



# **Warrumbungle Shire Council**

## **Quarterly Budget Review Statement**

**Fourth Quarter  
(June 2014/15)  
Pre-Audit  
(DRAFT)**



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## Part 1: Introduction

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

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

The new reporting format came into effect on 1 July 2011. The QBRs is composed of, but not limited to, the following budget review (BR) components:

- Statement by the Responsible Accounting Officer on Council's financial position at the end of the year based on the information in the QBRs **(Part 2 of this report)** ;
- Budget Review Income and Expenses Statement **(Parts 3, 5 & 6 of this report)** in one of the following formats:
  - Consolidated
  - By fund (e.g. General Fund; Water Fund; Sewer Fund)
  - By function, activity, program etc to align with the management plan / operational plan;
- Budget Review Capital Budget **(Parts 7 & 8 of this report)**;
- Budget Review Cash and Investments Position **(Part 10 of this report)**;
- Budget Review Key Performance Indicators **(Part 12 of this report)**; and,
- Budget Review Contracts and Other Expenses **(Part 13 of this report)**.

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

- Balance Sheet as at 30 June 2015 **(Part 9 of this report)**;
- Summary of Results that links the function view of Council's activities back to Council's Income Statement and Cashflow Statement **(Part 4 of this report)**;
- Summary of Loan Movements and Restricted Assets **(Part 11 of this report)**.

## **Part 2: Statement by the Responsible Accounting Officer**

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

It is my opinion that the Quarterly Budget Review Statement for Warrumbungle Shire Council for the quarter ended 30 June 2015 indicates that Council's projected financial position as at 30 June 2015 will be 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:**

## Part 3: Income Statement

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals 30-Jun-15 \$'000	Variance %	
<b>Income from Continuing Operations</b>						
Rates and Annual Charges	11,289	(38)	11,251	11,156	99%	a
User Charges and Fees	7,184	175	7,359	7,347	100%	b
Interest & Investment Revenue	899	(269)	630	428	68%	c
Other Revenues	1,089	-	1,089	863	79%	d
Grants & Contributions (Operational)	15,906	(1,036)	14,870	16,553	111%	e
Grants & Contributions (Capital)	725	1,815	2,540	2,352	93%	e
Gains/(Losses) from Disposal of Assets	59	-	59	118	200%	f
Net Share of Interest in Joint Ventures	10	-	10	6	60%	l
<b>Total Income From Continuing Operations</b>	<b>37,161</b>	<b>647</b>	<b>37,808</b>	<b>38,823</b>	<b>103%</b>	
<b>Expenses from Continuing Operations</b>						
Employee Benefits & On-Costs	13,931	187	14,118	14,718	104%	g
Borrowing Costs	451	(117)	334	383	115%	h
Materials & Contracts	6,963	514	7,477	7,681	103%	i
Depreciation & Impairment	10,022	-	10,022	10,205	102%	j
Other Expenses	6,466	87	6,553	7,420	113%	k
Net Share of Interest in Joint Ventures	-	-	-	-	0%	l
<b>Total Expenses From Continuing Operations</b>	<b>37,833</b>	<b>671</b>	<b>38,504</b>	<b>40,407</b>	<b>105%</b>	
<b>Operating Result from Continuing Operations</b>	<b>(672)</b>	<b>(24)</b>	<b>(696)</b>	<b>(1,584)</b>		

Part 3: Income Statement (Continued)

Notes: Revenue

- (a) Rates and Annual Charges are 1% (\$95k) under budget due predominantly to lower than budgeted sewer access charges. This is mainly due to the difficulty of forecasting sewer access charges at budget time which rely on the use of sewer discharge factors, as well as Council reversing a previous accrual of sewer revenue, but not accruing additional revenue in the current financial year.
- (b) Per Budget. Although it should be noted that some line items were significantly higher than budget such as RMS revenue (\$183k) and some items were under budget such as some of the Child Care revenue items.
- (c) Interest and investment revenue is at 68% (\$202k under budget) due to:
  - \* Lower than budget reversal of prior year impairment (\$40k);
  - \* The reclassification of the LIRS refund to Grants per the latest Code of Accounting Practice (\$108k);
  - \* Reduced interest on rates outstanding due to improved debt collection processes (\$41k);
  - \* Lower than budgeted interest revenue resulting from a reduced cash balance due to non-receipt of 2 quarters of FAGs grants last year and a delay in the drawdown of the \$3.1m LIRS 2 loan, combined with record low interest rates (\$11k).
- (d) Other Revenue is at 79% (\$226k under budget) due to:
  - \* Insurance reimbursements not received (\$217k) as a result of the delay in works on the Timor Dam fence. This revenue is expected to be received next financial year;
  - \* Recycling income being \$31k under budget due to falling prices for some recyclables.
- (e) Operating grants and Contributions is 11% over budget (\$1.7m) largely due to the following over budgeted items:
  - \*Bushfire And Emergency Services grant (\$1.2m),
  - \*Childcare grant (\$347k);
  - \*Aged Care grant (\$38k);
  - \*Pensioner rates subsidies (\$19k);
  - \*Developer contributions (\$14k); and
  - \*\$67k worth of Cobbora Transition fund recurrent grant monies.

Capital grants and contributions are 7% (\$188k) under budget due predominantly to the non-receipt of \$237k worth of capital Cobbora Transition fund grant monies as associated work has been extended into the next financial year. This was offset by a \$200k library grant that was not in Council's original budget.
- (f) Final MRL result was a \$6k profit

**Part 3: Income Statement (Continued)**

**Notes: Expenditure**

- (g)** Employee benefits and On-costs are 4% (\$600k) over budget due to:
- \*Council had budgeted for \$1.21m worth of salary and wages to be capitalised. However, only \$1.057m of this amount has been capitalised with the remaining \$154k being recognised as recurrent expenditure not budgeted for;
  - \*An increase in associated employee on-costs of \$240k, which is an internal charge that is netted off against materials and contracts;
  - \*AASB 119 adjustments for movements in employee provisions that were not budgeted for (\$116k). These are non-cash adjustments that capture the movement in employee provisions;
  - \*An over expenditure on Protective clothing (\$28k) and Fringe Benefit Tax Liability (\$19k) due to an increase in the tax rate and changes in the statutory formula used for motor vehicles FBT calculations.
- (h)** Borrowing costs are 115% of the budget (\$49k over a budget ) due to the recognition of unbudgeted remediation expenses for tip and quarry assets (\$77k). This was offset by lower than budgeted borrowing costs as a result of the delay of the drawdown of the LIRS loan, and the rolling over of loans with lower interest rates.
- (i)** Materials and Contracts is \$204k (3%) over budget due predominantly to higher than budget RMCC, water and sewer expenditure.
- (j)** Depreciation and impairment expenses are \$183k (2%) over budget due to higher than forecast depreciation resulting from revaluation movements in water and sewer asset values.
- (k)** Other Expenses are 13% (\$867k) over budget predominately due to the NSW Rural Fire Service Levy being 46% (\$1.058m) over budget. However, this has been offset by a number of underspent items such as Quarry cost of good sold (\$91k), Quarry royalties (\$62k), Registrations and Licenses (\$25k) and printing and stationery (\$25k).
- It should be noted that the higher than budget RFS levy expenditure is offset by an equivalent increase in revenue.
- (l)** Final MRL result was a \$6k profit

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

	General	Water	Sewer	Waste	Quarry	Yuluwirri Kids	Family Support Services	WCC	Plant Fund	Internal Charges	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income from Continuing Operations</b>											
Rates and Annual Charges	7,121	1,250	1,059	1,726	-	-	-	-	-	-	11,156
User Charges and Fees	3,759	1,388	85	44	1,116	658	68	149	4,352	(4,272)	7,347
Interest & Investment Revenue	259	81	145	14	-	-	-	-	-	(71)	428
Other Revenues	482	38	10	89	-	76	8	2	158	-	863
Grants & Contributions (Operational)	14,493	41	59	50	-	655	595	660	-	-	16,553
Grants & Contributions (Capital)	2,340	12	-	-	-	-	-	-	-	-	2,352
Gains/(Losses) from Disposal of Assets	(58)	-	-	-	-	-	-	14	162	-	118
Net Share of Interest in Joint Ventures	6	-	-	-	-	-	-	-	-	-	6
<b>Total Income From Continuing Operations</b>	<b>28,402</b>	<b>2,810</b>	<b>1,358</b>	<b>1,923</b>	<b>1,116</b>	<b>1,389</b>	<b>671</b>	<b>825</b>	<b>4,672</b>	<b>(4,343)</b>	<b>38,823</b>
<b>Expenses from Continuing Operations</b>											
Employee Benefits & On-Costs	9,413	974	592	1,020	217	1,042	423	485	552	-	14,718
Borrowing Costs	411	39	-	-	4	-	-	-	-	(71)	383
Materials & Contracts	4,011	622	191	442	230	184	268	154	1,579	-	7,681
Depreciation & Impairment	6,707	853	339	-	-	-	-	-	2,306	-	10,205
Other Expenses	8,863	702	306	372	681	150	50	122	446	(4,272)	7,420
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses From Continuing Operations</b>	<b>29,405</b>	<b>3,190</b>	<b>1,428</b>	<b>1,834</b>	<b>1,132</b>	<b>1,376</b>	<b>741</b>	<b>761</b>	<b>4,883</b>	<b>(4,343)</b>	<b>40,407</b>
<b>Operating Result from Continuing Operations</b>	<b>(1,003)</b>	<b>(380)</b>	<b>(70)</b>	<b>89</b>	<b>(16)</b>	<b>13</b>	<b>(70)</b>	<b>64</b>	<b>(211)</b>	<b>-</b>	<b>(1,584)</b>

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

Note: Internal charges relating to plant revenue is highlighted purple

## Part 4: Summary of Results

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals as at 30-Jun-15 \$'000
<b>Income Statement</b>				
<b>Income from Continuing Operations</b>				
Rates and Annual Charges	11,289	(38)	11,251	11,156
User Charges and Fees	7,184	175	7,359	7,347
Interest & Investment Revenue	899	(269)	630	428
Other Revenues	1,089	-	1,089	863
Grants & Contributions (Operational)	15,906	(1,036)	14,870	16,553
Grants & Contributions (Capital)	725	1,815	2,540	2,352
Gains/(Losses) from Disposal of Assets	59	-	59	118
Net Share of Interest in Joint Ventures	10	-	10	6
<b>Total Income From Continuing Operations</b>	<b>37,161</b>	<b>647</b>	<b>37,808</b>	<b>38,823</b>
<b>Expenses from Continuing Operations</b>				
Employee Benefits & On-Costs	13,931	187	14,118	14,718
Borrowing Costs	451	(117)	334	383
Materials & Contracts	6,963	514	7,477	7,681
Depreciation & Impairment	10,022	-	10,022	10,205
Other Expenses	6,466	87	6,553	7,420
Net Share of Interest in Joint Ventures	-	-	-	-
<b>Total Expenses From Continuing Operations</b>	<b>37,833</b>	<b>671</b>	<b>38,504</b>	<b>40,407</b>
<b>Operating Result from P&amp;L</b>	<b>(672)</b>	<b>(24)</b>	<b>(696)</b>	<b>(1,584)</b>

<b>Reconciliation to Cash Surplus/(Deficit)</b>				
<b>Operating Result from P&amp;L</b>	<b>(672)</b>	<b>(24)</b>	<b>(696)</b>	<b>(1,584)</b>
<b>Add/(less):</b>				
Capital Expenditure	(10,088)	(1,651)	(11,739)	(8,019)
Movements in loans	(675)	3,555	2,880	3,706
Mvmnts fr Restricted Assets + Rounding	713	(1,883)	(1,170)	(5,155)
Depreciation Expense	10,022	-	10,022	10,205
Non-cash items included in Adjusted Operating Result above	708		708	733
<b>Cash Surplus/(Deficit) Function View</b>	<b>8</b>	<b>(3)</b>	<b>5</b>	<b>(114)</b>

<b>Reconciliation to Cash at Bank &amp; Investments per Balance Sheet and Cash Flow Statement</b>				
<b>Cash Surplus/Deficit Function View</b>	<b>8</b>	<b>(3)</b>	<b>5</b>	<b>(114)</b>
<b>Add/(less):</b>				
Balance sheet movements (excl cash + inv)	(73)	124	51	(531)
Non-cash items excluded from Adjusted Result	-	-	-	(169)
Investments sold during the year	1,500	51	1,551	1,551
Backout Restricted Assets	(713)	1,883	1,170	5,155
<b>Cash Movement for the year</b>	<b>722</b>	<b>2,055</b>	<b>2,777</b>	<b>5,892</b>
<b>Cash Opening Balance</b>	<b>11,180</b>	<b>(3,163)</b>	<b>8,017</b>	<b>8,017</b>
<b>Add:</b>				
Cash Movement for the year	722	2,055	2,777	5,892
Investments at 30 June 2015	1,476	-	1,476	1,484
<b>Cash &amp; Investments Closing Balance</b>	<b>13,378</b>	<b>(1,108)</b>	<b>12,270</b>	<b>15,393</b>

## Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
<b>Source of Funds</b>				
Revenue (Original Budget)	39,806,384	3,283,410	1,437,255	<b>44,527,049</b>
Movement from Reserves	715,745	-	-	<b>715,745</b>
Net Financing (loan receipts less repayments)	(735,723)	(67,590)	128,129	<b>(675,184)</b>
<b>Total:</b>	<b>39,786,406</b>	<b>3,215,820</b>	<b>1,565,384</b>	<b>44,567,610</b>
<b>Application of Funds</b>				
Recurrent Expenditure	31,632,685	1,894,038	945,437	<b>34,472,160</b>
Capital Expenditure	8,764,794	1,086,067	237,080	<b>10,087,941</b>
<b>Total:</b>	<b>40,397,479</b>	<b>2,980,105</b>	<b>1,182,517</b>	<b>44,560,101</b>
<b>Cash Surplus/(deficit) from Original budget</b>	<b>(611,073)</b>	<b>235,715</b>	<b>382,867</b>	<b>7,509</b>

### QUARTER 1

<b>Revenue</b>				
Adjustment to FAGS grant	(95,436)	-	-	<b>(95,436)</b>
Adjustment to R2R grant	56,802	-	-	<b>56,802</b>
Adjustment to Block Grant balance	(16,550)	-	-	<b>(16,550)</b>
Removal of budget for Best Practice Water grant	-	(320,000)	-	<b>(320,000)</b>
CTF - Three Rivers Retirement Village	4,500,000	-	-	<b>4,500,000</b>
CTF - Heavy Vehicle Parking Area	422,000	-	-	<b>422,000</b>
CTF - RV Parking Area	155,000	-	-	<b>155,000</b>
CTF - Bolaroo St Streetscape Enhancement	390,000	-	-	<b>390,000</b>
CTF - Milling Park Playground Equipment Improvements	89,000	-	-	<b>89,000</b>
CTF - Milling Park New Toilet Block	150,000	-	-	<b>150,000</b>
CTF - Robertson Oval Second Oval Development	250,000	-	-	<b>250,000</b>
CTF - Robertson Oval Netball Courts	230,000	-	-	<b>230,000</b>
CTF - Mendooran Tennis Courts Upgrade	50,000	-	-	<b>50,000</b>
CTF - Dunedoo Tennis Courts Upgrade	100,000	-	-	<b>100,000</b>
CTF - MPC Rejuvenation And Upgrade & Jubilee Hall	850,000	-	-	<b>850,000</b>
CTF - Dunedoo Bowling Club	93,000	-	-	<b>93,000</b>
CTF - Dunedoo Sports Club	67,500	-	-	<b>67,500</b>
CTF - Mendooran Showground Trust	133,445	-	-	<b>133,445</b>
CTF - Coolah Sports Ground	287,500	-	-	<b>287,500</b>
RFS Funding for Cattle Grids David Knight Rd	12,745	-	-	<b>12,745</b>
Baradine Tennis Courts Re-surfacing (Donation)	25,000	-	-	<b>25,000</b>
<b>Revenue Total:</b>	<b>7,750,006</b>	<b>(320,000)</b>	<b>-</b>	<b>7,430,006</b>
<b>Expenditure</b>				
CTF - Dunedoo Bowling Club	(93,000)	-	-	<b>(93,000)</b>
CTF - Dunedoo Sports Club	(67,500)	-	-	<b>(67,500)</b>
CTF - Mendooran Showground Trust	(133,445)	-	-	<b>(133,445)</b>
CTF - Coolah Sports Ground	(287,500)	-	-	<b>(287,500)</b>
Staff Training time moved to Learning and Development	(40,000)	-	-	<b>(40,000)</b>
Move staff time budget fr local roads to training	10,000	-	-	<b>10,000</b>
Move staff time budget fr Water to training	-	10,000	-	<b>10,000</b>
Move staff time budget fr Sewer to training	-	-	10,000	<b>10,000</b>
Move staff time fr Urban Services to training	10,000	-	-	<b>10,000</b>
Re-allocation of plant fr Environmental to GIS	10,000	-	-	<b>10,000</b>
Re-allocation of plant fr Environmental to GIS	10,000	-	-	<b>10,000</b>
Re-allocation of salaries fr Environmental to GIS	(30,000)	-	-	<b>(30,000)</b>
Re-allocation of plant fr Environmental to GIS	(10,000)	-	-	<b>(10,000)</b>
Senior Planning Officer	(50,000)	-	-	<b>(50,000)</b>
Authority Adjustment (move from recurrent to cap)	50,000	-	-	<b>50,000</b>
Regional roads	4,254	-	-	<b>4,254</b>
<b>Expenditure Total:</b>	<b>(617,191)</b>	<b>10,000</b>	<b>10,000</b>	<b>(597,191)</b>

Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
Capital				
Capital Revotes	(2,845,231)	(226,995)	(14,336)	(3,086,562)
Authority Adjustment (move from recurrent to cap)	(50,000)	-	-	(50,000)
RFS Funding for Cattle Grids David Knight Rd	(12,745)	-	-	(12,745)
Orana rd crossing design (move to asset & design)	15,000	-	-	15,000
Orana rd crossing design (move to asset & design)	(15,000)	-	-	(15,000)
Mow Creek	150,000	-	-	150,000
Pavement Rehab MR329	260,000	-	-	260,000
Local Roads Reseals	242,689	-	-	242,689
Town Streets Reseals	25,286	-	-	25,286
Local Roads Reseals Increased R2R to reseals	(56,802)	-	-	(56,802)
Saltwater Creek	(75,284)	-	-	(75,284)
MR55	(215,192)	-	-	(215,192)
Reduce RR reseals as allocated to Saltwater Creek	30,000	-	-	30,000
Reduce RR Reseals as allocated to MR 55	105,000	-	-	105,000
Baradine Tennis Courts Re-surfacing	(25,000)	-	-	(25,000)
Mains Replacement - Bolaro St, Tallawang St to Merrygoen St (210m)	-	37,140	-	37,140
Dunedoo Backup Bore	-	(37,140)	-	(37,140)
Sewage Treatment Plant - rehabilitation/upgrades Coolah	-	-	50,000	50,000
Water Treatment Plant - Rehabilitation of Clarifier	-	115,000	-	115,000
Security Audit	-	80,000	-	80,000
Mains Extension - Evans St, between Sullivan St and Nott St (430m)	-	50,000	-	50,000
Reservoirs - Rehabilitation	-	110,000	-	110,000
CTF - Three Rivers Retirement Village	(4,500,000)	-	-	(4,500,000)
CTF - Heavy Vehicle Parking Area	(422,000)	-	-	(422,000)
CTF - RV Parking Area	(155,000)	-	-	(155,000)
CTF - Bolaroo St Streetscape Enhancement	(390,000)	-	-	(390,000)
CTF - Milling Park Playground Equipment Improvements	(89,000)	-	-	(89,000)
CTF - Milling Park New Toilet Block	(150,000)	-	-	(150,000)
CTF - Robertson Oval Second Oval Development	(250,000)	-	-	(250,000)
CTF - Robertson Oval Netball Courts	(230,000)	-	-	(230,000)
CTF - Mendooran Tennis Courts Upgrade	(50,000)	-	-	(50,000)
CTF - Dunedoo Tennis Courts Upgrade	(100,000)	-	-	(100,000)
CTF - MPC Rejuvenation And Upgrade & Jubilee Hall	(850,000)	-	-	(850,000)
Shade Shelter - Baradine Pool	19,910	-	-	19,910
Binnia Street New Kerb Blisters	(9,354)	-	-	(9,354)
John Street Kerb And Gutter Rehabilitation	(10,275)	-	-	(10,275)
Dalgarno St K&G Rehab East of John	18,844	-	-	18,844
Yarrow St at Bandulla, north side, dish drain	(4,831)	-	-	(4,831)
Baradine Water Mains Construction Namoi Street	-	25,229	-	25,229
Grandchester Bridge	(715)	-	-	(715)
Kenebri Bridge	715	-	-	715
Laptop Computer - Traffic Counters	8,370	-	-	8,370
Software Traffic Control Plans	(8,370)	-	-	(8,370)
Lunch room Mendooran Depot	(5,400)	-	-	(5,400)
Capital Total:	(9,644,385)	153,234	35,664	(9,455,487)

Loans				
LIRS Loan	2,870,000	-	-	2,870,000
Loans Total:	2,870,000	-	-	2,870,000

Movements in Restricted Assets				
Restricted Assets voted over from PY	667,743	-	-	667,743
Regional Roads RA deficit brought forward	(42,225)	-	-	(42,225)
Reverse LIRS loan RA for current year	(520,000)	-	-	(520,000)
Reseals brought forward (reduce RA)	(359,303)	-	-	(359,303)
Movements in Restricted Assets Total:	(253,785)	-	-	(253,785)

Total Approved Supplementary Votes - Quarter 1:	104,645	(156,766)	45,664	(6,457)
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QUARTER 2

Revenue				
Re-allocate \$138k Netball grant fr Horticulture to ovals	(138,000)	-	-	(138,000)
Re-allocate \$138k Netball grant fr Horticulture to ovals	138,000	-	-	138,000
Increase FAG grants - General Purpose Component	21,614	-	-	21,614
Increase FAG Grants - Local Roads Component	12,792	-	-	12,792
Remove Mendooran Stage Ceiling Grant	(25,000)	-	-	(25,000)
Reforecast Yuluwirri Kids - ECEC funding	64,786	-	-	64,786
Reforecast General Rates Revenue	(38,313)	-	-	(38,313)
Increase Learning and Development Grants	17,500	-	-	17,500
Higher than forecast statecover rebate income	21,000	-	-	21,000
Alteration to LIRS 2 refund	(60,648)	-	-	(60,648)
Aerodrome Power conversion	10,176	-	-	10,176
Town planning grants unbudgeted	32,500	-	-	32,500
Reduce interest revenue budget	(80,000)	-	-	(80,000)
Increase in Revenue for state roads	211,823	-	-	211,823

Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
Revenue Total:	188,230	-	-	188,230
Expenditure				
Re-allocate Enviro health services fr devel services mgt	(6,000)	-	-	(6,000)
Increased legal expenses (mngmnt & leadership)	(7,000)	-	-	(7,000)
Increased subscriptions and publications	(11,000)	-	-	(11,000)
Re-allocate Enviro health services fr devel services mgt	4,000	-	-	4,000
Re-allocate Enviro health services fr compliance	2,000	-	-	2,000
Increase in state roads	(211,823)	-	-	(211,823)
Increase in property insurance	(61,841)	-	-	(61,841)
Alteration to LIRS 2 interest payable	117,254	-	-	117,254
Expenditure Total:	(174,411)	-	-	(174,411)

Capital				
Remove Mendooran Stage Ceiling Capital	25,000	-	-	25,000
Purchase of additional cars for new staff	(197,800)	-	-	(197,800)
Move GPS Handheld units to Antivirus software	14,500	-	-	14,500
Move GPS Handheld units to Antivirus software	(14,500)	-	-	(14,500)
Reduction in Coolah aircon budget	10,773	-	-	10,773
Design Projects Survey Equip moved to other projects	12,000	-	-	12,000
Increase budget for Laptop Computer - Traffic Counters	(5,000)	-	-	(5,000)
Black Gully Bridge	200,000	-	-	200,000
Coolah Creek Rd Rehabilitation	(14,233)	-	-	(14,233)
Coonagoony Bridge	200,000	-	-	200,000
Re-sheeting - Goolhi Road	48,617	-	-	48,617
Re-sheeting - Keeches Rd	(2,499)	-	-	(2,499)
Re-sheeting - Bakers Land	5,150	-	-	5,150
Re-sheeting - Shumacks Rd	4,606	-	-	4,606
Re-sheeting - All Weather Rd	(16,019)	-	-	(16,019)
Re-sheeting - Banoon Rd	(10,087)	-	-	(10,087)
Warkton Bridge	120,000	-	-	120,000
Orana Road Bridge	(300,000)	-	-	(300,000)
Kenebri Bridge	(73,292)	-	-	(73,292)
Baradine Creek Bridge	(175,603)	-	-	(175,603)
Aerodrome Bridge Baradine	(12,685)	-	-	(12,685)
Power Line Conversion Coonabarbran Aerodrome	(10,176)	-	-	(10,176)
Saltwater Creek Bridge	(25,000)	-	-	(25,000)
Move Street Lights to Coolah from Binnaway	(8,000)	-	-	(8,000)
Move Street Lights to Coolah from Binnaway	8,000	-	-	8,000
Kerb & Guttering - Walker street west of Narren	1,057	-	-	1,057
Move Castlereagh Av Drainage to Railway Street Drainage	20,000	-	-	20,000
Move Castlereagh Av Drainage to Railway Street Drainage	(20,000)	-	-	(20,000)
Cycleway Mary Jane Bridge	(1,005)	-	-	(1,005)
Meter Replacements -Baradine	-	1,000	-	1,000
Meter Replacements - Binnaway	-	1,000	-	1,000
Meter Replacements - Coonabarabran	-	1,805	-	1,805
Telementary Software - Coonabarabran	-	(253)	-	(253)
Tools - Coonabarabran Water	-	253	-	253
Meter Replacements - Dunedoo	-	1,000	-	1,000
Dunedoo Back-up Bore	-	(5,805)	-	(5,805)
Meter Replacements - Mendooran	-	1,000	-	1,000
Purchase of Quarry Land	(455,000)	-	-	(455,000)
Reduce Regional Roads Reseals	25,000	-	-	25,000
Capital Total:	(646,196)	-	-	(646,196)

Loans				
Suggested loan for new quarry property	455,000	-	-	455,000
Loans Total:	455,000	-	-	455,000

Movements in Restricted Assets				
Increased Yuluwirri Revenue (move to RA)	(64,786)	-	-	(64,786)
Back out restricted assets relating to Regional Roads	(200,000)	-	-	(200,000)
Backout portion of Reg road RA fr \$359k reseals	91,328	-	-	91,328
Use of Fleet RA to purchase extra vehicles	197,800	-	-	197,800
Movements in Restricted Assets Total:	24,342	-	-	24,342

Total Approved Supplementary Votes - Quarter 2:	(153,034)	-	-	(153,034)
Cash Surplus/(deficit) Post Approval	(659,462)	78,949	428,531	(151,982)

QUARTER 3

Revenue				
Governance Revenue	6,112	-	-	6,112
Reduced interest due to interest rate down	(105,000)	-	-	(105,000)
Reduce Fleet Income (trade ins & fleet charges)	(400,000)	-	-	(400,000)
Reduced interest outstanding rates fr better rate collection	(30,000)	-	-	(30,000)
Southern phone Grant	6,412	-	-	6,412 <sup>12</sup>
Lower than budget private works rev	(80,000)	-	-	(80,000)

Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
Higher than budget pool fees	7,000	-	-	7,000
Higher than budget regulatory fees	10,000	-	-	10,000
Increase Cemeteries revenue	10,000	-	-	10,000
Higher than budget Developer Contributions	10,000	-	-	10,000
Netball Grant not received	(113,000)	-	-	(113,000)
CTF - Three Rivers Radio Project - revote to 15/16	(4,450,000)			(4,450,000)
CTF - MPC Rejuvenation/Jubilee Hall - revote to 15/16	(610,000)			(610,000)
CTF - Heavy Vehicle Parking Area - revote to 15/16	(50,000)			(50,000)
CTF - RV Parking Area - revote to 15/16	(50,000)			(50,000)
CTF - Bolaroo St Streetscape - revote to 15/16	(342,000)			(342,000)
CTF - Robertson Oval Second Oval Dev - revote to 15/16	(50,000)			(50,000)
CTF - Three Rivers Recreation Ground	(60,000)			(60,000)
CTF - Mendooran Showground Trust	(91,458)			(91,458)
RFS Fire Centre - Remove from current FY	(1,000,000)			(1,000,000)
Higher than budget regulatory fees	10,000			10,000
Revenue Total:	(7,371,934)	-	-	(7,371,934)

Expenditure				
Admin - Reduce salary budget	16,500	-	-	16,500
Asset Management reduce salary budget	20,000	-	-	20,000
Building Control increase budget for salary and wages	(10,000)	-	-	(10,000)
Cemetery Services increase budget for salary and wages	(35,000)	-	-	(35,000)
Cemetery Services increase budget for materials and contracts	(10,000)	-	-	(10,000)
Roads Revaluation + Contractor CFO	(60,000)	-	-	(60,000)
Communications & IT reallocate budget to capital	30,000	-	-	30,000
Compliance Services increase salary and wages	(10,000)	-	-	(10,000)
Corporate Services - Adjust overly low budget figure	(10,000)	-	-	(10,000)
Environmental Health Services decrease salary and wages	20,000	-	-	20,000
Environmental Health Services increase materials and contracts	(26,000)	-	-	(26,000)
Adjust Fleet Services Management Salaries	10,000	-	-	10,000
Horticulture increase salaries and wages	(46,000)	-	-	(46,000)
Horticulture decrease materials and contracts	84,000	-	-	84,000
Correct other expenditure - Management & leadership	(30,000)	-	-	(30,000)
Increase Mngmnt & Leadership Salaries	(16,500)	-	-	(16,500)
Correct other expenditure - Governance	30,000	-	-	30,000
Medical Facilities decrease materials	10,000	-	-	10,000
Ovals increase salaries	(27,500)	-	-	(27,500)
Ovals increase materials and contracts	(9,000)	-	-	(9,000)
Plant & Equipment increase salares and wages	(88,000)	-	-	(88,000)
Reduced fuel and other contracts/materials costs	332,000	-	-	332,000
Property and Risk decrease salary and wages	50,000	-	-	50,000
Property and Risk increase materials and contracts	(35,000)	-	-	(35,000)
Property and Risk increase other expenses	(5,000)	-	-	(5,000)
Public Amentities increase salaries and wages	(7,500)	-	-	(7,500)
Public Amentities increase materials and contracts	(26,000)	-	-	(26,000)
Public Halls Decrease salary and wages	12,000	-	-	12,000
Public Halls Decrease materials and contracts	35,000	-	-	35,000
Public swimming pools decrease materials and contracts	48,000	-	-	48,000
Street Cleaning decrease salary and wages	7,000	-	-	7,000
Street Cleaning increase materials and contracts	(39,000)	-	-	(39,000)
Survey Investigation And Design decrease salaries and wages	20,000	-	-	20,000
Town Planning decrease wages	20,000	-	-	20,000
Town Streets decrease salaries	79,500	-	-	79,500
Town Streets decrease materials and contracts	40,500	-	-	40,500
Urban Services Management decrease salaries	26,000	-	-	26,000
Urban Services Management increase materials and contracts	(15,000)	-	-	(15,000)
Warrumbungle Sewer increase salaries	-	-	(99,000)	(99,000)
Warrumbungle Sewer decrease materials	-	-	12,000	12,000
Warrumbungle Waste increase salaries	(115,000)	-	-	(115,000)
Warrumbungle Waste decrease materials	155,104	-	-	155,104
CTF - Three Rivers Recreation Ground	60,000	-	-	60,000
CTF - Mendooran Showground Trust	91,458	-	-	91,458
Workshops decrease materials	4,000	-	-	4,000
Workshops decrease other expenses	7,000	-	-	7,000
Expenditure Total:	587,562	-	(87,000)	500,562

Capital				-
Re-design Council Website	(20,000)	-	-	(20,000)
Video Conferencing System	(10,000)	-	-	(10,000)
Remove Mitchell Springs resheeting and include Flags Rockedgial	(100,000)	-	-	(100,000)
Remove Mitchell Springs resheeting and include Flags Rockedgial	63,909	-	-	63,909
Reservoirs - Rehabilitation	-	(7,180)	-	(7,180)
Mains Extension - Evans St, between Sullivan St and Nott St (430m)	-	(23,658)	-	(23,658)
Mains Replacement - Coonabarabran	-	27,754	-	27,754
Mains Replacement Napier St Binnaway	-	50,226	-	50,226
Wentworth St Reservoir Lining Coolah	-	11,188	-	11,188 <sup>13</sup>
Mains - Relining various sections	-	94,080	-	94,080

#### Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
Regional Roads Reseals - MR55 (Black Stump Way)	(59,296)	-	-	(59,296)
Re-sheeting - All Weather Road	(2,566)	-	-	(2,566)
Re-sheeting - Homestead Rd	(7,663)	-	-	(7,663)
Re-sheeting - Stoney Point Rd	18,165	-	-	18,165
Re-sheeting - Premier Estate Rd	(12,738)	-	-	(12,738)
Re-sheeting - Keeches Rd	4,685	-	-	4,685
New Tar Tank Coolah Depot	5,571	-	-	5,571
Oval Grandstand Rehav - Baradine	7,550	-	-	7,550
Bowen Oval Redevelopment	(3,132)	-	-	(3,132)
Baradine Tennis Courts Resurfacing	(9,630)	-	-	(9,630)
Coonabarabran Regional Netball/Basketball centre	113,000	-	-	113,000
Orana Road Crossing - Preliminary Design Works	7,000	-	-	7,000
Quia Road - Near Lake Edna	(72,337)	-	-	(72,337)
Coolah Creek Rd Rehabilitation	22,528	-	-	22,528
Re-sheeting - Doganabuganaram Rd	1,465	-	-	1,465
Baradine Creek Bridge	600,000	-	-	600,000
Kenebri Bridge	1,200,000	-	-	1,200,000
CTF - Three Rivers Retirement Project - revote to 15/16	4,450,000	-	-	4,450,000
CTF - MPC Rejuvenation/Jubilee Hall - revote to 15/16	610,000	-	-	610,000
CTF - Heavy Vehicle Parking Area - revote to 15/16	50,000	-	-	50,000
CTF - RV Parking Area - revote to 15/16	50,000	-	-	50,000
CTF - Bolaroo St Streetscape - revote to 15/16	342,000	-	-	342,000
CTF - Robertson Oval Second Oval Dev - revote to 15/16	50,000	-	-	50,000
RFS Fire Centre - Remove from current FY	1,000,000	-	-	1,000,000
<b>Capital Total:</b>	<b>8,298,511</b>	<b>152,410</b>	<b>-</b>	<b>8,450,921</b>
<b>Loans</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Loan adjustment (LIRS 2)	230,000	-	-	230,000
<b>Loans Total:</b>	<b>230,000</b>	<b>-</b>	<b>-</b>	<b>230,000</b>
<b>Movements in Restricted Assets</b>				
Fleet Services Expense movement	400,000	-	-	400,000
Fleet Services Revenue movement	(254,000)	-	-	(254,000)
Baradine Creek Bridge - Move to restricted assets	(1,200,000)	-	-	(1,200,000)
Kenebri Bridge - Move to restricted assets	(600,000)	-	-	(600,000)
<b>Movements in Restricted Assets Total:</b>	<b>(1,654,000)</b>	<b>-</b>	<b>-</b>	<b>(1,654,000)</b>
<b>Total Approved Supplementary Votes - Quarter 3:</b>	<b>90,139</b>	<b>152,410</b>	<b>(87,000)</b>	<b>155,549</b>
<b>Cash Surplus/(deficit) Post Approval</b>	<b>(569,323)</b>	<b>231,359</b>	<b>341,531</b>	<b>3,567</b>

