



# **Warrumbungle Shire Council**

## **Quarterly Budget Review Statement**

**Third Quarter  
(March 2012/13)**



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## Part 1: Introduction

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

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

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

- Statement by the Responsible Accounting Officer on Council's financial position at the end of the year based on the information in the QBRs **(Part 2 of this report)** ;
- Budget Review Income and Expenses Statement **(Parts 3, 5 & 6 of this report)** in one of the following formats:
  - Consolidated
  - By fund (e.g. General Fund; Water Fund; Sewer Fund)
  - By function, activity, program etc to align with the management plan / operational plan;
- Budget Review Capital Budget **(Parts 7 & 8 of this report)**;
- Budget Review Cash and Investments position **(Part 10 of this report)**;
- Budget Review Key Performance Indicators **(Part 11 of this report)**; and,
- Budget Review Contracts and Other Expenses **(Part 12 of this report)**.

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

- Balance Sheet as at 31 March 2013 **(Part 9 of this report)**
- Summary of Results that links the function view of Council's activities back to Council's Income Statement and Cashflow Statement **(Part 4 of this report)**

**Part 2: Statement by the Responsible Accounting Officer**

The Quarterly Budget Review Statement (QBRs) presents a summary of Council’s financial position at the end of each quarter. It is the mechanism whereby Councillors and the community are informed of progress against the

It is my opinion that the Quarterly Budget Review Statement for Warrumbungle Shire Council for the quarter ended 31 March 2013 indicates that Council’s projected financial position as at 30 June 2013 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

**Signed** \_\_\_\_\_  
**Responsible Accounting Officer, Warrumbungle Shire Council**

**Date:** 2 May 2013

## Part 3: Income Statement

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Changes for Approval \$'000	Projections 30-Jun-13 \$'000	YTD Actuals \$'000	Spent to date %	
<b>Income from Continuing Operations</b>								
Rates and Annual Charges	10,533	-	10,533	-	10,533	10,211	97%	a
User Charges and Fees	5,115	5	5,120	-	5,120	3,557	69%	b
Interest & Investment Revenue	998	-	998	-	998	761	76%	
Other Revenues	667	3	670	-	670	817	122%	h
Grants & Contributions	16,601	653	17,254	(920)	16,334	7,986	46%	c
Gains/(Losses) from Disposal of Assets	262	-	262	-	262	28	11%	
<b>Total Income From Continuing Operations</b>	<b>34,176</b>	<b>661</b>	<b>34,837</b>	<b>(920)</b>	<b>33,917</b>	<b>23,360</b>	<b>67%</b>	
<b>Expenses from Continuing Operations</b>								
Employee Benefits & On-Costs	13,923	-	13,923	-	13,923	9,555	69%	d
Borrowing Costs	203	1	204	22	226	97	48%	e
Materials & Contracts	7,225	506	7,731	(145)	7,586	5,352	69%	
Depreciation & Impairment	10,024	-	10,024	-	10,024	7,518	75%	
Other Expenses	5,041	8	5,049	-	5,049	2,732	54%	f
Net Share of Interest in Joint Ventures	37	-	37	-	37	-	0%	g
<b>Total Expenses From Continuing Operations</b>	<b>36,453</b>	<b>515</b>	<b>36,968</b>	<b>(123)</b>	<b>36,845</b>	<b>25,254</b>	<b>68%</b>	
<b>Operating Result from Continuing Operations</b>	<b>(2,277)</b>	<b>146</b>	<b>(2,131)</b>	<b>(797)</b>	<b>(2,928)</b>	<b>(1,894)</b>		

## Part 3: Income Statement (Continued)

### Notes:

- (a) All revenue items under the Rates and Annual Charges category are raised at the beginning of the year, with the exclusion of sewer access charges which are billed four times during the year. Council raised a total of \$845k in sewer access revenue (excl pensioner subsidy) for the first three quarters resulting in a pro-rata total of \$1.13m, and a forecast final rates and annual charges balance of roughly \$10.5m.
- (b) User charges and fees under pro rata budget due to under budget RMS revenue (\$955k ytd vs a \$2.3m budget for the year). It is forecast that Council may possibly make a loss on its RMS works this financial year, although large payments to Council are in the pipeline. Water charges are now considerably over the pro-rata budget due to the hot summer with YTD revenue already at \$1.007m with one bill still outstanding (budget \$1.052m).
- (c) Grants under pro-rata budget due to:
- \* Early receipt of FAGS grant last financial year. The original budget for the 2012/13 financial year was \$5.752m, of which \$2.96m was paid in the 2011/12 financial year leaving a total of \$2.792m to be paid this financial year. This figures was later reduced by a further \$134k to \$2,658m due to an adjustment by the LGGC. Assuming the LGGC does not bring forward a similar balance from the following financial year, this line item will be under budget by the amount paid in 2011/12 at EOFY. Grant received to date = \$1.995m.
  - \* Cyclical nature of grant funding resulting in several major grants not being received to date including:
    - > RFS (received \$607k of \$2.49m), Jnrl to recognise grossed up grant and payment is actioned at year end;
    - > Capital grant for Yuluwirri Kids building extension (\$870k ytd receipts = 0);
    - > REPAIR program (\$400k - ytd receipts = 0).
  - \* The balance of the Yuluwirri Kids building grant has been removed from the forecast this month as it is not expected that this grant will be received this financial year.
- (d) Employee related expenditure is under the pro-rata budget due to YTD actuals not including EOFY leave entitlement adjustments. Council is also of the view that initial budget calculations which assumed full employment may have been too conservative, and depending on the quantum of the ELE movements at year end, this budget line is expected to be around \$600k under budget. As this line item is under budget, an adjustment will not be made in this QBRs.
- (e) Borrowing costs below pro-rata budget as Council only entered into the LIRS loan for the four local road bridges (forecast interest expense \$75k for the 12/13 financial year) late December. This line item also includes a budget of \$25k for quarry remediation, which is only calculated at EOFY. Current trend is per budget when these items are excluded.
- The recently entered into admin building loan which was not budgeted for only commenced in April. Forecast interest for this loan is \$22k for this financial year and has been included as a supplementary vote in the March QBRs.
- (f) Other expenses under pro-rata budget due to RFS levy not being entered until EOFY.
- (g) Net share of interest in joint ventures is only calculated at EOFY when Council receives Macquarie Regional Library's final result for the year.
- (h) Original budget assumed insurance claim recoveries of \$50k. Actual recoveries significantly higher due to insurance income from grader and backhoe (\$287k).

### Part 3: 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	6,752	1,212	791	1,456	-	-	-	-		10,211
User Charges and Fees	1,723	1,049	73	33	430	101	91	57		3,557
Interest & Investment Revenue	703	31	79	12	-	-	-	-	(64)	761
Other Revenues	435	3	5	87	-	1	-	-		531
Grants & Contributions	6,370	45	41	59	306	485	680	-		7,986
Gains/(Losses) from Disposal of Assets	254	-	-	-	-	44	16	-		314
<b>Total Income From Continuing Operations</b>	<b>16,237</b>	<b>2,340</b>	<b>989</b>	<b>1,647</b>	<b>736</b>	<b>631</b>	<b>787</b>	<b>57</b>	<b>(64)</b>	<b>23,360</b>
<b>Expenses from Continuing Operations</b>										
Employee Benefits & On-Costs	6,654	568	305	665	675	346	324	18		9,555
Borrowing Costs	134	26	-	1	-	-	-	-	(64)	97
Materials & Contracts	3,042	699	285	636	56	158	403	73		5,352
Depreciation & Impairment	6,595	596	327	-	-	-	-	-		7,518
Other Expenses	2,391	188	69	16	16	35	17	-		2,732
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-		-
<b>Total Expenses From Continuing Operations</b>	<b>18,816</b>	<b>2,077</b>	<b>986</b>	<b>1,318</b>	<b>747</b>	<b>539</b>	<b>744</b>	<b>91</b>	<b>(64)</b>	<b>25,254</b>
<b>Operating Result from Continuing Operations</b>	<b>(2,579)</b>	<b>263</b>	<b>3</b>	<b>329</b>	<b>(11)</b>	<b>92</b>	<b>43</b>	<b>(34)</b>	<b>-</b>	<b>(1,894)</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.

## Part 4: Summary of Results

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Changes for Approval \$'000	Projections 30/06/2013 \$'000	Actuals as at 31/03/2013 \$'000
<b>Operating Result from P&amp;L</b>	<b>(2,277)</b>	<b>146</b>	<b>(2,131)</b>	<b>(797)</b>	<b>(2,928)</b>	<b>(1,894)</b>
<i>Add/(less):</i>						
Capital Expenditure	(9,226)	(7,202)	(16,428)	557	(15,871)	(9,587)
Movements in Loans and Finance Leases	911	1,133	2,044	1,488	3,532	2,133
Mvmnts fr Restricted Assets + Rounding	167	(167)	-	-	-	-
Depreciation Expense	10,024	-	10,024	-	10,024	7,518
Non-cash items included in Adjusted						
Operating Result above	(421)	-	(421)	-	(421)	369
<b>Cash Surplus/(Deficit) Function View</b>	<b>(822)</b>	<b>(6,090)</b>	<b>(6,912)</b>	<b>1,248</b>	<b>(5,664)</b>	<b>(1,461)</b>

## Reconciliation to Cash at Bank & Investments per Balance Sheet and Cash Flow Statement

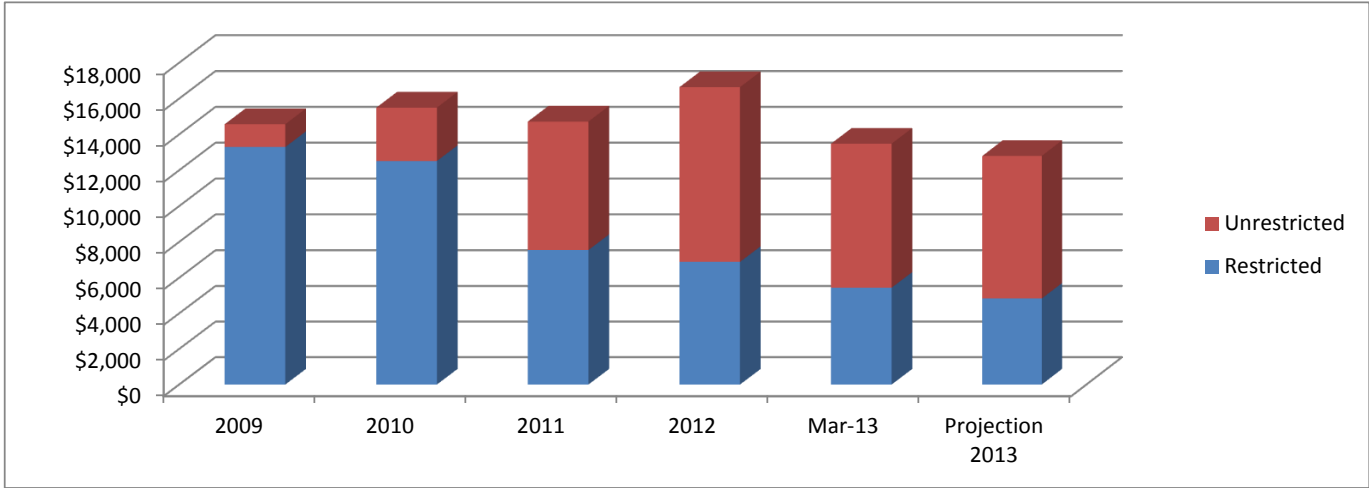
<b>Cash Surplus/Deficit Function View</b>	<b>(822)</b>	<b>(6,090)</b>	<b>(6,912)</b>	<b>1,248</b>	<b>(5,664)</b>	<b>(1,461)</b>
<i>Add/(less):</i>						
Balance sheet movements (e.g. decrease in receivables etc.)	2,102	(500)	1,602		1,602	(2,004)
Investments sold during the year	3,500	-	3,500	-	3,500	2,000
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>(5,423)</b>	<b>(1,810)</b>	<b>1,248</b>	<b>(562)</b>	<b>(1,465)</b>
<b>Cash Opening Balance</b>	<b>7,008</b>	<b>3,788</b>	<b>10,796</b>	<b>-</b>	<b>10,796</b>	<b>10,796</b>
<i>Add:</i>						
Cash Movement for the year	3,613	(5,423)	(1,810)	-	(562)	(1,465)
Investments at 30 June 2013	2,503	55	2,558	-	2,558	4,147
<b>Cash &amp; Investments Closing Balance</b>	<b>13,124</b>	<b>(1,580)</b>	<b>11,544</b>	<b>-</b>	<b>12,792</b>	<b>13,478</b>



Part 4: Summary of Results (Continued)

Restricted/Unrestricted Cash Balance

Under the current projections (and assuming that the Federal Government brings forward roughly \$2.9m of FAGs grants, and Council completes its planned capital program) Council's cash balance is expected to reduce from \$13.478m as at 31 March 2013 to \$12.792m at 30 June 2013, with unrestricted cash declining from \$8.038m to \$7.962m.



