



Warrumbungle Shire Council

Quarterly Budget Review Statement Second Quarter (December 2017/18)



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Part 1: Introduction

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

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

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

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

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

- Balance Sheet as at 31 December 2017 (**Part 9 of this report**);
- Summary of Results that links the function view of Council's activities back to Council's Income Statement and Cashflow Statement (**Part 4 of this report**);
- Summary of Loan Movements and Restricted Assets (**Part 11 of this report**).

Part 2: Statement by the Responsible Accounting Officer

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

It is my opinion that the Quarterly Budget Review Statement for Warrumbungle Shire Council for the quarter ended 31 December 2017 indicates that Council's projected financial position is satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed _____
Responsible Accounting Officer, Warrumbungle Shire Council

Date: 15 February 2018

Part 3: Income Statement

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals 31-Dec-17 \$'000	Ratio %	
Income from Continuing Operations						
Rates and Annual Charges	12,148	-	12,148	11,873	98%	a
User Charges and Fees	7,273	-	7,273	3,189	44%	b
Interest & Investment Revenue	482	-	482	188	39%	c
Other Revenues	962	-	962	283	29%	d
Grants & Contributions (Operational)	18,024	(3,202)	14,822	6,636	45%	e
Grants & Contributions (Capital)	2,090	8,447	10,537	1,187	11%	f
Gains/(Losses) from Disposal of Assets	297	-	297	218	73%	g
Net Share of Interest in Joint Ventures	-	-	-	-	0%	m
Total Income From Continuing Operations	41,276	5,245	46,521	23,574	51%	
Expenses from Continuing Operations						
Employee Benefits & On-Costs	14,997	391	15,388	8,043	52%	h
Borrowing Costs	277	-	277	99	36%	i
Materials & Contracts	5,310	115	5,425	3,129	58%	j
Depreciation & Impairment	10,437	-	10,437	4,784	46%	k
Other Expenses	7,751	-	7,751	4,661	60%	l
Net Share of Interest in Joint Ventures	-	-	-	-	0%	m
Total Expenses From Continuing Operations	38,772	506	39,278	20,716	53%	
Operating Result from Continuing Operations	2,504	4,739	7,243	2,858		

Part 3: Income Statement (Continued)

Notes: Revenue

- (a) Rates and Annual charges are recognised as income at the beginning of the year although most ratepayers pay by instalment. For this reason Rates & Annual Charges show a favourable variance and are close to full year budget at 98%.
- (b) User charges and fees are \$448k (6% unfavourable) under the pro rata budget. The major areas are:
- * Water Supply Services User Charge (\$60k unfavourable) - Most likely seasonal;
 - * RMS Charges (\$194k unfavourable) - due to timing;
 - * Child Care - User Charges & Gov Sub (\$234k unfavourable) - May be a budgeting issue see Operating Grants;
 - * Quarry Revenues (\$165k favourable) - due to seasonal factors
- (c) Interest and investment revenue is \$53k (11% unfavourable) under pro rata budget, due predominantly to lower than budgeted interest rates on investment.
This may be a permanent difference and concil will reconsider the budget in due course.
- (d) Other Revenues are \$198k (21% unfavourable) under the pro rata budget. The major areas are:
- * Other Recoupments: (\$114k unfavourable) due to delay in final S-44 reimbursement;
 - * Rental & Hire Income: (\$50k unfavourable) lower than expected property usage;
 - * Commissions & Agency Fees: (16k Unfavourable) considered timing;
 - * Other Insurance Reimbursement: Propert & Risk (\$16k unfavourable) unreceived ;
- (e) Operational Grants and Contributions is under the pro rata budget (\$2.2m unfavourable). Primarily due to:
- * R2R Funding Grant (\$1.4m unfavourable) - timing issue as there are carried forward funds;
 - * Children's & Community Services (\$500k favourable) - May be a budgeting issue see User charges;
- (f) Excluding income relating to Revotes (\$7.6m), Capital grants income is currently only 8% of the pro rata budget due to the following items:
- * Bushfire And Emergency Services Capital Grant (\$700k unfavourable) - Timing;
 - * Water Infrastructure - Capital Grant (\$471k unfavourable);
 - * Sewer Infrastructure - Capital Grant (\$830k unfavourable);
 - * TRRRC - CTF Capital Grant (\$2.37m unfavourable);
 - * Road Operations - various grants and areas (\$310k favourable);
- (l) Macquarie Regional Library (MRL) is responsible for running the libraries in a number of Shires in the region including ours. Council recognises its joint ownership in the organisation at the end of the year.

Notes: Expenditure

- (h) Employee related expenditure is slightly over the pro rata budget at 53% (\$400k unfavourable).
Whilst probably timing due to Christmas and end of year this will be monitored as it has risen from last quarter.
- (i) Borrowing costs are \$40k (14% favourable) under the annual budget due to timing.
This will correct through the year.
- (j) Materials & Contracts is slightly over the pro rata budget by 8% (\$440k unfavourable). The notable areas are:
- * Debt Collection expenses (\$28k unfavourable);
 - * Materials Purchased for State Roads Maintenance Contract (\$306k)
- It is worth noting that Council generates a surplus on the Roads Maintenance contract so an overspend here is not necessarily a reason for alarm.
- (k) Depreciation actuals are roughly per the pro rata budget but cannot be finalised till year's end.
- (l) Other expenses are 10% over the pro rata budget (\$786k unfavourable) as many items in this category are paid at the beginning of the year.
The areas to note against full year budget are:
- * Fleet Registration & Insurances (\$97k unfavourable);
 - * Property & Risk Insurances (\$35k unfavourable);
 - * Software Licences (\$25k unfavourable);
- (m) Macquarie Regional Library (MRL) is responsible for running the libraries in a number of Shires in the region including ours. Council recognises its joint ownership in the organisation at the end of the year.

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

	General	Water	Sewer	Waste	Quarry	Yuluwirri Kids	Family Support Services	WCC	Plant Fund	Internal Charges	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income from Continuing Operations											
Rates and Annual Charges	7,698	1,341	1,036	1,798	-	-	-	-	-	-	11,873
User Charges and Fees	1,241	737	84	12	596	319	50	115	2,562	(2,527)	3,189
Interest & Investment Revenue	163	18	28	2	-	-	-	-	-	(23)	188
Other Revenues	165	11	2	35	-	2	3	1	64	-	283
Grants & Contributions (Operational)	5,217	39	-	4	-	467	398	511	-	-	6,636
Grants & Contributions (Capital)	961	195	31	-	-	-	-	-	-	-	1,187
Gains/(Losses) from Disposal of Assets	-	-	-	-	-	-	-	47	171	-	218
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
Total Income From Continuing Operations	15,445	2,341	1,181	1,851	596	788	451	674	2,797	(2,550)	23,574
Expenses from Continuing Operations											
Employee Benefits & On-Costs	5,060	556	270	546	74	686	216	326	309	-	8,043
Borrowing Costs	106	10	-	-	6	-	-	-	-	(23)	99
Materials & Contracts	1,617	281	61	181	25	40	125	98	701	-	3,129
Depreciation & Impairment	2,783	663	281	-	-	-	-	-	1,057	-	4,784
Other Expenses	4,880	450	260	394	395	87	37	87	598	(2,527)	4,661
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
Total Expenses From Continuing Operations	14,446	1,960	872	1,121	500	813	378	511	2,665	(2,550)	20,716
Operating Result from Continuing Operations	999	381	309	730	96	(25)	73	163	133	-	2,858

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

Note: Internal charges relating to plant revenue is highlighted purple

Part 4: Summary of Results

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals as at 31-Dec-17 \$'000
Income Statement				
Income from Continuing Operations				
Rates and Annual Charges	12,148	-	12,148	11,873
User Charges and Fees	7,273	-	7,273	3,189
Interest & Investment Revenue	482	-	482	188
Other Revenues	962	-	962	283
Grants & Contributions (Operational)	18,024	(3,202)	14,822	6,636
Grants & Contributions (Capital)	2,090	8,447	10,537	1,187
Gains/(Losses) from Disposal of Assets	297	-	297	218
Net Share of Interest in Joint Ventures	-	-	-	-
Total Income From Continuing Operations	41,276	5,245	46,521	23,574
Expenses from Continuing Operations				
Employee Benefits & On-Costs	14,997	391	15,388	8,043
Borrowing Costs	277	-	277	99
Materials & Contracts	5,310	115	5,425	3,129
Depreciation & Impairment	10,437	-	10,437	4,784
Other Expenses	7,751	-	7,751	4,661
Net Share of Interest in Joint Ventures	-	-	-	-
Total Expenses From Continuing Operations	38,772	506	39,278	20,716
Operating Result from P&L	2,504	4,739	7,243	2,858

Reconciliation to Cash Surplus/(Deficit)				
Operating Result from P&L	2,504	4,739	7,243	2,858
Add/(less):				
Capital Expenditure	(13,665)	(12,830)	(26,495)	(5,769)
Movements in loans	(826)	-	(826)	(408)
Mvmnts fr Restricted Assets + Rounding	912	2,641	3,553	2,939
Depreciation Expense	10,437	-	10,437	4,784
Non-cash items included in Adjusted Operating Result above	600	-	600	(12)
Cash Surplus/(Deficit) Function View	(38)	(5,450)	(5,488)	4,392

Reconciliation to Cash at Bank & Investments per Balance Sheet and Cash Flow Statement				
Cash Surplus/Deficit Function View	(38)	(5,450)	(5,488)	4,392
Add/(less):				
Balance sheet movements (excl cash + inv)	-	-	-	(3,502)
Non-cash items excluded from Adjusted Result	-	-	-	224
Backout Restricted Assets	(912)	(2,641)	(3,553)	(2,939)
Cash Movement for the year	(950)	(8,091)	(9,041)	(1,825)
Adjustment for opening balances	-	7,367	7,367	-
Cash Opening Balance	10,981	7,367	18,348	18,348
Add:				
Cash Movement for the year	(950)	(8,091)	(9,041)	(1,825)
Cash & Investments Closing Balance	10,031	(724)	9,307	16,523

Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
Source of Funds				
Revenue (Original Budget)	44,233,870	3,146,702	2,469,671	49,850,243
Net Financing (loan receipts less repayments)	(900,673)	(78,205)	152,290	(826,588)
Total:	43,333,197	3,068,497	2,621,961	49,023,655
Application of Funds				
Recurrent Expenditure	32,799,865	2,249,521	1,261,100	36,310,486
Capital Expenditure	10,911,752	644,500	2,108,733	13,664,985
Fit for the Future Adjustments	-	-	-	-
Total:	43,711,617	2,894,021	3,369,833	49,975,471
Cash Surplus/(deficit) from Original budget	(378,420)	174,476	(747,872)	(951,816)
Movement from Reserves	340,484	(174,476)	747,872	913,880
Cash Surplus/(deficit) from Original budget	(37,936)	0	0	(37,936)
QUARTER 1				
Revenue				
CTF - Three Rivers Retirement Village	5,345,476	-	-	5,345,476
Raising Timor Dam wall	-	385,847	-	385,847
Binnaway - New Bore	-	405,538	-	405,538
Coolah - New Bore	-	284,733	-	284,733
Mendooran - New Bore	-	256,563	-	256,563
Coolah Sewage Treatment Plant Upgrade	-	-	121,909	121,909
Coonabarabran Sewage Treatment Plant Upgrade	-	-	122,958	122,958
Dunedoo Sewage Treatment Plant Upgrade	-	-	636,734	636,734
RFS - Vehicles & Improvements	887,498	-	-	887,498
FAGS update	(3,202,278)	-	-	(3,202,278)
Revenue Total:	3,030,696	1,332,682	881,601	5,244,979
Expenditure				
Management & Leadership employee expenses	(285,000)	-	-	(285,000)
Special Projects (Geopark & S44 Recovery centre)	(35,000)	-	-	(35,000)
	-	-	-	-
Expenditure Total:	(320,000)	-	-	(320,000)
Capital				
Capital Revotes	(10,234,096)	(2,658,107)	(311,593)	(13,203,796)
RFS - Vehicles	(650,094)	-	-	(650,094)
RFS - Mowrock Station	(300,000)	-	-	(300,000)
RFS - RFS Bugaldie Station	(10,000)	-	-	(10,000)
RFS - RFS Yearinan Station	(10,000)	-	-	(10,000)
RFS - RFS Leadville Station	(35,000)	-	-	(35,000)
Milling Park - Irrigation System	5,000	-	-	5,000
Shade Shelter Bell Park	(5,000)	-	-	(5,000)
Blue point Integration	(8,464)	-	-	(8,464)
Antivirus Security Software	30,000	-	-	30,000
Dunedoo Library Extension	8,963	-	-	8,963
Yuluwirri Kids Bike Path	488	-	-	488
Pavement Rehab - Various sections - Capital Grant Funded	86,802	-	-	86,802
Pavement widening and rehabilitation MR55 (Black Stump Way)	11,473	-	-	11,473
Shoulder widening MR129 - Purlawaugh Road	(11,743)	-	-	(11,743)
Other Pavement Rehab	550,923	-	-	550,923
Wheelchair Access path - Lions Park (internal)	5,909	-	-	5,909
Wheelchair Access path - Lions Park (from Darling St)	4,182	-	-	4,182
Wheelchair Access path - McMasters Park (internal)	25,000	-	-	25,000
Corry Bridge Western Approach	40,000	-	-	40,000
Renshaw St stormwater drainage	30,000	-	-	30,000
Pavement Rehabilitation (Various Locations)	70,000	-	-	70,000
Cassilis Street, Robertson to Namoi, new footpath	40,000	-	-	40,000
Crane Street Rehabilitation	50,000	-	-	50,000
Barker St Drainage pipe	20,000	-	-	20,000
Newell Hwy Opposite Yuluwirri Kids Pipe Design	6,000	-	-	6,000
Shared Path, Edward Street, Newell Hwy to Neate st	(40,000)	-	-	(40,000)
Water Treatment Clarifier	-	853,434	-	853,434
Timor Dam Fence & Dead Water storage	-	(50,000)	-	(50,000)
Main Extension - Removal of Dead Ends (Timor rd to Eden St)	-	50,000	-	50,000
Telemetry Upgrade Water (All towns)	-	289,018	-	289,018
Telemetry Upgrade (All Towns)	-	-	197,193	197,193
Re-keying sewer sites	-	-	(17,332)	(17,332)
Local Roads Resheeting	970,000	-	-	970,000
Local-Resheet-Mt Hope Rd	(125,000)	-	-	(125,000)
Local-Resheet-Munns Rd	(175,000)	-	-	(175,000)
Local-Resheet-Tabletop Rd	(45,000)	-	-	(45,000)
Local-Resheet-Bourke & Halls Rd	(45,000)	-	-	(45,000)
Local-Resheet-Wingabutta Rd	(90,000)	-	-	(90,000)
Local-Resheet-Hawkins Lane	(40,000)	-	-	(40,000)
Local-Resheet-Hawkins Rd	(40,000)	-	-	(40,000)
Local-Resheet-Wardens Rd	(50,000)	-	-	(50,000)
Local-Resheet-Sandy Ck Rd	(120,000)	-	-	(120,000)
Local-Resheet-Dandry Rd	(120,000)	-	-	(120,000)
Local-Resheet-Dinby Lane	(50,000)	-	-	(50,000)
Local-Resheet-Newbank Lane	(70,000)	-	-	(70,000)
Capital Total:	(10,319,657)	(1,515,655)	(131,732)	(11,967,044)
Movements in Restricted Assets				
Movement from Reserves	2,892,756	174,476	(747,872)	2,319,360
Movements in Restricted Assets Total:	2,892,756	174,476	(747,872)	2,319,360
Total Approved Supplementary Votes - Quarter 1:	(4,716,205)	(8,498)	1,997	(4,722,706)

Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
QUARTER 2				
Revenue				
Revenue Total:	-	-	-	-
Expenditure				
Mendooran Water recommendations (Operations)	-	(80,000)	-	(80,000)
LEP & Land use strategy Review	(53,974)	-	-	(53,974)
Corporate Services Management (DCCS ext.)	(52,000)	-	-	(52,000)
Expenditure Total:	(105,974)	(80,000)	-	(185,974)
Capital				
Coona Admin Roof repairs	(500,000)	-	-	(500,000)
Coolah Admin Roof repairs	(80,000)	-	-	(80,000)
Binnaway Hall Stage Refurb	50,000	-	-	50,000
Mendooran Hall - Stage & Kitchen Refurb	30,000	-	-	30,000
VRA Shed Coolah	40,000	-	-	40,000
Coona. Respite centre feasibility study.	(70,000)	-	-	(70,000)
WSC Depots CCTV	(30,000)	-	-	(30,000)
WHS Disabled access. Depots	(50,000)	-	-	(50,000)
Split system air con in ex& recep space	18,000	-	-	18,000
Quia Rd Rehabilitation	(25,337)	-	-	(25,337)
Coonagoony Bridge	(1,147)	-	-	(1,147)
Wyuna Rd - Resheeting	(72,770)	-	-	(72,770)
Beni Crossing Road near Dennykymine Road	29,835	-	-	29,835
Mendooran Water recommendations (Capital)	-	(80,000)	-	(80,000)
Shoulder widening MR129 - Purlewaugh Road	6,059	-	-	6,059
Softfall under playground equipment (Coolah)	(3,948)	-	-	(3,948)
Lions Park Shade renewal (Baradine)	3,948	-	-	3,948
Allison Bridge	(90,000)	-	-	(90,000)
Dalgarno St (John - Cowper) Footpath Rehabilitation	(20,000)	-	-	(20,000)
Shared Path, Edward Street, Newell Hwy to Neate st	20,000	-	-	20,000
John Street. K & G Rehabilitation	37,579	-	-	37,579
Shared Path - Goddard Street to MPS	(37,579)	-	-	(37,579)
Coolah Rain Tank & Pump for Irrigation	17,000	-	-	17,000
Water tanks at 3 pools (LTW regs)	(17,000)	-	-	(17,000)
Binnaway Main Pool Ladders X 6	(3,000)	-	-	(3,000)
Binnaway Removal of Large Pine Tree	3,000	-	-	3,000
Mains Replacement	-	(26,000)	-	(26,000)
Main Extension - Removal of Dead Ends (Timor rd to Eden St)	-	(12,000)	-	(12,000)
Capital Total:	(745,360)	(118,000)	-	(863,360)
Movements in Restricted Assets				
Coona. Respite centre feasibility study.	70,000	-	-	70,000
LEP & Land use strategy Review	53,974	-	-	53,974
Mendooran Water recommendations (Operations)	-	80,000	-	80,000
Mendooran WTP Improvements	-	80,000	-	80,000
Mains Replacement	-	26,000	-	26,000
Main Extension - Removal of Dead Ends (Timor rd to Eden St)	-	12,000	-	12,000
Movements in Restricted Assets Total:	123,974	198,000	-	321,974
Total Approved Supplementary Votes - Quarter 2:	(727,360)	-	-	(727,360)
Cash Surplus/(deficit) Post Approval	(5,481,501)	(8,497)	1,997	(5,488,002)

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	(7,710,195)	-	-	(7,710,195)	-	-	(7,710,195)
Interest Revenue	(149,757)	-	-	(149,757)	-	-	(149,757)
General Grants	(1,847,342)	-	-	(1,847,342)	-	(1,660,374)	(3,507,716)
Total General Revenue	(9,707,294)	-	-	(9,707,294)	-	(1,660,374)	(11,367,668)
Executive							
General Manager				-			
Management And Leadership	(60,966)	496,214	-	435,248	-	-	435,248
Governance	(114,093)	252,809	-	138,716	-	(279)	138,437
Cobbora Transition Fund	(302,363)	-	731,210	428,847	-	-	428,847
Total Executive	(477,422)	749,023	731,210	1,002,811	-	(279)	1,002,532
Technical Services							
Technical Services Management	-	103,640	-	103,640	-	-	103,640
Total Technical Services Management	-	103,640	-	103,640	-	-	103,640
Design Services							
Design Services Management	-	70,447	1,884	72,331	-	-	72,331
Emergency Services Management	-	24,644	-	24,644	-	-	24,644
Survey Investigation And Design	-	111,102	-	111,102	-	-	111,102
Asset Management	-	26,535	-	26,535	-	-	26,535
NSW Fire Brigade	-	23,233	-	23,233	-	-	23,233
Road Safety Officer	(25,936)	64,608	-	38,672	-	-	38,672
Total Design Services	(25,936)	320,569	1,884	296,517	-	-	296,517
Road Operations							
Road Operations Management	(63,717)	213,938	-	150,221	-	-	150,221
Regional Roads M&R	(2,014,802)	434,175	1,743,353	162,726	26,665	(873,971)	(684,580)
Local Roads M&R	(244,895)	1,332,604	951,052	2,038,761	251,303	(242,755)	2,047,309
Aerodromes	-	78,758	2,613	81,371	-	-	81,371
Village Streets	-	-	-	-	-	-	-
RMCC And Other Road Contracts	(916,948)	1,481,114	-	564,166	-	-	564,166
Private Works	(7,454)	7,844	-	390	-	-	390
Total Road Operations	(3,247,816)	3,548,433	2,697,018	2,997,635	277,968	(1,116,726)	2,158,877
Fleet Services							
Fleet Services Management	(34,843)	162,670	-	127,827	-	(127,827)	-
Plant And Equipment	(2,974,653)	1,541,729	1,185,380	(247,544)	-	247,544	-
Depots	-	88,814	-	88,814	-	(88,814)	-
Workshops	-	26,103	-	26,103	-	(26,103)	-
Total Fleet Services	(3,009,496)	1,819,316	1,185,380	(4,800)	-	4,800	-
Urban Services							
Urban Services Management	(3,846)	75,161	-	71,315	-	-	71,315
Horticulture	-	239,296	46,844	286,140	-	-	286,140
Street Cleaning	-	139,573	-	139,573	-	-	139,573
Public Ammenities	-	149,774	-	149,774	-	-	149,774
Ovals	(11,143)	164,279	12,045	165,181	-	-	165,181
Town Streets	-	311,345	355,133	666,478	-	32,563	699,041
Public Swimming Pools	(84,759)	301,856	52,740	269,837	-	-	269,837
Total Urban Services	(99,748)	1,381,284	466,762	1,748,298	-	32,563	1,780,861
Total Tech Services (Excluding Water/Sewer)	(6,382,996)	7,173,242	4,351,044	5,141,290	277,968	(1,079,363)	4,339,895
Development Services							
Development Services Management							
Development Services Management	(19,003)	137,921	-	118,918	-	-	118,918
Building Control	(21,270)	69,246	-	47,976	-	-	47,976
Environmental Health Services	(3,345)	40,738	-	37,393	-	-	37,393
Town Planning	(64,037)	75,459	-	11,422	-	(43,370)	(31,948)
Total Development Services Management	(107,655)	323,364	-	215,709	-	(43,370)	172,339
Regulatory Services							
Compliance Services	(33,620)	156,827	-	123,207	-	-	123,207
Noxious Weeds	-	102,829	-	102,829	-	-	102,829
Total Regulatory Services	(33,620)	259,656	-	226,036	-	-	226,036
Property And Risk							
Property And Risk	(368,099)	932,400	23,516	587,817	108,858	-	696,675
Cemetery Services	(55,241)	92,060	-	36,819	-	-	36,819
Medical Facilities	(10,168)	15,351	-	5,183	-	-	5,183
Public Halls	(10,319)	95,859	2,450	87,990	-	-	87,990
Total Property And Risk	(443,827)	1,135,670	25,966	717,809	108,858	-	826,667
Development And Tourism							
Tourism And Development Services	(28,821)	223,379	593	195,151	-	-	195,151
Tourism And Economic Promotion	-	21,900	-	21,900	-	-	21,900
Total Development And Tourism	(28,821)	245,279	593	217,051	-	-	217,051
Total Development Services	(613,923)	1,963,969	26,559	1,376,605	108,858	(43,370)	1,442,093

	Cost of Council Activities				Funding of Activities		
Description	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	(31,485)	137,682	-	106,197	-	-	106,197
Administration Services	(125,487)	472,298	-	346,811	-	-	346,811
Finance	(564,225)	837,547	-	273,322	-	-	273,322
HR Management	(68,471)	199,637	-	131,166	-	-	131,166
Payroll Services	(7,225)	172,492	-	165,267	-	15,800	181,067
WH&S And Risk Management	(23,213)	85,193	-	61,980	-	-	61,980
Learning And Development Services	(42,891)	181,169	-	138,278	-	-	138,278
Communications And IT	(464,268)	584,353	8,464	128,549	-	-	128,549
Supply Services	-	158,281	-	158,281	-	-	158,281
Total Corporate Services	(1,327,265)	2,828,652	8,464	1,509,851	-	15,800	1,525,651
Corporate and Comm Services Other							
Community Banking Agency	-	-	-	-	-	-	-
Bushfire And Emergency Services	(1,475,127)	1,918,083	35,481	478,437	-	-	478,437
Total Corporate And Comm Services	(1,475,127)	1,918,083	35,481	478,437	-	-	478,437
Children's And Community Services							
Childrens And Community Services Management	-	26,818	-	26,818	-	-	26,818
Connect 5	(141,153)	98,497	-	(42,656)	-	42,656	-
Family Day Care	(173,896)	187,648	-	13,752	-	(13,752)	-
Youth Development	(95,156)	52,740	-	(42,416)	-	42,416	-
OOSH	(40,679)	39,380	-	(1,299)	-	1,299	-
Libraries	-	290,954	-	290,954	-	-	290,954
Community Development	-	103,073	-	103,073	-	-	103,073
Community Transport	(177,651)	169,351	129,720	121,420	-	(121,420)	-
Multiservice Outlet	(496,234)	342,098	21,182	(132,954)	-	132,954	-
Yuluwirri Kids	(788,350)	812,055	19,512	43,217	-	(43,217)	-
Total Children's And Community Services	(1,913,119)	2,122,614	170,414	379,909	-	40,936	420,845
Total Corporate And Comm Services	(4,715,511)	6,869,349	214,359	2,368,197	-	56,736	2,424,933
Total General Fund	(21,897,146)	16,755,583	5,323,172	181,609	386,826	(2,726,650)	(2,158,219)
Warrumbungle Water	(2,340,932)	1,297,173	248,819	(794,940)	38,743	-	(756,197)
Warrumbungle Sewer	(1,208,774)	590,733	173,379	(444,662)	(38,073)	-	(482,735)
Warrumbungle Waste	(1,850,791)	1,121,402	23,250	(706,139)	-	-	(706,139)
Warrumbungle Quarry	(596,279)	498,501	-	(97,778)	20,851	(212,090)	(289,017)
Total Warrumbungle Shire Council	(27,893,922)	20,263,392	5,768,620	(1,861,910)	408,347	(2,938,740)	(4,392,303)
	2	0	1				
Total Cash Rev/Exp (per above)	(27,893,922)	20,263,392			Variance	(365,393)	
<i>Add/(Less):</i>							
<u>Non Cash Items</u>					<u>Add back RA Movement</u>		
Depreciation	-	4,784,000			Water fund	(20,825)	
Remediation Amortisation	-	-			Sewer Fund	60,729	
<u>Internal Charges (to back out)</u>					Waste	325,489	
Plant income internal charge	2,527,344	(2,527,344)			Known variance	365,393	
IT internal Charge	464,268	(464,268)					
Other internal charges (Water, Sewer and Waste)	619,488	(619,488)			Unknown Variance	(0)	
Internal rent	16,458	(16,458)					
Other internal charges (built into on-costs)							
Water monitoring Internal Charge	8,153	(8,153)					
Sewer Loan (internal)	23,223	(23,223)					
Employee Oncosts (Other)	305,349	(305,349)					
Other	-	-					
Insurance Charges (internal)	136,581	(136,581)					
Suspense A/c		(11,821)					
<u>Other (Oncost)</u>	7,225	(7,225)					
Rounding	(102)	454					
Total	(23,574,000)	20,716,000					
Total Rev / Exp (accrual) per P&L	(23,574,000)	20,716,000					
Variance	-	-					

