



Warrumbungle Shire Council

Quarterly Budget Review Statement First Quarter (September 2016/17)



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Part 1: Introduction

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

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

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

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

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

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

Part 2: Statement by the Responsible Accounting Officer

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

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

Signed _____
Responsible Accounting Officer, Warrumbungle Shire Council

Date: 7 November 2016

Part 3: Income Statement

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals 30-Sep-16 \$'000	Variance %	
Income from Continuing Operations						
Rates and Annual Charges	11,924	-	11,924	11,709	98%	a
User Charges and Fees	7,095	-	7,095	479	7%	b
Interest & Investment Revenue	516	-	516	73	14%	c
Other Revenues	904	-	904	88	10%	d
Grants & Contributions (Operational)	18,414	-	18,414	2,732	15%	e
Grants & Contributions (Capital)	7,847	6,847	14,694	1,623	11%	f
Gains/(Losses) from Disposal of Assets	285	-	285	235	82%	
Net Share of Interest in Joint Ventures	-	-	-	-	0%	l
Total Income From Continuing Operations	46,985	6,847	53,832	16,939	31%	
Expenses from Continuing Operations						
Employee Benefits & On-Costs	15,050	-	15,050	3,860	26%	g
Borrowing Costs	322	-	322	84	26%	h
Materials & Contracts	5,246	560	5,806	1,536	26%	i
Depreciation & Impairment	9,584	-	9,584	2,396	25%	j
Other Expenses	7,847	-	7,847	1,991	25%	k
Net Share of Interest in Joint Ventures	-	-	-	-	0%	l
Total Expenses From Continuing Operations	38,049	560	38,609	9,867	26%	
Operating Result from Continuing Operations	8,936	6,287	15,223	7,072		

Part 3: Income Statement (Continued)

Notes: Revenue

- (a) Rates and Annual charges are currently \$215k (2%) under the full year budget. This variance is due to the fact that sewer access charges for non-residential properties are billed quarterly on the water notice. Rates and Annual Charges are expected to be per budget at year end.
- (b) User charges and fees are \$1.3m (18%) under the pro rata budget. The major areas are:
 - * Water Supply Services User Charge (\$126k) - due to low consumption;
 - * Child Care - Fees And Charges (\$104k) - timing, comparable to last year;
 - * Quarry Revenue (\$74k) - timing due to the seasonal nature of roadwork;
 - * RMS Charges (\$887k) - timing in billing.
- (c) Interest and investment revenue is \$56k (11%) under the pro rata budget, due predominantly to lower than budgeted interest rates on investment. Budget may require re-assessment. Note:- Does not include accrued interest payable only at term end on TD's.
- (d) Other Revenues is \$138k (15%) under the pro rata budget due to the Coonabarabran RMS Agency just opening (no fees received yet) and more importantly a \$130k unreceived Insurance reimbursement; of which \$70k relates to Yuluwirri Kids.
- (e) Operational Grants and Contributions is below the pro rata budget (\$1.87m). Timing difference primarily due to:
 - * Bushfire And Emergency Services Grant (\$957k) - which will only be done in June
 - * R2R Grant (\$896k) (0% received)
- (f) Capital grants income is currently \$2.04m (14%) under the pro rata budget due to timing differences related to the receipt of the following grant funding:
 - * forecast (\$1.9m) for Alison Bridge and black spot funding (\$657k);
 - * receipt of Town Streets (\$240k) relating to cycleways and shared paths;
 - * receipt of the forecast CTF grants (\$1.73m) relating to the Three Rivers Retirement Village.
- (l) Macquarie Regional Library (MRL) is responsible for running the libraries in a number of Shires in the region including ours. Council recognises its joint ownership in the organisation at the end of the year.

Notes: Expenditure

- (g) Employee related expenditure is roughly per the pro rata budget at 26% (\$3.86m).
- (h) Borrowing costs are roughly per the pro rata budget
- (i) Materials & Contracts is per the pro rata budget. Fuel costs are lower than budget and are offset by rates paid in full in the first quarter.
- (j) Depreciation actuals are roughly per the pro rata budget.
- (k) Other expenses are roughly per the pro rata budget. Noting that RFS levies which are under budget \$554k (9%) are only recognised at year end. These are offset by major Insurances \$315k (121%) and Vehicle Registrations (up to 13 months for new vehicles and upgrading of a number of truck registrations to allow towing of heavy trailers) which were paid in 1st Qtr .
- (l) Macquarie Regional Library (MRL) is responsible for running the libraries in a number of Shires in the region including ours. Council recognises its joint ownership in the organisation at the end of the year.

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

	General	Water	Sewer	Waste	Quarry	Yuluwirri Kids	Family Support Services	WCC	Plant Fund	Internal Charges	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income from Continuing Operations											
Rates and Annual Charges	7,488	1,302	1,126	1,793	-	-	-	-	-	-	11,709
User Charges and Fees	(239)	233	112	11	164	124	17	36	1,068	(1,047)	479
Interest & Investment Revenue	58	11	17	1	-	-	-	-	-	(14)	73
Other Revenues	114	4	3	19	-	(70)	1	1	16	-	88
Grants & Contributions (Operational)	2,222	-	-	-	-	159	165	186	-	-	2,732
Grants & Contributions (Capital)	1,490	133	-	-	-	-	-	-	-	-	1,623
Gains/(Losses) from Disposal of Assets	-	-	-	-	-	-	-	-	235	-	235
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
Total Income From Continuing Operations	11,133	1,683	1,258	1,824	164	213	183	223	1,319	(1,061)	16,939
Expenses from Continuing Operations											
Employee Benefits & On-Costs	2,441	240	168	266	40	308	105	129	163	-	3,860
Borrowing Costs	87	8	-	-	3	-	-	-	-	(14)	84
Materials & Contracts	803	101	75	73	16	25	62	42	339	-	1,536
Depreciation & Impairment	1,572	215	86	-	-	-	-	-	523	-	2,396
Other Expenses	1,943	216	131	157	127	12	12	25	415	(1,047)	1,991
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
Total Expenses From Continuing Operations	6,846	780	460	496	186	345	179	196	1,440	(1,061)	9,867
Operating Result from Continuing Operations	4,287	903	798	1,328	(22)	(132)	4	27	(121)	-	7,072
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-Sep-16 \$'000
Income Statement				
Income from Continuing Operations				
Rates and Annual Charges	11,924	-	11,924	11,709
User Charges and Fees	7,095	-	7,095	479
Interest & Investment Revenue	516	-	516	73
Other Revenues	904	-	904	88
Grants & Contributions (Operational)	18,414	-	18,414	2,732
Grants & Contributions (Capital)	7,847	6,847	14,694	1,623
Gains/(Losses) from Disposal of Assets	285	-	285	235
Net Share of Interest in Joint Ventures	-	-	-	-
Total Income From Continuing Operations	46,985	6,847	53,832	16,939
Expenses from Continuing Operations				
Employee Benefits & On-Costs	15,050	-	15,050	3,860
Borrowing Costs	322	-	322	84
Materials & Contracts	5,246	560	5,806	1,536
Depreciation & Impairment	9,584	-	9,584	2,396
Other Expenses	7,847	-	7,847	1,991
Net Share of Interest in Joint Ventures	-	-	-	-
Total Expenses From Continuing Operations	38,049	560	38,609	9,867
Operating Result from P&L	8,936	6,287	15,223	7,072

Reconciliation to Cash Surplus/(Deficit)				
Operating Result from P&L	8,936	6,287	15,223	7,072
<i>Add/(less):</i>				
Capital Expenditure	(19,618)	(9,748)	(29,366)	(2,549)
Movements in loans	(788)	-	(788)	(194)
Mvmnts fr Restricted Assets + Rounding	1,306	2,392	3,698	1,115
Depreciation Expense	9,584	-	9,584	2,396
Non-cash items included in Adjusted Operating Result above	600	-	600	(17)
Cash Surplus/(Deficit) Function View	20	(1,069)	(1,049)	7,823

Reconciliation to Cash at Bank & Investments per Balance Sheet and Cash Flow Statement				
Cash Surplus/Deficit Function View	20	(1,069)	(1,049)	7,823
<i>Add/(less):</i>				
Balance sheet movements (excl cash + inv)	-	-	-	(7,022)
Non-cash items excluded from Adjusted Result	-	-	-	45
Investments sold during the year	-	-	-	-
Backout Restricted Assets	(1,306)	(2,392)	(3,698)	(1,115)
Cash Movement for the year	(1,286)	(3,461)	(4,747)	(269)
Adjustment for opening balances	-	4,818	4,818	-
Cash Opening Balance	10,894	4,818	15,712	15,712
<i>Add:</i>				
Cash Movement for the year	(1,286)	(3,461)	(4,747)	(269)
Investments at 30 June 2016	-	-	-	-
Cash & Investments Closing Balance	9,608	1,357	10,965	15,443

Part 4: Summary of Results (Continued)

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

QUARTER 1

Revenue				
Capital Revotes - CTF Grant	4,039,442	-	-	4,039,442
Capital Revotes - Water Grants	-	1,708,000	-	1,708,000
Capital Revotes - Grant/General	102,240	-	-	102,240
Capital Revotes - RFS Grant	472,724	-	-	472,724
Service NSW - Coona Office	25,000	-	-	25,000
Flood Repair grant	500,000	-	-	500,000
Revenue Total:	5,139,406	1,708,000	-	6,847,406

Expenditure				
LEP & Land Use Strategy Review	(60,000)	-	-	(60,000)
Flood repairs	(500,000)	-	-	(500,000)
Expenditure Total:	(560,000)	-	-	(560,000)

Capital				
Capital Revotes	(7,759,829)	(1,944,649)	-	(9,704,478)
Water Treatment Clarifier	-	40,000	-	40,000
Timor Dam Fence Repairs	-	120,000	-	120,000
MSO Capital Replacements	(18,591)	-	-	(18,591)
Service NSW - Coona Office	(25,000)	-	-	(25,000)
Baradine town reservoir - clean	-	(40,000)	-	(40,000)
Timor Dam - replacement surface mixer	-	(120,000)	-	(120,000)
Capital Total:	(7,803,420)	(1,944,649)	-	(9,748,069)

Movements in Restricted Assets				
Movement from Reserves	-	(939,598)	(69,540)	(1,009,138)
S94 Contributions	20,000	-	-	20,000
Restricted Asset – General	43,000	-	-	43,000
Restricted Assets – Water	-	306,039	-	306,039
Regional Roads	564,643	-	-	564,643
R2R Revotes	1,506,037	-	-	1,506,037
Other Capital Revotes	697,749	-	-	697,749
MSO Capital Replacements	18,591	-	-	18,591
Plant Fund	244,604	-	-	244,604
	3,094,624	(633,559)	(69,540)	2,391,525

Total Approved Supplementary Votes - Quarter 1:	(129,390)	(870,208)	(69,540)	(1,069,138)
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Cash Surplus/(deficit) Post Approval	(110,303)	(870,208)	(69,540)	(1,050,051)
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Capital revotes were included in the previous year's budget and a restricted asset was created to capture this amount.

