



QUARTERLY BUDGET REVIEW STATEMENTS

1 OCTOBER 2019

To

31 DECEMBER 2019

STATEMENT BY RESPONSIBLE ACCOUNTING OFFICER

QUARTERLY BUDGET REVIEW STATEMENT FOR THE PERIOD 1 OCTOBER 2019 TO 31 DECEMBER 2019

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005:

It is my opinion that the Quarterly Budget Review Statement for Walcha Council for the quarter ended 30 September 2019 indicates that Council's projected financial position at 30 June 2020 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed:



Date: 13 February 2020

Rosemary Strobel

Responsible Accounting Officer

WALCHA COUNCIL - FUNCTION SUMMARY

Budget Review as at December 2019 by Function

FUNCTION	Original Budget	QBR5 YTD Adjust	Approved Varied Budget	Actual YTD 2020	Forecast to June 2020	Budget Variance	Comment
GENERAL FUND							
INCOME							
Administration	118,546	-	118,546	70,464	118,546	-	
Public Order & Safety	59,050	-	59,050	4,748	59,050	-	
Health	2,500	-	2,500	-80	2,500	-	
Environment	957,166	-	957,166	433,468	900,890	-56,276	Table 6.1(a) - 1-Landfill Gate Fees
Community Services & Education	887,864	-	887,864	675,187	887,864	-	
Housing & Community Amenities	76,296	-	76,296	43,090	76,296	-	
Recreation & Culture	168,034	200,000	368,034	152,855	368,034	-	
Mining, Manufacturing and Construction	46,500	-	46,500	6,726	46,500	-	
Transport & Communication	3,608,962	66,972	3,675,934	956,739	3,675,934	-	
Economic Affairs	285,325	64,050	349,375	161,198	1,216,162	866,787	Table 6.1(a) - 3&4-Bushfire clean up / festivals
Capital Grants & Contributions	8,784,418	1,514,361	10,298,779	922,376	10,473,020	174,241	Table 6.1(a) - 2-Fixing Country Roads funding
General Purpose Revenues	5,961,960	118,052	6,080,012	2,327,007	6,080,012	-	
General Fund Income	20,956,621	1,963,435	22,920,056	5,753,778	23,904,808	984,752	
EXPENDITURE							
Administration	1,889,875	223,265	2,113,140	1,315,606	2,125,598	12,458	Table 6.1(b) - 1&3-Rugby Grand Final /GM Recruitment
Public Order & Safety	241,745	-	241,745	52,976	241,745	-	
Health	77,550	-	77,550	8,389	77,550	-	
Environment	1,209,921	-	1,209,921	582,707	1,125,187	-84,734	Table 6.1(b) - 4-Landfill operations cost savings
Community Services & Education	974,564	-	974,564	571,769	974,564	-	
Housing & Community Amenities	348,525	37,284	385,809	198,631	385,809	-	
Recreation & Culture	870,771	200,000	1,070,771	613,070	1,070,771	-	
Mining, Manufacturing and Construction	61,900	-	61,900	12,337	61,900	-	
Transport & Communication	6,078,003	-	6,078,003	3,491,354	6,078,003	-	
Economic Affairs	413,682	102,683	516,365	1,186,690	1,383,151	866,787	Table 6.1(b) - 5&6-Bushfire clean up / festivals
Internal Plant	-	-	-	140,148	-	-1	
General Fund Expenditure	12,166,536	563,232	12,729,768	8,173,676	13,524,277	794,511	
GENERAL FUND OPERATING RESULT	8,790,085	1,400,203	10,190,288	-2,419,897	10,380,530	190,240	
Less: Capital Grants & Contributions	8,784,418	1,514,361	10,298,779	922,376	10,473,020	174,241	
GENERAL FUND OPERATING RESULT excl CAPITAL & R2R	5,667	-114,158	-108,491	-3,342,273	-92,490	15,999	

