



**Warrumbungle Shire  
Council**

**Quarterly Budget Review  
Statement**

**First Quarter  
(September 2014/15)**



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## **Part 1: Introduction**

The Quarterly Budget Review Statement (QBR) presents a summary of Council's financial position at the end of each quarter. It is the mechanism whereby Councillors and the community are informed of progress against the 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 QBR are included in the Code of Accounting Practice and Financial Reporting and form part of the legislative framework in accordance with clause 203(3) of the Regulations.

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

- Statement by the Responsible Accounting Officer on Council's financial position at the end of the year based on the information in the QBR **(Part 2 of this report)** ;
- Budget Review Income and Expenses Statement **(Parts 3, 5 & 6 of this report)** in one of the following formats:
  - 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 QBR reporting framework:

- Balance Sheet as at 30 September 2014 **(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 2014 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:** 6 November

## Part 3: Income Statement

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals 30-Sep-14 \$'000	Variance %	
<b>Income from Continuing Operations</b>						
Rates and Annual Charges	11,289	-	11,289	11,109	98%	a
User Charges and Fees	7,184	-	7,184	588	8%	b
Interest & Investment Revenue	899	-	899	73	8%	c
Other Revenues	1,089	-	1,089	143	13%	d
Grants & Contributions (Operational)	15,906	(55)	15,851	3,000	19%	e
Grants & Contributions (Capital)	725	7,485	8,210	58	1%	e
Gains/(Losses) from Disposal of Assets	59	-	59	35	59%	f
Net Share of Interest in Joint Ventures	10	-	10	-	0%	l
<b>Total Income From Continuing Operations</b>	<b>37,161</b>	<b>7,430</b>	<b>44,591</b>	<b>15,006</b>	<b>34%</b>	
<b>Expenses from Continuing Operations</b>						
Employee Benefits & On-Costs	13,931	20	13,951	3,482	25%	g
Borrowing Costs	451	-	451	73	16%	h
Materials & Contracts	6,963	577	7,540	1,853	25%	i
Depreciation & Impairment	10,022	-	10,022	2,506	25%	j
Other Expenses	6,466	-	6,466	1,225	19%	k
Net Share of Interest in Joint Ventures	-	-	-	-	0%	l
<b>Total Expenses From Continuing Operations</b>	<b>37,833</b>	<b>597</b>	<b>38,430</b>	<b>9,139</b>	<b>24%</b>	
<b>Operating Result from Continuing Operations</b>	<b>(672)</b>	<b>6,833</b>	<b>6,161</b>	<b>5,868</b>		

### Part 3: Income Statement (Continued)

#### Notes: Revenue

- (a) Rates and Annual Charges are currently at 98% of the budget as at 30 September 2014 (\$180k under budget). This is due to the fact that all rates and annual charges are raised at the beginning of the year per revenue recognition requirements under the accounting standards.

This line item is expected to trend to close to 100% by year end as non-domestic sewer access charges are levied throughout the year as part of the water billing process.

- (b) User Charges and Fees are at 8% (\$1.2m under the pro-rata budget) due to:
- \*RMS Charges (State Roads) and Private works \$464k and \$72k respectively under the pro-rata budget as such revenue depends on the demand for the work which varies throughout the year. RMS works are expected to pick up in the warmer months as the reseals program commences and Council begins some of its allotted works;
  - \*Water usage charges and Sewer charges are \$364k under the pro-rata budget as Council will be raising its first water/sewer bill in late October/early November;
  - \* Quarry revenues \$206k under the pro-rata budget due to the cyclical nature of quarry sales. Sales pick up when Council commences its reseals (in the warmer months), or with major purchases of product from RMS or other larger clients;
  - \*Pool Entry Fees \$27k under the pro-rata budget as swimming facilities open in October;
  - \*Childcare fees \$85k under budget and consequently government subsidies for usage are \$74k under the pro-rata budget.

- (c) Interest and investment revenue is at 12% (\$113k under the pro-rata budget) due to:
- \*Council not receiving the first LIRS subsidy for the year (\$42k);
  - \*Lower than budgeted interest revenue (\$50k below the pro-rate budget) due to non-receipt of 2 quarters of FAGs grants last year, higher than expected capital project completion rates funded from restricted assets and delay in the drawdown of the \$3.1m LIRS 2 loan, combined with record low interest rates;
  - \*Reduced interest on outstanding rates and annual charges (\$32k).

- (d) Other Revenue is at 13% (\$105k under the pro-rata budget) due to:
- \* Insurance reimbursements (\$79k). This item varies through the year depending on the number of recoverable incidents. The majority of the budget relates to Timor Dam;
  - \* Diesel Fuel rebate not yet received from the ATO (\$23k).

- (e) Grants and Contributions are currently at 12% of the budget (\$2.9m under the pro-rata budget) predominantly due to grants of \$7.8m relating to the Cobbora Transition Fund not being paid until the completion of works, with works only commencing in September (\$1.9m).

Other variances include:

- \* Pensioner rates subsidies still not received (\$58k);
- \* Developer Contributions (\$9k);
- \* Bushfire and Emergency Services calculated at year end (\$565k);
- \* Libraries grant generally received in January (\$14k);
- \* Other Grants and Subsidaries (\$19k);
- \*Roads to Recovery (\$258k) as amount received is based on claim pattern and will change as the year continues. The first retrain was submitted on 30 October;
- \*Repair Program Grant (\$100k);
- \*Recreation and culture grant (\$10k).

These items have been offset by the following grants which are over the pro-rata budget: -

- \*Aged Care (\$10k);
- \*Child Care (\$113k);
- \*Employment and Training (\$5k).

Grants are largely cyclical in nature and therefore vary based on timing differences.

- (l) Net share of interest in Maquarie Regional Library Joint Venture is only calculated at year end when the final position of the entity is provided to Council.

### Part 3: Income Statement (Continued)

#### Notes: Expenditure

(g) Per Budget

(h) Borrowing costs are 16% of the budget (9% under the pro-rata budget - \$40k) as lower than budgeted borrowing costs associated with the LIRS 2 Loan. Council has postponed the drawdown of the second LIRS loan until after the review of the LIRS 2 project scope.

(i) Per Budget

(j) Per Budget

(k) Other Expenses are at 19% of the budget (\$392k under the pro-rata budget) due to lower than budgeted:

\*Motor Vehicle Registrations (\$95k) which are cyclical in nature;

\*Telephone and Mobile phone expenses (\$31k);

\*NSW Fire Levy (\$490k) the majority of which is recognised at year end;

\*Quarry Product COGS (\$115k under pro-rata budget) based on demand for sales which varies throughout the year and tends to pick up as reseals commence or with major contracts from RMS;

\*Royalties (\$235k) due predominantly to royalties for the recent RMS contract being recognised in the prior year and the accrual reversed into this year, with the final payment of the royalties not happening until the product is shipped to the final work site;

These items are offset by the following expenses which are currently over the pro-rata budget as at 30 September 2014:

\*Donations (\$153k) due to the timing of payments such as noxious weeds which are paid upfront;

\*Upfront payment of insurance premiums (\$354k over pro-rata budget);

\*Subscriptions, many of which are paid upfront (\$56k over pro-rata budget).

(l) Net share of interest in Maquarie Regional Library Joint Venture is only calculated at year end when the final position of the entity is provided to Council.

**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
<b>Income from Continuing Operations</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Rates and Annual Charges	7,093	1,256	950	1,810	-	-	-	-	-	-	11,109
User Charges and Fees	274	12	(1)	11	63	153	18	40	1,049	(1,031)	588
Interest & Investment Revenue	68	3	19	1	-	-	-	-	-	(18)	73
Other Revenues	107	13	4	18	-	-	1	-	-	-	143
Grants & Contributions (Operational)	2,512	-	-	-	-	173	150	165	-	-	3,000
Grants & Contributions (Capital)	46	12	-	-	-	-	-	-	-	-	58
Gains/(Losses) from Disposal of Assets	-	-	-	-	-	-	-	30	5	-	35
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income From Continuing Operations</b>	<b>10,100</b>	<b>1,296</b>	<b>972</b>	<b>1,840</b>	<b>63</b>	<b>326</b>	<b>169</b>	<b>235</b>	<b>1,054</b>	<b>(1,049)</b>	<b>15,006</b>
<b>Expenses from Continuing Operations</b>											
Employee Benefits & On-Costs	2,196	235	135	242	57	247	109	122	139	-	3,482
Borrowing Costs	81	10	-	-	-	-	-	-	-	(18)	73
Materials & Contracts	930	90	37	65	184	23	64	31	429	-	1,853
Depreciation & Impairment	1,646	210	100	-	-	-	-	-	550	-	2,506
Other Expenses	1,913	109	37	82	(142)	7	7	21	222	(1,031)	1,225
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses From Continuing Operations</b>	<b>6,766</b>	<b>654</b>	<b>309</b>	<b>389</b>	<b>99</b>	<b>277</b>	<b>180</b>	<b>174</b>	<b>1,340</b>	<b>(1,049)</b>	<b>9,139</b>
<b>Operating Result from Continuing Operations</b>	<b>3,335</b>	<b>642</b>	<b>663</b>	<b>1,451</b>	<b>(36)</b>	<b>49</b>	<b>(11)</b>	<b>61</b>	<b>(286)</b>	<b>-</b>	<b>5,868</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-Sep-14 \$'000
<b>Income Statement</b>				
<b>Income from Continuing Operations</b>				
Rates and Annual Charges	11,289	-	11,289	11,109
User Charges and Fees	7,184	-	7,184	588
Interest & Investment Revenue	899	-	899	73
Other Revenues	1,089	-	1,089	143
Grants & Contributions (Operational)	15,906	(55)	15,851	3,000
Grants & Contributions (Capital)	725	7,485	8,210	58
Gains/(Losses) from Disposal of Assets	59	-	59	35
Net Share of Interest in Joint Ventures	10	-	10	-
<b>Total Income From Continuing Operations</b>	<b>37,161</b>	<b>7,430</b>	<b>44,591</b>	<b>15,006</b>
<b>Expenses from Continuing Operations</b>				
Employee Benefits & On-Costs	13,931	20	13,951	3,482
Borrowing Costs	451	-	451	73
Materials & Contracts	6,963	577	7,540	1,853
Depreciation & Impairment	10,022	-	10,022	2,506
Other Expenses	6,466	-	6,466	1,225
Net Share of Interest in Joint Ventures	-	-	-	-
<b>Total Expenses From Continuing Operations</b>	<b>37,833</b>	<b>597</b>	<b>38,430</b>	<b>9,139</b>
<b>Operating Result from P&amp;L</b>	<b>(672)</b>	<b>6,833</b>	<b>6,161</b>	<b>5,868</b>

<b>Reconciliation to Cash Surplus/(Deficit)</b>				
<b>Operating Result from P&amp;L</b>	<b>(672)</b>	<b>6,833</b>	<b>6,161</b>	<b>5,868</b>
<i>Add/(less):</i>				
Capital Expenditure	(10,088)	(9,455)	(19,543)	(953)
Movements in Loans and Finance Leases	(675)	2,870	2,195	(108)
Mvmnts fr Restricted Assets + Rounding	713	(254)	459	-
Depreciation Expense	10,022	-	10,022	2,506
Non-cash items included in Adjusted Operating Result above	708	-	708	(478)
<b>Cash Surplus/(Deficit) Function View</b>	<b>8</b>	<b>(6)</b>	<b>2</b>	<b>6,834</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>(6)</b>	<b>2</b>	<b>6,834</b>
<i>Add/(less):</i>				
Balance sheet movements (excl cash + inv)	(73)	-	(73)	(6,441)
Investments sold during the year	1,500	-	1,500	1,551
Backout Restricted Assets	(713)	254	(459)	-
<b>Cash Movement for the year</b>	<b>722</b>	<b>248</b>	<b>970</b>	<b>1,944</b>
<b>Cash Opening Balance</b>	<b>11,180</b>	<b>(3,163)</b>	<b>8,017</b>	<b>8,017</b>
<i>Add:</i>				
Cash Movement for the year	722	248	970	1,944
Investments at 30 June 2015	1,476	-	1,476	1,444
<b>Cash &amp; Investments Closing Balance</b>	<b>13,378</b>	<b>(2,915)</b>	<b>10,463</b>	<b>11,405</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	44,527,049
Movement from Reserves	715,745	-	-	715,745
Net Financing (loan receipts less repayments)	(735,723)	(67,590)	128,129	(675,184)
<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	34,472,160
Capital Expenditure	8,764,794	1,086,067	237,080	10,087,941
<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**
**Revenue**

Adjustment to FAGS grant	(95,436)	-	-	(95,436)
Adjustment to R2R grant	56,802	-	-	56,802
Adjustment to Block Grant balance	(16,550)	-	-	(16,550)
Removal of budget for Best Practice Water grant	-	(320,000)	-	(320,000)
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
CTF - Dunedoo Bowling Club	93,000	-	-	93,000
CTF - Dunedoo Sports Club	67,500	-	-	67,500
CTF - Mendooran Showground Trust	133,445	-	-	133,445
CTF - Coolah Sports Ground	287,500	-	-	287,500
RFS Funding for Cattle Grids David Knight Rd	12,745	-	-	12,745
Baradine Tennis Courts Re-surfacing (Donation)	25,000	-	-	25,000
<b>Revenue Total:</b>	<b>7,750,006</b>	<b>(320,000)</b>	<b>-</b>	<b>7,430,006</b>

