



**Warrumbungle Shire
Council**

**Quarterly Budget Review
Statement**

**Second Quarter
(December 2014/15)**



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Part 1: Introduction

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

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

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

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

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

- Balance Sheet as at 31 December 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 31 December 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: 30 January 2014

Part 3: Income Statement

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals 31-Dec-14 \$'000	Variance %	
Income from Continuing Operations						
Rates and Annual Charges	11,289	(38)	11,251	11,082	98%	a
User Charges and Fees	7,184	212	7,396	2,150	29%	b
Interest & Investment Revenue	899	(141)	758	202	27%	c
Other Revenues	1,089	-	1,089	363	33%	d
Grants & Contributions (Operational)	15,906	115	16,021	6,284	39%	e
Grants & Contributions (Capital)	725	7,470	8,195	655	8%	e
Gains/(Losses) from Disposal of Assets	59	-	59	163	276%	f
Net Share of Interest in Joint Ventures	10	-	10	-	0%	l
Total Income From Continuing Operations	37,161	7,618	44,779	20,899	47%	
Expenses from Continuing Operations						
Employee Benefits & On-Costs	13,931	20	13,951	7,464	54%	g
Borrowing Costs	451	(117)	334	144	43%	h
Materials & Contracts	6,963	796	7,759	3,853	50%	i
Depreciation & Impairment	10,022	-	10,022	5,011	50%	j
Other Expenses	6,466	73	6,539	2,325	36%	k
Net Share of Interest in Joint Ventures	-	-	-	-	0%	l
Total Expenses From Continuing Operations	37,833	772	38,605	18,797	49%	
Operating Result from Continuing Operations	(672)	6,846	6,174	2,102		

Part 3: Income Statement (Continued)

Notes: Revenue

- (a) Rates and Annual Charges are currently at 98% of the budget as at 31 December 2014. 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 29% (\$1.55m under the pro-rata budget) due to:

- *RMS Charges (State Roads) and Private works \$692k and \$119k 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 as Council begins some of its allotted works;
- *Water usage charges \$376k under the pro-rata budget due to the change in billing cycle;
- * Quarry revenues \$315k 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;
- *Childcare fees \$163k under budget and consequently government subsidies for usage are \$151k under the pro-rata budget (due to allocation issue between user charges and grants).

These items have been offset by several minor items that are currently over the pro rata budget such as building regulation fees (\$12k), Section 149 certificates (\$10k), Sewer Service User Charge (\$12k), Pool entry Fees (\$31k), and other user charges (\$9k)

- (c) Interest and investment revenue is at 27% (\$177k under the pro-rata budget) due to lower than budgeted interest revenue resulting from a reduced cash balance due to non-receipt of 2 quarters of FAGs grants last year and a delay in the drawdown of the \$3.1m LIRS 2 loan (total impact \$102k), combined with record low interest rates. There has also been a reduction of interest on outstanding rates and annual charges (\$49k) due to improvements in the collection of rates.

- (d) Other Revenue is at 33% (\$182k) under the pro-rata budget predominately due to:

- * Insurance reimbursements (\$128k). This item varies throughout the year depending on the number of recoverable incidents. The majority of the budget relates to Timor Dam;
- * Recycling income being \$22k under the pro-rata budget.

- (e) Grants and Contributions are currently at 28% of the budget (\$5.17m 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 (total budget impact \$3.76m).

The remaining variance to budget is due to the following items which are under budget due to cyclical factors:

- * Bushfire and Emergency Services calculated at year end (\$1.4m);
- *Roads to Recovery (\$128k) as amount received is based on claim pattern and will change as the year continues;
- *Repair Program Grant (\$190k);
- *Recreation and culture grant (\$44k);

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

- *Pensioner rebate received for the year (\$135k over budget);
- *Child Care (\$306k) due to allocation issue between user charges and grants;

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) Salaries and wages are \$488k (4%) over the ytd budget (54% vs 50%) due to:

* A much higher portion of expenditure going to recurrent works in the first half of the year such as grading. Council has a significant capital budget this year and many of the projects are only commencing now with Council only spending \$385k to date on salaries for capital items vs a forecast of \$1.2m (\$215k variance);

* A higher portion of working days in the first half of the year vs the second half of the year (133 vs 129) which would result in roughly 2 extra days of salaries hitting the first half of the year (roughly \$100k).

The salaries line item should revert to budget as the year progresses as capital works divert salaries and wages expenditure from recurrent works to capital which do not appear on the P&L.

(h) Borrowing costs are 32% of the budget (18% under the pro-rata budget - \$23k) as lower than budgeted borrowing costs associated with the LIRS 2 Loan. Council had postponed the drawdown of the second LIRS loan in the first quarter until after a review of the LIRS 2 project scope.

(i) Per Budget

(j) Per Budget

(k) Other Expenses are at 36% of the budget (\$944k under the pro-rata budget) due to lower than budgeted:

*Software licences (\$48k);

*NSW Fire Levy (\$1.06m) the majority of which is recognised at year end;

*Quarry Product COGS (\$227k 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 (\$279k) 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 31 December 2014:

*Donations (\$36k) due to the timing of payments such as noxious weeds which are paid upfront;

*Upfront payment of insurance premiums (\$195k over pro-rata budget);

*Telephone and Mobile phone expenses (\$15k over the pro-rata budget);

*Subscriptions, many of which are paid upfront (\$54k 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	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income from Continuing Operations											
Rates and Annual Charges	7,069	1,254	950	1,809	-	-	-	-	-	-	11,082
User Charges and Fees	1,042	320	75	25	230	312	33	75	2,137	(2,099)	2,150
Interest & Investment Revenue	185	11	41	1	-	-	-	-	-	(36)	202
Other Revenues	238	17	9	38	-	8	3	1	49	-	363
Grants & Contributions (Operational)	5,050	41	59	50	-	382	371	331	-	-	6,284
Grants & Contributions (Capital)	643	12	-	-	-	-	-	-	-	-	655
Gains/(Losses) from Disposal of Assets	-	-	-	-	-	-	-	30	133	-	163
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
Total Income From Continuing Operations	14,227	1,655	1,134	1,923	230	702	407	437	2,319	(2,135)	20,899
Expenses from Continuing Operations											
Employee Benefits & On-Costs	4,839	489	281	501	106	509	230	234	275	-	7,464
Borrowing Costs	160	20	-	-	-	-	-	-	-	(36)	144
Materials & Contracts	1,813	272	107	173	379	66	133	71	839	-	3,853
Depreciation & Impairment	3,291	420	200	-	-	-	-	-	1,100	-	5,011
Other Expenses	3,194	409	174	204	(93)	32	44	98	362	(2,099)	2,325
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
Total Expenses From Continuing Operations	13,297	1,610	762	878	392	607	407	403	2,576	(2,135)	18,797
Operating Result from Continuing Operations	930	45	372	1,045	(162)	95	-	34	(257)	-	2,102

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

Note: Internal charges relating to plant revenue is highlighted purple

Part 4: Summary of Results

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals as at 31-Dec-14 \$'000
Income Statement				
Income from Continuing Operations				
Rates and Annual Charges	11,289	(38)	11,251	11,082
User Charges and Fees	7,184	212	7,396	2,150
Interest & Investment Revenue	899	(141)	758	202
Other Revenues	1,089	-	1,089	363
Grants & Contributions (Operational)	15,906	115	16,021	6,284
Grants & Contributions (Capital)	725	7,470	8,195	655
Gains/(Losses) from Disposal of Assets	59	-	59	163
Net Share of Interest in Joint Ventures	10	-	10	-
Total Income From Continuing Operations	37,161	7,618	44,779	20,899
Expenses from Continuing Operations				
Employee Benefits & On-Costs	13,931	20	13,951	7,464
Borrowing Costs	451	(117)	334	144
Materials & Contracts	6,963	796	7,759	3,853
Depreciation & Impairment	10,022	-	10,022	5,011
Other Expenses	6,466	73	6,539	2,325
Net Share of Interest in Joint Ventures	-	-	-	-
Total Expenses From Continuing Operations	37,833	772	38,605	18,797
Operating Result from P&L	(672)	6,846	6,174	2,102

Reconciliation to Cash Surplus/(Deficit)				
Operating Result from P&L	(672)	6,846	6,174	2,102
<i>Add/(less):</i>				
Capital Expenditure	(10,088)	(10,102)	(20,190)	(2,850)
Movements in Loans and Finance Leases	(675)	3,325	2,650	(217)
Mvmnts fr Restricted Assets + Rounding	713	(229)	484	-
Depreciation Expense	10,022	-	10,022	5,011
Non-cash items included in Adjusted Operating Result above	708	-	708	(96)
Cash Surplus/(Deficit) Function View	8	(160)	(152)	3,950

Reconciliation to Cash at Bank & Investments per Balance Sheet and Cash Flow Statement				
Cash Surplus/Deficit Function View	8	(160)	(152)	3,950
<i>Add/(less):</i>				
Balance sheet movements (excl cash + inv)	(73)	-	(73)	(4,033)
Investments sold during the year	1,500	-	1,500	1,551
Backout Restricted Assets	(713)	229	(484)	-
Cash Movement for the year	722	69	791	1,468
Cash Opening Balance	11,180	(3,163)	8,017	8,017
<i>Add:</i>				
Cash Movement for the year	722	69	791	1,468
Investments at 30 June 2015	1,476	-	1,476	1,444
Cash & Investments Closing Balance	13,378	(3,094)	10,284	10,929

Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
Source of Funds				
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)
Total:	39,786,406	3,215,820	1,565,384	44,567,610
Application of Funds				
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
Total:	40,397,479	2,980,105	1,182,517	44,560,101
Cash Surplus/(deficit) from Original budget	(611,073)	235,715	382,867	7,509

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
Revenue Total:	7,750,006	(320,000)	-	7,430,006

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
Expenditure Total:	(617,191)	10,000	10,000	(597,191)

Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
Capital				
Capital Revotes	(2,845,231)	(226,995)	(14,336)	(3,086,562)
Authority Adjustment (move from recurrent to cap)	(50,000)	-	-	(50,000)
RFS Funding for Cattle Grids David Knight Rd	(12,745)	-	-	(12,745)
Orana rd crossing design (move to asset & design)	15,000	-	-	15,000
Orana rd crossing design (move to asset & design)	(15,000)	-	-	(15,000)
Mow Creek	150,000	-	-	150,000
Pavement Rehab MR329	260,000	-	-	260,000
Local Roads Reseals	242,689	-	-	242,689
Town Streets Reseals	25,286	-	-	25,286
Local Roads Reseals Increased R2R to reseals	(56,802)	-	-	(56,802)
Saltwater Creek	(75,284)	-	-	(75,284)
MR55	(215,192)	-	-	(215,192)
Reduce RR reseals as allocated to Saltwater Creek	30,000	-	-	30,000
Reduce RR Reseals as allocated to MR 55	105,000	-	-	105,000
Baradine Tennis Courts Re-surfacing	(25,000)	-	-	(25,000)
Mains Replacement - Bolaro St, Tallawang St to Merrygoen St (210m)	-	37,140	-	37,140
Dunedoo Backup Bore	-	(37,140)	-	(37,140)
Sewage Treatment Plant - rehabilitation/upgrades Coolah	-	-	50,000	50,000
Water Treatment Plant - Rehabilitation of Clarifier	-	115,000	-	115,000
Security Audit	-	80,000	-	80,000
Mains Extension - Evans St, between Sullivan St and Nott St (430m)	-	50,000	-	50,000
Reservoirs - Rehabilitation	-	110,000	-	110,000
CTF - Three Rivers Retirement Village	(4,500,000)	-	-	(4,500,000)
CTF - Heavy Vehicle Parking Area	(422,000)	-	-	(422,000)
CTF - RV Parking Area	(155,000)	-	-	(155,000)
CTF - Bolaroo St Streetscape Enhancement	(390,000)	-	-	(390,000)
CTF - Milling Park Playground Equipment Improvements	(89,000)	-	-	(89,000)
CTF - Milling Park New Toilet Block	(150,000)	-	-	(150,000)
CTF - Robertson Oval Second Oval Development	(250,000)	-	-	(250,000)
CTF - Robertson Oval Netball Courts	(230,000)	-	-	(230,000)
CTF - Mendooran Tennis Courts Upgrade	(50,000)	-	-	(50,000)
CTF - Dunedoo Tennis Courts Upgrade	(100,000)	-	-	(100,000)
CTF - MPC Rejuvenation And Upgrade & Jubilee Hall	(850,000)	-	-	(850,000)
Shade Shelter - Baradine Pool	19,910	-	-	19,910
Binnia Street New Kerb Blisters	(9,354)	-	-	(9,354)
John Street Kerb And Gutter Rehabilitation	(10,275)	-	-	(10,275)
Dalgarno St K&G Rehab East of John	18,844	-	-	18,844
Yarrow St at Bandulla, north side, dish drain	(4,831)	-	-	(4,831)
Baradine Water Mains Construction Namoi Street	-	25,229	-	25,229
Grandchester Bridge	(715)	-	-	(715)
Kenebri Bridge	715	-	-	715
Laptop Computer - Traffic Counters	8,370	-	-	8,370
Software Traffic Control Plans	(8,370)	-	-	(8,370)
Lunch room Mendooran Depot	(5,400)	-	-	(5,400)
Capital Total:	(9,644,385)	153,234	35,664	(9,455,487)
Loans				
LIRS Loan	2,870,000	-	-	2,870,000
Loans Total:	2,870,000	-	-	2,870,000
Movements in Restricted Assets				
Restricted Assets voted over from PY	667,743	-	-	667,743
Regional Roads RA deficit brought forward	(42,225)	-	-	(42,225)
Reverse LIRS loan RA for current year	(520,000)	-	-	(520,000)
Reseals brought forward (reduce RA)	(359,303)	-	-	(359,303)
Movements in Restricted Assets Total:	(253,785)	-	-	(253,785)
Total Approved Supplementary Votes - Quarter 1:	104,645	(156,766)	45,664	(6,457)

