



# **Warrumbungle Shire Council**

## **Quarterly Budget Review Statement (Pre-Audit)**

**Year End  
(30 June 2012/13)**



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## Part 1: Income Statement

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals 30-Jun-13 \$'000	Variance %	
<b>Income from Continuing Operations</b>						
Rates and Annual Charges	10,533	-	10,533	10,420	99%	a
User Charges and Fees	5,115	5	5,120	5,994	117%	b
Interest & Investment Revenue	998	-	998	1,067	107%	c
Other Revenues	667	3	670	2,339	349%	d
Grants & Contributions	16,601	(267)	16,334	16,075	98%	e
Gains/(Losses) from Disposal of Assets	262	-	262	(600)	-229%	f
Net Share of Interest in Joint Ventures	-	-	-	10	100%	
<b>Total Income From Continuing Operations</b>	<b>34,176</b>	<b>(259)</b>	<b>33,917</b>	<b>35,305</b>	<b>104%</b>	
<b>Expenses from Continuing Operations</b>						
Employee Benefits & On-Costs	13,923	-	13,923	12,994	93%	g
Borrowing Costs	203	23	226	255	113%	h
Materials & Contracts	7,225	361	7,586	7,906	104%	i
Depreciation & Impairment	10,024	-	10,024	9,525	95%	j
Other Expenses	5,041	8	5,049	5,554	110%	k
Net Share of Interest in Joint Ventures	37	-	37	-	0%	l
<b>Total Expenses From Continuing Operations</b>	<b>36,453</b>	<b>392</b>	<b>36,845</b>	<b>36,234</b>	<b>98%</b>	
<b>Operating Result from Continuing Operations</b>	<b>(2,277)</b>	<b>(651)</b>	<b>(2,928)</b>	<b>(929)</b>		

## Part 1: Income Statement (Continued)

### Notes: Revenue

- (a) Rates and annual charges under budget by 1% (\$113k) due to:
- \* Sewer access charges (\$134k). Use of discharge factors in sewer forecast means that the forecasting of sewer access is inherently difficult;
- (b) User charges and fees 17% (\$874k) over budget due to:
- \* Higher than budgeted water consumption revenue as a result of a hotter than average summer (\$286k)
  - \* Higher than budgeted private works revenue mostly due to works for Cobbora coal not budgeted for (\$242k)
  - \* Higher than budgeted quarry revenue from the new Warrumbungle Quarry (\$316k)
  - \* Higher than budgeted pools revenue due to hotter than average summer (\$31k)
  - \* Other minor items \$60k (sewer usage, leaseback revenue, tip fees etc) offset by various underspends
- (c) Interest and investments revenue 7% (\$69k) over budget due to:
- \* \$202k higher than budget reversal of prior year impairment (non-cash item) as investments come due; offset by
  - \* \$142k lower than budget interest revenue as a result of falling interest rates.
- (d) Other revenue 349% (\$1.67m) over budget due to:
- \* \$558k claim for asbestos clean up
  - \* \$221k RFS claim
  - \* \$127k Disaster Recovery Center claim
  - \* \$154k S44 fire plant hire
  - \* \$222k road repair refund
- All these items (total \$1.282m) relate to expenditure incurred by Council for works done as part of the S44 fire and none of these items were included in Council's budget. Council is awaiting a refund for these works from other levels of government. Expenditure for these items is booked as either contractors, plant, materials, or employee related expenditure. Figures above are based on Council's claims to the state government.
- The remaining variance against budget is due to higher than budgeted insurance claim recoveries (\$338k) predominantly due to the insurance claim for the burnt grader, and higher than budget diesel fuel rebates (\$30k) due to Council correctly accounting for fuel
- (e) Grants under budget by 2% (\$259k) due to:
- \* Non-receipt of water grant of \$300k. Grant reliant on completion of best practice work which is still ongoing;
  - \* Lower than budgeted FAGs grants (\$40k) due to difference between assumed indexation and final allocation;
  - \* Lower than budget Local Road Flood Damage (\$50k) and R2R grants (\$88k) due to a small portion of works required for these grants to be paid still being completed; offset by
  - \* Higher than budgeted grants for Community Transport (\$60k), MSO (\$60k), youth activities (\$30k), and Yuluwirri Kids (\$50k), the last of which relates to monies to be paid as fee subsidies in the 2013/14 financial year.
  - \* Higher than budgeted block grants (\$76k) due to final indexation rate for these grants differing from budget estimates.
- (f) Gains/(losses) from disposal 229% (\$862k) lower than budget due to:
- \* Lower than budgeted trade in value, due partially to a portion of the trade ins being treated as insurance claim recoveries (\$284k);
  - \* Write off of roads resealed and re-sheeted (\$330k) previously not budgeted for as it is a non-cash item;
  - \* Write off of inventory items (\$60k) due to devaluation increment through P&L and the write off of a road parcel previously captured as inventory (identified this financial year);
  - \* Write off of two land parcels incorrectly valued identified as part of the revaluation (\$46k).

## Part 1: Income Statement (Continued)

### Notes: Expenditure

- (g)** Employee related expenditure is 7% (\$929k) under the pro-rata budget due to:
- \* Workers comp \$306k under budget due to lower than budgeted premium of \$495k and the receipt in the 2012/13 financial year of a premium reimbursement of \$127k from prior years.
  - \* \$364k worth of RFS contributions captured as employee related expenditure in the budget, but treated as a contribution (in other expenses) in the actuals;
  - \* Salaries relating to impairment restoration works on local roads capitalised (\$198k)
  - \* An overly conservative budget that assumed full employment across the organisation despite several key positions not being filled (Road Contracts Manager, Waste Manager etc) for either the full year or a large part of the year. Some of these positions were filled by contractors, increasing materials and contractors expenditure.
  - \* Higher than budgeted employee related expenditure being capitalised as a result of the large capital revotes from the prior year (capex related employee benefits increased by \$162k year on year).
- (h)** Borrowing costs 13% (\$29k) over budget due to:
- \* Higher than budget asset remediation provisions (non-cash item) for Council quarries (\$27k).
- (i)**
- Materials and contracts expenditure 4% (\$320k) over budget due to:
- \* Materials and contracts (including plant) related expenditure for S44 items mentioned in (d) above (\$507k for asbestos return alone) most of which would not have been incurred if the S44 fire had not happened
  - \* Higher than budget contractors expenditure due to some vacant positions being filled by contractors.
  - \* Offset by materials and contracts expenditure relating to impairment restoration works on local roads capitalised (\$346k)
- (j)** Depreciation expenditure 5% (\$499k) under budget due to:
- \* Budget assuming higher than actual depreciation for buildings.
- Due to the revaluation, depreciation expenditure for this line item should increase to roughly \$1.2m next financial year.
- (k)** Other expenses 10% (\$505k) over budget due to:
- \* \$364k worth of RFS contributions captured as employee related expenditure in the budget, but treated as a contribution (in other expenses) in the actuals;
  - \* Overspend on telecommunications (\$53k);
  - \* Write off of bad and doubtful debts not captured in the original budget;
- (l)** Net share of Joint Ventures \$47k under budget due to Council receiving a net share of profit (\$10k) as opposed to the originally forecast loss of \$34k.

## Part 1: Income Statement (Continued) - Split by Council Business Area

	General	Water	Sewer	Waste	Yuluwirri Kids	Warrumbungle Community Care	Family Support Services	Warrumbungle Quarry	Internal Charges to Back Out	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000		\$'000
<b>Income from Continuing Operations</b>										
Rates and Annual Charges	6,747	1,212	1,007	1,454	-	-	-	-	-	10,420
User Charges and Fees	3,141	1,398	138	46	682	147	126	316	-	5,994
Interest & Investment Revenue	920	69	147	16	-	-	-	-	(85)	1,067
Other Revenues	2,224	4	6	105	-	-	-	-	-	2,339
Grants & Contributions	13,558	292	41	59	492	723	910	-	-	16,075
Gains/(Losses) from Disposal of Assets	(593)	-	-	-	-	(3)	(4)	-	-	(600)
Net Share of Interest in Joint Ventures	10	-	-	-	-	-	-	-	-	10
<b>Total Income From Continuing Operations</b>	<b>26,007</b>	<b>2,975</b>	<b>1,339</b>	<b>1,680</b>	<b>1,174</b>	<b>867</b>	<b>1,032</b>	<b>316</b>	<b>-</b>	<b>35,305</b>
<b>Expenses from Continuing Operations</b>										
Employee Benefits & On-Costs	9,041	779	396	911	929	467	445	26	-	12,994
Borrowing Costs	293	46	-	1	-	-	-	-	(85)	255
Materials & Contracts	4,913	925	374	833	94	200	529	38	-	7,906
Depreciation & Impairment	8,345	778	402	-	-	-	-	-	-	9,525
Other Expenses	4,948	241	90	20	117	53	24	61	-	5,554
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses From Continuing Operations</b>	<b>27,540</b>	<b>2,769</b>	<b>1,262</b>	<b>1,765</b>	<b>1,140</b>	<b>720</b>	<b>998</b>	<b>125</b>	<b>(85)</b>	<b>36,234</b>
<b>Operating Result from Continuing Operations</b>	<b>(1,533)</b>	<b>206</b>	<b>77</b>	<b>(85)</b>	<b>34</b>	<b>147</b>	<b>34</b>	<b>191</b>	<b>-</b>	<b>(929)</b>

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

## Part 2: Balance Sheet

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
<b>Assets</b>				
<b>Current Assets</b>				
Cash and Cash Equivalents	10,621	(387)	10,234	14,171
Investments (Current)	-	-	-	-
Receivables (Current)	1,781	304	2,085	4,013
Inventories (Current)	554	33	587	536
<b>Total Current Assets</b>	<b>12,956</b>	<b>(50)</b>	<b>12,906</b>	<b>18,720</b>
<b>Non-Current Assets</b>				
Investments (Non-Current)	2,503	55	2,558	2,760
Receivables (Non-Current)	-	-	-	1
Inventories (Non-Current)	474	(11)	463	319
Property, Plant & Equipment	377,705	73,335	451,040	428,890
Investments - Equity Method	310	(24)	286	296
<b>Total Non-Current Assets</b>	<b>380,992</b>	<b>73,355</b>	<b>454,347</b>	<b>432,266</b>
<b>Total Assets</b>	<b>393,948</b>	<b>73,305</b>	<b>467,253</b>	<b>450,986</b>
<b>Current Liabilities</b>				
Payables	1,173	986	2,159	2,395
Borrowings	275	114	389	397
Provisions	3,051	395	3,446	3,642
<b>Total Current Liabilities</b>	<b>4,499</b>	<b>1,495</b>	<b>5,994</b>	<b>6,434</b>
<b>Non-Current Liabilities</b>				
Borrowings	2,376	2,506	4,882	4,901
Provisions	1,174	142	1,316	1,197
<b>Total Non-Current Liabilities</b>	<b>3,550</b>	<b>2,648</b>	<b>6,198</b>	<b>6,098</b>
<b>Total Liabilities</b>	<b>8,049</b>	<b>4,143</b>	<b>12,192</b>	<b>12,532</b>
<b>Net Assets</b>	<b>385,899</b>	<b>69,162</b>	<b>455,061</b>	<b>438,454</b>
Retained Earnings	334,519	21,172	355,691	357,689
Revaluation Reserves	51,380	47,990	99,370	80,765
<b>Total Equity</b>	<b>385,899</b>	<b>69,162</b>	<b>455,061</b>	<b>438,454</b>

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### Part 3: Statement of Cash Flows

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
<b>Cash Flows from Operating Activities</b>				
<b><u>Receipts</u></b>				
Rates and Annual Charges	11,233	(500)	10,733	10,458
User Charges and Fees	6,515	5	6,520	6,229
Interest & Investment Revenue	777	(1)	776	609
Bonds and Deposits Received	-	-	-	487
Other Revenues	1,598	3	1,601	3,730
Grants & Contributions - Capital	16,601	(267)	16,334	16,427
<b><u>Payments</u></b>				
Employee Benefits & On-Costs	(13,918)	-	(13,918)	(12,794)
Materials & Contracts	(7,214)	(508)	(7,722)	(9,401)
Borrowing Costs	(203)	125	(78)	(320)
Other Expenses	(5,948)	(8)	(5,956)	(6,458)
<b>Net Cash provided (or used in) Operating Activities</b>	<b>9,441</b>	<b>(1,151)</b>	<b>8,290</b>	<b>8,967</b>
<b>Cash Flows from Investing Activities</b>				
<b><u>Receipts</u></b>				
Sale of Investment Securities	3,500	-	3,500	3,500
Sale of Real Estate Assets	43	-	43	-
Sale of Infrastructure, Property, Plant and Equipment	1,271	-	1,271	1,338
Deferred Debtors Receipts	-	-	-	3
<b><u>Payments</u></b>				
Purchase of Investment Securities	-	-	-	-
Purchase of Infrastructure, Property, Plant and Equipment	(11,498)	(5,645)	(17,143)	(13,993)
Purchase of Real Estate Assets	(55)	-	(55)	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	<b>(6,739)</b>	<b>(5,645)</b>	<b>(12,384)</b>	<b>(9,152)</b>
<b>Cash Flows from Financing Activities</b>				
<b><u>Receipts</u></b>				
Proceeds from Borrowings & Advances	1,150	2,638	3,788	3,800
<b><u>Payments</u></b>				
Repayment of Borrowings & Advances	(180)	(17)	(197)	(183)
Repayment of Finance Lease Liabilities	(59)	-	(59)	(57)
<b>Net Cash provided (or used in) Financing Activities</b>	<b>911</b>	<b>2,621</b>	<b>3,532</b>	<b>3,560</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>3,613</b>	<b>(4,175)</b>	<b>(562)</b>	<b>3,375</b>
<b>Cash &amp; Cash Equivalents – Opening balance</b>	<b>7,008</b>	<b>3,788</b>	<b>10,796</b>	<b>10,796</b>
<b>Cash &amp; Cash Equivalents – Closing balance</b>	<b>10,621</b>	<b>(387)</b>	<b>10,234</b>	<b>14,171</b>

