



Warrumbungle Shire Council

Quarterly Budget Review Statement Second Quarter (December 2016/17)



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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 31 December 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 31 December 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: 7 February 2017

Part 3: Income Statement

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals 31-Dec-16 \$'000	Variance %	
Income from Continuing Operations						
Rates and Annual Charges	11,924	-	11,924	11,708	98%	a
User Charges and Fees	7,095	-	7,095	2,254	32%	b
Interest & Investment Revenue	516	-	516	165	32%	c
Other Revenues	904	10	914	394	43%	d
Grants & Contributions (Operational)	18,414	-	18,414	7,331	40%	e
Grants & Contributions (Capital)	7,847	5,771	13,618	1,353	10%	f
Gains/(Losses) from Disposal of Assets	285	-	285	9	3%	
Net Share of Interest in Joint Ventures	-	-	-	-	0%	l
Total Income From Continuing Operations	46,985	5,781	52,766	23,214	44%	
Expenses from Continuing Operations						
Employee Benefits & On-Costs	15,050	15	15,065	7,785	52%	g
Borrowing Costs	322	77	399	167	42%	h
Materials & Contracts	5,246	615	5,861	3,223	55%	i
Depreciation & Impairment	9,584	(77)	9,507	4,792	50%	j
Other Expenses	7,847	-	7,847	2,873	37%	k
Net Share of Interest in Joint Ventures	-	-	-	-	0%	l
Total Expenses From Continuing Operations	38,049	630	38,679	18,840	49%	
Operating Result from Continuing Operations	8,936	5,151	14,087	4,374		

Part 3: Income Statement (Continued)

Notes: Revenue

- (a) Rates and Annual charges are currently \$216k (2%) under the full year budget. This variance is due to the fact that sewer access charges for non-residential properties are billed quarterly on the water notice. Rates and Annual Charges are expected to be per budget at year end.
- (b) User charges and fees are \$1.3m (18%) under the pro rata budget. The major areas are:
 - * Water Supply Services User Charge (\$220k) - due to low consumption;
 - * Private Work -Section 67 (\$108k) - due to low demand;
 - * Child Care - Fees And Charges (\$157k) - timing, comparable to last year;
 - * Quarry Revenue (\$109k) - timing due to the seasonal nature of roadwork;
 - * RMS Charges (\$631k) - due to billing cycle and seasonality.
- (c) Interest and investment revenue is \$93k (18%) under the pro rata budget, due predominantly to lower than budgeted interest rates on investment. Budget will require re-assessment.
- (d) Other Revenues is \$58k (6%) under the pro rata budget due to the Coonabarabran RMS Agency just opening (timing) and more importantly a \$135k unreceived Insurance reimbursement; of which \$70k relating to Yuluwirri Kids accrual.
- (e) Operational Grants and Contributions is below the pro rata budget (\$1.87m). Timing difference primarily due to:
 - * Bushfire And Emergency Services Grant (\$1.47m) - which will only be finalised in June;
 - * R2R Grant (\$1.3m) - Budget to be reduced by \$1m to \$2.6m currently 0% received.
- (f) Capital grants income is currently \$5.5m (40%) under the pro rata budget due to timing differences related to the receipt of the following grant funding:
 - * forecast (\$1.9m) for Alison Bridge and black spot funding (\$657k);
 - * receipt of Town Streets (\$240k) relating to cycleways and shared paths;
 - * receipt of Bushfire And Emergency Services Capital Grant (\$1.26m)
 - * receipt of the forecast CTF grants (\$1.61m) relating to the Three Rivers Retirement Village.These shortfalls are considered as timing issues.
- (l) Macquarie Regional Library (MRL) is responsible for running the libraries in a number of Shires in the region including ours. Council recognises its joint ownership in the organisation at the end of the year.

Notes: Expenditure

- (g) Employee related expenditure is roughly per the pro rata budget at 52% (\$8.11m).
- (h) Borrowing costs are roughly per the pro rata budget if exclude the Remediation Amortisation of Discount Quarries Tip which will be done at year end
- (i) Materials & Contracts is over the pro rata budget at 55%. The major factor is the early prevalence of Operational Maintenance with Capital Works prevailing in the 2nd half of the year. This is currently considered a timing issue.
- (j) Depreciation actuals are roughly per the pro rata budget.
- (k) Other expenses are \$1.1m under per the pro rata budget at 37%. Noting that RFS levies which are under pro rata budget \$1.39m (at 9%) are only recognised at year end. These are offset by major Insurances \$801.7k (104%) and Vehicle Registrations (up to 13 months for new vehicles and upgrading of a number of truck registrations to allow towing of heavy trailers) which were paid in 1st Qtr .
- (l) Macquarie Regional Library (MRL) is responsible for running the libraries in a number of Shires in the region including ours. Council recognises its joint ownership in the organisation at the end of the year.

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

	General	Warrumbungle Water	Warrumbungle Sewer	Warrumbungle Waste	Warrumbungle Quarry	Yuluwirri Kids	FSS		Plant Fund	Internal Charges to Back Out	Total
	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	7,487	1,302	1,126	1,793	-	-	-	-	-	-	11,708
User Charges and Fees	708	500	198	21	369	292	49	76	2,319	(2,278)	2,254
Interest & Investment Revenue	139	19	33	2	-	-	-	-	-	(28)	165
Other Revenues	345	21	5	39	-	(68)	2	1	49	-	394
Grants & Contributions (Operational)	5,679	41	29	300	-	431	402	449	-	-	7,331
Grants & Contributions (Capital)	1,034	319	-	-	-	-	-	-	-	-	1,353
Gains/(Losses) from Disposal of Assets	-	-	-	-	-	-	-	3	6	-	9
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
Total Income From Continuing Operations	15,392	2,202	1,391	2,155	369	655	453	529	2,374	(2,306)	23,214
Expenses from Continuing Operations											
Employee Benefits & On-Costs	5,009	464	307	517	78	615	200	273	322	-	7,785
Borrowing Costs	171	17	-	-	7	-	-	-	-	(28)	167
Materials & Contracts	1,757	215	129	140	77	49	130	89	637	-	3,223
Depreciation & Impairment	3,144	430	173	-	-	-	-	-	1,046	-	4,792
Other Expenses	3,084	459	262	315	312	36	29	68	587	(2,278)	2,873
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
Total Expenses From Continuing Operations	13,164	1,585	870	972	474	700	359	430	2,592	(2,306)	18,840
Operating Result from Continuing Operations	2,228	618	521	1,183	(105)	(45)	94	99	(218)	-	4,374

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 31-Dec-16 \$'000
Income Statement				
Income from Continuing Operations				
Rates and Annual Charges	11,924	-	11,924	11,708
User Charges and Fees	7,095	-	7,095	2,254
Interest & Investment Revenue	516	-	516	165
Other Revenues	904	10	914	394
Grants & Contributions (Operational)	18,414	-	18,414	7,331
Grants & Contributions (Capital)	7,847	5,771	13,618	1,353
Gains/(Losses) from Disposal of Assets	285	-	285	9
Net Share of Interest in Joint Ventures	-	-	-	-
Total Income From Continuing Operations	46,985	5,781	52,766	23,214
Expenses from Continuing Operations				
Employee Benefits & On-Costs	15,050	15	15,065	7,785
Borrowing Costs	322	77	399	167
Materials & Contracts	5,246	615	5,861	3,223
Depreciation & Impairment	9,584	(77)	9,507	4,792
Other Expenses	7,847	-	7,847	2,873
Net Share of Interest in Joint Ventures	-	-	-	-
Total Expenses From Continuing Operations	38,049	630	38,679	18,840
Operating Result from P&L	8,936	5,151	14,087	4,374

Reconciliation to Cash Surplus/(Deficit)				
Operating Result from P&L	8,936	5,151	14,087	4,374
Add/(less):				
Capital Expenditure	(19,618)	(8,603)	(28,221)	(4,524)
Movements in loans	(788)	-	(788)	(388)
Mvmnts fr Restricted Assets + Rounding	1,306	2,392	3,698	1,229
Depreciation Expense	9,584	-	9,584	4,792
Non-cash items included in Adjusted Operating Result above	600	-	600	(35)
Cash Surplus/(Deficit) Function View	20	(1,060)	(1,040)	5,448

Reconciliation to Cash at Bank & Investments per Balance Sheet and Cash Flow Statement				
Cash Surplus/Deficit Function View	20	(1,060)	(1,040)	5,448
Add/(less):				
Balance sheet movements (excl cash + inv)	-	-	-	(4,339)
Non-cash items excluded from Adjusted Result	-	-	-	301
Investments sold during the year	-	-	-	-
Backout Restricted Assets	(1,306)	(2,392)	(3,698)	(1,229)
Cash Movement for the year	(1,286)	(3,452)	(4,738)	181
Adjustment for opening balances	-	4,818	4,818	-
Cash Opening Balance	10,894	4,818	15,712	15,712
Add:				
Cash Movement for the year	(1,286)	(3,452)	(4,738)	181
Investments at 30 June 2016	-	-	-	-
Cash & Investments Closing Balance	9,608	1,366	10,974	15,893

Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
Source of Funds				
Revenue (Original Budget)	50,232,967	3,609,568	1,616,167	55,458,702
Net Financing (loan receipts less repayments)	(856,931)	(74,689)	143,768	(787,852)
Total:	49,376,036	3,534,879	1,759,935	54,670,850
Application of Funds				
Recurrent Expenditure	32,668,143	2,334,477	1,336,475	36,339,095
Capital Expenditure	16,985,318	2,140,000	493,000	19,618,318
Fit for the Future Adjustments		-	-	-
Total:	49,653,461	4,474,477	1,829,475	55,957,413
Cash Surplus/(deficit) from Original budget	(277,425)	(939,598)	(69,540)	(1,286,563)
Movement from Reserves	296,512	939,598	69,540	1,305,650
Cash Surplus/(deficit) from Original budget	19,087	-	-	19,087

QUARTER 1

Revenue				
Capital Revotes - CTF Grant	4,039,442	-	-	4,039,442
Capital Revotes - Water Grants	-	1,708,000	-	1,708,000
Capital Revotes - Grant/General	102,240	-	-	102,240
Capital Revotes - RFS Grant	472,724	-	-	472,724
Service NSW - Coona Office	25,000	-	-	25,000
Flood Repair grant	500,000	-	-	500,000
Revenue Total:	5,139,406	1,708,000	-	6,847,406
Expenditure				
LEP & Land Use Strategy Review	(60,000)	-	-	(60,000)
Flood repairs	(500,000)	-	-	(500,000)
Expenditure Total:	(560,000)	-	-	(560,000)
Capital				
Capital Revotes	(7,759,829)	(1,944,649)	-	(9,704,478)
Water Treatment Clarifier	-	40,000	-	40,000
Timor Dam Fence Repairs	-	120,000	-	120,000
MSO Capital Replacements	(18,591)	-	-	(18,591)
Service NSW - Coona Office	(25,000)	-	-	(25,000)
Baradine town reservoir - clean	-	(40,000)	-	(40,000)
Timor Dam - replacement surface mixer	-	(120,000)	-	(120,000)
Flood Repairs	-	-	-	-
Capital Total:	(7,803,420)	(1,944,649)	-	(9,748,069)
Movements in Restricted Assets				
Movement from Reserves	-	(939,598)	(69,540)	(1,009,138)
S94 Contributions	20,000	-	-	20,000
Restricted Asset – General	43,000	-	-	43,000
Restricted Assets – Water	-	306,039	-	306,039
Regional Roads	564,643	-	-	564,643
R2R Revotes	1,506,037	-	-	1,506,037
Other Capital Revotes	697,749	-	-	697,749
MSO Capital Replacements	18,591	-	-	18,591
Plant Fund	244,604	-	-	244,604
	3,094,624	(633,559)	(69,540)	2,391,525
Total Approved Supplementary Votes - Quarter 1:	(129,390)	(870,208)	(69,540)	(1,069,138)

Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
QUARTER 2				
Revenue				
Grants - Roads to Recovery Funding	(1,076,738)	-	-	(1,076,738)
Contribution - Geopark	10,000	-	-	10,000
Revenue Total:	(1,066,738)	-	-	(1,066,738)
Expenditure				
CSP Review	(40,000)	-	-	(40,000)
Corporate Services Management	(15,000)	-	-	(15,000)
Geopark establishment	(15,000)	-	-	(15,000)
Remediatoni Amort of Discnt Quarries Tip	77,000	-	-	77,000
Remediatoni Amort of Discnt Quarries Tip	(77,000)	-	-	(77,000)
Expenditure Total:	(70,000)	-	-	(70,000)
Capital				
Water Treatment Clarifier	-	80,000	-	80,000
Timor Dam Fence Repairs	-	240,000	-	240,000
Baradine town reservoir - clean	-	(80,000)	-	(80,000)
Timor Dam - replacement surface mixer	-	(240,000)	-	(240,000)
Mains Extension - removal of dead ends	-	(30,000)	-	(30,000)
Mains Replacement - Gilmore st	-	30,000	-	30,000
Main Extension - Removal of Dead Ends	-	(100,000)	-	(100,000)
Mains Extensions (removal dead ends) - Arnold St,	-	100,000	-	100,000
Rekeying Water sites - Coona, Barra, Binna, Mend	-	(50,000)	-	(50,000)
Reservoir Roof	-	50,000	-	50,000
Mains Replacement - Wargundy Street	-	(50,000)	-	(50,000)
Mains Relining	-	-	(50,000)	(50,000)
Mains Replacement/Rehab	-	-	100,000	100,000
Re-keying Sewer sites	-	-	32,668	32,668
Mains-Relining various sections	-	-	(32,668)	(32,668)
Quia Road - Near Lake Edna	60,000	-	-	60,000
Local Roads Resheeting	300,000	-	-	300,000
Gentle Annie Rd Unsealed Rd Pavement Rehab	250,000	-	-	250,000
Mia Mia Road - Causeway Rehabilitation	60,000	-	-	60,000
Napier Lane - Causeway Rehabilitation (Garrawilla)	60,000	-	-	60,000
Napier Lane - Causeway Rehabilitation (Mt Warwick)	60,000	-	-	60,000
Sealing of Wallaroo street from Bulinda to Talbragar / Adelyne streets	350,000	-	-	350,000
GPS Handheld Units	4,761	-	-	4,761
Bike Plan	(4,761)	-	-	(4,761)
Local Roads Reseals	202,173	-	-	202,173
Local-Reseal-Wyuna Road	(14,075)	-	-	(14,075)
Baradine - Goorianawa - Reseal	(57,617)	-	-	(57,617)
Ropers Road - Reseal	(31,848)	-	-	(31,848)
Bingie Grumble Road - Reseal	(20,163)	-	-	(20,163)
River Road - Reseal	(4,081)	-	-	(4,081)
Digilah East Road - Reseal	(7,885)	-	-	(7,885)
Merrygoen Road - Reseal	(13,119)	-	-	(13,119)
Kanoona Road - Reseal	(4,969)	-	-	(4,969)
Homeleigh Drive - Reseal	(9,458)	-	-	(9,458)
Avonside East Road - Reseal	(10,000)	-	-	(10,000)
Merryula Road - Reseal	(13,958)	-	-	(13,958)
Spring Ridge Rd - Laheys Ck	(15,000)	-	-	(15,000)
Coonagoony Bridge	(70,000)	-	-	(70,000)
Wyuna Rd - Resheeting	70,000	-	-	70,000
Baradine Oval Canteen	(9,753)	-	-	(9,753)
C'Bran Pool Maintenance and Repairs	15,000	-	-	15,000
Flood Levee Design	(13,644)	-	-	(13,644)
Rehabilitation of footpath sections	13,644	-	-	13,644
Booyamurra Street, east of Binnia, rehabilitation	4,500	-	-	4,500
Street Lights - Coolah	(4,500)	-	-	(4,500)
Cycleway - Extension From Booyamurra Street	(2,175)	-	-	(2,175)
Shared Path - Goddard Street to MPS	2,175	-	-	2,175
Dalgarno Street (John - Cowper) Footpath Rehabilitation	14,407	-	-	14,407
Kerb blister, John st cassillis	(21,856)	-	-	(21,856)
Mary Jane Cain Bridge Path Underpass	22,373	-	-	22,373
Shared Path, bridge to caravan park	(14,924)	-	-	(14,924)
Capital Total:	1,145,247	(50,000)	50,000	1,145,247
Movements in Restricted Assets				
Movements in Restricted Assets Total:	-	-	-	-
Total Approved Supplementary Votes - Quarter 2:	8,509	(50,000)	50,000	8,509
Cash Surplus/(deficit) Post Approval	(101,794)	(920,208)	(19,540)	(1,041,542)

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	(7,503,503)	-	-	(7,503,503)	-	-	(7,503,503)
Interest Revenue	(122,923)	-	-	(122,923)	-	-	(122,923)
General Grants	(3,374,223)	-	-	(3,374,223)	-	-	(3,374,223)
Total General Revenue	(11,000,649)	-	-	(11,000,649)	-	-	(11,000,649)
Executive							
General Manager							
Management And Leadership	(59,733)	241,303	-	181,570	-	-	181,570
Governance	(32,912)	283,208	-	250,296	-	-	250,296
Cobbora Transition Fund	(225,801)	-	353,014	127,213	-	-	127,213
Total Executive	(318,446)	524,511	353,014	559,079	-	-	559,079
Technical Services							
Technical Services Management	-	74,796	-	74,796	-	-	74,796
Total Technical Services Management	-	74,796	-	74,796	-	-	74,796
Design Services							
Design Services Management	-	11,679	13,916	25,595	-	(13,916)	11,679
Emergency Services Management	-	34,546	-	34,546	-	-	34,546
Survey Investigation And Design	-	93,785	-	93,785	-	-	93,785
Asset Management	-	73,116	-	73,116	-	-	73,116
NSW Fire Brigade	-	22,363	-	22,363	-	-	22,363
Road Safety Officer	(20,372)	53,796	-	33,424	-	-	33,424
Total Design Services	(20,372)	289,285	13,916	282,829	-	(13,916)	268,913
Road Operations							
Road Operations Management	(15,211)	290,716	-	275,505	-	-	275,505
Regional Roads M&R	(1,419,000)	454,310	611,037	(353,653)	25,595	141,381	(186,677)
Local Roads M&R	(576,663)	1,584,478	693,142	1,700,957	239,228	(509,683)	1,430,502
Aerodromes	(2,326)	40,128	-	37,802	-	-	37,802
Village Streets	-	-	-	-	-	-	-
RMCC And Other Road Contracts	(368,845)	1,108,663	-	739,818	-	-	739,818
Private Works	(28,454)	19,272	-	(9,182)	-	-	(9,182)
Total Road Operations	(2,410,499)	3,497,567	1,304,179	2,391,247	264,824	(368,302)	2,287,769
Fleet Services							
Fleet Services Management	(40,938)	118,612	-	77,674	-	(77,674)	-
Plant And Equipment	(2,598,043)	1,596,818	743,826	(257,399)	-	257,399	-
Depots	-	64,746	3,345	68,091	-	(68,091)	-
Workshops	-	30,342	-	30,342	-	(30,342)	-
Total Fleet Services	(2,638,981)	1,810,518	747,171	(81,292)	-	81,292	-
Urban Services							
Urban Services Management	(10,506)	377,525	-	367,019	-	-	367,019
Horticulture	-	270,236	-	270,236	-	-	270,236
Street Cleaning	-	134,386	-	134,386	-	-	134,386
Public Ammenities	-	132,940	-	132,940	-	-	132,940
Ovals	(11,997)	177,919	55,329	221,251	-	(43,753)	177,498
Town Streets	-	334,138	267,827	601,965	-	(153,950)	448,015
Public Swimming Pools	(80,989)	319,772	3,909	242,692	-	-	242,692
Total Urban Services	(103,492)	1,746,916	327,065	1,970,489	-	(197,703)	1,772,786
Total Tech Services (Excluding Water/Sewer)	(5,173,344)	7,419,082	2,392,331	4,638,069	264,824	(498,629)	4,404,264
Development Services							
Development Services Management							
Development Services Management	(22,133)	163,870	-	141,737	-	-	141,737
Building Control	(33,623)	70,616	-	36,993	-	-	36,993
Environmental Health Services	(6,594)	37,279	-	30,685	-	-	30,685
Town Planning	(60,661)	69,820	-	9,159	-	-	9,159
Total Development Services Management	(123,011)	341,585	-	218,574	-	-	218,574
Regulatory Services							
Compliance Services	(26,194)	98,478	-	72,284	-	-	72,284
Noxious Weeds	-	101,309	-	101,309	-	-	101,309
Total Regulatory Services	(26,194)	199,787	-	173,593	-	-	173,593
Property And Risk							
Property And Risk	(276,819)	990,770	50,245	764,196	138,178	(17,506)	884,868
Cemetery Services	(43,851)	75,035	18,680	49,864	-	(18,680)	31,184
Medical Facilities	(40,772)	24,274	-	(16,498)	-	-	(16,498)
Public Halls	(7,443)	118,575	59,045	170,177	-	(59,045)	111,132
Total Property And Risk	(368,885)	1,208,654	127,970	967,739	138,178	(95,231)	1,010,686
Development And Tourism							
Tourism And Development Services	(27,917)	184,469	-	156,552	-	-	156,552
Tourism And Economic Promotion	-	19,021	-	19,021	-	-	19,021
Total Development And Tourism	(27,917)	203,490	-	175,573	-	-	175,573
Total Development Services	(546,007)	1,953,516	127,970	1,535,479	138,178	(95,231)	1,578,426

	Cost of Council Activities				Funding of Activities		
Description	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	(21,102)	104,807	-	83,705	-	-	83,705
Administration Services	(101,408)	416,197	-	314,789	-	-	314,789
Finance	(562,682)	795,897	-	233,215	-	-	233,215
HR Management	(44,426)	196,969	-	152,543	-	-	152,543
Payroll Services	(332,853)	349,049	-	16,196	-	(280,074)	(263,878)
WH&S And Risk Management	(56,010)	51,813	-	(4,197)	-	-	(4,197)
Learning And Development Services	(47,258)	163,001	-	115,743	-	-	115,743
Communications And IT	(467,732)	473,016	11,830	17,114	-	(1,400)	15,714
Supply Services	(3,473)	215,241	33,645	245,413	-	-	245,413
Total Corporate Services	(1,636,944)	2,765,990	45,475	1,174,521	-	(281,474)	893,047
Corporate and Comm Services Other							
Bushfire And Emergency Services	(931,036)	426,125	950,962	446,051	-	(107,463)	338,588
Total Corporate And Comm Services	(931,036)	426,125	950,962	446,051	-	(107,463)	338,588
Children's And Community Services							
Childrens And Community Services Management	-	32,689	-	32,689	-	-	32,689
Connect 5	(151,042)	96,049	1,478	(53,515)	-	53,515	-
Family Day Care	(179,692)	185,702	-	6,010	-	(6,010)	-
Youth Development	(82,640)	46,862	-	(35,778)	-	35,778	-
OOSH	(39,281)	30,350	-	(8,931)	-	8,931	-
Libraries	-	277,434	34,037	311,471	-	(34,037)	277,434
Community Development	-	39,068	-	39,068	-	-	39,068
Community Transport	(214,197)	131,029	19,950	(63,218)	-	63,218	-
Multiservice Outlet	(314,078)	298,898	29,591	14,411	-	(14,411)	-
Yuluwirri Kids	(654,589)	700,954	-	46,365	-	(46,365)	-
Total Children's And Community Services	(1,635,519)	1,839,035	85,056	288,572	-	60,619	349,191
Total Corporate And Comm Services	(4,203,499)	5,031,150	1,081,493	1,909,144	-	(328,318)	1,580,826
Total General Fund	(21,243,945)	14,928,259	3,954,808	(2,354,878)	403,002	(922,178)	(2,878,854)
Warrumbungle Water	(2,201,147)	1,155,779	518,921	(526,447)	36,617	-	(328,660)
Warrumbungle Sewer	(1,392,024)	698,536	32,879	(660,609)	(71,884)	-	(901,986)
Warrumbungle Waste	(2,154,787)	971,731	17,520	(1,165,536)	-	-	(1,464,090)
Warrumbungle Quarry	(369,120)	473,969	-	104,849	20,174	-	125,023
Total Warrumbungle Shire Council	(27,359,023)	18,228,274	4,524,128	(4,606,621)	387,909	(922,178)	(5,447,767)
Total Cash Rev/Exp (per above)	(27,359,023)	18,228,274			Variance	306,879	
<i>Add/(Less):</i>							
<u>Non Cash Items</u>					<u>Add back RA Movement</u>		
Depreciation	-	4,792,000			Water fund	161,170	
WDV of assets disposed not incl above (non cash)	264,297	(264,297)			Sewer Fund	(169,493)	
<u>Internal Charges (to back out)</u>					Waste	(298,554)	
Plant income internal charge	2,278,422	(2,278,422)			Known variance	(306,877)	
IT internal Charge	373,732	(373,732)					
Other internal charges (Water, Sewer and Waste)	615,863	(615,863)			Unknown Variance	2	
Internal rent	16,215	(16,215)					
Other internal charges (built into on-costs)							
Water monitoring Internal Charge	8,033	(8,033)					
Sewer Loan (internal)	27,484	(27,484)					
Employee Oncosts (Other)	97,858	(97,858)					
Other	-	-					
Insurance Charges (internal)	128,948	(128,948)					
Suspense A/c		(37,140)					
<u>Other (Oncost)</u>	332,853	(332,853)					
Rounding	1,317	572					
Total	(23,214,000)	18,840,000					
Total Rev / Exp (accrual) per P&L	(23,214,000)	18,840,000					
Variance	-	-					