**Expenditure**

CTF - Dunedoo Bowling Club	(93,000)	-	-	(93,000)
CTF - Dunedoo Sports Club	(67,500)	-	-	(67,500)
CTF - Mendooran Showground Trust	(133,445)	-	-	(133,445)
CTF - Coolah Sports Ground	(287,500)	-	-	(287,500)
Staff Training time moved to Learning and Development	(40,000)	-	-	(40,000)
Move staff time budget fr local roads to training	10,000	-	-	10,000
Move staff time budget fr Water to training	-	10,000	-	10,000
Move staff time budget fr Sewer to training	-	-	10,000	10,000
Move staff time fr Urban Services to training	10,000	-	-	10,000
Re-allocation of plant fr Environmental to GIS	10,000	-	-	10,000
Re-allocation of plant fr Environmental to GIS	10,000	-	-	10,000
Re-allocation of salaries fr Environmental to GIS	(30,000)	-	-	(30,000)
Re-allocation of plant fr Environmental to GIS	(10,000)	-	-	(10,000)
Senior Planning Officer	(50,000)	-	-	(50,000)
Authority Adjustment (move from recurrent to cap)	50,000	-	-	50,000
Regional roads	4,254	-	-	4,254
<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
<b>Capital</b>				
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)
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)
<b>Capital Total:</b>	<b>(9,644,385)</b>	<b>153,234</b>	<b>35,664</b>	<b>(9,455,487)</b>
<b>Loans</b>				
LIRS Loan	2,870,000	-	-	2,870,000
<b>Loans Total:</b>	<b>2,870,000</b>	<b>-</b>	<b>-</b>	<b>2,870,000</b>
<b>Movements in Restricted Assets</b>				
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)
<b>Movements in Restricted Assets Total:</b>	<b>(253,785)</b>	<b>-</b>	<b>-</b>	<b>(253,785)</b>
<b>Total Approved Supplementary Votes - Quarter 3:</b>	<b>104,645</b>	<b>(156,766)</b>	<b>45,664</b>	<b>(6,457)</b>
<b>Cash Surplus/(deficit) Post Approval</b>	<b>(506,428)</b>	<b>78,949</b>	<b>428,531</b>	<b>1,052</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
<b>General Revenue</b>						
Rates Revenue	(7,096,869)	-	-	(7,096,869)	-	(7,096,869)
Interest Revenue	(64,263)	-	-	(64,263)	-	(64,263)
General Grants	(1,567,513)	-	-	(1,567,513)	-	(1,567,513)
<b>Total General Revenue</b>	<b>(8,728,645)</b>	-	-	<b>(8,728,645)</b>	-	<b>(8,728,645)</b>
<b>Executive</b>						
<b>General Manager</b>	-	-	-	-	-	-
Management And Leadership	-	180,967	-	180,967	-	180,967
Governance	-	154,788	-	154,788	-	154,788
Cobbora Transition Fund	-	8,762	4,670	13,432	-	13,432
<b>Total Executive</b>	-	<b>344,517</b>	<b>4,670</b>	<b>349,187</b>	-	<b>349,187</b>
<b>Technical Services</b>						
<b>Technical Services Management</b>	-	41,707	-	41,707	-	41,707
<b>Total Technical Services Management</b>	-	<b>41,707</b>	-	<b>41,707</b>	-	<b>41,707</b>
<b>Design Services</b>	-	-	-	-	-	-
Design Services Management	-	41,760	8,370	50,130	-	50,130
Emergency Services Management	-	14,518	-	14,518	-	14,518
Survey Investigation And Design	-	43,794	-	43,794	-	43,794
Asset Management	-	-	-	-	-	-
NSW Fire Brigade	-	10,591	-	10,591	-	10,591
Road Safety Officer	(16,116)	21,231	-	5,115	-	5,115
<b>Total Design Services</b>	<b>(16,116)</b>	<b>131,894</b>	<b>8,370</b>	<b>124,148</b>	-	<b>124,148</b>
<b>Road Operations</b>	-	-	-	-	-	-
Road Operations Management	(597)	77,704	-	77,107	-	77,107
Regional Roads M&R	(647,250)	284,325	155,936	(206,989)	15,000	(191,989)
Local Roads M&R	-	878,800	219,635	1,098,435	46,467	1,144,902
Aerodromes	(2,606)	22,947	-	20,341	-	20,341
Village Streets	-	-	-	-	-	-
RMCC And Other Road Contracts	(198,269)	270,469	-	72,200	-	72,200
Reseals	-	-	-	-	-	-
Private Works	(4,114)	5,031	-	917	-	917
<b>Total Road Operations</b>	<b>(852,836)</b>	<b>1,539,276</b>	<b>375,571</b>	<b>1,062,011</b>	<b>61,467</b>	<b>1,123,478</b>
<b>Fleet Services</b>	-	-	-	-	-	-
Fleet Services Management	(18,189)	14,134	-	(4,055)	-	(4,055)
Plant And Equipment	(1,035,588)	744,230	122,806	(168,552)	-	(168,552)
Depots	-	24,935	-	24,935	-	24,935
Workshops	-	6,048	-	6,048	-	6,048
<b>Total Fleet Services</b>	<b>(1,053,777)</b>	<b>789,347</b>	<b>122,806</b>	<b>(141,624)</b>	-	<b>(141,624)</b>
<b>Urban Services</b>	-	-	-	-	-	-
Urban Services Management	(545)	33,907	-	33,362	-	33,362
Horticulture	-	148,168	962	149,130	-	149,130
Street Cleaning	-	67,867	-	67,867	-	67,867
Public Amenities	-	48,573	54,858	103,431	-	103,431
Ovals	(28,480)	66,578	8,964	47,062	-	47,062
Town Streets	-	223,593	143,786	367,379	-	367,379
Public Swimming Pools	-	58,022	12,090	70,112	-	70,112
<b>Total Urban Services</b>	<b>(29,025)</b>	<b>646,708</b>	<b>220,660</b>	<b>838,343</b>	-	<b>838,343</b>
<b>Total Tech Services (Excluding Water/Sewer)</b>	<b>(1,951,754)</b>	<b>3,148,932</b>	<b>727,407</b>	<b>1,924,585</b>	<b>61,467</b>	<b>1,986,052</b>
<b>Development Services</b>						
<b>Development Services Management</b>	-	102,300	-	102,300	-	102,300
Development Services Management	-	102,300	-	102,300	-	102,300
Building Control	(9,756)	21,488	-	11,732	-	11,732
Environmental Health Services	(945)	47,517	-	46,572	-	46,572
Town Planning	(24,286)	19,825	-	(4,461)	-	(4,461)
<b>Total Development Services Management</b>	<b>(34,987)</b>	<b>191,130</b>	-	<b>156,143</b>	-	<b>156,143</b>
<b>Regulatory Services</b>	-	-	-	-	-	-
Compliance Services	(2,745)	44,648	-	41,903	-	41,903
Noxious Weeds	-	97,185	-	97,185	-	97,185
<b>Total Regulatory Services</b>	<b>(2,745)</b>	<b>141,833</b>	-	<b>139,088</b>	-	<b>139,088</b>
<b>Property And Risk</b>	(24,712)	731,640	36,220	743,148	-	743,148
Property And Risk	(24,712)	731,640	36,220	743,148	29,658	772,806
Cemetery Services	(25,438)	49,084	-	23,646	-	23,646
Medical Facilities	(9,926)	20,654	-	10,728	-	10,728
Public Halls	(2,619)	33,896	-	31,277	-	31,277
<b>Total Property And Risk</b>	<b>(62,695)</b>	<b>835,274</b>	<b>36,220</b>	<b>808,799</b>	<b>29,658</b>	<b>838,457</b>
<b>Development And Tourism</b>	-	-	-	-	-	-
Tourism And Development Services	(17,516)	89,051	437	71,972	-	71,972
Tourism And Economic Promotion	-	18,106	-	18,106	-	18,106
<b>Total Development And Tourism</b>	<b>(17,516)</b>	<b>107,157</b>	<b>437</b>	<b>90,078</b>	-	<b>90,078</b>
<b>Total Development Services</b>	<b>(117,943)</b>	<b>1,275,394</b>	<b>36,657</b>	<b>1,194,108</b>	<b>29,658</b>	<b>1,223,766</b>

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>						
Corporate Services Management	-	66,092	-	66,092	-	66,092
<b>Total Corporate Services Management</b>	-	<b>66,092</b>	-	<b>66,092</b>	-	<b>66,092</b>
<b>Administration &amp; Customer Services</b>						
Administration Services	(2,493)	152,069	-	149,576	-	149,576
Community Banking Agency	(20,635)	22,420	-	1,785	-	1,785
<b>Total Administration &amp; Customer Services</b>	<b>(23,128)</b>	<b>174,489</b>	-	<b>151,361</b>	-	<b>151,361</b>
<b>Bushfire And Emergency Services</b>						
<b>Total Bushfire And Emergency Services</b>	<b>(278,834)</b>	<b>130,174</b>	<b>75,987</b>	<b>(72,673)</b>	-	<b>(72,673)</b>
<b>Finance</b>						
<b>Total Finance</b>	<b>(33,490)</b>	<b>332,895</b>	<b>46,249</b>	<b>345,654</b>	-	<b>345,654</b>
<b>Communications And IT</b>						
<b>Total Communications And IT</b>	-	183,040	-	183,040	-	183,040
<b>Human Resources</b>						
HR Management	-	79,357	-	79,357	-	79,357
Payroll Services	(298,142)	441,269	-	143,127	-	143,127
WH&S And Risk Management	-	35,377	-	35,377	-	35,377
Learning And Development Services	(15,586)	73,631	-	58,045	-	58,045
<b>Total HR</b>	<b>(313,728)</b>	<b>629,634</b>	-	<b>315,906</b>	-	<b>315,906</b>
<b>Children's And Community Services</b>						
Childrens And Community Services Management	-	21,437	-	21,437	-	21,437
Connect 5	(47,149)	41,990	-	(5,159)	-	(5,159)
Family Day Care	(84,621)	92,133	-	7,512	-	7,512
Youth Development	(24,553)	31,261	-	6,708	-	6,708
OOSH	(12,745)	14,721	-	1,976	-	1,976
Libraries	-	229,472	10,955	240,427	-	240,427
Community Development	-	30,000	-	30,000	-	30,000
Community Transport	(95,232)	57,445	-	(37,787)	-	(37,787)
Multiservice Outlet	(140,497)	116,450	-	(24,047)	-	(24,047)
Yuluwirri Kids	(326,618)	277,783	-	(48,835)	-	(48,835)
<b>Total Children's And Community Services</b>	<b>(731,415)</b>	<b>912,692</b>	<b>10,955</b>	<b>192,232</b>	-	<b>192,232</b>
<b>Supply Services</b>						
<b>Total Supply Services</b>	-	96,455	-	96,455	-	96,455
<b>Total Corporate And Comm Services</b>	<b>(1,380,595)</b>	<b>2,525,471</b>	<b>133,191</b>	<b>1,278,067</b>	-	<b>1,278,067</b>
<b>Total General Fund</b>	<b>(3,178,937)</b>	<b>7,294,314</b>	<b>901,925</b>	<b>(3,887,698)</b>	<b>91,125</b>	<b>(3,891,573)</b>
<b>Warrumbungle Water</b>	<b>(1,295,268)</b>	<b>443,576</b>	<b>51,153</b>	<b>(800,539)</b>	<b>16,596</b>	<b>(783,943)</b>
<b>Warrumbungle Sewer</b>	<b>(954,015)</b>	<b>209,470</b>	<b>348</b>	<b>(744,197)</b>	-	<b>(744,197)</b>
<b>Warrumbungle Waste</b>	<b>(1,839,708)</b>	<b>388,944</b>	-	<b>(1,450,764)</b>	-	<b>(1,450,764)</b>
<b>Warrumbungle Quarry</b>	<b>(62,721)</b>	<b>99,600</b>	-	<b>36,879</b>	-	<b>36,879</b>
<b>Total Warrumbungle Shire Council</b>	<b>(16,330,649)</b>	<b>8,435,904</b>	<b>953,426</b>	<b>(6,941,319)</b>	<b>107,721</b>	<b>(6,833,598)</b>
	(0)	(4)	(0)			
<b>Total Cash Rev/Exp (per above)</b>	<b>(16,330,649)</b>	<b>8,435,904</b>				
Add/(Less):						
<b>Non Cash Items</b>						
Depreciation		2,505,500				
Net share of JV not budgeted for (non-cash)						
Authority suspense items distributed against payroll		(478,799)				
Reversal of py impairment not incl above (non cash)						
WDV of assets disposed not incl above (non cash)						
<b>Internal Charges (to back out)</b>						
Plant income internal charge	1,030,816	(1,030,816)				
IT internal Charge	41	(41)				
Other internal charges (Water, Sewer and Waste)	-	-				
Internal rent	-	-				
Other internal charges (built into on-costs)	-	-				
Water monitoring Internal Charge	-	-				
Sewer Loan (internal)	-	-				
Employee Oncosts (Other)	294,409	(294,409)				
Insurance Charges (internal)	-	-				
<b>Other</b>						
Rounding	(617)	1,161				
<b>Total</b>	<b>(15,006,000)</b>	<b>9,138,500</b>				
<b>Total Rev / Exp (accrual) per P&amp;L</b>	<b>15,006,000</b>	<b>9,138,500</b>				
<b>Variance</b>	<b>(0)</b>	<b>0</b>				