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

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

Description	Cost of Council Activities				Funding of Activities		
	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or Payments	RA Movement	(Surplus) / Deficit
General Revenue							
Rates Revenue	(7,497,617)	-	-	(7,497,617)	-	-	(7,497,617)
Interest Revenue	(48,084)	-	-	(48,084)	-	-	(48,084)
General Grants	(1,610,181)	-	-	(1,610,181)	-	-	(1,610,181)
Total General Revenue	(9,155,882)	-	-	(9,155,882)	-	-	(9,155,882)
Executive							
General Manager							
Management And Leadership	(27,395)	122,400	-	95,005	-	-	95,005
Governance	(13,956)	146,164	-	132,208	-	-	132,208
Cobbora Transition Fund	(98,353)	-	163,414	65,061	-	-	65,061
Total Executive	(139,704)	268,564	163,414	292,274	-	-	292,274
Technical Services							
Technical Services Management	-	41,722	-	41,722	-	-	41,722
Total Technical Services Management	-	41,722	-	41,722	-	-	41,722
Design Services							
Design Services Management	-	7,445	8,294	15,739	-	(8,294)	7,445
Emergency Services Management	-	22,659	-	22,659	-	-	22,659
Survey Investigation And Design	-	47,964	-	47,964	-	-	47,964
Asset Management	-	42,371	-	42,371	-	-	42,371
NSW Fire Brigade	-	22,363	-	22,363	-	-	22,363
Road Safety Officer	(4,935)	25,919	-	20,984	-	-	20,984
Total Design Services	(4,935)	168,721	8,294	172,080	-	(8,294)	163,786
Road Operations							
Road Operations Management	(14,975)	185,766	-	170,791	-	-	170,791
Regional Roads M&R	(671,500)	283,868	338,588	(49,044)	12,682	(99,587)	135,949
Local Roads M&R	-	806,585	417,439	1,224,024	119,485	(306,290)	1,037,219
Aerodromes	(2,326)	15,673	-	13,347	-	-	13,347
Village Streets	-	-	-	-	-	-	-
RMCC And Other Road Contracts	386,691	449,762	-	836,453	-	-	836,453
Reseals	-	-	-	-	-	-	-
Private Works	(21,048)	11,363	-	(9,685)	-	-	(9,685)
Total Road Operations	(323,158)	1,753,017	756,027	2,185,886	132,167	(405,877)	1,912,176
Fleet Services							
Fleet Services Management	(20,528)	48,836	-	28,308	-	(28,308)	-
Plant And Equipment	(1,297,596)	814,074	496,554	13,032	-	(13,032)	-
Depots	-	37,783	3,345	41,128	-	(41,128)	-
Workshops	-	15,576	-	15,576	-	(15,576)	-
Total Fleet Services	(1,318,124)	916,269	499,899	98,044	-	(98,044)	-
Urban Services							
Urban Services Management	(5,144)	84,359	-	79,215	-	-	79,215
Horticulture	-	137,015	-	137,015	-	-	137,015
Street Cleaning	-	68,044	-	68,044	-	-	68,044
Public Ammenities	-	67,499	-	67,499	-	-	67,499
Ovals	(11,997)	91,784	44,430	124,217	-	(40,730)	83,487
Town Streets	-	182,937	187,667	370,604	-	(187,667)	182,937
Public Swimming Pools	(555)	93,105	3,909	96,459	-	-	96,459
Total Urban Services	(17,696)	724,743	236,006	943,053	-	(228,397)	714,656
Total Tech Services (Excluding Water/Sewer)	(1,663,913)	3,604,472	1,500,226	3,440,785	132,167	(740,612)	2,832,340
Development Services							
Development Services Management							
Development Services Management	(7,082)	75,310	-	68,228	-	-	68,228
Building Control	(20,758)	34,019	-	13,261	-	-	13,261
Environmental Health Services	(4,264)	29,245	-	24,981	-	-	24,981
Town Planning	(30,230)	36,667	-	6,437	-	-	6,437
Total Development Services Management	(62,334)	175,241	-	112,907	-	-	112,907
Regulatory Services							
Compliance Services	(14,357)	51,385	-	37,028	-	-	37,028
Noxious Weeds	-	101,309	-	101,309	-	-	101,309
Total Regulatory Services	(14,357)	152,694	-	138,337	-	-	138,337
Property And Risk							
Property And Risk	(151,882)	804,470	22,897	675,485	69,199	(14,264)	730,420
Cemetery Services	(18,147)	39,873	18,680	40,406	-	(18,680)	21,726
Medical Facilities	(25,200)	17,953	-	(7,247)	-	-	(7,247)
Public Halls	(5,042)	59,767	31,506	86,231	-	(31,506)	54,725
Total Property And Risk	(200,271)	922,063	73,083	794,875	69,199	(64,450)	799,624
Development And Tourism							
Tourism And Development Services	(13,825)	94,071	-	80,246	-	-	80,246
Tourism And Economic Promotion	-	13,730	-	13,730	-	-	13,730
Total Development And Tourism	(13,825)	107,801	-	93,976	-	-	93,976
Total Development Services	(290,787)	1,357,799	73,083	1,140,095	69,199	(64,450)	1,144,844

Description	Cost of Council Activities				Funding of Activities		
	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or Payments	RA Movement	(Surplus) / Deficit
Corporate And Community Services							
Corporate Services							
Corporate Services Management	(8,096)	52,034	-	43,938	-	-	43,938
Administration Services	(60,801)	209,280	-	148,479	-	-	148,479
Finance	(226,891)	403,064	-	176,173	-	-	176,173
HR Management	(27,194)	93,893	-	66,699	-	-	66,699
Payroll Services	-	(107,608)	-	(107,608)	-	(61,716)	(169,324)
WH&S And Risk Management	(7,934)	25,318	-	17,384	-	-	17,384
Learning And Development Services	(21,401)	90,767	-	69,366	-	-	69,366
Communications And IT	(281,597)	218,653	-	(62,944)	-	-	(62,944)
Supply Services	(3,473)	131,060	1,546	129,133	-	-	129,133
Total Corporate Services	(637,387)	1,116,461	1,546	480,620	-	(61,716)	418,904
Corporate and Comm Services Other							
Community Banking Agency	-	-	-	-	-	-	-
Bushfire And Emergency Services	(1,217,508)	355,529	591,520	(270,459)	-	(69,202)	(339,661)
Total Corporate And Comm Services	(1,217,508)	355,529	591,520	(270,459)	-	(69,202)	(339,661)
Children's And Community Services							
Childrens And Community Services Management	-	12,275	-	12,275	-	-	12,275
Connect 5	(52,585)	47,671	-	(4,914)	-	4,914	-
Family Day Care	(92,801)	88,687	-	(4,114)	-	4,114	-
Youth Development	(25,841)	25,811	-	(30)	-	30	-
OOSH	(13,197)	14,524	-	1,327	-	(1,327)	-
Libraries	-	125,342	34,037	159,379	-	(34,037)	125,342
Community Development	-	24,000	-	24,000	-	-	24,000
Community Transport	(73,669)	62,491	19,950	8,772	-	(8,772)	-
Multiservice Outlet	(149,557)	134,217	18,591	3,251	-	(3,251)	-
Yuluwirri Kids	(213,235)	344,280	-	131,045	-	(131,045)	-
Total Children's And Community Services	(620,885)	879,298	72,578	330,991	-	(169,374)	161,617
Total Corporate And Comm Services	(2,475,780)	2,351,288	665,644	541,152	-	(300,292)	240,860
Total General Fund	(13,725,056)	7,582,123	2,402,367	(3,741,570)	201,366	(1,105,354)	(4,645,564)
Warrumbungle Water	(1,683,024)	566,231	123,862	(992,931)	18,327	-	(972,708)
Warrumbungle Sewer	(1,258,138)	373,324	14,770	(870,044)	(35,942)	-	(967,472)
Warrumbungle Waste	(1,823,302)	495,619	7,590	(1,320,093)	-	-	(1,270,186)
Warrumbungle Quarry	(164,008)	185,975	-	21,967	10,027	-	31,994
Total Warrumbungle Shire Council	(18,654,538)	9,203,272	2,548,589	(6,902,677)	193,778	(1,105,354)	(7,823,936)
	(2)	(0)	0				
Total Cash Rev/Exp (per above)	(18,654,538)	9,203,272			Variance	9,683	
<i>Add/(Less):</i>							
<u>Non Cash Items</u>					<u>Add back RA Movement</u>		
Depreciation	-	2,396,000			Water fund	1,896	
<u>Internal Charges (to back out)</u>					Sewer Fund	(61,486)	
Plant income internal charge	1,047,016	(1,047,016)			Waste	49,907	
IT internal Charge	187,597	(187,597)			Known variance	(9,683)	
Other internal charges (Water, Sewer and Waste)	293,629	(293,629)					
Internal rent	8,108	(8,108)			Unknown Variance	(0)	
Other internal charges (built into on-costs)							
Water monitoring Internal Charge	4,016	(4,016)					
Sewer Loan (internal)	13,742	(13,742)					
Employee Oncosts (Other)	97,858	(97,858)					
Other	-	-					
Insurance Charges (internal)	64,474	(64,474)					
Suspense A/c	-	(15,985)					
<u>Other (Oncost)</u>							
Rounding	(902)	153					
Total	(16,939,000)	9,867,000					
Total Rev / Exp (accrual) per P&L	(16,939,000)	9,867,000					
Variance	-	-					

Part 5: Revenue

Description	Revenue	Revotes	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
General Revenue								
Rates Revenue	(7,623,678)	-	-	-	-	(7,623,678)	(7,497,617)	98%
Interest Revenue	(315,000)	-	-	-	-	(315,000)	(48,084)	15%
General Grants	(6,430,594)	-	-	-	-	(6,430,594)	(1,610,181)	25%
Total General Revenue	(14,369,272)	-	-	-	-	(14,369,272)	(9,155,882)	64%
Executive								
General Manager								
Management And Leadership	(116,515)	-	-	-	-	(116,515)	(27,395)	24%
Governance	(65,957)	-	-	-	-	(65,957)	(13,956)	21%
Cobbora Transition Fund	(1,837,500)	(4,039,442)	-	-	-	(5,876,942)	(98,353)	2%
Total Executive	(2,019,972)	(4,039,442)	-	-	-	(6,059,414)	(139,704)	2%
Technical Services								
Technical Services Management	-	-	-	-	-	-	-	-
Total Technical Services Management	-	-	-	-	-	-	-	-
Design Services								
Design Services Management	-	-	-	-	-	-	-	-
Emergency Services Management	-	-	-	-	-	-	-	-
Survey Investigation And Design	-	-	-	-	-	-	-	-
Asset Management	-	-	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-	-	-
Road Safety Officer	(56,715)	-	-	-	-	(56,715)	(4,935)	9%
Total Design Services	(56,715)	-	-	-	-	(56,715)	(4,935)	9%
Road Operations								
Road Operations Management	(116,131)	-	-	-	-	(116,131)	(14,975)	13%
Regional Roads M&R	(5,750,080)	-	-	-	-	(5,750,080)	(671,500)	12%
Local Roads M&R	(3,923,147)	-	(500,000)	-	-	(4,423,147)	-	0%
Aerodromes	(5,535)	-	-	-	-	(5,535)	(2,326)	42%
RMCC And Other Road Contracts	(2,000,000)	-	-	-	-	(2,000,000)	386,691	-19%
Reseals	-	(42,400)	-	-	-	(42,400)	-	0%
Private Works	(270,000)	-	-	-	-	(270,000)	(21,048)	8%
Total Road Operations	(12,064,893)	(42,400)	(500,000)	-	-	(12,607,293)	(323,158)	3%
Fleet Services								
Fleet Services Management	(88,868)	-	-	-	-	(88,868)	(20,528)	23%
Plant And Equipment	(5,641,660)	-	-	-	-	(5,641,660)	(1,297,596)	23%
Depots	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-
Total Fleet Services	(5,730,528)	-	-	-	-	(5,730,528)	(1,318,124)	23%
Urban Services								
Urban Services Management	(14,478)	-	-	-	-	(14,478)	(5,144)	36%
Horticulture	-	-	-	-	-	-	-	-
Street Cleaning	-	-	-	-	-	-	-	-
Public Amenities	-	-	-	-	-	-	-	-
Ovals	(11,753)	-	-	-	-	(11,753)	(11,997)	102%
Town Streets	(255,000)	(129,230)	-	-	-	(384,230)	-	0%
Public Swimming Pools	(123,000)	-	-	-	-	(123,000)	(555)	0%
Total Urban Services	(404,231)	(129,230)	-	-	-	(533,461)	(17,696)	3%
Total Tech Services (Excluding Water/Sewer)	(18,256,367)	(171,630)	(500,000)	-	-	(18,927,997)	(1,663,913)	9%
Development Services								
Development Services Management								
Development Services Management	(15,000)	-	-	-	-	(15,000)	(7,082)	47%
Total Development Services Management	(15,000)	-	-	-	-	(15,000)	(7,082)	47%
Regulatory Services								
Compliance Services	(38,307)	-	-	-	-	(38,307)	(14,357)	37%
Building Control	(86,000)	-	-	-	-	(86,000)	(20,758)	24%
Environmental Health Services	(35,000)	-	-	-	-	(35,000)	(4,264)	12%
Town Planning	(195,000)	-	-	-	-	(195,000)	(30,230)	16%
Noxious Weeds	-	-	-	-	-	-	-	-
Total Regulatory Services	(354,307)	-	-	-	-	(354,307)	(69,609)	20%
Property And Risk								
Property And Risk	(814,491)	-	(25,000)	-	-	(839,491)	(151,882)	18%
Cemetery Services	(91,750)	-	-	-	-	(91,750)	(18,147)	20%
Medical Facilities	(68,800)	-	-	-	-	(68,800)	(25,200)	37%
Public Halls	(64,700)	-	-	-	-	(64,700)	(5,042)	8%
Total Property And Risk	(1,039,741)	-	(25,000)	-	-	(1,064,741)	(200,271)	19%
Development And Tourism								
Tourism And Development Services	(49,993)	-	-	-	-	(49,993)	(13,825)	28%
Tourism And Economic Promotion	-	-	-	-	-	-	-	-
Total Development And Tourism	(49,993)	-	-	-	-	(49,993)	(13,825)	28%
Total Development Services	(1,459,041)	-	(25,000)	-	-	(1,484,041)	(290,787)	20%

