



**Warrumbungle Shire
Council**

**Quarterly Budget Review
Statement
Second Quarter
(December
2021/22)**



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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 Operational 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:
 - Ø Consolidated
 - Ø By fund (e.g. General Fund; Water Fund; Sewer Fund)
 - Ø 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 2021 **(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 Operational 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 2021 indicates that Council's projected financial position is satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed _____
Responsible Accounting Officer, Warrumbungle Shire Council

Date: 15/02/2022

Part 3: Income Statement

	Original Budget \$'000	Approved		Revised Budget \$'000	Actuals 31-Dec-21 \$'000	Ratio %	
		Changes Revotes \$'000	Sup Vote QBR51&2 \$'000				
Income from Continuing Operations							
Rates and Annual Charges	14,642	-	-	14,642	14,333	98%	a
User Charges and Fees	5,248	-	-	5,248	2,320	44%	b
Interest and Investment Revenue	225	-	(50)	175	75	43%	c
Other Revenues	1,176	-	-	1,176	513	44%	d
Grants and Contributions for Operating Purposes	15,278	-	-	15,278	5,649	37%	e
Grants and Contributions for Capital Purposes	9,417	-	-	9,417	5,612	60%	f
Gains/(Losses) from Disposal of Assets	803	-	-	803	268	33%	g
Net Share of Interest in Joint Ventures	-	-	-	-	-	0%	
Total Income From Continuing Operations	46,789	-	(50)	46,739	28,771	62%	
Expenses from Continuing Operations							
Employee Benefits and On-Costs	15,733	-	-	15,733	8,119	52%	h
Borrowing Costs	104	-	-	104	63	60%	i
Materials and Contracts	6,568	261	11	6,840	4,554	67%	j
Depreciation and Amortisation	13,037	-	-	13,037	6,479	50%	k
Other Expenses	5,450	31	-	5,481	2,200	40%	l
Net Share of Interest in Joint Ventures	-	-	-	-	-	0%	
Net Losses from Disposal of Assets	600	-	-	600	-	0%	
Total Expenses From Continuing Operations	41,492	293	11	41,796	21,415	51%	
Operating Result from Continuing Operations	5,297	(293)	(61)	4,943	7,356		
Net Operating Result before Capital Grant & Contributions	(4,120)	(293)	(61)	(4,474)	1,744		

Part 3: Income Statement (Continued)

Notes: Revenue

- (a) Rates and Annual charges are roughly per budget at 98%
- (b) User charges and fees are 44% per budget. The major area of variance is:
 - * RMS Charges nil - mostly timing issues;
- (c) Interest and investment revenue is under budget, mainly due to reversal of last year accrual and much lower interest rates offered by the financial institutions
- (d) Other Revenues are at 44% is mainly due to timing issue
- (e) Operational Grants and Contributions are under budget at 37% due to incorrect resource coding - some of the Operating grant income recorded as Capital grant income
- (f) Capital grants income is over budget at 60%, due to incorrect resource coding - Operating grant income recorded as Capital grant income

Notes: Expenditure

- (h) Employee related expenditure is roughly as per pro rata budget at 52%
- (i) Borrowing costs is 60% of the budget due to timing issue of loan repayment
- (j) Materials & Contracts is roughly over budget at 67% due to a higher number of projects that council is currently working on
- (k) Depreciation expenses are roughly as per pro rata budget of 50%
- (l) Other expenses are slightly under budget at 40%, mainly due to Library contributions and Bushfire Levy not yet paid.

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

	General	Utilities		
	General	Water	Sewer	Waste
Income from Continuing Operations	\$'000	\$'000	\$'000	\$'000
Rates and Annual Charges	8,503	2,187	1,607	2,036
User Charges and Fees	1,269	922	79	50
Interest & Investment Revenue	49	15	3	8
Other Revenues	346	20	5	141
Grants & Contributions (Operational)	5,649	-	-	-
Grants & Contributions (Capital)	4,051	1,445	117	-
Gains/(Losses) from Disposal of Assets	268	-	-	-
Net Share of Interest in Joint Ventures	-	-	-	-
Total Income From Continuing Operations	20,136	4,589	1,811	2,235
Expenses from Continuing Operations				
Employee Benefits & On-Costs	7,048	544	285	243
Borrowing Costs	59	4	-	-
Materials & Contracts	4,086	263	137	68
Depreciation & Impairment	5,252	850	377	-
Other Expenses	2,055	104	39	2
Net Share of Interest in Joint Ventures	-	-	-	-
Total Expenses From Continuing Operations	18,500	1,764	837	313
Operating Result from Continuing Operations	1,636	2,825	974	1,922
Net Operating Result before Capital Grant & Contributions	(2,415)	1,380	857	1,922

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

Warrumbungle
Waste

	General		Utilities					
	General		Water		Sewer		Waste	
	Budget \$'000	Actual \$'000	Budget \$'000	Actual \$'000	Budget \$'000	Actual \$'000	Budget \$'000	Actual \$'000
Income from Continuing Operations								
Rates and Annual Charges	8,483	8,503	2,209	2,187	1,843	1,607	2,107	2,036
User Charges and Fees	2,902	1,269	2,071	922	198	79	77	50
Interest & Investment Revenue	156	49	35	15	34	3	-	8
Other Revenues	738	346	7	20	11	5	420	141
Grants & Contributions	15,153	5,649	38	-	28	-	59	-
Grants & Contributions Gains/(Losses) from Disposal of Assets	4,636	4,051	2,299	1,445	2,482	117	-	-
Net Share of Interest in Joint Ventures	803	268	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Income From Continuing Operations	32,871	20,136	6,659	4,589	4,596	1,811	2,663	2,235
Expenses from Continuing Operations								
Employee Benefits & On-Costs	12,760	7,048	1,133	544	715	285	1,125	243
Borrowing Costs	98	59	6	4	-	-	-	-
Materials & Contracts	3,281	4,086	1,294	263	683	137	1,310	68
Depreciation & Impairment	10,672	5,252	1,629	850	735	377	-	-
Other Expenses	5,106	2,055	195	104	89	39	60	2
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-
Net Losses from Disposal of Assets	600	-	-	-	-	-	-	-
Total Expenses From Continuing Operations	32,517	18,500	4,257	1,764	2,222	837	2,495	313
Operating Result from Continuing Operations	354	1,636	2,402	2,825	2,374	974	168	1,922
Net Operating Result before Capital Grant & Contributions	(4,282)	(2,415)	103	1,380	(108)	857	168	1,922

Part 4: Summary of Results

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals as at 31-Dec-2021 \$'000
Income Statement				
Income from Continuing Operations				
Rates and Annual Charges	14,642	-	14,642	14,333
User Charges and Fees	5,248	-	5,248	2,320
Interest & Investment Revenue	225	(50)	175	75
Other Revenues	1,176	-	1,176	513
Grants & Contributions (Operational)	15,278	-	15,278	5,649
Grants & Contributions (Capital)	9,417	-	9,417	5,612
Gains/(Losses) from Disposal of Assets	803	-	803	268
Net Share of Interest in Joint Ventures	-	-	-	-
Total Income From Continuing Operations	46,789	(50)	46,739	28,771
Expenses from Continuing Operations				
Employee Benefits & On-Costs	15,733	-	15,733	8,119
Borrowing Costs	104	-	104	63
Materials & Contracts	6,568	272	6,840	4,554
Depreciation & Impairment	13,037	-	13,037	6,479
Other Expenses	5,450	31	5,481	2,200
Net Share of Interest in Joint Ventures	-	-	-	-
Net Losses from Disposal of Assets	600	-	600	-
Total Expenses From Continuing Operations	41,492	304	41,796	21,415
Operating Result from P&L	5,297	(354)	4,943	7,356

Reconciliation to Cash Surplus/(Deficit)				
Operating Result from P&L	5,297	(354)	4,943	7,356
Add/(less):				
Capital Expenditure	(18,039)	(8,136)	(26,175)	(7,938)
Movements in loans	(831)	-	(831)	(1,010)
Repayments of Finance Lease Liabilities	(49)	-	(49)	(47)
Mvmnts fr Restricted Assets + Rounding	-	1,818	1,818	(1)
Depreciation Expense	13,037	-	13,037	6,479
Non-cash items included in Adjusted Operating Result above	600	-	600	386
Cash Surplus/(Deficit) Function View	15	(6,671)	(6,656)	5,225