FUNCTION	Original Budget	QBRs YTD Adjust	Approved Varied Budget	Actual YTD 2020	Forecast to June 2020	Budget Variance	Comment
WATER SERVICES							
Water Income	11 784,589	35,416	820,005	382,241	820,005		
Water Expenditure	25 925,254	61,139	986,393	543,284	986,393		
WATER OPERATING RESULT		-140,665	-25,723	-166,388	-161,043	-166,388	0
Less: Capital Grants & Contributions	0	0	0	144	0		
WATER SERVICES OPERATING RESULT excl CAPITAL GRANTS		-140,665	-25,723	-161,187	-166,388		
CASH MOVEMENT							
Add: Provision for Depreciation	335,000		335,000	158,215	335,000		
	335,000	0	335,000	158,215	335,000	0	
Less: Purchase of Fixed Assets	125,000		125,000	153,526	125,000		
Less: Expenditure on Loans (GF)	8,319		8,319	4,431	8,319		
	133,319	0	133,319	157,957	133,319	0	
deficit							
	61,016	-25,723	35,293	-160,785	35,293	0	
Water Fund Capital Works	25 125,000	0	125,000	153,526	125,000	-	
SEWERAGE SERVICES							
Sewerage Income	12 504,482	180,893	685,375	239,341	685,375		
Sewerage Expenditure	26 509,505	0	509,505	252,002	509,505		
SEWER OPERATING RESULT		-5,023	180,893	175,870	-12,661	175,870	0
Less: Capital Grants & Contributions		180,893	180,893	0	180,893	0	
SEWERAGE SERVICES OPERATING RESULT excl CAPITAL GRANTS		-5,023	0	-5,023	-12,661	-5,023	
CASH MOVEMENT							
Add: Provision for Depreciation	134,000	0	134,000	66,791	134,000		
	134,000	0	134,000	66,791	134,000	0	
Less: Purchase of Fixed Assets	55,000	360,773	415,773	63,875	415,773		
	55,000	360,773	415,773	63,875	415,773	0	
deficit							
	73,977	-179,880	-105,903	-9,745	-105,903	0	
Sewerage Fund Capital Works	26 55,000	360,773	415,773	63,875	415,773	-	

FUNCTION	Original Budget	QBRs YTD Adjust	Approved Varied Budget	Actual YTD 2020	Forecast to June 2020	Budget Variance	Comment
CONSOLIDATED							
Consolidated income	22,245,692	2,179,744	24,425,436	6,375,360	25,410,188	984,752	
Consolidated Expenditure	13,601,295	624,371	14,225,666	8,968,961	15,020,175	794,511	
CONSOLIDATED OPERATING RESULT	8,644,397	1,555,373	10,199,770	-2,593,601	10,390,012	190,240	
Less: Capital Grants & Contributions	8,784,418	1,695,254	10,479,672	922,520	10,653,913	174,241	
Less: Roads to Recovery Funding	0	0	0	0	0	0	
CONSOLIDATED OPERATING RESULT excl CAPITAL & R2R	-140,021	-139,881	-279,902	-3,516,121	-263,901	15,999	
Add: Book Value of Assets Sold	313,216	275,528	588,744	146,665	588,744	0	
Add: Provision for Depreciation	3,303,009	0	3,303,009	2,405,834	3,303,009	0	
Add: Loan Proceeds (internal)	8,732	0	8,732	4,431		0	
Add: Decrease Restricted Assets	1,089,175	1,518,363	2,607,538	0	2,758,018	150,480	
	4,773,433	1,793,891	6,567,323	2,556,930	6,709,071	150,480	
Less: Purchase of Fixed Assets	12,530,432	3,967,281	16,497,713	4,766,611	16,916,212	418,499	
Less: Expenditure on Loans	87,317	0	87,317	44,472	87,317	0	
Less: Increase Restricted Assets	646,884	66,972	713,856	0	713,856	0	
	13,264,633	4,034,253	17,298,886	4,811,083	17,717,385	418,499	
	153,197	-684,989	-531,793	-4,847,754	-618,302	-77,779	
CONSOLIDATED CAPITAL WORKS	12,530,432	3,967,281	16,497,713	4,766,611	16,916,212	418,499	

