supplementary Votes - Quarter 1:	(167,305)	(120,000)	-	(287,305)
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QUARTER 2

Revenue

Bowen Oval Revenue	2,900	-	-	2,900
CTF - Mendooran Showground Trust (Co-Contribution)	20,400	-	-	20,400
Shared Path, Edward Street, Newell to Neate - Design	24,000	-	-	24,000
Ross Crossing Bridge Grant	350,000	-	-	350,000
Health Infrastructure (Coolah refurb)	107,000	-	-	107,000
Connect 5 _ ECEC Funding	50,000	-	-	50,000
Connect 5 - Trade in of existing vehicle	16,364	-	-	16,364
Revenue Total:	570,664	-	-	570,664

Expenditure

CTF - Mendooran Showground Trust (Co-Contribution)	(20,400)	-	-	(20,400)
Town Planning - 20k Salaries	(20,000)	-	-	(20,000)
Town Planning - 10k Legal Fees, 10k Software	(20,000)	-	-	(20,000)
Finance - Revaluation Exp. (LPI and 2016)	(40,000)	-	-	(40,000)
Finance - Postage & Printing	(30,000)	-	-	(30,000)
Mayor & Elected Member Expenses Subscriptions	(15,000)	-	-	(15,000)
Binnaway Barracks Property Insurance	(4,721)	-	-	(4,721)
Expenditure Total:	(150,121)	-	-	(150,121)

Capital

Design Projects Survey Equip-Cap	(337)	-	-	(337)
Design Services Software Upgrade	337	-	-	337
Kerb blisters, Edwards St, East & West of Newell - Design	(3,592)	-	-	(3,592)
Shared Path, Edward Street, Newell to Neate - Design	3,592	-	-	3,592
Minor Plant Purchases	7,338	-	-	7,338
Dunedoo Depot Underground Storage	(17,338)	-	-	(17,338)
Coona Workshop Capital items	10,000	-	-	10,000
Reseals - Cooks Rd- Coolah	4,349	-	-	4,349
Reseals - Coolah Creek Rd- Coolah	9,035	-	-	9,035
Coolah Creek Road Rehabilitation	(13,384)	-	-	(13,384)
Bowen Oval Redevelopment	(8,100)	-	-	(8,100)
David Street, new K&G	55,750	-	-	55,750
Master plan for sporting precincts (incl VIC)	(20,000)	-	-	(20,000)
Railway Street (Napier St to Renshaw St- 240m - K&G	(55,750)	-	-	(55,750)
Eco Treatment Odour Problem Vacuum Pump House	-	-	13,809	13,809
Grit Chamber Investigation	-	-	22,635	22,635
Connect 5 - Purchase of new vehicle	(12,427)	-	-	(12,427)
Trips Program (CT)	5,000	-	-	5,000
MSO Buildings - Internal Finishes	(5,000)	-	-	(5,000)
FDC Replacement of Vehicle	20,000	-	-	20,000
Dunedoo Library Extension	(200,000)	-	-	(200,000)
Roof Repairs to Coona Office	(10,000)	-	-	(10,000)
Re-allocate Public Ammenities expenditure	33,238	-	-	33,238
Re-allocate Public Ammenities expenditure	(33,238)	-	-	(33,238)
Re-allocate reseals (Local Roads)	428,116	-	-	428,116
Re-allocate reseals (Local Roads)	(428,116)	-	-	(428,116)
Re-allocate reseals (Town Streets)	187,800	-	-	187,800
Re-allocate reseals (Town Streets)	(187,800)	-	-	(187,800)
Capital Total:	(230,527)	-	36,444	(194,083)

Movements in Restricted Assets

Dunedoo Library Extension (move fr RA)	200,000	-	-	200,000
Movements in Restricted Assets Total:	200,000	-	-	200,000

Total Approved Supplementary Votes - Quarter 2:	390,016	-	36,444	426,460
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Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
QUARTER 3				
Revenue				
Alison Bridge - Deferred to next year	(1,970,000)	-	-	(1,970,000)
RFS - Control Centre	9,396	-	-	9,396
RFS - Yaminbah Shed	91,592	-	-	91,592
RFS - Coona Fringe Shed	24,697	-	-	24,697
Neilrex Rd Pavement Rehabilitation	317,457	-	-	317,457
Timor Road Shoulder Rehabilitation	350,000	-	-	350,000
Booyamurra St funded from R2R	91,002	-	-	91,002
Reseals funded from R2R	282,519	-	-	282,519
Revenue Total:	(803,338)	-	-	(803,338)
Expenditure				
Expenditure Total:	-	-	-	-
Capital				
Kerb blisters, Edwards St, East & West of Newell - Design	(544)	-	-	(544)
Design Services Software Upgrade	544	-	-	544
Coonabarabran Streets Reseals	152	-	-	152
Dunedoo Streets Reseals	(152)	-	-	(152)
Mitchell Springs Rd - Resheeting	(5,818)	-	-	(5,818)
Sansons Lane - Resheeting	1,228	-	-	1,228
Merryula Rd - Resheeting	4,590	-	-	4,590
Pavement widening and rehabilitation MR55 (Black Stump Way)	(100,000)	-	-	(100,000)
Alison Bridge	2,100,000	-	-	2,100,000
Neilrex Rd Pavement Rehabilitation	(317,457)	-	-	(317,457)
Timor Road Shoulder Rehabilitation	(350,000)	-	-	(350,000)
Solar Electricity Project	(145,548)	-	-	(145,548)
RFS - Control Centre	(10,641)	-	-	(10,641)
RFS - Yaminbah Shed	(103,728)	-	-	(103,728)
RFS - Coona Fringe Shed	(27,969)	-	-	(27,969)
CTF - Bolaroo St Streetscape	20,380	-	-	20,380
CTF - Robertson Oval Second Oval Development	(6,732)	-	-	(6,732)
CTF - Milling Park Playground Equipment Improvements	20	-	-	20
CTF - Milling Park New Toilet Block	(6,617)	-	-	(6,617)
CTF - Robertson Oval Netball Courts	(7,051)	-	-	(7,051)
CTF - MPC Rejuvenation/Jubilee Hall	406,104	-	-	406,104
CTF - Jubilee Hall	(406,104)	-	-	(406,104)
Plant & Equipment Purchases	900,000	-	-	900,000
Mitchell Springs Erosion	80,790	-	-	80,790
Orana Road Crossing	18,671	-	-	18,671
Baradine Creek Bridge	(18,671)	-	-	(18,671)
Regional Roads Reseals - MR396 (Warrumbungle Way)	77,311	-	-	77,311
Toilet Block Milling Park Dunedoo	50,000	-	-	50,000
C'Bran Fence around Toddlers Pool	1,000	-	-	1,000
C'Bran Concrete Repairs to Toddlers Pool	30,000	-	-	30,000
New Bins	(45)	-	-	(45)
Dalgarno Street (John - Cowper) Footpath Rehabilitation	15,000	-	-	15,000
Cassilis Street Footpath /Neate Street/Edward Street - Preliminary Works	(15,000)	-	-	(15,000)
Meter Replacements	-	(944)	-	(944)
Water Treatment Plant -Rehabilitation of Clarifier	-	85,000	-	85,000
Water Treatment Clarifier	-	400,000	-	400,000
Main Extension - Removal of Dead Ends	-	60,000	-	60,000
Telemetry Upgrade Concept Design (All Towns)	-	30,000	-	30,000
Mains Extension-Evans St, between Sullivan St and Nott St (430m)	-	15,701	-	15,701
Binnaway Sewer Investigation	-	-	29,595	29,595
Multipurpose (Bike) Track - YK and Day Care centre	(20,000)	-	-	(20,000)
Netball Courts Coonabarabran	91,250	-	-	91,250
Coona Youth centre - Refinish indoor court	(27,000)	-	-	(27,000)
Capital Total:	2,227,964	589,757	29,595	2,847,315
Movements in Restricted Assets				
Toilet Block Milling Park Dunedoo	(50,000)	-	-	(50,000)
Multipurpose (Bike) Track - YK and Day Care centre	20,000	-	-	20,000
Water / Sewer RA (adj fr Budget)	-	(667,316)	233,010	(434,306)
Plant Fund	(900,000)	-	-	(900,000)
Movements in Restricted Assets Total:	(930,000)	(667,316)	233,010	(1,364,306)
Total Approved Supplementary Votes - Quarter 3:	494,626	(77,559)	262,605	679,671
Cash Surplus/(deficit) Post Approval	736,623	(197,559)	299,049	838,113

Capital revotes were included in the previous year's budget and a restricted asset was created to capture this amount.

Note: There are also several opening balance adjustments for the balance sheet budget (see balance sheet for details)

Part 4: Summary of Results (Continued) - Result by Activity (Cash Basis)

Description	Cost of Council Activities				Funding of Activities		
	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or Payments	RA Movement	(Surplus) / Deficit
General Revenue							
Rates Revenue	(7,459,199)	70,382	-	(7,388,817)	-	-	(7,388,817)
Interest Revenue	(287,651)	-	-	(287,651)	-	-	(287,651)
General Grants	(6,436,158)	-	-	(6,436,158)	-	-	(6,436,158)
Total General Revenue	(14,183,008)	70,382	-	(14,112,626)	-	-	(14,112,626)
Executive							
General Manager							
Management And Leadership	(115,657)	669,240	-	553,583	-	-	553,583
Governance	(56,237)	302,768	-	246,531	-	-	246,531
Cobbora Transition Fund	(2,180,328)	132,662	1,720,666	(327,000)	-	-	(327,000)
Total Executive	(2,352,222)	1,104,670	1,720,666	473,114	-	-	473,114
Technical Services							
Technical Services Management	-	175,039	-	175,039	-	-	175,039
Total Technical Services Management	-	175,039	-	175,039	-	-	175,039
Design Services							
Design Services Management	(80,000)	51,619	125,980	97,599	-	14,287	111,886
Emergency Services Management	(77)	83,194	-	83,117	-	-	83,117
Survey Investigation And Design	-	116,587	-	116,587	-	-	116,587
Asset Management	-	86,042	-	86,042	-	-	86,042
NSW Fire Brigade	-	33,298	-	33,298	-	-	33,298
Road Safety Officer	(33,114)	61,041	-	27,927	-	-	27,927
Total Design Services	(113,191)	431,781	125,980	444,570	-	14,287	458,857
Road Operations							
Road Operations Management	(118,824)	481,520	-	362,696	-	-	362,696
Regional Roads M&R	(4,555,288)	849,246	2,649,182	(1,056,860)	649,632	407,228	-
Local Roads M&R	(3,633,058)	2,284,394	4,227,215	2,878,551	462,896	(1,492,523)	1,848,924
Aerodromes	(4,643)	89,117	-	84,474	-	-	84,474
Village Streets	-	-	-	-	-	-	-
RMCC And Other Road Contracts	(2,523,145)	2,260,229	-	(262,916)	-	-	(262,916)
Private Works	(262,550)	360,442	-	97,892	-	-	97,892
Total Road Operations	(11,097,508)	6,324,948	6,876,397	2,103,837	1,112,528	(1,085,295)	2,131,070
Fleet Services							
Fleet Services Management	(82,746)	190,393	-	107,647	-	(107,647)	-
Plant And Equipment	(5,426,672)	2,210,183	2,420,529	(795,960)	-	795,960	-
Depots	-	146,625	97,795	244,420	-	(244,420)	-
Workshops	-	59,949	-	59,949	-	(59,949)	-
Total Fleet Services	(5,509,418)	2,607,150	2,518,324	(383,944)	-	383,944	-
Urban Services							
Urban Services Management	(2,459)	197,711	-	195,252	-	-	195,252
Horticulture	-	517,890	-	517,890	-	39,847	557,737
Street Cleaning	-	275,489	-	275,489	-	-	275,489
Public Ammenities	-	259,876	25,734	285,610	-	(33,238)	252,372
Ovals	(47,969)	355,267	46,247	353,545	-	(1,250)	352,295
Town Streets	(273,379)	612,226	891,489	1,230,336	-	(115,579)	1,114,757
Public Swimming Pools	(114,505)	576,229	38,786	500,510	-	5,193	505,703
Total Urban Services	(438,312)	2,794,688	1,002,256	3,358,632	-	(105,027)	3,253,605
Total Tech Services (Excluding Water/Sewer)	(17,158,429)	12,333,606	10,522,957	5,698,134	1,112,528	(792,091)	6,018,571
Development Services							
Development Services Management							
Development Services Management	(4,963)	275,901	-	270,938	-	-	270,938
Building Control	(82,873)	140,398	-	57,525	-	-	57,525
Environmental Health Services	(13,277)	49,999	-	36,722	-	-	36,722
Town Planning	(167,245)	187,147	-	19,902	-	-	19,902
Total Development Services Management	(268,358)	653,445	-	385,087	-	-	385,087
Regulatory Services							
Compliance Services	(44,733)	191,336	-	146,603	-	-	146,603
Noxious Weeds	-	99,518	-	99,518	-	-	99,518
Total Regulatory Services	(44,733)	290,854	-	246,121	-	-	246,121
Property And Risk							
Property And Risk	(862,537)	1,421,823	162,438	721,724	260,767	90,073	1,072,564
Cemetery Services	(65,489)	150,524	9,803	94,838	-	(17,000)	77,838
Medical Facilities	(57,328)	57,602	-	274	-	-	274
Public Halls	(17,948)	237,475	120,832	340,359	-	(141,040)	199,319
Total Property And Risk	(1,003,302)	1,867,424	293,073	1,157,195	260,767	(67,967)	1,349,995
Development And Tourism							
Tourism And Development Services	(51,712)	385,025	33,087	366,400	-	(3,726)	362,674
Tourism And Economic Promotion	-	33,593	-	33,593	-	-	33,593
Total Development And Tourism	(51,712)	418,618	33,087	399,993	-	(3,726)	396,267
Total Development Services	(1,368,105)	3,230,341	326,160	2,188,396	260,767	(71,693)	2,377,470