Part 5: Revenue

Description	Revenue	Revotes	Supp Votes Q1	Supp Votes Q2	Revised Budget	Actuals YTD	% Rec to date
General Revenue							
Rates Revenue	(7,750,673)	-	-	-	(7,750,673)	(7,710,195)	99%
Interest Revenue	(322,875)	-	-	-	(322,875)	(149,757)	46%
General Grants	(6,597,272)	-	3,202,278	-	(3,394,994)	(1,847,342)	54%
Total General Revenue	(14,670,820)	-	3,202,278	-	(11,468,542)	(9,707,294)	85%
Executive							
General Manager							
Management And Leadership	(119,428)	-	-	-	(119,428)	(60,966)	51%
Governance	(100,838)	-	-	-	(100,838)	(114,093)	113%
Cobbora Transition Fund	-	(5,345,476)	-	-	(5,345,476)	(302,363)	6%
Total Executive	(220,266)	(5,345,476)	-	-	(5,565,742)	(477,422)	9%
Technical Services							
Technical Services Management							
Total Technical Services Management							
Design Services							
Design Services Management	-	-	-	-	-	-	-
Emergency Services Management	-	-	-	-	-	-	-
Survey Investigation And Design	-	-	-	-	-	-	-
Asset Management	-	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-	-
Road Safety Officer	(48,132)	-	-	-	(48,132)	(25,936)	54%
Total Design Services	(48,132)	-	-	-	(48,132)	(25,936)	54%
Road Operations							
Road Operations Management	(119,034)	-	-	-	(119,034)	(63,717)	54%
Regional Roads M&R	(3,188,000)	-	-	-	(3,188,000)	(2,014,802)	63%
Local Roads M&R	(3,453,271)	-	-	-	(3,453,271)	(244,895)	7%
Aerodromes	(5,673)	-	-	-	(5,673)	-	0%
RMCC And Other Road Contracts	(2,222,719)	-	-	-	(2,222,719)	(916,948)	41%
Reseals	-	-	-	-	-	-	-
Private Works	(132,013)	-	-	-	(132,013)	(7,454)	6%
Total Road Operations	(9,120,710)	-	-	-	(9,120,710)	(3,247,816)	36%
Fleet Services							
Fleet Services Management	(91,090)	-	-	-	(91,090)	(34,843)	38%
Plant And Equipment	(5,715,585)	-	-	-	(5,715,585)	(2,974,653)	52%
Depots	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-
Total Fleet Services	(5,806,675)	-	-	-	(5,806,675)	(3,009,496)	52%
Urban Services							
Urban Services Management	(14,816)	-	-	-	(14,816)	(3,846)	26%
Horticulture	-	-	-	-	-	-	-
Street Cleaning	-	-	-	-	-	-	-
Public Ammenities	-	-	-	-	-	-	-
Ovals	(12,047)	-	-	-	(12,047)	(11,143)	92%
Town Streets	-	-	-	-	-	-	-
Public Swimming Pools	(126,076)	-	-	-	(126,076)	(84,759)	67%
Total Urban Services	(152,939)	-	-	-	(152,939)	(99,748)	65%
Total Tech Services (Excluding Water/Sewer)	(15,128,456)	-	-	-	(15,128,456)	(6,382,996)	42%
Development Services							
Development Services Management							
Development Services Management	(15,373)	-	-	-	(15,373)	(19,003)	124%
Total Development Services Management	(15,373)	-	-	-	(15,373)	(19,003)	124%
Regulatory Services							
Compliance Services	(39,890)	-	-	-	(39,890)	(33,620)	84%
Building Control	(67,650)	-	-	-	(67,650)	(21,270)	31%
Environmental Health Services	(15,000)	-	-	-	(15,000)	(3,345)	22%
Town Planning	(172,750)	-	-	-	(172,750)	(64,037)	37%
Noxious Weeds	-	-	-	-	-	-	-
Total Regulatory Services	(295,290)	-	-	-	(295,290)	(122,272)	41%
Property And Risk							
Property And Risk	(867,462)	-	-	-	(867,462)	(368,099)	42%
Cemetery Services	(91,045)	-	-	-	(91,045)	(55,241)	61%
Medical Facilities	(78,061)	-	-	-	(78,061)	(10,168)	13%
Public Halls	(25,041)	-	-	-	(25,041)	(10,319)	41%
Total Property And Risk	(1,061,609)	-	-	-	(1,061,609)	(443,827)	42%
Development And Tourism							
Tourism And Development Services	(47,200)	-	-	-	(47,200)	(28,821)	61%
Tourism And Economic Promotion	-	-	-	-	-	-	-
Total Development And Tourism	(47,200)	-	-	-	(47,200)	(28,821)	61%
Total Development Services	(1,419,472)	-	-	-	(1,419,472)	(613,923)	43%

Part 5: Revenue

Description	Revenue	Revotes	Supp Votes Q1	Supp Votes Q2	Revised Budget	Actuals YTD	% Rec to date
Corporate And Community Services							-
Corporate Services							
Corporate Services Management	(43,783)	-	-	-	(43,783)	(31,485)	72%
Administration Services	(315,227)	-	-	-	(315,227)	(125,487)	40%
Finance	(1,133,736)	-	-	-	(1,133,736)	(564,225)	50%
Communications And IT	(751,981)	-	-	-	(751,981)	(464,268)	62%
HR Management	(153,262)	-	-	-	(153,262)	(68,471)	45%
Payroll Services	(47,113)	-	-	-	(47,113)	(7,225)	15%
WH&S And Risk Management	(95,594)	-	-	-	(95,594)	(23,213)	24%
Learning And Development Services	(102,783)	-	-	-	(102,783)	(42,891)	42%
Supply Services	-	-	-	-	-	-	-
Total Corporate Services	(2,643,479)	-	-	-	(2,643,479)	(1,327,265)	50%
Corporate and Comm Services Other							
Bushfire And Emergency Services	(3,895,996)	-	(887,498)	-	(4,783,494)	(1,475,127)	31%
Total Corporate and Comm Services Other	(3,895,996)	-	(887,498)	-	(4,783,494)	(1,475,127)	31%
Children's And Community Services							
Childrens And Community Services Management	(1,025)	-	-	-	(1,025)	-	0%
Connect 5	(206,216)	-	-	-	(206,216)	(141,153)	68%
Family Day Care	(419,283)	-	-	-	(419,283)	(173,896)	41%
Youth Development	(105,949)	-	-	-	(105,949)	(95,156)	90%
OOSH	(54,325)	-	-	-	(54,325)	(40,679)	75%
Libraries	(73,643)	-	-	-	(73,643)	-	0%
Community Development	-	-	-	-	-	-	-
Community Transport	(339,362)	-	-	-	(339,362)	(177,651)	52%
Multiservice Outlet	(652,837)	-	-	-	(652,837)	(496,234)	76%
Yuluwirri Kids	(1,462,065)	-	-	-	(1,462,065)	(788,350)	54%
Total Children's And Community Services	(3,314,705)	-	-	-	(3,314,705)	(1,913,119)	58%
Total Corporate And Comm Services	(9,854,180)	-	(887,498)	-	(10,741,678)	(4,715,511)	44%
Total General Fund	(41,293,194)	(5,345,476)	2,314,780	-	(44,323,890)	(21,897,146)	49%
Warrumbungle Water	(3,146,702)	(1,332,682)	-	-	(4,479,384)	(2,340,932)	52%
Warrumbungle Sewer	(2,469,671)	(881,601)	-	-	(3,351,272)	(1,208,774)	36%
Warrumbungle Waste	(2,024,824)	-	-	-	(2,024,824)	(1,850,791)	91%
Warrumbungle Quarry	(915,852)	-	-	-	(915,852)	(596,279)	65%
Total Warrumbungle Shire Council	(49,850,243)	(7,559,759)	2,314,780	-	(55,095,222)	(27,893,922)	51%

Reconciliation to P&L Revenue Figure

Total Cash Revenue (per above)	(49,850,243)	(55,095,222)	(27,893,922)
Add/(Less):			
Non Cash Items			
Reversal of py impairment not incl above (non cash)	-	-	-
Net share of JV not budgeted for (non-cash)	-	-	-
WDV of assets disposed not incl above (non cash)	600,000	600,000	211,936
		-	-
Internal Charges (to back out)			
Plant income internal charge	4,782,335	4,782,335	2,527,344
IT internal Charge	751,981	751,981	464,268
Other internal charges (Fleet, Water, Sewer and Waste)	1,305,864	1,305,864	619,488
Internal rent	32,917	32,917	16,458
Water monitoring Internal Charge	16,715	16,715	8,153
Sewer Loan (internal)	46,447	46,447	23,223
Employee Oncosts (Other)	741,373	741,373	305,349
Insurance Charges (internal)	297,391	297,391	136,581
Other		-	7,225
Rounding	(780)	(801)	(102)
Total	(41,276,000)	(46,521,000)	(23,574,000)
Total Revenue (accrual) per P&L	(41,276,000)	(46,521,000)	(23,574,000)
Variance	-	-	-

Part 5: Revenue (Continued)

Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
General Revenue				
General Revenue	(11,468,542)	(9,707,294)	85%	General Revenue is favorable with Rates at 98% (full year recognised), General Grants favorable 54% and interest unfavorable at 46%. Considered mainly timing
Total General Revenue	(11,468,542)	(9,707,294)	85%	
Executive				
Executive	(5,565,742)	(477,422)	9%	Under pro rata budget in Executive Services due to the TRRRC (\$2.7m). Considered timing
Total Executive	(5,565,742)	(477,422)	NB	
Technical Services				
Technical Services Management	-	-	NB	N/A
Design Services	(48,132)	(25,936)	54%	Favourable - Road Safety Officer revenue is slightly over the pro rata budget.
Road Operations	(9,120,710)	(3,247,816)	36%	Unfavourable - Road Operations income is currently \$1.3m under the pro rata budget mainly due to delays in R2R funding
Fleet Services	(5,806,675)	(3,009,496)	52%	Roughly per Budget.
Urban Services	(152,939)	(99,748)	65%	Favourable - Over the pro rata budget by 15% (\$23k) mainly in Pool Entry Fees due to seasonality.
Total Tech Services (Excl Water/Sewer)	(15,128,456)	(6,382,996)	42%	
Development Services				
Development Services Management	(15,373)	(19,003)	124%	Favourable - Over budget thanks to Private works Revenue
Regulatory Services	(295,290)	(122,272)	41%	Unfavourable - Under Budget (\$25k) primarily due to: * Town planning (\$22k);
Property And Risk	(1,061,609)	(443,827)	42%	Unfavourable - Under the pro rata budget by 8% due to: * receipt of Insurance Reimbursement; * Lower than anticipated property revenue;
Development And Tourism	(47,200)	(28,821)	61%	Favourable - Over budget thanks to Sales Revenue
Total Development Services	(1,419,472)	(613,923)	43%	
Corporate And Community Services				
Corporate Services	(2,643,479)	(1,327,265)	50%	Roughly per Budget.
Corporate and Comm Services Other	(4,783,494)	(1,475,127)	31%	Under the pro rata budget due to timing delay in receipt of: * Bushfire And Emergency Services Grant (\$900k) based on estimate. Cannot be finalised till year's end. Would be roughly per budget if adjusted for RFS.
Children's And Community Services	(3,314,705)	(1,913,119)	58%	Favourable - Over budget thanks to Grants prepayment
Total Corporate And Comm Services	(10,741,678)	(4,715,511)	44%	
Total General Fund	(44,323,890)	(21,897,146)	49%	
Warrumbungle Water	(4,479,384)	(2,340,932)	52%	
Warrumbungle Water				Roughly per Budget.
Warrumbungle Sewer	(3,351,272)	(1,208,774)	36%	Sewer Annual Charge are on budget (82% - up front). This is offset by the timing delay in receipt of Sewer Infrastructure - Capital Grant (\$189k pro rata)
Warrumbungle Waste	(2,024,824)	(1,850,791)	91%	Over budget as annual fees recognised up front.
Warrumbungle Quarry	(915,852)	(596,279)	65%	Quarries revenues are over the pro rata budget (\$138k) mainly due to ramping up of roadworks.
Total Warrumbungle Shire Council	(55,095,222)	(27,893,922)	51%	