#### A) Unrestricted Cash Reconciliation

Cash and Cash Equivalents	10,621	-	10,234	14,171
<i>Add:</i>				
Investments	2,503	55	2,558	2,760
<b>Total: Cash and Investments</b>	<b>13,124</b>	<b>55</b>	<b>12,792</b>	<b>16,931</b>
<i>Less:</i>				
Internally Restricted Cash	946	-	946	3,940
Externally Restricted Cash	5,938	(2,054)	3,884	5,222
<b>Total: Unrestricted Cash &amp; Investments</b>	<b>6,240</b>	<b>-</b>	<b>7,962</b>	<b>7,769</b>

**Note 1:** Cash and cash equivalents balance includes deposits at call and short term deposits.



## Part 4: Summary of Results

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals as at 30/06/2013 \$'000
<b>Income Statement</b>				
<b>Income from Continuing Operations</b>				
Rates and Annual Charges	10,533	-	10,533	10,420
User Charges and Fees	5,115	5	5,120	5,994
Interest & Investment Revenue	998	-	998	1,067
Other Revenues	667	3	670	2,339
Grants & Contributions	16,601	(267)	16,334	16,075
Gains/(Losses) from Disposal of Assets	262	-	262	(600)
Net Share of Interest in Joint Ventures	-	-	-	10
<b>Total Income From Continuing Operations</b>	<b>34,176</b>	<b>(259)</b>	<b>33,917</b>	<b>35,305</b>
<b>Expenses from Continuing Operations</b>				
Employee Benefits & On-Costs	13,923	-	13,923	12,994
Borrowing Costs	203	23	226	255
Materials & Contracts	7,225	361	7,586	7,906
Depreciation & Impairment	10,024	-	10,024	9,525
Other Expenses	5,041	8	5,049	5,554
Net Share of Interest in Joint Ventures	37	-	37	-
<b>Total Expenses From Continuing Operations</b>	<b>36,453</b>	<b>392</b>	<b>36,845</b>	<b>36,234</b>
<b>Operating Result from P&amp;L</b>	<b>(2,277)</b>	<b>(651)</b>	<b>(2,928)</b>	<b>(929)</b>

<b>Reconciliation to Cash Surplus/(Deficit)</b>				
<b>Operating Result from P&amp;L</b>	<b>(2,277)</b>	<b>(651)</b>	<b>(2,928)</b>	<b>(929)</b>
<b>Add/(less):</b>				
Capital Expenditure	(9,226)	(6,645)	(15,871)	(13,992)
Movements in Loans and Finance Leases	911	2,621	3,532	3,561
Mvmnts fr Restricted Assets + Rounding	167	(167)	-	-
Depreciation Expense	10,024	-	10,024	9,525
Non-cash items included in Adjusted Operating Result above	(421)	-	(421)	1,564
<b>Cash Surplus/(Deficit) Function View</b>	<b>(822)</b>	<b>(4,842)</b>	<b>(5,664)</b>	<b>(271)</b>

<b>Reconciliation to Cash at Bank &amp; Investments per Balance Sheet and Cash Flow Statement</b>				
<b>Cash Surplus/Deficit Function View</b>	<b>(822)</b>	<b>(4,842)</b>	<b>(5,664)</b>	<b>(271)</b>
<b>Add/(less):</b>				
Balance sheet movements (e.g. decrease in receivables etc.)	2,102	(500)	1,602	146
Investments sold during the year	3,500	-	3,500	3,500
Backout Restricted Assets	(167)	167	-	-
Backout Forecast revote in original budget	(1,000)	1,000	-	-
<b>Cash Movement for the year</b>	<b>3,613</b>	<b>(4,175)</b>	<b>(562)</b>	<b>3,375</b>
<b>Cash Opening Balance</b>	<b>7,008</b>	<b>3,788</b>	<b>10,796</b>	<b>10,796</b>
<b>Add:</b>				
Cash Movement for the year	3,613	(4,175)	(562)	3,375
Investments at 30 June 2013	2,503	55	2,558	2,760
<b>Cash &amp; Investments Closing Balance</b>	<b>13,124</b>	<b>(332)</b>	<b>12,792</b>	<b>16,931</b>

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

	Cost of Council Activities					
Description	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or Payments	Surplus / (Deficit)
Executive						
General Manager						
Management & Leadership	-	564,959	-	564,959	-	564,959
Governance	(3,471,532)	394,467	2,530,856	(546,209)	-	(546,209)
Total GM	(3,471,532)	959,426	2,530,856	18,750	-	18,750
Human Resources						
HR Management	(5,381)	318,495	-	313,114	-	313,114
Payroll Services	-	138,634	-	138,634	-	138,634
WH&S and Risk Management	(58,746)	92,110	-	33,364	-	33,364
Learning & Development Services	(65,224)	259,381	-	194,157	-	194,157
Total HR	(129,351)	808,620	-	679,269	-	679,269
Total Executive	(3,600,883)	1,768,046	2,530,856	698,019	-	698,019
Technical Services						
Technical Services Management	(2,704)	124,582	-	121,878	-	121,878
Total Technical Services Management	(2,704)	124,582	-	121,878	-	121,878
Design Services						
Design Services Management	(8,946)	69,792	13,580	74,426	-	74,426
Emergency Services Management	(4,942)	82,576	-	77,634	-	77,634
Survey Investigation & Design	-	262,593	-	262,593	-	262,593
Asset Management	-	32,896	-	32,896	-	32,896
NSW Fire Brigade	-	41,458	-	41,458	-	41,458
Road Safety Officer	(47,378)	104,644	-	57,266	-	57,266
Total Design Services	(61,266)	593,959	13,580	546,273	-	546,273
Road Operations						
Road Operations Management	(4,378)	209,411	-	205,033	-	205,033
Regional Roads M&R	(2,478,400)	1,185,101	774,260	(519,039)	-	(519,039)
Local Roads M&R	(3,169,238)	2,554,885	4,779,828	4,165,475	(2,153,501)	2,011,974
Aerodromes	(4,067)	70,707	7,902	74,542	-	74,542
Streets Rural	-	30,592	-	30,592	-	30,592
Private Works	(331,875)	222,464	-	(109,411)	-	(109,411)
Total Road Operations	(5,987,958)	4,273,160	5,561,990	3,847,192	(2,153,501)	1,693,691
Road Contracts & Private Works						
Contract Management	(7,632)	73,508	-	65,876	-	65,876
RMCC & Other Road Contracts	(2,276,813)	2,621,197	-	344,384	-	344,384
Reseals	(1,004,300)	-	996,267	(8,033)	-	(8,033)
Total Road Contracts & Private Works	(3,288,745)	2,694,705	996,267	402,227	-	402,227
Fleet Services						
Fleet Services Management	(33,048)	123,640	-	90,592	39,348	129,940
Plant And Equipment	(6,186,587)	2,397,103	2,826,572	(962,912)	-	(962,912)
Workshops	-	52,424	-	52,424	-	52,424
Total Fleet Services	(6,219,635)	2,573,167	2,826,572	(819,896)	39,348	(780,548)
Urban Services						
Urban Services Management	(9,170)	208,448	-	199,278	-	199,278
Horticulture	(3,041)	768,535	145,749	911,243	-	911,243
Street Cleaning	-	231,521	-	231,521	-	231,521
Public Amenities	-	201,204	-	201,204	-	201,204
Ovals	(30,623)	292,173	96,185	357,735	-	357,735
Streets - Urban	(690,000)	492,674	556,541	359,215	-	359,215
Public Swimming Pools	(97,575)	578,165	85,810	566,400	-	566,400
Total Urban Services	(830,409)	2,772,720	884,285	2,826,596	-	2,826,596
Total Tech Services (Excluding Water/Sewer)	(16,390,717)	13,032,293	10,282,694	6,924,270	(2,114,153)	4,810,117
Environment & Community Services						
E&C Services Management						
E&C Services Management	(2,704)	340,084	-	337,380	-	337,380
Building Control	(47,395)	159,015	-	111,620	-	111,620
Environmental Health Services	(573,484)	615,071	-	41,587	-	41,587
Libraries	(66,866)	571,396	-	504,530	-	504,530
Town Planning	(108,052)	116,509	-	8,457	-	8,457
Total E&C Services Management	(798,501)	1,802,075	-	1,003,574	-	1,003,574
Family Support Services						
Connect 5	(202,663)	198,593	31,632	27,562	-	27,562
Family Day Care	(662,194)	664,946	-	2,752	-	2,752
Youth Development & Activities	(150,868)	98,195	-	(52,673)	-	(52,673)
OOSH & Vacation Care	(36,090)	36,404	-	314	-	314
Total Family Support Services	(1,051,815)	998,138	31,632	(22,045)	-	(22,045)
Regulatory Services						
Compliance Services	(40,495)	141,515	-	101,020	-	101,020
Noxious Weeds	-	93,452	-	93,452	-	93,452
Total Regulatory Services	(40,495)	234,967	-	194,472	-	194,472
Warrumbungle Community Care						
Centrelink	(30,508)	29,407	-	(1,101)	-	(1,101)
Community Transport	(292,458)	210,494	175,161	93,197	-	93,197
Multiservice Outlet	(602,353)	480,484	6,195	(115,674)	-	(115,674)
Total Warrumbungle Community Care	(925,319)	720,385	181,356	(23,578)	-	(23,578)
Yuluwirri Kids	(1,173,473)	1,139,930	-	(33,543)	-	(33,543)
Total Yuluwirri Kids	(1,173,473)	1,139,930	-	(33,543)	-	(33,543)
Total E&C Services	(3,989,603)	4,895,495	212,988	1,118,880	-	1,118,880

	Cost of Council Activities					
Description	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or Payments	Surplus / (Deficit)
<b>Corporate Services</b>						
Corporate Services Management	(270,875)	200,429	-	(70,446)		(70,446)
<b>Total Corporate Services Management</b>	<b>(270,875)</b>	<b>200,429</b>	-	<b>(70,446)</b>	-	<b>(70,446)</b>
<b>Administration &amp; Customer Services</b>						
Administration Services	(73,480)	638,096	2,082	566,698	-	566,698
Community Banking Agency	(90,709)	103,580	-	12,871	-	12,871
<b>Total Administration &amp; Customer Services</b>	<b>(164,189)</b>	<b>741,676</b>	<b>2,082</b>	<b>579,569</b>	-	<b>579,569</b>
<b>Bushfire &amp; Emergency Services</b>						
Bushfire & Emergency Services	(3,150,654)	2,902,227	168,687	(79,740)	-	(79,740)
<b>Total Bushfire &amp; Emergency Services</b>	<b>(3,150,654)</b>	<b>2,902,227</b>	<b>168,687</b>	<b>(79,740)</b>	-	<b>(79,740)</b>
<b>Finance</b>						
Finance	(7,590,959)	1,232,282	-	(6,358,677)	-	(6,358,677)
<b>Total Finance</b>	<b>(7,590,959)</b>	<b>1,232,282</b>	-	<b>(6,358,677)</b>	-	<b>(6,358,677)</b>
<b>Communications &amp; IT</b>						
Communications & IT	(730,950)	985,028	200,548	454,626	-	454,626
<b>Total Communications &amp; IT</b>	<b>(730,950)</b>	<b>985,028</b>	<b>200,548</b>	<b>454,626</b>	-	<b>454,626</b>
<b>Property &amp; Risk</b>						
Property & Risk	(82,626)	688,621	118,253	724,248	(1,500,000)	(775,752)
Cemetery Services	(65,065)	131,419	36,019	102,373	-	102,373
Medical Facilities	(47,771)	59,559	-	11,788	-	11,788
Public Halls	(36,007)	192,841	16,502	173,336	-	173,336
<b>Total Property &amp; Risk</b>	<b>(231,469)</b>	<b>1,072,440</b>	<b>170,774</b>	<b>1,011,745</b>	<b>(1,500,000)</b>	<b>(488,255)</b>
<b>Development &amp; Tourism</b>						
Tourism & Development Services	(55,258)	376,383	-	321,125	-	321,125
Community Development	-	64,000	-	64,000	-	64,000
Tourism & Economic Promotion	-	14,272	-	14,272	-	14,272
<b>Total Development &amp; Tourism</b>	<b>(55,258)</b>	<b>454,655</b>	-	<b>399,397</b>	-	<b>399,397</b>
<b>Supply Services</b>						
Supply Services	-	301,303	7,968	309,271	-	309,271
<b>Total Supply Services</b>	-	<b>301,303</b>	<b>7,968</b>	<b>309,271</b>	-	<b>309,271</b>
<b>Total Corporate Services</b>	<b>(12,194,354)</b>	<b>7,890,040</b>	<b>550,059</b>	<b>(3,754,255)</b>	<b>(1,500,000)</b>	<b>(5,254,255)</b>
<b>Total General Fund</b>	<b>(36,175,557)</b>	<b>27,585,874</b>	<b>13,576,597</b>	<b>4,986,914</b>	<b>(3,614,153)</b>	<b>1,372,761</b>
<b>Warrumbungle Water</b>						
Warrumbungle Water	(2,974,873)	1,990,261	396,022	(588,590)	35,837	(552,753)
<b>Warrumbungle Sewer</b>						
Warrumbungle Sewer	(1,339,493)	860,184	19,453	(459,856)	-	(459,856)
<b>Warrumbungle Waste</b>						
Warrumbungle Waste	(1,679,437)	1,765,600	-	86,163	17,478	103,641
<b>Warrumbungle Quarries</b>						
Warrumbungle Quarries	(316,340)	123,662	-	(192,678)	-	(192,678)
<b>Total Warrumbungle Shire Council</b>	<b>(42,485,700)</b>	<b>32,325,581</b>	<b>13,992,072</b>	<b>3,831,953</b>	<b>(3,560,838)</b>	<b>271,115</b>