QUARTER 2

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

Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
Revenue Total:	188,230	-	-	188,230
Expenditure				
Re-allocate Enviro health services fr devel services mgt	(6,000)	-	-	(6,000)
Increased legal expenses (mngmnt & leadership)	(7,000)	-	-	(7,000)
Increased subscriptions and publications	(11,000)	-	-	(11,000)
Re-allocate Enviro health services fr devel services mgt	4,000	-	-	4,000
Re-allocate Enviro health services fr compliance	2,000	-	-	2,000
Increase in state roads	(211,823)	-	-	(211,823)
Increase in property insurance	(61,841)	-	-	(61,841)
Alteration to LIRS 2 interest payable	117,254	-	-	117,254
Expenditure Total:	(174,411)	-	-	(174,411)
Capital				
Remove Mendooran Stage Ceiling Capital	25,000	-	-	25,000
Purchase of additional cars for new staff	(197,800)	-	-	(197,800)
Move GPS Handheld units to Antivirus software	14,500	-	-	14,500
Move GPS Handheld units to Antivirus software	(14,500)	-	-	(14,500)
Reduction in Coolah aircon budget	10,773	-	-	10,773
Design Projects Survey Equip moved to other projects	12,000	-	-	12,000
Increase budget for Laptop Computer - Traffic Counters	(5,000)	-	-	(5,000)
Black Gully Bridge	200,000	-	-	200,000
Coolah Creek Rd Rehabilitation	(14,233)	-	-	(14,233)
Coonagoony Bridge	200,000	-	-	200,000
Re-sheeting - Goolhi Road	48,617	-	-	48,617
Re-sheeting - Keeches Rd	(2,499)	-	-	(2,499)
Re-sheeting - Bakers Land	5,150	-	-	5,150
Re-sheeting - Shumacks Rd	4,606	-	-	4,606
Re-sheeting - All Weather Rd	(16,019)	-	-	(16,019)
Re-sheeting - Banoon Rd	(10,087)	-	-	(10,087)
Warkton Bridge	120,000	-	-	120,000
Orana Road Bridge	(300,000)	-	-	(300,000)
Kenebri Bridge	(73,292)	-	-	(73,292)
Baradine Creek Bridge	(175,603)	-	-	(175,603)
Aerodrome Bridge Baradine	(12,685)	-	-	(12,685)
Power Line Converson Coonabarbran Aerodrome	(10,176)	-	-	(10,176)
Saltwater Creek Bridge	(25,000)	-	-	(25,000)
Move Street Lights to Coolah from Binnaway	(8,000)	-	-	(8,000)
Move Street Lights to Coolah from Binnaway	8,000	-	-	8,000
Kerb & Guttering - Walker street west of Narren	1,057	-	-	1,057
Move Castlereagh Av Drainage to Railway Street Drainage	20,000	-	-	20,000
Move Castlereagh Av Drainage to Railway Street Drainage	(20,000)	-	-	(20,000)
Cycleway Mary Jane Bridge	(1,005)	-	-	(1,005)
Meter Replacements -Baradine	-	1,000	-	1,000
Meter Replacements - Binnaway	-	1,000	-	1,000
Meter Replacements - Coonabarbran	-	1,805	-	1,805
Telementary Software - Coonabarbran	-	(253)	-	(253)
Tools - Coonabarbran Water	-	253	-	253
Meter Replacements - Dunedoo	-	1,000	-	1,000
Dunedoo Back-up Bore	-	(5,805)	-	(5,805)
Meter Replacements - Mendooran	-	1,000	-	1,000
Purchase of Quarry Land	(455,000)	-	-	(455,000)
Reduce Regional Roads Reseals	25,000	-	-	25,000
Capital Total:	(646,196)	-	-	(646,196)
Loans				
Suggested loan for new quarry property	455,000	-	-	455,000
Loans Total:	455,000	-	-	455,000
Movements in Restricted Assets				
Increased Yuluwirri Revenue (move to RA)	(64,786)	-	-	(64,786)
Back out restricted assets relating to Regional Roads	(200,000)	-	-	(200,000)
Backout portion of Reg road RA fr \$359k reseals	91,328	-	-	91,328
Use of Fleet RA to purchase extra vehicles	197,800	-	-	197,800
Movements in Restricted Assets Total:	24,342	-	-	24,342
Total Approved Supplementary Votes - Quarter 2:	(153,034)	-	-	(153,034)
Cash Surplus/(deficit) Post Approval	(659,462)	78,949	428,531	(151,982)

Capital revotes were included in the previous year's budget and a restricted asset was created to capture this amount.

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

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

Description	Cost of Council Activities				Funding of Activities	
	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or Payments	(Surplus) / Deficit
General Revenue						
Rates Revenue	(7,084,584)	-	-	(7,084,584)	-	(7,084,584)
Interest Revenue	(127,948)	-	-	(127,948)	-	(127,948)
General Grants	(3,238,663)	-	-	(3,238,663)	-	(3,238,663)
Total General Revenue	(10,451,195)	-	-	(10,451,195)	-	(10,451,195)
Executive						
General Manager						
Management And Leadership	-	385,181	-	385,181	-	385,181
Governance	-	234,185	-	234,185	-	234,185
Cobbora Transition Fund	(148,907)	156,222	176,869	184,184	-	184,184
Total Executive	(148,907)	775,588	176,869	803,550	-	803,550
Technical Services						
Technical Services Management	-	83,539	-	83,539	-	83,539
Total Technical Services Management	-	83,539	-	83,539	-	83,539
Design Services						
Design Services Management	-	51,915	13,299	65,214	-	65,214
Emergency Services Management	-	32,461	-	32,461	-	32,461
Survey Investigation And Design	-	82,807	-	82,807	-	82,807
Asset Management	-	26,675	-	26,675	-	26,675
NSW Fire Brigade	-	10,591	-	10,591	-	10,591
Road Safety Officer	(24,811)	37,130	-	12,319	-	12,319
Total Design Services	(24,811)	241,579	13,299	230,067	-	230,067
Road Operations						
Road Operations Management	(33,130)	206,918	-	173,788	-	173,788
Regional Roads M&R	(1,304,500)	755,947	470,107	(78,446)	30,000	(48,446)
Local Roads M&R	(456,461)	1,781,857	685,530	2,010,926	93,930	2,104,856
Aerodromes	(15,379)	54,137	10,176	48,934	-	48,934
Village Streets	-	-	-	-	-	-
RMCC And Other Road Contracts	(738,659)	1,030,667	-	292,008	-	292,008
Reseals	-	-	-	-	-	-
Private Works	(24,746)	27,968	-	3,222	-	3,222
Total Road Operations	(2,572,875)	3,857,494	1,165,813	2,450,432	123,930	2,574,362
Fleet Services						
Fleet Services Management	(37,893)	45,101	-	7,208	-	7,208
Plant And Equipment	(2,280,598)	1,342,089	590,352	(348,157)	-	(348,157)
Depots	-	69,645	13,431	83,076	-	83,076
Workshops	-	19,930	-	19,930	-	19,930
Total Fleet Services	(2,318,491)	1,476,765	603,783	(237,943)	-	(237,943)
Urban Services						
Urban Services Management	(4,503)	100,028	-	95,525	-	95,525
Horticulture	(150)	282,895	-	282,745	-	282,745
Street Cleaning	-	142,482	-	142,482	-	142,482
Public Ammenities	-	104,403	54,858	159,261	-	159,261
Ovals	(63,080)	170,308	56,525	163,753	-	163,753
Town Streets	(34,362)	353,443	351,717	670,798	-	670,798
Public Swimming Pools	(85,457)	269,938	12,090	196,571	-	196,571
Total Urban Services	(187,552)	1,423,497	475,190	1,711,135	-	1,711,135
Total Tech Services (Excluding Water/Sewer)	(5,103,729)	7,082,874	2,258,085	4,237,230	123,930	4,361,160
Development Services						
Development Services Management						
Development Services Management	-	175,982	-	175,982	-	175,982
Building Control	(29,184)	58,897	-	29,713	-	29,713
Environmental Health Services	(1,980)	69,567	-	67,587	-	67,587
Town Planning	(85,353)	53,691	-	(31,662)	-	(31,662)
Total Development Services Management	(116,517)	358,137	-	241,620	-	241,620
Regulatory Services						
Compliance Services	(8,475)	98,400	-	89,925	-	89,925
Noxious Weeds	-	97,185	-	97,185	-	97,185
Total Regulatory Services	(8,475)	195,585	-	187,110	-	187,110
Property And Risk						
Property And Risk	(391,908)	958,598	36,220	602,910	59,528	662,438
Cemetery Services	(47,661)	91,310	-	43,649	-	43,649
Medical Facilities	(29,061)	41,004	-	11,943	-	11,943
Public Halls	(14,874)	134,648	5,200	124,974	-	124,974
Total Property And Risk	(483,504)	1,225,560	41,420	783,476	59,528	843,004
Development And Tourism						
Tourism And Development Services	(41,533)	193,328	437	152,232	-	152,232
Tourism And Economic Promotion	-	35,145	-	35,145	-	35,145
Total Development And Tourism	(41,533)	228,473	437	187,377	-	187,377
Total Development Services	(650,029)	2,007,755	41,857	1,399,583	59,528	1,459,111

Description	Cost of Council Activities				Funding of Activities	
	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or Payments	(Surplus) / Deficit
Corporate And Community Services						
Corporate Services Management	(1,393)	109,512	-	108,119	-	108,119
Total Corporate Services Management	(1,393)	109,512	-	108,119	-	108,119
Administration & Customer Services						
Administration Services	(83,696)	383,917	-	300,221	-	300,221
Community Banking Agency	(41,730)	55,297	-	13,567	-	13,567
Total Administration & Customer Services	(125,426)	439,214	-	313,788	-	313,788
Bushfire And Emergency Services						
Total Bushfire And Emergency Services	(278,834)	227,319	101,456	49,941	-	49,941
Total Bushfire And Emergency Services	(278,834)	227,319	101,456	49,941	-	49,941
Finance						
Total Finance	(447,110)	753,054	50,743	356,687	-	356,687
Total Finance	(447,110)	753,054	50,743	356,687	-	356,687
Communications And IT						
Total Communications And IT	(650,330)	513,781	5,275	(131,274)	-	(131,274)
Total Communications And IT	(650,330)	513,781	5,275	(131,274)	-	(131,274)
Human Resources						
HR Management	(38,071)	220,833	-	182,762	-	182,762
Payroll Services	(50,100)	85,390	-	35,290	-	35,290
WH&S And Risk Management	(66,449)	74,677	-	8,228	-	8,228
Learning And Development Services	(31,450)	166,705	-	135,255	-	135,255
Total HR	(186,070)	547,605	-	361,535	-	361,535
Children's And Community Services						
Childrens And Community Services Management	-	29,090	-	29,090	-	29,090
Connect 5	(141,174)	102,825	-	(38,349)	-	(38,349)
Family Day Care	(166,339)	202,162	-	35,823	-	35,823
Youth Development	(74,974)	70,130	-	(4,844)	-	(4,844)
OOSH	(25,411)	31,373	-	5,962	-	5,962
Libraries	(54,095)	388,047	10,955	344,907	-	344,907
Community Development	-	40,074	-	40,074	-	40,074
Community Transport	(158,356)	134,819	-	(23,537)	-	(23,537)
Multiservice Outlet	(278,435)	269,236	-	(9,199)	-	(9,199)
Yuluwirri Kids	(701,790)	606,812	-	(94,978)	-	(94,978)
Total Children's And Community Services	(1,600,574)	1,874,568	10,955	284,949	-	284,949
Supply Services						
Total Supply Services	-	213,433	-	213,433	-	213,433
Total Supply Services	-	213,433	-	213,433	-	213,433
Total Corporate And Comm Services	(3,289,737)	4,678,486	168,429	1,557,178	-	1,557,178
Total General Fund	(19,643,897)	14,544,703	2,645,240	(2,453,684)	183,458	(2,270,196)
Warrumbungle Water	(1,654,323)	1,189,020	128,797	(336,506)	33,398	(303,108)
Warrumbungle Sewer	(1,132,872)	561,111	13,487	(558,274)	-	(558,274)
Warrumbungle Waste	(1,922,471)	877,792	-	(1,044,679)	-	(1,044,679)
Warrumbungle Quarry	(229,546)	393,060	62,348	225,862	-	225,862
Total Warrumbungle Shire Council	(24,582,809)	17,565,686	2,849,872	(4,167,251)	216,857	(3,950,394)
	1	2	(1)			
Total Cash Rev/Exp (per above)	(24,582,809)	17,565,686				
Add/(Less):						
Non Cash Items						
Depreciation		5,011,000				
Net share of JV not budgeted for (non-cash)						
Authority suspense items distributed against contracts		(97,069)				
Reversal of py impairment not incl above (non cash)						
WDV of assets disposed not incl above (non cash)						
Internal Charges (to back out)						
Plant income internal charge	2,098,842	(2,098,842)				
IT internal Charge	650,330	(650,289)				
Other internal charges (Water, Sewer and Waste)	277,590	(277,590)				
Internal rent	36,710	(36,710)				
Other internal charges (built into on-costs)	349,151	(349,151)				
Water monitoring Internal Charge	-	-				
Sewer Loan (internal)	35,304	(35,304)				
Employee Oncosts (Other)	402	(402)				
Insurance Charges (internal)	235,485	(235,485)				
Other						
Rounding	(4)	1,155				
Total	(20,899,000)	18,797,000				
Total Rev / Exp (accrual) per P&L	20,899,000	18,797,000				
Variance	0	0				