Part 6: Recurrent Expenditure

Description	Expense	Supp Votes Q1	Supp Votes Q2	Revised Budget	Actuals YTD	% Spent to date
General Revenue						
Rates Revenue	-	-	-	-	-	-
Interest Revenue	-	-	-	-	-	-
General Grants	-	-	-	-	-	-
Total General Revenue	-	-	-	-	-	-
Executive						
General Manager						
Management And Leadership	368,206	285,000	-	653,206	496,214	76%
Governance	357,527	35,000	-	392,527	252,809	64%
Cobbora Transition Fund	-	-	-	-	-	-
Total Executive	725,733	320,000	-	1,045,733	749,023	72%
Technical Services						
Technical Services Management	157,251	-	-	157,251	103,640	66%
Total Technical Services Management	157,251	-	-	157,251	103,640	66%
Design Services						
Design Services Management	89,581	-	-	89,581	70,447	79%
Emergency Services Management	96,896	-	-	96,896	24,644	25%
Survey Investigation And Design	202,952	-	-	202,952	111,102	55%
Asset Management	74,611	-	-	74,611	26,535	36%
NSW Fire Brigade	44,521	-	-	44,521	23,233	52%
Road Safety Officer	104,163	-	-	104,163	64,608	62%
Total Design Services	612,724	-	-	612,724	320,569	52%
Road Operations						
Road Operations Management	412,426	-	-	412,426	213,938	52%
Regional Roads M&R	1,047,246	-	-	1,047,246	434,175	41%
Local Roads M&R	2,745,941	-	-	2,745,941	1,332,604	49%
Aerodromes	86,637	-	-	86,637	78,758	91%
RMCC And Other Road Contracts	2,022,706	-	-	2,022,706	1,481,114	73%
Reseals	-	-	-	-	-	-
Private Works	109,977	-	-	109,977	7,844	7%
Total Road Operations	6,424,933	-	-	6,424,933	3,548,433	55%
Fleet Services						
Fleet Services Management	304,566	-	-	304,566	162,670	53%
Plant And Equipment	2,058,700	-	-	2,058,700	1,541,729	75%
Depots	73,989	-	-	73,989	88,814	120%
Workshops	58,558	-	-	58,558	26,103	45%
Total Fleet Services	2,495,813	-	-	2,495,813	1,819,316	73%
Urban Services						
Urban Services Management	186,836	-	-	186,836	75,161	40%
Horticulture	526,444	-	-	526,444	239,296	45%
Street Cleaning	285,344	-	-	285,344	139,573	49%
Public Ammenities	297,163	-	-	297,163	149,774	50%
Ovals	350,908	-	-	350,908	164,279	47%
Town Streets	618,113	-	-	618,113	311,345	50%
Public Swimming Pools	687,458	-	-	687,458	301,856	44%
Total Urban Services	2,952,266	-	-	2,952,266	1,381,284	47%
Total Tech Services (Excluding Water/Sewer)	12,642,987	-	-	12,642,987	7,173,242	57%
Development Services						
Development Services Management						
Development Services Management	292,939	-	-	292,939	137,921	47%
Total Development Services Management	292,939	-	-	292,939	137,921	47%
Regulatory Services						
Compliance Services	247,781	-	-	247,781	156,827	63%
Building Control	166,391	-	-	166,391	69,246	42%
Environmental Health Services	88,184	-	-	88,184	40,738	46%
Town Planning	177,274	-	53,974	231,248	75,459	33%
Noxious Weeds	102,305	-	-	102,305	102,829	101%
Total Regulatory Services	781,935	-	53,974	835,909	445,099	53%
Property And Risk						
Property And Risk	1,568,725	-	-	1,568,725	932,400	59%
Cemetery Services	179,373	-	-	179,373	92,060	51%
Medical Facilities	52,516	-	-	52,516	15,351	29%
Public Halls	190,359	-	-	190,359	95,859	50%
Total Property And Risk	1,990,973	-	-	1,990,973	1,135,670	57%
Development And Tourism						
Tourism And Development Services	410,878	-	-	410,878	223,379	54%
Tourism And Economic Promotion	147,916	-	-	147,916	21,900	15%
Total Development And Tourism	558,794	-	-	558,794	245,279	44%
Total Development Services	3,624,641	-	53,974	3,678,615	1,963,969	53%

Part 6: Recurrent Expenditure

Description	Expense	Supp Votes Q1	Supp Votes Q2	Revised Budget	Actuals YTD	% Spent to date
Corporate And Community Services						-
Corporate Services						
Corporate Services Management	205,725	-	52,000	257,725	137,682	53%
Administration Services	1,076,401	-	-	1,076,401	472,298	44%
Finance	1,601,285	-	-	1,601,285	837,547	52%
Communications And IT	999,097	-	-	999,097	584,353	58%
HR Management	390,476	-	-	390,476	199,637	51%
Payroll Services	(116,562)	-	-	(116,562)	172,492	-148%
WH&S And Risk Management	174,920	-	-	174,920	85,193	49%
Learning And Development Services	450,965	-	-	450,965	181,169	40%
Supply Services	337,634	-	-	337,634	158,281	47%
Total Corporate Services	5,119,941	-	52,000	5,171,941	2,828,652	55%
Corporate And Comm Other						
Bushfire And Emergency Services	3,834,266	-	-	3,834,266	1,918,083	50%
Total Corporate And Comm Other	3,834,266	-	-	3,834,266	1,918,083	50%
Children's And Community Services						
Childrens And Community Services Management	79,440	-	-	79,440	26,818	34%
Connect 5	200,725	-	-	200,725	98,497	49%
Family Day Care	373,019	-	-	373,019	187,648	50%
Youth Development	242,758	-	-	242,758	52,740	22%
OOSH	63,825	-	-	63,825	39,380	62%
Libraries	610,280	-	-	610,280	290,954	48%
Community Development	150,000	-	-	150,000	103,073	69%
Community Transport	296,721	-	-	296,721	169,351	57%
Multiservice Outlet	699,067	-	-	699,067	342,098	49%
Yuluwirri Kids	1,347,327	-	-	1,347,327	812,055	60%
Total Children's And Community Services	4,063,162	-	-	4,063,162	2,122,614	52%
Total Corporate And Comm Services	13,017,369	-	52,000	13,069,369	6,869,349	53%
Total General Fund	30,010,730	320,000	105,974	30,436,704	16,755,583	55%
Warrumbungle Water	2,249,496	-	80,000	2,329,496	1,297,173	56%
Warrumbungle Sewer	1,261,104	-	-	1,261,104	590,733	47%
Warrumbungle Waste	2,028,727	-	-	2,028,727	1,121,402	55%
Warrumbungle Quarry	760,375	-	-	760,375	498,501	66%
Total Warrumbungle Shire Council	36,310,432	320,000	185,974	36,816,406	20,263,392	55%
Less FFF Adjustments		-	-	-	-	-
Total	36,310,432	320,000	185,974	36,816,406	20,263,392	55%

Reconciliation to P&L Expenditure Figure

Total Cash Expenditure (per above)	36,310,432	36,816,406	20,263,392
<i>Add/(Less):</i>			
<u>Non Cash Items</u>			
Depreciation	10,436,786	10,436,786	4,784,000
<u>Internal Charges (to back out)</u>			
Plant income internal charge	(4,782,335)	(4,782,335)	(2,527,344)
IT internal Charge	(751,981)	(751,981)	(464,268)
Other internal charges (Water, Sewer and Waste)	(1,305,864)	(1,305,864)	(619,488)
Internal rent	(32,917)	(32,917)	(16,458)
Water monitoring Internal Charge	(16,715)	(16,715)	(8,153)
Sewer Loan (internal)	(46,447)	(46,447)	(23,223)
Other on-costs		-	(305,349)
Employee Oncosts (Other)	(741,373)	(741,373)	-
Insurance Charges (internal)	(297,391)	(297,391)	(136,581)
Suspense Items	-	-	(11,821)
<u>Other</u>			(7,225)
Rounding	(409)	(383)	454
Total	38,771,786	39,277,786	20,716,000
Total Expenditure (accrual) per P&L	38,771,786	39,277,786	20,716,000
Variance	-	-	-

Part 6: Recurrent Expenditure (Continued)

Description	Expenditure Revised Budget	Expenditure Actuals	Var %	Reason for Variance
General Revenue				
General Revenue	-	-	NB	-
Total General Revenue	-	-	NB	
Executive				
Executive	1,045,733	749,023	72%	Unfavourable (\$226k) due to: * Higher Salaries expense in Management & Leadership (\$223k) - timing; * Higher Subscriptions in Elected Members Expenses (\$21k)- timing; * Unbudgeted Administrative Project Expenses;
Total Executive	1,045,733	749,023	72%	
Technical Services				
Technical Services Management	157,251	103,640	66%	Unfavourable (\$25k) due to higher Subscriptions And Publications expenses. Considered timing
Design Services	612,724	320,569	52%	Roughly per Budget.
Road Operations	6,424,933	3,548,433	55%	Roughly per Budget.
Fleet Services	2,495,813	1,819,316	73%	Fleet Services is unfavourably over the pro rata budget (23%) due to: * Registration and Insurance are fully paid and over annual budget; * High Salaries & Wages in Plant and Equipment M&R (\$63k) * These are offset by a favorable Fuel expense (\$233k at 23%)
Urban Services	2,952,266	1,381,284	47%	Favorable (\$95k) mainly due to Public Swimming Pools (\$68k) and Horticulture (\$34k). Considered timing and seasonal factors;
Total Tech Services (Excl Water/Sewer)	12,642,987	7,173,242	57%	
Development Services				
Development Services Management	292,939	137,921	47%	Roughly per Budget.
Regulatory Services	835,909	445,099	53%	Unfavourable Budget (\$54k) due primarily to LEP Expenses from Restricted Assets;
Property And Risk	1,990,973	1,135,670	57%	Unfavourable Budget (\$140k) due to the upfront and slightly higher (\$35k) than expected payment of Insurance. Mianly timing
Development And Tourism	558,794	245,279	44%	Roughly as per Budget
Total Development Services	3,678,615	1,963,969	53%	
Corporate And Community Services				
Corporate Services	5,171,941	2,828,652	55%	Slightly over pro rata Budget (\$243k unfavopurable) predominantly due to timing from: * Upfront payment of Software Licenses (\$120k); * Higher Long Service Leave Taken (\$56k); * Lower than anticipated cost recoveries - most likely timing;
Corporate And Comm Other	3,834,266	1,918,083	50%	Roughly as per Budget
Children's And Community Services	4,063,162	2,122,614	52%	Roughly as per Budget
Total Corporate And Comm Services	13,069,369	6,869,349	53%	
Total General Fund	30,436,704	16,755,583	55%	
Warrumbungle Water	2,329,496	1,297,173	56%	Slightly over pro data Budget (\$132k unfavourable) predominantly due to: * Mendooran Treatment Plants Maintenance (\$79k unfavourable); * Shift of personnel from Sewer to Water;
Warrumbungle Sewer	1,261,104	590,733	47%	Roughly as per Budget
Warrumbungle Waste	2,028,727	1,121,402	55%	Slightly over pro data Budget (\$107k unfavourable) predominantly due to: * Return of unused grant funding \$132k relating to underground derelict tanks (in RA); * Materials Handling Facilities - Operations Expenditure's Salaries and Wages: \$50k over pro rata budget.
Warrumbungle Quarry	760,375	498,501	66%	Quarry is over the pro rata budget due to seasonal factors. This is offset by higher income;
Total Warrumbungle Shire Council	36,816,406	20,263,392	55%	

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Q1	Supp Votes Q2	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	-	5,345,476	-	-	5,345,476	731,210	14%
Total Executive	-	5,345,476	-	-	5,345,476	731,210	14%
Technical Services							
Technical Services Management	-	-	-	-	-	-	-
Total Technical Services Management	-	-	-	-	-	-	-
Design Services							
Design Services Management	32,500	-	-	-	32,500	1,884	6%
Emergency Services Management	-	-	-	-	-	-	-
Survey Investigation And Design	-	12,000	-	-	12,000	-	0%
Asset Management	-	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-	-
Road Safety Officer	-	-	-	-	-	-	-
Total Design Services	32,500	12,000	-	-	44,500	1,884	4%
Road Operations							
Road Operations Management	-	-	-	-	-	-	-
Regional Roads M&R	2,166,995	1,850,013	(550,653)	83,941	3,550,296	1,743,353	49%
Local Roads M&R	2,890,716	1,176,429	(86,802)	69,419	4,049,762	951,052	23%
Aerodromes	-	4,660	-	-	4,660	2,613	56%
Village Streets	-	-	-	-	-	-	-
RMCC And Other Road Contracts	-	-	-	-	-	-	-
Reseals	-	-	-	-	-	-	-
Private Works	-	-	-	-	-	-	-
Total Road Operations	5,057,711	3,031,103	(637,455)	153,360	7,604,719	2,697,018	35%
Fleet Services							
Fleet Services Management	-	-	-	50,000	50,000	-	0%
Plant And Equipment	3,394,010	14,655	-	-	3,408,665	1,185,380	35%
Depots	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-
Total Fleet Services	3,394,010	14,655	-	50,000	3,458,665	1,185,380	34%
Urban Services							
Urban Services Management	-	-	-	-	-	-	-
Horticulture	10,000	100,344	(35,091)	-	75,253	46,844	62%
Street Cleaning	-	-	-	-	-	-	-
Public Ammenities	-	-	-	-	-	-	-
Ovals	156,000	250,767	-	-	406,767	12,045	3%
Town Streets	1,199,208	537,986	(216,000)	-	1,521,194	355,133	23%
Public Swimming Pools	156,000	67,246	-	-	223,246	52,740	24%
Total Urban Services	1,521,208	956,344	(251,091)	-	2,226,461	466,762	21%
Total Tech Services (Excluding Water/Sewer)	10,005,429	4,014,101	(888,546)	203,360	13,334,344	4,351,044	33%
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	20,000	97,605	-	460,000	577,605	23,516	4%
Cemetery Services	50,000	-	-	-	50,000	-	0%
Medical Facilities	-	-	-	-	-	-	-
Public Halls	100,000	84,830	-	-	184,830	2,450	1%
Total Property And Risk	170,000	182,435	-	460,000	812,435	25,966	3%
Development And Tourism							
Tourism And Development Services	41,000	44,880	-	(18,000)	67,880	593	1%
Tourism And Economic Promotion	-	-	-	-	-	-	-
Total Development And Tourism	41,000	44,880	-	(18,000)	67,880	593	1%
Total Development Services	211,000	227,314	-	442,000	880,314	26,559	3%

