



# **AGENDA**

## **Late Reports**

### **Ordinary Council Meeting**

**Date: Monday, 25 August 2025**

**Time: 5.30 pm**

**Location: Cowra Council Chambers  
116 Kendal Street, Cowra**

**Paul Devery  
General Manager**

**Order Of Business**

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## 9 LATE REPORTS

### 9.1 Quarterly Budget Review Statement - Period Ending June 2025

File Number: D25/I535

Author: Alan Dalton, Director - Corporate Services

### RECOMMENDATION

**That the Fourth Quarter Budget Review for 2024-25 showing a surplus of \$3,604,000 be adopted.**

### INTRODUCTION

Presentation of the Fourth Quarter Budget Review for the period ending 30 June 2025 showing a surplus of \$3,604,000.

### BACKGROUND

The Fourth Quarter Budget Review for the year ending 30 June 2025 is now presented to Council showing a surplus, demonstrating sound budget management over the period.

Fund	Original Estimate (\$000's)	1 <sup>st</sup> Quarter Variation (\$000's)	2 <sup>nd</sup> Quarter Variation (\$000's)	3 <sup>rd</sup> Quarter Variation (\$000's)	4 <sup>th</sup> Quarter Variation (\$000's)	Revised Estimate for 30/06/2025 (\$000's)
General	\$ 1,737 Surplus	\$ 2,504 Improvement	\$ 443 Deterioration	\$ 1,340 Deterioration	\$ 401 Improvement	\$ 2,859 Surplus
Waste	\$ 222 Surplus	\$ 318 Improvement	\$ 7 Improvement	\$ 495 Improvement	\$ 681 Deterioration	\$ 362 Surplus
Water	\$ 69 Deficit	\$ 1,410 Improvement	\$ 5 Deterioration	\$ 63 Deterioration	\$ 1,209 Deterioration	\$ 64 Surplus
Sewer	\$ 846 Deficit	\$ 20 Deterioration	\$ 14 Improvement	\$ 7 Improvement	\$ 1,164 Improvement	\$ 319 Surplus
Total	\$ 1,044 Surplus	\$ 4,213 Improvement	\$ 426 Deterioration	\$ 901 Deterioration	\$ 325 Deterioration	\$ 3,604 Surplus

Council is required to provide a Quarterly Budget Review Statement to the Office of Local Government, and the attached submission will be lodged following Council's adoption of the fourth quarter review.

### ATTACHMENTS

1. Memorandum: 2024-25 Fourth Quarter Budget Review [↓](#)
2. Fourth Quarter Budget Review 2024-25 [↓](#)



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For Council Meeting to be held on  
**Monday 25 August 2025**

## Memorandum

To: Councillors & Manex  
From: Director – Corporate Services  
Date: 20 August 2025  
Re: **Item # - Budget 2024-2025: Fourth Quarter Review - Quarterly Budget Review Statement**

☐ Urgent ☐ For Review ☐ Please Comment ☒ For Information ☐ Please Recycle

The Fourth Quarter Review for the year ending June 2025 is attached for the consideration of Councillors. This matter is listed on the agenda for the Council Meeting to be held at **5:30 pm on Monday 25 August 2025**.

I refer councillors to the attached summary that identifies the variations that have contributed to this revised result. If you have any further enquiries please contact the relevant Director or the General Manager before the meeting.

### Format of Budget Review

The attached budget review is produced using the same format as the Long-Term Financial Plan. Utilisation of this reporting format allows Council to view how quarterly adjustments will affect Council's externally reported Income Statement.

The critical column to be reviewed by Council in the budget review process is the \$ Variance 4th Quarter column. If there is no recommended adjustment in this column management is indicating that the original income or expenditure estimate is still appropriate.

A figure in the Variance 4th Quarter column indicates change to the budget and therefore the budget result. Wherever possible, if additional funds are required, the management philosophy is that savings are to be realised in other areas over the course of the year.

A summary of the net operating result including capital grants and contributions by fund:

Fund	Original Estimate (\$000's)	1 <sup>st</sup> Quarter Variation (\$000's)	2 <sup>nd</sup> Quarter Variation (\$000's)	3 <sup>rd</sup> Quarter Variation (\$000's)	4 <sup>th</sup> Quarter Variation (\$000's)	Revised Estimate for 30/06/2025 (\$000's)
General	\$ 1,737 Surplus	\$ 2,504 Improvement	\$ 443 Deterioration	\$ 1,340 Deterioration	\$ 401 Improvement	\$ 2,859 Surplus
Waste	\$ 222 Surplus	\$ 318 Improvement	\$ 7 Improvement	\$ 495 Improvement	\$ 681 Deterioration	\$ 362 Surplus
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Sewer	\$ 846 Deficit	\$ 20 Deterioration	\$ 14 Improvement	\$ 7 Improvement	\$ 1,164 Improvement	\$ 319 Surplus
Total	\$ 1,044 Surplus	\$ 4,213 Improvement	\$ 426 Deterioration	\$ 901 Deterioration	\$ 325 Deterioration	\$ 3,604 Surplus

*Please note that these numbers are yet to be audited and accordingly may be subject to change.*

**DETAILED COMMENTARY**

*Please Note: Page Numbers refer to the Numbers on the attached spreadsheet (not iPad numbers)*

**Carryover Items (Page 9)**

The carryover schedule reflects projects that are ongoing as at 30<sup>th</sup> June 2025 and will be completed in the 2025-26 financial year.

**Civic Activities (Page 10)**

Additional expenditure has been included for \$51,347 to fund Council's By-Election. Total election expenses were \$194,201, of which \$152,097 was funded by the Election Reserve.

Unspent Civic Reception expenditure of \$8,500 and Civic Expenses of \$7,400 have been carried over to fund Breakout and Australia Indonesian Association events in the 2025-26 financial year.

**General Managers Office (Page 12)**

Unspent Public Relations, Sponsorship and Printing funds have been carried over to fund future website redesign costs.

**Human Resources (Page 14)**

Unspent amounts for Training (\$30,764), Work Health and Safety – Operating Expenses (\$14,904), Employee Assistance Programs (\$3,184), Employee Health & Wellbeing (\$7,556) and Drug & Alcohol Testing (\$5,549) have been carried over.

**Corporate Services (Page 16)**

There was no insurance rebate received from Statewide in this year.

**General Purpose Revenue (Page 17)**

Additional interest on investment income of \$398,585 has been included.

The Financial Assistance Grants received in advance for the 2026 financial year totalled \$3,348,685 (an 50% advanced payment). There are no external restrictions applicable to this advanced payment, however Council normally elects to reserve advanced funds. In this year, in order to maintain a reasonable unrestricted cash, no transfer to reserve is recommended. This is due to the large amount of outstanding income that Council is waiting to receive – outstanding grants, insurance claim income and Transport for NSW payments at 30<sup>th</sup> June, total \$5,008,643.

**Other Revenue (Page 18)**

The contribution from the waste fund has been increased by \$422,074 due primarily to additional weighbridge income received.

**Library (Page 21)**

The contribution to Central West Library has been reduced by \$37,866.

The Revitalising Regional Libraries project (\$16,000) has been carried over, funded by the unexpended grants reserve.

\$40,961 of Local Projects Grant expenditure has been carried over, funded by the unexpended grants reserve.

#### **Art Gallery (Page 22)**

Unspent funding for Gallery – Upgrading/Staging options has been carried over.

#### **Civic Centre (Page 23)**

There is a reduced operating result of \$42,757 for the fourth quarter. Finance and the Civic Centre staff are working closely to align future budget estimates with actual expenditures under the current operating format.

#### **Ranger Services (Page 26)**

The Pound Refurbishment project (\$142,957) has been carried over and will be funded by the Built Asset Replacement Reserve.

#### **Environmental Services (Page 27)**

The Small Environmental Grant Program (\$25,032) and Disabled Access Incentive Fund (\$32,266) have been carried over.

The Strong Start Cadetship Program (\$6,833) has been carried over, funded by the unexpended grants reserve.

#### **Infrastructure & Operations Administration (Page 29)**

Additional wages of \$ 43,984 were required to fund project management time that is unable to be apportioned to grant funded projects.

#### **Technical Services (Page 30)**

The Cowra Gasworks voluntary management plan budget (\$45,809) has been carried over.

#### **Plant & Depot Operations (Page 31)**

Plant hire income has increased by \$216,882 as a result of adjustments throughout the roads programs.

Plant Operating Expenses and Plant Operating Expenses – Other were less than the original estimate by \$115,045 and \$44,846 respectively, due to reduced major plant repairs.

Depot Redevelopment - Stage 3 unexpended funds (\$16,760) has been carried over.

#### **Plant Purchases (Page 32)**

Profit on sale of plant of \$212,201 has been included.

The unspent plant purchases budget of \$629,324 has been carried over via the plant reserve.

**Transport for NSW (Page 33)**

The program has been adjusted with the end result being a \$398,410 improvement on the original estimate.

**Roads to Recovery & Fixing Local Roads (Page 34)**

The 2019-24 Roads to Recovery funded projects carried forward into 2024-25 have now been completed.

Council has incurred expenditure above the annual allowance provided under the 2024-29 Roads to Recovery program for the 2024-25 financial year (\$483,235) and these funds represent a reduction of works that will be completed during 2025-26.

**Cowra Street Maintenance (Page 35)**

A budget of \$84,590 was required in this program to fund work in response to lodged Customer requests, works recommended by Council's Traffic committee and disabled parking infrastructure.

**Rural Roads Maintenance (Page 37)**

An additional \$ 102,284 was expended on rural road grading works.

Depreciation expense for road assets has increased by \$115,322 following the mandated revaluation of this asset category. Similar increments are included in other road, bridge, drainage and footpath programs.

**Rural Roads Construction (Page 38)**

Capital expenditure in the program is significantly lower than prior years due to the extensive road maintenance works continuing to be completed following the flood events.

**Bushfire & Emergency Services (Page 40)**

The bushfire equipment allocation and matching subsidy has been increased by \$1,563,453. There were 12 used vehicles transferred into our local government area to replace 9 vehicles of greater age.

**Drainage (Page 43)**

The unspent West Cowra drainage Improvement funding has been carried over.

An additional \$ 141,161 has been added to the Chiverton Road – Repair Drain Erosion project. The drainage channel services a complex catchment area including runoff from the airport. Due to unforeseen site conditions and the need for concrete matting to stabilise the channel, cost exceeded initial estimates.

**Biosecurity Weeds (Page 45)**

An additional budget allocation of \$40,199 was required to fund biosecurity operating expenses due to increased expenditure requirements under the Weeds Action program.

**Public Cemeteries (Page 46)**

Unspent War Cemetery Maintenance funding of \$12,752 has been carried over.

**Parks, Gardens & Reserves (Page 49)**

Unspent playground asset renewal of \$59,296 has been carried over, funded by the Built Asset Replacement Program Reserve.

**Sportsfields (Page 50)**

Unspent Sportsfield Masterplan funding of \$ 59,085 has been carried over.

**Rural & Urban Trees (Page 52)**

Additional funding has been allocated to Tree - Operating Expenses in response to significant additional works resulting from storm damage on rural roads.

**Caravan Park (Page 54)**

Additional income recognised for insurance reimbursement (\$296,886) and Sites/Cabin (\$57,582) have resulted in an additional \$343,150 being transferred to the Caravan Park Reserve.

**Council Buildings & Structures Maintenance (Page 56)**

Unspent Building Asset Management Plan works of \$112,161 have been carried over, funded by the Built Asset Replacement Program Reserve.

**Waste Disposal (Page 59)**

An additional budget allocation of \$82,387 was required to fund major repairs to the landfill compactor and hire a replacement machine during the repair period.

Unspent Landfill Waste Cell Modification funding has been carried over and will be funded by the Waste Reserve.

**Recycling (Page 60)**

An additional \$52,339 in weighbridge income has been included, as have additional wages that were required to process the additional waste.

MRF Operating Expenses required additional budget of \$87,760 to fund ancillary costs incurred during the construction of the Administration/Amenities building, and to repair the hook lift bin assets.

**Water (Page 63)**

Income for the Cowra Drought Water Supply project has been reduced to \$219,543 to match actual expenditure on this project during 2024-25.

The following council-funded water capital projects have been carried over:

<b>Project</b>	<b>Carryover Amount</b>
Reservoir Cleaning & Painting	\$29,127
Reservoir Chlorine Monitoring System	\$111,699
Cowra - Reservoir Re-Roofing	\$87,760
Construct Emergency Drought Supply	\$1,252,192
Transfer Pump Refurbishment	\$43,829
Replace Telemetry System	\$20,385

#### **Sewer (Page 66)**

The following council-funded sewer capital projects have been carried over:

<b>Project</b>	<b>Carryover Amount</b>
West Cowra Sewer Reticulation	\$68,583
Mains Replacement/Renewal Program	\$557,961
Sludge Lagoon Cleanout	\$188,730

Cowra Shire Council 2024-2025 Financial Year 4th Quarter Review			
Program Name	Page #	Program Name	Page #
Income Statements		Plant & Depot Operations	31
Consolidated	2	Plant Purchases	32
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Waste	4	Roads to Recovery & Fixing Local Roads	34
Water	5	Cowra Street Maintenance	35
Sewerage	6	Cowra Street Construction	36
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Developer Contributions	7	Rural Road Construction	38
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Carryover Items	9	Bushfire & Emergency Services	40
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General Manager's Operations		Quarry Operation	42
Civic Activities	10	Drainage	43
Land Development	11	Private Works	44
General Manager's Office	12	Biosecurity - Weeds	45
Tourism	13	Public Cemeteries	46
Human Resources	14	Public Amenities	47
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Corporate Services	16	Village Parks	51
General Purpose Revenue	17	Rural & Urban Trees	52
Other Revenue	18	Aerodrome	53
Information Technology	19	Caravan Park	54
Risk & Governance	20	Saleyards	55
Library	21	Council Building & Structures Maintenance	56
Art Gallery	22	Infrastructure & Operations Overheads	57
Civic Centre	23		
Community Development	24	Waste	
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Environmental Services		Recycling	60
Ranger Services	26	Container Deposit Scheme	61
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Environmental Services Overheads	28		
		Water	63
Infrastructure & Operations			
Infrastructure & Operations - Administration	29	Sewer	66
Technical Services	30		



INCOME STATEMENT		CONSOLIDATED							
\$'000	Actual 2024	Budget 2025	September QBRs Variance	December QBRs Variance	March QBRs Variance	June QBRs Variance	Revised Estimate	Actual YTD	
Income from continuing operations									
Rates and annual charges	16,100	16,811	37	13	6	41	16,907	16,907	100%
User charges and fees	18,967	13,219	3,630	106	468	(640)	16,783	16,783	100%
Other revenue	2,734	1,685	238	275	580	(561)	2,216	2,216	100%
Grants and contributions provided for operating purposes	12,347	9,921	312	74	3	(1,094)	9,217	9,217	100%
Grants and contributions provided for capital purposes	16,376	2,791	3,735	68	(1,742)	(126)	4,726	4,726	100%
Interest and investment income	2,136	1,921	0	70	2	492	2,484	2,484	100%
Other income	237	234	(21)	(11)	4	12	218	218	100%
Net gains from the disposal of assets	507	178	0	0	(178)	212	212	212	100%
Total Income	69,404	46,759	7,931	595	(858)	(1,664)	52,764	52,764	
Expenses from continuing operations									
Employee benefits and on-costs	16,879	17,992	108	274	80	191	18,645	18,645	100%
Materials and contracts	20,200	15,992	3,588	742	(37)	(1,823)	18,463	18,463	100%
Borrowing costs	895	828	1	0	0	(5)	824	824	100%
Depreciation, amortisation and impairment	9,201	9,288	0	0	0	442	9,731	9,731	100%
Other expenses	1,507	1,615	21	5	(0)	(144)	1,497	1,497	100%
Total Expenses	48,682	45,715	3,719	1,021	43	(1,339)	49,159	49,159	
Net Operating Result	20,722	1,044	4,213	(426)	(901)	(325)	3,604	3,604	
Net operating result before grants and contributions provided for capital purposes	4,346	(1,747)	478	(494)	841	(199)	(1,122)	(1,122)	

INCOME STATEMENT		GENERAL							
\$'000		Budget 2025	September QBRs Variance	December QBRs Variance	March QBRs Variance	June QBRs Variance	Revised Estimate	Actual YTD	
Income from continuing operations									
Rates and annual charges		8,121	0	11	0	(1)	8,130	8,130	100%
User charges and fees		5,447	3,330	106	(130)	(729)	8,024	8,024	100%
Other revenue		401	233	260	645	(440)	1,099	1,099	100%
Grants and contributions provided for operating purposes		9,903	227	74	3	(1,064)	9,144	9,144	100%
Grants and contributions provided for capital purposes		2,688	2,263	68	(1,742)	1,206	4,483	4,483	100%
Interest and investment income		1,777	0	0	2	427	2,206	2,206	100%
Other income		207	(21)	0	4	11	201	201	100%
Net gains from the disposal of assets		178	0	0	(178)	212	212	212	100%
Total Income		28,723	6,033	519	(1,396)	(378)	33,500	33,500	
Expenses from continuing operations									
Employee benefits and on-costs		14,020	115	281	75	(101)	14,390	14,390	100%
Materials and contracts		5,847	3,392	676	(131)	(980)	8,805	8,805	100%
Borrowing costs		156	0	0	0	(2)	155	155	100%
Depreciation, amortisation and impairment		5,380	0	0	0	442	5,823	5,823	100%
Other expenses		1,582	21	5	(0)	(139)	1,468	1,468	100%
Total Expenses		26,986	3,529	962	(57)	(779)	30,640	30,640	
Net Operating Result		1,737	2,504	(443)	(1,340)	401	2,859	2,859	
Net operating result before grants and contributions provided for capital purposes		(951)	241	(511)	402	(805)	(1,624)	(1,624)	

INCOME STATEMENT								WASTE		
\$'000		Budget 2025	September QBRs Variance	December QBRs Variance	March QBRs Variance	June QBRs Variance	Revised Estimate	Actual YTD		
Income from continuing operations										
Rates and annual charges		3,312	37	2	6	6	3,363	3,363	100%	
User charges and fees		741	300	0	556	52	1,649	1,649	100%	
Other revenue		1,283	5	0	(65)	(121)	1,102	1,102	100%	
Grants and contributions provided for operating purposes		0	0	0	0	0	0	0		
Grants and contributions provided for capital purposes		0	0	0	0	0	0	0		
Interest and investment income		28	0	0	0	8	36	36	100%	
Other income		3	0	0	0	0	3	3	100%	
Net gains from the disposal of assets		0	0	0	0	0	0	0		
Total Income		5,367	342	2	496	(54)	6,153	6,153		
Expenses from continuing operations										
Employee benefits and on-costs		2,041	(4)	(37)	1	150	2,151	2,151	100%	
Materials and contracts		2,718	27	32	0	480	3,257	3,257	100%	
Borrowing costs		27	1	0	0	(1)	28	28	100%	
Depreciation, amortisation and impairment		356	0	0	0	0	356	356	100%	
Other expenses		2	0	0	0	(2)	0	0		
Total Expenses		5,145	24	(5)	1	627	5,792	5,792		
Net Operating Result		222	318	7	495	(681)	362	362		
Net operating result before grants and contributions provided for capital purposes		222	318	7	495	(681)	362	362		

INCOME STATEMENT								WATER	
\$'000		Budget 2025	September QBRs Variance	December QBRs Variance	March QBRs Variance	June QBRs Variance	Revised Estimate	Actual YTD	
Income from continuing operations									
Rates and annual charges		2,149	0	0	0	(37)	2,112	2,112	100%
User charges and fees		6,003	0	0	53	42	6,099	6,099	100%
Other revenue		0	0	15	0	0	15	15	100%
Grants and contributions provided for operating purposes		17	85	0	0	(29)	72	72	100%
Grants and contributions provided for capital purposes		35	1,472	0	0	(1,273)	233	233	100%
Interest and investment income		37	0	25	0	11	73	73	100%
Other income		0	0	0	0	0	0	0	
Net gains from the disposal of assets		0	0	0	0	0	0	0	
Total Income		8,242	1,556	40	53	(1,286)	8,604	8,604	
Expenses from continuing operations									
Employee benefits and on-costs		1,338	(5)	(0)	5	198	1,536	1,536	100%
Materials and contracts		4,285	151	45	111	(272)	4,319	4,319	100%
Borrowing costs		181	0	0	0	(1)	179	179	100%
Depreciation, amortisation and impairment		2,477	0	0	0	0	2,477	2,477	100%
Other expenses		30	0	0	0	(2)	28	28	100%
Total Expenses		8,311	146	44	116	(77)	8,540	8,540	
Net Operating Result		(69)	1,410	(5)	(63)	(1,209)	64	64	
Net operating result before grants and contributions provided for capital purposes									
		(103)	(62)	(5)	(63)	64	(169)	(169)	

INCOME STATEMENT								SEWER	
\$'000		Budget 2025	September QBRs Variance	December QBRs Variance	March QBRs Variance	June QBRs Variance	Revised Estimate	Actual YTD	
Income from continuing operations									
Rates and annual charges		3,228	0	0	0	73	3,301	3,301	100%
User charges and fees		1,028	0	0	(10)	(5)	1,012	1,012	100%
Other revenue		0	0	0	0	0	0	0	
Grants and contributions provided for operating purposes		0	0	0	0	0	0	0	
Grants and contributions provided for capital purposes		68	0	0	0	(59)	9	9	100%
Interest and investment income		79	0	45	0	46	170	170	100%
Other income		24	0	(11)	0	0	14	14	100%
Net gains from the disposal of assets		0	0	0	0	0	0	0	
Total Income		4,427	0	34	(10)	55	4,507	4,507	
Expenses from continuing operations									
Employee benefits and on-costs		592	2	30	0	(57)	567	567	100%
Materials and contracts		3,141	18	(10)	(17)	(1,051)	2,082	2,082	100%
Borrowing costs		464	0	0	0	(1)	463	463	100%
Depreciation, amortisation and impairment		1,075	0	0	0	0	1,075	1,075	100%
Other expenses		2	0	0	0	(1)	1	1	100%
Total Expenses		5,274	20	20	(17)	(1,109)	4,187	4,187	
Net Operating Result		(846)	(20)	14	7	1,164	319	319	
Net operating result before grants and contributions provided for capital purposes		(915)	(20)	14	7	1,223	310	310	

DEVELOPER CONTRIBUTIONS SCHEDULE				
Description	Opening Balance 01/07/2024	Transferred In	Transferred Out	Closing Balance 30/06/2025
<b>GENERAL FUND</b>				
Section 94 Rural Roads	0	0	0	0
Section 94 Urban Roads	0	0	0	0
Section 94 Bushfire Rural - Villages	0	0	0	0
Section 94 River Park Rd Drainage	0	0	0	0
Section 94 Public Open Space	0	0	0	0
Section 94 Killara Rd Drainage	0	0	0	0
Section 94 Drainage	0	0	0	0
Section 94 Off Street Parking	0	0	0	0
Section 94 Community Facilities	0	0	0	0
Rural Roads Capital Contributions	0	0	0	0
Street Tree Capital Contributions	0	0	0	0
S94A	0	127,894	(73,935)	53,959
S94 Growth Areas	177,875	45,026	(21,511)	201,389
<b>TOTAL GENERAL FUND</b>	<b>177,875</b>	<b>172,919</b>	<b>(95,446)</b>	<b>255,348</b>
<b>WATER FUND</b>				
Section 64 Water	0	13,585	(13,585)	0
Headworks Water	0	0	0	0
<b>TOTAL WATER FUND</b>	<b>0</b>	<b>13,585</b>	<b>(13,585)</b>	<b>0</b>
<b>SEWER FUND</b>				
Section 64 Sewerage	91,662	13,623	(105,284)	0
Headworks Sewer	0	0	0	0
<b>TOTAL SEWER FUND</b>	<b>91,662</b>	<b>13,623</b>	<b>(105,284)</b>	<b>0</b>
<b>TOTAL RESERVES</b>	<b>269,537</b>	<b>200,127</b>	<b>(214,315)</b>	<b>255,349</b>