## Part 4: Summary of Results (Continued)

	General	Water & Sewer	Total
<b>Source of Funds</b>			
Revenue (Original Budget)	35,312,561	4,204,731	<b>39,517,292</b>
Movement from Reserves	163,028	-	<b>163,028</b>
Net Financing (loan receipts less repayments)	2,342,349	(1,428,394)	<b>913,955</b>
<b>Total:</b>	<b>37,817,938</b>	<b>2,776,337</b>	<b>40,594,275</b>
<b>Application of Funds</b>			
Recurrent Expenditure	29,699,643	2,490,785	<b>32,190,428</b>
Capital Expenditure	8,909,585	316,500	<b>9,226,085</b>
<b>Total:</b>	<b>38,609,228</b>	<b>2,807,285</b>	<b>41,416,513</b>
<b>Cash Surplus/(deficit) from Original budget</b>	<b>(791,290)</b>	<b>(30,948)</b>	<b>(822,238)</b>
Back Out Restricted Asset & \$4k rounding fr loans & non-cash items	(167,028)	-	<b>(167,028)</b>
<i>Add/(less) changes already approved:</i>			
<b>Revenue</b>			
Coonabarabran Community Services grant	32,229	-	<b>32,229</b>
Digilah Rd R2R grant	162,163	-	<b>162,163</b>
Gentle Annie Rd R2R grant	180,291	-	<b>180,291</b>
Drainage Grant Dandry Rd	7,977	-	<b>7,977</b>
Coolah Crk & Bingie Grumble R2R grant	165,029	-	<b>165,029</b>
<b>Revenue Total:</b>	<b>547,689</b>	<b>-</b>	<b>547,689</b>
<b>Expenditure</b>			
Castlereagh Macquarie Weeds - sup vote to reflect new contribution to the CMCC	(3,215)	-	<b>(3,215)</b>
Warrumbungle Quarries - sup vote to finance the establishment of the quarry operation	(250,000)	-	<b>(250,000)</b>
<b>Expenditure Total:</b>	<b>(253,215)</b>	<b>-</b>	<b>(253,215)</b>
<b>Capital</b>			
Revotes	(5,657,934)	-	<b>(5,657,934)</b>
MR129 Saltwater Creek No 2	(400,000)	-	<b>(400,000)</b>
Coolah Medical Centre purchase	(158,103)	-	<b>(158,103)</b>
<b>Capital Total:</b>	<b>(6,216,037)</b>	<b>-</b>	<b>(6,216,037)</b>
<b>Loans</b>			
Loan relating to LIRS revote	495,632	-	<b>495,632</b>
<b>Loans Total:</b>	<b>495,632</b>	<b>-</b>	<b>495,632</b>
<b>Total Approved Revotes &amp; Supplementary Votes - July to August:</b>	<b>(5,592,959)</b>	<b>-</b>	<b>(5,592,959)</b>
<i>Add/(less) changes already approved (Q1):</i>			
<b>Revenue</b>			
Reduction of rent revenue for Doctor's residence in Coolah due to 6 months rent relief	(5,980)	-	<b>(5,980)</b>
Rent reduction for previous Doctor	(765)	-	<b>(765)</b>
Reduction in FAGS grants due to LGGC overestimation of Council entitlement	(133,651)	-	<b>(133,651)</b>
Forecast increased revenue for VIC sales	10,000	-	<b>10,000</b>
Funding assistance for Baradine flood levee	(25,000)	-	<b>(25,000)</b>
<b>Revenue Total:</b>	<b>(155,396)</b>	<b>-</b>	<b>(155,396)</b>
<b>Expenditure</b>			
Disaster recovery to support Business Continuity Plan	(144,564)	-	<b>(144,564)</b>
Datalink Coolah Coona Offices to increase bandwidth of both offices	(36,710)	-	<b>(36,710)</b>
Payment for furniture in Coolah Doctor's residence	(4,000)	-	<b>(4,000)</b>
InfoXpert SQL license and infoXpert licence increases	(18,143)	-	<b>(18,143)</b>
Waste management strategy	(17,250)	-	<b>(17,250)</b>
Aircon + maintenance for 4 Irwin St, Coolah	(5,000)	-	<b>(5,000)</b>
Adjustment to LIRS loan interest repayments	(825)	-	<b>(825)</b>
Purchase of goods for retail at VIC	(10,000)	-	<b>(10,000)</b>
<b>Expenditure Total:</b>	<b>(236,492)</b>	<b>-</b>	<b>(236,492)</b>
<b>Capital</b>			
Purchase of bus from restricted assets	(100,000)	-	<b>(100,000)</b>
Furniture and fittings for new Coonabarabran Office building	(143,000)	-	<b>(143,000)</b>
Wallaroo Street - Dunedoo	(50,000)	-	<b>(50,000)</b>
Main replacement - Bullinda St, Binnaway	-	(80,000)	<b>(80,000)</b>
Kurrajong Rd - Seal 3km	75,000	-	<b>75,000</b>
Footpath and K&G for the new Coonabarabran Office building	(115,000)	-	<b>(115,000)</b>
Floodplain Management Plan	75,000	-	<b>75,000</b>
Morrissys Road Seal	(75,000)	-	<b>(75,000)</b>
Mains extension - Coonabarabran	-	(60,000)	<b>(60,000)</b>
Streets trees	10,000	-	<b>10,000</b>
Main replac. rising main between pump stn & railway line -100m	-	(20,132)	<b>(20,132)</b>
Wentworth St reservoir - lining, Coolah	-	(12,785)	<b>(12,785)</b>
Main rehab. rising main - 200m section from Timor Dam	-	(10,000)	<b>(10,000)</b>

#### Part 4: Summary of Results (Continued)

	General	Water & Sewer	Total
Telemetry - Timor Dam Mixer	-	(10,000)	(10,000)
Coolah water pump (perhaps chlorine room)	-	(5,000)	(5,000)
Dunedoo Kerb and gutters Talbragar (Band-Caigan)	50,000	-	50,000
Water main extension - removal of dead ends	-	50,000	50,000
Mount Hope Road (realignment)	45,000	-	45,000
Urban drainage project - Booyamurra Street, K&G	30,000	-	30,000
Extension of K&G and shoulder construction - Belar Street	23,000	-	23,000
Binnaway streets-Drainage Renshaw Street	20,000	-	20,000
Cassilis St (between John & Charles St.) rehabilitation	20,000	-	20,000
LIRS Accelerated Program - Replacement of existing timber bridge on Tongy lane	(350,000)	-	(350,000)
LIRS Accelerated Program - Replacement of existing timber bridge at Bugaldie Creek	(350,000)	-	(350,000)
LIRS Accelerated Program - Timber bridge on Grandchester Rd over Yarragrinn Creek	(100,000)	-	(100,000)
<b>Capital Total:</b>	<b>(935,000)</b>	<b>(147,917)</b>	<b>(1,082,917)</b>
<b>Loans</b>			
Remainder of LIRS loan (i.e. \$1.15m less amount revoted relating to Baby Crk Bridge)	654,368	-	654,368
LIRS Loan increased repayments	(17,000)	-	(17,000)
<b>Loans Total:</b>	<b>637,368</b>	<b>-</b>	<b>637,368</b>
<b>Total Approved Supplementary Votes - Quarter 1:</b>	<b>(689,520)</b>	<b>(147,917)</b>	<b>(837,437)</b>
<i>Add/(less) changes for Approval (Q2):</i>			
<b>Revenue</b>			
Community Youth Action Group Grant	15,223	-	15,223
Revenue from Newell Highway Promotions Brochure	5,000	-	5,000
Transporting Warrumbungle Youth Expenditure (grant funded)	5,200	-	5,200
Fluoridation grant	-	243,432	243,432
<b>Revenue Total:</b>	<b>25,423</b>	<b>243,432</b>	<b>268,855</b>
<b>Expenditure</b>			
Constitutional Recognition of LG - Contribution	(5,053)	-	(5,053)
Community Youth Action Group Expenditure (grant funded)	(15,223)	-	(15,223)
Transporting Warrumbungle Youth Expenditure (grant funded)	(5,200)	-	(5,200)
<b>Expenditure Total:</b>	<b>(25,476)</b>	<b>-</b>	<b>(25,476)</b>
<b>Capital</b>			
Baradine Wtp Oh&S Improvements	-	(5,000)	(5,000)
Baradine Wtp Backup Pump	-	(11,000)	(11,000)
Baradine Water Fluoridation	-	(5,000)	(5,000)
Binnaway Water Fluoridation	-	(14,000)	(14,000)
Coonabarabran Water Fluoridation	-	(5,000)	(5,000)
Coonabarabran W Reservoir Fence	-	(5,000)	(5,000)
Coolah Water Mains Replacements	-	(10,000)	(10,000)
Coolah Water Fluoridation	-	(6,000)	(6,000)
Mendooran Water Fluoridation	-	(6,000)	(6,000)
Coonabarabran Sewer Pump No.2 Replacement	-	(20,000)	(20,000)
Coonabarabran Water Mains Replacement: Dalgarno Street,	-	(60,000)	(60,000)
Coonabarabran water mains ext John – Robertson Street	-	45,391	45,391
Coonabarabran new main project 09/19	-	34,609	34,609
Radio Network Capital	10,000	-	10,000
Coonabarabran Aerodrome Capital	2,098	-	2,098
K&G Castlereagh St.	57,000	-	57,000
K&G - Renshaw St. Binnaway	40,000	-	40,000
Clh Sts-Binnia St Kerb Blisters	46,000	-	46,000
Coolah Sts-Campbell St Footpath	30,000	-	30,000
Old Common Coonabarabran	7,689	-	7,689
Streets Trees General Capital	9,334	-	9,334
Baradine Pks Cap Project	(9,334)	-	(9,334)
Erosion Control Neilson Park	(940)	-	(940)
Leadville Park - Replace Tables/Seat	940	-	940
Bandulla St Traffic Calming/Rehabilitation - Mendooran	25,000	-	25,000
Baradine Pool Non Recurrent	14,000	-	14,000
Computer Upgrades - Cabling Project	(8,175)	-	(8,175)
InfoXpert	11,175	-	11,175
IT Equipment	(3,000)	-	(3,000)
Coolah Preschool projects	(15,000)	-	(15,000)
Connect 5 - Vehicle	(17,784)	-	(17,784)
Community Transport - Vehicle	(16,366)	-	(16,366)
MSO Capital Replacements - Plant and Equipment	(2,975)	-	(2,975)
Mendooran Oval Project	(15,945)	-	(15,945)
<b>Capital Total:</b>	<b>163,717</b>	<b>(67,000)</b>	<b>96,717</b>
<b>Total Approved Supplementary Votes - Quarter 2:</b>	<b>163,664</b>	<b>176,432</b>	<b>340,096</b>
<b>Cash Surplus/(deficit) Already Approved</b>	<b>(6,910,105)</b>	<b>(2,433)</b>	<b>(6,912,538)</b>

Part 4: Summary of Results (Continued)

