



Warrumbungle Shire Council

Quarterly Budget Review Statement 1st Quarter (September 2022/23)



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Part 1: Introduction

The Quarterly Budget Review Statement (QBR) 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 Operational 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 QBR 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 QBR 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 QBR **(Part 2 of this report)** ;
- Budget Review Income and Expenses Statement **(Parts 3, 5 & 6 of this report)** in one of the following formats:
 - Ø Consolidated
 - Ø By fund (e.g. General Fund; Water Fund; Sewer Fund)
 - Ø 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 QBR reporting framework:

- Balance Sheet as at 30 September 2022 **(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 Operational 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 September 2022 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  _____

Date: 30/11/2022

Responsible Accounting Officer, Warrumbungle Shire Council

Part 3: Income Statement

	Original Budget \$'000	Approved Changes Revotes \$'000	Sup Vote QBR51 \$'000	Revised Budget \$'000	Actuals 30-Sep-22 \$'000	Ratio %	
Income from Continuing Operations							
Rates and Annual Charges	15,105	-	38	15,143	14,650	97%	a
User Charges and Fees	6,207	20	686	6,913	327	5%	b
Interest and Investment Revenue	196	-	6	202	(24)	-12%	c
Other Revenues	959	-	10	969	245	25%	d
Grants and Contributions for Operating Purposes	15,795	-	87	15,882	2,658	17%	e
Grants and Contributions for Capital Purposes	13,967	-	539	14,506	1,372	9%	f
Gains/(Losses) from Disposal of Assets	856	-	-	856	102	12%	g
Net Share of Interest in Joint Ventures	-	-	-	-	-	0%	
Total Income From Continuing Operations	53,085	20	1,366	54,471	19,330	35%	
Expenses from Continuing Operations							
Employee Benefits and On-Costs	15,888	42	(381)	15,549	4,089	26%	h
Borrowing Costs	58	-	3	61	21	34%	i
Materials and Contracts	6,930	156	792	7,878	3,367	43%	j
Depreciation and Amortisation	13,344	-	-	13,344	3,316	25%	k
Other Expenses	5,507	-	10	5,517	770	14%	l
Net Share of Interest in Joint Ventures	-	-	-	-	-	0%	
Net Losses from Disposal of Assets	600	-	-	600	-	0%	
Total Expenses From Continuing Operations	42,327	198	424	42,950	11,562	27%	
Operating Result from Continuing Operations	10,758	(178)	942	11,521	7,767		
Net Operating Result before Capital Grant & Contributions	(3,209)	(178)	402	(2,985)	6,396		

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

		General		Utilities					
		General		Water		Sewer		Waste	
		Budget \$'000	Actual \$'000	Budget \$'000	Actual \$'000	Budget \$'000	Actual \$'000	Budget \$'000	Actual \$'000
Income from Continuing Operations	Income from Continuing Operations								
Rates and Annual Charges	Rates and Annual Charges	8,734	9,356	2,322	2,296	1,980	1,547	2,107	1,450
User Charges and Fees	User Charges and Fees	4,084	(269)	2,592	(29)	161	(42)	76	667
Interest & Dividends	Interest & Investment Revenue	154	(26)	25	6	15	(7)	8	3
Other Revenues	Other Revenues	577	109	20	5	11	4	361	127
Grants	Grants & Contributions	15,757	2,657	38	-	28	-	59	1
	Grants & Contributions Gains/(Losses) from Disposal of	9,920	1,320	2,188	263	2,398	(211)	-	-
	Assets	856	102	-	-	-	-	-	-
Profit / Loss on Sale	Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-
Total Income From Continuing Operations	Total Income From Continuing Operations	40,082	13,250	7,185	2,541	4,593	1,291	2,611	2,248
Expenses from Continuing Operations	Expenses from Continuing Operations								
Employee Related	Employee Benefits & On-Costs	12,667	3,950	1,143	255	653	(117)	1,086	-
Borrowing Costs	Borrowing Costs	58	20	3	1	-	-	-	-
Materials and Cont	Materials & Contracts	4,567	3,263	1,444	159	613	(54)	1,254	-
Depreciation & Imp	Depreciation & Impairment	10,934	1,953	1,660	433	749	(192)	-	49
Other Expenses	Other Expenses	5,180	740	208	48	76	(18)	53	-
Net Share of Interest in Joint Ventures	Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-
	Net Losses from Disposal of Assets	600	-	-	-	-	-	-	-
Total Expenses From Continuing Operations	Total Expenses From Continuing Operations	34,007	9,925	4,458	896	2,091	(381)	2,393	49
Operating Result from Continuing Operations	Operating Result from Continuing Operations	6,075	3,324	2,727	1,645	2,502	1,672	218	2,199
Net Operating Result before Capital Grant & Contributions	Net Operating Result before Capital Grant & Contributions	(3,845)	2,004	539	1,382	104	1,883	218	2,199

Part 3: Income Statement (Continued)

Notes: Revenue

- (a) Rates and Annual charges are roughly per budget at 97%
- (b) User charges and fees are 5% per budget. The major area of variance is:
 - * RMS Charges nil - claims to be made;
 - * No Water Supply Services User Charges to date - Bill occurs in Dec quarter
- (c) Interest and investment revenue is under budget, mainly due to reversal of last year accrual and most investments maturing in latter quarters.
- (d) Other Revenues are at 25% in line with expectations
- (e) Operational Grants and Contributions are under budget at 17% of revised budget. Increase in original budget due to Carryovers. Milestone claims have been made in October for outstanding funds
- (f) Capital grants income is under budget at 9% of revised budget. Increase in original budget due to Carryovers. Milestone claims have been made in October for outstanding funds

Notes: Expenditure

- (h) Employee related expenditure is roughly as per pro rata budget at 26%
- (i) Borrowing costs is 34% of the budget which is roughly as per pro rata budget
- (j) Materials & Contracts is roughly over budget at 43 % due to a higher number of projects that council is currently working on, including State funded RMCC ordered works, and an increase in cost of materials.
- (k) Depreciation expenses are roughly as per pro rata budget of 25%
- (l) Other expenses are slightly under budget at 14%.

Part 5: Revenue

Description	Original Budget	Revotes	Supp Votes Q1	Revised Budget	Actuals YTD	% Rec to date
General Revenue						
Rates Revenue	8,770,140	-	-	8,770,140	8,703,312	99%
Interest Revenue	80,000	-	-	80,000	(40,375)	-50%
General Grants	7,877,515	-	-	7,877,515	582,304	7%
Total General Revenue	16,727,655	-	-	16,727,655	9,245,241	55%
Executive						
General Manager						
Management And Leadership	175,475	-	-	175,475	-	0%
Governance	77,013	87,254	-	164,267	-	0%
HR Management	108,842	-	-	108,842	-	0%
Payroll Services	-	-	-	-	318,395	-
WH&S And Risk Management	119,533	-	-	119,533	-	0%
Learning And Development Services	55,938	-	-	55,938	13,495	24%
Total Executive	536,801	87,254	-	624,055	331,890	53%
Technical Services						
Technical Services Management						
Total Technical Services Management						
Design Services						
Design Services Management	-	-	-	-	-	-
Bushfire And Emergency Services	-	292,318	-	292,318	-	0%
Survey Investigation And Design	-	-	-	-	-	-
GIS	-	-	-	-	-	-
Asset Management	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-
Road Safety Officer	-	-	-	-	-	-
Total Design Services	-	292,318	-	292,318	-	0%
Road Operations						
Road Operations Management	39,379	-	-	39,379	1,439	4%
Regional Roads M&R	5,101,164	1,878,457	-	6,979,621	-	0%
Local Roads M&R	7,195,189	384,727	-	7,579,916	-	0%
Aerodromes	100,661	-	-	100,661	-	0%
Village Streets	-	-	-	-	-	-
RMCC And Other Road Contracts	1,000,000	-	675,377	1,675,377	-	0%
Reseals	-	-	-	-	-	-
Private Works	20,000	-	-	20,000	1,759	9%
Total Road Operations	13,456,393	2,263,184	675,377	16,394,954	3,198	0%
Fleet Services						
Fleet Services Management	46,956	-	-	46,956	11,378	24%
Plant And Equipment	5,978,666	-	-	5,978,666	1,488,473	25%
Depots	-	-	-	-	-	-
Workshops	-	-	-	-	-	-
Total Fleet Services	6,025,622	-	-	6,025,622	1,499,851	25%
Urban Services						
Urban Services Management	3,901	-	-	3,901	-	0%
Horticulture	-	-	539,400	539,400	539,400	100%
Street Cleaning	-	-	-	-	-	-
Public Ammenities	-	-	-	-	-	-
Ovals	220,000	113,348	-	333,348	-	0%
Town Streets	330,000	-	-	330,000	-	0%
Public Swimming Pools	111,855	-	-	111,855	307	0%
Total Urban Services	665,756	113,348	539,400	1,318,504	539,707	41%
Property And Risk						
Property And Risk	326,426	-	4,500	330,926	22,176	7%
Cemetery Services	100,000	-	-	100,000	22,371	22%
Medical Facilities	50,000	-	-	50,000	13,768	28%
Public Halls	17,240	33,403	-	50,643	993	2%
Total Property And Risk	493,666	33,403	4,500	531,569	59,308	11%
Total Tech Services (Excluding Water/Sewer)	20,641,437	2,668,850	1,219,277	24,562,967	2,102,064	9%