Part 5: Revenue

Description	Revenue	Revotes	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
General Revenue								
Rates Revenue	(7,623,678)	-	-	-	-	(7,623,678)	(7,503,503)	98%
Interest Revenue	(315,000)	-	-	-	-	(315,000)	(122,923)	39%
General Grants	(6,430,594)	-	-	-	-	(6,430,594)	(3,374,223)	52%
Total General Revenue	(14,369,272)	-	-	-	-	(14,369,272)	(11,000,649)	77%
Executive								-
General Manager								
Management And Leadership	(116,515)	-	-	-	-	(116,515)	(59,733)	51%
Governance	(65,957)	-	-	(10,000)	-	(75,957)	(32,912)	43%
Cobbora Transition Fund	(1,837,500)	(4,039,442)	-	-	-	(5,876,942)	(225,801)	4%
Total Executive	(2,019,972)	(4,039,442)	-	(10,000)	-	(6,069,414)	(318,446)	5%
Technical Services								-
Technical Services Management	-	-	-	-	-	-	-	-
Total Technical Services Management	-	-	-	-	-	-	-	-
Design Services								
Design Services Management	-	-	-	-	-	-	-	-
Emergency Services Management	-	-	-	-	-	-	-	-
Survey Investigation And Design	-	-	-	-	-	-	-	-
Asset Management	-	-	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-	-	-
Road Safety Officer	(56,715)	-	-	-	-	(56,715)	(20,372)	36%
Total Design Services	(56,715)	-	-	-	-	(56,715)	(20,372)	36%
Road Operations								
Road Operations Management	(116,131)	-	-	-	-	(116,131)	(15,211)	13%
Regional Roads M&R	(5,750,080)	-	-	-	-	(5,750,080)	(1,419,000)	25%
Local Roads M&R	(3,923,147)	-	(500,000)	1,076,738	-	(3,346,409)	(576,663)	17%
Aerodromes	(5,535)	-	-	-	-	(5,535)	(2,326)	42%
RMCC And Other Road Contracts	(2,000,000)	-	-	-	-	(2,000,000)	(368,845)	18%
Reseals	-	(42,400)	-	-	-	(42,400)	-	0%
Private Works	(270,000)	-	-	-	-	(270,000)	(28,454)	11%
Total Road Operations	(12,064,893)	(42,400)	(500,000)	1,076,738	-	(11,530,555)	(2,410,499)	21%
Fleet Services								
Fleet Services Management	(88,868)	-	-	-	-	(88,868)	(40,938)	46%
Plant And Equipment	(5,641,660)	-	-	-	-	(5,641,660)	(2,598,043)	46%
Depots	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-
Total Fleet Services	(5,730,528)	-	-	-	-	(5,730,528)	(2,638,981)	46%
Urban Services								
Urban Services Management	(14,478)	-	-	-	-	(14,478)	(10,506)	73%
Horticulture	-	-	-	-	-	-	-	-
Street Cleaning	-	-	-	-	-	-	-	-
Public Ammenities	-	-	-	-	-	-	-	-
Ovals	(11,753)	-	-	-	-	(11,753)	(11,997)	102%
Town Streets	(255,000)	(129,230)	-	-	-	(384,230)	-	0%
Public Swimming Pools	(123,000)	-	-	-	-	(123,000)	(80,989)	66%
Total Urban Services	(404,231)	(129,230)	-	-	-	(533,461)	(103,492)	19%
Total Tech Services (Excluding Water/Sewer)	(18,256,367)	(171,630)	(500,000)	1,076,738	-	(17,851,259)	(5,173,344)	29%
Development Services								-
Development Services Management								
Development Services Management	(15,000)	-	-	-	-	(15,000)	(22,133)	148%
Total Development Services Management	(15,000)	-	-	-	-	(15,000)	(22,133)	148%
Regulatory Services								
Compliance Services	(38,307)	-	-	-	-	(38,307)	(26,194)	68%
Building Control	(86,000)	-	-	-	-	(86,000)	(33,623)	39%
Environmental Health Services	(35,000)	-	-	-	-	(35,000)	(6,594)	19%
Town Planning	(195,000)	-	-	-	-	(195,000)	(60,661)	31%
Noxious Weeds	-	-	-	-	-	-	-	-
Total Regulatory Services	(354,307)	-	-	-	-	(354,307)	(127,072)	36%
Property And Risk								
Property And Risk	(814,491)	-	(25,000)	-	-	(839,491)	(276,819)	33%
Cemetery Services	(91,750)	-	-	-	-	(91,750)	(43,851)	48%
Medical Facilities	(68,800)	-	-	-	-	(68,800)	(40,772)	59%
Public Halls	(64,700)	-	-	-	-	(64,700)	(7,443)	12%
Total Property And Risk	(1,039,741)	-	(25,000)	-	-	(1,064,741)	(368,885)	35%
Development And Tourism								
Tourism And Development Services	(49,993)	-	-	-	-	(49,993)	(27,917)	56%
Tourism And Economic Promotion	-	-	-	-	-	-	-	-
Total Development And Tourism	(49,993)	-	-	-	-	(49,993)	(27,917)	56%
Total Development Services	(1,459,041)	-	(25,000)	-	-	(1,484,041)	(546,007)	37%

Part 5: Revenue

Description	Revenue	Revotes	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	(42,715)	-	-	-	-	(42,715)	(21,102)	49%
Administration Services	(277,040)	-	-	-	-	(277,040)	(101,408)	37%
Finance	(1,212,365)	-	-	-	-	(1,212,365)	(562,682)	46%
Communications And IT	(1,040,871)	-	-	-	-	(1,040,871)	(467,732)	45%
HR Management	(145,051)	-	-	-	-	(145,051)	(44,426)	31%
Payroll Services	(45,964)	-	-	-	-	(45,964)	(332,853)	724%
WH&S And Risk Management	(83,506)	-	-	-	-	(83,506)	(56,010)	67%
Learning And Development Services	(91,601)	-	-	-	-	(91,601)	(47,258)	52%
Supply Services	-	-	-	-	-	-	(3,473)	-
Total Corporate Services	(2,939,113)	-	-	-	-	(2,939,113)	(1,636,944)	56%
Corporate and Comm Services Other								
Bushfire And Emergency Services	(4,930,920)	(472,724)	-	-	-	(5,403,644)	(931,036)	17%
Community Banking Agency	-	-	-	-	-	-	-	-
Total Corporate and Comm Services Other	(4,930,920)	(472,724)	-	-	-	(5,403,644)	(931,036)	17%
Children's And Community Services								
Childrens And Community Services Management	(1,000)	-	-	-	-	(1,000)	-	0%
Connect 5	(201,186)	-	-	-	-	(201,186)	(151,042)	75%
Family Day Care	(411,632)	-	-	-	-	(411,632)	(179,692)	44%
Youth Development	(103,365)	-	-	-	-	(103,365)	(82,640)	80%
OOSH	(53,000)	-	-	-	-	(53,000)	(39,281)	74%
Libraries	(71,847)	-	-	-	-	(71,847)	-	0%
Community Development	-	-	-	-	-	-	-	-
Community Transport	(331,085)	-	-	-	-	(331,085)	(214,197)	65%
Multiservice Outlet	(626,914)	-	-	-	-	(626,914)	(314,078)	50%
Yuluwirri Kids	(1,426,404)	-	-	-	-	(1,426,404)	(654,589)	46%
Total Children's And Community Services	(3,226,433)	-	-	-	-	(3,226,433)	(1,635,519)	51%
Total Corporate And Comm Services	(11,096,466)	(472,724)	-	-	-	(11,569,190)	(4,203,499)	36%
Total General Fund	(47,201,118)	(4,089,798)	(525,000)	1,066,738	-	(51,349,168)	(21,241,948)	41%
Warrumbungle Water	(3,609,568)	(1,638,610)	-	-	-	(5,248,178)	(2,201,147)	42%
Warrumbungle Sewer	(1,616,167)	-	-	-	-	(1,616,167)	(1,392,024)	86%
Warrumbungle Waste	(2,021,261)	-	-	-	-	(2,021,261)	(2,154,787)	107%
Warrumbungle Quarry	(1,010,588)	-	-	-	-	(1,010,588)	(369,120)	37%
Total Warrumbungle Shire Council	(55,458,702)	(6,322,406)	(525,000)	1,066,738	-	(61,239,370)	(27,359,023)	45%

Reconciliation to P&L Revenue Figure

Total Cash Revenue (per above)	(55,458,702)	(61,239,370)	(27,359,023)
Add/(Less):			
Non Cash Items			
Reversal of py impairment not incl above (non cash)	-	-	-
Net share of JV not budgeted for (non-cash)	-	-	-
WDV of assets disposed not incl above (non cash)	600,000	600,000	264,297
Move FFF recoup to Revenue	(20,000)	(20,000)	-
Internal Charges (to back out)			
Plant income internal charge	4,711,660	4,711,660	2,278,422
IT internal Charge	740,871	740,871	373,732
Other internal charges (Fleet, Water, Sewer and Waste)	1,342,244	1,342,244	615,863
Internal rent	32,430	32,430	16,215
Water monitoring Internal Charge	16,307	16,307	8,033
Sewer Loan (internal)	54,968	54,968	27,484
Employee Oncosts (Other)	723,291	723,291	97,858
Other Internal Income	-	-	-
Insurance Charges (internal)	273,367	273,367	128,948
Other			
Rounding	(1,436)	(1,768)	1,317
Total	(46,985,000)	(52,766,000)	(23,214,000)
Total Revenue (accrual) per P&L	(46,985,000)	(52,766,000)	(23,214,000)
Variance	-	-	-

Part 5: Revenue (Continued)

Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
General Revenue				
General Revenue	(14,369,272)	(11,000,649)	77%	General Revenue is on Budget with Rates at 98%, General Grants 52% and interest at 39%.
Total General Revenue	(14,369,272)	(11,000,649)	77%	
Executive				
Executive	(6,069,414)	(318,446)	5%	Under-receipt in Executive Services due to non-receipt of CTF grant funds which are paid post completion of work stages. This relates primarily to the Three Rivers Retirement project (Stage 1&2 is \$4.45m total).
Total Executive	(6,069,414)	(318,446)	NB	
Technical Services				
Technical Services Management	-	-	NB	N/A
Design Services	(56,715)	(20,372)	36%	Road Safety Officer revenue currently under budget due to timing
Road Operations	(11,530,555)	(2,410,499)	21%	Road Operations income is currently \$3.89m under pro rata budget mainly due to: * Alison Bridge (\$1.9m) * Timing in Receipt of Regional Road Grant (\$1.46m); * Roads to Recovery Grant (\$1.27m); * Private Works revenue (\$107k); * Non Receipt of RMS charges (\$631k);
Fleet Services	(5,730,528)	(2,638,981)	46%	Fleet Service Revenue is slightly under the pro rata budget (\$226k) mainly due to: * Proceeds From Sales - Light Vehicles (\$74k) * Proceeds From Sales - Major Plant (\$110k)
Urban Services	(533,461)	(103,492)	19%	Timing difference caused by timing in grant income of \$390k (Town streets, capital cont.)
Total Tech Services (Excl Water/Sewer)	(17,851,259)	(5,173,344)	29%	
Development Services				
Development Services Management	(15,000)	(22,133)	148%	Well over pro rata budget due to a higher than expected Private works Revenue (\$22k)
Regulatory Services	(354,307)	(127,072)	36%	Slightly under pro rata Budget (\$50k) primarily due to Town planning (\$37k) and Regulatory Fees in Environmental Health Services (\$11k)
Property And Risk	(1,064,741)	(368,885)	35%	Under Budget due to timing difference in: * receipt of Insurance Reimbursement (\$130k); * receipt of Grant for Public Hall (\$40k).
Development And Tourism	(49,993)	(27,917)	56%	Roughly per Budget.
Total Development Services	(1,484,041)	(546,007)	37%	
Corporate And Community Services				
Corporate Services	(2,939,113)	(1,636,944)	56%	Roughly per Budget.
Corporate and Comm Services Other	(5,403,644)	(931,036)	17%	Under Budget due to timing difference in receipt of Grant income for Bushfire And Emergency Services (\$1.7m per pro rata budget)
Children's And Community Services	(3,226,433)	(1,635,519)	51%	Roughly per Budget
Total Corporate And Comm Services	(11,569,190)	(4,203,499)	36%	
Total General Fund	(51,343,176)	(21,241,945)	41%	
Warrumbungle Water	(5,248,178)	(2,201,147)	42%	Annual Water Rates are on budget(100% up front) but Water Consumption Fees are below budget as a result of wetter conditions (\$220k). This may be a timing or permanent difference depending on the weather. A further shortfall is due to low Private Works and the timing in receipt of grant monies for new bores.
Warrumbungle Sewer	(1,616,167)	(1,392,024)	86%	Well over pro rata budget due to up front annual fees, higher User charge (\$69k) and LTW (\$46k)
Warrumbungle Waste	(2,021,261)	(2,154,787)	107%	Well over pro rata budget due to up front annual fees and brought forward Grant income for Derelict Underground Petrol Storage System rehabilitation (\$300k)
Warrumbungle Quarry	(1,010,588)	(369,120)	37%	Quarries revenues are under budget due to timing and product mix (roadwork is seasonal).
Total Warrumbungle Shire Council	(61,239,370)	(27,359,023)	45%	