	General	Water & Sewer	Total
<i>Add/(less) changes for Approval (Q3):</i>			
<b>Revenue</b>			
Expected non-receipt of Yuluwirri kids building grant	(870,000)	-	(870,000)
Bowen Oval Re-development Grant	25,000	-	25,000
Flood grant income not expected to be received this financial year	(75,000)	-	(75,000)
<b>Revenue Total:</b>	<b>(920,000)</b>	<b>-</b>	<b>(920,000)</b>
<b>Expenditure</b>			
Interest expenditure for the administration loan	(22,000)	-	(22,000)
Disaster recovery to support Business Continuity Plan - move to capital	144,564	-	144,564
<b>Expenditure Total:</b>	<b>122,564</b>	<b>-</b>	<b>122,564</b>
<b>Capital</b>			
Yuluwirri Kids Building	870,000	-	870,000
Disaster Recovery Centre	(144,564)	-	(144,564)
Design Projects Survey Equip-Cap	8,942	-	8,942
Plant & Equipment Purchases	(139,470)	-	(139,470)
Local Rds - Digilah Rd-	(3,017)	-	(3,017)
Local Rds-Gentle Annie	(14,791)	-	(14,791)
Local Rds - Dandry Road - Capital	900	-	900
Wool Rd Rehabilitation	(24,907)	-	(24,907)
Karrajong Rd - Seal	39,000	-	39,000
Morrisseys Rd Project	(12,986)	-	(12,986)
R2R Programme	(17,728)	-	(17,728)
Floodplain Management Plan	73,634	-	73,634
Rehab of footpath sections	5,000	-	5,000
Coolah Sts-Campbell St Footpath	6,713	-	6,713
Footpath - Edwards Street	22,772	-	22,772
Cassilis Street Footpath - Admin building	(22,772)	-	(22,772)
Baradine Street Trees	10,000	-	10,000
Leadville Park - Replace Tables/Seat	(172)	-	(172)
Abbott St Pavement - Mendooran	20,815	-	20,815
Bandulla St Traffic Calming/Rehabilitation - Mendooran	10,000	-	10,000
Benewa St Sealing - Mendooran	4,064	-	4,064
Bowen Oval re-development	(25,000)	-	(25,000)
Baradine Wtp Oh&S Improvements	-	50	50
Baradine Wtp Backup Pump	-	384	384
Baradine Water Floridation - Cap	-	250	250
Binnaway Water Mains Replacement	-	21,887	21,887
Binnaway Water Fluoridation - Cap	-	364	364
Telemetry Software & Tools	-	(2,624)	(2,624)
Coonabarabran W Mains Ext John-Robertson St	-	13,737	13,737
Coonabarabran W Telemetry Software	-	6,810	6,810
Coonabarabran Water Fluoridation - Cap	-	820	820
Coonabarabran W-Rising Main-200M Section-Cap	-	7,670	7,670
Coolah Water Reservoirs Capital	-	40,000	40,000
Coolah Water Main - Gilmore St	-	(73,406)	(73,406)
Coolah Water Fluoridation - Cap	-	189	189
Coolah W Chlorine Room Imps-Cap	-	5,000	5,000
Dunedoo Reservoir Rehabilitation	-	30,000	30,000
Dunedoo W Backup Bore & Dev /Imp	-	(170,000)	(170,000)
Dunedoo W Minor Plant & Equip	-	3,000	3,000
Mendooran Reservoir Rehab	-	(7,191)	(7,191)
Mendooran Water Fluoridation - Cap	-	702	702
Baradine Sewer Treatment Plant Capital	-	10,000	10,000
Coonabarabran Sewer Minor Equipment	-	3,000	3,000
<b>Capital Total:</b>	<b>666,433</b>	<b>(109,358)</b>	<b>557,075</b>
<b>Loans</b>			
Admin Building Loans adjustment for year end	1,488,000	-	1,488,000
<b>Loans Total:</b>	<b>1,488,000</b>	<b>-</b>	<b>1,488,000</b>
<b>Total Approved Supplementary Votes - Quarter 3:</b>	<b>1,356,997</b>	<b>(109,358)</b>	<b>1,247,639</b>
<b>Cash Surplus/(deficit) Post Approval</b>	<b>(5,553,108)</b>	<b>(111,791)</b>	<b>(5,664,899)</b>
<b>Cash Movement Schedule</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>Cash Opening Balance</b>	<b>9,749,000</b>	<b>6,884,000</b>	<b>16,633,000</b>
<i>Add/(less):</i>			
Balance Sheet Movements (i.e. reduction in receivables, increase in payables)	2,102,000	-	2,102,000
Cash Surplus/Deficit from above	(5,553,108)	(111,791)	(5,664,899)
Adjustment for internal loan	1,387,454	(1,387,454)	-
Adjustment for PY Investment Closing Balance	55,000	-	55,000
Adjustment to Receivables balance	(500,000)	-	(500,000)
Adjustment for Restricted Asset classified as cash above	167,028	-	167,028
Adjustment for Movements in Restricted Assets above	554,436	(554,436)	-
<b>Cash Closing Balance</b>	<b>7,961,810</b>	<b>4,830,319</b>	<b>12,792,129</b>

Part 5: Revenue - Function View

Description	Original Budget	Supp Votes Q1	Supp Votes Q2	Supp Votes Quarter 3	Revised Budget	Actuals YTD	% Rec to date
Executive							
General Manager							
- Management & Leadership	(3,587,050)	133,651	-	-	(3,453,399)	(1,229,084)	36%
Total GM	(3,587,050)	133,651	-	-	(3,453,399)	(1,229,084)	36%
Human Resources							
- HR Management	(5,208)	-	-	-	(5,208)	(4,035)	77%
- OH&S and Risk Management	(40,000)	-	-	-	(40,000)	(58,746)	147%
- Learning & Development Services	(21,500)	-	-	-	(21,500)	(38,724)	180%
Total HR	(66,708)	-	-	-	(66,708)	(101,505)	152%
Total Executive	(3,653,758)	133,651	-	-	(3,520,107)	(1,330,589)	38%
Technical Services							
Total Technical Services Management	-	-			-	(2,028)	100%
Design Services							
- Design Project Management	(4,902)	-	-	-	(4,902)	(4,183)	85%
- Road Safety Officer	(42,018)	-	-	-	(42,018)	(32,864)	78%
- Survey Investigation & Design	-	-	-	-	-	-	0%
- Traffic Management	(3,600)	-	-	-	(3,600)	-	0%
Total Design Services	(50,520)	-	-	-	(50,520)	(37,047)	73%
Road Operations							
- Road Operations Management	(4,615)	-	-	-	(4,615)	(3,215)	70%
- Regional Roads M&R	(2,402,400)	-	-	-	(2,402,400)	(1,886,500)	79%
- Local Roads M&R	(2,850,764)	(515,460)	-	-	(3,366,224)	(2,439,477)	72%
- Private Works (Works Services)	(191,600)	-	-	-	(191,600)	(303,285)	158%
- Aerodromes	(5,600)	-	-	-	(5,600)	(4,067)	73%
Total Road Operations	(5,454,979)	(515,460)	-	-	(5,970,439)	(4,636,544)	78%
Road Contracts & Private Works							
- Contract Management	(1,015,031)				(1,015,031)	(5,700)	1%
- RMCC & Other Road Contracts	(2,330,000)				(2,330,000)	(955,236)	41%
Total Road Contracts & Private Works	(3,345,031)	-	-	-	(3,345,031)	(960,936)	29%
Fleet Services							
- Fleet Services Management	(30,001)	-	-	-	(30,001)	(18,025)	60%
- Plant And Equipment	(4,315,664)	-	-	-	(4,315,664)	(4,546,311)	105%
- Workshops	-	-	-	-	-	-	0%
Total Fleet Services	(4,345,665)	-	-	-	(4,345,665)	(4,564,336)	105%
Urban Services							
- Urban Services Management	(8,615)	-	-	-	(8,615)	(3,733)	43%
- Horticulture	-	-	-	-	-	(3,041)	100%
- Ovals	(12,540)	-	-	(25,000)	(37,540)	(28,428)	76%
- Public Swimming Pools	(66,600)	-	-	-	(66,600)	(91,843)	138%
- Streets - Urban							
o Baradine Streets	(179,000)	25,000	-	75,000	(79,000)	-	0%
o Binnaway Streets	(38,000)	-	-	-	(38,000)	-	0%
o Coolah Streets	(170,000)	-	-	-	(170,000)	-	0%
o Coonabarabran Streets	(217,000)	-	-	-	(217,000)	(4,300)	2%
o Dunedoo Streets	(138,700)	-	-	-	(138,700)	-	0%
o Mendooran Streets	(60,000)	-	-	-	(60,000)	-	0%
Total Urban Services	(890,455)	25,000	-	50,000	(815,455)	(131,345)	16%
Total Quarries	-	-	-	-	-	(57,297)	100%
Total Tech Services (Excluding Water/Sewer)	(14,086,650)	(490,460)	-	50,000	(14,527,110)	(10,389,533)	72%
Environment & Community Services							
E&C Services Management							
- Environmental Management	-	-	-	-	-	(2,028)	100%
- Building Control	(70,000)	-	-	-	(70,000)	(34,820)	50%
- Community Care - Other	(2,000)	-	-	-	(2,000)	-	0%
- Environmental Health Services	(6,000)	-	-	-	(6,000)	(6,424)	107%
- Libraries	(58,577)	-	-	-	(58,577)	-	0%
- Town Planning	(96,900)	-	-	-	(96,900)	(70,404)	73%
Total E&C Services Management	(233,477)	-	-	-	(233,477)	(113,676)	49%
Total Warrumbungle Waste	(1,688,155)	-	-	-	(1,688,155)	(1,645,862)	97%
Family Support Services							
- Connect 5	(185,780)	-	-	-	(185,780)	(155,568)	84%
- Family Day Care	(638,700)	-	-	-	(638,700)	(496,528)	78%
- Youth Development	(93,706)	-	-	-	(93,706)	(74,218)	79%
- OOSH & Vacation Care	(19,369)	-	-	-	(19,369)	(23,101)	119%
- Youth Activities	(1,200)	-	(20,423)	-	(21,623)	(37,176)	172%
Total Family Support Services	(938,755)	-	(20,423)	-	(959,178)	(786,591)	82%
Regulatory Services							
- Compliance Services	(29,595)	-	-	-	(29,595)	(13,549)	46%
Total Regulatory Services	(29,595)	-	-	-	(29,595)	(13,549)	46%
Warrumbungle Community Care							
- Centrelink	(28,908)	-	-	-	(28,908)	(24,961)	86%
- Community Transport	(186,575)	-	-	-	(186,575)	(164,848)	88%
- Multiservice Outlet	(506,892)	-	-	-	(506,892)	(440,719)	87%
Total Warrumbungle Community Care	(722,375)	-	-	-	(722,375)	(630,528)	87%
Total Yuluwirri Kids	(2,016,055)	-	-	870,000	(1,146,055)	(735,737)	64%
Total E&C Services	(5,628,412)	-	(20,423)	870,000	(4,778,835)	(3,925,943)	82%

Part 5: Revenue - Function View

Description	Original Budget	Supp Votes Q1	Supp Votes Q2	Supp Votes Quarter 3	Revised Budget	Actuals YTD	% Rec to date
Corporate Services							
Total Corporate Services Management	(262,593)	-	-	-	(262,593)	(268,853)	102%
Administration & Customer Services							
- Admin Services Management	(4,861)	-	-	-	(4,861)	(3,880)	80%
- Admin Services	(65,017)	-	-	-	(65,017)	(13,888)	21%
- Community Banking Agency	(86,867)	-	-	-	(86,867)	(67,698)	78%
Total Admin Services	(156,745)	-	-	-	(156,745)	(85,466)	55%
Bushfire & Emergency Services							
- Bushfire & ES Management	(1,915,506)	-	-	-	(1,915,506)	(606,736)	32%
- Fire Control/Suppression	(575,059)	-	-	-	(575,059)	(154,559)	27%
Total Bushfire & Emergency Services	(2,490,565)	-	-	-	(2,490,565)	(761,295)	31%
Finance							
- Financial Services Management	(27,957)	-	-	-	(27,957)	(32,845)	117%
- Finance Services	(7,450,210)	-	-	-	(7,450,210)	(7,672,134)	103%
Total Finance	(7,478,167)	-	-	-	(7,478,167)	(7,704,979)	103%
Communications & IT							
- Communications & IT Management	(730,950)	-	-	-	(730,950)	(730,950)	100%
Total Communications & IT	(730,950)	-	-	-	(730,950)	(730,950)	100%
Property & Risk							
- Property and Risk Management	(73,730)	-	-	-	(73,730)	(12,301)	17%
- Cemetery Services	(85,000)	-	-	-	(85,000)	(42,153)	50%
- Council Offices & Other Property	(13,625)	-	-	-	(13,625)	(12,253)	90%
- Depots	-	-	-	-	-	(2,707)	100%
- Doctors Residence And Surgery	(19,059)	6,745	-	-	(12,314)	(3,207)	26%
- House and Dwellings	(34,316)	-	-	-	(34,316)	(25,884)	75%
- Insurances	(371,130)	-	-	-	(371,130)	-	0%
- Medical Facilities	(44,472)	-	-	-	(44,472)	(29,372)	66%
- Public Halls	(31,450)	(32,229)	-	-	(63,679)	(30,169)	47%
Total Property & Risk	(672,782)	(25,484)	-	-	(698,266)	(158,046)	23%
Development & Tourism							
- Development Services Management	(4,989)	-	-	-	(4,989)	(3,483)	70%
- Tourism and Information Services	(31,950)	(10,000)	(5,000)	-	(46,950)	(37,121)	79%
Total Development & Tourism	(36,939)	(10,000)	(5,000)	-	(51,939)	(40,604)	78%
Total Supply Services	(115,000)	-	-	-	(115,000)	-	0%
Total Corporate Services	(11,943,741)	(35,484)	(5,000)	-	(11,984,225)	(9,750,193)	81%
Total General Fund	(35,312,561)	(392,293)	(25,423)	920,000	(34,810,277)	(25,396,258)	73%
Warrumbungle Water	(2,864,431)	-	(243,432)	-	(3,107,863)	(2,340,742)	75%
Warrumbungle Sewer	(1,340,300)	-	-	-	(1,340,300)	(988,721)	74%
Total Warrumbungle Shire Council	(39,517,292)	(392,293)	(268,855)	920,000	(39,258,440)	(28,725,721)	73%

Reconciliation to P&L Revenue Figure

Total Revenue Funtion View	(39,517,292)			(39,258,440)	(28,725,721)
(Add)/Less:					
Plant income internal charge	4,230,664			4,230,664	3,500,460
IT internal Charge	730,950			730,950	730,950
Internal Loan Interest	108,300			108,300	64,029
Other Internal Charges	754,259			754,259	360,658
Reversal of py impairment not included above (non cash)	(221,000)	%		(221,000)	-
WDV of assets disposed not included above (non cash)	1,052,000			1,052,000	710,016
Revenue from trade in netted against capital (EOFY)	(1,314,000)	%		(1,314,000)	-
Rounding	119			267	(392)
Total	(34,176,000)			(33,917,000)	(23,360,000)
Per P&L	(34,176,000)			(33,917,000)	(23,360,000)
Variance	-			-	-

% - Note: These items are included in the actuals as at 31 December figures above, but not in the budget.