WALCHA COUNCIL - FUNCTION DETAIL

Budget Review as at December 2019 by Function

FUNCTION	Original Budget	QBR5 YTD Adjust	Approved Varied Budget	Actual YTD 2020	Forecast to June 2020	Budget Variance	Comment
GENERAL FUND							
INCOME							
Administration	118,546	-	118,546	70,464	118,546	-	
Public Order & Safety	59,050	-	59,050	4,748	59,050	-	
Health	2,500	-	2,500	-80	2,500	-	
Environment							
Waste Management Services	957,166	-	957,166	433,468	900,890	-56,276	Decrease gate fees
Community Services & Education							
Preschool	491,000	-	491,000	395,091	491,000	-	
Early Intervention	40,000	-	40,000	8,318	40,000	-	
WCCC	353,564	-	353,564	271,532	353,564	-	
Other Community Services & Education	3,300	-	3,300	245	3,300	-	
Housing & Community Amenities							
Cemetery	35,000	-	35,000	19,219	35,000	-	
Council Housing	12,896	-	12,896	6,019	12,896	-	
Town Planning	28,400	-	28,400	17,853	28,400	-	
Recreation & Culture							
Other Sport Ground & Recreation Facilities	-	200,000	200,000	101,395	200,000	-	
Other Sport & Recreation	3,290	-	3,290	1,495	3,290	-	
Libraries	25,500	-	25,500	1,864	25,500	-	
Swimming Pool	40,000	-	40,000	26,033	40,000	-	
Halls & Community Centres	97,744	-	97,744	22,068	97,744	-	
Australia Day	1,500	-	1,500	-	1,500	-	
Mining, Manufacturing and Construction							
Quarries & Pits	40,000	-	40,000	-	40,000	-	
Building Control	6,500	-	6,500	6,726	6,500	-	
Transport & Communication							
Urban Roads	162,180	-	162,180	6,362	162,180	-	Roads to Recovery
Regional Sealed Roads	770,000	-	770,000	385,500	770,000	-	
Sealed Rural Roads	423,898	-	423,898	-	423,898	-	Roads to Recovery
State Roads	2,225,000	-	2,225,000	570,179	2,225,000	-	
RTA Inspection Bay	3,800	-	3,800	1,613	3,800	-	
Street Lighting	10,000	-	10,000	-	10,000	-	
Aerodrome	5,800	-	5,800	2,792	5,800	-	
Minor Plant & Profit on Sale of Plant	8,284	66,972	75,256	-9,707	75,256	-	Nett loss on plant sold year to date
Economic Affairs							
Private Works	255,150	-	255,150	62,661	1,090,150	835,000	Storm & bushfire clean up
Tourism Development	5,950	64,050	70,000	85,824	101,787	31,787	Motorcycle festival & Parkrun
Truck Wash Bay	15,000	-	15,000	7,800	15,000	-	
Other Land & Property	9,225	-	9,225	4,913	9,225	-	
Capital Grants & Contributions							

FUNCTION	Original Budget	QBRs YTD Adjust	Approved Varied Budget	Actual YTD 2020	Forecast to June 2020	Budget Variance	Comment
Waste Management Services	-	9,100	9,100	-	9,100	-	
Recreation & Culture	803,368	168,168	971,536	29,524	971,536	-	
Bridges - Rural Sealed & Unsealed	253,260	622,818	876,078	-	1,050,319	174,241	Fixing Country Roads - Lakes Road Timber Bridge
Regional Sealed Roads	7,494,739	206,529	7,701,268	367,379	7,701,268	-	
Sealed Rural Roads	173,051	-	173,051	268,286	173,051	-	
Other Transport	60,000	-	60,000	-	60,000	-	
Economic Affairs	-	507,746	507,746	257,187	507,746	-	
General Purpose Revenues 14							
Rates Revenue	3,478,126	-	3,478,126	1,730,760	3,478,126	-	
Investment Interest	160,000	-	160,000	-649	160,000	-	
FAGs - general purpose	1,367,064	101,735	1,468,799	358,314	1,468,799	-	
FAGs - roads	956,770	16,317	973,087	238,582	973,087	-	
General Fund Income	20,956,621	1,963,435	22,920,056	5,753,778	23,904,808	984,752	
	0	0	0	0	0	0	
EXPENDITURE							
Administration 15							
Elected Members	216,000	-	216,000	126,091	216,000	-	
Administration Operating	1,300,430	199,495	1,499,925	901,161	1,492,572	-7,353	Rugby final donation \$11,640; IT capital -\$18,993
Human Resources	216,445	-24,535	191,910	140,003	211,721	19,811	GM recruitment costs
Workplace Health & Safety	-	48,305	48,305	78,486	48,305	-	
Engineering & Works Support	55,000	-	55,000	29,434	55,000	-	
Purchasing & Supply	102,000	-	102,000	40,431	102,000	-	
Public Order & Safety 16							
Animal Control	62,000	-	62,000	22,867	62,000	-	
Rural Fire Services	157,255	-	157,255	20,095	157,255	-	
State Emergency Services	5,590	-	5,590	2,446	5,590	-	
Emergency Services Support	2,750	-	2,750	-	2,750	-	
Urban Fire Brigade	14,150	-	14,150	7,569	14,150	-	
Health 17	77,550	-	77,550	8,389	77,550	-	
Environment 18							
Noxious Plants, Insect & Vermin Control	82,000	-	82,000	81,476	82,000	-	
Stormwater Drainage	112,970	-	112,970	58,156	112,970	-	
Waste Management Services	1,014,951	-	1,014,951	443,075	930,217	-84,734	Cost savings- tip operations, C&D Waste processing
Community Services & Education 19							
Youth Services	25,000	-	25,000	22,188	25,000	-	
Preschool	556,000	-	556,000	326,357	556,000	-	
Early Intervention	40,000	-	40,000	21,490	40,000	-	
WCCC	353,564	-	353,564	201,734	353,564	-	
Housing & Community Amenities 20							
Street Tree Maintenance	48,000	-	48,000	22,507	48,000	-	
Streetscape Maintenance	40,000	-	40,000	17,468	40,000	-	
Public Amenities	70,360	-	70,360	45,450	70,360	-	
Cemetery	69,835	-	69,835	29,909	69,835	-	
Council Housing	25,980	-	25,980	16,233	25,980	-	
Town Planning	94,350	37,284	131,634	67,065	131,634	-	
Recreation & Culture 21							
Parks & Reserves	180,180	-	180,180	127,009	180,180	-	
Other Sport Ground & Recreation Facilities	132,090	200,000	332,090	123,457	332,090	-	
Other Sport & Recreation	36,165	-	36,165	22,555	36,165	-	