Part 5: Revenue

Description	Revenue	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
General Revenue							
Rates Revenue	(7,270,245)	-	38,313	-	(7,231,932)	(7,084,584)	98%
Interest Revenue	(415,000)	-	80,000	-	(335,000)	(127,948)	38%
General Grants	(6,430,322)	95,436	(34,406)	-	(6,369,292)	(3,238,663)	51%
Total General Revenue	(14,115,567)	95,436	83,907	-	(13,936,224)	(10,451,195)	75%
Executive							
General Manager							
Management And Leadership	-	-	-	-	-	-	-
Governance	-	-	-	-	-	-	-
Cobbora Transition Fund	-	(7,767,445)	-	-	(7,767,445)	(148,907)	2%
Total Executive	-	(7,767,445)	-	-	(7,767,445)	(148,907)	2%
Technical Services							
Technical Services Management							
Total Technical Services Management	-	-	-	-	-	-	-
Design Services							
Design Services Management	(3,600)	-	-	-	(3,600)	-	0%
Emergency Services Management	-	-	-	-	-	-	-
Survey Investigation And Design	-	-	-	-	-	-	-
Asset Management	-	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-	-
Road Safety Officer	(53,982)	-	-	-	(53,982)	(24,811)	46%
Total Design Services	(57,582)	-	-	-	(57,582)	(24,811)	43%
Road Operations							
Road Operations Management	(96,035)	-	-	-	(96,035)	(33,130)	34%
Regional Roads M&R	(2,560,650)	16,550	-	-	(2,544,100)	(1,304,500)	51%
Local Roads M&R	(1,198,305)	(56,802)	60,648	-	(1,194,459)	(456,461)	38%
Aerodromes	(5,000)	-	(10,176)	-	(15,176)	(15,379)	101%
Village Streets	-	-	-	-	-	-	-
RMCC And Other Road Contracts	(2,650,000)	-	(211,823)	-	(2,861,823)	(738,659)	26%
Reseals	(441,300)	-	-	-	(441,300)	-	0%
Private Works	(286,500)	-	-	-	(286,500)	(24,746)	9%
Total Road Operations	(7,237,790)	(40,252)	(161,351)	-	(7,439,393)	(2,572,875)	35%
Fleet Services							
Fleet Services Management	(84,350)	-	-	-	(84,350)	(37,893)	45%
Plant And Equipment	(5,312,040)	-	-	-	(5,312,040)	(2,280,598)	43%
Depots	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-
Total Fleet Services	(5,396,390)	-	-	-	(5,396,390)	(2,318,491)	43%
Urban Services							
Urban Services Management	(13,000)	-	-	-	(13,000)	(4,503)	35%
Horticulture	(143,415)	-	138,000	-	(5,415)	(150)	3%
Street Cleaning	-	-	-	-	-	-	-
Public Ammenities	-	-	-	-	-	-	-
Ovals	(9,000)	(25,000)	(138,000)	-	(172,000)	(63,080)	37%
Town Streets	(162,000)	-	-	-	(162,000)	(34,362)	21%
Public Swimming Pools	(108,298)	-	-	-	(108,298)	(85,457)	79%
Total Urban Services	(435,712)	(25,000)	-	-	(460,712)	(187,552)	41%
Total Tech Services (Excluding Water/Sewer)	(13,127,475)	(65,252)	(161,351)	-	(13,354,078)	(5,103,729)	38%
Development Services							
Development Services Management							
Development Services Management	-	-	-	-	-	-	-
Total Development Services Management	-	-	-	-	-	-	-
Regulatory Services							
Compliance Services	(35,316)	-	-	-	(35,316)	(8,475)	24%
Building Control	(58,000)	-	-	-	(58,000)	(29,184)	50%
Environmental Health Services	(23,123)	-	-	-	(23,123)	(1,980)	9%
Town Planning	(113,313)	-	(32,500)	-	(145,813)	(85,353)	59%
Noxious Weeds	-	-	-	-	-	-	-
Total Regulatory Services	(229,752)	-	(32,500)	-	(262,252)	(124,992)	48%
Property And Risk							
Property And Risk	(621,560)	-	-	-	(621,560)	(391,908)	63%
Cemetery Services	(87,500)	-	-	-	(87,500)	(47,661)	54%
Medical Facilities	(68,730)	-	-	-	(68,730)	(29,061)	42%
Public Halls	(61,758)	-	25,000	-	(36,758)	(14,874)	40%
Total Property And Risk	(839,547)	-	25,000	-	(814,547)	(483,504)	59%
Development And Tourism							
Tourism And Development Services	(81,700)	-	-	-	(81,700)	(41,533)	51%
Tourism And Economic Promotion	-	-	-	-	-	-	-
Total Development And Tourism	(81,700)	-	-	-	(81,700)	(41,533)	51%
Total Development Services	(1,150,999)	-	(7,500)	-	(1,158,499)	(650,029)	56%
Corporate And Community Services							
Corporate Services Management							
Corporate Services Management	-	-	-	-	-	(1,393)	-
Total Corporate Services Management	-	-	-	-	-	(1,393)	-
Administration & Customer Services							
Administration Services	(198,486)	-	-	-	(198,486)	(83,696)	42%

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)	(41,730)	42%
Total Administration & Customer Services	(297,486)	-	-	-	(297,486)	(125,426)	42%
Bushfire And Emergency Services	(3,376,121)	(12,745)	-	-	(3,388,866)	(278,834)	8%
Total Bushfire And Emergency Services	(3,376,121)	(12,745)	-	-	(3,388,866)	(278,834)	8%
Finance	(695,886)	-	-	-	(695,886)	(447,110)	64%
Total Finance	(695,886)	-	-	-	(695,886)	(447,110)	64%
Communications And IT	(650,330)	-	-	-	(650,330)	(650,330)	100%
Total Communications And IT	(650,330)	-	-	-	(650,330)	(650,330)	100%
Human Resources	-	-	-	-	-	-	-
HR Management	(106,792)	-	-	-	(106,792)	(38,071)	36%
Payroll Services	(93,658)	-	-	-	(93,658)	(50,100)	53%
WH&S And Risk Management	(91,683)	-	(21,000)	-	(112,683)	(66,449)	59%
Learning And Development Services	(20,500)	-	(17,500)	-	(38,000)	(31,450)	83%
Total HR	(312,634)	-	(38,500)	-	(351,134)	(186,070)	53%
Children's And Community Services	-	-	-	-	-	-	-
Childrens And Community Services Management	(1,000)	-	-	-	(1,000)	-	0%
Connect 5	(196,392)	-	-	-	(196,392)	(141,174)	72%
Family Day Care	(538,028)	-	-	-	(538,028)	(166,339)	31%
Youth Development	(101,219)	-	-	-	(101,219)	(74,974)	74%
OOSH	(55,910)	-	-	-	(55,910)	(25,411)	45%
Libraries	(56,955)	-	-	-	(56,955)	(54,095)	95%
Community Development	-	-	-	-	-	-	-
Community Transport	(272,464)	-	-	-	(272,464)	(158,356)	58%
Multiservice Outlet	(543,921)	-	-	-	(543,921)	(278,435)	51%
Yuluwirri Kids	(1,293,501)	-	(64,786)	-	(1,358,287)	(701,790)	52%
Total Children's And Community Services	(3,059,388)	-	(64,786)	-	(3,124,174)	(1,600,574)	51%
Supply Services	-	-	-	-	-	-	-
Total Supply Services	-	-	-	-	-	-	-
Total Corporate And Comm Services	(8,391,845)	(12,745)	(103,286)	-	(8,507,876)	(3,289,737)	39%
Total General Fund	(38,785,886)	(7,750,006)	(188,230)	-	(44,734,133)	(19,643,397)	44%
Warrumbungle Water	(3,283,410)	320,000	-	-	(2,963,410)	(1,654,323)	56%
Warrumbungle Sewer	(1,437,255)	-	-	-	(1,437,255)	(1,132,872)	79%
Warrumbungle Waste	(1,961,372)	-	-	-	(1,961,372)	(1,922,471)	98%
Warrumbungle Quarry	(1,059,126)	-	-	-	(1,059,126)	(229,546)	22%
Total Warrumbungle Shire Council	(44,527,050)	(7,430,006)	(188,230)	-	(52,145,286)	(24,582,809)	47%

Reconciliation to P&L Revenue Figure

Total Cash Revenue (per above)	(44,527,050)	(52,145,286)	(24,582,809)
<i>Add/(Less):</i>			
<u>Non Cash Items</u>			
Reversal of py impairment not incl above (non cash)	(82,000)	(82,000)	-
Net share of JV not budgeted for (non-cash)	(10,000)	(10,000)	-
WDV of assets disposed not incl above (non cash)	800,000	800,000	-
<u>Internal Charges (to back out)</u>			
Plant income internal charge	4,422,040	4,422,040	2,098,842
IT internal Charge	650,330	650,330	650,330
Other internal charges (Water, Sewer and Waste)	277,590	277,590	277,590
Internal rent	36,710	36,710	36,710
Other internal charges (built into on-costs)	955,211	955,211	349,151
Water monitoring Internal Charge	16,066	16,066	-
Sewer Loan (internal)	70,608	70,608	35,304
Employee Oncosts (Other)	-	-	402
Insurance Charges (internal)	235,485	235,485	235,485
<u>Other</u>			
Rounding	(5,990)	(5,754)	(4)
Total	(37,161,000)	(44,779,000)	(20,899,000)
Total Revenue (accrual) per P&L	(37,161,000)	(44,779,000)	(20,899,000)
Variance	(0)	(0)	0

Part 5: Revenue (Continued)

Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
General Revenue				
General Revenue	(13,936,224)	(10,451,195)	75%	General Revenue is significantly over the pro-rata budget due to rates being raised at the beginning of the financial year. Rates are 98% of the budget, and should reach 100% by year end as further interest on outstanding rates are received. Interest revenue is currently 12% (\$39k) under the pro-rata budget due to lower than budgeted interest revenue 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 is also down due to improved debt collection (33% - \$35k below the pro-rata budget).
Total General Revenue	(13,936,224)	(10,451,195)	75%	
Executive				
Executive	(7,767,445)	(148,907)	2%	The Executive Services revenue budget relates solely to the Cobbora Transition Fund projects. Expenditure on these projects commenced in September, and revenue for these projects is a result of Council claiming expenditure as it happens. This line item will likely trend towards budget at year end, with the possible exception of a portion of revenue relating to the Three Rivers Retirement village
Total Executive	(7,767,445)	(148,907)	NB	
Technical Services				
Technical Services Management	-	-	NB	N/A
Design Services	(57,582)	(24,811)	43%	Design Services are slightly under the pro-rata budget (\$4k -7%) largely due the timing in the receipt of RMS and road safety officer grants.
Road Operations	(7,439,393)	(2,572,875)	35%	Road Operations income is \$1.1m (15%) under the pro-rata budget due to: *Private Works (\$119k) and RMS charges (\$692k) under the pro-rata budget. RMS works are expected to pick up as Council begins some of its allotted work; *The BAC internal charges (\$12k) under the pro-rata budget due to lower than budgeted RMS works at EOM December; *The timing for the receipt of grants including Roads to Recovery (\$128k), RMS Grants (\$2k) and Repair Program Grant (\$190k);
Fleet Services	(5,396,390)	(2,318,491)	43%	Fleet services is 7% (\$380k) under the pro-rata budget largely due to: *Plant hire fees are 3% (\$112k) under the pro-rata budget; * Proceeds from sale of plant and equipment being 17% (\$267k) under the pro-rata budget due to the timing in the sale of equipment.
Urban Services	(460,712)	(187,552)	41%	Urban services revenue is 9% (\$42k) under the pro-rata budget predominately due to the timing in the receipt of grants mainly for capital projects such as the Flood Plain Management grant and the Coonabarbran Netball courts.
Total Tech Services (Excl Water/Sewer)	(13,354,078)	(5,103,729)	38%	
Development Services				
Development Services Management	-	-	NB	N/A
Regulatory Services	(262,252)	(124,992)	48%	Per Budget
Property And Risk	(814,547)	(483,504)	59%	Property and Risk is currently over the pro-rata budget (9% - \$76k). However, this is largely due to the distribution of internal charges relating to insurance and internal rent being distributed for the full 12 month period (\$136k over the pro-rata budget). Other items are roughly per budget besides medical facilities which are 8% under the pro-rata budget (\$6k).
Development And Tourism	(81,700)	(41,533)	51%	Per Budget
Total Development Services	(1,158,499)	(650,029)	56%	
Corporate And Community Services				
Corporate Services Management	-	(1,393)	NB	N/A
Administration & Customer Services	(297,486)	(125,426)	42%	Administration and Customer Services is \$23k (8%) under the pro-rata budget largely due to internal charge slightly under the budget (\$26k) and community banking's commission and agency fees being under the pro-rata budget (\$8k) as largely based on the number of transactions processed through the banking agency.
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)	(447,110)	64%	Finance is 14% (\$99k) over the pro-rata budget largely due to: *Internal charge journals being distributed for the 12 month period (\$139k over pro-rata budget); This item is offset by lower than budget other internal charges (\$39k). Other items are roughly per budget
Communications And IT	(650,330)	(650,330)	100%	Revenue item relates to IT internal charges which have been fully distributed for the 12 month period.
HR	(351,134)	(186,070)	53%	Per Budget

Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
Children's And Community Services	(3,124,174)	(1,600,574)	51%	Per Budget
Supply Services	-	-	NB	N/A
Total Corporate And Comm Services	(8,507,876)	(3,289,737)	39%	
Total General Fund	(44,724,123)	(19,643,597)	44%	
Warrumbungle Water	(2,963,410)	(1,654,323)	56%	<p>Council's water revenue is currently 6% (\$173k) over the pro-rata budget largely due to water access charges being 100% of the budget as the bill for water access was raised on 1 July (\$664k over pro-rata budget).</p> <p>However, this has been offset by the following items: *Water consumption revenue (\$376k under pro-rata budget) due to the change in the billing cycle resulting in 3 bills this year as opposed to 4; * Insurance recoup (water) yet to be recognised (\$115k under pro-rata budget); *Interest on overdue rates (\$8k under the pro-rata budget);</p>
Warrumbungle Sewer	(1,437,255)	(1,132,872)	79%	Warrumbungle Sewer is trending towards budget. It is currently 29% (\$414k) over the pro-rata budget due to the sewer annual charge being recognised at the beginning of the financial year.
Warrumbungle Waste	(1,961,372)	(1,922,471)	98%	Warrumbungle Waste is trending towards budget. It is currently 48% (\$942k) over the pro-rata budget due to the waste annual charge and waste management charge being recognised at the beginning of the financial year (\$916k over the pro-rata budget). However, it should be noted that recycling income is slightly under the pro-rata budget (\$22k - 19%) while transfer station revenue is \$6k (16%) over the pro-rata budget.
Warrumbungle Quarry	(1,059,126)	(229,546)	22%	The Warrumbungle Quarry is 28% (\$300k) 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.
Total Warrumbungle Shire Council	(52,145,286)	(24,582,809)	47%	

Part 6: Recurrent Expenditure

Description	Expense	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Spent to date
General Revenue							
Rates Revenue	-	-	-	-	-	-	-
Interest Revenue	-	-	-	-	-	-	-
General Grants	-	-	-	-	-	-	-
Total General Revenue	-	-	-	-	-	-	-
Executive							
General Manager							
Management And Leadership	622,837	-	18,000	-	640,837	385,181	60%
Governance	365,765	-	-	-	365,765	234,185	64%
Cobbora Transition Fund	-	581,445	-	-	581,445	156,222	27%
Total Executive	988,602	581,445	18,000	-	1,588,047	775,588	49%
Technical Services							
Technical Services Management	130,940	-	-	-	130,940	83,539	64%
Total Technical Services Management	130,940	-	-	-	130,940	83,539	64%
Design Services							
Design Services Management	104,277	-	-	-	104,277	51,915	50%
Emergency Services Management	85,141	-	-	-	85,141	32,461	38%
Survey Investigation And Design	165,839	-	-	-	165,839	82,807	50%
Asset Management	62,606	-	-	-	62,606	26,675	43%
NSW Fire Brigade	43,344	-	-	-	43,344	10,591	24%
Road Safety Officer	98,040	-	-	-	98,040	37,130	38%
Total Design Services	559,247	-	-	-	559,247	241,579	43%
Road Operations							
Road Operations Management	142,141	-	-	-	142,141	206,918	146%
Regional Roads M&R	1,271,650	(4,254)	-	-	1,267,396	755,947	60%
Local Roads M&R	2,684,033	(10,000)	(117,254)	-	2,556,779	1,781,857	70%
Aerodromes	83,313	-	-	-	83,313	54,137	65%
Village Streets	32,114	-	-	-	32,114	-	0%
RMCC And Other Road Contracts	2,450,000	-	211,823	-	2,661,823	1,030,667	39%
Reseals	-	-	-	-	-	-	-
Private Works	178,588	-	-	-	178,588	27,968	16%
Total Road Operations	6,841,840	(14,254)	94,570	-	6,922,155	3,857,494	56%
Fleet Services							
Fleet Services Management	128,512	-	-	-	128,512	45,101	35%
Plant And Equipment	2,718,571	-	-	-	2,718,571	1,342,089	49%
Depots	124,762	-	-	-	124,762	69,645	56%
Workshops	44,130	-	-	-	44,130	19,930	45%
Total Fleet Services	3,015,975	-	-	-	3,015,975	1,476,765	49%
Urban Services							
Urban Services Management	197,681	-	-	-	197,681	100,028	51%
Horticulture	815,302	(10,000)	-	-	805,302	282,895	35%
Street Cleaning	238,100	-	-	-	238,100	142,482	60%
Public Ammenities	212,415	-	-	-	212,415	104,403	49%
Ovals	309,383	-	-	-	309,383	170,308	55%
Town Streets	523,023	-	-	-	523,023	353,443	68%
Public Swimming Pools	654,020	-	-	-	654,020	269,938	41%
Total Urban Services	2,949,924	(10,000)	-	-	2,939,924	1,423,497	48%
Total Tech Services (Excluding Water/Sewer)	13,497,926	(24,254)	94,570	-	13,568,242	7,082,874	52%
Development Services							
Development Services Management							
Development Services Management	341,978	-	(4,000)	-	337,978	175,982	52%
Total Development Services Management	653,125	-	(4,000)	-	337,978	175,982	52%
Regulatory Services							
Compliance Services	191,863	-	(2,000)	-	189,863	98,400	52%
Building Control	101,802	-	-	-	101,802	58,897	58%
Environmental Health Services	94,882	(20,000)	6,000	-	80,882	69,567	86%
Town Planning	114,463	50,000	-	-	164,463	53,691	33%
Noxious Weeds	97,375	-	-	-	97,375	97,185	100%
Total Regulatory Services	289,238	30,000	4,000	-	634,384	377,740	60%
Property And Risk							
Property And Risk	1,227,852	-	61,841	-	1,289,693	958,598	74%
Cemetery Services	132,433	-	-	-	132,433	91,310	69%
Medical Facilities	85,429	-	-	-	85,429	41,004	48%
Public Halls	282,098	-	-	-	282,098	134,648	48%
Total Property And Risk	1,727,811	-	61,841	-	1,789,652	1,225,560	68%
Development And Tourism							
Tourism And Development Services	359,735	-	-	-	359,735	193,328	54%
Tourism And Economic Promotion	40,423	-	-	-	40,423	35,145	87%
Total Development And Tourism	400,158	-	-	-	400,158	228,473	57%
Total Development Services	3,070,332	30,000	61,841	-	3,162,173	2,007,755	63%
Corporate And Community Services							
Corporate Services Management	198,282	-	-	-	198,282	109,512	55%
Total Corporate Services Management	198,282	-	-	-	198,282	109,512	55%
Administration & Customer Services							
Administration Services	728,667	-	-	-	728,667	383,917	53%

Part 6: Recurrent Expenditure

Description	Expense	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Spent to date
Community Banking Agency	97,980	-	-	-	97,980	55,297	56%
Total Administration & Customer Services	826,647	-	-	-	826,647	439,214	53%
Bushfire And Emergency Services	2,546,241	-	-	-	2,546,241	227,319	9%
Total Bushfire And Emergency Services	2,546,241	-	-	-	2,546,241	227,319	9%
Finance	1,341,216	(50,000)	-	-	1,291,216	753,054	58%
Total Finance	1,341,216	(50,000)	-	-	1,291,216	753,054	58%
Communications And IT	1,129,003	40,000	-	-	1,169,003	513,781	44%
Total Communications And IT	1,129,003	40,000	-	-	1,169,003	513,781	44%
Human Resources							
HR Management	387,918	-	-	-	387,918	220,833	57%
Payroll Services	234,584	-	-	-	234,584	85,390	36%
WH&S And Risk Management	129,114	-	-	-	129,114	74,677	58%
Learning And Development Services	357,134	40,000	-	-	397,134	166,705	42%
Total HR	1,108,750	40,000	-	-	1,148,750	547,605	48%
Children's And Community Services							
Childrens And Community Services Management	51,499	-	-	-	51,499	29,090	56%
Connect 5	202,696	-	-	-	202,696	102,825	51%
Family Day Care	544,736	-	-	-	544,736	202,162	37%
Youth Development	119,314	-	-	-	119,314	70,130	59%
OOSH	60,217	-	-	-	60,217	31,373	52%
Libraries	607,088	-	-	-	607,088	388,047	64%
Community Development	80,000	-	-	-	80,000	40,074	50%
Community Transport	249,016	-	-	-	249,016	134,819	54%
Multiservice Outlet	495,240	-	-	-	495,240	269,236	54%
Yuluwirri Kids	1,271,875	-	-	-	1,271,875	606,812	48%
Total Children's And Community Services	3,681,680	-	-	-	3,681,680	1,874,568	51%
Supply Services	392,745	-	-	-	392,745	213,433	54%
Total Supply Services	392,745	-	-	-	392,745	213,433	54%
Total Corporate And Comm Services	11,224,564	30,000	-	-	11,254,564	4,678,486	42%
Total General Fund	28,781,425	617,191	174,411	-	29,573,026	14,544,703	49%
Warrumbungle Water	1,894,038	(10,000)	-	-	1,884,038	1,189,020	63%
Warrumbungle Sewer	945,437	(10,000)	-	-	935,437	561,111	60%
Warrumbungle Waste	1,952,038	-	-	-	1,952,038	877,792	45%
Warrumbungle Quarry	899,222	-	-	-	899,222	393,060	44%
Total Warrumbungle Shire Council	34,472,159	597,191	174,411	-	35,243,761	17,565,686	50%

Reconciliation to P&L Expenditure Figure

Total Cash Expenditure (per above)	34,472,159	35,243,761	17,565,686
<i>Add/(Less):</i>			
Non Cash Items			
Depreciation	10,022,000	10,022,000	5,011,000
Net share of JV not budgeted for (non-cash)	-	-	-
Authority suspense items distributed against payroll	-	-	(97,069)
Internal Charges (to back out)			
Plant income internal charge	(4,422,040)	(4,422,040)	(2,098,842)
IT internal Charge	(650,330)	(650,330)	(650,289)
Other internal charges (Water, Sewer and Waste)	(277,590)	(277,590)	(277,590)
Internal rent	(36,710)	(36,710)	(36,710)
Other internal charges (built into on-costs)	(955,211)	(955,211)	(349,151)
Water monitoring Internal Charge	(16,066)	(16,066)	-
Sewer Loan (internal)	(70,608)	(70,608)	(35,304)
Employee Oncosts (Other)	-	-	(402)
Insurance Charges (internal)	(235,485)	(235,485)	(235,485)
Other			
Rounding	2,881	3,279	1,155
Total	37,833,000	38,605,000	18,797,000
Total Expenditure (accrual) per P&L	37,833,000	38,605,000	18,797,000
Variance	0	(0)	0

Part 6: Recurrent Expenditure (Continued)