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	-	-	-	-	-	-	-
Interest Revenue	-	-	-	-	-	-	-
General Grants	-	-	-	-	-	-	-
Total General Revenue	-	-	-	-	-	-	-
Executive							
General Manager							
Management And Leadership	385,427	-	-	-	385,427	241,303	63%
Governance	369,982	-	55,000	-	424,982	283,208	67%
Cobbora Transition Fund	-	-	-	-	-	-	-
Total Executive	755,409	-	55,000	-	810,409	524,511	65%
Technical Services							
Technical Services Management	146,318	-	-	-	146,318	74,796	51%
Total Technical Services Management	146,318	-	-	-	146,318	74,796	51%
Design Services							
Design Services Management	92,450	-	-	-	92,450	11,679	13%
Emergency Services Management	109,647	-	-	-	109,647	34,546	32%
Survey Investigation And Design	122,617	-	-	-	122,617	93,785	76%
Asset Management	68,881	-	-	-	68,881	73,116	106%
NSW Fire Brigade	44,521	-	-	-	44,521	22,363	50%
Road Safety Officer	108,197	-	-	-	108,197	53,796	50%
Total Design Services	546,313	-	-	-	546,313	289,285	53%
Road Operations							
Road Operations Management	283,682	-	-	-	283,682	290,716	102%
Regional Roads M&R	1,471,375	-	-	-	1,471,375	454,310	31%
Local Roads M&R	2,572,680	500,000	-	-	3,072,680	1,584,478	52%
Aerodromes	111,022	-	-	-	111,022	40,128	36%
RMCC And Other Road Contracts	1,849,997	-	-	-	1,849,997	1,108,663	60%
Reseals	-	-	-	-	-	-	-
Private Works	220,000	-	-	-	220,000	19,272	9%
Total Road Operations	6,508,756	500,000	-	-	7,008,756	3,497,567	50%
Fleet Services							
Fleet Services Management	408,284	-	-	-	408,284	118,612	29%
Plant And Equipment	2,288,087	-	-	-	2,288,087	1,596,818	70%
Depots	88,521	-	-	-	88,521	64,746	73%
Workshops	44,922	-	-	-	44,922	30,342	68%
Total Fleet Services	2,829,814	-	-	-	2,829,814	1,810,518	64%
Urban Services							
Urban Services Management	170,637	-	-	-	170,637	377,525	221%
Horticulture	758,985	-	-	-	758,985	270,236	36%
Street Cleaning	283,202	-	-	-	283,202	134,386	47%
Public Amenities	249,391	-	-	-	249,391	132,940	53%
Ovals	355,412	-	-	-	355,412	177,919	50%
Town Streets	503,275	-	-	-	503,275	334,138	66%
Public Swimming Pools	623,098	-	-	-	623,098	319,772	51%
Total Urban Services	2,944,000	-	-	-	2,944,000	1,746,916	59%
Total Tech Services (Excluding Water/Sewer)	12,975,201	500,000	-	-	13,475,201	7,419,082	55%
Development Services							
Development Services Management							
Development Services Management	278,738	-	-	-	278,738	163,870	59%
Total Development Services Management	278,738	-	-	-	278,738	163,870	59%
Regulatory Services							
Compliance Services	204,576	-	-	-	204,576	98,478	48%
Building Control	123,882	-	-	-	123,882	70,616	57%
Environmental Health Services	75,969	-	-	-	75,969	37,279	49%
Town Planning	151,328	60,000	-	-	211,328	69,820	33%
Noxious Weeds	102,305	-	-	-	102,305	101,309	99%
Total Regulatory Services	658,060	60,000	-	-	718,060	377,502	53%
Property And Risk							
Property And Risk	1,417,400	-	-	-	1,417,400	990,770	70%
Cemetery Services	176,771	-	-	-	176,771	75,035	42%
Medical Facilities	59,887	-	-	-	59,887	24,274	41%
Public Halls	263,157	-	-	-	263,157	118,575	45%
Total Property And Risk	1,917,215	-	-	-	1,917,215	1,208,654	63%
Development And Tourism							
Tourism And Development Services	370,288	-	-	-	370,288	184,469	50%
Tourism And Economic Promotion	47,819	-	-	-	47,819	19,021	40%
Total Development And Tourism	418,107	-	-	-	418,107	203,490	49%
Total Development Services	3,272,120	60,000	-	-	3,332,120	1,953,516	59%

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	212,698	-	15,000	-	227,698	104,807	46%
Administration Services	963,015	-	-	-	963,015	416,197	43%
Finance	1,566,769	-	-	-	1,566,769	795,897	51%
Communications And IT	1,080,600	-	-	-	1,080,600	473,016	44%
HR Management	366,356	-	-	-	366,356	196,969	54%
Payroll Services	216,768	-	-	-	216,768	349,049	161%
WH&S And Risk Management	163,949	-	-	-	163,949	51,813	32%
Learning And Development Services	401,921	-	-	-	401,921	163,001	41%
Supply Services	408,923	-	-	-	408,923	215,241	53%
Total Corporate Services	5,380,999	-	15,000	-	5,395,999	2,765,990	51%
Corporate And Comm Other							
Bushfire And Emergency Services	3,836,476	-	-	-	3,836,476	426,125	11%
Community Banking Agency	-	-	-	-	-	-	-
Total Corporate And Comm Other	3,836,476	-	-	-	3,836,476	426,125	11%
Children's And Community Services							
Childrens And Community Services Management	64,200	-	-	-	64,200	32,689	51%
Connect 5	201,243	-	-	-	201,243	96,049	48%
Family Day Care	396,224	-	-	-	396,224	185,702	47%
Youth Development	104,619	-	-	-	104,619	46,862	45%
OOSH	52,097	-	-	-	52,097	30,350	58%
Libraries	661,346	-	-	-	661,346	277,434	42%
Community Development	96,000	-	-	-	96,000	39,068	41%
Community Transport	254,128	-	-	-	254,128	131,029	52%
Multiservice Outlet	582,186	-	-	-	582,186	298,898	51%
Yuluwirri Kids	1,390,611	-	-	-	1,390,611	700,954	50%
Total Children's And Community Services	3,802,654	-	-	-	3,802,654	1,839,035	48%
Total Corporate And Comm Services	13,020,129	-	15,000	-	13,035,129	5,031,150	39%
Total General Fund	30,022,859	560,000	70,000	-	30,652,859	14,928,259	49%
Warrumbungle Water	2,334,477	-	-	-	2,334,477	1,155,779	50%
Warrumbungle Sewer	1,336,475	-	-	-	1,336,475	698,536	52%
Warrumbungle Waste	1,889,308	-	-	-	1,889,308	971,731	51%
Warrumbungle Quarry	961,016	-	-	-	961,016	473,969	49%
Total Warrumbungle Shire Council	36,544,135	560,000	70,000	-	37,174,135	18,228,274	49%
Less FFF Adjustments	(205,037)	-	-	-	(205,037)	-	0%
Total	36,339,098	560,000	70,000	-	36,969,098	18,228,274	49%

Reconciliation to P&L Expenditure Figure

Total Cash Expenditure (per above)	36,339,098	36,969,098	18,228,274
<i>Add/(Less):</i>			
<u>Non Cash Items</u>			
Depreciation	9,507,000	9,507,000	4,792,000
Net share of JV not budgeted for (non-cash)	-	-	-
AASB 119 Adjustments	-	-	-
Move FFF recoup to Revenue	20,000	20,000	-
Remediation Amortisation	77,202	77,202	-
WDV of assets disposed not incl above (non cash)			(264,297)
<u>Internal Charges (to back out)</u>			
Plant income internal charge	(4,711,660)	(4,711,660)	(2,278,422)
IT internal Charge	(740,871)	(740,871)	(373,732)
Other internal charges (Water, Sewer and Waste)	(1,342,244)	(1,342,244)	(615,863)
Internal rent	(32,430)	(32,430)	(16,215)
Water monitoring Internal Charge	(16,307)	(16,307)	(8,033)
Sewer Loan (internal)	(54,968)	(54,968)	(27,484)
Other on-costs		-	(97,858)
Employee Oncosts (Other)	(723,291)	(723,291)	-
Insurance Charges (internal)	(273,367)	(273,367)	(128,948)
<u>Other</u>			(332,853)
Rounding	838	838	572
Total	38,049,000	38,679,000	18,840,000
Total Expenditure (accrual) per P&L	38,049,000	38,679,000	18,840,000
Variance	-	-	-

Part 6: Recurrent Expenditure (Continued)

Description	Expenditure Revised Budget	Expenditure Actuals	Var %	Reason for Variance
General Revenue				
General Revenue	-	-	NB	-
Total General Revenue	-	-	NB	
Executive				
Executive	810,409	524,511	65%	Unbudgeted ongoing consultancy fees relating to the Wind Farm, Cobborah Coal and other matters (\$72k over pro rata). Due to the unpredictable nature of these consultancies, this budget will be revisited in due course. Management & Leadership is also slightly over budget and is expected to remain so.
Total Executive	810,409	524,511	52%	
Technical Services				
Technical Services Management	146,318	74,796	51%	Roughly as per Budget
Design Services	546,313	289,285	53%	Roughly as per Budget
Road Operations	7,008,756	3,497,567	50%	Per Budget
Fleet Services	2,829,814	1,810,518	64%	Fleet Services is over the pro rata budget due to: * Registration and Insurance roughly per annual budget and fully paid * These are offset by a lower than expected Fuel price (\$156k at 40%)
Urban Services	2,944,000	1,746,916	59%	Urban Services is over the pro rata budget due to: * Private Work (\$283k) * Town Street - Mowing (\$118k) * These are offset by lower than expected Maintenance and Mowing expenses for Park and Street Trees and Gardens (\$108k)
Total Tech Services (Excl Water/Sewer)	13,475,201	7,419,082	55%	
Development Services				
Development Services Management	278,738	163,870	59%	Development Service Management is slightly over the pro rata budget due to unbudgeted Private Works (\$22k)
Regulatory Services	718,060	377,502	53%	Roughly as per Budget
Property And Risk	1,917,215	1,208,654	63%	Property and Risk is over the pro rata budget predominantly due to the paying of major Insurance bills (\$305k) upfront and unbudgeted Crown Reserve Trust expenses (\$11k).
Development And Tourism	418,107	203,490	49%	Roughly as per Budget
Total Development Services	3,332,120	1,953,516	59%	
Corporate And Community Services				
Corporate Services	5,395,999	2,765,990	51%	Roughly as per Budget
Corporate And Comm Other	3,836,476	426,125	11%	Well under budget due to the NSW Rural Fire Service Levy being processed at year end.
Children's And Community Services	3,802,654	1,839,035	48%	Roughly per budget
Total Corporate And Comm Services	13,035,129	5,031,150	39%	
Total General Fund	30,652,859	14,928,259	49%	
Warrumbungle Water	2,334,477	1,155,779	50%	Roughly per budget
Warrumbungle Sewer	1,336,475	698,536	52%	Slightly over pro rata budget due to accelerated maintenance programs for Mains
Warrumbungle Waste	1,889,308	971,731	51%	Roughly per budget
Warrumbungle Quarry	961,016	473,969	49%	Roughly per budget
Total Warrumbungle Shire Council	37,174,135	18,228,274	49%	