Description	Cost of Council Activities				Funding of Activities		
	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or Payments	RA Movement	(Surplus) / Deficit
Corporate And Community Services							
Corporate Services							
Corporate Services Management	(41,329)	220,023	-	178,694	-	-	178,694
Administration Services	(285,871)	631,399	-	345,528	-	-	345,528
Finance	(803,296)	1,449,240	-	645,944	-	-	645,944
HR Management	(148,358)	353,090	-	204,732	-	-	204,732
Payroll Services	-	381,155	-	381,155	-	-	381,155
WH&S And Risk Management	(98,164)	53,199	-	(44,965)	-	-	(44,965)
Learning And Development Services	(76,910)	455,989	-	379,079	-	-	379,079
Communications And IT	(744,706)	1,081,764	30,193	367,251	-	90,062	457,313
Supply Services	-	408,495	-	408,495	-	-	408,495
Total Corporate Services	(2,198,634)	5,034,354	30,193	2,865,913	-	90,062	2,955,975
Corporate and Comm Services Other							
Community Banking Agency	(73,992)	108,781	-	34,789	-	-	34,789
Bushfire And Emergency Services	(5,201,875)	3,769,057	2,062,922	630,104	-	9,500	639,604
Total Corporate And Comm Services	(5,275,867)	3,877,838	2,062,922	664,893	-	9,500	674,393
Children's And Community Services							
Childrens And Community Services Management	-	63,009	-	63,009	-	-	63,009
Connect 5	(207,215)	194,300	27,427	14,512	-	(14,512)	-
Family Day Care	(370,671)	369,217	-	(1,454)	-	1,454	-
Youth Development	(104,647)	117,728	-	13,081	-	(13,081)	-
OOSH	(48,694)	48,993	-	299	-	(299)	-
Libraries	(60,585)	609,641	134,166	683,222	-	(134,166)	549,056
Community Development	-	70,208	-	70,208	-	-	70,208
Community Transport	(305,921)	262,435	53,211	9,725	-	(9,725)	-
Multiservice Outlet	(641,517)	632,773	47,251	38,507	-	(38,507)	-
Yuluwirri Kids	(1,348,331)	1,332,225	-	(16,106)	-	16,106	-
Total Children's And Community Services	(3,087,581)	3,700,529	262,055	875,003	-	(192,730)	682,273
Total Corporate And Comm Services	(10,562,082)	12,612,721	2,355,170	4,405,809	-	(93,168)	4,312,641
Total General Fund	(10,623,846)	29,351,720	14,924,953	(1,347,173)	1,373,295	(956,052)	(930,830)
Warrumbungle Water	(3,326,681)	2,330,997	634,748	(360,936)	70,929	290,007	-
Warrumbungle Sewer	(1,541,712)	1,288,744	250,497	(2,471)	(132,807)	135,278	-
Warrumbungle Waste	(2,029,989)	2,045,709	31,375	47,095	-	(47,095)	-
Warrumbungle Quarry	(1,178,194)	1,062,646	-	(115,548)	39,360	-	(76,188)
Total Warrumbungle Shire Council	(53,700,422)	36,079,816	15,841,573	(1,779,033)	1,350,777	(578,762)	(1,007,018)
	(5)	1	2				
Total Cash Rev/Exp (per above)	(53,700,422)	36,079,816					
<i>Add/(Less):</i>							
<u>Non Cash Items</u>							
Depreciation	-	9,286,000					
Quarry COGS	-	-					
Net share of JV not budgeted for (non-cash)	-	-					
AASB 119 Adjustments	-	738,381					
WDV of assets disposed not incl above (non cash)	1,025,392	-					
Remediation Amortisation	-	81,786					
<u>Internal Charges (to back out)</u>							
Plant income internal charge	4,534,573	(4,534,573)					
IT internal Charge	744,706	(744,706)					
Other internal charges (Water, Sewer and Waste)	1,129,905	(1,129,905)					
Internal rent	37,631	(37,631)					
Other internal charges (built into on-costs)							
Water monitoring Internal Charge	16,066	(16,066)					
Sewer Loan (internal)	63,013	(63,013)					
Employee Oncosts (Other)	644,385	(644,385)					
Other	-	-					
Insurance Charges (internal)	296,159	(296,159)					
Suspense A/c		-					
<u>Other</u>							
Rounding	592	455					
Total	(45,208,000)	38,720,000					
Total Rev / Exp (accrual) per P&L	(45,208,000)	38,720,000					
Variance	0	(0)					

Part 5: Revenue

Description	Revenue	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
General Revenue							
Rates Revenue	(7,410,250)	(92,351)	-	-	(7,502,601)	(7,459,199)	99%
Interest Revenue	(307,000)	-	-	-	(307,000)	(287,651)	94%
General Grants	(6,376,000)	-	-	-	(6,376,000)	(6,436,158)	101%
Total General Revenue	(14,093,250)	(92,351)	-	-	(14,185,601)	(14,183,008)	100%
Executive							-
General Manager							
Management And Leadership	(105,762)	(6,228)	-	-	(111,990)	(115,657)	103%
Governance	(56,237)	(3,658)	-	-	(59,895)	(56,237)	94%
Cobbora Transition Fund	(5,703,458)	(255,238)	(20,400)	-	(5,979,096)	(2,180,328)	36%
Total Executive	(5,865,457)	(265,124)	(20,400)	-	(6,150,981)	(2,352,222)	38%
Technical Services							-
Technical Services Management	-	-	-	-	-	-	-
Total Technical Services Management	-	-	-	-	-	-	-
Design Services							
Design Services Management	-	-	(24,000)	-	(24,000)	(80,000)	333%
Emergency Services Management	-	-	-	-	-	(77)	-
Survey Investigation And Design	-	-	-	-	-	-	-
Asset Management	-	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-	-
Road Safety Officer	(55,332)	-	-	-	(55,332)	(33,114)	60%
Total Design Services	(55,332)	-	(24,000)	-	(79,332)	(113,191)	143%
Road Operations							
Road Operations Management	(41,378)	-	-	-	(41,378)	(118,824)	287%
Regional Roads M&R	(6,245,035)	(474,000)	-	1,620,000	(5,099,035)	(4,555,288)	89%
Local Roads M&R	(2,331,154)	-	(350,000)	(690,978)	(3,372,132)	(3,633,058)	108%
Aerodromes	(5,400)	-	-	-	(5,400)	(4,643)	86%
RMCC And Other Road Contracts	(2,745,000)	-	-	-	(2,745,000)	(2,523,145)	92%
Reseals	-	-	-	-	-	-	-
Private Works	(230,000)	-	-	-	(230,000)	(262,550)	114%
Total Road Operations	(11,597,967)	(474,000)	(350,000)	929,022	(11,492,945)	(11,097,508)	97%
Fleet Services							
Fleet Services Management	(86,700)	-	-	-	(86,700)	(82,746)	95%
Plant And Equipment	(5,627,600)	-	-	-	(5,627,600)	(5,426,672)	96%
Depots	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-
Total Fleet Services	(5,714,300)	-	-	-	(5,714,300)	(5,509,418)	96%
Urban Services							
Urban Services Management	(14,125)	-	-	-	(14,125)	(2,459)	17%
Horticulture	-	-	-	-	-	-	-
Street Cleaning	-	-	-	-	-	-	-
Public Ammenities	-	-	-	-	-	-	-
Ovals	(11,466)	-	(2,900)	-	(14,366)	(47,969)	334%
Town Streets	(545,200)	-	-	-	(545,200)	(273,379)	50%
Public Swimming Pools	(120,000)	-	-	-	(120,000)	(114,505)	95%
Total Urban Services	(690,791)	-	(2,900)	-	(693,691)	(438,312)	63%
Total Tech Services (Excluding Water/Sewer)	(18,058,390)	(474,000)	(376,900)	929,022	(17,980,268)	(17,158,429)	95%
Development Services							-
Development Services Management							
Development Services Management	(50,000)	-	-	-	(50,000)	(4,963)	10%
Total Development Services Management	(50,000)	-	-	-	(50,000)	(4,963)	10%
Regulatory Services							
Compliance Services	(35,066)	-	-	-	(35,066)	(44,733)	128%
Building Control	(48,000)	-	-	-	(48,000)	(82,873)	173%
Environmental Health Services	(5,000)	-	-	-	(5,000)	(13,277)	266%
Town Planning	(145,000)	-	(107,000)	-	(252,000)	(167,245)	66%
Noxious Weeds	-	-	-	-	-	-	-
Total Regulatory Services	(233,066)	-	(107,000)	-	(340,066)	(308,128)	91%
Property And Risk							
Property And Risk	(773,512)	-	-	-	(773,512)	(862,537)	112%
Cemetery Services	(89,513)	-	-	-	(89,513)	(65,489)	73%
Medical Facilities	(65,999)	-	-	-	(65,999)	(57,328)	87%
Public Halls	(17,912)	-	-	-	(17,912)	(17,948)	100%
Total Property And Risk	(946,936)	-	-	-	(946,936)	(1,003,302)	106%
Development And Tourism							
Tourism And Development Services	(47,500)	-	-	-	(47,500)	(51,712)	109%
Tourism And Economic Promotion	-	-	-	-	-	-	-
Total Development And Tourism	(47,500)	-	-	-	(47,500)	(51,712)	109%
Total Development Services	(1,277,502)	-	(107,000)	-	(1,384,502)	(1,368,105)	99%

Part 5: Revenue

Description	Revenue	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
Corporate And Community Services							-
Corporate Services							
Corporate Services Management	(30,485)	(9,914)	-	-	(40,399)	(41,329)	102%
Administration Services	(217,486)	-	-	-	(217,486)	(285,871)	131%
Finance	(702,675)	(33,531)	-	-	(736,206)	(803,296)	109%
Communications And IT	(750,387)	-	-	-	(750,387)	(744,706)	99%
HR Management	(107,714)	(3,879)	-	-	(111,593)	(148,358)	133%
Payroll Services	(96,187)	-	-	-	(96,187)	-	0%
WH&S And Risk Management	(70,381)	-	-	-	(70,381)	(98,164)	139%
Learning And Development Services	(92,910)	-	-	-	(92,910)	(76,910)	83%
Supply Services	-	-	-	-	-	-	-
Total Corporate Services	(2,068,225)	(47,324)	-	-	(2,115,549)	(2,198,634)	104%
Corporate and Comm Services Other							
Bushfire And Emergency Services	(5,459,017)	-	-	(125,684)	(5,584,701)	(5,201,875)	93%
Community Banking Agency	(112,032)	-	-	-	(112,032)	(73,992)	66%
Total Corporate and Comm Services Other	(5,571,049)	-	-	(125,684)	(5,696,733)	(5,275,867)	93%
Children's And Community Services							
Childrens And Community Services Management	(1,000)	-	-	-	(1,000)	-	0%
Connect 5	(206,392)	-	(66,364)	-	(272,756)	(207,215)	76%
Family Day Care	(321,604)	-	-	-	(321,604)	(370,671)	115%
Youth Development	(102,480)	-	-	-	(102,480)	(104,647)	102%
OOSH	(50,400)	-	-	-	(50,400)	(48,694)	97%
Libraries	(70,095)	-	-	-	(70,095)	(60,585)	86%
Community Development	-	-	-	-	-	-	-
Community Transport	(355,487)	-	-	-	(355,487)	(305,921)	86%
Multiservice Outlet	(572,500)	-	-	-	(572,500)	(641,517)	112%
Yuluwirri Kids	(1,386,258)	-	-	-	(1,386,258)	(1,348,331)	97%
Total Children's And Community Services	(3,066,216)	-	(66,364)	-	(3,132,580)	(3,087,581)	99%
Total Corporate And Comm Services	(10,705,490)	(47,324)	(66,364)	(125,684)	(10,944,862)	(10,562,082)	97%
Total General Fund	(50,000,089)	(878,799)	(570,884)	803,338	(50,846,214)	(45,871,846)	90%
Warrumbungle Water	(4,503,270)	55,115	-	-	(4,448,155)	(3,326,681)	75%
Warrumbungle Sewer	(1,551,218)	-	-	-	(1,551,218)	(1,541,712)	99%
Warrumbungle Waste	(2,035,578)	22,544	-	-	(2,013,034)	(2,029,989)	101%
Warrumbungle Quarry	(1,389,126)	-	-	-	(1,389,126)	(1,178,194)	85%
Total Warrumbungle Shire Council	(59,479,281)	(801,140)	(570,664)	803,338	(60,047,747)	(53,700,422)	89%