Reconciliation to Cash at Bank & Investments per Balance Sheet and Cash Flow Statement				
Cash Surplus/Deficit Function View	15	(6,671)	(6,656)	5,225
Add/(less):				
Balance sheet movements (excl cash + inv)	-	-	-	(7,428)
Non-cash items excluded from Adjusted Result	-	-	-	-
Investments sold during the year	-	-	-	-
Backout Restricted Assets	-	(1,818)	(1,818)	1
Cash Movement for the year	15	(8,489)	(8,474)	(2,202)
Adjustment for opening balances	-	-	-	-
Cash Opening Balance	11,265	8,456	19,721	24,670
Add:				
Cash Movement for the year	15	(8,489)	(8,474)	(2,202)
Investments at 31-Dec-2021	-	-	-	-
Cash & Investments Closing Balance	11,280	(33)	11,247	22,468

Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
Source of Funds				
Revenue (Original Budget)	43,529,988	6,658,847	4,595,295	54,784,130
Net Financing (loan receipts less repayments)	(413,224)	(417,776)	-	(831,000)
Total:	43,116,764	6,241,071	4,595,295	53,953,130
Application of Funds				
Recurrent Expenditure	31,738,252	2,627,664	1,486,680	35,852,596
Capital Expenditure	10,809,600	3,353,952	3,875,546	18,039,098
Fit for the Future Adjustments	-	-	-	-
Total:	42,547,852	5,981,616	5,362,226	53,891,694
Cash Surplus/(deficit) from Original budget	568,912	259,455	(766,931)	61,436
Movement from Reserves	-	-	-	-
Cash Surplus/(deficit) from Original budget	568,912	259,455	(766,931)	61,436

Part 4: Suggested Supplementary Votes

General	Water	Sewer	Total
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Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
QUARTER 2				
Revenue				
Supplimentary Vote				
Driver Reviver Community Shelter Upgrade	(103,380)	-	-	(103,380)
Regional Planning Portal	(50,000)	-	-	(50,000)
Mullaley Recreation Grounds Multipurpose Building	(97,639)	-	-	(97,639)
Oil Seperators, Coolah Depot	(15,000)	-	-	(15,000)
Revenue Total:	(266,019)	-	-	(266,019)
Capital				
Supplimentary Vote				
Purchase of Desludger	-	50,000	50,000	100,000
Relining Sewer, Cnr Charles & Binnia Street, Coolah	-	-	43,000	43,000
Purchase of Bale Press	50,000	-	-	50,000
Driver Reviver Community Shelter Upgrade	103,380	-	-	103,380
Regional Planning Portal	50,000	-	-	50,000
Mullaley Recreation Grounds Multipurpose Building	97,639	-	-	97,639
Oil Seperators, Coolah Depot	15,000	-	-	15,000
Purchase of Carpenter Tools	15,000	-	-	15,000
Capital Total:	331,019	50,000	93,000	474,019
Movements in Restricted Assets				
Movement from Reserves	(50,000)	(50,000)	(93,000)	(193,000)
	(50,000)	(50,000)	(93,000)	(193,000)
Total Approved Supplementary Votes - Quarter 1:	15,000	-	-	15,000

Part 4: Summary of Results

Description	Actual Cost of Council Activities				Comparatives		Funding of Activities		
	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Net Cost to Council per Budget	%	Loan Receipts or Payments	RA Movement	Surplus / (Deficit)
General Revenue									
Rates Revenue	8,547,829	-	-	8,547,829	8,525,128	100%	-	-	8,547,829
Interest Revenue	4,421	-	-	4,421	120,000	4%	-	-	4,421
General Grants	2,187,349	-	-	2,187,349	7,699,287	28%	-	-	2,187,349
Total General Revenue	10,739,599	-	-	10,739,599	16,344,415	66%	-	-	10,739,599
Executive									
General Manager									
Management And Leadership	87,738	(578,563)	-	(490,825)	(935,125)	52%	-	-	(490,825)
Governance	57,325	(110,350)	-	(53,025)	(567,117)	9%	-	-	(53,025)
HR Management	39,497	(107,265)	-	(67,768)	(358,568)	19%	-	-	(67,768)
Payroll Services	527,194	(1,828,187)	-	(1,300,993)	597,056	(218)%	-	-	(1,300,993)
WH&S And Risk Management	50,361	(105,978)	-	(55,617)	(198,663)	28%	-	-	(55,617)
Learning And Development Services	65,582	(85,121)	-	(19,539)	(151,690)	13%	-	-	(19,539)
Total Executive	827,697	(2,815,464)	-	(1,987,767)	(1,614,109)	123%	-	-	(1,987,767)
Technical Services									
Technical Services Management									
Total Technical Services Management	-	(234,148)	-	(234,148)	(522,262)	45%	-	-	(234,148)
Design Services									
Design Services Management	135,528	(5,864)	-	129,664	(48,941)	(265)%	-	-	129,664
Emergency Services Management	31,673	(18,256)	-	13,417	(84,211)	(16)%	-	-	13,417
Survey Investigation And Design	-	(40,938)	(27,922)	(68,860)	(256,757)	27%	-	-	(68,860)
GIS	-	-	-	-	(201,022)	-	-	-	-
Asset Management	-	(30,130)	-	(30,130)	(204,922)	15%	-	-	(30,130)
NSW Fire Brigade	-	(13,086)	-	(13,086)	(55,000)	24%	-	-	(13,086)
Road Safety Officer	-	(27)	-	(27)	-	-	-	-	(27)
Total Design Services	167,201	(108,300)	(27,922)	30,979	(850,854)	(4)%	-	-	30,979
Road Operations									
Road Operations Management	5,014	(292,758)	-	(287,744)	(519,488)	55%	-	-	(287,744)
Regional Roads M&R	2,693,903	(671,093)	(924,994)	1,097,816	7,199	100%	(63,087)	-	1,034,729
Local Roads M&R	2,498,815	(1,449,645)	(2,024,969)	(975,799)	(2,703,365)	36%	(611,250)	-	(1,587,049)
Aerodromes	-	(35,788)	(11)	(35,799)	(141,827)	25%	-	-	(35,799)
Village Streets	-	-	-	-	-	-	-	-	-
RMCC And Other Road Contracts	250,598	(958,755)	-	(708,157)	(21,836)	3,243%	-	-	(708,157)
Reseals	-	-	-	-	(69,266)	-	-	-	-
Private Works	9,102	(4,522)	-	4,580	108,000	4%	-	-	4,580
Total Road Operations	5,457,432	(3,412,561)	(2,949,974)	(905,103)	(3,340,584)	27%	(674,337)	-	(1,579,440)
Fleet Services									
Fleet Services Management	22,622	(157,619)	-	(134,997)	(295,691)	46%	-	-	(134,997)
Plant And Equipment	3,073,277	(1,200,260)	(634,388)	1,238,629	1,451,668	85%	-	-	1,238,629
Depots	-	(81,128)	-	(81,128)	(164,088)	49%	-	-	(81,128)
Workshops	-	(22,172)	-	(22,172)	(55,232)	40%	-	-	(22,172)
Total Fleet Services	3,095,899	(1,461,179)	(634,388)	1,000,332	936,657	107%	-	-	1,000,332
Urban Services									
Urban Services Management	126,289	(189,992)	-	(63,703)	(198,632)	32%	-	-	(63,703)
Horticulture	17,860	(256,230)	(65,868)	(304,238)	(689,124)	44%	-	-	(304,238)
Street Cleaning	-	(128,267)	-	(128,267)	(282,421)	45%	-	-	(128,267)
Public Amenities	-	(149,917)	-	(149,917)	(303,170)	49%	-	-	(149,917)
Ovals	-	(186,552)	(737,954)	(924,506)	(417,276)	222%	-	-	(924,506)
Town Streets	-	(565,232)	(359,276)	(924,508)	(906,228)	102%	-	-	(924,508)
Public Swimming Pools	(21,112)	(301,007)	(67,192)	(389,311)	(589,189)	66%	-	-	(389,311)
Total Urban Services	123,037	(1,777,198)	(1,230,290)	(2,884,451)	(3,386,040)	85%	-	-	(2,884,451)
Property And Risk									
Property And Risk	392,156	(1,701,233)	(239,423)	(1,548,500)	(432,070)	358%	(181,007)	-	(1,729,507)
Cemetery Services	56,204	(112,783)	-	(56,579)	(124,320)	46%	-	-	(56,579)
Medical Facilities	24,500	(22,361)	-	2,139	10,371	21%	-	-	2,139
Public Halls	105,857	(101,728)	(9,922)	(5,793)	(152,518)	4%	-	-	(5,793)
Total Property And Risk	578,717	(1,938,105)	(249,345)	(1,608,733)	(698,537)	230%	(181,007)	-	(1,789,740)
Total Tech Services (Excluding Water/Sewer)	9,422,286	(8,931,491)	(5,091,919)	(4,601,124)	(7,861,619)	59%	(855,344)	-	(5,456,468)
Development Services									
Development Services Management									
Development Services Management	228	(184,834)	-	(184,606)	(546,332)	34%	-	-	(184,606)
Building Control	12,059	(72,678)	-	(60,619)	(176,347)	34%	-	-	(60,619)
Environmental Health Services	4,756	(132,144)	-	(127,388)	(66,806)	191%	-	-	(127,388)
Town Planning	55,883	(62,113)	(171,295)	(177,525)	(116,933)	152%	-	-	(177,525)
Total Development Services Management	72,926	(451,768)	(171,295)	(550,137)	(906,417)	61%	-	-	(550,137)
Regulatory Services									
Compliance Services	13,452	(65,485)	(59,877)	(111,910)	(302,348)	37%	-	-	(111,910)
Noxious Weeds	-	-	-	-	(120,000)	-	-	-	-
Total Regulatory Services	13,452	(65,485)	(59,877)	(111,910)	(422,348)	26%	-	-	(111,910)
Development And Tourism									
Tourism And Development Services	27,216	(208,505)	(11,479)	(192,768)	(577,205)	33%	-	-	(192,768)
Tourism And Economic Promotion	-	(29,419)	-	(29,419)	(116,400)	25%	-	-	(29,419)
Total Development And Tourism	27,216	(237,924)	(11,479)	(222,187)	(693,605)	32%	-	-	(222,187)
Total Development Services	113,594	(755,178)	(242,651)	(884,235)	(2,022,370)	44%	-	-	(884,235)