**Part 5: Revenue - Function View - Variance Analysis**

Description	Directorate	Branch	Revised Budget	Actuals YTD	% Rec to date	Reason for Variance
<b>Executive</b>						
Management & Leadership	Executive	General Manager	(3,453,399)	(1,229,084)	36%	Early receipt of FAGS grant last financial year. The original budget for the 2012/13 financial year was \$5.752m, of which \$2.96m was paid in the 2011/12 financial year leaving a total of \$2.658m to be paid this financial year, of which a portion is coded to Tech Services for the roads portion of the grant. Assuming a portion of next year's FAGs grant is not brought forward, this area will be under budget at year end.
OH&S and Risk Management	Executive	Human Resources	(40,000)	(58,746)	147%	OHS & Workers Comp Incentive Rebates received (\$40k). An amount of \$18,346 received from Statewide for Risk Management Incentive was incorrectly coded to this area. Journal to be processed before year end.
Learning & Development Services	Executive	Human Resources	(21,500)	(38,724)	180%	Council receives subsidy upon completion of Traineeships - there were more traineeships completed than budgeted for this financial year.
<b>Technical Services</b>						
Technical Services Management	Technical Services	Technical Services Management	-	(2,028)	100%	Leaseback Vehicle Contribution.
Design Project Management	Technical Services	Design Service Management	(4,902)	(4,183)	85%	Leaseback Vehicle Contribution, This includes leaseback contribution for the Water & Sewer Contractor for a short period that was not budgeted for.
Traffic Management	Technical Services	Design Services	(3,600)	-	0%	Income from RMC has not occurred as no work has been carried out
Private Works (Works Services)	Technical Services	Road Operations	(191,600)	(303,285)	158%	Income is dependant on the amount of Private Works requested. A large portion of this higher than budgeted private works revenue was due to private works carried out for Cobbora Holdings
Contract Management	Technical Services	Road Contracts & Private Works	(1,015,031)	(5,700)	1%	Grant Funding from Block Grant and FAGs grants have been partially received but not yet distributed. Note: although this cost centre relates to contract management, grant funding to be allocated for road reseals is coded here and forms the majority of the revenue total of (\$1.04m).
RMCC and Other Road Contracts	Technical Services	Road Contracts & Private Works	(2,330,000)	(955,236)	41%	Income is indicative of contracts works carried out. (Claim for roughly \$1.2 will be processed in April/May)
Fleet Services Management	Technical Services	Fleet Services	(30,001)	(18,025)	60%	The income for rental for Radio towers is not received until April/May each year
Plant and Equipment	Technical Services	Fleet Services	(4,315,664)	(4,546,311)	105%	Income relates to Plant Hire Income (\$3,505,351) which is slightly above Budget. However, the significant variance against this line item relates to plant sales (\$964,559) which is netted off against the capital program in the budget. Note: \$965k includes insurance recoveries for the burnt grader.
Urban Services Management	Technical Services	Urban Services	(8,615)	(3,733)	43%	Urban services private works budget of \$4k depends on demand. Currently below budget.
Horticulture	Technical Services	Urban Services	-	(3,041)	100%	Income consists of Grazing lease income
Ovals	Technical Services	Urban Services	(37,540)	(28,428)	76%	Increase due to Bowen Oval Committee receiving a Grant of \$25,000. Remaining variance once this item is excluded is due to income for ovals being seasonal. Income will increase in the Winter Months.

**Part 5: Revenue - Function View - Variance Analysis**

Description	Directorate	Branch	Revised Budget	Actuals YTD	% Rec to date	Reason for Variance
Public Swimming Pools	Technical Services	Urban Services	(66,600)	(91,843)	138%	Income occurs during the summer swim season only. Income over budgt due to Monies received in previous years allocated to unclaimed monies (reallocated in current financial year), as well as above average temperatures this summer.
Baradine Streets	Technical Services	Urban Services	(79,000)	-	0%	Grant Funding from FAGs Grant not yet received/allocated
Binnaway Streets	Technical Services	Urban Services	(38,000)	-	0%	Grant Funding from FAGs Grant not yet received/allocated
Coolah Streets	Technical Services	Urban Services	(170,000)	-	0%	Grant Funding from FAGs Grant not yet received/allocated
Coonabarabran Streets	Technical Services	Urban Services	(217,000)	(4,300)	2%	Grant Funding from FAGs Grant not yet distributed. \$4,300 relates to Kerb & Gutter Contribution received for Barker Street Coonabarabran
Dunedoo Streets	Technical Services	Urban Services	(138,700)	-	0%	Grant Funding from FAGs Grant not yet received/allocated
Mendooran Streets	Technical Services	Urban Services	(60,000)	-	0%	Grant Funding from FAGs Grant not yet received/allocated
<b>Environmental and Community Services</b>						
Environment & Community Services Management	Environment & Community Services	Environment & Community Services Management	-	(2,028)	100%	Leaseback Vehicle Contribution not budgeted for
Building Control	Environment & Community Services	Environment & Community Services Management	(70,000)	(34,820)	50%	Dependant on demand for Buidling related certificates and inspections which varies constantly
Community Care - Other	Environment & Community Services	Community Care Other	(2,000)	-	0%	This item relates to a grant for International Womens Day of \$1,000 which is usually received in April, and a grant for Seniors Week of \$1,000 which although usually received in December has not yet been received. It is expected that Council will not recieve the IWD grant.
Environmental Health Services	Environment & Community Services	Environment & Community Services Management	(6,000)	(6,424)	107%	Dependant on demand for health related certificates and inspections.
Libraries	Environment & Community Services	Environment & Community Services Management	(58,577)	-	0%	Grant from State Libraries received and jnls processed in January for library contribution. Journal needs to be corrected to recognise revenue here as opposed to netting off expenditure.
OOSH & Vacation Care	Environment & Community Services	Family Support Services	(19,369)	(23,101)	119%	Grant received from Family and Community Services
Youth Activities	Environment & Community Services	Family Support Services	(21,623)	(37,176)	172%	Youth activities includes a grant for Youth Opportunities Program (entered into December 2012) that was not included in the original budget.
Compliance Services	Environment & Community Services	Regulatory Services	(29,595)	(13,549)	46%	Dependant on fines and registration
Centrelink Officer	Environment & Community Services	Family Support Services	(28,908)	(24,961)	86%	Centrelink Commission higher than budget
Community Transport	Environment & Community Services	Family Support Services	(186,575)	(164,848)	88%	Plant Sales of \$17k which were not budgeted for
Multi Service Outlet	Environment & Community Services	Environment & Community Services Management	(506,895)	(440,719)	87%	Plant Sales of \$16,401 which were not budgeted for
Yuluwirri kids	Environment & Community Services	Family Support Services	(1,146,055)	(735,737)	64%	Preschool user charges below budget



## Part 5: Revenue - Function View - Variance Analysis

Description	Directorate	Branch	Revised Budget	Actuals YTD	% Rec to date	Reason for Variance
<b>Corporate Services</b>						
Corporate Services Management	Corporate Services	Financial Services Management	(262,593)	(268,853)	102%	Internal charge already journalled in December.
Administration Services	Corporate Services	Administration	(65,017)	(13,888)	21%	Internal charge for staff allocated to Technical Services has not been actioned (\$50k)
Bushfire & ES Management	Corporate Services	Bushfire & Emergency Services	(1,915,506)	(606,736)	32%	Recognised at year end. Amount to recognise is 88.3% of total expenditure
Fire Control/Suppression	Corporate Services	Bushfire & Emergency Services	(575,059)	(154,559)	27%	Recognised at year end. Amount to recognise is 88.3% of total expenditure. Amount currently recorded relates to a portion of revenue for works carried out as part of the S44 incident.
Financial Services Management	Corporate Services	Financial Services Management	(27,957)	(32,845)	117%	Higher than budgeted leaseback vehicle contributions due to leaseback calculation error. Being corrected in April/May.
Finance Services	Corporate Services	Finance Services	(7,450,210)	(7,672,134)	103%	Rate Levy occurs in July for the year
Communications & IT Management	Corporate Services	Communications & IT	(730,950)	(730,950)	100%	Internal charge already journalled in December.
Property and Risk Management	Corporate Services	Property & Risk	(73,730)	(12,301)	17%	Amount of \$18,346 received from Statewide for Risk Management Incentive incorrectly coded to OHS Management. Journal still not processed. Also, 'Leaseback Vehicle Contribution not budgeted for. This line item is likely to come in under budget.
Cemetery Services	Corporate Services	Property & Risk	(85,000)	(42,153)	50%	Dependant on demand for reservations and burials
Council Offices & Other Property	Corporate Services	Property & Risk	(13,625)	(12,253)	90%	Rail barracks journal still not actioned
Depots	Corporate Services	Property & Risk	-	(2,707)	100%	Standpipe Water Sales from the Coonabarabran Depot Not budgeted for
Doctors Residence & Surgery	Corporate Services	Property & Risk	(12,314)	(3,207)	26%	Doctors Residence - rental relief agreement
Insurances	Corporate Services	Property & Risk	(371,130)	-	0%	Internal income not yet distributed
Public Halls	Corporate Services	Property & Risk	(63,679)	(30,169)	47%	Budget for internal rental journal too high.
Supply Services	Corporate Services	Supply Services	(115,000)	-	0%	Internal income not yet distributed
<b>Warrumbungle Waste</b>						
Warrumbungle Waste	Warrumbungle Waste	Warrumbungle Waste	(1,688,155)	(1,645,862)	97%	Annual Charges for waste (Domestic Waste charges) are invoiced in July as part of the rates levy, Pensioner Rebate income not yet received
<b>Warrumbungle Quarries</b>						
Warrumbungle Quarries	Warrumbungle Quarries	Warrumbungle Quarries	-	(57,297)	100%	No budget was made for this line item. Budget to be set for 2013/14 financial year.