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		(Surplus) / Deficit
General Revenue							
Rates Revenue	(7,153,223)	(62,863)	-	(7,216,086)	-	-	(7,216,086)
Interest Revenue	(226,454)	-	-	(226,454)	-	-	(226,454)
General Grants	(6,373,688)	-	-	(6,373,688)	-	-	(6,373,688)
Total General Revenue	(13,753,365)	(62,863)	-	(13,816,228)	-	-	(13,816,228)
Executive							
General Manager							
Management And Leadership	-	706,324	5,075	711,399	-	-	711,399
Governance	(8,943)	376,046	-	367,103	-	-	367,103
Cobbora Transition Fund	(1,895,063)	477,025	1,397,689	(20,349)	-	-	(20,349)
Total Executive	(1,904,006)	1,559,395	1,402,764	1,058,153	-	-	1,058,153
Technical Services							
Technical Services Management	-	137,189	-	137,189	-	-	137,189
Total Technical Services Management	-	137,189	-	137,189	-	-	137,189
Design Services							
Design Services Management	-	132,603	25,869	158,472	-	2,131	160,603
Emergency Services Management	-	75,961	-	75,961	-	-	75,961
Survey Investigation And Design	-	157,510	-	157,510	-	-	157,510
Asset Management	-	29,745	-	29,745	-	-	29,745
NSW Fire Brigade	-	42,260	-	42,260	-	-	42,260
Road Safety Officer	(61,054)	98,314	-	37,260	-	-	37,260
Total Design Services	(61,054)	536,393	25,869	501,208	-	2,131	503,339
Road Operations							
Road Operations Management	(102,512)	366,841	-	264,329	-	-	264,329
Regional Roads M&R	(2,989,000)	1,256,633	1,250,767	(481,600)	(540,000)	1,021,600	-
Local Roads M&R	(1,167,204)	2,558,134	1,438,154	2,829,084	(2,909,065)	2,925,267	2,845,286
Aerodromes	(15,379)	92,962	10,176	87,759	-	-	87,759
Village Streets	-	-	-	-	-	-	-
RMCC And Other Road Contracts	(3,044,860)	2,799,031	-	(245,829)	-	-	(245,829)
Reseals	-	-	-	-	-	-	-
Private Works	(153,949)	137,017	-	(16,932)	-	-	(16,932)
Total Road Operations	(7,472,904)	7,210,618	2,699,097	2,436,811	(3,449,065)	3,946,867	2,934,613
Fleet Services							
Fleet Services Management	(79,752)	109,186	-	29,434	-	(29,434)	-
Plant And Equipment	(4,996,412)	2,307,245	1,647,241	(1,041,926)	-	1,041,926	-
Depots	-	121,307	46,673	167,980	-	(167,980)	-
Workshops	-	39,265	-	39,265	-	(39,265)	-
Total Fleet Services	(5,076,164)	2,577,003	1,693,914	(805,247)	-	805,247	-
Urban Services							
Urban Services Management	(9,217)	165,353	-	156,136	-	-	156,136
Horticulture	(9,483)	736,448	10,407	737,372	-	(3,234)	734,138
Street Cleaning	-	274,431	-	274,431	-	-	274,431
Public Ammenities	-	217,789	71,747	289,536	-	(39,393)	250,143
Ovals	(73,557)	351,247	57,286	334,976	-	(2,883)	332,093
Town Streets	(202,201)	487,725	653,269	938,793	-	88,953	1,027,746
Public Swimming Pools	(115,256)	584,984	22,347	492,075	-	27,000	519,075
Total Urban Services	(409,714)	2,817,977	815,056	3,223,319	-	70,443	3,293,762
Total Tech Services (Excluding Water/Sewer)	(13,019,836)	13,279,180	5,233,936	5,493,280	(3,449,065)	4,824,688	6,868,903
Development Services							
Development Services Management							
Development Services Management	(12,538)	351,030	-	338,492	-	-	338,492
Building Control	(70,250)	119,322	-	49,072	-	-	49,072
Environmental Health Services	(20,742)	73,663	-	52,921	-	-	52,921
Town Planning	(190,361)	163,923	-	(26,438)	-	67,018	40,580
Total Development Services Management	(293,891)	707,938	-	414,047	-	67,018	481,065
Regulatory Services							
Compliance Services	(34,809)	190,277	-	155,468	-	(3,122)	152,346
Noxious Weeds	-	97,185	-	97,185	-	-	97,185
Total Regulatory Services	(34,809)	287,462	-	252,653	-	(3,122)	249,531
Property And Risk							
Property And Risk	(539,783)	1,283,055	36,388	779,660	249,119	11,832	1,040,611
Cemetery Services	(81,925)	157,008	-	75,083	-	17,000	92,083
Medical Facilities	(57,972)	68,804	-	10,832	-	-	10,832
Public Halls	(21,814)	216,256	5,200	199,642	-	-	199,642
Total Property And Risk	(701,494)	1,725,123	41,588	1,065,217	249,119	28,832	1,343,168
Development And Tourism							
Tourism And Development Services	(93,003)	366,111	437	273,545	-	-	273,545
Tourism And Economic Promotion	-	52,018	-	52,018	-	(3,000)	49,018
Total Development And Tourism	(93,003)	418,129	437	325,563	-	(3,000)	322,563
Total Development Services	(1,123,197)	3,138,652	42,025	2,057,480	249,119	89,728	2,396,327

Description	Cost of Council Activities				Funding of Activities		
	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or Payments		(Surplus) / Deficit
<b>Corporate And Community Services</b>							
<b>Corporate Services</b>							
Corporate Services Management	(3,970)	229,463	-	225,493	-	-	225,493
Administration Services	(184,105)	689,812	-	505,707	-	-	505,707
Finance	(629,105)	1,408,784	50,743	830,422	-	-	830,422
HR Management	(86,227)	424,563	-	338,336	-	-	338,336
Payroll Services	(49,698)	9,591	-	(40,107)	-	-	(40,107)
WH&S And Risk Management	(101,435)	119,499	-	18,064	-	-	18,064
Learning And Development Services	(38,950)	347,954	-	309,004	-	-	309,004
Communications And IT	(650,330)	1,052,228	77,810	479,708	-	17,398	497,106
Supply Services	-	393,958	-	393,958	-	-	393,958
<b>Total Corporate Services</b>	<b>(1,743,820)</b>	<b>4,675,852</b>	<b>128,553</b>	<b>3,060,585</b>	<b>-</b>	<b>17,398</b>	<b>3,077,983</b>
<b>Corporate and Comm Services Other</b>							
Community Banking Agency	(83,047)	99,465	-	16,418	-	-	16,418
Bushfire And Emergency Services	(3,614,663)	3,659,010	342,924	387,271	-	-	387,271
<b>Total Corporate And Comm Services</b>	<b>(3,697,710)</b>	<b>3,758,475</b>	<b>342,924</b>	<b>403,689</b>	<b>-</b>	<b>-</b>	<b>403,689</b>
<b>Children's And Community Services</b>							
Childrens And Community Services Management	(3,500)	42,034	-	38,534	-	-	38,534
Connect 5	(190,312)	191,846	-	1,534	-	(1,534)	-
Family Day Care	(341,555)	375,281	-	33,726	-	(33,726)	-
Youth Development	(94,005)	120,892	-	26,887	-	(26,887)	-
OOSH	(45,745)	51,338	-	5,593	-	(5,593)	-
Libraries	(275,190)	577,931	10,955	313,696	-	200,000	513,696
Community Development	-	80,630	-	80,630	-	-	80,630
Community Transport	(334,942)	263,109	41,818	(30,015)	-	30,015	-
Multiservice Outlet	(567,190)	498,311	20,909	(47,970)	-	47,970	-
Yuluwirri Kids	(1,389,329)	1,376,412	-	(12,917)	-	12,917	-
<b>Total Children's And Community Services</b>	<b>(3,241,768)</b>	<b>3,577,784</b>	<b>73,682</b>	<b>409,698</b>	<b>-</b>	<b>223,162</b>	<b>632,860</b>
<b>Total Corporate And Comm Services</b>	<b>(8,683,298)</b>	<b>12,012,111</b>	<b>545,159</b>	<b>3,873,972</b>	<b>-</b>	<b>240,560</b>	<b>4,114,532</b>
<b>Total General Fund</b>	<b>(38,483,792)</b>	<b>29,926,475</b>	<b>7,223,884</b>	<b>(1,333,343)</b>	<b>(3,199,946)</b>	<b>5,154,976</b>	<b>621,687</b>
<b>Warrumbungle Water</b>	<b>(2,809,434)</b>	<b>2,346,013</b>	<b>236,024</b>	<b>(227,397)</b>	<b>67,623</b>	<b>-</b>	<b>(159,774)</b>
<b>Warrumbungle Sewer</b>	<b>(1,357,863)</b>	<b>1,097,381</b>	<b>66,311</b>	<b>(194,171)</b>	<b>(128,129)</b>	<b>-</b>	<b>(322,300)</b>
<b>Warrumbungle Waste</b>	<b>(1,923,157)</b>	<b>1,833,944</b>	<b>-</b>	<b>(89,213)</b>	<b>-</b>	<b>-</b>	<b>(89,213)</b>
<b>Warrumbungle Quarry</b>	<b>(1,116,255)</b>	<b>1,132,200</b>	<b>492,829</b>	<b>508,774</b>	<b>(445,380)</b>	<b>-</b>	<b>63,394</b>
<b>Total Warrumbungle Shire Council</b>	<b>(45,690,411)</b>	<b>36,336,013</b>	<b>8,019,048</b>	<b>(1,335,350)</b>	<b>(3,705,832)</b>	<b>5,154,976</b>	<b>113,794</b>
<b>Total Cash Rev/Exp (per above)</b>	<b>(45,690,411)</b>	<b>36,336,013</b>					
<b>Add/(Less):</b>							
<b><u>Non Cash Items</u></b>							
Depreciation	-	10,205,000					
Net share of JV not budgeted for (non-cash)	(6,000)						
AASB 119 Adjustments	-	116,503					
WDV of assets disposed not incl above (non cash)	540,953	-					
Remediation Amortisation	-	77,202					
<b><u>Internal Charges (to back out)</u></b>							
Plant income internal charge	4,271,541	(4,271,541)					
IT internal Charge	650,330	(650,289)					
Other internal charges (Water, Sewer and Waste)	277,590	(277,590)					
Internal rent	36,710	(36,710)					
Other internal charges (built into on-costs)	765,413	(765,413)					
Water monitoring Internal Charge	16,066	(16,066)					
Sewer Loan (internal)	70,608	(70,608)					
Employee Oncosts (Other)	-	-					
Other	4,085	(4,085)					
Insurance Charges (internal)	235,485	(235,485)					
<b><u>Other</u></b>							
Rounding	4,629	69					
<b>Total</b>	<b>(38,823,000)</b>	<b>40,407,000</b>					
<b>Total Rev / Exp (accrual) per P&amp;L</b>	<b>38,823,000</b>	<b>40,407,000</b>					
<b>Variance</b>	<b>(0)</b>	<b>0</b>					

Cash Pos Summary	Budget	Actuals	Variance
General Fund	569,322	595,868	26,547
Water Fund	(231,359)	(159,774)	71,584
Sewer Fund	(341,532)	(322,300)	19,232
<b>Total</b>	<b>(3,569)</b>	<b>113,794</b>	<b>117,363</b>

Part 5: Revenue

Description	Revenue	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
General Revenue							
Rates Revenue	(7,270,245)	-	38,313	30,000	(7,201,932)	(7,153,223)	99%
Interest Revenue	(415,000)	-	80,000	98,588	(236,412)	(226,454)	96%
General Grants	(6,430,322)	95,436	(34,406)	-	(6,369,292)	(6,373,688)	100%
Total General Revenue	(14,115,567)	95,436	83,907	128,588	(13,807,637)	(13,753,365)	100%
Executive							-
General Manager							
Management And Leadership	-	-	-	-	-	-	-
Governance	-	-	-	(6,112)	(6,112)	(8,943)	146%
Cobbora Transition Fund	-	(7,767,445)	-	5,703,458	(2,063,987)	(1,895,063)	92%
Total Executive	-	(7,767,445)	-	5,697,346	(2,070,099)	(1,904,006)	92%
Technical Services							-
Technical Services Management	-	-	-	-	-	-	-
Total Technical Services Management	-	-	-	-	-	-	-
Design Services							
Design Services Management	(3,600)	-	-	-	(3,600)	-	0%
Emergency Services Management	-	-	-	-	-	-	-
Survey Investigation And Design	-	-	-	-	-	-	-
Asset Management	-	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-	-
Road Safety Officer	(53,982)	-	-	-	(53,982)	(61,054)	113%
Total Design Services	(57,582)	-	-	-	(57,582)	(61,054)	106%
Road Operations							
Road Operations Management	(96,035)	-	-	-	(96,035)	(102,512)	107%
Regional Roads M&R	(2,560,650)	16,550	-	-	(2,544,100)	(2,989,000)	117%
Local Roads M&R	(1,198,305)	(56,802)	60,648	-	(1,194,459)	(1,167,204)	98%
Aerodromes	(5,000)	-	(10,176)	-	(15,176)	(15,379)	101%
Village Streets	-	-	-	-	-	-	-
RMCC And Other Road Contracts	(2,650,000)	-	(211,823)	-	(2,861,823)	(3,044,860)	106%
Reseals	(441,300)	-	-	-	(441,300)	-	0%
Private Works	(286,500)	-	-	80,000	(206,500)	(153,949)	75%
Total Road Operations	(7,237,790)	(40,252)	(161,351)	80,000	(7,359,393)	(7,472,904)	102%
Fleet Services							
Fleet Services Management	(84,350)	-	-	-	(84,350)	(79,752)	95%
Plant And Equipment	(5,312,040)	-	-	400,000	(4,912,040)	(4,996,412)	102%
Depots	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-
Total Fleet Services	(5,396,390)	-	-	400,000	(4,996,390)	(5,076,164)	102%
Urban Services							
Urban Services Management	(13,000)	-	-	-	(13,000)	(9,217)	71%
Horticulture	(143,415)	-	138,000	-	(5,415)	(9,483)	175%
Street Cleaning	-	-	-	-	-	-	-
Public Ammenities	-	-	-	-	-	-	-
Ovals	(9,000)	(25,000)	(138,000)	113,000	(59,000)	(73,557)	125%
Town Streets	(162,000)	-	-	-	(162,000)	(202,201)	125%
Public Swimming Pools	(108,298)	-	-	(7,000)	(115,298)	(115,256)	100%
Total Urban Services	(435,712)	(25,000)	-	106,000	(354,712)	(409,714)	116%
Total Tech Services (Excluding Water/Sewer)	(13,127,475)	(65,252)	(161,351)	586,000	(12,768,078)	(13,019,836)	102%
Development Services							-
Development Services Management							
Development Services Management	-	-	-	-	-	(12,538)	-
Total Development Services Management	-	-	-	-	-	(12,538)	-
Regulatory Services							
Compliance Services	(35,316)	-	-	-	(35,316)	(34,809)	99%
Building Control	(58,000)	-	-	(10,000)	(68,000)	(70,250)	103%
Environmental Health Services	(23,123)	-	-	-	(23,123)	(20,742)	90%
Town Planning	(113,313)	-	(32,500)	(20,000)	(165,813)	(190,361)	115%
Noxious Weeds	-	-	-	-	-	-	-
Total Regulatory Services	(229,752)	-	(32,500)	(30,000)	(292,252)	(316,162)	108%
Property And Risk							
Property And Risk	(621,560)	-	-	-	(621,560)	(539,783)	87%
Cemetery Services	(87,500)	-	-	(10,000)	(97,500)	(81,925)	84%
Medical Facilities	(68,730)	-	-	-	(68,730)	(57,972)	84%
Public Halls	(61,758)	-	25,000	-	(36,758)	(21,814)	59%
Total Property And Risk	(839,547)	-	25,000	(10,000)	(824,547)	(701,494)	85%
Development And Tourism							
Tourism And Development Services	(81,700)	-	-	-	(81,700)	(93,003)	114%
Tourism And Economic Promotion	-	-	-	-	-	-	-
Total Development And Tourism	(81,700)	-	-	-	(81,700)	(93,003)	114%
Total Development Services	(1,150,999)	-	(7,500)	(40,000)	(1,198,499)	(1,123,197)	94%
Corporate And Community Services							-
Corporate Services							
Corporate Services Management	-	-	-	-	-	(3,970)	-
Administration Services	(198,486)	-	-	-	(198,486)	(184,105)	93%
Finance	(695,886)	-	-	-	(695,886)	(629,105)	90%
Communications And IT	(650,330)	-	-	-	(650,330)	(650,330)	100%
HR Management	(106,792)	-	-	-	(106,792)	(86,227)	81%
Payroll Services	(93,658)	-	-	-	(93,658)	(49,698)	53%