Description	Actual Cost of Council Activities				Comparatives		Funding of Activities		
	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Net Cost to Council per Budget	%	Loan Receipts or Payments	RA Movement	Surplus / (Deficit)
Corporate And Community Services									
Corporate Services									
Corporate Services Management	26,992	(33,689)	-	(6,697)	(298,854)	2%	-	-	(6,697)
Administration Services	158,063	(353,971)	-	(195,908)	(388,590)	50%	-	-	(195,908)
Finance	388,977	(737,945)	-	(348,968)	(682,579)	51%	-	-	(348,968)
Communications And IT	398,129	(430,959)	(8,915)	(41,745)	(258,616)	16%	-	-	(41,745)
Organisational Risk	-	-	-	-	(369,930)	-	-	-	-
Supply Services	-	(87,009)	-	(87,009)	(273,005)	32%	-	-	(87,009)
Total Corporate Services	972,161	(1,643,572)	(8,915)	(680,326)	(2,271,574)	30%	-	-	(680,326)
Corporate and Comm Services Other									
Bushfire And Emergency Services	674,148	(339,623)	(146,148)	188,377	(713,156)	(26)%	-	-	188,377
Total Corporate And Comm Services	674,148	(339,623)	(146,148)	188,377	(713,156)	(26)%	-	-	188,377
Children's And Community Services									
Children's And Community Services Management	-	(14,668)	-	(14,668)	(111,519)	13%	-	-	(14,668)
Connect 5	139,783	(80,707)	-	59,076	(29,300)	(202)%	-	-	59,076
Community Connections	101,130	-	-	101,130	(22,490)	(450)%	-	-	101,130
OOSH	27,985	(48,820)	-	(20,835)	(16,472)	126%	-	-	(20,835)
Libraries	-	(17,103)	-	(17,103)	(636,682)	3%	-	-	(17,103)
Community Development	-	(85,000)	-	(85,000)	(150,000)	57%	-	-	(85,000)
Community Transport	171,615	(113,357)	-	58,258	(65,751)	(89)%	-	-	58,258
Aged Care Services	112,919	-	-	112,919	162,386	70%	-	-	112,919
Meals On Wheels	176,170	-	-	176,170	(22,404)	(786)%	-	-	176,170
Respite	61,676	-	-	61,676	(12,902)	(478)%	-	-	61,676
Home Maintenance	79,333	-	-	79,333	(18,968)	(418)%	-	-	79,333
Social Support	104,932	-	-	104,932	(42,359)	(248)%	-	-	104,932
Multiservice Outlet	-	(381,062)	-	(381,062)	-	-	-	-	(381,062)
Youth Development	-	(55,366)	-	(55,366)	-	-	-	-	(55,366)
Yuluwirri Kids	843,522	(584,623)	-	258,899	(1)	(21,917,097)%	-	-	258,899
Total Children's And Community Services	1,819,065	(1,380,705)	-	438,360	(966,463)	(45)%	-	-	438,360
Total Corporate And Comm Services	3,465,374	(3,363,901)	(155,063)	(53,590)	(3,951,192)	1%	-	-	(53,590)
Total General Fund	24,568,550	(13,866,873)	(1,499,133)	3,212,884	895,125	359%	(895,125)	-	2,357,540
Warrumbungle Water	4,589,059	(1,338,266)	(2,039,111)	1,211,683	677,232	179%	(104,444)	-	1,107,239
Warrumbungle Sewer	1,814,322	(696,780)	(409,038)	708,504	(766,935)	(92)%	-	-	708,504
Warrumbungle Waste	2,235,757	(1,129,651)	-	1,106,106	89,962	1,230%	-	-	1,106,106
Warrumbungle Quarry	-	(3,120)	-	(3,120)	-	-	(50,336)	-	(53,456)
Warrumbungle TRRRC	-	-	-	-	-	-	-	-	-
Total Warrumbungle Shire Council	33,207,688	(19,033,850)	(7,937,782)	6,236,056	895,384	696%	(1,010,124)	-	5,225,932

Part 5: Revenue

Description	Original Budget	Revotes	Supp Votes Q1 & Q2	Revised Budget	Actuals YTD	% Rec to date
General Revenue						
Rates Revenue	8,525,128	-	-	8,525,128	8,547,829	100%
Interest Revenue	120,000	-	-	120,000	4,421	4%
General Grants	7,699,287	-	-	7,699,287	2,187,349	28%
Total General Revenue	16,344,415	-	-	16,344,415	10,739,599	66%
Executive						
General Manager						
Management And Leadership	175,475	-	-	175,475	87,738	50%
Governance	67,013	-	-	67,013	57,325	86%
HR Management	108,842	-	-	108,842	39,497	36%
Payroll Services	-	-	-	-	527,194	-
WH&S And Risk Management	119,533	-	-	119,533	50,361	42%
Learning And Development Services	55,938	-	-	55,938	65,582	117%
Total Executive	526,801	-	-	526,801	827,697	157%
Technical Services						
Technical Services Management	-	-	-	-	-	-
Total Technical Services Management	-	-	-	-	-	-
Design Services						
Design Services Management	-	-	-	-	135,528	-
Emergency Services Management	-	-	-	-	31,673	-
Survey Investigation And Design	-	-	-	-	-	-
GIS	-	-	-	-	-	-
Asset Management	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-
Road Safety Officer	-	-	-	-	-	-
Total Design Services	-	-	-	-	167,201	-
Road Operations						
Road Operations Management	39,379	-	-	39,379	5,014	13%
Regional Roads M&R	5,682,000	-	-	5,682,000	2,693,903	47%
Local Roads M&R	2,304,124	-	-	2,304,124	2,498,815	108%
Aerodromes	40,000	-	-	40,000	-	0%
Village Streets	-	-	-	-	-	-
RMCC And Other Road Contracts	1,000,000	-	-	1,000,000	250,598	25%
Reseals	-	-	-	-	-	-
Private Works	108,000	-	-	108,000	9,102	8%
Total Road Operations	9,173,503	-	-	9,173,503	5,457,432	59%
Fleet Services						
Fleet Services Management	45,000	-	-	45,000	22,622	50%
Plant And Equipment	6,094,000	-	-	6,094,000	3,073,277	50%
Depots	-	-	-	-	-	-
Workshops	-	-	-	-	-	-
Total Fleet Services	6,139,000	-	-	6,139,000	3,095,899	50%
Urban Services						
Urban Services	-	-	-	-	126,289	-
Horticulture	-	-	-	-	17,860	-
Street Cleaning	-	-	-	-	-	-
Public Ammenities	-	-	-	-	-	-
Ovals	20,000	-	-	20,000	-	0%
Town Streets	-	-	-	-	-	-
Public Swimming Pools	120,000	-	-	120,000	(21,112)	-18%
Total Urban Services	140,000	-	-	140,000	123,037	88%
Property And Risk						
Property And Risk	403,426	-	-	403,426	392,156	97%
Cemetery Services	100,000	-	-	100,000	56,204	56%
Medical Facilities	50,000	-	-	50,000	24,500	49%
Public Halls	27,240	-	-	27,240	105,857	389%
Total Property And Risk	580,666	-	-	580,666	578,717	100%
Total Tech Services (Excluding Water/Sewer)	16,033,169	-	-	16,033,169	9,422,286	59%