Note: Explanations are given for all exceptions (i.e. for the third quarter, spent to date % either greater than 85% or less than 65%)

Part 6: Expenditure - Function View

Description	Original Budget	Supp Votes Quarter 1	Supp Votes Quarter 2	Supp Votes Quarter 3	Revised Budget	Actuals YTD	% Spent to date
Executive							
General Manager							
- Management & Leadership	557,665	-	-	-	557,665	485,640	87%
- Governance	418,401	-	5,053	-	423,454	307,269	73%
Total GM	976,066	-	5,053	-	981,119	792,909	81%
Human Resources							
- HR Management	358,330	-	-	-	358,330	227,188	63%
- Payroll Services	362,249	-	-	-	362,249	(115,906)	-32%
- OH&S and Risk Management	125,655	-	-	-	125,655	65,091	52%
- Learning & Development Services	290,077	-	-	-	290,077	135,672	47%
Total HR	1,136,311	-	-	-	1,136,311	312,045	27%
Total Executive	2,112,377	-	5,053	-	2,117,430	1,104,954	52%
Technical Services							
Total Technical Services Management	145,700	-	-	-	145,700	77,222	53%
Design Services							
- Design Project Management	126,550	-	-	-	126,550	46,812	37%
- Asset Management	70,326	-	-	-	70,326	27,740	39%
- Emergency Services Management	90,972	-	-	-	90,972	64,640	71%
- NSW Fire Brigade	40,400	-	-	-	40,400	41,458	103%
- Road Safety Officer	95,982	-	-	-	95,982	81,640	85%
- Survey Investigation & Design	172,501	-	-	-	172,501	183,695	106%
- Traffic Management	4,650	-	-	-	4,650	300	6%
Total Design Services	601,381	-	-	-	601,381	446,285	74%
Road Operations							
- Road Operations Management	322,091	-	-	-	322,091	162,359	50%
- Regional Roads M&R	1,371,273	-	-	-	1,371,273	915,204	67%
- Local Roads M&R	2,966,230	825	-	-	2,967,055	2,179,356	73%
- Private Works (Works Services)	120,000	-	-	-	120,000	151,420	126%
- Streets Rural	27,896	-	-	-	27,896	14,744	53%
- Aerodromes	91,710	-	-	-	91,710	51,125	56%
Total Road Operations	4,899,200	825	-	-	4,900,025	3,474,208	71%
Road Contracts & Private Works							
- Contract Management	195,781	-	-	-	195,781	123,933	63%
- RMCC & Other Road Contracts	2,150,000	-	-	-	2,150,000	2,011,069	94%
Total Road Contracts & Private Works	2,345,781	-	-	-	2,345,781	2,135,002	91%
Fleet Services							
- Fleet Services Management	115,009	-	-	-	115,009	93,133	81%
- Plant And Equipment	2,476,030	-	-	-	2,476,030	1,822,496	74%
- Workshops	39,913	-	-	-	39,913	34,422	86%
Total Fleet Services	2,630,952	-	-	-	2,630,952	1,950,051	74%
Urban Services							
- Urban Services Management	135,153	-	-	-	135,153	140,011	104%
- Horticulture	838,941	-	-	-	838,941	538,664	64%
- Ovals	282,762	-	-	-	282,762	210,350	74%
- Public Swimming Pools	606,345	-	-	-	606,345	467,983	77%
- Sport And Recreation - Other	12,211	-	-	-	12,211	17,600	144%
- Street Cleaning	259,970	-	-	-	259,970	163,069	63%
- Streets - Urban							
o Baradine Streets	74,413	-	-	-	74,413	41,426	56%
o Binnaway Streets	74,160	-	-	-	74,160	38,554	52%
o Coolah Streets	74,360	-	-	-	74,360	26,000	35%
o Coonabarabran Streets	206,694	-	-	-	206,694	115,065	56%
o Dunedoo Streets	78,717	-	-	-	78,717	41,629	53%
o Mendooran Streets	60,922	-	-	-	60,922	62,170	102%
- Toilets	206,054	-	-	-	206,054	136,962	66%
Total Urban Services	2,910,702	-	-	-	2,910,702	1,999,483	69%
Total Quarries	-	250,000	-	-	250,000	91,501	37%
Total Tech Services (Excluding Water/Sewer)	13,533,716	250,825	-	-	13,784,541	10,173,752	74%
Environment & Community Services							
E&C Services Management							
- Environmental Management	340,051	-	-	-	340,051	200,476	59%
- Building Control	213,125	-	-	-	213,125	127,797	60%
- Community Care - Other	15,477	-	-	-	15,477	10,523	68%
- Environmental Health Services	83,821	-	-	-	83,821	87,323	104%
- Environmental Projects	41,200	-	-	-	41,200	18,761	46%
- Libraries	548,673	-	-	-	548,673	394,602	72%
- Town Planning	109,406	-	-	-	109,406	84,896	78%

## Part 6: Expenditure - Function View

Description	Original Budget	Supp Votes Quarter 1	Supp Votes Quarter 2	Supp Votes Quarter 3	Revised Budget	Actuals YTD	% Spent to date
<b>Total E&amp;C Services Management</b>	<b>1,351,753</b>	-	-	-	<b>1,351,753</b>	<b>924,378</b>	<b>68%</b>
<b>Total Warrumbungle Waste</b>	<b>1,699,180</b>	<b>17,250</b>	-	-	<b>1,716,430</b>	<b>1,318,054</b>	<b>77%</b>
<b>Family Support Services</b>							
- Connect 5	186,410	-	-	-	186,410	151,111	81%
- Family Day Care	636,302	-	-	-	636,302	496,901	78%
- Youth Development	94,906	-	-	-	94,906	71,578	75%
- OOSH & Vacation Care	19,369	-	-	-	19,369	23,872	123%
- Youth Activities	5,000	-	20,423	-	25,423	805	3%
<b>Total Family Support Services</b>	<b>941,987</b>	-	<b>20,423</b>	-	<b>962,410</b>	<b>744,267</b>	<b>77%</b>
<b>Regulatory Services</b>							
- Compliance Services	174,133	-	-	-	174,133	102,695	59%
- Noxious Weeds	90,235	3,215	-	-	93,450	93,452	100%
<b>Total Regulatory Services</b>	<b>264,368</b>	<b>3,215</b>	-	-	<b>267,583</b>	<b>196,147</b>	<b>73%</b>
<b>Warrumbungle Community Care</b>							
- Centrelink	28,908	-	-	-	28,908	22,463	78%
- Community Transport	133,236	-	-	-	133,236	162,948	122%
- Multiservice Outlet	475,777	-	-	-	475,777	352,854	74%
<b>Total Warrumbungle Community Care</b>	<b>637,921</b>	-	-	-	<b>637,921</b>	<b>538,265</b>	<b>84%</b>
<b>Total Yuluwirri Kids</b>	<b>1,145,305</b>	-	-	-	<b>1,145,305</b>	<b>747,090</b>	<b>65%</b>
<b>Total E&amp;C Services</b>	<b>6,040,514</b>	<b>20,465</b>	<b>20,423</b>	-	<b>6,081,402</b>	<b>4,468,201</b>	<b>73%</b>
<b>Corporate Services</b>							
<b>Total Corporate Services Management</b>	<b>186,835</b>	-	-	-	<b>186,835</b>	<b>161,705</b>	<b>87%</b>
<b>Administration &amp; Customer Services</b>							
- Admin Services Management	151,616	-	-	-	151,616	121,000	80%
- Admin Services	478,934	-	-	-	478,934	345,318	72%
- Community Banking Agency	102,044	-	-	-	102,044	76,673	75%
<b>Total Admin Services</b>	<b>732,594</b>	-	-	-	<b>732,594</b>	<b>542,991</b>	<b>74%</b>
<b>Bushfire &amp; Emergency Services</b>							
- Bushfire & ES Management	1,484,850	-	-	-	1,484,850	356,835	24%
- Fire Control/Suppression	1,002,226	-	-	-	1,002,226	586,274	58%
<b>Total Bushfire &amp; Emergency Services</b>	<b>2,487,076</b>	-	-	-	<b>2,487,076</b>	<b>943,109</b>	<b>38%</b>
<b>Finance</b>							
- Financial Services Management	344,903	-	-	-	344,903	325,220	94%
- Finance Services	937,007	-	-	-	937,007	542,572	58%
<b>Total Finance</b>	<b>1,281,910</b>	-	-	-	<b>1,281,910</b>	<b>867,792</b>	<b>68%</b>
<b>Communications &amp; IT</b>							
- Communications & IT Management	231,707	-	-	-	231,707	164,832	71%
- Communications & IT Support	648,802	200,000	-	(144,564)	704,238	449,081	64%
<b>Total Communications &amp; IT</b>	<b>880,509</b>	<b>200,000</b>	-	<b>(144,564)</b>	<b>935,945</b>	<b>613,913</b>	<b>66%</b>
<b>Property &amp; Risk</b>							
- Property and Risk Management	149,215	-	-	-	149,215	88,605	59%
- Cemetery Services	131,731	-	-	-	131,731	89,949	68%
- Council Offices & Other Property	359,262	-	-	22,000	381,262	274,336	72%
- Depots	146,830	-	-	-	146,830	101,428	69%
- Doctors Residence And Surgery	19,200	4,000	-	-	23,200	30,489	131%
- House and Dwellings	47,658	5,000	-	-	52,658	33,745	64%
- Insurances	321,130	-	-	-	321,130	-	0%
- Medical Facilities	47,983	-	-	-	47,983	22,901	48%
- Property & Risk	26,363	-	-	-	26,363	17,266	65%
- Public Halls	276,103	-	-	-	276,103	145,834	53%
<b>Total Property &amp; Risk</b>	<b>1,525,475</b>	<b>9,000</b>	-	<b>22,000</b>	<b>1,556,475</b>	<b>804,553</b>	<b>52%</b>
<b>Development &amp; Tourism</b>							
- Development Services Management	106,907	-	-	-	106,907	86,095	81%
- Community Development	80,000	-	-	-	80,000	33,032	41%
- Economic Promotion Services	15,000	-	-	-	15,000	5,191	35%
- Tourism Promotion	35,000	-	-	-	35,000	19,065	54%
- Tourism and Information Services	253,607	10,000	-	-	263,607	194,140	74%
<b>Total Development &amp; Tourism</b>	<b>490,514</b>	<b>10,000</b>	-	-	<b>500,514</b>	<b>337,523</b>	<b>67%</b>
<b>Total Supply Services</b>	<b>428,124</b>	-	-	-	<b>428,124</b>	<b>233,274</b>	<b>54%</b>
<b>Total Corporate Services</b>	<b>8,013,037</b>	<b>219,000</b>	-	<b>(122,564)</b>	<b>8,109,473</b>	<b>4,504,860</b>	<b>56%</b>
<b>Total General Fund</b>	<b>29,699,644</b>	<b>490,290</b>	<b>25,476</b>	<b>(122,564)</b>	<b>30,092,846</b>	<b>20,251,767</b>	<b>67%</b>
<b>Warrumbungle Water</b>	<b>1,655,258</b>	-	-	-	<b>1,655,258</b>	<b>1,481,419</b>	<b>89%</b>
<b>Warrumbungle Sewer</b>	<b>835,527</b>	-	-	-	<b>835,527</b>	<b>658,749</b>	<b>79%</b>
<b>Total Warrumbungle Shire Council</b>	<b>32,190,429</b>	<b>490,290</b>	<b>25,476</b>	<b>(122,564)</b>	<b>32,583,631</b>	<b>22,391,935</b>	<b>69%</b>

Part 6: Expenditure - Function View

Description	Original Budget	Supp Votes Quarter 1	Supp Votes Quarter 2	Supp Votes Quarter 3	Revised Budget	Actuals YTD	% Spent to date
Reconciliation to P&L Revenue Figure							
Total Revenue Funtion View	32,190,429				32,583,631	22,391,935	
Add/(Less):							
Plant income internal charge	(4,230,664)				(4,230,664)	(3,500,460)	
IT internal Charge	(730,950)				(730,950)	(730,950)	
Internal Loan Interest	(108,300)				(108,300)	(64,029)	
Other Internal Charges	(754,259)				(754,259)	(360,658)	
Depreciation	10,024,000				10,024,000	7,518,000	
Net share of JV not budgeted for (non-cash)	37,000				37,000	-	
Remediation expenses not budgeted for (non cash)	25,000				25,000	-	
Rounding	744				(458)	162	
Total	36,453,000				36,845,000	25,254,000	
Per P&L	36,453,000				36,845,000	25,254,000	
Variance	-				-	-	