Reconciliation to P&L Revenue Figure

Total Cash Revenue (per above)	(59,479,281)		(60,047,747)	(53,700,422)
Add/(Less):				
Non Cash Items				
Reversal of py impairment not incl above (non cash)	(24,000)		(24,000)	-
Net share of JV not budgeted for (non-cash)	(10,000)		(10,000)	-
WDV of assets disposed not incl above (non cash)	1,066,000		1,066,000	1,025,392
Move FFF recoup to Revenue	-	57,210	57,210	-
Internal Charges (to back out)			-	
Plant income internal charge	4,532,600		4,532,600	4,534,573
IT internal Charge	750,387		750,387	744,706
Other internal charges (Fleet, Water, Sewer and Waste)	1,472,058		1,472,058	1,129,905
Internal rent	37,631		37,631	37,631
Water monitoring Internal Charge	16,066		16,066	16,066
Sewer Loan (internal)	63,013		63,013	63,013
Employee Oncosts (Other)	-		-	644,385
Other Internal Income	5,663		5,663	-
Insurance Charges (internal)	296,159		296,159	296,159
Other			-	-
Rounding	(296)		(40)	592
Total	(51,274,000)		(51,785,000)	(45,208,000)
Total Revenue (accrual) per P&L	(51,274,000)		(51,785,000)	(45,208,000)
Variance	-		-	-

Part 5: Revenue (Continued)

Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
General Revenue				
General Revenue	(14,185,601)	(14,183,008)	100%	Per budget
Total General Revenue	(14,185,601)	(14,183,008)	100%	
Executive				
Executive	(6,150,981)	(2,352,222)	38%	Under-receipt in Executive Services due to non-receipt of \$4.0m of CTF grants which are paid post completion of works. This amount relates to the Three Rivers Retirement project (\$4.45m).
Total Executive	(6,150,981)	(2,352,222)	NB	
Technical Services				
Technical Services Management	-	-	NB	N/A
Design Services	(79,332)	(113,191)	143%	\$56k over budget in Design Management Income due to receipt of funding for design works. RSO revenue currently under budget as the position was vacant for nearly half of the year.
Road Operations	(11,492,945)	(11,097,508)	97%	Road Operations income is currently \$395k under budget due to: * Local Roads M&R up \$261k offset by; * RMS charges under budget (\$290k); * Non Receipt of grant monies from Black Spot Programs and other regional road grants (\$350k) as these programs are yet to be completed.
Fleet Services	(5,714,300)	(5,509,418)	96%	Below budget due to lower than budgeted proceeds from major plant. This is due to delays in the Plant replacement program.
Urban Services	(693,691)	(438,312)	63%	Timing difference caused by a delay in grant income of \$220k (Town streets, capital cont.).
Total Tech Services (Excl Water/Sewer)	(17,980,268)	(17,158,429)	95%	
Development Services				
Development Services Management	(50,000)	(4,963)	10%	DSM Budget relates to private works for a neighbouring Council. These works have just commenced.
Regulatory Services	(340,066)	(308,128)	91%	Regulatory Services income is currently (\$32k) under budget due predominatly to lower than budgeted developer contributions.
Property And Risk	(946,936)	(1,003,302)	106%	P&R is over budget due to increased internal recoveries and insurance rebates;
Development And Tourism	(47,500)	(51,712)	109%	Higher than forecast sales revenue
Total Development Services	(1,384,502)	(1,368,105)	99%	
Corporate And Community Services				
Corporate Services	(2,115,549)	(2,198,634)	104%	Slightly over due to better than expected recoveries.
Corporate and Comm Services Other	(5,696,733)	(5,275,867)	93%	Delays in the Coona FCC has delayed Capital income from the RFS
Children's And Community Services	(3,132,580)	(3,087,581)	99%	Roughly per budget.
Total Corporate And Comm Services	(10,944,862)	(10,562,082)	97%	
Total General Fund	(50,646,214)	(45,623,846)	90%	
Warrumbungle Water	(4,448,155)	(3,326,681)	75%	Water revenue is well over budget for Rates and User Fees but is below budget due to non-receipt of grant monies for the bores.
Warrumbungle Sewer	(1,551,218)	(1,541,712)	99%	Roughly per budget.
Warrumbungle Waste	(2,013,034)	(2,029,989)	101%	Roughly per budget.
Warrumbungle Quarry	(1,389,126)	(1,178,194)	85%	Quarries revenues were under budget due to the product mix sold. Volumes were up but sales income down. Council has still made a significant profit of \$116k on the quarry.
Total Warrumbungle Shire Council	(60,047,747)	(53,700,422)	89%	

Part 6: Recurrent Expenditure

Description	Expense	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Spent to date
General Revenue							
Rates Revenue	-	-	-	-	-	70,382	-
Interest Revenue	-	-	-	-	-	-	-
General Grants	-	-	-	-	-	-	-
Total General Revenue	-	-	-	-	-	70,382	-
Executive							-
General Manager							
Management And Leadership	642,979	-	-	-	642,979	669,240	104%
Governance	335,917	(3,191)	15,000	-	347,726	302,768	87%
Cobbora Transition Fund	151,458	-	20,400	-	171,858	132,662	77%
Total Executive	1,130,354	(3,191)	35,400	-	1,162,563	1,104,670	95%
Technical Services							-
Technical Services Management	137,536	-	-	-	137,536	175,039	127%
Total Technical Services Management	137,536	-	-	-	137,536	175,039	127%
Design Services							
Design Services Management	81,799	-	-	-	81,799	51,619	63%
Emergency Services Management	88,853	-	-	-	88,853	83,194	94%
Survey Investigation And Design	101,452	-	-	-	101,452	116,587	115%
Asset Management	68,707	-	-	-	68,707	86,042	125%
NSW Fire Brigade	44,500	-	-	-	44,500	33,298	75%
Road Safety Officer	101,321	-	-	-	101,321	61,041	60%
Total Design Services	486,632	-	-	-	486,632	431,781	89%
Road Operations							
Road Operations Management	161,187	-	-	-	161,187	481,520	299%
Regional Roads M&R	1,438,735	250,000	-	-	1,688,735	849,246	50%
Local Roads M&R	2,602,641	-	-	-	2,602,641	2,284,394	88%
Aerodromes	85,521	-	-	-	85,521	89,117	104%
RMCC And Other Road Contracts	2,545,000	-	-	-	2,545,000	2,260,229	89%
Reseals	-	-	-	-	-	-	-
Private Works	200,000	-	-	-	200,000	360,442	180%
Total Road Operations	7,033,084	250,000	-	-	7,283,084	6,324,948	87%
Fleet Services							
Fleet Services Management	277,589	-	-	-	277,589	190,393	69%
Plant And Equipment	2,729,812	-	-	-	2,729,812	2,210,183	81%
Depots	115,653	-	-	-	115,653	146,625	127%
Workshops	53,298	-	-	-	53,298	59,949	112%
Total Fleet Services	3,176,352	-	-	-	3,176,352	2,607,150	82%
Urban Services							
Urban Services Management	198,559	-	-	-	198,559	197,711	100%
Horticulture	700,555	9,000	-	-	709,555	517,890	73%
Street Cleaning	236,256	-	-	-	236,256	275,489	117%
Public Ammenities	213,714	-	-	-	213,714	259,876	122%
Ovals	303,020	-	-	-	303,020	355,267	117%
Town Streets	624,415	-	-	-	624,415	612,226	98%
Public Swimming Pools	654,075	-	-	-	654,075	576,229	88%
Total Urban Services	2,930,594	9,000	-	-	2,939,594	2,794,688	95%
Total Tech Services (Excluding Water/Sewer)	13,764,198	259,000	-	-	14,023,198	12,333,606	88%
Development Services							-
Development Services Management							
Development Services Management	315,218	-	-	-	315,218	275,901	88%
Total Development Services Management	315,218	-	-	-	315,218	275,901	88%
Regulatory Services							
Compliance Services	190,979	-	-	-	190,979	191,336	100%
Building Control	127,547	-	-	-	127,547	140,398	110%
Environmental Health Services	102,664	-	-	-	102,664	49,999	49%
Town Planning	102,078	-	40,000	-	142,078	187,147	132%
Noxious Weeds	99,810	-	-	-	99,810	99,518	100%
Total Regulatory Services	623,078	-	40,000	-	663,078	668,398	101%
Property And Risk							
Property And Risk	1,336,331	-	4,721	-	1,341,052	1,421,823	106%
Cemetery Services	170,548	-	-	-	170,548	150,524	88%
Medical Facilities	88,624	-	-	-	88,624	57,602	65%
Public Halls	256,470	-	-	-	256,470	237,475	93%
Total Property And Risk	1,851,973	-	4,721	-	1,856,694	1,867,424	101%
Development And Tourism							
Tourism And Development Services	367,220	-	-	-	367,220	385,025	105%
Tourism And Economic Promotion	33,100	-	-	-	33,100	33,593	101%
Total Development And Tourism	400,320	-	-	-	400,320	418,618	105%
Total Development Services	3,190,589	-	44,721	-	3,235,310	3,230,341	100%

Part 6: Recurrent Expenditure

Description	Expense	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Spent to date
Corporate And Community Services							-
Corporate Services							
Corporate Services Management	204,277	-	-	-	204,277	220,023	108%
Administration Services	708,347	-	-	-	708,347	631,399	89%
Finance	1,339,203	(21,255)	70,000	-	1,387,948	1,449,240	104%
Communications And IT	1,066,536	-	-	-	1,066,536	1,081,764	101%
HR Management	382,173	-	-	-	382,173	353,090	92%
Payroll Services	219,694	-	-	-	219,694	381,155	173%
WH&S And Risk Management	130,279	-	-	-	130,279	53,199	41%
Learning And Development Services	411,224	-	-	-	411,224	455,989	111%
Supply Services	409,659	-	-	-	409,659	408,495	100%
Total Corporate Services	4,871,392	(21,255)	70,000	-	4,920,137	5,034,354	102%
Corporate And Comm Other							
Bushfire And Emergency Services	3,266,560	-	-	-	3,266,560	3,769,057	115%
Community Banking Agency	112,032	-	-	-	112,032	108,781	97%
Total Corporate And Comm Other	3,378,592	-	-	-	3,378,592	3,877,838	115%
Children's And Community Services							
Childrens And Community Services Management	51,037	-	-	-	51,037	63,009	123%
Connect 5	190,430	3,365	-	-	193,795	194,300	100%
Family Day Care	322,370	6,731	-	-	329,101	369,217	112%
Youth Development	106,251	3,365	-	-	109,616	117,728	107%
OOSH	50,798	-	-	-	50,798	48,993	96%
Libraries	643,303	-	-	-	643,303	609,641	95%
Community Development	96,000	-	-	-	96,000	70,208	73%
Community Transport	233,235	10,096	-	-	243,331	262,435	108%
Multiservice Outlet	544,905	10,096	-	-	555,001	632,773	114%
Yuluwirri Kids	1,385,588	23,557	-	-	1,409,145	1,332,225	95%
Total Children's And Community Services	3,623,917	57,210	-	-	3,681,127	3,700,529	101%
Total Corporate And Comm Services	11,873,901	35,955	70,000	-	11,979,856	12,612,721	105%
Total General Fund	29,959,042	291,764	150,121	-	30,400,927	29,351,720	97%
Warrumbungle Water	2,345,748	-	-	-	2,345,748	2,330,997	99%
Warrumbungle Sewer	1,130,931	-	-	-	1,130,931	1,288,744	114%
Warrumbungle Waste	1,944,083	-	-	-	1,944,083	2,045,709	105%
Warrumbungle Quarry	1,169,335	-	-	-	1,169,335	1,062,646	91%
Total Warrumbungle Shire Council	36,549,139	291,764	150,121	-	36,991,024	36,079,816	98%
Less FFF Adjustments	(169,653)	169,653	-	-	-	-	-
Total	36,379,486	461,417	150,121	-	36,991,024	36,079,816	98%

Reconciliation to P&L Expenditure Figure

Total Cash Expenditure (per above)	36,379,486	36,991,024	36,079,816
Add/(Less):			
Non Cash Items			
Depreciation	9,065,000	9,065,000	9,286,000
Net share of JV not budgeted for (non-cash)	-	-	-
AASB 119 Adjustments	-	-	738,381
Move FFF recoup to Revenue	-	(57,210)	-
Remediation Amortisation	-	-	81,786
Internal Charges (to back out)			
Plant income internal charge	(4,532,600)	(4,532,600)	(4,534,573)
IT internal Charge	(750,387)	(750,387)	(744,706)
Other internal charges (Water, Sewer and Waste)	(1,072,686)	(1,072,686)	(1,129,905)
Internal rent	(37,631)	(37,631)	(37,631)
Water monitoring Internal Charge	(16,066)	(16,066)	(16,066)
Sewer Loan (internal)	(63,013)	(63,013)	(63,013)
Other on-costs	(399,372)	(399,372)	(644,385)
Employee Oncosts (Other)		-	-
Insurance Charges (internal)	(296,159)	(296,159)	(296,159)
Suspense Items	-	-	-
Other	(5,663)	(5,663)	-
Other			
Rounding	(1,909)	(1,237)	455
Total	38,269,000	38,824,000	38,720,000
Total Expenditure (accrual) per P&L	38,269,000	38,824,000	38,720,000
Variance	-	-	(0)