	1	(2)	-
<b>Total Cash Revenue/Expenditure (per above)</b>	<b>(42,485,700)</b>	<b>32,325,581</b>	
<i>Add/(Less):</i>			
<b><u>Non Cash Items</u></b>			
Depreciation	-	9,525,000	
Net share of JV not budgeted for (non-cash)	-	-	
Remediation expenses not budgeted for (non cash)		51,712	
WDV of infra disposed not included above (non cash)	436,609		
Reversal of py impairment not included above (non cash)	(424,417)	-	
WDV of plant disposed not included above (non cash)	1,501,028	-	
<b><u>Internal Charges (to back out)</u></b>			
Plant income internal charge	4,485,798	(4,485,798)	
IT internal Charge	730,950	(730,950)	
Sewer Loan (internal)	84,546	(84,546)	
Other internal charges	368,380	(368,380)	
<b><u>Other</u></b>			
Rounding	(2,194)	1,381	
<b>Total</b>	<b>(35,305,000)</b>	<b>36,234,000</b>	
<b>Total Revenue / Expenditure (accrual) per Income Statement</b>	<b>35,305,000</b>	<b>36,234,000</b>	
<b>Variance</b>	-	-	

Part 5: Revenue

Description	Original Budget	Supp Votes	Revised Budget	Actuals YTD	% Rec to date
Executive					
General Manager					
Management & Leadership	-	-	-	-	-
Governance	(3,587,050)	133,651	(3,453,399)	(3,471,532)	101%
Total GM	(3,587,050)	133,651	(3,453,399)	(3,471,532)	101%
Human Resources					
HR Management	(5,208)	-	(5,208)	(5,381)	103%
Payroll Services	-	-	-	-	-
WH&S and Risk Management	(40,000)	-	(40,000)	(58,746)	147%
Learning & Development Services	(21,500)	-	(21,500)	(65,224)	303%
Total HR	(66,708)	-	(66,708)	(129,351)	194%
Total Executive	(3,653,758)	133,651	(3,520,107)	(3,600,883)	102%
Technical Services					
Technical Services Management	-	-	-	(2,704)	-
Total Technical Services Management	-	-	-	(2,704)	-
Design Services					
Design Services Management	(8,502)	-	(8,502)	(8,946)	105%
Emergency Services Management	-	-	-	(4,942)	NB
Survey Investigation & Design	-	-	-	-	-
Asset Management	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-
Road Safety Officer	(42,018)	-	(42,018)	(47,378)	113%
Total Design Services	(50,520)	-	(50,520)	(61,266)	121%
Road Operations					
Road Operations Management	(4,615)	-	(4,615)	(4,378)	95%
Regional Roads M&R	(2,402,400)	-	(2,402,400)	(2,478,400)	103%
Local Roads M&R	(2,850,764)	(515,460)	(3,366,224)	(3,169,238)	94%
Aerodromes	(5,600)	-	(5,600)	(4,067)	73%
Streets Rural	-	-	-	-	-
Private Works	(191,600)	-	(191,600)	(331,875)	173%
Total Road Operations	(5,454,979)	(515,460)	(5,970,439)	(5,987,958)	100%
Road Contracts & Private Works					
Contract Management	(10,731)	-	(10,731)	(7,632)	71%
RMCC & Other Road Contracts	(2,330,000)	-	(2,330,000)	(2,276,813)	98%
Reseals	(1,004,300)	-	(1,004,300)	(1,004,300)	100%
Total Road Contracts & Private Works	(3,345,031)	-	(3,345,031)	(3,288,745)	98%
Fleet Services					
Fleet Services Management	(30,001)	-	(30,001)	(33,048)	110%
Plant And Equipment	(4,315,664)	-	(4,315,664)	(6,186,587)	143%
Workshops	0	-	-	-	-
Total Fleet Services	(4,345,665)	-	(4,345,665)	(6,219,635)	143%
Urban Services					
Urban Services Management	(8,615)	-	(8,615)	(9,170)	106%
Horticulture	-	-	-	(3,041)	NB
Street Cleaning	-	-	-	-	-
Public Amenities	-	-	-	-	-
Ovals	(12,540)	(25,000)	(37,540)	(30,623)	82%
Streets - Urban	(802,700)	100,000	(702,700)	(690,000)	98%
Public Swimming Pools	(66,600)	-	(66,600)	(97,575)	147%
Total Urban Services	(890,455)	75,000	(815,455)	(830,409)	102%
Total Tech Services (Excluding Water/Sewer)	(14,086,650)	(440,460)	(14,527,110)	(16,390,717)	113%
Environment & Community Services					
E&C Services Management					
E&C Services Management	(2,000)	-	(2,000)	(2,704)	135%
Building Control	(70,000)	-	(70,000)	(47,395)	68%
Environmental Health Services	(6,000)	-	(6,000)	(573,484)	9558%
Libraries	(58,577)	-	(58,577)	(66,866)	114%
Town Planning	(96,900)	-	(96,900)	(108,052)	112%
Total E&C Services Management	(233,477)	-	(233,477)	(798,501)	342%
Family Support Services					
Connect 5	(185,780)	-	(185,780)	(202,663)	109%
Family Day Care	(638,700)	-	(638,700)	(662,194)	104%
Youth Development & Activities	(94,906)	(20,423)	(115,329)	(150,868)	131%
OOSH & Vacation Care	(19,369)	-	(19,369)	(36,090)	186%
Total Family Support Services	(938,755)	(20,423)	(959,178)	(1,051,815)	110%
Regulatory Services					
Compliance Services	(29,595)	-	(29,595)	(40,495)	137%
Noxious Weeds	-	-	-	-	-
Total Regulatory Services	(29,595)	-	(29,595)	(40,495)	137%

Part 5: Revenue

Description	Original Budget	Supp Votes	Revised Budget	Actuals YTD	% Rec to date
Warrumbungle Community Care					
Centrelink	(28,908)	-	(28,908)	(30,508)	106%
Community Transport	(186,575)	-	(186,575)	(292,458)	157%
Multiservice Outlet	(506,892)	-	(506,892)	(602,353)	119%
Total Warrumbungle Community Care	(722,375)	-	(722,375)	(925,319)	128%
Yuluwirri Kids	(2,016,055)	870,000	(1,146,055)	(1,173,473)	102%
Total Yuluwirri Kids	(2,016,055)	870,000	(1,146,055)	(1,173,473)	102%
Total E&C Services	(3,940,257)	849,577	(3,090,680)	(3,989,603)	129%
Corporate Services					
Corporate Services Management	(262,593)	-	(262,593)	(270,875)	103%
Total Corporate Services Management	(262,593)	-	(262,593)	(270,875)	103%
Administration & Customer Services					
Administration Services	(69,878)	-	(69,878)	(73,480)	105%
Community Banking Agency	(86,867)	-	(86,867)	(90,709)	104%
Total Administration & Customer Services	(156,745)	-	(156,745)	(164,189)	105%
Bushfire & Emergency Services	(2,490,565)	-	(2,490,565)	(3,150,654)	127%
Total Bushfire & Emergency Services	(2,490,565)	-	(2,490,565)	(3,150,654)	127%
Finance	(7,478,167)	-	(7,478,167)	(7,590,959)	102%
Total Finance	(7,478,167)	-	(7,478,167)	(7,590,959)	102%
Communications & IT	(730,950)	-	(730,950)	(730,950)	100%
Total Communications & IT	(730,950)	-	(730,950)	(730,950)	100%
Property & Risk					
Property & Risk	(492,801)	-	(492,801)	(82,626)	17%
Cemetery Services	(85,000)	-	(85,000)	(65,065)	77%
Medical Facilities	(63,531)	6,745	(56,786)	(47,771)	84%
Public Halls	(31,450)	(32,229)	(63,679)	(36,007)	57%
Total Property & Risk	(672,782)	(25,484)	(698,266)	(231,469)	33%
Development & Tourism					
Tourism & Development Services	(4,989)	-	(4,989)	(55,258)	1108%
Community Development	-	-	-	-	-
Tourism & Economic Promotion	(31,950)	(15,000)	(46,950)	-	0%
Total Development & Tourism	(36,939)	(15,000)	(51,939)	(55,258)	106%
Supply Services	(115,000)	-	(115,000)	-	0%
Total Supply Services	(115,000)	-	(115,000)	-	0%
Total Corporate Services	(11,943,741)	(40,484)	(11,984,225)	(12,194,354)	102%
Total General Fund	(33,624,406)	502,284	(33,122,122)	(36,175,557)	109%
Warrumbungle Water	(2,864,431)	(243,432)	(3,107,863)	(2,974,873)	96%
Warrumbungle Sewer	(1,340,300)	-	(1,340,300)	(1,339,493)	100%
Warrumbungle Waste	(1,688,155)	-	(1,688,155)	(1,679,437)	99%
Warrumbungle Quarries	-	-	-	(316,340)	-
Total Warrumbungle Shire Council	(39,517,292)	258,852	(39,258,440)	(42,485,700)	108%

Reconciliation to P&L Revenue Figure

Total Revenue Funtion View	(39,517,292)	(39,258,440)	(42,485,700)
(Add)/Less:			
Plant income internal charge	4,230,664	4,230,664	4,485,798
IT internal Charge	730,950	730,950	730,950
Internal Loan Interest	108,300	108,300	84,546
Other Internal Charges	754,259	754,259	368,380
Reversal of py impairment not included above (non cash)	(221,000)	(221,000)	(424,417)
WDV of assets disposed not included above (non cash)	1,052,000	1,052,000	1,501,028
W/o of infra assets, property & Inventory	-	-	436,609
Revenue from trade in netted against capital (EOFY)	(1,314,000)	(1,314,000)	-
Rounding	119	267	(2,194)
Total	(34,176,000)	(33,917,000)	(35,305,000)
Per P&L	(34,176,000)	(33,917,000)	(35,305,000)
Variance	-	-	-