Part 5: Revenue

Description	Original Budget	Revotes	Supp Votes Q1	Revised Budget	Actuals YTD	% Rec to date
Development Services						-
Development Services Management						
Development Services Management	22,519	-	8,451	30,970	-	0%
Building Control	62,347	-	-	62,347	13,618	22%
Environmental Health Services	10,153	-	-	10,153	3,056	30%
Town Planning	124,098	105,094	80,000	309,192	38,687	13%
Total Development Services Management	219,117	-	88,451	412,662	55,361	13%
Regulatory Services						
Compliance Services	28,669	-	-	28,669	4,574	16%
Noxious Weeds	-	-	-	-	-	-
Total Regulatory Services	28,669	-	-	28,669	4,574	16%
Development And Tourism						
Tourism And Development Services	59,470	16,662	-	76,132	26,872	35%
Tourism And Economic Promotion	-	-	-	-	-	-
Total Development And Tourism	59,470	16,662	-	76,132	26,872	35%
Total Development Services	307,256	16,662	88,451	517,463	86,807	17%
Corporate And Community Services						
Corporate Services						
Corporate Services Management	53,984	-	-	53,984	-	0%
Administration Services	372,652	-	-	372,652	55,373	15%
Finance	729,426	-	5,294	734,720	48,803	7%
Communications And IT	789,634	-	-	789,634	-	0%
Organisational Risk	351,740	-	-	351,740	-	0%
Supply Services	3,000	-	-	3,000	-	0%
Total Corporate Services	2,300,436	-	5,294	2,305,730	104,176	5%
Corporate and Comm Services Other						
Bushfire And Emergency Services	1,714,710	292,318	-	2,007,028	-	0%
Total Corporate and Comm Services Other	1,714,710	292,318	-	2,007,028	-	0%
Children's And Community Services						
Childrens And Community Services Management	81,000	-	-	81,000	-	0%
Connect 5	292,169	-	-	292,169	46,623	16%
Community Connections	209,915	51,001	7,068	267,984	35,147	13%
OOSH	63,395	-	-	63,395	10,029	16%
Libraries	93,150	-	-	93,150	-	0%
Community Development	-	-	-	-	-	-
Community Transport	380,270	-	-	380,270	68,229	18%
Aged Care Services	234,382	-	2,497	236,879	45,972	19%
Meals On Wheels	365,674	-	-	365,674	52,722	14%
Respite	128,023	-	-	128,023	15,918	12%
Home Maintenance	164,670	-	-	164,670	34,158	21%
Social Support	225,807	-	-	225,807	40,818	18%
Yuluwirri Kids	1,933,345	-	-	1,933,345	261,607	14%
Total Children's And Community Services	4,171,800	51,001	9,565	4,232,366	611,223	14%
Total Corporate And Comm Services	8,186,946	343,319	14,859	8,545,124	715,399	8%
Total General Fund	46,400,095	3,116,085	1,322,587	50,977,264	12,481,401	24%
Warrumbungle Water	7,184,493	931,387	-	8,115,880	2,539,611	31%
Warrumbungle Sewer	4,591,870	4,135,444	-	8,727,314	1,290,522	15%
Warrumbungle Waste	2,611,207	-	43,263	2,654,470	2,247,080	85%
Warrumbungle Quarry	-	-	-	-	-	-
Warrumbungle TRRC	-	-	-	-	-	-
Total Warrumbungle Shire Council	60,787,665	8,182,916	1,365,850	70,474,928	18,558,614	26%

Part 5: Revenue (Continued)

Description	Revenue Revised Budget	Revenue Actuals	%	Reason for Variance
General Revenue				
General Revenue	16,727,655	9,245,241	55%	General Revenue is over budget with Rates at 97%, General Grants at 17% and nominal interest revenue due to 2021/22 accrual
Total General Revenue	16,727,655	9,245,241	55%	
Executive				
Executive	624,055	331,890	53%	Internal Charges will be applied in Q2. Revised budget includes revoted Drought communitites funding \$44,970
Total Executive	624,055	331,890	53%	
Technical Services				
Technical Services Management	-	-	-	
Design Services	292,318	-	0%	
Road Operations	16,394,954	3,198	0%	
Fleet Services	6,025,622	1,499,851	25%	
Urban Services	1,318,504	539,707	41%	Castlereagh Riverbank Restoration grant received.
Property And Risk	531,569	59,308	11%	
Total Tech Services (Excl Water/Sewer)	24,562,967	2,102,064	9%	
Development Services				
Development Services Management	412,662	55,361	13%	
Regulatory Services	28,669	4,574	16%	
Development And Tourism	76,132	26,872	35%	Increase in souvenir sates at VIC
Total Development Services	517,463	86,807	17%	
Corporate And Community Services				
Corporate Services	2,305,730	104,176	5%	
Corporate and Comm Services Other	2,007,028	-	0%	Grants due in latter quarters.
Children's And Community Services	4,232,366	611,223	14%	
Total Corporate And Comm Services	8,545,124	715,399	8%	
Total General Fund	50,977,264	12,481,401	24%	
Warrumbungle Water	8,115,880	2,539,611	31%	
Warrumbungle Sewer	8,727,314	1,290,522	15%	
Warrumbungle Waste	2,654,470	2,247,080	85%	Majority of Annual Charges received for year in first quarter.
Warrumbungle Quarry	-	-	NB	
Total Warrumbungle Shire Council	70,474,928	18,558,614	26%	

Part 6: Recurrent Expenditure

Description	Original Budget	Revotes	Supp Votes Q1	Revised Budget	Actuals YTD	% Spent to date
General Revenue						
Rates Revenue	-	-	-	-	-	-
Interest Revenue	-	-	-	-	-	-
General Grants	-	-	-	-	-	-
Total General Revenue	-	-	-	-	-	-
Executive						
General Manager						
Management And Leadership	(1,101,965)	-	-	(1,101,965)	(168,022)	15%
Governance	(489,731)	-	-	(489,731)	(95,204)	19%
HR Management	(439,580)	-	-	(439,580)	(68,713)	16%
Payroll Services	652,175	-	-	652,175	(532,494)	-82%
WH&S And Risk Management	(280,060)	-	-	(280,060)	(76,269)	27%
Learning And Development Services	(299,745)	-	10,000	(289,745)	(165,378)	57%
Total Executive	(1,958,906)	-	10,000	(1,948,906)	(1,106,080)	57%
Technical Services						
Technical Services Management	(413,311)	-	-	(413,311)	(104,478)	25%
Total Technical Services Management	(413,311)	-	-	(413,311)	(104,478)	25%
Design Services						
Design Services Management	(46,655)	-	-	(46,655)	(18,980)	41%
Emergency Services Management	(126,705)	-	-	(126,705)	(6,562)	5%
Survey Investigation And Design	(211,224)	-	-	(211,224)	(58,235)	28%
GIS	-	-	-	-	-	-
Asset Management	(179,628)	-	-	(179,628)	-	0%
NSW Fire Brigade	(55,000)	-	-	(55,000)	(14,943)	27%
Total Design Services	(619,212)	-	-	(619,212)	(98,720)	16%
Road Operations						
Road Operations Management	(571,188)	-	-	(571,188)	(251,706)	44%
Regional Roads M&R	(1,857,735)	-	-	(1,857,735)	(305,826)	16%
Local Roads M&R	(2,562,218)	-	-	(2,562,218)	(817,295)	32%
Aerodromes	(144,065)	-	-	(144,065)	(18,853)	13%
RMCC And Other Road Contracts	(1,025,706)	-	649,671	(376,035)	(1,117,067)	297%
Private Works	(70,370)	-	-	(70,370)	(1,952)	3%
Total Road Operations	(6,231,282)	-	649,671	(5,581,611)	(2,512,699)	45%
Fleet Services						
Fleet Services Management	(305,266)	-	-	(305,266)	(62,499)	20%
Plant And Equipment	(2,220,448)	-	-	(2,220,448)	(554,413)	25%
Depots	(162,841)	-	8,189	(154,652)	(48,849)	32%
Workshops	(76,334)	-	-	(76,334)	(13,861)	18%
Total Fleet Services	(2,764,889)	-	8,189	(2,756,700)	(679,622)	25%
Urban Services						
Urban Services Management	(214,380)	-	(968)	(215,348)	(66,961)	31%
Horticulture	(594,859)	-	-	(594,859)	(131,622)	22%
Street Cleaning	(293,800)	-	-	(293,800)	(75,631)	26%
Public Ammenities	(317,026)	-	-	(317,026)	(70,513)	22%
Ovals	(445,192)	-	-	(445,192)	(84,302)	19%
Town Streets	(683,524)	-	-	(683,524)	(158,610)	23%
Public Swimming Pools	(687,216)	-	93,000	(594,216)	(69,522)	12%
Total Urban Services	(3,235,997)	-	92,032	(3,143,965)	(657,161)	21%
Property And Risk						
Property And Risk	(1,825,702)	42,284	-	(1,783,418)	(1,192,781)	67%
Cemetery Services	(158,546)	-	-	(158,546)	(43,720)	28%
Medical Facilities	(37,200)	-	-	(37,200)	(5,878)	16%
Public Halls	(187,159)	-	-	(187,159)	(31,122)	17%
Total Property And Risk	(2,208,607)	42,284	-	(2,166,323)	(1,273,501)	59%
Total Tech Services (Excluding Water/Sewer)	(15,473,298)	42,284	749,892	(14,681,122)	(5,326,181)	36%