Part 6: Recurrent Expenditure (Continued)

Description	Expenditure Revised Budget	Expenditure Actuals	Var %	Reason for Variance
General Revenue				
General Revenue	-	70,382	NB	Recognition of doubtful debts for rates - not budgeted for.
Total General Revenue	-	70,382	NB	
Executive				
Executive	1,162,563	1,104,670	95%	Slightly under budget
Total Executive	1,162,563	1,104,670	52%	
Technical Services				
Technical Services Management	137,536	175,039	127%	Over budget as a portion of salaries for this area have not been distributed to road operations.
Design Services	486,632	431,781	89%	Design Services is \$80k under budget primarily due to salaries in this section being coded to capital works, and the fact that Council only recently re-appointed a Road Safety officer.
Road Operations	7,283,084	6,324,948	87%	Road Operations is \$958k under budget due to: * Lower than budgeted work on local roads (\$107k) predominantly due to lower than budget work on sealed roads (unsealed roads maintenance is per budget); * Lower than budgeted RMCC works (\$285k). These works are cyclical in nature and depend partially on the availability of project work on the state roads; * Lower than budgeted Regional Roads maintenance (\$839k). It should be noted that maintenance works on Local and Regional roads is down due to the concentration of works on Council's significant capital program.
Fleet Services	3,176,352	2,607,150	82%	Fleet Services is \$569k under budget due to lower than anticipated Fuel costs
Urban Services	2,939,594	2,794,688	95%	Urban Services is \$128k under budget mainly due to lower than expected Parks & Pools expenses
Total Tech Services (Excl Water/Sewer)	14,023,198	12,333,606	88%	
Development Services				
Development Services Management	315,218	275,901	88%	DSM is under budget by \$39k predominatly due to the coding of a higher than budget amount of the Manager Regulatory Service and Waste's salaries to Waste (\$36k)
Regulatory Services	663,078	668,398	101%	Roughly per Budget
Property And Risk	1,856,694	1,867,424	101%	Roughly per Budget
Development And Tourism	400,320	418,618	105%	Development and Tourism is \$28k over the pro-rata budget due to: * Operations Expenses (\$14k); * Grounds Maintenance & Mowing Expenses (\$8k).
Total Development Services	3,235,310	3,230,341	100%	
Corporate And Community Services				
Corporate Services	4,920,137	5,034,354	102%	Corporate Services, excluding RFS, is \$114k over the pro-rata budget due to lower than expected payroll recoveries against expenses (\$161k) which relate to the whole organisation. Once this item is adjusted for Corporate Services expenditure is per budget.
Corporate And Comm Other	3,378,592	3,877,838	115%	The variance is due to higher than expected Gross up value (non cash expense) in the RFS activity.
Children's And Community Services	3,681,127	3,700,529	101%	Roughly per budget
Total Corporate And Comm Services	11,979,856	12,612,721	105%	
Total General Fund	30,400,927	29,351,720	97%	
Warrumbungle Water	2,345,748	2,330,997	99%	Roughly per budget
Warrumbungle Sewer	1,130,931	1,288,744	114%	Warrumbungle Sewer is \$158k over the pro-rata budget due to higher than expected maintenance costs across the board.
Warrumbungle Waste	1,944,083	2,045,709	105%	Warrumbungle Waste is \$101k over budget due to the coding of a higher than budget amount of the Manager Regulatory Service and Waste's salaries to Waste (\$36k), and higher than budgeted contracts expenditure (\$106k) offset by savings elsewhere. Waste made a \$15k loss in the year, however, expenditure growth in waste has slowed, with the increase between 2014/15 and 2015/16 due solely to higher internal charges for waste (per the FFF IAP) and the Manager for the area correctly coding his salary to waste in the 2015/16 financial year.
Warrumbungle Quarry	1,169,335	1,062,646	91%	Under budget due to lower than budgeted Product costs.
Total Warrumbungle Shire Council	36,991,024	36,079,816	98%	

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
General Revenue								
Rates Revenue	-	-	-	-	-	-	-	-
Interest Revenue	-	-	-	-	-	-	-	-
General Grants		-	-	-	-	-	-	-
Total General Revenue	-	-	-	-	-	-	-	-
Executive								-
General Manager								
Management And Leadership	-	-	-	-	-	-	-	-
Governance	-	-	-	-	-	-	-	-
Cobbora Transition Fund	5,552,000	255,238	-	-	0	5,807,238	1,720,666	30%
Total Executive	5,552,000	255,238	-	-	0	5,807,238	1,720,666	30%
Technical Services								-
Technical Services Management	-		-	-	-	-	-	-
Total Technical Services Management	-	-	-	-	-	-	-	-
Design Services								
Design Services Management	145,000	2,131	-	-	-	147,131	125,980	86%
Emergency Services Management		-	-	-	-	-	-	-
Survey Investigation And Design	-	-	-	-	-	-	-	-
Asset Management	-	-	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-	-	-
Road Safety Officer	-	-	-	-	-	-	-	-
Total Design Services	145,000	2,131	-	-	-	147,131	125,980	86%
Road Operations								
Road Operations Management	-	-	-	-	-	-	-	-
Regional Roads M&R	4,521,300	376,150	224,000	-	(1,727,311)	3,394,139	2,649,182	78%
Local Roads M&R	4,395,051	682,261	-	441,500	236,667	5,755,479	4,227,215	73%
Aerodromes	-	-	-	-	-	-	-	-
Village Streets	-	-	-	-	-	-	-	-
RMCC And Other Road Contracts	-	-	-	-	-	-	-	-
Reseals	629,300	-	-	(629,300)	-	-	-	-
Private Works	-	-	-	-	-	-	-	-
Total Road Operations	9,545,651	1,058,411	224,000	(187,800)	(1,490,644)	9,149,618	6,876,397	75%
Fleet Services								
Fleet Services Management	-	-	-	-	-	-	-	-
Plant And Equipment	2,550,000	949,846	(45,000)	(17,338)	(900,000)	2,537,508	2,420,529	95%
Depots	-	63,793	-	17,338	-	81,131	97,795	121%
Workshops	-	-	45,000	-	-	45,000	-	0%
Total Fleet Services	2,550,000	1,013,639	-	-	(900,000)	2,663,639	2,518,324	95%
Urban Services								
Urban Services Management	-	-	-	-	-	-	-	-
Horticulture	70,000	33,238	-	(33,238)	-	70,000	-	0%
Street Cleaning	-	-	-	-	-	-	-	-
Public Ammenities	-	-	-	33,238	-	33,238	25,734	77%
Ovals	70,000	76,250	-	28,100	(141,250)	33,100	46,247	140%
Town Streets	999,000	317,119	-	187,800	45	1,503,964	891,489	59%
Public Swimming Pools	81,000	27,000	-	-	(31,000)	77,000	38,786	50%
Total Urban Services	1,220,000	453,607	-	215,900	(172,205)	1,717,302	1,002,256	58%
Total Tech Services (Excluding Water/Sewer)	13,460,651	2,527,788	224,000	28,100	(2,562,849)	13,677,690	10,522,957	77%
Development Services								-
Development Services Management								
Development Services Management	-	-	-	-	-	-	-	-
Building Control	-	-	-	-	-	-	-	-
Environmental Health Services	-	-	-	-	-	-	-	-
Town Planning	-	-	-	-	-	-	-	-
Total Dev Services Management	-	-	-	-	-	-	-	-
Regulatory Services								
Compliance Services	-	-	-	-	-	-	-	-
Noxious Weeds	-	-	-	-	-	-	-	-
Total Regulatory Services	-	-	-	-	-	-	-	-
Property And Risk								
Property And Risk	10,000	11,832	-	10,000	145,548	177,380	162,438	92%
Cemetery Services	-	17,000	-	-	-	17,000	9,803	58%
Medical Facilities	-	-	-	-	-	-	-	-
Public Halls	27,500	141,040	-	-	27,000	195,540	120,832	62%
Total Property And Risk	37,500	169,872	-	10,000	172,548	389,920	293,073	75%
Development And Tourism								
Tourism And Development Services	30,000	21,725	-	-	-	51,725	33,087	64%
Tourism And Economic Promotion	-	-	-	-	-	-	-	-
Total Development And Tourism	30,000	21,725	-	-	-	51,725	33,087	64%
Total Development Services	67,500	191,597	-	10,000	172,548	441,645	326,160	74%

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
Corporate And Community Services								-
Corporate Services Management	-	-	-	-	-	-	-	-
Total Corporate Services Management	-	-	-	-	-	-	-	-
Administration & Customer Services			-	-	-			
Administration Services	-	-	-	-	-	-	-	-
Community Banking Agency	-	-	-	-	-	-	-	-
Total Admin & Customer Services	-	-	-	-	-		-	-
Bushfire And Emergency Services	2,656,100	-	-	-	142,338	2,798,438	2,062,922	74%
Total Bushfire & Emergency Services	2,656,100	-	-	-	142,338	2,798,438	2,062,922	74%
Finance	-	-	-	-	-	-	-	-
Total Finance	-	-	-	-	-	-	-	-
Communications And IT	140,255	17,398	-	-	-	157,653	30,193	19%
Total Communications And IT	140,255	17,398	-	-	-	157,653	30,193	19%
Human Resources			-	-	-			
HR Management	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-	-	-
WH&S And Risk Management	-	-	-	-	-	-	-	-
Learning And Development Services	-	-	-	-	-	-	-	-
Total HR	-	-	-	-	-	-	-	-
Children's And Community Services								
Childrens And Community Services Management	-	-	-	-	-	-	-	-
Connect 5	15,000	-	-	12,427	-	27,427	27,427	100%
Family Day Care	10,500	9,500	-	(20,000)	20,000	20,000	-	0%
Youth Development	-	-	-	-	-	-	-	-
OOSH	-	-	-	-	-	-	-	-
Libraries	-	-	-	200,000	-	200,000	134,166	67%
Community Development	-	-	-	-	-	-	-	-
Community Transport	111,500	8,182	-	-	-	119,682	53,211	44%
Multiservice Outlet	20,500	24,091	5,000	-	-	49,591	47,251	95%
Yuluwirri Kids	-	-	-	-	-	-	-	-
Total Children's & Community Services	157,500	41,773	5,000	192,427	20,000	416,700	262,055	63%
Supply Services	1,250	-	-	-	-	1,250	-	0%
Total Supply Services	1,250	-	-	-	-	1,250	-	0%
Total Corporate And Comm Services	2,955,105	59,171	5,000	192,427	162,338	3,374,041	2,355,170	70%
Total General Fund	22,035,256	3,033,794	229,000	230,527	(2,227,964)	23,300,613	14,924,953	64%
Warrumbungle Water	2,753,800	348,906	120,000	-	(589,757)	2,632,949	634,748	24%
Warrumbungle Sewer	323,000	34,569	-	(36,444)	(29,595)	291,530	250,497	86%
Warrumbungle Waste	-	15,000	30,000	-	-	45,000	31,375	70%
Warrumbungle Quarry	-	-	-	-	-	-	-	-
Total Warrumbungle Shire Council	25,112,056	3,432,269	379,000	194,083	(2,847,315)	26,270,093	15,841,573	60%