FUNCTION	Original Budget	QBRs YTD Adjust	Approved Varied Budget	Actual YTD 2020	Forecast to June 2020	Budget Variance	Comment
Libraries	180,820	-	180,820	61,242	180,820	-	
Swimming Pool	215,780	-	215,780	141,528	215,780	-	
Halls & Community Centres	102,459	-	102,459	122,442	102,459	-	
Australia Day	2,000	-	2,000	498	2,000	-	
Regional Arts Development	4,377	-	4,377	4,377	4,377	-	
Junior Sports Development	5,000	-	5,000	2,600	5,000	-	
Public Art Maintenance	10,385	-	10,385	6,174	10,385	-	
Other Cultural Service	1,515	-	1,515	1,188	1,515	-	
Mining, Manufacturing and Construction	22						
Quarries & Pits	33,400	-	33,400	3,367	33,400	-	
Building Control	28,500	-	28,500	8,969	28,500	-	
Transport & Communication	23						
Bridges - Urban Roads	17,783	-	17,783	5,716	17,783	-	
Bridges - Rural Sealed Roads	59,000	-	59,000	62,872	59,000	-	
Bridges - Rural Unsealed Roads	137,000	-	137,000	75,713	137,000	-	
Bridges - Regional Sealed Roads	61,700	-	61,700	68,029	61,700	-	
Bus Shelters	13,970	-	13,970	6,673	13,970	-	
Footpaths & Bike Tracks	52,250	-	52,250	38,673	52,250	-	
Kerb & Gutter	48,000	-	48,000	24,558	48,000	-	
Urban Roads	228,000	-	228,000	203,537	228,000	-	
Regional Sealed Roads	920,000	-	920,000	789,041	920,000	-	
Sealed Rural Roads	716,000	-	716,000	480,390	716,000	-	
Unsealed Rural Roads	1,305,000	-	1,305,000	629,914	1,305,000	-	
State Roads	2,225,000	-	2,225,000	916,931	2,225,000	-	
Road Safety	31,200	-	31,200	29,476	31,200	-	
Other Transport	85,500	-	85,500	40,035	85,500	-	
Street Lighting	44,000	-	44,000	14,743	44,000	-	
Aerodrome	18,000	-	18,000	8,488	18,000	-	
Minor Plant Purchases	22,000	-	22,000	24,389	22,000	-	
Works Depot	93,600	-	93,600	72,176	93,600	-	
Economic Affairs	24						
Private Works	203,750	-	203,750	943,195	1,038,750	835,000	Storm & bushfire clean up
Concrete Batching Plant	4,669	-	4,669	4,133	4,669	-	
Tourism Operation	115,267	-	115,267	91,304	115,267	-	
Tourism Development	50,000	102,683	152,683	123,623	184,470	31,787	Motorcycle festival & Parkrun
Truck Wash Bay	20,800	-	20,800	6,019	20,800	-	
Other Land & Property	16,605	-	16,605	17,792	16,605	-	
Economic Development	2,590	-	2,590	624	2,590	-	
Internal Plant	996	-1	-1	140,148	-1	-	
General Fund Expenditure	12,166,534	563,232	12,729,766	8,173,676	13,524,277	794,511	
	2	-	2	0	-	-	
GENERAL FUND OPERATING RESULT	8,790,087	1,400,203	10,190,290	-2,419,897	10,380,530	190,240	
Less: Capital Grants & Contributions	8,784,418	1,514,361	10,298,779	922,376	10,473,020	174,241	
GENERAL FUND OPERATING RESULT excl CAPITAL & R2R	5,669	-114,158	-108,489	-3,342,273	-92,490	15,999	