Part 6: Recurrent Expenditure

Description	Original Budget	Revotes	Supp Votes Q1	Revised Budget	Actuals YTD	% Spent to date
Development Services						-
Development Services Management						
Development Services Management	(476,787)	-	8,451	(468,336)	(126,048)	27%
Building Control	(254,200)	-	-	(254,200)	(38,010)	15%
Environmental Health Services	(129,122)	-	-	(129,122)	(1,728)	1%
Town Planning	(257,949)	105,094	80,000	(72,855)	(34,318)	47%
Total Development Services Management	(1,118,058)	105,094	88,451	(924,513)	(200,104)	22%
Regulatory Services						
Compliance Services	(462,103)	-	-	(462,103)	(48,540)	11%
Noxious Weeds	(120,000)	-	-	(120,000)	-	0%
Total Regulatory Services	(582,103)	-	-	(582,103)	(48,540)	8%
Development And Tourism						
Tourism And Development Services	(639,872)	-	-	(639,872)	(121,047)	19%
Tourism And Economic Promotion	(116,400)	-	-	(116,400)	(14,162)	12%
Total Development And Tourism	(756,272)	-	-	(756,272)	(135,209)	18%
Total Development Services	(2,456,433)	105,094	88,451	(2,262,888)	(383,853)	17%
Corporate And Community Services						
Corporate Services						
Corporate Services Management	(341,461)	-	-	(341,461)	(72,830)	21%
Administration Services	(744,952)	-	-	(744,952)	(143,049)	19%
Finance	(1,458,452)	-	-	(1,458,452)	(326,538)	22%
Communications And IT	(1,021,257)	-	-	(1,021,257)	(189,407)	19%
Organisational Risk	-	-	-	-	-	-
Supply Services	(185,377)	-	-	(185,377)	(39,856)	21%
Total Corporate Services	(3,751,499)	-	-	(3,751,499)	(771,680)	21%
Corporate And Comm Other						
Bushfire And Emergency Services	(1,436,350)	-	-	(1,436,350)	(233,582)	16%
Community Banking Agency	-	-	-	-	-	-
Total Corporate And Comm Other	(1,436,350)	-	-	(1,436,350)	(233,582)	16%
Children's And Community Services						
Childrens And Community Services Management	(278,979)	-	-	(278,979)	(17,129)	6%
Connect 5	(230,387)	-	-	(230,387)	(18,294)	8%
Community Connections	-	-	-	-	-	-
OOSH	(103,078)	-	-	(103,078)	(27,552)	27%
Libraries	(724,182)	-	-	(724,182)	(7,658)	1%
Community Development	(163,000)	-	-	(163,000)	(18,300)	11%
Community Transport	(494,783)	-	-	(494,783)	(48,573)	10%
Aged Care Services	-	-	-	-	-	-
Meals On Wheels	-	-	-	-	-	-
Respite	-	-	-	-	-	-
Home Maintenance	-	-	-	-	-	-
Social Support	-	-	-	-	-	-
Multiservice Outlet	(698,246)	-	74,663	(623,583)	(151,421)	24%
Youth Development	(147,292)	51,001	7,068	(89,223)	(23,816)	27%
Yuluwirri Kids	(1,636,271)	-	-	(1,636,271)	(276,877)	17%
Total Children's And Community Services	(4,476,218)	51,001	81,731	(4,343,486)	(589,620)	14%
Total Corporate And Comm Services	(9,664,067)	51,001	81,731	(9,531,335)	(1,594,882)	17%
Total General Fund	(29,553,704)	198,379	930,074	(28,424,251)	(8,410,996)	30%
Warrumbungle Water	(2,798,047)	-	-	(2,798,047)	(512,686)	18%
Warrumbungle Sewer	(1,342,247)	-	-	(1,342,247)	(207,829)	15%
Warrumbungle Waste	(2,392,362)	-	30,000	(2,362,362)	(516,155)	22%
Warrumbungle Quarry	-	-	-	-	(1,228)	-
Warrumbungle TRRRRC	-	-	-	-	-	-
Total Warrumbungle Shire Council	(36,085,360)	198,379	960,074	(34,926,907)	(9,648,894)	28%
Less FFF Adjustments	-	-	-	-	-	-
Total	(36,085,360)	198,379	960,074	(34,926,907)	(9,648,894)	28%

Part 6: Recurrent Expenditure (Continued)

Description	Expenditure Revised Budget	Expenditure Actuals	%	Reason for Variance
General Revenue				
General Revenue	-	-	NB	
Total General Revenue	-	-	NB	
Executive				
Executive	(1,948,906)	(1,106,080)	57%	High volume of training undertaken in first quarter
Total Executive	(1,948,906)	(1,106,080)	57%	
Technical Services				
Technical Services Management	(413,311)	(104,478)	25%	
Design Services	(619,212)	(98,720)	16%	
Road Operations	(5,581,611)	(2,512,699)	45%	Increase in RMCC ordered works.
Fleet Services	(2,756,700)	(679,622)	25%	
Urban Services	(3,143,965)	(657,161)	21%	
Property And Risk	(2,166,323)	(1,273,501)	59%	Increase In pool maintenance funded from reduction in capital works
Total Tech Services (Excl Water/Sewer)	(14,681,122)	(5,326,181)	36%	
Development Services				
Development Services Management	(924,513)	(200,104)	22%	
Regulatory Services	(582,103)	(48,540)	8%	
Development And Tourism	(756,272)	(135,209)	18%	
Total Development Services	(2,262,888)	(383,853)	17%	
Corporate And Community Services				
Corporate Services	(3,751,499)	(771,680)	21%	
Corporate And Comm Other	(1,436,350)	(233,582)	16%	
Children's And Community Services	(4,343,486)	(589,620)	14%	
Total Corporate And Comm Services	(9,531,335)	(1,594,882)	17%	
Total General Fund	(28,424,251)	(8,410,996)	30%	
Warrumbungle Water	(2,798,047)	(512,686)	18%	
Warrumbungle Sewer	(1,342,247)	(207,829)	15%	
Warrumbungle Waste	(2,362,362)	(516,155)	22%	
Warrumbungle Quarry	-	(1,228)	NB	
Total Warrumbungle Shire Council	(34,926,907)	(9,648,894)	28%	

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes/Carryovers	Supp Votes Q1	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	-	-	-	-	-	-
HR Management	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-
WH&S And Risk Management	-	-	-	-	-	-
Learning And Development Services	-	-	-	-	-	-
Total Executive	-	-	-	-	-	-
Technical Services						
Technical Services Management	-	-	-	-	-	-
Total Technical Services Management	-	-	-	-	-	-
Design Services						
Design Services Management	(80,500)	-	-	(80,500)	(30,687)	38%
Emergency Services Management	-	-	-	-	-	-
Survey Investigation And Design	-	-	-	-	-	-
GIS	-	-	-	-	-	-
Asset Management	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-
Road Safety Officer	-	-	-	-	-	-
Total Design Services	(80,500)	-	-	(80,500)	(30,687)	38%
Road Operations						
Road Operations Management	-	-	-	-	-	-
Regional Roads M&R	(1,919,000)	(1,878,457)	-	(3,797,457)	(1,088,242)	29%
Local Roads M&R	(3,797,067)	(384,727)	-	(4,181,794)	(601,992)	14%
Aerodromes	(100,661)	-	-	(100,661)	-	0%
Village Streets	-	-	-	-	-	-
RMCC And Other Road Contracts	-	-	-	-	-	-
Reseals	(477,100)	(172,500)	-	(649,600)	-	0%
Private Works	-	-	-	-	-	-
Total Road Operations	(6,293,828)	(2,435,684)	-	(8,729,512)	(1,690,234)	19%
Fleet Services						
Fleet Services Management	(2,270,000)	(65,000)	-	(2,335,000)	(228,152)	10%
Plant And Equipment	-	-	-	-	-	-
Depots	-	-	-	-	-	-
Workshops	-	-	-	-	-	-
Total Fleet Services	(2,270,000)	(65,000)	-	(2,335,000)	(228,152)	10%
Urban Services						
Urban Services Management	-	-	-	-	-	-
Horticulture	(125,000)	(215,582)	(539,400)	(879,982)	(128,703)	15%
Street Cleaning	-	-	-	-	-	-
Public Ammenities	-	-	-	-	-	-
Ovals	(1,031,000)	(83,660)	-	(1,114,660)	(28,683)	3%
Town Streets	(953,835)	(158,395)	-	(1,112,230)	(9,520)	1%
Public Swimming Pools	(1,057,000)	-	93,000	(964,000)	-	0%
Total Urban Services	(3,166,835)	(457,637)	(446,400)	(4,070,872)	(166,906)	4%
Property And Risk						
Property And Risk	(119,000)	(292,318)	-	(411,318)	-	0%
Cemetery Services	(50,000)	(23,000)	-	(73,000)	(18,458)	25%
Medical Facilities	-	-	-	-	-	-
Public Halls	(150,000)	(33,403)	-	(183,403)	(20,384)	11%
Total Property And Risk	(319,000)	(348,721)	-	(667,721)	(38,842)	6%
Total Tech Services (Excluding Water/Sewer)	(12,130,163)	(3,307,042)	(446,400)	(15,883,605)	(2,154,821)	14%