Description	Expenditure Revised Budget	Expenditure Actuals	Var %	Reason for Variance
General Revenue				
General Revenue	-	-	NB	N/A
Total General Revenue	-	-	NB	
Executive				
Executive	1,588,047	775,588	49%	Per budget
Total Executive	1,588,047	775,588	52%	
Technical Services				
Technical Services Management	130,940	83,539	64%	Technical Services Management is 14% (\$18k) over the pro-rata budget largely due to subscriptions and Publications (\$32k) which is largely cyclical in nature and offset by minor underspends in salaries and wages and other items.
Design Services	559,247	241,579	43%	Design Services is 7% (\$38k) under budget predominately due to the following: *Emergency and services management (\$10k) and NSW Fire Brigade (\$11k) due to donations and contributions which are cyclical in nature; *Road Safety Officer (\$12k) due to conferences which are cyclical in nature; * Design services salary and wages are also under budget as time has been diverted to capital works for PAMP and other projects.
Road Operations	6,922,155	3,857,494	56%	Road operations are 6% (\$396k) over the pro-rata budget as a result of the following: *Local roads M&R being \$445k (24%) over the pro-rata budget due to Council keeping resources on grading work in the first half of the year to free up staff for capital works in the second half of the year. Grading expenditure should pull back significantly in the second half of the year as staff are diverted to capital jobs; *Regional roads M&R being \$122k (10%) over the pro-rata budget due to Council concentrating more on operational works in the first half of the year; *Road operations management being \$136k over the pro-rata budget due to allocation of salaries and wages and the recognition of IT charges for the year. These items have been offset by Private works and State Roads maintenance which are under the pro-rata budget by \$61k (33%) and \$300k (11%) respectively. These items are largely cyclical in nature and RMS works are expected to pick up in the warmer months as the reseals program commences and Council begins some of its allotted work.
Fleet Services	3,015,975	1,476,765	49%	Per Budget
Urban Services	2,939,924	1,423,497	48%	Urban services is 2% (\$46k) under the pro-rata budget largely due to the following items being under the pro-rata budget: *Shhorticulture \$119k (25%) under budget due to horticulture work mostly occurring in the warmer months; *Public swimming pools \$57k (9%) under budget due to cyclical factors such as pool operating hours; However, these items have been offset by the following items which are over the pro-rata budget: *Ovals (\$10k - 3%); *Street Cleaning (\$23k - 10%); *Town Streets (\$76k - 14%);
Total Tech Services (Excl Water/Sewer)	13,568,242	7,082,874	52%	
Development Services				
Development Services Management	337,978	175,982	52%	Per Budget
Regulatory Services	634,384	377,740	60%	Regulatory services are 10% (\$61k) over the pro-rata budget largely due to the upfront payment of noxious weeds (\$48k) and internal charges relating to IT and internal rent being distributed for the 12 month period (\$15k over the pro-rata budget).
Property And Risk	1,789,652	1,225,560	68%	Property and risk is 21% (\$330k) above the pro-rata budget largely due to the upfront payment of rates (\$21k over pro-rata budget) and Internal distribution of Insurance and IT charges (\$40k) for the full 12 months as well as the upfront payment of general and public liability insurance (\$284k over pro-rata budget).
Development And Tourism	400,158	228,473	57%	Development and Tourism is 7% (\$28k) over the pro-rata budget largely as a result of the following: *Internal charges relating to IT and insurance have been distributed for the full financial year (\$8k); *The payment of rates in advance (\$3k); *The remaining overspend to date relates to overbudgeted advertising expense which is expected to be matched by revenue for advertising space provided.
Total Development Services	3,162,173	2,007,755	63%	

Description	Expenditure Revised Budget	Expenditure Actuals	Var %	Reason for Variance
Corporate And Community Services				
Corporate Services Management	198,282	109,512	55%	Corporate services management is 5% (\$10k) over the pro-rata budget largely due to the distribution of the full financial years' internal IT charges and over budgeted expenses for protective clothing and conferences which tend to be cyclical in nature.
Administration & Customer Services	826,647	439,214	53%	Per Budget
Bushfire And Emergency Services	2,546,241	227,319	9%	RFS expenditure under budget as journals to recognise grossed up contribution to RFS only actioned at year end.
Finance	1,291,216	753,054	58%	Finance is 8% (\$107k) over the pro-rata budget largely due to the following items: *Civica Authority yearly licence already paid in the first half of the year (\$27k); *Over budgeted salaries (\$44k) due to timing of leave; *Over budgeted contracts (\$7k), postage (\$5k) and printing and stationery (\$4k); *Distribution of full financial years' IT internal charges (\$37k); and *Valuation fees being \$25k over the pro-rata budget due to timing in payment. However, this has been offset by lower than budgeted legal expenses for debt collection (\$40k).
Communications And IT	1,169,003	513,781	44%	Communications and IT is under the pro-rata budget (6% - \$71k) due to the timing in the payment of certain contracts (such as IT support services) and lower then budgeted salary and wages as the Manager for this area was acting DCS for three weeks.
HR	1,148,750	547,605	48%	Per budget
Children's And Community Services	3,681,680	1,874,568	51%	Per Budget
Supply Services	392,745	213,433	54%	Per Budget
Total Corporate And Comm Services	11,254,564	4,678,486	42%	
Total General Fund	29,573,026	14,544,703	49%	
Warrumbungle Water	1,884,038	1,189,020	63%	Warrumbungle Water is 13% (\$247k) over the pro-rata budget largely due to the following items which are over the pro-rata budget: *Water Administration (\$131k - 33%) as Internal charges have been distributed for the full financial year; *Pumping Stations (\$64k - 32%) due to a combination of internal charges, electricity costs, materials purchased and wages; *Other and miscellaneous Expenses (\$36k); * Water private works (\$17k) over the pro-rata budget due to higher than budgeted private works.
Warrumbungle Sewer	935,437	561,111	60%	Warrumbungle Sewer is 10% (\$93k) over the pro-rata budget due to the following items: *Sewer administration (\$76k - 30% over the pro-rata budget) largely due to the distribution of internal charges for the full financial year; *Pumping stations (\$5k - 4% over the pro-rata budget); *Treatment plants (\$5k - 1% over the pro-rata budget); *Other Operations (\$9k over the pro-rata budget)
Warrumbungle Waste	1,952,038	877,792	45%	Roughly per budget
Warrumbungle Quarry	899,222	393,060	44%	Warrumbungle Quarry is 6% (\$57k) under the pro-rata budget due to: * Lower than forecast sales due to the seasonal nature of product sales. Sales for the year pick up in the warmer months and when RMS jobs require product; * A credit item against royalties as royalties for the recent RMS contract was recognised in the prior financial 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. Council is now delivering product and this book entry will be offset once the product for this job is delivered. These items are offset by quarry product expenses relating to inventory still to be transferred to the balance sheet. It should be noted that as at the end of last financial year Council had exhausted a good portion of its quarry product, and has not started to blast additional product to create more stock.
Total Warrumbungle Shire Council	35,243,761	17,565,686	50%	

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
General Revenue								
Rates Revenue	-		-	-	-	-	-	-
Interest Revenue	-		-	-	-	-	-	-
General Grants	-		-	-	-	-	-	-
Total General Revenue	-	-	-	-	-	-	-	-
Executive								
General Manager								
Management And Leadership	-		-	-	-	-	-	-
Governance	-	5,500	-	-	-	5,500	-	0%
Cobbara Transition Fund	-		7,186,000	-	-	7,186,000	176,869	2%
Total Executive	-	5,500	7,186,000	-	-	7,191,500	176,869	2%
Technical Services								
Technical Services Management	-		-	-	-	-	-	-
Total Technical Services Management	-	-	-	-	-	-	-	-
Design Services								
Design Services Management	35,000		15,000	(7,000)	-	43,000	13,299	31%
Emergency Services Management	-		-	-	-	-	-	-
Survey Investigation And Design	-		-	-	-	-	-	-
Asset Management	-		-	-	-	-	-	-
NSW Fire Brigade	-		-	-	-	-	-	-
Road Safety Officer	-		-	-	-	-	-	-
Total Design Services	35,000	-	15,000	(7,000)	-	43,000	13,299	31%
Road Operations								
Road Operations Management	-		-	-	-	-	-	-
Regional Roads M&R	1,429,000		(119,524)	25,000	-	1,334,476	470,107	35%
Local Roads M&R	1,565,000	2,089,135	(15,000)	26,045	-	3,665,180	685,530	19%
Aerodromes	-		-	10,176	-	10,176	10,176	100%
Village Streets	-		-	-	-	-	-	-
RMCC And Other Road Contracts	-		-	-	-	-	-	-
Reseals	1,055,400		(346,173)	(25,000)	-	684,227	-	0%
Private Works	-		-	-	-	-	-	-
Total Road Operations	4,049,400	2,089,135	(480,697)	36,221	-	5,694,059	1,165,813	20%
Fleet Services								
Fleet Services Management	-		-	-	-	-	-	-
Plant And Equipment	2,335,000	75,000	-	197,800	-	2,607,800	590,352	23%
Depots	-	112,974	5,400	-	-	118,374	13,431	11%
Workshops	-		-	-	-	-	-	-
Total Fleet Services	2,335,000	187,974	5,400	197,800	-	2,726,174	603,783	22%
Urban Services								
Urban Services Management	-		-	-	-	-	-	-
Horticulture	50,000	153,201	-	-	-	203,201	-	0%
Street Cleaning	-		-	-	-	-	-	-
Public Amenities	-		-	-	-	-	54,858	-
Ovals	148,000	26,002	25,000	-	-	199,002	56,525	28%
Town Streets	585,000	244,281	5,616	(52)	-	834,845	351,717	42%
Public Swimming Pools	69,000	13,000	(19,910)	-	-	62,090	12,090	19%
Total Urban Services	852,000	436,484	10,706	(52)	-	1,299,138	475,190	37%
Total Tech Services (Excluding Water/Sewer)	7,271,400	2,713,593	(449,591)	226,969	-	9,762,371	2,258,085	23%
Development Services								
Development Services Management								
Development Services Management	-		-	-	-	-	-	-
Building Control	-		-	-	-	-	-	-
Environmental Health Services	-		-	-	-	-	-	-
Town Planning	-		-	-	-	-	-	-
Total Dev Services Management	-	-	-	-	-	-	-	-
Regulatory Services								
Compliance Services	-		-	-	-	-	-	-
Noxious Weeds	-		-	-	-	-	-	-
Total Regulatory Services	-	-	-	-	-	-	-	-
Property And Risk								
Property And Risk	32,474	26,519	-	(10,773)	-	48,220	36,220	75%
Cemetery Services	17,000		-	-	-	17,000	-	0%
Medical Facilities	-		-	-	-	-	-	-
Public Halls	100,000	71,240	-	(25,000)	-	146,240	5,200	4%
Total Property And Risk	149,474	97,759	-	(35,773)	-	211,460	41,420	20%
Development And Tourism								
Tourism And Development Services	20,000	2,162	-	-	-	22,162	437	2%
Tourism And Economic Promotion	-		-	-	-	-	-	-
Total Development And Tourism	20,000	2,162	-	-	-	22,162	437	2%
Total Development Services	169,474	99,921	-	(35,773)	-	233,622	41,857	18%

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
Corporate And Community Services								-
Corporate Services Management	-	-	-	-	-	-	-	-
Total Corporate Services Management	-	-	-	-	-	-	-	-
Administration & Customer Services								
Administration Services	-	-	-	-	-	-	-	-
Community Banking Agency	-	-	-	-	-	-	-	-
Total Admin & Customer Services	-	-	-	-	-	-	-	-
Bushfire And Emergency Services	1,155,600	-	12,745	-	-	1,168,345	101,456	9%
Total Bushfire & Emergency Services	1,155,600	-	12,745	-	-	1,168,345	101,456	9%
Finance	-	-	50,000	-	-	50,000	50,743	101%
Total Finance	-	-	50,000	-	-	50,000	50,743	101%
Communications And IT	63,820	-	-	-	-	63,820	5,275	8%
Total Communications And IT	63,820	-	-	-	-	63,820	5,275	8%
Human Resources								
HR Management	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-	-	-
WH&S And Risk Management	-	-	-	-	-	-	-	-
Learning And Development Services	-	-	-	-	-	-	-	-
Total HR	-	-	-	-	-	-	-	-
Children's And Community Services								
Childrens And Community Services Management	-	-	-	-	-	-	-	-
Connect 5	-	-	-	-	-	-	-	-
Family Day Care	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	-	-	-	-	-	-	-	-
Total Children's & Community Services	104,500	11,217	-	-	-	115,717	10,955	9%
Supply Services								
Total Supply Services	-	-	-	-	-	-	-	-
Total Corporate And Comm Services	1,323,920	11,217	62,745	-	-	1,397,882	168,429	12%
Total General Fund	8,764,794	2,830,231	6,799,154	191,196	-	18,585,375	2,645,240	14%
Warrumbungle Water	1,086,067	226,995	(380,229)	-	-	932,833	128,797	14%
Warrumbungle Sewer	237,080	14,336	(50,000)	-	-	201,416	13,487	7%
Warrumbungle Waste	-	15,000	-	-	-	15,000	-	0%
Warrumbungle Quarry	-	-	-	455,000	-	455,000	62,348	14%
Total Warrumbungle Shire Council	10,087,941	3,086,562	6,368,925	646,196	-	20,189,624	2,849,872	14%