RESERVES SCHEDULE				
Description	Opening Balance 1/07/2024	Transferred In	Transferred Out	Expected Balance 30/06/2025
<b>GENERAL FUND</b>				
Long Service Leave	960,774	300,167	(300,167)	960,774
Plant & Vehicle Replacement	1,902,589	950,000	(437,508)	2,415,081
Aquatic Centre Capital Renewal	1,379,020	0	0	1,379,020
Art Gallery	10,154	0	(10,154)	0
Bad Debts	81,689	7,500	0	89,189
Built Asset Replacement Program	2,540,549	291,191	(1,078,076)	1,753,664
Business Assistance	50,000	0	0	50,000
Caravan Park	909,093	462,397	(113,125)	1,258,365
Carry Over Works	398,382	299,786	(398,382)	299,786
Civic Centre	19,573	13,334	(12,430)	20,477
Cowra Services Projects	0	1,033,183	(117,731)	915,452
Depot Redevelopment	14,852	0	(14,852)	0
Election	112,097	40,000	(152,097)	0
IT Equipment	161,652	50,000	0	211,652
Lachlan River Precinct	140,684	0	0	140,684
Peace Precinct	8,312	0	0	8,312
Pedestrian & Cycling Plan	50,000	0	0	50,000
Quarry Rehabilitation	455,069	57,985	(47,177)	465,877
RMS Warranty	250,000	0	0	250,000
Saleyards	63,794	46,060	7,590	117,444
Statecover	85,787	51,751	(39,944)	97,593
Statewide	123,423	0	0	123,423
Unexpended Grants	3,993,712	19,700	(1,525,422)	2,487,990
Financial Assistance Grants	938,474	0	(938,474)	0
<b>TOTAL GENERAL FUND</b>	<b>14,649,671</b>	<b>3,623,054</b>	<b>(5,177,949)</b>	<b>13,094,783</b>
<b>WASTE FUND</b>				
Waste - General	1,205,699	826,649	(163,187)	1,869,161
Waste - DWM	1,510,924	(258,986)	(53,253)	1,198,686
Waste - Unexpended Loans	134,850	0	(134,850)	0
Waste - Long Service Leave	141,575	28,026	(28,026)	141,575
<b>TOTAL WASTE FUND</b>	<b>2,993,048</b>	<b>595,690</b>	<b>(379,316)</b>	<b>3,209,422</b>
<b>WATER FUND</b>				
Water - Long Service Leave	123,658	46,099	(46,099)	123,658
Water - Infrastructure	5,024,370	2,652,821	(1,728,028)	5,949,163
Water - Usage Equalisation	2,055,100	150,000	0	2,205,100
Water - Infrastructure	7,079,470	2,802,821	(1,728,028)	8,154,263
<b>TOTAL WATER FUND</b>	<b>7,203,128</b>	<b>2,848,920</b>	<b>(1,774,127)</b>	<b>8,277,921</b>
<b>SEWER FUND</b>				
Sewer - Long Service Leave	37,718	7,197	(7,197)	37,718
Sewer - Wyangala Treatment Plant	1,121,844	111,266	(195,928)	1,037,182
Sewer - Infrastructure	10,053,115	1,286,768	(118,243)	11,221,640
<b>TOTAL SEWER FUND</b>	<b>11,212,677</b>	<b>1,405,231</b>	<b>(321,368)</b>	<b>12,296,539</b>
<b>TOTAL RESERVES</b>	<b>36,058,524</b>	<b>8,472,894</b>	<b>(7,652,760)</b>	<b>36,878,665</b>

Carryover - 30th June, 2025					
WO	Description	Carryover Amount	Funding Source	Funding Amount	Unfunded Carryover
GENERAL FUND:					
General Manager's Department					
5	Printing	12,909			12,909
6	Public Relations	6,868			6,868
8	Sponsorship	6,767			6,767
52	Civic Receptions	8,500			8,500
53	Civic Expenses	7,400			7,400
134	Training	30,764			30,764
135	Employee Assistant Program	3,184			3,184
138	Employee Health & Welfare Programs	7,556			7,556
2244	Work Health & Safety - Operating Expenses	14,904			14,904
2320	Drug & Alcohol Testing	5,549			5,549
Corporate Services					
955	Local Projects Grant Expenditure	40,961	Unexpended Grants Reserve	40,961	-
2397	Gallery - Upgrading / Staging Options	17,330			17,330
Environmental Services					
880	Disabled Access Incentive Fund	32,266			32,266
881	Small Environmental Grants Program	25,032			25,032
949	Pound Refurbishment	142,957	Built Asset Replacement Program Reserve	142,957	-
2302	Strong Start Cadetship Program	6,833	Unexpended Grants Reserve	6,833	-
Tech Services, Bushfire & Building Maintenance					
1914	Cowra Gasworks - Voluntary Management Plan	45,809			45,809
Cowra Works					
1084	West Cowra Drainage Improvements - Walker St to Grenfell Rd	314,624	Loan Funded	314,624	-
1205	Building Asset Management Plan - Works	112,161	Built Asset Replacement Program Reserve	112,161	-
Cowra Services					
1037	War Graves Maintenance	12,752			12,752
1217	Plant Purchases	629,324	Plant Reserve	629,324	
1680	Pool Concept Design & Specifications	3,111			3,111
1712	Depot Redevelopment - Stage 3	16,760	Loan Funded	16,760	-
1716	Playground Asset Renewal	59,296	Built Asset Replacement Program Reserve	59,296	-
2248	Sport Precinct Masterplans	59,085			59,085
Total General Fund		1,622,702		1,322,916	299,786
WATER FUND:					
1380	Reservoir Cleaning & Painting	29,127	Water Reserve		29,127
1384	Replace Telemetry System	20,385	Water Reserve		20,385
1415	Transfer Pump Refurbishment	43,829	Water Reserve		43,829
1421	Construct Emergency Drought Supply	1,252,192	Water Reserve		1,252,192
1697	Reservoir Chlorine Monitoring System	111,699	Water Reserve		111,699
2144	Cowra - Reservoir Re-Roofing	87,760	Water Reserve		87,760
Total Water Fund		1,544,992		-	1,544,992
SEWER FUND:					
1485	Mains Replacement/Renewal Program	557,961	Sewer Reserve		557,961
1490	West Cowra Sewer Reticulation	68,583	Sewer Reserve		68,583
2353	Sludge Lagoon Cleanout	188,730	Sewer Reserve		188,730
Total Sewer Fund		815,274		-	815,274
WASTE FUND:					
2146	Landfill Waste Cell Modifications	103,442	Waste Reserve		103,442
2438	Purchase of Glass Breaker	59,500	Waste Reserve		59,500
Total Waste Fund		162,942		-	162,942
GRAND TOTAL		4,145,910		1,322,916	2,822,994
Note that where a carryover amount is negative, it means that expenditure was brought forward from the 2024/25 financial year.					



Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
CIVIC ACTIVITIES										
	Income from continuing operations									
1225	Sale of Cowra History Book	518			475			475	475	100%
31	Income - Cowra Breakout Anniversary			21,818				21,818	21,818	100%
	Total income	518	0	21,818	475	0	0	22,293	22,293	
	Expenses from continuing operations									
42	Mayoral Expenses	1,652	2,261		1,650		(512)	3,399	3,399	100%
40	Mayoral Allowance	37,925	39,350				(0)	39,350	39,350	100%
51	Mayor - Vehicle Running Expenses	7,112	19,372				(8,221)	11,151	11,151	100%
57	Executive Meetings	10,060	14,013				(5,922)	8,091	8,091	100%
54	Community Event Attendance	1,956	3,546				(880)	2,666	2,666	100%
43	Councillor Travelling Costs/Allowances	8,048	14,680				(9,630)	5,050	5,050	100%
44	Councillor Communication Expenses	2,898	14,815			(10,000)	(2,246)	2,569	2,569	100%
45	Councillor Training & Conference Attendance	37,653	30,840				(571)	30,269	30,269	100%
49	Councillor Partners/Spouses Expenses	1,527	766				(240)	526	526	100%
2436	Councillor Induction					12,327		12,327	12,327	100%
46	Councillor Professional Development Plans					10,000	(332)	9,668	9,668	100%
61	Membership Fees		1,754				(786)	968	968	100%
67	Prospective Councillor Introductory Sessions		5,000	1,769			(0)	6,769	6,769	100%
50	Councillor Carers Expenses		678				(678)	0	0	
56	Staff Meeting Expenses	12,874	14,322	(2,000)			(1,007)	11,315	11,315	100%
55	Council & Staff Functions	9,561	12,774				(2,148)	10,626	10,626	100%
38	Councillor Insurance	34,020	34,836	885			(0)	35,721	35,721	100%
37	Local Government NSW - Membership	37,414	38,312				(4,286)	34,026	34,026	100%
1658	Election Expenses		142,854				51,347	194,201	194,201	100%
39	Section 356 Donations - General	44,846	35,642				3,947	39,589	39,589	100%
60	Information & Neighbourhood Centre Contribution	10,616	12,624				(1,622)	11,002	11,002	100%
58	Cowra / Japan Relationship	29,016	5,000				(470)	4,530	4,530	100%
52	Civic Receptions	12,515	11,939				(8,606)	3,333	3,333	100%
53	Civic Expenses	4,966	10,240				(7,412)	2,828	2,828	100%
41	Councillor Fees	158,986	165,060				(4,365)	160,695	160,695	100%
2015	Councillor Super Equivalent	12,479	18,982				(1,020)	17,962	17,962	100%
68	Breakout Anniversary	14,066	35,000	31,679		897	110	67,686	67,686	100%
62	Central NSW Joint Organisation Membership & Admin	26,364	26,997	158				27,155	27,155	100%
63	Central NSW Joint Organisation Operational Membership	11,124	11,391	67				11,458	11,458	100%
59	Cowra Community Grants Scheme	41,878	50,000				(1,000)	49,000	49,000	100%
71	Cowra History Book - Cost of Goods Sold	1,418		1,200			122	1,322	1,322	100%
	Total expenses	570,974	773,048	33,758	1,650	13,224	(6,427)	815,252	815,252	
	Capital items									
	Total capital items	0	0	0	0	0	0	0	0	
	Cash reconciliation items									
	Total adjustment for non-cash items	0	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(570,456)	(773,048)	(11,940)	(1,176)	(13,224)	6,427	(792,959)	(792,959)	
	Funded by / (to) reserves									
	Transfer to Election Reserve	(35,000)	(40,000)					(40,000)	(40,000)	
	Transfer from Election Reserve		142,854				9,243	152,097	152,097	
	Transfer from Carryover Reserve							0	0	
	Transfer to Carryover Reserve						(15,900)	(15,900)	(15,900)	
	Funded by / (to) general revenues	605,456	670,194	11,940	1,176	13,224	230	696,763	696,763	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	LAND DEVELOPMENT									
	Income from continuing operations									
2266	Profit on Disposal - Land	7,256						0	0	
	Total income	7,256	0	0	0	0	0	0	0	
	Expenses from continuing operations									
1146	Land Development - Holding Costs	10,272	8,980				(1,286)	7,694	7,694	100%
	Total expenses	10,272	8,980	0	0	0	(1,286)	7,694	7,694	
	Capital items									
1150	Sale of Asset - Land	(244)						0	0	
	Total capital items	(244)	0	0	0	0	0	0	0	
	Cash reconciliation items									
	Total adjustment for non-cash items	0	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(2,772)	(8,980)	0	0	0	1,286	(7,694)	(7,694)	
	Funded by / (to) reserves									
	Funded by / (to) general revenues	2,772	8,980	0	0	0	(1,286)	7,694	7,694	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
GENERAL MANAGERS OFFICE										
	Income from continuing operations									
30	Festival Revenue	16,241	7,509			10,868	0	18,377	18,377	100%
35	Grant - NSW Small Business Month	2,500						0	0	
2028	Grant - Reconnecting Regional NSW - Community Events Program	36,905						0	0	
2377	Grant - Installation of EV Charging							0	0	
2110	Grant - Cowra Voices Audio Archive Project							0	0	
	Total income	55,646	7,509	0	0	10,868	0	18,377	18,377	
	Expenses from continuing operations									
1	GM's Office - Operating Expenses - Wages	546,146	525,516	(120,000)		(10,000)	39,936	435,452	435,452	100%
1	GM's Office - Operating Expenses - Other	63,980	61,064	(1,000)			(8,153)	51,911	51,911	100%
4	Advertising	79,036	78,062				(3,600)	74,462	74,462	100%
6	Public Relations	5,376	11,308				(6,868)	4,440	4,440	100%
8	Sponsorship	4,809	11,027				(6,767)	4,260	4,260	100%
9	Local Government NSW Management Services - General Manager - Performance Review	6,919	7,814				(3,338)	4,476	4,476	100%
5	Printing	15,965	21,530		5,000		(12,909)	8,621	8,621	100%
11	Business Assistance	41,541	37,148				(21,820)	15,328	15,328	100%
14	Community Satisfaction Surveys							0	0	
17	Main Street Banners	3,276	5,519			4,126		9,645	9,645	100%
15	Festival Operations	106,470	110,492			12,477	3,018	125,987	125,987	100%
16	Festival Coordinator	32,190	33,305					33,305	33,305	100%
26	Grant Expenditure - NSW Small Business Month	3,648						0	0	
2070	Contribution - Christmas Lights Competition		5,000		5,000			10,000	10,000	100%
1876	Contribution - Cowra Ca\$h Christmas Shop Local Campaign									
2161	Business/Economic Data	20,900	25,600				(4,700)	20,900	20,900	100%
2111	Cowra Voices Audio Archive Project	4,570	2,000	3,005				5,005	5,005	100%
	Reconnecting Regional NSW Grant Expenditure									
2058	Events Coordination & Administration	13,192						0	0	
2052	Chalk Up Festival	20,178						0	0	
	Total expenses	968,196	935,385	(117,995)	5,000	6,603	(25,202)	803,791	803,791	
	Capital items									
2402	Installation of EV Charging		0	0	0	0	0		0	
	Total capital items	0	0	0	0	0	0	0	0	
	Cash reconciliation items									
	Total adjustment for non-cash items	0	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(912,549)	(927,876)	117,995	(5,000)	4,265	25,202	(785,414)	(785,414)	
	Funded by / (to) reserves									
	Transfer from Business Assistance Reserve	26,939						0	0	
	Transfer from Unexpended Grant Reserve	4,245						0	0	
	Transfer to Unexpended Grant Reserve							0	0	
	Transfer to Carryover Reserve						(26,544)	(26,544)	(26,544)	
	Funded by / (to) general revenues	881,365	927,876	(117,995)	5,000	(4,265)	1,342	811,958	811,958	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	TOURISM ACTIVITIES									
	Income from continuing operations									
1030	Japanese Garden Rent	1,949	2,037			198	(203)	2,032	2,032	100%
1029	Visitor's Centre Rent	46,611	49,624			3,820	(4,859)	48,585	48,585	100%
	Total income	48,560	51,661	0	0	4,018	(5,062)	50,617	50,617	
	Expenses from continuing operations									
1993	Japanese Garden Raw Water	115,847	121,060					121,060	121,060	100%
1021	Cowra Tourism Contribution	293,486	300,530					300,530	300,530	100%
	Building Maintenance - Visitor's Centre	11,664	19,279				(8,191)	11,088	11,088	100%
1022	Cowra Tourism Contribution - Events Management Officer	50,625	51,840					51,840	51,840	100%
1026	Cowra Japanese Garden & Cultural Centre - Plant/Labour Contribution	31,008	11,543				(1,049)	10,494	10,494	100%
1023	Christmas Decorations	11,315	300				(300)	0	0	
1028	Visitor's Centre Rent Contribution	33,373	35,737				(950)	34,787	34,787	100%
	Building Depreciation	33,270	33,935					33,935	33,935	100%
	Total expenses	580,589	574,224	0	0	0	(10,490)	563,734	563,734	
	Capital items									
	Total Capital Items	0	0	0	0	0	0	0	0	
	Cash reconciliation items									
	Depreciation	(33,270)	(33,935)					(33,935)	(33,935)	
	Total adjustment for non-cash items	(33,270)	(33,935)	0	0	0	0	(33,935)	(33,935)	
	Increase / (decrease) in cash	(498,759)	(488,628)	0	0	4,018	5,428	(479,182)	(479,182)	
	Funded by / (to) reserves									
	Transfer to Carryover Reserve							0	0	
	Transfer from Carryover Reserve	20,934						0	0	
	Funded by / (to) general revenues	477,825	488,628	0	0	(4,018)	(5,428)	479,182	479,182	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	HUMAN RESOURCES									
	Income from continuing operations									
141	Training Subsidy	26,482	41,000				(32,423)	8,577	8,577	100%
	Total income	26,482	41,000	0	0	0	(32,423)	8,577	8,577	
	Expenses from continuing operations									
133	Human Resources - Wages	237,214	248,003		(1,000)		5,171	252,174	252,174	100%
133	Human Resources - Operating Expenses - Other	135			1,000		(126)	874	874	100%
134	Training	222,845	217,050	33,770		(8,858)	(30,764)	211,198	211,198	100%
138	Employee Health & Welfare Programs	46,225	39,795	(7,000)			(7,556)	25,239	25,239	100%
135	Employee Assistance Program	11,471	10,240				(3,184)	7,056	7,056	100%
136	Indoor Staff Uniforms	19,646	12,000				1,831	13,831	13,831	100%
139	Recruitment Expense	88,060	21,105		2,000	11,895	4,813	39,813	39,813	100%
137	Pre-Employment Expenses	12,913	13,264				(164)	13,100	13,100	100%
140	HR Management Software	52,533	54,567			3,504	1	58,071	58,071	100%
2318	Employee Assistance - Onsite Counselling			12,000			(1,882)	10,118	10,118	100%
2319	Staff Medical Assessments			1,000		1,000	(26)	1,974	1,974	100%
2320	Drug & Alcohol Testing			7,000		(1,000)	(5,549)	451	451	100%
2321	Staff Service Awards			5,533	515		0	6,048	6,048	100%
2322	Legal Charges - HR			1,000			(1,000)	0	0	
2323	All Staff BBQ			4,000			(831)	3,169	3,169	100%
1957	Training Contribution - Saleyards, Waste, Water, Sewer	(89,512)	(91,660)					(91,660)	(91,660)	100%
	WORK HEALTH & SAFETY									
2244	Work Health & Safety - Wages		92,343		(36,410)		(14,904)	41,029	41,029	100%
2244	Work Health & Safety - Other Operating Expenses		35,496				1,775	37,271	37,271	100%
2245	Assessment of Workstations & Chair Replacements			875	4,546		2,228	7,650	7,650	100%
2246	Replenish First Aid Kits		9,128			3,017		12,145	12,145	100%
2247	Defibrillator Maintenance		4,329				(456)	3,873	3,873	100%
	Total expenses	601,530	665,659	58,178	(29,348)	9,558	(50,624)	653,423	653,423	
	Capital items									
	Total capital items	0	0	0	0	0	0	0	0	
	Cash reconciliation items									
	Total adjustment for non-cash items	0	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(575,048)	(624,659)	(58,178)	29,348	(9,558)	18,201	(644,846)	(644,846)	
	Funded by / (to) reserves									
	Transfer from Statecover Reserve	57,696	33,677	10,233	4,546		(8,512)	39,944	39,944	
	Transfer from Carryover Reserve	59,652		48,770				48,770	48,770	
	Transfer to Carryover Reserve	(48,770)					(61,957)	(61,957)	(61,957)	
	Funded by / (to) general revenues	506,470	590,982	(825)	(33,895)	9,558	52,268	618,089	618,089	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	GENERAL MANAGER - OVERHEADS									
	Income from continuing operations									
	Total income	0	0	0	0	0	0	0	0	
	Expenses from continuing operations									
18	Superannuation	112,374	109,991				11,626	121,617	121,617	100%
18	Public Holidays	33,247	35,520				(329)	35,191	35,191	100%
18	Workers Comp. Insurance	30,702	30,585				(10,626)	19,959	19,959	100%
18	Annual Leave	68,184	71,040				8,182	79,222	79,222	100%
	Long Service Leave - Accrual	10,958	34,963				19,756	54,719	54,719	100%
18	Sick Leave	29,128	26,640	120,000		10,000	955	157,595	157,595	100%
18	Training Wages							0	0	
	Lump Sum Payment		7,429	(1,429)				6,000	6,000	100%
	Total expenses	284,593	316,168	118,571	0	10,000	29,564	474,303	474,303	
	Capital items									
18	Long Service Leave	12,554	17,760				(9,428)	8,332	8,332	100%
	Total capital items	12,554	17,760	0	0	0	(9,428)	8,332	8,332	
	Cash reconciliation items									
	Long Service Leave Accrual	(10,958)	(34,963)				(19,756)	(54,719)	(54,719)	
	Total adjustment for non-cash items	(10,958)	(34,963)	0	0	0	(19,756)	(54,719)	(54,719)	
	Increase / (decrease) in cash	(286,189)	(298,965)	(118,571)	0	(10,000)	(381)	(427,917)	(427,917)	
	Funded by / (to) reserves									
	Transfer to Long Service Leave Reserve	(12,554)	(17,760)				9,428	(8,332)	(8,332)	
	Transfer from Long Service Leave Reserve	12,554	17,760				(9,428)	8,332	8,332	
	Funded by / (to) general revenues	286,189	298,965	118,571	0	10,000	381	427,917	427,917	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
CORPORATE SERVICES										
Income from continuing operations										
99	Statewide - Insurance Rebates		39,288				(39,288)	0	0	
100	Statecover - Performance Rebate	50,697	52,721		(970)			51,751	51,751	100%
2352	Insurance Claim Income - Admin Building Roof			155,486				155,486	155,486	100%
	Insurance Claim - 2022 Flood					650,000	(650,000)	0	0	
	Total income	50,697	92,009	155,486	(970)	650,000	(689,288)	207,237	207,237	
Expenses from continuing operations										
74	Corporate Services - Operating Expenses - Wages	531,812	584,820				23,895	608,715	608,715	100%
74	Corporate Services - Operating Expenses - Other	286,744	356,617				(115,772)	240,845	240,845	100%
81	Insurance Expenses	386,560	403,101	13,626		25,350	1,721	443,798	443,798	100%
90	Employee Service Awards	5,967	5,533	(5,533)				0	0	
FINANCIAL SERVICES										
2009	Financial Services - Operating Expenses - Wages	495,082	533,463	(2,000)	(3,000)	(1,159)	1,289	528,593	528,593	100%
2009	Financial Services - Operating Expenses - Other			2,000	3,000	1,159	5,123	11,282	11,282	100%
102	Fringe Benefits Tax	12,339	35,000				(20,856)	14,144	14,144	100%
103	Bank Charges	54,330	55,873				2,305	58,178	58,178	100%
106	Annual Statements Audit Fees	78,700	80,589			1,211	2,601	84,401	84,401	100%
107	Internal Audit	24,671	25,000				(23,200)	1,800	1,800	100%
2243	ARIC Members Fees		25,000				(9,130)	15,870	15,870	100%
110	Accounting Software	18,456	10,291	14,709			(4,992)	20,008	20,008	100%
111	Revaluation of Council Assets		30,000				(51)	29,949	29,949	100%
ADMINISTRATION BUILDING - WORKING EXPENSES										
85	Administration Building - Maintenance & Operating Expenses	187,964	200,874				19,105	219,979	219,979	100%
2163	Installation - WHS Compliant Boiling Water Units	12,331						0	0	
2350	Administration Building Roof Repair			146,861			(0)	146,861	146,861	100%
2351	Insurance Excess - Administration Building Roof			20,000				20,000	20,000	100%
	Building Depreciation	122,150	124,593					124,593	124,593	100%
	Total expenses	2,217,106	2,470,754	189,663	0	26,561	(117,962)	2,569,016	2,569,016	
Capital items										
	Total capital items	0	0	0	0	0	0	0	0	
Cash reconciliation items										
	Depreciation	(122,150)	(124,593)					(124,593)	(124,593)	
	Total adjustment for non-cash items	(122,150)	(124,593)	0	0	0	0	(124,593)	(124,593)	
	Increase / (decrease) in cash	(2,044,258)	(2,254,152)	(34,177)	(970)	623,439	(571,326)	(2,237,187)	(2,237,187)	
Funded by / (to) reserves										
	Transfer to Statewide Reserve		(39,288)				39,288	0	0	
	Transfer to Statecover Reserve	(50,697)	(52,721)		970			(51,751)	(51,751)	
	Transfer from Carryover Reserve							0	0	
	Transfer to Bad Debts Reserve	(7,500)	(7,500)					(7,500)	(7,500)	
	Funded by / (to) general revenues	2,102,456	2,353,661	34,177	0	(623,439)	532,038	2,296,438	2,296,438	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
GENERAL PURPOSE REVENUE										
	Income from continuing operations									
	Residential - Cowra	2,045,760	2,143,485		1,500	55	(0)	2,145,040	2,145,040	100%
	Residential	361,597	318,889		2,000		(1,730)	319,159	319,159	100%
	Residential - Rural	473,120	716,502				(2,532)	713,970	713,970	100%
	Farmland	3,405,505	3,392,766				(8,675)	3,384,091	3,384,091	100%
	Mining	22,460	23,546				0	23,546	23,546	100%
	Business	1,504,378	1,600,321		7,000		(590)	1,606,731	1,606,731	100%
	Interest on Overdue Rates	70,315	58,000			1,600	20,414	80,014	80,014	100%
	Income - Rate Legal Action	25,806	13,820				2,544	16,364	16,364	100%
	Write off Bad & Doubtful Debts		(5,519)				5,519	0	0	
	Pensioner Rates Abandoned	(175,204)	(182,344)				7,824	(174,520)	(174,520)	100%
	Pensioner Rates Subsidy	96,362	99,176				(3,212)	95,964	95,964	100%
	Interest on Investments	1,825,434	1,716,932				398,585	2,115,517	2,115,517	100%
1583	Financial Assistance Grant - Local Roads	1,724,763	1,825,657				(517,917)	1,307,740	1,307,740	100%
1582	Financial Assistance Grant - General	4,006,658	4,082,798				(1,036,593)	3,046,205	3,046,205	100%
	Total income	15,386,956	15,804,029	0	10,500	1,655	(1,136,362)	14,679,822	14,679,822	
	Expenses from continuing operations									
105	Valuer General Land Value Fee	66,601	68,199		877			69,076	69,076	100%
108	Debt Recovery Expenses	30,843	15,256				11,885	27,141	27,141	100%
116	S.611 Charges - Water/Sewer	(950,000)	(950,000)					(950,000)	(950,000)	100%
109	Refund S.611 Charges to Water & Sewer	180,000	180,000					180,000	180,000	100%
	Total expenses	(672,557)	(686,545)	0	877	0	11,885	(673,783)	(673,783)	
	Capital items									
	Total capital items	0	0	0	0	0	0	0	0	
	Cash reconciliation items									
	Total adjustment for non-cash items	0	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	16,059,512	16,490,574	0	9,623	1,655	(1,148,248)	15,353,605	15,353,605	
	Funded by / (to) reserves									
	Transfer to Financial Assistance Grants Reserve	(938,474)	(3,028,083)				3,028,083	0	0	
	Transfer from Financial Assistance Grants Reserve	2,068,657	2,810,086	(1,871,612)				938,474	938,474	
	Transfer from Built Asset Replacement Reserve						1,000,000	1,000,000	1,000,000	
	Transfer to Built Asset Replacement Program Reserve	(84,735)	(114,325)					(114,325)	(114,325)	
	Funded by / (to) general revenues	(17,104,960)	(16,158,253)	1,871,612	(9,623)	(1,655)	(2,879,835)	(17,177,754)	(17,177,754)	



Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	OTHER REVENUE									
	Income from continuing operations									
	Interest on Internal Loans	4,477	2,325					2,325	2,325	100%
113	S.603 Certificates	31,065	43,422				(6,622)	36,800	36,800	100%
115	AGL Gas Distribution Revenue	2,912	3,758	(1,089)				2,669	2,669	100%
98	Sundry	940	4,997				(3,583)	1,414	1,414	100%
	Total income	39,394	54,502	(1,089)	0	0	(10,205)	43,208	43,208	
	Expenses from continuing operations									
1965	AODE Distribution	(1,377,774)	(2,812,780)				1,229,637	(1,583,143)	(1,583,143)	100%
1963	Waste Dividend	(61,732)	(63,214)					(63,214)	(63,214)	100%
1960	Saleyards Dividend	(21,778)	(22,301)					(22,301)	(22,301)	100%
1961	Caravan Park Dividend	(42,245)	(43,259)					(43,259)	(43,259)	100%
1962	Dividend - Water	(50,000)	(50,000)					(50,000)	(50,000)	100%
1964	Dividend - Sewer	(100,000)	(100,000)					(100,000)	(100,000)	100%
1966	Contribution - Waste Fund	(1,762,017)	(1,006,011)				(422,074)	(1,428,085)	(1,428,085)	100%
	Total expenses	(3,415,546)	(4,097,565)	0	0	0	807,563	(3,290,002)	(3,290,002)	
	Capital items									
	Total capital items	0	0	0	0	0	0	0	0	
	Cash reconciliation items									
	Total adjustment for non-cash items	0	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	3,454,940	4,152,067	(1,089)	0	0	(817,768)	3,333,210	3,333,210	
	Funded by / (to) reserves									
	Funded by / (to) general revenues	(3,454,940)	(4,152,067)	1,089	0	0	817,768	(3,333,210)	(3,333,210)	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	INFORMATION TECHNOLOGY									
	Income from continuing operations									
123	Information Services - Sundry Income	1,043	588			272		860	860	100%
	Total income	1,043	588	0	0	272	0	860	860	
	Expenses from continuing operations									
123	Information Services - Operating Expenditure - Wages	235,274	245,180				9,854	255,034	255,034	100%
123	Information Services - Operating Expenditure - Other	433,878	443,131				7,850	450,981	450,981	100%
2422	Contribution - Joint Computer Security Information Officer				15,000	(816)	(0)	14,184	14,184	100%
2143	Website Licensing	37,571	51,310			(17,973)	5,000	38,337	38,337	100%
2142	Desktop PC/Laptop Replacement	20,170	20,000	4,667				24,667	24,667	100%
2141	Migration of Phone System			40,280			9,827	50,107	50,107	100%
124	Purchase of IT Equipment - Councillors		28,000	(19,352)	641		(0)	9,289	9,289	100%
	RECORDS									
2010	Records Management - Operating Expenditure - Wages	110,945	118,949				(20,135)	98,814	98,814	100%
2010	Records Management - Operating Expenditure - Other		23,689				(16,189)	7,500	7,500	100%
	DEPRECIATION									
	Equipment Depreciation	95,521	97,431					97,431	97,431	100%
	Other Asset Depreciation	10,593	10,805					10,805	10,805	100%
	Total expenses	943,951	1,038,495	25,595	15,641	(18,789)	(3,793)	1,057,149	1,057,149	
	Capital items									
	Major Software & Infrastructure Upgrades	8,400						0	0	
	Total capital items	8,400	0	0	0	0	0	0	0	
	Cash reconciliation items									
	Depreciation	(106,114)	(108,236)					(108,236)	(108,236)	
	Total adjustment for non-cash items	(106,114)	(108,236)	0	0	0	0	(108,236)	(108,236)	
	Increase / (decrease) in cash	(845,195)	(929,671)	(25,595)	(15,641)	19,062	3,793	(948,053)	(948,053)	
	Funded by / (to) reserves									
	Transfer to IT Equipment Reserve	(161,652)	(50,000)					(50,000)	(50,000)	
	Transfer from Carryover Reserve (Capital)	70,052						0	0	
	Transfer from Carryover Reserve			40,280				40,280	40,280	
	Transfer to Carryover Reserve	(40,280)						0	0	
	Funded by / (to) general revenues	977,075	979,671	(14,685)	15,641	(19,062)	(3,793)	957,773	957,773	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	RISK & GOVERNANCE									
	Income from continuing operations									
	Total income	0	0	0	0	0	0	0	0	
	Expenses from continuing operations									
143	Risk Management - Operating Expenses - Wages	45,089						0	0	
143	Risk Management - Operating Expenses - Other	23,808						0	0	
	Employee Health Screenings	3,416						0	0	
150	Assessment of Workstations & Chair Replacements	7,667						0	0	
149	Replenish First Aid Kits	18,162						0	0	
151	Defibrillator Maintenance	4,480						0	0	
	LEMO									
146	LEMO Service - Wages	1,244						0	0	
146	LEMO Service - Other	2,108						0	0	
1977	Contribution from SES for LEMO	(6,214)						0	0	
	Total expenses	99,761	0	0	0	0	0	0	0	
	Capital items									
	Total capital items	0	0	0	0	0	0	0	0	
	Cash reconciliation items									
	Total adjustment for non-cash items	0	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(99,761)	0	0	0	0	0	0	0	
	Funded by / (to) reserves									
	Transfer from Statecover Reserve	11,083						0	0	
	Funded by / (to) general revenues	88,678	0	0	0	0	0	0	0	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	LIBRARY									
	Income from continuing operations									
958	Library Subsidy	82,108	82,108		(99)			82,009	82,009	100%
959	Sundry Income	4,724	7,870				(2,173)	5,697	5,697	100%
960	Special Purpose Grant	19,689	6,000		13,700			19,700	19,700	100%
2171	2022/23 Public Library Infrastructure Grant	267,362						0	0	
	Total income	373,883	95,978	0	13,601	0	(2,173)	107,406	107,406	
	Expenses from continuing operations									
954	Contribution to Central West Libraries	348,578	400,000				(37,866)	362,134	362,134	100%
952	Building Maintenance - Library	39,023	28,779		12,000		2,735	43,514	43,514	100%
2008	Loan No. 226 - Library - 50%	2,239	1,163				(1)	1,162	1,162	100%
951	Library - Working Expenses	41,380	44,672				(8,177)	36,495	36,495	100%
955	Local Projects Grant Expenditure	3,000	6,000	38,950	13,700		(40,961)	17,689	17,689	100%
1926	National Backyard Cricket							0	0	
	Building Depreciation	43,742	44,616					44,616	44,616	100%
	Equipment Depreciation	698	1,423					1,423	1,423	100%
	Total expenses	478,659	526,653	38,950	25,700	0	(84,269)	507,034	507,034	
	Capital items									
	Loan No. 226 - Library - 50%	13,453	14,529					14,529	14,529	100%
957	Revitalising Regional Libraries			16,000			(16,000)	0	0	
2170	Cowra Library Refurbishment	285,230		4,397			0	4,397	4,397	100%
	Total capital items	298,682	14,529	20,397	0	0	(16,000)	18,926	18,926	
	Cash reconciliation items									
	Depreciation	(44,439)	(46,039)					(46,039)	(46,039)	
	Internal Loan Principal - Back	(13,453)	(14,529)					(14,529)	(14,529)	
	Total adjustment for non-cash items	(57,892)	(60,568)	0	0	0	0	(60,568)	(60,568)	
	Increase / (decrease) in cash	(345,566)	(384,636)	(59,347)	(12,099)	0	98,096	(357,986)	(357,986)	
	Funded by / (to) reserves									
	Transfer from Unexpended Grants Reserve	3,000		43,347			(21,261)	22,086	22,086	
	Transfer from Unexpended Grants Reserve (Capital)	17,868		16,000			(16,000)	0	0	
	Transfer from S94 Growth Reserve	1,950	2,347					2,347	2,347	
	Transfer to Unexpended Grants Reserve	(19,689)					(19,700)	(19,700)	(19,700)	
	Funded by / (to) general revenues	342,438	382,289	0	12,099	0	(41,135)	353,253	353,253	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	ART GALLERY									
	Income from continuing operations									
864	Gallery Income - Art Awards - Subscription/Program	9,792	12,000				(2,973)	9,027	9,027	100%
870	Gallery Income - Retail Shop Sales	4,833	6,000				(3,216)	2,784	2,784	100%
865	Gallery Income - Workshops	600	1,500				(1,039)	461	461	100%
868	Gallery Income - Art Sales (Net of Commission)	70	6,848				(4,609)	2,239	2,239	100%
869	Gallery Income - Art Sales Commission	7,690	2,557				(1,675)	882	882	100%
866	Gallery Income - Other Special Events		200				(200)	0	0	
867	Gallery Income - Cash Donations	175	200				(200)	0	0	
2118	Grant - Gordon Darling Foundation							0	0	
	Total income	23,160	29,305	0	0	0	(13,911)	15,394	15,394	
	Expenses from continuing operations									
841	Gallery - Salaries	187,752	177,051		10,000	(191)	13,845	200,705	200,705	100%
842	Gallery - Building & Utilities	85,039	78,375				1,555	79,930	79,930	100%
845	Gallery - Administration & Marketing Expenses	19,064	27,470			5,600	508	33,578	33,578	100%
847	Gallery - Collection Storage & Conservation	5,076	7,607				(1,378)	6,229	6,229	100%
851	Gallery - Art Awards	15,355	12,000			3,000	(841)	14,159	14,159	100%
850	Gallery - Exhibitions Expenses	32,073	25,140			8,550	595	34,285	34,285	100%
848	Gallery - Exhibition Development	2,057	1,466			(950)	(40)	476	476	100%
844	Gallery - Public Programs/Outreach	15,348	16,721			(12,000)	(368)	4,353	4,353	100%
843	Gallery - Shop Sales Expenses	3,148	8,000				(7,537)	463	463	100%
852	Gallery - Artist Payments (Art Sales)		6,000				(4,347)	1,653	1,653	100%
849	Gallery - Workshop Expenses	859	1,376			(1,200)	(68)	108	108	100%
2397	Gallery - Upgrade/ Staging Options				20,000		(17,330)	2,670	2,670	100%
2119	NATSIAA Conference & Exhibition Darwin	2,994						0	0	
863	Loan No. 226 - Gallery - 50%	2,239	1,163				(1)	1,162	1,162	100%
	COWRA SCULPTURE PARK									
855	Cowra Sculpture Park	6,485	20,000	54,542		(3,000)	(41,947)	29,595	29,595	100%
	Building Depreciation	43,742	44,616					44,616	44,616	100%
	Other Asset Depreciation	28,654	29,227					29,227	29,227	100%
	Total expenses	449,884	456,212	54,542	30,000	(191)	(57,353)	483,210	483,210	
	Capital items									
2261	Purchase of Scissor Lift	25,225						0	0	
	Loan No. 226 - Gallery - 50%	13,453	14,529					14,529	14,529	100%
	Total capital items	38,677	14,529	0	0	0	0	14,529	14,529	
	Cash reconciliation items									
	Internal Loan Principal - Back	(13,453)	(14,529)					(14,529)	(14,529)	
	Depreciation	(72,396)	(73,843)					(73,843)	(73,843)	
	Total adjustment for non-cash items	(85,848)	(88,372)	0	0	0	0	(88,372)	(88,372)	
	Increase / (decrease) in cash	(379,554)	(353,064)	(54,542)	(30,000)	191	43,442	(393,973)	(393,973)	
	Funded by / (to) reserves									
	Transfer to Unexpended Grants Reserve							0	0	
	Transfer from Unexpended Grants Reserve	3,000						0	0	
	Transfer to Carryover Reserve	(54,542)					(17,330)	(17,330)	(17,330)	
	Transfer to Art Gallery Reserve	(7,654)						0	0	
	Transfer from Art Gallery Reserve			10,154				10,154	10,154	
	Transfer from Carryover Reserve	41,027		54,542				54,542	54,542	
	Transfer from S94 Growth Reserve	1,950	2,347					2,347	2,347	
	Transfer from Statecover Reserve (Capital)	25,225						0	0	
	Funded by / (to) general revenues	370,548	350,717	(10,154)	30,000	(191)	(26,112)	344,260	344,260	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	CIVIC CENTRE									
	Income from continuing operations									
2023	Grant - Civic Centre Accessibility Upgrade	201,686		39,640			(0)	39,640	39,640	100%
831	Equipment Funds - Civic Centre	7,428	3,103	8,897			1,334	13,334	13,334	100%
832	Other Income - Civic Centre	2,392	3,711	89			(1,800)	2,000	2,000	100%
833	Bar Sales - Civic Centre	49,066	36,338	18,662			18,428	73,428	73,428	100%
835	Booking Fees - Civic Centre	8,157	8,240				4,939	13,179	13,179	100%
836	Equipment Hire - Civic Centre	8,096	3,407				(872)	2,535	2,535	100%
837	Venue Hire Fees - Civic Centre	66,324	32,901	32,099			(739)	64,261	64,261	100%
838	Ticket Sales - Civic Centre	27,892	81,502	(41,502)		20,000	(50,112)	9,888	9,888	100%
2357	Cinema Sales - Civic Centre			45,000			12,545	57,545	57,545	100%
839	Merchandise Sales - Civic Centre	185	1,136	64			(680)	520	520	100%
2387	Membership Fees - Civic Centre					7,895	(2,119)	5,776	5,776	100%
829	Grant - CCC Digital Drama Series							0	0	
1763	Grant - Performance Arts COVID Support Package							0	0	
2069	Grant - Creative Capital Funding Program	1,351,466		148,534			0	148,534	148,534	100%
830	Grant - Word							0	0	
	Total income	1,722,692	170,338	251,483	0	27,895	(19,075)	430,641	430,641	
	Expenses from continuing operations									
	WAGES AND SALARIES									
1667	Civic Centre - Manager's Wages	107,965	96,800	(1,292)			6,088	101,596	101,596	100%
810	Civic Centre - General Expenditure - Wages	42,094	39,235	30,765	(10,000)	(452)	(5,429)	54,119	54,119	100%
814	Civic Centre - Marketing - Wages	2,951	5,175	4,705	(242)		411	10,050	10,050	100%
815	Civic Centre - Technical Expenditure - Wages	7,573	4,658	2,842	10,000		(4,812)	12,688	12,688	100%
816	Civic Centre - Venue Hire - Wages	40,726	20,700	19,300			9,066	49,066	49,066	100%
817	Civic Centre - Projects - Wages	3,668	5,175	3,825			(6,059)	2,941	2,941	100%
811	Civic Centre - Bar - Wages	22,846	23,805	(3,805)			6,236	26,236	26,236	100%
818	Civic Centre - Cinema - Wages	35,733	32,085	(2,085)			8,670	38,670	38,670	100%
813	Civic Centre - Maintenance & Cleaning - Wages	732						0	0	
	OTHER OPERATING EXPENSES									
810	Civic Centre - General Expenditure	40,016	27,750	17,250			9,052	54,052	54,052	100%
818	Civic Centre - Cinema	26,453	17,408	7,592			2,359	27,359	27,359	100%
811	Civic Centre - Bar	31,498	24,576	5,424			7,030	37,030	37,030	100%
813	Civic Centre - Maintenance & Cleaning	61,376	25,600	39,400			10,568	75,568	75,568	100%
812	Civic Centre - Box Office	8,545	4,840	4,160			4,461	13,461	13,461	100%
814	Civic Centre - Marketing	13,700	12,288	12,712			(10,584)	14,416	14,416	100%
815	Civic Centre - Technical Expenditure	5,318	2,500	5,000			(2,519)	4,981	4,981	100%
816	Civic Centre - Venue Hire	2,661	4,201	799		3,500	2,721	11,221	11,221	100%
817	Civic Centre - Projects	17,859	17,408	7,592			113	25,113	25,113	100%
819	CCC Digital Drama Series							0	0	
804	Eisteddfod Donation	32,648	28,840				(14,479)	14,361	14,361	100%
2447	Bell Beats Music & Arts Festival Expenditure						1,175	1,175	1,175	100%
	FIXED COSTS									
1932	Loan No. 249 - Civic Centre Refurbishment	73,056	68,434				(383)	68,051	68,051	100%
1933	Loan No. 245 - Civic Centre Refurbishment	8,994	7,674				(4)	7,670	7,670	100%
	Building Depreciation	81,967	124,211					124,211	124,211	100%
	Equipment Depreciation	8,295	8,461					8,461	8,461	100%
	Other Asset Depreciation	5,750	5,865					5,865	5,865	100%
	Total expenses	682,425	607,689	154,184	(242)	3,048	23,682	788,361	788,361	
	Capital items									
	Loan No. 249 - Civic Centre Refurbishment	57,965	62,204					62,204	62,204	100%
	Loan No. 245 - Civic Centre Refurbishment	15,287	16,610					16,610	16,610	100%
	Civic Centre - Technical Upgrades						12,430	12,430	12,430	100%
2024	Accessibility Upgrade - Grant Funded	201,686		79,640			0	79,640	79,640	100%
2068	Auditorium Seating Upgrade - Grant Funded	1,351,466		148,534			(0)	148,534	148,534	100%
2174	Civic Centre - Coffee Machine Purchase	7,963						0	0	
	Total capital items	1,634,368	78,815	228,174	0	0	12,430	319,418	319,418	
	Cash reconciliation items									
	Depreciation	(96,012)	(138,537)					(138,537)	(138,537)	
	Total adjustment for non-cash items	(96,012)	(138,537)	0	0	0	0	(138,537)	(138,537)	
	Increase / (decrease) in cash	(498,089)	(377,629)	(130,875)	242	24,847	(55,186)	(538,602)	(538,602)	
	Funded by / (to) reserves									
	Transfer to Civic Centre Reserve	(7,428)	(3,103)	(8,897)			(1,334)	(13,334)	(13,334)	
	Transfer from Civic Centre Reserve (Capital)	7,963					12,430	12,430	12,430	
	Transfer from Civic Centre Reserve	1,721						0	0	
	Transfer from S94 Community Facilities	11,937						0	0	
	Transfer from S94 Growth Reserve	7,205	8,674					8,674	8,674	
	Funded by / (to) general revenues	476,691	372,058	139,772	(242)	(24,847)	44,090	530,832	530,832	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
COMMUNITY DEVELOPMENT										
Income from continuing operations										
983	Youth Week Grant	3,412	3,412					3,412	3,412	100%
982	Youth Week - Sundry Income	287	1,000				(641)	359	359	100%
987	Australia Day Council Grant	10,000			10,000			10,000	10,000	100%
976	Australia Day Events - Sundry Income	833						0	0	
1678	Grant - Seniors Festival	4,500			5,000			5,000	5,000	100%
2138	Grant - Winter Holiday Break Program	4,740						0	0	
	Total income	23,772	4,412	0	15,000	0	(641)	18,771	18,771	
Expenses from continuing operations										
961	Community Development - Operating Expenses - Wages	83,795	84,633				9,563	94,196	94,196	100%
961	Community Development - Operating Expenses - Other	2,227	11,850				(11,226)	624	624	100%
963	Showground Trust Contribution	43,416	49,578					49,578	49,578	100%
964	Regional Arts Contribution	8,883	9,096			(235)		8,861	8,861	100%
971	Youth Council Activities	13,929	13,408				(1,942)	11,466	11,466	100%
967	Sport/Recreation Plan Implementation	2,695	4,954				(758)	4,196	4,196	100%
2291	Family Day Care Grants		10,000				(8,000)	2,000	2,000	100%
COMMUNITY EVENTS										
978	NAIDOC Week	2,245	3,400				(177)	3,223	3,223	100%
979	World Peace Day	6,101	5,858	1,964				7,991	7,991	100%
980	Christmas Markets	21,306	21,910			139		22,049	22,049	100%
981	New Year's Eve Beach Party	3,383	11,322			(11,322)		0	0	
976	Australia Day Celebrations	19,570	11,877		10,000		2,497	24,374	24,374	100%
977	Seniors Week	7,324	2,500		5,000	492	420	8,412	8,412	100%
2116	ANZAC Day	12,966	3,797				6,406	10,203	10,203	100%
2117	Cowra Show	12,208	12,611				(7,408)	5,203	5,203	100%
2043	Other Community Events	2,393	3,000				(2,287)	713	713	100%
2166	Winter Holiday Break Program	7,319		4,749			0	4,749	4,749	100%
2176	Remembrance Day	816	841			(841)		0	0	
2177	Morongla Show Traffic	3,615	3,702		(1,667)		(0)	2,035	2,035	100%
2178	Cowra Eisteddfod	1,359					180	180	180	100%
2179	Other Events	8,500						0	0	
	Other Asset Depreciation	28,952	29,531					29,531	29,531	100%
	Total expenses	293,004	293,868	6,713	13,333	(11,767)	(12,562)	289,585	289,585	
Capital items										
	Total capital items	0	0	0	0	0	0	0	0	
Cash reconciliation items										
	Depreciation	(28,952)	(29,531)					(29,531)	(29,531)	
	Total adjustment for non-cash items	(28,952)	(29,531)	0	0	0	0	(29,531)	(29,531)	
	Increase / (decrease) in cash	(240,280)	(259,925)	(6,713)	1,667	11,767	11,921	(241,283)	(241,283)	
Funded by / (to) reserves										
	Transfer to Unexpended Grants Reserve	(4,740)						0	0	
	Transfer from Unexpended Grants Reserve	7,000		4,740				4,740	4,740	
	Funded by / (to) general revenues	238,020	259,925	1,973	(1,667)	(11,767)	(11,921)	236,543	236,543	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	CORPORATE SERVICES - OVERHEADS									
	Income from continuing operations									
	Total income	0	0	0	0	0	0	0	0	
	Expenses from continuing operations									
91	Superannuation	278,536	294,688				(8,695)	285,993	285,993	100%
91	Public Holidays	78,634	89,920				(11,505)	78,415	78,415	100%
91	Workers Comp. Insurance	142,343	129,985				(40,936)	89,049	89,049	100%
91	Annual Leave	175,034	180,610				2,950	183,560	183,560	100%
	Long Service Leave - Accrual	87,727	82,354				19,840	102,194	102,194	100%
91	Sick Leave	75,890	67,729				18,595	86,324	86,324	100%
91	Training Wages	7,317		1,292	242	643	2,417	4,594	4,594	100%
	Lump Sum Payment		23,125	(5,000)				18,125	18,125	100%
	Total expenses	845,482	868,411	(3,708)	242	643	(17,333)	848,255	848,255	
	Capital items									
91	Long Service Leave	119,052	44,960				(26,043)	18,917	18,917	100%
	Total capital items	119,052	44,960	0	0	0	(26,043)	18,917	18,917	
	Cash reconciliation items									
	Long Service Leave Accrual	(87,727)	(82,354)				(19,840)	(102,194)	(102,194)	
	Total adjustment for non-cash items	(87,727)	(82,354)	0	0	0	(19,840)	(102,194)	(102,194)	
	Increase / (decrease) in cash	(876,807)	(831,017)	3,708	(242)	(643)	63,216	(764,978)	(764,978)	
	Funded by / (to) reserves									
	Transfer to Long Service Leave Reserve	(119,052)	(44,960)				26,043	(18,917)	(18,917)	
	Transfer from Long Service Leave Reserve	119,052	44,960				(26,043)	18,917	18,917	
	Funded by / (to) general revenues	876,807	831,017	(3,708)	242	643	(63,216)	764,978	764,978	



Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	RANGER SERVICES									
	Income from continuing operations									
943	Companion Animals Reimbursement		20,516	1,807		27,677	(9,844)	40,156	40,156	100%
2419	Animal Registration Fees					107,000	2,814	109,814	109,814	100%
2420	Microchipping Fees					1,000	(319)	681	681	100%
944	Dog Impounding Fees		1,444	(1,444)				0	0	
945	Infringement Notice - Fines	13,998	21,403				(7,073)	14,330	14,330	100%
946	Animal Impounding Fees	1,510	1,317	1,444			(2,093)	668	668	100%
947	Companion Animal Rehoming Scheme		1,807	(1,807)				0	0	
	Total income	15,509	46,487	0	0	135,677	(16,515)	165,649	165,649	
	Expenses from continuing operations									
937	Ranger - Operating Expenses - Wages	132,903	146,677				(63)	146,614	146,614	100%
937	Ranger - Operating Expenses - Other	77,113	69,672			(14,150)	(3,241)	52,281	52,281	100%
2418	Pound Operating Expenditure					21,475	(6,205)	15,270	15,270	100%
942	OLG Companion Animal Registrations	8,059	7,637			93,000	2,114	102,751	102,751	100%
941	Weighbridge Charges	3,959	3,072				(2,226)	846	846	100%
940	Infringement Processing Expense	4,387	12,325			(7,325)	(1,129)	3,871	3,871	100%
	Building Depreciation	2,020	2,060					2,060	2,060	100%
	Total expenses	228,441	241,443	0	0	93,000	(10,750)	323,693	323,693	
	Capital items									
949	Pound Refurbishment		164,000				(142,957)	21,043	21,043	100%
1709	Pound - Cat Cages		10,000				(10,000)	0	0	
	Total capital items	0	174,000	0	0	0	(152,957)	21,043	21,043	
	Cash reconciliation items									
	Depreciation	(2,020)	(2,060)					(2,060)	(2,060)	
	Total adjustment for non-cash items	(2,020)	(2,060)	0	0	0	0	(2,060)	(2,060)	
	Increase / (decrease) in cash	(210,912)	(366,896)	0	0	42,677	147,193	(177,026)	(177,026)	
	Funded by / (to) reserves									
	Transfer from Built Asset Replacement Reserve (Capital)		174,000				(152,957)	21,043	21,043	
	Funded by / (to) general revenues	210,912	192,896	0	0	(42,677)	5,764	155,983	155,983	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
ENVIRONMENTAL SERVICES										
Income from continuing operations										
907	Food Inspection Fees	9,976	12,642				1,895	14,537	14,537	100%
	Building Inspection Fees	71,874	78,292				10,423	88,715	88,715	100%
	Planning & Building Cert. Application Fee	61,136	70,578				(12,168)	58,410	58,410	100%
	DA Fees	140,560	168,627				(49,982)	118,645	118,645	100%
930	Sundry	3,184	10,720				(7,474)	3,246	3,246	100%
	Rural Addressing Sales	897	2,472				(1,836)	636	636	100%
914	Heritage Advisors Grant		7,468				(7,468)	0	0	
909	Heritage Fund Grant		6,650				(6,650)	0	0	
	Construction Certificate	66,056	72,270				(11,640)	60,630	60,630	100%
	Subdivision Certificate	23,658	3,052				(1,853)	1,200	1,200	100%
929	Long Service Levy Commission	648	3,078				(2,412)	666	666	100%
1236	Public Health Act Registration/Compliance Inspection		217				(217)	0	0	
933	Swimming Pool Act Compliance/Exemption Application	3,091	6,704				(1,757)	4,947	4,947	100%
	Complying Dev Cert Applications	12,694	19,333				(958)	18,375	18,375	100%
	Section 68 Application Fee	33,089	33,311				5,798	39,109	39,109	100%
932	Drainage Diagrams	9,259	9,671				(581)	9,090	9,090	100%
	S94 Growth Contributions		23,194		14,000		(261)	36,933	36,933	100%
	S94A Contributions	132,579	84,856			23,873	19,165	127,894	127,894	100%
	S94 Contributions - Old Plan	48,914						0	0	
2256	Grant - Regional Housing Strategic Planning Fund	92,900						0	0	
	S94 Open Space Recreation							0	0	
	S94 Civic & Community Facilities							0	0	
	Interest on S94 Contributions	8,470					8,093	8,093	8,093	100%
	Total income	718,983	613,135	0	14,000	23,873	(59,882)	591,126	591,126	
Expenses from continuing operations										
874	Environmental Services - Operating Expenses - Wages	751,674	903,718	(1,000)		(18,631)	35,898	919,985	919,985	100%
874	Environmental Services - Operating Expenses - Other	452,993	202,572		23,000	(15,000)	68,370	278,942	278,942	100%
2417	Environmental Services Legal Costs					33,631	888	34,519	34,519	100%
2396	API Licence Fee					9,974	106	10,080	10,080	100%
879	Strategic / LEP Amendments	6,658	10,000				(10,000)	0	0	
886	State of the Environment Report		5,299		(5,299)			0	0	
883	Local Heritage Fund		15,410				(15,410)	0	0	
884	Heritage Advisor	15,964	33,500				(25,755)	7,745	7,745	100%
881	Small Environmental Grants Program		4,000	21,032			(25,032)	0	0	
887	DA Tracking Project	3,500	3,600				(200)	3,400	3,400	100%
880	Disabled Access Incentive Fund	10,000	41,772				(32,266)	9,506	9,506	100%
892	CBD - Pigeon Reduction Program							0	0	
2302	Strong Start Cadetship Program			25,000			(6,833)	18,167	18,167	100%
2039	NSW Planning Portal - Setup	25,783		8,026				8,026	8,026	100%
2257	Regional Housing Strategic Planning Fund			92,900				92,900	92,900	100%
	Total expenses	1,266,572	1,219,871	145,958	17,701	9,974	(10,233)	1,383,271	1,383,271	
Capital items										
	Total capital items	0	0	0	0	0	0	0	0	
Cash reconciliation items										
	Total adjustment for non-cash items	0	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(547,589)	(606,736)	(145,958)	(3,701)	13,899	(49,649)	(792,145)	(792,145)	
Funded by / (to) reserves										
	Transfer to S94A Reserve	(141,049)	(84,856)			(23,873)	(19,165)	(127,894)	(127,894)	
	Transfer to S94 Growth Reserve		(23,194)		(14,000)		(7,832)	(45,026)	(36,933)	
	Transfer to S94 Community Facilities Reserve	(11,937)						0	0	
	Transfer to S94 Rural Roads Reserve	(34,517)						0	0	
	Transfer to S94 Bushfire Rural Reserve	(2,459)						0	0	
	Transfer to S94 Public Open Spaces Reserve							0	0	
	Transfer from Carryover Reserve	76,920		21,032				21,032	21,032	
	Transfer to Unexpended Grants Reserve	(92,900)						0	0	
	Transfer from Unexpended Grants Reserve	25,783		125,926			(6,833)	119,093	119,093	
	Transfer to Carryover Reserve	(21,032)					(57,298)	(57,298)	(57,298)	
	Funded by / (to) general revenues	748,780	714,786	(1,000)	17,701	9,974	140,777	882,238	874,144	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	ENVIRONMENTAL SERVICES - OVERHEADS									
	Income from continuing operations									
	Total income	0	0	0	0	0	0	0	0	
	Expenses from continuing operations									
900	Superannuation	112,010	140,728				(3,443)	137,285	137,285	100%
900	Public Holidays	36,779	47,066				(4,493)	42,573	42,573	100%
900	Workers Comp. Insurance	66,985	40,780				(861)	39,919	39,919	100%
900	Annual Leave	80,014	94,133				(2,820)	91,313	91,313	100%
	Long Service Leave - Accrual	40,673	47,862				(3,623)	44,240	44,240	100%
900	Sick Leave	42,761	35,300				6,542	41,842	41,842	100%
900	Training Wages	47		1,000			80	1,080	1,080	100%
	Lump Sum Payment		12,910	(5,381)				7,529	7,529	100%
	Total expenses	379,269	418,779	(4,381)	0	0	(8,618)	405,780	405,780	
	Capital items									
900	Long Service Leave	15,817	23,533				(16,084)	7,449	7,449	100%
	Total capital items	15,817	23,533	0	0	0	(16,084)	7,449	7,449	
	Cash reconciliation items									
	Long Service Leave Accrual	(40,673)	(47,862)				3,623	(44,240)	(44,240)	
	Total adjustment for non-cash items	(40,673)	(47,862)	0	0	0	3,623	(44,240)	(44,240)	
	Increase / (decrease) in cash	(354,413)	(394,450)	4,381	0	0	21,079	(368,989)	(368,989)	
	Funded by / (to) reserves									
	Transfer from Long Service Leave Reserve	15,817	23,533				(16,084)	7,449	7,449	
	Transfer to Long Service Leave Reserve	(15,817)	(23,533)				16,084	(7,449)	(7,449)	
	Funded by / (to) general revenues	354,413	394,450	(4,381)	0	0	(21,079)	368,989	368,989	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
INFRASTRUCTURE & OPERATIONS ADMINISTRATION										
	Income from continuing operations									
1238	Compliance Certificate Application Fee	535			500		(341)	159	159	100%
	Total income	535	0	0	500	0	(341)	159	159	
	Expenses from continuing operations									
1958	Salary Contribution from Saleyards, Waste, Water, Sewer	(489,361)	(506,487)					(506,487)	(506,487)	100%
164	I&O Admin - Operating Expenses - Wages	833,250	871,314				43,984	915,298	915,298	100%
164	I&O Admin - Operating Expenses - Other	287,340	200,269	100,000			57,164	357,433	357,433	100%
169	Public Events - Banner Changes	3,858	10,943				(2,388)	8,555	8,555	100%
	Total expenses	635,087	576,039	100,000	0	0	98,759	774,798	774,798	
	Capital items									
	Total capital items	0	0	0	0	0	0	0	0	
	Cash reconciliation items									
	Total adjustment for non-cash items	0	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(634,553)	(576,039)	(100,000)	500	0	(99,100)	(774,639)	(774,639)	
	Funded by / (to) reserves									
	Funded by / (to) general revenues	634,553	576,039	100,000	(500)	0	99,100	774,639	774,639	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	TECHNICAL SERVICES									
	Income from continuing operations									
1020	Roads Act Section 138 Application	12,448	9,584			1,292	2,708	13,584	13,584	100%
	Subdivision Works Certificates	198		30,000	10,000		(430)	39,570	39,570	100%
2411	Grant - Community Energy Upgrades - Solar Installation							0		
	Total income	12,646	9,584	30,000	10,000	1,292	2,277	53,153	53,153	
	Expenses from continuing operations									
1991	Contribution - Compliance Officer - Water	(18,752)	(19,408)					(19,408)	(19,408)	100%
1992	Contribution - Compliance Officer - Sewer	(43,515)	(45,038)					(45,038)	(45,038)	100%
1004	Technical Services - Operating Expenses - Wages	589,858	713,160				(13,251)	699,909	699,909	100%
1004	Technical Services - Operating Expenses - Other	175,205	210,375				11,734	222,109	222,109	100%
1017	Crown Land - Plans of Management - Wages	74,209	72,564				(7,572)	64,992	64,992	100%
1914	Cowra Gasworks - Voluntary Management Plan	172,315	30,000	79,655			(45,809)	63,847	63,847	100%
	Total expenses	949,320	961,653	79,655	0	0	(54,897)	986,411	986,411	
	Capital items									
1715	Survey Equipment Upgrade			18,000		(47)		17,953	17,953	100%
2310	Purchase of Traffic Counter	19,480						0	0	
	Total capital items	19,480	0	18,000	0	(47)	0	17,953	17,953	
	Cash reconciliation items									
	Total adjustment for non-cash items	0	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(956,154)	(952,069)	(67,655)	10,000	1,339	57,175	(951,210)	(951,210)	
	Funded by / (to) reserves									
	Transfer to Carryover Reserve	(79,655)					(45,809)	(45,809)	(45,809)	
	Transfer from Carryover Reserve	(1,642)		79,655				79,655	79,655	
	Transfer from Carryover Reserve (Capital)							0	0	
	Transfer from Built Asset Replacement Program Reserve (Capital)							0		
	Funded by / (to) general revenues	1,037,451	952,069	(12,000)	(10,000)	(1,339)	(11,366)	917,364	917,364	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	PLANT & DEPOT OPERATIONS									
	Income from continuing operations									
1213	Fuel Tax Credits	99,279	100,000				(1,781)	98,219	98,219	100%
1214	Leaseback Contribution	130,522	147,953			(15,953)	3,105	135,105	135,105	100%
161	Sundry Income - Depot	899	1,102				(639)	463	463	100%
	Total income	230,699	249,055	0	0	(15,953)	685	233,787	233,787	
	Expenses from continuing operations									
155	Plant & Depot - Operating Expenses - Wages	301,576	346,382		(3,789)		(302)	342,291	342,291	100%
155	Plant & Depot - Operating Expenses - Other	228,815	268,468				(44,846)	223,622	223,622	100%
	Plant Operating Expenses	1,674,035	1,663,205	(15,973)			(115,045)	1,532,187	1,532,187	100%
1210	Plant Insurance	90,503	104,024				(17,447)	86,577	86,577	100%
1940	Loan 253A - Depot - Stage 1 - 18.79%	3,012	1,902				(22)	1,880	1,880	100%
1939	Loan 254A - Depot Stage 2 Interest - 20.9%	10,521	10,122				603	10,726	10,726	100%
1967	Contribution - Depot Redevelopment Loan - Water	(10,917)	(15,538)				(0)	(15,538)	(15,538)	100%
1968	Contribution - Depot Redevelopment Loan - Sewerage	(10,917)	(15,538)				(0)	(15,538)	(15,538)	100%
	Plant & Equipment Depreciation	944,599	963,491					963,491	963,491	100%
	Building Depreciation	66,582	67,914					67,914	67,914	100%
	Other Asset Depreciation	19,394	19,782					19,782	19,782	100%
	Plant Hire Income	(4,526,663)	(4,209,713)	(584,383)	(61,345)	402,287	(216,882)	(4,670,035)	(4,670,035)	100%
	Roads to Recovery Oncost		57,216	(57,216)				0	0	
	Total expenses	(1,209,461)	(738,282)	(657,571)	(65,134)	402,287	(393,940)	(1,452,640)	(1,452,640)	
	Capital items									
2408	Depot Chemical Storage Upgrades		0	0	0	20,750	(1)	20,749	20,749	100%
1712	Depot Redevelopment Stage 3		400,000			(380,000)	(16,760)	3,240	3,240	100%
	Loan 253A - Depot - Stage 1 -18.79%	42,603	43,734					43,734	43,734	100%
	Loan 254A - Depot Stage 2 Principal - 20.9%	21,691	22,218					22,218	22,218	100%
	Proposed Loan - Depot Stage 3							0	0	
	Total capital items	64,293	465,952	0	0	(359,250)	(16,761)	89,941	89,941	
	Cash reconciliation items									
	Depreciation	(1,030,575)	(1,051,187)					(1,051,187)	(1,051,187)	
	Total adjustment for non-cash items	(1,030,575)	(1,051,187)	0	0	0	0	(1,051,187)	(1,051,187)	
	Increase / (decrease) in cash	2,406,442	1,572,571	657,571	65,134	(58,990)	411,386	2,647,673	2,647,673	
	Funded by / (to) reserves									
	Transfer to Plant Reserve	(500,000)	(500,000)					(500,000)	0	
	Transfer from Depot Redevelopment Reserve	44,368	14,852					14,852	14,852	
	Transfer from Built Asset Replacement Program Reserve (Capital)		400,000			(400,000)		0	0	
	Transfer to Built Asset Replacement Program Reserve		(57,216)	57,216				0	0	
	Funded by / (to) general revenues	(1,950,810)	(1,430,208)	(714,787)	(65,134)	458,990	(411,386)	(2,162,525)	(2,662,525)	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	PLANT PURCHASES									
	Income from continuing operations									
1212	Profit on Sale of Plant	368,394					212,201	212,201	212,201	100%
	Total income	368,394	0	0	0	0	212,201	212,201	212,201	
	Expenses from continuing operations									
1211	Small Plant Purchases	14,405	10,000				2,838	12,838	12,838	100%
	Total expenses	14,405	10,000	0	0	0	2,838	12,838	12,838	
	Capital items									
1217	Plant Purchases	1,674,944	797,735	485,258			(646,122)	636,871	636,871	100%
	Total capital items	1,674,944	797,735	485,258	0	0	(646,122)	636,871	636,871	
	Cash reconciliation items									
	Total adjustment for non-cash items	0	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(1,320,955)	(807,735)	(485,258)	0	0	855,485	(437,508)	(437,508)	
	Funded by / (to) reserves									
	Transfer from Plant Reserve (Capital)	1,689,349	807,735	485,258			(855,485)	437,508	437,508	
	Funded by / (to) general revenues	(368,394)	0	0	0	0	0	0	(0)	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
TRANSPORT FOR NSW MAINTENANCE / CONSTRUCTION										
	Income from continuing operations									
	STATE ROADS									
305	RMCC Ordered Works	1,611,777	3,005,627	2,632,066	508,730	(1,612,366)	(752,877)	3,781,180	3,781,180	100%
2407	State Road Maintenance Contract (RMAP)					1,205,359	106,047	1,311,406	1,311,406	100%
2095	Flood Damage State Roads	7,395,594		603,786	(474,313)		(1)	129,472	129,472	100%
	REGIONAL ROADS									
351	Block Grant - Roads Component	495,073	555,000	(168,000)				387,000	387,000	100%
2346	Block Grant - Traffic Component			70,000				70,000	70,000	100%
2347	Block Grant - Supplementary Component			108,000				108,000	108,000	100%
2150	Regional Emergency Road Repair Fund (RLRRP/RERRF)	155,830						0	0	
2094	Flood Damage Regional Roads		600,000				1,105,783	1,705,783	1,705,783	100%
	Total income	9,658,274	4,160,627	3,245,852	34,417	(407,007)	458,952	7,492,841	7,492,841	
	Expenses from continuing operations									
	STATE ROADS									
	RMCC Ordered Works	428,742	822,680			(695,680)	(613)	126,387	126,387	100%
	State Road Maintenance Contract (RMAP)	874,146	660,455		508,730	36,174	106,751	1,312,110	1,312,110	100%
	State Roads - Flood Emergent Works & Damage Repairs	6,944,076		603,786	104,001		(486)	707,301	707,301	100%
	Heavy Patching & Reseal Prep	139,707	548,139	720,297		336,934	29,320	1,634,691	1,634,691	100%
	Resealing State Roads	2,553	591,204	1,696,296		(178,011)	(345,040)	1,764,448	1,764,448	100%
	REGIONAL ROADS									
	Regional Roads (Roads Component)	457,670	447,000	(60,000)			1,533	388,533	388,533	100%
	Regional Roads (Traffic Component)	144,854		70,000		215,000	(214,998)	70,002	70,002	100%
	Regional Roads - Flood Emergent Works & Damage Repairs	200,147	600,000				(112,846)	487,154	487,154	100%
	RERRF & Block Supplementary - Regional Roads Repairs	316,485	108,000	157,715	0	(265,715)	0	0	0	
	GENERAL									
304	Salaries	112,060	180,000				(42,645)	137,355	137,355	100%
306	Oncost on RMS Works - Plant & Materials	(414,809)	(154,047)			(50,000)	(64,867)	(268,914)	(268,914)	100%
307	Oncost on RMS Works - Payroll	(237,690)	(384,805)				54,837	(329,968)	(329,968)	100%
	Regional Road Depreciation	122,522	124,972				11,424	136,396	136,396	100%
	Total expenses	9,090,462	3,543,599	3,188,095	612,731	(601,298)	(577,631)	6,165,496	6,165,496	
	Capital items									
	RERRF & Block Supplementary - Regional Roads Repairs		0	0	0	215,331	(0)	215,331	215,331	100%
	Total capital items	0	0	0	0	215,331	(0)	215,331	215,331	
	Cash reconciliation items									
	Depreciation	(122,522)	(124,972)				(11,424)	(136,396)	(136,396)	
	Total adjustment for non-cash items	(122,522)	(124,972)	0	0	0	(11,424)	(136,396)	(136,396)	
	Increase / (decrease) in cash	690,333	742,000	57,757	(578,314)	(21,040)	1,048,007	1,248,410	1,248,410	
	Funded by / (to) reserves									
	Transfer to Plant Reserve	(450,000)	(450,000)					(450,000)	0	
	Transfer to Unexpended Grants Reserve							0	0	
	Transfer from Unexpended Grants Reserve	220,582	108,000	(57,757)	(50,243)	108,000	(108,000)	0	0	
	Funded by / (to) general revenues	(460,916)	(400,000)	(0)	628,557	(86,960)	(940,007)	(798,410)	(1,248,410)	



Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	ROADS TO RECOVERY & FIXING LOCAL ROADS									
	Income from Continuing Operations									
1231	Roads to Recovery Grant (RTR) - 2020-2024							0	0	
	Regional Emergency Road Repair Fund (RERRF)				53,938	(53,938)		0	0	
1655	Fixing Local Roads Grant - Round 2	93,506						0	0	
1879	Fixing Local Roads Grant - Round 3	640,520						0	0	
2148	Fixing Local Roads Grant - Round 4	601,000						0	0	
1231	Roads to Recovery Grant (RTR) - 2024-2029	1,536,145	1,144,315		45,777		140,355	1,330,447	1,330,447	100%
	Total income	2,871,171	1,144,315	0	99,715	(53,938)	140,355	1,330,447	1,330,447	
	Expenses from continuing operations									
	Total expenses	0	0	0	0	0	0	0	0	
	Capital items									
	2024-2029 PROGRAM									
	RTR - Program Works		1,144,315	(1,144,315)				0	0	
	Rural Culverts & Causeways			80,000		(80,000)		0	0	
	Rural Roads Resealing			160,000	(938)	(159,062)		0	0	
	GRAVEL RESHEETING & ROCKBUSTING									
	Gravel Resheeting & Rock Busting			191,199		(191,199)		0	0	
754	RTR - Middle Creek Rd - Resheeting			94,880	(94,880)			0	0	
	RURAL SEALED ROAD REHABILITATION									
2365	RTR - Bangaroo Rd - Rehabilitation			228,000	(228,000)			0	0	
2378	RTR - Kangaroo Rd - Final Seal				115,000		(12,029)	102,971	102,971	100%
2356	RTR - North Logan Rd - Rehabilitation & Widening				521,831	374,307	41,288	937,426	937,426	100%
2386	RTR - Kangaroo Flat Rd - Second Seal 4.93-5.98 & 6.39-6.84				53,000	(10,000)	(9,037)	33,963	33,963	100%
	DRAINAGE									
2364	RTR - Tokyo Terrace - Drainage Improvement Works				70,000	(42,046)	72	28,026	28,026	100%
	EROSION CONTROL									
2311	RTR - Erosion Control - Ferndale Road					54,000	(2,845)	51,155	51,155	100%
2312	RTR - Erosion Control - Kangaroo Rd					54,000	(24,226)	29,774	29,774	100%
	BRIDGE PROJECTS									
2453	RTR - Low Level Bridge - Retrofit Repairs						140,355	140,355	140,355	100%
	2019-2024 PROGRAM									
	RESHEETING & ROCK CRUSHING PROJECTS									
754	RTR - Middle Creek Rd - Resheeting			27,629	94,880			122,509	122,509	100%
767	RTR - Fragers Rd - Rehabilitation	54,171						0	0	
	SEALING & SHOULDER WIDENING PROJECTS									
2234	RTR - Reids Flat Rd Overlay and Widening	430,990						0	0	
	CULVERT & CAUSEWAY PROJECTS									
707	RTR - Culverts - Saywaker Lane			40,000	(7,849)		(0)	32,151	32,151	100%
711	RTR - Culverts - Nada Road			32,000	(1,546)			30,454	30,454	100%
2355	RTR - Culverts - Farm Road			60,000	(6,362)	(215,000)	215,000	53,895	53,895	100%
	BRIDGE PROJECTS									
2113	RTR - Pennsylvania Road Bridge - Major Repairs	38,500						0	0	
	PROJECTS FUNDED BY BOTH RTR & FLR ROUND 2									
1645	RTR - Kangaroo Flat Rd - Rehab & Seal 8.9-12.2 (FLR2)	196,011		172,470	(86,657)			85,813	85,813	100%
1647	RTR - Kangaroo Flat Rd - Rehab & Seal 13.1-14.8 (FLR2)	41,158		72,800	(26,446)			46,354	46,354	100%
1648	RTR - Mt McDonald Rd - Rehab & Seal 4.4-5.3 (FLR2)	1,769		46,800	(17,547)			29,253	29,253	100%
1649	RTR - Mnt McDonald Rd - Rehab & Seal 6.7-7.7 (FLR2)	1,794		52,000	(8,120)			43,880	43,880	100%
	PROJECTS FUNDED BY BOTH RTR & FLR ROUND 3									
1783	RTR & FLR3 - Camp Rd Seal 1.6-3.6km	92,026						0	0	
1784	RTR & FLR3 - Troopers Rd Seal 0-5km	932,225		2,548	113,585		(1)	116,132	116,132	100%
	PROJECTS FUNDED BY BOTH RTR & FLR ROUND 4									
2147	FLR4 - Kangaroo Rd Rehab & Seal	698,303						0	0	
	Total capital items	2,486,946	1,144,315	116,011	489,951	(215,000)	348,576	1,884,110	1,884,110	
	Cash reconciliation items									
	Total adjustment for non-cash items	0	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	384,225	0	(116,011)	(390,236)	161,062	(208,221)	(553,663)	(553,663)	
	Funded by / (to) reserves									
	Transfer from Unexpended Grants Reserve (Capital)	122,022		506,247		53,938	(53,945)	506,240	506,247	
	Transfer to Unexpended Grants Reserve	(506,247)						0	0	
	Funded by / (to) general revenues	0	0	(390,236)	390,236	(215,000)	262,166	47,423	47,416	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
COWRA STREET MAINTENANCE										
Income from continuing operations										
262	Traffic Route Lighting Subsidy	66,000	66,000					66,000	66,000	100%
263	Banner Pole Income		1,279				(1,279)	0	0	
1662	Annual Maintenance Contribution - Target Carpark	1,162	1,022				167	1,189	1,189	100%
1736	Energy Saving Certificates	1,363					1,388	1,388	1,388	100%
2125	FLR - Pothole Repair Grant							0	0	
2152	Regional Emergency Road Repair Fund (RLRRP/RERRF)	245,441						0	0	
	Total income	313,966	68,301	0	0	0	276	68,577	68,577	
Expenses from continuing operations										
252	Roads Maintenance - Supervisor - Operating Expenses	136,284	131,359				4,795	136,154	136,154	100%
251	Roads Maintenance - Maintenance Engineer - Operating Expenses	72,330	89,765				6,919	96,684	96,684	100%
254	Cowra Streets - Maintenance	536,233	575,322		(4,110)		106,429	677,641	677,641	100%
272	Unsealed Streets Maintenance	7,408	6,389				(1,438)	4,951	4,951	100%
241	Footpaths - Ancillary Maintenance	119,953	65,693				(28,272)	37,421	37,421	100%
2275	College Drive Retaining Wall Repairs	5,696						0	0	
273	Carpark Maintenance	23,381	13,302				(3,844)	9,458	9,458	100%
2134	FLR - Cowra Streets - Pothole Repair	128,056						0	0	
2151	RERRF/RLRRP - Cowra Streets Maintenance & Heavy Patching Program	127,047	101,341	(77)	10,372			111,636	111,636	100%
	Road Depreciation	383,544	391,215				35,762	426,977	426,977	100%
	Footpath Depreciation	148,372	151,340				(53,454)	97,886	97,886	100%
	Other Road Asset Depreciation	57,707	58,861				5,381	64,242	64,242	100%
	Other Asset Depreciation	10,364	10,571				966	11,537	11,537	100%
	Total expenses	1,756,374	1,595,158	(77)	6,261	0	73,245	1,674,588	1,674,588	
Capital items										
	Total capital items	0	0	0	0	0	0	0	0	
Cash reconciliation items										
	Depreciation	(599,987)	(611,987)				11,345	(600,642)	(600,642)	
	Total adjustment for non-cash items	(599,987)	(611,987)	0	0	0	11,345	(600,642)	(600,642)	
	Increase / (decrease) in cash	(842,422)	(914,870)	77	(6,261)	0	(84,314)	(1,005,368)	(1,005,368)	
Funded by / (to) reserves										
	Transfer to Unexpended Grants Reserve	(245,441)						0	0	
	Transfer from Unexpended Grants Reserve	255,103	101,341	(77)	10,372			111,636	111,636	
	Transfer from Carryover Reserve							0	0	
	Funded by / (to) general revenues	832,760	813,529	0	(4,110)	0	84,314	893,732	893,733	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
COWRA STREET CONSTRUCTION										
Income from continuing operations										
1684	Grant - Japanese Gardens Carpark Upgrade		100,000			(100,000)		0	0	
277	Growing Local Economies Grant - Capital Component	57,880						0	0	
2127	Grant - LRCI Round 3 - Cowra Street Reseals	55,454						0	0	
2358	Grant - LRCI Round 4 - Urban Reseals			182,741				182,741	182,741	100%
2154	Local Government Recovery Grant (AGRN1025)	347,178		190,143		(6,710)	1	183,434	183,434	100%
Total income										
		460,512	100,000	372,884	0	(106,710)	1	366,175	366,175	
Expenses from continuing operations										
1934	Loan 254B - CBD Footpath - Interest - 58.69%	29,547	28,425				42	28,467	28,467	100%
Total expenses										
		29,547	28,425	0	0	0	42	28,467	28,467	
Capital items										
265	Cowra Street & Lane Reseals	407,157	245,351				(3,268)	242,083	242,083	100%
1683	Japanese Gardens Carpark Upgrade		100,000			(100,000)		0	0	
2217	Recovery Grant Exp - Bulkhead Road Fishburn Street Intersection Concreting	126,553		20,847		8	(8)	20,848	20,848	100%
2218	Recovery Grant Exp - Nangar Street - Pipe Upgrade & Augmentation	173,374		32,169				32,169	32,169	100%
2235	Recovery Grant Exp - Pridham St - Open Drain	47,251		130,409			(0)	130,409	130,409	100%
	Loan 254B - CBD Footpath - Principal 58.69%	60,911	62,392					62,392	62,392	100%
Total capital items										
		815,246	407,743	183,426	0	(99,992)	(3,276)	487,901	487,901	
Cash reconciliation items										
Total adjustment for non-cash items										
		0	0	0	0	0	0	0	0	
Increase / (decrease) in cash										
		(384,281)	(336,168)	189,459	0	(6,718)	3,234	(150,194)	(150,194)	
Funded by / (to) reserves										
	Transfer from S94A Reserve(Capital)	8,197	8,402					8,402	8,402	
	Transfer to Aquatic Centre Capital Renewal Reserve							0	0	
	Transfer to Cowra Services Projects Reserve			(182,741)	79,595			(103,146)	(182,741)	
	Transfer from Carryover Reserve (Capital)							0	0	
Funded by / (to) general revenues										
		376,084	327,766	(6,718)	(79,595)	6,718	(3,234)	244,937	324,533	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	RURAL ROAD MAINTENANCE									
	Income from continuing operations									
443	Rent of Dedicated Roads	36,837	24,229	(21,001)			(0)	3,228	3,228	100%
444	Road Opening Permits		129				(129)	0	0	
2072	Disaster Assistance Arrangement (AGRN 987 & 1034)		1,385,000				(710,863)	674,137	674,137	100%
2360	Grant - LRCI Round 4 - Rural Grading			915,452				915,452	915,452	100%
2156	Regional Emergency Road Repair Fund (RLRRP/RERRF)	2,707,599						0	0	
	Emergency Works Funding									
	Total income	2,744,436	1,409,358	894,451	0	0	(710,992)	1,592,817	1,592,817	
	Expenses from continuing operations									
	Sealed Rural Road Maintenance	374,623	200,003			220,000	3,623	423,626	423,626	100%
	Sealed Rural Roads - Flood Emergent Works & Damage Repairs	357,935	1,385,000	(1,385,000)	30,000	808,017	(130,398)	707,619	707,619	100%
2103	Unsealed Rural Road - Flood Emergent Works & Damage Repairs	496,626		1,000,000	(30,000)	(808,017)	(31,195)	130,788	130,788	100%
	Rural Roads - Emergency Works									
2199	Project Management - Flood Repairs	357,321		385,000			(216,069)	168,931	168,931	100%
453	Rural Roads - Traffic Signs	439	32,754				(25,083)	7,671	7,671	100%
2096	FLR - Pothole Repair Expenditure	75,397						0	0	
	RERRF - RURAL ROADS PROGRAM									
2317	RERRF - Rural Roads Repair Program - Grading	942,712			145,693	(145,693)		0	0	
2181	RERRF - Merriganowry Heavy Patching	630,995						0	0	
2241	RERRF - Waterview Road Resheeting	139,200						0	0	
2242	RERRF - Clearview Road Resheeting	53,538						0	0	
2371	RERRF - Commella Road Resheeting				22,241	473	0	22,713	22,713	100%
2293	RERRF - Heavy Patching Rural Roads		314,343		(52,998)		(45,288)	216,057	216,057	100%
2292	RERRF - Gravel Resheeting	59,140	609,931	(562,296)		34,557	6,271	88,463	88,463	100%
2324	RERRF - Blue Mantle Road - Resheeting - Full Length			168,740			0	168,740	168,740	100%
2325	RERRF - Barryrennie Road - Grading			117,433	(101,118)			16,316	16,316	100%
2326	RERRF - Eagleview Road - Resheeting - Full Length			320,000	(66,816)		0	253,184	253,184	100%
2455	RERRF - North Logan Reseal (10.44 - 11.31km)						47,222	47,222	47,222	100%
	DEPRECIATION									
	Road Depreciation	1,236,828	1,261,564				115,322	1,376,886	1,376,886	100%
	Other Road Asset Depreciation	6,421	6,549				599	7,148	7,148	100%
	Total Expenses	4,731,173	3,810,144	43,877	(52,997)	109,337	(274,995)	3,635,365	3,635,365	
	Capital items									
	Grading	545,023	951,001	685,452			102,284	1,738,737	1,738,737	100%
	Total capital items	545,023	951,001	685,452	0	0	102,284	1,738,737	1,738,737	
	Cash reconciliation items									
	Depreciation	(1,243,249)	(1,268,113)				(115,921)	(1,384,034)	(1,384,034)	
	Total adjustment for non-cash items	(1,243,249)	(1,268,113)	0	0	0	(115,921)	(1,384,034)	(1,384,034)	
	Increase / (decrease) in cash	(1,288,511)	(2,083,674)	165,122	52,997	(109,337)	(422,360)	(2,397,251)	(2,397,251)	
	Funded by / (to) reserves									
	Transfer to Unexpended Grants Reserve	(1,913,783)						0	0	
	Transfer from Unexpended Grants Reserve	1,068,957	924,274	43,877			(206,524)	761,627	761,627	
	Transfer to Cowra Services Projects Reserve						(735,130)	(735,130)	(735,130)	
	Funded by / (to) general revenues	2,133,337	1,159,400	(208,999)	(52,997)	109,337	1,364,014	2,370,754	2,370,754	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
RURAL ROAD CONSTRUCTION										
	Income from continuing operations									
2129	Grant - LRCI Round 3 - Gravel Resheeting	403,101						0	0	
2359	Grant - LRCI Round 4 - Rural Reseals			345,312				345,312	345,312	100%
2158	Local Government Recovery Grant (AGRN1025)	442,232		27,157				27,157	27,157	100%
2236	Capital Contributions - Rural Roads	165,074						0	0	
	Total income	1,010,407	0	372,469	0	0	0	372,469	372,469	
	Expenses from continuing operations									
447	Roads Construction - Supervisor - Operating Expenses	121,882	121,336				(7,146)	114,190	114,190	100%
446	Construction Engineer	97,964	104,639				(39)	104,600	104,600	100%
	Total expenses	219,845	225,975	0	0	0	(7,185)	218,790	218,790	
	Capital items									
	Gravel Resheeting	496,553						0	0	
693	Rural Reseals		351,775		(17,999)	17,999	(4,085)	347,690	347,690	100%
2212	Recovery Grant Exp - Greenthorpe Road Sidetrack	57,683		552				552	552	100%
2213	Recovery Grant Exp - Middle Creek Road - Box Culvert Construction	30,679						0	0	
2214	Recovery Grant Exp - Healeys Road - 3 Causeways	109,270						0	0	
2215	Recovery Grant Exp - Jukes Lane - Twin Cell Box Culvert	186,105		28,244				28,244	28,244	100%
2216	Recovery Grant Exp - Porters Mount Road - Low Flow Pipe at Causeway 2	58,495						0	0	
2237	Upgrade of Morongla Rd & Reids Flat Rd Intersection	167,896						0	0	
	Total capital items	1,106,681	351,775	28,796	(17,999)	17,999	(4,085)	376,486	376,486	
	Cash reconciliation items									
	Total adjustment for non-cash items	0	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(316,119)	(577,750)	343,673	17,999	(17,999)	11,270	(222,807)	(222,807)	
	Funded by / (to) reserves									
	Transfer from S94A Reserve (Capital)	24,590	25,205					25,205	25,205	
	Transfer from S94 Rural Roads Reserve (Capital)	34,517						0	0	
	Transfer to Unexpended Grants Reserve							0	0	
	Transfer to Aquatic Centre Capital Renewal Reserve	(245,608)						0	0	
	Transfer to Cowra Services Projects Reserve			(345,312)	150,405			(194,907)	(345,312)	
	Funded by / (to) general revenues	502,620	552,545	1,639	(168,404)	17,999	(11,270)	392,509	542,914	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	VILLAGE STREETS									
	Income from continuing operations									
2204	Regional Emergency Road Repair Fund (RLRRP/RERRF)	142,243						0	0	
	Total income	142,243	0	0	0	0	0	0	0	
	Expenses from continuing operations									
	Village Streets Maintenance	213,028	108,037				18,592	126,629	126,629	100%
	Village Streets - Flood Repairs	322						0	0	
2205	RERRF/RLRRP - Village Streets Repairs		33,975		(10,372)		(23,603)	0	0	
	Road Depreciation	55,486	56,595				5,173	61,768	61,768	100%
	Footpath Depreciation	4,727	4,822				441	5,263	5,263	100%
	Other Asset Depreciation	1,045	1,066				97	1,163	1,163	100%
	Total expenses	274,608	204,495	0	(10,372)	0	700	194,823	194,823	
	Capital items									
701	Village Reseals	62,650	52,984				(52,984)	0	0	
	Total capital items	62,650	52,984	0	0	0	(52,984)	0	0	
	Cash reconciliation items									
	Depreciation	(61,258)	(62,483)				(5,711)	(68,194)	(68,194)	
	Total adjustment for non-cash items	(61,258)	(62,483)	0	0	0	(5,711)	(68,194)	(68,194)	
	Increase / (decrease) in cash	(133,757)	(194,996)	0	10,372	0	57,995	(126,629)	(126,629)	
	Funded by / (to) reserves									
	Transfer to Aquatic Centre Capital Renewal Reserve							0	0	
	Transfer to Unexpended Grants Reserve	(142,243)						0	0	
	Transfer from Unexpended Grants Reserve		33,975		(10,372)		(23,603)	0	0	
	Transfer from S94A Reserve	4,098	4,201					4,201	4,201	
	Funded by / (to) general revenues	271,902	156,820	0	0	0	(34,392)	122,428	122,428	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
BUSHFIRE & EMERGENCY SERVICES										
Income from continuing operations										
1125	Bushfire Equipment Subsidy	875,958	420,814				1,142,639	1,563,453	1,563,453	100%
1127	RFS Hazard Reduction Mechanical Activity	71,000	51,640	(34,100)				17,540	17,540	100%
1090	Reimbursement - SES Shed Gooloogong	14,856		(3,995)			0	(3,995)	(3,995)	100%
1138	RFS - Torrington Station - Reimbursement	291,690		1,334			0	1,334	1,334	100%
1139	RFS - New Regional Headquarters - Reimbursement	625,000						0	0	
	RFS - Reimbursement for Plant Assistance at Fires	(4,093)						0	0	
2229	RFS - Woodstock Station - Reimbursement	102,778	427,500	(80,278)		(347,222)	45,000	45,000	45,000	100%
	Total income	1,977,188	899,954	(117,039)	0	(347,222)	1,187,639	1,623,332	1,623,332	
Expenses from continuing operations										
1091	Contr. To NSW Fire Brigade	47,834	48,982				(1,080)	47,902	47,902	100%
1954	Contribution for LEMO Salary	6,214						0	0	
1093	RFS Utility Expense	20,246	14,557				(5,918)	8,639	8,639	100%
	RFS - Hazard Reduction	72,257	51,640	(34,100)		1,073	(0)	18,613	18,613	100%
1092	Contribution to RFS	420,158	413,523					413,523	413,523	100%
1086	Contribution to SES	59,247	60,976				(15,589)	45,387	45,387	100%
1087	SES Expenses	1,921	6,070				(2,122)	3,948	3,948	100%
	Plant & Equipment Depreciation	164,005	167,285					167,285	167,285	100%
	Other Asset Depreciation	8,440	8,609					8,609	8,609	100%
	Building Depreciation	104,128	106,210					106,210	106,210	100%
	Total expenses	904,451	877,852	(34,100)	0	1,073	(24,709)	820,116	820,116	
Capital items										
1119	Bushfire Equipment Allocation	875,958	420,814				1,142,639	1,563,453	1,563,453	100%
1088	SES - Gooloogong Shed Extension	14,856						0	0	
1123	RFS - Torrington - New Station	291,690						0	0	
2230	RFS - Woodstock - New Station	102,778	427,500	(80,278)	45,000	(347,222)		45,000	45,000	100%
1124	RFS - Cowra - New Regional Headquarters						25,581	25,581	25,581	100%
	Total capital items	1,285,282	848,314	(80,278)	45,000	(347,222)	1,168,220	1,634,034	1,634,034	
Cash reconciliation items										
	Depreciation	(276,573)	(282,104)					(282,104)	(282,104)	
	Total adjustment for non-cash items	(276,573)	(282,104)	0	0	0	0	(282,104)	(282,104)	
	Increase / (decrease) in cash	64,029	(544,108)	(2,661)	(45,000)	(1,073)	44,128	(548,714)	(548,714)	
Funded by / (to) reserves										
	Transfer to Built Asset Replacement Program Reserve	(625,000)						0	0	
	Transfer from S94 Bushfire Rural Reserve (Capital)	2,459						0	0	
	Funded by / (to) general revenues	558,512	544,108	2,661	45,000	1,073	(44,128)	548,714	548,714	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	BRIDGES									
	Income from continuing operations									
2330	Contribution - Forbes Shire Council - Bridge Testing			14,564				14,564	14,564	100%
	Total income	0	0	14,564	0	0	0	14,564	14,564	
	Expenses from continuing operations									
235	Low Level Bridge	9,411	7,089				(1,773)	5,316	5,316	100%
237	Bridge Inspections/Repairs	2,291	30,000	27,709			(34,200)	23,509	23,509	100%
2331	Belubula Way/Limestone Creek Bridge Testing			14,564				14,564	14,564	100%
281	Construction of Bangaroo Bridge	63,850								
1931	Loan 254C - Low Level Repairs - Interest - 20.41%	10,275	9,885				(854)	9,031	9,031	100%
	Bridge Depreciation	168,667	172,040				(10,075)	161,965	161,965	100%
	Total expenses	254,494	219,014	42,273	0	0	(46,902)	214,385	214,385	
	Capital items									
284	George Campbell Bridge Replacement									
	Loan 254C - Low Level Repairs - Principal - 20.41%	21,182	21,697					21,697	21,697	100%
	Total capital items	21,182	21,697	0	0	0	0	21,697	21,697	
	Cash reconciliation items									
	Depreciation	(168,667)	(172,040)				10,075	(161,965)	(161,965)	
	Total adjustment for non-cash items	(168,667)	(172,040)	0	0	0	10,075	(161,965)	(161,965)	
	Increase / (decrease) in cash	(107,010)	(68,672)	(27,709)	0	0	36,827	(59,554)	(59,554)	
	Funded by / (to) reserves									
	Transfer to Carryover Reserve	(27,709)						0	0	
	Transfer from Carryover Reserve			27,709				27,709	27,709	
	Funded by / (to) general revenues	134,719	68,672	0	0	0	(36,827)	31,845	31,845	



Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	QUARRY OPERATIONS									
	Income from continuing operations									
	Total income	0	0	0	0	0	0	0	0	
	Expenses from continuing operations									
1141	Working Expenses	31,420	28,012		23,431		(4,266)	47,177	47,177	100%
1142	Oncost on Gravel Issues	(340,998)	(220,774)				7,242	(213,532)	(213,532)	100%
	Quarry Depreciation	5,442	5,551					5,551	5,551	100%
	Other Asset Depreciation	9,408	9,596					9,596	9,596	100%
	Total expenses	(294,728)	(177,615)	0	23,431	0	2,976	(151,208)	(151,208)	
	Capital items									
	Total capital items	0	0	0	0	0	0	0	0	
	Cash reconciliation items									
	Depreciation	(14,850)	(15,147)					(15,147)	(15,147)	
	Total adjustment for non-cash items	(14,850)	(15,147)	0	0	0	0	(15,147)	(15,147)	
	Increase / (decrease) in cash	309,578	192,762	0	(23,431)	0	(2,976)	166,355	166,355	
	Funded by / (to) reserves									
	Transfer from Quarry Rehabilitation Reserve	31,420	28,012		23,431		(4,266)	47,177	47,177	
	Transfer to Quarry Rehabilitation Reserve	(57,985)	(57,985)					(57,985)	(57,985)	
	Funded by / (to) general revenues	(283,013)	(162,789)	0	0	0	7,242	(155,547)	(155,547)	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	DRAINAGE									
	Income from continuing operations									
2268	Public Works - Mulyan Drain Flood Repair	41,139						0	0	
	Total income	41,139	0	0	0	0	0	0	0	
	Expenses from continuing operations									
1937	Loan No. 236b - Vaux St Drainage - 77.85%	2,377	1,341				(428)	913	913	100%
1936	Loan No. 241b - Vaux St Drainage - 11.67%	7,018	6,660				(12)	6,648	6,648	100%
1935	Loan No. 250 - Drainage Improvements	6,586	5,342				(32)	5,310	5,310	100%
1074	Detention Basin Inspection	8,433	8,036	23,288			(16,134)	15,190	15,190	100%
2400	Declared Dams Safety Levy							0		
1073	Stormwater Infrastructure Maintenance	33,198	66,100				(17,264)	48,836	48,836	100%
2223	Dam Safety Management Plans	35,000		35,000	4,000			39,000	39,000	100%
	Stormwater Depreciation	319,888	326,285				335,676	661,961	661,961	100%
	Total expenses	412,500	413,765	58,288	4,000	0	301,806	777,859	777,859	
	Capital items									
1084	West Cowra Drainage Improvements - Walker St to Grenfell Rd	33,018	340,398				(314,624)	25,774	25,774	100%
2038	Chiverton Road - Repair Drainage Erosion	2,445		91,394		120,000	141,461	352,855	352,855	100%
	Loan No. 236b - Vaux St Drainage - 77.85%	26,880	28,298					28,298	28,298	100%
	Loan No. 241b - Vaux St Drainage - 11.67%	5,442	5,792					5,792	5,792	100%
	Loan No. 250 - Drainage Improvements	19,402	20,652					20,652	20,652	100%
	Proposed Loan Funding - West Cowra Drainage Projects		(365,000)		365,000			0	0	
	Total capital items	87,187	30,140	91,394	365,000	120,000	(173,163)	433,371	433,371	
	Cash reconciliation items									
	Depreciation	(319,888)	(326,285)				(335,676)	(661,961)	(661,961)	
	Total adjustment for non-cash items	(319,888)	(326,285)	0	0	0	(335,676)	(661,961)	(661,961)	
	Increase / (decrease) in cash	(138,660)	(117,620)	(149,682)	(369,000)	(120,000)	207,033	(549,269)	(549,269)	
	Funded by / (to) reserves									
	Transfer from Carryover Reserve (Capital)	2,445		91,394				91,394	91,394	
	Transfer to Carryover Reserve	(35,000)						0	0	
	Transfer from Carryover Reserve			35,000				35,000	35,000	
	Funded by / (to) general revenues	171,215	117,620	23,288	369,000	120,000	(207,033)	422,875	422,875	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
PRIVATE WORKS										
	Income from continuing operations									
354	Private Works Revenue	30,393	65,999		50,000		(36,649)	79,350	79,350	100%
355	Private Works Profit	6,079	13,200			10,000	(7,330)	15,870	15,870	100%
	Total income	36,472	79,199	0	50,000	10,000	(43,979)	95,220	95,220	
	Expenses from continuing operations									
	Private Works Expenditure	39,988	65,999		50,000		(55,444)	60,555	60,555	100%
	Total expenses	39,988	65,999	0	50,000	0	(55,444)	60,555	60,555	
	Capital items									
	Total capital items	0	0	0	0	0	0	0	0	
	Cash reconciliation items									
	Total adjustment for non-cash items	0	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(3,516)	13,200	0	0	10,000	11,464	34,664	34,664	
	Funded by / (to) reserves									
	Funded by / (to) general revenues	3,516	(13,200)	0	0	(10,000)	(11,464)	(34,664)	(34,664)	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	BIOSECURITY - WEEDS									
	Income from continuing operations									
181	Grants	104,599	97,913			10,187		108,100	108,100	100%
182	Regulatory Fees & Fines		1,847				(1,847)	0	0	
	Total income	104,599	99,760	0	0	10,187	(1,847)	108,100	108,100	
	Expenses from continuing operations									
177	Biosecurity - Weeds - Operating Expenses	331,796	317,053				40,199	357,252	357,252	100%
	Total expenses	331,796	317,053	0	0	0	40,199	357,252	357,252	
	Capital items									
	Total capital items	0	0	0	0	0	0	0	0	
	Cash reconciliation items									
	Total adjustment for non-cash items	0	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(227,197)	(217,293)	0	0	10,187	(42,046)	(249,152)	(249,152)	
	Funded by / (to) reserves									
	Funded by / (to) general revenues	227,197	217,293	0	0	(10,187)	42,046	249,152	249,152	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
PUBLIC CEMETERIES										
Income from continuing operations										
1040	Cemetery Fees	245,573	268,547				(8,637)	259,910	259,910	100%
2373	Income - Cemeteries & Crematoria Interment Levy				28,497	(21,537)	906	7,866	7,866	100%
1042	War Graves Contribution	22,150	20,770			1,380	0	22,150	22,150	100%
1041	Plaques & Vases	69,879	87,736				3,238	90,974	90,974	100%
Total income		337,602	377,053	0	28,497	(20,157)	(4,493)	380,901	380,901	
Expenses from continuing operations										
1032	Cowra Cemetery - Operating Expenses - Wages	120,949	117,602			(5,000)	(10,484)	102,118	102,118	100%
1032	Cowra Cemetery - Operating Expenses - Other	169,525	167,659	(1,000)		(5,000)	(35,201)	126,458	126,458	100%
2374	Cemeteries & Crematoria Interment Services Levy				28,497	(21,537)	(6,960)	0	0	
1777	Cherry Tree Avenue Maintenance	12,225	5,000				(5,000)	0	0	
1037	War Graves Maintenance	18,121	5,000			17,150	(12,752)	9,398	9,398	100%
2306	Hospital Memorial Rose Garden			1,000			(443)	557	557	100%
1779	Village Cemeteries - Management & Maintenance	24,717	18,144			10,000	7,155	35,299	35,299	100%
1035	Plaques	66,095	62,042				13,397	75,439	75,439	100%
1941	Loan No. 253C - Cemetery Expansion - 11.74%	1,882	1,188				(14)	1,175	1,175	100%
1969	AODE	21,439	34,949				(6,524)	28,425	28,425	100%
	Other Asset Depreciation	7,767	7,922					7,922	7,922	100%
	Building Depreciation	4,723	4,817					4,817	4,817	100%
Total expenses		447,443	424,323	0	28,497	(4,387)	(56,826)	391,608	391,608	
Capital items										
	Loan No. 253C - Cemetery Expansion - 11.74%	26,618	27,325					27,325	27,325	100%
Total capital items		26,618	27,325	0	0	0	0	27,325	27,325	
Cash reconciliation items										
	Depreciation	(12,490)	(12,739)					(12,739)	(12,739)	
Total adjustment for non-cash items		(12,490)	(12,739)	0	0	0	0	(12,739)	(12,739)	
Increase / (decrease) in cash		(123,969)	(61,856)	0	0	(15,770)	52,333	(25,293)	(25,293)	
Funded by / (to) reserves										
	Transfer from S94A Reserve	20,492	21,004					21,004	21,004	
	Transfer to Carryover Reserve							(12,752)	(12,752)	
Funded by / (to) general revenues		103,477	40,852	0	0	15,770	(52,333)	17,041	17,041	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	PUBLIC AMENITIES									
	Income from continuing operations									
	Total income	0	0	0	0	0	0	0	0	
	Expenses from continuing operations									
1151	Public Amenities - Operating Expenses - Wages	124,071	134,561				13,085	147,646	147,646	100%
1151	Public Amenities - Operating Expenses - Other	84,780	67,561		20,000		15,423	102,984	102,984	100%
1155	Squire Park Carer's Centre - Operating Expenses	33,505	57,548				(52,991)	4,557	4,557	100%
	Building Depreciation	106,319	108,445					108,445	108,445	100%
	Total expenses	348,676	368,115	0	20,000	0	(24,483)	363,632	363,632	
	Capital items									
	Total capital items	0	0	0	0	0	0	0	0	
	Cash reconciliation items									
	Depreciation	(106,319)	(108,445)					(108,445)	(108,445)	
	Total adjustment for non-cash items	(106,319)	(108,445)	0	0	0	0	(108,445)	(108,445)	
	Increase / (decrease) in cash	(242,357)	(259,670)	0	(20,000)	0	24,483	(255,187)	(255,187)	
	Funded by / (to) reserves									
	Funded by / (to) general revenues	242,357	259,670	0	20,000	0	(24,483)	255,187	255,187	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	SWIMMING POOL									
	Income from continuing operations									
1685	Grant - Growing Regions Program		1,385,483			(1,348,254)	(630)	36,599	36,599	100%
2098	Insurance Claim Income - Swimming Pool	10,223						0	0	
	Total income	10,223	1,385,483	0	0	(1,348,254)	(630)	36,599	36,599	
	Expenses from continuing operations									
988	Pool - Operating Expenses	254,864	257,738				(28,600)	229,138	229,138	100%
994	Pool - Management Contract	215,267	255,566	5,044			(1,888)	258,721	258,721	100%
	Pool - Flood Damage Repairs	10,223						0	0	
2164	EOI Development Contractor for Pool Grant	18,200						0	0	
2222	Business Case - Growing Regions Program Application	19,950						0	0	
	Swimming Pool Depreciation	142,816	145,672					145,672	145,672	100%
	Building Depreciation	58,596	59,767					59,767	59,767	100%
	Total expenses	719,915	718,743	5,044	0	0	(30,488)	693,298	693,298	
	Capital items									
1680	Pool Concept Design & Specifications	136,050		134,510		36	(3,111)	131,435	131,435	100%
2160	WP1 - New Pools Filtration		3,129,993			(3,129,993)		0	0	
	Proposed Loan Funding - Pool Replacement		(500,000)		500,000			0	0	
	Total capital items	136,050	2,629,993	134,510	500,000	(3,092,728)	(3,111)	168,664	168,664	
	Cash reconciliation items									
	Depreciation	(201,412)	(205,439)					(205,439)	(205,439)	
	Total adjustment for non-cash items	(201,412)	(205,439)	0	0	0	0	(205,439)	(205,439)	
	Increase / (decrease) in cash	(644,331)	(1,757,814)	(139,554)	(500,000)	1,744,474	32,969	(619,924)	(619,924)	
	Funded by / (to) reserves									
	Transfer to Carryover Reserve						(3,111)	(3,111)	(3,111)	
	Transfer from Carryover Reserve	14,200						0	0	
	Transfer from Carryover Reserve (Capital)	16,000						0	0	
	Transfer from Aquatic Centre Capital Renewal Reserve (Capital)	120,050	1,244,510	134,510		(1,379,020)		0	0	
	Transfer from Built Asset Replacement Program Reserve	19,950						0	0	
	Transfer from Built Asset Replacement Program Reserve (Capital)							0	0	
	Transfer from S94 Growth Reserve	6,763	8,143					8,143	8,143	
	Transfer from S94A Reserve	4,918	5,041					5,041	5,041	
	Funded by / (to) general revenues	462,450	500,120	5,044	500,000	(365,454)	(29,858)	609,851	609,851	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
PARKS, GARDENS & RESERVES										
Income from continuing operations										
1731	Grant - Public Open Spaces	1,194,249		335,075		(1,498)		333,577	333,577	100%
2399	Grant - NSW Premiers Dept - Cowra Peace Precinct					16,194	(0)	16,194	16,194	100%
2092	Grant - Crown Reserves Fund - CRIF							0	0	
2260	Insurance Claim Income - Parks & Gardens	98,815						0	0	
Total income		1,293,064	0	335,075	0	14,696	(0)	349,771	349,771	
Expenses from continuing operations										
190	Parks & Gardens - Operating Expenses - Wages	373,745	414,250		(4,471)		7,755	417,534	417,534	100%
190	Parks & Gardens - Operating Expenses - Other	552,049	571,748			(20,000)	(79,785)	471,963	471,963	100%
	Parks & Gardens - Flood Damage Repairs	14,491						0	0	
218	Tidy Towns Maintenance		4,276		(4,276)			0	0	
207	Lachlan River Precinct	890	11,656		(10,000)		(737)	919	919	100%
206	Peace Precinct	54,726	35,137		10,000	20,000	(795)	64,342	64,342	100%
209	Adventure Playground	12,017	17,274				(5,536)	11,738	11,738	100%
2159	Sculpture Park - Ground Maintenance	10,000	10,000				(2,614)	7,386	7,386	100%
195	Vandalism	13,923	11,181				983	12,164	12,164	100%
2091	Weed Control - Bellevue Hill Reserve (2022-23 CRIF)	19,783						0	0	
2430	Mural Maintenance							0	0	
2431	Review of Peace Precinct Masterplan									
2432	Mountain Bike Track Investigation									
2433	Review of Lachlan Riverbank Precinct Masterplan									
	Open Space Recreation Depreciation	146,967	149,906					149,906	149,906	100%
	Other Asset Depreciation	24,774	25,269					25,269	25,269	100%
Total expenses		1,223,365	1,250,697	0	(8,747)	0	(80,730)	1,161,221	1,161,221	
Capital items										
1716	Playground Asset Renewal	787	25,000	34,296			(59,296)	0	0	
1720	River Front Project Preliminaries (Public Spaces)	27,100		1,430				1,430	1,430	100%
1721	River Front Footpaths (Public Spaces)	160,603		19,512			(0)	19,512	19,512	100%
1722	River Front Street Furniture (Public Spaces)							0	0	
1723	River Front Carparking Area (Public Spaces)							0	0	
1727	Public Art Murals (Public Spaces)	5,061						0	0	
1728	Village Signs (Public Spaces)	244,872						0	0	
2093	Additional Pathways at Peace Precinct (Public Spaces)	414,737		469				469	469	100%
2194	Evans Street Shared Path & Parking Area (Public Spaces)	338,018		197,917	10,792		(0)	208,708	208,708	100%
2255	Sculpture Park Paths (Public Spaces)	3,858		115,747	(10,792)		3,513	108,468	108,468	100%
2403	Cowra Peace Precinct - Yarrabilly Linked Pathway					16,194	425	16,619	16,619	100%
Total capital items		1,195,036	25,000	369,371	0	16,194	(55,358)	355,207	355,207	
Cash reconciliation items										
	Depreciation	(171,741)	(175,175)					(175,175)	(175,175)	
Total adjustment for non-cash items		(171,741)	(175,175)	0	0	0	0	(175,175)	(175,175)	
Increase / (decrease) in cash		(953,595)	(1,100,522)	(34,296)	8,747	(1,498)	136,088	(991,481)	(991,481)	
Funded by / (to) reserves										
	Transfer from S94 Public Open Space Reserve							0	0	
	Transfer to Unexpended Grants Reserve							0	0	
	Transfer from Unexpended Grants Reserve	15,210						0	0	
	Transfer from Built Asset Replacement Program Reserve (Capital)	787	25,000	34,296			(59,296)	0	0	
Funded by / (to) general revenues		937,599	1,075,522	0	(8,747)	1,498	(76,792)	991,481	991,481	



Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
SPORTSFIELDS										
Income from continuing operations										
228	User Charges	10,084	28,955		(17,955)	1,487	1	12,488	12,488	100%
1898	Stronger Country Communitess Round 4 - Col Stinson Park	383,263		207,773		169,272		377,045	377,045	100%
2173	Grant - LRCI Round 3 - Col Stinson Park	285,445		41,555				41,555	41,555	100%
2314	Grant - River Park Cricket Nets			5,700				5,700	5,700	100%
2404	Grant - DHAC - Play Our Way Program							0	0	
	Total income	678,791	28,955	255,028	(17,955)	170,759	1	436,788	436,788	
Expenses from continuing operations										
	Sportsfields - Operating Expenses - Wages	183,327	187,575				(6,318)	181,257	181,257	100%
	Sportsfields - Operating Expenses - Other	210,529	211,315	(5,700)			15,722	221,337	221,337	100%
	Sportsfields - Flood Damage Repairs	5,688						0	0	
227	Vandalism	1,031	3,020				(1,311)	1,709	1,709	100%
2248	Sport Precinct Masterplans		80,000				(59,085)	20,915	20,915	100%
1947	Loan No. 236a - River Park Amenities - 22.15%	676	382				(123)	259	259	100%
1946	Loan No. 242b - Mulyan Oval Amenities - 6.88%	4,518	4,325				(22)	4,302	4,302	100%
	Building Depreciation	47,633	48,585					48,585	48,585	100%
	Open Space Recreation Depreciation	48,101	49,063					49,063	49,063	100%
	Total expenses	501,504	584,264	(5,700)	0	0	(51,136)	527,428	527,428	
Capital items										
1899	Col Stinson Park Amenities and Clubhouse	383,263		217,813	230,000	117,731	(0)	565,544	565,544	100%
2172	Col Stinson Park Courts and Sealing	285,445		41,555		1,520	0	43,075	43,075	100%
2313	River Park Cricket Nets - Netting Replacement on 3 Wickets			13,200				13,200	13,200	100%
2405	Mulyan Park - Female Changerooms							0	0	
2406	WCRG - Female Changerooms							0	0	
	Loan No. 236a - River Park Amenities - 22.15%	7,648	8,051					8,051	8,051	100%
	Loan No. 242b - Mulyan Oval Amenities - 6.88%	2,914	3,129					3,129	3,129	100%
	Total capital items	679,270	11,180	272,568	230,000	119,251	(0)	633,000	633,000	
Cash reconciliation items										
	Depreciation	(95,734)	(97,648)					(97,648)	(97,648)	
	Total adjustment for non-cash items	(95,734)	(97,648)	0	0	0	0	(97,648)	(97,648)	
	Increase / (decrease) in cash	(406,249)	(468,842)	(11,840)	(247,955)	51,508	51,137	(625,992)	(625,992)	
Funded by / (to) reserves										
	Transfer from Cowra Services Project Reserve		0	0	0	117,731	0	117,731	0	
	Transfer to Carryover Reserve						(59,085)	(59,085)		
	Funded by / (to) general revenues	406,249	468,842	11,840	247,955	(169,239)	7,948	567,346	625,992	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	VILLAGE PARKS									
	Income from continuing operations									
2035	Grant - Drought Communities - Jenny Kerr & Lions Parks	14,813						0	0	
	Total income	14,813	0	0	0	0	0	0	0	
	Expenses from continuing operations									
	Village Parks Maintenance	34,684	49,459				(9,220)	40,239	40,239	100%
	Total expenses	34,684	49,459	0	0	0	(9,220)	40,239	40,239	
	Capital items									
	Village Park Facilities & Access Upgrade	7,788						0	0	
1895	Gooloogong Park Amenities Upgrade	64,533						0	0	
	Total capital items	72,321	0	0	0	0	0	0	0	
	Cash reconciliation items									
	Total adjustment for non-cash items	0	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(92,192)	(49,459)	0	0	0	9,220	(40,239)	(40,239)	
	Funded by / (to) reserves									
	Transfer from Carryover Reserve (Capital)							0	0	
	Funded by / (to) general revenues	92,192	49,459	0	0	0	(9,220)	40,239	40,239	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	RURAL & URBAN TREES									
	Income from continuing operations									
	Total income	0	0	0	0	0	0	0	0	
	Expenses from continuing operations									
183	Trees - Operating Expenses - Wages	122,036	114,211				36,028	150,239	150,239	100%
183	Trees - Operating Expenses - Other	200,560	188,133				51,645	239,778	239,778	100%
188	Vandalism		2,261				(2,195)	66	66	100%
187	National Tree Day	9,952	7,977				(5,209)	2,768	2,768	100%
	Total expenses	332,548	312,582	0	0	0	80,269	392,851	392,851	
	Capital items									
	Total capital items	0	0	0	0	0	0	0	0	
	Cash reconciliation items									
	Total adjustment for non-cash items	0	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(332,548)	(312,582)	0	0	0	(80,269)	(392,851)	(392,851)	
	Funded by / (to) reserves									
	Transfer from Street Tree Reserve							0	0	
	Transfer from Carryover Reserve							0	0	
	Funded by / (to) general revenues	332,548	312,582	0	0	0	80,269	392,851	392,851	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	AERODROME									
	Income from continuing operations									
1059	Rents & Fees		1,952				(1,952)	0	0	
1060	Land Leases	34,490	33,583				2,303	35,886	35,886	100%
1056	Profit on Disposal - Airport Subdivision	170,349	178,273			(178,273)		0	0	
	Total income	204,838	213,808	0	0	(178,273)	351	35,886	35,886	
	Expenses from continuing operations									
1047	Aerodrome - Operating Expenses - Wages	58,452	80,856				(20,370)	60,486	60,486	100%
1047	Aerodrome - Operating Expenses - Other	98,994	102,400				(10,001)	92,399	92,399	100%
1051	Airport Promotion	9,219	8,551			(8,551)		0	0	
1930	Loan No. 253B - Airport Subdivision - 69.47%	11,136	7,032				(82)	6,950	6,950	100%
	Airport Depreciation	62,888	64,146				(5,976)	58,170	58,170	100%
	Building Depreciation	13,785	14,061					14,061	14,061	100%
	Other Asset Depreciation	12,318	12,564				1,149	13,713	13,713	100%
	Total expenses	266,793	289,610	0	0	(8,551)	(35,280)	245,779	245,779	
	Capital items									
	Loan No. 253B - Airport Subdivision - 69.47%	157,509	161,693					161,693	161,693	100%
1057	Sale of Asset - Airport Subdivision	(64,026)	(70,907)			70,907	0	0	0	
	Total capital items	93,483	90,786	0	0	70,907	0	161,693	161,693	
	Cash reconciliation items									
	Depreciation	(88,991)	(90,771)				4,827	(85,944)	(85,944)	
	Total adjustment for non-cash items	(88,991)	(90,771)	0	0	0	4,827	(85,944)	(85,944)	
	Increase / (decrease) in cash	(66,446)	(75,817)	0	0	(240,629)	30,804	(285,642)	(285,642)	
	Funded by / (to) reserves									
	Transfer from S94A Reserve	9,836	10,082					10,082	10,082	
	Funded by / (to) general revenues	56,610	65,735	0	0	240,629	(30,804)	275,560	275,560	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	CARAVAN PARK									
	Income from continuing operations									
794	Caravan Park - Laundry & Other Income	6,554	7,900				(95)	7,805	7,805	100%
792	Caravan Park - Sites	329,482	353,156				23,483	376,639	376,639	100%
793	Caravan Park - Cabins	149,041	294,083			30,000	34,099	358,182	358,182	100%
2087	Insurance Claim Income - Caravan Park	842,673		53,114			296,886	350,000	350,000	100%
2200	Sale of Cabins	44,191						0	0	
	Total income	1,371,939	655,139	53,114	0	30,000	354,373	1,092,626	1,092,626	
	Expenses from continuing operations									
1956	Dividend	42,245	43,259					43,259	43,259	100%
1955	AODE	87,124	60,725				20,813	81,538	81,538	100%
772	Management Contract	179,220	214,379				8,559	222,938	222,938	100%
772	General - Operation & Maintenance	151,436	152,847				911	153,758	153,758	100%
	General - Flood Damage Repairs	1,426						0	0	
773	Cabins - Operation & Maintenance	7,315	9,819				(2,923)	6,896	6,896	100%
	Cabins - Flood Damage Repairs	827,429		53,114				53,114	53,114	100%
774	Amenities - Operation & Maintenance	13,019	12,819				(836)	11,983	11,983	100%
	Amenities - Flood Damage Repairs	1,219						0	0	
775	Park - Operation & Maintenance	15,222	40,729				(16,586)	24,143	24,143	100%
	Caravan Park - Park - Flood Damage Repairs	12,599						0	0	
776	Site - Operation & Maintenance	504	15,173				(2,039)	13,134	13,134	100%
777	Laundry - Operation & Maintenance	7,033	16,142				3,324	19,466	19,466	100%
	Other Asset Depreciation	51,921	52,959					52,960	52,959	100%
	Equipment Depreciation	266	271					271	271	100%
	Building Depreciation	24,671	25,164					25,164	25,164	100%
	Total expenses	1,422,649	644,286	53,114	0	0	11,223	708,623	708,622	
	Capital items									
2294	Riverfront Precinct - Replace Slabs		153,000			(39,875)	0	113,125	113,125	100%
	Total capital items	0	153,000	0	0	(39,875)	0	113,125	113,125	
	Cash reconciliation items									
	Depreciation	(76,858)	(78,394)					(78,394)	(78,394)	
	Total adjustment for non-cash items	(76,858)	(78,394)	0	0	0	0	(78,394)	(78,394)	
	Increase / (decrease) in cash	26,148	(63,753)	0	0	69,875	343,150	349,271	349,272	
	Funded by / (to) reserves									
	Transfer to Caravan Park Reserve	(26,148)	(89,247)			(30,000)	(343,150)	(462,397)	(462,397)	
	Transfer from Caravan Park Reserve							0	0	
	Transfer from Caravan Park Reserve (Capital)		153,000			(39,875)	0	113,125	113,125	
	Funded by / (to) general revenues	0	0	(0)	0	0	0	1	(0)	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	SALEYARDS									
	Income from continuing operations									
1069	Fees	403,603	360,500			50,000	14,721	425,221	425,221	100%
1070	Truck Wash	152,850	129,092			40,060	5,908	175,060	175,060	100%
1688	Grant - Cover Yard Walkways		100,000			(100,000)		0	0	
2250	Grant - Installation of eID Infrastructure		146,000	124,459				270,459	270,459	100%
	Total income	556,453	735,592	124,459	0	(9,940)	20,629	870,740	870,740	
	Expenses from continuing operations									
1981	Contribution to Admin Salaries	16,981	17,575					17,575	17,575	100%
1980	Dividend	21,778	22,301					22,301	22,301	100%
1978	AODE	35,337	68,182				(3,203)	64,979	64,979	100%
1062	Saleyards - Operating Expenses - Wages	154,673	149,239				(532)	148,707	148,707	100%
1062	Saleyards - Operating Expenses - Other	197,865	143,239			40,000	16,865	200,104	200,104	100%
1068	Avdata Charges on Truck Wash	15,547	14,380			4,000	(1,135)	17,245	17,245	100%
1982	Contribution - Training	2,982	3,054					3,054	3,054	100%
1979	Overheads	46,046	47,151					47,151	47,151	100%
2122	eID Planning & Design	8,000							0	
1943	Loan No. 246 - Effluent Screens	2,753	1,249				(406)	843	843	100%
	Other Asset Depreciation	33,915	34,593					34,593	34,593	100%
	Building Depreciation	9,317	9,503					9,503	9,503	100%
	Total expenses	545,193	510,466	0	0	44,000	11,589	566,055	566,055	
	Capital items									
	Loan No. 246 - Effluent Screens	22,793	24,671					24,671	24,671	100%
1687	Cover Yard Walkways Stage 1		100,000			(100,000)		0	0	
2249	Installation of eID Infrastructure		146,000	124,459				270,459	270,459	100%
	Total capital items	22,793	270,671	124,459	0	(100,000)	0	295,130	295,130	
	Cash reconciliation items									
	Depreciation	(43,232)	(44,096)					(44,096)	(44,096)	
	Total adjustment for non-cash items	(43,232)	(44,096)	0	0	0	0	(44,096)	(44,096)	
	Increase / (decrease) in cash	31,699	(1,450)	0	0	46,060	9,040	53,650	53,650	
	Funded by / (to) reserves									
	Transfer to Saleyards Reserve	(39,699)				(46,060)		(46,060)	(46,060)	
	Transfer to Unexpended Grants Reserve							0	0	
	Transfer from Unexpended Grants Reserve	8,000						0	0	
	Transfer from Saleyards Reserve		1,450				(9,040)	(7,590)	(7,590)	
	Funded by / (to) general revenues	0	0	0	0	0	0	0	0	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	COUNCIL BUILDINGS & STRUCTURES MAINTENANCE									
	Income from continuing operations									
1221	Rent of Council Properties	61,768	59,686				8,244	67,930	67,930	100%
1220	Rose Garden Coffee House Rent	38,738	35,729				7,833	43,562	43,562	100%
2089	Insurance Claim Income - Rose Garden & Gooloogong Park			24,449			(24,449)	0	0	
2368	Income - Insurance Claim - Lowe Lane House				261,000	0	0	261,000	261,000	100%
	Total income	100,506	95,415	24,449	261,000	0	(8,372)	372,492	372,492	
	Expenses from continuing operations									
1161	Building Maintenance - Salaries & Wages	78,980	124,606				(51,833)	72,773	72,773	100%
1181	Rose Garden Coffee House	6,011	12,690	9,000			(5,408)	16,282	16,282	100%
1181	Rose Garden Coffee House - Flood Repairs			15,149				15,149	15,149	100%
950	Pound Maintenance	15,823	4,934				(1,046)	3,888	3,888	100%
1162	Building Maintenance - Neighbourhood Centre	5,174	6,285			1,715	381	8,381	8,381	100%
1201	Senior Citizens Building	118	5,153		99			5,252	5,252	100%
1163	Building Maintenance - Bourke Street House	350	1,109				(1,109)	0	0	
	Building Maintenance - Public Toilets	24,997	23,576				(30)	23,546	23,546	100%
	Public Toilets - Flood Damage Repairs			9,300				9,300	9,300	100%
1202	Building Maintenance - 118A Kendal Street	5,793	5,067				(2,294)	2,773	2,773	100%
1177	Bus Shelters		3,127				(3,127)	0	0	
1179	Building Maintenance - RFS Headquarters	14,493	3,566			1,434	1,705	6,705	6,705	100%
1203	Council Property Rates	22,083	27,073				(4,050)	23,023	23,023	100%
	Council Property Maintenance	51,310	32,283				(3,593)	28,690	28,690	100%
1178	Council Depot	18,461	15,360				(695)	14,665	14,665	100%
1183	Lot 2 Macquarie Street	7	4,521				(4,521)	0	0	
2395	Lowe Lane Demolition				261,000	(177,367)	500	84,133	84,133	100%
	Building Depreciation	94,520	96,410					96,410	96,410	100%
	Total expenses	338,119	365,760	33,449	261,099	(174,218)	(75,120)	410,971	410,971	
	Capital items									
1205	Building Asset Management Plan - Works	21,782	60,000	52,161			(112,161)	0	0	
2279	Rose Garden Coffee House Renovations	9,667		58,463		(1,429)	(0)	57,034	57,034	100%
	Total capital items	31,449	60,000	110,624	0	(1,429)	(112,161)	57,034	57,034	
	Cash reconciliation items									
	Depreciation	(94,520)	(96,410)					(96,410)	(96,410)	
	Total adjustment for non-cash items	(94,520)	(96,410)	0	0	0	0	(96,410)	(96,410)	
	Increase / (decrease) in cash	(174,542)	(233,935)	(119,624)	(99)	175,647	178,909	897	897	
	Funded by / (to) reserves									
	Transfer from Built Asset Replacement Program Reserve (Capital)	31,449	60,000	110,624		(1,429)	(112,161)	57,034	57,034	
	Transfer to Built Asset Replacement Program Reserve					(177,367)	500	(176,867)	57,034	
	Transfer from Carryover Reserve							0	0	
	Funded by / (to) general revenues	143,093	173,935	9,000	99	3,149	(67,248)	118,936	(114,965)	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	INFRASTRUCTURE & OPERATIONS OVERHEADS									
	Income from continuing operations									
	Total income	0	0	0	0	0	0	0	0	
	Expenses from continuing operations									
170	Superannuation	824,728	961,318				(36,292)	925,026	925,026	100%
170	Public Holidays	283,577	319,002				(10,773)	308,229	308,229	100%
170	Workers Comp. Insurance	329,344	392,504				(157,598)	234,906	234,906	100%
170	Annual Leave	581,792	638,004				(25,075)	612,929	612,929	100%
	Long Service Leave - Accrual	298,903	294,438				49,859	344,297	344,297	100%
170	Sick Leave	305,907	239,251			27,824	101,712	368,787	368,787	100%
170	Training Wages	58,381		15,973	12,509	17,385	28,083	73,950	73,950	100%
	Lump Sum Payment		105,286	(17,836)				87,450	87,450	100%
1959	Saleyards Overheads Contra	(46,046)	(47,151)					(47,151)	(47,151)	100%
2308	Oncost - Biosecurity - Weeds - Materials & Plant			(12,000)		(12,000)	15	(23,985)	(23,985)	100%
2309	Oncost - Biosecurity - Weeds - Payroll			(64,000)			(10,300)	(74,300)	(74,300)	100%
	Total expenses	2,636,585	2,902,652	(77,863)	12,509	33,209	(60,368)	2,810,139	2,810,139	
	Capital items									
170	Long Service Leave	422,181	159,501		27,979	50,606	27,384	265,470	265,470	100%
	Total capital items	422,181	159,501	0	27,979	50,606	27,384	265,470	265,470	
	Cash reconciliation items									
	Long Service Leave Accrual	(298,903)	(294,438)				(49,859)	(344,297)	(344,297)	
	Total adjustment for non-cash items	(298,903)	(294,438)	0	0	0	(49,859)	(344,297)	(344,297)	
	Increase / (decrease) in cash	(2,759,863)	(2,767,715)	77,863	(40,488)	(83,815)	82,844	(2,731,311)	(2,731,311)	
	Funded by / (to) reserves									
	Transfer from Long Service Leave Reserve	422,181	159,501		27,979	50,606	27,384	265,470	265,470	
	Transfer to Long Service Leave Reserve	(422,181)	(159,501)		(27,979)	(50,606)	(27,384)	(265,470)	(265,470)	
	Funded by / (to) general revenues	2,759,863	2,767,715	(77,863)	40,488	83,815	(82,844)	2,731,311	2,731,311	



Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	WASTE COLLECTION									
	Income from continuing operations									
	Domestic Waste Management Charge	2,290,219	2,391,772	23,228	1,958	4,462	(46)	2,421,374	2,421,374	100%
	Commercial Waste Management Charge	284,721	295,730	4,270	187	835	0	301,022	301,022	100%
1565	Hilltops Council Garbage Collection	19,628	19,628				883	20,511	20,511	100%
1740	Weddin Shire Council Garbage Collection							0	0	
	Interest on Overdue Charges	32,028	27,906				7,874	35,780	35,780	100%
	Pensioner Rates Abandoned	(157,728)	(164,028)				9,234	(154,794)	(154,794)	100%
	Pensioner Subsidy	86,750	88,491				(3,354)	85,137	85,137	100%
	Total income	2,555,618	2,659,499	27,498	2,145	5,297	14,591	2,709,030	2,709,030	
	Expenses from continuing operations									
1994	AODE	162,293	246,509				(44,343)	202,166	202,166	100%
1514	Waste - Collection - Operating Expenses - Wages	88,791	85,000				8,375	93,375	93,375	100%
1514	Waste - Collection - Operating Expenses - Other	161,982	202,765				(24,740)	178,025	178,025	100%
1514	MGB Maintenance	5,491	21,807				(16,775)	5,032	5,032	100%
1514	Illegal Roadside Waste Collection	28,439	18,058				(8,937)	9,121	9,121	100%
1541	Donations - DWMC		2,381				(2,199)	182	182	100%
1514	Bin Deliveries	9,339	11,829				(813)	11,016	11,016	100%
1995	Dividend	61,732	63,214					63,214	63,214	100%
1519	MGB Disposal Costs (Weighbridge) - Internal	462,677	486,400				8,478	494,878	494,878	100%
1740	Weddin Shire Council Garbage Collection	2,030						0	0	
	STREET SWEEPING - COWRA & VILLAGES									
1514	Street Sweeping - Operating Expenses - Wages	57,887	47,543			(10,000)	(11,004)	26,539	26,539	100%
1514	Street Sweeping - Operating Expenses - Other	104,664	95,142				(5,021)	90,121	90,121	100%
	CLEANING COWRA CBD									
1514	Cleaning Cowra CBD - Operating Expenses - Wages	61,481	60,000			10,000	29,534	99,534	99,534	100%
1514	Cleaning Cowra CBD - Operating Expenses - Other	30,626	37,060				27,311	64,371	64,371	100%
	Plant & Equipment Depreciation	262,980	268,240					268,240	268,240	100%
	Building Depreciation	26,420	26,948					26,948	26,948	100%
	Other Asset Depreciation	59,847	61,044					61,044	61,044	100%
2073	Container Deposit Scheme - Contribution to Depreciation	(22,161)	(22,604)					(22,604)	(22,604)	100%
	Total expenses	1,564,518	1,711,336	0	0	0	(40,134)	1,671,202	1,671,202	
	Capital items									
1571	MGB Replacements	15,698	20,000	960		10,729		31,689	31,689	100%
1578	Replacement Garbage Truck							0	0	
	Total capital items	15,698	20,000	960	0	10,729	0	31,689	31,689	
	Cash reconciliation items									
	Depreciation	(349,247)	(356,232)					(356,232)	(356,232)	
	Total adjustment for non-cash items	(349,247)	(356,232)	0	0	0	0	(356,232)	(356,232)	
	Increase / (decrease) in cash	1,324,650	1,284,395	26,538	2,145	(5,432)	54,725	1,362,371	1,362,371	
	Funded by / (to) reserves									
	Transfer to Waste Reserve	(189,482)	(132,827)	(318,397)		(375,425)		(826,649)	(826,649)	
	Transfer to Domestic Waste Management Reserve	(396,476)	(387,770)				646,756	258,986	258,986	
	Transfer from Domestic Waste Management Reserve (Capital)	15,698	20,000	960		10,729		31,689	31,689	
	Transfer from Waste Reserve (Capital)							0	0	
	Funded by / (to) general revenues	(754,390)	(783,797)	290,899	(2,145)	370,128	(701,481)	(826,397)	(826,397)	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
WASTE DISPOSAL										
Income from continuing operations										
2435	Grant - LECI - Landfill									
	Total income	0	0	0	0	0	0	0	0	
Expenses from continuing operations										
1996	Contribution to Administration Salaries	101,552	105,106					105,106	105,106	100%
	Waste Fund - Plant Working Expenses Control	277,580	210,458		25,000		82,387	317,845	317,845	100%
	Waste Fund - Plant Hire - Income	(574,214)	(550,724)				7,119	(543,605)	(543,605)	100%
1564	MGB Disposal (Weighbridge)	(465,270)	(486,400)				(10,670)	(497,070)	(497,070)	100%
LANDFILL										
	Landfill - Operating Expenses - Wages	62,640	65,000				15,039	80,039	80,039	100%
	Landfill - Operating Expenses - Other	252,677	216,593				28,204	244,797	244,797	100%
1546	EPA Licence & Audits		4,828				(177)	4,651	4,651	100%
VILLAGE TIPS										
	Village Tips - Operating Expenses - Wages	10,034	12,000				(5,794)	6,206	6,206	100%
	Village Tips - Operating Expenses - Other	5,133	18,800				(13,212)	5,588	5,588	100%
1997	AODE	26,918	45,084				(7,990)	37,094	37,094	100%
1545	Clean Up Australia Day		1,985				(1,985)	0	0	
	Total expenses	(302,949)	(357,270)	0	25,000	0	92,920	(239,349)	(239,349)	
Capital items										
2146	Landfill Waste Cell Modifications	44,983		132,193			(103,442)	28,751	28,751	100%
2434	Purchase of Landfill Compactor								0	
	Total capital items	44,983	0	132,193	0	0	(103,442)	28,751	28,751	
Cash reconciliation items										
	Total adjustment for non-cash items	0	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	257,967	357,270	(132,193)	(25,000)	0	10,522	210,598	210,598	
Funded by / (to) reserves										
	Transfer from Waste Reserve (Capital)	11,246		33,048	54,732		(80,593)	7,187	7,188	
	Transfer from Domestic Waste Management Reserve (Capital)	33,737		99,145			(77,581)	21,564	21,563	
	Funded by / (to) general revenues	(302,949)	(357,270)	0	(29,732)	0	147,652	(239,349)	(239,349)	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	RECYCLING									
	Income from continuing operations									
1560	Sale of Recycled Material	251,170	169,111				2,949	172,060	172,060	100%
1559	Recycling Crates Sales	3,428	5,421				(1,661)	3,760	3,760	100%
1563	Land Rental	2,998	2,819				277	3,096	3,096	100%
1562	Weighbridge Charges	1,442,685	740,760	300,000		555,616	52,339	1,648,715	1,648,715	100%
1561	2nd Hand Shop Sales	166	5,467	(5,467)				0	0	
2303	Income - Waste - Revive Recycling Hub			10,000		(5,000)	(74)	4,926	4,926	100%
	Recycling Charge	671,853	700,416	10,000		329	0	710,745	710,745	100%
1566	Container Deposit Scheme - Claim Income	5,870	60,224			(60,224)		0	0	
1771	Cardboard Pick-Up	23,637	23,637				1,064	24,701	24,701	100%
2429	Grant - Community Energy Upgrades - Solar Installation							0		
	Total income	2,401,807	1,707,855	314,533	0	490,721	54,894	2,568,003	2,568,003	
	Expenses from continuing operations									
1532	Recycling - Operating Expenses - Wages	86,847	55,000		52,708		15,881	123,589	123,589	100%
1532	Recycling - Operating Expenses - Other	117,331	171,194				(12,322)	158,872	158,872	100%
1535	Recycling - Education	12,139	19,268		4,177		(7,014)	16,431	16,431	100%
1536	RAFCA Program	2,963	4,719				(1,328)	3,391	3,391	100%
2304	Expenditure - Revive Recycling Hub			20,000			(996)	19,004	19,004	100%
	MRF OPERATION									
1537	MRF - Operating Expenses - Wages	834,122	852,325		(52,708)	(89,721)	37,160	747,056	747,056	100%
1537	MRF - Operating Expenses - Other	583,712	460,444				87,760	548,204	548,204	100%
	Waste - MRF Operation - Flood Damage Expenses							0	0	
2281	Staff Amenities Building Fit-Out			6,726			(0)	6,726	6,726	100%
2016	Waste & Energy Sustainability - Wages		79,433		(37,000)		1,472	43,905	43,905	100%
2016	Waste & Energy Sustainability - Other Expenses				3,000	35	(4)	3,031	3,031	100%
1975	Contribution from Sewer Fund - Sustainability Officer		(21,713)					(21,713)	(21,713)	100%
1976	Contribution from Water Fund - Sustainability Officer		(21,713)					(21,713)	(21,713)	100%
1974	Contribution - Training	24,723	25,316					25,316	25,316	100%
1973	AODE	155,153	158,301				33,338	191,639	191,639	100%
1972	Contribution - General Fund	1,762,017	1,006,011				422,074	1,428,085	1,428,085	100%
2084	Flood Damaged Items Clean-Up		707					0	0	
1970	Loan No. 247 - Recycling Upgrade	6,588	2,990				(972)	2,018	2,018	100%
	Loan - Admin Building - Interest	142	24,217	1,438			(142)	25,514	25,514	100%
	Total expenses	3,586,445	2,815,793	28,164	(29,823)	(89,686)	574,906	3,299,354	3,299,354	
	Capital items									
	Loan No. 247 - Recycling Upgrade	54,551	59,046					59,046	59,046	100%
	Loan - Admin Building - Principal		12,915	(530)				12,384	12,384	100%
1580	Staff Amenities Building & Admin Office Renovation	314,828		134,850	61,700		(0)	196,550	196,550	100%
2251	Extension of Sorting Line Storage Area			180,000	(24,000)			156,000	156,000	100%
2416	MRF Solar Installation & Battery Storage							0		
	Loan Funding - Admin Building	(450,000)						0	0	
	Total capital items	(80,622)	71,961	314,320	37,700	0	(0)	423,980	423,980	
	Cash reconciliation items									
	Total adjustment for non-cash items	0	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(1,104,016)	(1,179,899)	(27,951)	(7,877)	580,407	(520,011)	(1,155,331)	(1,155,331)	
	Funded by / (to) reserves									
	Transfer from Waste Reserve (Capital)			180,000	(24,000)			156,000	156,000	
	Transfer to Waste Reserve	(50,322)						0	0	
	Transfer to Waste Fund Unexpended Loan Reserve	(134,850)						0	0	
	Transfer from Waste Fund Unexpended Loan Reserve (Capital)			134,850			(0)	134,850	134,850	
	Transfer from Domestic Waste Management Reserve (Capital)							0	0	
	Funded by / (to) general revenues	1,289,188	1,179,899	(286,899)	31,877	(580,407)	520,012	864,481	864,481	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
CONTAINER DEPOSIT SCHEME										
	Income from continuing operations									
1569	Sale of CDS Materials - PET	56,342						0	0	
2145	CDS Processing Fee	1,004,701	1,000,000				(123,662)	876,338	876,338	100%
	Total income	1,061,043	1,000,000	0	0	0	(123,662)	876,338	876,338	
	Expenses from continuing operations									
1542	CDS - Operating Expenses - Wages	204,686	232,000			90,000	17,937	339,937	339,937	100%
1542	CDS - Operating Expenses - Other	188,567	216,849				(64,471)	152,378	152,378	100%
2074	Contribution to Waste Fund Depreciation	22,161	22,604					22,604	22,604	100%
1971	Contribution to Waste Fund Overheads	94,382	97,685					97,685	97,685	100%
	Total expenses	509,796	569,138	0	0	90,000	(46,534)	612,604	612,604	
	Capital items									
2438	Glass Breaker		0	0	0	120,000	(59,500)	60,500	60,500	100%
	Total capital items	0	0	0	0	120,000	(59,500)	60,500	60,500	
	Cash reconciliation items									
	Total adjustment for non-cash items	0	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	551,247	430,862	0	0	(210,000)	(17,628)	203,234	203,234	
	Funded by / (to) reserves									
	Funded by / (to) general revenues	(551,247)	(430,862)	0	0	210,000	17,628	(203,234)	(203,234)	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	WASTE OVERHEADS									
	Income from continuing operations									
	Total income	0	0	0	0	0	0	0	0	
	Expenses from continuing operations									
1551	Superannuation	152,762	168,926				16,546	185,472	185,472	100%
1551	Public Holidays	47,375	56,119				(2,110)	54,009	54,009	100%
1551	Workers Comp. Insurance	66,985	58,621				(14,096)	44,525	44,525	100%
1551	Annual Leave	104,074	112,237				7,443	119,680	119,680	100%
	Long Service Leave - Accrual	44,467	41,976				29,594	71,570	71,570	100%
1551	Sick Leave	37,211	42,089				8,292	50,381	50,381	100%
1551	Training Wages	1,632				279	147	426	426	100%
	Lump Sum Payment		23,664	(4,000)				19,664	19,664	100%
1998	Contribution to Overheads - Container Deposit Scheme	(94,382)	(97,685)					(97,685)	(97,685)	100%
	Total expenses	360,123	405,947	(4,000)	0	279	45,816	448,042	448,042	
	Capital items									
1551	Long Service Leave	3,742	28,059				(33)	28,026	28,026	100%
	Total capital items	3,742	28,059	0	0	0	(33)	28,026	28,026	
	Cash reconciliation items									
	Long Service Leave Accrual	(44,467)	(41,976)				(29,594)	(71,570)	(71,570)	
	Total adjustment for non-cash items	(44,467)	(41,976)	0	0	0	(29,594)	(71,570)	(71,570)	
	Increase / (decrease) in cash	(319,398)	(392,030)	4,000	0	(279)	(16,189)	(404,499)	(404,499)	
	Funded by / (to) reserves									
	Transfer from Waste Reserve - Long Service Leave	3,742	28,059				(33)	28,026	28,026	
	Transfer to Waste Reserve - Long Service Leave	(3,742)	(28,059)				33	(28,026)	(28,026)	
	Funded by / (to) general revenues	319,398	392,030	(4,000)	0	279	16,189	404,499	404,499	
	Transfer to waste reserve under Waste Collection	0	0	0	(0)	1	(0)	0	(0)	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	<b>WATER</b>									
	<b>Income from continuing operations</b>									
	Water Access-Vacant Land - Residential	118,329	137,981				(18,457)	119,524	119,524	100%
	<b>RESIDENTIAL</b>									
	Access Charges	1,195,518	1,244,526				17,263	1,261,789	1,261,789	100%
	Consumption Charges	3,239,174	3,659,824				(23,966)	3,635,858	3,635,858	100%
	<b>NON-RESIDENTIAL</b>									
	Access Charges	682,628	752,915				(36,632)	716,283	716,283	100%
	Consumption Charges	1,593,820	1,697,535				71,403	1,768,938	1,768,938	100%
	<b>NON-RESIDENTIAL (INDUSTRIAL)</b>									
	Access Charges	12,413	12,972				(0)	12,972	12,972	100%
	Consumption Charges	224,983	172,231			3,492	61,964	237,687	237,687	100%
	<b>NON-RESIDENTIAL (NURSERIES)</b>									
	Access Charges	3,508	3,666				(0)	3,666	3,666	100%
	Consumption Charges	6,944	11,477			137	1,091	12,705	12,705	100%
	<b>EDUCATION</b>									
	Access Charges	25,488	22,677				3,251	25,928	25,928	100%
	Consumption Charges	57,046	70,902				17,306	88,208	88,208	100%
	<b>RAW WATER</b>									
	Access Charges	25,452	32,145				(10,827)	21,318	21,318	100%
	Consumption Charges	81,183	180,635				(110,320)	70,315	70,315	100%
	<b>OTHER</b>									
	Interest On Overdue Charges	60,858	37,105		25,000		10,875	72,980	72,980	100%
1423	Standpipe Sales	85,925	99,350				(16,029)	83,321	83,321	100%
	Pensioner Rates Abandoned	(110,886)	(127,790)				18,493	(109,297)	(109,297)	100%
	Pensioner Rate Subsidy	60,987	70,285				(10,171)	60,114	60,114	100%
	Water Connection Fees	81,114	95,577			46,095	38,911	180,583	180,583	100%
	Sundry Revenue	33,744	13,690			3,024	2,050	18,764	18,764	100%
	Developer Contributions	136,487	34,569				(20,984)	13,585	13,585	100%
1434	Service Agreement Erambie Cowra Water Maintenance	2,135	2,255			(61)		2,195	2,195	100%
1430	LIRS - Interest Subsidy	9,428	17,206				(16,513)	693	693	100%
1433	Grant - Cowra Drought Water Supply Construction	1,957,993		1,471,735			(1,252,192)	219,543	219,543	100%
1436	Safe & Secure Grant - Cowra IWCM	78,922		35,637			23,908	59,545	59,545	100%
2336	Safe & Secure Water Program - Cowra WTP			48,902			(36,675)	12,227	12,227	100%
2102	Insurance Claim Income - Darbys Falls Pump Access							0	0	
2349	Insurance Claim Income - Water Department Office Floor				14,625			14,625	14,625	100%
2410	Grant - Community Energy Upgrades - Solar Installation							0		
	<b>Total income</b>	9,663,192	8,241,733	1,556,274	39,625	52,688	(1,286,253)	8,604,066	8,604,066	
	<b>Expenses from continuing operations</b>									
2000	Contribution to Administration Salaries	185,414	191,903					191,903	191,903	100%
2004	Contribution - Compliance Officer	18,752	19,408					19,408	19,408	100%
2005	Contribution - Depot Redevelopment Loan	10,917	15,538				0	15,538	15,538	100%
2003	Contribution - Sustainability Officer		21,713					21,713	21,713	100%
2001	Dividend - General fund	50,000	50,000					50,000	50,000	100%
2002	Contribution - Training	37,084	37,974					37,974	37,974	100%
1999	AODE	613,654	763,926				(122,221)	641,705	641,705	100%
2007	Japanese Garden Water Subsidy	(115,847)	(121,060)					(121,060)	(121,060)	100%
2006	Contribution from Sewer Fund - Cowra IWCM	(39,461)		(17,820)				(17,820)	(17,820)	100%
1440	Tr. From General Fund (S.611)	(180,000)	(180,000)					(180,000)	(180,000)	100%
1330	Public Promotion & Education		6,277				(6,277)	0	0	
1258	Administration Expenses & Memberships	57,577	69,404				(2,282)	67,122	67,122	100%
1333	Protective Equipment & Safety Supplies	842	8,807			(7,436)	(919)	452	452	100%
1335	Avdata Charges on Standpipe Sales	4,724	4,291				1,280	5,571	5,571	100%
1327	Donations - Water Availability Charge	24,304	29,545				(1,659)	27,886	27,886	100%
1381	Minor Equipment		12,802			7,436		20,238	20,238	100%
2367	Water Department Office Floor Repair				14,625		(2,428)	12,197	12,197	100%
	<b>ENGINEERING &amp; SUPERVISION</b>									
1325	Project Engineer - Water	80,655	97,008				(44,960)	52,048	52,048	100%
1417	Cowra Integrated Water Cycle Management (IWCM)	157,843		71,276			(50,804)	20,472	20,472	100%
1334	Best Practice Compliance		10,000			(10,000)		0	0	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	<b><u>PURCHASE OF WATER</u></b>									
1260	Central Tablelands Water	119,965	88,037			36,963	10,960	135,960	135,960	100%
1259	State Water - Lachlan River	245,593	197,521			62,479	680	260,680	260,680	100%
	<b><u>PUMPING STATION</u></b>									
1279	Pumping Station - Repairs & Operating Expenses	126,417	153,289			(13,331)	(35,550)	104,408	104,408	100%
1280	Energy Costs - Pumping Stations	553,772	452,198				137,114	589,312	589,312	100%
2081	River Screen Maintenance		38,413				(38,413)	0	0	
	<b><u>RESERVOIRS</u></b>									
	Reservoirs - Operations & Maintenance	123,749	141,016				10,963	151,979	151,979	100%
	<b><u>TREATMENT PLANT</u></b>									
1261	Treatment Plant - Cowra - Operating Expenses	627,719	579,518		(7,222)	(6,827)	6,003	571,472	571,472	100%
1268	Sludge Removal Expense	15,562	25,795				(19,023)	6,773	6,773	100%
1263	Wyangala Operation - Treatment Plant	74,186	68,073	20,000	30,000	22,022	61,704	201,799	201,799	100%
1265	Woodstock Chlorine Station Operation	9,334	8,840				(5,540)	3,300	3,300	100%
1266	Wattamondara Chlorine Station Operation	2,046	8,916				(8,597)	319	319	100%
1264	Darbys Falls Operation - Treatment Plant	42,706	55,554	20,000	10,000		6,514	92,068	92,068	100%
1297	Koorawatha Chlorine Station Operation	4,166	15,655				20,531	36,186	36,186	100%
1270	Chlorine	110,098	87,359			12,641	10,682	110,682	110,682	100%
1271	Fluoride	821	15,623				(12,295)	3,328	3,328	100%
1272	Aluminium Chlorohydrate (ACH)	198,264	191,408				(70,795)	120,613	120,613	100%
1328	EPA Licence	7,500	8,008				(638)	7,370	7,370	100%
1273	Caustic Soda	15,030	33,911				13,320	47,231	47,231	100%
1274	Permanganate	8,100	8,332				(125)	8,207	8,207	100%
1269	Testing - Treatment Plant	25,933	117,596	(40,000)	(40,000)		18,544	56,140	56,140	100%
1276	Test Monitoring Software	4,585	5,120				(3,774)	1,346	1,346	100%
1277	Telephone	3,923	11,603				(5,168)	6,435	6,435	100%
2337	Cowra WTP Options Study (SSWP)			97,804			(70,772)	27,032	27,033	100%
	<b><u>MAINS</u></b>									
	Water - Main Operations & Maintenance	893,568	824,563	(10,000)	(138)	(1,400)	7,771	820,796	820,796	100%
1321	Infiltration Gallery		31,803				(31,803)	0	0	
	<b><u>TELEMETRY</u></b>									
1320	Service & Maintenance	75,336	47,448		30,000		1,529	78,977	78,977	100%
	<b><u>METERS</u></b>									
	Meters - Operations & Maintenance	273,340	245,639				47,545	293,184	293,184	100%
	<b><u>LOAN REPAYMENTS - INTEREST</u></b>									
1952	Loan No. 252 - Water Treatment Plant Loan - LIRS	14,514						0	0	
1951	Loan No. 251 - Emergency Water Supply	49,777	45,952				97	46,049	46,049	100%
1949	Loan No. 242a - 1C1 Zone - 93.12%	61,154	58,533				(308)	58,225	58,225	100%
1950	Loan No. 241a - Mains Replacement Stage 3 - 88.33%	53,120	50,410				(91)	50,319	50,319	100%
1953	Loan No. 238 - Mains Replacement	27,785	25,952				(1,173)	24,779	24,779	100%
	<b><u>OVERHEADS &amp; E.L.E.</u></b>									
1338	Superannuation	162,910	123,514				48,372	171,886	171,886	100%
1338	Public Holidays	50,866	38,206				9,513	47,719	47,719	100%
1338	Workers Comp. Insurance	50,239	52,249				(20,007)	32,242	32,242	100%
1338	Annual Leave	105,392	76,412			1,748	28,021	106,181	106,181	100%
	Long Service Leave - Accrual	41,489	38,980				17,691	56,671	56,671	100%
1338	Sick Leave	56,765	28,654		7,222	10,114	14,828	60,818	60,818	100%
1338	Training Wages	11,451		10,000		1,469	4,301	15,770	15,770	100%
	Lump Sum Payment		16,000	(5,000)				11,000	11,000	100%
	<b><u>OTHER</u></b>									
1439	S.611 Charges	780,000	780,000					780,000	780,000	100%
	<b><u>DEPRECIATION CHARGE</u></b>									
	Water Infrastructure Depreciation	2,414,769	2,463,065					2,463,065	2,463,065	100%
	Plant & Equipment Depreciation	10,716	10,930					10,930	10,930	100%
	Other Asset Depreciation	2,890	2,948					2,948	2,948	100%
	<b>Total expenses</b>	<b>8,362,006</b>	<b>8,310,579</b>	<b>146,260</b>	<b>44,487</b>	<b>115,878</b>	<b>(77,659)</b>	<b>8,539,545</b>	<b>8,539,546</b>	