**Part 6: Expenditure - Function View - Variance Analysis**

Description	Directorate	Branch	Revised Budget	Actuals YTD	% Spent to date	Reason for Variance
<b>Executive</b>						
Management & Leadership	Executive	General Manager	557,665	485,640	87%	\$29,250 was coded incorrectly to this area, an adjustment was done in April to correct this. The remaining variance is due to approximately \$40000 in DECS wages wrongly coded to GM area from period when DECS acting GM in Nov 2012. Amount adjusted since 31/3/2013
HR Management	Executive	Human Resources	358,330	227,188	63%	Budget for HRS Authority and IP&R yet to be expended
Payroll Services	Executive	Human Resources	362,249	(115,906)	-32%	Recoveries for employee benefits are recouped by HR uniformly across the year, however, the majority of leave is taken around Christmas and Easter. This item should return to trend as the year progresses.
OH & S and Risk Management	Executive	Human Resources	125,655	65,091	52%	Budget of \$30,000 in Contracts which will be used for the health program yet to commence
Learning & Development Services	Executive	Human Resources	290,077	135,672	47%	There is a training schedule for the year and this training schedule has been delayed due to the S44 fire.
<b>Technical Services</b>						
Technical Service Management	Technical Services	Technical Services Management	145,700	77,222	53%	Salary of Director TS coded to various areas of Technical Services, while budget assumed all costs associated with Technical Services Management would go to this activity.
Design Project Management	Technical Services	Design Services	126,550	46,812	37%	Salaries from asset management and design project management have been allocated to survey investigation and design. Total for design services roughly per budget.
Asset Management	Technical Services	Design Services	70,326	27,740	39%	Salaries from asset management and design project management have been allocated to survey investigation and design. Total for design services roughly per budget.
Survey Investigation & Design	Technical Services	Design Services	172,501	183,695	106%	Salaries from asset management and design project management have been allocated to survey investigation and design. Total for design services roughly per budget.
NSW Fire Brigade	Technical	Design Services	40,400	41,458	103%	Contribution for the year already paid
Road Safety Officer	Technical Services	Design Services	95,982	81,640	85%	Variance due to internal charges, and higher than expected salaries expenditure in this area.
Traffic Management	Technical	Design Services	4,650	300	6%	Dependant on work for RMC.
Works Services Management	Technical Services	Road Operations	322,091	162,539	50%	Original budget assumed an extra staff member being coded here. This has not happened.
Private Works (Works Services)	Technical Services	Road Operations	120,000	151,420	126%	Expenditure is dependant on the amount of Private Works requested. A large portion of this higher than budgeted private works expenditure was due to private works carried out for Cobbora Holdings
Aerodromes	Technical Services	Road Operations	91,710	51,125	56%	Works are scheduled over the next quarter
Village Streets	Technical Services	Road Operations	27,896	14,744	53%	Dependant on Works Schedule
Workshops	Technical Services	Fleet Services	39,913	34,422	86%	Variance due to internal charges being made in December, and a budget blowout in materials due to items previously incorrectly captured as capital now being coded to workshops recurrent.
Contract Management	Technical Services	Road Contracts & Private Works	195,781	123,837	63%	Budget includes internal rent expenditure of \$30k which has still not been journalled.
RMCC & Other Road Contracts	Technical Services	Road Contracts & Private Works	2,150,000	2,011,069	94%	This is dependant on RMC contract works completed and work level can vary across the year.
Urban Service Management	Technical Services	Urban Services	135,153	140,011	104%	IT & Communication internal charges distributed in December (\$17,550). General other overspends
Baradine Streets	Technical	Urban Services	74,413	41,426	56%	Majority of expenditure in the winter season.
Binnaway Streets	Technical	Urban Services	74,160	38,554	52%	Majority of expenditure in the winter season.
Coolah Streets	Technical	Urban Services	74,360	26,000	35%	Majority of expenditure in the winter season.
Coonabarabran Streets	Technical	Urban Services	206,694	114,252	55%	Majority of expenditure in the winter season.
Dunedoo Streets	Technical	Urban Services	78,717	41,629	53%	Majority of expenditure in the winter season.
Mendooran Streets	Technical Services	Urban Services	60,922	61,528	101%	Significant M&R works in Benewa Street and Drainage already completed
Horticulture	Technical	Urban Services	838,941	538,430	64%	Works are scheduled over the coming months
School Bird Boxes	Technical	Urban Services	-	1,914	100%	Grant received for a project - project completed
Sport & recreation - Other	Technical Services	Urban Services	12,211	17,600	144%	Insurance Contribution and rate, water have been costed .
Street Cleaning	Technical Services	Urban Services	206,054	136,962	63%	Budget was unrealistically high

## Part 6: Expenditure - Function View - Variance Analysis

Description	Directorate	Branch	Revised Budget	Actuals YTD	% Spent to date	Reason for Variance
<b>Environmental and Community Services</b>						
Building Control	Environment & Community Services	Management	213,125	125,869	59%	Aaron Parker wages allowed in this area but seconded to the asbestos clean up.
Environmental Health Services	Environment & Community Services	Health Services	83,821	87,323	104%	Section 44 Abestos Cleanup (\$55,589) has been coded to this area through A Parkers wages etc.
Environmental Management	Environment & Community Services	Health Services	340,051	200,476	59%	Approximately \$40000 in DECS wages wrongly coded to GM area from period when acting GM in Nov 2012. Amount adjusted since 31/3/2013
Environmental Projects	Environment & Community Services	Health Services	41,200	18,761	46%	Local heritage project assistance line item underspent by \$8k, heritage advisor position also underspent.
OOSH & Vacation Care	Environment & Community Services	Family Support Services	19,369	23,872	123%	Additional staff member required due to increased enrollmenet. Matching increase in income.
Youth Activities	Environment & Community Services	Family Support Services	25,423	805	3%	Expenditure relates to the Youth Opportunities Program and will commence soon.
Compliance Services	Environment & Community Services	Regulatory Services	174,133	102,695	59%	Mainly due to reduced costs for contract with Gilgandra Shire for southern contract ranger due to less visits.
Noxious Weeds	Environment & Community Services	Regulatory Services	93,450	93,452	100%	Contribution for the year already paid
Community Transport	Environment & Community Services	Community Care	133,236	162,948	122%	Increased costs offset by increased income.
<b>Corporate Services</b>						
Corporate Service Management	Corporate Services	Corporate Service Management	186,835	161,705	87%	Property & Risk Manager salaries incorrectly coded to this activity.
Bushfire & ES Management	Corporate Services	Bushfire & Emergency Services	1,484,850	356,835	24%	The majority of expenditure is recognised at year end when final costs are known
Fire Control/Suppression	Corporate Services	Bushfire & Emergency Services	1,002,226	586,274	58%	The majority of expenditure is recognised at year end when final costs are known
Financial Services Management	Corporate Services	Finance	344,903	325,220	94%	Allocation of finance costs between Finance Services and Financial Services Management different from original budget. Total spend for Finance Branch slightly under budget due to a vacant position.
Finance Services	Corporate Services	Finance	937,007	542,572	58%	Allocation of finance costs between Finance Services and Financial Services Management different from original budget. Total spend for Finance Branch slightly under budget due to a vacant position.
Doctors Residence And Surgery	Corporate Services	Property & Risk	23,200	30,489	131%	Overspend relates to work done on the Coolah Doctor's residence post the departure of the previous Doctor.
House & Dwellings	Corporate Services	Property & Risk	52,658	33,745	64%	Lower than budgeted maintenance work on dwellings. Note: this expenditure fluctuates and depends on the number of maintenance issues arising per dwelling.
Insurances	Corporate Services	Property & Risk	321,130	-	0%	Internal income not yet distributed
Medical Facilities	Corporate Services	Property & Risk	47,983	22,901	48%	Lower than budgeted maintenance work on medical facilities. Note: this expenditure fluctuates and depends on the number of maintenance issues arising with each facility.
Public Halls	Corporate Services	Property & Risk	276,103	145,834	53%	Per explanation for houses and medical facilities
Community Development	Corporate Services	Economic Development & Tourism	80,000	33,032	41%	Payments for Coolah and Dunedoo CDOs still not actioned
Economic Development Services	Corporate Services	Development & Tourism	15,000	5,191	35%	Committee has not met to prioritise projects
Water	Corporate Services	Warrumbungle Water	1,655,258	1,481,419	89%	Council is currently employing a contractor to complete the Water Best Practice requirements which will give Council access to a \$300k grant.

Note: Explanations are given for all exceptions (i.e. for the third quarter, spent to date % either greater than 85% or less than 65%)



Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Quarter 1	Supp Votes Quarter 2	Supp Votes Quarter 3	Revised Budget	Actuals YTD	% Spent to date
Executive								
General Manager								
- Management & Leadership	-	2,411,539	143,000	-	-	2,554,539	2,229,641	87%
- Governance	-	-	-	-	-	-	-	0%
Total GM	-	2,411,539	143,000	-	-	2,554,539	2,229,641	87%
Human Resources								
- HR Management	-	-	-	-	-	-	-	0%
- Payroll Services	-	-	-	-	-	-	-	0%
- OH&S and Risk Management	-	-	-	-	-	-	-	0%
- 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	2,229,641	87%
Technical Services								
Total Technical Services Management	-	-	-	-	-	-	-	0%
Design Services	-							
- Design Project Management	28,000	-	-	-	-	28,000	12,905	46%
- Asset Management	-	-	-	-	-	-	-	0%
- Emergency Services Management	-	-	-	-	-	-	-	0%
- NSW Fire Brigade	-	-	-	-	-	-	-	0%
- Road Safety Officer	-	-	-	-	-	-	-	0%
- Survey Investigation & Design	-	-	-	-	-	-	-	0%
- Traffic Management	-	-	-	-	-	-	-	0%
Total Design Services	28,000	-	-	-	-	28,000	12,905	46%
Road Operations								
- Road Operations Management	-	-	-	-	-	-	-	0%
- Regional Roads M&R	969,000	48,222	400,000	-	-	1,417,222	261,461	18%
- Local Roads M&R	3,005,000	1,049,392	755,000	-	164,057	4,973,449	2,780,036	56%
- Private Works (Works Services)	-	-	-	-	-	-	-	0%
- Streets Rural:	-	-	-	-	-	-	-	0%
o Bugaldie Streets	-	-	-	-	-	-	-	0%
o Cobbora Streets	-	-	-	-	-	-	-	0%
o Craboon Streets	-	-	-	-	-	-	-	0%
o Kenebri Streets	-	-	-	-	-	-	-	0%
o Leadville Streets	-	-	-	-	-	-	-	0%
o Merrygoen Streets	-	-	-	-	-	-	-	0%
o Neilrex Streets	-	-	-	-	-	-	-	0%
o Purlewaugh Streets	-	-	-	-	-	-	-	0%
o Uarbry Streets	-	-	-	-	-	-	-	0%
o Ulamambri Streets	-	-	-	-	-	-	-	0%
o Weetalibah Streets	-	-	-	-	-	-	-	0%
- Aerodromes	-	10,000	-	(2,098)	-	7,902	7,902	100%
Total Road Operations	3,974,000	1,107,614	1,155,000	(2,098)	164,057	6,398,573	3,049,399	48%
Road Contracts & Private Works								
- Contract Management	-	-	-	-	-	-	-	0%
- Reseals	1,004,300	-	-	-	-	1,004,300	850,620	85%
Total Road Contracts & Private Works	1,004,300	-	-	-	-	1,004,300	850,620	85%
Fleet Services								
- Fleet Services Management	-	-	-	-	-	-	-	0%
- Plant And Equipment	1,695,000	851,791	-	(10,000)	-	2,536,791	1,935,494	76%
- Workshops	15,000	-	-	-	-	15,000	2,762	18%
Total Fleet Services	1,710,000	851,791	-	(10,000)	-	2,551,791	1,938,256	76%
Urban Services								
- Urban Services Management	-	-	-	-	-	-	-	0%
- Horticulture	30,100	175,313	(10,000)	-	(9,828)	185,585	139,191	75%
- Ovals	57,000	26,000	-	15,945	25,000	123,945	43,797	35%
- Public Swimming Pools	100,000	25,000	-	(14,000)	-	111,000	85,810	77%
- Sport And Recreation - Other	-	-	-	-	-	-	-	0%
- Street Cleaning	-	-	-	-	-	-	-	0%
- Streets - Urban	-	-	-	-	-	-	-	0%
o Baradine Streets	202,000	23,000	(75,000)	(57,000)	(78,634)	14,366	1,366	10%
o Binnaway Streets	5,000	60,000	(20,000)	(40,000)	-	5,000	5,000	100%
o Coolah Streets	120,000	147,581	(30,000)	(76,000)	(6,713)	154,868	66,701	43%
o Coonabarabran Streets	100,000	239,951	72,000	(7,689)	-	404,262	205,632	51%
o Dunedoo Streets	100,000	68,000	-	-	-	168,000	3,821	2%
o Mendooran Streets	35,000	80,000	-	(25,000)	(34,879)	55,121	55,121	100%
- Toilets	-	-	-	-	-	-	-	0%
Total Urban Services	749,100	844,845	(63,000)	(203,744)	(105,054)	1,222,147	606,439	50%
Total Tech Services (Excluding Water/Sewer)	7,465,400	2,804,250	1,092,000	(215,842)	59,003	11,204,811	6,457,619	58%
Environment & Community Services								
E&C Services Management								
- Environmental Management	-	-	-	-	-	-	-	0%
- Building Control	-	-	-	-	-	-	-	100%