WALCHA COUNCIL - CAPITAL WORKS BUDGET

Budget Review as at December 2019

	Asset Class	New / Renewal	Source of Funding	ORIGINAL BUDGET	QBR1	QBR2					
				2019-2020 Budget	Amended Budget	Grant Funding	Own Funding	Budget Changes	Amended Budget	Actual to December 2019	Actual to Project LTD
Administration Capital Works											
Miscellaneous Admin	Other Assets	New	Council	5,000	5,000		5,000		5,000	0	0
Council Chambers - Wired Audio Recording Equipment	Office Equipment	New	Council					18,993	18,993	18,993	18,993
Administration Capital Works Total				5,000	5,000	-	5,000	18,993	23,993	18,993	18,993
Environment Capital Works											
WLRM - Woolbrook WTS conversion	Other Assets	New	Council Int Rest \$11,452,		20,552	9,100	11,452		20,552	17,515	17,515
Walcha Landfill Boom Gate & Clear View Weighing System	Other Assets	New	Council		0			28,457	28,457	29,771	29,771
Environment Capital Works Total				0	20,552	9,100	11,452	28,457	49,009	47,286	47,286
Community Services Capital Works											
SCCF1-0075 - Preschool - Construct New Building	Buildings	New	SCCF/Council							230,327	1,275,295
Preschool - Purchase Land	Operational Land	New								34,056	45,398
Preschool - Mud Kitchen	Other Assets	New	DET (ext restrictions)		18,375	15,000	3,375		18,375	2,060	2,060
Community Services Capital Works Total				0	18,375	15,000	3,375	0	18,375	266,443	1,322,753
Housing & Community Amenities Capital Works											
Streetscape - Derby Street East	Roads	Renewal	Council	50,000	50,000		50,000		50,000	50,074	50,074
Streetscape - Fitzroy Street (South to Derby St)	Roads	Renewal	Council		9,342		9,342		9,342	3,499	34,338
54N Thee Street Council House	Buildings	New	Council Reserves		300,580		300,580		300,580	271,580	300,580
Walcha Cemetery - Install Toilets	Buildings	New	Council	42,500	42,500		42,500		42,500	0	0
Housing & Community Amenities Capital Works Total				92,500	402,422	0	402,422	0	402,422	325,153	384,992
Recreation & Culture Capital Works											
Monument Park - Cenotaph	Other Structures	New	RSL / NSW Liquor & Gaming		2,500		2,500		2,500	2,185	95,797
Park Seating & Bin Placement	Other Assets	New	Council	3,500	3,500		3,500		3,500	0	0
Tourism capital works, Walcha Council Entry Signs	Other Assets	New	Council	30,000	30,000		30,000		30,000	0	0
Beautification capital works, Mill Hole	Other Assets	New	Council	20,000	20,000		20,000		20,000	0	0
Beautification capital works, Hospital Wall Project	Other Assets	New	Council		12,500		12,500		12,500	0	0
Public Art (includes \$5000 installation)	Other Assets	New	Council (Ext Rest \$21,750)	10,000	50,370		50,370		50,370	9,091	9,091
SCCF2-0889 - Walcha Community Gym	Buildings	New	SCCF \$626,859, Ext Rest \$270,925	626,859	897,784	626,859	270,925		897,784	38,198	76,023
SCCF2-0896 - Upgrade Kiosk/Toilets/Change Room - Walcha Oval & Captain Cook Park	Buildings	Renewal	SCCF \$43,288, Council \$39,623		82,911	19,524	63,387		82,911	88,464	196,257
SCCF2-0893 - Walcha Pool Upgrade	Other Assets	Renewal	SCCF \$237,247, Ext Rest \$114,639	103,603	351,886	237,247	114,639		351,886	45,585	47,799
SCCF2-0895 - Walcha Community Service Clubs Storage Facility	Buildings	New	SCCF \$72,906, Rotary \$10,000, Ext Rest \$35,909	72,906	118,815	82,906	35,909		118,815	82,782	82,782
Library extension	Land	New	Council reserves		0	-	-		0	1,950	2,400
Recreation & Culture Capital Works Total				866,868	1,570,266	966,536	603,730	0	1,570,266	268,255	510,149