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Q1	Supp Votes Q2	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	340,021	-	1,005,094	-	1,345,115	35,481	3%
Total Bushfire & Emergency Services	340,021	-	1,005,094	-	1,345,115	35,481	3%
Finance	-	-	-	-	-	-	-
Total Finance	-	-	-	-	-	-	-
Communications And IT	115,000	476,643	(21,536)	30,000	600,107	8,464	1%
Total Communications And IT	115,000	476,643	(21,536)	30,000	600,107	8,464	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	-	-	-	-	-	-	-
Family Day Care	-	-	-	-	-	-	-
Youth Development	-	-	-	-	-	-	-
OOSH	-	-	-	-	-	-	-
Libraries	-	8,963	(8,963)	-	-	-	-
Community Development	-	-	-	-	-	-	-
Community Transport	167,725	39,118	-	70,000	276,843	129,720	47%
Multiservice Outlet	22,575	-	-	-	22,575	21,182	94%
Yuluwirri Kids	-	20,000	(488)	-	19,512	19,512	100%
Total Children's & Community Services	190,300	68,081	(9,451)	70,000	318,930	170,414	53%
Supply Services	-	-	-	-	-	-	-
Total Supply Services	-	-	-	-	-	-	-
Total Corporate And Comm Services	645,321	544,724	974,107	100,000	2,264,152	214,359	9%
Total General Fund	10,861,750	10,131,616	85,561	745,360	21,824,287	5,323,172	24%
Warrumbungle Water	644,500	2,658,107	(1,142,452)	118,000	2,278,155	248,819	11%
Warrumbungle Sewer	2,108,733	311,593	(179,861)	-	2,240,465	173,379	8%
Warrumbungle Waste	50,000	102,480	-	-	152,480	23,250	15%
Warrumbungle Quarry	-	-	-	-	-	-	-
Total Warrumbungle Shire Council	13,664,983	13,203,796	(1,236,752)	863,360	26,495,387	5,768,620	22%

Part 8: Capital Expenditure Report (detailed)

Description	2017/18 Budget	Revotes	Q1 Supvotes	Q2 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used	Expected Date of Completion	Completed Y-Yes N-No R-Rescheduled
Corporate Services										
Finance										
Finance Total	-	-	-	-	-	-	-			
Bushfire and Emergency Services										
RFS - Enhancements	24,836	-	-		24,836	-	24,836	0%		N
RFS - Fire Control Center Coonabarabran	-	-	-		-	24,096	(24,096)	N/A		Y
RFS - Vehicles	315,185	-	650,094		965,279	-	965,279	0%		N
RFS - Mowrock Station	-	-	300,000		300,000	-	300,000	0%		
RFS - Weetaliba Station	-	-	-		-	1,960	(1,960)	N/A		
RFS - RFS Bugaldie Station	-	-	10,000		10,000	3,535	6,465	35%		
RFS - RFS Yearinan Station	-	-	10,000		10,000	5,891	4,109	59%		
RFS - RFS Leadville Station	-	-	35,000		35,000	-	35,000	0%		
Bushfire and Emergency Services Total	340,021	-	1,005,094	-	1,345,115	35,481	1,309,634	3%		
Communications & IT										
Antivirus Security Software	30,000	-	(30,000)		-	-	-	N/A		Y
Authority Asset Management Software	-	208,000	-		208,000	-	208,000	0%	TBA	N
Blue point Integration	-	-	8,464		8,464	8,464	-	100%	TBA	N
GPS Handheld units	15,000	-	-		15,000	-	15,000	0%	Jun-18	N
InfoXpert (mobile & web portal modules)	-	7,350	-		7,350	-	7,350	0%	Jun-18	N
Point to point wifi Coona Office	-	203,575	-		203,575	-	203,575	0%	Jan-18	N
Point to point wifi for remote sights	20,000	18,693	-		38,693	-	38,693	0%	Jan-18	N
Replacement IT Server Hardware	10,000	-	-		10,000	-	10,000	0%	Jun-18	N
Replacement PCs	40,000	-	-		40,000	-	40,000	0%	Jun-18	N
Microsoft Server Licenses & SA	-	39,025	-		39,025	-	39,025	0%	Jan-18	N
WSC Depots CCTV	-	-	-	30,000	30,000	-	30,000	0%	Jun-18	N
Communications & IT Total	115,000	476,643	(21,536)	30,000	600,107	8,464	591,643	1%		
Family Support Services										
Family Support Services Total	-	-	-	-	-	-	-			
Warrumbungle Community Care										
Community Transport										
Community Transport Capital	167,725	39,118	-		206,843	129,720	77,124	63%	Jun-18	N
Community Transport Total	167,725	39,118	-	-	206,843	129,720	77,124	63%		
Multiservice Outlet										
MSO Capital Replacements	22,575	-	-		22,575	21,182	1,393	94%	Dec-17	N
Coona. Respite centre feasibility study.				70,000	70,000	-	70,000	0%	Jun-18	
Multiservice Outlet Total	22,575	-	-	70,000	92,575	21,182	71,393	23%		
Warrumbungle Community Care Total	190,300	39,118	-	70,000	299,418	150,901	148,517	50%		
Library Services										
Dunedoo Library Extension	-	8,963	(8,963)		-	-	-	N/A		Y
Library Services Total	-	8,963	(8,963)	-	-	-	-	N/A		
Yuluwirri Kids										
Yuluwirri Kids Bike Path		20,000	(488)		19,512	19,512	-	100%		Y
Yuluwirri Kids Total	-	20,000	(488)	-	19,512	19,512	-	100%		
Corporate Services Total	645,321	544,724	974,107	100,000	2,264,152	214,359	2,049,793	9%		

Description	2017/18 Budget	Revotes	Q1 Supvotes	Q2 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used	Expected Date of Completion	Completed Y-Yes N-No R-Rescheduled
Cobbora Transition Fund										
Three River Retirement Village	-									
CTF - Three Rivers Retirement Village	-	5,345,476	-		5,345,476	726,121	4,619,354	14%	Nov-18	N
CTF - MPC Rejuvenation And Upgrade	-	-	-		-	5,089	(5,089)	N/A		Y
Cobbora Transition Fund Total	-	5,345,476	-	-	5,345,476	731,210	4,614,265	14%		
Development Services										
Tourism and Development Services										
Shire Entrance Signs	-	37,999	-	-	37,999	-	37,999	0%		N
Re-carpet Exhibition Space	8,000	6,881	-	-	14,881	593	14,288	4%		N
Re-Paint Toilet Block	15,000	-	-	-	15,000	-	15,000	0%		N
Split system air con in ex& recep space	18,000	-	-	(18,000)	-	-	-	N/A	exp. July	Y
Tourism and Development Services Total	41,000	44,880	-	(18,000)	67,880	593	67,287	1%		
Regulatory Services										
Upgrade of Dog Pound	20,000	-	-	-	20,000	-	20,000	0%		N
Regulatory Services Total	20,000	-	-	-	20,000	-	20,000	0%		
Warrumbungle Waste										
Cost of bins	-	82,480	-	-	82,480	23,250	59,230	28%		N
Additional Landfill Cells - Coona	-	20,000	-	-	20,000	-	20,000	0%		N
Bin Rollout (240l Bins)	50,000	-	-	-	50,000	-	50,000	0%		N
Warrumbungle Waste Total	50,000	102,480	-	-	152,480	23,250	129,230	15%		
Property & Risk										
Council Offices & Other Property										
Disabled access Coolah Office	-	36,758	-	-	36,758	3,018	33,740	8%	Dec-18	N
Roof Repairs - Coona Office (Design & Planning)	-	10,000	-	-	10,000	-	10,000	0%	Jun-18	N
Coona Admin Roof repairs	-	-	-	500,000	500,000	-	500,000	0%	Dec-18	N
Coolah Admin Roof repairs	-	-	-	80,000	80,000	-	80,000	0%	Dec-18	N
Timor Rock WC build	-	30,847	-	-	30,847	-	30,847	0%	TBA	N
Mullaley Recreation Grounds Upgrade intersection	-	20,000	-	-	20,000	20,498	(498)	102%		Y
Council Offices & Other Property Total	-	97,605	-	580,000	677,605	23,516	654,089	3%		
Public Halls										
Binnaway Hall Stage Refurb	50,000	-	-	(50,000)	-	-	-	N/A		R
Coonabarabran Hall Furniture Renewal	50,000	-	-	-	50,000	2,450	47,550	5%	Jun-18	N
Mendooran Hall - Stage & Kitchen Refurb	-	30,000	-	(30,000)	-	-	-	N/A		R
VRA Shed Coolah	-	40,000	-	(40,000)	-	-	-	N/A		R
Hall Baradine - Disabled Access	-	10,409	-	-	10,409	-	10,409	0%	Jun-18	N
Baradine Hall - Toilet Refurbishment	-	4,421	-	-	4,421	-	4,421	0%	Jun-18	N
Public Halls Total	100,000	84,830	-	(120,000)	64,830	2,450	62,380	4%		
Cemetery Services										
Coonabarabran Native Grove Cemetery Expansion	50,000	-	-	-	50,000	-	50,000	0%	Jun-18	N
Total Cemetery Services	50,000	-	-	-	50,000	-	50,000	0%		
Property & Risk Total	150,000	182,435	-	460,000	792,435	25,966	766,468	3%		
Development Services Total	261,000	329,794	-	442,000	1,032,794	49,809	982,985	5%		

Description	2017/18 Budget	Revotes	Q1 Supvotes	Q2 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used	Expected Date of Completion	Completed Y-Yes N-No R-Rescheduled
Technical Services										
Asset Design Services										
Design Projects Survey Equip-Cap	12,000	12,000	-	-	24,000	-	24,000	0%	Jun-18	N
Design Services Software Upgrade	13,000	-	-	-	13,000	1,884	11,116	14%	Jun-18	N
Laptop Computer - Traffic Counters	7,500	-	-	-	7,500	-	7,500	0%	Jun-18	N
Asset Design Services Total	32,500	12,000	-	-	44,500	1,884	42,616	4%		
Fleet Services										
Minor Plant Purchases	15,000	-	-	-	15,000	7,427	7,573	50%	Jun-18	N
Plant & Equipment Purchases	3,224,010	-	-	-	3,224,010	1,177,953	2,046,057	37%	Jun-18	N
Traffic lights	30,000	-	-	-	30,000	-	30,000	0%	Mar-18	N
Changeover (plant 30) light vehicle	35,000	-	-	-	35,000	-	35,000	0%	Mar-18	N
Coona Workshop Capital items	-	14,655	-	-	14,655	-	14,655	0%	Mar-18	N
New bobcat	90,000	-	-	-	90,000	-	90,000	0%	Mar-18	N
WHS Disabled access. Depots	-	-	-	50,000	50,000	-	50,000	0%	Jun-18	N
Fleet Services Total	3,394,010	14,655	-	50,000	3,458,665	1,185,380	2,273,284	34%		
Road Operations										
Reseals										
Baradine Streets Reseals	18,963	-	-	-	18,963	-	18,963	0%	Mar-18	N
Binnaway Streets Reseals	17,015	-	-	-	17,015	4,973	12,042	29%	Mar-18	N
Coolah Streets Reseals	28,290	-	-	-	28,290	3,203	25,087	11%	Mar-18	N
Coonabarabran Streets Reseals	90,508	-	-	-	90,508	5,287	85,221	6%	Mar-18	N
Dunedoo Streets Reseals	25,420	-	-	-	25,420	2,800	22,620	11%	Mar-18	N
Local Roads Reseals	563,915	-	-	-	563,915	84,089	479,826	15%	Mar-18	N
Mendooran Streets Reseals	17,015	-	-	-	17,015	-	17,015	0%	Mar-18	N
Total Reseals	761,126	-	-	-	761,126	100,351	660,775	13%		

Description	2017/18 Budget	Revotes	Q1 Supvotes	Q2 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used	Expected Date of Completion	Completed Y-Yes N-No R-Rescheduled
Local Roads										
Coonagoony Bridge	-	4,183	-	1,147	5,330	5,331	(0)	100%		Y
Local Roads Resheeting	750,000	230,447	(970,000)	-	10,447	12,251	(1,804)	117%	Jun-18	N
Mia Mia Road - Causeway Rehabilitation	60,000	-	-	-	60,000	-	60,000	0%	Mar-18	N
Napier Lane - Causeway Rehabilitation (Garrawilla)	60,000	-	-	-	60,000	163	59,837	0%	Apr-18	N
Napier Lane - Causeway Rehabilitation (Mt Warwick)	60,000	-	-	-	60,000	-	60,000	0%	Apr-18	N
Neilrex Rd Pavement Rehabilitation	-	98,424	-	-	98,424	276	98,149	0%	Jun-18	N
Quia Road - Near Lake Edna	60,000	-	-	-	60,000	-	60,000	0%	Jun-18	N
Gentle Annie Rd Unsealed Rd Pavement Rehab	250,000	-	-	-	250,000	1,573	248,427	1%	Mar-18	N
Neilrex Rd Unsealed Rd Pavement Rehab	-	200,000	-	-	200,000	-	200,000	0%	Mar-18	N
Quia Rd Rehabilitation	-	178,758	-	25,337	204,095	204,095	0	100%		Y
Rotherwood Rd Rehabilitation	-	150,000	-	-	150,000	-	150,000	0%	Mar-18	N
Turee Vale Road Rehabilitation	150,000	-	-	-	150,000	22,852	127,148	15%	Mar-18	N
Wyuna Road - Extension of seal	200,000	-	-	-	200,000	92,683	107,317	46%	Mar-18	N
Wyuna Rd - Resheeting	-	32,511	-	72,770	105,281	105,280	0	100%	Dec-17	N
Box Ridge Road	-	44,249	-	-	44,249	-	44,249	0%	Jun-18	N
Carmel Ln - Resheeting	-	47,728	-	-	47,728	-	47,728	0%	Jun-18	N
Ross Crossing	-	10,000	-	-	10,000	6,500	3,500	65%	Dec-18	N
Pavement Rehab - Various sections - Capital Grant Funded	86,802	-	(86,802)	-	-	-	-	N/A	Jun-18	N
Beni Crossing Road near Dennykymine Road	-	180,129	-	(29,835)	150,294	150,294	(0)	100%		Y
Local-Resheet-Mt Hope Rd	-	-	125,000	-	125,000	84,630	40,370	68%		N
Local-Resheet-Munns Rd	-	-	175,000	-	175,000	95,909	79,091	55%		N
Local-Resheet-Tabletop Rd	-	-	45,000	-	45,000	30,583	14,417	68%		N
Bridge over Todd's Crossing, Terridgerie Creek Baradine	400,000	-	-	-	400,000	16,550	383,450	4%	Jun-18	N
Upgrade Munns Road Baradine (sealing of 600m and Cement causeway Michomi Creek)	250,000	-	-	-	250,000	37,993	212,007	15%	Dec-18	N
Local-Resheet-Bourke & Halls Rd	-	-	45,000	-	45,000	-	45,000	0%	TBA	N
Local-Resheet-Wingabutta Rd	-	-	90,000	-	90,000	-	90,000	0%	TBA	N
Local-Resheet-Hawkins Lane	-	-	40,000	-	40,000	-	40,000	0%	TBA	N
Local-Resheet-Hawkins Rd	-	-	40,000	-	40,000	-	40,000	0%	TBA	N
Local-Resheet-Wardens Rd	-	-	50,000	-	50,000	-	50,000	0%	TBA	N
Local-Resheet-Sandy Ck Rd	-	-	120,000	-	120,000	-	120,000	0%	TBA	N
Local-Resheet-Dandry Rd	-	-	120,000	-	120,000	-	120,000	0%	TBA	N
Local-Resheet-Dinby Lane	-	-	50,000	-	50,000	-	50,000	0%	TBA	N
Local-Resheet-Newbank Lane	-	-	70,000	-	70,000	-	70,000	0%	TBA	N
Local Roads Total	2,326,802	1,176,429	(86,802)	69,419	3,485,848	866,964	2,618,885	25%		