Description	2015/16 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	%	Current Status	Comple te Y/N
Executive Services										
CTF - Three Rivers Retirement Village	4,450,000	-	-	-	-	4,450,000	403,012	9%	Ongoing (complete Feb. 2017)	No
CTF - MPC Rejuvenation/Jubilee Hall	610,000	82,925		-	(406,104)	286,821	307,696	107%	Complete	Yes
CTF - Jubilee Hall	-	-		-	406,104	406,104	385,021	95%	Complete	Yes
CTF - Heavy Vehicle Parking Area	50,000	-		-	-	50,000	37,323	75%	Complete	Yes
CTF - RV Parking Area	50,000	14,227		-	-	64,227	64,240	100%	Complete	Yes
CTF - Bolaroo St Streetscape	342,000	-		-	(20,380)	321,620	294,410	92%	Complete	Yes
CTF - Robertson Oval Second Oval Development	50,000	97,515		-	6,732	154,247	154,391	100%	Complete	Yes
CTF - Milling Park Playground Equipment Improvements	-	2,437		-	(20)	2,417	2,417	100%	Complete	Yes
CTF - Milling Park New Toilet Block	-	219		-	6,617	6,836	6,836	100%	Complete	Yes
CTF - Robertson Oval Netball Courts	-	57,915		-	7,051	64,966	64,966	100%	Complete	Yes
CTF - Three Rivers Retirement Village (Co-Contribution)	-			-	-	-	355	NB	Complete	Yes
Executive Services Total	5,552,000	255,238	-	-	0	5,807,238	1,720,666	30%		
Corporate Services										
RFS - Fire Control Centre Coonabarabran	2,000,000	-	-	-	-	2,000,000	1,919,060	96%	In Progress.	No
RFS - Vehicles	656,100	-	-	-	-	656,100	-	0%	Ongoing	No
RFS - Control Centre					10,641	10,641	10,650	0%	Ongoing	No
RFS Shed Dunedoo					-	-	1,242	0%	Ongoing	No
RFS - Yaminbah Shed					103,728	103,728	104,000	0%	Ongoing	No
RFS - Coona Fringe Shed					27,969	27,969	27,969	0%	Ongoing	No
Bushfire and Emergency Services Total	2,656,100	-	-	-	142,338	2,798,438	2,062,922	74%		
Blue point Integration	50,000	-	-	-	-	50,000	26,375	53%	In progress	No
Point to point WIFI for remote sights	-	17,398	-	-	-	17,398	(1,295)	-7%	In progress - negative figure due to reversal of prior year accrual	No
Microsoft Server Licenses & SA	59,025	-	-	-	-	59,025	-	0%	Not commenced	No
Replacement IT Server Hardware	16,230	-	-	-	-	16,230	-	0%	Not commenced	No
Replacement PCs	15,000	-	-	-	-	15,000	5,113	34%	In progress	No
Communications & IT Total	140,255	17,398	-	-	-	157,653	30,193	19%		
Connect 5 Capital - Purchase of Vehicle	15,000	-	-	12,427	-	27,427	27,427	100%	Completed	Yes
Multipurpose (Bike) Track - YK and Day Care centre					20,000	20,000	-	0%	Not commenced	No
FDC Replacement of Vehicle	10,500	9,500	-	(20,000)	-	-	-	0%	Postponed	No
Community Transport Capital	91,500	8,182	-	-	-	99,682	53,211	53%	In progress	No
Trips Program (CT)	20,000	-	-	(5,000)	-	15,000	-	0%	Not commenced	No
MSO Capital Replacements	20,500	24,091	-	-	-	44,591	41,151	92%	In progress	No
MSO Buildings - Internal Finishes	-	-	5,000	5,000	-	10,000	6,100	61%	In progress	No
Dunedoo Library Extension	-	-		200,000	-	200,000	134,166	67%	New Project	No
Children's and Community Services	157,500	41,773	5,000	192,427	20,000	416,700	262,056	63%		
Coolah Store 3 Whirlybirds vent over chemical Storage	1,250	-	-	-	-	1,250	-	0%	Not commenced	No
Supply Services Total	1,250	-	-	-	-	1,250	-	0%		
Corporate Services Total	2,955,105	59,171	5,000	192,427	162,338	3,374,040	2,355,171	70%		

Description	2015/16 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	%	Current Status	Comple te Y/N
Development Services										
Tourism and Development Services										No
Shire Entrance Signs	20,000	21,725	-	-	-	41,725	23,726	57%	In progress	No
Tourism Trail Brochure	10,000	-	-	-	-	10,000	9,361	94%	Not commenced	No
Tourism and Development Services Total	30,000	21,725	-	-	-	51,725	33,087	64%		
Property & Risk										
Disabled access Coolah Office	10,000	-	-	-	-	10,000	-	0%	To engage architect in February	No
Mullaley Recreation Grounds Installation of Septic System	-	11,832	-	-	-	11,832	10,928	92%	Completed	Yes
Memorial Wall at old Coonabarabran Cemetery	-	17,000	-	-	-	17,000	9,803	58%	In progress	No
Hall Baradine – Refurbishment of Toilets	-	141,040	-	-	-	141,040	120,832	86%	DA started	No
Hall Baradine - Disabled Access	27,500	-	-	-	-	27,500	-	0%	Builder engaged	No
Roof Repairs - Coona Office		-	-	10,000	-	10,000	-	0%	Not commenced	No
Installation of Solar Panels - Various Buildings		-	-	-	145,548	145,548	151,510	104%	Not commenced	No
Coona Youth centre - Refinish indoor court		-	-	-	27,000	27,000	-	0%	Not commenced	No
Property & Risk Total	37,500	169,872	-	10,000	172,548	389,920	293,073	75%		
Development Services Total	67,500	191,597	-	10,000	172,548	441,645	326,160	74%		
Technical Services										
Asset Design Services										
Design Projects Survey Equip-Cap	12,000	-	-	337	-	12,337	12,215	99%	Completed	Yes
Design Services Software Upgrade	13,000	2,131	-	(337)	(544)	14,250	2,090	15%	Completed	Yes
Bike Plan	40,000	-	-	-	-	40,000	35,742	89%	In Progress	No
Kerb blisters, Edwards St, East & West of Newell - Design	40,000	-	-	3,592	544	44,136	44,136	100%	Completed	Yes
Shared Path, Edward Street, Newell to Neate - Design	40,000	-	-	(3,592)	-	36,408	31,798	87%	Completed	Yes
Asset Design Services Total	145,000	2,131	-	-	-	147,131	125,980	86%		
Fleet Services										
Minor Plant Purchases	15,000	-	-	(7,338)	-	7,662	-	0%	Completed	Yes
Dunedoo Depot Underground Storage	-	63,793	-	17,338	-	81,131	81,146	100%	Completed	Yes
Plant & Equipment Purchases	2,535,000	949,846	(45,000)		(900,000)	2,539,846	2,420,529	95%	Purchases per program	No
Coona Workshop Capital items	-	-	20,000	(10,000)	-	10,000	1,818	18%	In progress	No
Shed at Coolah Workshop	-	-	25,000	-	-	25,000	14,830	59%	Completed	Yes
Fleet Services Total	2,550,000	1,013,638	-	-	(900,000)	2,663,638	2,518,324	95%		
Road Operations										
Reseals		-								
Baradine Streets Reseals	18,100	-	-	-	-	18,100	10,242	57%	Completed	Yes
Binnaway Streets Reseals	16,200	-	-	-	-	16,200	10,590	65%	Completed	Yes
Coolah Streets Reseals	26,900	-	-	-	-	26,900	24,365	91%	Completed	Yes
Coonabarabran Streets Reseals	86,200	-	-	-	(152)	86,048	57,442	67%	Completed	Yes
Dunedoo Streets Reseals	24,200	-	-	-	152	24,352	24,352	100%	Completed	Yes
Mendooran Streets Reseals	16,200	-	-	-	-	16,200	15,999	99%	Completed	Yes
Reseals - Bugaldie Goorianawa Rd	42,400	-	-	-	-	42,400	12,721	30%	Completed	Yes
Reseals - Cooks Rd- Coolah	31,300	-	-	(4,349)	-	26,951	-	0%	Abandoned	No
Reseals - Coolah Creek Rd- Coolah	22,800	-	-	(9,035)	-	13,765	13,765	100%	Completed	Yes
Reseals - Digilar East Rd- Dunedoo	30,000	-	-	-	-	30,000	16,730	56%	Completed	Yes
Reseals - Spring Ridge Rd - Laheys Ck	30,000	-	-	-	-	30,000	3,434	11%	November Completion	No

Description	2015/16 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	%	Current Status	Comple te Y/N
Reseals - Sir Ivan Doherty Rd - Leadville	30,000	-	-	-	-	30,000	14,141	47%	Completed	Yes
Reseals - Kanoona Rd - Narangarie Val	30,000	-	-	-	-	30,000	18,219	61%	Completed	Yes
Reseals - Lawson Park Rd - Narangarie Val	30,000	-	-	-	-	30,000	17,594	59%	Completed	Yes
Reseals - Premier Tambar Springs - Premier	60,000	-	-	-	-	60,000	34,094	57%	Completed	Yes
Reseals - Maranoa Rd - Purlawaugh	35,000	-	-	-	-	35,000	18,824	54%	Completed	Yes
Reseals - Sansons Lane - Purlawaugh	30,000	-	-	-	-	30,000	15,824	53%	Completed	Yes
Reseals - Box Ridge Rd - Ulamambri	70,000	-	-	-	-	70,000	39,844	57%	Completed	Yes
Total Reseals	629,300	-	-	(13,384)	-	615,916	348,181	57%		
Resheeting										
Box Ridge Rd - Resheeting	120,000	-	-	-	-	120,000	26,439	22%	Delayed (Water shortage)	No
Mitchell Springs Rd - Resheeting	110,000	-	-	-	5,818	115,818	115,818	100%	Completed	Yes
Sansons Lane - Resheeting	55,000	-	-	-	(1,228)	53,772	53,772	100%	Completed	Yes
Uliman Rd - Resheeting	50,000	-	-	-	-	50,000	10,157	20%	Delayed (Water shortage)	No
Yuggel Rd - Resheeting	100,000	-	-	-	-	100,000	25,911	26%	Delayed (Water shortage)	No
Baradine Showground - Resheeting	35,000	-	-	-	-	35,000	27,028	77%	Completed	Yes
Barwon - Resheeting	30,000	-	-	-	-	30,000	34,425	115%	Completed	Yes
Narrawa (south) - Resheeting	60,000	-	-	-	-	60,000	42,300	70%	In progress	No
Orana Rd - Resheeting	75,000	-	-	-	-	75,000	42,090	56%	Completed	Yes
Boomley Rd - Resheeting	150,000	-	-	-	-	150,000	119,495	80%	In progress	No
Merryula Rd - Resheeting	90,000	-	-	-	(4,590)	85,410	85,666	100%	Completed	Yes
Toorawandi Rd - Resheeting	40,000	-	-	-	-	40,000	32,991	82%	In progress	No
Carmel Ln - Resheeting	47,728	-	-	-	-	47,728	-	0%	Delayed (Access to Gravel)	No
Total Resheeting	962,728	-	-	-	-	962,728	616,094	64%		
Local Roads Rehab										
Box Bridge Road	52,500	-	-	-	-	52,500	-	0%	In progress	No
Bugaldie/Goorianawa Road (Just east of Baradine Road)	160,000	-	-	-	-	160,000	48,301	30%	Completed	Yes
Coolah Creek Road Rehabilitation	120,000	-	-	13,384	-	133,384	133,384	100%	Completed	Yes
Intersection of Lockerbie Rd & Digilah Rd, Digilah Rd	60,000	-	-	-	-	60,000	39,682	66%	Completed	Yes
Neilrex Rd Unsealed Rd Pavement Rehab	-	-	-	-	-	-	455	NB	Not Commenced	No
Mitchell Springs Erosion	97,000	-	-	-	(80,790)	16,210	16,210	100%	Completed	Yes
Neilrex Rd Pavement Rehabilitation	270,000	-	-	-	317,457	587,457	345,321	59%	In progress	No
Total Local Roads Rehab	759,500	-	-	13,384	236,667	1,009,551	583,353	58%		
Bridges										
Orana Road Crossing	326,356	300,000	-	-	(18,671)	607,685	498,430	82%	Completed	Yes
Coonagoony Bridge	261,000	-	-	-	-	261,000	926	0%	Works to commence July	No
Ross Crossing	698,855	-	-	-	-	698,855	537,577	77%	In progress	No
Aerodrome Bridge	62,908	94,042	50,000	-	-	206,950	205,241	99%	Complete	Yes
Baradine Creek Bridge	728,780	288,220	(50,000)	-	18,671	985,671	985,671	100%	Completed	Yes
Kenebri Creek Bridge	594,925	-	-	-	-	594,925	594,732	100%	Completed	Yes
Total Local Roads Bridges	2,672,824	682,261	-	-	-	3,355,085	2,822,578	84%		
Regional Roads										
Pavement widening and rehabilitation MR55 (Black Stump Way)	800,000	-	-	-	100,000	900,000	968,245	108%	Completed	Yes
Regional Roads Reseals - MR129 (Quirindi Quambone Rd)	292,315	-	-	-	-	292,315	269,500	92%	September Completion	No