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	<b>Capital items</b>									
	<b>METERS</b>									
1347	New Meter Installations	81,955	116,389			(31,879)	22,281	106,791	106,791	100%
1363	Meter Replacements	108,139	93,161			31,879	20,887	145,927	145,927	100%
	<b>RESERVOIRS</b>									
1380	Reservoir Cleaning & Painting	8,235	55,142	8,115	(2,472)		(29,127)	31,658	31,658	100%
1697	Reservoir Chlorine Monitoring System	16,020		111,699			(111,699)	0	0	
2144	Cowra - Reservoir Re-Roofing	25,184	65,540	38,820			(87,760)	16,600	16,600	100%
2220	Pearces Reservoir Re-Roof and Compliance	41,677						0	0	
	<b>PUMPING STATIONS</b>									
1398	Billimari - Pump Station Upgrade							0	0	
1392	River Low Lift Pump Station							0	0	
1388	High Lift Pump at River				2,226	28,388	4,370	34,984	34,984	100%
1391	High Lift Pump at River - Switch Board	18,394		60,000			(25,531)	34,469	34,469	100%
2227	Refurbishment of River Well Pump	29,243						0	0	
2409	High Lift Pump Station - PFC Installation							0	0	
2439	Replacement Grindex Pump River Well						38,731	38,731	38,731	100%
	<b>MAINS CONSTRUCTION</b>									
1698	Wyangala Village Mains Renewal	45,320						0	0	
1869	Comerford St & Lachlan St Main Replacement			235,089			124,842	359,931	359,931	100%
1386	Rural Residential Water Reticulation - Eloura to Camp Rd		331,144	(331,144)				0	0	0%
1421	Construct Emergency Drought Supply	1,936,928		1,471,735			(1,252,192)	219,543	219,543	100%
2201	Pridham Street Main Extension	21,065						0	0	
2206	Mains Replacement - Brisbane Street - West			128,646	(128,646)			0	0	
2379	Southern Line Main Replacement				128,646		18,458	147,104	147,104	100%
2207	TMQ Underbores - Crowther to Bendick Murrell	128,327					14,120	14,120	14,120	100%
2208	Young Road Water Main Upgrade - Industrial Development			421,000		(421,000)		0	0	
2296	Mains Replacement - Binni Creek Road - East		1,217,814			(1,217,814)		0	0	
	<b>TREATMENT PLANT</b>									
1393	WTP Office Extension	18,763						0	0	
1394	Sed Tank Upgrade							0	0	
1699	Install Solar PV 26kW System - Cowra WTP	3,025		26,975	246			27,221	27,221	100%
1415	Transfer Pump Refurbishment	103,116		110,888			(43,829)	67,059	67,059	100%
2066	WTP Online Turbidity Analyser Replacements	9,889						0	0	
2168	Purchase of Commercial Pressure Washer	28,263						0	0	
2197	Cowra WTP Sediment Tank Transfer Pumps	43,658						0	0	
2226	Darbys Falls WTP - Filter Membrane Replacement	28,546						0	0	
2315	Acquisition of Wyangala WTP Land					4,111	7,500	11,611	11,611	100%
2440	Chemical Storage Upgrade					20,373		20,373	20,373	100%
	<b>OTHER</b>									
1384	Replace Telemetry System	17,793		550,680	(500,000)	(28,388)	(20,385)	1,906	1,906	100%
	<b>LOAN REPAYMENTS - PRINCIPAL</b>									
	Loan No. 252 - Water Treatment Plant Loan - LIRS	480,813						0	0	
	Loan No. 242a - 1C1 Zone External - 93.12%	39,443	42,351					42,351	42,351	100%
	Loan No. 251 - Emergency Water Supply	57,154	60,999					60,999	60,999	100%
	Loan No. 241a - Mains Replacement Stage 3 - 88.33%	41,189	43,838					43,838	43,838	100%
	Loan No. 238 - Mains Replacement	49,225	52,026					52,026	52,026	100%
1338	Long Service Leave	13,954	19,103		1,000	8,227	17,769	46,099	46,099	100%
	<b>Total capital items</b>	3,395,315	2,097,507	2,832,503	(499,000)	(1,606,103)	(1,301,566)	1,523,341	1,523,341	
	<b>Cash reconciliation items</b>									
	Depreciation	(2,428,375)	(2,476,943)					(2,476,943)	(2,476,943)	
	Long Service Leave Accrual	(41,489)	(38,980)				(17,691)	(56,671)	(56,671)	
	<b>Total adjustment for non-cash items</b>	(2,469,864)	(2,515,923)	0	0	0	(17,691)	(2,533,614)	(2,533,614)	
	<b>Increase / (decrease) in cash</b>	375,735	349,570	(1,422,489)	494,138	1,542,912	110,663	1,074,794	1,074,793	
	<b>Funded by / (to) reserves</b>									
	Transfer to Water Reserve - Long Service Leave	(13,954)	(19,103)		(1,000)	(8,227)	(17,769)	(46,099)	(46,099)	
	Transfer to Water Reserve - Infrastructure	(1,002,345)	(2,526,331)	(269,422)		(1,542,912)	1,685,844	(2,652,821)	(2,652,821)	
	Transfer to Water Reserve - Equalisation	(150,000)	(150,000)					(150,000)	(150,000)	
	Transfer to S64 Water Reserve	(136,487)	(34,569)				20,984	(13,585)	(13,585)	
	Transfer from Water Reserve - Infrastructure (Capital)	776,610	2,326,761	1,691,911	(494,138)		(1,796,506)	1,728,028	1,728,028	
	Transfer from S64 Water Reserve (Capital)	136,487	34,569				(20,984)	13,585	13,585	
	Transfer from Water Reserve - Long Service Leave	13,954	19,103		1,000	8,227	17,769	46,099	46,099	
	<b>Funded by / (to) general revenues</b>	0	0	0	(0)	(0)	(1)	(1)	(0)	



Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	SEWER									
	Income from continuing operations									
	Sewer Access Charges	3,138,960	3,221,028				65,601	3,286,629	3,286,629	100%
	Sewer Service Charges	780,217	815,057				(17,492)	797,565	797,565	100%
	Wyangala Sewer - Access Charges	44,379	45,539				928	46,467	46,467	100%
	Wyangala Sewer - Service Charges	19,949	20,840				(447)	20,393	20,393	100%
	West Cowra Sewer - Access Charges							0	0	
	West Cowra Sewer - Service Charges							0	0	
1509	Sundry Income	27,253	16,673			16,181	1	32,855	32,855	100%
	Pensioner Rates Abandoned	(72,668)	(85,255)				14,161	(71,094)	(71,094)	100%
	Pensioner Rate Subsidy	39,967	46,890				(7,788)	39,102	39,102	100%
1506	Council Services		26,702			(26,702)		0	0	
	Interest on Overdue Charges	39,034	33,024				9,817	42,841	42,841	100%
1507	Treatment Works Land Rental	13,343	24,298		(10,528)		219	13,989	13,989	100%
1508	Trade Waste Fees	88,410	76,787				10,647	87,434	87,434	100%
1511	Sludge Effluent at the STP	5,097	14,791				2,227	17,018	17,018	100%
1513	Service Agreement Erambie Cowra Sewer Maintenance	55,565	56,795			321		57,116	57,116	100%
2238	Reimbursement - Erambie Pump Station Overhaul	48,345						0	0	
2269	Insurance Claim Income - STP Outflow Repair	16,405						0	0	
	Developer Contributions		68,436				(58,985)	9,452	9,452	100%
	Interest on S94 Contributions	4,583					4,171	4,171	4,171	100%
	Sewer - Interest on Investments	95,060	45,840		45,000		31,753	122,593	122,593	100%
	Total income	4,343,899	4,427,445	0	34,472	(10,200)	54,812	4,506,529	4,506,529	
	Expenses from continuing operations									
1984	Contribution to Admin Salaries	185,414	191,903					191,903	191,903	100%
1987	Contribution - Compliance Officer	43,515	45,038					45,038	45,038	100%
1990	Contribution - Depot Redevelopment Loan	10,917	15,538				0	15,538	15,538	100%
1989	Contribution - Sustainability Officer		21,713					21,713	21,713	100%
1985	Dividend - General Fund	100,000	100,000					100,000	100,000	100%
1986	Contribution to Water Fund - Cowra IWCW	39,461		17,820				17,820	17,820	100%
1983	AODE	275,856	1,435,103				(1,099,506)	335,597	335,597	100%
1988	Contribution Training	24,723	25,316					25,316	25,316	100%
1447	Sewer - Administration Expenses	14,840	45,466		(30,000)		(5,200)	10,266	10,266	100%
1469	Telephone	623	4,939				(4,080)	859	859	100%
1456	Donations	818	1,639				(746)	893	893	100%
1464	Protective Clothing & Safety Supplies	3,608	3,650				75	3,725	3,725	100%
1470	EPA Licences	6,222	7,846				(4,048)	3,798	3,798	100%
1471	Best Practice Compliance		11,304			(11,304)		0	0	
1475	Project Engineer - Sewer	80,655	97,008				(44,960)	52,048	52,048	100%
1489	Minor Equipment		6,395				(4,347)	2,048	2,048	100%
	TREATMENT WORKS									
1465	STP Insurance	58,932	63,352					63,352	63,352	100%
1442	Sewer - Treatment Works - Cowra Operation	601,018	507,120		(1,080)	(2,072)	66,396	570,364	570,364	100%
1472	Bealieu House Maintenance	4,039	5,820			(5,544)		276	276	100%
1445	Testing & Monitoring	24,225	34,463				(23,105)	11,358	11,358	100%
1474	Test Monitoring Software	3,740	21,199				(21,048)	151	151	100%
1446	Sewer - Treatment Works - Wyangala Operation	342,730	246,230				16,558	262,788	262,788	100%
1467	Sludge Removal	48,575	158,922				(86,353)	72,569	72,569	100%
	SEWER MAINS									
	Sewer - Mains - Repairs & Maintenance	222,926	245,865				26,850	272,715	272,715	100%
1459	Condition Audit - Mains Inspection		44,002				(23,006)	20,996	20,996	100%
1457	S.611 Charges	170,000	170,000					170,000	170,000	100%
	PUMPING STATION									
	Sewer - Pumping Stations - Operating Expenses	200,746	125,185		50,000		72,972	248,157	248,157	100%
	LOAN REPAYMENTS - INTEREST									
1945	Loan No. 244 - STP Upgrade	478,288	463,732				(1,027)	462,705	462,705	100%
	EMPLOYMENT OVERHEADS & E.L.E.									
1476	Superannuation	38,758	34,360				8,186	42,546	42,546	100%
1476	Public Holidays	11,155	11,492				1,403	12,895	12,895	100%
1476	Workers Comp. Insurance	16,746	11,469				(722)	10,747	10,747	100%
1476	Annual Leave	26,263	22,983				4,470	27,453	27,453	100%
	Long Service Leave - Accrual	11,989	7,068				6,477	13,545	13,545	100%
1476	Sick Leave	13,916	8,619		1,080	2,072	5,589	17,359	17,359	100%
1476	Training Wages	5,172						0	0	
	Lump Sum Payment		4,000	2,000				6,000	6,000	100%

Work Order	Budget Detail - Description	Actual 2024	Budget 2025	\$ Variance 1st Quarter	\$ Variance 2nd Quarter	\$ Variance 3rd Quarter	\$ Variance 4th Quarter	Revised Estimate	Actual Jun 2025	%
	<b>DEPRECIATION</b>									
	Sewer Infrastructure Depreciation	1,043,233	1,064,097					1,064,097	1,064,097	100%
	Building Depreciation	10,453	10,662					10,662	10,662	100%
	Other Asset Depreciation	175	179					179	179	100%
	<b>Total expenses</b>	<b>4,119,731</b>	<b>5,273,677</b>	<b>19,820</b>	<b>20,000</b>	<b>(16,848)</b>	<b>(1,109,171)</b>	<b>4,187,478</b>	<b>4,187,478</b>	
	<b>Capital items</b>									
	<b>SEWER MAINS</b>									
1490	West Cowra Sewer Reticulation	11,500	11,061,083	(10,987,673)			(68,583)	4,827	4,827	100%
1485	Mains Replacement/Renewal Program	1,059,172	393,242	183,902			(557,961)	19,183	19,183	100%
1693	Upsize Trunk Main 1		118,869	(118,869)				0	0	
	<b>COWRA TREATMENT PLANT</b>									
1692	Install Solar PV 99kW System - Cowra STP	11,117		98,883		11,270	0	110,153	110,153	100%
1492	Purchase - Dewatering Bins	3,740						0	0	
1495	New Package Plant Filtration & UV for Water Cart Effluent Re-Use							0	0	
1499	SN Return, Rotation pipe Work & Pump System			15,000			(2,642)	12,358	12,358	100%
2252	STP Outflow Repair	16,405		8,595			(8,595)	0	0	
2353	Sludge Lagoon Cleanout			200,000		(11,270)	(188,730)	0	0	
2441	Chemical Storage Upgrade					20,373		20,373	20,373	100%
	<b>SEWER PUMP STATIONS</b>									
1487	Pump Station Renewal/Replacement		13,108	12,801	18,275		12,550	56,734	56,734	100%
2224	Erambie Sewer Pump Station Overhaul	51,465						0	0	
	<b>OTHER</b>									
1488	Ventstack Replacement	216	68,931	67,099	(18,275)		(117,755)	0	0	
1889	Clearscada Update at Wyangala STP							0	0	
1594	Install Flow Gauges	585						0	0	
	<b>LOAN REPAYMENT - PRINCIPAL</b>									
	Loan No. 244 - STP Upgrade	169,013	184,510					184,510	184,510	100%
	Proposed Loan Funding - West Cowra Sewerage		(11,055,377)	11,055,377				0	0	
1476	Long Service Leave		5,746				1,451	7,197	7,197	100%
	<b>Total capital items</b>	<b>1,323,213</b>	<b>790,112</b>	<b>535,115</b>	<b>0</b>	<b>20,373</b>	<b>(930,266)</b>	<b>415,334</b>	<b>415,334</b>	
	<b>Cash reconciliation items</b>									
	Depreciation	(1,053,861)	(1,074,938)					(1,074,938)	(1,074,938)	
	Long Service Leave Accrual	(11,989)	(7,068)				(6,477)	(13,545)	(13,545)	
	<b>Total adjustment for non-cash items</b>	<b>(1,065,850)</b>	<b>(1,082,006)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(6,477)</b>	<b>(1,088,483)</b>	<b>(1,088,483)</b>	
	<b>Increase / (decrease) in cash</b>	<b>(33,195)</b>	<b>(554,337)</b>	<b>(554,935)</b>	<b>14,472</b>	<b>(13,725)</b>	<b>2,100,726</b>	<b>992,201</b>	<b>992,201</b>	
	<b>Funded by / (to) reserves</b>									
	Transfer to Sewer Reserve - Long Service Leave		(5,746)				(1,451)	(7,197)	(7,197)	
	Transfer to S64 Sewer Reserve		(68,436)				54,814	(13,623)	(13,623)	
	Transfer to Sewer Reserve - Infrastructure	(1,304,346)	(157,875)	29,469	(14,472)	(66,633)	(1,077,257)	(1,286,768)	(1,286,768)	
	Transfer from Sewer Reserve - Infrastructure (Capital)	1,154,200	594,163	525,466		(11,304)	(990,082)	118,243	118,243	
	Transfer from S94 Sewer Reserve (Capital)		68,436			91,662	(54,814)	105,284	105,284	
	Transfer from Sewer Reserve - Long Service Leave		5,746				1,451	7,197	7,197	
	Transfer to Wyangala STP Reserve	(159,389)	(111,266)					(111,266)	(111,266)	
	Transfer from Wyangala STP Reserve	342,730	229,315				(33,387)	195,928	195,928	
	<b>Funded by / (to) general revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	