Description	2017/18 Budget	Revotes	Q1 Supvotes	Q2 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used	Expected Date of Completion	Completed Y-Yes N-No R-Rescheduled
Regional Roads										
Timor Road - Shoulder Rehabilitation	-	163,324	-	-	163,324	-	163,324	0%	Jun-18	N
Pavement widening and rehabilitation MR55 (Black Stump Way)	800,000	374,197	(11,473)	-	1,162,724	646,303	516,422	56%	Jun-18	N
Regional Roads Reseals	647,070	-	-	-	647,070	52,257	594,814	8%	Mar-18	N
Shoulder widening MR129 - Baradine Road (Coonamble)	-	507,408	-	-	507,408	166,025	341,383	33%	Jun-18	N
Vinegaroy Road Rehab between Cambawarr and Wyandra	169,000	-	-	-	169,000	5,719	163,281	3%	Jun-18	N
Shoulder widening MR129 - Purlough Road	-	-	11,743	(6,059)	5,684	5,684	(0)	100%		Y
Allison Bridge	-	654,834	-	90,000	744,834	723,008	21,827	97%	Mar-18	N
Shoulder widening MR618	-	150,250	-	-	150,250	144,358	5,892	96%	Jun-18	N
Other Pavement Rehab	550,923	-	(550,923)	-	-	-	-	N/A		
Regional Roads Total	2,166,993	1,850,013	(550,653)	83,941	3,550,295	1,743,353	1,806,942	49%		
Aerodrome										
Repainting of Coonna Terminal Building	-	4,660	-	-	4,660	2,613	2,047	56%	Mar-18	N
Aerodrome Total	-	4,660	-	-	4,660	2,613	2,047	56%		
Road Operations Total	5,254,921	3,031,103	(637,455)	153,360	7,801,929	2,713,282	5,088,648	35%		
Urban Services										
Horticulture										
Milling Park - Irrigation System	-	8,324	(5,000)	-	3,324	20	3,304	1%	Jun-18	N
Softfall under playground equipment (Coolah)	-	20,000	-	3,948	23,948	24,198	(251)	101%	Jun-18	N
Mendooran Park - Connection of existing irrigation to town Water supply	10,000	-	-	-	10,000	-	10,000	0%	Mar-18	N
Shade Shelter Bell Park	-	-	5,000	-	5,000	-	5,000	0%		N
Softfall Upgrade - Len Guy Park	-	20,000	-	-	20,000	-	20,000	0%	Mar-18	N
Lions Park Shade renewal (Baradine)	-	4,020	-	(3,948)	72	72	0	100%	Dec-17	Y
Wheelchair Access path - Lions Park (internal)	-	15,000	(5,909)	-	9,091	15,063	(5,972)	166%	Mar-18	Y
Wheelchair Access path - Lions Park (from Darling St)	-	8,000	(4,182)	-	3,818	7,490	(3,672)	196%	Mar-18	Y
Wheelchair Access path - McMasters Park (internal)	-	25,000	(25,000)	-	-	-	-	N/A		N
Horticulture Total	10,000	100,344	(35,091)	-	75,253	46,844	28,409	62%		
Ovals										
Coonabarabran Netball Courts	100,000	198,467	-	-	298,467	5,019	293,449	2%	Jun-18	N
Robertson Oval - Seat Replacement	6,000	-	-	-	6,000	-	6,000	0%	Mar-18	N
Robertson Oval - Amenities refurbishment (Canteen & Toilets)	-	27,300	-	-	27,300	1,200	26,100	4%	Mar-18	N
Reseal of Roads within Coonabarabran Sporting Complex; Approximately 9000m2	50,000	-	-	-	50,000	5,827	44,173	12%	Dec-17	N
Master Plan for Each Sporting Precinct	-	25,000	-	-	25,000	-	25,000	0%	Jun-18	N
Ovals Total	156,000	250,767	-	-	406,767	12,045	394,722	3%		

Description	2017/18 Budget	Revotes	Q1 Supvotes	Q2 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used	Expected Date of Completion	Completed Y-Yes N-No R-Rescheduled
Swimming Pools										
Baradine Shade Structure	-	40,000	-	-	40,000	-	40,000	0%	Jun-18	N
Baradine - Painting External Building stage 1 & 2	6,000	11,500	-	-	17,500	13,580	3,920	78%	Jun-18	N
Coolah Rain Tank & Pump for Irrigation	-	4,000	-	-	4,000	-	4,000	0%	Dec-17	N
C'Bran Pool Maintenance and Repairs	-	-	-	17,000	17,000	16,896	104	99%	Dec-17	
C'Bran Rainwater Tank & Pump for Irrigation	5,000	-	-	-	5,000	234	4,766	5%	Dec-17	N
Mendooran Upgrades to S/Club Room	-	1,000	-	-	1,000	-	1,000	0%	Jun-18	N
Baradine - Pump Room rehabilitation	10,000	-	-	-	10,000	-	10,000	0%	Jun-18	N
Binnaway Main Pool Ladders X 6	8,000	-	-	3,000	11,000	11,800	(800)	107%	Oct-17	Y
Binnaway Removal of Large Pine Tree	3,000	-	-	(3,000)	-	-	-	N/A		R
Coolah Disable Chair Lift	10,000	-	-	-	10,000	-	10,000	0%	Jun-18	N
C'Bran Regulator & Injector (Dosing System)	3,000	-	-	-	3,000	-	3,000	0%	Oct-17	N
Dunedoo Awning over canteen area	4,000	-	-	-	4,000	-	4,000	0%	Dec-17	N
Dunedoo Roof Modifications Amenities Block (Polycarbon)	30,000	-	-	-	30,000	-	30,000	0%	Jun-18	N
Mendooran Chemical Dosing Units	2,000	-	-	-	2,000	-	2,000	0%	Jun-18	N
Baradine Re-Connection of Lights over pool	-	8,060	-	-	8,060	-	8,060	0%	Jun-18	N
Install 2 x 32000ltr water tanks at Baradine, Coona, Coolah, and Dunedoo pools (to comply with LTW guidelines)	60,000	-	-	(17,000)	43,000	10,230	32,770	24%		R
Improvements to Mendooran Swimming Pool - Disabled Access to the Pool and Disabled Toilets	15,000	-	-	-	15,000	-	15,000	0%	Jun-18	N
Dunedoo Pool Improvement	-	2,686	-	-	2,686	-	2,686	0%	Jun-18	N
Swimming Pools Total	156,000	67,246	-	-	223,246	52,740	170,507	24%		
Town Streets - Baradine										
Baradine District Progress Association Main street Gardens	5,000	-	-	-	5,000	5,000	-	100%	Oct-17	Y
Baradine Streets – Street lighting	8,000	-	-	-	8,000	-	8,000	0%	Jun-18	N
Rehabilitation of footpath sections	20,000	5,997	-	-	25,997	11,091	14,906	43%	Jun-18	N
Street Trees	5,000	-	-	-	5,000	-	5,000	0%	Jun-18	N
Flood Levee Design	20,000	-	-	-	20,000	1,509	18,491	8%	Jun-18	N
Town Streets - Baradine Total	58,000	5,997	-	-	63,997	17,600	46,398	28%		
Town Streets - Binnaway										
Corry Bridge Western Approach	40,000	-	(40,000)	-	-	56	(56)	N/A		
Binnaway Progress Association	5,000	-	-	-	5,000	5,012	(12)	100%	Oct-17	Y
Footpath rehabilitation	10,000	-	-	-	10,000	-	10,000	0%	Jun-18	N
Bullinda Street, New Kerb and Guttering	-	55,000	-	-	55,000	-	55,000	0%	Mar-18	N
Railway St Binnaway K&G	55,000	-	-	-	55,000	-	55,000	0%	Mar-18	N
Shared path, Caravan Park to Renshaw street	-	15,834	-	-	15,834	15,875	(41)	100%	Nov-17	N
Renshaw St stormwater drainage	30,000	-	(30,000)	-	-	-	-	N/A		
Town Streets - Binnaway Total	140,000	70,834	(70,000)	-	140,834	20,943	119,892	15%		

Description	2017/18 Budget	Revotes	Q1 Supvotes	Q2 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used	Expected Date of Completion	Completed Y-Yes N-No R-Rescheduled
Town Streets - Coolah										
Booyamurra Street, east of Binnia, rehabilitation	-	70,413	-	-	70,413	-	70,413	0%	Jun-18	N
Footpath Rehabilitation	30,000	-	-	-	30,000	-	30,000	0%	Jun-18	N
Pavement Rehabilitation (Various Locations)	70,000	-	(70,000)	-	-	-	-	N/A		
Street light program	8,000	-	-	-	8,000	-	8,000	0%	Jun-18	N
Drainage Study, Bowen Oval, Goddard & Martin St	-	16,000	-	-	16,000	-	16,000	0%	Jun-18	N
Pipe Drainage Goddard St, Binnia St and Martin St	45,000	-	-	-	45,000	80	44,920	0%	Jun-18	N
Shared Path - Goddard Street to MPS	-	123,002	-	37,579	160,581	144,064	16,517	90%	Jun-18	N
Town Streets - Coolah Total	153,000	209,416	(70,000)	37,579	329,994	144,144	185,851	44%		
Town Streets - Coonabarabran										
Cassilis Street, Robertson to Namoi, new footpath	40,000	-	(40,000)	-	-	-	-	N/A		
Crane Street Rehabilitation	50,000	-	(50,000)	-	-	-	-	N/A		
Dalgarno St (John - Cowper) Footpath Rehabilitation	20,000	-	-	(20,000)	-	-	-	N/A	Jun-18	N
John Street. K & G Rehabilitation	70,000	-	-	-	70,000	-	70,000	0%	Jun-18	N
Street Trees - centre Charles st Edwards to Dalgarno	30,000	-	-	-	30,000	-	30,000	0%	Dec-17	N
Street Trees - Centre Cowper St Edwards to Dalgarno	-	29,359	-	-	29,359	60	29,300	0%	Dec-17	N
Dalgarno Street West - Pavement Rehab	-	19,327	-	-	19,327	-	19,327	0%	Mar-18	N
John Street. K & G Rehabilitation	-	37,579	-	(37,579)	-	-	-	N/A		
Belar Street & Merebene St Drainage Pipe	-	70,000	-	-	70,000	-	70,000	0%	Jun-18	N
Barker St Drainage pipe	20,000	-	(20,000)	-	-	-	-	N/A		
Newell Hwy Opposite Yuluwirri Kids Pipe Design	6,000	-	(6,000)	-	-	-	-	N/A		
Shared Path, Edward Street, Newell Hwy to Neate st	-	77,474	40,000	20,000	137,474	139,434	(1,960)	101%	Dec-17	N
Town Streets - Coonabarabran Total	236,000	233,739	(76,000)	(37,579)	356,160	139,493	216,667	39%		
Town Streets - Dunedoo										
Footpath Rehabilitation	20,000	-	-	-	20,000	600	19,400	3%	Jun-18	N
Yarrow St at Bandulla, south side, dish drain	-	18,000	-	-	18,000	-	18,000	0%	Mar-18	N
Wallaroo St Dunedoo	350,000	-	-	-	350,000	-	350,000	0%	Jun-18	N
Drainage Study Wargundy St	15,000	-	-	-	15,000	-	15,000	0%	Jun-18	N
Town Streets - Dunedoo Total	385,000	18,000	-	-	403,000	600	402,400	0%		
Town Streets - Mendooran										
Footpath rehabilitation - various sections	30,000	-	-	-	30,000	16,091	13,909	54%	Jun-18	N
Town Streets - Mendooran Total	30,000	-	-	-	30,000	16,091	13,909	54%		
Urban Services Total	1,324,000	956,344	(251,091)	-	2,029,253	450,499	1,578,754	22%		
Technical Services Total	10,005,431	4,014,101	(888,546)	203,360	13,334,347	4,351,045	8,983,302	33%		