Description	2015/16 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	%	Current Status	Comple te Y/N
Shoulder widening MR129 - Baradine Road (Coonamble)	169,000	-	-	-	-	169,000	29,982	18%	September Completion	No
Black Spot funding - Regional Roads (Various Projects) - TBC Subject to Funding	1,000,000	-	(1,000,000)	-	-	-	-	0%	Budget re-allocated to individual projects	Yes
Australian Black Spot Program (Widen Shoulders, Cuve Advisors, Guardrails and Steep Embankment on Black Stump Way 8km South of Coolah)	-	-	335,000	-	-	335,000	116,288	35%	Road works commenced. Guard fence to be installed.	No
Australian Govt Black Spot Program (Widen Shoulder, Install CAM's and Curve Advisories on Baradine Road)	-	-	500,000	-	-	500,000	408,594	82%	In progress	No
Australian Govt Black Spot Program (Shoulder Widening, Guide Posts and Clearing Vegetation on Black Stump Way South of Tambar Springs)	-	-	239,000	-	-	239,000	252,279	106%	Completed	Yes
Regional Roads Reseals - MR396 (Warrumbungle Way)	159,985	-	-	-	(77,311)	82,674	82,674	100%	Completed	Yes
Mow Creek Bridge	-	376,150	150,000	-	-	526,150	494,536	94%	Completed	No
Alison Bridge	2,100,000	-	-	-	(2,100,000)	-	26,764	0%	In progress	No
Regional Roads Reseals - MR55 (Black Stump Way)	-	-	-	-	-	-	321	NB		No
Timor Road Shoulder Rehabilitation	-	-	-	-	350,000	350,000	-	0%	In progress	No
Regional Roads Total	4,521,300	376,150	224,000	-	(1,727,311)	3,394,139	2,649,182	78%		
Road Operations Total	9,545,652	1,058,411	224,000	-	(1,490,644)	9,337,419	7,019,387	75%		
Urban Services										
Horticulture		-								
Baradine Oval Canteen	70,000	-	-	-	-	70,000	36,000	51%	In progress	No
Mendooran Park Toilets	-	22,631	-	-	-	22,631	20,974	93%	Completed	Yes
Nandi Park / Timor Rock Amenities Blocks	-	10,607	-	-	-	10,607	4,760	45%	In progress	No
Horticulture Total	70,000	33,238	-	-	-	103,238	61,734	60%		
Ovals										
Master Plan for Each Sporting Precinct	5,000	-	-	20,000	-	25,000	-	0%	In progress	No
Bowen Oval Redevelopment	-	-	-	8,100	-	8,100	7,231	89%	Completed	Yes
Toilet Block Milling Park Dunedoo	-	50,000	-	-	(50,000)	-	-	0%	Completed - Included in CTF budget	Yes
Netball Courts Coonabarabran	65,000	26,250	-	-	(91,250)	-	3,015	0%	inc. in 2016/17 Capital plan	No
Ovals Total	70,000	76,250	-	28,100	(141,250)	33,100	10,247	31%		
Swimming Pools										
Baradine Re-Connection of Lights over pool	12,000	-	-	-	-	12,000	3,940	33%	In progress	No
Baradine Upgrade Signage	500	-	-	-	-	500	270	54%	Completed	Yes
Binnaway Pump room rehabilitation	5,000	-	-	-	-	5,000	4,191	84%	Completed	Yes
Binnaway Upgrade of signage	500	-	-	-	-	500	416	83%	Completed	Yes
Binnaway Shade Structure	15,000	-	-	-	-	15,000	13,280	89%	Completed	Yes
Coolah Upgrade of Signage	500	-	-	-	-	500	274	55%	Completed	No
C'Bran Fence around Toddlers Pool	1,000	-	-	-	(1,000)	-	-	0%	Not commenced	No
C'Bran Upgrade of Signage	500	-	-	-	-	500	569	114%	Completed	Yes
C'Bran Concrete Repairs to Toddlers Pool	15,000	15,000	-	-	(30,000)	-	-	0%	Not commenced	No
C'Bran Installation of Hot Water to Amenities	13,000	-	-	-	-	13,000	47	0%	Commence in April	No
C'Bran Pool Maintenance and Repairs	12,000	-	-	-	-	12,000	820	7%	In progress	No
Dunedoo Upgrade of Signage	500	-	-	-	-	500	438	88%	Completed	Yes
Dunedoo - Replace filter media	-	12,000	-	-	-	12,000	11,729	98%	Completed	Yes

Description	2015/16 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	%	Current Status	Comple te Y/N
Mendooran Replace pumps	5,000	-	-	-	-	5,000	2,231	45%	Completed	Yes
Mendooran Upgrade of Signage	500	-	-	-	-	500	580	116%	Completed	Yes
Swimming Pools Total	81,000	27,000	-	-	(31,000)	77,000	38,786	50%		
Town Streets - Baradine										
Baradine District Progress Association Main street Gardens	5,000	-	-	-	-	5,000	5,000	100%	Completed	Yes
Flood Plain Management	166,000	34,038	-	-	-	200,038	37,261	19%	Completed	Yes
New Bins	2,000	-	-	-	45	2,045	2,143	105%	Completed	Yes
Rehabilitation of footpath sections	10,000	-	-	-	-	10,000	3,516	35%	Completed	Yes
Town Streets - Baradine Total	183,000	34,038	-	-	45	217,083	47,920	22%		
Town Streets - Binnaway										
Binnaway Progress Association	5,000	-	-	-	-	5,000	5,000	100%	Completed	Yes
David Street, new K&G	-	55,750	-	(55,750)	-	-	-	0%	N/A	No
Railway Street (Napier St to Renshaw St) 240m - Drainage	-	35,000	-	55,750	-	90,750	55,607	61%	In progress	No
Renshaw street/railway street pipe size increase	10,000	-	-	-	-	10,000	5,737	57%	Completed	Yes
Street Lights	10,000	-	-	-	-	10,000	9,646	96%	Completed	Yes
Town Streets - Binnaway Total	25,000	90,750	-	-	-	115,750	75,990	66%		
Town Streets - Coolah										
Booyamurra Stree, east of Binnia Rehabilitation	200,000	141,002	-	-	-	341,002	216,012	63%	In progress	No
Cycleway - Extension From Booyamurra Street	106,000	-	-	-	-	106,000	79,717	75%	In progress	No
Street Lights- Coolah	-	8,000	-	-	-	8,000	748	9%	In progress	No
Footpath Rehabilitation - various locations	15,000	-	-	-	-	15,000	7,606	51%	Completed	Yes
Town Streets - Coolah Total	321,000	149,002	-	-	-	470,002	304,083	65%		
Town Streets - Coonabarabran										
Cassilis Street, Robertson to Namoi, new footpath	30,000	-	(30,000)	-	-	-	-	0%	Budget transferred to Cassilis St Neate/Edwards St.	Yes
Dalgarno Street (John - Cowper) Footpath Rehabilitation	20,000	-	-	-	(15,000)	5,000	4,278	86%	Completed	Yes
K&G Rehab. - John Street(Edwards St. to Cassilis St), west side	-	13,329	(13,329)	-	-	-	-	0%	Budget combined with John St K&G Rehab	Yes
Cassilis Street Footpath /Neate Street/Edward Street - Preliminary Works	-	30,000	30,000	-	15,000	75,000	70,614	94%	Completed	Yes
Dalgarno Street West - Pavement Rehab	20,000	-	-	-	-	20,000	673	3%	In progress	No
John Street. K & G Rehabilitation	70,000	-	13,329	-	-	83,329	30,219	36%	In progress	No
Kerb blister, John st cassillis	45,000	-	-	-	-	45,000	891	2%	Commence in May	No
Mary Jane Cain Bridge Path Underpass	100,000	-	-	-	-	100,000	77,544	78%	In progress	No
Shared Path, bridge to caravan park	160,000	-	-	-	-	160,000	122,787	77%	In progress	No
Town Streets - Coonabarabran Total	445,000	43,329	-	-	-	488,329	307,007	63%		
Town Streets - Dunedoo										
Footpath Rehabilitation	10,000	-	-	-	-	10,000	13,498	135%	Completed	Yes
Sealing of Wallaroo street from Bulinda to Tailbragar / Adelyne streets (Design)	5,000	-	-	-	-	5,000	-	0%	Not commenced	No
Town Streets - Dunedoo Total	15,000	-	-	-	-	15,000	13,498	90%		
Town Streets - Mendooran										
Footpath rehabilitation - various sections	10,000	-	-	-	-	10,000	-	0%	Completed	No
Town Streets - Mendooran Total	10,000	-	-	-	-	10,000	-	0%		
Urban Services Total	1,220,000	453,607	-	28,100	(172,205)	1,529,502	859,265	56%		
Technical Services Total	13,460,652	2,527,788	224,000	28,100	(2,562,849)	13,677,691	10,522,956	77%		
General Fund Total:	22,035,257	3,033,794	229,000	230,527	(2,227,964)	23,300,614	14,924,954	64%		

Description	2015/16 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	%	Current Status	Comple te Y/N
Warrumbungle Waste										
Expansion Of Coona Landfill Site		15,000				15,000	-	0%	Not commenced	No
Purchase of new Bins			30,000			30,000	31,375	105%	Bins purchased in November	Yes
Warrumbungle Waste Total	-	15,000	30,000	-	-	45,000	31,375	70%		
Warrumbungle Water										
Water - Baradine		-								
Meter Replacements	5,000	-	-	-	944	5,944	6,110	103%	Completed	Yes
Water Treatment Plant -Rehabilitation of Clarifier	-	85,000	-	-	(85,000)	-	-	0%	In progress	No
Water Treatment Clarifier	500,000	-	-	-	(400,000)	100,000	76,762	77%	In progress	No
Baradine - New Water Main (Cypress Street)	-	-	-	-	-	-	14,466	NB	Completed	Yes
Water - Baradine Total	505,000	85,000	-	-	(484,056)	105,944	97,338	92%		
Water - Binnaway		-								
Meter Replacements	5,000	-	-	-	-	5,000	-	0%	Completed	Yes
Water Treatment Plant- Renewals	20,000	-	(6,000)	-	-	14,000	5,964	43%	Completed	Yes
New Bore	475,000	-	-	-	-	475,000	32,470	7%	In progress	No
Water - Binnaway Total	500,000	-	(6,000)	-	-	494,000	38,434	8%		
Water - Coolah		-								
Mains Extension - removal of dead ends	40,000	-	-	-	-	40,000	21,793	54%	Completed	Yes
Meter Replacements	5,000	-	-	-	-	5,000	-	0%	Completed	Yes
New Bore	445,200	-	-	-	-	445,200	33,804	8%	In progress	No
Water - Coolah Total	490,200	-	-	-	-	490,200	55,597	11%		
Water - Coonabarabran		-								
Mains Replacement - Coonabarabran		-	-	-	-	-	8,632	0%	Completed	Yes
Meter Replacements	10,000	-	-	-	-	10,000	8,259	83%	Completed	Yes
Tools – Coonabarabran Water	3,000	-	-	-	-	3,000	1,356	45%	Completed	Yes
Mains Extensions (removal dead ends) -Jubilee St, btwn Newell Hwy and Gunnedah Hill	-	66,051	-	-	-	66,051	54,657	83%	Completed	Yes
Main Extension - Removal of Dead Ends	60,000	-	-	-	(60,000)	-	5,652	0%	cancelled	No
Timor Dam Fence Repairs	-	197,855	-	-	-	197,855	46,594	24%	In progress	No
Raising Timor Dam Wall	600,000	-	-	-	-	600,000	73,780	12%	In progress	No
Water Treatment Plant- Renewals (pumps)	-	-	6,000	-	-	6,000	2,052	34%	Completed	Yes
Telemetry Upgrade Concept Design (All Towns)	50,000	-	-	-	(30,000)	20,000	14,455	72%	Completed	Yes
Water - Coonabarabran Total	723,000	263,906	6,000	-	(90,000)	902,906	215,437	24%		
Water - Dunedoo		-								
Dunedoo Water minor Plant & Equipment	3,000	-	-	-	-	3,000	-	0%	Completed	Yes
Mains Extension-Evans St, between Sullivan St and Nott St (430m)	50,000	-	-	-	(15,701)	34,299	34,299	100%	Completed	Yes
Dunedoo Backup Bore		-	-	-	-	-	-	0%		
Reservoir Roof	60,000	-	120,000	-		180,000	158,177	88%	Completed	Yes
Water - Dunedoo Total	113,000	-	120,000	-	(15,701)	217,299	192,476	89%		
Water - Mendooran		-								
Meter Replacements	5,000	-	-	-	-	5,000	2,996	60%	In progress	No
New Bore	417,600	-	-	-	-	417,600	32,470	8%	In progress	No
Water - Mendooran Total	422,600	-	-	-	-	422,600	35,466	8%		
Warrumbungle Water Total	2,753,800	348,906	120,000	-	(589,757)	2,632,949	634,748	24%		

Description	2015/16 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	%	Current Status	Complete Y/N
Warrumbungle Sewer										
Sewer - Baradine		-								
Sewage Treatment Plant-Disinfection Plant-renewal	10,000	-	-	-	-	10,000	5,760	58%	Completed	Yes
Eco Treatment Odour Problem Vacuum Pump House	45,000	-	-	(13,809)	-	31,191	31,191	100%	Completed	Yes
Sewer - Baradine Total	55,000	-	-	(13,809)	-	41,191	36,951	90%		
Sewer - Binnaway		-								
Binnaway Sewer Investigation	-	34,569	-	-	(29,595)	4,974	4,974	100%	Completed	Yes
Sewer - Binnaway Total	-	34,569	-	-	(29,595)	4,974	4,974	100%		
Sewer - Coolah		-								
Mains Relining	50,000	-	-	-	-	50,000	60,220	120%	Completed	Yes
Grit Chamber Investigation	30,000	-	-	(22,635)	-	7,365	-	0%	Completed	Yes
Sewage Treatment Plant - rehabilitation/upgrades Coolah (Pump Renewal)	-	-	22,635			22,635	22,635	100%	Completed	Yes
Coolah Dump Site	5,000	-	-	-	-	5,000	2,737	55%	Completed	Yes
Sewer - Coolah Total	85,000	-	22,635	(22,635)	-	85,000	85,591	101%		
Sewer - Coonabarabran		-								
Mains-Relining various sections	70,000	-	-	-	-	70,000	59,417	85%	Completed	Yes
Replace Steel sewer rods	3,000	-	-	-	-	3,000	3,726	124%	Completed	Yes
Pump stations- renewal	60,000	-	(26,775)	-	-	33,225	5,697	17%	Completed	Yes
Sewer - Coonabarabran Total	133,000	-	(26,775)	-	-	106,225	68,840	65%		
Sewer - Dunedoo		-								No
Mains-Relining various sections	50,000	-	(50,000)	-	-	-	-	0%	Not commenced	No
Dunedoo Aerator Pasveer Channel	-	-	54,140			54,140	54,140	100%	Completed	Yes
Sewer - Dunedoo Total	50,000	-	4,140	-	-	54,140	54,140	100%		
Warrumbungle Sewer Total	323,000	34,569	-	(36,444)	(29,595)	291,530	250,497	86%		
Grand Total:	25,112,057	3,432,268	379,000	194,083	(2,847,315)	26,270,093	15,841,575	60%		