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	1,837,500	4,039,442	-	-	-	5,876,942	353,014	6%
Total Executive	1,837,500	4,039,442	-	-	-	5,876,942	353,014	6%
Technical Services								-
Technical Services Management	-	-	-	-	-	-	-	-
Total Technical Services Management	-	-	-	-	-	-	-	-
Design Services								
Design Services Management	-	-	-	-	-	-	13,916	-
Emergency Services Management	-	-	-	-	-	-	-	-
Survey Investigation And Design	42,500	16,418	-	-	-	58,918	-	0%
Asset Management	-	-	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-	-	-
Road Safety Officer	-	-	-	-	-	-	-	-
Total Design Services	42,500	16,418	-	-	-	58,918	13,916	24%
Road Operations								
Road Operations Management	-	-	-	-	-	-	-	-
Regional Roads M&R	4,344,971	914,643	-	-	-	5,259,614	611,037	12%
Local Roads M&R	3,657,997	1,277,308	-	(790,000)	-	4,145,305	693,142	17%
Aerodromes	20,000	-	-	-	-	20,000	-	0%
Village Streets	-	-	-	-	-	-	-	-
RMCC And Other Road Contracts	-	-	-	-	-	-	-	-
Reseals	-	-	-	-	-	-	-	-
Private Works	-	-	-	-	-	-	-	-
Total Road Operations	8,022,968	2,191,951	-	(790,000)	-	9,424,919	1,304,179	14%
Fleet Services								
Fleet Services Management	-	-	-	-	-	-	-	-
Plant And Equipment	2,530,000	244,604	-	-	-	2,774,604	743,826	27%
Depots	-	-	-	-	-	-	3,345	-
Workshops	-	-	-	-	-	-	-	-
Total Fleet Services	2,530,000	244,604	-	-	-	2,774,604	747,171	27%
Urban Services								
Urban Services Management	-	-	-	-	-	-	-	-
Horticulture	133,000	34,000	-	-	-	167,000	-	0%
Street Cleaning	-	-	-	-	-	-	-	-
Public Ammenities	-	-	-	-	-	-	-	-
Ovals	238,000	25,000	-	9,753	-	272,753	55,329	20%
Town Streets	1,266,500	344,649	-	(350,000)	-	1,261,149	267,827	21%
Public Swimming Pools	148,000	32,193	-	(15,000)	-	165,193	3,909	2%
Total Urban Services	1,785,500	435,842	-	(355,247)	-	1,866,095	327,065	18%
Total Tech Services (Excluding Water/Sewer	12,380,968	2,888,815	-	(1,145,247)	-	14,124,536	2,392,331	17%
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	77,100	60,044	25,000	-	-	162,144	50,245	31%
Cemetery Services	-	-	-	-	-	-	18,680	-
Medical Facilities	-	-	-	-	-	-	-	-
Public Halls	70,000	47,708	-	-	-	117,708	59,045	50%
Total Property And Risk	147,100	107,752	25,000	-	-	279,852	127,970	46%
Development And Tourism								
Tourism And Development Services	27,000	17,999	-	-	-	44,999	-	0%
Tourism And Economic Promotion	-	-	-	-	-	-	-	-
Total Development And Tourism	27,000	17,999	-	-	-	44,999	-	0%
Total Development Services	174,100	125,751	25,000	-	-	324,851	127,970	39%

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	1,611,400	535,361	-	-	-	2,146,761	950,962	44%
Total Bushfire & Emergency Services	1,611,400	535,361	-	-	-	2,146,761	950,962	44%
Finance	-	-	-	-	-	-	-	-
Total Finance	-	-	-	-	-	-	-	-
Communications And IT	493,350	107,460	-	-	-	600,810	11,830	2%
Total Communications And IT	493,350	107,460	-	-	-	600,810	11,830	2%
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	-	-	-	-	-	-	1,478	-
Family Day Care	-	20,000	-	-	-	20,000	-	0%
Youth Development	-	-	-	-	-	-	-	-
OOSH	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	34,037	-
Community Development	-	-	-	-	-	-	-	-
Community Transport	118,000	-	-	-	-	118,000	19,950	17%
Multiservice Outlet	-	43,000	18,591	-	-	61,591	29,591	48%
Yuluwirri Kids	-	-	-	-	-	-	-	-
Total Children's & Community Services	118,000	63,000	18,591	-	-	199,591	85,056	43%
Supply Services	50,000	-	-	-	-	50,000	33,645	67%
Total Supply Services	50,000	-	-	-	-	50,000	33,645	67%
Total Corporate And Comm Services	2,272,750	705,821	18,591	-	-	2,997,162	1,081,493	36%
Total General Fund	16,665,318	7,759,829	43,591	(1,145,247)	-	23,323,491	3,954,808	17%
Warrumbungle Water	2,140,000	1,944,649	-	50,000	-	4,134,649	518,921	13%
Warrumbungle Sewer	493,000	-	-	(50,000)	-	443,000	32,879	7%
Warrumbungle Waste	320,000	-	-	-	-	320,000	17,520	5%
Warrumbungle Quarry	-	-	-	-	-	-	-	-
Total Warrumbungle Shire Council	19,618,318	9,704,478	43,591	(1,145,247)	-	28,221,140	4,524,128	16%

Description	2016/17 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used
Executive Services									
CTF - Three Rivers Retirement Village	1,837,500	4,019,442	-	-	-	5,856,942	294,519	5,562,423	5.03%
CTF - MPC Rejuvenation/Jubilee Hall	-	-	-	-	-	-	54,212	(54,212)	100.00%
CTF - Jubilee Hall	-	-	-	-	-	-	4,049	(4,049)	100.00%
CTF - Bolaroo St Streetscape	-	20,000	-	-	-	20,000	234	19,766	1.17%
Executive Services Total	1,837,500	4,039,442	-	-	-	5,876,942	353,014	5,523,928	6.01%
Corporate Services									
Bushfire and Emergency Services						-			
RFS - Fire Control Centre Coonabarabran	500,000	535,361	-	-	-	1,035,361	918,488	116,873	88.71%
RFS - Station Improvements	87,000	-	-	-	-	87,000	47	86,953	0.05%
RFS - Water Supply Tanks for Aerial Fire Fighting	-	-	-	-	-	-	32,427	(32,427)	N/A
RFS - Mowrock Station	50,000	-	-	-	-	50,000	-	50,000	0.00%
RFS - Weetaliba Station	50,000	-	-	-	-	50,000	-	50,000	0.00%
RFS - Vehicles	924,400	-	-	-	-	924,400	-	924,400	0.00%
Bushfire and Emergency Services Total	1,611,400	535,361	-	-	-	2,146,761	950,962	1,195,799	44.30%
Communications & IT									
Blue point Integration	10,000	23,625	-	-	-	33,625	-	33,625	0.00%
Point to point wifi Coona Office	208,000	-	-	-	-	208,000	-	208,000	0.00%
InfoXpert (mobile & web portal modules)	7,350	-	-	-	-	7,350	-	7,350	0.00%
Authority Asset Management Software	208,000	-	-	-	-	208,000	-	208,000	0.00%
Point to point WIFI for remote sights	-	18,693	-	-	-	18,693	-	18,693	0.00%
Microsoft Server Licenses & SA	-	39,025	-	-	-	39,025	-	39,025	0.00%
ARCGIS Licence	-	-	-	-	-	-	10,430	(10,430)	N/A
Replacement IT Server Hardware	20,000	16,230	-	-	-	36,230	-	36,230	0.00%
Replacement PCs	40,000	9,887	-	-	-	49,887	1,400	48,487	2.81%
Communications & IT Total	493,350	107,460	-	-	-	600,810	11,830	588,980	1.97%

Description	2016/17 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used
Family Support Services									
Connect 5						-			
Connect 5 - Toy Library	-	-	-	-	-	-	1,478	(1,478)	N/A
Connect 5 Total	-	-	-	-	-	-	1,478	(1,478)	N/A
Yuluwirri Kids									
Yuluwirri Kids Bike Path	-	20,000	-	-	-	20,000	-	20,000	0.00%
Yuluwirri Kids Total	-	20,000	-	-	-	20,000	-	20,000	0.00%
Family Support Services Total	-	20,000	-	-	-	20,000	1,478	18,522	7.39%
Warrumbungle Community Care									
Community Transport									
Community Transport Capital	98,000	-	-	-	-	98,000	19,950	78,050	20.36%
Trips Program	20,000	-	-	-	-	20,000	-	20,000	0.00%
Community Transport Total	118,000	-	-	-	-	118,000	19,950	98,050	16.91%
Multiservice Outlet									
Dunedoo Library Extension	-	43,000	-	-	-	43,000	34,037	8,963	79.16%
MSO Capital Replacements	-	-	18,591	-	-	18,591	18,591	0	100.00%
MSO Capital Replacements - Ride on Lawnmower	-	-	-	-	-	-	11,000	(11,000)	N/A
Multiservice Outlet Total	-	43,000	18,591	-	-	61,591	63,628	(2,037)	103.31%
Warrumbungle Community Care Total	118,000	43,000	18,591	-	-	179,591	83,578	96,013	46.54%
Supply Services									
WHS - Chemical Storage For Legislative	50,000	-	-	-	-	50,000	33,645	16,355	67.29%
Supply Services Total	50,000	-	-	-	-	50,000	33,645	16,355	67.29%
Corporate Services Total	2,272,750	705,821	18,591	-	-	2,997,162	1,081,494	1,915,668	36.08%
Development Services									
Tourism and Development Services									
Shire Entrance Signs	20,000	17,999	-	-	-	37,999	-	37,999	0.00%
Re-carpet Exhibition Space	7,000	-	-	-	-	7,000	-	7,000	0.00%
Tourism and Development Services Total	27,000	17,999	-	-	-	44,999	-	44,999	0.00%

Description	2016/17 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used
Property & Risk									
Council Offices & Other Property									
Mullaley Recreation Grounds Upgrade intersection	20,000	-	-	-	-	20,000	-	20,000	0.00%
Baradine - Installation of Carport	2,100	-	-	-	-	2,100	-	2,100	0.00%
Memorial Wall at old Coonabarabran Cemet		7,197	-	-	-	7,197	18,680	(11,483)	259.55%
Nandi Park / Timor Rock Amenities Blocks	25,000	5,847	-	-	-	30,847	-	30,847	0.00%
Coona Youth centre - Refinish indoor court		27,000	-	-	-	27,000	26,386	614	97.73%
Service NSW - Coona Office		-	25,000	-	-	25,000	27,294	(2,294)	109.18%
Coona Office - Carpet Replacement		-	-	-	-	-	19,709	(19,709)	N/A
Roof Repairs - Coona Office		10,000	-	-	-	10,000	-	10,000	0.00%
Disabled access Coolah Office	30,000	10,000	-	-	-	40,000	3,242	36,758	8.10%
Council Offices & Other Property Total	77,100	60,044	25,000	-	-	162,144	95,311	66,833	58.78%
Public Halls									
Mendooran Hall - Stage & Kitchen Refurb	30,000	-	-	-	-	30,000	-	30,000	0.00%
Hall Baradine - Disabled Access		27,500	-	-	-	27,500	17,091	10,409	62.15%
Baradine Hall - Toilet Refurbishment		20,208	-	-	-	20,208	15,568	4,640	77.04%
VRA Shed Coolah	40,000	-	-	-	-	40,000	-	40,000	0.00%
Public Halls Total	70,000	47,708	-	-	-	117,708	32,659	85,049	27.75%
Property & Risk Total	147,100	107,752	25,000	-	-	279,852	127,970	151,882	45.73%
Development Services Total	174,100	125,751	25,000	-	-	324,851	127,970	196,881	39.39%
Technical Services									
Asset Design Services									
Design Projects Survey Equip-Cap	12,000	-	-	-	-	12,000	-	12,000	0.00%
Design Services Software Upgrade	13,000	12,160	-	-	-	25,160	4,897	20,263	19.46%
Laptop Computer Traffic Counter	7,500	-	-	-	-	7,500	-	7,500	0.00%
GPS Handheld Units	10,000	-	-	(4,761)	-	5,239	-	5,239	0.00%
Bike Plan	-	4,258	-	4,761	-	9,019	9,019	(0)	100.01%
Asset Design Services Total	42,500	16,418	-	-	-	58,918	13,916	45,002	23.62%
Fleet Services									
Minor Plant Purchases	15,000	-	-	-	-	15,000	-	15,000	0.00%
Coona Workshop Capital items		18,000	-	-	-	18,000	3,345	14,655	18.58%
Plant & Equipment Purchases	2,515,000	226,604	-	-	-	2,741,604	743,826	1,997,778	27.13%
Fleet Services Total	2,530,000	244,604	-	-	-	2,774,604	747,171	2,027,433	26.93%