Part 5: Revenue

Description	Original Budget	Revotes	Supp Votes Q1 & Q2	Revised Budget	Actuals YTD	% Rec to date
Development Services						-
Development Services Management						
Development Services Management	22,519	-	-	22,519	228	1%
Building Control	62,347	-	-	62,347	12,059	19%
Environmental Health Services	16,153	-	-	16,153	4,756	29%
Town Planning	141,363	-	-	141,363	55,883	40%
Total Development Services Management	242,382	-	-	242,382	72,926	30%
Regulatory Services						
Compliance Services	34,669	-	-	34,669	13,452	39%
Noxious Weeds	-	-	-	-	-	-
Total Regulatory Services	34,669	-	-	34,669	13,452	39%
Development And Tourism						
Tourism And Development Services	79,470	-	-	79,470	27,216	34%
Tourism And Economic Promotion	-	-	-	-	-	-
Total Development And Tourism	79,470	-	-	79,470	27,216	34%
Total Development Services	356,521	-	-	356,521	113,594	32%
Corporate And Community Services						-
Corporate Services						
Corporate Services Management	405,724	-	-	405,724	26,992	7%
Administration Services	372,944	-	-	372,944	158,063	42%
Finance	761,644	-	-	761,644	388,977	51%
Communications And IT	836,163	-	-	836,163	398,129	48%
Organisational Risk	-	-	-	-	-	-
Supply Services	5,000	-	-	5,000	-	0%
Total Corporate Services	2,381,475	-	-	2,381,475	972,161	41%
Corporate and Comm Services Other						
Bushfire And Emergency Services	1,923,306	-	-	1,923,306	674,148	35%
Total Corporate and Comm Services Other	1,923,306	-	-	1,923,306	674,148	35%
Children's And Community Services						
Childrens And Community Services Management	81,000	-	-	81,000	-	0%
Connect 5	188,659	-	-	188,659	139,783	74%
Community Connections	115,151	-	-	115,151	101,130	88%
OOSH	81,471	-	-	81,471	27,985	34%
Libraries	90,000	-	-	90,000	-	0%
Community Development	-	-	-	-	-	-
Community Transport	358,388	-	-	358,388	171,615	48%
Aged Care Services	191,413	-	-	191,413	112,919	59%
Meals On Wheels	225,846	-	-	225,846	176,170	78%
Respite	79,889	-	-	79,889	61,676	77%
Home Maintenance	119,093	-	-	119,093	79,333	67%
Social Support	147,773	-	-	147,773	104,932	71%
Yuluwirri Kids	1,622,102	-	-	1,622,102	843,522	52%
Total Children's And Community Services	3,300,785	-	-	3,300,785	1,819,065	55%
Total Corporate And Comm Services	7,605,566	-	-	7,605,566	3,465,374	46%
Total General Fund	40,866,472	-	-	40,866,472	24,568,550	60%
Warrumbungle Water	6,658,847	-	-	6,658,847	4,589,059	69%
Warrumbungle Sewer	4,595,295	-	-	4,595,295	1,814,322	39%
Warrumbungle Waste	2,663,516	-	-	2,663,516	2,235,757	84%
Warrumbungle Quarry	-	-	-	-	-	-
Warrumbungle TRRRC	-	-	-	-	-	-
Total Warrumbungle Shire Council	54,784,130	-	-	54,784,130	33,207,688	61%

Part 5: Revenue (Continued)

Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
General Revenue				
General Revenue	16,344,415	10,739,599	66%	General Revenue is over budget with Rates at 100% (full year recognised), General Grants at 26% and nominal interest revenue
Total General Revenue	16,344,415	10,739,599	66%	
Executive				
Executive	526,801	827,697	157%	Internal Charges have been applied in Q2, Payroll oncost recovery not budgeted for in 2021/2022. Learning & Development income 42k over budget
Total Executive	526,801	827,697	157%	
Technical Services				
Technical Services Management	-	-		
Design Services	-	167,201	NB	Hazard reduction grant received, and grant received for Design not budgeted 2021/22.
Road Operations	9,173,503	5,457,432	59%	Slightly over the Budget
Fleet Services	6,139,000	3,095,899	50%	As per Budget
Urban Services	140,000	123,037	88%	Grant money received for Urban Streets not budgeted for in 2021/2022
Property And Risk	580,666	578,717	100%	Around \$300k of income not budgeted for in 2021/2022
Total Tech Services (Excl Water/Sewer)	16,033,169	9,422,286	59%	
Development Services				
Development Services Management	242,382	72,926	30%	Heritage grant was not received, decreased private works income received during Q2
Regulatory Services	34,669	13,452	39%	Decrease in Animal infringement income, decrease in Building regulation income
Development And Tourism	79,470	27,216	34%	Decrease in sales due to covid closure and restrictions
Total Development Services	356,521	113,594	32%	
Corporate And Community Services				
Corporate Services	2,381,475	972,161	41%	Budget for Internal Insurance of 352k has been put in Corporate Service - Actual revenue for internal insurance has been booked under properties
Corporate and Comm Services Other	1,923,306	674,148	35%	RFS grants were not received, variance is due to timing issue
Children's And Community Services	3,300,785	1,819,065	55%	Slightly over Budget
Total Corporate And Comm Services	7,605,566	3,465,374	46%	
Total General Fund	40,866,472	24,568,550	60%	
Warrumbungle Water	6,658,847	4,589,059	69%	Annual Water Rates are over budget, 100% of the revenue for the year recognised in full. Increase in private works and new connections.
Warrumbungle Sewer	4,595,295	1,814,322	39%	Sewer Annual Charge over budget, 100% of the revenue for the year recognised in full. Capital grants yet to be received
Warrumbungle Waste	2,663,516	2,235,757	84%	Waste Annual Charges are over budget, 100% of the revenue for the year recognised in full. Increase in general and recycling sales.
Warrumbungle Quarry	-	-	NB	
Total Warrumbungle Shire Council	54,784,130	33,207,688	61%	