	Asset Class	New / Renewal	Source of Funding	2019-2020 Budget	Amended Budget	Grant Funding	Own Funding	Budget Changes	Amended Budget	Actual to December 2019	Actual to Project LTD
Transport & Communication Capital Works											
Bridges Rural Sealed											
AM 6274 - Wollun Road bridge replacement	Roads	New	Council / BRP / FCR	192,941	639,691	446,750	192,941		639,691	631,915	807,916
Bridges Rural Sealed Total				192,941	639,691	446,750	192,941	0	639,691	631,915	807,916
Bridges Local Rural Unsealed											
AM 5729 - Old Brookmount Road	Roads	New	Fixing Country Roads	253,260	253,260	253,260	-		253,260	0	45,207
AM 5601 - Niangala Road - Herbonnes	Roads		Fixing Country Roads		169,958	169,958	-		169,958	134,524	198,616
AM 5258 - Lakes Road	Roads	New	Fixing Country Roads		0	174,241	16,328	190,569	190,569	88,324	125,313
Bridges Local Rural Unsealed Total				253,260	423,218	597,459	16,328	190,569	613,787	222,848	369,136
Other Transport Capital Works											
Beautification capital works, Apsley Falls Entrance	Roads	New	Council + funding to be sourced	90,000	90,000	60,000	30,000		90,000	0	0
Urban Roads Local											
Heavy Patching	Roads	Renewal	R2R	75,000	75,000	75,000	-		75,000	0	0
Reseals	Roads	Renewal	R2R	75,000	75,000	75,000	-		75,000	0	0
Footpath Renewal - various town streets	Roads	Renewal	Council	45,000	45,000	-	45,000		45,000	0	0
Kerb & Gutter Renewal	Roads	Renewal	Council	45,000	45,000	-	45,000		45,000	0	0
Kerb & Gutter Extensions	Roads	New	Council	45,000	47,636	-	47,636		47,636	30,812	133,176
Gravel Resheeting	Roads	Renewal	Council	5,000	5,000	-	5,000		5,000	0	0
Urban Roads Local Total				290,000	292,636	150,000	142,636	0	292,636	30,812	133,176
Regional Sealed Roads											
TBW - Corridor Strategy - Seg 4710	Roads	Renewal	Fixing Country Roads	1,089,000	1,089,000	7,149,244	-		1,089,000	52,640	175,834
TBW - Corridor Strategy - Seg 4720	Roads	Renewal		1,000,000	1,000,000	-	-		1,000,000		
TBW - Corridor Strategy - Seg 4540	Roads	Renewal	Block Grant	648,000	648,000	200,000	-		648,000	54,607	54,642
TBW - Corridor Strategy - Seg 4550	Roads	Renewal		675,000	675,000	-	-		675,000	30,797	30,797
TBW - Corridor Strategy - Seg 4560	Roads	Renewal		648,000	648,000	-	-		648,000	20,707	20,707
TBW - Corridor Strategy - Seg 4570	Roads	Renewal		648,000	648,000	-	-		648,000	56,669	65,456
TBW - Corridor Strategy - Seg 4580	Roads	Renewal		621,000	621,000	-	-		621,000	47,666	50,391
TBW - Corridor Strategy - Seg 4590	Roads	Renewal		756,000	756,000	-	-		756,000	51,248	75,560
TBW - Corridor Strategy - Seg 4600	Roads	Renewal		540,000	540,000	-	-		540,000	39,292	67,069
TBW - Corridor Strategy - Seg 4030	Roads	Renewal		372,400	372,400	-	-		372,400	0	0
TBW - Corridor Strategy - Seg 4040	Roads	Renewal		351,844	351,844	-	-		351,844	0	0
TBW - Corridor Strategy - Seg 4760	Roads	Renewal								66,268	66,303
TBW - Corridor Strategy - Seg 4810	Roads	Renewal								16,421	16,456
TBW - Reseals	Roads	Renewal	Block Grant	200,000	200,000	200,000	-		200,000	0	0
TBW - Heavy Patching	Roads	Renewal	Block Grant \$20,000 / Repair Grant \$136,340	156,340	156,340	156,340	-		156,340	0	0
TBW - Smiths Creek 1.25km	Roads	Renewal	Saving Lives on Country Roads	108,750	108,750	108,750	-		108,750	0	0
TBW - Yalgoo Rest Area	Roads	New	HVSPP	100,405	100,405	100,405	-		100,405	0	0
TBW - Black Spot - Baringa Road	Roads	Renewal	Black Spot		123,294	123,294	-		123,294	165,561	234,834
TBW - Topdale Rd to Quarry Rd, Nowendoc	Roads	Renewal	Saving Lives on Country Roads		104,519	104,519	-		104,519	152,138	179,310
Regional Sealed Roads Total				7,914,739	8,142,552	8,142,552	0	0	8,142,552	754,014	1,037,359
Sealed Local Rural Roads											
Reseal - R2R various	Roads	Renewal	R2R		0						
Reseal - Niangala Road, seg 90	Roads	Renewal	R2R	38,418	38,418	38,418	-		38,418	0	0
Reseal - Emu Creek Rd, seg 60	Roads	Renewal	R2R	95,480	95,480	95,480	-		95,480	0	0
Heavy Patching - Darjeeling Rd, seg 20	Roads	Renewal	R2R	22,575	22,575	22,575	-		22,575	722	722
Heavy Patching - minor patches	Roads	Renewal	R2R	52,425	52,425	52,425	-		52,425	0	0
Rehabilitation - Brackendale Rd, seg 50, Nowendoc Rd intersection	Roads	Renewal	Fixing Country Roads	173,051	173,051	173,051	30,000	30,000	203,051	206,280	206,280
Rehabilitation - Aberbaldie Rd, seg 30	Roads	Renewal	R2R	215,000	215,000	215,000	-		215,000	0	43,653