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Quarter 1	Supp Votes Quarter 2	Supp Votes Quarter 3	Revised Budget	Actuals YTD	% Spent to date
- Community Care - Other	-	-	-	-	-	-	-	0%
- Environmental Health Services	-	-	-	-	-	-	-	0%
- Environmental Projects	-	-	-	-	-	-	-	0%
- Libraries	34,315	-	-	-	-	34,315	-	0%
- Town Planning	-	-	-	-	-	-	-	0%
Total E&C Services Management	34,315	-	-	-	-	34,315	-	0%
Warrumbungle Waste Management	35,000	92,000	-	-	-	127,000	-	0%
Total Warrumbungle Waste	35,000	92,000	-	-	-	127,000	-	0%
Family Support Services	-	-	-	-	-	-	-	-
- Connect 5	-	-	-	17,784	-	17,784	17,784	100%
- Family Day Care	-	-	-	-	-	-	-	0%
- Youth Development	-	-	-	-	-	-	-	0%
- OOSH & Vacation Care	-	-	-	-	-	-	-	0%
- Youth Activities	-	-	-	-	-	-	-	0%
Total Family Support Services	-	-	-	17,784	-	17,784	17,784	0%
Regulatory Services	-	-	-	-	-	-	-	-
- Compliance Services	-	-	-	-	-	-	-	0%
- Noxious Weeds	-	-	-	-	-	-	-	0%
Total Regulatory Services	-	-	-	-	-	-	-	0%
Warrumbungle Community Care	-	-	-	-	-	-	-	-
- Centrelink	-	-	-	-	-	-	-	0%
- Community Transport	50,000	-	100,000	16,366	-	166,366	166,366	100%
- Multiservice Outlet	-	-	-	2,975	-	2,975	2,975	100%
Total Warrumbungle Community Care	50,000	-	100,000	19,341	-	169,341	169,341	100%
Total Yuluwirri Kids	870,000	-	-	-	(870,000)	-	-	0%
Total E&C Services	989,315	92,000	100,000	37,125	(870,000)	348,440	187,125	54%
Corporate Services	-	-	-	-	-	-	-	-
Total Corporate Services Management	-	-	-	-	-	-	-	0%
Administration & Customer Services	-	-	-	-	-	-	-	-
- Admin Services Management	-	-	-	-	-	-	-	0%
- Admin Services	-	-	-	-	-	-	-	0%
- Community Banking Agency	-	-	-	-	-	-	-	0%
Total Admin Services	-	-	-	-	-	-	-	0%
Bushfire & Emergency Services	-	-	-	-	-	-	-	-
- Bushfire & ES Management	334,270	-	-	-	-	334,270	110,982	33%
- Fire Control/Suppression	-	-	-	-	-	-	-	0%
Total Bushfire & Emergency Services	334,270	-	-	-	-	334,270	110,982	33%
Finance	-	-	-	-	-	-	-	-
- Financial Services Management	-	-	-	-	-	-	-	0%
- Finance Services	-	-	-	-	-	-	-	0%
Total Finance	-	-	-	-	-	-	-	0%
Communications & IT	-	-	-	-	-	-	-	-
- Communications & IT Support	3,000	194,038	-	-	144,564	341,602	198,169	58%
Total Communications & IT	3,000	194,038	-	-	144,564	341,602	198,169	58%
Property & Risk	-	-	-	-	-	-	-	-
- Property and Risk Management	-	-	-	-	-	-	-	0%
- Cemetery Services	35,000	-	-	-	-	35,000	33,741	96%
- Council Offices & Other Property	4,000	75,000	-	15,000	-	94,000	84,413	90%
- Depots	70,000	30,912	-	-	-	100,912	31,541	31%
- Doctors Residence And Surgery	-	-	-	-	-	-	-	0%
- House and Dwellings	-	-	-	-	-	-	-	0%
- Insurances	-	-	-	-	-	-	-	0%
- Medical Facilities	-	-	158,103	-	-	158,103	-	0%
- Property & Risk	-	-	-	-	-	-	-	0%
- Public Halls	-	32,229	-	-	-	32,229	16,502	51%
Total Property & Risk	109,000	138,141	158,103	15,000	-	420,244	166,197	40%
Development & Tourism	-	-	-	-	-	-	-	-
- Development Services	-	-	-	-	-	-	-	0%
- Community Development	-	-	-	-	-	-	-	0%
- Economic Promotion Services	-	5,616	-	-	-	5,616	-	0%
- Tourism and Information Services	-	-	-	-	-	-	-	0%
Total Development & Tourism	-	5,616	-	-	-	5,616	-	0%
Total Supply Services	8,600	-	-	-	-	8,600	7,968	93%
Total Corporate Services	454,870	337,795	158,103	15,000	144,564	1,110,332	483,316	44%
Total General Fund	8,909,585	5,657,934	1,493,103	(163,717)	(666,433)	15,230,472	9,357,701	61%
Warrumbungle Water	251,000	-	147,917	47,000	122,358	568,275	209,759	37%
Warrumbungle Sewer	65,500	-	-	20,000	(13,000)	72,500	19,453	27%
Total Warrumbungle Shire Council	9,226,085	5,657,934	1,641,020	(96,717)	(557,075)	15,871,247	9,586,913	60%



Description	Project Details	Original Budget	Revote	Supp Vote Quarter 1	Supp Vote Quarter 2	Supp Vote Quarter 3	Revised Budget	Actuals	Potential Revote	% Spent	Asset being created	Expansion / Renewal	Source of Funds	Complete (Y/N)	Current Status
<b>CORPORATE SERVICES</b>															
<b>ADMINISTRATION</b>															
Replacement of Aircon - Records Room	Replacement of airconditioning unit in the Coonabarabran records room.	4,000	-	-	-	-	4,000	-	-	0%	Furniture fixtures and fittings	Renewal	General	No	Currently looking at tenders
<b>BUSHFIRE &amp; EMERGENCY SERVICES</b>															
RFS - Enhancements	RFS Capital Expenditure (non vehicles)	50,000	-	-	-	-	50,000	41,294	-	83%	Building	Renewal	General	No	Shed has been supplied and project is underway
RFS - Vehicles	Payment for purchase of RFS Vehicles	284,270	-	-	-	-	284,270	69,689	-	25%	Plant and equipment	Renewal	General	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%	Plant and equipment	Expansion	General	Yes	Complete
InfoXpert	Installation of new document management system (InfoXpert) which will replace the old Blueprint system.	-	64,838	-	-	11,175	76,013	77,144	-	101%	Software	Renewal	General	Yes	Approved in March 2012, however considerable work involved in setting up software to Council's needs. The installation is now completed for the operational process however the integration into Civica has not been completed yet and the intergration of Blueprint has been postponed due to cost at this time
Disaster Recovery Centre	Capital expenditure related to the set up of a disaster recovery centre for Council's IT platform	-	-	-	-	144,564	144,564	-	144,564	0%	Plant and equipment	Expansion	General	No	Still under discussion
IT Equipment	Includes Mobile screen, data projector, microphones etc.	3,000	-	-	-	3,000	-	-	-	0%	Office Equipment	Renewal	General	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%	Land Improvement	Expansion	General	No	Will be completed some time this year.
<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	33,741	-	96%	Land Improvement	Expansion	General	No	In progress
<b>Council Offices and Other Properties</b>															
Coonabarabran 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	68,710	-	92%	Furniture fixtures and fittings	Renewal	General	No	Nearly complete. Extension to be completed upstairs upon completion of new Coonabarabran Office building
Coolah Preschool Refurbishment	Refurbishment of Coolah Pre-School (done via donation)				15,000	-	15,000	15,703	-	0%	Furniture fixtures and fittings	Renewal	General	Yes	Complete - Grant paid out in January
<b>Depots</b>															
Coonabarabran Depot (ex RTA) - Facilities Upgrade	Upgrade to depot facilities	-	19,496	-	-	-	19,496	-	19,496	0%	Furniture fixtures and fittings	Expansion	General	No	Awaiting completion of new office before final decision on works.
Dunedoo Depot Capital - Underground Storage	Completion of storage bunkers	35,000	8,478	-	-	-	43,478	-	43,478	0%	Building	Expansion	General	No	Will commence later in the financial year.
Baradine Depot Capital	Upgrade to staff amenities	-	2,938	-	-	-	2,938	740	2,198	25%	Furniture fixtures and fittings	Expansion	General	No	Ongoing
Old Coonabarabran Depot-Capital - Underground Storage	Completion of storage bunkers	35,000	-	-	-	-	35,000	30,800	-	88%	Building	Expansion	General	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%	Building	Expansion	General	No	Ongoing
<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	15,727	51%	Building	Renewal	Grant funding	No	Works commenced, expected completion this financial year. Grant has been extended due to S44 fire.
<b>SUPPLY SERVICES</b>															
Carpet Coonabarabran Store	Replacement of carpet in Coonabarabran Store	8,600	-	-	-	-	8,600	7,968	-	93%	Furniture fixtures and fittings	Renewal	General	Yes	Complete
<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%	Land Improvement	Expansion	General	No	Awaiting DA for expansion which was delayed due to complications. Expect to be completed in May 2013.

Description	Project Details	Original Budget	Revote	Supp Vote Quarter 1	Supp Vote Quarter 2	Supp Vote Quarter 3	Revised Budget	Actuals	Potential Revote	% Spent	Asset being created	Expansion / Renewal	Source of Funds	Complete (Y/N)	Current Status
<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%	Furniture fixtures and fittings	Renewal	General	No	To be completed this financial year.
<b>FAMILY SUPPORT SERVICES</b>															
Connect 5 Capital - Purchase of Vehicle	Purchase of vehicles for Connect 5	-	-	-	17,784	-	17,784	17,784	-	100%	Plant and equipment	Renewal	Restricted Asset A/c	Yes	Complete. To be funded from Restricted assets.
<b>WARRUMBUNGLE COMMUNITY CARE</b>															
Community Transport Capital	Purchase of vehicles for WCC	50,000	-	100,000	16,366	-	166,366	166,366	-	100%	Plant and equipment	Renewal	Restricted Asset A/c	Yes	The bus was ordered last year and delivery occurred this year . Further modifications to the bus for wheelchair access have been undertaken. The project is now finished and it is to be funded from restricted asset.
MSO Capital Replacements	Purchase of minor plant and equipment (e.g. mowers) for WCC	-	-	-	2,975	-	2,975	2,975	-	100%	Plant and equipment	Renewal	Restricted Asset A/c	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%	Building	Expansion	Grant funding	No	Building Extension Grant of \$870,000 not yet obtained. First round application was not succesfull, application re-submitted to second round of funding, no response to date. Construction will only commence if grant application is succesfull.
<b>EXECUTIVE GM</b>															
Coona Admin (Crane) Building	Construction of the new Council chambers	-	2,411,539	-	-	-	2,411,539	2,127,980	-	88%	Building	Expansion	General 50%, internal loan 50%	No	Project nearly complete.
New Office Fittings - Admin Building	Purchase of furniture, fixtures & fittings for new Admin building	-	-	143,000	-	-	143,000	101,661	-	71%	Furniture fixtures and fittings	Expansion	General	No	Partially completed
<b>HUMAN RESOURCES</b>															
HR CIVICA Software Package	Installation of a new HR Software System (from Civica).	-	12,350	-	-	-	12,350	-		0%	Software	Renewal	General	No	Final payment still outstanding
<b>TECHNICAL SERVICES</b>															
<b>ASSET DESIGN SERVICES</b>															
Design Services Software Upgrade	Software upgrade costs for design software	18,000	-	-	-	-	18,000	11,847	-	66%	Software	Renewal	General	No	In progress
Design Projects Survey Equip-Cap	Survey equipment	10,000	-	-	-	8,942	1,058	1,058	-	100%	Plant and equipment	Renewal	General	No	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	1,921,131	-	73%	Plant and equipment	Renewal	General	No	Project is in line with expectations, Plant items ordered last year are starting to be delivered
Minor Plant Purchases	Replacement of small plant and upgrading of pool equipment.	30,000	17,261	-	-	-	47,261	14,361	-	30%	Plant and equipment	Renewal	General	No	In progress
Radio Network Capital	Upgrade radio links and coverage.	5,000	20,000	-	10,000	-	15,000	-	-	0%	Plant and equipment	Renewal	General	No	In progress
<b>Workshops</b>															
Coolah Workshop Capital	Purchase of plant and equipment for the Coolah Workshop	10,000	-	-	-	-	10,000	1,234	-	12%	Plant and equipment	Renewal	General	No	In progress
Coonabarabran Workshop Capital	Purchase of plant and equipment for the Coonabarabran Workshop	5,000	-	-	-	-	5,000	1,529	-	31%	Plant and equipment	Renewal	General	No	In progress
<b>ROAD CONTRACTS &amp; PRIVATE WORKS</b>															
Regional Roads Reseals	Regional Roads Reseals	420,000	-	-	-	-	420,000	383,272	-	91%	Road	Renewal	Grant Funded	Yes	Works complete - bills still coming in.
Local Roads Reseals	Local Roads Reseals	410,000	-	-	-	-	410,000	310,227	-	76%	Road	Renewal	General	Yes	Works complete - bills still coming in.
Baradine Streets Reseals	Baradine Streets Reseals	16,800	-	-	-	-	16,800	25,823	-	154%	Road	Renewal	General	Yes	Works complete - bills still coming in.
Binnaway Streets Reseals	Binnaway Streets Reseals	15,000	-	-	-	-	15,000	20,177	-	135%	Road	Renewal	General	Yes	Works complete - bills still coming in.
Coonabarabran Streets Reseals	Coonabarabran Streets Reseals	80,000	-	-	-	-	80,000	69,378	-	87%	Road	Renewal	General	Yes	Works complete - bills still coming in.
Coolah Streets Reseals	Coolah Streets Reseals	25,000	-	-	-	-	25,000	7,745	-	31%	Road	Renewal	General	Yes	Works complete - bills still coming in.
Dunedoo Streets Reseals	Dunedoo Streets Reseals	22,500	-	-	-	-	22,500	19,994	-	89%	Road	Renewal	General	Yes	Works complete - bills still coming in.
Mendooran Streets Reseals	Mendooran Streets Reseals	15,000	-	-	-	-	15,000	14,004	-	93%	Road	Renewal	General	Yes	Works complete - bills still coming in.
<b>ROAD OPERATIONS</b>															
<b>Aerodromes</b>															
Coonabarabran Aerodrome Capital	Replacement of damaged boundary fence.	-	10,000	-	2,098	-	7,902	7,902	-	100%	Structure	Renewal	General	Yes	Completed
<b>Local Roads</b>															
Local Rds-Piambra Rd	Sealing of roughly a further km on Piambra rd	200,000	-	-	-	-	200,000	141,700	-	71%	Road	Expansion	Grant Funded	Yes	Works complete - bills still coming in.
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%	Road	Expansion	Grant Funded	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%	Road	Expansion	Grant Funded	Yes	Roadworks completed
Local Rds - Dandry Road - Capital	Drainage improvements over short section of Dandry Rd	-	7,977	-	-	900	7,077	-	-	0%	Road	Expansion	Grant Funded	Yes	Works complete - bills still coming in.