Description	2016/17 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used
Road Operations									
Reseals									
Baradine Streets Reseals	48,500	12,606	-	-	-	61,106	-	61,106	0.00%
Binnaway Streets Reseals	46,600	-	-	-	-	46,600	-	46,600	0.00%
Coolah Streets Reseals	57,600	-	-	-	-	57,600	-	57,600	0.00%
Coonabarabran Streets Reseals	118,300	72,025	-	-	-	190,325	-	190,325	0.00%
Local Roads Reseals	535,537	-	-	(202,173)	-	333,364	-	333,364	0.00%
Local-Reseal-Wyuna Road		-	-	14,075	-	14,075	287	13,788	2.04%
Baradine - Goorianawa - Reseal		-	-	57,617	-	57,617	3,249	54,368	5.64%
Ropers Road - Reseal	-	-	-	31,848	-	31,848	82	31,766	0.26%
Bingie Grumble Road - Reseal		-	-	20,163	-	20,163	4,997	15,166	24.78%
River Road - Reseal		-	-	4,081	-	4,081	523	3,558	12.82%
Digilah East Road - Reseal		-	-	7,885	-	7,885	1,592	6,293	20.19%
Merrygoen Road - Reseal		-	-	13,119	-	13,119	294	12,825	2.24%
Kanoona Road - Reseal		-	-	4,969	-	4,969	2,017	2,952	40.60%
Homeleigh Drive - Reseal		-	-	9,458	-	9,458	303	9,155	3.21%
Avonside East Road - Reseal		-	-	10,000	-	10,000	1,323	8,677	13.23%
Merryula Road - Reseal		-	-	13,958	-	13,958	406	13,552	2.91%
Dunedoo Streets Reseals	54,800	-	-	-	-	54,800	-	54,800	0.00%
Bugaldie Goorianawa Rd	-	42,400	-	-	-	42,400	367	42,033	0.87%
Spring Ridge Rd - Laheys Ck	-	-	-	15,000	-	15,000	247	14,753	1.65%
Mendooran Streets Reseals	16,600	-	-	-	-	16,600	-	16,600	0.00%
Total Reseals	877,937	127,031	-	-	-	1,004,968	15,688	989,280	1.56%
Local Roads									
Box Bridge Road	-	52,500	-	-	-	52,500	-	52,500	0.00%
Bugaldie/Goorianawa Road (Just east of Baradine Road)	-	125,576	-	-	-	125,576	95,324	30,252	75.91%
Coonagoony Bridge	-	260,868	-	70,000	-	330,868	284,579	46,289	86.01%
Local Roads Resheeting	600,000	-	-	(300,000)	-	300,000	5,511	294,489	1.84%
Resheeting - Flags Rockedgial		-	-	-	-	-	521	(521)	N/A
Piambra Rd	300,000	-	-	-	-	300,000	4,701	295,299	1.57%
Boomley Rd - Resheeting	-	30,505	-	-	-	30,505	8,787	21,718	28.80%
Box Ridge Rd - Resheeting	-	93,561	-	-	-	93,561	12,160	81,401	13.00%
Carmel Ln - Resheeting	-	47,728	-	-	-	47,728	-	47,728	0.00%
Narrawa (South) - Resheeting	-	17,700	-	-	-	17,700	773	16,927	4.37%
Sansons Lane - Resheeting	-	-	-	-	-	-	322	(322)	100.00%
Uliman Rd - Resheeting	-	40,648	-	-	-	40,648	-	40,648	0.00%
Yuggel Rd - Resheeting	-	74,089	-	-	-	74,089	-	74,089	0.00%

Description	2016/17 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used
Quia Road - Near Lake Edna	60,000	-	-	(60,000)	-	-	-	-	N/A
Neilrex Rd Pavement Rehabilitation	-	245,472	-	-	-	245,472	107,692	137,780	43.87%
Orana Road Crossing	-	-	-	-	-	-	502	(502)	N/A
Ross Crossing	-	161,630	-	-	-	161,630	79,898	81,732	49.43%
Mia Mia Road - Causeway Rehabilitation	60,000	-	-	(60,000)	-	-	-	-	N/A
Napier Lane - Causeway Rehabilitation (Garrawilla)	60,000	-	-	(60,000)	-	-	-	-	N/A
Napier Lane - Causeway Rehabilitation (Mt Warwick)	60,000	-	-	(60,000)	-	-	-	-	N/A
Quia Rd Rehabilitation	200,000	-	-	-	-	200,000	-	200,000	0.00%
Rotherwood Rd Rehabilitation	150,000	-	-	-	-	150,000	-	150,000	0.00%
Turee Vale Road Rehabilitation	150,000	-	-	-	-	150,000	-	150,000	0.00%
Gentle Annie Rd Unsealed Rd Pavement Rehab	250,000	-	-	(250,000)	-	-	-	-	N/A
Beni Crossing Road near Dennykymine Road	190,060	-	-	-	-	190,060	-	190,060	0.00%
Wyuna Road - Extension of seal	200,000	-	-	-	-	200,000	945	199,055	0.47%
Neilrex Rd Unsealed Rd Pavement Rehab	200,000	-	-	-	-	200,000	-	200,000	0.00%
Lawson Park Rd - Narangarrie Val	150,000	-	-	-	-	150,000	28,465	121,535	18.98%
Wyuna Rd - Resheeting	150,000	-	-	(70,000)	-	80,000	47,273	32,727	100.00%
Local Roads Total	2,780,060	1,150,277	-	(790,000)	-	3,140,337	677,454	2,462,883	21.57%
Regional Roads									
Regional Roads Reseals - MR129 (Quirindi Quambone)	-	107,810	-	-	-	107,810	5,828	101,982	5.41%
Main Road 55 Pavement Widening And Rehab	800,000	-	-	-	-	800,000	70,249	729,751	8.78%
Shoulder widening MR129 - Purlawaugh Road	135,015	-	-	-	-	135,015	-	135,015	0.00%
Shoulder widening MR618	169,000	-	-	-	-	169,000	18,750	150,250	11.09%
Regional Roads Reseals	615,891	-	-	-	-	615,891	42,229	573,662	6.86%
Shoulder widening MR129 - Baradine Road (Coonamble)	525,065	139,978	-	-	-	665,043	-	665,043	0.00%
Timor Road - Shoulder Rehabilitation	-	350,000	-	-	-	350,000	186,676	163,324	53.34%
Australian Black Spot Program (Widen Shoulders, Cuve Advisors, Guardrails and Steep Embankment on Black Stump Way 8km South of Coolah)	-	218,712	-	-	-	218,712	72,343	146,369	33.08%
Australian Govt Black Spot Program (Widen Shoulder, Install CAM's and Curve Advisories on Baradine Road)	-	98,143	-	-	-	98,143	136,863	(38,720)	139.45%
Alison Bridge	2,100,000	-	-	-	-	2,100,000	78,098	2,021,902	3.72%
Regional Roads Total	4,344,971	914,643	-	-	-	5,259,614	611,037	4,648,577	11.62%
Aerodromes									
Repainting of Coonaa Terminal Building	20,000	-	-	-	-	20,000	-	20,000	0.00%
Aerodromes Total	20,000	-	-	-	-	20,000	-	20,000	0.00%
Road Operations Total	8,022,968	2,191,951	-	(790,000)	-	9,424,919	1,304,179	8,120,740	13.84%

Description	2016/17 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used
Urban Services									
Horticulture									
Softfall Upgrade - Len Guy Park	20,000	-	-	-	-	20,000	-	20,000	0.00%
Lions Park Shade renewal (Baradine)	10,000	-	-	-	-	10,000	-	10,000	0.00%
Wheelchair Access path - Lions Park (internal)	15,000	-	-	-	-	15,000	-	15,000	0.00%
Wheelchair Access path - Lions Park (from Darling)	8,000	-	-	-	-	8,000	-	8,000	0.00%
Wheelchair Access path - McMasters Park (internal)	25,000	-	-	-	-	25,000	-	25,000	0.00%
Milling Park - Irrigation System	35,000	-	-	-	-	35,000	-	35,000	0.00%
Softfall under playground equipment (Coolah)	20,000	-	-	-	-	20,000	-	20,000	0.00%
Horticulture Total	133,000	-	-	-	-	133,000	-	133,000	0.00%
Ovals									
Master Plan for Each Sporting Precinct	-	25,000	-	-	-	25,000	-	25,000	0.00%
Bowen Oval Redevelopment	8,000	-	-	-	-	8,000	7,876	124	98.45%
Baradine Oval Canteen	-	34,000	-	9,753	-	43,753	43,753	0	100.00%
Coonabarabran Regional Netball/Basketbal		-	-	-	-	-	3,700	(3,700)	100.00%
Coonabarabran Netball Courts	200,000	-	-	-	-	200,000	-	200,000	0.00%
Robertson Oval - Amenities refurbishment (Canteen	30,000	-	-	-	-	30,000	-	30,000	0.00%
Ovals Total	238,000	59,000	-	9,753	-	306,753	55,329	251,424	18.04%
Swimming Pools									
Baradine Re-Connection of Lights over pool	-	8,060	-	-	-	8,060	-	8,060	0.00%
C'Bran Upgrade of Signage	-	-	-	-	-	-	295	(295)	100.00%
C'Bran Installation of Hot Water to Amenities	-	12,953	-	-	-	12,953	-	12,953	0.00%
Baradine - Painting External Building stage 1 & 2	11,500	-	-	-	-	11,500	-	11,500	0.00%
Baradine Shade Structure	40,000	-	-	-	-	40,000	-	40,000	0.00%
Baradine Upgrade Kiosk & Hot water System	1,500	-	-	-	-	1,500	1,300	200	86.67%
C'Bran Rainwater Tank & Pump for Irrigation	7,000	-	-	-	-	7,000	-	7,000	0.00%
Coolah Lighting over main pool	20,000	-	-	-	-	20,000	-	20,000	0.00%
Coolah Rain Tank & Pump for Irrigation	4,000	-	-	-	-	4,000	-	4,000	0.00%
Coolah Solar project to heat pool	43,000	-	-	-	-	43,000	-	43,000	0.00%
Dunedoo Pool Improvement	5,000	-	-	-	-	5,000	2,314	2,686	46.27%
Mendooran Upgrades to S/Club Room	1,000	-	-	-	-	1,000	-	1,000	0.00%
C'Bran Pool Maintenance and Repairs	15,000	11,180	-	(15,000)	-	11,180	-	11,180	0.00%
Swimming Pools Total	148,000	32,193	-	(15,000)	-	165,193	3,909	161,284	2.37%

Description	2016/17 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used
Town Streets - Baradine									
Baradine District Progress Association Main street Gardens	5,000	-	-	-	-	5,000	5,000	-	100.00%
Flood Levee Design	20,000	-	-	13,644	-	33,644	33,644	1	100.00%
New Bins	2,500	-	-	-	-	2,500	98	2,402	3.94%
Rehabilitation of footpath sections	20,000	-	-	(13,644)	-	6,356	359	5,997	5.64%
Town Streets - Baradine Total	47,500	-	-	-	-	47,500	39,101	8,400	82.32%
Town Streets - Binnaway									
Binnaway Progress Association	5,000	-	-	-	-	5,000	5,000	-	100.00%
Footpath rehabilitation - Binnaway	10,000	-	-	-	-	10,000	-	10,000	0.00%
Shared Path, Caravan Park to Renshaw Street	50,000	-	-	-	-	50,000	-	50,000	0.00%
Bullinda Street, New Kerb and Guttering	55,000	-	-	-	-	55,000	-	55,000	0.00%
Town Streets - Binnaway Total	120,000	-	-	-	-	120,000	5,000	115,000	4.17%
Town Streets - Coolah									
Booyamurra Street, east of Binnia, rehabilitation	-	124,990	-	(4,500)	-	120,490	4,492	115,998	3.73%
Street Lights - Coolah	-	-	-	4,500	-	4,500	4,500	-	100.00%
Cycleway - Extension From Booyamurra Street	-	37,250	-	2,175	-	39,425	39,425	(0)	100.00%
Booyamurra Street, K&G	55,000	-	-	-	-	55,000	-	55,000	0.00%
Drainage Study, Bowen Oval, Goddard & Martin St	16,000	-	-	-	-	16,000	-	16,000	0.00%
Shared Path - Goddard Street to MPS	180,000	-	-	(2,175)	-	177,825	-	177,825	0.00%
Cycleway Connecting Centres - Partnership (Shared		-	-	-	-	-	237	(237)	100.00%
Footpath Rehabilitation - various locations	30,000	-	-	-	-	30,000	3,549	26,451	11.83%
Town Streets - Coolah Total	281,000	162,240	-	-	-	443,240	52,204	391,036	11.78%
Town Streets - Coonabarabran									
Dalgarno Street (John - Cowper) Footpath Rehabilitation	20,000	-	-	(14,407)	-	5,593	-	5,593	0.00%
Dalgarno Street West - Pavement Rehab	-	19,327	-	-	-	19,327	-	19,327	0.00%
John Street. K & G Rehabilitation	-	53,110	-	-	-	53,110	-	53,110	0.00%
Kerb blister, John st cassillis	-	44,272	-	21,856	-	66,128	66,128	(0)	100.00%
John Street Kerb And Gutter Rehabilitati	20,000	-	-	-	-	20,000	-	20,000	0.00%
Belar Street & Merebene St Drainage Pipe	70,000	-	-	-	-	70,000	-	70,000	0.00%
Asphalt Cassilis/John Street (front of Council Cha	10,000	-	-	-	-	10,000	-	10,000	0.00%
Shared Path, Edward Street, Newell Hwy to Neate st	250,000	-	-	-	-	250,000	47,064	202,936	18.83%
Street Trees - Centre Cowper Street edwards to Dal	30,000	-	-	-	-	30,000	-	30,000	0.00%
Mary Jane Cain Bridge Path Underpass	-	22,456	-	(22,373)	-	83	83	0	99.72%
Cycleway - Newell Highway	-	-	-	-	-	-	80	(80)	N/A
Shared Path, bridge to caravan park	-	43,244	-	14,924	-	58,168	58,168	0	100.00%
Town Streets - Coonabarabran Total	400,000	182,409	-	-	-	582,409	171,523	410,886	29.45%