Part 6: Recurrent Expenditure

Description	Original Budget	Revotes	Supp Votes Q1	Revised Budget	Actuals YTD	% Spent to date
General Revenue						
Rates Revenue	-	-	-	-	-	-
Interest Revenue	-	-	-	-	-	-
General Grants	-	-	-	-	-	-
Total General Revenue	-	-	-	-	-	-
Executive						-
General Manager						
Management And Leadership	(1,110,600)	-	-	(1,110,600)	(578,563)	52%
Governance	(598,384)	367,241	-	(231,143)	(110,350)	48%
HR Management	(467,410)	-	-	(467,410)	(107,265)	23%
Payroll Services	597,056	-	-	597,056	(1,828,187)	-306%
WH&S And Risk Management	(318,196)	-	-	(318,196)	(105,978)	33%
Learning And Development Services	(351,754)	-	-	(351,754)	(85,121)	24%
Cobbora Transition Fund	-	-	-	-	-	-
Total Executive	(2,249,288)	367,241	-	(1,882,047)	(2,815,464)	150%
Technical Services						-
Technical Services Management	(424,024)	-	-	(424,024)	(234,148)	55%
Total Technical Services Management	(424,024)	-	-	(424,024)	(234,148)	55%
Design Services						
Design Services Management	(48,941)	-	-	(48,941)	(5,864)	12%
Emergency Services Management	(84,211)	-	-	(84,211)	(18,256)	22%
Survey Investigation And Design	(208,257)	-	-	(208,257)	(40,938)	20%
GIS	-	-	-	-	-	-
Asset Management	(204,923)	-	-	(204,923)	(30,130)	15%
NSW Fire Brigade	(55,000)	-	-	(55,000)	(13,086)	24%
Road Safety Officer	-	-	-	-	(27)	-
Total Design Services	(601,332)	-	-	(601,332)	(108,300)	18%
Road Operations						
Road Operations Management	(558,867)	-	-	(558,867)	(292,758)	52%
Regional Roads M&R	(1,855,801)	-	-	(1,855,801)	(671,093)	36%
Local Roads M&R	(2,577,491)	-	-	(2,577,491)	(1,449,645)	56%
Aerodromes	(141,836)	-	-	(141,836)	(35,788)	25%
RMCC And Other Road Contracts	(1,021,836)	-	-	(1,021,836)	(958,755)	94%
Reseals	-	-	-	-	-	-
Private Works	(69,266)	-	-	(69,266)	(4,522)	7%
Total Road Operations	(6,225,097)	-	-	(6,225,097)	(3,412,561)	55%
Fleet Services						-
Fleet Services Management	(340,690)	-	-	(340,690)	(157,619)	46%
Plant And Equipment	(2,347,331)	-	-	(2,347,331)	(1,200,260)	51%
Depots	(164,087)	-	-	(164,087)	(81,128)	49%
Workshops	(55,233)	-	-	(55,233)	(22,172)	40%
Total Fleet Services	(2,907,341)	-	-	(2,907,341)	(1,461,179)	50%
Urban Services						
Urban Services Management	(201,632)	-	-	(201,632)	(189,992)	94%
Horticulture	(579,126)	-	-	(579,126)	(256,230)	44%
Street Cleaning	(282,421)	-	-	(282,421)	(128,267)	45%
Public Ammenities	(303,172)	-	-	(303,172)	(149,917)	49%
Ovals	(402,277)	-	-	(402,277)	(186,552)	46%
Town Streets	(642,332)	-	-	(642,332)	(565,232)	88%
Public Swimming Pools	(664,201)	-	-	(664,201)	(301,007)	45%
Total Urban Services	(3,075,161)	-	-	(3,075,161)	(1,777,198)	58%
Property And Risk						
Property And Risk	(1,518,965)	105,000	-	(1,413,965)	(1,701,233)	120%
Cemetery Services	(161,321)	-	-	(161,321)	(112,783)	70%
Medical Facilities	(39,629)	-	-	(39,629)	(22,361)	56%
Public Halls	(179,760)	-	-	(179,760)	(101,728)	57%
Total Property And Risk	(1,899,675)	105,000	-	(1,794,675)	(1,938,105)	108%
Total Tech Services (Excluding Water/Sewer)	(15,132,630)	105,000	-	(15,027,630)	(8,931,491)	59%

Part 6: Recurrent Expenditure

Description	Original Budget	Revotes	Supp Votes Q1	Revised Budget	Actuals YTD	% Spent to date
Development Services						-
Development Services Management						
Development Services Management	(527,616)	-	-	(527,616)	(184,834)	35%
Building Control	(238,693)	-	-	(238,693)	(72,678)	30%
Environmental Health Services	(82,958)	-	-	(82,958)	(132,144)	159%
Town Planning	(258,296)	89,536	-	(168,760)	(62,113)	37%
Total Development Services Management	(1,107,563)	89,536	-	(1,018,027)	(451,768)	44%
Regulatory Services						
Compliance Services	(337,017)	-	-	(337,017)	(65,485)	19%
Noxious Weeds	(120,000)	-	-	(120,000)	-	0%
Total Regulatory Services	(457,017)	-	-	(457,017)	(65,485)	14%
Development And Tourism						
Tourism And Development Services	(568,475)	-	-	(568,475)	(208,505)	37%
Tourism And Economic Promotion	(116,400)	-	-	(116,400)	(29,419)	25%
Total Development And Tourism	(684,875)	-	-	(684,875)	(237,924)	35%
Total Development Services	(2,249,455)	89,536	-	(2,159,919)	(755,178)	35%
Corporate And Community Services						-
Corporate Services						
Corporate Services Management	(348,182)	-	-	(348,182)	(33,689)	10%
Administration Services	(772,201)	-	-	(772,201)	(353,971)	46%
Finance	(1,444,223)	-	-	(1,444,223)	(737,945)	51%
Communications And IT	(1,065,801)	-	-	(1,065,801)	(430,959)	40%
Organisational Risk	-	-	-	-	-	-
Supply Services	(278,004)	-	-	(278,004)	(87,009)	31%
Total Corporate Services	(3,908,411)	-	-	(3,908,411)	(1,643,572)	42%
Corporate And Comm Other						
Bushfire And Emergency Services	(1,436,462)	-	-	(1,436,462)	(339,623)	24%
Community Banking Agency	-	-	-	-	-	-
Total Corporate And Comm Other	(1,436,462)	-	-	(1,436,462)	(339,623)	24%
Children's And Community Services						
Childrens And Community Services Management	(192,518)	-	-	(192,518)	(14,668)	8%
Connect 5	(217,959)	-	-	(217,959)	(80,707)	37%
Community Connections	-	-	-	-	-	-
OOSH	(97,943)	-	-	(97,943)	(48,820)	50%
Libraries	(726,682)	-	-	(726,682)	(17,103)	2%
Community Development	(150,000)	-	-	(150,000)	(85,000)	57%
Community Transport	(424,139)	-	-	(424,139)	(113,357)	27%
Aged Care Services	-	-	-	-	-	-
Meals On Wheels	-	-	-	-	-	-
Respite	-	-	-	-	-	-
Home Maintenance	-	-	-	-	-	-
Social Support	-	-	-	-	-	-
Multiservice Outlet	(698,260)	-	-	(698,260)	(381,062)	55%
Youth Development	(137,641)	-	-	(137,641)	(55,366)	40%
Yuluwirri Kids	(1,622,107)	-	-	(1,622,107)	(584,623)	36%
Total Children's And Community Services	(4,267,249)	-	-	(4,267,249)	(1,380,705)	32%
Total Corporate And Comm Services	(9,612,122)	-	-	(9,612,122)	(3,363,901)	35%
Total General Fund	(29,243,495)	561,777	-	(28,681,718)	(15,866,033)	55%
Warrumbungle Water	(2,627,664)	-	-	(2,627,664)	(1,338,266)	51%
Warrumbungle Sewer	(1,486,680)	-	-	(1,486,680)	(696,780)	47%
Warrumbungle Waste	(2,494,757)	-	-	(2,494,757)	(1,129,651)	45%
Warrumbungle Quarry	-	-	-	-	(3,120)	-
Warrumbungle TRRRC	-	-	-	-	-	-
Total Warrumbungle Shire Council	(35,852,596)	561,777	-	(35,290,819)	(19,033,850)	54%
Less FFF Adjustments	-	-	-	-	-	-
Total	(35,852,596)	561,777	-	(35,290,819)	(19,033,850)	54%

Part 6: Recurrent Expenditure (Continued)

Description	Expenditure Revised Budget	Expenditure Actuals	Var %	Reason for Variance
General Revenue				
General Revenue	-	-	NB	-
Total General Revenue	-	-	NB	
Executive				
Executive	(1,882,047)	(2,815,464)	150%	Over budget due to payroll on costing
Total Executive	(1,882,047)	(2,815,464)	150%	
Technical Services				
Technical Services Management	(424,024)	(234,148)	55%	Slightly over budget mainly due to increase casual wages and increased works on unsealed roads
Design Services	(601,332)	(108,300)	18%	Under budget, mainly due to no Asset Management or Design/Surveyor wages
Road Operations	(6,225,097)	(3,412,561)	55%	Slightly over budget mainly due to increased RMCC works
Fleet Services	(2,907,341)	(1,461,179)	50%	as per Budget
Urban Services	(3,075,161)	(1,777,198)	58%	Slightly over budget due to increased Casual and overtime wages
Property And Risk	(1,794,675)	(1,938,105)	108%	Over budget mainly due to insurance expenses paid, increase in Maintenance works on Council Properties
Total Tech Services (Excl Water/Sewer)	(15,027,630)	(8,931,491)	59%	
Development Services				
Development Services Management	(1,018,027)	(451,768)	44%	Under budget due to decreased Compliances costs and staff vacancy
Regulatory Services	(457,017)	(65,485)	14%	Under budget mainly due to lower Compliance Services cost and nil Noxious Weeds cost
Development And Tourism	(684,875)	(237,924)	35%	Under budget mainly due to staff vacancies
Total Development Services	(2,159,919)	(755,178)	35%	
Corporate And Community Services				
Corporate Services	(3,908,411)	(1,643,572)	42%	Under budget mainly due to staff vacancies
Corporate And Comm Other	(1,436,462)	(339,623)	24%	Under budget due to hazard reduction not commencing in Q2
Children's And Community Services	(4,267,249)	(1,380,705)	32%	Under budget due to decrease in management and Administration wages and library contribution not paid in Q2
Total Corporate And Comm Services	(9,612,122)	(3,363,901)	35%	
Total General Fund	(28,681,718)	(15,866,033)	55%	
Warrumbungle Water	(2,627,664)	(1,338,266)	51%	Approximately as per Budget
Warrumbungle Sewer	(1,486,680)	(696,780)	47%	Under budget due to reduced wages in Sewer Asset Maintenance
Warrumbungle Waste	(2,494,757)	(1,129,651)	45%	Under Budget due to reduced costs for Building maintenance at transfer stations and reduced wages for Kerbside recycling
Warrumbungle Quarry	-	(3,120)	NB	Loan interest expense
Total Warrumbungle Shire Council	(35,290,819)	(19,033,850)	54%	