**Part 5: Revenue (Continued)**

Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
<b>Executive</b>				
<b>General Manager</b>	(3,453,399)	(3,471,532)	101%	Per budget
<b>Human Resources</b>	(66,708)	(129,351)	194%	HR Revenue 94% over budget (\$63k) due to more traineeships being completed than scheduled (\$46k) and a higher than expected OHS & Incentive Rebate (\$18k)
<b>Total Executive</b>	<b>(3,520,107)</b>	<b>(3,600,883)</b>	<b>102%</b>	
<b>Technical Services</b>				
<b>Technical Services Management</b>	-	(2,704)	NB	TSM variance due to leaseback revenue not budgeted for
<b>Design Services</b>	(50,520)	(61,266)	121%	Design Services Revenue 21 % over budget (\$10k) due to higher than budget Road Safety operating grant and revenue received from SES user charges not budgeted for.
<b>Road Operations</b>	(5,970,439)	(5,987,958)	100%	Road Operations less than 1% (\$18k) over budget. Significant items to note include: * Private works over budget by \$140k (road ops only); * Block grant over budget by \$76k (budgeted indexation differed from final indexation used by RMS) * LIRS refund netted in expenditure in original budget separated as revenue in actuals (\$22k)  These items were offset by: * Local road flood damage grant \$50k under budget due to works remaining incomplete; * R2R grant \$88k under budget; * Fags grant \$40k under budget due to assumed indexation in the budget differing from rates used in the final allocation.
<b>Road Contracts &amp; Private Works</b>	(3,345,031)	(3,288,745)	98%	Road Contracts & Private works revenue per budget. It should be noted that Council made a loss on its private works in the 2012/13 financial year predominantly due to the Barney's Reef job.
<b>Fleet Services</b>	(4,345,665)	(6,219,635)	143%	Fleet Services 43% (\$1.87m) over budget due to fleet trade ins being treated as revenue in the actuals (\$1.547m) while being netted off against capital in the budget. This practice was ceased for the 2013/14 budget.  The remaining variance is due to higher than budgeted Diesel Rebate (\$30k) due to Council correctly accounting for fuel used, and higher than budget fleet hire charges \$284k partially related to the bushfire.
<b>Urban Services</b>	(815,455)	(830,409)	102%	Urban services 2% (\$15k) over budget due to higher than budgeted pools income \$31k due to the hotter than average summer temperatures, offset by lower than budgeted kerb and gutter contributions (\$8k) and lower than budget oval fees (\$7k).
<b>Total Tech Services (Excl Water/Sewer)</b>	<b>(14,527,110)</b>	<b>(16,390,717)</b>	<b>113%</b>	
<b>Environment &amp; Community Services</b>				
<b>E&amp;C Services Management</b>	(233,477)	(798,501)	342%	E&C Services Management 342% (\$565k) over budget due to revenue from the asbestos cleanup. This item relates to expenditure incurred by Council for works done as part of the asbestos clean up and was not budgeted for. Council is awaiting a refund for this work from MPES.  Other notable items include: * Building control revenue \$23k under budget; * Town planning revenue \$12k over budget * Heritage advisor grant revenue \$8k with no budget. * MRL Joint Venture profit share of \$10k, budget forecast a loss
<b>Family Support Services</b>	(959,178)	(1,051,815)	110%	FSS 10% (\$92k) over budget due to higher than budgeted grants for Youth Activities (\$35k), a significant increase in OOSH and vacation care revenue \$17k, and revenue relating to vehicle trade ins not budgeted for (\$16k).
<b>Regulatory Services</b>	(29,595)	(40,495)	137%	Regulatory services 37% (\$11k) over budget due to an increase in Companion animals registrations and an increase in enforcements.
<b>Warrumbungle Community Care</b>	(722,375)	(925,319)	128%	WCC 28% (\$203k) over budget due to higher than budgeted grants for Community Transport and MSO (\$130k) due to budget forecast being too conservative, and revenue relating to vehicle and minor plant trade ins not budgeted for (\$55k).
<b>Yuluwirri Kids</b>	(1,146,055)	(1,173,473)	102%	Yuluwirri kids 2% (\$27k) over budget due to higher than budgeted grants (\$50k) relating to monies to be paid as fee subsidies in the 2013/14 financial year. This was offset by lower than budget user charges.
<b>Total E&amp;C Services</b>	<b>(3,090,680)</b>	<b>(3,989,603)</b>	<b>129%</b>	
<b>Corporate Services</b>				
<b>Corporate Services Management</b>	(262,593)	(270,875)	103%	CSM 3% (\$8k) over budget due to higher than budgeted leaseback revenue. Manager IT leaseback revenue coded here.



Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
Administration & Customer Services	(156,745)	(164,189)	105%	Admin & Customer Services 5% (\$7k) over budget due to higher than budget Westpac Agency commission (\$4k) with more transactions being processed, and an increase in general sundry income such as certificate processing fees by admin staff (\$3k).
Bushfire & Emergency Services	(2,490,565)	(3,150,654)	127%	Bushfire & Emergency Services 27% (\$660k) over budget due to: * \$221k RFS claim * \$127k Disaster Recovery Center claim * \$154k S44 fire plant hire * \$222k road repair refund  These items relate to expenditure incurred by Council for works done as part of the S44 fire and none of these items were included in Council's budget. Council is awaiting a refund for these works from other levels of government.
Finance	(7,478,167)	(7,590,959)	102%	Finance 2% (\$113k) over budget due to: * \$124k reversal of prior year error through P&L. Note: still to be discussed with auditors. * An increase in RTA Agency commission with more transactions being processed (\$5k) * \$60k lower than budgeted interest revenue as a result of falling interest rates. * Dividend income from Southern Phone not budgeted for \$12k.
Communications & IT	(730,950)	(730,950)	100%	Per budget
Property & Risk	(698,266)	(231,469)	33%	Property and Risk 77% (\$467k) below budget due to: * Internal charge out for insurance (\$321k) treated as revenue in the budget and as an expenditure offset in actuals; * Lower than budgeted cemetery revenue (\$20k); * Lower than budgeted insurance claims (\$50k) as these items were generally coded to other areas of the business; * Lower than budgeted halls revenue \$27k; * Adjustment to internal charges during the year e.g. RSO charge out that were originally budgeted for but not journalled.
Development & Tourism	(51,939)	(55,258)	106%	Development and Tourism 6 % (\$3k) over budget due higher than forecast tourist centre sales.
Supply Services	(115,000)	-	0%	\$115k variance due to internal charges budgeted for in the original budget being treated as expenditure offsets as opposed to revenue.
Total Corporate Services	(11,984,225)	(12,194,354)	102%	
Total General Fund	(33,122,122)	(36,175,557)	109%	
Warrumbungle Water	(3,107,863)	(2,974,873)	96%	Warrumbungle Water 4% (\$132k) lower than budget due to non-receipt of \$300k water grant (grant is reliant on completion of best practice work which is still ongoing), non-receipt of internal loan interest as actuals were coded to the sewer fund (\$108k), and lower than budgeted earnings from investments (\$84k) due to falling interest rates and part of the sewer interest revenue budget being coded to water. These items were offset by higher than budget water consumption due to the hotter than average summer (\$286k), and higher than budgeted private works (\$61k).
Warrumbungle Sewer	(1,340,300)	(1,339,493)	100%	Warrumbungle Sewer per budget. Significant items include above budget internal loan interest (\$85k) actuals (budgeted coded to water), lower than budgeted earning on investments (\$16k), pensioner subsidy grant variance (\$44k positive), higher than budget usage charges (\$12k) and higher than budgeted private works \$9k. These items were offset by a lower than budget sewer access revenue (\$134k)
Warrumbungle Waste	(1,688,155)	(1,679,437)	99%	Warrumbungle Waste 1% (\$9k) under budget due to lower than budgeted recyclables revenue (\$40k) offset by sale of otto bins not budgeted for \$5k and higher than budget tip fees \$12k.
Quarries	-	(316,340)	NB	Variance due to no budget being set for quarry revenue.
Total Warrumbungle Shire Council	(39,258,440)	(42,485,700)	108%	

Part 6: Recurrent Expenditure

Description	Original Budget	Supp Votes	Revised Budget	Actuals YTD	% spent to date
Executive					
General Manager					
Management & Leadership	557,665	-	557,665	564,959	101%
Governance	418,401	5,053	423,454	394,467	93%
Total GM	976,066	5,053	981,119	959,426	98%
Human Resources					
HR Management	358,330	-	358,330	318,495	89%
Payroll Services	362,249	-	362,249	138,634	38%
WH&S and Risk Management	125,655	-	125,655	92,110	73%
Learning & Development Services	290,077	-	290,077	259,381	89%
Total HR	1,136,311	-	1,136,311	808,620	71%
Total Executive	2,112,377	5,053	2,117,430	1,768,046	83%
Technical Services					
Technical Services Management	145,700	-	145,700	124,582	86%
Total Technical Services Management	145,700	-	145,700	124,582	86%
Design Services					
Design Services Management	131,200	-	131,200	69,792	53%
Emergency Services Management	90,972	-	90,972	82,576	91%
Survey Investigation & Design	172,501	-	172,501	262,593	152%
Asset Management	70,326	-	70,326	32,896	47%
NSW Fire Brigade	40,400	-	40,400	41,458	103%
Road Safety Officer	95,982	-	95,982	104,644	109%
Total Design Services	601,381	-	601,381	593,959	99%
Road Operations					
Road Operations Management	322,091	-	322,091	209,411	65%
Regional Roads M&R	1,371,273	-	1,371,273	1,185,101	86%
Local Roads M&R	2,966,230	825	2,967,055	2,554,885	86%
Aerodromes	91,710	-	91,710	70,707	77%
Streets Rural	27,896	-	27,896	30,592.00	110%
Private Works	120,000	-	120,000	222,464	185%
Total Road Operations	4,899,200	825	4,900,025	4,273,160	87%
Road Contracts & Private Works					
Contract Management	195,781	-	195,781	73,508	38%
RMCC & Other Road Contracts	2,150,000	-	2,150,000	2,621,197	122%
Reseals	-	-	-	-	-
Total Road Contracts & Private Works	2,345,781	-	2,345,781	2,694,705	115%
Fleet Services					
Fleet Services Management	115,009	-	115,009	123,640	108%
Plant And Equipment	2,476,030	-	2,476,030	2,397,103	97%
Workshops	39,913	-	39,913	52,424.00	131%
Total Fleet Services	2,630,952	-	2,630,952	2,573,167	98%
Urban Services					
Urban Services Management	147,364	-	147,364	208,448	141%
Horticulture	838,941	-	838,941	768,535	92%
Street Cleaning	259,970	-	259,970	231,521	89%
Public Amenities	206,054	-	206,054	201,204	98%
Ovals	282,762	-	282,762	292,173	103%
Streets - Urban	569,266	-	569,266	492,674	87%
Public Swimming Pools	606,345	-	606,345	578,165	95%
Total Urban Services	2,910,702	-	2,910,702	2,772,720	95%
Total Tech Services (Excluding Water/Sewer)	13,533,716	825	13,534,541	13,032,293	96%
Environment & Community Services					
E&C Services Management					
E&C Services Management	355,528	-	355,528	340,084	96%
Building Control	213,125	-	213,125	159,015	75%
Environmental Health Services	125,021	-	125,021	615,071	492%
Libraries	548,673	-	548,673	571,396	104%
Town Planning	109,406	-	109,406	116,509	106%
Total E&C Services Management	1,351,753	-	1,351,753	1,802,075	133%
Family Support Services					
Connect 5	186,410	-	186,410	198,593	107%
Family Day Care	636,302	-	636,302	664,946	105%
Youth Development & Activities	99,906	20,423	120,329	98,195	82%
OOSH & Vacation Care	19,369	-	19,369	36,404	188%
Total Family Support Services	941,987	20,423	962,410	998,138	104%



Part 6: Recurrent Expenditure

Description	Original Budget	Supp Votes	Revised Budget	Actuals YTD	% spent to date
Regulatory Services					
Compliance Services	174,133	-	174,133	141,515	81%
Noxious Weeds	90,235	3,215	93,450	93,452.00	100%
Total Regulatory Services	264,368	3,215.00	267,583	234,967	88%
Warrumbungle Community Care					
Centrelink	28,908	-	28,908	29,407	102%
Community Transport	133,236	-	133,236	210,494	158%
Multiservice Outlet	475,777	-	475,777	480,484	101%
Total Warrumbungle Community Care	637,921	-	637,921	720,385	113%
Yuluwirri Kids	1,145,305	-	1,145,305	1,139,930	100%
Total Yuluwirri Kids	1,145,305	-	1,145,305	1,139,930	100%
Total E&C Services	4,341,334	23,638	4,364,972	4,895,495	112%
Corporate Services					
Corporate Services Management	186,835	-	186,835	200,429	107%
Total Corporate Services Management	186,835	-	186,835	200,429	107%
Administration & Customer Services					
Administration Services	630,550	-	630,550	638,096	101%
Community Banking Agency	102,044	-	102,044	103,580	102%
Total Administration & Customer Services	732,594	-	732,594	741,676	101%
Bushfire & Emergency Services	2,487,076	-	2,487,076	2,902,227	117%
Total Bushfire & Emergency Services	2,487,076	-	2,487,076	2,902,227	117%
Finance	1,281,910	-	1,281,910	1,232,282	96%
Total Finance	1,281,910	-	1,281,910	1,232,282	96%
Communications & IT	880,509	55,436	935,945	985,028	105%
Total Communications & IT	880,509	55,436	935,945	985,028	105%
Property & Risk					
Property & Risk	1,050,458	27,000	1,077,458	688,621	64%
Cemetery Services	131,731	-	131,731	131,419	100%
Medical Facilities	67,183	4,000	71,183	59,559	84%
Public Halls	276,103	-	276,103	192,841	70%
Total Property & Risk	1,525,475	31,000	1,556,475	1,072,440	69%
Development & Tourism					
Tourism & Development Services	360,514	10,000	370,514	376,383	102%
Community Development	80,000	-	80,000	64,000	80%
Tourism & Economic Promotion	50,000	-	50,000	14,272	29%
Total Development & Tourism	490,514	10,000	500,514	454,655	91%
Supply Services	428,124	-	428,124	301,303	70%
Total Supply Services	428,124	-	428,124	301,303	70%
Total Corporate Services	8,013,037	96,436	8,109,473	7,890,040	97%
Total General Fund	28,000,464	125,952	28,126,416	27,585,874	98%
Warrumbungle Water	1,655,258		1,655,258	1,990,261	120%
Warrumbungle Sewer	835,527	-	835,527	860,184	103%
Warrumbungle Waste	1,699,180	17,250	1,716,430	1,765,600	103%
Warrumbungle Quarries	-	250,000	250,000	123,662	49%
Total Warrumbungle Shire Council	32,190,429	393,202	32,583,631	32,325,581	99%