## Part 5: Revenue

Description	Revenue	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
<b>General Revenue</b>							
Rates Revenue	(7,270,245)	-	-	-	(7,270,245)	(7,096,869)	98%
Interest Revenue	(415,000)	-	-	-	(415,000)	(64,263)	15%
General Grants	(6,430,322)	95,436	-	-	(6,334,886)	(1,567,513)	25%
<b>Total General Revenue</b>	<b>(14,115,567)</b>	<b>95,436</b>	<b>-</b>	<b>-</b>	<b>(14,020,131)</b>	<b>(8,728,645)</b>	<b>62%</b>
<b>Executive</b>							
<b>General Manager</b>							
Management And Leadership	-	-	-	-	-	-	-
Governance	-	-	-	-	-	-	-
Cobbora Transition Fund	-	(7,767,445)	-	-	(7,767,445)	-	0%
<b>Total Executive</b>	<b>-</b>	<b>(7,767,445)</b>	<b>-</b>	<b>-</b>	<b>(7,767,445)</b>	<b>-</b>	<b>0%</b>
<b>Technical Services</b>							
<b>Technical Services Management</b>							
<b>Total Technical Services Management</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Design Services</b>							
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)	(16,116)	30%
<b>Total Design Services</b>	<b>(57,582)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(57,582)</b>	<b>(16,116)</b>	<b>28%</b>
<b>Road Operations</b>							
Road Operations Management	(96,035)	-	-	-	(96,035)	(597)	1%
Regional Roads M&R	(2,560,650)	16,550	-	-	(2,544,100)	(647,250)	25%
Local Roads M&R	(1,198,305)	(56,802)	-	-	(1,255,107)	-	0%
Aerodromes	(5,000)	-	-	-	(5,000)	(2,606)	52%
Village Streets	-	-	-	-	-	-	-
RMCC And Other Road Contracts	(2,650,000)	-	-	-	(2,650,000)	(198,269)	7%
Reseals	(441,300)	-	-	-	(441,300)	-	0%
Private Works	(286,500)	-	-	-	(286,500)	(4,114)	1%
<b>Total Road Operations</b>	<b>(7,237,790)</b>	<b>(40,252)</b>	<b>-</b>	<b>-</b>	<b>(7,278,042)</b>	<b>(852,836)</b>	<b>12%</b>
<b>Fleet Services</b>							
Fleet Services Management	(84,350)	-	-	-	(84,350)	(18,189)	22%
Plant And Equipment	(5,312,040)	-	-	-	(5,312,040)	(1,035,588)	19%
Depots	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-
<b>Total Fleet Services</b>	<b>(5,396,390)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,396,390)</b>	<b>(1,053,777)</b>	<b>20%</b>
<b>Urban Services</b>							
Urban Services Management	(13,000)	-	-	-	(13,000)	(545)	4%
Horticulture	(143,415)	-	-	-	(143,415)	-	0%
Street Cleaning	-	-	-	-	-	-	-
Public Ammenities	-	-	-	-	-	-	-
Ovals	(9,000)	(25,000)	-	-	(34,000)	(28,480)	84%
Town Streets	(162,000)	-	-	-	(162,000)	-	0%
Public Swimming Pools	(108,298)	-	-	-	(108,298)	-	0%
<b>Total Urban Services</b>	<b>(435,712)</b>	<b>(25,000)</b>	<b>-</b>	<b>-</b>	<b>(460,712)</b>	<b>(29,025)</b>	<b>6%</b>
<b>Total Tech Services (Excluding Water/Sewer)</b>	<b>(13,127,475)</b>	<b>(65,252)</b>	<b>-</b>	<b>-</b>	<b>(13,192,727)</b>	<b>(1,951,754)</b>	<b>15%</b>
<b>Development Services</b>							
<b>Development Services Management</b>							
Development Services Management	-	-	-	-	-	-	-
<b>Total Development Services Management</b>	<b>(194,435)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Regulatory Services</b>							
Compliance Services	(35,316)	-	-	-	(35,316)	(2,745)	8%
Building Control	(58,000)	-	-	-	(58,000)	(9,756)	17%
Environmental Health Services	(23,123)	-	-	-	(23,123)	(945)	4%
Town Planning	(113,313)	-	-	-	(113,313)	(24,286)	21%
Noxious Weeds	-	-	-	-	-	-	-
<b>Total Regulatory Services</b>	<b>(35,316)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(229,752)</b>	<b>(37,732)</b>	<b>16%</b>
<b>Property And Risk</b>							
Property And Risk	(621,560)	-	-	-	(621,560)	(24,712)	4%
Cemetery Services	(87,500)	-	-	-	(87,500)	(25,438)	29%
Medical Facilities	(68,730)	-	-	-	(68,730)	(9,926)	14%
Public Halls	(61,758)	-	-	-	(61,758)	(2,619)	4%
<b>Total Property And Risk</b>	<b>(839,547)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(839,547)</b>	<b>(62,695)</b>	<b>7%</b>
<b>Development And Tourism</b>							
Tourism And Development Services	(81,700)	-	-	-	(81,700)	(17,516)	21%
Tourism And Economic Promotion	-	-	-	-	-	-	-
<b>Total Development And Tourism</b>	<b>(81,700)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(81,700)</b>	<b>(17,516)</b>	<b>21%</b>
<b>Total Development Services</b>	<b>(1,150,999)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,150,999)</b>	<b>(117,943)</b>	<b>10%</b>
<b>Corporate And Community Services</b>							
Corporate Services Management	-	-	-	-	-	-	-
<b>Total Corporate Services Management</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administration &amp; Customer Services</b>							
Administration Services	(198,486)	-	-	-	(198,486)	(2,493)	1%

## Part 5: Revenue

Description	Revenue	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
Community Banking Agency	(99,000)	-	-	-	(99,000)	(20,635)	21%
<b>Total Administration &amp; Customer Services</b>	<b>(297,486)</b>	-	-	-	<b>(297,486)</b>	<b>(23,128)</b>	<b>8%</b>
<b>Bushfire And Emergency Services</b>	<b>(3,376,121)</b>	<b>(12,745)</b>	-	-	<b>(3,388,866)</b>	<b>(278,834)</b>	<b>8%</b>
<b>Total Bushfire And Emergency Services</b>	<b>(3,376,121)</b>	<b>(12,745)</b>	-	-	<b>(3,388,866)</b>	<b>(278,834)</b>	<b>8%</b>
<b>Finance</b>	<b>(695,886)</b>	-	-	-	<b>(695,886)</b>	<b>(33,490)</b>	<b>5%</b>
<b>Total Finance</b>	<b>(695,886)</b>	-	-	-	<b>(695,886)</b>	<b>(33,490)</b>	<b>5%</b>
<b>Communications And IT</b>	<b>(650,330)</b>	-	-	-	<b>(650,330)</b>	-	<b>0%</b>
<b>Total Communications And IT</b>	<b>(650,330)</b>	-	-	-	<b>(650,330)</b>	-	<b>0%</b>
<b>Human Resources</b>	-	-	-	-	-	-	-
HR Management	-	-	-	-	-	-	-
Payroll Services	(200,450)	-	-	-	(200,450)	(298,142)	149%
WH&S And Risk Management	(91,683)	-	-	-	(91,683)	-	0%
Learning And Development Services	(20,500)	-	-	-	(20,500)	(15,586)	76%
<b>Total HR</b>	<b>(312,634)</b>	-	-	-	<b>(312,634)</b>	<b>(313,728)</b>	<b>100%</b>
<b>Children's And Community Services</b>	-	-	-	-	-	-	-
Childrens And Community Services Management	(1,000)	-	-	-	(1,000)	-	0%
Connect 5	(196,392)	-	-	-	(196,392)	(47,149)	24%
Family Day Care	(538,028)	-	-	-	(538,028)	(84,621)	16%
Youth Development	(101,219)	-	-	-	(101,219)	(24,553)	24%
OOSH	(55,910)	-	-	-	(55,910)	(12,745)	23%
Libraries	(56,955)	-	-	-	(56,955)	-	0%
Community Development	-	-	-	-	-	-	-
Community Transport	(272,464)	-	-	-	(272,464)	(95,232)	35%
Multiservice Outlet	(543,921)	-	-	-	(543,921)	(140,497)	26%
Yuluwirri Kids	(1,293,501)	-	-	-	(1,293,501)	(326,618)	25%
<b>Total Children's And Community Services</b>	<b>(3,059,388)</b>	-	-	-	<b>(3,059,388)</b>	<b>(731,415)</b>	<b>24%</b>
<b>Supply Services</b>	-	-	-	-	-	-	-
<b>Total Supply Services</b>	-	-	-	-	-	-	-
<b>Total Corporate And Comm Services</b>	<b>(8,391,845)</b>	<b>(12,745)</b>	-	-	<b>(8,404,590)</b>	<b>(1,380,595)</b>	<b>16%</b>
<b>Total General Fund</b>	<b>(38,785,886)</b>	<b>(7,750,006)</b>	-	-	<b>(46,535,892)</b>	<b>(12,178,937)</b>	<b>27%</b>
<b>Warrumbungle Water</b>	<b>(3,283,410)</b>	320,000	-	-	<b>(2,963,410)</b>	<b>(1,295,268)</b>	<b>44%</b>
<b>Warrumbungle Sewer</b>	<b>(1,437,255)</b>	-	-	-	<b>(1,437,255)</b>	<b>(954,015)</b>	<b>66%</b>
<b>Warrumbungle Waste</b>	<b>(1,961,372)</b>	-	-	-	<b>(1,961,372)</b>	<b>(1,839,708)</b>	<b>94%</b>
<b>Warrumbungle Quarry</b>	<b>(1,059,126)</b>	-	-	-	<b>(1,059,126)</b>	<b>(62,721)</b>	<b>6%</b>
<b>Total Warrumbungle Shire Council</b>	<b>(44,527,050)</b>	<b>(7,430,006)</b>	-	-	<b>(51,957,056)</b>	<b>(16,330,649)</b>	<b>31%</b>

### Reconciliation to P&L Revenue Figure

<b>Total Cash Revenue (per above)</b>	<b>(44,527,050)</b>	<b>(51,957,056)</b>	<b>(16,330,649)</b>
<i>Add/(Less):</i>			
<b><u>Non Cash Items</u></b>			
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)	
WDV of assets disposed not incl above (non cash)	800,000	800,000	
<b><u>Internal Charges (to back out)</u></b>			
Plant income internal charge	4,422,040	4,422,040	1,030,816
IT internal Charge	650,330	650,330	41
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)	-	-	294,409
Insurance Charges (internal)	235,485	235,485	-
<b><u>Other</u></b>			
Rounding	(5,990)	(5,984)	(617)
<b>Total</b>	<b>(37,161,000)</b>	<b>(44,591,000)</b>	<b>(15,006,000)</b>
<b>Total Revenue (accrual) per P&amp;L</b>	<b>(37,161,000)</b>	<b>(44,591,000)</b>	<b>(15,006,000)</b>
<b>Variance</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>



**Part 5: Revenue (Continued)**

Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
<b>General Revenue</b>				
General Revenue	(14,020,131)	(8,728,645)	62%	General Revenue is significantly over pro-rata budget due to rates being raised at the beginning of the financial year. Rates are 98% of the budget, and will reach 100% by year end as further interest on outstanding rates are received.  Interest revenue is currently 10% (\$83k) under the pro-rata budget due to lower than budgeted interest revenue (\$50k below the pro-rate budget) due to non-receipt of 2 quarters of FAGs grants last year, higher than expected capital project completion rates funded from restricted assets and a delay in the drawdown of the \$3.1m LIRS 2 loan, combined with record low interest rates. Interest on outstanding rates are also down;
<b>Total General Revenue</b>	<b>(14,020,131)</b>	<b>(8,728,645)</b>	<b>62%</b>	
<b>Executive</b>				
Executive	(7,767,445)	-	0%	The Executive Services revenue budget relates solely to the Cobbara Transition Fund projects. Expenditure on these projects has commenced in September, and the first recoupment of expenditure should happen in early November.
<b>Total Executive</b>	<b>(7,767,445)</b>	<b>-</b>	<b>NB</b>	
<b>Technical Services</b>				
Technical Services Management	-	-	NB	N/A
Design Services	(57,582)	(16,116)	28%	Design services is slightly over the pro-rata budget by 3%. This is largely due to the timing of grants where Council has received approximately \$2k over the pro-rata budget for Grants relating to Transport (Other Roads, Bridges).
Road Operations	(7,278,042)	(852,836)	12%	Road Operations income is \$957k under the pro-rata budget largely attributed to the following: - *Council has postponed entering the LIRS loan and consequently has not received the associated LIRS refund (\$42k); *The timing for the receipt of grants including Roads to Recovery (\$258k), RMS Grants (\$3k) and Repair Program Grant (\$100k); *Private Works (\$68k) and RMS charges (\$464k) under the pro-rata budget. RMS works are expected to pick up in the warmer months as the reseals program commences and Council begins some of its allotted work; *\$21k worth of internal charges yet to be distributed.
Fleet Services	(5,396,390)	(1,053,777)	20%	Fleet services revenue is \$295k (5%) under the pro-rata budget largely due to: - *Proceeds from the sale of plant and equipment (\$195k) due to the timing of selling equipment; * Lease fees are \$3k (3%) under the pro-rata budget; *Plant hire fees are \$75k (2%) under the pro-rata budget; and * Diesel Fuel rebate yet to be received from the ATO (\$23k).
Urban Services	(460,712)	(29,025)	6%	Urban Services revenue is 18% (\$80k) under the pro-rata budget due to: *Parks and Recreational grounds hire fees under the pro-rata budget by \$4k; *The timing in the receipt of grants (\$47k under the pro-rata budget). Most of these grants are capital grants for works not yet commenced; *Pool entry fees (\$27k) as pools are not opened until October; *Private works (\$2k) under budget as the demand for work varies throughout the financial year.
<b>Total Tech Services (Excl Water/Sewer)</b>	<b>(13,192,727)</b>	<b>(1,951,754)</b>	<b>15%</b>	
<b>Development Services</b>				
Development Services Management	-	-	NB	
Regulatory Services	(229,752)	(37,732)	16%	Regulatory Services are 17% (\$6k) under the pro-rata budget due to the cyclical nature of the various statutory charges collected by Regulatory services, and the fact that internal water monitoring charges are only billed at year end.
Property And Risk	(839,547)	(62,695)	7%	Property and Risk is \$147k (18%) under the pro-rata budget due to: - *\$135k worth of internal charges relating to insurance and internal rent are yet to be distributed for the quarter; and *Rental income and hire charges are \$10k under the pro-rata budget; and * Grants are \$6k (25%) under the pro-rata budget due to the timing of receipts.  However, cementery revenue is \$4k (4%) over the pro-rata budget.
Development And Tourism	(81,700)	(17,516)	21%	Per Budget
<b>Total Development Services</b>	<b>(1,150,999)</b>	<b>(117,943)</b>	<b>10%</b>	
<b>Corporate And Community Services</b>				
Corporate Services Management	-	-	NB	N/A



Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
Administration & Customer Services	(297,486)	(23,128)	8%	Administration and Customer Services is \$51k (17%) under the pro-rata budget largely due to internal charges yet to be distributed (\$44k per quarter).
Bushfire And Emergency Services	(3,388,866)	(278,834)	8%	Journals to recognise grossed up contribution to RFS only actioned at year end.
Finance	(695,886)	(33,490)	5%	Finance is 20% (\$140k) under the pro-rata budget largely due to internal charges yet to be distributed (\$130k per quarter). The remaining relates to legal fees debt recovery being \$17k (12%) under the pro-rata budget.
Communications And IT	(650,330)	-	0%	Revenue item relates to IT internal charge that is distributed in December.
HR	(312,634)	(313,728)	100%	HR is at 100% of the budget for the year due to certain on-costs that would generally offset expenditure being coded as revenue in the new system. A portion of these internal charges are actually revenue items that are being allocated here in the new system Civica Authority. This process is currently being reviewed and a portion of these internal charges may be journalled out in future periods.
Children's And Community Services	(3,059,388)	(731,415)	24%	Per Budget
Supply Services	-	-	NB	N/A
<b>Total Corporate And Comm Services</b>	<b>(8,404,590)</b>	<b>(1,380,595)</b>	<b>16%</b>	
<b>Total General Fund</b>	<b>(44,535,892)</b>	<b>(12,178,937)</b>	<b>27%</b>	
Warrumbungle Water	(2,963,410)	(1,295,268)	44%	Council's water revenue is currently trending per budget with the following exceptions: * Water access charges just over 100% of budget as the bill for water access was raised on 1 July; * Water consumption revenue has still not been recognised as the first water bill is being run at EOM October; * Insurance recoup (water) yet to be recognised.
Warrumbungle Sewer	(1,437,255)	(954,015)	66%	Trending per budget
Warrumbungle Waste	(1,961,372)	(1,839,708)	94%	Waste revenue is currently at 94% of the yearly budget, and should trend towards budget at year end, although recycling income is currently \$12k under the pro-rata budget.
Warrumbungle Quarry	(1,059,126)	(62,721)	6%	The Warrumbungle Quarry is 19% (\$202k) under the pro-rata budget as the demand for works varies throughout the financial year, and generally peaks in the warmer months in conjunction with the reseal program, and when major RMS or other contracts are awarded. There is also a corresponding underspend for this item.
<b>Total Warrumbungle Shire Council</b>	<b>(51,957,056)</b>	<b>(16,330,649)</b>	<b>31%</b>	

## Part 6: Recurrent Expenditure

Description	Revenue	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
<b>General Revenue</b>							
Rates Revenue	-	-	-	-	-	-	-
Interest Revenue	-	-	-	-	-	-	-
General Grants	-	-	-	-	-	-	-
<b>Total General Revenue</b>	-	-	-	-	-	-	-
<b>Executive</b>							
<b>General Manager</b>							
Management And Leadership	622,837	-	-	-	622,837	180,967	29%
Governance	365,765	-	-	-	365,765	154,788	42%
Cobbora Transition Fund	-	581,445	-	-	581,445	8,762	2%
<b>Total Executive</b>	<b>988,602</b>	<b>581,445</b>	-	-	<b>1,570,047</b>	<b>344,517</b>	<b>22%</b>
<b>Technical Services</b>							
<b>Technical Services Management</b>	130,940	-	-	-	130,940	41,707	32%
<b>Total Technical Services Management</b>	<b>130,940</b>	-	-	-	<b>130,940</b>	<b>41,707</b>	<b>32%</b>
<b>Design Services</b>							
Design Services Management	104,277	-	-	-	104,277	41,760	40%
Emergency Services Management	85,141	-	-	-	85,141	14,518	17%
Survey Investigation And Design	165,839	-	-	-	165,839	43,794	26%
Asset Management	62,606	-	-	-	62,606	-	0%
NSW Fire Brigade	43,344	-	-	-	43,344	10,591	24%
Road Safety Officer	98,040	-	-	-	98,040	21,231	22%
<b>Total Design Services</b>	<b>559,247</b>	-	-	-	<b>559,247</b>	<b>131,894</b>	<b>24%</b>
<b>Road Operations</b>							
Road Operations Management	142,141	-	-	-	142,141	77,704	55%
Regional Roads M&R	1,271,650	(4,254)	-	-	1,267,396	284,325	22%
Local Roads M&R	2,684,033	(10,000)	-	-	2,674,033	878,800	33%
Aerodromes	83,313	-	-	-	83,313	22,947	28%
Village Streets	32,114	-	-	-	32,114	-	0%
RMCC And Other Road Contracts	2,450,000	-	-	-	2,450,000	270,469	11%
Reseals	-	-	-	-	-	-	-
Private Works	178,588	-	-	-	178,588	5,031	3%
<b>Total Road Operations</b>	<b>6,841,840</b>	<b>(14,254)</b>	-	-	<b>6,827,586</b>	<b>1,539,276</b>	<b>23%</b>
<b>Fleet Services</b>							
Fleet Services Management	128,512	-	-	-	128,512	14,134	11%
Plant And Equipment	2,718,571	-	-	-	2,718,571	744,230	27%
Depots	124,762	-	-	-	124,762	24,935	20%
Workshops	44,130	-	-	-	44,130	6,048	14%
<b>Total Fleet Services</b>	<b>3,015,975</b>	-	-	-	<b>3,015,975</b>	<b>789,347</b>	<b>26%</b>
<b>Urban Services</b>							
Urban Services Management	197,681	-	-	-	197,681	33,907	17%
Horticulture	815,302	(10,000)	-	-	805,302	148,168	18%
Street Cleaning	238,100	-	-	-	238,100	67,867	29%
Public Ammenities	212,415	-	-	-	212,415	48,573	23%
Ovals	309,383	-	-	-	309,383	66,578	22%
Town Streets	523,023	-	-	-	523,023	223,593	43%
Public Swimming Pools	654,020	-	-	-	654,020	58,022	9%
<b>Total Urban Services</b>	<b>2,949,924</b>	<b>(10,000)</b>	-	-	<b>2,939,924</b>	<b>646,708</b>	<b>22%</b>
<b>Total Tech Services (Excluding Water/Sewer)</b>	<b>13,497,926</b>	<b>(24,254)</b>	-	-	<b>13,473,672</b>	<b>3,148,932</b>	<b>23%</b>
<b>Development Services</b>							
<b>Development Services Management</b>							
Development Services Management	341,978	-	-	-	341,978	102,300	30%
<b>Total Development Services Management</b>	<b>653,125</b>	-	-	-	<b>341,978</b>	<b>102,300</b>	<b>30%</b>
<b>Regulatory Services</b>							
Compliance Services	191,863	-	-	-	191,863	44,648	23%
Building Control	101,802	-	-	-	101,802	21,488	21%
Environmental Health Services	94,882	(20,000)	-	-	74,882	47,517	63%
Town Planning	114,463	50,000	-	-	164,463	19,825	12%
Noxious Weeds	97,375	-	-	-	97,375	97,185	100%
<b>Total Regulatory Services</b>	<b>289,238</b>	<b>30,000</b>	-	-	<b>630,384</b>	<b>230,663</b>	<b>37%</b>
<b>Property And Risk</b>							
Property And Risk	1,227,852	-	-	-	1,227,852	731,640	60%
Cemetery Services	132,433	-	-	-	132,433	49,084	37%
Medical Facilities	85,429	-	-	-	85,429	20,654	24%
Public Halls	282,098	-	-	-	282,098	33,896	12%
<b>Total Property And Risk</b>	<b>1,727,811</b>	-	-	-	<b>1,727,811</b>	<b>835,274</b>	<b>48%</b>
<b>Development And Tourism</b>							
Tourism And Development Services	359,735	-	-	-	359,735	89,051	25%
Tourism And Economic Promotion	40,423	-	-	-	40,423	18,106	45%
<b>Total Development And Tourism</b>	<b>400,158</b>	-	-	-	<b>400,158</b>	<b>107,157</b>	<b>27%</b>
<b>Total Development Services</b>	<b>3,070,332</b>	<b>30,000</b>	-	-	<b>3,100,332</b>	<b>1,275,394</b>	<b>41%</b>
<b>Corporate And Community Services</b>							
<b>Corporate Services Management</b>							
Corporate Services Management	198,282	-	-	-	198,282	66,092	33%
<b>Total Corporate Services Management</b>	<b>198,282</b>	-	-	-	<b>198,282</b>	<b>66,092</b>	<b>33%</b>
<b>Administration &amp; Customer Services</b>							
Administration Services	728,667	-	-	-	728,667	152,069	21%

## Part 6: Recurrent Expenditure

Description	Revenue	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
Community Banking Agency	97,980	-	-	-	97,980	22,420	23%
<b>Total Administration &amp; Customer Services</b>	<b>826,647</b>	-	-	-	<b>826,647</b>	<b>174,489</b>	<b>21%</b>
Bushfire And Emergency Services	2,546,241	-	-	-	2,546,241	130,174	5%
<b>Total Bushfire And Emergency Services</b>	<b>2,546,241</b>	-	-	-	<b>2,546,241</b>	<b>130,174</b>	<b>5%</b>
Finance	1,341,216	(50,000)	-	-	1,291,216	332,895	26%
<b>Total Finance</b>	<b>1,341,216</b>	<b>(50,000)</b>	-	-	<b>1,291,216</b>	<b>332,895</b>	<b>26%</b>
Communications And IT	1,129,003	40,000	-	-	1,169,003	183,040	16%
<b>Total Communications And IT</b>	<b>1,129,003</b>	<b>40,000</b>	-	-	<b>1,169,003</b>	<b>183,040</b>	<b>16%</b>
<b>Human Resources</b>		-	-	-	-	-	-
HR Management	387,918	-	-	-	387,918	79,357	20%
Payroll Services	234,584	-	-	-	234,584	441,269	188%
WH&S And Risk Management	129,114	-	-	-	129,114	35,377	27%
Learning And Development Services	357,134	40,000	-	-	397,134	73,631	19%
<b>Total HR</b>	<b>1,108,750</b>	<b>40,000</b>	-	-	<b>1,148,750</b>	<b>629,634</b>	<b>55%</b>
<b>Children's And Community Services</b>		-	-	-	-	-	-
Childrens And Community Services Management	51,499	-	-	-	51,499	21,437	42%
Connect 5	202,696	-	-	-	202,696	41,990	21%
Family Day Care	544,736	-	-	-	544,736	92,133	17%
Youth Development	119,314	-	-	-	119,314	31,261	26%
OOSH	60,217	-	-	-	60,217	14,721	24%
Libraries	607,088	-	-	-	607,088	229,472	38%
Community Development	80,000	-	-	-	80,000	30,000	38%
Community Transport	249,016	-	-	-	249,016	57,445	23%
Multiservice Outlet	495,240	-	-	-	495,240	116,450	24%
Yuluwirri Kids	1,271,875	-	-	-	1,271,875	277,783	22%
<b>Total Children's And Community Services</b>	<b>3,681,680</b>	-	-	-	<b>3,681,680</b>	<b>912,692</b>	<b>25%</b>
Supply Services	392,745	-	-	-	392,745	96,455	25%
<b>Total Supply Services</b>	<b>392,745</b>	-	-	-	<b>392,745</b>	<b>96,455</b>	<b>25%</b>
<b>Total Corporate And Comm Services</b>	<b>11,224,564</b>	<b>30,000</b>	-	-	<b>11,254,564</b>	<b>2,525,471</b>	<b>22%</b>
<b>Total General Fund</b>	<b>28,781,425</b>	<b>617,191</b>	-	-	<b>29,398,616</b>	<b>7,294,314</b>	<b>25%</b>
Warrumbungle Water	1,894,038	(10,000)	-	-	1,884,038	443,576	24%
Warrumbungle Sewer	945,437	(10,000)	-	-	935,437	209,470	22%
Warrumbungle Waste	1,952,038	-	-	-	1,952,038	388,944	20%
Warrumbungle Quarry	899,222	-	-	-	899,222	99,600	11%
<b>Total Warrumbungle Shire Council</b>	<b>34,472,159</b>	<b>597,191</b>	-	-	<b>35,069,350</b>	<b>8,435,904</b>	<b>24%</b>

### Reconciliation to P&L Expenditure Figure

<b>Total Cash Expenditure (per above)</b>	<b>34,472,159</b>	<b>35,069,350</b>	<b>8,435,904</b>
<i>Add/(Less):</i>			
<b><u>Non Cash Items</u></b>			
Depreciation	10,022,000	10,022,000	2,505,500
Net share of JV not budgeted for (non-cash)	-	-	-
Authority suspense items distributed against payroll	-	-	(478,799)
<b><u>Internal Charges (to back out)</u></b>			
Plant income internal charge	(4,422,040)	(4,422,040)	(1,030,816)
IT internal Charge	(650,330)	(650,330)	(41)
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)	-	-	(294,409)
Insurance Charges (internal)	(235,485)	(235,485)	-
<b><u>Other</u></b>			
Rounding	2,881	2,690	1,161
<b>Total</b>	<b>37,833,000</b>	<b>38,430,000</b>	<b>9,138,500</b>
<b>Total Expenditure (accrual) per P&amp;L</b>	<b>37,833,000</b>	<b>38,430,000</b>	<b>9,138,500</b>
<b>Variance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Part 6: Recurrent Expenditure (Continued)**