Part 5: Revenue

Description	Revenue	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
WH&S And Risk Management	(91,683)	-	(21,000)	-	(112,683)	(101,435)	90%
Learning And Development Services	(20,500)	-	(17,500)	-	(38,000)	(38,950)	103%
Supply Services	-	-	-	-	-	-	-
Total Corporate Services	(1,857,336)	-	(38,500)	-	(1,895,836)	(1,743,820)	92%
Corporate and Comm Services Other							
Bushfire And Emergency Services	(3,376,121)	(12,745)	-	1,000,000	(2,388,866)	(3,614,663)	151%
Community Banking Agency	(99,000)	-	-	-	(99,000)	(83,047)	84%
Total Corporate and Comm Services Other	(3,475,121)	(12,745)	-	1,000,000	(2,487,866)	(3,697,710)	149%
Children's And Community Services							
Childrens And Community Services Management	(1,000)	-	-	-	(1,000)	(3,500)	350%
Connect 5	(196,392)	-	-	-	(196,392)	(190,312)	97%
Family Day Care	(538,028)	-	-	-	(538,028)	(341,555)	63%
Youth Development	(101,219)	-	-	-	(101,219)	(94,005)	93%
OOSH	(55,910)	-	-	-	(55,910)	(45,745)	82%
Libraries	(56,955)	-	-	-	(56,955)	(275,190)	483%
Community Development	-	-	-	-	-	-	-
Community Transport	(272,464)	-	-	-	(272,464)	(334,942)	123%
Multiservice Outlet	(543,921)	-	-	-	(543,921)	(567,190)	104%
Yuluwirri Kids	(1,293,501)	-	(64,786)	-	(1,358,287)	(1,389,329)	102%
Total Children's And Community Services	(3,059,388)	-	(64,786)	-	(3,124,174)	(3,241,768)	104%
Total Corporate And Comm Services	(8,391,845)	(12,745)	(103,286)	1,000,000	(7,507,876)	(8,683,298)	116%
Total General Fund	(36,785,686)	(7,750,006)	(188,230)	7,371,934	(37,352,189)	(38,483,782)	103%
Warrumbungle Water	(3,283,410)	320,000	-	-	(2,963,410)	(2,809,434)	95%
Warrumbungle Sewer	(1,437,255)	-	-	-	(1,437,255)	(1,357,863)	94%
Warrumbungle Waste	(1,961,372)	-	-	-	(1,961,372)	(1,923,157)	98%
Warrumbungle Quarry	(1,059,126)	-	-	-	(1,059,126)	(1,116,255)	105%
Total Warrumbungle Shire Council	(44,527,050)	(7,430,006)	(188,230)	7,371,934	(44,773,352)	(45,690,411)	102%

Reconciliation to P&L Revenue Figure

Total Cash Revenue (per above)	(44,527,050)	(44,773,352)	(45,690,411)
Add/(Less):			
<u>Non Cash Items</u>			
Reversal of py impairment not incl above (non cash)	(82,000)	(82,000)	-
Net share of JV not budgeted for (non-cash)	(10,000)	(10,000)	(6,000)
WDV of assets disposed not incl above (non cash)	800,000	800,000	540,953
<u>Internal Charges (to back out)</u>			
Plant income internal charge	4,422,040	(400,000)	4,022,040
IT internal Charge	650,330		650,330
Other internal charges (Water, Sewer and Waste)	277,590		277,590
Internal rent	36,710		36,710
Other internal charges (built into on-costs)	955,211		955,211
Water monitoring Internal Charge	16,066		16,066
Sewer Loan (internal)	70,608		70,608
Employee Oncosts (Other)	-		-
Other Internal Income			4,085
Insurance Charges (internal)	235,485	235,485	235,485
<u>Other</u>			
Rounding	(5,990)	(6,688)	4,629
Total	(37,161,000)	(37,808,000)	(38,823,000)
Total Revenue (accrual) per P&L	(37,161,000)	(37,808,000)	(38,823,000)
Variance	-	-	-

**Part 5: Revenue (Continued)**

Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
<b>General Revenue</b>				
General Revenue	(13,807,637)	(13,753,365)	100%	Per Budget
<b>Total General Revenue</b>	<b>(13,807,637)</b>	<b>(13,753,365)</b>	<b>100%</b>	
<b>Executive</b>				
Executive	(2,070,099)	(1,904,006)	92%	Executive Services revenue is 8% (\$167k) below budget. This is largely due to lower than budgeted CTF grants as some of these projects have been extended into the next financial year. There is also a corresponding decrease in associated capital expenditure as Council performs the works and is then reimbursed by the State Government.
<b>Total Executive</b>	<b>(2,070,099)</b>	<b>(1,904,006)</b>	<b>NB</b>	
<b>Technical Services</b>				
Technical Services Management	-	-	NB	N/A
Design Services	(57,582)	(61,054)	106%	Design Services are slightly over budget (\$3k -6%) due to additional monies received in relation to the Road Safety Officer.
Road Operations	(7,359,393)	(7,472,904)	102%	Road Operations is 2% (\$114k) over budget predominately due to additional unbudgeted RMS works (\$183k). However, this has been offset by the lower then budgeted private works (\$53k) and LIRS refund (\$27k) due to the postponing of the second LIRS loan which is also offset by lower interest expenditure.
Fleet Services	(4,996,390)	(5,076,164)	102%	Per Budget
Urban Services	(354,712)	(409,714)	116%	Urban services revenue is 16% (\$55k) over budget predominately due to the receipt of unbudgeted capital grants including the Robertson Street Rain Garden (\$9k) and the underbudgeting of the Bardine Flood Levy Grant (Final revenue was \$148k compared to a \$100k budget).
<b>Total Tech Services (Excl Water/Sewer)</b>	<b>(12,768,078)</b>	<b>(13,019,836)</b>	<b>102%</b>	
<b>Development Services</b>				
Development Services Management	-	(12,538)	NB	Development Services Mangement received unbudgeted monies from private works (\$5k) and a hertiage grant (\$7k).
Regulatory Services	(292,252)	(316,162)	108%	Regulatory Services is 8% (\$24k) over budget due to conservative forecasts for building regulation revenue (\$29k).
Property And Risk	(824,547)	(701,494)	85%	Property and Risk is under budget (15% -\$123k) predominately due to the budgets for the following items being overstated: *Internal revenue (\$34k); *Insurance reimbursements (\$56k); *Other User charges (\$11k); *Other Council property rental fees (\$18k).
Development And Tourism	(81,700)	(93,003)	114%	Income is 11% (\$11k) over budget predominately due to higher than budgeted sales for the Tourism Brochure.
<b>Total Development Services</b>	<b>(1,198,499)</b>	<b>(1,123,197)</b>	<b>94%</b>	
<b>Corporate And Community Services</b>				
Corporate Services	(1,895,836)	(1,743,820)	92%	Corporate Services is 8% (\$153k) under budget due to the following: *Administration Services being \$14k (7%) under budget largely due to internal charges of \$34k being under budget, offset by Section 603 Certificates which were \$19k over budget; *Finance is 10% (\$67k) under budget due to internal charges being \$53k under budget and the recoupment of legal fees (\$22k under budget) as a result of improved debt recovery performance; *Human Resources is \$74k (21%) under budget predominately due to internal charges.
Corporate and Comm Services Other	(2,487,866)	(3,697,710)	149%	Corporate and Community Services Other is \$1.20m over budget largely due to Bushfire & Emergency Services revenue being 51% (\$1.23m) over budget. Council is required to gross up its RFS expenditure to take into account the full bid cost from the RFS, even though Council only pays 11.7% of this total cost. The original budget for RFS did not take into account some late movements in the bid. This has also resulted in a corresponding increase in associated expenditure.
Children's And Community Services	(3,124,174)	(3,241,768)	104%	Revenue in this area is \$117k (4%) over budget. Items over budget include Community Transport (\$62k- 23%), Libraries (\$218k) due to receipt of an unbudgeted \$200k grant, MSO (\$23k - 4%) and Yuluwirri Kids (\$31k - 2%).
<b>Total Corporate And Comm Services</b>	<b>(7,507,876)</b>	<b>(8,683,298)</b>	<b>116%</b>	
<b>Total General Fund</b>	<b>(37,352,189)</b>	<b>(38,483,702)</b>	<b>103%</b>	
Warrumbungle Water	(2,963,410)	(2,809,434)	95%	Per budget.
Warrumbungle Sewer	(1,437,255)	(1,357,863)	94%	Warrumbungle Sewer is 6% (\$79k) under budget predominately due lower than budgeted Sewer Annual Charge which are inherently difficult to forecast due to the various discharge factors as well as the lower then budgeted interest on outstanding charges due to WSC's improvement in debt recovery.
Warrumbungle Waste	(1,961,372)	(1,923,157)	98%	Per Budget

Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
Warrumbungle Quarry	(1,059,126)	(1,116,255)	105%	Per Budget, although it should be noted that Council did not hit its 25,000 tonnes target. The quarry ended up roughly breaking even this financial year and is still in the black two years after commencing its operations.
Total Warrumbungle Shire Council	(44,773,352)	(45,690,411)	102%	

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	-	-	-	-	-	(62,863)	-
Interest Revenue	-	-	-	-	-	-	-
General Grants	-	-	-	-	-	-	-
Total General Revenue	-	-	-	-	-	(62,863)	-
Executive							-
General Manager							
Management And Leadership	622,837	-	18,000	46,500	687,337	706,324	103%
Governance	365,765	-	-	(30,000)	335,765	376,046	112%
Cobbora Transition Fund	-	581,445	-	(151,458)	429,987	477,025	111%
Total Executive	988,602	581,445	18,000	(134,958)	1,453,089	1,559,395	107%
Technical Services							-
Technical Services Management	130,940	-	-	-	130,940	137,189	105%
Total Technical Services Management	130,940	-	-	-	130,940	137,189	105%
Design Services							
Design Services Management	104,277	-	-	-	104,277	132,603	127%
Emergency Services Management	85,141	-	-	-	85,141	75,961	89%
Survey Investigation And Design	165,839	-	-	(20,000)	145,839	157,510	108%
Asset Management	62,606	-	-	(20,000)	42,606	29,745	70%
NSW Fire Brigade	43,344	-	-	-	43,344	42,260	97%
Road Safety Officer	98,040	-	-	-	98,040	98,314	100%
Total Design Services	559,247	-	-	(40,000)	519,247	536,393	103%
Road Operations							
Road Operations Management	142,141	-	-	-	142,141	366,841	258%
Regional Roads M&R	1,271,650	(4,254)	-	-	1,267,396	1,256,633	99%
Local Roads M&R	2,684,033	(10,000)	(117,254)	-	2,556,779	2,558,134	100%
Aerodromes	83,313	-	-	-	83,313	92,962	112%
Village Streets	32,114	-	-	-	32,114	-	0%
RMCC And Other Road Contracts	2,450,000	-	211,823	-	2,661,823	2,799,031	105%
Reseals	-	-	-	-	-	-	-
Private Works	178,588	-	-	-	178,588	137,017	77%
Total Road Operations	6,841,840	(14,254)	94,570	-	6,922,155	7,210,618	104%
Fleet Services							-
Fleet Services Management	128,512	-	-	(10,000)	118,512	109,186	92%
Plant And Equipment	2,718,571	-	-	(244,000)	2,474,571	2,307,245	93%
Depots	124,762	-	-	-	124,762	121,307	97%
Workshops	44,130	-	-	(11,000)	33,130	39,265	119%
Total Fleet Services	3,015,975	-	-	(265,000)	2,750,975	2,577,003	94%
Urban Services							
Urban Services Management	197,681	-	-	(11,000)	186,681	165,353	89%
Horticulture	815,302	(10,000)	-	(38,000)	767,302	736,448	96%
Street Cleaning	238,100	-	-	32,000	270,100	274,431	102%
Public Ammenities	212,415	-	-	33,500	245,915	217,789	89%
Ovals	309,383	-	-	36,500	345,883	351,247	102%
Town Streets	523,023	-	-	(120,000)	403,023	487,725	121%
Public Swimming Pools	654,020	-	-	(48,000)	606,020	584,984	97%
Total Urban Services	2,949,924	(10,000)	-	(115,000)	2,824,924	2,817,977	100%
Total Tech Services (Excluding Water/Sewer)	13,497,926	(24,254)	94,570	(420,000)	13,148,242	13,279,180	101%
Development Services							-
Development Services Management							
Development Services Management	341,978	-	(4,000)	-	337,978	351,030	104%
Total Development Services Management	653,125	-	(4,000)	-	337,978	351,030	104%
Regulatory Services							
Compliance Services	191,863	-	(2,000)	10,000	199,863	190,277	95%
Building Control	101,802	-	-	10,000	111,802	119,322	107%
Environmental Health Services	94,882	(20,000)	6,000	6,000	86,882	73,663	85%
Town Planning	114,463	50,000	-	(20,000)	144,463	163,923	113%
Noxious Weeds	97,375	-	-	-	97,375	97,185	100%
Total Regulatory Services	289,238	30,000	4,000	6,000	640,384	644,370	101%
Property And Risk							
Property And Risk	1,227,852	-	61,841	(10,000)	1,279,693	1,283,055	100%
Cemetery Services	132,433	-	-	45,000	177,433	157,008	88%
Medical Facilities	85,429	-	-	(10,000)	75,429	68,804	91%
Public Halls	282,098	-	-	(47,000)	235,098	216,256	92%
Total Property And Risk	1,727,811	-	61,841	(22,000)	1,767,652	1,725,123	98%
Development And Tourism							
Tourism And Development Services	359,735	-	-	-	359,735	366,111	102%
Tourism And Economic Promotion	40,423	-	-	-	40,423	52,018	129%
Total Development And Tourism	400,158	-	-	-	400,158	418,129	104%
Total Development Services	3,070,332	30,000	61,841	(16,000)	3,146,173	3,138,652	100%
Corporate And Community Services							-
Corporate Services							
Corporate Services Management	198,282	-	-	10,000	208,282	229,463	110%
Administration Services	728,667	-	-	(16,500)	712,167	689,812	97%
Finance	1,341,216	(50,000)	-	60,000	1,351,216	1,408,784	104%
Communications And IT	1,129,003	40,000	-	(30,000)	1,139,003	1,052,228	92%

Part 6: Recurrent Expenditure

Description	Expense	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Spent to date
HR Management	387,918	-	-	-	387,918	424,563	109%
Payroll Services	234,584	-	-	-	234,584	9,591	4%
WH&S And Risk Management	129,114	-	-	-	129,114	119,499	93%
Learning And Development Services	357,134	40,000	-	-	397,134	347,954	88%
Supply Services	392,745	-	-	-	392,745	393,958	100%
Total Corporate Services	4,898,663	30,000	-	23,500	4,952,163	4,675,852	94%
Corporate And Comm Other							
Bushfire And Emergency Services	2,546,241	-	-	-	2,546,241	3,659,010	144%
Community Banking Agency	97,980	-	-	-	97,980	99,465	102%
Total Corporate And Comm Other	2,644,221	-	-	-	2,644,221	3,758,475	142%
Children's And Community Services							
Childrens And Community Services Management	51,499	-	-	-	51,499	42,034	82%
Connect 5	202,696	-	-	-	202,696	191,846	95%
Family Day Care	544,736	-	-	-	544,736	375,281	69%
Youth Development	119,314	-	-	-	119,314	120,892	101%
OOSH	60,217	-	-	-	60,217	51,338	85%
Libraries	607,088	-	-	-	607,088	577,931	95%
Community Development	80,000	-	-	-	80,000	80,630	101%
Community Transport	249,016	-	-	-	249,016	263,109	106%
Multiservice Outlet	495,240	-	-	-	495,240	498,311	101%
Yuluwirri Kids	1,271,875	-	-	-	1,271,875	1,376,412	108%
Total Children's And Community Services	3,681,680	-	-	-	3,681,680	3,577,784	97%
Total Corporate And Comm Services	11,224,564	30,000	-	23,500	11,278,064	12,012,111	107%
Total General Fund	28,781,425	617,191	174,411	(347,438)	29,025,568	29,926,475	103%
Warrumbungle Water	1,894,038	(10,000)	-	-	1,884,038	2,346,013	125%
Warrumbungle Sewer	945,437	(10,000)	-	87,000	1,022,437	1,097,381	107%
Warrumbungle Waste	1,952,038	-	-	(40,104)	1,911,934	1,833,944	96%
Warrumbungle Quarry	899,222	-	-	-	899,222	1,132,200	126%
Total Warrumbungle Shire Council	34,472,159	597,191	174,411	(500,562)	34,743,199	36,336,013	105%

Reconciliation to P&L Expenditure Figure

Total Cash Expenditure (per above)	34,472,159	34,743,199	36,336,013
Add/(Less):			
<b>Non Cash Items</b>			
Depreciation	10,022,000	10,022,000	10,205,000
Net share of JV not budgeted for (non-cash)		-	-
AASB 119 Adjustments		-	116,503
Remediation Amortisation		-	77,202
<b>Internal Charges (to back out)</b>			
Plant income internal charge	(4,422,040)	400,000	(4,271,541)
IT internal Charge	(650,330)		(650,289)
Other internal charges (Water, Sewer and Waste)	(277,590)		(277,590)
Internal rent	(36,710)		(36,710)
Other internal charges (built into on-costs)	(955,211)		(765,413)
Water monitoring Internal Charge	(16,066)		(16,066)
Sewer Loan (internal)	(70,608)		(70,608)
Employee Oncosts (Other)	-		-
Other Internal Income	-		(4,085)
Insurance Charges (internal)	(235,485)		(235,485)
<b>Other</b>			
Rounding	2,881	2,841	69
Total	37,833,000	38,504,000	40,407,000
Total Expenditure (accrual) per P&L	37,833,000	38,504,000	40,407,000
Variance	0	(0)	0

Part 6: Recurrent Expenditure (Continued)