Description	Original Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	%	Current Status	Complete Y/N
Executive Services										
Cobbora Transition Fund										
CTF - Three Rivers Retirement Village	-	-	4,500,000	-	-	4,500,000	4,755	0%	Work commenced - see CTF minutes for further details.	-
CTF - Heavy Vehicle Parking Area	-	-	422,000	-	-	422,000	14,017	3%	Work commenced - see CTF minutes for further details.	-
CTF - RV Parking Area	-	-	155,000	-	-	155,000	80	0%	Work commenced - see CTF minutes for further details.	-
CTF - Bolaroo St Streetscape Enhancement	-	-	390,000	-	-	390,000	8,022	2%	Work commenced - see CTF minutes for further details.	-
CTF - Milling Park Playground Equipment Improvements	-	-	89,000	-	-	89,000	-	0%	Work commenced - see CTF minutes for further details.	-
CTF - Milling Park New Toilet Block	-	-	150,000	-	-	150,000	35,223	23%	Work commenced - see CTF minutes for further details.	-
CTF - Robertson Oval Second Oval Development	-	-	250,000	-	-	250,000	1,589	1%	Work commenced - see CTF minutes for further details.	-
CTF - Robertson Oval Netball Courts	-	-	230,000	-	-	230,000	8,617	4%	Work commenced - see CTF minutes for further details.	-
CTF - Mendooran Tennis Courts Upgrade	-	-	50,000	-	-	50,000	26,469	53%	Work commenced - see CTF minutes for further details.	-
CTF - Dunedoo Tennis Courts Upgrade	-	-	100,000	-	-	100,000	-	0%	Work commenced - see CTF minutes for further details.	-
CTF - MPC Rejuvenation/Jubilee Hall (Combined Budget)	-	-	850,000	-	-	850,000	-	9%	Work commenced - see CTF minutes for further details.	-
CTF - MPC Rejuvenation And Upgrade	-	-	-	-	-	-	67,494	-	Work commenced - see CTF minutes for further details.	-
CTF - Jubilee Hall	-	-	-	-	-	-	10,603	-	Work commenced - see CTF minutes for further details.	-
CTF - Three Rivers Retirement Village (Co-Contrib)	-	-	-	-	-	-	-	NB	Work commenced - see CTF minutes for further details.	-
Cobbora Transition Fund Total	-	-	7,186,000	-	-	7,186,000	176,869	2%		
General Manager										
Admin Building Internal Finishes Final Works	-	5,500	-	-	-	5,500	-	0%	Final internal fitting item to complete. Completion expected sometime this calendar year.	-
General Manager Total	-	5,500	-	-	-	5,500	-	0%		
Executive Services Total	-	5,500	7,186,000	-	-	7,191,500	176,869	2%		
Corporate And Community Services										
Bushfire and Emergency Services										
RFS - Fire Control Centre Coonabarabran	1,050,000	-	-	-	-	1,050,000	35,842	3%	Investigation/planning stage commenced	-
RFS - Shed Dunedoo	-	-	-	-	-	-	60,568	NB	Carry over expenditure, matched by revenue	-
RFS - Yaminbah Shed	-	-	-	-	-	-	4,380	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	-
Coona Fringe Shed	-	-	-	-	-	-	666		Carry over expenditure, matched by revenue	-
Bushfire and Emergency Services Total	1,155,600	-	12,745	-	-	1,168,345	101,456	9%		
Finance										
Civica Implementation	-	-	50,000	-	-	50,000	50,743	101%	Project implementation complete.	-

Description	Original Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	%	Current Status	Complete Y/N
Finance Total	-	-	50,000	-	-	50,000	50,743	101%		
Communications & IT										
GPS Handheld units	14,500	-	-	(14,500)	-	-	-	NB	Budget transferred to antivirus software	NA
ARCGIS licence	10,670	-	-	-	-	10,670	-	0%	Not yet commenced	-
Antivirus Security Software	12,000	-	-	14,500	-	26,500	-	0%	Purchase made in January	-
Point to point WIFI for remote sights	26,650	-	-	-	-	26,650	5,275	20%	Works commenced	-
Communications & IT Total	63,820	-	-	-	-	63,820	5,275	8%		
Children's And Community Services										
FDC Replacement of Vehicle	9,500	-	-	-	-	9,500	-	0%	Not yet commenced	-
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
Children's And Community Services Total	104,500	11,217	-	-	-	115,717	10,955	9%		
Corporate Services Total	1,323,920	11,217	62,745	-	-	1,397,882	168,428	12%		
Development Services										
Tourism and Development Services										
Shire Entrance Signs	20,000	2,162	-	-	-	22,162	437	2%	In progress	-
Tourism and Development Services Total	20,000	2,162	-	-	-	22,162	437	2%		
Property & Risk										
Coolah Air Conditioning	20,474	26,519	-	(10,773)	-	36,220	36,220	100%	Complete	Yes
Mullaley Recreation Grounds Installation of Septic System	12,000	-	-	-	-	12,000	-	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)	-	-	-	NB	Not yet commenced	NA
Memorial Wall at old Coonabarabran Cemetery	17,000	-	-	-	-	17,000	-	0%	Not yet commenced	-
Baradine Hall - Toilet Refurbishment	-	71,240	-	-	-	71,240	5,200	7%	Works commenced	-
Property & Risk Total	149,474	97,759	-	(35,773)	-	211,460	41,420	20%		
Development Services Total	169,474	99,921	-	(35,773)	-	233,622	41,857	18%		
Technical Services										
Asset Design Services										
Design Projects Survey Equip-Cap	12,000	-	-	(12,000)	-	-	-	NB	Budget transferred to other projects	NA
Design Services Software Upgrade	13,000	-	-	-	-	13,000	4,929	38%	Initial purchases made, further purchases to happen later in the year.	-
Laptop Computer - Traffic Counters	10,000	-	(8,370)	5,000	-	6,630	-	0%	Purchase yet to be made	-
Orana Road Crossing - Preliminary Design Works	-	-	15,000	-	-	15,000	2,827	19%	Initial survey complete.	-
Software Traffic Control Plans	-	-	8,370	-	-	8,370	8,370	100%	Purchase complete	Yes
Asset Design Services Total	35,000	-	15,000	(7,000)	-	43,000	16,126	38%		
Fleet Services										
Cricket Pitch Roller Coolah	15,000	-	-	-	-	15,000	13,000	87%	Completed	Yes
Minor Plant Purchases	15,000	-	-	-	-	15,000	27	0%	Per program	-
Plant & Equipment Purchases	2,305,000	60,000	-	197,800	-	2,562,800	577,325	23%	Per program	-
Radio Network Capital	-	15,000	-	-	-	15,000	-	0%	Purchase yet to be made	-
Fleet Services Total	2,335,000	75,000	-	197,800	-	2,607,800	590,352	23%		
Depots										
Coonabarabran Depot (Ex RTA) Facilities Upgrade	-	19,496	-	-	-	19,496	-	0%	In progress	-
Dunedoo Depot Underground Storage	-	68,478	-	-	-	68,478	1,130	2%	Waiting for DA	-

Description	Original Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	%	Current Status	Complete Y/N
New Tar Tank Coolah Depot	-	25,000	-	-	-	25,000	6,901	28%	Order placed. Work completed in October, bills outstanding.	-
Lunch Room Mendooran Depot	-	-	5,400	-	-	5,400	5,400	100%	Completed	Yes
Depots Total	-	112,974	5,400	-	-	118,374	13,431	11%		
Road Operations										
Reseals										
Baradine Streets Reseals	17,700	-	(4,000)	-	-	13,700	846	6%	Reseal program in progress	-
Binnaway Streets Reseals	15,800	-	(4,000)	-	-	11,800	20,622	175%	Reseal program in progress	-
Coolah Streets Reseals	26,300	-	(4,000)	-	-	22,300	20,768	93%	Reseal program in progress	-
Coonabarabran Streets Reseals	84,100	-	(9,286)	-	-	74,814	101,004	135%	Reseal program in progress	-
Dunedoo Streets Reseals	23,600	-	(4,000)	-	-	19,600	-	0%	Reseal program in progress	-
Local Roads Reseals - General (Budget Item)	430,800	-	(430,800)	-	-	-	-	NB	General budget item (na)	NA
Local Roads Reseals - Baradine Goorianawa Rd	-	-	33,000	-	-	33,000	6,952	21%	Reseal program in progress	-
Local Roads Reseals - New Mollyan Rd	-	-	59,400	-	-	59,400	46,960	79%	Reseal program in progress	-
Local Roads Reseals - Boomley Rd	-	-	9,075	-	-	9,075	6,149	68%	Reseal program in progress	-
Local Roads Reseals - Cobborah Rd	-	-	60,720	-	-	60,720	38,068	63%	Reseal program in progress	-
Local Roads Reseals - Indian Lane	-	-	29,700	-	-	29,700	23,540	79%	Reseal program in progress	-
Local Roads Reseals - Neilrex Rd	-	-	53,018	-	-	53,018	47,948	90%	Reseal program in progress	-
Mendooran Streets Reseals	15,800	-	-	-	-	15,800	250	2%	Reseal program in progress	-
Regional Roads Reseals - MR129 (Quirindi Quambone Rd)	-	-	-	70,377	-	70,377	69,872	99%	In progress	-
Regional Roads Reseals - MR329 (Gwabegar Rd)	-	-	-	-	-	-	-	NB		NA
Regional Roads Reseals - MR396 (Warrumbungle Way)	-	-	-	135,961	-	135,961	-	0%	Not yet Commenced	-
Regional Roads Reseals - MR618 (Cassillis Rd)	-	-	-	65,244	-	65,244	65,244	100%	In progress	-
Regional Roads Reseals - MR7519 (Forest Rd)	-	-	-	-	-	-	-	NB		NA
Regional Roads Reseals - MR4053 (Timor Rd)	-	-	-	-	-	-	-	NB		NA
Regional Roads Reseals - MR55 (Black Stump Way)	441,300	-	(135,000)	(296,582)	-	9,718	9,718	100%	In progress	-
Total Reseals	1,055,400	-	(346,173)	(25,000)	-	684,227	457,941	67%		
Local Roads										
Black Gully Bridge	200,000	-	-	(200,000)	-	-	-	NB	Removed per change of LIRS Scope	NA
Coolah Creek Rd Rehabilitation	120,000	-	-	14,233	-	134,233	134,233	100%	Complete.	Yes
Coonagoony Bridge	200,000	-	-	(200,000)	-	-	-	NB	Removed per change of LIRS Scope	NA
Re-sheeting - Goolhi Road	160,000	-	-	(48,617)	-	111,383	111,383	100%	Complete.	Yes
Re-sheeting - Keeches Rd	80,000	-	-	2,499	-	82,499	82,499	100%	Complete.	Yes
Re-sheeting - Bakers Land	30,000	-	-	(5,150)	-	24,850	24,850	100%	Complete.	Yes
Re-sheeting - Shumacks Rd	20,000	-	-	(4,606)	-	15,394	15,394	100%	Complete.	Yes
Re-sheeting - Mt Cenn Cruich Rd	70,000	-	-	-	-	70,000	8,415	12%	In progress	-
Re-sheeting - Premer Estate Rd	50,000	-	-	-	-	50,000	1,361	3%	In progress	-
Re-sheeting - Stoney Point Rd	30,000	-	-	-	-	30,000	635	2%	In progress	-
Re-sheeting - Mitchell Springs Rd	100,000	-	-	-	-	100,000	8,961	9%	In progress	-
Re-sheeting - Doganabuganaram Rd	75,000	-	-	-	-	75,000	504	1%	In progress	-
Re-sheeting - Homestead Rd	40,000	-	-	-	-	40,000	5,349	13%	In progress	-
Re-sheeting - All Weather Road	35,000	-	-	16,019	-	51,019	51,019	100%	Complete.	Yes
Re-sheeting - Mooren Rd	50,000	-	-	-	-	50,000	7,680	15%	In progress	-
Re-sheeting - Banoon Road	50,000	-	-	10,087	-	60,087	60,087	100%	Complete.	Yes
Warkton Bridge	120,000	-	-	(120,000)	-	-	-	NB	Removed per change of LIRS Scope	NA
Orana Road Crossing - Preliminary Design Works	15,000	-	(15,000)	-	-	-	-	NB	Moved to Design	NA