Part 5: Revenue

Description	Revenue	Revotes	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
Corporate And Community Services								-
Corporate Services								
Corporate Services Management	(42,715)	-	-	-	-	(42,715)	(8,096)	19%
Administration Services	(277,040)	-	-	-	-	(277,040)	(60,801)	22%
Finance	(1,212,365)	-	-	-	-	(1,212,365)	(226,891)	19%
Communications And IT	(1,040,871)	-	-	-	-	(1,040,871)	(281,597)	27%
HR Management	(145,051)	-	-	-	-	(145,051)	(27,194)	19%
Payroll Services	(45,964)	-	-	-	-	(45,964)	-	0%
WH&S And Risk Management	(83,506)	-	-	-	-	(83,506)	(7,934)	10%
Learning And Development Services	(91,601)	-	-	-	-	(91,601)	(21,401)	23%
Supply Services	-	-	-	-	-	-	(3,473)	-
Total Corporate Services	(2,939,113)	-	-	-	-	(2,939,113)	(637,387)	22%
Corporate and Comm Services Other								
Bushfire And Emergency Services	(4,930,920)	(472,724)	-	-	-	(5,403,644)	(1,217,508)	23%
Community Banking Agency	-	-	-	-	-	-	-	-
Total Corporate and Comm Services Other	(4,930,920)	(472,724)	-	-	-	(5,403,644)	(1,217,508)	23%
Children's And Community Services								
Childrens And Community Services Management	(1,000)	-	-	-	-	(1,000)	-	0%
Connect 5	(201,186)	-	-	-	-	(201,186)	(52,585)	26%
Family Day Care	(411,632)	-	-	-	-	(411,632)	(92,801)	23%
Youth Development	(103,365)	-	-	-	-	(103,365)	(25,841)	25%
OOSH	(53,000)	-	-	-	-	(53,000)	(13,197)	25%
Libraries	(71,847)	-	-	-	-	(71,847)	-	0%
Community Development	-	-	-	-	-	-	-	-
Community Transport	(331,085)	-	-	-	-	(331,085)	(73,669)	22%
Multiservice Outlet	(626,914)	-	-	-	-	(626,914)	(149,557)	24%
Yuluwirri Kids	(1,426,404)	-	-	-	-	(1,426,404)	(213,235)	15%
Total Children's And Community Services	(3,226,433)	-	-	-	-	(3,226,433)	(620,885)	19%
Total Corporate And Comm Services	(11,096,466)	(472,724)	-	-	-	(11,569,190)	(2,475,780)	21%
Total General Fund	(47,201,118)	(3,689,796)	(525,000)	-	-	(51,409,914)	(13,726,066)	26%
Warrumbungle Water	(3,609,568)	(1,638,610)	-	-	-	(5,248,178)	(1,683,024)	32%
Warrumbungle Sewer	(1,616,167)	-	-	-	-	(1,616,167)	(1,258,138)	78%
Warrumbungle Waste	(2,021,261)	-	-	-	-	(2,021,261)	(1,823,302)	90%
Warrumbungle Quarry	(1,010,588)	-	-	-	-	(1,010,588)	(164,008)	16%
Total Warrumbungle Shire Council	(55,458,702)	(6,322,406)	(525,000)	-	-	(62,306,108)	(18,654,538)	30%

Reconciliation to P&L Revenue Figure

Total Cash Revenue (per above)	(55,458,702)	(62,306,108)	(18,654,538)
<i>Add/(Less):</i>			
<u>Non Cash Items</u>			
Reversal of py impairment not incl above (non cash)	-	-	-
Net share of JV not budgeted for (non-cash)	-	-	-
WDV of assets disposed not incl above (non cash)	600,000	600,000	-
Move FFF recoup to Revenue	(20,000)	(20,000)	-
<u>Internal Charges (to back out)</u>			
Plant income internal charge	4,711,660	4,711,660	1,047,016
IT internal Charge	740,871	740,871	187,597
Other internal charges (Fleet, Water, Sewer and Waste)	1,342,244	1,342,244	293,629
Internal rent	32,430	32,430	8,108
Water monitoring Internal Charge	16,307	16,307	4,016
Sewer Loan (internal)	54,968	54,968	13,742
Employee Oncosts (Other)	723,291	723,291	97,858
Other Internal Income	-	-	-
Insurance Charges (internal)	273,367	273,367	64,474
<u>Other</u>			
Rounding	(1,436)	(1,030)	(902)
Total	(46,985,000)	(53,832,000)	(16,939,000)
Total Revenue (accrual) per P&L	(46,985,000)	(53,832,000)	(16,939,000)
Variance	-	-	-

Part 5: Revenue (Continued)

Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
General Revenue				
General Revenue	(14,369,272)	(9,155,882)	64%	General Revenue is on Budget with Rates at 98%, General Grants 25% and interest at 15%.
Total General Revenue	(14,369,272)	(9,155,882)	64%	
Executive				
Executive	(6,059,414)	(139,704)	2%	Under-receipt in Executive Services due to non-receipt of \$1.7m of CTF grants which are paid post completion of works. This amount relates to the Three Rivers Retirement project (Stage 1 is \$4.45m total).
Total Executive	(6,059,414)	(139,704)	NB	
Technical Services				
Technical Services Management	-	-	NB	N/A
Design Services	(56,715)	(4,935)	9%	Road Safety Officer revenue currently under budget due to timing
Road Operations	(12,607,293)	(323,158)	3%	Road Operations income is currently \$2.7m under pro rata budget mainly due to: * Timing in Receipt of LIRS Grant (\$37k); * Timing in Receipt of Rural Road Grant (\$48k) ; * Roads to Recovery Grant (\$897k); * Private Works revenue (\$47k); * Non Receipt of RMS charges (\$887k)
Fleet Services	(5,730,528)	(1,318,124)	23%	Fleet Service Revenue is roughly on Budget
Urban Services	(533,461)	(17,696)	3%	Timing difference caused by timing in grant income of \$255k (Town streets, capital cont.) and in public swimming pool entry fees.
Total Tech Services (Excl Water/Sewer)	(18,927,997)	(1,663,913)	9%	
Development Services				
Development Services Management	(15,000)	(7,082)	47%	Well over pro rata budget due to a higher than expected Private works Revenue (\$7k)
Regulatory Services	(354,307)	(69,609)	20%	Slightly under pro rata Budget (\$23k) primarily due to Town planning- sec 603 (\$18.5k) and Regulatory Fees in Environmental Health Services (\$5k)
Property And Risk	(1,064,741)	(200,271)	19%	Under Budget due to timing difference in: * receipt of Insurance Reimbursement (\$130k); * receipt of Grant for Public Hall (\$40k).
Development And Tourism	(49,993)	(13,825)	28%	Per Budget
Total Development Services	(1,484,041)	(290,787)	20%	
Corporate And Community Services				
Corporate Services	(2,939,113)	(637,387)	22%	Slightly under pro rata Budget due to timing, RMS Agency fees (\$34k) and Internal charges
Corporate and Comm Services Other	(5,403,644)	(1,217,508)	23%	Roughly per Budget.
Children's And Community Services	(3,226,433)	(620,885)	19%	Slightly under pro rata Budget (\$185.7k) mainly due to timing in Yuluwirri Kids fees (\$100k)
Total Corporate And Comm Services	(11,569,190)	(2,475,780)	21%	
Total General Fund	(52,409,914)	(13,726,066)	26%	
Warrumbungle Water	(5,248,178)	(1,683,024)	32%	Water revenue is well over pro rata budget for Annual Rates (100% up front) but User Fees are below budget due to timing. A further shortfall is due to low Private Works and the timing in receipt of grant monies for new bores.
Warrumbungle Sewer	(1,616,167)	(1,258,138)	78%	Roughly per budget once adjusted for up front annual fees.
Warrumbungle Waste	(2,021,261)	(1,823,302)	90%	Roughly per budget once adjusted for up front annual fees.
Warrumbungle Quarry	(1,010,588)	(164,008)	16%	Quarries revenues are under budget due to timing (roadwork is seasonal).
Total Warrumbungle Shire Council	(62,306,108)	(18,654,538)	30%	

Part 6: Recurrent Expenditure

Description	Expense	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Spent to date
General Revenue							
Rates Revenue	-	-	-	-	-	-	-
Interest Revenue	-	-	-	-	-	-	-
General Grants	-	-	-	-	-	-	-
Total General Revenue	-	-	-	-	-	-	-
Executive							
General Manager							
Management And Leadership	385,427	-	-	-	385,427	122,400	32%
Governance	369,982	-	-	-	369,982	146,164	40%
Cobbora Transition Fund	-	-	-	-	-	-	-
Total Executive	755,409	-	-	-	755,409	268,564	36%
Technical Services							
Technical Services Management	146,318	-	-	-	146,318	41,722	29%
Total Technical Services Management	146,318	-	-	-	146,318	41,722	29%
Design Services							
Design Services Management	92,450	-	-	-	92,450	7,445	8%
Emergency Services Management	109,647	-	-	-	109,647	22,659	21%
Survey Investigation And Design	122,617	-	-	-	122,617	47,964	39%
Asset Management	68,881	-	-	-	68,881	42,371	62%
NSW Fire Brigade	44,521	-	-	-	44,521	22,363	50%
Road Safety Officer	108,197	-	-	-	108,197	25,919	24%
Total Design Services	546,313	-	-	-	546,313	168,721	31%
Road Operations							
Road Operations Management	283,682	-	-	-	283,682	185,766	65%
Regional Roads M&R	1,471,375	-	-	-	1,471,375	283,868	19%
Local Roads M&R	2,572,680	500,000	-	-	3,072,680	806,585	26%
Aerodromes	111,022	-	-	-	111,022	15,673	14%
RMCC And Other Road Contracts	1,849,997	-	-	-	1,849,997	449,762	24%
Reseals	-	-	-	-	-	-	-
Private Works	220,000	-	-	-	220,000	11,363	5%
Total Road Operations	6,508,756	500,000	-	-	7,008,756	1,753,017	25%
Fleet Services							
Fleet Services Management	408,284	-	-	-	408,284	48,836	12%
Plant And Equipment	2,288,087	-	-	-	2,288,087	814,074	36%
Depots	88,521	-	-	-	88,521	37,783	43%
Workshops	44,922	-	-	-	44,922	15,576	35%
Total Fleet Services	2,829,814	-	-	-	2,829,814	916,269	32%
Urban Services							
Urban Services Management	170,637	-	-	-	170,637	84,359	49%
Horticulture	758,985	-	-	-	758,985	137,015	18%
Street Cleaning	283,202	-	-	-	283,202	68,044	24%
Public Ammenities	249,391	-	-	-	249,391	67,499	27%
Ovals	355,412	-	-	-	355,412	91,784	26%
Town Streets	503,275	-	-	-	503,275	182,937	36%
Public Swimming Pools	623,098	-	-	-	623,098	93,105	15%
Total Urban Services	2,944,000	-	-	-	2,944,000	724,743	25%
Total Tech Services (Excluding Water/Sewer)	12,975,201	500,000	-	-	13,475,201	3,604,472	27%
Development Services							
Development Services Management							
Development Services Management	278,738	-	-	-	278,738	75,310	27%
Total Development Services Management	278,738	-	-	-	278,738	75,310	27%
Regulatory Services							
Compliance Services	204,576	-	-	-	204,576	51,385	25%
Building Control	123,882	-	-	-	123,882	34,019	27%
Environmental Health Services	75,969	-	-	-	75,969	29,245	38%
Town Planning	151,328	60,000	-	-	211,328	36,667	17%
Noxious Weeds	102,305	-	-	-	102,305	101,309	99%
Total Regulatory Services	658,060	60,000	-	-	718,060	252,625	35%
Property And Risk							
Property And Risk	1,417,400	-	-	-	1,417,400	804,470	57%
Cemetery Services	176,771	-	-	-	176,771	39,873	23%
Medical Facilities	59,887	-	-	-	59,887	17,953	30%
Public Halls	263,157	-	-	-	263,157	59,767	23%
Total Property And Risk	1,917,215	-	-	-	1,917,215	922,063	48%
Development And Tourism							
Tourism And Development Services	370,288	-	-	-	370,288	94,071	25%
Tourism And Economic Promotion	47,819	-	-	-	47,819	13,730	29%
Total Development And Tourism	418,107	-	-	-	418,107	107,801	26%
Total Development Services	3,272,120	60,000	-	-	3,332,120	1,357,799	41%

Part 6: Recurrent Expenditure

Description	Expense	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Spent to date
Corporate And Community Services							-
Corporate Services							
Corporate Services Management	212,698	-	-	-	212,698	52,034	24%
Administration Services	963,015	-	-	-	963,015	209,280	22%
Finance	1,566,769	-	-	-	1,566,769	403,064	26%
Communications And IT	1,080,600	-	-	-	1,080,600	218,653	20%
HR Management	366,356	-	-	-	366,356	93,893	26%
Payroll Services	216,768	-	-	-	216,768	(107,608)	-50%
WH&S And Risk Management	163,949	-	-	-	163,949	25,318	15%
Learning And Development Services	401,921	-	-	-	401,921	90,767	23%
Supply Services	408,923	-	-	-	408,923	131,060	32%
Total Corporate Services	5,380,999	-	-	-	5,380,999	1,116,461	21%
Corporate And Comm Other							
Bushfire And Emergency Services	3,836,476	-	-	-	3,836,476	355,529	9%
Community Banking Agency	-	-	-	-	-	-	-
Total Corporate And Comm Other	3,836,476	-	-	-	3,836,476	355,529	9%
Children's And Community Services							
Childrens And Community Services Management	64,200	-	-	-	64,200	12,275	19%
Connect 5	201,243	-	-	-	201,243	47,671	24%
Family Day Care	396,224	-	-	-	396,224	88,687	22%
Youth Development	104,619	-	-	-	104,619	25,811	25%
OOSH	52,097	-	-	-	52,097	14,524	28%
Libraries	661,346	-	-	-	661,346	125,342	19%
Community Development	96,000	-	-	-	96,000	24,000	25%
Community Transport	254,128	-	-	-	254,128	62,491	25%
Multiservice Outlet	582,186	-	-	-	582,186	134,217	23%
Yuluwirri Kids	1,390,611	-	-	-	1,390,611	344,280	25%
Total Children's And Community Services	3,802,654	-	-	-	3,802,654	879,298	23%
Total Corporate And Comm Services	13,020,129	-	-	-	13,020,129	2,351,288	18%
Total General Fund	30,022,859	560,000	-	-	30,582,859	7,582,123	25%
Warrumbungle Water	2,334,477	-	-	-	2,334,477	566,231	24%
Warrumbungle Sewer	1,336,475	-	-	-	1,336,475	373,324	28%
Warrumbungle Waste	1,889,308	-	-	-	1,889,308	495,619	26%
Warrumbungle Quarry	961,016	-	-	-	961,016	185,975	19%
Total Warrumbungle Shire Council	36,544,135	560,000	-	-	37,104,135	9,203,272	25%
Less FFF Adjustments	(205,037)	-	-	-	(205,037)	-	0%
Total	36,339,098	560,000	-	-	36,899,098	9,203,272	25%