Description	Expenditure Revised Budget	Expenditure Actuals	Var %	Reason for Variance
General Revenue				
General Revenue	-	(62,863)	NB	The \$63k credit item against general revenue relates to doubtful debts recognised against rate revenue. Last financial year Council recognised approximately \$102k worth of doubtful debts which were reversed this Financial year while taking up new doubtful debts of roughly \$40k. This has resulted in a non-cash reduction in expenditure of \$62k for Council.
Total General Revenue	-	(62,863)	NB	
Executive				
Executive	1,453,089	1,559,395	107%	Executive Services is 7% (\$106k) over budget due predominantly to higher employee related expenditure as a result of the Manager Admin and Customer Services working under Executive Services. This has resulted in a corresponding reduction in wages for the Admin Branch. Other overspends in the area include unbudgeted consultant expenses associated with the Cobbora Coal VPA and Windfarm.
Total Executive	1,453,089	1,559,395	52%	
Technical Services				
Technical Services Management	130,940	137,189	105%	Per Budget
Design Services	519,247	536,393	103%	Per Budget
Road Operations	6,922,155	7,210,618	104%	Road operations is 4% (\$288k) over budget as a result of the following: *RMCC and other road contracts being 5% (\$137k) over budget due to the increase in unbudgeted works which has been offset by the receipt of revenue in excess of the budgeted amount; *Road Operations Management being \$225k over budget largely due to salary and wages being coded to this area instead of being distributed directly to roads. The majority of the overspend in Road Operations (excluding RMCC works) is due to salaries coded to recurrent expenditure as a result of a reduction in capital works.  However, these items have been offset by lower than budgeted expenditure on Regional Roads (\$11k - 1%) and Private works (\$42k - 23%).
Fleet Services	2,750,975	2,577,003	94%	Fleet services are \$173k (6%) under budget predominately due to lower Plant & Equipment expenditure (\$160K) as a result of lower than budgeted fuel prices and repairs & maintenance expenditure.
Urban Services	2,824,924	2,817,977	100%	Per Budget
Total Tech Services (Excl Water/Sewer)	13,148,242	13,279,180	101%	
Development Services				
Development Services Management	337,978	351,030	104%	Per Budget
Regulatory Services	640,384	644,370	101%	Per Budget
Property And Risk	1,767,652	1,725,123	98%	Per Budget
Development And Tourism	400,158	418,129	104%	Per Budget
Total Development Services	3,146,173	3,138,652	100%	
Corporate And Community Services				
Corporate Services	4,952,163	4,675,852	94%	Corporate Services is 6% (\$276k) under budget largely due to: * Communications and IT being 8% (\$87k) under budget due to significant savings in operating lease repayments (\$74k) and software licenses (\$22k) which were renegotiated during the financial year; *Lower than budgeted Learning and Development expenditure (\$49k - 12%); *Administration Services being 3% (\$22k) under budget due to lower salary and wages as the Manager of Administration was moved to Executive Services. *Payroll has received a greater recoupment of on-costs (\$172k -5%) and *WH&S Risk Management Expenditure being \$10k (7%) under budget.  However, this has been offset by the following: *Corporate Services Management is 10% (\$21k) over budget due to higher than budgeted protective clothing as the new WSC uniforms were adopted this financial year, as well as an overly conservative budget; *Finance is 4% (\$57k) over budget due predominantly to Fringe Benefits Tax as the tax rate increased this financial year (\$21k) and Contracts associated with the temporary CFO position(\$12k).
Corporate And Comm Other	2,644,221	3,758,475	142%	Bushfire & Emergency Services is 44% (\$1.1m) over budget. Council is required to gross up its RFS expenditure to take into account the full bid cost from the RFS, even though Council only pays 11.7% of this total cost. The original budget for RFS did not take into account some late movements in the bid. This has also resulted in a corresponding increase in associated revenue for this item too.
Children's And Community Services	3,681,680	3,577,784	97%	Expenditure in this area is 3% (103k) under budget. The items under budget are Connect 5 (\$11k - 5%), Family Day Care (\$169k - 31%), Libraries (\$29k - 5%) and OOSH (\$9k - 15%).
Total Corporate And Comm Services	11,278,064	12,012,111	107%	
Total General Fund	29,025,568	29,926,475	103%	

Description	Expenditure Revised Budget	Expenditure Actuals	Var %	Reason for Variance
Warrumbungle Water	1,884,038	2,346,013	125%	Warrumbungle Water is 25% (\$462k) over budget largely due to: * High levels of expenditure on catchup maintenance. For example, testing devices in Coolah, Mendooran and Dunedoo, clear-water pumps in Baradine, and raw water pumps in Binnaway, as well as changes to auto change chlorine in Coolah and Dunedoo to name a few; * Increased internal charges to ensure full cost recovery for water and sewer which were not budgeted for; * A concentration of expenditure on maintenance works as opposed to capital; * Water private works (\$28k) over budget due to higher than budgeted private works. This was offset by increased revenue.
Warrumbungle Sewer	1,022,437	1,097,381	107%	Warrumbungle Sewer is 7% (\$74k) over budget for similar reasons as the water fund.
Warrumbungle Waste	1,911,934	1,833,944	96%	Per Budget
Warrumbungle Quarry	899,222	1,132,200	126%	Although expenditure for the quarry is over budget, the quarry roughly broke even in the 2014/15 financial year, and is still well in the black after several years of operations. Council did not meet its final sales target of 25,000 tonnes, but was only shy of this amount by about 1,000 tonnes, and the higher than budgeted costs associated with the quarry were partially due to costs associated with blasting and crushing that could not reliably be allocated to inventory.
<b>Total Warrumbungle Shire Council</b>	<b>34,743,199</b>	<b>36,336,013</b>	<b>105%</b>	

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	-		-	-	-	-	5,075	-
Governance	-	5,500	-	-	-	5,500	-	0%
Cobbora Transition Fund	-		7,186,000	-	(5,552,000)	1,634,000	1,397,689	86%
Total Executive	-	5,500	7,186,000	-	(5,552,000)	1,639,500	1,402,764	86%
Technical Services								-
Technical Services Management	-		-	-	-	-	-	-
Total Technical Services Management	-	-	-	-	-	-	-	-
Design Services								
Design Services Management	35,000		15,000	(7,000)	(7,000)	36,000	25,869	72%
Emergency Services Management	-		-	-	-	-	-	-
Survey Investigation And Design	-		-	-	-	-	-	-
Asset Management	-		-	-	-	-	-	-
NSW Fire Brigade	-		-	-	-	-	-	-
Road Safety Officer	-		-	-	-	-	-	-
Total Design Services	35,000	-	15,000	(7,000)	(7,000)	36,000	25,869	72%
Road Operations								
Road Operations Management	-		-	-	-	-	-	-
Regional Roads M&R	1,429,000		(119,524)	25,000	59,296	1,393,772	1,250,767	90%
Local Roads M&R	1,565,000	2,089,135	(15,000)	26,045	(1,715,448)	1,949,732	1,438,154	74%
Aerodromes	-		-	10,176	-	10,176	10,176	100%
Village Streets	-		-	-	-	-	-	-
RMCC And Other Road Contracts	-		-	-	-	-	-	-
Reseals	1,055,400		(346,173)	(25,000)	-	684,227	-	0%
Private Works	-		-	-	-	-	-	-
Total Road Operations	4,049,400	2,089,135	(480,697)	36,221	(1,656,152)	4,037,907	2,699,097	67%
Fleet Services								
Fleet Services Management	-		-	-	-	-	-	-
Plant And Equipment	2,335,000	75,000	-	197,800	-	2,607,800	1,647,241	63%
Depots	-	112,974	5,400	-	(5,571)	112,803	46,673	41%
Workshops	-		-	-	-	-	-	-
Total Fleet Services	2,335,000	187,974	5,400	197,800	(5,571)	2,720,603	1,693,914	62%
Urban Services								
Urban Services Management	-		-	-	-	-	-	-
Horticulture	50,000	153,201	-	-	-	203,201	10,407	5%
Street Cleaning	-		-	-	-	-	-	-
Public Ammenities	-		-	-	-	-	71,747	-
Ovals	148,000	26,002	25,000	-	(107,788)	91,214	57,286	63%
Town Streets	585,000	244,281	5,616	(52)	-	834,845	653,269	78%
Public Swimming Pools	69,000	13,000	(19,910)	-	-	62,090	22,347	36%
Total Urban Services	852,000	436,484	10,706	(52)	(107,788)	1,191,350	815,056	68%
Total Tech Services (Excluding Water/Sewer	7,271,400	2,713,593	(449,591)	226,969	(1,776,511)	7,985,860	5,233,936	66%
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	32,474	26,519	-	(10,773)	-	48,220	36,388	75%
Cemetery Services	17,000		-	-	-	17,000	-	0%
Medical Facilities	-		-	-	-	-	-	-
Public Halls	100,000	71,240	-	(25,000)	-	146,240	5,200	4%
Total Property And Risk	149,474	97,759	-	(35,773)	-	211,460	41,588	20%
Development And Tourism								
Tourism And Development Services	20,000	2,162	-	-	-	22,162	437	2%
Tourism And Economic Promotion	-		-	-	-	-	-	-
Total Development And Tourism	20,000	2,162	-	-	-	22,162	437	2%
Total Development Services	169,474	99,921	-	(35,773)	-	233,622	42,025	18%

## 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
<b>Corporate And Community Services</b>								-
Corporate Services Management	-	-	-	-	-	-	-	-
<b>Total Corporate Services Management</b>	-	-	-	-	-	-	-	-
<b>Administration &amp; Customer Services</b>								
Administration Services	-	-	-	-	-	-	-	-
Community Banking Agency	-	-	-	-	-	-	-	-
<b>Total Admin &amp; Customer Services</b>	-	-	-	-	-	-	-	-
<b>Bushfire And Emergency Services</b>	1,155,600	-	12,745	-	(1,000,000)	168,345	342,924	204%
<b>Total Bushfire &amp; Emergency Services</b>	<b>1,155,600</b>	<b>-</b>	<b>12,745</b>	<b>-</b>	<b>(1,000,000)</b>	<b>168,345</b>	<b>342,924</b>	<b>204%</b>
<b>Finance</b>	-	-	50,000	-	-	50,000	50,743	101%
<b>Total Finance</b>	-	-	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,743</b>	<b>101%</b>
<b>Communications And IT</b>	63,820	-	-	-	30,000	93,820	77,810	83%
<b>Total Communications And IT</b>	<b>63,820</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>93,820</b>	<b>77,810</b>	<b>83%</b>
<b>Human Resources</b>								
HR Management	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-	-	-
WH&S And Risk Management	-	-	-	-	-	-	-	-
Learning And Development Services	-	-	-	-	-	-	-	-
<b>Total HR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Children's And Community Services</b>								
Childrens And Community Services Management	-	-	-	-	-	-	-	-
Connect 5	-	-	-	-	-	-	-	-
Family Day Care	9,500	-	-	-	-	9,500	-	0%
Youth Development	-	-	-	-	-	-	-	-
OOSH	-	-	-	-	-	-	-	-
Libraries	-	11,217	-	-	-	11,217	10,955	98%
Community Development	-	-	-	-	-	-	-	-
Community Transport	50,000	-	-	-	-	50,000	41,818	84%
Multiservice Outlet	45,000	-	-	-	-	45,000	20,909	46%
Yuluwirri Kids	-	-	-	-	-	-	-	-
<b>Total Children's &amp; Community Services</b>	<b>104,500</b>	<b>11,217</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115,717</b>	<b>73,682</b>	<b>64%</b>
<b>Supply Services</b>	-	-	-	-	-	-	-	-
<b>Total Supply Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Corporate And Comm Services</b>	<b>1,323,920</b>	<b>11,217</b>	<b>62,745</b>	<b>-</b>	<b>(970,000)</b>	<b>427,882</b>	<b>545,159</b>	<b>127%</b>
<b>Total General Fund</b>	<b>8,764,794</b>	<b>2,830,231</b>	<b>6,799,154</b>	<b>191,196</b>	<b>(8,298,511)</b>	<b>10,286,864</b>	<b>7,223,884</b>	<b>70%</b>
<b>Warrumbungle Water</b>	<b>1,086,067</b>	<b>226,995</b>	<b>(380,229)</b>	<b>-</b>	<b>(152,410)</b>	<b>780,423</b>	<b>236,024</b>	<b>30%</b>
<b>Warrumbungle Sewer</b>	<b>237,080</b>	<b>14,336</b>	<b>(50,000)</b>	<b>-</b>	<b>-</b>	<b>201,416</b>	<b>66,311</b>	<b>33%</b>
<b>Warrumbungle Waste</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>0%</b>
<b>Warrumbungle Quarry</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>455,000</b>	<b>-</b>	<b>455,000</b>	<b>492,829</b>	<b>108%</b>
<b>Total Warrumbungle Shire Council</b>	<b>10,087,941</b>	<b>3,086,562</b>	<b>6,368,925</b>	<b>646,196</b>	<b>(8,450,921)</b>	<b>11,738,703</b>	<b>8,019,048</b>	<b>68%</b>

Description	Original Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	%	Current Status	Complete Y/N
<b>Executive Services</b>										
<b>Cobbora Transition Fund</b>										
CTF - Three Rivers Retirement Village	-	-	4,500,000	-	(4,450,000)	50,000	54,230	108%	Work commenced - see CTF minutes for further details.	No
CTF - Heavy Vehicle Parking Area	-	-	422,000	-	(50,000)	372,000	380,944	102%	Work commenced - see CTF minutes for further details.	No
CTF - RV Parking Area	-	-	155,000	-	(50,000)	105,000	90,773	86%	Work commenced - see CTF minutes for further details.	No
CTF - Bolaroo St Streetscape Enhancement	-	-	390,000	-	(342,000)	48,000	49,084	102%	Work commenced - see CTF minutes for further details.	No
CTF - Milling Park Playground Equipment Improvements	-	-	89,000	-	-	89,000	86,563	97%	Work commenced - see CTF minutes for further details.	No
CTF - Milling Park New Toilet Block	-	-	150,000	-	-	150,000	149,781	100%	Work commenced - see CTF minutes for further details.	No
CTF - Robertson Oval Second Oval Development	-	-	250,000	-	(50,000)	200,000	102,485	51%	Work commenced - see CTF minutes for further details.	No
CTF - Robertson Oval Netball Courts	-	-	230,000	-	-	230,000	172,085	75%	Work commenced - see CTF minutes for further details.	No
CTF - Mendooran Tennis Courts Upgrade	-	-	50,000	-	-	50,000	52,805	106%	Complete	Yes
CTF - Dunedoo Tennis Courts Upgrade	-	-	100,000	-	-	100,000	101,864	102%	Complete	Yes
CTF - MPC Rejuvenation/Jubilee Hall (Combined Budget)	-	-	850,000	-	(610,000)	240,000	-	65%	Work commenced - see CTF minutes for further details.	No
CTF - MPC Rejuvenation And Upgrade	-	-	-	-	-	-	91,810	-	Work commenced - see CTF minutes for further details.	No
CTF - Jubilee Hall	-	-	-	-	-	-	65,265	-	Work commenced - see CTF minutes for further details.	No
<b>Cobbora Transition Fund Total</b>	-	-	7,186,000	-	(5,552,000)	1,634,000	1,397,689	86%		
<b>General Manager</b>										
Admin Building Internal Finishes Final Works	-	5,500	-	-	-	5,500	5,075	92%	Complete	Yes
<b>General Manager Total</b>	-	5,500	-	-	-	5,500	5,075	92%		
<b>Executive Services Total</b>	-	5,500	7,186,000	-	(5,552,000)	1,639,500	1,402,764	86%		
<b>Corporate And Community Services</b>										
<b>Bushfire and Emergency Services</b>							-			
RFS - Fire Control Centre Coonabarabran	1,050,000	-	-	-	(1,000,000)	50,000	61,532	123%	Investigation/planning stage commenced	No
RFS - Control Centre	-	-	-	-	-	-	55,935	NB	Investigation/planning stage commenced	No
RFS - Shed Dunedoo	-	-	-	-	-	-	117,475	NB	Carry over expenditure, matched by revenue	No
RFS - Yaminbah Shed	-	-	-	-	-	-	54,828	NB	Carry over expenditure, matched by revenue	No
RFS Funding for Cattle Grids David Knight Rd	-	-	12,745	-	-	12,745	12,175	96%	Complete	Yes
RFS - Vehicles	105,600	-	-	-	-	105,600	-	0%	Not yet commenced	No
Coona Fringe Shed	-	-	-	-	-	-	40,979	NB	Carry over expenditure, matched by revenue	No
<b>Bushfire and Emergency Services Total</b>	1,155,600	-	12,745	-	(1,000,000)	168,345	342,924	204%		
<b>Finance</b>										
Civica Implementation	-	-	50,000	-	-	50,000	50,743	101%	Project implementation complete.	Yes
<b>Finance Total</b>	-	-	50,000	-	-	50,000	50,743	101%		
<b>Communications &amp; IT</b>										
GPS Handheld units	14,500	-	-	(14,500)	-	-	-	NB	Budget Re-allocated	N/A
ARCGIS licence	10,670	-	-	-	-	10,670	10,670	100%	Complete	Yes
Antivirus Security Software	12,000	-	-	14,500	-	26,500	29,260	110%	Complete	Yes
Point to point WIFI for remote sights	26,650	-	-	-	-	26,650	5,275	20%	Works commenced	No
Redesign Council Website	-	-	-	-	20,000	20,000	25,480	127%	Complete	Yes