Description	2017/18 Budget	Revotes	Q1 Supvotes	Q2 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used	Expected Date of Completion	Completed Y-Yes N-No R-Rescheduled
Warrumbungle Water										
Water - Baradine										
Meter Replacements - Baradine	5,000	-	-	-	5,000	2,379	2,621	48%	Jun-18	N
Mains Replacement (Namoi st-Walker to Wellington st)	42,000	10,000	-	-	52,000	14,669	37,331	28%	Mar-18	N
Mains Extension - Removal of Dead Ends	-	31,223	-	-	31,223	-	31,223	0%	Mar-18	N
Water Treatment Clarifier	-	853,434	(853,434)	-	-	44	(44)	N/A	Jun-18	N
Baradine town reservoir - clean	-	77,000	-	-	77,000	14,995	62,005	19%	Jun-18	N
Replacement of Water Tower Kenebri	50,000	-	-	-	50,000	98	49,902	0%	Jun-18	N
Water - Baradine Total	97,000	971,657	(853,434)	-	215,223	32,185	183,038	15%		
Water - Binnaway										
Meter Replacements - Binnaway	5,000	-	-	-	5,000	-	5,000	0%	Jun-18	N
Water Treatment Plant- Renewals	-	-	-	-	-	8,139	(8,139)	N/A		
Remove dead ends Andy's lane to Castlereagh st	17,000	-	-	-	17,000	1,935	15,065	11%	Jun-18	N
Re-locate services-Renshaw st	25,000	-	-	-	25,000	-	25,000	0%	Jun-18	N
Main Extension - Innest St (between Quandong and Frater St)	12,000	-	-	-	12,000	3,484	8,516	29%	Jun-18	N
Main Extension between Castlereagh st and Ulinda st	70,000	-	-	-	70,000	4,196	65,804	6%	Jun-18	N
Binnaway - New Bore		385,847	-	-	385,847	16,315	369,532	4%	Jun-18	N
Water - Binnaway Total	129,000	385,847	-	-	514,847	34,070	480,778	7%		
Water - Coolah										
Mains Extension - removal of dead ends	-	-	-	-	-	2,522	(2,522)	N/A		
Mains Extension - removal of dead ends Cunningham St (Campbell to Gilmore)	15,000	-	-	-	15,000	-	15,000	0%	Jun-18	N
Mains Extension - removal of dead ends Central Lane to Martin St	15,000	-	-	-	15,000	-	15,000	0%	Jun-18	N
Mains Extension - removal of dead ends Lane behind shops Eastern side to Martin St	10,000	-	-	-	10,000	-	10,000	0%	Jun-18	N
Meter Replacements - Coolah	5,000	-	-	-	5,000	-	5,000	0%	Jun-18	N
Coolah - New Bore		405,538	-	-	405,538	64,846	340,692	16%	Jun-18	N
Water - Coolah Total	45,000	405,538	-	-	450,538	67,368	383,170	15%		
Water - Coonabarabran										
Mains Replacement	-	-	-	26,000	26,000	25,382	618	98%		
Mains Replacement Camp St (anne to namoi St)	50,000	-	-	-	50,000	-	50,000	0%	Jun-18	N
Meter Replacements - Coonabarabran	5,000	-	-	-	5,000	-	5,000	0%	Jun-18	N
Timor Dam Fence & Dead Water storage	160,000	-	50,000	-	210,000	5,552	204,448	3%	Dec-17	N
Tools - Coonabarabran Water	5,000	-	-	-	5,000	355	4,645	7%	Jun-18	N
Main Extension - Removal of Dead Ends (Timor rd to Eden St)	50,000	-	(50,000)	12,000	12,000	10,769	1,231	90%		
Rekeying Water sites - Coona, Barra, Binna, Mend	-	50,000	-	-	50,000	-	50,000	0%	Jun-18	N
Telemetry Upgrade Water (All towns)	-	289,945	(289,018)	-	927	1,708	(782)	184%		
C'bran - Raising Timor Dam Wall		284,733	-	-	284,733	24,301	260,432	9%	Jun-18	N
Water - Coonabarabran Total	270,000	624,678	(289,018)	38,000	643,660	68,068	575,592	11%		

Description	2017/18 Budget	Revotes	Q1 Supvotes	Q2 Supvotes	Final Budget	Actuals	Budget Remaining	% Budget Used	Expected Date of Completion	Completed Y-Yes N-No R-Rescheduled
Water - Dunedoo										
Mains Replacement - Wargundy Street	50,000	13,824	-	-	63,824	33,847	29,977	53%	Dec-17	N
Water - Dunedoo Total	50,000	13,824	-	-	63,824	33,847	29,977	53%		
Water - Mendooran										
Mains Extension - River St to Brambil to Napierst	30,000	-	-	-	30,000	-	30,000	0%	Jun-18	N
Mains Extension - River St to Farnell to Abbott St	18,500	-	-	-	18,500	-	18,500	0%	Jun-18	N
Replace Water Meters	5,000	-	-	-	5,000	-	5,000	0%	Jun-18	N
Mendooran - New Bore	-	256,563	-	-	256,563	13,281	243,281	5%	Jun-18	N
Mendooran - WTP Improvements	-	-	-	80,000	80,000	-	80,000	0%	Jun-18	N
Water - Mendooran Total	53,500	256,563	-	80,000	390,063	13,281	376,781	3%		
Warrumbungle Water Total	644,500	2,658,107	(1,142,452)	118,000	2,278,155	248,819	2,029,336	11%		
Warrumbungle Sewer										
Sewer - Baradine										
Pot servicing	20,000	-	-	-	20,000	-	20,000	0%	Jun-18	N
Baradine - Camp Cypress Sewer Line Feasibility Study	-	3,746	-	-	3,746	7,650	(3,904)	204%	Dec-17	N
Sewer - Baradine Total	20,000	3,746	-	-	23,746	7,650	16,096	32%		
Sewer - Binnaway										
Sewer - Binnaway Total	-	-	-	-	-	-	-	N/A		
Sewer - Coolah										
Mains Relining	60,000	2,036	-	-	62,036	34,548	27,488	56%		
Smoke Testing	50,000	-	-	-	50,000	-	50,000	0%	Oct-17	N
Coolah Sewage Treatment Plant Upgrade	215,510	28,307	-	-	243,817	13,894	229,923	6%	Jun-18	N
Sewer - Coolah Total	325,510	30,343	-	-	355,853	48,442	307,411	14%		
Sewer - Coonabarabran										
Mains-Relining various sections	100,000	23,223	-	-	123,223	18,143	105,080	15%	Mar-18	N
Pump stations- renewal	30,000	-	-	-	30,000	-	30,000	0%		
Telemetry Upgrade (All Towns)	-	198,119	(197,193)	-	926	1,538	(612)	166%		
Smoke Testing	60,000	-	-	-	60,000	-	60,000	0%	Oct-17	N
Re-keying sewer sites	-	0	17,332	-	17,332	17,332	0	100%		Y
Coonabarabran Sewage Treatment Plant Upgrade	218,021	27,896	-	-	245,917	10,971	234,945	4%	Jun-18	N
Sewer - Coonabarabran Total	408,021	249,238	(179,861)	-	477,398	47,985	429,414	10%		
Sewer - Dunedoo										
Smoke Testing	50,000	-	-	-	50,000	58,050	(8,050)	116%	Oct-17	N
Mains-Relining various sections	60,000	-	-	-	60,000	(2,725)	62,725	-5%	Mar-18	N
Dunedoo Sewage Treatment Plant Upgrade	1,245,202	28,266	-	-	1,273,468	13,978	1,259,490	1%	Jun-18	N
Sewer - Dunedoo Total	1,355,202	28,266	-	-	1,383,468	69,302	1,314,166	5%		
Warrumbungle Sewer Total	2,108,733	311,593	(179,861)	-	2,240,465	173,379	2,067,086	8%		
FFF Adjustments	-	-	-	-	-	-	-	-		
Grand Total:	13,664,985	13,203,796	(1,236,752)	863,360	26,495,390	5,768,621	20,726,768	22%		

Part 9: Balance Sheet

	Original Budget \$'000	Open Bal Adj. \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
Assets					
Current Assets					
Cash and Cash Equivalents	10,031	7,367	(8,091)	9,307	16,523
Investments (Current)	-	-	-	-	-
Receivables (Current)	5,030	10	-	5,040	8,241
Inventories (Current)	893	197	-	1,090	975
Total Current Assets	15,954	7,574	(8,091)	15,437	25,739
Non-Current Assets					
Investments (Non-Current)	-	-	-	-	-
Receivables (Non-Current)	10	(10)	-	-	-
Inventories (Non-Current)	299	-	-	299	299
Property, Plant & Equipment	512,625	(19,749)	12,830	505,706	485,976
Investments - Equity Method	294	-	-	294	344
Intangibles	353	(68)	-	285	247
Total Non-Current Assets	513,581	(19,827)	12,830	506,584	486,866
Total Assets	529,535	(12,253)	4,739	522,021	512,605
Current Liabilities					
Payables	2,707	(788)	-	1,919	1,501
Borrowings	867	-	-	867	418
Provisions	4,860	(281)	-	4,579	4,582
Total Current Liabilities	8,434	(1,069)	-	7,365	6,501
Non-Current Liabilities					
Borrowings	4,777	1	-	4,778	5,645
Provisions	2,590	(264)	-	2,326	2,325
Total Non-Current Liabilities	7,367	(263)	-	7,104	7,970
Total Liabilities	15,801	(1,332)	-	14,469	14,471
Net Assets	513,734	(10,921)	4,739	507,552	498,134
Retained Earnings	414,569	(9,483)	4,739	409,825	405,488
Revaluation Reserves	99,165	(1,438)	-	97,727	92,646
Total Equity	513,734	(10,921)	4,739	507,552	498,134

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	12,148	-	12,148	6,838
User Charges and Fees	7,274	-	7,274	3,634
Interest & Investment Revenue	482	-	482	200
Bonds and Deposits Received	-	-	-	16
Other Revenues	961	-	961	2,331
Grants & Contributions	20,115	5,245	25,360	6,398
<u>Payments</u>				
Employee Benefits & On-Costs	(14,997)	(391)	(15,388)	(8,039)
Materials & Contracts	(5,310)	(115)	(5,425)	(3,471)
Borrowing Costs	(277)	-	(277)	(147)
Other Expenses	(7,751)	-	(7,751)	(3,838)
Net Cash provided (or used in) Operating Activities	12,645	4,739	17,384	3,922
Cash Flows from Investing Activities				
<u>Receipts</u>				
Sale of Investment Securities	-	-	-	-
Sale of Real Estate Assets	-	-	-	-
Sale of Infrastructure, Property, Plant and Equipment	897	-	897	430
Deferred Debtors Receipts	-	-	-	-
<u>Payments</u>				
Purchase of Investment Securities	-	-	-	-
Purchase of Infrastructure, Property, Plant and Equipment	(13,665)	(12,830)	(26,495)	(5,769)
Purchase of Real Estate Assets	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-
Net Cash provided (or used in) Investing Activities	(12,768)	(12,830)	(25,598)	(5,339)
Cash Flows from Financing Activities				
<u>Receipts</u>				
Proceeds from Borrowings & Advances	-	-	-	-
<u>Payments</u>				
Repayment of Borrowings & Advances	(827)	-	(827)	(408)
Repayment of Finance Lease Liabilities	-	-	-	-
Net Cash provided (or used in) Financing Activities	(827)	-	(827)	(408)
Net Increase/(Decrease) in Cash & Cash Equivalents	(950)	(8,091)	(9,041)	(1,825)
Cash & Cash Equivalents – Opening balance	10,981	7,367	18,348	18,348
Cash & Cash Equivalents – Closing balance	10,031	(724)	9,307	16,523
			(0)	-
A) Unrestricted Cash Reconciliation				
Cash and Cash Equivalents	10,031	(724)	9,307	16,523
<i>Add:</i>				
Investments	-	-	-	-
Total: Cash and Investments	10,031	(724)	9,307	16,523
<i>Less:</i>				
Externally Restricted Cash				8,834
Total: Unrestricted Cash & Investments (excl internal restrictions)				7,689
<i>Less:</i>				
Internal Restrictions				7,316
Total: Unrestricted including external and internal restrictions				373

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	1,001,211	14,599	70,785	930,426
Bridges Loan	Regional Roads M&R	498,586	10,048	26,665	471,921
LIRS Round 1 Loan	Local Roads M&R	1,426,431	58,601	111,934	1,314,497
Mendooran Water Loan	Warrumbungle Water	611,997	9,892	38,743	573,254
LIRS Round 2 Loan	Local Roads M&R	2,567,629	-	139,370	2,428,260
Loan Quarry	Warrumbungle Quarry	365,302	5,628	20,851	344,451
Total:		6,471,156	98,769	408,347	6,062,809

(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	857,229	11,612	38,073	819,157
Total:		857,229	11,612	38,073	819,157

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

Part 11: Restricted Assets

(C) Restricted Asset Movements Table

Restricted Asset Details	Opening Balance	Revenue	Recurrent Exp	Capital Exp	Loan repayments	Bal Sheet Mvmnts / other adj	Closing Balance
External Restrictions							
External Restrictions included in liabilities							
Trust Fund (Through Balance Sheet)	381,795	-	-	-	-	15,800	397,595
Sub Total	381,795	-	-	-	-	15,800	397,595
External Restrictions Other (Excl Grant)							
Warrumbungle Water	2,011,391	2,340,932	(1,297,173)	(248,819)	(38,743)	(670,500)	2,097,088
Warrumbungle Sewer	2,796,768	1,208,774	(590,733)	(173,379)	38,073	(518,000)	2,761,502
Warrumbungle Waste	140,922	1,850,791	(1,121,402)	(23,250)	-	(899,000)	(51,939)
Derelict Underground Tanks (EPA Grant)- Unea	132,628	(132,628)	-	-	-	-	-
Barking Owl Habitat	15,456	-	(279)	-	-	-	15,177
Storm Water Levy	74,408	106,112	-	(1,588)	-	(53,056)	125,876
Developer Contributions (General)	125,989	8,964	-	(27,868)	-	-	107,085
Developer Contributions (Water)	97,709	0	-	-	-	-	97,709
Developer Contributions (Sewer)	29,616	0	-	-	-	-	29,616
Sub Total	5,424,887	5,382,945	(3,009,587)	(474,905)	(670)	(2,140,556)	5,182,114
Specific Purpose Unexpended Grants							
Grant Funded Programs							
Youth Development & Activities	22,867	95,156	(52,740)	-	-	-	65,283
Family Day Care	15,708	173,896	(187,648)	-	-	-	1,956
OOSH & Vacation Care	(1,769)	40,679	(39,380)	-	-	-	(470)
Yuluwirri Kids	69,681	788,350	(812,055)	(19,512)	-	-	26,464
Connect 5	18,156	141,153	(98,497)	-	-	-	60,812
Multiservice Outlet	137,338	496,234	(342,098)	(21,182)	-	-	270,292
Community Transport	228,705	177,651	(169,351)	(129,720)	-	-	107,285
RMS Grants							
RMS Grants	1,276,168	2,014,802	(434,175)	(1,743,353)	(26,665)	-	1,086,777
Individual Grants							
Civil Construction Training Grant	101,587	-	-	-	-	-	101,587
R2R Funded Works - Revoted	1,220,037	-	-	(227,979)	-	-	992,058
Coonabarabran Driver Reviver Site Improvement	4,399	-	-	-	-	-	4,399
Libraries	31,797	-	-	-	-	-	31,797
Coona. Reg. Netball/Basketball centre	18,285	-	-	-	-	-	18,285
Flood Repair Grant (inc. Supplement)	498,833	70,000	(84,776)	-	-	-	484,057
Roadside Vegetation program	3,347	-	-	-	-	-	3,347
Sub Total	3,645,139	3,997,921	(2,220,720)	(2,141,746)	(26,665)	-	3,253,929
Total External Restrictions	9,451,821	9,380,866	(5,230,307)	(2,616,651)	(27,335)	(2,124,756)	8,833,638