(2)

Reconciliation to P&L Expenditure Figure

Total Revenue Funtion View	32,190,429	32,583,631	32,325,581
Add/(Less):			
Plant income internal charge	(4,230,664)	(4,230,664)	(4,485,798)
IT internal Charge	(730,950)	(730,950)	(730,950)
Internal Loan Interest	(108,300)	(108,300)	(84,546)
Other Internal Charges	(754,259)	(754,259)	(368,380)
Depreciation	10,024,000	10,024,000	9,525,000
W/o of plant and equipment (non-cash)			
Net share of JV not budgeted for (non-cash)	37,000	37,000	-
Remediation expenses not budgeted for (non cash)	25,000	25,000	51,712
Rounding	744	(458)	1,381
Total	36,453,000	36,845,000	36,234,000
Per P&L	36,453,000	36,845,000	36,234,000
Variance	-	-	-

**Part 6: Recurrent Expenditure (Continued)**

Description	Expenditure Revised Budget	Expenditure Actuals	Var %	Reason for Variance
<b>Executive</b>				
General Manager	981,119	959,426	98%	Roughly per budget
Human Resources	1,136,311	808,620	71%	HR 29% (\$328k) under budget due to: * Lower than budget workers comp insurance (\$306k) due to lower than budgeted premium of \$495k and receipt in the 2012/13 financial year of a premium reimbursement of \$127k from a previous year.
<b>Total Executive</b>	<b>2,117,430</b>	<b>1,768,046</b>	<b>52%</b>	
<b>Technical Services</b>				
Technical Services Management	145,700	124,582	86%	TSM 14% (\$21k) under budget due to original budget assuming majority of TSM salaries to be coded to this activity. Final actuals saw a larger portion of expenditure coded to other areas.
Design Services	601,381	593,959	99%	Roughly per budget
Road Operations	4,900,025	4,273,160	87%	Road operations 13% (\$626k) under budget due to:  * Re-allocation of all flood damage monies to capital as impairment restoration works (\$544k); It should be noted that Local Road flood damage works is also underspent by \$157k as a result of rain delaying the completion of work on Garrawilla Creek crossing - Wyuna Rd. This underspend is carried over as a restricted asset, and expenditure is offset by a grant; * Road Operations Management underspent by \$113k. Budget assumed extra staff in this position. * Regional roads underspent by \$186k due to works on regional roads being delayed as a result of the S44 fire, and the diversion of works to the repair of Timor road which does not fall under this section. Amount to be carried over as RA;  These underspends were offset by: * Private works overspent by \$100k due to extra works carried out for Cobbora holdings (note - offset by higher revenue); * Local roads M&R overspent by \$292k. Overspend relates predominantly to unsealed road maintenance (\$247k).
Road Contracts & Private Works	2,345,781	2,694,705	115%	Road contracts & Private Works 15% (\$349k) over budget due to greater than budgeted works for RMS, and an overspend on Barney's Reef. It should also be noted, that part of the loss this financial year is due to the recognition of income relating to RMS works in the previous financial year.
Fleet Services	2,630,952	2,573,167	98%	Per budget
Urban Services	2,910,702	2,772,720	95%	Urban Services 5% (\$138k) under budget due to underspends on: * Swimming pools \$28k (5%) due to reduced use of casual staff; * Parks and gardens \$70k (8%) due to Urban Services taking on extra roles and Urban Services staff now completing more tasks within their allotted time and area; * Street cleaning \$28k (11%) due to street sweeper being unavailable during the asbestos cleanup; * Urban Streets \$77k (\$13%) due to better usage of staff, and staff availability issues. Staff that work on urban streets are also used by Road Operations, and due to the larger than normal capital program this financial year, staff were often unavailable to complete urban streets maintenance work.  These underspends were offset and partially caused by a \$61k overspend in Urban Services Management (41%) due to budget assuming that the Urban Services Manager's time would be allocated across the business. Actuals were all coded to Urban Services Management.
<b>Total Tech Services (Excl Water/Sewer)</b>	<b>13,534,541</b>	<b>13,032,293</b>	<b>96%</b>	
<b>Environment &amp; Community Services</b>				
E&C Services Management	1,351,753	1,802,075	133%	E&C Services Management 33% (\$450k) over budget due to: * Asbestos cleanup post the S44 bushfire \$554k (offset by revenue); * Libraries over budget by \$21k due to minor error in budgeting.  These items were offset by lower than budgeted salaries for Environmental Services Management, Environmental Health Services, and Building Control due to the budget assuming the following positions would be filled for the full year which was not the case due to office space restriction.

Description	Expenditure Revised Budget	Expenditure Actuals	Var %	Reason for Variance
Family Support Services	962,410	998,138	104%	Family Support Services 4% (\$36k) over budget due to higher than budgeted expenditure on OOSH (\$16k) as a result of higher numbers requiring more teachers, higher than budgeted connect five expenditure (\$12k) due to higher internal charges, and higher than budgeted expenditure on FDC (\$28k) as a result of higher than budget internal charges.  These overspends were offset by lower than budget youth activities program expenditure (\$18k) due to projects relating to this budget item not commencing in the 2012/13 financial year
Regulatory Services	267,583	234,967	88%	Regulatory Services 12% (\$33k) under budget due to lower than budget contract ranger costs.
Warrumbungle Community Care	637,921	720,385	113%	WCC 13% (\$82k) over budget due to higher than budget expenditure on community transport as a result of increased grant funded expenditure on programs.
Yuluwirri Kids	1,145,305	1,139,930	100%	Per budget
<b>Total E&amp;C Services</b>	<b>4,364,972</b>	<b>4,895,495</b>	<b>112%</b>	
<b>Corporate Services</b>				
Corporate Services Management	186,835	200,429	107%	Corporate Services Management 7% (\$13k) over budget due to budget not capturing salaries for staff acting in DCS position while Director is on leave.
Administration & Customer Services	732,594	741,676	101%	Per budget
Bushfire & Emergency Services	2,487,076	2,902,227	117%	Bushfire & Emergency Services 17% (\$415k) over budget due to: * Expenditure on the S44 fire not budgeted for (\$457k); * Expenditure related to the DRC \$127k  These items were offset by differences between the original bid estimate at the time of budget, and the final bid approved with RFS post the 2012/13 budget.
Finance	1,281,910	1,232,282	96%	Finance 4% (\$50k) under budget due to: * Budget included monies for one position that was not filled for roughly half the year (\$35k); * Reduced salaries expenditure due to staff with excessive leave balances taking large amounts of annual leave which is funded from payroll.
Communications & IT	935,945	985,028	105%	Communications & IT 5% (\$49k) overspent due to unforeseen contractual differences.
Property & Risk	1,556,475	1,072,440	69%	Property & Risk underspent by \$484k 31% due to: * Insurance recoup treated as revenue in the budget treated as expenditure in the actuals (\$227k); * Lower than budgeted insurance expenditure (\$90k) due to budget being an estimate based on best available information at the time. * Lower than budget maintenance expenditure on halls (\$84k), Council houses (\$12k), and medical facilities (\$12k) due to issues around availability of staff and qualified tradies resulting in the maintenance program not being completed. * Lower than budget internal loan interest \$24k due to lower interest rates being used in actual calculations when compared to budget.
Development & Tourism	500,514	454,655	91%	Development and Tourism 9% (\$45k) under budget due to: * Community development co-ordinator grant not paid \$16k (Dunedoo); * Lower than budgeted Tourist Centre expenses ( \$29k) due to weather conditions reducing the amount of garden works required, and more conservative use of funds.
Supply Services	428,124	301,303	70%	Supply Services 30% (\$126k) under budget due to internal charges budgeted as revenue being treated as offsets to expenditure (\$72k). Original budget was also too conservative.
<b>Total Corporate Services</b>	<b>8,109,473</b>	<b>7,890,040</b>	<b>97%</b>	
<b>Total General Fund</b>	<b>28,126,416</b>	<b>27,585,874</b>	<b>98%</b>	
Warrumbungle Water	1,655,258	1,990,261	120%	Warrumbungle Water 20% (\$335k) over budget due to: * Engagement of consultant for development of strategic plan not budgeted for (\$30k). Note: completion of this project will result in Council being eligible for a \$300k grant. * Energy costs \$30k over budget due to higher than budgeted electricity expenditure (budgeted increase was too conservative). * Costs associated with private works (\$60k over budget). Note revenue for this item was also over budget. * Higher than budget operations expenses at water treatment plants (\$80k) and higher than budget maintenance expenses for these plants (\$70k).
Warrumbungle Sewer	835,527	860,184	103%	Roughly per budget
Warrumbungle Waste	1,716,430	1,765,600	103%	Roughly per budget
Quarries	250,000	123,662	49%	Quarry expenditure 51% (\$126k) under budget due to blasting contract not commencing to the 2013/14 financial year.
<b>Total Warrumbungle Shire Council</b>	<b>32,583,631</b>	<b>32,325,581</b>	<b>99%</b>	

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes	Revised Budget	Actuals YTD	% spent to date
Executive						
General Manager						
Management & Leadership	-	2,411,539	143,000	2,554,539	-	0%
Governance	-	-	-	-	2,530,856	-
Total GM	-	2,411,539	143,000	2,554,539	2,530,856	99%
Human Resources						
HR Management	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-
WH&S and Risk Management	-	-	-	-	-	-
Learning & Development Services	-	12,350	-	12,350	-	0%
Total HR	-	12,350	-	12,350	-	0%
Total Executive	-	2,423,889	143,000	2,566,889	2,530,856	99%
Technical Services						
Technical Services Management					-	-
Total Technical Services Management	-	-	-	-	-	-
Design Services	-			-		
Design Services Management	28,000	-	(8,942)	19,058	13,580	71%
Emergency Services Management	-	-	-	-	-	-
Survey Investigation & Design	-	-	-	-	-	-
Asset Management	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-
Road Safety Officer	-	-	-	-	-	-
Total Design Services	28,000	-	-	19,058	13,580	71%
Road Operations						
Road Operations Management	-	-	-	-	-	-
Regional Roads M&R	969,000	48,222	400,000	1,417,222	774,260	55%
Local Roads M&R	3,005,000	1,049,392	788,529	4,842,921	4,235,640	87%
Aerodromes	-	10,000	(2,098)	7,902	7,902	100%
Streets Rural	-	-	-	-	-	-
Private Works	-	-	-	-	-	-
Total Road Operations	3,974,000	1,107,614	1,186,431	6,268,045	5,017,802	80%
Road Contracts & Private Works						
Contract Management	-	-	-	-	-	-
RMCC & Other Road Contracts					-	-
Reseals	1,004,300	-	-	1,004,300	996,267	99%
Total Road Contracts & Private Works	1,004,300	-	-	1,004,300	996,267	99%
Fleet Services						
Fleet Services Management	-	-	-	-	-	-
Plant And Equipment	1,695,000	851,791	129,470	2,676,261	2,826,572	106%
Workshops	15,000	-	-	15,000	-	0%
Total Fleet Services	1,710,000	851,791	129,470	2,691,261	2,826,572	105%
Urban Services						
Urban Services Management	-	-	-	-	-	-
Horticulture	30,100	175,313	(19,828)	185,585	145,749	79%
Street Cleaning	-	-	-	-	-	-
Public Amenities	-	-	-	-	-	-
Ovals	57,000	26,000	40,945	123,945	96,185	78%
Streets - Urban	562,000	618,532	(378,915)	801,617	556,541	69%
Public Swimming Pools	100,000	25,000	(14,000)	111,000	85,810	77%
Total Urban Services	749,100	844,845	(371,798)	1,222,147	884,285	72%
Total Tech Services (Excluding Water/Sewer)	7,465,400	2,804,250	944,103	11,204,811	9,738,506	87%
Environment & Community Services						
E&C Services Management						
E&C Services Management	-	-	-	-	-	-
Building Control	-	-	-	-	-	-
Environmental Health Services	-	-	-	-	-	-
Libraries	34,315	-	-	34,315	-	0%
Town Planning	-	-	-	-	-	-
Total E&C Services Management	34,315	-	-	34,315	-	0%

## Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes	Revised Budget	Actuals YTD	% spent to date
<b>Family Support Services</b>						
Connect 5	-	-	17,784	17,784	31,632	178%
Family Day Care	-	-	-	-	-	-
Youth Development & Activities	-	-	-	-	-	-
OOSH & Vacation Care	-	-	-	-	-	-
<b>Total Family Support Services</b>	-	-	<b>17,784</b>	<b>17,784</b>	<b>31,632</b>	<b>178%</b>
<b>Regulatory Services</b>						
Compliance Services	-	-	-	-	-	-
Noxious Weeds	-	-	-	-	-	-
<b>Total Regulatory Services</b>	-	-	-	-	-	-
<b>Warrumbungle Community Care</b>						
Centrelink	-	-	-	-	-	-
Community Transport	50,000	-	116,366	166,366	175,161	105%
Multiservice Outlet	-	-	2,975	2,975	6,195	208%
<b>Total Warrumbungle Community Care</b>	<b>50,000</b>	-	<b>119,341</b>	<b>169,341</b>	<b>181,356</b>	<b>107%</b>
Yuluwirri Kids	870,000	-	(870,000)	-	-	-
<b>Total Yuluwirri Kids</b>	<b>870,000</b>	-	<b>(870,000)</b>	-	-	-
<b>Total E&amp;C Services</b>	<b>954,315</b>	-	<b>(732,875)</b>	<b>221,440</b>	<b>212,988</b>	<b>96%</b>
<b>Corporate Services</b>						
Corporate Services Management	-	-	-	-	-	-
<b>Total Corporate Services Management</b>	-	-	-	-	-	-
<b>Administration &amp; Customer Services</b>						
Administration Services	-	-	-	-	2,082	-
Community Banking Agency	-	-	-	-	-	-
<b>Total Admin Services</b>	-	-	-	-	<b>2,082</b>	-
<b>Bushfire &amp; Emergency Services</b>	<b>334,270</b>	-	-	<b>334,270</b>	<b>168,687</b>	<b>50%</b>
<b>Total Bushfire &amp; Emergency Services</b>	<b>334,270</b>	-	-	<b>334,270</b>	<b>168,687</b>	<b>50%</b>
<b>Finance</b>	-	-	-	-	-	-
<b>Total Finance</b>	-	-	-	-	-	-
<b>Communications &amp; IT</b>	<b>3,000</b>	<b>194,038</b>	<b>144,564</b>	<b>341,602</b>	<b>200,548</b>	<b>59%</b>
<b>Total Communications &amp; IT</b>	<b>3,000</b>	<b>194,038</b>	<b>144,564</b>	<b>341,602</b>	<b>200,548</b>	<b>59%</b>
<b>Property &amp; Risk</b>						
Property & Risk	74,000	105,912	15,000	194,912	118,253	61%
Cemetery Services	35,000	-	-	35,000	36,019	103%
Medical Facilities	-	-	158,103	158,103	-	0%
Public Halls	-	32,229	-	32,229	16,502	51%
<b>Total Property &amp; Risk</b>	<b>109,000</b>	<b>138,141</b>	<b>173,103</b>	<b>420,244</b>	<b>170,774</b>	<b>41%</b>
<b>Development &amp; Tourism</b>						
Tourism & Development Services	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Tourism & Economic Promotion	-	5,616	-	5,616	-	0%
<b>Total Development &amp; Tourism</b>	-	<b>5,616</b>	-	<b>5,616</b>	-	<b>0%</b>
<b>Supply Services</b>	<b>8,600</b>	-	-	<b>8,600</b>	<b>7,968.00</b>	<b>93%</b>
<b>Total Supply Services</b>	<b>8,600</b>	-	-	<b>8,600</b>	<b>7,968.00</b>	<b>93%</b>
<b>Total Corporate Services</b>	<b>454,870</b>	<b>337,795</b>	<b>317,667</b>	<b>1,110,332</b>	<b>550,059</b>	<b>50%</b>
<b>Total General Fund</b>	<b>8,874,585</b>	<b>5,565,934</b>	<b>671,895</b>	<b>15,103,472</b>	<b>13,032,409</b>	<b>86%</b>
<b>Warrumbungle Water</b>	<b>251,000</b>	-	<b>317,275</b>	<b>568,275</b>	<b>396,022</b>	<b>70%</b>
<b>Warrumbungle Sewer</b>	<b>65,500</b>	-	<b>7,000</b>	<b>72,500</b>	<b>19,453</b>	<b>27%</b>
<b>Warrumbungle Waste</b>	<b>35,000</b>	<b>92,000</b>	-	<b>127,000</b>	-	<b>0%</b>
<b>Warrumbungle Quarries</b>	-	-	-	-	-	-
<b>Total Warrumbungle Shire Council</b>	<b>9,226,085</b>	<b>5,657,934</b>	<b>996,170</b>	<b>15,871,247</b>	<b>13,447,884</b>	<b>85%</b>

Add: Local roads impairment restoration works

544,188

**Total Capital Spend per CFS**

**13,992,072**

Description	Project Details	Original Budget	Revote	Sup Votes	Revised Budget	Actuals	% Spent	Complete (Y/N)	Current Status
<b>CORPORATE SERVICES</b>									
<b>ADMINISTRATION</b>									
Replacement of Aircon - Records Room	Replacement of airconditioning unit in the Coonabrbran records room.	4,000	-	-	4,000	2,082	52%	Yes	Complete
<b>BUSHFIRE &amp; EMERGE CNCY SERVICES</b>									
RFS - Enhancements	RFS Capital Expenditure (non vehicles)	50,000	-	-	50,000	42,149	84%	No	Shed has been supplied and project is underway
RFS - Vehicles	Payment for purchase of RFS Vehicles	284,270	-	-	284,270	126,538	45%	No	Vehicles will be supplied when they have been built and commissioned by RFS
<b>COMMUNICATIONS &amp; IT</b>									
Computer Upgrades - Cabling Project	Implementation of workstation and cabling (data and voice) project - involves connecting all desktops to Council's IT network with CAT6 cabling to facilitate VOIP and compliance of IT systems	-	129,200	- 8,175	121,025	121,025	100%	Yes	Complete
InfoXpert	Installation of new document management system (InfoXpert) which will replace the old Bluepoint system.	-	64,838	11,175	76,013	79,523	105%	Yes	Complete
Disaster Recovery Centre	Capital expenditure related to the set up of a disaster recovery centre for Council's IT platform	-	-	144,564	144,564	-	0%	No	Still under discussion
IT Equipment	Includes Mobile screen, data projector, microphones etc.	3,000	-	- 3,000	-	-	0%	Yes	Project deferred to future years
<b>ECONOMIC DEVELOPMENT AND TOURISM</b>									
Industrial Land	Work in relation to preparation for resale of industrial land.	-	5,616	-	5,616	-	0%	No	Incomplete
<b>PROPERTY &amp; RISK</b>									
<b>Cemetery Services</b>									
Coonabarabran Native Grove Cemetery Expansion	Expansion of the new area for more plots.	35,000	-	-	35,000	36,019	103%	Yes	Complete
<b>Council Offices and Other Properties</b>									
Coonabrbran Office Aircon	Involves replacing the two PAC air-conditioning units in the Coonabarabran office building which have reached the end of their useful life with new units.	-	75,000	-	75,000	72,453	97%	Yes	Complete
Coolah Preschool Refurbishment	Refurbishment of Coolah Pre-School (done via donation)			15,000	15,000	15,000	0%	Yes	Complete - Grant paid out in January
<b>Depots</b>									
Coonabarabran Depot (ex RTA) - Facilities Upgrade	Upgrade to depot facilities	-	19,496	-	19,496	-	0%	No	Final decision on works originally to be made post completion of new office building. Discussion in progress.
Dunedoo Depot Capital - Underground Storage	Completion of storage bunkers	35,000	8,478	-	43,478	-	0%	No	Contractor unable to complete this financial year.
Baradine Depot Capital	Upgrade to staff amenities	-	2,938	-	2,938	-	0%	No	Delayed due to stff availability issues.
Old Coonabarabran Depot-Capital - Underground Storage	Completion of storage bunkers	35,000	-	-	35,000	30,800	88%	Yes	Completed as at EOM January.
<b>Medical Facilities</b>									
Coolah Medical Centre Purchase	Re-purchase of the Coolah medical centre	-	-	158,103	158,103	-	0%	N/A	Sale will no longer go ahead
<b>Public Halls</b>									
Coonabarabran Community Services Building Capital	Repairs to the mall theatre at the Coonabarabran Community Services Building. Includes refurbishment of kitchen, painting, and installation of a hanging ceiling.	-	32,229	-	32,229	16,502	51%	No	Works delayed due to S44 fire and lack of available tradesmen.
<b>SUPPLY SERVICES</b>									
Carpet Coonabarabran Store	Replacement of carpet in Coonabarabran Store	8,600	-	-	8,600	7,968	93%	Yes	Complete

Description	Project Details	Original Budget	Revote	Sup Votes	Revised Budget	Actuals	% Spent	Complete (Y/N)	Current Status
<b>ENVIRONMENTAL &amp; COMMUNITY SERVICES</b>									
<b>ENVIRONMENTAL INNOVATIONS (WASTE)</b>									
Expansion of Coonabarabran Waste Landfill Site	Expansion of existing landfill site	35,000	92,000	-	127,000	-	0%	No	Project originally for the expansion of Coonabarabran landfill. Project delayed due to further research indicating that current site has further capacity.
<b>ENVIRONMENTAL SERVICES MANAGEMENT</b>									
<b>Libraries</b>									
Replacement of Library Shelves (OH&S requirement)	Replacement of Library Shelves (OH&S requirement)	34,315	-	-	34,315	-	0%	No	Delayed pending expiry of lease in November.
<b>FAMILY SUPPORT SERVICES</b>									
Connect 5 Capital - Purchase of Vehicle	Purchase of vehicles for Connect 5	-	-	17,784	17,784	31,632	178%	Yes	Complete. To be funded from Restricted assets.
<b>WARRUMBUNGLE COMMUNITY CARE</b>									
Community Transport Capital	Purchase of vehicles for WCC	50,000	-	116,366	166,366	175,161	105%	Yes	Complete. To be funded from Restricted assets.
MSO Capital Replacements	Purchase of minor plant and equipment (e.g. mowers) for WCC	-	-	2,975	2,975	6,195	208%	Yes	Complete. To be funded from Restricted assets.
<b>YULUWIRRI KIDS</b>									
Yuluwirri Kids Building Extension	Planned extension for the Yuluwirri Kids building in Coonabarabran	870,000	-	- 870,000	-	-	0%	N/A	Building Extension Grant of \$870,000 not yet obtained. First round application was not successful, application re-submitted to second round of funding, no response to date. Construction will only commence if grant application is successful.
<b>EXECUTIVE GM</b>									
Coona Admin (Crane) Building	Construction of the new Council chambers	-	2,411,539	-	2,411,539	2,432,667	101%	Yes	Complete
New Office Fittings - Admin Building	Purchase of furniture, fixtures & fittings for new Admin building	-	-	143,000	143,000	98,189	69%	No	Items still to be purchased
<b>HUMAN RESOURCES</b>									
HR CIVICA Software Package	Installation of a new HR Software System (from Civica).	-	12,350	-	12,350	-	0%	Yes	Revoted amount not required.
<b>TECHNICAL SERVICES</b>									
<b>ASSET DESIGN SERVICES</b>									
Design Services Software Upgrade	Software upgrade costs for design software	18,000	-	-	18,000	12,522	70%	Yes	Completed
Design Projects Survey Equip-Cap	Survey equipment	10,000	-	- 8,942	1,058	1,058	100%	Yes	Purchases complete for the year
<b>FLEET SERVICES</b>									
<b>Plant &amp; Equipment</b>									
Plant & Equipment Purchases	Replacement of Plant as per plant replacement program.	1,660,000	814,530	139,470	2,614,000	2,826,572	108%	No	Still awaiting vehicles . Some vehicles still in transit. Note: budget is on a net trade in basis, while actuals are on a gross basis.
Minor Plant Purchases	Replacement of small plant and upgrading of pool equipment.	30,000	17,261	-	47,261	-	0%	No	Expenditure used in recurrent budget as is recurrent in nature.
Radio Network Capital	Upgrade radio links and coverage.	5,000	20,000	- 10,000	15,000	-	0%	No	Expenditure used in recurrent budget as is recurrent in nature.
<b>Workshops</b>									
Coolah Workshop Capital	Purchase of plant and equipment for the Coolah Workshop	10,000	-	-	10,000	-	0%	No	Expenditure used in recurrent budget as is recurrent in nature.
Coonabarabran Workshop Capital	Purchase of plant and equipment for the Coonabarabran Workshop	5,000	-	-	5,000	-	0%	No	Expenditure used in recurrent budget as is recurrent in nature.
<b>ROAD CONTRACTS &amp; PRIVATE WORKS</b>									