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Q1	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	-	-	-	-	-	-
HR Management	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-
WH&S And Risk Management	-	-	-	-	-	-
Learning And Development Services	-	-	-	-	-	-
Total Executive	-	-	-	-	-	-
Technical Services						
Technical Services Management						
Total Technical Services Management	-	-	-	-	-	-
Design Services						
Design Services Management	(48,500)	-	-	(48,500)	-	0%
Emergency Services Management	-	-	-	-	-	-
Survey Investigation And Design	-	-	-	-	(27,922)	-
GIS	-	-	-	-	-	-
Asset Management	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-
Road Safety Officer	-	-	-	-	-	-
Total Design Services	(48,500)	-	-	(48,500)	(27,922)	58%
Road Operations						
Road Operations Management	-	-	-	-	-	-
Regional Roads M&R	(3,819,000)	(826,443)	-	(4,645,443)	(924,994)	20%
Local Roads M&R	(1,980,000)	(82,903)	(1,828,963)	(3,891,866)	(2,024,969)	52%
Aerodromes	(40,000)	-	-	(40,000)	(11)	0%
Village Streets	-	-	-	-	-	-
RMCC And Other Road Contracts	-	-	-	-	-	-
Reseals	(450,000)	-	-	(450,000)	-	0%
Private Works	-	-	-	-	-	-
Total Road Operations	(6,289,000)	(909,346)	(1,828,963)	(9,027,309)	(2,949,974)	33%
Fleet Services						
Fleet Services Management	(2,295,000)	-	-	(2,295,000)	-	0%
Plant And Equipment	-	-	-	-	(634,388)	-
Depots	-	-	-	-	-	-
Workshops	-	-	-	-	-	-
Total Fleet Services	(2,295,000)	-	-	(2,295,000)	(634,388)	28%
Urban Services						
Urban Services Management	-	-	-	-	-	-
Horticulture	(110,000)	(61,802)	(293,137)	(464,939)	(65,868)	14%
Street Cleaning	-	-	-	-	-	-
Public Ammenities	-	-	-	-	-	-
Ovals	(35,000)	(176,750)	(184,979)	(396,729)	(737,954)	186%
Town Streets	(263,900)	(167,721)	(398,833)	(830,454)	(359,276)	43%
Public Swimming Pools	(45,000)	(72,201)	(40,292)	(157,493)	(67,192)	43%
Total Urban Services	(453,900)	(478,474)	(917,241)	(1,849,615)	(1,230,290)	67%
Property And Risk						
Property And Risk	(33,200)	(134,432)	-	(167,632)	(239,423)	143%
Cemetery Services	(63,000)	-	-	(63,000)	-	0%
Medical Facilities	-	-	-	-	-	-
Public Halls	-	(68,891)	-	(68,891)	(9,922)	14%
Total Property And Risk	(96,200)	(203,323)	-	(299,523)	(249,345)	83%
Total Tech Services (Excluding Water/Sewer)	(9,182,600)	(1,591,143)	(2,746,204)	(13,519,947)	(5,091,919)	38%

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Q1	Revised Budget	Actuals YTD	% Rec to date
Development Services						-
Development Services Management						
Development Services Management	-	-	-	-	-	-
Building Control	-	-	-	-	-	-
Environmental Health Services	-	(157,620)	-	(157,620)	-	0%
Town Planning	-	-	-	-	(171,295)	-
Total Dev Services Management	-	(157,620)	-	(157,620)	(171,295)	109%
Regulatory Services						
Compliance Services	-	-	-	-	(59,877)	-
Noxious Weeds	-	-	-	-	-	-
Total Regulatory Services	-	-	-	-	(59,877)	-
Development And Tourism						
Tourism And Development Services	(88,200)	(2,330)	-	(90,530)	(11,479)	13%
Tourism And Economic Promotion	-	-	-	-	-	-
Total Development And Tourism	(88,200)	(2,330)	-	(90,530)	(11,479)	13%
Total Development Services	(88,200)	(159,950)	-	(248,150)	(242,651)	98%
Corporate And Community Services						
Corporate Services						
Corporate Services Management	-	-	-	-	-	-
Administration Services	-	-	-	-	-	-
Finance	-	-	-	-	-	-
Communications And IT	(260,000)	(157,343)	-	(417,343)	(8,915)	2%
Organisational Risk	-	-	-	-	-	-
Supply Services	-	-	-	-	-	-
Total Corporate Services	(260,000)	(157,343)	-	(417,343)	(8,915)	2%
Bushfire And Emergency Services	(1,200,000)	-	(400,000)	(1,600,000)	(146,148)	9%
Total Bushfire & Emergency Services	(1,200,000)	-	(400,000)	(1,600,000)	(146,148)	9%
Children's And Community Services						
Childrens And Community Services Management	-	-	-	-	-	-
Connect 5	-	-	-	-	-	-
Community Connections	-	-	-	-	-	-
OOSH	-	-	-	-	-	-
Libraries	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Community Transport	-	-	-	-	-	-
Aged Care Services	-	-	-	-	-	-
Meals On Wheels	-	-	-	-	-	-
Respite	-	-	-	-	-	-
Home Maintenance	-	-	-	-	-	-
Social Support	-	-	-	-	-	-
Yuluwirri Kids	-	-	-	-	-	-
Total Children's & Community Services	-	-	-	-	-	-
Total Corporate And Comm Services	(1,460,000)	(157,343)	(400,000)	(2,017,343)	(155,063)	8%
Total General Fund	(18,730,800)	(1,908,436)	(3,146,204)	(23,785,440)	(5,489,633)	35%
Warrumbungle Water	(3,353,952)	(2,107,114)	-	(5,461,066)	(2,039,111)	37%
Warrumbungle Sewer	(3,875,546)	(946,361)	-	(4,821,907)	(409,038)	8%
Warrumbungle Waste	(78,800)	(27,488)	-	(106,288)	-	0%
Warrumbungle Quarry	-	-	-	-	-	-
Warrumbungle TRRRC	-	-	-	-	-	-
Total Warrumbungle Shire Council	(18,039,098)	(4,989,399)	(3,146,204)	(26,174,701)	(7,937,782)	30%