Reconciliation to P&L Expenditure Figure

Total Cash Expenditure (per above)	36,339,098	36,899,098	9,203,272
<i>Add/(Less):</i>			
<u>Non Cash Items</u>			
Depreciation	9,584,000	9,584,000	2,396,000
Net share of JV not budgeted for (non-cash)	-	-	-
AASB 119 Adjustments	-	-	-
Move FFF recoup to Revenue	20,000	20,000	-
Remediation Amortisation	-	-	-
Suspense Issue			
<u>Internal Charges (to back out)</u>			
Plant income internal charge	(4,711,660)	(4,711,660)	(1,047,016)
IT internal Charge	(740,871)	(740,871)	(187,597)
Other internal charges (Water, Sewer and Waste)	(1,342,244)	(1,342,244)	(293,629)
Internal rent	(32,430)	(32,430)	(8,108)
Water monitoring Internal Charge	(16,307)	(16,307)	(4,016)
Sewer Loan (internal)	(54,968)	(54,968)	(13,742)
Other on-costs	-	-	(97,858)
Employee Oncosts (Other)	(723,291)	(723,291)	-
Insurance Charges (internal)	(273,367)	(273,367)	(64,474)
Suspense Items	-	-	(15,985)
Other			
<u>Other</u>			
Rounding	1,040	1,040	153
Total	38,049,000	38,609,000	9,867,000
Total Expenditure (accrual) per P&L	38,049,000	38,609,000	9,867,000
Variance	-	-	-

Part 6: Recurrent Expenditure (Continued)

Description	Expenditure Revised Budget	Expenditure Actuals	Var %	Reason for Variance
General Revenue				
General Revenue	-	-	NB	-
Total General Revenue	-	-	NB	
Executive				
Executive	755,409	268,564	36%	Unbudgeted ongoing consultancy fees relating to the Wind Farm, Cobborah Coal and other matters. Due to the unpredictable nature of these consultancies, this budget will be revisited in due course.
Total Executive	755,409	268,564	52%	
Technical Services				
Technical Services Management	146,318	41,722	29%	Roughly as per Budget
Design Services	546,313	168,721	31%	Slightly over pro rata Budget (\$32k) due to: * Higher Salaries for Asset/Design Management (\$12.5k) * Survey Investigation And Design (\$17.5K) * Higher contribution to NSW Fire Brigade (\$11k)
Road Operations	7,008,756	1,753,017	25%	Roughly as per Budget
Fleet Services	2,829,814	916,269	32%	Fleet Services is over the pro rata budget due to: * Registration and Insurance roughly per annual budget and fully paid * Minor R&M (\$10k) is higher than the pro rata budget
Urban Services	2,944,000	724,743	25%	Roughly as per Budget
Total Tech Services (Excl Water/Sewer)	13,475,201	3,604,472	27%	
Development Services				
Development Services Management	278,738	75,310	27%	Roughly as per Budget
Regulatory Services	718,060	252,625	35%	Regulatory Services is over the pro rata budget predominantly due to the paying of the Noxious Weeds (\$101.3k) bill upfront.
Property And Risk	1,917,215	922,063	48%	Property and Risk is over the pro rata budget predominantly due to the paying of major Insurance bills (\$453k) upfront and unbudgeted Crown Reserve Trust expenses (\$9k).
Development And Tourism	418,107	107,801	26%	Roughly as per Budget
Total Development Services	3,332,120	1,357,799	41%	
Corporate And Community Services				
Corporate Services	5,380,999	1,116,461	21%	Corporate Services, excluding RFS, is \$322.9k under the pro-rata budget due to employee provisions such as Public Holidays and is comparable to this time last year. Considered a timing issue.
Corporate And Comm Other	3,836,476	355,529	9%	Well under budget due to the NSW Rural Fire Service Levy being processed at year end.
Children's And Community Services	3,802,654	879,298	23%	Roughly per budget
Total Corporate And Comm Services	13,020,129	2,351,288	18%	
Total General Fund	30,582,859	7,582,123	25%	
Warrumbungle Water	2,334,477	566,231	24%	Roughly per budget
Warrumbungle Sewer	1,336,475	373,324	28%	Slightly over pro rata budget due to accelerated maintenance programs for Mains
Warrumbungle Waste	1,889,308	495,619	26%	Roughly per budget
Warrumbungle Quarry	961,016	185,975	19%	Under budget due to lower than budgeted Product costs.
Total Warrumbungle Shire Council	37,104,135	9,203,272	25%	

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
General Revenue								
Rates Revenue	-	-	-	-	-	-	-	-
Interest Revenue	-	-	-	-	-	-	-	-
General Grants	-	-	-	-	-	-	-	-
Total General Revenue	-	-	-	-	-	-	-	-
Executive								
General Manager								
Management And Leadership	-	-	-	-	-	-	-	-
Governance	-	-	-	-	-	-	-	-
Cobbora Transition Fund	1,837,500	4,039,442	-	-	-	5,876,942	163,414	3%
Total Executive	1,837,500	4,039,442	-	-	-	5,876,942	163,414	3%
Technical Services								
Technical Services Management	-	-	-	-	-	-	-	-
Total Technical Services Management	-	-	-	-	-	-	-	-
Design Services								
Design Services Management	-	-	-	-	-	-	8,294	-
Emergency Services Management	-	-	-	-	-	-	-	-
Survey Investigation And Design	42,500	16,418	-	-	-	58,918	-	0%
Asset Management	-	-	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-	-	-
Road Safety Officer	-	-	-	-	-	-	-	-
Total Design Services	42,500	16,418	-	-	-	58,918	8,294	14%
Road Operations								
Road Operations Management	-	-	-	-	-	-	-	-
Regional Roads M&R	4,344,971	914,643	-	-	-	5,259,614	338,588	6%
Local Roads M&R	3,657,997	1,277,308	-	-	-	4,935,305	417,439	8%
Aerodromes	20,000	-	-	-	-	20,000	-	0%
Village Streets	-	-	-	-	-	-	-	-
RMCC And Other Road Contracts	-	-	-	-	-	-	-	-
Reseals	-	-	-	-	-	-	-	-
Private Works	-	-	-	-	-	-	-	-
Total Road Operations	8,022,968	2,191,951	-	-	-	10,214,919	756,027	7%
Fleet Services								
Fleet Services Management	-	-	-	-	-	-	-	-
Plant And Equipment	2,530,000	244,604	-	-	-	2,774,604	496,554	18%
Depots	-	-	-	-	-	-	3,345	-
Workshops	-	-	-	-	-	-	-	-
Total Fleet Services	2,530,000	244,604	-	-	-	2,774,604	499,899	18%
Urban Services								
Urban Services Management	-	-	-	-	-	-	-	-
Horticulture	133,000	34,000	-	-	-	167,000	-	0%
Street Cleaning	-	-	-	-	-	-	-	-
Public Ammenities	-	-	-	-	-	-	-	-
Ovals	238,000	25,000	-	-	-	263,000	44,430	17%
Town Streets	1,266,500	344,649	-	-	-	1,611,149	187,667	12%
Public Swimming Pools	148,000	32,193	-	-	-	180,193	3,909	2%
Total Urban Services	1,785,500	435,842	-	-	-	2,221,342	236,006	11%
Total Tech Services (Excluding Water/Sewer)	12,380,968	2,888,815	-	-	-	15,269,783	1,500,226	10%
Development Services								
Development Services Management								
Development Services Management	-	-	-	-	-	-	-	-
Building Control	-	-	-	-	-	-	-	-
Environmental Health Services	-	-	-	-	-	-	-	-
Town Planning	-	-	-	-	-	-	-	-
Total Dev Services Management	-	-	-	-	-	-	-	-
Regulatory Services								
Compliance Services	-	-	-	-	-	-	-	-
Noxious Weeds	-	-	-	-	-	-	-	-
Total Regulatory Services	-	-	-	-	-	-	-	-
Property And Risk								
Property And Risk	77,100	60,044	25,000	-	-	162,144	22,897	14%
Cemetery Services	-	-	-	-	-	-	18,680	-
Medical Facilities	-	-	-	-	-	-	-	-
Public Halls	70,000	47,708	-	-	-	117,708	31,506	27%
Total Property And Risk	147,100	107,752	25,000	-	-	279,852	73,083	26%
Development And Tourism								
Tourism And Development Services	27,000	17,999	-	-	-	44,999	-	0%
Tourism And Economic Promotion	-	-	-	-	-	-	-	-
Total Development And Tourism	27,000	17,999	-	-	-	44,999	-	0%
Total Development Services	174,100	125,751	25,000	-	-	324,851	73,083	22%

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
Corporate And Community Services								-
Corporate Services Management	-	-	-	-	-	-	-	-
Total Corporate Services Management	-	-	-	-	-	-	-	-
Administration & Customer Services								
Administration Services	-	-	-	-	-	-	-	-
Community Banking Agency	-	-	-	-	-	-	-	-
Total Admin & Customer Services	-	-	-	-	-	-	-	-
Bushfire And Emergency Services	1,611,400	535,361	-	-	-	2,146,761	591,520	28%
Total Bushfire & Emergency Services	1,611,400	535,361	-	-	-	2,146,761	591,520	28%
Finance								
Total Finance	-	-	-	-	-	-	-	-
Communications And IT	493,350	107,460	-	-	-	600,810	-	0%
Total Communications And IT	493,350	107,460	-	-	-	600,810	-	0%
Human Resources								
HR Management	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-	-	-
WH&S And Risk Management	-	-	-	-	-	-	-	-
Learning And Development Services	-	-	-	-	-	-	-	-
Total HR	-	-	-	-	-	-	-	-
Children's And Community Services								
Childrens And Community Services Management	-	-	-	-	-	-	-	-
Connect 5	-	-	-	-	-	-	-	-
Family Day Care	-	20,000	-	-	-	20,000	-	0%
Youth Development	-	-	-	-	-	-	-	-
OOSH	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	34,037	-
Community Development	-	-	-	-	-	-	-	-
Community Transport	118,000	-	-	-	-	118,000	19,950	17%
Multiservice Outlet	-	43,000	18,591	-	-	61,591	18,591	30%
Yuluwirri Kids	-	-	-	-	-	-	-	-
Total Children's & Community Services	118,000	63,000	18,591	-	-	199,591	72,578	36%
Supply Services	50,000	-	-	-	-	50,000	1,546	3%
Total Supply Services	50,000	-	-	-	-	50,000	1,546	3%
Total Corporate And Comm Services	2,272,750	705,821	18,591	-	-	2,997,162	665,644	22%
Total General Fund	16,665,318	7,759,829	43,591	-	-	24,468,738	2,402,367	10%
Warrumbungle Water	2,140,000	1,944,649	-	-	-	4,084,649	123,862	3%
Warrumbungle Sewer	493,000	-	-	-	-	493,000	14,770	3%
Warrumbungle Waste	320,000	-	-	-	-	320,000	7,590	2%
Warrumbungle Quarry	-	-	-	-	-	-	-	-
Total Warrumbungle Shire Council	19,618,318	9,704,478	43,591	-	-	29,366,387	2,548,589	9%