Description	Expenditure Revised Budget	Expenditure Actuals	Var %	Reason for Variance
<b>General Revenue</b>				
General Revenue	-	-	NB	N/A
<b>Total General Revenue</b>	-	-	<b>NB</b>	
<b>Executive</b>				
Executive	1,570,047	344,517	22%	Per budget
<b>Total Executive</b>	<b>1,570,047</b>	<b>344,517</b>	<b>52%</b>	
<b>Technical Services</b>				
Technical Services Management	130,940	41,707	32%	Technical Services Management is 7% (\$9k) over the pro-rata budget largely due to subscriptions and Publications (\$21k over budget) which is largely cyclical in nature, offset by minor underspends in salaries and wages and other items.
<b>Design Services</b>	559,247	131,894	24%	Per Budget
Road Operations	6,827,586	1,539,276	23%	Roads Operations expenditure is 2% (\$168k) under the pro-rata budget as a result of the following items: - * Private Works (under the pro-rata budget by 22% - \$40k) and State Roads maintenance (14% or \$342k under the pro-rata budget). RMS works are expected to pick up in the warmer months as the reseals program commences and Council begins some of its allotted work; *Regional Roads Maintenance (3% - \$33k under the pro-rata budget);  However, these items are offset by: - *Roads operations management (\$42k - 29% over the pro-rata budget); * Local Roads M&R (over the pro-rata budget by 8% - \$210k) due to a concentration on maintenance works at the beginning of the year. Expenditure has tapered off in more recent months as capital works and RMS works pick up.
<b>Fleet Services</b>	3,015,975	789,347	26%	Per Budget
Urban Services	2,939,924	646,708	22%	Urban Services is currently 3% (\$98k) under the pro-rata budget largely attributed to the following: - *Horticulture is 7% (\$56k) under the pro-rata budget largely due to under expenditure in street trees and gardens; *Ovals are 4% (\$13k) under the pro-rata budget; *Public Amenities are 2% (\$5k) under the pro-rata budget; *Public Swimming pools are 16% (\$105k) under the pro-rata budget due to the opening of pools in October; *Urban Services Management is 7% (\$13k) under the pro-rata budget.  These items are offset by the following items which are over the pro-rata budget: - *Street Cleaning (\$8k - 4%); *Town Streets (\$15% - \$85k) due to over expenditure for the quarter on footpath maintenance, mowing, grading and street lighting. Town streets expenditure should reduce as more resources are re-focused to capital jobs.
<b>Total Tech Services (Excl Water/Sewer)</b>	<b>13,473,672</b>	<b>3,148,932</b>	<b>23%</b>	
<b>Development Services</b>				
Development Services Management	341,978	102,300	30%	Development Services Management expenses are 5% (\$17k) over the pro-rata budget largely due to the Manager Reg Services allocating more expenditure to DSM than to waste.
Regulatory Services	630,384	230,663	37%	Regulatory services are 12% (\$73k) over the pro-rata budget due to the upfront payment of noxious weeds contribution (\$97k).
Property And Risk	1,727,811	835,274	48%	Property and Risk is 23% (\$403k) over the pro-rata budget which is largely attributed to the upfront payment of general and public liability insurance.  It should be noted that Medical facilities, staff housing, other council properties and public halls are under the pro-rata budget by 1% (\$1k) , 6% (\$5k), 2% (\$11k) and 12% (\$29k) respectively while cementery services is 12% (\$16k) over the pro-rata budget but this has been offset by higher then budgeted revenue for this item.
Development And Tourism	400,158	107,157	27%	Development and Tourism is 2% (\$7k) over the pro-rata budget largely due to the payments of rates in advance and higher then budgeted amounts for contracts.
<b>Total Development Services</b>	<b>3,100,332</b>	<b>1,275,394</b>	<b>41%</b>	
<b>Corporate And Community Services</b>				
Corporate Services Management	198,282	66,092	33%	Corporate Services Management expenses are 8% (\$17k) over the pro-rata budget.
Administration & Customer Services	826,647	174,489	21%	Administration services is slightly under the pro-rata budget (4% - \$30k) due to lower then budgeted salaries and wages as well as IT internal changes not being distributed until December.
Bushfire And Emergency Services	2,546,241	130,174	5%	RFS expenditure under budget as journals to recognise grossed up contribution to RFS only actioned at year end.

Description	Expenditure Revised Budget	Expenditure Actuals	Var %	Reason for Variance
Finance	1,291,216	332,895	26%	Per Budget
Communications And IT	1,169,003	183,040	16%	Communications and IT is under the pro-rata budget (9% - \$109k) due to the timing in the payment of certain contracts (such as IT support services), lower then budgeted salary and wages as the Manager for this area was acting DCS for three weeks and IT internal charges not being distributed until December;
HR	1,148,750	629,634	55%	HR is 30% (\$342k) over the pro-rata budget largely due to certain on-costs that would generally offset expenditure being coded as revenue in the new system.
Children's And Community Services	3,681,680	912,692	25%	Per Budget
Supply Services	392,745	96,455	25%	Per Budget
<b>Total Corporate And Comm Services</b>	<b>11,254,564</b>	<b>2,525,471</b>	<b>22%</b>	
<b>Total General Fund</b>	<b>29,398,616</b>	<b>7,294,314</b>	<b>25%</b>	
Warrumbungle Water	1,884,038	443,576	24%	Per Budget
Warrumbungle Sewer	935,437	209,470	22%	Per Budget
Warrumbungle Waste	1,952,038	388,944	20%	Warrumbungle Waste is 5% (\$99k) under the pro-rata budget mainly as a result of: - *Administration services and project expenses being 21% (\$38k) under the pro-rata budget due to lower then budgeted salaries and wages and internal charges not being distributed until December; *Transfer Stations (including Landfills) is 8% (\$58k) under the pro-rata budget due to the cyclical nature of contracts; *Material Handling facilities are 5% (\$20k) under the pro-rata budget.  This is offset by kerbside collection which is 2% (\$17k) over the pro-rata budget as a result of higher then budgeted salaries and wages as well as contracts.
Warrumbungle Quarry	899,222	99,600	11%	Warrumbungle Quarries is 14% (\$125k) under the pro-rata budget due to lower COGS as sales are down, a credit item against royalties due to royalties for the recent RMS contract being recognised in the prior year and the accrual reversed into this year, with the final payment of the royalties not happening until the product is shipped to the final work site;
<b>Total Warrumbungle Shire Council</b>	<b>35,069,350</b>	<b>8,435,904</b>	<b>24%</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
<b>General Revenue</b>								
Rates Revenue	-		-	-	-	-	-	-
Interest Revenue	-		-	-	-	-	-	-
General Grants	-		-	-	-	-	-	-
<b>Total General Revenue</b>	-	-	-	-	-	-	-	-
<b>Executive</b>								
<b>General Manager</b>								
Management And Leadership	-		-	-	-	-	-	-
Governance	-	5,500	-	-	-	5,500	-	0%
Cobbora Transition Fund	-		7,186,000	-	-	7,186,000	4,670	0%
<b>Total Executive</b>	-	<b>5,500</b>	<b>7,186,000</b>	-	-	<b>7,191,500</b>	<b>4,670</b>	<b>0%</b>
<b>Technical Services</b>								
<b>Technical Services Management</b>	-		-	-	-	-	-	-
<b>Total Technical Services Management</b>	-	-	-	-	-	-	-	-
<b>Design Services</b>								
Design Services Management	35,000		-	-	-	35,000	8,370	24%
Emergency Services Management	-		-	-	-	-	-	-
Survey Investigation And Design	-		-	-	-	-	-	-
Asset Management	-		-	-	-	-	-	-
NSW Fire Brigade	-		-	-	-	-	-	-
Road Safety Officer	-		-	-	-	-	-	-
<b>Total Design Services</b>	<b>35,000</b>	-	-	-	-	<b>35,000</b>	<b>8,370</b>	<b>24%</b>
<b>Road Operations</b>								
Road Operations Management	-		-	-	-	-	-	-
Regional Roads M&R	1,429,000		(254,524)	-	-	1,174,476	155,936	13%
Local Roads M&R	1,565,000	2,089,135	-	-	-	3,654,135	219,635	6%
Aerodromes	-		-	-	-	-	-	-
Village Streets	-		-	-	-	-	-	-
RMCC And Other Road Contracts	-		-	-	-	-	-	-
Reseals	1,055,400		(211,173)	-	-	844,227	-	0%
Private Works	-		-	-	-	-	-	-
<b>Total Road Operations</b>	<b>4,049,400</b>	<b>2,089,135</b>	<b>(465,697)</b>	-	-	<b>5,672,838</b>	<b>375,571</b>	<b>7%</b>
<b>Fleet Services</b>								
Fleet Services Management	-		-	-	-	-	-	-
Plant And Equipment	2,335,000	75,000	-	-	-	2,410,000	122,806	5%
Depots	-	112,974	5,400	-	-	118,374	-	0%
Workshops	-		-	-	-	-	-	-
<b>Total Fleet Services</b>	<b>2,335,000</b>	<b>187,974</b>	<b>5,400</b>	-	-	<b>2,528,374</b>	<b>122,806</b>	<b>5%</b>
<b>Urban Services</b>								
Urban Services Management	-		-	-	-	-	-	-
Horticulture	50,000	153,201	-	-	-	203,201	962	0%
Street Cleaning	-		-	-	-	-	-	-
Public Amenities	-		-	-	-	-	54,858	-
Ovals	148,000	26,002	25,000	-	-	199,002	8,964	5%
Town Streets	585,000	244,281	5,616	-	-	834,897	143,786	17%
Public Swimming Pools	69,000	13,000	(19,910)	-	-	62,090	12,090	19%
<b>Total Urban Services</b>	<b>852,000</b>	<b>436,484</b>	<b>10,706</b>	-	-	<b>1,299,190</b>	<b>220,660</b>	<b>17%</b>
<b>Total Tech Services (Excluding Water/Sewer)</b>	<b>7,271,400</b>	<b>2,713,593</b>	<b>(449,591)</b>	-	-	<b>9,535,402</b>	<b>727,407</b>	<b>8%</b>
<b>Development Services</b>								
<b>Development Services Management</b>								
Development Services Management	-		-	-	-	-	-	-
Building Control	-		-	-	-	-	-	-
Environmental Health Services	-		-	-	-	-	-	-
Town Planning	-		-	-	-	-	-	-
<b>Total Dev Services Management</b>	-	-	-	-	-	-	-	-
<b>Regulatory Services</b>								
Compliance Services	-		-	-	-	-	-	-
Noxious Weeds	-		-	-	-	-	-	-
<b>Total Regulatory Services</b>	-	-	-	-	-	-	-	-
<b>Property And Risk</b>								
Property And Risk	32,474	26,519	-	-	-	58,993	36,220	61%
Cemetery Services	17,000		-	-	-	17,000	-	0%
Medical Facilities	-		-	-	-	-	-	-
Public Halls	100,000	71,240	-	-	-	171,240	-	0%
<b>Total Property And Risk</b>	<b>149,474</b>	<b>97,759</b>	-	-	-	<b>247,233</b>	<b>36,220</b>	<b>15%</b>
<b>Development And Tourism</b>								
Tourism And Development Services	20,000	2,162	-	-	-	22,162	437	2%
Tourism And Economic Promotion	-		-	-	-	-	-	-
<b>Total Development And Tourism</b>	<b>20,000</b>	<b>2,162</b>	-	-	-	<b>22,162</b>	<b>437</b>	<b>2%</b>
<b>Total Development Services</b>	<b>169,474</b>	<b>99,921</b>	-	-	-	<b>269,395</b>	<b>36,657</b>	<b>14%</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
<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	-	-	1,168,345	75,987	7%
<b>Total Bushfire &amp; Emergency Services</b>	<b>1,155,600</b>	-	<b>12,745</b>	-	-	<b>1,168,345</b>	<b>75,987</b>	<b>7%</b>
<b>Finance</b>	-		50,000	-	-	50,000	46,249	92%
<b>Total Finance</b>	-	-	<b>50,000</b>	-	-	<b>50,000</b>	<b>46,249</b>	<b>92%</b>
<b>Communications And IT</b>	63,820		-	-	-	63,820	-	0%
<b>Total Communications And IT</b>	<b>63,820</b>	-	-	-	-	<b>63,820</b>	-	<b>0%</b>
<b>Human Resources</b>								
HR Management	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-	-	-
WH&S And Risk Management	-	-	-	-	-	-	-	-
Learning And Development Services	-	-	-	-	-	-	-	-
<b>Total HR</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	-	0%
Multiservice Outlet	45,000	-	-	-	-	45,000	-	0%
Yuluwirri Kids	-	-	-	-	-	-	-	-
<b>Total Children's &amp; Community Services</b>	<b>104,500</b>	<b>11,217</b>	-	-	-	<b>115,717</b>	<b>10,955</b>	<b>9%</b>
<b>Supply Services</b>	-							
<b>Total Supply Services</b>	-	-	-	-	-	-	-	-
<b>Total Corporate And Comm Services</b>	<b>1,323,920</b>	<b>11,217</b>	<b>62,745</b>	-	-	<b>1,397,882</b>	<b>133,191</b>	<b>10%</b>
<b>Total General Fund</b>	<b>8,764,794</b>	<b>2,830,231</b>	<b>6,799,154</b>	-	-	<b>18,394,179</b>	<b>901,925</b>	<b>5%</b>
<b>Warrumbungle Water</b>	1,086,067	226,995	(380,229)	-	-	932,833	51,153	5%
<b>Warrumbungle Sewer</b>	237,080	14,336	(50,000)	-	-	201,416	348	0%
<b>Warrumbungle Waste</b>	-	15,000	-	-	-	15,000	-	0%
<b>Warrumbungle Quarry</b>	-	-	-	-	-	-	-	-
<b>Total Warrumbungle Shire Council</b>	<b>10,087,941</b>	<b>3,086,562</b>	<b>6,368,925</b>	-	-	<b>19,543,428</b>	<b>953,426</b>	<b>5%</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	-	-	4,500,000	2,135	0%	Investigation/planning stage commenced	-
CTF - Heavy Vehicle Parking Area	-	-	422,000	-	-	422,000	1,701	0%	Investigation/planning stage commenced	-
CTF - RV Parking Area	-	-	155,000	-	-	155,000	-	0%	Investigation/planning stage commenced	-
CTF - Bolaroo St Streetscape Enhancement	-	-	390,000	-	-	390,000	-	0%	Investigation/planning stage commenced	-
CTF - Milling Park Playground Equipment Improvements	-	-	89,000	-	-	89,000	-	0%	Investigation/planning stage commenced	-
CTF - Milling Park New Toilet Block	-	-	150,000	-	-	150,000	-	0%	Investigation/planning stage commenced	-
CTF - Robertson Oval Second Oval Development	-	-	250,000	-	-	250,000	-	0%	Investigation/planning stage commenced	-
CTF - Robertson Oval Netball Courts	-	-	230,000	-	-	230,000	-	0%	Investigation/planning stage commenced	-
CTF - Mendooran Tennis Courts Upgrade	-	-	50,000	-	-	50,000	133	0%	Investigation/planning stage commenced	-
CTF - Dunedoo Tennis Courts Upgrade	-	-	100,000	-	-	100,000	-	0%	Investigation/planning stage commenced	-
CTF - MPC Rejuvenation/Jubilee Hall (Combined Budget)	-	-	850,000	-	-	850,000	-	0%	Investigation/planning stage commenced	-
CTF - MPC Rejuvenation And Upgrade	-	-	-	-	-	-	367	-	Investigation/planning stage commenced	-
CTF - Jubilee Hall	-	-	-	-	-	-	334	-	Investigation/planning stage commenced	-
CTF - Three Rivers Retirement Village (Co-Contrib)	-	-	-	-	-	-	-	NB	Investigation/planning stage commenced	-
<b>Cobbora Transition Fund Total</b>	-	-	<b>7,186,000</b>	-	-	<b>7,186,000</b>	<b>4,670</b>			
<b>General Manager</b>										
Admin Building Internal Finishes Final Works	-	5,500	-	-	-	5,500	-	0%	Final internal fitting item to complete. Completion expected sometime this calendar year.	-
<b>General Manager Total</b>	-	<b>5,500</b>	-	-	-	<b>5,500</b>	-			
<b>Executive Services Total</b>	-	<b>5,500</b>	<b>7,186,000</b>	-	-	<b>7,191,500</b>	<b>4,670</b>			
<b>Corporate And Community Services</b>										
<b>Bushfire and Emergency Services</b>										
RFS - Fire Control Centre Coonabarabran	1,050,000					1,050,000	12,130	1%	Investigation/planning stage commenced	-
RFS - Shed Dunedoo	-					-	59,962	NB	Carry over expenditure, matched by revenue	-
RFS - Yaminbah Shed	-					-	3,895	NB	Carry over expenditure, matched by revenue	-
RFS Funding for Cattle Grids David Knight Rd	-	-	12,745			12,745	-	0%	Not yet commenced	-
RFS - Vehicles	105,600					105,600	-	0%	Not yet commenced	-
<b>Bushfire and Emergency Services Total</b>	<b>1,155,600</b>	-	<b>12,745</b>	-	-	<b>1,168,345</b>	<b>75,987</b>			
<b>Finance</b>										
Civica Implementation	-	-	50,000	-	-	50,000	46,249	92%	Project implementation complete. Some minor expenditure still to come in in October/november.	-
<b>Finance Total</b>	-	-	<b>50,000</b>	-	-	<b>50,000</b>	<b>46,249</b>			
<b>Communications &amp; IT</b>										
GPS Handheld units	14,500					14,500	-	0%	Not yet commenced	-
ARCGIS licence	10,670					10,670	-	0%	Not yet commenced	-
Antivirus Security Software	12,000					12,000	-	0%	Not yet commenced	-
Point to point WIFI for remote sights	26,650					26,650	-	0%	Not yet commenced	-
<b>Communications &amp; IT Total</b>	<b>63,820</b>	-	-	-	-	<b>63,820</b>	-			
<b>Children's And Community Services</b>										
FDC Replacement of Vehicle	9,500					9,500	-	0%	Not yet commenced	-



