



**Warrumbungle Shire
Council**

**Quarterly Budget Review
Statement**

**First Quarter
(September 2015/16)**



Index:

1. Introduction.....	3
2. Statement by the Responsible Accounting Officer.....	4
3. Income Statement.....	5
4. Summary of Results & Suggested Supplementary Votes.....	8
5. Revenue - Function View (Includes Variance Analysis).....	13
6. Recurrent Expenditure - Function View (Includes VA).....	16
7. Capital Expenditure - Function View.....	19
8. Capital Expenditure Report (detailed).....	21
9. Balance Sheet.....	28
10. Cashflow Statement (cash and investments report).....	29
11. Loans Schedule and Restricted Assets.....	30
12. KPIs.....	33
13. Contracts and Other Expenses.....	35
14. Fit for the Future Progress Report.....	36

Part 1: Introduction

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

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

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

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

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

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

Part 2: Statement by the Responsible Accounting Officer

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

It is my opinion that the Quarterly Budget Review Statement for Warrumbungle Shire Council for the quarter ended 30 September 2015 indicates that Council's projected financial position as at 30 June 2016 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: 10 November 15

Part 3: Income Statement

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals 30-Sep-15 \$'000	Variance %	
Income from Continuing Operations						
Rates and Annual Charges	11,643	15	11,658	11,471	98%	a
User Charges and Fees	7,883	-	7,883	940	12%	b
Interest & Investment Revenue	716	(184)	532	130	24%	c
Other Revenues	797	-	797	124	16%	d
Grants & Contributions (Operational)	17,940	184	18,124	4,950	27%	e
Grants & Contributions (Capital)	12,226	729	12,955	524	4%	e
Gains/(Losses) from Disposal of Assets	59	-	59	188	319%	f
Net Share of Interest in Joint Ventures	10	-	10	-	0%	l
Total Income From Continuing Operations	51,274	744	52,018	18,327	35%	
Expenses from Continuing Operations						
Employee Benefits & On-Costs	14,126	91	14,217	3,446	24%	g
Borrowing Costs	378	-	378	36	10%	h
Materials & Contracts	7,367	316	7,683	1,859	24%	i
Depreciation & Impairment	9,065	-	9,065	2,266	25%	j
Other Expenses	7,333	(3)	7,330	1,361	19%	k
Net Share of Interest in Joint Ventures	-	-	-	-	0%	l
Total Expenses From Continuing Operations	38,269	404	38,673	8,968	23%	
Operating Result from Continuing Operations	13,005	340	13,345	9,359		

Part 3: Income Statement (Continued)

Notes: Revenue

- (a) Rates and annual charges are currently \$187k (2%) under the full year budget. This variance is due to the fact that sewer access charges for non-residential properties are billed quarterly on the water notice. Rates and Annual Charges are expected to be per budget at year end.
- (b) User charges and fees are \$1.03m (13%) under the pro rata budget due to:
 - * Water, sewer and LTW charges not being billed until October (\$391k);
 - * Swimming pools revenue significantly under budget as pools are yet to open (\$30k);
 - * RMS charges under budget due to the seasonal nature of RMCC works (\$572k).
- (c) Interest and investment revenue is per the pro rata budget.

Interest returns continue to be above the benchmark set by council, however continuing low interest rates means that Council is earning significantly less on its investments than in prior years.

- (d) Per budget although it should be noted that Council has already received an additional \$1.5m of FAGs grants in the first qtr, which was offset by non receipt of other recurrent grants due to timing issues.
- (e) Capital grants income is currently \$2.5m under the pro rata budget due to:
 - * Non receipt of a majority of the forecast CTF grants as \$4.45m of this amount relates to the Three Rivers Retirement Centre project construction of which has yet to commence (\$1.09m);
 - * Non receipt of grant monies for the proposed Allison bridge project (\$500k);
 - * Non receipt of grant monies for the RFS FCC (\$600k) which has also not commenced;
 - * Non receipt of grant monies for the work on bores and Timor Dam (\$413k).
 - * Non receipt of grant monies for town streets cycleways works (\$125k).
- (l) This is an estimate for the Macquarie Regional Library and we will not be notified till year end of the actual figure.

Notes: Expenditure

- (g) Employee related expenditure is slightly under budget. Analysis indicates that as at pay period 17 (week 17) payments directly to employees are on par with the same time last year, which means we have in effect achieved cost savings equal to the 2.7% award increase this financial year for the period ending EOM October.
- (h) Borrowing costs are currently under budget due to timing differences on when loans are paid.
- (i) Per budget
- (j) Per budget
- (k) Other expenses are currently \$472k (6%) below the pro-rata budget due predominantly to RFS payments which are generally captured via jrnl's at year end. It should be noted that the majority of Council's insurance payments are paid at the beginning of the year offsetting a large portion of the RFS underpayment.
- (l) This is an estimate for the Macquarie Regional Library and we will not be notified till year end of the actual figure.

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	7,352	1,269	985	1,865	-	-	-	-	-	-	11,471
User Charges and Fees	225	3	-	6	467	157	23	39	1,187	(1,167)	940
Interest & Investment Revenue	118	9	18	1	-	-	-	-	-	(16)	130
Other Revenues	120	7	6	27	-	(63)	1	-	26	-	124
Grants & Contributions (Operational)	4,446	-	-	-	-	135	153	216	-	-	4,950
Grants & Contributions (Capital)	524	-	-	-	-	-	-	-	-	-	524
Gains/(Losses) from Disposal of Assets	-	-	-	-	-	-	-	21	167	-	188
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
Total Income From Continuing Operations	12,785	1,288	1,009	1,899	467	229	177	276	1,380	(1,183)	18,327
Expenses from Continuing Operations											
Employee Benefits & On-Costs	2,122	224	152	260	62	272	104	131	119	-	3,446
Borrowing Costs	46	3	-	-	3	-	-	-	-	(16)	36
Materials & Contracts	639	94	53	103	384	43	66	132	345	-	1,859
Depreciation & Impairment	1,392	213	85	-	-	-	-	-	577	-	2,266
Other Expenses	1,009	523	386	303	(203)	27	32	70	381	(1,167)	1,361
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
Total Expenses From Continuing Operations	5,208	1,057	676	666	246	342	202	333	1,422	(1,183)	8,968
Operating Result from Continuing Operations	7,577	231	333	1,233	221	(113)	(25)	(57)	(42)	-	9,359

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

Note: Internal charges relating to plant revenue is highlighted purple

Part 4: Summary of Results

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals as at 30-Sep-15 \$'000
Income Statement				
Income from Continuing Operations				
Rates and Annual Charges	11,643	15	11,658	11,471
User Charges and Fees	7,883	-	7,883	940
Interest & Investment Revenue	716	(184)	532	130
Other Revenues	797	-	797	124
Grants & Contributions (Operational)	17,940	184	18,124	4,950
Grants & Contributions (Capital)	12,226	729	12,955	524
Gains/(Losses) from Disposal of Assets	59	-	59	188
Net Share of Interest in Joint Ventures	10	-	10	-
Total Income From Continuing Operations	51,274	744	52,018	18,327
Expenses from Continuing Operations				
Employee Benefits & On-Costs	14,126	91	14,217	3,446
Borrowing Costs	378	-	378	36
Materials & Contracts	7,367	316	7,683	1,859
Depreciation & Impairment	9,065	-	9,065	2,266
Other Expenses	7,333	(3)	7,330	1,361
Net Share of Interest in Joint Ventures	-	-	-	-
Total Expenses From Continuing Operations	38,269	404	38,673	8,968
Operating Result from P&L	13,005	340	13,345	9,359

Reconciliation to Cash Surplus/(Deficit)				
Operating Result from P&L	13,005	340	13,345	9,359
<i>Add/(less):</i>				
Capital Expenditure	(25,112)	(3,811)	(28,923)	(3,268)
Movements in loans	(763)	-	(763)	(785)
Mvmnts fr Restricted Assets + Rounding	2,795	3,184	5,979	(184)
Depreciation Expense	9,065	-	9,065	2,266
Non-cash items included in Adjusted Operating Result above	1,031	-	1,031	(4)
Cash Surplus/(Deficit) Function View	21	(287)	(266)	7,384

Reconciliation to Cash at Bank & Investments per Balance Sheet and Cash Flow Statement				
Cash Surplus/Deficit Function View	21	(287)	(266)	7,384
<i>Add/(less):</i>				
Balance sheet movements (excl cash + inv)	49	-	49	(5,705)
Non-cash items excluded from Adjusted Result	-	-	-	(16)
Investments sold during the year	1,500	-	1,500	-
Backout Restricted Assets	(2,795)	(3,184)	(5,979)	184
Cash Movement for the year	(1,225)	(3,471)	(4,696)	1,847
Adjustment for opening balances	-	3,115	3,115	-
Cash Opening Balance	10,794	3,115	13,909	13,909
<i>Add:</i>				
Cash Movement for the year	(1,225)	(3,471)	(4,696)	1,847
Investments at 30 June 2016	-	-	-	1,484
Cash & Investments Closing Balance	9,569	(356)	9,213	17,240

Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
Source of Funds				
Revenue (Original Budget)	53,424,793	4,503,270	1,551,218	59,479,281
Movement from Reserves	2,360,506	667,316	(233,010)	2,794,812
Net Financing (loan receipts less repayments)	(827,953)	(71,038)	135,724	(763,267)
Total:	54,957,346	5,099,548	1,453,932	61,510,826

Application of Funds				
Recurrent Expenditure	33,072,456	2,345,748	1,130,931	36,549,135
Capital Expenditure	22,035,256	2,753,800	323,000	25,112,056
Fit for the Future Adjustments	(169,653)	-	1	(169,652)
Total:	54,938,059	5,099,548	1,453,932	61,491,539

Cash Surplus/(deficit) from Original budget	19,287	-	-	19,287
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QUARTER 1

Revenue				
CTF - MPC Rejuvenation/Jubilee Hall	82,925	-	-	82,925
CTF - RV Parking Area	14,227	-	-	14,227
CTF - Robertson Oval Second Oval Development	97,515	-	-	97,515
CTF - Milling Park Playground Equipment Improvements	2,437	-	-	2,437
CTF - Milling Park New Toilet Block	219	-	-	219
CTF - Robertson Oval Netball Courts	57,915	-	-	57,915
Move Category of LIRS refund from investment income to grants	157,550	-	-	157,550
Move Category of LIRS refund from investment income to grants	(157,550)	-	-	(157,550)
Over-estimation in Liquid Waste Annual Charge	(11,925)	-	-	(11,925)
Over-estimation in Domestic Waste Annual Charge	(5,882)	-	-	(5,882)
Under-estimation in Non-Domestic Waste Annual Charge	49,871	-	-	49,871
Over-estimation in Waste Management Charge	(54,608)	-	-	(54,608)
Over-estimation in Domestic Waste Annual Charge	(55,115)	-	-	(55,115)
Under-estimation of Residential Rates	49,490	-	-	49,490
Over-estimation of Business Rates	(5,384)	-	-	(5,384)
Under-estimation of Farmland Rates	48,245	-	-	48,245
FFF Recoup (Corp Serv)	9,914	-	-	9,914
FFF Recoup (Finance)	33,531	-	-	33,531
FFF Recoup (HR)	3,879	-	-	3,879
FFF Recoup (Governance)	3,658	-	-	3,658
FFF Recoup (Management and Leadership)	6,228	-	-	6,228
Mow Creek Grant Monies	400,000	-	-	400,000
Correct Budget allocation - Inv Rev	26,000	-	-	26,000
Correct Budget allocation - Grants	(26,000)	-	-	(26,000)
Increased Black Spots Funding	74,000	-	-	74,000
Revenue Total:	801,140	-	-	801,140

Expenditure				
Removal 2 Voluntary Redundancies (FFF Adj)	(117,468)	-	-	(117,468)
Adjustment to finance budget from FFF Adjustment	21,255	-	-	21,255
Adjustment to finance budget from FFF Adjustment	(21,255)	-	-	(21,255)
Adjust FFF Adjustment (see above)	(57,210)	-	-	(57,210)
FFF Recoup (FDC)	(6,731)	-	-	(6,731)
FFF Recoup (Connect 5)	(3,365)	-	-	(3,365)
FFF Recoup (MSO)	(10,096)	-	-	(10,096)
FFF Recoup (CT)	(10,096)	-	-	(10,096)
FFF Recoup (Youth Development)	(3,365)	-	-	(3,365)
FFF Recoup (Yuluwirri Kids)	(23,557)	-	-	(23,557)
Removal of other FFF Savings	26,280	-	-	26,280
Increased Regional Roads Maintenance funding	(250,000)	-	-	(250,000)
Adjustment to Councillor Allowance estimate	3,191	-	-	3,191
Len Guy Park Boundary Adjustment	(9,000)	-	-	(9,000)
Expenditure Total:	(461,417)	-	-	(461,417)

Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
Capital				
Capital Revotes	(3,048,794)	(348,906)	(34,569)	(3,432,269)
MSO Buildings - Internal Finishes	(5,000)	-	-	(5,000)
Plant & Equipment Purchases	45,000	-	-	45,000
Coona Workshop Capital items	(25,000)	-	-	(25,000)
Shed at Coona Workshop	(20,000)	-	-	(20,000)
Aerodrome Bridge	(50,000)	-	-	(50,000)
Baradine Creek Bridge	50,000	-	-	50,000
Black Spot Program (Black Stump Way South of Coolah)	(335,000)	-	-	(335,000)
Black Spot Program (Baradine Road)	(500,000)	-	-	(500,000)
Black Spot funding - Regional Roads (Various Projects)	1,000,000	-	-	1,000,000
Black Spot Program (South of Tamber Springs)	(239,000)	-	-	(239,000)
Mow Creek Bridge	(150,000)	-	-	(150,000)
Cassilis Street, Robertson to Namoi, new footpath	30,000	-	-	30,000
K&G Rehab. - John Street(Edwards St. to Cassilis St),	13,329	-	-	13,329
Cassilis Street Footpath /Neate Street/Edward Street	(30,000)	-	-	(30,000)
John Street. K & G Rehabilitation	(13,329)	-	-	(13,329)
Purchase of new Bins	(30,000)	-	-	(30,000)
Reservoir Roof	-	(120,000)	-	(120,000)
Binnaway \Water Treatment Plant- Renewals	-	6,000	-	6,000
Coona Water Treatment Plant- Renewals (pumps)	-	(6,000)	-	(6,000)
Rehabilitation/upgrades Coolah (Pump Renewal)	-	-	(22,635)	(22,635)
Pump stations- renewal	-	-	26,775	26,775
Mains-Relining various sections	-	-	50,000	50,000
Dunedoo Aerator Pasveer Channel	-	-	(54,140)	(54,140)
Capital Total:	(3,307,794)	(468,906)	(34,569)	(3,811,269)
Movements in Restricted Assets				
Restricted Assets voted over from PY	3,048,794	348,906	34,569	3,432,269
Adjust RA above for CTF grants included above	(255,238)	-	-	(255,238)
Unfunded revote of Milling Park Toilets	(50,000)	-	-	(50,000)
Reduction in Restricted assets FFF Adjustment	57,210	-	-	57,210
Movements in Restricted Assets Total:	2,800,766	348,906	34,569	3,184,241
Total Approved Supplementary Votes - Quarter 1:	167,305	120,000	0	287,305
Cash Surplus/(deficit) Post Approval	(148,018)	(120,000)	-	(268,018)

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

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

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

Description	Cost of Council Activities				Funding of Activities		
	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or Payments	RA Movement	(Surplus) / Deficit
General Revenue							
Rates Revenue	(7,358,962)	-	-	(7,358,962)	-	-	(7,358,962)
Interest Revenue	(111,365)	-	-	(111,365)	-	-	(111,365)
General Grants	(3,921,059)	-	-	(3,921,059)	-	-	(3,921,059)
Total General Revenue	(11,391,386)	-	-	(11,391,386)	-	-	(11,391,386)
Executive							
General Manager							
Management And Leadership	(108,234)	218,337	-	110,103	-	-	110,103
Governance	(56,237)	104,000	-	47,763	-	-	47,763
Cobbora Transition Fund	(359,927)	107,076	472,881	220,030	-	-	220,030
Total Executive	(524,398)	429,413	472,881	377,896	-	-	377,896
Technical Services							
Technical Services Management		50,873	-	50,873	-	-	50,873
Total Technical Services Management		50,873	-	50,873	-	-	50,873
Design Services							
Design Services Management	(16,000)	33,747	57,747	75,494	-	-	75,494
Emergency Services Management	-	36,406	-	36,406	-	-	36,406
Survey Investigation And Design	-	18,225	-	18,225	-	-	18,225
Asset Management	-	5,822	-	5,822	-	-	5,822
NSW Fire Brigade	-	10,565	-	10,565	-	-	10,565
Road Safety Officer	(4,014)	10,459	-	6,445	-	-	6,445
Total Design Services	(20,014)	115,224	57,747	152,957	-	-	152,957
Road Operations							
Road Operations Management	(28,523)	129,559	-	101,036	-	-	101,036
Regional Roads M&R	(681,000)	243,387	444,603	6,990	612,171	(619,161)	-
Local Roads M&R	(331,849)	542,846	899,697	1,110,694	113,894	(745,101)	479,487
Aerodromes	(2,322)	32,726	-	30,404	-	-	30,404
Village Streets	-	-	-	-	-	-	-
RMCC And Other Road Contracts	(114,299)	463,913	-	349,614	-	-	349,614
Reseals	-	-	-	-	-	-	-
Private Works	(20,016)	46,933	-	26,917	-	-	26,917
Total Road Operations	(1,178,009)	1,459,364	1,344,300	1,625,655	726,064	(1,364,262)	987,458
Fleet Services							
Fleet Services Management	(20,107)	164,599	-	144,492	-	(144,492)	-
Plant And Equipment	(1,360,481)	614,460	593,684	(152,337)	-	152,337	-
Depots	-	43,731	80,689	124,420	-	(124,420)	-
Workshops	-	22,850	-	22,850	-	(22,850)	-
Total Fleet Services	(1,380,588)	845,640	674,373	139,425	-	(139,425)	-
Urban Services							
Urban Services Management	(477)	70,553	-	70,076	-	-	70,076
Horticulture	-	137,128	-	137,128	-	-	137,128
Street Cleaning	-	68,831	-	68,831	-	-	68,831
Public Ammenities	-	58,087	26,092	84,179	-	-	84,179
Ovals	-	94,167	-	94,167	-	-	94,167
Town Streets	126,107	143,432	303,998	573,537	-	-	573,537
Public Swimming Pools	(648)	70,776	14,652	84,780	-	-	84,780
Total Urban Services	124,982	642,974	344,742	1,112,698	-	-	1,112,698
Total Tech Services (Excluding Water/Sewer)	(2,453,629)	3,114,075	2,421,162	3,081,608	726,064	(1,503,687)	2,303,986
Development Services							
Development Services Management							
Development Services Management	(967)	66,665	-	65,698	-	-	65,698
Building Control	(17,990)	51,201	-	33,211	-	-	33,211
Environmental Health Services	(1,349)	8,789	-	7,440	-	-	7,440
Town Planning	(51,033)	51,568	-	535	-	-	535
Total Development Services Management	(71,339)	178,223	-	106,884	-	-	106,884
Regulatory Services							
Compliance Services	(23,325)	48,804	-	25,479	-	-	25,479
Noxious Weeds	-	-	-	-	-	-	-
Total Regulatory Services	(23,325)	48,804	-	25,479	-	-	25,479
Property And Risk							
Property And Risk	(579,124)	861,054	10,928	292,858	64,609	-	357,467
Cemetery Services	(16,296)	22,907	-	6,611	-	-	6,611
Medical Facilities	(20,779)	28,551	-	7,772	-	-	7,772
Public Halls	(11,291)	118,229	-	106,938	-	-	106,938
Total Property And Risk	(627,490)	1,030,741	10,928	414,179	64,609	-	478,788
Development And Tourism							
Tourism And Development Services	(14,566)	115,948	8,446	109,828	-	-	109,828
Tourism And Economic Promotion	-	15,390	-	15,390	-	-	15,390
Total Development And Tourism	(14,566)	131,338	8,446	125,218	-	-	125,218
Total Development Services	(736,720)	1,389,106	19,374	671,760	64,609	-	736,369

Description	Cost of Council Activities				Funding of Activities		
	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or Payments	RA Movement	(Surplus) / Deficit
Corporate And Community Services							
Corporate Services							
Corporate Services Management	(33,274)	67,960	-	34,686	-	-	34,686
Administration Services	(167,019)	211,488	-	44,469	-	-	44,469
Finance	(543,805)	423,007	-	(120,798)	-	-	(120,798)
HR Management	(92,062)	124,685	-	32,623	-	-	32,623
Payroll Services	-	126,262	-	126,262	-	-	126,262
WH&S And Risk Management	(14,300)	10,005	-	(4,295)	-	-	(4,295)
Learning And Development Services	(57,410)	138,699	-	81,289	-	-	81,289
Communications And IT	(744,706)	258,793	(1,295)	(487,208)	-	-	(487,208)
Supply Services	-	129,883	-	129,883	-	-	129,883
Total Corporate Services	(1,652,576)	1,490,782	(1,295)	(163,089)	-	-	(163,089)
Corporate and Comm Services Other							
Community Banking Agency	(20,463)	39,818	-	19,355	-	-	19,355
Bushfire And Emergency Services	251,809	351,739	130,584	734,132	-	-	734,132
Total Corporate And Comm Services	231,346	391,557	130,584	753,487	-	-	753,487
Children's And Community Services							
Childrens And Community Services Management	-	20,153	-	20,153	-	-	20,153
Connect 5	(1,061)	62,568	-	61,507	-	(61,507)	-
Family Day Care	(90,007)	100,644	-	10,637	-	(10,637)	-
Youth Development	(71,648)	26,145	-	(45,503)	-	45,503	-
OOSH	(13,628)	13,160	-	(468)	-	468	-
Libraries	-	158,679	-	158,679	-	-	158,679
Community Development	-	30,000	-	30,000	-	-	30,000
Community Transport	(30,027)	79,648	21,606	71,227	-	(71,227)	-
Multiservice Outlet	(245,889)	253,523	14,227	21,861	-	(21,861)	-
Yuluwirri Kids	(229,111)	342,788	-	113,677	-	(113,677)	-
Total Children's And Community Services	(681,371)	1,087,308	35,833	441,770	-	(232,938)	208,832
Total Corporate And Comm Services	(2,102,601)	2,969,647	165,122	1,032,168	-	(232,938)	799,230
Total General Fund	(1,208,738)	7,902,241	3,078,539	(6,227,054)	790,673	(1,736,625)	(7,173,000)
Warrumbungle Water	(1,288,571)	844,313	83,445	(360,813)	17,459	343,354	-
Warrumbungle Sewer	(992,954)	574,059	106,350	(312,545)	(33,202)	345,747	-
Warrumbungle Waste	(1,898,504)	667,063	-	(1,231,441)	-	1,231,441	-
Warrumbungle Quarry	(467,201)	246,915	-	(220,286)	9,698	-	(210,588)
Total Warrumbungle Shire Council	(21,855,964)	10,234,591	3,268,334	(8,353,039)	784,628	183,917	(7,384,494)
Total Cash Rev/Exp (per above)	(21,855,964)	10,234,591					
<i>Add/(Less):</i>							
Non Cash Items							
Depreciation	-	2,266,250					
Quarry COGS	-	-					
Net share of JV not budgeted for (non-cash)	-	-					
AASB 119 Adjustments	-	-					
WDV of assets disposed not incl above (non cash)	-	-					
Remediation Amortisation	-	-					
Internal Charges (to back out)							
Plant income internal charge	1,167,284	(1,167,284)					
IT internal Charge	744,706	(744,706)					
Other internal charges (Water, Sewer and Waste)	1,086,989	(1,086,989)					
Internal rent	37,631	(37,631)					
Other internal charges (built into on-costs)							
Water monitoring Internal Charge	16,066	(16,066)					
Sewer Loan (internal)	-	-					
Employee Oncosts (Other)	180,573	(180,573)					
Other	-	-					
Insurance Charges (internal)	296,159	(296,159)					
Suspense A/c		(2,533)					
Other							
Rounding	(444)	(651)					
Total	(18,327,000)	8,968,250					
Total Rev / Exp (accrual) per P&L	(18,327,000)	8,968,250					
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	(7,410,250)	(92,351)	-	-	(7,502,601)	(7,358,962)	98%
Interest Revenue	(307,000)	-	-	-	(307,000)	(111,365)	36%
General Grants	(6,376,000)	-	-	-	(6,376,000)	(3,921,059)	61%
Total General Revenue	(14,093,250)	(92,351)	-	-	(14,185,601)	(11,391,386)	80%
Executive							
General Manager							
Management And Leadership	(105,762)	(6,228)	-	-	(111,990)	(108,234)	97%
Governance	(56,237)	(3,658)	-	-	(59,895)	(56,237)	94%
Cobbora Transition Fund	(5,703,458)	(255,238)	-	-	(5,958,696)	(359,927)	6%
Total Executive	(5,865,457)	(265,124)	-	-	(6,130,581)	(524,398)	9%
Technical Services							
Technical Services Management							
Total Technical Services Management							
Design Services							
Design Services Management	-	-	-	-	-	(16,000)	-
Emergency Services Management	-	-	-	-	-	-	-
Survey Investigation And Design	-	-	-	-	-	-	-
Asset Management	-	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-	-
Road Safety Officer	(55,332)	-	-	-	(55,332)	(4,014)	7%
Total Design Services	(55,332)	-	-	-	(55,332)	(20,014)	36%
Road Operations							
Road Operations Management	(41,378)	-	-	-	(41,378)	(28,523)	69%
Regional Roads M&R	(6,245,035)	(474,000)	-	-	(6,719,035)	(681,000)	10%
Local Roads M&R	(2,331,154)	-	-	-	(2,331,154)	(331,849)	14%
Aerodromes	(5,400)	-	-	-	(5,400)	(2,322)	43%
RMCC And Other Road Contracts	(2,745,000)	-	-	-	(2,745,000)	(114,299)	4%
Reseals	-	-	-	-	-	-	-
Private Works	(230,000)	-	-	-	(230,000)	(20,016)	9%
Total Road Operations	(11,597,967)	(474,000)	-	-	(12,071,967)	(1,178,009)	10%
Fleet Services							
Fleet Services Management	(86,700)	-	-	-	(86,700)	(20,107)	23%
Plant And Equipment	(5,627,600)	-	-	-	(5,627,600)	(1,360,481)	24%
Depots	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-
Total Fleet Services	(5,714,300)	-	-	-	(5,714,300)	(1,380,588)	24%
Urban Services							
Urban Services Management	(14,125)	-	-	-	(14,125)	(477)	3%
Horticulture	-	-	-	-	-	-	-
Street Cleaning	-	-	-	-	-	-	-
Public Ammenities	-	-	-	-	-	-	-
Ovals	(11,466)	-	-	-	(11,466)	-	0%
Town Streets	(545,200)	-	-	-	(545,200)	126,107	-23%
Public Swimming Pools	(120,000)	-	-	-	(120,000)	(648)	1%
Total Urban Services	(690,791)	-	-	-	(690,791)	124,982	-18%
Total Tech Services (Excluding Water/Sewer)	(18,058,390)	(474,000)	-	-	(18,532,390)	(2,453,629)	13%
Development Services							
Development Services Management							
Development Services Management	(50,000)	-	-	-	(50,000)	(967)	2%
Total Development Services Management	(50,000)	-	-	-	(50,000)	(967)	2%
Regulatory Services							
Compliance Services	(35,066)	-	-	-	(35,066)	(23,325)	67%
Building Control	(48,000)	-	-	-	(48,000)	(17,990)	37%
Environmental Health Services	(5,000)	-	-	-	(5,000)	(1,349)	27%
Town Planning	(145,000)	-	-	-	(145,000)	(51,033)	35%
Noxious Weeds	-	-	-	-	-	-	-
Total Regulatory Services	(233,066)	-	-	-	(233,066)	(93,697)	40%
Property And Risk							
Property And Risk	(773,512)	-	-	-	(773,512)	(579,124)	75%
Cemetery Services	(89,513)	-	-	-	(89,513)	(16,296)	18%
Medical Facilities	(65,999)	-	-	-	(65,999)	(20,779)	31%
Public Halls	(17,912)	-	-	-	(17,912)	(11,291)	63%
Total Property And Risk	(946,936)	-	-	-	(946,936)	(627,490)	66%
Development And Tourism							
Tourism And Development Services	(47,500)	-	-	-	(47,500)	(14,566)	31%
Tourism And Economic Promotion	-	-	-	-	-	-	-
Total Development And Tourism	(47,500)	-	-	-	(47,500)	(14,566)	31%
Total Development Services	(1,277,502)	-	-	-	(1,277,502)	(736,720)	58%
Corporate And Community Services							
Corporate Services							
Corporate Services Management	(30,485)	(9,914)	-	-	(40,399)	(33,274)	82%
Administration Services	(217,486)	-	-	-	(217,486)	(167,019)	77%
Finance	(702,675)	(33,531)	-	-	(736,206)	(543,805)	74%
Communications And IT	(750,387)	-	-	-	(750,387)	(744,706)	99%
HR Management	(107,714)	(3,879)	-	-	(111,593)	(92,062)	82%
Payroll Services	(96,187)	-	-	-	(96,187)	-	0%
WH&S And Risk Management	(70,381)	-	-	-	(70,381)	(14,300)	20%