Description	2016/17 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used
Executive Services									
CTF - Three Rivers Retirement Village	1,837,500	4,019,442	-	-	-	5,856,942	130,957	5,725,985	2.24%
CTF - MPC Rejuvenation/Jubilee Hall	-	-	-	-	-	-	28,267	(28,267)	100.00%
CTF - Jubilee Hall	-	-	-	-	-	-	4,049	(4,049)	100.00%
CTF - Bolaroo St Streetscape	-	20,000	-	-	-	20,000	140	19,860	0.70%
Executive Services Total	1,837,500	4,039,442	-	-	-	5,876,942	163,414	5,713,528	2.78%
Corporate Services									
Bushfire and Emergency Services						-			
RFS - Fire Control Centre Coonabarabran	500,000	535,361	-	-	-	1,035,361	591,473	443,888	57.13%
RFS - Station Improvements	87,000	-	-	-	-	87,000	47	86,953	0.05%
RFS - Mowrock Station	50,000	-	-	-	-	50,000	-	50,000	0.00%
RFS - Weetaliba Station	50,000	-	-	-	-	50,000	-	50,000	0.00%
RFS - Vehicles	924,400	-	-	-	-	924,400	-	924,400	0.00%
Bushfire and Emergency Services Total	1,611,400	535,361	-	-	-	2,146,761	591,520	1,555,241	27.55%
Communications & IT									
Blue point Integration	10,000	23,625	-	-	-	33,625	-	33,625	0.00%
Point to point wifi Coona Office	208,000	-	-	-	-	208,000	-	208,000	0.00%
InfoXpert (mobile & web portal modules)	7,350	-	-	-	-	7,350	-	7,350	0.00%
Authority Asset Management Software	208,000	-	-	-	-	208,000	-	208,000	0.00%
Point to point WIFI for remote sights	-	18,693	-	-	-	18,693	-	18,693	0.00%
Microsoft Server Licenses & SA	-	39,025	-	-	-	39,025	-	39,025	0.00%
Replacement IT Server Hardware	20,000	16,230	-	-	-	36,230	-	36,230	0.00%
Replacement PCs	40,000	9,887	-	-	-	49,887	-	49,887	0.00%
Communications & IT Total	493,350	107,460	-	-	-	600,810	-	600,810	0.00%
Yuluwirri Kids									
Yuluwirri Kids Bike Path	-	20,000	-	-	-	20,000	-	20,000	0.00%
Yuluwirri Kids Total	-	20,000	-	-	-	20,000	-	20,000	0.00%
Family Support Services Total	-	20,000	-	-	-	20,000	-	20,000	0.00%
Warrumbungle Community Care									
Community Transport									
Community Transport Capital	98,000	-	-	-	-	98,000	19,950	78,050	20.36%
Trips Program	20,000	-	-	-	-	20,000	-	20,000	0.00%
Community Transport Total	118,000	-	-	-	-	118,000	19,950	98,050	16.91%
Multiservice Outlet									
Dunedoo Library Extension	-	43,000	-	-	-	43,000	34,037	8,963	79.16%
MSO Capital Replacements	-	-	18,591	-	-	18,591	18,591	0	100.00%
Multiservice Outlet Total	-	43,000	18,591	-	-	61,591	52,628	8,963	85.45%

Description	2016/17 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used
Warrumbungle Community Care Total	118,000	43,000	18,591	-	-	179,591	72,578	107,013	40.41%
Supply Services									
WHS - Chemical Storage For Legislative	50,000	-	-	-	-	50,000	1,546	48,454	3.09%
Supply Services Total	50,000	-	-	-	-	50,000	1,546	48,454	3.09%
Corporate Services Total	2,272,750	705,821	18,591	-	-	2,997,162	665,644	2,331,518	22.21%
Development Services									
Tourism and Development Services									
Shire Entrance Signs	20,000	17,999	-	-	-	37,999	-	37,999	0.00%
Re-carpet Exhibition Space	7,000	-	-	-	-	7,000	-	7,000	0.00%
Tourism and Development Services Total	27,000	17,999	-	-	-	44,999	-	44,999	0.00%
Property & Risk									
Council Offices & Other Property									
Mullaley Recreation Grounds Upgrade intersection	20,000	-	-	-	-	20,000	-	20,000	0.00%
Baradine - Installation of Carport	2,100	-	-	-	-	2,100	-	2,100	0.00%
Memorial Wall at old Coonabarabran Cemet		7,197	-	-	-	7,197	18,680	(11,483)	259.55%
Nandi Park / Timor Rock Amenities Blocks	25,000	5,847	-	-	-	30,847	-	30,847	0.00%
Roof Repairs - Coona Office		10,000	-	-	-	10,000	-	10,000	0.00%
Service NSW - Coona Office		-	25,000	-	-	25,000	22,897	2,103	91.59%
Coona Youth centre - Refinish indoor court		27,000	-	-	-	27,000	16,413	10,587	60.79%
Disabled access Coolah Office	30,000	10,000	-	-	-	40,000	-	40,000	0.00%
Council Offices & Other Property Total	77,100	60,044	25,000	-	-	162,144	57,990	104,154	35.76%
Public Halls									
Mendooran Hall - Stage & Kitchen Refurb	30,000	-	-	-	-	30,000	-	30,000	0.00%
Hall Baradine - Disabled Access		27,500	-	-	-	27,500	-	27,500	0.00%
Baradine Hall - Toilet Refurbishment		20,208	-	-	-	20,208	15,093	5,115	74.69%
VRA Shed Coolah	40,000	-	-	-	-	40,000	-	40,000	0.00%
Public Halls Total	70,000	47,708	-	-	-	117,708	15,093	102,615	12.82%
Property & Risk Total	147,100	107,752	25,000	-	-	279,852	73,083	206,769	26.11%
Development Services Total	174,100	125,751	25,000	-	-	324,851	73,083	251,768	22.50%
Technical Services									
Asset Design Services									
Design Projects Survey Equip-Cap	12,000	-	-	-	-	12,000	-	12,000	0.00%
Design Services Software Upgrade	13,000	12,160	-	-	-	25,160	3,098	22,062	12.31%
Laptop Computer Traffic Counter	7,500	-	-	-	-	7,500	-	7,500	0.00%
GPS Handheld Units	10,000	-	-	-	-	10,000	-	10,000	0.00%
Bike Plan	-	4,258	-	-	-	4,258	5,196	(938)	122.02%
Asset Design Services Total	42,500	16,418	-	-	-	58,918	8,294	50,624	14.08%

Description	2016/17 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used
Fleet Services									
Minor Plant Purchases	15,000	-	-	-	-	15,000	-	15,000	0.00%
Coona Workshop Capital items		18,000	-	-	-	18,000	3,345	14,655	18.58%
Plant & Equipment Purchases	2,515,000	226,604	-	-	-	2,741,604	496,554	2,245,050	18.11%
Fleet Services Total	2,530,000	244,604	-	-	-	2,774,604	499,899	2,274,705	18.02%
Road Operations									
Reseals									
Baradine Streets Reseals	48,500	12,606	-	-	-	61,106	-	61,106	0.00%
Binnaway Streets Reseals	46,600	-	-	-	-	46,600	-	46,600	0.00%
Coolah Streets Reseals	57,600	-	-	-	-	57,600	-	57,600	0.00%
Coonabarabran Streets Reseals	118,300	72,025	-	-	-	190,325	-	190,325	0.00%
Local Roads Reseals	535,537	-	-	-	-	535,537	-	535,537	0.00%
Dunedoo Streets Reseals	54,800	-	-	-	-	54,800	-	54,800	0.00%
Bugaldie Goorianawa Rd	-	42,400	-	-	-	42,400	367	42,033	0.87%
Mendooran Streets Reseals	16,600	-	-	-	-	16,600	-	16,600	0.00%
Total Reseals	877,937	127,031	-	-	-	1,004,968	367	1,004,601	0.04%
Local Roads									
Box Bridge Road	-	52,500	-	-	-	52,500	-	52,500	0.00%
Bugaldie/Goorianawa Road (Just east of Baradine Road)	-	125,576	-	-	-	125,576	95,324	30,252	75.91%
Coonagoony Bridge	-	260,868	-	-	-	260,868	149,739	111,129	57.40%
Local Roads Resheeting	600,000	-	-	-	-	600,000	5,511	594,489	0.92%
Piambra Rd	300,000	-	-	-	-	300,000	-	300,000	0.00%
Boomley Rd - Resheeting	-	30,505	-	-	-	30,505	8,787	21,718	28.80%
Box Ridge Rd - Resheeting	-	93,561	-	-	-	93,561	12,160	81,401	13.00%
Carmel Ln - Resheeting	-	47,728	-	-	-	47,728	-	47,728	0.00%
Narrawa (South) - Resheeting	-	17,700	-	-	-	17,700	773	16,927	4.37%
Sansons Lane - Resheeting	-	-	-	-	-	-	322	(322)	100.00%
Uliman Rd - Resheeting	-	40,648	-	-	-	40,648	-	40,648	0.00%
Yuggel Rd - Resheeting	-	74,089	-	-	-	74,089	-	74,089	0.00%
Quia Road - Near Lake Edna	60,000	-	-	-	-	60,000	-	60,000	0.00%
Neilrex Rd Pavement Rehabilitation	-	245,472	-	-	-	245,472	39,140	206,332	15.94%
Ross Crossing	-	161,630	-	-	-	161,630	49,598	112,032	30.69%
Mia Mia Road - Causeway Rehabilitation	60,000	-	-	-	-	60,000	-	60,000	0.00%
Napier Lane - Causeway Rehabilitation (Garrawilla)	60,000	-	-	-	-	60,000	-	60,000	0.00%
Napier Lane - Causeway Rehabilitation (Mt Warwick)	60,000	-	-	-	-	60,000	-	60,000	0.00%
Quia Rd Rehabilitation	200,000	-	-	-	-	200,000	-	200,000	0.00%
Rotherwood Rd Rehabilitation	150,000	-	-	-	-	150,000	-	150,000	0.00%

Description	2016/17 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used
Turee Vale Road Rehabilitation	150,000	-	-	-	-	150,000	-	150,000	0.00%
Gentle Annie Rd Unsealed Rd Pavement Rehab	250,000	-	-	-	-	250,000	-	250,000	0.00%
Beni Crossing Road near Dennykymine Road	190,060	-	-	-	-	190,060	-	190,060	0.00%
Wyuna Road - Extension of seal	200,000	-	-	-	-	200,000	945	199,055	0.47%
Neilrex Rd Unsealed Rd Pavement Rehab	200,000	-	-	-	-	200,000	-	200,000	0.00%
Lawson Park Rd - Narangarrie Val	150,000	-	-	-	-	150,000	7,500	142,500	5.00%
Wyuna Rd - Resheeting	150,000	-	-	-	-	150,000	47,273	102,727	100.00%
Local Roads Total	2,780,060	1,150,277	-	-	-	3,930,337	417,072	3,513,265	10.61%
Regional Roads									
Regional Roads Reseals - MR129 (Quirindi Quambone)	-	107,810	-	-	-	107,810	-	107,810	0.00%
Main Road 55 Pavement Widening And Rehab	800,000	-	-	-	-	800,000	10,670	789,330	1.33%
Shoulder widening MR129 - Purlewaugh Road	135,015	-	-	-	-	135,015	-	135,015	0.00%
Shoulder widening MR618	169,000	-	-	-	-	169,000	18,750	150,250	11.09%
Regional Roads Reseals	615,891	-	-	-	-	615,891	32,894	582,997	5.34%
Shoulder widening MR129 - Baradine Road (Coonamble	525,065	139,978	-	-	-	665,043	-	665,043	0.00%
Timor Road - Shoulder Rehabilitation	-	350,000	-	-	-	350,000	135,949	214,051	38.84%
Australian Black Spot Program (Widen Shoulders, Cuve Advisors, Guardrails and Steep Embankment on Black Stump Way 8km South of Coolah)	-	218,712	-	-	-	218,712	64,814	153,898	29.63%
Australian Govt Black Spot Program (Widen Shoulder, Install CAM's and Curve Advisories on Baradine Road)	-	98,143	-	-	-	98,143	46,008	52,135	46.88%
Alison Bridge	2,100,000	-	-	-	-	2,100,000	29,503	2,070,497	1.40%
Regional Roads Total	4,344,971	914,643	-	-	-	5,259,614	338,588	4,921,026	6.44%
Aerodromes									
Repainting of Coonaa Terminal Building	20,000	-	-	-	-	20,000	-	20,000	0.00%
Aerodromes Total	20,000	-	-	-	-	20,000	-	20,000	0.00%
Road Operations Total	8,022,968	2,191,951	-	-	-	10,214,919	756,027	9,458,892	7.40%
Urban Services									
Horticulture									
Softfall Upgrade - Len Guy Park	20,000	-	-	-	-	20,000	-	20,000	0.00%
Lions Park Shade renewal (Baradine)	10,000	-	-	-	-	10,000	-	10,000	0.00%
Wheelchair Access path - Lions Park (internal)	15,000	-	-	-	-	15,000	-	15,000	0.00%
Wheelchair Access path - Lions Park (from Darling	8,000	-	-	-	-	8,000	-	8,000	0.00%
Wheelchair Access path - McMasters Park (internal)	25,000	-	-	-	-	25,000	-	25,000	0.00%
Milling Park - Irrigation System	35,000	-	-	-	-	35,000	-	35,000	0.00%
Softfall under playground equipment (Coolah)	20,000	-	-	-	-	20,000	-	20,000	0.00%
Horticulture Total	133,000	-	-	-	-	133,000	-	133,000	0.00%