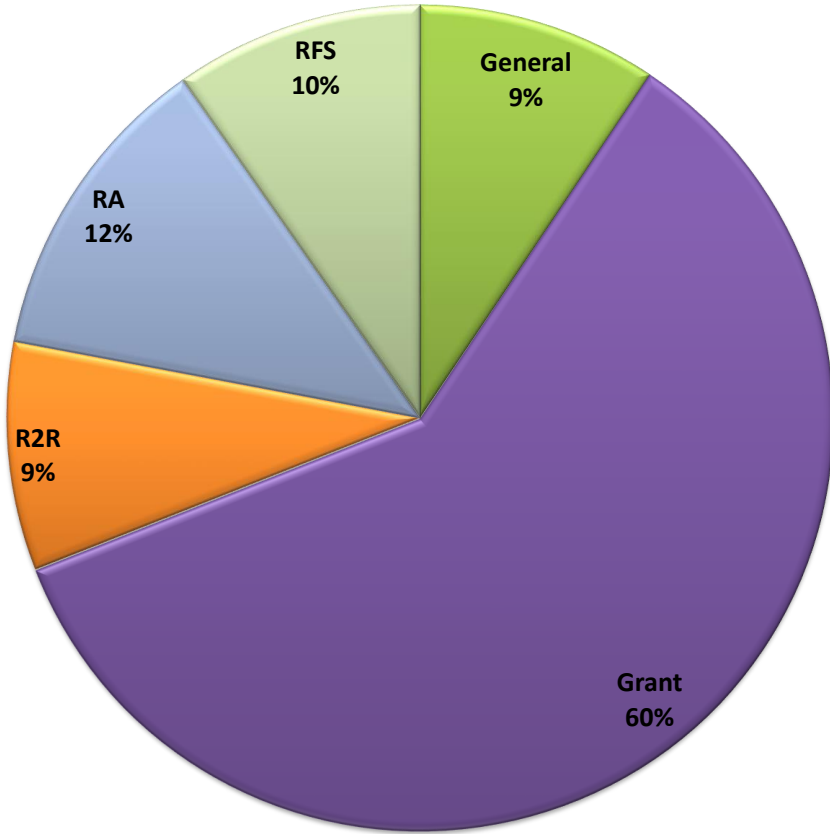
Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Q1	Revised Budget	Actuals YTD	% Rec to date
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Check

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Funding Sources



Part 9: Balance Sheet

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Balance \$'000
Assets				
Current Assets				
Cash and Cash Equivalents (incl. Inv.)	11,280	(33)	11,247	22,468
Investments (Current)	-	-	-	-
Receivables (Current)	3,766	-	3,766	8,820
Inventories (Current)	725	-	725	596
Contract assets	-	-	-	2,459
Other	195	-	195	-
Total Current Assets	15,966	(33)	15,933	34,343
Non-Current Assets				
Investments (Non-Current)	-	-	-	-
Receivables (Non-Current)	-	-	-	2
Inventories (Non-Current)	299	-	299	299
Property, Plant & Equipment	514,971	8,147	523,118	553,481
Investments - Equity Method	444	-	444	455
Right of use assets	246	-	246	-
Intangibles	29	-	29	246
Total Non-Current Assets	515,989	8,147	524,136	554,483
Total Assets	531,955	8,113	540,068	588,826
Current Liabilities				
Payables	2,205	-	2,205	1,298
Income received in advance	-	-	-	-
Borrowings	713	-	713	727
Contract liabilities	-	-	-	1,960
Lease Liability	49	-	49	-
Provisions	4,647	-	4,647	5,123
Total Current Liabilities	7,614	-	7,614	9,108
Non-Current Liabilities				
Borrowings	987	-	987	1,925
Lease Liability	176	-	176	176
Provisions	3,102	-	3,102	2,818
Total Non-Current Liabilities	4,265	-	4,265	4,919
Total Liabilities	11,879	-	11,879	14,027
Net Assets	520,076	8,113	528,189	574,799
Retained Earnings	433,216	8,113	441,329	432,290
Revaluation Reserves	86,860	-	86,860	142,509
Total Equity	520,076	8,113	528,189	574,799

Part 10: Statement of Cash Flows

	Original Budget	Approved Changes	Revised Budget	YTD Actuals
	\$'000	\$'000	\$'000	\$'000
Cash Flows from Operating Activities				
<u>Receipts</u>				
Rates and Annual Charges	14,642	-	14,642	7,167
User Charges and Fees	5,248	-	5,248	2,320
Interest & Investment Revenue	225	(50)	175	75
Bonds and Deposits Received	-	-	-	-
Other Revenues	1,176	-	1,176	513
Grants & Contributions	24,695	-	24,695	11,262
<u>Payments</u>				
Employee Benefits & On-Costs	(15,733)	-	(15,733)	(8,119)
Materials & Contracts	(6,568)	(272)	(6,840)	(4,554)
Borrowing Costs	(104)	-	(104)	(63)
Other Expenses	(5,450)	(31)	(5,481)	(2,200)
Net Cash provided (or used in) Operating Activities	18,131	(354)	17,777	6,400
Cash Flows from Investing Activities				
<u>Receipts</u>				
Sale of Investment Securities	-	-	-	-
Sale of Real Estate Assets	-	-	-	-
Sale of Infrastructure, Property, Plant and Equipment	803	-	803	268
Deferred Debtors Receipts	-	-	-	-
<u>Payments</u>				
Purchase of Investment Securities	-	-	-	-
Purchase of Infrastructure, Property, Plant and Equipment	(18,039)	(8,136)	(26,175)	(7,938)
Purchase of Real Estate Assets	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-
Net Cash provided (or used in) Investing Activities	(17,236)	(8,136)	(25,372)	(7,669)
Cash Flows from Financing Activities				
<u>Receipts</u>				
Proceeds from Borrowings & Advances	-	-	-	-
<u>Payments</u>				
Repayment of Borrowings & Advances	(831)	-	(831)	(1,010)
Repayment of Finance Lease Liabilities	(49)	-	(49)	(47)
Net Cash provided (or used in) Financing Activities	(880)	-	(880)	(1,057)
Net Increase/(Decrease) in Cash & Cash Equivalents	15	(8,489)	(8,474)	(2,327)
Cash & Cash Equivalents – Opening balance	11,265	8,456	19,721	22,037
Cash & Cash Equivalents – Closing balance	11,280	(33)	11,247	19,710

Part 11: Loan Movement Table

(A) External Loans

Loan Details	Responsible Area	Interest Rate	End date	Amount Borrowed	Opening Balance	Interest to date	Payments to date	Closing Balance
Admin Building Loan	Property And Risk	5.80%	30-Mar-23	1,500,000	372,741.50	15,175	181,007	191,734.50
Bridges Loan	Regional Roads M&R	4.09%	30-Jun-25	600,000	268,788.00	10,270	63,087	205,701.00
LIRS Round 1 Loan	Local Roads M&R	5.80%	30-Nov-22	2,300,000	434,761.58	17,976	285,563	149,198.58
Mendooran Water Loan	Warrumbungle Water	2.72%	22-Nov-23	841,673	267,986.00	5,737	104,444	163,542.00
LIRS Round 2 Loan	Local Roads M&R	3.66%	31-Mar-25	3,100,000	1,376,978.36	43,063	325,687	1,051,291.36
Loan Quarry	Warrumbungle Quarry	3.30%	22-May-25	455,000	213,600.00	5,696	50,336	163,264.00
Total:				8,796,673	2,934,855.44	97,917	1,010,124	1,924,731.44

(B) Internal Loans

Loan Details	Responsible Area	Interest Rate	End date	Amount Borrowed	Opening Balance	Interest to date	Payments to date	Closing Balance
Administration Building Internal Loan	Loan is from the Sewer fund to Property & Risk	5.80%	30-Jun-22	1,500,000	201,865.00	27,858	170,879	30,986.00
Total:				1,500,000	201,865.00	27,858	170,879	30,986.00

Part 11: Restricted Assets

(C) Restricted Asset Movements Table

Restricted Asset Details	Opening Balance	Revenue	Recurrent Exp	Capital Exp	Loan repayments	Bal Sheet Mvmnts / other adj	Closing Balance
External Restrictions							
External Restrictions included in liabilities							
Trust Fund (Through Balance Sheet)	691,000	-	-	-	-	9,000	700,000
Sub Total	691,000	-	-	-	-	9,000	700,000
External Restrictions Other (Excl Grant)							
Developer Contributions (General)	201,000	-	-	-	-	54,000	255,000
Developer Contributions (Water)	102,000	-	-	-	-	-	102,000
Developer Contributions (Sewer)	32,000	-	-	-	-	-	32,000
Specific Purpose Unexpended Grants (recognised as revenue) (General)	2,145,000	-	-	-	-	(1,644,000)	501,000
Warrumbungle Water	252,000	-	-	-	-	(164,000)	88,000
Warrumbungle Sewer	3,774,000	-	-	-	-	315,000	4,089,000
Domestic waste management	213,000	-	-	-	-	263,000	476,000
Storm Water Levy	17,000	-	-	-	-	(5,000)	12,000
Sub Total	6,736,000	-	-	-	-	(1,181,000)	5,555,000
Specific Purpose Unexpended Grants							
Grant Funded Programs							
Specific Purpose Unexpended Grants	-	-	-	-	-	1,480,000	1,480,000
RMS Grants							
RMS Grants	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	1,480,000	1,480,000
Total External Restrictions	7,427,000	-	-	-	-	308,000	7,735,000