Description	Original Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	%	Current Status	Complete Y/N
Video Conferencing System	-	-	-	-	10,000	10,000	7,125	71%	Complete	Yes
<b>Communications &amp; IT Total</b>	<b>63,820</b>	-	-	-	<b>30,000</b>	<b>93,820</b>	<b>77,810</b>	<b>83%</b>		
<b>Children's And Community Services</b>										
FDC Replacement of Vehicle	9,500	-	-	-	-	9,500	-	0%	Not yet commenced	No
Community Transport Capital	50,000	-	-	-	-	50,000	41,818	84%	Complete	Yes
MSO Capital Replacements	45,000	-	-	-	-	45,000	20,909	46%	Complete	Yes
Replacement of Library Shelves	-	11,217	-	-	-	11,217	10,955	98%	Complete	Yes
<b>Children's And Community Services Total</b>	<b>104,500</b>	<b>11,217</b>	-	-	-	<b>115,717</b>	<b>73,682</b>	<b>64%</b>		
<b>Corporate Services Total</b>	<b>1,323,920</b>	<b>11,217</b>	<b>62,745</b>	-	<b>(970,000)</b>	<b>427,882</b>	<b>545,158</b>	<b>127%</b>		
<b>Development Services</b>										
<b>Tourism and Development Services</b>										
Shire Entrance Signs	20,000	2,162	-	-	-	22,162	437	2%	In progress	No
<b>Tourism and Development Services Total</b>	<b>20,000</b>	<b>2,162</b>	-	-	-	<b>22,162</b>	<b>437</b>	<b>2%</b>		
<b>Property &amp; Risk</b>										
Coolah Air Conditioning	20,474	26,519	-	(10,773)	-	36,220	36,220	100%	Complete	Yes
Mullaley Recreation Grounds Installation of Septic System	12,000	-	-	-	-	12,000	168	1%	In progress	No
Hall Baradine – Refurbishment of Toilets	75,000	-	-	-	-	75,000	-	0%	Not yet commenced	No
Mendooran Hall - \$25,000 Stage Ceiling	25,000	-	-	(25,000)	-	-	-	NB	Budget Re-allocated	N/A
Memorial Wall at old Coonabarabran Cemetery	17,000	-	-	-	-	17,000	-	0%	Not yet commenced	No
Baradine Hall - Toilet Refurbishment	-	71,240	-	-	-	71,240	5,200	7%	Works commenced	No
<b>Property &amp; Risk Total</b>	<b>149,474</b>	<b>97,759</b>	-	<b>(35,773)</b>	-	<b>211,460</b>	<b>41,588</b>	<b>20%</b>		
<b>Development Services Total</b>	<b>169,474</b>	<b>99,921</b>	-	<b>(35,773)</b>	-	<b>233,622</b>	<b>42,025</b>	<b>18%</b>		
<b>Technical Services</b>										
<b>Asset Design Services</b>										
Design Projects Survey Equip-Cap	12,000	-	-	(12,000)	-	-	-	NB	Budget Re-allocated	N/A
Design Services Software Upgrade	13,000	-	-	-	-	13,000	8,987	69%	Complete	Yes
Laptop Computer - Traffic Counters	10,000	-	(8,370)	5,000	-	6,630	-	0%	Complete	Yes
Software Traffic Control Plans	-	-	8,370	-	-	8,370	16,883	202%	Complete	Yes
<b>Asset Design Services Total</b>	<b>35,000</b>	-	-	<b>(7,000)</b>	-	<b>28,000</b>	<b>25,869</b>	<b>92%</b>		
<b>Fleet Services</b>										
Cricket Pitch Roller Coolah	15,000	-	-	-	-	15,000	13,000	87%	Completed	Yes
Minor Plant Purchases	15,000	-	-	-	-	15,000	-	0%	Per program	Yes
Plant & Equipment Purchases	2,305,000	60,000	-	197,800	-	2,562,800	1,612,954	63%	Per program	Yes
Radio Network Capital	-	15,000	-	-	-	15,000	21,287	142%	Complete	Yes
<b>Fleet Services Total</b>	<b>2,335,000</b>	<b>75,000</b>	-	<b>197,800</b>	-	<b>2,607,800</b>	<b>1,647,241</b>	<b>63%</b>		
<b>Depots</b>										
Coonabarabran Depot (Ex RTA) Facilities Upgrade	-	19,496	-	-	-	19,496	16,323	84%	Complete	Yes
Dunedoo Depot Underground Storage	-	68,478	-	-	-	68,478	4,685	7%	In progress	No
New Tar Tank Coolah Depot	-	25,000	-	-	(5,571)	19,429	20,265	104%	Complete	Yes
Lunch Room Mendooran Depot	-	-	5,400	-	-	5,400	5,400	100%	Completed	Yes
<b>Depots Total</b>	<b>-</b>	<b>112,974</b>	<b>5,400</b>	-	<b>(5,571)</b>	<b>112,803</b>	<b>46,673</b>	<b>41%</b>		
<b>Road Operations</b>										
<b>Reseals</b>										
Baradine Streets Reseals	17,700	-	(4,000)	-	-	13,700	10,613	77%	Complete	Yes
Binnaway Streets Reseals	15,800	-	(4,000)	-	-	11,800	20,622	175%	Complete	Yes
Coolah Streets Reseals	26,300	-	(4,000)	-	-	22,300	25,042	112%	Complete	Yes
Coonabarabran Streets Reseals	84,100	-	(9,286)	-	-	74,814	101,004	135%	Complete	Yes
Dunedoo Streets Reseals	23,600	-	(4,000)	-	-	19,600	-	0%	Complete	Yes

Description	Original Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	%	Current Status	Complete Y/N
Local Roads Reseals - General (Budget Item)	430,800	-	(430,800)	-	-	-	29,720	NB	Complete	Yes
Local Roads Reseals - Baradine Goorianawa Rd	-	-	33,000	-	-	33,000	26,881	81%	Complete	Yes
Local Roads Reseals - New Mollyan Rd	-	-	59,400	-	-	59,400	46,975	79%	Complete	Yes
Local Roads Reseals - Boomley Rd	-	-	9,075	-	-	9,075	6,149	68%	Complete	Yes
Local Roads Reseals - Cobborah Rd	-	-	60,720	-	-	60,720	46,865	77%	Complete	Yes
Local Roads Reseals - Indian Lane	-	-	29,700	-	-	29,700	26,012	88%	Complete	Yes
Local Roads Reseals - Neilrex Rd	-	-	53,018	-	-	53,018	47,963	90%	Complete	Yes
Mendooran Streets Reseals	15,800	-	-	-	-	15,800	-	0%	Complete	Yes
Local Roads Reseals - Box Ridge Rd	-	-	-	-	-	-	-		Budget Re-allocated	N/A
Local Roads Reseals - Kanoona	-	-	-	-	-	-	3,751		Complete	Yes
Regional Roads Reseals - MR129 (Quirindi Quambone Rd)	-	-	-	70,377	-	70,377	70,397	100%	Complete	Yes
Regional Roads Reseals - MR329 (Gwabegar Rd)	-	-	-	-	-	-	-	NB	Budget Re-allocated	N/A
Regional Roads Reseals - MR396 (Warrumbungle Way)	-	-	-	135,961	-	135,961	79,525	58%	Complete	Yes
Regional Roads Reseals - MR618 (Cassillis Rd)	-	-	-	65,244	-	65,244	65,244	100%	Complete	Yes
Regional Roads Reseals - MR7519 (Forest Rd)	-	-	-	-	-	-	-	NB	Budget Re-allocated	N/A
Regional Roads Reseals - MR4053 (Timor Rd)	-	-	-	-	-	-	8,640	NB	Complete	Yes
Regional Roads Reseals - MR55 (Black Stump Way)	441,300	-	(135,000)	(296,582)	-	9,718	69,014	710%	Complete	Yes
<b>Total Reseals</b>	<b>1,055,400</b>	-	<b>(346,173)</b>	<b>(25,000)</b>	-	<b>684,227</b>	<b>684,417</b>	<b>100%</b>		
<b>Local Roads</b>										
Black Gully Bridge	200,000	-	-	(200,000)	-	-	-	NB	Budget Re-allocated	N/A
Coolah Creek Rd Rehabilitation	120,000	-	-	14,233	(22,528)	111,705	134,233	120%	Complete.	Yes
Coonagoony Bridge	200,000	-	-	(200,000)	-	-	-	NB	Budget Re-allocated	N/A
Re-sheeting - Goolhi Road	160,000	-	-	(48,617)	-	111,383	111,705	100%	Complete.	Yes
Re-sheeting - Keeches Rd	80,000	-	-	2,499	(4,685)	77,814	77,814	100%	Complete.	Yes
Re-sheeting - Bakers Land	30,000	-	-	(5,150)	-	24,850	24,981	101%	Complete.	Yes
Re-sheeting - Shumacks Rd	20,000	-	-	(4,606)	-	15,394	15,394	100%	Complete.	Yes
Re-sheeting - Mt Cenn Cruich Rd	70,000	-	-	-	-	70,000	54,092	77%	Complete	Yes
Re-sheeting - Premier Estate Rd	50,000	-	-	-	12,738	62,738	64,535	103%	Complete	Yes
Re-sheeting - Stoney Point Rd	30,000	-	-	-	(18,165)	11,835	11,835	100%	Complete.	Yes
Re-sheeting - Mitchell Springs Rd	100,000	-	-	-	(63,909)	36,091	-	0%	Complete	Yes
Re-sheeting - Doganabuganaram Rd	75,000	-	-	-	(1,465)	73,535	33,459	46%	Complete	Yes
Re-sheeting - Homestead Rd	40,000	-	-	-	7,663	47,663	60,724	127%	Complete	Yes
Re-sheeting - All Weather Road	35,000	-	-	16,019	2,566	53,585	53,840	100%	Complete.	Yes
Re-sheeting - Mooren Rd	50,000	-	-	-	-	50,000	20,486	41%	Complete	Yes
Re-sheeting - Banoon Road	50,000	-	-	10,087	-	60,087	60,982	101%	Complete.	Yes
Re-sheeting Flags Rockedgial	-	-	-	-	100,000	100,000	96,061	96%	Budget Re-allocated	N/A
Narrawa (south) - Resheeting	-	-	-	-	-	-	457	NB	Next years project commenced early	No
Warkton Bridge	120,000	-	-	(120,000)	-	-	-	NB	Budget Re-allocated	N/A
Orana Road Crossing - Preliminary Design Works	15,000	-	(15,000)	-	-	-	-	NB	Budget Re-allocated	N/A
Quia Road - Near Lake Edna	120,000	-	-	-	72,337	192,337	208,510	108%	Complete	Yes
Orana Road Bridge	-	-	-	300,000	-	300,000	-	0%	Design Works Commenced (see Asset and Design Area)	No
Grandchester Bridge	-	-	715	-	-	715	-	0%	Complete.	Yes
Kenebri Bridge	-	527,423	(715)	73,292	(600,000)	-	1,593	NB	Next years budget	No
Baradine Creek Bridge	-	1,324,397	-	175,603	(1,200,000)	300,000	11,780	4%	Initial works commenced	No
Aerodrome Bridge Baradine	-	237,315	-	12,685	-	250,000	158,532	63%	In Progress	No
Orana Road Crossing - Preliminary Design Works	-	-	15,000	-	(7,000)	8,000	2,827	35%	Initial survey complete.	No
<b>Local Roads Total</b>	<b>1,565,000</b>	<b>2,089,135</b>	-	<b>26,045</b>	<b>(1,715,448)</b>	<b>1,957,732</b>	<b>1,203,837</b>	<b>61%</b>		
<b>Aerodromes</b>										

Description	Original Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	%	Current Status	Complete Y/N
Power Line Conversion Coonabarabran Aerodrome	-	-	-	10,176	-	10,176	10,176		Complete	Yes
<b>Aerodromes Total</b>	-	-	-	10,176	-	10,176	10,176	100%		
<b>Regional Roads</b>										
Shoulder widening MR396	169,000	-	-	-	-	169,000	121,984	72%	Complete	Yes
Main Road 55 Pavement Widening	-	-	215,192	-	59,296	274,488	212,437	77%	Complete	Yes
Pavement Rehabilitation MR329 - Kenebri	260,000	-	(260,000)	-	-	-	-	NB	Budget Re-allocated	N/A
Saltwater Creek Bridge	-	-	75,284	25,000	-	100,284	127,106	127%	Complete	Yes
Mow Creek Bridge	1,000,000	-	(150,000)	-	-	850,000	496,420	58%	Works commenced	No
<b>Regional Roads Total</b>	1,429,000	-	(119,524)	25,000	59,296	1,393,772	957,947	69%		
<b>Road Operations Total</b>	4,049,400	2,089,135	(465,697)	36,221	(1,656,152)	4,045,907	2,856,377	71%		
<b>Urban Services</b>										
<b>Horticulture</b>										
Toilet Block Milling Park Dunedoo	50,000	50,000	-	-	-	100,000	-	0%	Investigation stage.	No
Street Trees Audit	-	-	-	-	-	-	-	NB	Budget Re-allocated	N/A
Nandi Park / Timor Rock Amenities Blocks	-	70,570	-	-	-	70,570	61,747	87%	Prefabricated components supplied, erection scheduled next quarter.	No
Mendooran Park Toilets	-	32,631	-	-	-	32,631	10,000	31%	In Progress	No
<b>Horticulture Total</b>	50,000	153,201	-	-	-	203,201	71,747	35%		
<b>Ovals</b>										
Coonabarabran Regional Netball/Basketball centre	138,000	1,250	-	-	(113,000)	26,250	-	0%	Not yet commenced	No
Baradine Tennis Courts Resurfacing	10,000	-	25,000	-	9,630	44,630	44,630	100%	Complete	Yes
Bowen Oval Redevelopment	-	2,882	-	-	3,132	6,014	6,874	114%	Complete	Yes
Oval Grandstand Rehav - Binnaway	-	14,320	-	-	-	14,320	5,782	40%	Complete	Yes
Oval Grandstand Rehav - Baradine	-	7,550	-	-	(7,550)	-	-	NB	Budget Re-allocated	N/A
<b>Ovals Total</b>	148,000	26,002	25,000	-	(107,788)	91,214	57,286	63%		
<b>Swimming Pools</b>										
Dunedoo - Replace filter media	12,000	-	-	-	-	12,000	-	0%	Not yet commenced	No
Mendooran - Investigate and repair leakage - toddlers pool	10,000	-	-	-	-	10,000	10,257	103%	Complete	Yes
Concrete repairs - Coonabarabran Pool	15,000	-	-	-	-	15,000	-	0%	Not yet commenced	No
Shade Shelter - Baradine Pool	32,000	-	(19,910)	-	-	12,090	12,090	100%	Complete	Yes
Leak Prevention And Painting - Baradine Pool	-	13,000	-	-	-	13,000	-	0%	Complete	Yes
<b>Swimming Pools Total</b>	69,000	13,000	(19,910)	-	-	62,090	22,347	36%		
<b>Town Streets - Baradine</b>										
Flood Plain Management	120,000	-	-	-	-	120,000	85,962	72%	In progress	No
Rehabilitation of footpath sections	10,000	-	-	-	-	10,000	-	0%	Complete	Yes
New Kerb And Gutters Walker Street West of Narren	-	2,803	-	(1,057)	-	1,746	1,178	67%	Complete	Yes
Baradine Streets - Bins	2,000	-	-	-	-	2,000	-	0%	Complete	Yes
<b>Town Streets - Baradine Total</b>	132,000	2,803	-	(1,057)	-	133,746	87,140	65%		
<b>Town Streets - Binnaway</b>										
Binnaway Progress Association	5,000	-	-	-	-	5,000	5,000	100%	Complete	Yes
Street Lights	8,000	-	-	(8,000)	-	-	-	NB	Budget Re-allocated	N/A
Garbage bins, Renshaw Street	8,000	-	-	-	-	8,000	5,731	72%	Complete	Yes
Footpath rehabilitation	5,000	-	-	-	-	5,000	-	0%	Complete	Yes
Castlereagh Av - 42m (link) - Drainage	20,000	-	-	(20,000)	-	-	-	NB	Budget Re-allocated	N/A
Railway Street (Napier St to Renshaw St- 240m - Drainage	15,000	-	-	20,000	-	35,000	-	0%	Not yet commenced	No
New Kerb And Gutters David St Binnaway	-	55,750	-	-	-	55,750	-	0%	Not yet commenced	No
<b>Town Streets - Binnaway Total</b>	61,000	55,750	-	(8,000)	-	108,750	10,731	10%		
<b>Town Streets - Coolah</b>										