Description	2016/17 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used
Ovals									
Master Plan for Each Sporting Precinct	-	25,000	-	-	-	25,000	-	25,000	0.00%
Bowen Oval Redevelopment	8,000	-	-	-	-	8,000	-	8,000	0.00%
Baradine Oval Canteen	-	34,000	-	-	-	34,000	40,730	(6,730)	119.79%
Coonabarabran Netball Courts	200,000	-	-	-	-	200,000	-	200,000	0.00%
Coonabarabran Regional Netball/Basketbal		-	-	-	-	-	3,700	(3,700)	100.00%
Robertson Oval - Amenities refurbishment (Canteen	30,000	-	-	-	-	30,000	-	30,000	0.00%
Ovals Total	238,000	59,000	-	-	-	297,000	44,430	252,570	14.96%
Swimming Pools									
Baradine Re-Connection of Lights over pool	-	8,060	-	-	-	8,060	-	8,060	0.00%
C'Bran Upgrade of Signage	-	-	-	-	-	-	295	(295)	100.00%
C'Bran Installation of Hot Water to Amenities	-	12,953	-	-	-	12,953	-	12,953	0.00%
Baradine - Painting External Building stage 1 & 2	11,500	-	-	-	-	11,500	-	11,500	0.00%
Baradine Shade Structure	40,000	-	-	-	-	40,000	-	40,000	0.00%
Baradine Upgrade Kiosk & Hot water System	1,500	-	-	-	-	1,500	1,300	200	86.67%
C'Bran Rainwater Tank & Pump for Irrigation	7,000	-	-	-	-	7,000	-	7,000	0.00%
Coolah Lighting over main pool	20,000	-	-	-	-	20,000	-	20,000	0.00%
Coolah Rain Tank & Pump for Irrigation	4,000	-	-	-	-	4,000	-	4,000	0.00%
Coolah Solar project to heat pool	43,000	-	-	-	-	43,000	-	43,000	0.00%
Dunedoo Pool Improvement	5,000	-	-	-	-	5,000	2,314	2,686	46.27%
Mendooran Upgrades to S/Club Room	1,000	-	-	-	-	1,000	-	1,000	0.00%
C'Bran Pool Maintenance and Repairs	15,000	11,180	-	-	-	26,180	-	26,180	0.00%
Swimming Pools Total	148,000	32,193	-	-	-	180,193	3,909	176,284	2.17%
Town Streets - Baradine									
Baradine District Progress Association Main street Gardens	5,000	-	-	-	-	5,000	5,000	-	100.00%
Flood Levee Design	20,000	-	-	-	-	20,000	33,644	(13,644)	168.22%
New Bins	2,500	-	-	-	-	2,500	98	2,402	3.94%
Rehabilitation of footpath sections	20,000	-	-	-	-	20,000	359	19,641	1.79%
Town Streets - Baradine Total	47,500	-	-	-	-	47,500	39,101	8,400	82.32%
Town Streets - Binnaway									
Binnaway Progress Association	5,000	-	-	-	-	5,000	5,000	-	100.00%
Footpath rehabilitation - Binnaway	10,000	-	-	-	-	10,000	-	10,000	0.00%
Shared Path, Caravan Park to Renshaw Street	50,000	-	-	-	-	50,000	-	50,000	0.00%
Bullinda Street, New Kerb and Guttering	55,000	-	-	-	-	55,000	-	55,000	0.00%
Town Streets - Binnaway Total	120,000	-	-	-	-	120,000	5,000	115,000	4.17%

Description	2016/17 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used
Town Streets - Coolah									
Booyamurra Street, east of Binnia, rehabilitation	-	124,990	-	-	-	124,990	4,492	120,498	3.59%
Street Lights - Coolah	-	-	-	-	-	-	4,500	(4,500)	100.00%
Cycleway - Extension From Booyamurra Street	-	37,250	-	-	-	37,250	38,538	(1,288)	103.46%
Booyamurra Street, K&G	55,000	-	-	-	-	55,000	-	55,000	0.00%
Drainage Study, Bowen Oval, Goddard & Martin St	16,000	-	-	-	-	16,000	-	16,000	0.00%
Shared Path - Goddard Street to MPS	180,000	-	-	-	-	180,000	-	180,000	0.00%
Cycleway Connecting Centres - Partnership (Shared		-	-	-	-	-	237	(237)	100.00%
Footpath Rehabilitation - various locations	30,000	-	-	-	-	30,000	3,549	26,451	11.83%
Town Streets - Coolah Total	281,000	162,240	-	-	-	443,240	51,317	391,923	11.58%
Town Streets - Coonabarabran									
Dalgarno Street (John - Cowper) Footpath Rehabilitation	20,000	-	-	-	-	20,000	-	20,000	0.00%
Dalgarno Street West - Pavement Rehab	-	19,327	-	-	-	19,327	-	19,327	0.00%
John Street. K & G Rehabilitation	-	53,110	-	-	-	53,110	-	53,110	0.00%
Kerb blister, John st cassillis	-	44,272	-	-	-	44,272	63,972	(19,700)	144.50%
John Street Kerb And Gutter Rehabilitati	20,000	-	-	-	-	20,000	-	20,000	0.00%
Belar Street & Merebene St Drainage Pipe	70,000	-	-	-	-	70,000	-	70,000	0.00%
Asphalt Cassilis/John Street (front of Council Cha	10,000	-	-	-	-	10,000	-	10,000	0.00%
Shared Path, Edward Street, Newell Hwy to Neate st	250,000	-	-	-	-	250,000	-	250,000	0.00%
Street Trees - Centre Cowper Street edwards to Dal	30,000	-	-	-	-	30,000	-	30,000	0.00%
Mary Jane Cain Bridge Path Underpass	-	22,456	-	-	-	22,456	83	22,373	0.37%
Shared Path, bridge to caravan park	-	43,244	-	-	-	43,244	28,195	15,049	65.20%
Town Streets - Coonabarabran Total	400,000	182,409	-	-	-	582,409	92,250	490,159	15.84%
Town Streets - Dunedoo									
Footpath Rehabilitation	20,000	-	-	-	-	20,000	-	20,000	0.00%
Yarrow St at Bandulla, south side, dish drain	18,000	-	-	-	-	18,000	-	18,000	0.00%
Sealing of Wallaroo street from Bulinda to Talbragar / Adelyne streets	350,000	-	-	-	-	350,000	-	350,000	0.00%
Town Streets - Dunedoo Total	388,000	-	-	-	-	388,000	-	388,000	0.00%
Town Streets - Mendooran									
Footpath rehabilitation - various sections	30,000	-	-	-	-	30,000	-	30,000	0.00%
Town Streets - Mendooran Total	30,000	-	-	-	-	30,000	-	30,000	0.00%
Urban Services Total	1,785,500	435,842	-	-	-	2,221,342	236,006	1,985,336	10.62%
Technical Services Total	12,380,968	2,888,815	-	-	-	15,269,783	1,500,226	13,769,557	9.82%

Description	2016/17 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used
Warrumbungle Water									
Water - Baradine									
Meter Replacements	5,000	-	-	-	-	5,000	110	4,890	2.20%
Mains Replacement	80,000	-	-	-	-	80,000	-	80,000	0.00%
Mains Extension	50,000	-	-	-	-	50,000	17,875	32,125	35.75%
Water Treatment Clarifier	961,000	23,722	40,000	-	-	1,024,722	192	1,024,530	0.02%
Baradine town reservoir - clean	-	-	(40,000)	-	-	(40,000)	-	(40,000)	0.00%
Water - Baradine Total	1,096,000	23,722	-	-	-	1,119,722	18,177	1,101,545	1.62%
Water - Binnaway									
Meter Replacements	5,000	-	-	-	-	5,000	-	5,000	0.00%
Mains Replacement - David & Railway Street, 570m	70,000	-	-	-	-	70,000	11,423	58,577	16.32%
New Bore	-	442,530	-	-	-	442,530	86	442,444	0.02%
Water - Binnaway Total	75,000	442,530	-	-	-	517,530	11,509	506,021	2.22%
Water - Coolah									
Mains Extension - removal of dead ends	40,000	-	-	-	-	40,000	-	40,000	0.00%
Water Treatment - Sodium Hypochlorite Pu	5,000	-	-	-	-	5,000	-	5,000	0.00%
Meter Replacements	5,000	-	-	-	-	5,000	6,700	(1,700)	134.00%
Mains Replacement - Gilmore st	30,000	-	-	-	-	30,000	-	30,000	0.00%
Mains Replacement	60,000	-	-	-	-	60,000	-	60,000	0.00%
New Bore	-	411,396	-	-	-	411,396	86	411,310	0.02%
Water - Coolah Total	140,000	411,396	-	-	-	551,396	6,786	544,610	1.23%
Water - Coonabarabran									
Meter Replacements	10,000	-	-	-	-	10,000	1,493	8,507	14.93%
Tools – Coonabarabran Water	3,000	-	-	-	-	3,000	-	3,000	0.00%
Main Extension - Removal of Dead Ends	60,000	-	-	-	-	60,000	9,141	50,859	15.23%
Raising Timor Dam Wall	-	530,610	-	-	-	530,610	44,130	486,480	8.32%
Mains Replacement - Coonabarabran	50,000	-	-	-	-	50,000	3,500	46,500	7.00%
Telemetry Software - Coonabarabran	3,000	-	-	-	-	3,000	-	3,000	0.00%
Timor Dam Fence Repairs	160,000	151,261	120,000	-	-	431,261	-	431,261	0.00%
Mains Extensions (removal dead ends) - Arnold St,	100,000	-	-	-	-	100,000	-	100,000	0.00%
Mains Extension-Under Highway between Council depo	60,000	-	-	-	-	60,000	3,500	56,500	5.83%
Telemetry Upgrade Water (All Towns)	300,000	-	-	-	-	300,000	-	300,000	0.00%
Telemetry Upgrade Concept Design (All Towns)	-	-	-	-	-	-	6,456	(6,456)	100.00%
Timor Dam - replacement surface mixer	-	-	(120,000)	-	-	(120,000)	-	(120,000)	0.00%
Water - Coonabarabran Total	746,000	681,871	-	-	-	1,427,871	68,220	1,359,651	4.78%

Description	2016/17 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used
Water - Dunedoo									
Dunedoo Water minor Plant & Equipment	3,000	-	-	-	-	3,000	-	3,000	0.00%
Mains Extensions (removal dead ends) - Jubilee St, btwn Newell Hwy and Gunnedah Hill	-	-	-	-	-	-	715	(715)	100.00%
Reservoir Roof	50,000	-	-	-	-	50,000	-	50,000	0.00%
Water - Dunedoo Total	53,000	-	-	-	-	53,000	715	52,285	1.35%
Water - Mendooran									
Mains Extension	30,000	-	-	-	-	30,000	-	30,000	0.00%
New Bore	-	385,130	-	-	-	385,130	18,453	366,677	4.79%
Water - Mendooran Total	30,000	385,130	-	-	-	415,130	18,453	396,677	4.45%
Warrumbungle Water Total	2,140,000	1,944,649	-	-	-	4,084,649	123,862	3,960,787	3.03%
Warrumbungle Sewer									
Sewer - Baradine									
Sewage Treatment Plant-Disinfection Plant-renewal	10,000	-	-	-	-	10,000	-	10,000	0.00%
Sewer - Baradine Total	10,000	-	-	-	-	10,000	-	10,000	0.00%
Sewer - Coolah									
Coolah Dump Site	-	-	-	-	-	-	4,809	(4,809)	100.00%
Sewer – Coonabarabran									
Mains-Relining various sections	100,000	-	-	-	-	100,000	-	100,000	0.00%
Replace Steel sewer rods	3,000	-	-	-	-	3,000	-	3,000	0.00%
Pump stations- renewal	30,000	-	-	-	-	30,000	9,961	20,039	33.20%
Mains Replacement/Rehab	100,000	-	-	-	-	100,000	-	100,000	0.00%
Telemetry Upgrade (All Towns)	200,000	-	-	-	-	200,000	-	200,000	0.00%
Re-keying Sewer sires	50,000	-	-	-	-	50,000	-	50,000	0.00%
Sewer - Coonabarabran Total	483,000	-	-	-	-	483,000	9,961	473,039	2.06%
Sewer – Dunedoo									
Warrumbungle Sewer Total	493,000	-	-	-	-	493,000	14,770	478,230	3.00%
Warrumbungle Waste									
Expansion Of Coona Landfill Site	20,000	-	-	-	-	20,000	-	20,000	0.00%
New Recycling Bins	100,000	-	-	-	-	100,000	7,590	92,410	7.59%
Mechanical Recycling Facility	200,000	-	-	-	-	200,000	-	200,000	0.00%
Warrumbungle Waste Total	320,000	-	-	-	-	320,000	7,590	312,410	2.37%
Grand Total:	19,618,318	9,704,478	43,591	-	-	29,366,387	2,548,589	26,817,798	8.68%