Part 5: Revenue

Description	Revenue	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
Learning And Development Services	(92,910)	-	-	-	(92,910)	(57,410)	62%
Supply Services	-	-	-	-	-	-	-
Total Corporate Services	(2,068,225)	(47,324)	-	-	(2,115,549)	(1,652,576)	78%
Corporate and Comm Services Other							
Bushfire And Emergency Services	(5,459,017)	-	-	-	(5,459,017)	251,809	-5%
Community Banking Agency	(112,032)	-	-	-	(112,032)	(20,463)	18%
Total Corporate and Comm Services Other	(5,571,049)	-	-	-	(5,571,049)	231,346	-4%
Children's And Community Services							
Childrens And Community Services Management	(1,000)	-	-	-	(1,000)	-	0%
Connect 5	(206,392)	-	-	-	(206,392)	(1,061)	1%
Family Day Care	(321,604)	-	-	-	(321,604)	(90,007)	28%
Youth Development	(102,480)	-	-	-	(102,480)	(71,648)	70%
OOSH	(50,400)	-	-	-	(50,400)	(13,628)	27%
Libraries	(70,095)	-	-	-	(70,095)	-	0%
Community Development	-	-	-	-	-	-	-
Community Transport	(355,487)	-	-	-	(355,487)	(30,027)	8%
Multiservice Outlet	(572,500)	-	-	-	(572,500)	(245,889)	43%
Yuluwirri Kids	(1,386,258)	-	-	-	(1,386,258)	(229,111)	17%
Total Children's And Community Services	(3,066,216)	-	-	-	(3,066,216)	(681,371)	22%
Total Corporate And Comm Services	(10,705,490)	(47,324)	-	-	(10,752,814)	(2,102,601)	20%
Total General Fund	(50,000,000)	(878,790)	-	-	(50,878,800)	(17,200,734)	34%
Warrumbungle Water	(4,503,270)	55,115	-	-	(4,448,155)	(1,288,571)	29%
Warrumbungle Sewer	(1,551,218)	-	-	-	(1,551,218)	(992,954)	64%
Warrumbungle Waste	(2,035,578)	22,544	-	-	(2,013,034)	(1,898,504)	94%
Warrumbungle Quarry	(1,389,126)	-	-	-	(1,389,126)	(467,201)	34%
Total Warrumbungle Shire Council	(59,479,281)	(801,140)	-	-	(60,280,421)	(21,855,964)	36%

Reconciliation to P&L Revenue Figure

Total Cash Revenue (per above)	(59,479,281)		(60,280,421)	(21,855,964)
<i>Add/(Less):</i>				
<u>Non Cash Items</u>				
Reversal of py impairment not incl above (non cash)	(24,000)		(24,000)	-
Net share of JV not budgeted for (non-cash)	(10,000)		(10,000)	-
WDV of assets disposed not incl above (non cash)	1,066,000		1,066,000	-
Move FFF recoup to Revenue	-	57,210	57,210	-
<u>Internal Charges (to back out)</u>				
Plant income internal charge	4,532,600		4,532,600	1,167,284
IT internal Charge	750,387		750,387	744,706
Other internal charges (Fleet, Water, Sewer and Waste)	1,472,058		1,472,058	1,086,989
Internal rent	37,631		37,631	37,631
Water monitoring Internal Charge	16,066		16,066	16,066
Sewer Loan (internal)	63,013		63,013	-
Employee Oncosts (Other)	-		-	180,573
Other Internal Income	5,663		5,663	-
Insurance Charges (internal)	296,159		296,159	296,159
<u>Other</u>				
Rounding	(296)		(366)	(444)
Total	(51,274,000)		(52,018,000)	(18,327,000)
Total Revenue (accrual) per P&L	(51,274,000)		(52,018,000)	(18,327,000)
Variance	-		-	-

Part 5: Revenue (Continued)

Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
General Revenue				
General Revenue	(14,185,601)	(11,391,386)	80%	General Revenue includes: * Rates revenue which is currently at 99% of the annual budget, with the remaining amount outstanding consisting of interest on outstanding rates. This line item should be 100% of budget at year end; * General grants which are currently at 61% of the budget due to the early receipt of one qtr of the FAGs grants; * Interest revenue is at 36% of the budget due to a higher than forecast cash balance leading to higher than forecast interest revenue.
Total General Revenue	(14,185,601)	(11,391,386)	80%	
Executive				
Executive	(6,130,581)	(524,398)	9%	Under-receipt in Executive Services due to non-receipt of \$5.36m of CTF grants which are paid post completion of works. The majority of this amount relates to the Three Rivers Retirement project (\$4.45m).
Total Executive	(6,130,581)	(524,398)	NB	
Technical Services				
Technical Services Management	-	-	NB	N/A
Design Services	(55,332)	(20,014)	36%	\$16k over budget in Design Management Income due to receipt of funding for design works. RSO revenue currently under budget as the position is vacant.
Road Operations	(12,071,967)	(1,178,009)	10%	Road Operations income is currently \$1.8m under the pro rata budget due to: * Under receipt of R2R grants (\$211k). Receipt of monies based on progress of works; * Non receipt of grant monies for the proposed Allison bridge project (\$500k); * Non-receipt of other Regional Roads funding incl. Mow Creek Grant (\$360k); * RMS charges under budget due to the seasonal nature of RMCC works (\$572k).
Fleet Services	(5,714,300)	(1,380,588)	24%	Per budget
Urban Services	(690,791)	124,982	-18%	Timing difference caused by a reversal of a 2015 Accrual.
Total Tech Services (Excl Water/Sewer)	(18,532,390)	(2,453,629)	13%	
Development Services				
Development Services Management	(50,000)	(967)	2%	DSM Budget relates to private works for a neighbouring Council. These works have not yet commenced.
Regulatory Services	(233,066)	(93,697)	40%	Regulatory Services income is currently \$35k over the pro rata budget due to early receipt of a \$30k grant (\$22k) and higher than forecast revenue from early recognition of water monitoring internal charges.
Property And Risk	(946,936)	(627,490)	66%	Property and Risk income is currently \$390k over the pro rata budget due to processing of internal charges for the year such as insurance (\$222k), Business Arms charges (\$122k) and internal rent (\$19k).
Development And Tourism	(47,500)	(14,566)	31%	Higher than forecast sales revenue
Total Development Services	(1,277,502)	(736,720)	58%	
Corporate And Community Services				
Corporate Services	(2,115,549)	(1,652,576)	78%	Corporate services revenue is currently sitting at 78% due to the early processing of all internal charges. Non internal charges revenue currently per budget.
Corporate and Comm Services Other	(5,571,049)	231,346	-4%	Prior year RFS accrual reversed, with reimbursement yet to be received. This is a timing issue and will correct itself over the following qtr.
Children's And Community Services	(3,066,216)	(681,371)	22%	Per budget
Total Corporate And Comm Services	(10,752,814)	(2,102,601)	20%	
Total General Fund	(50,878,888)	(17,208,734)	34%	
Warrumbungle Water	(4,448,155)	(1,288,571)	29%	When adjusted for the fact that full Annual Fees are recognised, Water revenue is below budget due to the non-receipt of grant monies for bores and the raising of Timor Dam wall study as at EOM September.
Warrumbungle Sewer	(1,551,218)	(992,954)	64%	Per budget post adjustments for the fact that the majority of sewer charges are booked at 1 July
Warrumbungle Waste	(2,013,034)	(1,898,504)	94%	Per budget post adjustments for the fact that the majority of waste charges are booked at 1 July
Warrumbungle Quarry	(1,389,126)	(467,201)	34%	Currently higher than budget due to higher than forecast sales for the first qtr.
Total Warrumbungle Shire Council	(60,280,421)	(21,855,964)	36%	