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes/Carryovers	Supp Votes Q1	Revised Budget	Actuals YTD	% Rec to date
Development Services						-
Development Services Management						
Development Services Management	-	-	-	-	-	-
Building Control	-	-	-	-	-	-
Environmental Health Services	-	-	-	-	-	-
Town Planning	(40,000)	(20,000)	-	(60,000)	-	0%
Total Dev Services Management	(40,000)	(20,000)	-	(60,000)	-	0%
Regulatory Services						
Compliance Services	-	-	-	-	-	-
Noxious Weeds	-	-	-	-	-	-
Total Regulatory Services	-	-	-	-	-	-
Development And Tourism						
Tourism And Development Services	(170,000)	(19,201)	-	(189,201)	(1,960)	1%
Tourism And Economic Promotion	-	-	-	-	-	-
Total Development And Tourism	(170,000)	(19,201)	-	(189,201)	(1,960)	1%
Total Development Services	(210,000)	(39,201)	-	(249,201)	(1,960)	1%
Corporate And Community Services						
Corporate Services						
Corporate Services Management	-	-	-	-	-	-
Administration Services	-	-	-	-	-	-
Finance	-	-	-	-	-	-
Communications And IT	(300,000)	(348,428)	-	(648,428)	-	0%
Organisational Risk	-	-	-	-	-	-
Supply Services	-	-	-	-	-	-
Total Corporate Services	(300,000)	(348,428)	-	(648,428)	-	0%
Bushfire And Emergency Services	-	-	-	-	-	-
Total Bushfire & Emergency Services	-	-	-	-	-	-
Children's And Community Services						
Childrens And Community Services Management	-	-	-	-	-	-
Connect 5	-	-	-	-	-	-
Community Connections	-	-	-	-	-	-
OOSH	-	-	-	-	-	-
Libraries	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Community Transport	-	-	-	-	-	-
Aged Care Services	-	-	-	-	-	-
Meals On Wheels	-	-	-	-	-	-
Respite	-	-	-	-	-	-
Home Maintenance	-	-	-	-	-	-
Social Support	-	-	-	-	-	-
Yuluwirri Kids	-	-	-	-	-	-
Total Children's & Community Services	-	-	-	-	-	-
Total Corporate And Comm Services	(300,000)	(348,428)	-	(648,428)	-	0%
Total General Fund	(12,640,163)	(3,694,671)	(446,400)	(16,781,234)	(2,156,781)	13%
Warrumbungle Water	(4,128,000)	(1,477,761)	680,000	(4,925,761)	(416,206)	8%
Warrumbungle Sewer	(4,310,000)	(4,135,444)	55,000	(8,390,444)	(168,604)	2%
Warrumbungle Waste	(50,000)	(21,670)	-	(71,670)	(1,357)	2%
Total Warrumbungle Shire Council	(21,128,163)	(9,329,546)	288,600	(30,169,109)	(2,742,948)	9%

Technical Services	Roads	2853 Replacement of Concrete Causeways (LRCI 3) 2	Local Roads M&R	R	LRCI3	100.00%	92,788	0	0	92,788	92,788	0	92,788	0%	
Technical Services	Roads	2854 Replacement of Concrete Causeways (LRCI 3) 3	Local Roads M&R	R	LRCI3	100.00%	92,789	0	0	92,789	92,789	0	92,789	0%	
Technical Services	Roads	2855 Replacement of Concrete Causeways (LRCI 3) 4	Local Roads M&R	R	LRCI3	100.00%	92,789	0	0	92,789	92,789	0	92,789	0%	
Technical Services	Roads	2856 Replacement of Concrete Causeways (LRCI 3) 5	Local Roads M&R	R	LRCI3	100.00%	92,789	0	0	92,789	92,789	0	92,789	0%	
Technical Services	Roads	2857 Replacement of Concrete Causeways (LRCI 3) 6	Local Roads M&R	R	LRCI3	100.00%	92,789	0	0	92,789	92,789	0	92,789	0%	
Technical Services		Local Roads Total	Local Roads Total				3,797,067	0	384,727	4,181,794	0	4,181,794	601,992	4,181,794	0%
Technical Services	Roads	1364 Regional Roads Reseals	Regional Roads M&R	R	R2R	100.00%	650,000	0	0	650,000	650,000	0	650,000	0%	
Technical Services	Roads	2316 Shoulder widening MR396 (Warrumbungles Way) - Pavement Rehabi	Regional Roads M&R	R	Block and Repair Grants	0.00%	169,000	0	0	169,000	169,000	0	169,000	0%	
Technical Services	Roads	2795 Pavement Widening MR 129 (Purlewaugh Road)	Regional Roads M&R	R	Rosi-Repair	100.00%	800,000	0	1,878,457	2,678,457	2,678,457	1,088,242	2,678,457	41%	
Technical Services	Roads	2858 Pavement Widening - Black Spot Projects	Regional Roads M&R	R	Block and Repair Grants		300,000	0	0	300,000	300,000	0	300,000	0%	
Technical Services		Regional Roads Total	Regional Roads Total				1,919,000	0	1,878,457	3,797,457	0	3,797,457	1,088,242	3,797,457	29%
Technical Services	Land Improvements	2859 Water Supply Bore Coonabarabran Airport - RFS Funded	Bushfire And Emergency Services	E	RFS		100,661	0	0	100,661	100,661	0	100,661	0%	
Technical Services		Aerodrome Total	Aerodrome Total				100,661	0	0	100,661	0	100,661	0	100,661	0%
Technical Services		Road Operations Total	Road Operations Total				8,644,328	237,500	2,263,184	11,145,012	0	11,145,012	1,949,073	11,145,012	0%
Technical Services	Other Structures	2248 Coolah Skate Park	Horticulture	E	SCCF3		0	0	29,688	29,688	0	29,688	50,993	29,688	172%
Technical Services	Other Structures	2250 Coonabarabran Stop and Play	Horticulture	E	SCCF3		0	0	122,739	122,739	0	122,739	1,460	122,739	1%
Technical Services	Other Structures	2251 Mendooran Park Playground	Horticulture	E	SCCF3	100.00%	0	0	44,970	44,970	0	44,970	0	44,970	0%
Technical Services	Other Structures	2697 Garden beds renewal - Coonabarabran	Horticulture	R	General		10,000	0	0	10,000	0	10,000	0	10,000	0%
Technical Services	Other Structures	2698 Playground equipment - renewal	Horticulture	R	General		20,000	18,185	0	38,185	0	38,185	1,250	38,185	3%
Technical Services	Other Structures	2819 Castlereagh River Coonabarabran Riverban Revitalisation - LRCI	Horticulture	R	LRCI3/Murray Darling	100.00%	75,000	0	0	75,000	539,400	614,400	75,000	614,400	12%
Technical Services	Other Structures	2860 Len Guy Park Toilets - lighting, renewal of fittings, tiling	Horticulture	R	General		20,000	0	0	20,000	0	20,000	0	20,000	0%
Technical Services		Horticulture Total	Horticulture Total				125,000	18,185	197,397	340,582	539,400	879,982	128,703	879,982	0%
Technical Services	Other Structures	2264 Basketball Court Refurbishment - Coona	Ovals	R	General		0	0	31,363	31,363	0	31,363	0	31,363	0%
Technical Services	Building	2451 Coona Sports Complex Improvements	Ovals	E	Grant - Drought Stimulus	100.00%	0	0	2,180	2,180	0	2,180	0	2,180	0%
Technical Services	Building	2597 Coonabarabran Oval No 1 - Grandstand	Ovals	E	LRCI2	100.00%	0	0	4,149	4,149	0	4,149	0	4,149	0%
Technical Services	Building	2598 Coonabarabran Oval No 3 - External Fence	Ovals	E	LRCI2		0	0	30,000	30,000	0	30,000	28,683	30,000	96%
Technical Services	Building	2599 Coonabarabran Oval No 3 - renewal of change rooms	Ovals	R	Grant	100.00%	585,000	0	15,968	600,968	600,968	0	600,968	0%	
Technical Services	Building	2861 Baradine Oval - renew change rooms	Ovals	R	Grant	100.00%	35,000	0	0	35,000	35,000	0	35,000	0%	
Technical Services	Other Structures	2862 Ovals Renewals -Capital allowance	Ovals	R	SCCF3		20,000	0	0	20,000	0	20,000	0	20,000	0%
Technical Services	Land Improvements	2863 Binnaway tennis courts renovation and upgrade LRCI funded	Ovals	E	LRCI3	100.00%	261,000	0	0	261,000	261,000	0	261,000	0%	
Technical Services	Land Improvements	2864 Mendooran tennis courts resurfacing LRCI funded	Ovals	E	LRCI3		130,000	0	0	130,000	130,000	0	130,000	0%	