Restricted Asset Details	Opening Balance	Revenue	Recurrent Exp	Capital Exp	Loan repayments	Bal Sheet Mvmnts	Closing Balance
Internal Restrictions (Function View)							
Carry over Capex (2016/17)	1,672,719	-	-	(774,916)	-	-	897,803
LEP & Land use strategy Review	53,974	-	(43,370)	-	-	-	10,604
Prepayment of 1st & 2nd Quarter Fags	3,320,747	-	-	-	-	(1,660,374)	1,660,374
Warrumbungle Quarry	196,018	596,279	(498,501)	-	(20,851)	(289,018)	(16,073)
Plant Fund	3,134,387	3,009,496	(1,819,316)	(1,185,380)	-	-	3,139,187
Total IR (Function View)	8,377,845	3,605,775	(2,361,187)	(1,960,296)	(20,851)	(1,949,391)	5,691,895
Internal Restrictions (Through Balance Sheet)							
Employee Leave Entitlements	1,400,563	-	-	-	-	-	1,400,563
Quarry Remediation	223,529	-	-	-	-	-	223,529
Total IR (Through Balance Sheet)	1,624,092	-	-	-	-	-	1,624,092
Total Internal Restrictions	10,001,937	3,605,775	(2,361,187)	(1,960,296)	(20,851)	(1,949,391)	7,315,987
Total Restricted Assets	19,453,758	12,986,641	(7,591,494)	(4,576,947)	(48,186)	(4,074,147)	16,149,625

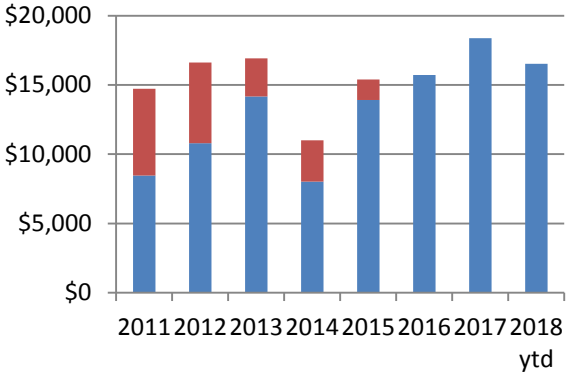
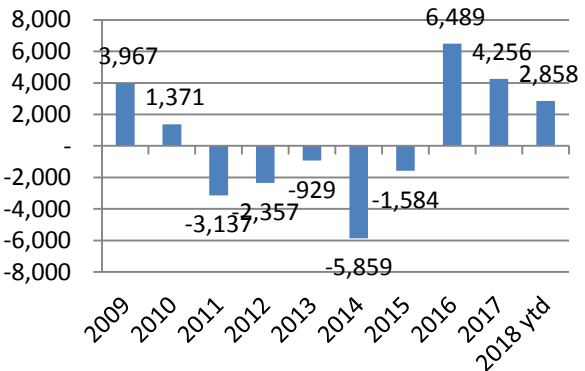
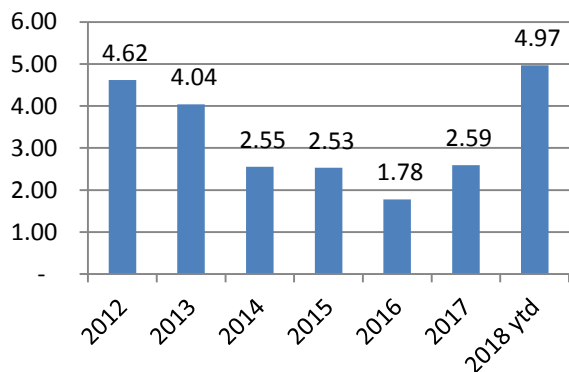
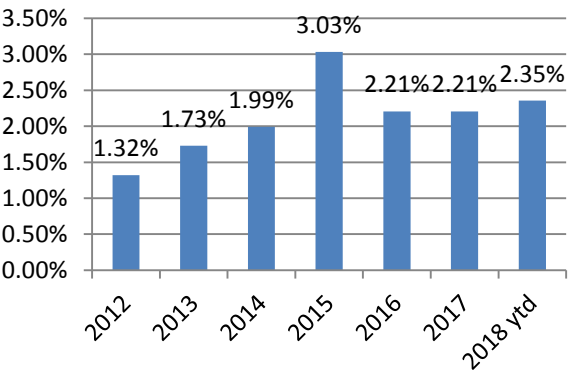
RA Op Bal	19,453,758
Less:	
Regional Roads	(189,391)
Fags in advance	(1,660,374)
Mvmnt Water/Sewer/Waste	(242,494)
Grant Funded Programs mvmnt	40,936
Libraries Expense	-
Plant	4,800
R2R Movement	(227,979)
Mvmnts in Capital Revotes (excl R2R prepayme	(774,916)
ELE + Quarry	-
Coonabarabran Regional Netball/Basketball ce	-
Flood Repair Grant	(14,776)
Barking Owl Habitat	(279)
LEP & Land use strategy Review	(43,370)
Warrumbungle Quarry	(212,090)
Trust	15,800
RA Closing Balance	16,149,625
	0

Restricted Assets Movement	
Restricted Asset Opening Balance	19,453,758
Restricted Asset Closing Balance	16,149,625
Total Movement	(3,304,133)

Being	
Total RA Movement (Function View - General)	(3,044,876)
Total RA Movement (Function View - Water)	85,697
Total RA Movement (Function View - Sewer)	(35,266)
Total RA Movement (Function View - Waste)	(325,489)
Total RA Movement (Balance Sheet)	15,800
Total Movement	(3,304,133)

	Cash	Restricted	Unrestricted
Opening Bal	18,348	(19,454)	(1,106)
Closing Bal	16,523	(16,150)	373
Movement	(1,825)	3,304	1,479

Part 12: KPIs

Ratio	Purpose	Notes
Cash Balance		
 <p>The blue section of the bar represents cash and cash equivalents, and the red section represents investments (currently Nil).</p>	<p>Although we have considerable Term Deposits, these are considered as Cash & equivalents. Council has no deemed investments for the purpose of this KPI. See cashflow statement for details.</p>	
Operating Surplus/Deficit		
 <p>To measure Council's operating surplus or deficit. A negative number indicates a deficit.</p>	<p>See Income Statement variance analysis for details</p>	
Unrestricted Current Ratio		
 <p>To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council. OLG considers a ratio of less than 1.5 as unsatisfactory, and > 2 as good</p>	<p>Unrestricted current assets has increased due to timing of grant receipts (primarily pre payment of \$3m in FAG's).</p>	
Debt Service Ratio		
 <p>To assess the impact of loan principal & interest repayments on the discretionary revenue of council. The OLG considers a ratio of less than 10% as satisfactory.</p>	<p>This ratio is well below the OLG benchmark and indicates that Council does have borrowing potential if required.</p>	

Part 12: KPIs (continued)

Ratio	Purpose																	
Rates & Annual Charges Coverage Ratio																		
 <table><tr><th>Year</th><th>Coverage Ratio</th></tr><tr><td>2012</td><td>29%</td></tr><tr><td>2013</td><td>29%</td></tr><tr><td>2014</td><td>33%</td></tr><tr><td>2015</td><td>30%</td></tr><tr><td>2016</td><td>23%</td></tr><tr><td>2017</td><td>26%</td></tr><tr><td>2018 ytd</td><td>50%</td></tr></table>	Year	Coverage Ratio	2012	29%	2013	29%	2014	33%	2015	30%	2016	23%	2017	26%	2018 ytd	50%	<p>To assess the degree of Council's dependence upon revenue from rates and annual charges and to assess the security of Council's income.</p>	<p>This ratio is artificially high due to timing of Rates & Charges revenue vs other revenues.</p>
Year	Coverage Ratio																	
2012	29%																	
2013	29%																	
2014	33%																	
2015	30%																	
2016	23%																	
2017	26%																	
2018 ytd	50%																	
Rates & Annual Charges Outstanding Ratio																		
 <table><tr><th>Year</th><th>Outstanding Ratio</th></tr><tr><td>2012</td><td>14%</td></tr><tr><td>2013</td><td>13%</td></tr><tr><td>2014</td><td>11%</td></tr><tr><td>2015</td><td>8%</td></tr><tr><td>2016</td><td>9%</td></tr><tr><td>2017</td><td>9%</td></tr><tr><td>2018 ytd</td><td>12%</td></tr></table>	Year	Outstanding Ratio	2012	14%	2013	13%	2014	11%	2015	8%	2016	9%	2017	9%	2018 ytd	12%	<p>To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts. The OLG considers a ratio of less than 10% for rural Councils as acceptable.</p>	<p>At 12% this ratio is over the OLG benchmark but is reasonable for this time of the year. Considered a timing issue however the changes in debt collection policy will implicitly delay collections.</p>
Year	Outstanding Ratio																	
2012	14%																	
2013	13%																	
2014	11%																	
2015	8%																	
2016	9%																	
2017	9%																	
2018 ytd	12%																	
Building and Infrastructure Renewals Ratio																		
 <table><tr><th>Year</th><th>Renewals Ratio</th></tr><tr><td>2012</td><td>45%</td></tr><tr><td>2013</td><td>66%</td></tr><tr><td>2014</td><td>60%</td></tr><tr><td>2015</td><td>41%</td></tr><tr><td>2016</td><td>117%</td></tr><tr><td>2017</td><td>68%</td></tr><tr><td>2018 ytd</td><td>75%</td></tr></table>	Year	Renewals Ratio	2012	45%	2013	66%	2014	60%	2015	41%	2016	117%	2017	68%	2018 ytd	75%	<p>To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating. A ratio of less than 100% is unsatisfactory, although the NSW mean ranged between 56% & 84% over the last 3 years.</p>	<p>The majority of Councils Renewals is on roads which is seasonal and weather dependant. This ratio is dependant on council's capital renewals program and will require monitoring.</p>
Year	Renewals Ratio																	
2012	45%																	
2013	66%																	
2014	60%																	
2015	41%																	
2016	117%																	
2017	68%																	
2018 ytd	75%																	
Total Borrowings																		
 <table><tr><th>Year</th><th>Total Borrowings</th></tr><tr><td>2012</td><td>1,738</td></tr><tr><td>2013</td><td>5,298</td></tr><tr><td>2014</td><td>4,904</td></tr><tr><td>2015</td><td>8,610</td></tr><tr><td>2016</td><td>7,259</td></tr><tr><td>2017</td><td>6,472</td></tr><tr><td>2018 ytd</td><td>6,063</td></tr></table>	Year	Total Borrowings	2012	1,738	2013	5,298	2014	4,904	2015	8,610	2016	7,259	2017	6,472	2018 ytd	6,063	<p>Total level of borrowings, including loans and finance leases both current and non-current</p>	<p>No new loans are currently planned, so this balance should slowly decrease with repayments.</p>
Year	Total Borrowings																	
2012	1,738																	
2013	5,298																	
2014	4,904																	
2015	8,610																	
2016	7,259																	
2017	6,472																	
2018 ytd	6,063																	

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
Coona Fuel & Gas	Diesel & Gas Supplied	\$ 169,594	1/07/2015	30/06/2018
Tracserv		\$ 105,476	1/10/2017	31/10/2017
Tamworth City Toyota	Community Care Bus P7011	\$ 89,595	1/10/2017	31/12/2017
Clancy Automotive	Replacement of Plant	\$ 80,634	1/10/2017	30/12/2017
Fulton Hogan Pty Ltd, SRS Road Services Pty Ltd, RPQ Spray Seal Pty Ltd, Boral Asphalt and Downer EDI Works - Asphalt	Supply of bitumen services to Warrumbungle Shire	\$ 244,415	1/01/2017	30/12/2018
Hollis Agricultural	Bulldozer Hire	\$ 53,550	31/03/2017	30/06/2018
Wager Construction	Payment 7 Alison Bridge	\$ 84,000	1/10/2017	31/12/2017
Boral Cement	Purchase of Hydrated Lime	\$ 63,505	1/10/2017	30/12/2017
Simon Ravden	Debt Collection	\$ 117,562	1/10/2017	31/12/2017
Civica	Software Licences & Maintenance	\$ 83,652	1/10/2017	30/06/2018
Macquarie Regional Library	Qtrly Payment	\$ 108,530	1/10/2017	31/12/2017
Cartlreagh County Council	Weeds Cost Contribution	\$ 102,829	1/10/2017	1/10/2018
Interflow	Smoke Testing Waste Outflows	\$ 64,671	1/11/2017	31/12/2017
BMR Quarries	Crushing of Quarry Material	\$ 306,579	1/10/2017	31/12/2017

Notes:

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

B) Consultancy and Legal Expenses Budget Review Statement

Consultancy and Legal Expenses incurred year to date are summarised below:

Expense Type	Expenditure YTD (\$)	Budgeted (Y/N)
Legal Expenses	\$158,397	Partially (12k UB)
Consultancies	\$16,523	Partially (8k UB)

Definition of Consultant

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