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	642,979	-	-	-	642,979	218,337	34%
Governance	335,917	(3,191)	-	-	332,726	104,000	31%
Cobbora Transition Fund	151,458	-	-	-	151,458	107,076	71%
Total Executive	1,130,354	(3,191)	-	-	1,127,163	429,413	38%
Technical Services							
Technical Services Management	137,536	-	-	-	137,536	50,873	37%
Total Technical Services Management	137,536	-	-	-	137,536	50,873	37%
Design Services							
Design Services Management	81,799	-	-	-	81,799	33,747	41%
Emergency Services Management	88,853	-	-	-	88,853	36,406	41%
Survey Investigation And Design	101,452	-	-	-	101,452	18,225	18%
Asset Management	68,707	-	-	-	68,707	5,822	8%
NSW Fire Brigade	44,500	-	-	-	44,500	10,565	24%
Road Safety Officer	101,321	-	-	-	101,321	10,459	10%
Total Design Services	486,632	-	-	-	486,632	115,224	24%
Road Operations							
Road Operations Management	161,187	-	-	-	161,187	129,559	80%
Regional Roads M&R	1,438,735	250,000	-	-	1,688,735	243,387	14%
Local Roads M&R	2,602,641	-	-	-	2,602,641	542,846	21%
Aerodromes	85,521	-	-	-	85,521	32,726	38%
RMCC And Other Road Contracts	2,545,000	-	-	-	2,545,000	463,913	18%
Reseals	-	-	-	-	-	-	-
Private Works	200,000	-	-	-	200,000	46,933	23%
Total Road Operations	7,033,084	250,000	-	-	7,283,084	1,459,364	20%
Fleet Services							
Fleet Services Management	277,589	-	-	-	277,589	164,599	59%
Plant And Equipment	2,729,812	-	-	-	2,729,812	614,460	23%
Depots	115,653	-	-	-	115,653	43,731	38%
Workshops	53,298	-	-	-	53,298	22,850	43%
Total Fleet Services	3,176,352	-	-	-	3,176,352	845,640	27%
Urban Services							
Urban Services Management	198,559	-	-	-	198,559	70,553	36%
Horticulture	700,555	9,000	-	-	709,555	137,128	19%
Street Cleaning	236,256	-	-	-	236,256	68,831	29%
Public Ammenities	213,714	-	-	-	213,714	58,087	27%
Ovals	303,020	-	-	-	303,020	94,167	31%
Town Streets	624,415	-	-	-	624,415	143,432	23%
Public Swimming Pools	654,075	-	-	-	654,075	70,776	11%
Total Urban Services	2,930,594	9,000	-	-	2,939,594	642,974	22%
Total Tech Services (Excluding Water/Sewer)	13,764,198	259,000	-	-	14,023,198	3,114,075	22%
Development Services							
Development Services Management							
Development Services Management	315,218	-	-	-	315,218	66,665	21%
Total Development Services Management	315,218	-	-	-	315,218	66,665	21%
Regulatory Services							
Compliance Services	190,979	-	-	-	190,979	48,804	26%
Building Control	127,547	-	-	-	127,547	51,201	40%
Environmental Health Services	102,664	-	-	-	102,664	8,789	9%
Town Planning	102,078	-	-	-	102,078	51,568	51%
Noxious Weeds	99,810	-	-	-	99,810	-	0%
Total Regulatory Services	623,078	-	-	-	623,078	160,362	26%
Property And Risk							
Property And Risk	1,336,331	-	-	-	1,336,331	861,054	64%
Cemetery Services	170,548	-	-	-	170,548	22,907	13%
Medical Facilities	88,624	-	-	-	88,624	28,551	32%
Public Halls	256,470	-	-	-	256,470	118,229	46%
Total Property And Risk	1,851,973	-	-	-	1,851,973	1,030,741	56%
Development And Tourism							
Tourism And Development Services	367,220	-	-	-	367,220	115,948	32%
Tourism And Economic Promotion	33,100	-	-	-	33,100	15,390	46%
Total Development And Tourism	400,320	-	-	-	400,320	131,338	33%
Total Development Services	3,190,589	-	-	-	3,190,589	1,389,106	44%
Corporate And Community Services							
Corporate Services							
Corporate Services Management	204,277	-	-	-	204,277	67,960	33%
Administration Services	708,347	-	-	-	708,347	211,488	30%
Finance	1,339,203	(21,255)	-	-	1,317,948	423,007	32%
Communications And IT	1,066,536	-	-	-	1,066,536	258,793	24%
HR Management	382,173	-	-	-	382,173	124,685	33%

Part 6: Recurrent Expenditure

Description	Expense	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Spent to date
Payroll Services	219,694	-	-	-	219,694	126,262	57%
WH&S And Risk Management	130,279	-	-	-	130,279	10,005	8%
Learning And Development Services	411,224	-	-	-	411,224	138,699	34%
Supply Services	409,659	-	-	-	409,659	129,883	32%
Total Corporate Services	4,871,392	(21,255)	-	-	4,850,137	1,490,782	31%
Corporate And Comm Other							
Bushfire And Emergency Services	3,266,560	-	-	-	3,266,560	351,739	11%
Community Banking Agency	112,032	-	-	-	112,032	39,818	36%
Total Corporate And Comm Other	3,378,592	-	-	-	3,378,592	391,557	12%
Children's And Community Services							
Childrens And Community Services Management	51,037	-	-	-	51,037	20,153	39%
Connect 5	190,430	3,365	-	-	193,795	62,568	32%
Family Day Care	322,370	6,731	-	-	329,101	100,644	31%
Youth Development	106,251	3,365	-	-	109,616	26,145	24%
OOSH	50,798	-	-	-	50,798	13,160	26%
Libraries	643,303	-	-	-	643,303	158,679	25%
Community Development	96,000	-	-	-	96,000	30,000	31%
Community Transport	233,235	10,096	-	-	243,331	79,648	33%
Multiservice Outlet	544,905	10,096	-	-	555,001	253,523	46%
Yuluwirri Kids	1,385,588	23,557	-	-	1,409,145	342,788	24%
Total Children's And Community Services	3,623,917	57,210	-	-	3,681,127	1,087,308	30%
Total Corporate And Comm Services	11,873,901	35,955	-	-	11,909,856	2,969,647	25%
Total General Fund	29,959,042	291,764	-	-	30,250,806	7,902,241	26%
Warrumbungle Water	2,345,748	-	-	-	2,345,748	844,313	36%
Warrumbungle Sewer	1,130,931	-	-	-	1,130,931	574,059	51%
Warrumbungle Waste	1,944,083	-	-	-	1,944,083	667,063	34%
Warrumbungle Quarry	1,169,335	-	-	-	1,169,335	246,915	21%
Total Warrumbungle Shire Council	36,549,139	291,764	-	-	36,840,903	10,234,591	28%
Less FFF Adjustments	(169,653)	169,653	-	-	-	-	-
Total	36,379,486	461,417	-	-	36,840,903	10,234,591	28%

Reconciliation to P&L Expenditure Figure

Total Cash Expenditure (per above)	36,379,486	36,840,903	10,234,591
<i>Add/(Less):</i>			
<u>Non Cash Items</u>			
Depreciation	9,065,000	9,065,000	2,266,250
Net share of JV not budgeted for (non-cash)	-	-	-
AASB 119 Adjustments	-	-	-
Move FFF recoup to Revenue	-	(57,210)	-
<u>Internal Charges (to back out)</u>			
Plant income internal charge	(4,532,600)	(4,532,600)	(1,167,284)
IT internal Charge	(750,387)	(750,387)	(744,706)
Other internal charges (Water, Sewer and Waste)	(1,072,686)	(1,072,686)	(1,086,989)
Internal rent	(37,631)	(37,631)	(37,631)
Water monitoring Internal Charge	(16,066)	(16,066)	(16,066)
Sewer Loan (internal)	(63,013)	(63,013)	-
Other on-costs	(399,372)	(399,372)	(180,573)
Employee Oncosts (Other)	-	-	-
Insurance Charges (internal)	(296,159)	(296,159)	(296,159)
Suspense Items	-	-	(2,533)
Other	(5,663)	(5,663)	-
<u>Other</u>			
Rounding	(1,909)	(2,116)	(651)
Total	38,269,000	38,673,000	8,968,250
Total Expenditure (accrual) per P&L	38,269,000	38,673,000	8,968,250
Variance	-	-	(0)

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	1,127,163	429,413	38%	Executive Services is \$148k over the pro rata budget due to: * CTF works completed in the first qtr of the year (\$64k); * Early recognition of internal charges for the year (\$26k); * Payment of subscriptions/memberships (\$25k)
Total Executive	1,127,163	429,413	52%	
Technical Services				
Technical Services Management	137,536	50,873	37%	Technical Services Management is \$16k over the pro-rata budget due predominantly to the early recognition of internal charges for the year (\$9k);
Design Services	486,632	115,224	24%	Per budget
Road Operations	7,283,084	1,459,364	20%	Road Operations is \$361k under the pro-rata budget due to: * Lower than budgeted work on local roads (\$108k) predominantly due to lower than budget work on sealed roads (unsealed roads maintenance is per budget); * Lower than budgeted RMCC works (\$172k). These works are cyclical in nature; * Lower than budgeted Regional Roads maintenance (\$117k). It should be noted that maintenance works on Local and Regional roads is down due to the concentration of works on Council's \$28m capital program.
Fleet Services	3,176,352	845,640	27%	Per budget
Urban Services	2,939,594	642,974	22%	Per budget
Total Tech Services (Excl Water/Sewer)	14,023,198	3,114,075	22%	
Development Services				
Development Services Management	315,218	66,665	21%	Per budget
Regulatory Services	623,078	160,362	26%	Per budget
Property And Risk	1,851,973	1,030,741	56%	Property and Risk is \$568k over the pro-rata budget due to: * Payment of insurance upfront on 1 July (\$432k); * Early recognition of internal charges for the year - Insurance (\$124k); * Early recognition of internal charges for the year - Rates (\$49k).
Development And Tourism	400,320	131,338	33%	Development and Tourism is \$31k over the pro-rata budget due to: * Early recognition of internal charges for the year - IT (\$16k); * Early recognition of internal charges for the year - Insurance and Rates (\$8k).
Total Development Services	3,190,589	1,389,106	44%	
Corporate And Community Services				
Corporate Services	4,850,137	1,490,782	31%	Corporate Services is \$278k over the pro-rata budget due to the early recognition of internal charges for the year - IT (\$279k).
Corporate And Comm Other	3,378,592	391,557	12%	Majority of RFS expenditure recognised at year end through jrnl.
Children's And Community Services	3,681,127	1,087,308	30%	Per budget once internal charges are factored in
Total Corporate And Comm Services	11,909,856	2,969,647	25%	
Total General Fund	30,250,806	7,902,241	26%	
Warrumbungle Water	2,345,748	844,313	36%	Once internal charges for the year charged in the first qtr are backed out, water expenditure is trending at 20% of budget.
Warrumbungle Sewer	1,130,931	574,059	51%	Once internal charges for the year charged in the first qtr are backed out, sewer expenditure is trending at 22% of budget.
Warrumbungle Waste	1,944,083	667,063	34%	Once internal charges for the year charged in the first qtr are backed out, waste expenditure is trending at 24% of budget.
Warrumbungle Quarry	1,169,335	246,915	21%	Per budget
Total Warrumbungle Shire Council	36,840,903	10,234,591	28%	

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
General Revenue								
Rates Revenue	-	-	-	-	-	-	-	-
Interest Revenue	-	-	-	-	-	-	-	-
General Grants	-	-	-	-	-	-	-	-
Total General Revenue	-	-	-	-	-	-	-	-
Executive								
General Manager								
Management And Leadership	-	-	-	-	-	-	-	-
Governance	-	-	-	-	-	-	-	-
Cobbora Transition Fund	5,552,000	255,238	-	-	-	5,807,238	472,881	8%
Total Executive	5,552,000	255,238	-	-	-	5,807,238	472,881	8%
Technical Services								
Technical Services Management								
Total Technical Services Management	-	-	-	-	-	-	-	-
Design Services								
Design Services Management	145,000	2,131	-	-	-	147,131	57,747	39%
Emergency Services Management	-	-	-	-	-	-	-	-
Survey Investigation And Design	-	-	-	-	-	-	-	-
Asset Management	-	-	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-	-	-
Road Safety Officer	-	-	-	-	-	-	-	-
Total Design Services	145,000	2,131	-	-	-	147,131	57,747	39%
Road Operations								
Road Operations Management	-	-	-	-	-	-	-	-
Regional Roads M&R	4,521,300	376,150	224,000	-	-	5,121,450	444,603	9%
Local Roads M&R	4,395,051	682,261	-	-	-	5,077,312	899,697	18%
Aerodromes	-	-	-	-	-	-	-	-
Village Streets	-	-	-	-	-	-	-	-
RMCC And Other Road Contracts	-	-	-	-	-	-	-	-
Reseals	629,300	-	-	-	-	629,300	-	0%
Private Works	-	-	-	-	-	-	-	-
Total Road Operations	9,545,651	1,058,411	224,000	-	-	10,828,062	1,344,300	12%
Fleet Services								
Fleet Services Management	-	-	-	-	-	-	-	-
Plant And Equipment	2,550,000	949,846	(45,000)	-	-	3,454,846	593,684	17%
Depots	-	63,793	-	-	-	63,793	80,689	126%
Workshops	-	-	45,000	-	-	45,000	-	0%
Total Fleet Services	2,550,000	1,013,639	-	-	-	3,563,639	674,373	19%
Urban Services								
Urban Services Management	-	-	-	-	-	-	-	-
Horticulture	70,000	33,238	-	-	-	103,238	-	0%
Street Cleaning	-	-	-	-	-	-	-	-
Public Ammenities	-	-	-	-	-	-	26,092	-
Ovals	70,000	76,250	-	-	-	146,250	-	0%
Town Streets	999,000	317,119	-	-	-	1,316,119	303,998	23%
Public Swimming Pools	81,000	27,000	-	-	-	108,000	14,652	14%
Total Urban Services	1,220,000	453,607	-	-	-	1,673,607	344,742	21%
Total Tech Services (Excluding Water/Sewer)	13,460,651	2,527,788	224,000	-	-	16,212,439	2,421,162	15%
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	10,000	11,832	-	-	-	21,832	10,928	50%
Cemetery Services	-	17,000	-	-	-	17,000	-	0%
Medical Facilities	-	-	-	-	-	-	-	-
Public Halls	27,500	141,040	-	-	-	168,540	-	0%
Total Property And Risk	37,500	169,872	-	-	-	207,372	10,928	5%
Development And Tourism								
Tourism And Development Services	30,000	21,725	-	-	-	51,725	8,446	16%
Tourism And Economic Promotion	-	-	-	-	-	-	-	-
Total Development And Tourism	30,000	21,725	-	-	-	51,725	8,446	16%
Total Development Services	67,500	191,597	-	-	-	259,097	19,374	7%