Description	Original Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	%	Current Status	Complete Y/N
Community Transport Capital	50,000					50,000	-	0%	Not yet commenced	-
MSO Capital Replacements	45,000					45,000	-	0%	Not yet commenced	-
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>10,955</b>			
<b>Corporate Services Total</b>	<b>1,323,920</b>	<b>11,217</b>	<b>62,745</b>	-	-	<b>1,397,882</b>	<b>133,190</b>			
<b>Development Services</b>										
<b>Tourism and Development Services</b>										
Shire Entrance Signs	20,000	2,162				22,162	437	2%	In progress	-
<b>Tourism and Development Services Total</b>	<b>20,000</b>	<b>2,162</b>	-	-	-	<b>22,162</b>	<b>437</b>			
<b>Property &amp; Risk</b>										
Coolah Air Conditioning	20,474	26,519				46,993	36,220	77%	In progress	-
Mullaley Recreation Grounds Installation of Septic System	12,000					12,000	-	0%	Not yet commenced	-
Hall Baradine – Refurbishment of Toilets	75,000					75,000	-	0%	Not yet commenced	-
Mendooran Hall - \$25,000 Stage Ceiling	25,000					25,000	-	0%	Not yet commenced	-
Memorial Wall at old Coonabarabran Cemetery	17,000					17,000	-	0%	Not yet commenced	-
Baradine Hall - Toilet Refurbishment	-	71,240				71,240	-	0%	Not yet commenced	-
<b>Property &amp; Risk Total</b>	<b>149,474</b>	<b>97,759</b>	-	-	-	<b>247,233</b>	<b>36,220</b>			
<b>Development Services Total</b>	<b>169,474</b>	<b>99,921</b>	-	-	-	<b>269,395</b>	<b>36,657</b>			
<b>Technical Services</b>										
<b>Asset Design Services</b>										
Design Projects Survey Equip-Cap	12,000	-				12,000	-	0%	Purchase yet to be made	-
Design Services Software Upgrade	13,000	-				13,000	-	0%	Purchase yet to be made	-
Laptop Computer - Traffic Counters	10,000	-	(8,370)			1,630	-	0%	Purchase yet to be made	-
Orana Road Crossing - Preliminary Design Works	-		15,000			15,000	-	0%	Work commenced	-
Software Traffic Control Plans	-	-	8,370			8,370	8,370	100%	Purchase complete	Yes
<b>Asset Design Services Total</b>	<b>35,000</b>	<b>-</b>	<b>15,000</b>	-	-	<b>50,000</b>	<b>8,370</b>			
<b>Fleet Services</b>										
Cricket Pitch Roller Coolah	15,000					15,000	-	0%	Purchased in October	-
Minor Plant Purchases	15,000					15,000	27	0%	Per program	-
Plant & Equipment Purchases	2,305,000	60,000				2,365,000	122,779	5%	Per program	-
Radio Network Capital	-	15,000				15,000	-	0%	Purchase yet to be made	-
<b>Fleet Services Total</b>	<b>2,335,000</b>	<b>75,000</b>	-	-	-	<b>2,410,000</b>	<b>122,806</b>			
<b>Depots</b>										
Coonabarabran Depot (Ex RTA) Facilities Upgrade	-	19,496				19,496	-	0%	Not yet commenced	-
Dunedoo Depot Underground Storage	-	68,478				68,478	-	0%	Not yet commenced	-
New Tar Tank Coolah Depot	-	25,000				25,000	-	0%	Order placed. Work completed in October, bills outstanding.	-
Lunch Room Mendooran Depot	-	-	5,400			5,400	-	0%	Not yet commenced	-
<b>Depots Total</b>	<b>-</b>	<b>112,974</b>	<b>5,400</b>	-	-	<b>118,374</b>	<b>-</b>			
<b>Road Operations</b>										
<b>Reseals</b>										
Baradine Streets Reseals	17,700		(4,000)			13,700	-	0%	Not yet commenced	-
Binnaway Streets Reseals	15,800		(4,000)			11,800	-	0%	Not yet commenced	-
Coolah Streets Reseals	26,300		(4,000)			22,300	-	0%	Not yet commenced	-
Coonabarabran Streets Reseals	84,100		(9,286)			74,814	-	0%	Not yet commenced	-

Description	Original Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	%	Current Status	Complete Y/N
Dunedoo Streets Reseals	23,600		(4,000)			19,600	-	0%	Not yet commenced	-
Local Roads Reseals - General (Budget Item)	430,800		(430,800)			-	-	NB	Not yet commenced	-
Local Roads Reseals - Baradine Goorianawa Rd	-		33,000			33,000	-	0%	Not yet commenced	-
Local Roads Reseals - New Mollyn Rd	-		59,400			59,400	-	0%	Not yet commenced	-
Local Roads Reseals - Boomley Rd	-		9,075			9,075	-	0%	Not yet commenced	-
Local Roads Reseals - Cobborah Rd	-		60,720			60,720	-	0%	Not yet commenced	-
Local Roads Reseals - Indian Lane	-		29,700			29,700	-	0%	Not yet commenced	-
Local Roads Reseals - Neilrex Rd	-		53,018			53,018	-	0%	Not yet commenced	-
Mendooran Streets Reseals	15,800					15,800	-	0%	Not yet commenced	-
Regional Roads Reseals - MR129 (Quirindi Quambone Rd)	-					-	-	NB	Not yet commenced	-
Regional Roads Reseals - MR329 (Gwabegar Rd)	-					-	-	NB	Not yet commenced	-
Regional Roads Reseals - MR396 (Warrumbungle Way)	-					-	-	NB	Not yet commenced	-
Regional Roads Reseals - MR618 (Cassillis Rd)	-					-	-	NB	Not yet commenced	-
Regional Roads Reseals - MR7519 (Forest Rd)	-					-	-	NB	Not yet commenced	-
Regional Roads Reseals - MR4053 (Timor Rd)	-					-	-	NB	Not yet commenced	-
Regional Roads Reseals - MR55 (Black Stump Way)	441,300		(135,000)			306,300	460	0%	Not yet commenced	-
<b>Total Reseals</b>	<b>1,055,400</b>	-	<b>(346,173)</b>	-	-	<b>709,227</b>	<b>460</b>			
<b>Local Roads</b>						-	-			
Black Gully Bridge	200,000					200,000	-	0%	Not yet commenced - Pending review of LIRS 2 scope of works	-
Coolah Creek Rd Rehabilitation	120,000					120,000	101,175	84%	Pavement works complete, awaiting seal.	-
Coonagoony Bridge	200,000					200,000	-	0%	Not yet commenced - Pending review of LIRS 2 scope of works	-
Re-sheeting - Goolhi Road	160,000					160,000	17,286	11%	Works in progress, to be completed in October.	-
Re-sheeting - Keeches Rd	80,000					80,000	65,333	82%	Works in progress, to be completed in October.	-
Re-sheeting - Bakers Land	30,000					30,000	21,736	72%	Works in progress, to be completed in October.	-
Re-sheeting - Shumacks Rd	20,000					20,000	10,789	54%	Works in progress, to be completed in October.	-
Re-sheeting - Mt Cenn Cruich Rd	70,000					70,000	840	1%	Not yet commenced	-
Re-sheeting - Premer Estate Rd	50,000					50,000	138	0%	Not yet commenced	-
Re-sheeting - Stoney Point Rd	30,000					30,000	-	0%	Not yet commenced	-
Re-sheeting - Mitchell Springs Rd	100,000					100,000	1,341	1%	Not yet commenced	-
Re-sheeting - Doganabuganaram Rd	75,000					75,000	-	0%	Not yet commenced	-
Re-sheeting - Homestead Rd	40,000					40,000	-	0%	Not yet commenced	-
Re-sheeting - All Weather Road	35,000					35,000	-	0%	Not yet commenced	-
Re-sheeting - Mooren Rd	50,000					50,000	-	0%	Not yet commenced	-
Re-sheeting - Banoon Road	50,000					50,000	-	0%	Not yet commenced	-
Warkton Bridge	120,000					120,000	282	0%	Not yet commenced - Pending review of LIRS 2 scope of works	-
Orana Road Crossing - Preliminary Design Works	15,000		(15,000)			-	-	NB	Moved to Design Services	-
Quia Road - Near Lake Edna	120,000					120,000	-	0%	Not yet commenced	-
Grandchester Bridge			715			715	715	100%	Complete.	-
Kenebri Bridge	-	527,423	(715)			526,708	-	0%	Not yet commenced	-
Baradine Creek Bridge	-	1,324,397				1,324,397	-	0%	Not yet commenced	-