Description	2016/17 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used
Town Streets - Dunedoo									
Footpath Rehabilitation	20,000	-	-	-	-	20,000	-	20,000	0.00%
Yarrow St at Bandulla, south side, dish drain	18,000	-	-	-	-	18,000	-	18,000	0.00%
Sealing of Wallaroo street from Bulinda to Talbragar / Adelyne streets	350,000	-	-	(350,000)	-	-	-	-	N/A
Town Streets - Dunedoo Total	388,000	-	-	(350,000)	-	38,000	-	38,000	0.00%
Town Streets – Mendooran									
Footpath rehabilitation - various sections	30,000	-	-	-	-	30,000	-	30,000	0.00%
Town Streets - Mendooran Total	30,000	-	-	-	-	30,000	-	30,000	0.00%
Urban Services Total	1,785,500	435,842	-	(355,247)	-	1,866,095	327,065	1,539,030	17.53%
Technical Services Total	12,380,968	2,888,815	-	(1,145,247)	-	14,124,536	2,392,331	11,732,205	16.94%
Warrumbungle Water									
Water - Baradine									
Meter Replacements	5,000	-	-	-	-	5,000	110	4,890	2.20%
Mains Replacement	80,000	-	-	-	-	80,000	3,527	76,473	4.41%
Mains Extension	50,000	-	-	-	-	50,000	18,777	31,223	37.55%
Water Treatment Clarifier	961,000	23,722	(40,000)	(80,000)	-	864,722	1,269	863,453	0.15%
Baradine town reservoir - clean	-	-	40,000	80,000	-	120,000	43,000	77,000	35.83%
Water - Baradine Total	1,096,000	23,722	-	-	-	1,119,722	66,683	1,053,039	5.96%
Water - Binnaway									
Meter Replacements	5,000	-	-	-	-	5,000	-	5,000	0.00%
Mains Replacement - David & Railway Street, 570m	70,000	-	-	-	-	70,000	17,152	52,848	24.50%
New Bore	-	442,530	-	-	-	442,530	3,137	439,393	0.71%
Water - Binnaway Total	75,000	442,530	-	-	-	517,530	20,289	497,241	3.92%
Water - Coolah									
Mains Extension - removal of dead ends	40,000	-	-	30,000	-	70,000	-	70,000	0.00%
Water Treatment - Sodium Hypochlorite Pu	5,000	-	-	-	-	5,000	-	5,000	0.00%
Meter Replacements	5,000	-	-	-	-	5,000	6,700	(1,700)	134.00%
Mains Replacement - Gilmore st	30,000	-	-	(30,000)	-	-	-	-	N/A
Mains Replacement	60,000	-	-	-	-	60,000	-	60,000	0.00%
New Bore	-	411,396	-	-	-	411,396	4,053	407,343	0.99%
Water - Coolah Total	140,000	411,396	-	-	-	551,396	10,753	540,643	1.95%

Description	2016/17 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used
Water - Coonabarabran									
Meter Replacements	10,000	-	-	-	-	10,000	2,299	7,701	22.99%
Tools – Coonabarabran Water	3,000	-	-	-	-	3,000	354	2,647	11.78%
Main Extension - Removal of Dead Ends	60,000	-	-	100,000	-	160,000	27,848	132,152	17.41%
Raising Timor Dam Wall	-	530,610	-	-	-	530,610	190,103	340,507	35.83%
Mains Replacement - Coonabarabran	50,000	-	-	-	-	50,000	3,500	46,500	7.00%
Telemetry Software - Coonabarabran	3,000	-	-	-	-	3,000	-	3,000	0.00%
Timor Dam Fence Repairs	160,000	151,261	120,000	(240,000)	-	191,261	-	191,261	0.00%
Mains Extensions (removal dead ends) - Arnold St,	100,000	-	-	(100,000)	-	-	-	-	N/A
Mains Extension-Under Highway between Council depo	60,000	-	-	-	-	60,000	5,469	54,531	9.12%
Telemetry Upgrade Water (All Towns)	300,000	-	-	-	-	300,000	-	300,000	0.00%
Telemetry Upgrade Concept Design (All Towns)	-	-	-	-	-	-	6,456	(6,456)	100.00%
Timor Dam - replacement surface mixer	-	-	(120,000)	240,000	-	120,000	119,562	438	99.64%
Rekeying Water sites - Coona, Barra, Binna, Mend	-	-	-	50,000	-	50,000	-	50,000	0.00%
Water - Coonabarabran Total	746,000	681,871	-	50,000	-	1,477,871	355,591	1,122,280	24.06%
Water - Dunedoo									
Dunedoo Water minor Plant & Equipment	3,000	-	-	-	-	3,000	-	3,000	0.00%
Mains Extensions (removal dead ends) - Jubilee St, btwn Newell Hwy and Gunnedah Hill	-	-	-	-	-	-	715	(715)	100.00%
Reservoir Roof	50,000	-	-	(50,000)	-	-	-	-	N/A
Mains Replacement - Wargundy Street	-	-	-	50,000	-	50,000	-	50,000	0.00%
Water - Dunedoo Total	53,000	-	-	-	-	53,000	715	52,285	1.35%
Water - Mendooran									
Mains Extension	30,000	-	-	-	-	30,000	-	30,000	0.00%
New Bore	-	385,130	-	-	-	385,130	64,890	320,240	16.85%
Water - Mendooran Total	30,000	385,130	-	-	-	415,130	64,890	350,240	15.63%
Warrumbungle Water Total	2,140,000	1,944,649	-	50,000	-	4,134,649	518,921	3,615,728	12.55%
Warrumbungle Sewer									
Sewer - Baradine									
Sewage Treatment Plant-Disinfection Plant-renewal	10,000	-	-	-	-	10,000	-	10,000	0.00%
Sewer - Baradine Total	10,000	-	-	-	-	10,000	-	10,000	0.00%
Sewer - Coolah									
Mains Relining	-	-	-	50,000	-	50,000	-	50,000	0.00%
Coolah Dump Site	-	-	-	-	-	-	4,809	(4,809)	100.00%
Sewer - Coolah Total	-	-	-	50,000	-	50,000	4,809	45,191	9.62%

Description	2016/17 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used
Sewer – Coonabarabran									
Mains-Relining various sections	100,000	-	-	-	-	100,000	777	99,223	0.78%
Replace Steel sewer rods	3,000	-	-	-	-	3,000	-	3,000	0.00%
Pump stations- renewal	30,000	-	-	-	-	30,000	9,961	20,039	33.20%
Mains Replacement/Rehab	100,000	-	-	(100,000)	-	-	-	-	N/A
Telemetry Upgrade (All Towns)	200,000	-	-	-	-	200,000	-	200,000	0.00%
Re-keying Sewer sites	50,000	-	-	(32,668)	-	17,332	17,332	0	100.00%
Sewer - Coonabarabran Total	483,000	-	-	(132,668)	-	350,332	28,069	322,263	8.01%
Sewer – Dunedoo									
Mains-Relining various sections	-	-	-	32,668	-	32,668	-	32,668	0.00%
Sewer - Dunedoo Total	-	-	-	32,668	-	32,668	-	32,668	0.00%
Warrumbungle Sewer Total	493,000	-	-	(50,000)	-	443,000	32,879	410,121	7.42%
Warrumbungle Waste									
Expansion Of Coona Landfill Site	20,000	-	-	-	-	20,000	-	20,000	0.00%
New Recycling Bins	100,000	-	-	-	-	100,000	17,520	82,480	17.52%
Mechanical Recycling Facility	200,000	-	-	-	-	200,000	-	200,000	0.00%
Warrumbungle Waste Total	320,000	-	-	-	-	320,000	17,520	302,480	5.48%
Grand Total:	19,618,318	9,704,478	43,591	(1,145,247)	-	28,221,140	4,524,128	23,697,012	16.03%

Part 9: Balance Sheet

	Original Budget \$'000	Open Bal Adjtmnts \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
Assets					
Current Assets					
Cash and Cash Equivalents	9,608	4,818	(3,452)	10,974	15,893
Investments (Current)	-	-	-	-	-
Receivables (Current)	4,487	543	-	5,030	7,608
Inventories (Current)	822	71	-	893	843
Total Current Assets	14,917	5,432	(3,452)	16,897	24,344
Non-Current Assets					
Investments (Non-Current)	-	-	-	-	-
Receivables (Non-Current)	-	10	-	10	10
Inventories (Non-Current)	344	(45)	-	299	299
Property, Plant & Equipment	513,455	(17,142)	8,603	504,916	481,261
Investments - Equity Method	296	(2)	-	294	294
Intangibles	472	(119)	-	353	352
Total Non-Current Assets	514,567	(17,298)	8,603	505,872	482,216
Total Assets	529,484	(11,866)	5,151	522,769	506,560
Current Liabilities					
Payables	2,378	329	-	2,707	889
Borrowings	827	-	-	827	400
Provisions	4,023	837	-	4,860	4,866
Total Current Liabilities	7,228	1,166	-	8,394	6,155
Non-Current Liabilities					
Borrowings	5,644	-	-	5,644	6,471
Provisions	2,127	463	-	2,590	2,591
Total Non-Current Liabilities	7,771	463	-	8,234	9,062
Total Liabilities	14,999	1,629	-	16,628	15,217
Net Assets	514,485	(13,495)	5,151	506,141	491,343
Retained Earnings	410,941	(4,036)	5,151	412,056	402,342
Revaluation Reserves	103,544	(9,459)	-	94,085	89,001
Total Equity	514,485	(13,495)	5,151	506,141	491,343
	-	-	-	-	-

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	11,924	-	11,924	6,916
User Charges and Fees	7,095	-	7,095	2,103
Interest & Investment Revenue	515	-	515	23
Bonds and Deposits Received	-	-	-	(280)
Other Revenues	904	10	914	3,542
Grants & Contributions	26,262	5,771	32,033	8,685
<u>Payments</u>				
Employee Benefits & On-Costs	(15,050)	(15)	(15,065)	(7,778)
Materials & Contracts	(5,246)	(615)	(5,861)	(3,356)
Borrowing Costs	(322)	-	(322)	(167)
Other Expenses	(7,847)	-	(7,847)	(4,865)
Net Cash provided (or used in) Operating Activities	18,235	5,151	23,386	4,823
Cash Flows from Investing Activities				
<u>Receipts</u>				
Sale of Investment Securities	-	-	-	-
Sale of Real Estate Assets	-	-	-	-
Sale of Infrastructure, Property, Plant and Equipment	885	-	885	270
Deferred Debtors Receipts	-	-	-	-
<u>Payments</u>				
Purchase of Investment Securities	-	-	-	-
Purchase of Infrastructure, Property, Plant and Equipment	(19,618)	(8,603)	(28,221)	(4,524)
Purchase of Real Estate Assets	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-
Net Cash provided (or used in) Investing Activities	(18,733)	(8,603)	(27,336)	(4,254)
Cash Flows from Financing Activities				
<u>Receipts</u>				
Proceeds from Borrowings & Advances	-	-	-	-
<u>Payments</u>				
Repayment of Borrowings & Advances	(788)	-	(788)	(388)
Repayment of Finance Lease Liabilities	-	-	-	-
Net Cash provided (or used in) Financing Activities	(788)	-	(788)	(388)
Net Increase/(Decrease) in Cash & Cash Equivalents	(1,286)	(3,452)	(4,738)	181
Cash & Cash Equivalents – Opening balance	10,894	4,818	15,712	15,712
Cash & Cash Equivalents – Closing balance	9,608	1,366	10,974	15,893
			0	-
A) Unrestricted Cash Reconciliation				
Cash and Cash Equivalents	9,608	1,366	10,974	15,893
<i>Add:</i>				
Investments	-	-	-	-
Total: Cash and Investments	9,608	1,366	10,974	15,893
<i>Less:</i>				
Externally Restricted Cash				9,505
Total: Unrestricted Cash & Investments (excl internal restrictions)				6,388
<i>Less:</i>				
Internal Restrictions				4,109
Total: Unrestricted including external and internal restrictions				2,279