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	2,656,100	-	-	-	-	2,656,100	130,584	5%
Total Bushfire & Emergency Services	2,656,100	-	-	-	-	2,656,100	130,584	5%
Finance	-	-	-	-	-	-	-	-
Total Finance	-	-	-	-	-	-	-	-
Communications And IT	140,255	17,398	-	-	-	157,653	(1,295)	-1%
Total Communications And IT	140,255	17,398	-	-	-	157,653	(1,295)	-1%
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	15,000	-	-	-	-	15,000	-	0%
Family Day Care	10,500	9,500	-	-	-	20,000	-	0%
Youth Development	-	-	-	-	-	-	-	-
OOSH	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-
Community Transport	111,500	8,182	-	-	-	119,682	21,606	18%
Multiservice Outlet	20,500	24,091	5,000	-	-	49,591	14,227	29%
Yuluwirri Kids	-	-	-	-	-	-	-	-
Total Children's & Community Services	157,500	41,773	5,000	-	-	204,273	35,833	18%
Supply Services	1,250	-	-	-	-	1,250	-	0%
Total Supply Services	1,250	-	-	-	-	1,250	-	0%
Total Corporate And Comm Services	2,955,105	59,171	5,000	-	-	3,019,276	165,122	5%
Total General Fund	22,035,256	3,033,794	229,000	-	-	25,298,050	3,078,539	12%
Warrumbungle Water	2,753,800	348,906	120,000	-	-	3,222,706	83,445	3%
Warrumbungle Sewer	323,000	34,569	-	-	-	357,569	106,350	30%
Warrumbungle Waste	-	15,000	30,000	-	-	45,000	-	0%
Warrumbungle Quarry	-	-	-	-	-	-	-	-
Total Warrumbungle Shire Council	25,112,056	3,432,269	379,000	-	-	28,923,325	3,268,334	11%

Description	2015/16 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	%	Current Status	Complete Y/N
Executive Services										
CTF - Three Rivers Retirement Village	4,450,000	-	-	-	-	4,450,000	42,825	1%	Ongoing	No
CTF - MPC Rejuvenation/Jubilee Hall	610,000	82,925	-	-	-	692,925	141,992	20%	Ongoing - expected completion EOM November	No
CTF - Jubilee Hall	-	-	-	-	-	-	69,334		Ongoing - expected completion EOM November	No
CTF - Heavy Vehicle Parking Area	50,000	-	-	-	-	50,000	13,864	28%	Ongoing - CTF portion to be completed EOM November (additional \$500k captured in regional roads)	No
CTF - RV Parking Area	50,000	14,227	-	-	-	64,227	38,383	60%	Ongoing - expected completion EOM November	No
CTF - Bolaroo St Streetscape	342,000	-	-	-	-	342,000	5,103	1%	Ongoing - expected completion EOM November	No
CTF - Robertson Oval Second Oval Development	50,000	97,515	-	-	-	147,515	91,547	62%	Ongoing - expected completion EOM November	No
CTF - Milling Park Playground Equipment Improvements	-	2,437	-	-	-	2,437	2,323	95%	Complete	Yes
CTF - Milling Park New Toilet Block	-	219	-	-	-	219	6,836	3125%	Complete except for awning which should arrive soon.	No
CTF - Robertson Oval Netball Courts	-	57,915	-	-	-	57,915	60,675	105%	Ongoing - expected completion EOM November	No
Executive Services Total	5,552,000	255,238	-	-	-	5,807,238	472,881	8%		
Corporate Services										
RFS - Fire Control Centre Coonabarabran	2,000,000	-	-	-	-	2,000,000	53,845	3%	Variation on DA in progress. Builder ready to go post CC which is in progress.	No
RFS - Vehicles	656,100	-	-	-	-	656,100	-	0%	Ongoing	No
RFS - Control Centre							876	0%	Ongoing	No
RFS Shed Dunedoo							2,378	0%	Ongoing	No
Yaminbah Shed							73,485	0%	Ongoing	No
Bushfire and Emergency Services Total	2,656,100	-	-	-	-	2,656,100	130,584	5%		
Blue point Integration	50,000	-	-	-	-	50,000	-	0%	Not commenced	No
Point to point WIFI for remote sights	-	17,398	-	-	-	17,398	(1,295)	-7%	Not commenced	No
Microsoft Server Licenses & SA	59,025	-	-	-	-	59,025	-	0%	Not commenced	No
Replacement IT Server Hardware	16,230	-	-	-	-	16,230	-	0%	Not commenced	No
Replacement PCs	15,000	-	-	-	-	15,000	-	0%	Not commenced	No
Communications & IT Total	140,255	17,398	-	-	-	157,653	(1,295)	-1%		
Connect 5 Capital - Purchase of Vehicle	15,000	-	-	-	-	15,000	-	0%	Not commenced	No
FDC Replacement of Vehicle	10,500	9,500	-	-	-	20,000	-	0%	Not commenced	No
Community Transport Capital	91,500	8,182	-	-	-	99,682	21,606	22%	In progress	No
Trips Program (CT)	20,000	-	-	-	-	20,000	-	0%	Not commenced	No
MSO Capital Replacements	20,500	24,091	-	-	-	44,591	10,000	22%	In progress	No
MSO Buildings - Internal Finishes	-	-	5,000	-	-	5,000	4,227	85%	In progress	No
Children's and Community Services	157,500	41,773	5,000	-	-	204,273	35,833	18%		
Coolah Store 3 Whirlybirds vent over chemical Storage	1,250	-	-	-	-	1,250	-	0%	Not commenced	No
Supply Services Total	1,250	-	-	-	-	1,250	-	0%		
Corporate Services Total	2,955,105	59,171	5,000	-	-	3,019,276	165,122	5%		
Development Services										
Tourism and Development Services										
Shire Entrance Signs	20,000	21,725	-	-	-	41,725	8,446	20%	In progress	No
Tourism Trail Brochure	10,000	-	-	-	-	10,000	-	0%	Not commenced	No
Tourism and Development Services Total	30,000	21,725	-	-	-	51,725	8,446	16%		
Property & Risk		-								

Description	2015/16 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	%	Current Status	Complete Y/N
Disabled access Coolah Office	10,000	-	-	-	-	10,000	-	0%	Not commenced	No
Mullaley Recreation Grounds Installation of Septic System	-	11,832	-	-	-	11,832	10,928	92%	In progress	No
Memorial Wall at old Coonabarabran Cemetery	-	17,000	-	-	-	17,000	-	0%	Not commenced	No
Hall Baradine – Refurbishment of Toilets	-	141,040	-	-	-	141,040	-	0%	Not commenced	No
Hall Baradine - Disabled Access	27,500	-	-	-	-	27,500	-	0%	Not commenced	No
Property & Risk Total	37,500	169,872	-	-	-	207,372	10,928	5%		
Development Services Total	67,500	191,597	-	-	-	259,097	19,374	7%		
Technical Services										
Asset Design Services										
Design Projects Survey Equip-Cap	12,000	-	-	-	-	12,000	12,268	102%	Completed	Yes
Design Services Software Upgrade	13,000	2,131	-	-	-	15,131	-	0%	Not commenced	No
Bike Plan	40,000	-	-	-	-	40,000	-	0%	Not commenced	No
Kerb blisters, Edwards St, East & West of Newell - Design	40,000	-	-	-	-	40,000	24,744	62%	In progress	No
Shared Path, Edward Street, Newell to Neate - Design	40,000	-	-	-	-	40,000	20,734	52%	In progress	No
Asset Design Services Total	145,000	2,131	-	-	-	147,131	57,747	39%		
Fleet Services										
Minor Plant Purchases	15,000	-	-	-	-	15,000	-	0%	Purchases per program	No
Dunedoo Depot Underground Storage	-	63,793	-	-	-	63,793	80,689	126%	Purchases per program	No
Plant & Equipment Purchases	2,535,000	949,846	(45,000)	-	-	3,439,846	593,684	17%	Purchases per program	No
Coona Workshop Capital items	-	-	25,000	-	-	25,000	-	0%	Purchases per program	No
Shed at Coona Workshop	-	-	20,000	-	-	20,000	-	0%	Purchases per program	No
Fleet Services Total	2,550,000	1,013,638	-	-	-	3,563,638	674,373	19%		
Road Operations										
Reseals										
Baradine Streets Reseals	18,100	-	-	-	-	18,100	-	0%	Reseals commencing in November	No
Binnaway Streets Reseals	16,200	-	-	-	-	16,200	-	0%	Reseals commencing in November	No
Coolah Streets Reseals	26,900	-	-	-	-	26,900	-	0%	Reseals commencing in November	No
Coonabarabran Streets Reseals	86,200	-	-	-	-	86,200	-	0%	Reseals commencing in November	No
Dunedoo Streets Reseals	24,200	-	-	-	-	24,200	-	0%	Reseals commencing in November	No
Reseals - Bugaldie Goorianawa Rd	42,400	-	-	-	-	42,400	-	0%	Reseals commencing in November	No
Reseals - Cooks Rd- Coolah	31,300	-	-	-	-	31,300	-	0%	Reseals commencing in November	No
Reseals - Coolah Creek Rd- Coolah	22,800	-	-	-	-	22,800	-	0%	Reseals commencing in November	No
Reseals - Digilar East Rd- Dunedoo	30,000	-	-	-	-	30,000	-	0%	Reseals commencing in November	No
Reseals - Spring Ridge Rd - Laheys Ck	30,000	-	-	-	-	30,000	-	0%	Reseals commencing in November	No
Reseals - Sir Ivan Doherty Rd - Leadville	30,000	-	-	-	-	30,000	-	0%	Reseals commencing in November	No
Reseals - Kanoona Rd - Narangarrie Val	30,000	-	-	-	-	30,000	-	0%	Reseals commencing in November	No
Reseals - Lawson Park Rd - Narangarrie Val	30,000	-	-	-	-	30,000	1,847	6%	Reseals commencing in November	No
Reseals - Premer Tambar Springs - Premer	60,000	-	-	-	-	60,000	-	0%	Reseals commencing in November	No
Reseals - Maranoa Rd - Purlewaugh	35,000	-	-	-	-	35,000	-	0%	Reseals commencing in November	No
Reseals - Sansons Lane - Purlewaugh	30,000	-	-	-	-	30,000	-	0%	Reseals commencing in November	No
Reseals - Box Ridge Rd - Ulamambri	70,000	-	-	-	-	70,000	-	0%	Reseals commencing in November	No
Mendooran Streets Reseals	16,200	-	-	-	-	16,200	-	0%	Reseals commencing in November	No
Total Reseals	629,300	-	-	-	-	629,300	1,847	0%		