Part 9: Balance Sheet

	Original Budget \$'000	Open Bal Adjstmnts \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
Assets					
Current Assets					
Cash and Cash Equivalents	9,608	4,818	(3,461)	10,965	15,443
Investments (Current)	-	-	-	-	-
Receivables (Current)	4,487	543	-	5,030	11,177
Inventories (Current)	822	71	-	893	734
Total Current Assets	14,917	5,432	(3,461)	16,888	27,354
Non-Current Assets					
Investments (Non-Current)	-	-	-	-	-
Receivables (Non-Current)	-	10	-	10	10
Inventories (Non-Current)	344	(45)	-	299	299
Property, Plant & Equipment	513,455	(17,142)	9,748	506,061	481,949
Investments - Equity Method	296	(2)	-	294	294
Intangibles	472	(119)	-	353	352
Total Non-Current Assets	514,567	(17,298)	9,748	507,017	482,904
Total Assets	529,484	(11,866)	6,287	523,905	510,258
Current Liabilities					
Payables	2,378	329	-	2,707	1,657
Borrowings	827	-	-	827	594
Provisions	4,023	837	-	4,860	4,875
Total Current Liabilities	7,228	1,166	-	8,394	7,126
Non-Current Liabilities					
Borrowings	5,644	-	-	5,644	6,471
Provisions	2,127	463	-	2,590	2,591
Total Non-Current Liabilities	7,771	463	-	8,234	9,062
Total Liabilities	14,999	1,629	-	16,628	16,188
Net Assets	514,485	(13,495)	6,287	507,277	494,070
Retained Earnings	410,941	(4,036)	6,287	413,192	405,069
Revaluation Reserves	103,544	(9,459)	-	94,085	89,001
Total Equity	514,485	(13,495)	6,287	507,277	494,070
	-	-	-	-	-

Part 10: Statement of Cash Flows

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
Cash Flows from Operating Activities				
<u>Receipts</u>				
Rates and Annual Charges	11,924	-	11,924	4,130
User Charges and Fees	7,095	-	7,095	(448)
Interest & Investment Revenue	515	-	515	(85)
Bonds and Deposits Received	-	-	-	(61)
Other Revenues	904	-	904	3,484
Grants & Contributions	26,262	6,847	33,109	4,356
<u>Payments</u>				
Employee Benefits & On-Costs	(15,050)	-	(15,050)	(3,845)
Materials & Contracts	(5,246)	(560)	(5,806)	(1,484)
Borrowing Costs	(322)	-	(322)	(84)
Other Expenses	(7,847)	-	(7,847)	(3,724)
Net Cash provided (or used in) Operating Activities	18,235	6,287	24,522	2,239
Cash Flows from Investing Activities				
<u>Receipts</u>				
Sale of Investment Securities	-	-	-	-
Sale of Real Estate Assets	-	-	-	-
Sale of Infrastructure, Property, Plant and Equipment	885	-	885	235
Deferred Debtors Receipts	-	-	-	-
<u>Payments</u>				
Purchase of Investment Securities	-	-	-	-
Purchase of Infrastructure, Property, Plant and Equipment	(19,618)	(9,748)	(29,366)	(2,549)
Purchase of Real Estate Assets	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-
Net Cash provided (or used in) Investing Activities	(18,733)	(9,748)	(28,481)	(2,314)
Cash Flows from Financing Activities				
<u>Receipts</u>				
Proceeds from Borrowings & Advances	-	-	-	-
<u>Payments</u>				
Repayment of Borrowings & Advances	(788)	-	(788)	(194)
Repayment of Finance Lease Liabilities	-	-	-	-
Net Cash provided (or used in) Financing Activities	(788)	-	(788)	(194)
Net Increase/(Decrease) in Cash & Cash Equivalents	(1,286)	(3,461)	(4,747)	(269)
Cash & Cash Equivalents – Opening balance	10,894	4,818	15,712	15,712
Cash & Cash Equivalents – Closing balance	9,608	1,357	10,965	15,443
			(0)	-
A) Unrestricted Cash Reconciliation				
Cash and Cash Equivalents	9,608	1,357	10,965	15,443
<i>Add:</i>				
Investments	-	-	-	-
Total: Cash and Investments	9,608	1,357	10,965	15,443
<i>Less:</i>				
Externally Restricted Cash				9,158
Total: Unrestricted Cash & Investments (excl internal restrictions)				6,285
<i>Less:</i>				
Internal Restrictions				3,975
Total: Unrestricted including external and internal restrictions				2,310

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

Part 11: Loan Movement Table

(A) External Loans

Loan Details	Responsible Area	Opening Balance	Interest to date	Payments to date	Closing Balance
Admin Building Loan	Property And Risk	1,136,596	16,435	33,257	1,103,339
Bridges Loan	Regional Roads M&R	550,368	5,674	12,682	537,686
LIRS Round 1 Loan	Local Roads M&R	1,640,883	49,629	52,464	1,588,419
Mendooran Water Loan	Warrumbungle Water	686,587	8,481	18,327	668,260
LIRS Round 2 Loan	Local Roads M&R	2,838,537	-	67,021	2,771,516
Loan Quarry	Warrumbungle Quarry	406,020	3,377	10,027	395,993
Total:		7,258,991	83,597	193,778	7,065,213

(B) Internal Loans

Loan Details	Responsible Area	Opening Balance	Interest to date	Payments to date	Closing Balance
Administration Building Internal Loan	Loan is from the Sewer fund to Property & Risk	1,000,998	13,742	35,942	965,056
Total:		1,000,998	13,742	35,942	965,056

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

Part 11: Restricted Assets

(C) Restricted Asset Movements Table

Restricted Asset Details	Opening Balance	Revenue	Recurrent Exp	Capital Exp	Loan repayments	Bal Sheet Mvmnts / other adj	Closing Balance
External Restrictions							
External Restrictions included in liabilities							
Trust Fund (Through Balance Sheet)	588,249	-	-	-	-	(61,716)	526,533
Derelict Underground Tanks (EPA Grant)- Unearned income	240,000	-	(25,250)	-	-	-	214,750
Sub Total	828,249	-	(25,250)	-	-	(61,716)	741,283
External Restrictions Other (Excl Grant)							
Warrumbungle Water	2,278,000	1,683,024	(566,231)	(123,862)	(18,327)	(976,500)	2,276,104
Warrumbungle Sewer	2,693,000	1,258,138	(373,324)	(14,770)	35,942	(844,500)	2,754,486
Warrumbungle Waste	114,294	1,823,302	(495,619)	(7,590)	-	(1,344,750)	89,637
Developer Contributions (General)	199,000		-	-	-	-	199,000
Developer Contributions (Water)	93,826		-	-	-	-	93,826
Developer Contributions (Sewer)	28,829		-	-	-	-	28,829
Sub Total	5,406,948	4,764,464	(1,435,174)	(146,222)	17,615	(3,165,750)	5,441,882
Specific Purpose Unexpended Grants							
Grant Funded Programs							
Youth Development & Activities	14,548	25,841	(25,811)	-	-	-	14,578
Family Day Care	13,117	92,801	(88,687)	-	-	-	17,231
OOSH & Vacation Care	(2,132)	13,197	(14,524)	-	-	-	(3,459)
Yuluwirri Kids	69,161	213,235	(344,280)	-	-	-	(61,884)
Connect 5	16,102	52,585	(47,671)	-	-	-	21,016
Multiservice Outlet	149,985	149,557	(134,217)	(18,591)	-	-	146,734
Community Transport	243,103	73,669	(62,491)	(19,950)	-	-	234,331
RMS Grants							
RMS Grants	1,386,604	671,500	(283,868)	(338,588)	(12,682)	-	1,422,966
Individual Grants							
Civil Construction Training Grant	101,587	-	-	-	-	-	101,587
Mendooran Trust	5,690	-	-	-	-	-	5,690
R2R Funded Works - Revoted	1,483,690	-	-	(446,732)	-	-	1,036,958
Coonabarabran Driver Reviver Site Improvement (rest area vic)	4,399	-	-	-	-	-	4,399
Libraries	65,834	-	(34,037)	-	-	-	31,797
Roadside Vegetation program	3,347	-	-	-	-	-	3,347
Sub Total	3,555,035	1,292,385	(1,035,586)	(823,861)	(12,682)	-	2,975,291
Total External Restrictions	9,790,232	6,056,849	(2,496,010)	(970,083)	4,933	(3,227,466)	9,158,456

Restricted Asset Details	Closing Balance	Revenue	Recurrent Exp	Capital Exp	Loan repayments	Bal Sheet Mvmnts	Closing Balance
Internal Restrictions (Function View)							
New Carry over Capex (2016/17)	556,404	-	-	(365,851)	-		190,553
Plant Fund	2,306,714	1,318,124	(916,269)	(499,899)	-	-	2,208,670
Total IR (Function View)	2,863,118	1,318,124	(916,269)	(865,750)	-	-	2,399,223
Internal Restrictions (Through Balance Sheet)							
ELE	1,328,358	-	-	-	-	-	1,328,358
Quarry Remediation	247,265	-	-	-	-	-	247,265
Total IR (Through Balance Sheet)	1,575,623	-	-	-	-	-	1,575,623
Total Internal Restrictions	4,438,741	1,318,124	(916,269)	(865,750)	-	-	3,974,846
Total Restricted Assets	14,228,974	7,374,973	(3,412,279)	(1,835,833)	4,933	(3,227,466)	13,133,303

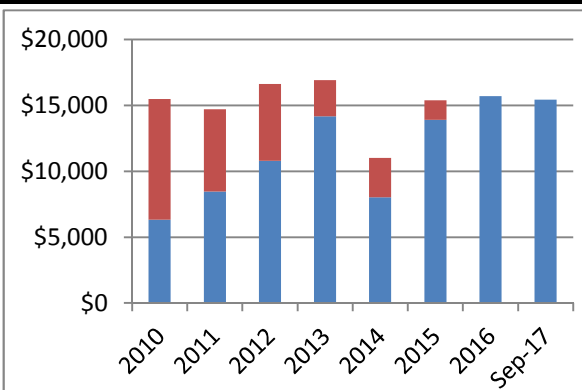
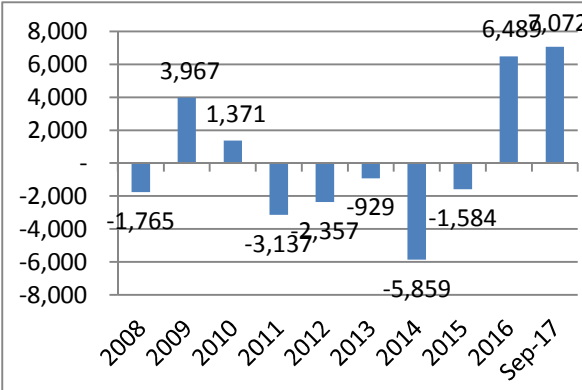
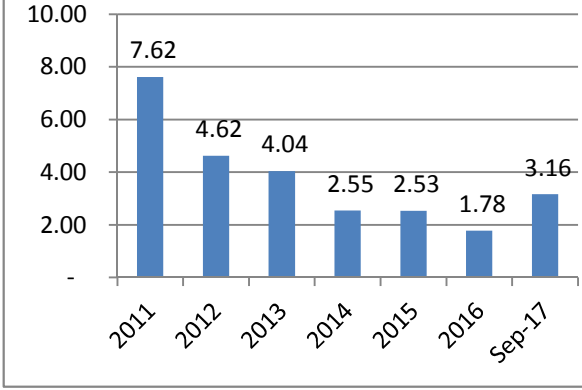
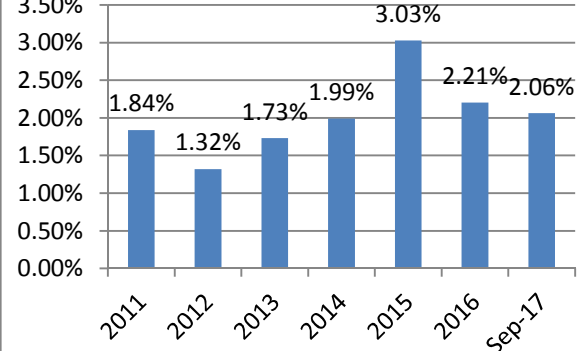
RA Op Bal	14,228,974
<i>Less:</i>	
Unearned Revenue	(25,250)
Regional Roads	36,362
Mvmnt Water/Sewer/Waste	34,933
Grant Funded Programs mvmnt	(135,337)
Libraries Expense	(34,037)
Plant	(98,044)
R2R Prepayment	(446,732)
Mvmnts in Capital Revotes (excl R2R prepayment)	(365,851)
ELE + Quarry	-
Trust	(61,716)
RA Closing Balance	13,133,303
	0

Restricted Assets Movement	
Restricted Asset Opening Balance	14,228,974
Restricted Asset Closing Balance	13,133,303
Total Movement	(1,095,671)