Description	Original Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	%	Current Status	Complete Y/N
Aerodrome Bridge Baradine	-	237,315				237,315	-	0%	Not yet commenced	-
<b>Local Roads Total</b>	<b>1,565,000</b>	<b>2,089,135</b>	<b>(15,000)</b>	-	-	<b>3,639,135</b>	<b>219,635</b>			
<b>Regional Roads</b>						-	-			
Shoulder widening MR396	169,000					169,000	-	0%	Not yet commenced	-
Main Road 55 Pavement Widening	-		215,192			215,192	<b>110,192</b>	<b>51%</b>	Pavement works now complete, awaiting final seal.	-
Pavement Rehabilitation MR329 - Kenebri	260,000		(260,000)			-	-	<b>NB</b>	Project delayed until outer years	-
Saltwater Creek Bridge	-		75,284			75,284	<b>45,284</b>	<b>60%</b>	Bridge and approaches complete, awaiting final seal and guardrail.	-
Mow Creek Bridge	1,000,000		(150,000)			850,000	-	<b>0%</b>	Contract awarded. Works scheduled to commence January.	-
<b>Regional Roads Total</b>	<b>1,429,000</b>	-	<b>(119,524)</b>	-	-	<b>1,309,476</b>	<b>155,476</b>			
<b>Road Operations Total</b>	<b>4,049,400</b>	<b>2,089,135</b>	<b>(480,697)</b>	-	-	<b>5,657,838</b>	<b>375,570</b>			
<b>Urban Services</b>						-	-			
<b>Horticulture</b>						-	-			
Toilet Block Milling Park Dunedoo	50,000	50,000				100,000	-	<b>0%</b>	Investigation stage.	-
Jorrock Park - table & shelter and water supply	-	-				-	-	<b>NB</b>		-
Street Trees Audit	-	-				-	<b>962</b>	<b>NB</b>	To be journaled	-
Nandi Park / Timor Rock Amenities Blocks	-	70,570				70,570	<b>54,858</b>	<b>78%</b>	Prefabricated components supplied, erection scheduled next quarter.	-
Mendooran Park Toilets	-	32,631				32,631	-	<b>0%</b>	Not yet commenced	-
<b>Horticulture Total</b>	<b>50,000</b>	<b>153,201</b>	-	-	-	<b>203,201</b>	<b>55,820</b>			
<b>Ovals</b>						-	-			
Coonabarabran Regional Netball/Basketball centre	138,000	1,250				139,250	-	<b>0%</b>	Not yet commenced	-
Baradine Tennis Courts Resurfacing	10,000		25,000			35,000	-	<b>0%</b>	Not yet commenced	-
Bowen Oval Redevelopment	-	2,882				2,882	<b>6,114</b>	<b>212%</b>	Works in progress	-
Oval Grandstand Rehav - Binnaway	-	14,320				14,320	<b>2,850</b>	<b>20%</b>	Works in progress	-
Oval Grandstand Rehav - Baradine	-	7,550				7,550	-	<b>0%</b>	Works in progress	-
<b>Ovals Total</b>	<b>148,000</b>	<b>26,002</b>	<b>25,000</b>	-	-	<b>199,002</b>	<b>8,964</b>			
<b>Swimming Pools</b>						-	-			
Dunedoo - Replace filter media	12,000					12,000	-	<b>0%</b>	Not yet commenced	-
Mendooran - Investigate and repair leakage - toddlers pool	10,000					10,000	-	<b>0%</b>	Not yet commenced	-
Concrete repairs - Coonabarabran Pool	15,000					15,000	-	<b>0%</b>	Not yet commenced	-
Shade Shelter - Baradine Pool	32,000		(19,910)			12,090	<b>12,090</b>	<b>100%</b>	Complete	-
Leak Prevention And Painting - Baradine Pool	-	13,000				13,000	-	<b>0%</b>	Not yet commenced	-
<b>Swimming Pools Total</b>	<b>69,000</b>	<b>13,000</b>	<b>(19,910)</b>	-	-	<b>62,090</b>	<b>12,090</b>			
<b>Town Streets - Baradine</b>						-	-			
Flood Plain Management	120,000					120,000	-	<b>0%</b>	Not yet commenced	-
Rehabilitation of footpath sections	10,000					10,000	-	<b>0%</b>	Not yet commenced	-
New Kerb And Gutters Walker Street West of Narren	-	2,803				2,803	<b>1,746</b>	<b>62%</b>	Complete	-
Baradine Streets - Bins	2,000					2,000	-	<b>0%</b>	Not yet commenced	-
<b>Town Streets - Baradine Total</b>	<b>132,000</b>	<b>2,803</b>	-	-	-	<b>134,803</b>	<b>1,746</b>			
<b>Town Streets - Binnaway</b>						-	-			
Binnaway Progress Association	5,000					5,000	-	<b>0%</b>	Not yet commenced	-
Street Lights	8,000					8,000	-	<b>0%</b>	Not yet commenced	-
Garbage bins, Renshaw Street	8,000					8,000	-	<b>0%</b>	Not yet commenced	-

Description	Original Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	%	Current Status	Complete Y/N
Footpath rehabilitation	5,000					5,000	-	0%	Not yet commenced	-
Castlereagh Av - 42m (link) - Drainage	20,000					20,000	-	0%	Not yet commenced	-
Railway Street (Napier St to Renshaw St- 240m - Drainage	15,000					15,000	-	0%	Not yet commenced	-
New Kerb And Gutters David St Binnaway	-	55,750				55,750	-	0%	Not yet commenced	-
<b>Town Streets - Binnaway Total</b>	<b>61,000</b>	<b>55,750</b>	-	-	-	<b>116,750</b>	-			
<b>Town Streets - Coolah</b>						-	-			
Binnia/Booyamurra, Binnia/Campbell - intersection treatment.	40,000					40,000	113	0%	Investigation works commenced.	-
Booyamurra Street, east of Binnia, rehabilitation	110,000	98,456				208,456	341	0%	Investigation works commenced.	-
Footpath Rehabilitation - various locations	15,000					15,000	-	0%	Not yet commenced	-
<b>Town Streets - Coolah Total</b>	<b>165,000</b>	<b>98,456</b>	-	-	-	<b>263,456</b>	<b>454</b>			
<b>Town Streets - Coonabarabran</b>						-	-			
Pedestrian Access Mobility Plan for Shire	24,000					24,000	-	0%	Not yet commenced	-
K&G Rehab. - John Street( Edwards St. to Cassilis St), west side	70,000					70,000	-	0%	Not yet commenced	-
Cassilis Street Footpath /Neate Street/Edward Street - Preliminary Works	30,000					30,000	-	0%	Not yet commenced	-
Cycleway - Newell Highway	60,000					60,000	38,047	63%	Works to be completed in November.	-
Cycleway Mary Jane Cain Bridge	5,000					5,000	-	0%	Not yet commenced	-
Binnia Street New Kerb Blisters	-	30,927	9,354			40,281	37,352	93%	Complete as at Eom October.	Yes
John Street Kerb And Gutter Rehabilitation	-	16,031	10,275			26,306	26,217	100%	Complete	Yes
Dalgarno St K&G Rehab East of John	-	40,314	(18,844)			21,470	21,470	100%	Complete	Yes
<b>Town Streets - Coonabarabran Total</b>	<b>189,000</b>	<b>87,272</b>	<b>785</b>	-	-	<b>277,057</b>	<b>123,085</b>			
<b>Town Streets - Dunedoo</b>						-	-			
Footpath Rehabilitation - various locations	10,000					10,000	118	1%	Investigation works commenced.	-
Yarrow St at Bandulla, north side, dish drain	18,000		4,831			22,831	18,383	81%	Complete as at Eom October.	Yes
<b>Town Streets - Dunedoo Total</b>	<b>28,000</b>	-	<b>4,831</b>	-	-	<b>32,831</b>	<b>18,501</b>			
<b>Town Streets - Mendooran</b>						-	-			
Footpath Rehabilitation	10,000					10,000	-	0%	Not yet commenced	-
<b>Town Streets - Mendooran Total</b>	<b>10,000</b>	-	-	-	-	<b>10,000</b>	-			
<b>Urban Services Total</b>	<b>852,000</b>	<b>436,484</b>	<b>10,706</b>	-	-	<b>1,299,190</b>	<b>220,661</b>			
<b>Technical Services Total</b>	<b>7,271,400</b>	<b>2,713,593</b>	<b>(449,591)</b>	-	-	<b>9,535,402</b>	<b>727,407</b>			
<b>Warrumbungle Water</b>						-	-			
<b>Water - Baradine</b>						-	-			
Meter Replacements	5,000					5,000	-	0%	Not yet commenced	-
Water Treatment Plant- Building Renovation	48,000					48,000	-	0%	Not yet commenced	-
Water Treatment Plant- Improvements	40,000					40,000	-	0%	Not yet commenced	-
Water Treatment Plant -Rehabilitation of Clarifier	200,000		(115,000)			85,000	-	0%	Not yet commenced	-
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>188,184</b>	<b>10,184</b>			
<b>Water - Binnaway</b>						-	-			
Meter Replacements	5,000					5,000	-	0%	Not yet commenced	-
Mains Replacement Napier St Binnaway	-	50,226				50,226	-	0%	Not yet commenced	-
<b>Water - Binnaway Total</b>	<b>5,000</b>	<b>50,226</b>	-	-	-	<b>55,226</b>	-			
<b>Water - Coolah</b>						-	-			
Mains Extension - removal of dead ends	50,000					50,000	-	0%	Not yet commenced	-

Description	Original Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	%	Current Status	Complete Y/N
Meter Replacements	4,800					4,800	-	0%	Not yet commenced	-
Wentworth St Reservoir Lining Coolah	-	11,188				11,188	-	0%	Not yet commenced	-
<b>Water - Coolah Total</b>	<b>54,800</b>	<b>11,188</b>	-	-	-	<b>65,988</b>	-			
<b>Water - Coonabarabran</b>						-	-			
Mains Extensions (removal dead ends) -Jubilee St, btwn Newell Hwy and Gunnedah Hill	100,000	49,995				149,995	-		Not yet commenced	-
Security Audit	100,000		(80,000)			20,000	-	0%	Not yet commenced	-
Mains Replacement	54,267					54,267	-	0%	Not yet commenced	-
Meter Replacements	7,000					7,000	-	0%	Not yet commenced	-
Telemetry Software - Coonabarabran	3,000					3,000	-	0%	Not yet commenced	-
Timor Dam Fence Repairs	230,000					230,000	-	0%	Not yet commenced	-
Tools – Coonabarabran Water	3,000					3,000	-	0%	Not yet commenced	-
Mains Replacement - Location Unknown	-	52,289				52,289	-	0%	Not yet commenced	-
Mains Replacement Robertson And John St Coonabarabran	-	2,000				2,000	-	0%	Not yet commenced	-
<b>Water - Coonabarabran Total</b>	<b>497,267</b>	<b>104,284</b>	<b>(80,000)</b>	-	-	<b>521,551</b>	-			
<b>Water - Dunedoo</b>						-	-			
Dunedoo Water minor Plant & Equipment	3,000					3,000	-	0%	Not yet commenced	-
Mains Extension-Evans St, between Sullivan St and Nott St (430m)	50,000		(50,000)			-	-	NB	Delay into following year	-
Reservoirs-Rehabilitation	110,000		(110,000)			-	-	NB	Delay into following year	-
Water Treatmnt - Sodium Hypochlorite Pump Standby	5,000					5,000	-	0%	Not yet commenced	-
Mains Replacement - Bolaro St, Tallawang St to Merrygoen St (210m)	58,000		(37,140)			20,860	-	0%	Not yet commenced	-
Meter Replacements	5,000					5,000	-	0%	Not yet commenced	-
Dunedoo Backup Bore	-	4,503	37,140			41,643	40,969	98%	Project not complete, overhead gantry still to be installed.	-
<b>Water - Dunedoo Total</b>	<b>231,000</b>	<b>4,503</b>	<b>(160,000)</b>	-	-	<b>75,503</b>	<b>40,969</b>			
<b>Water - Mendooran</b>						-	-			
Meter Replacements	5,000					5,000	-	0%	Not yet commenced	-
Water Pressure Project - Mendooran	-	21,381				21,381	-	0%	Not yet commenced	-
<b>Water - Mendooran Total</b>	<b>5,000</b>	<b>21,381</b>	-	-	-	<b>26,381</b>	-			
<b>Warrumbungle Water Total</b>	<b>1,086,067</b>	<b>226,995</b>	<b>(380,229)</b>	-	-	<b>932,833</b>	<b>51,153</b>			
<b>Warrumbungle Sewer</b>						-	-			
<b>Sewer - Baradine</b>						-	-			
Sewage Treatment Plant-Disinfection Plant-renewal	28,000					28,000	-	0%	Not yet commenced	-
<b>Sewer - Baradine Total</b>	<b>28,000</b>	-	-	-	-	<b>28,000</b>	-			
<b>Sewer - Binnaway</b>						-	-			
Binnaway Sewer Investigation	50,000					50,000	-	0%	Not yet commenced	-
	<b>50,000</b>	-	-	-	-	<b>50,000</b>	-			
<b>Sewer - Coolah</b>						-	-			
Sewage Treatment Plant-rehabilitation/upgrades	50,000		(50,000)			-	-	NB	Delay into following year	-
<b>Sewer - Coolah Total</b>	<b>50,000</b>	-	<b>(50,000)</b>	-	-	-	-			
<b>Sewer – Coonabarabran</b>						-	-			
Mains-Relining various sections	94,080					94,080	-	0%	Not yet commenced	-
Sewer camera replacement	12,000					12,000	-	0%	Not yet commenced	-
Replace Steel sewer rods	3,000					3,000	348	12%	Investigation works commenced.	-

Description	Original Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	%	Current Status	Complete Y/N
<b>Sewer - Coonabarabran Total</b>	<b>109,080</b>	-	-	-	-	<b>109,080</b>	<b>348</b>			
<b>Sewer – Dunedoo</b>						-	-			
Sewage Treatment Plant - rehab/upgrades - Dunedoo	-	14,336				14,336	-	0%	Not yet commenced	-
<b>Sewer - Dunedoo Total</b>	<b>-</b>	<b>14,336</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,336</b>	<b>-</b>			
<b>Warrumbungle Sewer Total</b>	<b>237,080</b>	<b>14,336</b>	<b>(50,000)</b>	<b>-</b>	<b>-</b>	<b>201,416</b>	<b>348</b>			
<b>Warrumbungle Waste</b>						-	-			
<b>Warrumbungle Waste</b>						-	-			
Expansion Of Coona Landfill Site	-	15,000				15,000	-	0%	Not yet commenced	-
<b>Waste Total</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</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>Grand Total:</b>	<b>10,087,941</b>	<b>3,086,562</b>	<b>6,368,925</b>	<b>-</b>	<b>-</b>	<b>19,543,428</b>	<b>953,426</b>	<b>5%</b>		