Description	2015/16 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	%	Current Status	Complete Y/N
Resheeting		-								
Box Ridge Rd - Resheeting	120,000	-	-	-	-	120,000	-	0%	Resheeting program to start November	No
Mitchell Springs Rd - Resheeting	110,000	-	-	-	-	110,000	-	0%	Resheeting program to start November	No
Sansons Lane - Resheeting	55,000	-	-	-	-	55,000	5,362	10%	Resheeting program to start November (some gravel pushup costs already booked)	No
Uliman Rd - Resheeting	50,000	-	-	-	-	50,000	-	0%	Resheeting program to start November	No
Yuggel Rd - Resheeting	100,000	-	-	-	-	100,000	-	0%	Resheeting program to start November	No
Baradine Showground - Resheeting	35,000	-	-	-	-	35,000	-	0%	Resheeting program to start November	No
Barwon - Resheeting	30,000	-	-	-	-	30,000	-	0%	Resheeting program to start November	No
Narrawa (south) - Resheeting	60,000	-	-	-	-	60,000	328	1%	Resheeting program to start November (some gravel pushup costs already booked)	No
Orana Rd - Resheeting	75,000	-	-	-	-	75,000	-	0%	Resheeting program to start November	No
Boomley Rd - Resheeting	150,000	-	-	-	-	150,000	-	0%	Resheeting program to start November	No
Merryula Rd - Resheeting	90,000	-	-	-	-	90,000	10,916	12%	Resheeting program to start November (some gravel pushup costs already booked)	No
Toorawandi Rd - Resheeting	40,000	-	-	-	-	40,000	8,083	20%	Resheeting program to start November (some gravel pushup costs already booked)	No
Carmel Ln - Resheeting	47,728	-	-	-	-	47,728	-	0%	Resheeting program to start November	No
Re-sheeting - Doganabuganaram Rd	-	-				-	152	0%	Resheeting program to start November (some gravel pushup costs already booked)	No
Total Resheeting	962,728	-	-	-	-	962,728	24,840	3%		
Local Roads Rehab		-								
Box Bridge Road	52,500	-	-	-	-	52,500	-	0%	Not commenced	No
Bugaldie/Goorianawa Road (Just east of Baradine Road)	160,000	-	-	-	-	160,000	-	0%	Not commenced	No
Coolah Creek Road Rehabilitation	120,000	-	-	-	-	120,000	109,943	92%	Completed in October	No
Intersection of Lockerbie Rd & Digilah Rd, Digilah Rd	60,000	-	-	-	-	60,000	-	0%	Not commenced	No
Mitchell Springs Erosion	97,000	-	-	-	-	97,000	-	0%	Completed in October	No
Neilrex Rd Pavement Rehabilitation	270,000	-	-	-	-	270,000	17,966	7%	In progress	No
Total Local Roads Rehab	759,500	-	-	-	-	759,500	127,909	17%		
Bridges		-								
Orana Road Crossing	326,355	300,000	-	-	-	626,355	6,439	1%	Works to commence January	No
Coonagoony Bridge	261,000	-	-	-	-	261,000	-	0%	Not commenced	No
Ross Crossing	698,855	-	-	-	-	698,855	-	0%	Tenders invited in November - Report to December Council meeting	No
Aerodrome Bridge	62,908	94,042	50,000	-	-	206,950	199,911	97%	Complete	Yes
Baradine Creek Bridge	728,780	288,220	(50,000)	-	-	967,000	538,751	56%	Guardfence to be completed in December. Bridge to open Mid November	No
Kenebri Creek Bridge	594,925	-	-	-	-	594,925	-	0%	Work commencing Mid November.	No
Total Local Roads Bridges	2,672,823	682,261	-	-	-	3,355,084	745,101	22%		
Regional Roads		-								
Pavement widening and rehabilitation MR55 (Black Stump Way)	800,000	-	-	-	-	800,000	1,680	0%	Works expected to commence late November	No
Regional Roads Reseals - MR55 (Black Stump Way)	-	-	-	-	-			0%		No
Regional Roads Reseals - MR129 (Quirindi Quambone Rd)	292,315	-				292,315	-	0%	Reseals commencing in November	No
Regional Roads Reseals - MR329 (Gwabegar Rd)	-	-						0%		No

Description	2015/16 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	%	Current Status	Complete Y/N
Australian Black Spot Program (Widen Shoulders, Curve Advisors, Guardrails and Steep Embankment on Black Stump Way 8km South of Coolah)	-	-	335,000			335,000	20,852	6%	Road works commenced. Guardfence to be installed next calendar year.	
Australian Govt Black Spot Program (Widen Shoulder, Install CAM's and Curve Advisories on Baradine Road)	-	-	500,000			500,000	2,696	1%	In progress	
Regional Roads Reseals - MR396 (Warrumbungle Way)	159,985	-				159,985	-	0%	Reseals commencing in November	No
Regional Roads Reseals - MR618 (Cassillis Rd)	-	-						0%		No
Regional Roads Reseals - MR7519 (Forest Rd)	-	-						0%		No
Regional Roads Reseals - MR4053 (Timor Rd)	-	-						0%		No
Shoulder widening MR129 - Baradine Road (Coonamble)	169,000	-	-	-	-	169,000	-	0%	To be commenced next calendar year	No
Black Spot funding - Regional Roads (Various Projects) - TBC Subject to Funding	1,000,000	-	(1,000,000)	-	-	-	-	0%	Budget re-allocated to individual projects	No
Australian Govt Black Spot Program (Shoulder Widening, Guide Posts and Clearing Vegetation on Black Stump Way South of Tamber Springs)	-	-	239,000			239,000	6,492	3%	Works expected to commence late November	No
Mow Creek Bridge	-	376,150	150,000	-	-	526,150	412,884	78%	Bridge now open, final guardfence to be installed December.	No
Alison Bridge	2,100,000	-	-	-	-	2,100,000	-	0%	Awaiting grant application decision.	No
Regional Roads Total	4,521,300	376,150	224,000	-	-	5,121,450	444,603	9%		
Road Operations Total	9,545,651	1,058,411	224,000	-	-	10,828,062	1,344,300	12%		
Urban Services										
Horticulture										
Baradine Oval Canteen	70,000	-	-	-	-	70,000	-	0%	Works to commence November/December	No
Mendooran Park Toilets	-	22,631	-	-	-	22,631	20,974	93%	In progress	No
Nandi Park / Timor Rock Amenities Blocks	-	10,607	-	-	-	10,607	5,118	48%	In progress	No
Horticulture Total	70,000	33,238	-	-	-	103,238	26,092	25%		
Ovals										
Master Plan for Each Sporting Precinct	5,000	-	-	-	-	5,000	-	0%	Not commenced	No
Toilet Block Milling Park Dunedoo	-	50,000	-	-	-	50,000	-	0%	Not commenced	No
Netball Courts Coonabarabran	65,000	26,250	-	-	-	91,250	-	0%	Not commenced	No
Ovals Total	70,000	76,250	-	-	-	146,250	-	0%		
Swimming Pools										
Baradine Re-Connection of Lights over pool	12,000	-	-	-	-	12,000	-	0%	Not commenced	No
Baradine Upgrade Signage	500	-	-	-	-	500	-	0%	Not commenced	No
Binnaway Pump room rehabilitation	5,000	-	-	-	-	5,000	1,050	21%	In progress	No
Binnaway Upgrade of signage	500	-	-	-	-	500	-	0%	Not commenced	No
Binnaway Shade Structure	15,000	-	-	-	-	15,000	-	0%	Not commenced	No
Coolah Upgrade of Signage	500	-	-	-	-	500	-	0%	Not commenced	No
C'Bran Fence around Toddlers Pool	1,000	-	-	-	-	1,000	-	0%	Not commenced	No
C'Bran Upgrade of Signage	500	-	-	-	-	500	-	0%	Not commenced	No
C'Bran Concrete Repairs to Toddlers Pool	15,000	15,000	-	-	-	30,000	-	0%	Not commenced	No
C'Bran Installation of Hot Water to Amenities	13,000	-	-	-	-	13,000	-	0%	Not commenced	No
C'Bran Pool Maintenance and Repairs	12,000	-	-	-	-	12,000	-	0%	Not commenced	No
Dunedoo Upgrade of Signage	500	-	-	-	-	500	-	0%	Not commenced	No
Dunedoo - Replace filter media	-	12,000	-	-	-	12,000	11,583	97%	In progress	No

Description	2015/16 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	%	Current Status	Complete Y/N
Mendooran Replace pumps	5,000	-	-	-	-	5,000	2,018	40%	In progress	No
Mendooran Upgrade of Signage	500	-	-	-	-	500	-	0%	Not commenced	No
Swimming Pools Total	81,000	27,000	-	-	-	108,000	14,652	14%		
Town Streets - Baradine										
Baradine District Progress Association Main street Gardens	5,000	-	-	-	-	5,000	-	0%	Not commenced	No
Flood Plain Management	166,000	34,038	-	-	-	200,038	37,261	19%	In progress	No
New Bins	2,000	-	-	-	-	2,000	450	23%	In progress	No
Rehabilitation of footpath sections	10,000	-	-	-	-	10,000	-	0%	Not commenced	No
Town Streets - Baradine Total	183,000	34,038	-	-	-	217,038	37,711	17%		
Town Streets - Binnaway										
Binnaway Progress Association	5,000	-	-	-	-	5,000	-	0%	Not commenced	No
David Street, new K&G	-	55,750	-	-	-	55,750	-	0%	Not commenced	No
Railway Street (Napier St to Renshaw St- 240m - Drainage	-	35,000	-	-	-	35,000	91	0%	Works completed in November	No
Renshaw street/railway street pipe size increase	10,000	-	-	-	-	10,000	-	0%	Not commenced	No
Street Lights	10,000	-	-	-	-	10,000	3,112	31%	In progress	No
Town Streets - Binnaway Total	25,000	90,750	-	-	-	115,750	3,203	3%		
Town Streets - Coolah										
Booyamurra Street, east of Binnia, rehabilitation	200,000	141,002	-	-	-	341,002	198,454	58%	In progress. Final seal and guarfence still outstanding.	No
Cycleway - Extension From Booyamurra Street	106,000	-	-	-	-	106,000	-	0%	Not commenced	No
Street Lights- Coolah	-	8,000	-	-	-	8,000	748	9%	In progress	No
Footpath Rehabilitation - various locations	15,000	-	-	-	-	15,000	-	0%	Not commenced	No
Binnia/Booyamurra, Binnia/Campbell - intersection treatment	-	-	-	-	-	-	(42)	0%	Transactions jrnld to Booyamurra St Above. Date issue resulting in \$42 variance which will be corrected in following month	No
Town Streets - Coolah Total	321,000	149,002	-	-	-	470,002	199,160	42%		
Town Streets - Coonabarabran										
Cassilis Street, Robertson to Namoi, new footpath	30,000	-	(30,000)	-	-	-	-	0%	Budget transferred to Cassilis St Neate/Edwards St.	No
Dalgarno Street (John - Cowper) Footpath Rehabilitation	20,000	-	-	-	-	20,000	-	0%	Not commenced	No
K&G Rehab. - John Street(Edwards St. to Cassilis St), west side	-	13,329	(13,329)	-	-	-	-	0%	Budget combined with John St K&G Rehab	No
Cassilis Street Footpath /Neate Street/Edward Street - Preliminary Works	-	30,000	30,000	-	-	60,000	38,095	63%	Budget transferred from Cassilis st Robertson to Namoi	No
Dalgarno Street West - Pavement Rehab	20,000	-	-	-	-	20,000	-	0%	Not commenced	No
John Street. K & G Rehabilitation	70,000	-	13,329	-	-	83,329	11,159	13%	In progress	No
Kerb blister, John st cassillis	45,000	-	-	-	-	45,000	-	0%	Not commenced	No
Mary Jane Cain Bridge Path Underpass	100,000	-	-	-	-	100,000	825	1%	Design work completed	No
Shared Path, bridge to caravan park	160,000	-	-	-	-	160,000	3,839	2%	Not commenced	No
Town Streets - Coonabarabran Total	445,000	43,329	-	-	-	488,329	53,918	11%		
Town Streets - Dunedoo										
Footpath Rehabilitation	10,000	-	-	-	-	10,000	10,006	100%	Completed	Yes
Sealing of Wallaroo street from Bulinda to Talbragar / Adelyne streets	5,000	-	-	-	-	5,000	-	0%	Not commenced	No
Town Streets - Dunedoo Total	15,000	-	-	-	-	15,000	10,006	67%		

Description	2015/16 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	%	Current Status	Comple te Y/N
Town Streets – Mendooran		-								
Footpath rehabilitation - various sections	10,000	-	-	-	-	10,000	-	0%	Not commenced	No
Town Streets - Mendooran Total	10,000	-	-	-	-	10,000	-	0%		
Urban Services Total	1,220,000	453,607	-	-	-	1,673,607	344,742	21%		
Technical Services Total	13,460,651	2,527,788	224,000	-	-	16,212,439	2,421,162	15%		
General Fund Total:	22,035,256	3,033,794	229,000	-	-	25,298,050	3,078,539	12%		
Warrumbungle Waste										
Expansion Of Coona Landfill Site		15,000				15,000	-	0%	Not commenced	No
Purchase of new Bins			30,000			30,000	-	0%	Bins purchased in November	
Warrumbungle Waste Total	-	15,000	30,000	-	-	45,000	-	0%		
Warrumbungle Water										
Water - Baradine										
Meter Replacements	5,000	-	-	-	-	5,000	-	0%	Not commenced	No
Water Treatment Plant -Rehabilitation of Clarifier	-	85,000	-	-	-	85,000	-	0%	Not commenced	No
Water Treatment Clarifier	500,000	-	-	-	-	500,000	-	0%	Not commenced	No
Water - Baradine Total	505,000	85,000	-	-	-	590,000	-	0%		
Water - Binnaway										
Meter Replacements	5,000	-	-	-	-	5,000	-	0%	Not commenced	No
Water Treatment Plant- Renewals	20,000	-	(6,000)	-	-	14,000	-	0%	Not commenced	No
New Bore	475,000	-	-	-	-	475,000	-	0%	Tenders to be presented to November Council meeting.	No
Water - Binnaway Total	500,000	-	(6,000)	-	-	494,000	-	0%		
Water - Coolah										
Mains Extension - removal of dead ends	40,000	-	-	-	-	40,000	4,856	12%	In progress	No
Meter Replacements	5,000	-	-	-	-	5,000	-	0%	Not commenced	No
New Bore	445,200	-	-	-	-	445,200	1,139	0%	Tenders to be presented to November Council meeting.	No
Water - Coolah Total	490,200	-	-	-	-	490,200	5,996	1%		
Water - Coonabarabran										
Meter Replacements	10,000	-	-	-	-	10,000	2,570	26%	In progress	No
Tools – Coonabarabran Water	3,000	-	-	-	-	3,000	488	16%	In progress	No
Mains Extensions (removal dead ends) -Jubilee St, btwn Newell Hwy and Gunnedah Hill	-	66,051	-	-	-	66,051	19,677	30%	In progress	No
Main Extension - Removal of Dead Ends	60,000	-	-	-	-	60,000	-	0%	Not commenced	No
Timor Dam Fence Repairs	-	197,855	-	-	-	197,855	28,858	15%	In progress	No
Raising Timor Dam Wall	600,000	-	-	-	-	600,000	-	0%	In progress as at 3 November.	No
Water Treatment Plant- Renewals (pumps)	-	-	6,000	-	-	6,000	-	0%	Not commenced	No
Telemetry Upgrade Concept Design (All Towns)	50,000	-	-	-	-	50,000	-	0%	Not commenced	No
Water - Coonabarabran Total	723,000	263,906	6,000	-	-	992,906	51,594	5%		
Water - Dunedoo										
Dunedoo Water minor Plant & Equipment	3,000	-	-	-	-	3,000	-	0%	Not commenced	No
Mains Extension-Evans St, between Sullivan St and Nott St (430m)	50,000	-	-	-	-	50,000	25,269	51%	Works to be finalised November	No
Reservoir Roof	60,000	-	120,000	-	-	180,000	329	0%	Works expected to commence November	No
Water - Dunedoo Total	113,000	-	120,000	-	-	233,000	25,598	11%		
Water - Mendooran										
Meter Replacements	5,000	-	-	-	-	5,000	257	5%	In progress	No