Technical Services		Ovals Total	Ovals Total				1,031,000	0	83,660	1,114,660	0	1,114,660	28,683	1,114,660	0%
Technical Services	Other Structures	568 Mendooran - Investigate and repair leakage - toddlers pool	Public Swimming Pools	R	General		5,000	0	0	5,000	(5,000)	0	0	0	#DIV/0!
Technical Services	Infrastructure Asset	1868 Dunedoo Pump Rehabilitation	Public Swimming Pools	R	General		20,000	0	0	20,000	(20,000)	0	0	0	#DIV/0!
Technical Services	Other Structures	2037 Swimming Pool Upgrades - Dunedoo	Public Swimming Pools	E	General		20,000	0	0	20,000	(20,000)	0	0	0	#DIV/0!
Technical Services	Other Structures	2865 Leak and Joint Repairs- All Pools	Public Swimming Pools	R	General		50,000	0	0	50,000	(40,000)	10,000	0	10,000	0%
Technical Services	Building	2866 Coonabarabran pool - Renew office roof	Public Swimming Pools	R	General		50,000	0	0	50,000	50,000	0	50,000	0%	
Technical Services	Building	2867 Dunedoo pool - New amenities building LRCI funded	Public Swimming Pools	E	LRCI3		900,000	0	0	900,000	900,000	0	900,000	0%	
Technical Services	Building	2868 Mendooran pool - Change room painting	Public Swimming Pools	R	General		12,000	0	0	12,000	(8,000)	4,000	0	4,000	0%
Technical Services		Swimming Pools Total	Swimming Pools Total				1,057,000	0	0	1,057,000	(93,000)	964,000	0	964,000	0%
Technical Services	Infrastructure Asset	959 Rehabilitation of footpath sections	Town Streets	R	General		25,000	0	0	25,000	25,000	0	25,000	0%	
Technical Services	Other Structures	1666 Street Trees - Baradine	Town Streets	R	General		0	5,000	0	5,000	5,000	0	5,000	0%	
Technical Services	Roads	2675 Lachlan Street - Urban Road Reseals	Town Streets	R	General		5,000	8,247	0	13,247	13,247	0	13,247	0%	
Technical Services	Footpaths	2684 Wellington Street - Footpaths	Town Streets	R	General		0	10,000	0	10,000	10,000	0	10,000	0%	
Technical Services	Footpaths	2869 Lachlan Street - shared pathway LRCI funded	Town Streets	E	LRCI3		83,000	0	0	83,000	83,000	75	83,000	0%	
Technical Services	Roads	2870 Walker Street - Urban Road Reseals	Town Streets	R	General		3,000	0	0	3,000	3,000	0	3,000	0%	
Technical Services		Town Streets - Baradine Total	Town Streets - Baradine Total				116,000	23,247	0	139,247	0	139,247	75	139,247	0%
Technical Services	Roads	2676 Renshaw Street - Urban Road Reseals	Town Streets	R			0	17,574	0	17,574	17,574	0	17,574	0%	
Technical Services		Town Streets - Binnaway Total	Town Streets - Binnaway Total				0	17,574	0	17,574	0	17,574	0	17,574	0%
Technical Services	Other Structures	1871 Street Trees - Binnaway	Town Streets	R	General		5,000	0	0	5,000	5,000	0	5,000	0%	
Technical Services	Roads	2871 Yarran Street - Urban Road Reseals	Town Streets	R	General		2,600	0	0	2,600	2,600	0	2,600	0%	
Technical Services	Roads	2872 Andy's Lane - Urban Road Reseals	Town Streets	R	General		4,200	0	0	4,200	4,200	0	4,200	0%	
Technical Services	Roads	2873 Napier Street - Urban Road Reseals	Town Streets	R	General		11,000	0	0	11,000	11,000	0	11,000	0%	
Technical Services	Footpaths	2874 Bullinda Street - Footpaths	Town Streets	R	General		13,000	0	0	13,000	13,000	0	13,000	0%	
Technical Services		Town Streets - Binnaway Total	Town Streets - Binnaway Total				35,800	0	0	35,800	0	35,800	0	35,800	0%
Technical Services	Roads	1331 Booyamurra Street - Kerb and Guttering	Town Streets	R	General		50,000	0	0	50,000	50,000	0	50,000	0%	
Technical Services	Other Structures	1874 Street Trees - Coolah	Town Streets	R	General		5,000	0	0	5,000	5,000	0	5,000	0%	
Technical Services	Roads	2343 Martin Street - Urban Road Reseals	Town Streets	R	General		35,000	0	0	35,000	35,000	0	35,000	0%	
Technical Services	Roads	2344 Booyamurra Street - Urban Road Reseals	Town Streets	R	LRCI		7,500	13,496	0	20,996	20,996	0	20,996	0%	
Technical Services	Footpaths	2685 Binnia Street - Footpaths	Town Streets	R	General		6,500	0	0	6,500	6,500	0	6,500	0%	
Technical Services	Roads	2812 Streets as shared spaces - grant funded	Town Streets	R	Grant		149,035	0	0	149,035	149,035	9,445	149,035	6%	
Technical Services	Roads	2875 Queensborough Street - Urban Road Reseals	Town Streets	R	Active Transport Funding		19,600	0	0	19,600	19,600	0	19,600	0%	
Technical Services	Roads	2876 Charles Street - Urban Road Reseals	Town Streets	R	DPIE		5,200	0	0	5,200	5,200	0	5,200	0%	
Technical Services	Stormwater	2877 Booyamurra Street - Drainage Structures (incl. K&G)	Town Streets	R	LRCI		50,000	0	0	50,000	50,000	0	50,000	0%	
Technical Services	Footpaths	2878 Hospital Street - Footpaths	Town Streets	R	General		15,300	0	0	15,300	15,300	0	15,300	0%	
Technical Services		Town Streets - Coolah	Town Streets - Coolah				343,135	13,496	0	356,631	0	356,631	9,445	356,631	0%
Technical Services	Roads	2347 Cowper Street - Urban Road Reseals	Town Streets	R	General		7,300	0	0	7,300	7,300	0	7,300	0%	
Technical Services	Roads	2351 Reservoir Street - Urban Road Reseals	Town Streets	R	General		40,000	0	0	40,000	40,000	0	40,000	0%	
Technical Services	Stormwater	2357 Cowper Street, concreting of open channel	Town Streets	RA	Stormwater Levy	100.00%	50,000	0	0	50,000	50,000	0	50,000	0%	
Technical Services	Roads	2358 Belar Street Coonabarabran - New K&G	Town Streets	R	General		0	27,357	0	27,357	27,357	0	27,357	0%	
Technical Services	Roads	2679 Crane Street - Urban Road Reseals	Town Streets	R	General		0	49,721	0	49,721	49,721	0	49,721	0%	
Technical Services	Roads	2681 Visitor Info Centre carpark - 2500m2	Town Streets	R	General		40,000	0	0	40,000	40,000	0	40,000	0%	
Technical Services	Footpaths	2686 Cassilis Street - Footpaths	Town Streets	R	General		15,000	0	0	15,000	15,000	0	15,000	0%	
Technical Services	Roads	2880 Robertson Street - (incl. K&G)	Town Streets	R	General		24,400	0	0	24,400	24,400	0	24,400	0%	
Technical Services	Footpaths	2881 K&G rehabilitation	Town Streets	R	General		25,000	0	0	25,000	25,000	0	25,000	0%	
Technical Services	Roads	2885 Neate Street - Urban Road Reseals	Town Streets	R	General		17,200	0	0	17,200	17,200	0	17,200	0%	
Technical Services		Town Streets - Coonabarabran Total	Town Streets - Coonabarabran Total				218,900	77,078	0	295,978	0	295,978	0	295,978	0%
Technical Services	Stormwater	2127 Wallaroo Street drainage	Town Streets	RA	Stormwater Levy	100.00%	30,000	0	0	30,000	30,000	0	30,000	0%	
Technical Services	Roads	2361 Talbragar Street - Urban Road Pavements	Town Streets	R	General		40,000	0	0	40,000	40,000	0	40,000	0%	
Technical Services	Roads	2362 Digilah Street - Urban Road Reseals	Town Streets	R	General		17,300	0	0	17,300	17,300	0	17,300	0%	
Technical Services	Roads	2682 Wargundy Street - Urban Road Reseals	Town Streets	R	General		0	10,000	0	10,000	10,000	0	10,000	0%	
Technical Services	Stormwater	2882 Tucklan Street - Pipe between Wargundy St & Wallaroo St	Town Streets	RA	Stormwater Levy	100.00%	50,000	0	0	50,000	50,000	0	50,000	0%	