## 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	(3,163)	248	8,987	9,961
Investments (Current)	1,476	-	-	1,476	-
Receivables (Current)	4,013	(483)	-	3,530	9,231
Inventories (Current)	536	82	-	618	599
<b>Total Current Assets</b>	<b>17,927</b>	<b>(3,564)</b>	<b>248</b>	<b>14,611</b>	<b>19,791</b>
<b>Non-Current Assets</b>					
Investments (Non-Current)	-	-	-	-	1,444
Receivables (Non-Current)	-	50	-	50	50
Inventories (Non-Current)	319	25	-	344	344
Property, Plant & Equipment	435,224	11,228	9,455	455,907	441,317
Investments - Equity Method	269	32	-	301	291
Intangibles	-	283	-	283	283
<b>Total Non-Current Assets</b>	<b>435,812</b>	<b>11,618</b>	<b>9,455</b>	<b>456,885</b>	<b>443,729</b>
<b>Total Assets</b>	<b>453,739</b>	<b>8,054</b>	<b>9,703</b>	<b>471,496</b>	<b>463,520</b>
<b>Current Liabilities</b>					
Payables	2,395	(235)	-	2,160	924
Borrowings	710	-	-	710	332
Provisions	3,642	8	-	3,650	3,650
<b>Total Current Liabilities</b>	<b>6,747</b>	<b>(227)</b>	<b>-</b>	<b>6,520</b>	<b>4,906</b>
<b>Non-Current Liabilities</b>					
Borrowings	6,618	-	2,870	9,488	4,464
Provisions	1,222	555	-	1,777	1,777
<b>Total Non-Current Liabilities</b>	<b>7,840</b>	<b>555</b>	<b>2,870</b>	<b>11,265</b>	<b>6,241</b>
<b>Total Liabilities</b>	<b>14,587</b>	<b>328</b>	<b>2,870</b>	<b>17,785</b>	<b>11,147</b>
<b>Net Assets</b>	<b>439,152</b>	<b>7,726</b>	<b>6,833</b>	<b>453,711</b>	<b>452,373</b>
Retained Earnings	354,071	(6,218)	6,833	354,686	357,664
Revaluation Reserves	85,081	13,944	-	99,025	94,709
<b>Total Equity</b>	<b>439,152</b>	<b>7,726</b>	<b>6,833</b>	<b>453,711</b>	<b>452,373</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>Receipts</b>				
Rates and Annual Charges	11,289	-	11,289	3,555
User Charges and Fees	7,184	-	7,184	2,346
Interest & Investment Revenue	817	-	817	318
Bonds and Deposits Received	-	-	-	(18)
Other Revenues	2,023	-	2,023	927
Grants & Contributions	16,631	7,430	24,061	3,058
<b>Payments</b>				
Employee Benefits & On-Costs	(13,931)	(20)	(13,951)	(3,838)
Materials & Contracts	(7,036)	(577)	(7,613)	(3,018)
Borrowing Costs	(451)	-	(451)	(73)
Other Expenses	(7,400)	-	(7,400)	(1,838)
<b>Net Cash provided (or used in) Operating Activities</b>	<b>9,126</b>	<b>6,833</b>	<b>15,959</b>	<b>1,419</b>
<b>Cash Flows from Investing Activities</b>				
<b>Receipts</b>				
Sale of Investment Securities	1,500	-	1,500	1,551
Sale of Real Estate Assets	-	-	-	-
Sale of Infrastructure, Property, Plant and Equipment	859	-	859	35
Deferred Debtors Receipts	-	-	-	1
<b>Payments</b>				
Purchase of Investment Securities	-	-	-	-
Purchase of Infrastructure, Property, Plant and Equipment	(10,088)	(9,455)	(19,543)	(954)
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>(9,455)</b>	<b>(17,184)</b>	<b>633</b>
<b>Cash Flows from Financing Activities</b>				
<b>Receipts</b>				
Proceeds from Borrowings & Advances	-	2,870	2,870	-
<b>Payments</b>				
Repayment of Borrowings & Advances	(675)	-	(675)	(108)
Repayment of Finance Lease Liabilities	-	-	-	-
<b>Net Cash provided (or used in) Financing Activities</b>	<b>(675)</b>	<b>2,870</b>	<b>2,195</b>	<b>(108)</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>722</b>	<b>248</b>	<b>970</b>	<b>1,944</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>(2,915)</b>	<b>8,987</b>	<b>9,961</b>

### A) Unrestricted Cash Reconciliation

Cash and Cash Equivalents	11,902	(2,915)	8,987	9,961
<i>Add:</i>				
Investments	1,476	-	1,476	1,444
<b>Total: Cash and Investments</b>	<b>13,378</b>	<b>(2,915)</b>	<b>10,463</b>	<b>11,405</b>
<i>Less:</i>				
Restricted Assets				9,260
<b>Total: Unrestricted Cash &amp; Investments</b>				<b>2,145</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	20,035	29,658	1,355,888
Bridges Loan	Regional Roads M&R	660,000	12,893	15,000	645,000
LIRS Round 1 Loan	Local Roads M&R	2,033,251	29,724	46,467	1,986,783
Mendooran Water Loan	Warrumbungle Water	825,139	10,211	16,596	808,542
LIRS Round 2 Loan	Local Roads M&R				-
<b>Total:</b>		<b>4,903,935</b>	<b>72,864</b>	<b>107,721</b>	<b>4,796,214</b>

### ( 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	18,340	31,344	1,233,506
<b>Total:</b>		<b>1,264,850</b>	<b>18,340</b>	<b>31,344</b>	<b>1,233,506</b>

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

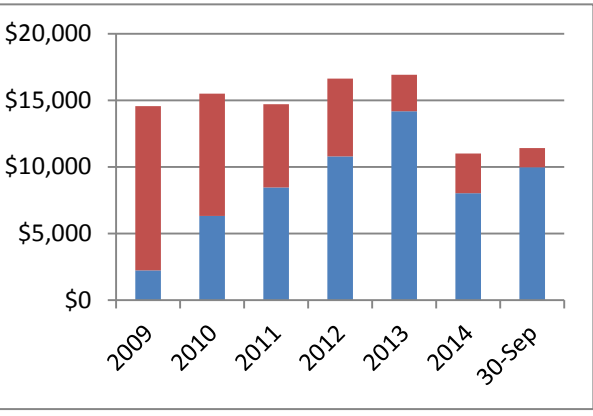
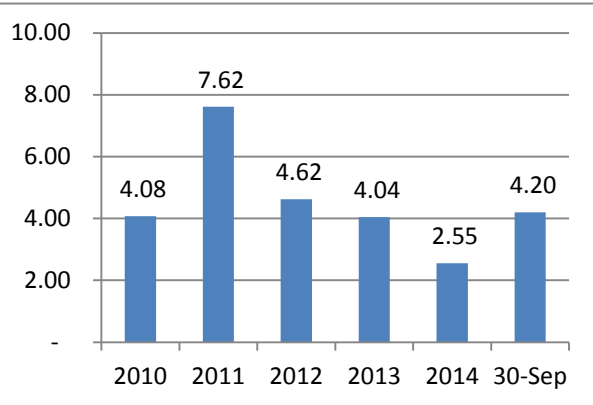
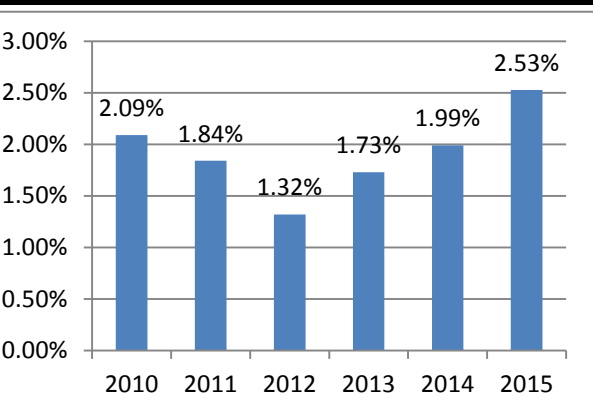
## Part 11: Restricted Assets

### ( 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	551,056	-	-	-	-	39,420	590,476
<b>External Restrictions Other (Excl Grant)</b>							
Warrumbungle Water	2,042,698	1,295,268	(443,576)	(51,153)	(16,596)	(971,451)	1,855,190
Warrumbungle Sewer	2,506,906	954,015	(209,470)	(348)	-	(715,511)	2,535,592
Warrumbungle Waste	72,176	1,839,708	(388,944)	-	-	(1,379,781)	143,159
Developer Contributions (General)	218,325	-	-	-	-	-	218,325
Developer Contributions (Water)	89,332	-	-	-	-	-	89,332
Developer Contributions (Sewer)	27,467	-	-	-	-	-	27,467
<b>Specific Purpose Unexpended Grants</b>							
<b>Grant Funded Programs</b>							
Youth Development & Activities	54,516	24,553	(31,261)	-	-	-	47,808
Family Day Care	45,389	84,621	(92,133)	-	-	-	37,877
OOSH & Vacation Care	3,760	12,745	(14,721)	-	-	-	1,784
Yuluwirri Kids	40,138	326,618	(277,783)	-	-	-	88,973
Connect 5	32,148	47,149	(41,990)	-	-	-	37,307
Multiservice Outlet	140,522	140,497	(116,450)	-	-	-	164,569
Community Transport	222,813	95,232	(57,445)	-	-	-	260,600
<b>RMS Grants</b>							
RMS Grants	(42,224)	647,250	(284,325)	(155,936)	(15,000)	-	149,765
<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
Roadside Vegetation program	3,347	-	-	-	-	-	3,347
CW CMA Salinity & Water quality project	3,234	-	-	-	-	-	3,234
Roads to Recovery Grant	-	-	-	-	-	-	-
Bowen Oval Redevelopment	2,883	-	-	-	-	-	2,883
Tourism Contributions	3,000	-	-	-	-	-	3,000
<b>Total External Restrictions</b>	<b>6,182,206</b>	<b>5,467,656</b>	<b>(1,958,098)</b>	<b>(207,437)</b>	<b>(31,596)</b>	<b>(3,027,323)</b>	<b>6,425,485</b>

Restricted Asset Details	Opening Balance	Revenue	Recurrent Exp	Capital Exp	Loan repayments	Bal Sheet Mvmnts	Closing Balance
<b>Internal Restrictions</b>							
ELE	1,121,000	-	-	-	-	-	1,121,000
Carry Over Capex	405,774	-	-	(243,702)	-	-	162,072
BIO Solid	200,000	-	-	-	-	-	200,000
LEP	20,000	-	-	-	-	-	20,000
Quarry Remediation	72,390	-	-	-	-	-	72,390
Plant Fund	1,117,523	1,053,777	(789,347)	(122,806)	-	-	1,259,147
<b>Total:</b>	<b>2,936,687</b>	<b>1,053,777</b>	<b>(789,347)</b>	<b>(366,508)</b>	-	-	<b>2,834,609</b>
<b>Total Restricted Assets</b>	<b>9,118,893</b>	<b>6,521,433</b>	<b>(2,747,445)</b>	<b>(573,945)</b>	<b>(31,596)</b>	<b>(3,027,323)</b>	<b>9,260,094</b>

## Part 12: KPIs

Ratio	Purpose	Notes																								
<b>Cash Balance</b>  <table border="1"> <caption>Cash Balance Data</caption> <thead> <tr> <th>Year</th> <th>Cash and Cash Equivalents</th> <th>Investments (CFNs)</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>~\$10,000</td> <td>~\$6,000</td> </tr> <tr> <td>2013</td> <td>~\$14,000</td> <td>~\$3,000</td> </tr> <tr> <td>2014</td> <td>~\$8,000</td> <td>~\$3,000</td> </tr> <tr> <td>30-Sep</td> <td>~\$10,000</td> <td>~\$2,000</td> </tr> </tbody> </table>	Year	Cash and Cash Equivalents	Investments (CFNs)	2009	~\$2,000	~\$13,000	2010	~\$6,000	~\$9,000	2011	~\$8,000	~\$6,000	2012	~\$10,000	~\$6,000	2013	~\$14,000	~\$3,000	2014	~\$8,000	~\$3,000	30-Sep	~\$10,000	~\$2,000	<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 (CFNs)																								
2009	~\$2,000	~\$13,000																								
2010	~\$6,000	~\$9,000																								
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<b>Operating Deficit</b>  <table border="1"> <caption>Operating Deficit Data</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>30-Sep</td> <td>5,868</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	30-Sep	5,868	<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																									
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Year	Unrestricted Current Ratio																									
2010	4.08																									
2011	7.62																									
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<b>Debt Service Ratio</b>  <table border="1"> <caption>Debt Service Ratio Data</caption> <thead> <tr> <th>Year</th> <th>Debt Service 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>2.53%</td> </tr> </tbody> </table>	Year	Debt Service Ratio	2010	2.09%	2011	1.84%	2012	1.32%	2013	1.73%	2014	1.99%	2015	2.53%	<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 is forecast to increase to 2.53% at year end as Council currently forecasts that it will draw down the LRIS 2 loan sometime this year.</p>										
Year	Debt Service Ratio																									
2010	2.09%																									
2011	1.84%																									
2012	1.32%																									
2013	1.73%																									
2014	1.99%																									
2015	2.53%																									

## Part 12: KPIs (continued)

Ratio	Purpose															
<b>Rates &amp; Annual Charges Coverage Ratio</b>																
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Year	Ratio															
2010	29.24%															
2011	28.63%															
2012	29.26%															
2013	29.02%															
2014	33.13%															
2015	25.32%															
<b>Rates &amp; Annual Charges Outstanding Ratio</b>																
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Year	Ratio															
2010	11.09%															
2011	15.13%															
2012	13.62%															
2013	13.30%															
2014	11.41%															
30-Sep	13.32%															
<b>Building and Infrastructure Renewals Ratio</b>																
<table border="1"> <caption>Building and Infrastructure Renewals Ratio</caption> <thead> <tr> <th>Year</th> <th>Ratio</th> </tr> </thead> <tbody> <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>30-Sep</td> <td>24.87%</td> </tr> </tbody> </table>	Year	Ratio	2010	18.11%	2011	41.41%	2012	44.99%	2013	66.25%	2014	59.75%	30-Sep	24.87%	<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 is low as at 30 September but is expected to pick up as the year progresses and Council ramps up its capital program towards the end of the year.</p>
Year	Ratio															
2010	18.11%															
2011	41.41%															
2012	44.99%															
2013	66.25%															
2014	59.75%															
30-Sep	24.87%															
<b>Total Borrowings</b>																
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Year	Total Borrowings															
2010	2,341															
2011	1,908															
2012	1,738															
2013	5,298															
2014	4,904															
30-Sep	4,796															

## 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)
Vocus Pty Ltd	SOS VLAN to ANDOR	\$52,925.10	15/08/2013	Continuing to April 2015	No
Maxhire	Bulldozer Hire - push up gravel in pits	\$56,320.07	1/07/2012	Continuing lease to 30 June 2015	No
BRM Quarries	Crushing Rock at Quarry stocks and sales	\$255,973.99	26/07/2014	Ongoing	No
Newbolt Bulk Haulage	Cartage of Quarry Materials for sale to RMS	\$59,879.39	1/07/2014	Completed 23/07/2014	Yes
Kelwright Constructions	Dunedoo RFS/SES Shed	\$64,750.00	2/09/2014	To be finalised this year	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	\$29,800.00	Y
Consultancies	\$0.00	N/A

#### Definition of Consultant

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