Description	2015/16 (Budget)	Revotes	Q1 Supvotes	Q2 Supvotes	Q3 Supvotes	Final Budget	Actuals	%	Current Status	Complete Y/N
New Bore	417,600	-	-	-	-	417,600	-	0%	Tenders to be presented to November Council meeting.	No
Water - Mendooran Total	422,600	-	-	-	-	422,600	257	0%		
Warrumbungle Water Total	2,753,800	348,906	120,000	-	-	3,222,706	83,445	3%		
Warrumbungle Sewer										
Sewer - Baradine										
Sewage Treatment Plant-Disinfection Plant-renewal	10,000	-	-	-	-	10,000	-	0%	Not commenced	No
Eco Treatment Odour Problem Vacuum Pump House	45,000	-	-	-	-	45,000	26,580	59%	Project completed in November.	No
Sewer - Baradine Total	55,000	-	-	-	-	55,000	26,580	48%		
Sewer - Binnaway										
Binnaway Sewer Investigation	-	34,569	-	-	-	34,569	-	0%	Ongoing	No
Sewer - Binnaway Total	-	34,569	-	-	-	34,569	-	0%		
Sewer - Coolah										
Mains Relining	50,000	-	-	-	-	50,000	-	0%	Not commenced	No
Grit Chamber Investigation	30,000	-	-	-	-	30,000	-	0%	Not commenced	No
Sewage Treatment Plant - rehabilitation/upgrades Coolah (Pump Renewal)	-	-	22,635	-	-	22,635	22,635	100%	Completed	Yes
Coolah Dump Site	5,000	-	-	-	-	5,000	-	0%	Not commenced	No
Sewer - Coolah Total	85,000	-	22,635	-	-	107,635	22,635	21%		
Sewer - Coonabarabran										
Mains-Relining various sections	70,000	-	-	-	-	70,000	-	0%	Not commenced	No
Replace Steel sewer rods	3,000	-	-	-	-	3,000	-	0%	Not commenced	No
Pump stations- renewal	60,000	-	(26,775)	-	-	33,225	2,995	9%	In progress	No
Sewer - Coonabarabran Total	133,000	-	(26,775)	-	-	106,225	2,995	3%		
Sewer - Dunedoo										
Mains-Relining various sections	50,000	-	(50,000)	-	-	-	-	0%	Not commenced	No
Dunedoo Aerator Pasveer Channel	-	-	54,140	-	-	54,140	54,140	100%	Completed	Yes
Sewer - Dunedoo Total	50,000	-	4,140	-	-	54,140	54,140	100%		
Warrumbungle Sewer Total	323,000	34,569	-	-	-	357,569	106,350	30%		
Grand Total:	25,112,056	3,432,268	379,000	-	-	28,923,324	3,268,335	11%		

Part 9: Balance Sheet

	Original Budget \$'000	Open Bal Adjstmnts \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
Assets					
Current Assets					
Cash and Cash Equivalents	9,569	3,115	(3,471)	9,213	15,756
Investments (Current)	-	-	-	-	1,484
Receivables (Current)	3,530	957	-	4,487	9,257
Inventories (Current)	618	204	-	822	736
Total Current Assets	13,717	4,276	(3,471)	14,522	27,233
Non-Current Assets					
Investments (Non-Current)	-	-	-	-	-
Receivables (Non-Current)	-	-	-	-	30
Inventories (Non-Current)	344	-	-	344	344
Property, Plant & Equipment	474,290	23,489	3,811	501,590	472,597
Investments - Equity Method	311	(15)	-	296	286
Intangibles	283	189	-	472	472
Total Non-Current Assets	475,228	23,663	3,811	502,702	473,729
Total Assets	488,945	27,939	340	517,224	500,962
Current Liabilities					
Payables	2,161	217	-	2,378	1,262
Borrowings	798	641	-	1,439	566
Provisions	3,650	373	-	4,023	4,120
Total Current Liabilities	6,609	1,231	-	7,840	5,948
Non-Current Liabilities					
Borrowings	6,222	186	-	6,408	7,259
Provisions	1,777	350	-	2,127	2,126
Total Non-Current Liabilities	7,999	536	-	8,535	9,385
Total Liabilities	14,608	1,767	-	16,375	15,333
Net Assets	474,337	26,172	340	500,849	485,629
Retained Earnings	364,110	37,939	340	402,389	398,369
Revaluation Reserves	110,227	(11,767)	-	98,460	87,260
Total Equity	474,337	26,172	340	500,849	485,629

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Part 10: Statement of Cash Flows

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
Cash Flows from Operating Activities				
<u>Receipts</u>				
Rates and Annual Charges	11,643	15	11,658	3,485
User Charges and Fees	7,883	-	7,883	2,477
Interest & Investment Revenue	692	(184)	508	241
Bonds and Deposits Received	-	-	-	(8)
Other Revenues	1,731	-	1,731	2,732
Grants & Contributions	30,168	913	31,081	5,475
<u>Payments</u>				
Employee Benefits & On-Costs	(14,126)	(91)	(14,217)	(3,490)
Materials & Contracts	(7,370)	(316)	(7,686)	(3,134)
Borrowing Costs	(378)	-	(378)	(97)
Other Expenses	(8,267)	3	(8,264)	(1,968)
Net Cash provided (or used in) Operating Activities	21,976	340	22,316	5,713
Cash Flows from Investing Activities				
<u>Receipts</u>				
Sale of Investment Securities	1,500	-	1,500	-
Sale of Real Estate Assets	-	-	-	-
Sale of Infrastructure, Property, Plant and Equipment	1,125	-	1,125	188
Deferred Debtors Receipts	50	-	50	-
<u>Payments</u>				
Purchase of Investment Securities	-	-	-	-
Purchase of Infrastructure, Property, Plant and Equipment	(25,112)	(3,811)	(28,923)	(3,269)
Purchase of Real Estate Assets	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-
Net Cash provided (or used in) Investing Activities	(22,437)	(3,811)	(26,248)	(3,081)
Cash Flows from Financing Activities				
<u>Receipts</u>				
Proceeds from Borrowings & Advances	-	-	-	-
<u>Payments</u>				
Repayment of Borrowings & Advances	(764)	-	(764)	(785)
Repayment of Finance Lease Liabilities	-	-	-	-
Net Cash provided (or used in) Financing Activities	(764)	-	(764)	(785)
Net Increase/(Decrease) in Cash & Cash Equivalents	(1,225)	(3,471)	(4,696)	1,847
Cash & Cash Equivalents – Opening balance	10,794	3,115	13,909	13,909
Cash & Cash Equivalents – Closing balance	9,569	(356)	9,213	15,756
			(0)	-
A) Unrestricted Cash Reconciliation				
Cash and Cash Equivalents	9,569	(356)	9,213	15,756
<i>Add:</i>				
Investments	-	-	-	1,484
Total: Cash and Investments	9,569	(356)	9,213	17,240
<i>Less:</i>				
Externally Restricted Cash				6,052
Total: Unrestricted Cash & Investments (excl internal restrictions)				11,188
<i>Less:</i>				
Internal Restrictions				7,166
Total: Unrestricted including external and internal restrictions				4,022

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	1,264,556	201	31,407	1,233,149
Bridges Loan	Regional Roads M&R	1,200,000	9,512	612,171	587,829
LIRS Round 1 Loan	Local Roads M&R	1,842,316	19,632	49,258	1,793,058
Mendooran Water Loan	Warrumbungle Water	757,516	3,082	17,459	740,058
LIRS Round 2 Loan	Local Roads M&R	3,100,000	-	64,635	3,035,365
Loan Quarry	Warrumbungle Quarry	445,380	3,385	9,698	435,682
Total:		8,609,768	35,812	784,628	7,825,140

(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	1,136,721	15,753	33,202	1,103,520
Total:		1,136,721	15,753	33,202	1,103,520

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 (Through Balance Sheet)	565,765	-	-	-	-	(12,255)	553,510
External Restrictions Other (Excl Grant)							
Warrumbungle Water	1,997,715	1,288,571	(844,313)	(83,445)	(17,459)	(968,639)	1,372,430
Warrumbungle Sewer	2,961,073	992,954	(574,059)	(106,350)	33,202	(695,919)	2,610,901
Warrumbungle Waste	161,389	1,898,504	(667,063)	-	-	(1,287,576)	105,254
Developer Contributions (General)	285,343		-	-	-	-	285,343
Developer Contributions (Water)	91,398		-	-	-	-	91,398
Developer Contributions (Sewer)	28,093		-	-	-	-	28,093
Specific Purpose Unexpended Grants							
Grant Funded Programs							
Youth Development & Activities	27,629	71,648	(26,145)	-	-	-	73,132
Family Day Care	11,663	90,007	(100,644)	-	-	-	1,026
OOSH & Vacation Care	(1,833)	13,628	(13,160)	-	-	-	(1,365)
Yuluwirri Kids	53,055	229,111	(342,788)	-	-	-	(60,622)
Connect 5	30,614	1,061	(62,568)	-	-	-	(30,893)
Multiservice Outlet	188,492	245,889	(253,523)	(14,227)	-	-	166,631
Community Transport	252,828	30,027	(79,648)	(21,606)	-	-	181,601
RMS Grants							
RMS Grants	979,376	681,000	(243,387)	(444,603)	(612,171)	-	360,215
Individual Grants							
Civil Construction Training Grant	101,587	-	-	-	-	-	101,587
Mendooran Trust	5,690	-	-	-	-	-	5,690
Coonabarabran Driver Reviver Site Improvement (rest area vic)	4,399	-	-	-	-	-	4,399
Libraries	200,000	-	-	-	-	-	200,000
Roadside Vegetation program	3,347	-	-	-	-	-	3,347
Total External Restrictions	7,947,623	5,542,400	(3,207,298)	(670,231)	(596,428)	(2,964,389)	6,051,677

Restricted Asset Details	Opening Balance	Revenue	Recurrent Exp	Capital Exp	Loan repayments	Bal Sheet Mvmnts	Closing Balance
Internal Restrictions (Function View)							
New Carry over Capex (2014/15) - excl LIRS 2	580,696	-	-	(227,596)	-	-	353,100
\$50k Milling park toilet block carried over	-	50,000	-	-	-	-	50,000
LIRS 2 loan less expenditure	2,925,267	-	-	(745,101)	-	-	2,180,166
Prepayment of FAGS Grant 1 Qtr	-	1,500,000	-	-	-	-	1,500,000
Plant Fund	1,922,770	1,380,588	(845,640)	(674,373)	-	-	1,783,345
Total IR (Function View)	5,428,733	2,930,588	(845,640)	(1,647,070)	-	-	5,866,611
Internal Restrictions (Through Balance Sheet)							
ELE	1,227,227	-	-	-	-	-	1,227,227
Quarry Remediation	72,390	-	-	-	-	-	72,390
Total IR (Through Balance Sheet)	1,299,617	-	-	-	-	-	1,299,617
Total Internal Restrictions	6,728,350	2,930,588	(845,640)	(1,647,070)	-	-	7,166,228
Total Restricted Assets	14,675,973	8,472,988	(4,052,938)	(2,317,301)	(596,428)	(2,964,389)	13,217,905