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	1,136,596	33,091	66,294	1,070,302
Bridges Loan	Regional Roads M&R	550,368	11,117	25,595	524,773
LIRS Round 1 Loan	Local Roads M&R	1,640,883	99,000	105,687	1,535,196
Mendooran Water Loan	Warrumbungle Water	686,587	16,998	36,617	649,970
LIRS Round 2 Loan	Local Roads M&R	2,838,537	-	133,542	2,704,995
Loan Quarry	Warrumbungle Quarry	406,020	6,635	20,174	385,846
Total:		7,258,991	166,841	387,909	6,871,083

(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	1,000,998	27,484	71,884	929,114
Total:		1,000,998	27,484	71,884	929,114

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)	588,249	-	-	-	-	(280,074)	308,175
Sub Total	588,249	-	-	-	-	(280,074)	308,175
External Restrictions Other (Excl Grant)							
Warrumbungle Water	2,278,000	2,201,147	(1,155,779)	(518,921)	(36,617)	(651,000)	2,116,830
Warrumbungle Sewer	2,693,000	1,392,024	(698,536)	(32,879)	71,884	(563,000)	2,862,493
Warrumbungle Waste	114,294	2,154,787	(971,731)	(17,520)	-	(896,500)	383,330
Developer Contributions (General)	199,000		-	-	-	-	199,000
Developer Contributions (Water)	93,826		-	-	-	-	93,826
Developer Contributions (Sewer)	28,829		-	-	-	-	28,829
Sub Total	5,406,948	5,747,958	(2,826,046)	(569,320)	35,267	(2,110,500)	5,684,308
Specific Purpose Unexpended Grants							
Grant Funded Programs							
Youth Development & Activities	14,548	82,640	(46,862)	-	-	-	50,326
Family Day Care	13,117	179,692	(185,702)	-	-	-	7,107
OOSH & Vacation Care	(2,132)	39,281	(30,350)	-	-	-	6,799
Yuluwirri Kids	69,161	654,589	(700,954)	-	-	-	22,796
Connect 5	16,102	151,042	(96,049)	(1,478)	-	-	69,617
Multiservice Outlet	149,985	314,078	(298,898)	(29,591)	-	-	135,574
Community Transport	243,103	214,197	(131,029)	(19,950)	-	-	306,321
RMS Grants							
RMS Grants	1,386,604	1,419,000	(454,310)	(611,037)	(25,595)	-	1,714,662
Individual Grants							
Civil Construction Training Grant	101,587	-	-	-	-	-	101,587
Mendooran Trust	5,690	-	-	-	-	-	5,690
R2R Funded Works - Revoted	1,483,690	-	-	(700,851)	-	-	782,839
Coonabarabran Driver Reviver Site Improvement (rest area vic)	4,399	-	-	-	-	-	4,399
Libraries	65,834	-	(34,037)	-	-	-	31,797
Derelict Underground Tanks (EPA Grant)- Unearned income	240,000	60,000	(30,482)	-	-	-	269,518
Roadside Vegetation program	3,347	-	-	-	-	-	3,347
Sub Total	3,795,035	3,114,519	(2,008,673)	(1,362,907)	(25,595)	-	3,512,378
Total External Restrictions	9,790,232	8,862,477	(4,834,719)	(1,932,227)	9,672	(2,390,574)	9,504,861

Restricted Asset Details	Closing Balance	Revenue	Recurrent Exp	Capital Exp	Loan repayments	Bal Sheet Mvmnts	Closing Balance
Internal Restrictions (Function View)							
New Carry over Capex (2016/17)	556,404	-	-	(411,221)	-		145,183
Plant Fund	2,306,714	2,638,981	(1,810,518)	(747,171)	-	-	2,388,006
Total IR (Function View)	2,863,118	2,638,981	(1,810,518)	(1,158,392)	-	-	2,533,189
Internal Restrictions (Through Balance Sheet)							
ELE	1,328,358	-	-	-	-	-	1,328,358
Quarry Remediation	247,265	-	-	-	-	-	247,265
Total IR (Through Balance Sheet)	1,575,623	-	-	-	-	-	1,575,623
Total Internal Restrictions	4,438,741	2,638,981	(1,810,518)	(1,158,392)	-	-	4,108,813
Total Restricted Assets	14,228,974	11,501,458	(6,645,237)	(3,090,619)	9,672	(2,390,574)	13,613,674

RA Op Bal	14,228,974
<i>Less:</i>	
Derelict Tanks	29,518
Regional Roads	328,058
Mvmnt Water/Sewer/Waste	277,359
Grant Funded Programs mvmnt	94,656
Libraries Expense	(34,037)
Plant	81,292
R2R Prepayment	(700,851)
Mvmnts in Capital Revotes (excl R2R prepayment)	(411,221)
ELE + Quarry	-
Trust	(280,074)
RA Closing Balance	13,613,674
	0

Restricted Assets Movement	
Restricted Asset Opening Balance	14,228,974
Restricted Asset Closing Balance	13,613,674
Total Movement	(615,299)

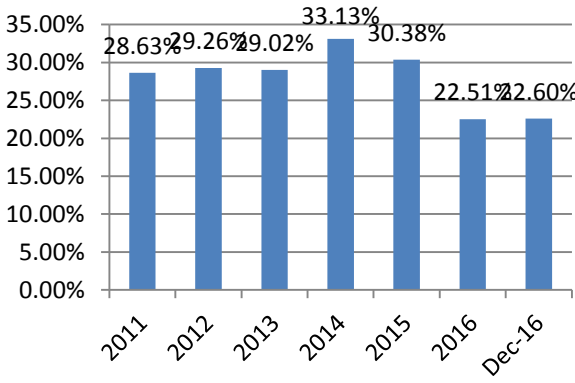
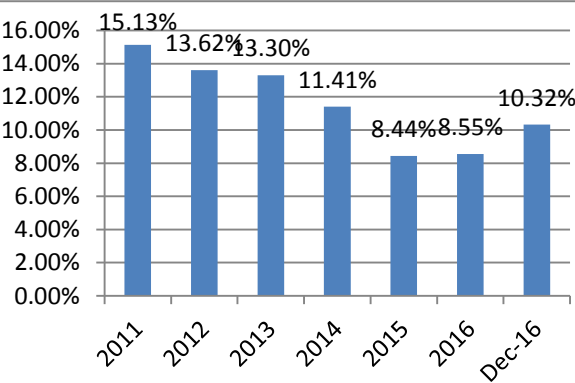
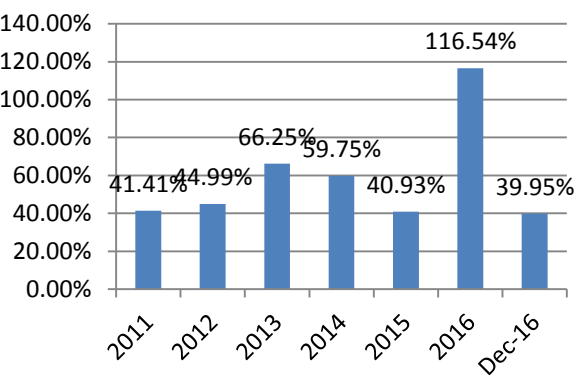
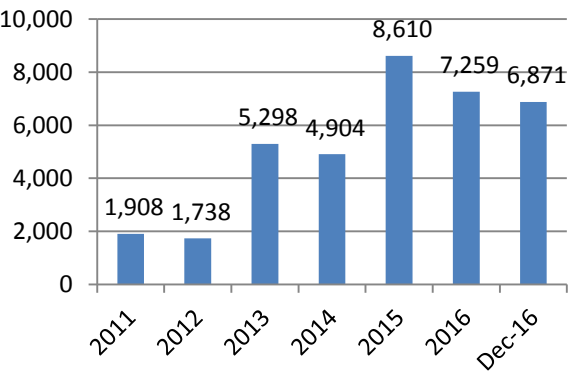
Being	
Total RA Movement (Function View - General)	(612,585)
Total RA Movement (Function View - Water)	(161,170)
Total RA Movement (Function View - Sewer)	169,493
Total RA Movement (Function View - Waste)	269,036
Total RA Movement (Balance Sheet)	(280,074)
Total Movement	(615,299)

	Cash	Restricted	Unrestricted
Opening Bal	15,393	(14,229)	1,164
Closing Bal	15,893	(13,614)	2,279
Movement	500	615	1,115

Part 12: KPIs

Ratio	Purpose	Notes
Cash Balance		
<p>The blue section of the bar represents cash and cash equivalents, and the red section represents investments (currently Nil).</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>
Operating Deficit		
<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>
Unrestricted Current Ratio		
<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 payments and grant receipts.</p>
Debt Service Ratio		
<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>Higher forecast revenue this financial year has resulted in a forecast reduction in this ratio.</p>

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><tr><td>Dec-16</td><td>22.60%</td></tr></table>	Year	Ratio	2011	28.63%	2012	29.26%	2013	29.02%	2014	33.13%	2015	30.38%	2016	22.51%	Dec-16	22.60%	<p>To assess the degree of Council's dependence upon revenue from rates and annual charges and to assess the security of Council's income.</p>	<p>This ratio is lower than prior years due to the higher than average forecast grant receipts for the year</p>
Year	Ratio																	
2011	28.63%																	
2012	29.26%																	
2013	29.02%																	
2014	33.13%																	
2015	30.38%																	
2016	22.51%																	
Dec-16	22.60%																	
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>2016</td><td>8.55%</td></tr><tr><td>Dec-16</td><td>10.32%</td></tr></table>	Year	Ratio	2011	15.13%	2012	13.62%	2013	13.30%	2014	11.41%	2015	8.44%	2016	8.55%	Dec-16	10.32%	<p>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.</p>	<p>Although slightly over the OLG benchmark, this is normal for this time in the cycle.</p>
Year	Ratio																	
2011	15.13%																	
2012	13.62%																	
2013	13.30%																	
2014	11.41%																	
2015	8.44%																	
2016	8.55%																	
Dec-16	10.32%																	
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><tr><td>Dec-16</td><td>39.95%</td></tr></table>	Year	Ratio	2011	41.41%	2012	44.99%	2013	66.25%	2014	59.75%	2015	40.93%	2016	116.54%	Dec-16	39.95%	<p>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.</p>	<p>The majority of Councils Renewals is on roads which is seasonal and weather dependant. The drop in this ratio is due to timing and it is expected that Council will meet this benchmark at year end.</p>
Year	Ratio																	
2011	41.41%																	
2012	44.99%																	
2013	66.25%																	
2014	59.75%																	
2015	40.93%																	
2016	116.54%																	
Dec-16	39.95%																	
Total Borrowings																		
 <table><tr><th>Year</th><th>Total Borrowings</th></tr><tr><td>2011</td><td>1,908</td></tr><tr><td>2012</td><td>1,738</td></tr><tr><td>2013</td><td>5,298</td></tr><tr><td>2014</td><td>4,904</td></tr><tr><td>2015</td><td>8,610</td></tr><tr><td>2016</td><td>7,259</td></tr><tr><td>Dec-16</td><td>6,871</td></tr></table>	Year	Total Borrowings	2011	1,908	2012	1,738	2013	5,298	2014	4,904	2015	8,610	2016	7,259	Dec-16	6,871	<p>Total level of borrowings, including loans and finance leases both current and non-current</p>	<p>No new loans are currently planned, so this balance should slowly decrease with repayments.</p>
Year	Total Borrowings																	
2011	1,908																	
2012	1,738																	
2013	5,298																	
2014	4,904																	
2015	8,610																	
2016	7,259																	
Dec-16	6,871																	

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
BMR Quarries	Crushing	\$ 94,533	1/07/2016	30/09/2016
Sainsbury Auto Group	Replacement of Plants 24/63/20/54/45/39/56 & 55	\$ 281,392	1/12/2016	30/12/2016
Coona Fuel & Gas	Diesel & Gas Supplied	\$ 142,234	1/07/2015	30/06/2018
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	\$ 76,827	1/07/2015	30/06/2018
Fulton Hogan	Bitumen Emulsion	\$ 115,908	1/07/2015	30/12/2018
Fulton Hogan Industries Pty Ltd	for the supply and delivery of Bitumen Emulsion		1/01/2016	31/12/2018
Wager Constructions	Alison Bridge Construction	\$ 1,013,864		
Boral	Quarry Lease	\$ 82,272	1/10/2016	30/12/2016
MAAS Constructions (Dubbo) Pty Limited	Supply and Construct the Category C Rural Fire Service Control Centre and five bay storage shed in Coonabarabran	\$ 1,139,872	17/12/2015	31/12/2016
Macquarie Regional Library	Contribution	\$ 122,711		
Scone Outdoors	P216 & P208 & P210 & P209 Outfront Mowers	\$ 116,296	1/10/2016	30/11/2016

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 preferred supplier list.
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	\$133,208	Y
Consultancies	\$79,283	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 professional advice to assist decision-making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.