Restricted Asset Details	Opening Balance	Revenue	Recurrent Exp	Capital Exp	Loan repayments	Bal Sheet Mvmnts	Closing Balance
Internal Restrictions (Function View)							
Carry over Capex	2,357,000	-	-	-	-	(727,000)	1,630,000
FAG - Prepayment	3,791,000	-	-	-	-	81,000	3,872,000
Information Technology (software upgrade / telephone system)	263,000	-	-	-	-	(256,000)	7,000
Plant Fund	2,056,000	-	-	-	-	169,000	2,225,000
Other	-	-	-	-	-	420,000	420,000
Total IR (Function View)	8,467,000	-	-	-	-	(313,000)	8,154,000
Internal Restrictions (Through Balance Sheet)							
Employee Leave Entitlements	1,272,000	-	-	-	-	131,000	1,403,000
Quarry Remediation	224,000	-	-	-	-	311,000	535,000
Total IR (Through Balance Sheet)	1,496,000	-	-	-	-	442,000	1,938,000
Total Internal Restrictions	9,963,000	-	-	-	-	129,000	10,092,000

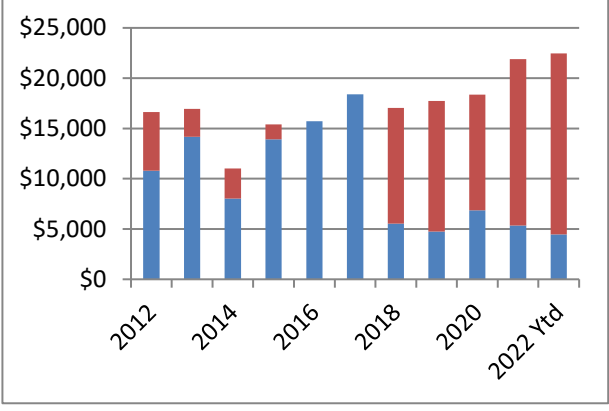
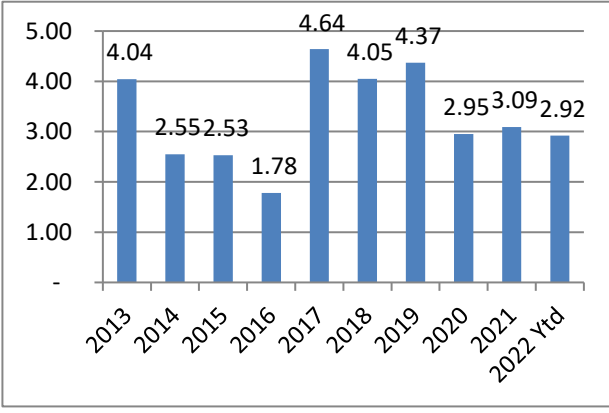
Total Restricted Assets	17,390,000	-	-	-	-	437,000	17,827,000
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RA Op Bal	17,390,000
Less:	
Total External Restrictions	308,000
Total Internal Restrictions	129,000
RA Closing Balance	17,827,000
	0

Restricted Assets Movement	
Restricted Asset Opening Balance	17,390,000
Restricted Asset Closing Balance	17,827,000
Total Movement	437,000
Being	
Total RA Movement (Function View - General)	1,216,000
Total RA Movement (Function View - Water)	(164,000)
Total RA Movement (Function View - Sewer)	315,000
Total RA Movement (Function View - Waste)	-
Total RA Movement (Balance Sheet)	451,000
Total Movement	1,818,000

	Cash	Restricted	Unrestricted
Opening Bal	22,037	(17,390)	4,647
Closing Bal	22,468	(17,827)	4,641
Movement	431	(437)	(6)

Part 12: KPIs

Ratio	Purpose	Notes																																																
Cash Balance																																																		
 <table border="1"> <caption>Cash Balance Data</caption> <thead> <tr> <th>Year</th> <th>Cash & Equivalents (Blue)</th> <th>Investments (Red)</th> <th>Total</th> </tr> </thead> <tbody> <tr><td>2012</td><td>10,000</td><td>6,000</td><td>16,000</td></tr> <tr><td>2013</td><td>14,000</td><td>2,000</td><td>16,000</td></tr> <tr><td>2014</td><td>8,000</td><td>3,000</td><td>11,000</td></tr> <tr><td>2015</td><td>14,000</td><td>1,000</td><td>15,000</td></tr> <tr><td>2016</td><td>15,000</td><td>0</td><td>15,000</td></tr> <tr><td>2017</td><td>18,000</td><td>0</td><td>18,000</td></tr> <tr><td>2018</td><td>5,000</td><td>12,000</td><td>17,000</td></tr> <tr><td>2019</td><td>5,000</td><td>13,000</td><td>18,000</td></tr> <tr><td>2020</td><td>7,000</td><td>11,000</td><td>18,000</td></tr> <tr><td>2021</td><td>5,000</td><td>17,000</td><td>22,000</td></tr> <tr><td>2022 Ytd</td><td>5,000</td><td>17,000</td><td>22,000</td></tr> </tbody> </table>	Year	Cash & Equivalents (Blue)	Investments (Red)	Total	2012	10,000	6,000	16,000	2013	14,000	2,000	16,000	2014	8,000	3,000	11,000	2015	14,000	1,000	15,000	2016	15,000	0	15,000	2017	18,000	0	18,000	2018	5,000	12,000	17,000	2019	5,000	13,000	18,000	2020	7,000	11,000	18,000	2021	5,000	17,000	22,000	2022 Ytd	5,000	17,000	22,000	<p>The blue section of the bar represents cash and cash equivalents, and the red section represents investments.</p>	<p>Although we have considerable Term Deposits, these are considered as Cash & equivalents. Council has no deemed investments for the purpose of this KPI. See cashflow statement for details.</p>
Year	Cash & Equivalents (Blue)	Investments (Red)	Total																																															
2012	10,000	6,000	16,000																																															
2013	14,000	2,000	16,000																																															
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2016	15,000	0	15,000																																															
2017	18,000	0	18,000																																															
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2021	5,000	17,000	22,000																																															
2022 Ytd	5,000	17,000	22,000																																															
Operating Surplus/Deficit																																																		
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Year	Value																																																	
2012	-2,357																																																	
2013	-929																																																	
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Year	Ratio																																																	
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2022 Ytd	1.38%																																																	

Part 12: KPIs (continued)

Ratio	Purpose																							
Rates & Annual Charges Coverage Ratio																								
<table border="1"> <caption>Rates & Annual Charges Coverage Ratio</caption> <thead> <tr> <th>Year</th> <th>Ratio</th> </tr> </thead> <tbody> <tr><td>2013</td><td>29%</td></tr> <tr><td>2014</td><td>33%</td></tr> <tr><td>2015</td><td>30%</td></tr> <tr><td>2016</td><td>23%</td></tr> <tr><td>2017</td><td>26%</td></tr> <tr><td>2018</td><td>26%</td></tr> <tr><td>2019</td><td>48%</td></tr> <tr><td>2020</td><td>53%</td></tr> <tr><td>2021</td><td>44%</td></tr> <tr><td>2022 Ytd</td><td>50%</td></tr> </tbody> </table>	Year	Ratio	2013	29%	2014	33%	2015	30%	2016	23%	2017	26%	2018	26%	2019	48%	2020	53%	2021	44%	2022 Ytd	50%	<p>To assess the degree of Council's dependence upon revenue from rates and annual charges and to assess the security of Council's income.</p>	<p>This ratio is artificially high due to timing of Rates & Charges revenue vs other revenues.</p>
Year	Ratio																							
2013	29%																							
2014	33%																							
2015	30%																							
2016	23%																							
2017	26%																							
2018	26%																							
2019	48%																							
2020	53%																							
2021	44%																							
2022 Ytd	50%																							
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Year	Ratio																							
2013	13%																							
2014	11%																							
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Year	Ratio																							
2013	66%																							
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Year	Total Borrowings																							
2013	5,298																							
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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

Notes:

1. Minimum reporting level is 1% of estimated income from continuing operations or \$50,000 whichever is less.
2. Contracts to be listed are those entered into during the quarter and have yet to be fully performed, excluding contractors that are on Council's preferred
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	\$455,650	Y
Consultancies	\$4,003	Y

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.