	Asset Class	New / Renewal	Source of Funding	2019-2020 Budget	Amended Budget	Grant Funding	Own Funding	Budget Changes	Amended Budget	Actual to December 2019	Actual to Project LTD
Heavy Vehicle Access Program	Roads	Renewal	RMS Drought Relief		103,870	-	103,870		103,870	86,361	282,491
Sealed Local Rural Roads Total				596,949	700,819	596,949	133,870	30,000	730,819	293,363	533,146
Unsealed Local Rural Roads											
Gravel Resheeting	Roads	Renewal	Council	480,000	480,000	-	480,000		480,000	212,552	270,638
Dust Suppression	Roads	New	Council	15,000	54,111	-	54,111		54,111	48,167	49,056
Culvert Renewals	Roads	Renewal	Council	115,000	115,000	-	115,000		115,000	81,243	81,243
Unsealed Local Rural Roads Total				610,000	649,111	-	649,111	0	649,111	341,962	400,937
Plant replacement	Plant & Equip	New	Council	1,415,675	2,276,228	-	2,276,228		2,276,228	970,784	973,068
Works Depot											
Various depot capital improvements	Other Assets	New	Council	22,500	179,574	-	179,574		179,574	69,987	129,913
Works Depot Total				22,500	179,574	-	179,574	0	179,574	69,987	129,913
Transport & Communication Capital Works Total				11,386,064	13,393,829	9,993,710	3,620,688	220,569	13,614,398	3,315,685	4,384,651
Economic Development											
Truck Wash Bay Upgrade	Other Structures	Renewal	Fixing Country Trucks washes		546,496	507,746	38,750	150,480	696,976	187,233	277,487
TOTAL GENERAL FUND				12,350,432	15,956,940	11,492,092	4,685,417	418,499	16,375,439	4,429,048	6,946,311
WATER FUND											
Water Meter Renewals	Water Supply	Renewal	Water	10,000	10,000	-	10,000		10,000	9,408	9,408
Water Mains Renewals	Water Supply	Renewal	Water	100,000	100,000	-	100,000		100,000	3,805	3,805
Remote Monitoring - Reservoirs	Water Supply	Renewal	Water	15,000	15,000	-	15,000		15,000	0	0
PAC system relocation (safety risk)	Water Supply	Renewal	Water		0					60,654	61,637
McDonald River Storage Feasibility - Emergency Drought	Water Supply	New	Emergency Drought Funding		0					72,436	72,436
TOTAL WATER FUND				125,000	125,000	-	125,000	0	125,000	146,303	147,286
SEWER FUND											
STP Upgrade	Sewer Network	Renewal	NSW Regional Water & Wastewater Backlog Program		360,773	180,893	179,880		360,773	1,419	1,440,647
Sewer relining	Sewer Network	Renewal	Sewer	55,000	55,000	-	55,000		55,000	17,849	
TOTAL SEWER FUND				55,000	415,773	180,893	234,880	0	415,773	19,268	1,440,647
GRAND TOTAL				12,530,432	16,497,713	11,672,985	5,045,297	418,499	16,916,212	4,594,619	8,534,244