RA Op Bal	14,675,973
<i>Add:</i>	
FAGS Grants	1,500,000
\$50k for Milling Park Toilet Block	50,000
<i>Less:</i>	
Repayment of Doubled up RR Loan	(600,000)
Expenditure LIRS Loan Bridges	(745,101)
Expenditure revoted CAPEX	(227,596)
Mvmnt Water/Sewer/Waste (mostly due to oncosts jrnl)	(1,031,592)
Grant Funded Programs mvmnt	(232,938)
Plant	(139,425)
Regional Roads	(19,161)
Trust	(12,255)
RA Closing Balance	13,217,905
	-

Restricted Assets Movement	
Restricted Asset Opening Balance	14,675,973
Restricted Asset Closing Balance	13,217,905
Total Movement	(1,458,068)
Being	
Total RA Movement (Function View - General)	(414,221)
Total RA Movement (Function View - Water)	(625,285)
Total RA Movement (Function View - Sewer)	(350,172)
Total RA Movement (Function View - Waste)	(56,135)
Total RA Movement (Balance Sheet)	(12,255)
Total Movement	(1,458,068)

	Cash	Restricted	Unrestricted
Opening Bal	15,393	(14,676)	717
Closing Bal	17,240	(13,218)	4,022
Movement	1,847	1,458	3,305

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>2010</td> <td>~\$6,500</td> <td>~\$9,000</td> </tr> <tr> <td>2011</td> <td>~\$8,500</td> <td>~\$6,000</td> </tr> <tr> <td>2012</td> <td>~\$10,500</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>2015</td> <td>~\$14,000</td> <td>~\$1,000</td> </tr> <tr> <td>Sep-15</td> <td>~\$16,000</td> <td>~\$1,000</td> </tr> </tbody> </table>	Year	Cash and Cash Equivalents	Investments (CFNs)	2010	~\$6,500	~\$9,000	2011	~\$8,500	~\$6,000	2012	~\$10,500	~\$6,000	2013	~\$14,000	~\$3,000	2014	~\$8,000	~\$3,000	2015	~\$14,000	~\$1,000	Sep-15	~\$16,000	~\$1,000	<p>The blue section of the bar represents cash and cash equivalents, and the red section represents investments (currently all CFNs).</p>	<p>See cashflow statement for details.</p>
Year	Cash and Cash Equivalents	Investments (CFNs)																								
2010	~\$6,500	~\$9,000																								
2011	~\$8,500	~\$6,000																								
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Operating Deficit																										
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Year	Operating Deficit																									
2008	-1,765																									
2009	3,967																									
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Unrestricted Current Ratio																										
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Year	Unrestricted Current Ratio																									
2011	7.62																									
2012	4.62																									
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Year	Debt Service Ratio																									
2011	1.84%																									
2012	1.32%																									
2013	1.73%																									
2014	1.99%																									
2015	3.03%																									
2016	2.20%																									

Part 12: KPIs (continued)

Ratio	Purpose															
Rates & Annual Charges Coverage Ratio																
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Year	Ratio															
2011	28.63%															
2012	29.26%															
2013	29.02%															
2014	33.13%															
2015	30.38%															
2016	22.41%															
Rates & Annual Charges Outstanding Ratio																
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Year	Ratio															
2011	15.13%															
2012	13.62%															
2013	13.30%															
2014	11.41%															
2015	8.44%															
Sep-15	10.08%															
Building and Infrastructure Renewals Ratio																
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Year	Ratio															
2011	41.41%															
2012	44.99%															
2013	66.25%															
2014	59.75%															
2015	40.93%															
Sep-15	122.90%															
Total Borrowings																
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Year	Total Borrowings															
2011	1,908															
2012	1,738															
2013	5,298															
2014	4,904															
2015	8,610															
Sep-15	7,825															

Part 13: Contracts and Other Expenses

A) Contracts Budget Review Statement

Contracts entered into during the quarter include:

Contractor	Contract Details & Purpose	Value	Start Date	Duration	Budgeted (Y/N)
Tracserv	Replace Plant 125/129/167/133 & Paveline	\$519,883.54	1/07/2015	Sep-15	Yes
Maxhire	Bulldozer Hire - push up gravel in pits	\$46,464.00	1/07/2012	Continuing lease to 30 June 2016	Yes
Bridging Australia	Bridge Construction - Baradine Creek & Worrigal Ck	\$813,779.50	13/10/2014		Yes
Waeger Constructions	Mow Creek Bridge	\$70,675.00	1/04/2015	16/09/2015	Yes
Stabilised Pavements	Hydrate Lime Stabilisation	\$162,096.15	Annual Works		Yes
BMR Quarries	Material Production	\$42,610.68	1/07/2015	30/09/2015	Yes
Fulton Hogan	Bitumen Emulsion	\$87,017.62	1/07/2015	30/09/2015	Yes
Telstra	Communications	\$60,049.42	1/07/2015	30/09/2015	Yes
Coona Waste	Garbage Runs	\$81,702.50	1/07/2015	30/09/2015	Yes
Coona Fuel & Gas	Diesel & Gas Supplied	\$204,691.94	1/07/2015	30/09/2015	Yes
Tamworth Regional Council	IT Support Sept Qtr	\$133,418.00	1/10/2014	30/09/2015	Yes
Vocus	IT Cloud Management	\$48,998.40	7/10/2014	30/09/2015	Yes

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	\$6,050.00	Y
Consultancies	\$7,622.00	Partially

Definition of Consultant

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

No	IAP No	Improvement Action Plan	IAP Details	Annual Saving	Progress to date	Savings to date	Complete?
Items Under Council Control - Agreed in June Council Meeting							
1	1	Staffing Level Review	<p>The staffing level review was carried out separately to the FFF reforms as part of a review of Council's Organisational Structure. The Organisational Structure Review resulted in the following three cost savings:</p> <p>1. Removal of vacant positions no longer required(net savings of \$267k);</p> <p>2. Offers of voluntary redundancies to four individuals (net savings of \$180k - note cleaner position not included in savings);</p> <p>3. Further staff reductions through attrition in Corporate Services (net savings of \$190k);</p>	\$636,931	<p>Status for the Organisational Structure review IAP are as follows:</p> <p>1. Removal of vacant positions no longer required This has now been completed, and any new positions resulting from the review are now being filled (savings to date \$267);</p> <p>2. Offers of voluntary redundancies Redundancies were offered to four individuals with two of the four accepting the offers. The remaining two positions have been deemed Current Occupant Only, and adjustments have been made in the QBRS to capture the increased expenditure (savngs to date \$62k).</p> <p>3. Further staff reductions through attrition in CS No progress to date, although this saving was budgeted for in the 2016/17 financial year (zero savings to date);.</p>	\$329,272	Partially Complete
2	2	Plant Review	<p>Involves reviewing Council's plant utilisation as well as the cost effectiveness of contractors versus Council gearing up to undertake the works itself. Suggestions approved by Council for implementation included:</p> <ol style="list-style-type: none"> 1. Selling a grader; 2. Purchasing a roller over the following 3 years; 3. Dry hiring a soil stabiliser to evaluate its impact on Council's works program; 4. Further investigating options for the dry hire/purchase of a crusher; 5. Presenting to the plant committe details of a cost analysis of the 7 year old Urban Services truck to test whether to extend trade in times. 	\$130,000	<p>Progress to date on this IAP include:</p> <ul style="list-style-type: none"> * Grader yet to be sold; * Purchase of roller to commence in the 2016/17 financial year; * Dry hiring of the soil stabiliser has commenced. A final cost benefit analysis to be provided to Council at a later date; * Analysis of the crusher Improvement Action Plan is ongoing; * Details of the Urban Services truck presented to the plant committee. 	-	In Progress
3	3	Business Arms of Council Review	<p>Involves ensuring Business Arms of Council are not subsidised in any way by General Fund. No savings to consolidated position but involves savings for general fund.</p>	\$190,000	<p>New Internal Charges have been implemented and actioned in the 2015/16 financial year. These new internal charges should ensure that the General Fund is no longer subsidising the Business Arms of Council (BACs). Internal Charges will be reviewed annually to ensure they are fully captruing all hidden costs to General Fund from running the BACs.</p>	\$190,000	Yes

No	IAP No	Improvement Action Plan	IAP Details	Annual Saving	Progress to date	Savings to date	Complete?
4	7	Capital Program Review	Involves ensuring capital monies are effectively spent on renewals per best practice asset management. Savings would be re-directed from capital expansion to capital renewal works which would improve our performance in renewing Council owned assets.		- New capital policy/procedure has been implemented.	-	Yes
5	8	Resource Sharing	Involves increasing resource sharing to reduce costs and further fees for service work to increase own source revenue.	\$50,000	Council recently held high level discussions on resource sharing with Wellington Shire Council.		In Progress
6	9	Depreciation Assumptions	Involves correcting depreciation assumptions as part of the roads revaluation. Savings are non-cash savings and are currently estimates only.	\$1,000,000	Post Council's revaluation of its road network, Council has identified over depreciation of around \$500k per annum. Council's 2015/16 depreciation expenditure will be reduced by \$500k as a result. Review of asset valuation and depreciation assumptions are ongoing.	\$500,000	Partially Complete
7	10	Private Works	Involves Council improving private works practices to increase own source revenue.	\$50,000	Private works are currently per budget, and Council will also be managing the build of a Fire Control Center for one of its neighbours as part of the private works function. It should be noted that due to the extreme pressure of a \$28 million dollar works program (a large portion of which is subject to tight deadlines) Council's pursuit of private works has not met expectations. Council has addressed delays in responding to private works requests and ensuring procedures are in place to effectively manage the private works process.	-	In Progress
8	11	Quarry	Involves Council further expanding the quarry to increase own source revenue.	\$83,111	The physical expansion of the quarry has not yet commenced, although sales to date have been positive from the existing quarry, and Council is acquiring the road reserve and modify the mine plan.	-	In Progress
9	13	Grant Funded Program	Involves reviewing whether there are any hidden subsidies to grant funded programs and if so costing them back to the program in question.	\$57,210	Internal jrnls actioned this financial year	\$57,210	Yes
Items Under Council Control - Agreed in October Council Meeting							
9	5	Service Levels and Special Rates Variation (SRV)	Involves finalising our service levels through community engagement and in the 2017/18 financial year implementing (based on community input) either a 10% SRV or equivalent reduction in service levels to ensure a similar cut in expenditure.	\$750,000	Work has commenced on the service level review, however, this major project has been delayed this year due to the State Government's Fit for the Future program.	-	In Progress
10	6	Stormwater Levy	Involves reviewing whether to implement a stormwater levy of \$25 per residential and business assessment to fund stormwater capital projects.	\$105,000	Investigation stage commenced.	-	In Progress
11	23	Further staff savings through attrition	Involves finding further staff savings of \$300k via attrition over the following five years	\$300,000	Reviews of each position are happening as positions become vacant.	-	In Progress

No	IAP No	Improvement Action Plan	IAP Details	Annual Saving	Progress to date	Savings to date	Complete?
Items Involving Third Parties							
12	5	State Roads Maintenance Contracts	Involves Council engaging with the State government to increase its share of RMCC works. Could involve a \$2.5m-\$3m increase in revenue (but with similar increase in expenditure). This would help ensure economies of scale for Council operations.	-	Council has voiced its interest to take on a larger role in the maintenance of the State Road network in future years both via its FFF submission, and in a recent meeting with the RMS in regard to the Oxley Hwy.	-	In Progress
13	6	FAGS Fairer Distribution	Involves Council engaging the State Government to implement Recommendation 8 of the Review Panel Report and distribute FAGs grants from urban councils to rural councils. Final impact unknown, but based on current split would be \$2m per annum. Current forecast is a \$1m increase for WSC.	\$1,000,000	Council's FFF Template 2 submission was deemed "Not Fit" as a result of IPART removing this assumption from the calculations as it is not current government policy. Despite this, there seems to be more noise around a re-distribution of the FAGs grants to rural councils, and Council is quietly positive that there will be a re-distribution over the coming years.	-	In Progress
14	23	Push Back on Cost Shifting	Involves Council pushing back on cost shifting from State and Federal governments (not included in Delivery Program figures).	\$1,108,564	This item was included in Council's FFF submission and is brought up by senior Council staff in every possible forum. However, there is not much more Council can do to push back on cost shifting, and the State Government does not see this as a real issue. LGNSW has picked up the baton on the cost shift.	-	In Progress
Items Involving Further Research							
15	15	Library Services Review	Involves reviewing what Council currently does for libraries in the six (6) towns across the shire, including the future location of the Coonabarabran library.	-	In Progress		In Progress
16	16	VIC	Involves reviewing the possibility of joint tenancy at the VIC to increase own source revenue.	-	In Progress		In Progress
17	19	Solar Power Utilisation Review	Involves reviewing solar power utilisation by Council to see if there are savings in going solar.	-	In Progress		In Progress
18	24	Alternate Business Arms of Council	Involves investigating possible alternate Business Arms of Council that could increase own source revenue.	-	In Progress		In Progress