Description	Project Details	Original Budget	Revote	Sup Votes	Revised Budget	Actuals	% Spent	Complete (Y/N)	Current Status
Regional Roads Reseals	Regional Roads Reseals	420,000	-	-	420,000	431,901	103%	Yes	Completed
Local Roads Reseals	Local Roads Reseals	410,000	-	-	410,000	387,330	94%	Yes	Completed
Baradine Streets Reseals	Baradine Streets Reseals	16,800	-	-	16,800	25,823	154%	Yes	Completed
Binnaway Streets Reseals	Binnaway Streets Reseals	15,000	-	-	15,000	20,177	135%	Yes	Completed
Coonabarabran Streets Reseals	Coonabarabran Streets Reseals	80,000	-	-	80,000	69,378	87%	Yes	Completed
Coolah Streets Reseals	Coolah Streets Reseals	25,000	-	-	25,000	27,661	111%	Yes	Completed
Dunedoo Streets Reseals	Dunedoo Streets Reseals	22,500	-	-	22,500	19,994	89%	Yes	Completed
Mendooran Streets Reseals	Mendooran Streets Reseals	15,000	-	-	15,000	14,004	93%	Yes	Completed
<b>ROAD OPERATIONS</b>									
<b>Aerodromes</b>									
Coonabarabran Aerodrome Capital	Replacement of damaged boundary fence.	-	10,000	- 2,098	7,902	7,902	100%	Yes	Completed
<b>Local Roads</b>									
Local Rds-Piambra Rd	Sealing of roughly a further km on Piambra rd	200,000	-	-	200,000	167,994	84%	Yes	Roadworks completed
Local Rds - Digilah Rd-	Project to extend bitumen seal. Involves relocation of cattle grid, removal of some trees and rehabilitation and widening of existing concrete causeway	45,000	162,163	3,017	210,180	210,180	100%	Yes	Roadworks completed
Local Rds-Gentle Annie	Project to extend bitumen seal. Involves removal of some trees and rehabilitation and widening of existing concrete causeway	200,000	180,291	14,791	395,082	395,082	100%	Yes	Roadworks completed
Local Rds - Dandry Road - Capital	Drainage improvements over short section of Dandry Rd	-	7,977	- 900	7,077	7,077	100%	Yes	Roadworks completed
Local Roads Bridges - LIRS	Replacement of Baby Creek Bridge in the village of Ulamambri, Tongy Creek Bridge on Tongy Lane, Bugaldie Creek Bridge and Grandchester Bridge under the LIRS program.	1,150,000	495,632	800,000	2,445,632	2,013,105	82%	No	Gaurdrail and some road works remaining on Tongy, Bugaldie and Baby Creek bridges. Grandchester bridge still behind schedule.
Premier Estate Rd Causeway	Construction of causeway to better control flood flows across Premier Estate road	-	38,300	-	38,300	-	0%	No	Approval received late in financial year, wet conditions mean construction is now shcheduled for late August.
Mt Hope Rd Realignment	Realignment of Mt Hope Rd	45,000	-	- 45,000	-	-	0%	No	Project deferred to future years
Wool Rd Rehabilitation	Completion of 1km of rehabilitation work on existing sealed section (including 150mm overlay)	100,000	-	24,907	124,907	125,485	100%	Yes	Roadworks completed
Lawson Park Road	Sealing of roughly 1km of the unsealed section of Lawson rd	150,000	-	-	150,000	110,604	74%	Yes	Completed
Karrajong Rd - Seal	Sealing of roughly 1km of the unsealed section of Kurrajong rd	200,000	-	- 114,000	86,000	85,825	100%	Yes	Roadworks completed
Napier Lane Seal	Sealing of roughly 1km of the unsealed section of Napier Lane	150,000	-	-	150,000	161,840	108%	Yes	Roadworks completed
Morrisseys Rd Project	Sealing project on Morrisseys Road	-	-	87,986	87,986	88,319	100%	Yes	Roadworks completed
Local Roads Resheeting	Gravel resheeting program for 12/13, including resheeting of Borah Ck Rd, Rayack Rd, Mancers Rd, Pibbon Rd, Gumnut Rd, Napier Lane, Laheys Crk, Brooklyn Rd, Dennykymine Rd, and Yarrow Rd.	765,000	-	-	765,000	703,242	92%	Yes	Roadworks completed
R2R Programme	Combination of two projects, Coolah Creek road rehabilitation (\$90k) and Bingie Grumble road construction –sealing (\$75,029)	-	165,029	17,728	182,757	166,886	91%	Yes	Roadworks completed
<b>Regional Roads</b>									
Mr7519 Capital Works	Various minor works on regional roads	169,000	-	-	169,000	-	0%	No	Works now to be redirected to Saltwater Creek.
MR129 Pavement Rehabilitation	Pavement Rehabilitation carried over from previous year	-	-	-	-	82,634	NB	Yes	Complete
Deadman'S Gully	Major project to restore damaged road and rehabilitate pavement at Deadman's gully. Involved rock protection at culvert outlet and replacement of property fence.	-	48,222	-	48,222	66,165	137%	Yes	Roadworks complete



Description	Project Details	Original Budget	Revote	Sup Votes	Revised Budget	Actuals	% Spent	Complete (Y/N)	Current Status
Mr129 Saltwater Creek Bridge	Construction of bridge over Saltwater creek and 1km plus of associated road works	800,000	-	400,000	1,200,000	625,462	52%	No	Road works have commenced, expected completion date September 2013. Contractual issues with Bridge contractor.
<b>URBAN SERVICES</b>									
<b>Baradine Streets</b>									
K&G Castlereagh St.	Kerb and guttering Castlereagh Street, between Darling and Macquarie	34,000	23,000	- 57,000	-	-	0%	No	Project deferred to future years
Baradine Streets - Streetlighting	Streetlighting program	8,000	-	-	8,000	3,368	42%	No	In progress - works to be completed in July.
Floodplain Management Plan	Engagement of consultant to prepare designs for preferred levee option	150,000	-	- 148,634	1,366	2,028	148%	No	Now budgeted for next financial year
Rehab of footpath sections	Rehab of footpath sections	10,000	-	- 5,000	5,000	-	0%	No	Project deferred to future years
<b>Binnaway Streets</b>									
Bwy Streets-Progress Association	Payment to Binnaway Progress association for work on Council assets	5,000	-	-	5,000	5,000	100%	Yes	Complete
K&G - Renshaw St. Binnaway	Improvement of street drainage by installation of concrete kerbing and guttering in Renshaw Street between Irons Street and Cisco Street.	-	60,000	- 60,000	-	-	0%	No	Project Deferred to future years
<b>Coolah Streets</b>									
Clh Sts-Binnia St Kerb Blisters	Streetscape improvements in Binnia Street including kerb blisters on corner of Martin St and Binnia St, and drainage and road pavement improvements.	-	92,581	- 46,000	46,581	2,295	5%	No	Design 80% complete, community consultation and construction works deferred to 2013/14.
Urban Drainage Project - Booyamurra St.	Urban Drainage Project - Booyamurra St.	30,000	-	- 30,000	-	-	0%	No	Project deferred to future years
Tech Serv-Clh-Cycleway Project-Cap	Continuation of the Coolah Cycleway	60,000	-	-	60,000	50,753	85%	No	Works to be completed early July
Coolah Sts-Campbell St Footpath	Construction of concrete footpath on northern side of Campbell Street between Binnia Street and Cunningham Street.	30,000	55,000	- 36,713	48,287	48,287	100%	Yes	Project completed.
<b>Coonabarabran Streets</b>									
Coonabarabran Street Seats	Construction of Street Seats in Coonabarabran	15,000	-	-	15,000	13,452	90%	Yes	Completed
Old Common Coonabarabran	Extension of bitumen seal on previously constructed works.	-	30,000	- 7,689	22,311	22,311	100%	Yes	Project completed.
Dalgarno Street Drainage	Major street Improvement project in Dalgarno to extend concrete culvert, construct Kerbing and Guttering and new earth footpath.	50,000	110,567	-	160,567	102,854	64%	No	Works in progress expected completion early August.
Footpath - Edwards Street	Improvement project to construct concrete footpath in Edwards Street, Coonabarabran near swimming pool.	-	91,384	- 22,772	68,612	50,486	74%	Yes	Edward st 80% complete, partial revote of remaining funds to Cassilis st.
Cassilis Street Rehabilitation	Rehabilitation of road pavement on Cassillis St. Coonabarabran	20,000	-	- 20,000	-	-	0%	No	Funding reallocated to Admin footpath.
Coonabarabran Ext Of K&G Belar St.	Extension of Kerb and guttering and underground drainage on Belar St. Coonabarabran	15,000	8,000	- 23,000	-	-	100%	No	Project deferred to future years
Cassilis Street Footpath - Admin building	Construction of footpath around the new Admin building in Cassilis St. Coonabarabran	-	-	137,772	137,772	143,089	104%	No	Works ongoing. Remaining unspent budget from Edwards street to be transferred to Cassilis st.
<b>Dunedoo Streets</b>									
Ddo-Dish Drain-Tucklan/Wargundy	Construction of concrete dish drain in Tucklan Street at intersection of Bandulla Street (northern side).	-	18,000	-	18,000	24,185	134%	Yes	Project completed.
K&G Talbragar (Band-Caigan)	Construction of K&G and sealing of street shoulder	-	50,000	- 50,000	-	-	0%	No	Project Deferred to future years
Wallaroo Street Construction	Reconstruction and bitumen sealing.	100,000	-	50,000	150,000	-	0%	No	Currently Design and Planning has commenced - construction estimated to commence later in the 2013/14 financial year.
<b>Horticulture</b>									
Streets Trees General Capital	Identification of street trees for inclusion in electronic maps, includes risk assessment.	-	33,000	- 19,334	13,666	-	0%	No	Funds not to be spent
Baradine Pks Cap Project	Replacement of toilet block in park at Baradine.	-	90,000	9,334	99,334	99,334	100%	Yes	Toilet block construction completed

Description	Project Details	Original Budget	Revote	Sup Votes	Revised Budget	Actuals	% Spent	Complete (Y/N)	Current Status
Ddo-Milling Pk Irrigation-Cap	Irrigation for Milling Park in Dunedoo	5,000	-	-	5,000	4,994	100%	Yes	Completed
Erosion Control Neilson Park	Placement of rock to prevent further erosion in river bank in Neilson Park.	-	36,596	940	37,536	37,547	100%	Yes	Works completed
Baradine Street Trees	Street tree project completed, carryover funds required to supplement budget for construction of toilet block. Previously approved by Council.	6,000	15,717	- 10,000	11,717	-	0%	No	Project Deferred to future years
Leadville Park - Replace Tables/Seat	Replacement of tables/seats in various parks	2,100	-	- 768	1,332	3,241	243%	Yes	Completed
Mcmaster Park - Repairs Toilet Facia	Replace Fascia on toilets - McMasters Park	2,000	-	-	2,000	632	32%	Yes	Completed
<b>Mendooran Streets</b>									
Abbott St Pavement - Mendooran	Urban improvement project to provide bitumen sealed road to properties in Abbott St.	-	40,000	- 20,815	19,185	51,855	270%	Yes	Works completed
Bandulla St Traffic Calming/Rehabilitation - Mendooran	Installation of traffic calming devices and minor rehabilitation in Bandulla St.	35,000	-	- 35,000	-	-	0%	No	Designs yet to be finalised and funding application not finalised.
Benewa St Sealing - Mendooran	Urban improvement project to provide bitumen sealed road to properties in Benewa Street.	-	40,000	- 4,064	35,936	36,578	102%	Yes	Works completed
<b>Ovals</b>									
Robertson Oval Project	Repairs to roof and kiosk at Robertson Oval, Dunedoo.	-	26,000	-	26,000	20,610	79%	Yes	Works completed
Baradine Oval Capital	Fencing and hotwater repairs on Baradine Oval	15,000	-	-	15,000	12,338	82%	Yes	Works completed
Mendooran Oval Project	Involves continuing work on the amenities block, connection of water supply, and interior plumbing at Mendooran oval	-	-	15,945	15,945	10,255	64%	No	Work has commenced. Expected completion next financial year.
Bowen Oval re-development	Re-development of Bowen Oval	-	-	25,000	25,000	32,576	130%	Yes	First stage complete, partially funded from restricted assets. Further grant funding to be received early 2013/14.
Robertson Oval Capital Projects	Repair of bore, tank, pump, pressure unit and pipes on Robertson Oval in Dunedoo; Also includes repair of ammenities on Robertson oval	57,000	-	-	57,000	20,405	36%	No	In progress
<b>Public Swimming Pools</b>									
Baradine Pool Non Recurrent	Baradine Pool -Replace underground pipes and concrete walkway around pool.	100,000	-	- 14,000	86,000	85,810	100%	Yes	Works completed. Further rehabilitation works planned for 2014.
Coonabarabran Pool Non Recurrent	Proposed renovation of Coonabarabran pool. Relates to DA to be approved for use in grant submissions to fund capital works	-	25,000	-	25,000	-	0%	No	Internal footpath rehabilitation works scheduled for end of season.
<b>WARRUMBUNGLE WATER</b>									
Baradine Wtp Oh&S Improvements	New backwash plant & Office/Laboratory for Baradine	-	-	4,950	4,950	4,950	100%	Yes	Complete
Baradine Wtp Backup Pump	New backwash plant & Office/Laboratory for Baradine	-	-	10,616	10,616	10,616	100%	Yes	Complete
Baradine Water Floridation - Cap	Completion of the water fluoridation program funded by NSW health.	-	-	4,750	4,750	4,750	100%	Yes	Complete
Baradine Water Main Ext Removal Of Dead Ends	Water Main Extensions Removal Of Dead Ends in Baradine	50,000	-	- 50,000	-	-	0%	No	Project Deferred to future years
Binnaway Water Mains Replacement	Main replacement - Bullinda St, Binnaway	-	-	58,113	58,113	58,113	100%	Yes	Complete
Binnaway Water Fluoridation - Cap	Completion of the water fluoridation program funded by NSW health.	-	-	13,636	13,636	13,636	100%	Yes	Complete
Telemetry Software & Tools	Purchase of telemetry software & tools	8,000	-	2,624	10,624	10,624	100%	Yes	Complete
Coonabarabran W Mains Ext John-Robertson St	Water Mains Extension on the riverbank between Robertson and John Street.	-	-	872	872	706	81%	No	Survey commenced. Works to be funded in 2013/14 financial year.
Coonabarabran Water Mains Replacement: Dalgarno Street, between Charles Street and Horsley Street.				60,000	60,000	71,399	119%	Yes	Completed
Coonabarabran New Mains Project 09/10	Cowper Street, between Dalgarno Street and Timor Street (110m)	50,000	-	- 34,609	15,391	17,092	111%	Yes	Complete