Technical Services	Roads	2883 Yarrow Street - Wallaroo to Wargundy (K&G)	Town Streets	R	General				70,000	0		70,000	0	70,000	0	70,000	0%
Technical Services		Town Streets - Dunedoo Total	Town Streets - Dunedoo Total			207,300	10,000	0	217,300	0	217,300	0	217,300	0	217,300	0%	
Technical Services	Other Structures	1908 Street Trees - Mendooran	Town Streets	R	General	5,000	0		5,000		5,000	0	5,000	0	5,000	0%	
Technical Services	Roads	2367 Cobra Street - Urban Road Pavements	Town Streets	R	General	8,500	0		8,500		8,500	0	8,500	0	8,500	0%	
Technical Services	Roads	2683 Daiglish Street - Urban Road Reseals	Town Streets	R	General	12,500	7,000		19,500		19,500	0	19,500	0	19,500	0%	
Technical Services	Footpaths	2687 Bandulla Street - Footpaths	Town Streets	R	General	0	10,000		10,000		10,000	0	10,000	0	10,000	0%	
Technical Services	Roads	2884 Farnell Street - Urban Road Reseals	Town Streets	R	General	6,700	0		6,700		6,700	0	6,700	0	6,700	0%	
Technical Services		Town Streets - Mendooran Total	Town Streets - Mendooran Total			32,700	17,000	0	49,700	0	49,700	0	49,700	0	49,700	0%	
Technical Services		Urban Services Total	Urban Services Total			3,166,835	176,580	281,057	3,624,472	446,400	4,070,872	166,906	3,931,625	0	3,931,625	0%	
Technical Services		Technical Services Total	Technical Services Total			12,130,163	729,398	2,577,644	17,852,705	446,400	15,883,605	2,154,821	15,744,358	0	15,744,358	0%	
Warrumbungle Water	Water	519 Meter Replacements - Baradine	Warrumbungle Water	R	RA	100.00%	25,000		25,000		25,000	0	25,000	0	25,000	0%	
Warrumbungle Water	Water	524 Mains Extension - Removal of Dead Ends	Warrumbungle Water	R	RA	100.00%	40,000		40,000		40,000	20,314	40,000	51%			
Warrumbungle Water	Water	1903 Water Treatment plant renewal	Warrumbungle Water	R	RA	75.00%	1,500,000	5,880	1,505,880		1,505,880	153,318	1,505,880	10%			
Warrumbungle Water	Water	2070 SSWP WQ Scoping Study - plant renewal	Warrumbungle Water	R	Grant	75.00%	0	0	804,287		804,287	4,961	804,287	1%			
Warrumbungle Water	Water	2115 Mains replacements - Baradine	Warrumbungle Water	R	RA	100.00%	30,000	0	30,000	(30,000)	0	0	0	#DIV/0!			
Warrumbungle Water		Water - Baradine Total	Water - Baradine Total			1,595,000	5,880	804,287	2,405,167	(30,000)	2,375,167	178,593	2,375,167	0%			
Warrumbungle Water	Water	523 Meter Replacements - Binnaway	Warrumbungle Water	R	RA	100.00%	10,000		10,000		10,000	0	10,000	0%			
Warrumbungle Water	Water	1018 Water Treatment Plant- Renewals	Warrumbungle Water	R	RA	100.00%	500,000	30,000	530,000		530,000	0	530,000	0%			
Warrumbungle Water	Water	2372 Water main replacements/extensions - Binnaway	Warrumbungle Water	R	RA	100.00%	40,000		40,000		40,000	0	40,000	0%			
Warrumbungle Water	Water	2373 Relining of WTP lagoons- Scoping	Warrumbungle Water	R	RA	100.00%	30,000		30,000		30,000	0	30,000	0%			
Warrumbungle Water		Water - Binnaway Total	Water - Binnaway Total			580,000	30,000	0	610,000	0	610,000	0	610,000	0%			
Warrumbungle Water	Water	525 Meter Replacements - Coolah	Warrumbungle Water	R	RA	100.00%	5,000		5,000	5,000	10,000	0	10,000	0%			
Warrumbungle Water	Water	1355 Mains Replacement and extensions - Coolah	Warrumbungle Water	R	RA	100.00%	70,000	28,128	98,128		98,128	15,103	98,128	15%			
Warrumbungle Water	Water	1896 Chlorine Room at Bores	Warrumbungle Water	R	RA	100.00%	30,000	0	30,000	(30,000)	0	0	0	#DIV/0!			
Warrumbungle Water		Water - Coolah Total	Water - Coolah Total			105,000	28,128	0	133,128	(25,000)	108,128	15,103	108,128	0%			
Warrumbungle Water	Water	535 Reservoir Rehabilitation	Warrumbungle Water	R	RA	100.00%	0	144,268	144,268		144,268	165	144,268	0%			
Warrumbungle Water	Water	974 Meter Replacements - Coonabarabran	Warrumbungle Water	P	RA	100.00%	40,000		40,000		40,000	0	40,000	0%			
Warrumbungle Water	Water	1876 Coonabarabran Water Main Extension - Removal of Dead Ends	Warrumbungle Water	E	RA	100.00%	200,000		200,000	(200,000)	0	0	0	#DIV/0!			
Warrumbungle Water	Water	1877/2743 Coonabarabran Water Main Rehabilitation	Warrumbungle Water	R	RA	100.00%	270,000	15,681	285,681		285,681	31,958	285,681	11%			
Warrumbungle Water	Water	2116 Coonabarabran Water Main Extension	Warrumbungle Water	R	RA	100.00%	0	30,551	30,551		30,551	14,976	30,551	49%			
Warrumbungle Water	Water	2120 Reservoir upgrades - WHS, C18, fencing (shire wide)	Warrumbungle Water	E	RA	100.00%	0	30,554	30,554		30,554	12,727	30,554	42%			
Warrumbungle Water	Water	2124 Water Treatment Plant Renewal	Warrumbungle Water	R	RA	100.00%	38,000		38,000		38,000	0	38,000	0%			
Warrumbungle Water	Water	2258 Bores Condition Assessment - Shire	Warrumbungle Water	E	Grant	75.00%	0		61,100		61,100	381	61,100	1%			
Warrumbungle Water	Water	2374 Reservoir upgrades - internal structures (shire wide)	Warrumbungle Water	E	RA	100.00%	0	123,915	123,915		123,915	10,628	123,915	9%			
Warrumbungle Water	Water	2761 Shire wide PLC redundancy	Warrumbungle Water	R	RA	100.00%	15,000	13,636	28,636		28,636	14,916	28,636	52%			
Warrumbungle Water	Water	2803 Desludger	Warrumbungle Water	P	RA	100.00%	0	100,000	100,000		100,000	87,566	100,000	88%			
Warrumbungle Water	Water	2817 Timor Dam - Ram Safety Upgrade	Warrumbungle Water	R	RA	100.00%	605,000		605,000		605,000	19,955	605,000	3%			
Warrumbungle Water	Water	2894 Plant Items and Tools	Warrumbungle Water	E	RA	100.00%	10,000		10,000		10,000	424	10,000	4%			
Warrumbungle Water		Water - Coonabarabran Total	Water - Coonabarabran Total			1,178,000	458,605	61,100	1,697,705	(200,000)	1,497,705	193,696	1,497,705	0%			
Warrumbungle Water	Water	1564 Mains Replacements and extension - Dunedoo	Warrumbungle Water	R	RA	100.00%	100,000	19,118	119,118		119,118	22,603	119,118	19%			
Warrumbungle Water	Water	2117 Meter replacements - Dunedoo	Warrumbungle Water	R	RA	100.00%	20,000		20,000		20,000	0	20,000	0%			
Warrumbungle Water	Water	2121 Upgrade Chlorine room - Dunedoo	Warrumbungle Water	E	RA	100.00%	25,000		25,000		25,000	0	25,000	0%			
Warrumbungle Water	Water	2886 Implementation of WLMP	Warrumbungle Water	E	RA	100.00%	130,000		130,000	(130,000)	0	0	0	#DIV/0!			
Warrumbungle Water		Water - Dunedoo Total	Water - Dunedoo Total			275,000	19,118	0	294,118	(130,000)	164,118	22,603	164,118	0%			
Warrumbungle Water	Water	1682 Meter replacements - Mendooran	Warrumbungle Water	R	RA	100.00%	10,000		10,000		10,000	0	10,000	0%			
Warrumbungle Water	Water	2122 Water main replacements - Mendooran	Warrumbungle Water	R	RA	100.00%	50,000		50,000	(10,000)	40,000	0	40,000	0%			
Warrumbungle Water	Water	2375 Mendooran Water main extensions	Warrumbungle Water	E	RA	100.00%	50,000	4,643	54,643		54,643	6,211	54,643	11%			
Warrumbungle Water	Water	2394 Ground Water Investigation	Warrumbungle Water	E	Grant	100.00%	0	0	66,000		66,000	0	66,000	0%			
Warrumbungle Water	Water	2887 Implementation of WLMP	Warrumbungle Water	E	RA	100.00%	35,000		35,000	(35,000)	0	0	0	#DIV/0!			
Warrumbungle Water	Water	2888 Install Blend Tank	Warrumbungle Water	E	Grant	100.00%	250,000		250,000	(250,000)	0	0	0	#DIV/0!			
Warrumbungle Water		Water - Mendooran Total	Water - Mendooran Total			395,000	4,643	66,000	465,643	(295,000)	170,643	6,211	170,643	0%			
Warrumbungle Water		Warrumbungle Water Total	Warrumbungle Water Total			4,128,000	546,374	931,387	5,605,761	(680,000)	4,925,761	416,206	4,925,761	0%			
Warrumbungle Sewer		Warrumbungle Sewer															
Warrumbungle Sewer		Sewer - Baradine															
Warrumbungle Sewer	Sewer	2889 Vacuum pot refurb	Warrumbungle Sewer	R	RA	100.00%	25,000		66,725		91,725	0	91,725	0%			
Warrumbungle Sewer	Sewer	2890 Refurb Inlet Works	Warrumbungle Sewer	R	RA	100.00%	50,000	0	50,000		50,000	0	50,000	0%			
Warrumbungle Sewer		Sewer - Baradine Total	Sewer - Baradine Total			75,000	0	66,725	141,725	0	141,725	0	141,725	0%			
Warrumbungle Sewer	Sewer	2128 Binnaway - Sewerage (Council contribution only to \$7.6m project) @	Warrumbungle Sewer	E	Grant	75.00%	0	0	475,114		475,114	5,341	475,114	0%			
Warrumbungle Sewer		Sewer - Binnaway Total	Sewer - Binnaway Total			0	0	475,114	475,114	0	475,114	5,341	475,114	0%			
Warrumbungle Sewer	Sewer	1577 Coolah Sewage Treatment Plant Upgrade	Warrumbungle Sewer	R	Grant	79.00%	500,000	0	705,035		1,205,035	53,516	1,205,035	0%			
Warrumbungle Sewer	Sewer	2103 Sewer Mains Rehab - Coolah	Warrumbungle Sewer	R	RNSW812	50.00%	170,000	0	170,000		170,000	0	170,000	0%			
Warrumbungle Sewer		Sewer - Coolah Total	Sewer - Coolah Total			670,000	0	705,035	1,375,035	0	1,375,035	53,516	1,375,035	0%			
Warrumbungle Sewer	Infrastructure Asset	543 Mains-Relining various sections Coona	Warrumbungle Sewer		RA	100.00%	65,000		65,000	(65,000)	0	0	0	#DIV/0!			
Warrumbungle Sewer	Sewer	983 Pump stations- renewal	Warrumbungle Sewer	R	RA	100.00%	50,000		50,000		50,000	0	50,000	0%			
Warrumbungle Sewer	Sewer	1339 Sewer Mains rehab - Coonabarabran	Warrumbungle Sewer	R	RA	100.00%	70,000		70,000	10,000	80,000	0	80,000	0%			
Warrumbungle Sewer	Sewer	1340 Telemetry Upgrade (All Towns) (Council Contribution only for 250k proj)	Warrumbungle Sewer	R	Grant	75.00%	-	146,909	146,909		146,909	14,101	146,909	10%			
Warrumbungle Sewer	Sewer	1571 Coonabarabran Sewage Treatment Plant Upgrade	Warrumbungle Sewer	E	Grant	75.00%	500,000	1309,321	1,809,321		1,809,321	22,362	1,809,321	1%			
Warrumbungle Sewer	Sewer	2891 Plant Items and Tools	Warrumbungle Sewer				10,000		10,000		10,000	0	10,000	0%			
Warrumbungle Sewer		Sewer - Coonabarabran Total	Sewer - Coonabarabran Total			695,000	-	1,456,230	2,141,230	(55,000)	2,086,230	36,463	2,086,230	0%			
Warrumbungle Sewer	Infrastructure Asset	1041 Mains-Relining various sections	Warrumbungle Sewer	R		100.00%	125,000		125,000		125,000	0	125,000	0%			
Warrumbungle Sewer	Sewer	1576 Dunedoo Sewage Treatment Plant Upgrade	Warrumbungle Sewer	E	Grant	65.00%	2,700,000	1432,340	4,132,340		4,132,340	73,284	4,132,340	2%			
Warrumbungle Sewer	Sewer	2105 Manhole rehab - Dunedoo	Warrumbungle Sewer	R	FFF	100.00%	45,000		45,000		45,000	0	45,000	0%			
Warrumbungle Sewer		Sewer - Dunedoo Total	Sewer - Dunedoo Total			2,870,000	0	1,432,340	4,177,340	0	4,302,340	73,284	4,177,340	0			
Warrumbungle Sewer		Warrumbungle Sewer Total	Warrumbungle Sewer Total			4,310,000	0	4,135,444	8,310,444	(55,000)	8,390,444	168,604	8,255,444	0%			
		Grand Total:	Grand Total:			21,128,163	1,668,409	7,661,137	32,738,209	(288,600)	30,169,109	2,742,948	29,894,862	0%			