Description	Original Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	%	Current Status	Complete Y/N
Quia Road - Near Lake Edna	120,000	-	-	-	-	120,000	-	0%	Not yet commenced	-
Orana Road Bridge	-	-	-	300,000	-	300,000	-	0%	Design Works Commenced (see Asset and Design Area)	-
Grandchester Bridge	-	-	715	-	-	715	715	100%	Complete.	Yes
Kenebri Bridge	-	527,423	(715)	73,292	-	600,000	-	0%	Not yet commenced	-
Baradine Creek Bridge	-	1,324,397	-	175,603	-	1,500,000	-	0%	Initial works commenced	-
Aerodrome Bridge Baradine	-	237,315	-	12,685	-	250,000	-	0%	Not yet commenced	-
Local Roads Total	1,565,000	2,089,135	(15,000)	26,045	-	3,665,180	513,086	14%		
Aerodromes										
Power Line Conversion Coonabarabran Aerodrome	-	-	-	10,176	-	10,176	10,176		Complete	Yes
Aerodromes Total	-	-	-	10,176	-	10,176	10,176	100%		
Regional Roads										
Shoulder widening MR396	169,000	-	-	-	-	169,000	-	0%	Not yet commenced	-
Main Road 55 Pavement Widening	-	-	215,192	-	-	215,192	212,437	99%	Completed except for line marking	-
Pavement Rehabilitation MR329 - Kenebri	260,000	-	(260,000)	-	-	-	-	NB	Project delayed until outer years	NA
Saltwater Creek Bridge	-	-	75,284	25,000	-	100,284	97,677	97%	Completed except for line marking	-
Mow Creek Bridge	1,000,000	-	(150,000)	-	-	850,000	15,159	2%	Contract awarded. Works scheduled to commence January.	-
Regional Roads Total	1,429,000	-	(119,524)	25,000	-	1,334,476	325,273	24%		
Road Operations Total	4,049,400	2,089,135	(480,697)	36,221	-	5,694,059	1,306,476	23%		
Urban Services										
Horticulture										
Toilet Block Milling Park Dunedoo	50,000	50,000	-	-	-	100,000	-	0%	Investigation stage.	-
Street Trees Audit	-	-	-	-	-	-	-	NB		NA
Nandi Park / Timor Rock Amenities Blocks	-	70,570	-	-	-	70,570	54,858	78%	Prefabricated components supplied, erection scheduled next quarter.	-
Mendooran Park Toilets	-	32,631	-	-	-	32,631	-	0%	Not yet commenced	-
Horticulture Total	50,000	153,201	-	-	-	203,201	54,858	27%		
Ovals										
Coonabarabran Regional Netball/Basketball centre	138,000	1,250	-	-	-	139,250	-	0%	Not yet commenced	-
Baradine Tennis Courts Resurfacing	10,000	-	25,000	-	-	35,000	44,630	128%	Works in progress	-
Bowen Oval Redevelopment	-	2,882	-	-	-	2,882	6,114	212%	Complete	Yes
Oval Grandstand Rehav - Binnaway	-	14,320	-	-	-	14,320	5,782	40%	Works in progress	-
Oval Grandstand Rehav - Baradine	-	7,550	-	-	-	7,550	-	0%	Works in progress	-
Ovals Total	148,000	26,002	25,000	-	-	199,002	56,525	28%		
Swimming Pools										
Dunedoo - Replace filter media	12,000	-	-	-	-	12,000	-	0%	Not yet commenced	-
Mendooran - Investigate and repair leakage - toddlers pool	10,000	-	-	-	-	10,000	-	0%	Not yet commenced	-
Concrete repairs - Coonabarabran Pool	15,000	-	-	-	-	15,000	-	0%	Not yet commenced	-
Shade Shelter - Baradine Pool	32,000	-	(19,910)	-	-	12,090	12,090	100%	Complete	Yes
Leak Prevention And Painting - Baradine Pool	-	13,000	-	-	-	13,000	-	0%	Not yet commenced	-
Swimming Pools Total	69,000	13,000	(19,910)	-	-	62,090	12,090	19%		
Town Streets - Baradine										
Flood Plain Management	120,000	-	-	-	-	120,000	-	0%	Work commenced in November, invoiced in January	-
Rehabilitation of footpath sections	10,000	-	-	-	-	10,000	-	0%	Scheduled for April	-

Description	Original Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	%	Current Status	Complete Y/N
New Kerb And Gutters Walker Street West of Narren	-	2,803	-	(1,057)	-	1,746	1,746	100%	Complete	Yes
Baradine Streets - Bins	2,000	-	-	-	-	2,000	-	0%	Scheduled for March	-
Town Streets - Baradine Total	132,000	2,803	-	(1,057)	-	133,746	1,746	1%		
Town Streets - Binnaway						-	-			
Binnaway Progress Association	5,000	-	-	-	-	5,000	5,000	100%	Complete	Yes
Street Lights	8,000	-	-	(8,000)	-	-	-	NB	Moved to Coolah	NA
Garbage bins, Renshaw Street	8,000	-	-	-	-	8,000	-	0%	Scheduled for April	-
Footpath rehabilitation	5,000	-	-	-	-	5,000	-	0%	Scheduled for April	-
Castlereagh Av - 42m (link) - Drainage	20,000	-	-	(20,000)	-	-	-	NB	Budget transferred to other projects	NA
Railway Street (Napier St to Renshaw St- 240m - Drainage	15,000	-	-	20,000	-	35,000	-	0%	Not yet commenced	-
New Kerb And Gutters David St Binnaway	-	55,750	-	-	-	55,750	-	0%	Not yet commenced	-
Town Streets - Binnaway Total	61,000	55,750	-	(8,000)	-	108,750	5,000	5%		
Town Streets - Coolah						-	-			
Binnia/Booyamurra, Binnia/Campbell - intersection treatment.	40,000	-	-	-	-	40,000	222	1%	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	-
Street Lights- Coolah	-	-	-	8,000	-	8,000	-	0%	Not yet commenced	-
Town Streets - Coolah Total	165,000	98,456	-	8,000	-	271,456	563	0%		
Town Streets - Coonabarabran						-	-			
Pedestrian Access Mobility Plan for Shire	24,000	-	-	-	-	24,000	22,545	94%	Works in progress	-
K&G Rehab. - John Street(Edwards St. to Cassilis St), west side	70,000	-	-	-	-	70,000	-	0%	Works to commence Feb	-
Cassilis Street Footpath /Neate Street/Edward Street - Preliminary Works	30,000	-	-	-	-	30,000	-	0%	Not yet commenced	-
Cycleway - Newell Highway	60,000	-	-	-	-	60,000	60,259	100%	Complete	Yes
Cycleway Mary Jane Cain Bridge	5,000	-	-	1,005	-	6,005	6,005	100%	Complete	Yes
Binnia Street New Kerb Blisters	-	30,927	9,354	-	-	40,281	40,744	101%	Complete as at Eom October.	Yes
John Street Kerb And Gutter Rehabilitation	-	16,031	10,275	-	-	26,306	26,726	102%	Complete	Yes
Dalgarno St K&G Rehab East of John	-	40,314	(18,844)	-	-	21,470	21,470	100%	Complete	Yes
Town Streets - Coonabarabran Total	189,000	87,272	785	1,005	-	278,062	177,749	64%		
Town Streets - Dunedoo						-	-			
Footpath Rehabilitation - various locations	10,000	-	-	-	-	10,000	262	3%	Investigation works commenced.	-
Yarrow St at Bandulla, north side, dish drain	18,000	-	4,831	-	-	22,831	22,906	100%	Complete as at Eom October.	Yes
Town Streets - Dunedoo Total	28,000	-	4,831	-	-	32,831	23,168	71%		
Town Streets - Mendooran						-	-			
Footpath Rehabilitation	10,000	-	-	-	-	10,000	-	0%	Scheduled for April	-
Town Streets - Mendooran Total	10,000	-	-	-	-	10,000	-	0%		
Urban Services Total	852,000	436,484	10,706	(52)	-	1,299,138	331,699	26%		
Technical Services Total	7,271,400	2,713,593	(449,591)	226,969	-	9,762,371	2,258,085	23%		
Warrumbungle Water						-	-			
Water - Baradine						-	-			
Meter Replacements	5,000	-	-	(1,000)	-	4,000	-	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	-

Description	Original Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	%	Current Status	Complete Y/N
Baradine Water Mains Construction Namoi Street	-	35,413	(25,229)	-	-	10,184	10,184	100%	Complete	Yes
Water - Baradine Total	293,000	35,413	(140,229)	(1,000)	-	187,184	10,184	5%		
Water - Binnaway						-	-			
Meter Replacements	5,000	-	-	(1,000)	-	4,000	-	0%	Not yet commenced	-
Mains Replacement Napier St Binnaway	-	50,226	-	-	-	50,226	-	0%	Not yet commenced	-
Water - Binnaway Total	5,000	50,226	-	(1,000)	-	54,226	-	0%		
Water - Coolah						-	-			
Mains Extension - removal of dead ends	50,000	-	-	-	-	50,000	-	0%	Not yet commenced	-
Meter Replacements	4,800	-	-	-	-	4,800	-	0%	Not yet commenced	-
Wentworth St Reservoir Lining Coolah	-	11,188	-	-	-	11,188	-	0%	Completed in January	Yes
Water - Coolah Total	54,800	11,188	-	-	-	65,988	-	0%		
Water - Coonabarabran						-	-			
Mains Extensions (removal dead ends) -Jubilee St, btwn Newell Hwy and Gunnedah Hill	100,000	49,995	-	-	-	149,995	-		Under investigation	-
Security Audit	100,000	-	(80,000)	-	-	20,000	-	0%	Not yet commenced	-
Mains Replacement	54,267	-	-	-	-	54,267	53,950	99%	In progress	-
Meter Replacements	7,000	-	-	(1,805)	-	5,195	-	0%	Not yet commenced	-
Telemetry Software - Coonabarabran	3,000	-	-	253	-	3,253	3,253	100%	Complete	Yes
Timor Dam Fence Repairs	230,000	-	-	-	-	230,000	-	0%	Not yet commenced	-
Tools – Coonabarabran Water	3,000	-	-	(253)	-	2,747	562	20%	In progress	-
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	-
Water - Coonabarabran Total	497,267	104,284	(80,000)	(1,805)	-	519,746	57,765	11%		
Water - Dunedoo						-	-			
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	Bduget re-allocated	NA
Reservoirs-Rehabilitation	110,000	-	(110,000)	-	-	-	-	NB	Bduget re-allocated	NA
Water Treatmnt - Sodium Hypochlorite Pump Standby	5,000	-	-	-	-	5,000	3,471	69%	In progress	-
Mains Replacement - Bolaro St, Tallawang St to Merrygoen St (210m)	58,000	-	(37,140)	-	-	20,860	429	2%	In progress	-
Meter Replacements	5,000	-	-	(1,000)	-	4,000	-	0%	Not yet commenced	-
Dunedoo Backup Bore	-	4,503	37,140	5,805	-	47,448	47,448	100%	Project complete	-
Water - Dunedoo Total	231,000	4,503	(160,000)	4,805	-	80,308	51,347	64%		
Water - Mendooran						-	-			
Meter Replacements	5,000	-	-	(1,000)	-	4,000	-	0%	Not yet commenced	-
Water Pressure Project - Mendooran	-	21,381	-	-	-	21,381	9,500	44%	In progress	-
Water - Mendooran Total	5,000	21,381	-	(1,000)	-	25,381	9,500	37%		
Warrumbungle Water Total	1,086,067	226,995	(380,229)	-	-	932,833	128,797	14%		
Warrumbungle Sewer						-	-			
Sewer - Baradine						-	-			
Sewage Treatment Plant-Disinfection Plant-renewal	28,000	-	-	-	-	28,000	1,633	6%	In progress	-
Sewer - Baradine Total	28,000	-	-	-	-	28,000	1,633	6%		
Sewer - Binnaway						-	-			
Binnaway Sewer Investigation	50,000	-	-	-	-	50,000	-	0%	Not yet commenced	-
	50,000	-	-	-	-	50,000	-	0%		

Description	Original Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	%	Current Status	Complete Y/N
Sewer - Coolah						-	-			
Sewage Treatment Plant-rehabilitation/upgrades	50,000	-	(50,000)	-	-	-	-	NB	Delay into following year	NA
Sewer - Coolah Total	50,000	-	(50,000)	-	-	-	-	-		
Sewer – Coonabarabran						-	-			
Mains-Relining various sections	94,080	-	-	-	-	94,080	-	0%	Not yet commenced	-
Sewer camera replacement	12,000	-	-	-	-	12,000	11,450	95%	Project complete	Yes
Replace Steel sewer rods	3,000	-	-	-	-	3,000	404	13%	Investigation works commenced.	-
Sewer - Coonabarabran Total	109,080	-	-	-	-	109,080	11,854	11%		
Sewer – Dunedoo						-	-			
Sewage Treatment Plant - rehab/upgrades - Dunedoo	-	14,336	-	-	-	14,336	-	0%	Not yet commenced	-
Sewer - Dunedoo Total	-	14,336	-	-	-	14,336	-	0%		
Warrumbungle Sewer Total	237,080	14,336	(50,000)	-	-	201,416	13,487	7%		
Warrumbungle Waste						-	-			
Warrumbungle Waste						-	-			
Expansion Of Coona Landfill Site	-	15,000	-	-	-	15,000	-	0%	Not yet commenced	-
Waste Total	-	15,000	-	-	-	15,000	-	0%		
Warrumbungle Waste Total	-	15,000	-	-	-	15,000	-	0%		
Warrumbungle Quarry										
Purchase of Quarry Land	-	-	-	455,000	-	455,000	62,348	14%	In progress with the solicitor, expected to be finalised within a month.	
Quarry Total	-	-	-	455,000	-	455,000	62,348	14%		
Quarry Total				455,000		455,000	62,348	14%		
Grand Total:	10,087,941	3,086,562	6,368,925	646,196	-	20,189,624	2,849,871	14%		