Description	Original Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	%	Current Status	Complete Y/N
Binnia/Booyamurra, Binnia/Campbell - intersection treatment.	40,000	-	-	-	-	40,000	-	0%	Complete	Yes
Booyamurra Street, east of Binnia, rehabilitation	110,000	98,456	-	-	-	208,456	79,252	38%	Investigation works commenced.	No
Footpath Rehabilitation - various locations	15,000	-	-	-	-	15,000	-	0%	Complete	Yes
Street Lights- Coolah	-	-	-	8,000	-	8,000	-	0%	Not yet commenced	No
<b>Town Streets - Coolah Total</b>	<b>165,000</b>	<b>98,456</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>271,456</b>	<b>79,252</b>	<b>29%</b>		
<b>Town Streets - Coonabarabran</b>										
Pedestrian Access Mobility Plan for Shire	24,000	-	-	-	-	24,000	24,773	103%	Complete	Yes
K&G Rehab. - John Street( Edwards St. to Cassilis St), west side	70,000	-	-	-	-	70,000	56,671	81%	In progress	No
Cassilis Street Footpath /Neate Street/Edward Street - Preliminary Works	30,000	-	-	-	-	30,000	319	1%	In Progress	No
Cycleway - Newell Highway	60,000	-	-	-	-	60,000	115,377	192%	Complete	Yes
Cycleway Mary Jane Cain Bridge	5,000	-	-	1,005	-	6,005	10,000	167%	Complete	No
Binnia Street New Kerb Blisters	-	30,927	9,354	-	-	40,281	40,744	101%	Complete	Yes
John Street Kerb And Gutter Rehabilitation	-	16,031	10,275	-	-	26,306	26,854	102%	Complete	Yes
Dalgarno St K&G Rehab East of John	-	40,314	(18,844)	-	-	21,470	21,470	100%	Complete	Yes
Robertson Street Rain Garden	-	-	-	-	-	-	10,407	NB	Complete	Yes
<b>Town Streets - Coonabarabran Total</b>	<b>189,000</b>	<b>87,272</b>	<b>785</b>	<b>1,005</b>	<b>-</b>	<b>278,062</b>	<b>306,614</b>	<b>110%</b>		
<b>Town Streets - Dunedoo</b>										
Footpath Rehabilitation - various locations	10,000	-	-	-	-	10,000	-	0%	Complete	Yes
Yarrow St at Bandulla, north side, dish drain	18,000	-	4,831	-	-	22,831	22,659	99%	Complete	Yes
<b>Town Streets - Dunedoo Total</b>	<b>28,000</b>	<b>-</b>	<b>4,831</b>	<b>-</b>	<b>-</b>	<b>32,831</b>	<b>22,659</b>	<b>69%</b>		
<b>Town Streets – Mendooran</b>										
Footpath Rehabilitation	10,000	-	-	-	-	10,000	-	0%	Complete	Yes
<b>Town Streets - Mendooran Total</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>0%</b>		
<b>Urban Services Total</b>	<b>852,000</b>	<b>436,484</b>	<b>10,706</b>	<b>(52)</b>	<b>(107,788)</b>	<b>1,191,350</b>	<b>657,777</b>	<b>55%</b>		
<b>Technical Services Total</b>	<b>7,271,400</b>	<b>2,713,593</b>	<b>(449,591)</b>	<b>226,969</b>	<b>(1,769,511)</b>	<b>7,985,860</b>	<b>5,233,938</b>	<b>66%</b>		
<b>Warrumbungle Water</b>										
<b>Water - Baradine</b>										
Meter Replacements	5,000	-	-	(1,000)	-	4,000	-	0%	No work undertaken	Yes
Water Treatment Plant- Building Renovation	48,000	-	-	-	-	48,000	-	0%	No work undertaken	Yes
Water Treatment Plant- Improvements	40,000	-	-	-	-	40,000	-	0%	No work undertaken	Yes
Water Treatment Plant -Rehabilitation of Clarifier	200,000	-	(115,000)	-	-	85,000	-	0%	Not yet commenced	No
Baradine Water Mains Construction Namoi Street	-	35,413	(25,229)	-	-	10,184	10,184	100%	Complete	Yes
<b>Water - Baradine Total</b>	<b>293,000</b>	<b>35,413</b>	<b>(140,229)</b>	<b>(1,000)</b>	<b>-</b>	<b>187,184</b>	<b>10,184</b>	<b>5%</b>		
<b>Water - Binnaway</b>										
Meter Replacements	5,000	-	-	(1,000)	-	4,000	-	0%	No work undertaken	Yes
Mains Replacement Napier St Binnaway	-	50,226	-	-	(50,226)	-	-	NB	Budget Re-allocated	N/A
<b>Water - Binnaway Total</b>	<b>5,000</b>	<b>50,226</b>	<b>-</b>	<b>(1,000)</b>	<b>(50,226)</b>	<b>4,000</b>	<b>-</b>	<b>0%</b>		
<b>Water - Coolah</b>										
Mains Extension - removal of dead ends	50,000	-	-	-	-	50,000	-	0%	No work undertaken	Yes
Meter Replacements	4,800	-	-	-	-	4,800	-	0%	No work undertaken	Yes
Wentworth St Reservoir Lining Coolah	-	11,188	-	-	(11,188)	-	-	NB	Budget Re-allocated	N/A
<b>Water - Coolah Total</b>	<b>54,800</b>	<b>11,188</b>	<b>-</b>	<b>-</b>	<b>(11,188)</b>	<b>54,800</b>	<b>-</b>	<b>0%</b>		
<b>Water - Coonabarabran</b>										
Mains Extensions (removal dead ends) -Jubilee St, btwn Newell Hwy and Gunnedah Hill	100,000	49,995	-	-	-	149,995	31,655	21%	Under investigation	No
Security Audit	100,000	-	(80,000)	-	-	20,000	-	0%	No work undertaken	Yes
Mains Replacement	54,267	-	-	-	(27,754)	26,513	78,802	297%	Complete	Yes

Description	Original Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	%	Current Status	Complete Y/N
Meter Replacements	7,000	-	-	(1,805)	-	5,195	-	0%	No work undertaken	Yes
Telemetry Software - Coonabarabran	3,000	-	-	253	-	3,253	-	0%	No work undertaken	Yes
Timor Dam Fence Repairs	230,000	-	-	-	-	230,000	34,348	15%	In Progress	No
Timor Dam Water Pump	-	-	-	-	-	-	-	NB	-	Yes
Tools – Coonabarabran Water	3,000	-	-	(253)	-	2,747	-	0%	No work undertaken	Yes
Mains Replacement - Location Unknown	-	52,289	-	-	-	52,289	-	0%	No work undertaken	N/A
Mains Replacement Robertson And John St Coonabarabran	-	2,000	-	-	-	2,000	-	0%	No work undertaken	Yes
<b>Water - Coonabarabran Total</b>	<b>497,267</b>	<b>104,284</b>	<b>(80,000)</b>	<b>(1,805)</b>	<b>(27,754)</b>	<b>491,992</b>	<b>144,805</b>	<b>29%</b>		
<b>Water - Dunedoo</b>										
Dunedoo Water minor Plant & Equipment	3,000	-	-	-	-	3,000	-	0%	No work undertaken	Yes
Mains Extension-Evans St, between Sullivan St and Nott St (430m)	50,000	-	(50,000)	-	23,658	23,658	23,658	100%	Complete	Yes
Reservoirs-Rehabilitation	110,000	-	(110,000)	-	7,180	7,180	-	0%	No work undertaken	Yes
Water Treatmnt - Sodium Hypochlorite Pump Standby	5,000	-	-	-	-	5,000	-	0%	No work undertaken	Yes
Mains Replacement - Bolaro St, Tallawang St to Merrygoen St (210m)	58,000	-	(37,140)	-	-	20,860	429	2%	In progress	No
Meter Replacements	5,000	-	-	(1,000)	-	4,000	-	0%	No work undertaken	Yes
Dunedoo Backup Bore	-	4,503	37,140	5,805	-	47,448	47,448	100%	Complete	Yes
<b>Water - Dunedoo Total</b>	<b>231,000</b>	<b>4,503</b>	<b>(160,000)</b>	<b>4,805</b>	<b>30,838</b>	<b>111,146</b>	<b>71,535</b>	<b>64%</b>		
<b>Water - Mendooran</b>										
Meter Replacements	5,000	-	-	(1,000)	-	4,000	-	0%	Complete	Yes
Water Pressure Project - Mendooran	-	21,381	-	-	-	21,381	9,500	44%	Complete	Yes
<b>Water - Mendooran Total</b>	<b>5,000</b>	<b>21,381</b>	<b>-</b>	<b>(1,000)</b>	<b>-</b>	<b>25,381</b>	<b>9,500</b>	<b>37%</b>		
<b>Warrumbungle Water Total</b>	<b>1,086,067</b>	<b>226,995</b>	<b>(380,229)</b>	<b>-</b>	<b>(58,330)</b>	<b>874,503</b>	<b>236,024</b>	<b>27%</b>		
<b>Warrumbungle Sewer</b>										
<b>Sewer - Baradine</b>										
Sewage Treatment Plant-Disinfection Plant-renewal	28,000	-	-	-	-	28,000	18,073	65%	Complete	Yes
<b>Sewer - Baradine Total</b>	<b>28,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,000</b>	<b>18,073</b>	<b>65%</b>		
<b>Sewer - Binnaway</b>										
Binnaway Sewer Investigation	50,000	-	-	-	-	50,000	15,431	31%	In Progress	No
	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>15,431</b>	<b>31%</b>		
<b>Sewer - Coolah</b>										
Sewage Treatment Plant-rehabilitation/upgrades	50,000	-	(50,000)	-	-	-	21,357	NB	Complete	Yes
<b>Sewer - Coolah Total</b>	<b>50,000</b>	<b>-</b>	<b>(50,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,357</b>	<b>-</b>		
<b>Sewer – Coonabarabran</b>										
Mains-Relining various sections	94,080	-	-	-	(94,080)	-	-	NB	Not yet commenced	N/A
Sewer camera replacement	12,000	-	-	-	-	12,000	11,450	95%	Complete	Yes
Replace Steel sewer rods	3,000	-	-	-	-	3,000	-	0%	No work undertaken	Yes
<b>Sewer - Coonabarabran Total</b>	<b>109,080</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(94,080)</b>	<b>15,000</b>	<b>11,450</b>	<b>76%</b>		
<b>Sewer – Dunedoo</b>										
Sewage Treatment Plant - rehab/upgrades - Dunedoo	-	14,336	-	-	-	14,336	-	0%	No work undertaken	Yes
<b>Sewer - Dunedoo Total</b>	<b>-</b>	<b>14,336</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,336</b>	<b>-</b>	<b>0%</b>		
<b>Warrumbungle Sewer Total</b>	<b>237,080</b>	<b>14,336</b>	<b>(50,000)</b>	<b>-</b>	<b>(94,080)</b>	<b>107,336</b>	<b>66,311</b>	<b>62%</b>		
<b>Warrumbungle Waste</b>										
<b>Warrumbungle Waste</b>										
Expansion Of Coona Landfill Site	-	15,000	-	-	-	15,000	-	0%	Not yet commenced	No
<b>Waste Total</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>0%</b>		
<b>Warrumbungle Waste Total</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>0%</b>		
<b>Warrumbungle Quarry</b>										

Description	Original Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	%	Current Status	Complete Y/N
Purchase of Quarry Land	-	-	-	455,000	-	455,000	492,829	108%	Complete	Yes
Quarry Total	-	-	-	455,000	-	455,000	492,829	108%		
Quarry Total				455,000		455,000	492,829	108%		
Grand Total:	10,087,941	3,086,562	6,368,925	646,196	(8,443,921)	11,738,703	8,019,049	68%		

## Part 9: Balance Sheet

	Original Budget \$'000	Open Bal Adjstmnts \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
<b>Assets</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	11,902	(2,988)	1,880	10,794	13,909
Investments (Current)	1,476	-	-	1,476	1,484
Receivables (Current)	4,013	(483)	-	3,530	4,574
Inventories (Current)	536	82	-	618	715
<b>Total Current Assets</b>	<b>17,927</b>	<b>(3,389)</b>	<b>1,880</b>	<b>16,418</b>	<b>20,682</b>
<b>Non-Current Assets</b>					
Investments (Non-Current)	-	-	-	-	-
Receivables (Non-Current)	-	50	-	50	30
Inventories (Non-Current)	319	25	-	344	344
Property, Plant & Equipment	435,224	11,228	1,658	448,110	440,913
Investments - Equity Method	269	32	-	301	286
Intangibles	-	283	-	283	472
<b>Total Non-Current Assets</b>	<b>435,812</b>	<b>11,618</b>	<b>1,658</b>	<b>449,088</b>	<b>442,045</b>
<b>Total Assets</b>	<b>453,739</b>	<b>8,229</b>	<b>3,538</b>	<b>465,506</b>	<b>462,727</b>
<b>Current Liabilities</b>					
Payables	2,395	(235)	-	2,160	2,378
Borrowings	710	-	-	710	1,351
Provisions	3,642	8	-	3,650	4,023
<b>Total Current Liabilities</b>	<b>6,747</b>	<b>(227)</b>	<b>-</b>	<b>6,520</b>	<b>7,752</b>
<b>Non-Current Liabilities</b>					
Borrowings	6,618	-	455	7,073	7,259
Provisions	1,222	555	-	1,777	2,126
<b>Total Non-Current Liabilities</b>	<b>7,840</b>	<b>555</b>	<b>455</b>	<b>8,850</b>	<b>9,385</b>
<b>Total Liabilities</b>	<b>14,587</b>	<b>328</b>	<b>455</b>	<b>15,370</b>	<b>17,137</b>
<b>Net Assets</b>	<b>439,152</b>	<b>7,901</b>	<b>3,083</b>	<b>450,136</b>	<b>445,590</b>
Retained Earnings	354,071	(6,043)	3,083	351,111	350,164
Revaluation Reserves	85,081	13,944	-	99,025	95,426
<b>Total Equity</b>	<b>439,152</b>	<b>7,901</b>	<b>3,083</b>	<b>450,136</b>	<b>445,590</b>
	-	-	-	-	-

## Part 10: Statement of Cash Flows

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
<b>Cash Flows from Operating Activities</b>				
<b><u>Receipts</u></b>				
Rates and Annual Charges	11,289	(38)	11,251	10,355
User Charges and Fees	7,184	175	7,359	7,801
Interest & Investment Revenue	817	(269)	548	673
Bonds and Deposits Received	-	-	-	30
Other Revenues	2,023	-	2,023	855
Grants & Contributions	16,631	779	17,410	18,903
<b><u>Payments</u></b>				
Employee Benefits & On-Costs	(13,931)	(187)	(14,118)	(14,558)
Materials & Contracts	(7,036)	(390)	(7,426)	(8,976)
Borrowing Costs	(451)	117	(334)	(361)
Other Expenses	(7,400)	(87)	(7,487)	(6,748)
<b>Net Cash provided (or used in) Operating Activities</b>	<b>9,126</b>	<b>100</b>	<b>9,226</b>	<b>7,974</b>
<b>Cash Flows from Investing Activities</b>				
<b><u>Receipts</u></b>				
Sale of Investment Securities	1,500	51	1,551	1,551
Sale of Real Estate Assets	-	-	-	-
Sale of Infrastructure, Property, Plant and Equipment	859	-	859	659
Deferred Debtors Receipts	-	-	-	21
<b><u>Payments</u></b>				
Purchase of Investment Securities	-	-	-	-
Purchase of Infrastructure, Property, Plant and Equipment	(10,088)	(1,651)	(11,739)	(8,019)
Purchase of Real Estate Assets	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	<b>(7,729)</b>	<b>(1,600)</b>	<b>(9,329)</b>	<b>(5,788)</b>
<b>Cash Flows from Financing Activities</b>				
<b><u>Receipts</u></b>				
Proceeds from Borrowings & Advances	-	3,555	3,555	4,155
<b><u>Payments</u></b>				
Repayment of Borrowings & Advances	(675)	-	(675)	(449)
Repayment of Finance Lease Liabilities	-	-	-	-
<b>Net Cash provided (or used in) Financing Activities</b>	<b>(675)</b>	<b>3,555</b>	<b>2,880</b>	<b>3,706</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>722</b>	<b>2,055</b>	<b>2,777</b>	<b>5,892</b>
<b>Cash &amp; Cash Equivalents – Opening balance</b>	<b>11,180</b>	<b>(3,163)</b>	<b>8,017</b>	<b>8,017</b>
<b>Cash &amp; Cash Equivalents – Closing balance</b>	<b>11,902</b>	<b>(1,108)</b>	<b>10,794</b>	<b>13,909</b>
			-	-
<b>A) Unrestricted Cash Reconciliation</b>				
Cash and Cash Equivalents	11,902	(1,108)	10,794	13,909
<i>Add:</i>				
Investments	1,476	-	1,476	1,484
<b>Total: Cash and Investments</b>	<b>13,378</b>	<b>(1,108)</b>	<b>12,270</b>	<b>15,393</b>
<i>Less:</i>				
Externally Restricted Cash				8,018
<b>Total: Unrestricted Cash &amp; Investments (excl internal restrictions)</b>				<b>7,375</b>
<i>Less:</i>				
Internal Restrictions				6,658
<b>Total: Unrestricted including external and internal restrictions</b>				<b>717</b>

**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	1,385,546	76,051	120,990	1,264,556
Bridges Loan	Regional Roads M&R	660,000	45,931	(540,000)	1,200,000
LIRS Round 1 Loan	Local Roads M&R	2,033,251	141,019	190,935	1,842,316
Mendooran Water Loan	Warrumbungle Water	825,139	39,029	67,623	757,516
LIRS Round 2 Loan	Local Roads M&R	-	-	(3,100,000)	3,100,000
Loan Quarry	Warrumbungle Quarry	-	4,107	(445,380)	445,380
Total:		4,903,936	306,136	(3,705,832)	8,609,768

( 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	1,264,850	70,608	128,129	1,136,721
Total:		1,264,850	70,608	128,129	1,136,721

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	Closing Balance
<b>External Restrictions</b>							
<b>External Restrictions included in liabilities</b>							
Trust Fund (Through Balance Sheet)	551,056	-	-	-	-	14,709	565,765
<b>External Restrictions Other (Excl Grant)</b>							
Warrumbungle Water	2,042,698	2,807,368	(2,346,013)	(236,024)	(67,623)	-	2,200,406
Warrumbungle Sewer	2,506,906	1,357,237	(1,097,381)	(66,311)	128,129	-	2,828,580
Warrumbungle Waste	72,176	1,923,157	(1,833,944)	-	-	-	161,389
Developer Contributions (General)	218,325	67,018	-	-	-	-	285,343
Developer Contributions (Water)	89,332	2,066	-	-	-	-	91,398
Developer Contributions (Sewer)	27,467	626	-	-	-	-	28,093
<b>Specific Purpose Unexpended Grants</b>							
<b>Grant Funded Programs</b>							
Youth Development & Activities	54,516	94,005	(120,892)	-	-	-	27,629
Family Day Care	45,389	341,555	(375,281)	-	-	-	11,663
OOSH & Vacation Care	3,760	45,745	(51,338)	-	-	-	(1,833)
Yuluwirri Kids	40,138	1,389,329	(1,376,412)	-	-	-	53,055
Connect 5	32,148	190,312	(191,846)	-	-	-	30,614
Multiservice Outlet	140,522	567,190	(498,311)	(20,909)	-	-	188,492
Community Transport	222,813	334,942	(263,109)	(41,818)	-	-	252,828
<b>RMS Grants</b>							
RMS Grants	(42,224)	2,989,000	(1,256,633)	(1,250,767)	540,000	-	979,376
<b>Individual Grants</b>							
Home Power Grant	3,122	-	-	-	-	(3,122)	-
Civil Construction Training Grant	101,587	-	-	-	-	-	101,587
Mendooran Trust	5,690	-	-	-	-	-	5,690
Rest Area Toilet Project (Nandi Park & Hickey's falls)	50,000	-	-	(50,000)	-	-	-
Coonabarabran Driver Reviver Site Improvement (rest area vic)	4,399	-	-	-	-	-	4,399
Libraries	-	200,000	-	-	-	-	200,000
Roadside Vegetation program	3,347	-	-	-	-	-	3,347
CW CMA Salinity & Water quality project	3,234	-	-	(3,234)	-	-	-
Roads to Recovery Grant	-	(415,000)	-	415,000	-	-	-
Bowen Oval Redevelopment	2,883	-	-	(2,883)	-	-	-
Tourism Contributions	3,000	-	(3,000)	-	-	-	-
<b>Total External Restrictions</b>	<b>6,182,283</b>	<b>11,894,550</b>	<b>(9,414,160)</b>	<b>(1,256,946)</b>	<b>600,506</b>	<b>11,587</b>	<b>8,017,821</b>