Part 9: Balance Sheet

	Original Budget \$'000	Open Bal Adjstmnts \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
Assets					
Current Assets					
Cash and Cash Equivalents	9,569	3,115	(1,202)	11,482	15,712
Investments (Current)	-	-	-	-	-
Receivables (Current)	3,530	957	-	4,487	4,976
Inventories (Current)	618	204	-	822	785
Total Current Assets	13,717	4,276	(1,202)	16,791	21,473
Non-Current Assets					
Investments (Non-Current)	-	-	-	-	-
Receivables (Non-Current)	-	-	-	-	10
Inventories (Non-Current)	344	-	-	344	299
Property, Plant & Equipment	474,290	23,489	1,158	498,937	481,795
Investments - Equity Method	311	(15)	-	296	294
Intangibles	283	189	-	472	352
Total Non-Current Assets	475,228	23,663	1,158	500,049	482,750
Total Assets	488,945	27,939	(44)	516,840	504,223
Current Liabilities					
Payables	2,161	217	-	2,378	2,545
Borrowings	798	641	-	1,439	788
Provisions	3,650	373	-	4,023	4,860
Total Current Liabilities	6,609	1,231	-	7,840	8,193
Non-Current Liabilities					
Borrowings	6,222	186	-	6,408	6,471
Provisions	1,777	350	-	2,127	2,591
Total Non-Current Liabilities	7,999	536	-	8,535	9,062
Total Liabilities	14,608	1,767	-	16,375	17,255
Net Assets	474,337	26,172	(44)	500,465	486,968
Retained Earnings	364,110	37,939	(44)	402,005	398,654
Revaluation Reserves	110,227	(11,767)	-	98,460	88,314
Total Equity	474,337	26,172	(44)	500,465	486,968
	-	-	-	-	-

Part 10: Statement of Cash Flows

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
Cash Flows from Operating Activities				
<u>Receipts</u>				
Rates and Annual Charges	11,643	15	11,658	11,506
User Charges and Fees	7,883	-	7,883	7,963
Interest & Investment Revenue	692	(184)	508	606
Bonds and Deposits Received	-	-	-	7
Other Revenues	1,731	16	1,747	1,337
Grants & Contributions	30,168	664	30,832	24,549
<u>Payments</u>				
Employee Benefits & On-Costs	(14,126)	(111)	(14,237)	(14,577)
Materials & Contracts	(7,370)	(427)	(7,797)	(7,231)
Borrowing Costs	(378)	-	(378)	(445)
Other Expenses	(8,267)	(17)	(8,284)	(7,039)
Net Cash provided (or used in) Operating Activities	21,976	(44)	21,932	16,676
Cash Flows from Investing Activities				
<u>Receipts</u>				
Sale of Investment Securities	1,500	-	1,500	1,500
Sale of Real Estate Assets	-	-	-	-
Sale of Infrastructure, Property, Plant and Equipment	1,125	-	1,125	800
Deferred Debtors Receipts	50	-	50	20
<u>Payments</u>				
Purchase of Investment Securities	-	-	-	-
Purchase of Infrastructure, Property, Plant and Equipment	(25,112)	(1,158)	(26,270)	(15,842)
Purchase of Real Estate Assets	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-
Net Cash provided (or used in) Investing Activities	(22,437)	(1,158)	(23,595)	(13,522)
Cash Flows from Financing Activities				
<u>Receipts</u>				
Proceeds from Borrowings & Advances	-	-	-	-
<u>Payments</u>				
Repayment of Borrowings & Advances	(764)	-	(764)	(1,351)
Repayment of Finance Lease Liabilities	-	-	-	-
Net Cash provided (or used in) Financing Activities	(764)	-	(764)	(1,351)
Net Increase/(Decrease) in Cash & Cash Equivalents	(1,225)	(1,202)	(2,427)	1,803
Cash & Cash Equivalents – Opening balance	10,794	3,115	13,909	13,909
Cash & Cash Equivalents – Closing balance	9,569	1,913	11,482	15,712
			(0)	-
A) Unrestricted Cash Reconciliation				
Cash and Cash Equivalents	9,569	1,913	11,482	15,712
<i>Add:</i>				
Investments	-	-	-	-
Total: Cash and Investments	9,569	1,913	11,482	15,712
<i>Less:</i>				
Externally Restricted Cash				10,197
Total: Unrestricted Cash & Investments (excl internal restrictions)				5,515
<i>Less:</i>				
Internal Restrictions				4,439
Total: Unrestricted including external and internal restrictions				1,076

Note 1: Cash and cash equivalents balance includes deposits at call and short term deposits.

Part 11: Loan Movement Table

(A) External Loans

Loan Details	Responsible Area	Opening Balance	Interest to date	Payments to date	Closing Balance
Admin Building Loan	Property And Risk	1,264,556	68,981	127,960	1,136,596
Bridges Loan	Regional Roads M&R	1,200,000	23,928	649,632	550,368
LIRS Round 1 Loan	Local Roads M&R	1,842,316	209,847	201,433	1,640,883
Mendooran Water Loan	Warrumbungle Water	757,516	35,713	70,929	686,587
LIRS Round 2 Loan	Local Roads M&R	3,100,000	-	261,463	2,838,537
Loan Quarry	Warrumbungle Quarry	445,380	14,304	39,360	406,020
Total:		8,609,768	352,773	1,350,777	7,258,991

(B) Internal Loans

Loan Details	Responsible Area	Opening Balance	Interest to date	Payments to date	Closing Balance
Administration Building Internal Loan	Loan is from the Sewer fund to Property & Risk	1,136,721	63,014	132,807	1,003,914
Total:		1,136,721	63,014	132,807	1,003,914

Information on Council's internal loan can be found in the Income Statement Split by Council Business Area and the Results by Activity Cash Basis (Part 4) of Council's QBRS

Part 11: Restricted Assets

(C) Restricted Asset Movements Table

Restricted Asset Details	Opening Balance	Revenue	Recurrent Exp	Capital Exp	Loan repayments	Bal Sheet Mvmnts / other adj	Closing Balance
External Restrictions							
External Restrictions included in liabilities							
Trust Fund (Through Balance Sheet)	565,765	-	-	-	-	22,484	588,249
Derelict Underground Tanks (EPA Grant)- Unearned income						240,000	240,000
Sub Total	565,765	-	-	-	-	262,484	828,249
External Restrictions Other (Excl Grant)							
Warrumbungle Water	1,997,715	3,325,945	(2,330,997)	(634,748)	(70,929)	-	2,286,986
Warrumbungle Sewer	2,961,073	1,539,284	(1,288,744)	(250,497)	132,807	-	3,093,923
Warrumbungle Waste	161,389	2,029,989	(2,045,709)	(31,375)	-	-	114,294
Developer Contributions (General)	285,343	88,474	-	(178,000)	-	-	195,817
Developer Contributions (Water)	91,398	2,428	-	-	-	-	93,826
Developer Contributions (Sewer)	28,093	736	-	-	-	-	28,829
Sub Total	5,525,011	6,986,856	(5,665,450)	(1,094,620)	61,878	-	5,813,675
Specific Purpose Unexpended Grants							
Grant Funded Programs							
Youth Development & Activities	27,629	104,647	(117,728)	-	-	-	14,548
Family Day Care	11,663	370,671	(369,217)	-	-	-	13,117
OOSH & Vacation Care	(1,833)	48,694	(48,993)	-	-	-	(2,132)
Yuluwirri Kids	53,055	1,348,331	(1,332,225)	-	-	-	69,161
Connect 5	30,614	207,215	(194,300)	(27,427)	-	-	16,102
Multiservice Outlet	188,492	641,517	(632,773)	(47,251)	-	-	149,985
Community Transport	252,828	305,921	(262,435)	(53,211)	-	-	243,103
RMS Grants							
RMS Grants	979,376	4,555,288	(849,246)	(2,649,182)	(649,632)	-	1,386,604
Individual Grants							
Civil Construction Training Grant	101,587	-	-	-	-	-	101,587
Mendooran Trust	5,690	-	-	-	-	-	5,690
R2R Funded Works - Revoted	-	3,104,808	-	(1,621,118)	-	-	1,483,690
Coonabarabran Driver Reviver Site Improvement (rest area vic)	4,399	-	-	-	-	-	4,399
Libraries	200,000	-	(134,166)	-	-	-	65,834
Roadside Vegetation program	3,347	-	-	-	-	-	3,347
Sub Total	1,856,847	10,687,092	(3,941,083)	(4,398,189)	(649,632)	-	3,555,035
Total External Restrictions	7,947,623	17,673,948	(9,606,533)	(5,492,809)	(587,754)	262,484	10,196,959

Restricted Asset Details	Opening Balance	Revenue	Recurrent Exp	Capital Exp	Loan repayments	Bal Sheet Mvmnts	Closing Balance
Internal Restrictions (Function View)							
New Carry over Capex (2015/16) - excl LIRS 2 - Back out for Revote	580,696	-	-	(411,312)	-	(169,384)	-
New Carry over Capex (2016/17)	-	-	-	-	-	556,404	556,404
\$50k Milling park toilet block carried over	-	50,000	-	-	-	-	50,000
\$50k Milling park toilet block completed	-	(50,000)	-	-	-	-	(50,000)
LIRS 2 loan less expenditure	2,925,267	-	-	(2,822,578)	-	-	102,690
LIRS 2 loan less expenditure - Carry over to Revotes	-	-	-	-	-	(102,690)	(102,690)
Prepayment of FAGS Grant 1 Qtr	-	1,500,000	-	-	-	-	1,500,000
Prepayment of FAGS Grant 1 Qtr - release of funds	-	(1,500,000)	-	-	-	-	(1,500,000)
Plant Fund	1,922,770	5,509,418	(2,607,150)	(2,518,324)	-	-	2,306,714
Total IR (Function View)	5,428,733	5,509,418	(2,607,150)	(5,752,214)	-	284,331	2,863,118
Internal Restrictions (Through Balance Sheet)							
ELE	1,227,227	-	-	-	-	101,131	1,328,358
Quarry Remediation	72,390	-	-	-	-	174,875	247,265
Total IR (Through Balance Sheet)	1,299,617	-	-	-	-	276,006	1,575,623
Total Internal Restrictions	6,728,350	5,509,418	(2,607,150)	(5,752,214)	-	560,337	4,438,741
Total Restricted Assets	14,675,973	23,183,366	(12,213,683)	(11,245,023)	(587,754)	822,821	14,635,700

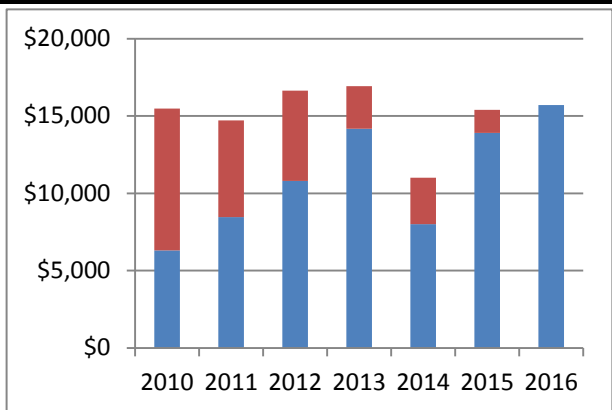
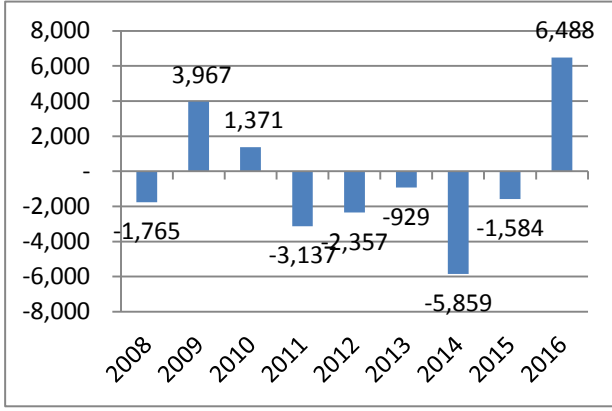
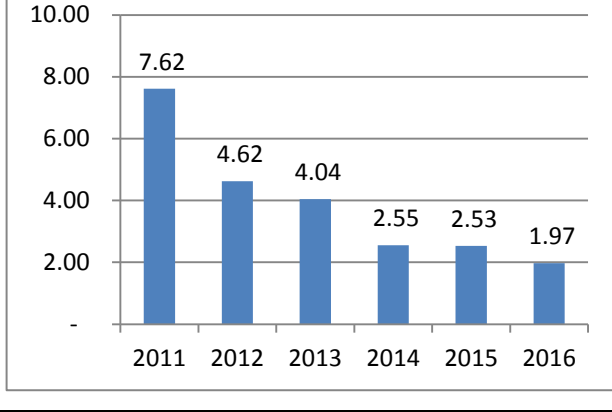
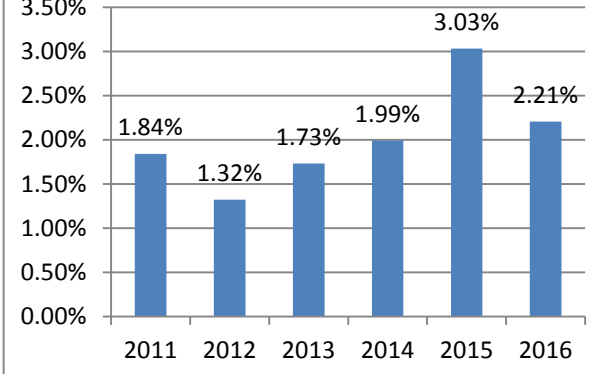
RA Op Bal	14,675,973
<i>Less:</i>	
Unearned Revenue	240,000
Regional Roads (incl doubled up loan)	407,228
Mvmnt Water/Sewer/Waste	288,664
Grant Funded Programs mvmnt	(58,564)
Libraries Expense	(134,166)
Plant	383,944
R2R Prepayment	-
Mvmnts in Capital Revotes (excl R2R prepayment)	(2,949,559)
ELE + Quarry	276,006
Trust	22,484
RA Closing Balance	13,152,010
	(1,483,690)
Final Rec	
Surplus Per Summary	(1,007,018)
<i>Less:</i>	
Balance Sheet movements	648,000
Final Unrestricted Cash Movement	(359,018)