Part 9: Balance Sheet

	Original Budget \$'000	Open Bal Adjstmnts \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
Assets					
Current Assets					
Cash and Cash Equivalents	11,902	(3,163)	69	8,808	9,485
Investments (Current)	1,476	-	-	1,476	-
Receivables (Current)	4,013	(483)	-	3,530	6,805
Inventories (Current)	536	82	-	618	572
Total Current Assets	17,927	(3,564)	69	14,432	16,862
Non-Current Assets					
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	10,102	456,554	440,713
Investments - Equity Method	269	32	-	301	291
Intangibles	-	283	-	283	283
Total Non-Current Assets	435,812	11,618	10,102	457,532	443,125
Total Assets	453,739	8,054	10,171	471,964	459,987
Current Liabilities					
Payables	2,395	(235)	-	2,160	1,025
Borrowings	710	-	-	710	223
Provisions	3,642	8	-	3,650	3,891
Total Current Liabilities	6,747	(227)	-	6,520	5,139
Non-Current Liabilities					
Borrowings	6,618	(2,870)	3,325	7,073	4,464
Provisions	1,222	555	-	1,777	1,777
Total Non-Current Liabilities	7,840	(2,315)	3,325	8,850	6,241
Total Liabilities	14,587	(2,542)	3,325	15,370	11,380
Net Assets	439,152	10,596	6,846	456,594	448,607
Retained Earnings	354,071	(3,348)	6,846	357,569	353,898
Revaluation Reserves	85,081	13,944	-	99,025	94,709
Total Equity	439,152	10,596	6,846	456,594	448,607

-

Part 10: Statement of Cash Flows

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
Cash Flows from Operating Activities				
Receipts				
Rates and Annual Charges	11,289	(38)	11,251	6,249
User Charges and Fees	7,184	212	7,396	3,374
Interest & Investment Revenue	817	(141)	676	202
Bonds and Deposits Received	-	-	-	22
Other Revenues	2,023	-	2,023	1,636
Grants & Contributions	16,631	7,585	24,216	6,930
Payments				
Employee Benefits & On-Costs	(13,931)	(20)	(13,951)	(7,577)
Materials & Contracts	(7,036)	(796)	(7,832)	(4,993)
Borrowing Costs	(451)	117	(334)	(144)
Other Expenses	(7,400)	(73)	(7,473)	(2,878)
Net Cash provided (or used in) Operating Activities	9,126	6,846	15,972	2,821
Cash Flows from Investing Activities				
Receipts				
Sale of Investment Securities	1,500	-	1,500	1,551
Sale of Real Estate Assets	-	-	-	-
Sale of Infrastructure, Property, Plant and Equipment	859	-	859	163
Deferred Debtors Receipts	-	-	-	1
Payments				
Purchase of Investment Securities	-	-	-	-
Purchase of Infrastructure, Property, Plant and Equipment	(10,088)	(10,102)	(20,190)	(2,851)
Purchase of Real Estate Assets	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-
Net Cash provided (or used in) Investing Activities	(7,729)	(10,102)	(17,831)	(1,136)
Cash Flows from Financing Activities				
Receipts				
Proceeds from Borrowings & Advances	-	3,325	3,325	-
Payments				
Repayment of Borrowings & Advances	(675)	-	(675)	(217)
Repayment of Finance Lease Liabilities	-	-	-	-
Net Cash provided (or used in) Financing Activities	(675)	3,325	2,650	(217)
Net Increase/(Decrease) in Cash & Cash Equivalents	722	69	791	1,468
Cash & Cash Equivalents – Opening balance	11,180	(3,163)	8,017	8,017
Cash & Cash Equivalents – Closing balance	11,902	(3,094)	8,808	9,485

A) Unrestricted Cash Reconciliation

Cash and Cash Equivalents	11,902	(3,094)	8,808	9,485
<i>Add:</i>				
Investments	1,476	-	1,476	1,444
Total: Cash and Investments	13,378	(3,094)	10,284	10,929
<i>Less:</i>				
Restricted Assets				9,058
Total: Unrestricted Cash & Investments				1,871

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	39,857	59,528	1,326,018
Bridges Loan	Regional Roads M&R	660,000	25,492	30,000	630,000
LIRS Round 1 Loan	Local Roads M&R	2,033,251	58,454	93,930	1,939,321
Mendooran Water Loan	Warrumbungle Water	825,139	20,217	33,398	791,741
LIRS Round 2 Loan	Local Roads M&R	-	-	-	-
Total:		4,903,936	144,020	216,857	4,687,079

(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	36,226	63,142	1,201,708
Total:		1,264,850	36,226	63,142	1,201,708

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

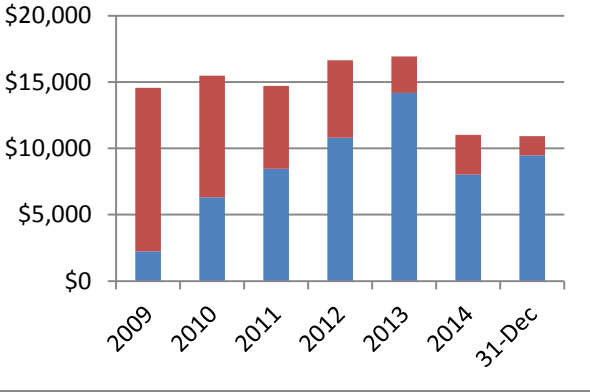
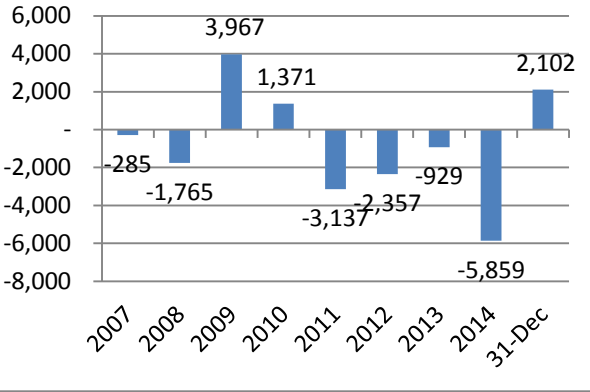
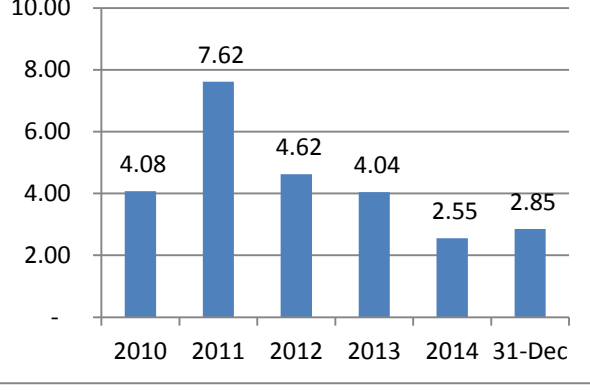
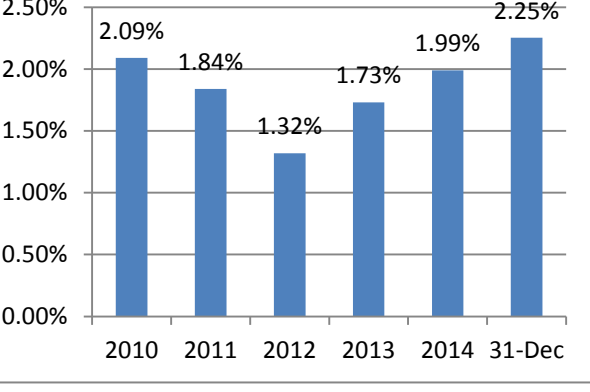
Part 11: Restricted Assets

(C) Restricted Asset Movements Table

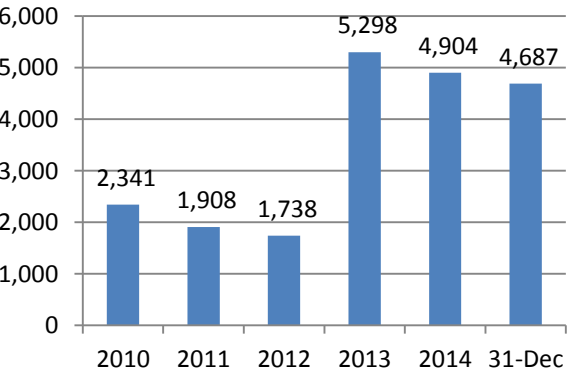
Restricted Asset Details	Opening Balance	Revenue	Recurrent Exp	Capital Exp	Loan repayments	Bal Sheet Mvmnts	Closing Balance
External Restrictions							
External Restrictions included in liabilities							
Trust Fund	551,056	-	-	-	-	22,177	573,233
External Restrictions Other (Excl Grant)							
Warrumbungle Water	2,042,698	1,654,323	(1,189,020)	(128,797)	(33,398)	(827,162)	1,518,644
Warrumbungle Sewer	2,506,906	1,132,872	(561,111)	(13,487)	-	(566,436)	2,498,744
Warrumbungle Waste	72,176	1,922,471	(877,792)	-	-	(961,236)	155,620
Developer Contributions (General)	218,325	-	-	-	-	-	218,325
Developer Contributions (Water)	89,332	-	-	-	-	-	89,332
Developer Contributions (Sewer)	27,467	-	-	-	-	-	27,467
Specific Purpose Unexpended Grants							
Grant Funded Programs							
Youth Development & Activities	54,516	74,974	(70,130)	-	-	-	59,360
Family Day Care	45,389	166,339	(202,162)	-	-	-	9,566
OOSH & Vacation Care	3,760	25,411	(31,373)	-	-	-	(2,202)
Yuluwirri Kids	40,138	701,790	(606,812)	-	-	-	135,116
Connect 5	32,148	141,174	(102,825)	-	-	-	70,497
Multiservice Outlet	140,522	278,435	(269,236)	-	-	-	149,721
Community Transport	222,813	158,356	(134,819)	-	-	-	246,350
RMS Grants							
RMS Grants	(42,224)	1,304,500	(755,947)	(470,107)	(30,000)	-	6,222
Individual Grants							
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	-	(415,000)	-	415,000	-	-	-
Bowen Oval Redevelopment	2,883	-	-	-	-	-	2,883
Tourism Contributions	3,000	-	-	-	-	-	3,000
Total External Restrictions	6,182,206	7,145,645	(4,801,227)	(247,391)	(63,398)	(2,332,656)	5,883,256

Restricted Asset Details	Opening Balance	Revenue	Recurrent Exp	Capital Exp	Loan repayments	Bal Sheet Mvmnts	Closing Balance
Internal Restrictions							
ELE	1,121,000	-	-	-	-	-	1,121,000
Carry Over Capex	405,774	-	-	-	-	-	405,774
BIO Solid	200,000	-	-	-	-	-	200,000
LEP	20,000	-	-	-	-	-	20,000
Quarry Remediation	72,390	-	-	-	-	-	72,390
Plant Fund	1,117,523	2,318,491	(1,476,765)	(603,783)	-	-	1,355,466
Total:	2,936,687	2,318,491	(1,476,765)	(603,783)	-	-	3,174,630
Total Restricted Assets	9,118,893	9,464,136	(6,277,992)	(851,174)	(63,398)	(2,332,656)	9,057,886

Part 12: KPIs

Ratio	Purpose	Notes																								
Cash Balance																										
 <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>31-Dec</td> <td>~\$9,000</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	31-Dec	~\$9,000	~\$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																								
2011	~\$8,000	~\$6,000																								
2012	~\$10,000	~\$6,000																								
2013	~\$14,000	~\$3,000																								
2014	~\$8,000	~\$3,000																								
31-Dec	~\$9,000	~\$2,000																								
Operating Deficit																										
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Year	Operating Deficit																									
2007	-285																									
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Year	Unrestricted Current Ratio																									
2010	4.08																									
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Year	Debt Service Ratio																									
2010	2.09%																									
2011	1.84%																									
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31-Dec	2.25%																									

Part 12: KPIs (continued)

Ratio	Purpose															
Rates & Annual Charges Coverage Ratio																
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Year	Ratio															
2010	29.24%															
2011	28.63%															
2012	29.26%															
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2014	33.13%															
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Rates & Annual Charges Outstanding Ratio																
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Year	Ratio															
2010	11.09%															
2011	15.13%															
2012	13.62%															
2013	13.30%															
2014	11.41%															
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Building and Infrastructure Renewals Ratio																
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Year	Ratio															
2010	18.11%															
2011	41.41%															
2012	44.99%															
2013	66.25%															
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Total Borrowings																
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Year	Total Borrowings															
2010	2,341															
2011	1,908															
2012	1,738															
2013	5,298															
2014	4,904															
31-Dec	4,687															

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)
Newbolt Bulk Haulage	Cartage of Quarry Materials for sale to RMS	\$57,574.90	1/07/2014	Completed 23/12/2014	Yes
Sainsbury Automotive	Replace Plant 34/64/1013	\$121,426.00	15/08/2013	December 2014	Yes
Tamworth Regional Council	IT Support	\$76,367.50	1/10/2014	30/12/2014	Yes
Classic Sport Facilities	Grass Tennis Courts & Court Dunedoo Hotshots	\$121,426.00	7/10/2014	January 2015 Expected	No

Notes:

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

B) Consultancy and Legal Expenses Budget Review Statement

Consultancy and Legal Expenses incurred year date are detailed below:

Expense Type	Expenditure YTD (\$)	Budgeted (Y/N)
Legal Expenses	\$45,069.00	Y
Consultancies	\$37,800.00	N

Definition of Consultant

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