Description	Project Details	Original Budget	Revote	Sup Votes	Revised Budget	Actuals	% Spent	Complete (Y/N)	Current Status
Coonabarabran W Telemetry Software	Telemetry - Timor Dam Mixer	-	-	3,190	3,190	2,555	80%	Yes	Complete
Coonabarabran Water Fluoridation - Cap	Completion of the water fluoridation program funded by NSW health.	-	-	4,180	4,180	4,180	100%	Yes	Complete
Coonabarabran W-Rising Main-200M Section-Cap	Rising Mains Rehabilitation - 200m Section from Timor Dam	-	-	2,330	2,330	-	0%	Yes	Complete
Coonabarabran W Reservoir Fence-Cap	Work on Reservoir fence	-	-	5,000	5,000	-	0%	No	In progress - Revote difference
Coolah Water Mains Replacements	Replacement of water mains on Martin St. Coolah	-	-	10,000	10,000	-	0%	No	In progress
Coolah Water Mains Replacements	Replacement of water mains on Gilmore St. Coolah	-	-	73,406	73,406	65,613	89%	No	Awaiting final restoration of road.
Coolah Water Reservoirs Capital	Telemetry Installation	40,000	-	40,000	-	-	0%	No	Project Deferred to future years
Wentworth St Reservoir Lining	Lining of Reservoir in Wentworth st. to repair leak.	-	-	12,785	12,785	-	0%	No	In progress
Coolah Water Fluoridation - Cap	Completion of the water fluoridation program funded by NSW health.	-	-	5,811	5,811	5,811	100%	Yes	Complete
Coolah W Chlorine Room Imps-Cap	Coolah Water Pump (Chlorine Room)	-	-	-	-	-	0%	No	Project Deferred to future years
Dunedoo W Mains Replacements	Mains Replacement - Rising Main between Pump Station and Railway Line (100m)	-	-	20,132	20,132	1,409	7%	No	Project Deferred to future years
Dunedoo Reservoir Rehabilitation	Reservoir Rehab - Dunedoo	30,000	-	30,000	-	-	0%	No	Project Deferred to future years
Dunedoo W Backup Bore & Dev /Imp	Back Up Bore Development & Implementation	50,000	-	170,000	220,000	91,716	42%	No	Bore has been constructed, pump, pump shed and pipework to be completed in 2013/14
Dunedoo W Minor Plant & Equip	Minor Plant & Equipment	3,000	-	3,000	-	-	0%	No	Project Deferred to future years
Mendooran Reservoir Rehab	Rehabilitation of Mendooran Reservoir	20,000	-	7,191	27,191	27,276	100%	Yes	Complete
Replacement of Timor Dam Fence	Replacement of Timor Dam Fence	-	-	-	-	278	NB	No	In progress
Mendooran Water Fluoridation - Cap	Completion of the water fluoridation program funded by NSW health.	-	-	5,298	5,298	5,298	100%	Yes	Complete
<b>WARRUMBUNGLE SEWER</b>									
Baradine Sewer Treatment Plant Capital	Baradine Sewerage treatment plant renewals	10,000	-	10,000	-	-	0%	No	Project Deferred to future years
Coonabarabran Sewer Minor Equipment	Replacement of steel sewer rods (Coonabarabran)	3,000	-	3,000	-	-	0%	No	Project Deferred to future years
Coonabarabran Sewer Access Dump Points	Dump points for RVs (all towns)	2,500	-	-	2,500	-	0%	No	To be completed in 2013/14
Coonabarabran Sewer Pump No.2 Replacement	Purchase of new pump	-	-	20,000	20,000	19,453	97%	Yes	Completed
Binnaway Sewer - Investigation	Preliminary investigation of costing and options for the proposed Binnaway Sewer network	50,000	-	-	50,000	-	0%	No	Project now on hold
<b>Total:</b>		<b>9,226,085</b>	<b>5,657,934</b>	<b>987,228</b>	<b>15,871,247</b>	<b>13,447,884</b>	<b>85%</b>		

Add: Local roads impairment restoration works

544,188

Total Capital Spend per CFS

**13,992,072**

## Part 11: KPIs

Ratio	Purpose	Notes																		
Cash Balance																				
<table border="1"><caption>Cash Balance Data (2009-2013)</caption><thead><tr><th>Year</th><th>Cash and Cash Equivalents (Blue)</th><th>Investments (Red)</th></tr></thead><tbody><tr><td>2009</td><td>~\$2,500</td><td>~\$12,500</td></tr><tr><td>2010</td><td>~\$6,500</td><td>~\$9,000</td></tr><tr><td>2011</td><td>~\$8,500</td><td>~\$6,000</td></tr><tr><td>2012</td><td>~\$11,000</td><td>~\$5,500</td></tr><tr><td>2013</td><td>~\$14,000</td><td>~\$2,500</td></tr></tbody></table>	Year	Cash and Cash Equivalents (Blue)	Investments (Red)	2009	~\$2,500	~\$12,500	2010	~\$6,500	~\$9,000	2011	~\$8,500	~\$6,000	2012	~\$11,000	~\$5,500	2013	~\$14,000	~\$2,500	<p>The blue section of the bar represents cash and cash equivalents, and the red section represents investments (currently all CFNs).</p>	<p>See cashflow statement for details</p>
Year	Cash and Cash Equivalents (Blue)	Investments (Red)																		
2009	~\$2,500	~\$12,500																		
2010	~\$6,500	~\$9,000																		
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Operating Deficit																				
<table border="1"><caption>Operating Deficit Data (2007-2013)</caption><thead><tr><th>Year</th><th>Operating Deficit</th></tr></thead><tbody><tr><td>2007</td><td>-285</td></tr><tr><td>2008</td><td>-1,765</td></tr><tr><td>2009</td><td>3,967</td></tr><tr><td>2010</td><td>1,371</td></tr><tr><td>2011</td><td>-3,137</td></tr><tr><td>2012</td><td>-2,357</td></tr><tr><td>2013</td><td>-929</td></tr></tbody></table>	Year	Operating Deficit	2007	-285	2008	-1,765	2009	3,967	2010	1,371	2011	-3,137	2012	-2,357	2013	-929	<p>To measure Council’s operating surplus or deficit. A negative number indicates a deficit.</p>	<p>See P&amp;L Variance Analysis for details</p>		
Year	Operating Deficit																			
2007	-285																			
2008	-1,765																			
2009	3,967																			
2010	1,371																			
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2013	-929																			
Unrestricted Current Ratio																				
<table border="1"><caption>Unrestricted Current Ratio Data (2009-2013)</caption><thead><tr><th>Year</th><th>Ratio</th></tr></thead><tbody><tr><td>2009</td><td>1.36</td></tr><tr><td>2010</td><td>4.08</td></tr><tr><td>2011</td><td>7.62</td></tr><tr><td>2012</td><td>4.62</td></tr><tr><td>2013</td><td>3.60</td></tr></tbody></table>	Year	Ratio	2009	1.36	2010	4.08	2011	7.62	2012	4.62	2013	3.60	<p>To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council. DLG considers a ratio of less than 1.5 as unsatisfactory, and &gt; 2 as good</p>	<p>Decrease due to an increase in current borrowings and provisions, as well as an increase in restricted assets. Current assets increased only slightly over the same period.</p>						
Year	Ratio																			
2009	1.36																			
2010	4.08																			
2011	7.62																			
2012	4.62																			
2013	3.60																			
Debt Service Ratio																				
<table border="1"><caption>Debt Service Ratio Data (2009-2013)</caption><thead><tr><th>Year</th><th>Ratio (%)</th></tr></thead><tbody><tr><td>2009</td><td>1.34%</td></tr><tr><td>2010</td><td>2.09%</td></tr><tr><td>2011</td><td>1.84%</td></tr><tr><td>2012</td><td>1.32%</td></tr><tr><td>2013</td><td>1.73%</td></tr></tbody></table>	Year	Ratio (%)	2009	1.34%	2010	2.09%	2011	1.84%	2012	1.32%	2013	1.73%	<p>To assess the impact of loan principal &amp; interest repayments on the discretionary revenue of council. The DLG considers a ratio of less than 10% as satisfactory.</p>	<p>Increase debt service ratio due to increased loans taken out this financial year (LIRS 1 loan and Admin Building loan). Ratio will increase further in following years, as both loans were taken out part way through the year.</p>						
Year	Ratio (%)																			
2009	1.34%																			
2010	2.09%																			
2011	1.84%																			
2012	1.32%																			
2013	1.73%																			

## Part 11: KPIs (continued)

Ratio	Purpose													
Rates & Annual Charges Coverage Ratio														
 <table><tr><th>Year</th><th>Ratio</th></tr><tr><td>2009</td><td>26.83%</td></tr><tr><td>2010</td><td>29.24%</td></tr><tr><td>2011</td><td>28.63%</td></tr><tr><td>2012</td><td>29.26%</td></tr><tr><td>2013</td><td>29.02%</td></tr></table>	Year	Ratio	2009	26.83%	2010	29.24%	2011	28.63%	2012	29.26%	2013	29.02%	To assess the degree of Council's dependence upon revenue from rates and annual charges and to assess the security of Council's income.	Ratio per prior years. Council as with most other rural Councils is highly dependent on grant funding to fund its operations.
Year	Ratio													
2009	26.83%													
2010	29.24%													
2011	28.63%													
2012	29.26%													
2013	29.02%													
Rates & Annual Charges Outstanding Ratio														
 <table><tr><th>Year</th><th>Ratio</th></tr><tr><td>2009</td><td>9.03%</td></tr><tr><td>2010</td><td>11.09%</td></tr><tr><td>2011</td><td>15.13%</td></tr><tr><td>2012</td><td>13.62%</td></tr><tr><td>2013</td><td>13.30%</td></tr></table>	Year	Ratio	2009	9.03%	2010	11.09%	2011	15.13%	2012	13.62%	2013	13.30%	To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts. The DLG considers a ratio of less than 10% for rural Councils as acceptable.	Although Council's debt collection performance is still above the DLG 10% benchmark, there has been a slight improvement over the previous year.
Year	Ratio													
2009	9.03%													
2010	11.09%													
2011	15.13%													
2012	13.62%													
2013	13.30%													
Building and Infrastructure Renewals Ratio														
 <table><tr><th>Year</th><th>Ratio</th></tr><tr><td>2009</td><td>155.51%</td></tr><tr><td>2010</td><td>18.11%</td></tr><tr><td>2011</td><td>41.41%</td></tr><tr><td>2012</td><td>44.99%</td></tr><tr><td>2013</td><td>66.25%</td></tr></table>	Year	Ratio	2009	155.51%	2010	18.11%	2011	41.41%	2012	44.99%	2013	66.25%	To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating. A ratio of less than 100% is unsatisfactory, although the NSW mean ranged between 56% & 84% over the last 3 years.	Despite the large capital spend this financial year (\$13.4m) the renewals ratio is still significantly below the 100% benchmark due to most capital expenditure being "expansion" in nature. Performance in 2012/13 against this benchmark is still significantly better than prior years.
Year	Ratio													
2009	155.51%													
2010	18.11%													
2011	41.41%													
2012	44.99%													
2013	66.25%													
Total Borrowings														
 <table><tr><th>Year</th><th>Total Borrowings</th></tr><tr><td>2009</td><td>2,641</td></tr><tr><td>2010</td><td>2,341</td></tr><tr><td>2011</td><td>1,908</td></tr><tr><td>2012</td><td>1,738</td></tr><tr><td>2013</td><td>5,298</td></tr></table>	Year	Total Borrowings	2009	2,641	2010	2,341	2011	1,908	2012	1,738	2013	5,298	Total level of borrowings, including loans and finance leases both current and non-current	Loan balance has increased considerably due to Council entering into the \$2.3m LIRS loan, and the \$1.5m Administration Building loan
Year	Total Borrowings													
2009	2,641													
2010	2,341													
2011	1,908													
2012	1,738													
2013	5,298													