WALCHA COUNCIL - RESTRICTIONS SUMMARY

Budget Review as at December 2019

INTERNAL RESTRICTIONS	June 2019	Budget Transfers In	Budget Transfers Out	QBR1		QBR2		June 2020
				Budget Review Transfers In	Budget Review Transfers Out	Budget Review Transfers In	Budget Review Transfers Out	
Plant & Vehicle Replacement	1,453,146	548,284	- 1,089,175	66,972	- 523,053			456,174
ELE	757,000							757,000
Preschool	59,883							59,883
Tip Site Remediation	161,602	58,600						220,202
Quarries Remediation	312,922	40,000						352,922
Infrastructure Replacement	1,893,085			-	49,905	-	150,480	1,692,700
Woolbrook Project (Capex)	11,452			-	11,452			-
Housing Investment	250,675			-	250,675			-
Project Development	100,000							100,000
Total Internal	4,999,765	646,884	- 1,089,175	66,972	- 835,085	-	- 150,480	3,638,881
EXTERNAL RESTRICTIONS	June 2019	Budget Transfers In	Budget Transfers Out	Budget Review Transfers In	Budget Review Transfers Out	Budget Review Transfers In	Budget Review Transfers Out	June 2020
Meals on wheels	3,152							3,152
WCCC	-7,465							-7,465
Early Intervention (EI)	25,696							25,696
Walcha community centre	7,443							7,443
Pre-school - operating funds	125,056							125,056
Pre-school - Mud Kitchen	15,000			-	15,000			-
DPC - Growing Local Economies, Business Case Development	25,000							25,000
OLG Innovation Funding - LG Solutions Implementation	8,000			-	8,000			-
Rural Women's Gathering Funding/Sponsorship	27,632			-	27,632			-
Regional Cultural Fund - MPC Upgrade	65,894							65,894
StateCover 2018/19 Safety, Health & Wellbeing Incentive	16,485			-	16,485			-
Crown Lands Management Plan	37,284			-	37,284			-
ACWSP Training & Employment	85,073							85,073
SCCF2-0895 - Community Service Clubs Storage	35,909			-	35,909			-
SCCF2-0899 - Walcha Community Gym Upgrade	270,925			-	270,925			-
SCCF2-0893 - Walcha Pool Upgrade	114,639			-	114,639			-
Saving Lives on Country Roads	11,332			-	11,332			-
TBW Black Spot (WO 4776)	9,952			-	9,952			-
Drought Relief Heavy Vehicles Access Program	103,870			-	103,870			-
SPECIFIC PURPOSE CONTRIBUTIONS								
<u>Public Art Donations</u>								
Justin King	20,000			-	20,000			-
Various Minor donations	1,750			-	1,750			-
Rural Women's Gathering - sponsorships/donations	10,500			-	10,500			-
	1,013,128	-	-	-	- 683,278	-	-	329,850
Developer Contributions	21,000	-		-		-		21,000
Total External	1,034,128	-	-	-	- 683,278	-	-	350,850

PERFORMANCE RATIOS

Budget Review as at December 2019 Forecast to June 2020

	Benchmark	General Fund	Water Fund	Sewer Fund	Consolidated
Operating Performance Ratio					
Operating Revenue (excl capital grants) - operating expenses	Min >0%	-0.69%	-20.29%	-1.00%	-1.79%
<u>Operating Revenue (excl capital grants)</u>	Prior year	-3.46%	-23.95%	1.94%	-4.41%
Own Source Operating Revenue Ratio					
Total Operating Revenue (excl all grants & contributions)	Min >60%	35.89%	89.34%	100.00%	39.34%
<u>Total operating revenue</u>	Prior year	50.21%	85.98%	64.39%	52.49%
Unrestricted Current Ratio					
Current assets - external restrictions	Min >1.5	2.67	33.19	na	2.89
<u>Current liabilities - specific purpose liabilities</u>	Prior year	3.96	30.25%	na	3.96
Debt Service Cover Ratio					
Operating result before capital (excl interest & depreciation)	Min >2	27.61	13.97	na	26.11
<u>Principal repayments + borrowing costs</u>	Prior year	16.64	29.75	na	17.97
Rates, Annual Charges, Interest & Extra Charges Outstanding					
Rates, annual & extra charges outstanding (debtors)	Max <10%	2.12%	13.86%	10.43%	3.78%
<u>Rates, annual & extra charges collectible</u>	Prior year	4.09%	0.00%	0.00%	3.58%
Cash Expense Cover					
Current cash & cash equivalents + term deposits	Min >3	7.17	4.25	16.08	7.21
<u>Payments from cashflow of operating & financing activities</u>	Prior year	9.58	5.52	19.64	9.65
Infrastructure Backlog Ratio					
Estimated costs to bring assets to satisfactory condition	Min <2%	3.82%	0.65%	3.08%	3.69%
<u>WDV of infrastructure, building, other structures</u>	Prior year	4.83%	1.25%	4.11%	4.67%