Restricted Asset Details	Opening Balance	Revenue	Recurrent Exp	Capital Exp	Loan repayments	Bal Sheet Mvmnts	Closing Balance
<b>Internal Restrictions (Function View)</b>							
Carry Over Capex (2013/14) back it out	405,774				-	(405,774)	-
New Carry over Capex (2014/15) - excl LIRS 2	-	-	-	-	-	580,696	580,696
LIRS 2 loan less expenditure	-	-	-	(174,733)	3,100,000	-	2,925,267
Plant Fund	1,117,523	5,076,164	(2,577,003)	(1,693,914)	-	-	1,922,770
<b>Total IR (Function View)</b>	<b>1,523,297</b>	<b>5,076,164</b>	<b>(2,577,003)</b>	<b>(1,868,647)</b>	<b>3,100,000</b>	<b>174,922</b>	<b>5,428,733</b>
<b>Internal Restrictions (Through Balance Sheet)</b>							
ELE	1,121,000	-	-	-	-	106,227	1,227,227
BIO Solid	200,000	-	-	-	-	(200,000)	-
LEP	20,000	-	-	-	-	(20,000)	-
Mvmnt Bal Sheet (Water Fund)	-	-	-	-	-	(202,691)	(202,691)
Mvmnt Bal Sheet (Sewer Fund)	-	-	-	-	-	132,493	132,493
Quarry Remediation	72,390	-	-	-	-	-	72,390
<b>Total IR (Through Balance Sheet)</b>	<b>1,413,390</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(183,971)</b>	<b>1,229,419</b>
<b>Total Internal Restrictions</b>	<b>2,936,687</b>	<b>5,076,164</b>	<b>(2,577,003)</b>	<b>(1,868,647)</b>	<b>3,100,000</b>	<b>(9,049)</b>	<b>6,658,152</b>
<b>Total Restricted Assets</b>	<b>9,118,970</b>	<b>16,970,714</b>	<b>(11,991,163)</b>	<b>(3,125,593)</b>	<b>3,700,506</b>	<b>2,538</b>	<b>14,675,972</b>

#### Restricted Assets Movement

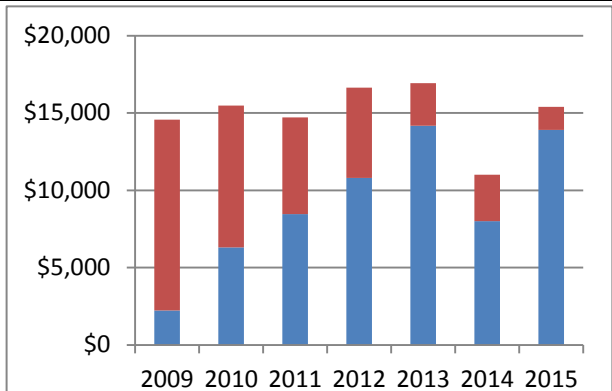
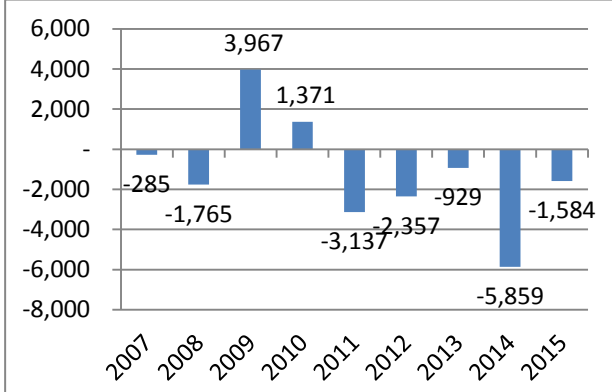
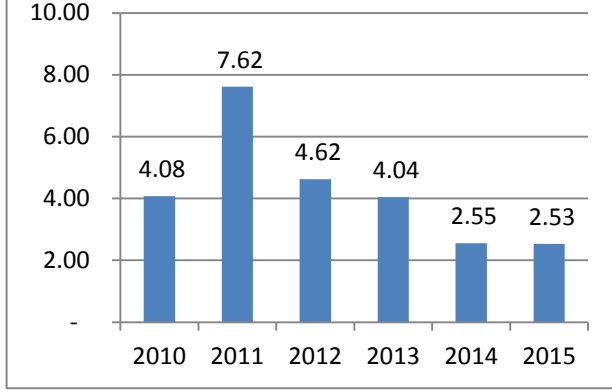
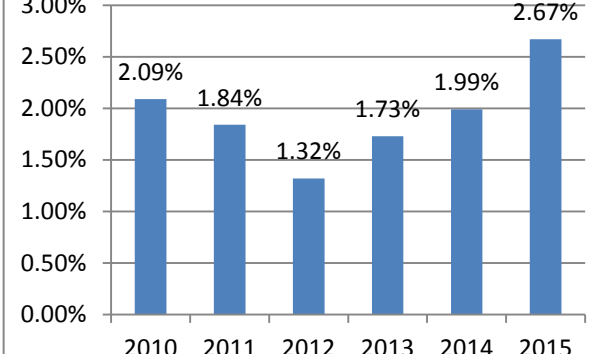
Restricted Asset Opening Balance	9,118,970
Restricted Asset Closing Balance	14,675,972
<b>Total Movement</b>	<b>5,557,002</b>

#### Being

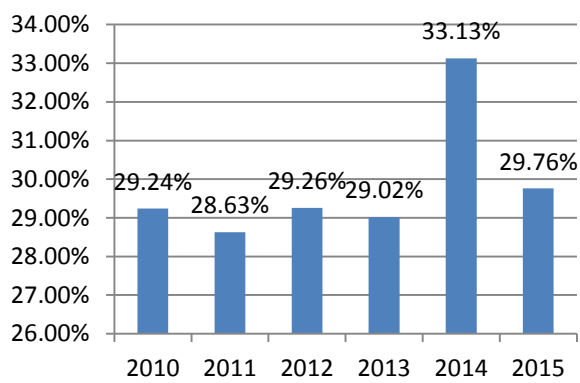
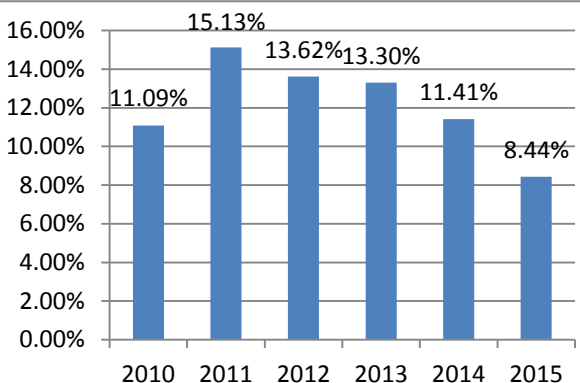
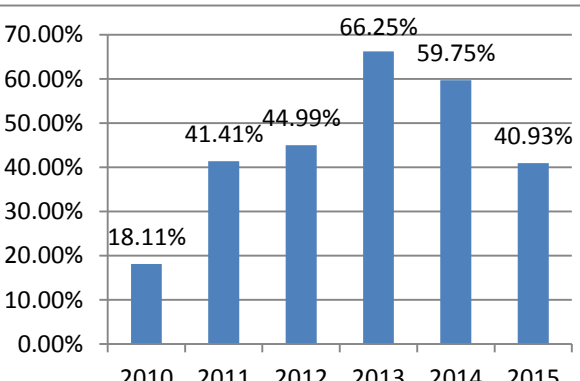
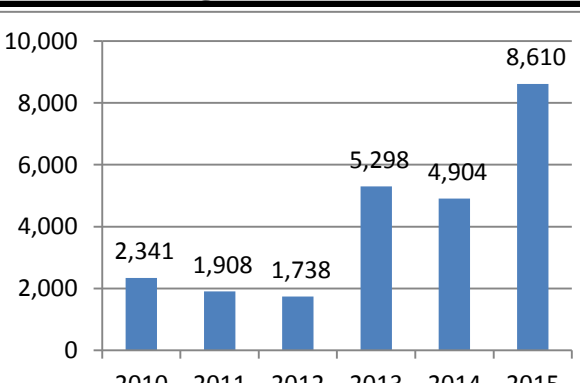
Total RA Movement (Function View - General)	5,154,977
Total RA Movement (Function View - Water)	159,774
Total RA Movement (Function View - Sewer)	322,300
Total RA Movement (Function View - Waste)	89,213
Total RA Movement (Balance Sheet)	(169,262)
<b>Total Movement</b>	<b>5,557,002</b>

	Cash	Restricted	Unrestricted
<b>Opening Bal</b>	11,012	(9,113)	<b>1,899</b>
<b>Closing Bal</b>	15,393	(14,676)	<b>717</b>
<b>Movement</b>	<b>4,381</b>	<b>(5,563)</b>	<b>(1,182)</b>
Being			
General Fund Function View Movements			596
Bal sheet movements			531
Other			55
<b>Total:</b>			<b>1,182</b>

## Part 12: KPIs

Ratio	Purpose	Notes																								
Cash Balance																										
 <table border="1"><caption>Cash Balance Data (2009-2015)</caption><thead><tr><th>Year</th><th>Cash and cash equivalents</th><th>Investments</th></tr></thead><tbody><tr><td>2009</td><td>~\$2,000</td><td>~\$13,000</td></tr><tr><td>2010</td><td>~\$6,000</td><td>~\$9,000</td></tr><tr><td>2011</td><td>~\$8,000</td><td>~\$6,000</td></tr><tr><td>2012</td><td>~\$11,000</td><td>~\$5,000</td></tr><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>~\$14,000</td><td>~\$1,000</td></tr></tbody></table>	Year	Cash and cash equivalents	Investments	2009	~\$2,000	~\$13,000	2010	~\$6,000	~\$9,000	2011	~\$8,000	~\$6,000	2012	~\$11,000	~\$5,000	2013	~\$14,000	~\$2,000	2014	~\$8,000	~\$3,000	2015	~\$14,000	~\$1,000	<p>The blue section of the bar represents cash and cash equivalents, and the red section represents investments (currently all CFNs).</p>	<p>See cashflow statement for details.</p>
Year	Cash and cash equivalents	Investments																								
2009	~\$2,000	~\$13,000																								
2010	~\$6,000	~\$9,000																								
2011	~\$8,000	~\$6,000																								
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2014	~\$8,000	~\$3,000																								
2015	~\$14,000	~\$1,000																								
Operating Deficit																										
 <table border="1"><caption>Operating Deficit Data (2007-2015)</caption><thead><tr><th>Year</th><th>Operating Deficit</th></tr></thead><tbody><tr><td>2007</td><td>-285</td></tr><tr><td>2008</td><td>-1,765</td></tr><tr><td>2009</td><td>3,967</td></tr><tr><td>2010</td><td>1,371</td></tr><tr><td>2011</td><td>-3,137</td></tr><tr><td>2012</td><td>-2,357</td></tr><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></tbody></table>	Year	Operating Deficit	2007	-285	2008	-1,765	2009	3,967	2010	1,371	2011	-3,137	2012	-2,357	2013	-929	2014	-5,859	2015	-1,584	<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	Operating Deficit																									
2007	-285																									
2008	-1,765																									
2009	3,967																									
2010	1,371																									
2011	-3,137																									
2012	-2,357																									
2013	-929																									
2014	-5,859																									
2015	-1,584																									
Unrestricted Current Ratio																										
 <table border="1"><caption>Unrestricted Current Ratio Data (2010-2015)</caption><thead><tr><th>Year</th><th>Ratio</th></tr></thead><tbody><tr><td>2010</td><td>4.08</td></tr><tr><td>2011</td><td>7.62</td></tr><tr><td>2012</td><td>4.62</td></tr><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></tbody></table>	Year	Ratio	2010	4.08	2011	7.62	2012	4.62	2013	4.04	2014	2.55	2015	2.53	<p>To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council. DLG considers a ratio of less than 1.5 as unsatisfactory, and &gt; 2 as good</p>	<p>This ratio has remained constant year on year and is still above the required benchmark. Council has in recent years been placing an increasing emphasis on accurately tracking restricted assets, in order to effectively manage its cashflow.</p>										
Year	Ratio																									
2010	4.08																									
2011	7.62																									
2012	4.62																									
2013	4.04																									
2014	2.55																									
2015	2.53																									
Debt Service Ratio																										
 <table border="1"><caption>Debt Service Ratio Data (2010-2015)</caption><thead><tr><th>Year</th><th>Ratio</th></tr></thead><tbody><tr><td>2010</td><td>2.09%</td></tr><tr><td>2011</td><td>1.84%</td></tr><tr><td>2012</td><td>1.32%</td></tr><tr><td>2013</td><td>1.73%</td></tr><tr><td>2014</td><td>1.99%</td></tr><tr><td>2015</td><td>2.67%</td></tr></tbody></table>	Year	Ratio	2010	2.09%	2011	1.84%	2012	1.32%	2013	1.73%	2014	1.99%	2015	2.67%	<p>To assess the impact of loan principal &amp; interest repayments on the discretionary revenue of council. The DLG considers a ratio of less than 10% as satisfactory.</p>	<p>The debt service ratio has increased compared to 30 June 2014 as Council has drawn down the LIRS 2 loan and entered into a Loan for the purchase of land to extend the Quarry.</p>										
Year	Ratio																									
2010	2.09%																									
2011	1.84%																									
2012	1.32%																									
2013	1.73%																									
2014	1.99%																									
2015	2.67%																									

## Part 12: KPIs (continued)

Ratio	Purpose															
Rates & Annual Charges Coverage Ratio																
 <table><tr><th>Year</th><th>Ratio</th></tr><tr><td>2010</td><td>29.24%</td></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>29.76%</td></tr></table>	Year	Ratio	2010	29.24%	2011	28.63%	2012	29.26%	2013	29.02%	2014	33.13%	2015	29.76%	<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>The coverage ratio has declined slightly compared to the previous financial year due to higher grants revenue in relation to the Coborra Transition Fund.</p>
Year	Ratio															
2010	29.24%															
2011	28.63%															
2012	29.26%															
2013	29.02%															
2014	33.13%															
2015	29.76%															
Rates & Annual Charges Outstanding Ratio																
 <table><tr><th>Year</th><th>Ratio</th></tr><tr><td>2010</td><td>11.09%</td></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></table>	Year	Ratio	2010	11.09%	2011	15.13%	2012	13.62%	2013	13.30%	2014	11.41%	2015	8.44%	<p>To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts. The DLG considers a ratio of less than 10% for rural Councils as acceptable.</p>	<p>Council's improved debt collection performance means that Council now meets the 10% rural council benchmark for this ratio. Council has improved its performance against this ratio from 15% in 2011 to 8.44% in 2014/15 which is a significant achievement.</p>
Year	Ratio															
2010	11.09%															
2011	15.13%															
2012	13.62%															
2013	13.30%															
2014	11.41%															
2015	8.44%															
Building and Infrastructure Renewals Ratio																
 <table><tr><th>Year</th><th>Ratio</th></tr><tr><td>2010</td><td>18.11%</td></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></table>	Year	Ratio	2010	18.11%	2011	41.41%	2012	44.99%	2013	66.25%	2014	59.75%	2015	40.93%	<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% &amp; 84% over the last 3 years.</p>	<p>Buildings and infrastructure renewals ratio has slightly decreased and remains quite low. This is largely due to the significant amount of capital expansion projects (\$3m) and plant purchases (\$1.75m) which do not form part of this ratio.</p>
Year	Ratio															
2010	18.11%															
2011	41.41%															
2012	44.99%															
2013	66.25%															
2014	59.75%															
2015	40.93%															
Total Borrowings																
 <table><tr><th>Year</th><th>Borrowings</th></tr><tr><td>2010</td><td>2,341</td></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></table>	Year	Borrowings	2010	2,341	2011	1,908	2012	1,738	2013	5,298	2014	4,904	2015	8,610	<p>Total level of borrowings, including loans and finance leases both current and non-current</p>	<p>Borrowings have increased as Council has drawn down the second LIRS loan and entered into an additional loan for the purchase of land to extend the quarry. There is also a timing issue where the bank drew down a restructured loan resulting in loans and Council's cash balance to be overstated by \$600k.</p>
Year	Borrowings															
2010	2,341															
2011	1,908															
2012	1,738															
2013	5,298															
2014	4,904															
2015	8,610															

## 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	Budgeted (Y/N)
Tracserv	Replace Plant 152/1148	\$127,054.50	1/04/2015	30/06/2015	Yes
Maxhire	Bulldozer Hire - push up gravel in pits	\$44,352.00	1/07/2012	Continuing lease to 30 June 2015	Yes
Zurich	CTP Fleet Greenslips	\$76,888.00	13/10/2014	Annual Fee	Yes
Boral	Quarry Royalties & Concrete	\$69,942.98	1/01/2015	31/12/2015	Yes
Fulton Hogan	Bitumen Emulsion	\$140,730.01	1/04/2015	30/06/2015	Yes
Tamworth Regional Council	IT Support June Qtr	\$112,051.50	1/10/2014	30/12/2015	Yes
Classic Sport Facilities	Netball Courts	\$56,514.30	7/10/2014	July 2015 expected	No

#### Notes:

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

### B) Consultancy and Legal Expenses Budget Review Statement

Consultancy and Legal Expenses incurred year date are detailed below:

Expense Type	Expenditure YTD (\$)	Budgeted (Y/N)
Legal Expenses	\$141,728.00	Y
Consultancies	\$30,614.00	N

#### 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.