Restricted Assets Movement	
Restricted Asset Opening Balance	14,675,973
Restricted Asset Closing Balance	14,635,700
Total Movement	(40,272)

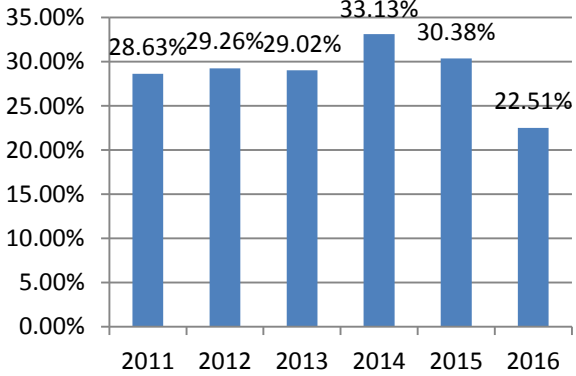
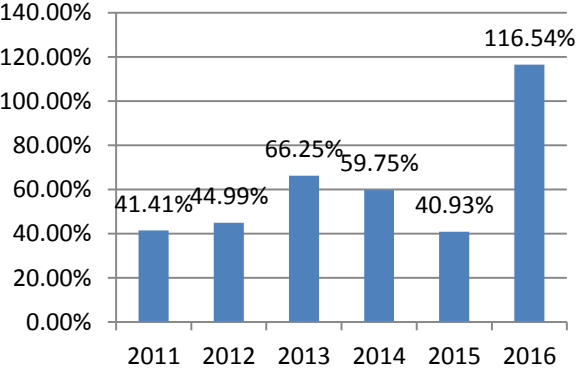
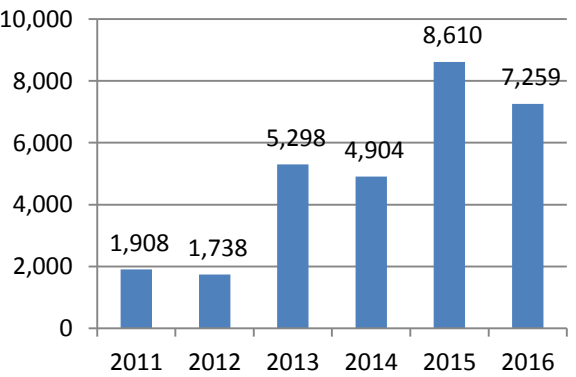
Being	
Total RA Movement (Function View - General)	(956,953)
Total RA Movement (Function View - Water)	291,698
Total RA Movement (Function View - Sewer)	133,586
Total RA Movement (Function View - Waste)	(47,095)
Total RA Movement (Balance Sheet)	538,491
Total Movement	(40,272)

	Cash	Restricted	Unrestricted
Opening Bal	15,393	(14,676)	717
Closing Bal	15,712	(14,636)	1,076
Movement	319	40	359

Part 12: KPIs

Ratio	Purpose	Notes																																
Cash Balance																																		
 <table border="1"><caption>Cash Balance Data (2010-2016)</caption><thead><tr><th>Year</th><th>Cash & equivalents</th><th>Investments</th><th>Total</th></tr></thead><tbody><tr><td>2010</td><td>~\$6,500</td><td>~\$9,000</td><td>~\$15,500</td></tr><tr><td>2011</td><td>~\$8,500</td><td>~\$6,000</td><td>~\$14,500</td></tr><tr><td>2012</td><td>~\$11,000</td><td>~\$6,000</td><td>~\$17,000</td></tr><tr><td>2013</td><td>~\$14,000</td><td>~\$3,000</td><td>~\$17,000</td></tr><tr><td>2014</td><td>~\$8,000</td><td>~\$3,000</td><td>~\$11,000</td></tr><tr><td>2015</td><td>~\$14,000</td><td>~\$1,000</td><td>~\$15,000</td></tr><tr><td>2016</td><td>~\$15,500</td><td>~\$0</td><td>~\$15,500</td></tr></tbody></table>	Year	Cash & equivalents	Investments	Total	2010	~\$6,500	~\$9,000	~\$15,500	2011	~\$8,500	~\$6,000	~\$14,500	2012	~\$11,000	~\$6,000	~\$17,000	2013	~\$14,000	~\$3,000	~\$17,000	2014	~\$8,000	~\$3,000	~\$11,000	2015	~\$14,000	~\$1,000	~\$15,000	2016	~\$15,500	~\$0	~\$15,500	<p>The blue section of the bar represents cash and cash equivalents, and the red section represents investments (currently all CFNs).</p>	<p>Although we have considerable Term Deposits, these are considered as Cash & equivalents. Council has no deemed investments for the purpose of this KPI. See cashflow statement for details.</p>
Year	Cash & equivalents	Investments	Total																															
2010	~\$6,500	~\$9,000	~\$15,500																															
2011	~\$8,500	~\$6,000	~\$14,500																															
2012	~\$11,000	~\$6,000	~\$17,000																															
2013	~\$14,000	~\$3,000	~\$17,000																															
2014	~\$8,000	~\$3,000	~\$11,000																															
2015	~\$14,000	~\$1,000	~\$15,000																															
2016	~\$15,500	~\$0	~\$15,500																															
Operating Deficit																																		
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Year	Operating Deficit																																	
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Year	Ratio																																	
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Year	Ratio																																	
2011	1.84%																																	
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2016	2.21%																																	

Part 12: KPIs (continued)

Ratio	Purpose															
Rates & Annual Charges Coverage Ratio																
 <table><tr><th>Year</th><th>Ratio</th></tr><tr><td>2011</td><td>28.63%</td></tr><tr><td>2012</td><td>29.26%</td></tr><tr><td>2013</td><td>29.02%</td></tr><tr><td>2014</td><td>33.13%</td></tr><tr><td>2015</td><td>30.38%</td></tr><tr><td>2016</td><td>22.51%</td></tr></table>	Year	Ratio	2011	28.63%	2012	29.26%	2013	29.02%	2014	33.13%	2015	30.38%	2016	22.51%	To assess the degree of Council's dependence upon revenue from rates and annual charges and to assess the security of Council's income.	This ratio is lower than prior years due to the large grant figures for the 2015/16 financial year
Year	Ratio															
2011	28.63%															
2012	29.26%															
2013	29.02%															
2014	33.13%															
2015	30.38%															
2016	22.51%															
Rates & Annual Charges Outstanding Ratio																
 <table><tr><th>Year</th><th>Ratio</th></tr><tr><td>2011</td><td>15.13%</td></tr><tr><td>2012</td><td>13.62%</td></tr><tr><td>2013</td><td>13.30%</td></tr><tr><td>2014</td><td>11.41%</td></tr><tr><td>2015</td><td>8.44%</td></tr><tr><td>Jul-05</td><td>8.55%</td></tr></table>	Year	Ratio	2011	15.13%	2012	13.62%	2013	13.30%	2014	11.41%	2015	8.44%	Jul-05	8.55%	To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts. The OLG considers a ratio of less than 10% for rural Councils as acceptable.	Per prior year, and within the OLG benchmark.
Year	Ratio															
2011	15.13%															
2012	13.62%															
2013	13.30%															
2014	11.41%															
2015	8.44%															
Jul-05	8.55%															
Building and Infrastructure Renewals Ratio																
 <table><tr><th>Year</th><th>Ratio</th></tr><tr><td>2011</td><td>41.41%</td></tr><tr><td>2012</td><td>44.99%</td></tr><tr><td>2013</td><td>66.25%</td></tr><tr><td>2014</td><td>59.75%</td></tr><tr><td>2015</td><td>40.93%</td></tr><tr><td>2016</td><td>116.54%</td></tr></table>	Year	Ratio	2011	41.41%	2012	44.99%	2013	66.25%	2014	59.75%	2015	40.93%	2016	116.54%	To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating. A ratio of less than 100% is unsatisfactory, although the NSW mean ranged between 56% & 84% over the last 3 years.	The significant improvement in this ratio to date is due to a large amount of expenditure on the replacement of timber bridges and road renewals which are classified as renewals.
Year	Ratio															
2011	41.41%															
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Total Borrowings																
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Year	Total Borrowings															
2011	1,908															
2012	1,738															
2013	5,298															
2014	4,904															
2015	8,610															
2016	7,259															

Part 13: Contracts and Other Expenses

A) Contracts Budget Review Statement

Contracts entered into during the quarter include:

Contractor	Contract Details & Purpose	Value	Start Date	Duration
Maxhire	Bulldozer Hire - push up gravel in pits	\$ 40,127	1/07/2012	Continuing lease to 30 June 2016
BMR Quarries	Material Production	\$ 216,758	1/07/2015	42368
Bridging Australia	Red Crossing Bridge	\$ 544,895	17/12/2015	
Coona Fuel & Gas	Diesel & Gas Supplied	\$ 277,909	1/07/2015	30/12/2015
Coona Waste	Garbage Runs	\$ 92,281	1/07/2015	30/12/2015
Donnelly Mining and Civil	Replacement of Roof on Water Reservoir in Bullinda Street, Dunedoo	\$ 163,182	17/09/2015	
Fulton Hogan	Bitumen Emulsion	\$ 218,330	1/07/2015	30/12/2015
Fulton Hogan Industries Pty Ltd	for the supply and delivery of Bitumen Emulsion		1/01/2016	31/12/2018
Fulton Hogan Pty Ltd, SRS Road Services Pty Ltd, RPQ Spray Seal Pty Ltd, Boral Asphalt and Downer EDI Works - Asphalt	Supply of bitumen services to Warrumbungle Shire		1/07/2015	30/06/2018
J T Fossey	P144 and P9170	\$ 292,496	1/12/2015	30/04/2016
JT Fossey Sales Pty Ltd	Fuso FV52SS 8 x 4 Water Truck at a price of \$254,614.00 with a changeover price of \$172,795.00	\$ 172,795	17/12/2015	
MAAS Constructions (Dubbo) Pty Limited	Supply and Construct the Category C Rural Fire Service Control Centre and five bay storage shed in Coonabarabran	\$ 2,325,065	17/12/2015	
Murray Constructions	Kenebri Bridges	\$ 267,080	1/10/2015	30/12/2015
Murray Constructions	Design and Construction of Orana Road Bridge	\$ 417,255	20/08/2015	
Tamworth Regional Council	IT Support Sept Qtr	\$ 85,470	1/10/2014	30/12/2015
Telstra	Communications	\$ 54,744	1/07/2015	30/12/2015
Tracserv Dubbo Pty Ltd	1 Isuzu CXY 455 Gravel Truck with a changeover price of \$93,605	\$ 175,423	21/04/2016	
Vocus	IT Cloud Management	\$ 48,997	7/10/2014	30/12/2015
Volvo Trucks Australia	Purchase of one Volvo FE Garbage Truck	\$ 347,418	20/08/2015	
Waeger Constructions	Mow Creek Bridge	\$ 70,675	1/04/2015	42263

Notes:

1. Minimum reporting level is 1% of estimated income from continuing operations or \$50,000 whichever is less.
2. Contracts to be listed are those entered into during the quarter and have yet to be fully performed, excluding contractors that are on
3. Contractors for employment are not required to be included.

B) Consultancy and Legal Expenses Budget Review Statement

Consultancy and Legal Expenses incurred year date are detailed below:

Expense Type	Expenditure YTD (\$)	Budgeted (Y/N)
Legal Expenses	\$209,799	Partially
Consultancies	\$25,726	Partially

Definition of Consultant

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or