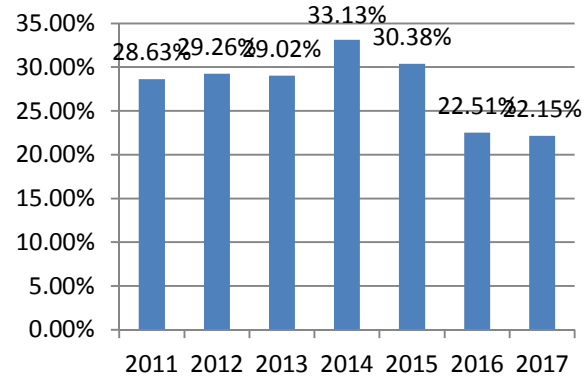
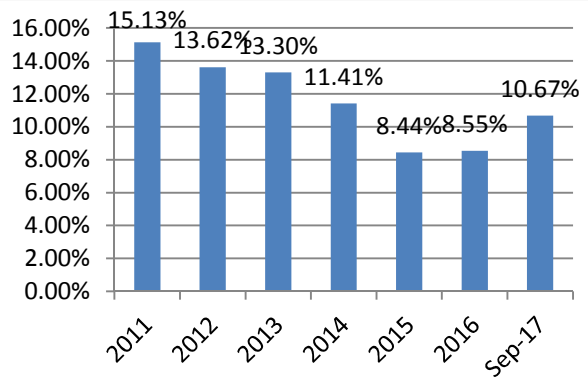
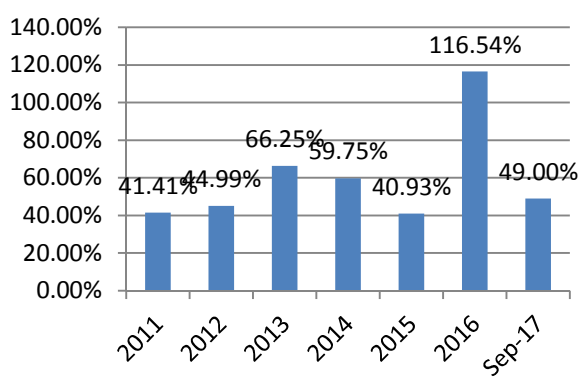
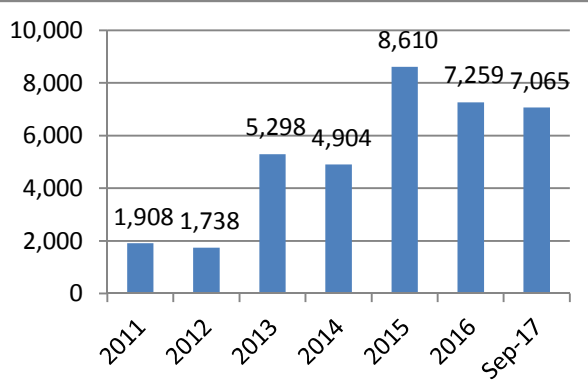
Being	
Total RA Movement (Function View - General)	(1,043,639)
Total RA Movement (Function View - Water)	(1,896)
Total RA Movement (Function View - Sewer)	61,486
Total RA Movement (Function View - Waste)	(24,657)
Total RA Movement (Balance Sheet)	(86,966)
Total Movement	(1,095,671)

	Cash	Restricted	Unrestricted
Opening Bal	15,393	(14,229)	1,164
Closing Bal	15,443	(13,133)	2,310
Movement	50	1,096	1,146

Part 12: KPIs

Ratio	Purpose	Notes																											
Cash Balance																													
 <table border="1"><caption>Cash Balance Data</caption><thead><tr><th>Year</th><th>Cash & cash equivalents</th><th>Investments</th></tr></thead><tbody><tr><td>2010</td><td>~\$6,500</td><td>~\$9,000</td></tr><tr><td>2011</td><td>~\$8,500</td><td>~\$6,500</td></tr><tr><td>2012</td><td>~\$11,000</td><td>~\$5,500</td></tr><tr><td>2013</td><td>~\$14,000</td><td>~\$2,500</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><tr><td>2016</td><td>~\$15,500</td><td>~\$0</td></tr><tr><td>Sep-17</td><td>~\$15,500</td><td>~\$0</td></tr></tbody></table>	Year	Cash & cash equivalents	Investments	2010	~\$6,500	~\$9,000	2011	~\$8,500	~\$6,500	2012	~\$11,000	~\$5,500	2013	~\$14,000	~\$2,500	2014	~\$8,000	~\$3,000	2015	~\$14,000	~\$1,000	2016	~\$15,500	~\$0	Sep-17	~\$15,500	~\$0	<p>The blue section of the bar represents cash and cash equivalents, and the red section represents investments (currently Nil).</p>	<p>Although we have considerable Term Deposits, these are considered as Cash & equivalents. Council has no deemed investments for the purpose of this KPI. See cashflow statement for details.</p>
Year	Cash & cash equivalents	Investments																											
2010	~\$6,500	~\$9,000																											
2011	~\$8,500	~\$6,500																											
2012	~\$11,000	~\$5,500																											
2013	~\$14,000	~\$2,500																											
2014	~\$8,000	~\$3,000																											
2015	~\$14,000	~\$1,000																											
2016	~\$15,500	~\$0																											
Sep-17	~\$15,500	~\$0																											
Operating Deficit																													
 <table border="1"><caption>Operating Deficit Data</caption><thead><tr><th>Year</th><th>Operating Deficit</th></tr></thead><tbody><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><tr><td>2016</td><td>6,483</td></tr><tr><td>Sep-17</td><td>7,072</td></tr></tbody></table>	Year	Operating Deficit	2008	-1,765	2009	3,967	2010	1,371	2011	-3,137	2012	-2,357	2013	-929	2014	-5,859	2015	-1,584	2016	6,483	Sep-17	7,072	<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																												
2008	-1,765																												
2009	3,967																												
2010	1,371																												
2011	-3,137																												
2012	-2,357																												
2013	-929																												
2014	-5,859																												
2015	-1,584																												
2016	6,483																												
Sep-17	7,072																												
Unrestricted Current Ratio																													
 <table border="1"><caption>Unrestricted Current Ratio Data</caption><thead><tr><th>Year</th><th>Ratio</th></tr></thead><tbody><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><tr><td>2016</td><td>1.78</td></tr><tr><td>Sep-17</td><td>3.16</td></tr></tbody></table>	Year	Ratio	2011	7.62	2012	4.62	2013	4.04	2014	2.55	2015	2.53	2016	1.78	Sep-17	3.16	<p>To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council. OLG considers a ratio of less than 1.5 as unsatisfactory, and > 2 as good</p>	<p>Unrestricted current assets has increased due to timing of payments and grant receipts.</p>											
Year	Ratio																												
2011	7.62																												
2012	4.62																												
2013	4.04																												
2014	2.55																												
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Sep-17	3.16																												
Debt Service Ratio																													
 <table border="1"><caption>Debt Service Ratio Data</caption><thead><tr><th>Year</th><th>Ratio</th></tr></thead><tbody><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>3.03%</td></tr><tr><td>2016</td><td>2.21%</td></tr><tr><td>Sep-17</td><td>2.06%</td></tr></tbody></table>	Year	Ratio	2011	1.84%	2012	1.32%	2013	1.73%	2014	1.99%	2015	3.03%	2016	2.21%	Sep-17	2.06%	<p>To assess the impact of loan principal & interest repayments on the discretionary revenue of council. The OLG considers a ratio of less than 10% as satisfactory.</p>	<p>Higher forecast revenue this financial year has resulted in a forecast reduction in this ratio.</p>											
Year	Ratio																												
2011	1.84%																												
2012	1.32%																												
2013	1.73%																												
2014	1.99%																												
2015	3.03%																												
2016	2.21%																												
Sep-17	2.06%																												

Part 12: KPIs (continued)

Ratio	Purpose																	
Rates & Annual Charges Coverage Ratio																		
 <table><tr><th>Year</th><th>Ratio</th></tr><tr><td>2011</td><td>28.63%</td></tr><tr><td>2012</td><td>29.26%</td></tr><tr><td>2013</td><td>29.02%</td></tr><tr><td>2014</td><td>33.13%</td></tr><tr><td>2015</td><td>30.38%</td></tr><tr><td>2016</td><td>22.51%</td></tr><tr><td>2017</td><td>22.15%</td></tr></table>	Year	Ratio	2011	28.63%	2012	29.26%	2013	29.02%	2014	33.13%	2015	30.38%	2016	22.51%	2017	22.15%	To assess the degree of Council's dependence upon revenue from rates and annual charges and to assess the security of Council's income.	This ratio is lower than prior years due to the higher than average forecast grant receipts for the year
Year	Ratio																	
2011	28.63%																	
2012	29.26%																	
2013	29.02%																	
2014	33.13%																	
2015	30.38%																	
2016	22.51%																	
2017	22.15%																	
Rates & Annual Charges Outstanding Ratio																		
 <table><tr><th>Year</th><th>Ratio</th></tr><tr><td>2011</td><td>15.13%</td></tr><tr><td>2012</td><td>13.62%</td></tr><tr><td>2013</td><td>13.30%</td></tr><tr><td>2014</td><td>11.41%</td></tr><tr><td>2015</td><td>8.44%</td></tr><tr><td>2016</td><td>8.55%</td></tr><tr><td>Sep-17</td><td>10.67%</td></tr></table>	Year	Ratio	2011	15.13%	2012	13.62%	2013	13.30%	2014	11.41%	2015	8.44%	2016	8.55%	Sep-17	10.67%	To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts. The OLG considers a ratio of less than 10% for rural Councils as acceptable.	Although slightly over the OLG benchmark, this is normal for this time in the cycle.
Year	Ratio																	
2011	15.13%																	
2012	13.62%																	
2013	13.30%																	
2014	11.41%																	
2015	8.44%																	
2016	8.55%																	
Sep-17	10.67%																	
Building and Infrastructure Renewals Ratio																		
 <table><tr><th>Year</th><th>Ratio</th></tr><tr><td>2011</td><td>41.41%</td></tr><tr><td>2012</td><td>44.99%</td></tr><tr><td>2013</td><td>66.25%</td></tr><tr><td>2014</td><td>59.75%</td></tr><tr><td>2015</td><td>40.93%</td></tr><tr><td>2016</td><td>116.54%</td></tr><tr><td>Sep-17</td><td>49.00%</td></tr></table>	Year	Ratio	2011	41.41%	2012	44.99%	2013	66.25%	2014	59.75%	2015	40.93%	2016	116.54%	Sep-17	49.00%	To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating. A ratio of less than 100% is unsatisfactory, although the NSW mean ranged between 56% & 84% over the last 3 years.	The majority of Councils Renewals is on roads which is seasonal and weather dependant. The drop in this ratio is due to timing and it is expected that Council will meet this benchmark at year end.
Year	Ratio																	
2011	41.41%																	
2012	44.99%																	
2013	66.25%																	
2014	59.75%																	
2015	40.93%																	
2016	116.54%																	
Sep-17	49.00%																	
Total Borrowings																		
 <table><tr><th>Year</th><th>Total Borrowings</th></tr><tr><td>2011</td><td>1,908</td></tr><tr><td>2012</td><td>1,738</td></tr><tr><td>2013</td><td>5,298</td></tr><tr><td>2014</td><td>4,904</td></tr><tr><td>2015</td><td>8,610</td></tr><tr><td>2016</td><td>7,259</td></tr><tr><td>Sep-17</td><td>7,065</td></tr></table>	Year	Total Borrowings	2011	1,908	2012	1,738	2013	5,298	2014	4,904	2015	8,610	2016	7,259	Sep-17	7,065	Total level of borrowings, including loans and finance leases both current and non-current	No new loans are currently planned, so this balance should slowly decrease with repayments.
Year	Total Borrowings																	
2011	1,908																	
2012	1,738																	
2013	5,298																	
2014	4,904																	
2015	8,610																	
2016	7,259																	
Sep-17	7,065																	

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
J T Fossey	P144 and P9170	\$ 292,496	1/12/2015	30/04/2016
Maxhire	Bulldozer Hire - push up gravel in pits	\$ 40,127	1/07/2012	30/06/2016
Coona Fuel & Gas	Diesel & Gas Supplied	\$ 277,909	1/07/2015	30/06/2018
Fulton Hogan Pty Ltd, SRS Road Services Pty Ltd, RPQ Spray Seal Pty Ltd, Boral Asphalt and Downer EDI	Supply of bitumen services to Warrumbungle Shire		1/07/2015	30/06/2018
Fulton Hogan	Bitumen Emulsion	\$ 218,330	1/07/2015	30/12/2018
Fulton Hogan Industries Pty Ltd	for the supply and delivery of Bitumen Emulsion		1/01/2016	31/12/2018
Bridging Australia	Red Crossing Bridge	\$ 544,895	17/12/2015	
Donnelly Mining and Civil	Replacement of Roof on Water Reservoir in Bullinda Street, Dunedoo	\$ 163,182	17/09/2015	
MAAS Constructions (Dubbo) Pty Limited	Supply and Construct the Category C Rural Fire Service Control Centre and five bay storage shed in Coonabarabran	\$ 2,325,065	17/12/2015	31/12/2016
Murray Constructions	Design and Construction of Orana Road Bridge	\$ 417,255	20/08/2015	
Tracserv Dubbo Pty Ltd	1 Isuzu CXY 455 Gravel Truck with a changeover price of \$93,605	\$ 175,423	21/04/2016	

Notes:

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

B) Consultancy and Legal Expenses Budget Review Statement

Consultancy and Legal Expenses incurred year date are detailed below:

Expense Type	Expenditure YTD (\$)	Budgeted (Y/N)
Legal Expenses	\$50,850	Y
Consultancies	\$75,093	Partially

Definition of Consultant

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision-making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.