Part 9: Balance Sheet

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Balance \$'000
Assets				
Current Assets				
Cash and Cash Equivalents (incl. Inv.)	16,346	16,734	33,080	28,341
Investments (Current)	-	-	-	-
Receivables (Current)	4,290	-	4,290	12,800
Inventories (Current)	568	-	568	614
Contract assets	-	-	-	3,632
Other	2,459	-	2,459	-
Total Current Assets	23,663	16,734	40,397	45,387
Non-Current Assets				
Investments (Non-Current)	-	-	-	-
Receivables (Non-Current)	-	-	-	2
Inventories (Non-Current)	299	-	299	299
Property, Plant & Equipment	574,901	9,041	583,942	597,715
Investments - Equity Method	456	-	456	501
Right of use assets	148	-	148	463
Intangibles	80	-	80	365
Total Non-Current Assets	575,884	9,041	584,925	599,345
Total Assets	599,547	25,775	625,322	644,732
Current Liabilities				
Payables	3,398	-	3,398	1,711
Income received in advance	-	-	-	-
Borrowings	713	-	713	721
Contract liabilities	1,459	-	1,459	3,071
Lease Liability	51	-	51	73
Provisions	4,676	-	4,676	4,065
Total Current Liabilities	10,297	-	10,297	9,641
Non-Current Liabilities				
Borrowings	987	-	987	1,271
Lease Liability	76	-	76	250
Provisions	2,675	-	2,675	4,420
Total Non-Current Liabilities	3,738	-	3,738	5,941
Total Liabilities	14,035	-	14,035	15,582
Net Assets	585,512	25,775	611,287	629,150
Retained Earnings	443,003	25,775	468,778	479,707
Revaluation Reserves	142,509	-	142,509	149,443
Total Equity	585,512	25,775	611,287	629,150

Part 10: Statement of Cash Flows

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
Cash Flows from Operating Activities				
Receipts				
Rates and Annual Charges	15,105	38	15,143	14,650
User Charges and Fees	6,207	706	6,913	327
Interest & Investment Revenue	196	6	202	(24)
Bonds and Deposits Received	-	10	-	-
Other Revenues	959	87	1,046	245
Grants & Contributions	29,762	539	30,301	4,030
Payments				
Employee Benefits & On-Costs	(15,934)	339	(15,595)	(4,089)
Materials & Contracts	(6,930)	(948)	(7,878)	(3,367)
Borrowing Costs	(58)	(3)	(61)	(21)
Other Expenses	(5,507)	(10)	(5,517)	(770)
Net Cash provided (or used in) Operating Activities	23,800	763	24,553	10,981
Cash Flows from Investing Activities				
Receipts				
Sale of Investment Securities	-	-	-	-
Sale of Real Estate Assets	-	-	-	-
Sale of Infrastructure, Property, Plant and Equipment	856	-	856	102
Deferred Debtors Receipts	-	-	-	-
Payments				
Purchase of Investment Securities	-	-	-	-
Purchase of Infrastructure, Property, Plant and Equipment	(21,128)	(9,041)	(30,169)	(2,743)
Purchase of Real Estate Assets	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-
Net Cash provided (or used in) Investing Activities	(20,272)	(9,041)	(29,313)	(2,641)
Cash Flows from Financing Activities				
Receipts				
Proceeds from Borrowings & Advances	-	-	-	-
Payments				
Repayment of Borrowings & Advances	(713)	-	(713)	(260)
Repayment of Finance Lease Liabilities	(51)	-	(51)	(46)
Net Cash provided (or used in) Financing Activities	(764)	-	(764)	(306)
Net Increase/(Decrease) in Cash & Cash Equivalents	2,764	8,278	(5,523)	8,035
Cash & Cash Equivalents – Opening balance	13,583	8,456	22,039	22,037
Cash & Cash Equivalents – Closing balance	16,347	16,734	16,516	30,072

Part 11: Loan Movement Table

(A) External Loans

Loan Details	Responsible Area	Interest Rate	End date	Amount Borrowed	Opening Balance	Interest to date	Payments to date	Closing Balance
Admin Building Loan	Property And Risk	5.80%	30-Mar-23	1,500,000	191,735.00	2,773	46,920	144,814.89
Bridges Loan	Regional Roads M&R	4.09%	30-Jun-25	600,000	205,701.00	2,126	16,230	189,471.06
LIRS Round 1 Loan	Local Roads M&R	5.80%	30-Jun-23	2,300,000	149,199.00	2,157	74,034	75,164.85
Mendooran Water Loan	Warrumbungle Water	2.72%	22-Feb-24	841,673	163,542.00	1,124	26,544	136,997.94
LIRS Round 2 Loan	Local Roads M&R	3.66%	31-Mar-25	3,100,000	1,051,291.00	9,593	83,329	967,961.55
Loan Quarry	Warrumbungle Quarry	3.30%	22-May-25	455,000	163,265.00	1,228	12,792	150,472.86
Total:				8,796,673	1,924,733.00	19,001	259,850	1,664,883.15

(B) Internal Loans

Loan Details	Responsible Area	Interest Rate	End date	Amount Borrowed	Opening Balance	Interest to date	Payments to date	Closing Balance
					-	-	-	-
Total:				-	-	-	-	-

(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)	678,000	-	-	-	-	29,042	707,042
Sub Total	678,000	-	-	-	-	29,042	707,042
External Restrictions Other (Excl Grant)							
Developer Contributions (General)	268,000	20,355	-	-	-	-	288,355
Developer Contributions (Water)	101,000	-	-	-	-	-	101,000
Developer Contributions (Sewer)	31,000	-	-	-	-	-	31,000
Specific Purpose Unexpended Grants (recognised as revenue) (General)	3,463,000	-	(2,750,000)	(713,000)	-	-	-
Warrumbungle Water	730,000	-	-	(46,035)	-	-	683,965
Warrumbungle Sewer	4,430,000	-	-	(168,604)	-	-	4,261,396
Domestic waste management	449,000	-	-	-	-	-	449,000
Storm Water Levy	87,000	-	-	-	-	-	87,000
Sub Total	9,559,000	20,355	(2,750,000)	(927,639)	-	-	5,901,716
Specific Purpose Unexpended Grants refer 11.RAa Grants tab							
Grant Funded Programs							
Specific Purpose Unexpended Grants	3,071,000	-	-	(738,652)	-	-	2,332,348
RMS Grants							
RMS Grants	-	-	-	-	-	-	-
Sub Total	3,071,000	-	-	(738,652)	-	-	2,332,348
Total External Restrictions	13,308,000	20,355	(2,750,000)	(1,666,291)	-	29,042	8,941,106

Restricted Asset Details	Opening Balance	Revenue	Recurrent Exp	Capital Exp	Loan repayments	Bal Sheet Mvmnts	Closing Balance
Internal Restrictions (Function View)							
Carry over Capex (including 5 opex projects Wos 624,1499,2240,1499 & 2593)	1,320,000	20,000	(68,671)	(392,973)	-	-	878,356
FAG - Prepayment	6,078,000	(6,078,000)	-	-	-	-	-
Information Technology (software upgrade / telephone system)	348,000	-	-	-	-	-	348,000
Plant Fund	1,950,000	-	-	(228,152)	-	-	1,721,848
Other	-	-	-	-	-	-	-
Total IR (Function View)	9,696,000	(6,058,000)	(68,671)	(621,125)	-	-	2,948,204
Internal Restrictions (Through Balance Sheet)							
Employee Leave Entitlements	1,153,000	-	-	-	-	-	1,153,000
Quarry Remediation	984,000	-	-	-	-	-	984,000
Total IR (Through Balance Sheet)	2,137,000	-	-	-	-	-	2,137,000
Total Internal Restrictions	11,833,000	(6,058,000)	(68,671)	(621,125)	-	-	5,085,204

Total Restricted Assets	25,141,000	(6,037,645)	(2,818,671)	(2,287,416)	-	29,042	14,026,310
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RA Op Bal	25,141,000
Less:	0
Total External Restrictions	
Total Internal Restrictions	
RA Closing Balance	25,141,000
Movement	11,114,690

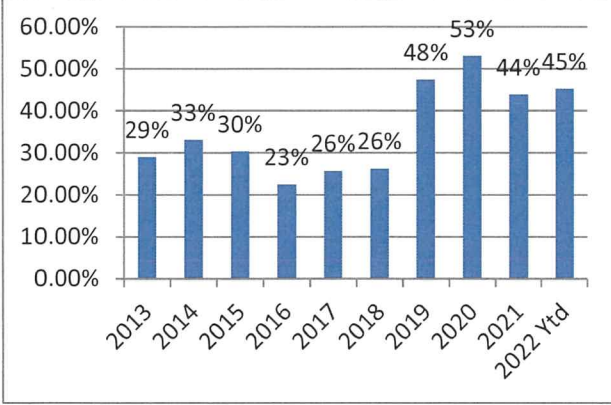
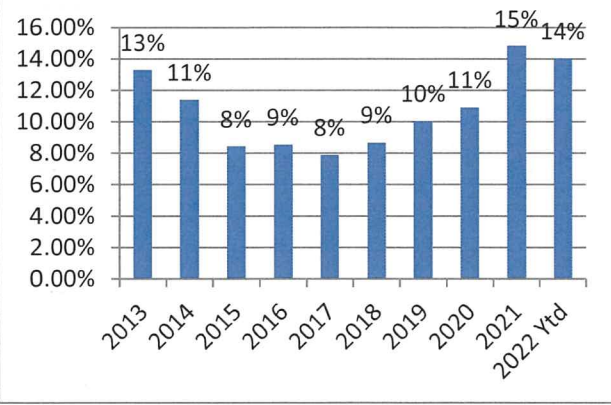
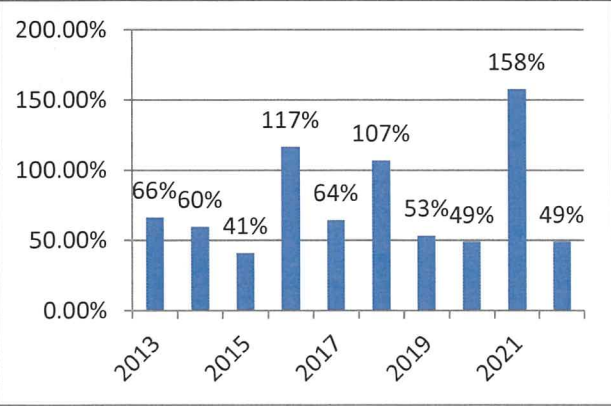
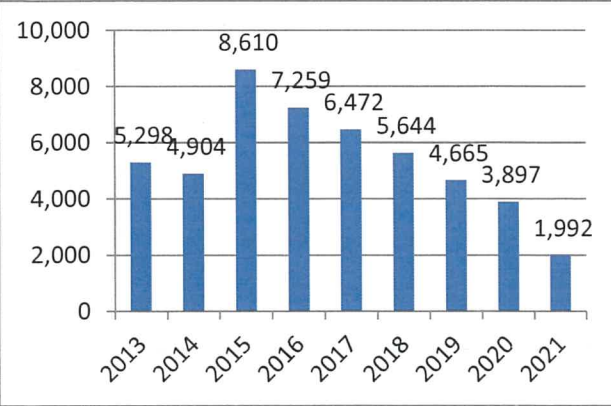
Restricted Assets Movement	
Restricted Asset Opening Balance	25,141,000
Restricted Asset Closing Balance	14,026,310
Total Movement	(11,114,690)
Being	
Total RA Movement (Function View - General)	(7,466,093)
Total RA Movement (Function View - Water)	(46,035)
Total RA Movement (Function View - Sewer)	(168,604)
Total RA Movement (Function View - Waste)	-
Total RA Movement (Balance Sheet)	29,042
Total Movement	(7,651,690)

	Cash	Restricted	Unrestricted
Opening Bal	28,078	(25,141)	2,937
Closing Bal	28,341	(14,026)	14,315
Movement	263	11,115	11,378

Part 12: KPIs

Ratio	Purpose	Notes																																	
<p>Cash Balance</p> <table border="1"> <caption>Cash Balance Data</caption> <thead> <tr> <th>Year</th> <th>Cash & equivalents</th> <th>Investments</th> </tr> </thead> <tbody> <tr><td>2013</td><td>~\$14,000</td><td>~\$2,000</td></tr> <tr><td>2014</td><td>~\$8,000</td><td>~\$3,000</td></tr> <tr><td>2015</td><td>~\$13,000</td><td>~\$2,000</td></tr> <tr><td>2016</td><td>~\$15,000</td><td>~\$0</td></tr> <tr><td>2017</td><td>~\$18,000</td><td>~\$0</td></tr> <tr><td>2018</td><td>~\$5,000</td><td>~\$12,000</td></tr> <tr><td>2019</td><td>~\$5,000</td><td>~\$12,000</td></tr> <tr><td>2020</td><td>~\$7,000</td><td>~\$11,000</td></tr> <tr><td>2021</td><td>~\$5,000</td><td>~\$17,000</td></tr> <tr><td>2022 Ytd</td><td>~\$10,000</td><td>~\$18,000</td></tr> </tbody> </table>	Year	Cash & equivalents	Investments	2013	~\$14,000	~\$2,000	2014	~\$8,000	~\$3,000	2015	~\$13,000	~\$2,000	2016	~\$15,000	~\$0	2017	~\$18,000	~\$0	2018	~\$5,000	~\$12,000	2019	~\$5,000	~\$12,000	2020	~\$7,000	~\$11,000	2021	~\$5,000	~\$17,000	2022 Ytd	~\$10,000	~\$18,000	<p>The blue section of the bar represents cash and cash equivalents, and the red section represents investments.</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																																	
2013	~\$14,000	~\$2,000																																	
2014	~\$8,000	~\$3,000																																	
2015	~\$13,000	~\$2,000																																	
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2022 Ytd	~\$10,000	~\$18,000																																	
<p>Operating Surplus/Deficit</p> <table border="1"> <caption>Operating Surplus/Deficit Data</caption> <thead> <tr> <th>Year</th> <th>Value</th> </tr> </thead> <tbody> <tr><td>2013</td><td>-929</td></tr> <tr><td>2014</td><td>-5,859</td></tr> <tr><td>2015</td><td>-1,584</td></tr> <tr><td>2016</td><td>6,489</td></tr> <tr><td>2017</td><td>4,662</td></tr> <tr><td>2018</td><td>2,470</td></tr> <tr><td>2019</td><td>638</td></tr> <tr><td>2020</td><td>2,260</td></tr> <tr><td>2021</td><td>9,303</td></tr> <tr><td>2022 Ytd</td><td>7,767</td></tr> </tbody> </table>	Year	Value	2013	-929	2014	-5,859	2015	-1,584	2016	6,489	2017	4,662	2018	2,470	2019	638	2020	2,260	2021	9,303	2022 Ytd	7,767	<p>To measure Council's operating surplus or deficit. A negative number indicates a deficit.</p>	<p>See Income Statement variance analysis for details</p>											
Year	Value																																		
2013	-929																																		
2014	-5,859																																		
2015	-1,584																																		
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<p>Unrestricted Current Ratio</p> <table border="1"> <caption>Unrestricted Current Ratio Data</caption> <thead> <tr> <th>Year</th> <th>Ratio</th> </tr> </thead> <tbody> <tr><td>2013</td><td>4.04</td></tr> <tr><td>2014</td><td>2.55</td></tr> <tr><td>2015</td><td>2.53</td></tr> <tr><td>2016</td><td>1.78</td></tr> <tr><td>2017</td><td>4.64</td></tr> <tr><td>2018</td><td>4.05</td></tr> <tr><td>2019</td><td>4.37</td></tr> <tr><td>2020</td><td>2.95</td></tr> <tr><td>2021</td><td>3.09</td></tr> <tr><td>2022 Ytd</td><td>3.78</td></tr> </tbody> </table>	Year	Ratio	2013	4.04	2014	2.55	2015	2.53	2016	1.78	2017	4.64	2018	4.05	2019	4.37	2020	2.95	2021	3.09	2022 Ytd	3.78	<p>To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council. OLG considers a ratio of less than 1.5 as unsatisfactory, and > 2 as good</p>	<p>Unrestricted current assets has increased due to timing of grant receipts.</p>											
Year	Ratio																																		
2013	4.04																																		
2014	2.55																																		
2015	2.53																																		
2016	1.78																																		
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2021	3.09																																		
2022 Ytd	3.78																																		
<p>Debt Service Ratio</p> <table border="1"> <caption>Debt Service Ratio Data</caption> <thead> <tr> <th>Year</th> <th>Ratio (%)</th> </tr> </thead> <tbody> <tr><td>2013</td><td>1.73%</td></tr> <tr><td>2014</td><td>4.24%</td></tr> <tr><td>2015</td><td>7.84%</td></tr> <tr><td>2016</td><td>5.24%</td></tr> <tr><td>2017</td><td>9.87%</td></tr> <tr><td>2018</td><td>7.30%</td></tr> <tr><td>2019</td><td>5.05%</td></tr> <tr><td>2020</td><td>10.41%</td></tr> <tr><td>2021</td><td>10.42%</td></tr> <tr><td>2022 Ytd</td><td>4.27%</td></tr> </tbody> </table>	Year	Ratio (%)	2013	1.73%	2014	4.24%	2015	7.84%	2016	5.24%	2017	9.87%	2018	7.30%	2019	5.05%	2020	10.41%	2021	10.42%	2022 Ytd	4.27%	<p>To assess the impact of loan principal & interest repayments on the discretionary revenue of council. The OLG considers a ratio of less than 10% as satisfactory.</p>	<p>This ratio is well below the OLG benchmark and indicates that Council does have borrowing potential if required.</p>											
Year	Ratio (%)																																		
2013	1.73%																																		
2014	4.24%																																		
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2022 Ytd	4.27%																																		

Part 12: KPIs (continued)

Ratio	Purpose																							
Rates & Annual Charges Coverage Ratio																								
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Year	Ratio																							
2013	29%																							
2014	33%																							
2015	30%																							
2016	23%																							
2017	26%																							
2018	26%																							
2019	48%																							
2020	53%																							
2021	44%																							
2022 Ytd	45%																							
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Year	Ratio																							
2013	13%																							
2014	11%																							
2015	8%																							
2016	9%																							
2017	8%																							
2018	9%																							
2019	10%																							
2020	11%																							
2021	15%																							
2022 Ytd	14%																							
Building and Infrastructure Renewals Ratio																								
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Year	Ratio																							
2013	66%																							
2014	60%																							
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Year	Value																							
2013	5,298																							
2014	4,904																							
2015	8,610																							
2016	7,259																							
2017	6,472																							
2018	5,644																							
2019	4,665																							
2020	3,897																							
2021	1,992																							

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
Hunter H2) Holdings	Project Management Services for Coonabarabran & Dunedoo Sewer Treatment Plant Upgrades	417,604	11/08/2022	102 weeks

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 Council's
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	135079	Y
Consultancies	81345.6	Y

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 professional advice to assist decision-making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.