Description	Project Details	Original Budget	Revote	Supp Vote Quarter 1	Supp Vote Quarter 2	Supp Vote Quarter 3	Revised Budget	Actuals	Potential Revote	% Spent	Asset being created	Expansion / Renewal	Source of Funds	Complete (Y/N)	Current Status
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	1,027,262	200,000	42%	Bridge	Renewal	Loan	No	Contracts awarded for Tongy & Bugaldie and works have commenced. Design for Grandchester still behind schedule. Baby Creek Bridgeworks completed.
Premier Estate Rd Causeway	Construction of causeway to better control flood flows across Premier Estate road	-	38,300	-	-	-	38,300	-	38,300	0%	Road	Expansion	Grant Funded	No	Design awaiting approval, not expected to receive approval until June.
Mt Hope Rd Realignment	Realignment of Mt Hope Rd	45,000	-	45,000	-	-	-	-	-	0%	Road	Expansion	Grant Funded	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	91,002	-	73%	Road	Renewal	Grant Funded	Yes	Works complete - bills still coming in.
Lawson Park Road	Sealing of roughly 1km of the unsealed section of Lawson rd	150,000	-	-	-	-	150,000	-	-	0%	Road	Expansion	Grant Funded	No	Works have commenced
Karrajong Rd - Seal	Sealing of roughly 1km of the unsealed section of Karrajong rd	200,000	-	75,000	-	39,000	86,000	32,980	-	38%	Road	Expansion	Restricted Asset A/c	Yes	Works complete - bills still coming in.
Napier Lane Seal	Sealing of roughly 1km of the unsealed section of Napier Lane	150,000	-	-	-	-	150,000	128	-	0%	Road	Expansion	Grant Funded	No	Works have commenced
Morrisseys Rd Project	Sealing project on Morrisseys Road	-	-	75,000	-	12,986	87,986	87,986	-	100%	Road	Expansion	Grant Funded	Yes	Roadworks completed
Local Roads Resheeting	Gravel resheeting program for 12/13, including resheeting of Borah Ck Rd, Rayack Rd, Mancers Rd, Pibbon Rd, Gummut Rd, Napier Lane, Laheys Crk, Brooklyn Rd, Dennykymine Rd, and Yarrow Rd.	765,000	-	-	-	-	765,000	610,960	-	80%	Road	Renewal	General and Grant Funded	No	Nearly complete, some roads still to be 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	182,757	-	100%	Road	Expansion	Grant Funded	Yes	Roadworks completed
Regional Roads															
Mr7519 Capital Works	Various minor works on regional roads	169,000	-	-	-	-	169,000	-	-	0%	Road	Renewal	Grant Funded	No	Works scheduled to commence in May
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	62,740	-	130%	Road	Renewal	Grant funded	Yes	Roadworks complete
Mr129 Saltwater Creek Bridge	Construction of bridge over Saltwater creek and 1km plus of associated road works	800,000	-	400,000	-	-	1,200,000	198,721	-	17%	Bridge	Expansion	Grant Funded	No	Road works have commenced, expected completion date early July
URBAN SERVICES															
Baradine Streets															
K&G Castlereagh St.	Kerb and guttering Castlereagh Street, between Darling and Macquarie	34,000	23,000	-	57,000	-	-	-	-	0%	Kerb and Guttering	Expansion	General	No	Currently in design/planning stage. Actual works deferred to 2014
Baradine Streets - Streetlighting	Streetlighting program	8,000	-	-	-	-	8,000	-	-	0%	Structure	Expansion	General	No	In progress - quotation obtained for solar light
Floodplain Management Plan	Engagement of consultant to prepare designs for preferred levee option	150,000	-	75,000	-	73,634	1,366	1,366	-	100%	Culverts and Drainage	Expansion	Grant funding, ratio 6:1	No	Now budgeted for next financial year
Rehab of footpath sections	Rehab of footpath sections	10,000	-	-	-	5,000	5,000	-	-	0%	Footpath	Renewal	General	No	In progress
Binnaway Streets															
Bwy Streets-Progress Association	Payment to Binnaway Progress association for work on Council assets	5,000	-	-	-	-	5,000	5,000	-	100%	Footpath	Expansion	General	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	20,000	40,000	-	-	-	-	0%	Kerb and Guttering	Expansion	General	No	Currently in planning stage. Actual works deferred to 2014.
Coolah Streets															
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	44,286	5%	Kerb and Guttering	Expansion	General	No	Design not complete. Designs being undertaken by Consultants. Project is 0% complete. Completion of works deferred to 2014
Urban Drainage Project - Booyamurra St.	Urban Drainage Project - Booyamurra St.	30,000	-	30,000	-	-	-	-	-	0%	Kerb and Guttering	Expansion	General	No	Project deferred to future years
Tech Serv-Clh-Cycleway Project-Cap	Continuation of the Coolah Cycleway	60,000	-	-	-	-	60,000	16,119	-	27%	Footpath	Expansion	Grant / General	No	Works 90% complete, bills still coming in.
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	-	30,000	6,713	48,287	48,287	-	100%	Footpath	Expansion	General	Yes	Project completed.
Coonabarabran Streets															
Coonabarabran Street Seats	Construction of Street Seats in Coonabarabran	15,000	-	-	-	-	15,000	-	-	0%	Structure	Expansion	General	No	In progress
Old Common Coonabarabran	Extension of bitumen seal on previously constructed works.	-	30,000	-	7,689	-	22,311	22,311	-	100%	Road	Expansion	General	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	285	-	0%	Culverts and Drainage	Expansion	General	No	Project is 0% complete. Expected completion May 2013.
Footpath - Edwards Street	Improvement project to construct concrete footpath in Edwards Street, Coonabarabran near swimming pool.	-	91,384	-	-	22,772	68,612	48,612	20,000	71%	Footpath	Expansion	General	No	Footpath component completed. Retaining wall yet to be constructed. To be revoted into following year.
Cassilis Street Rehabilitation	Rehabilitation of road pavement on Cassillis St. Coonabarabran	20,000	-	20,000	-	-	-	-	-	0%	Road	Renewal	General	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	-	-	-	1,729	-	100%	Kerb and Guttering	Expansion	General	No	Project deferred to future years
Cassilis Street Footpath - Admin building	Construction of footpath around the new Admin building in Cassilis St. Coonabarabran	-	-	115,000	-	22,772	137,772	132,695	-	96%	Footpath	Expansion	General	No	In progress

Description	Project Details	Original Budget	Revote	Supp Vote Quarter 1	Supp Vote Quarter 2	Supp Vote Quarter 3	Revised Budget	Actuals	Potential Revote	% Spent	Asset being created	Expansion / Renewal	Source of Funds	Complete (Y/N)	Current Status
<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	3,821	-	21%	Culverts and Drainage	Expansion	General	Yes	Works complete - bills still coming in.
K&G Talbragar (Band-Caigan)	Construction of K&G and sealing of street shoulder	-	50,000	-	50,000	-	-	-	-	0%	Kerb and guttering	Expansion	General	No	Project Deferred to future years
Wallaroo Street Construction	Reconstruction and bitumen sealing.	100,000	-	50,000	-	-	150,000	-	130,000	0%	Culverts and Drainage	Expansion	General	No	Currently Design and Planning has commenced - estimated to commence June
<b>Horticulture</b>															
Streets Trees General Capital	Identification of street trees for inclusion in electronic maps, includes risk assessment.	-	33,000	-	10,000	-	9,334	-	13,666	0%	Other	Expansion	General	No	In progress
Baradine Pks Cap Project	Replacement of toilet block in park at Baradine.	-	90,000	-	9,334	-	99,334	99,334	-	100%	Structure	Expansion	General	Yes	Toilet block construction completed
Ddo-Milling Pk Irrigation-Cap	Irrigation for Milling Park in Dunedoo	5,000	-	-	-	-	5,000	330	-	7%	Structure	Expansion	General	No	In progress
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%	Land Improvement	Renewal	General	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%	Structure	Expansion	General	No	In progress
Leadville Park - Replace Tables/Seat	Replacement of tables/seats in various parks	2,100	-	-	940	172	1,332	1,332	-	100%	Structure	Renewal	General	Yes	Completed
Mcmaster Park - Repairs Toilet Facia	Replace Fascia on toilets - McMasters Park	2,000	-	-	-	-	2,000	632	-	32%	Building	Renewal	General	No	In progress
<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	19,185	-	100%	Road	Expansion	General	Yes	Works completed
Bandulla St Traffic Calming/Rehabilitation - Mendooran	Installation of traffic calming devices and minor rehabilitation in Bandulla St.	35,000	-	-	25,000	10,000	-	-	-	0%	Kerb and Guttering	Expansion	General	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	35,936	-	100%	Road	Expansion	General	Yes	Works completed
<b>Ovals</b>															
Robertson Oval Project	Repairs to roof and kiosk at Robertson Oval, Dunedoo.	-	26,000	-	-	-	26,000	151	-	1%	Structure	Renewal	General	No	In progress
Baradine Oval Capital	Fencing and hotwater repairs on Baradine Oval	15,000	-	-	-	-	15,000	12,338	-	82%	Structure	Renewal	General	No	In progress
Mendooran Oval Project	Involves continuing work on the amenities block, connection of water supply, and interior plumbing at Mendooran oval	-	-	-	15,945	-	15,945	4,693	-	29%	Building	Expansion	Restricted Asset A/c	No	Work has commenced. Expected completion this financial year.
Bowen Oval re-development	Re-development of Bowen Oval	-	-	-	-	25,000	25,000	6,327	-	25%	Structure	Expansion	Grant Funded & RA	No	In progress
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	20,288	20,000	36%	Structure	Renewal	General	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%	Pools	Renewal	General	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	-	25,000	0%	Building	Renewal	General	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	-	-	-	5,000	50	4,950	4,950	-	100%	Water Supply Network	Expansion	Water Fund	Yes	Complete
Baradine Wtp Backup Pump	New backwash plant & Office/Laboratory for Baradine	-	-	-	11,000	384	10,616	10,616	-	100%	Water Supply Network	Expansion	Water Fund	Yes	Complete
Baradine Water Floridation - Cap	Completion of the water fluoridation program funded by NSW health.	-	-	-	5,000	250	4,750	4,750	-	100%	Water Supply Network	Expansion	Grant	Yes	Complete
Baradine Water Main Ext Removal Of Dead Ends	Water Main Extensions Removal Of Dead Ends in Baradine	50,000	-	50,000	-	-	-	-	-	0%	Water Supply Network	Expansion	Water Fund	No	Project Deferred to future years
Binnaway Water Mains Replacement	Main replacement - Bullinda St, Binnaway	-	-	80,000	-	21,887	58,113	58,113	-	100%	Water Supply Network	Renewal	Water Fund	Yes	Complete
Binnaway Water Fluoridation - Cap	Completion of the water fluoridation program funded by NSW health.	-	-	-	14,000	364	13,636	13,636	-	100%	Water Supply Network	Expansion	Grant	Yes	Complete
Telemetry Software & Tools	Purchase of telemetry software & tools	8,000	-	-	-	2,624	10,624	10,624	-	100%	Plant and Equipment	Renewal	Water Fund	No	In progress
Coonabarabran W Mains Ext John-Robertson St	Water Mains Extension on the riverbank between Robertson and John Street.	-	-	60,000	-	45,391	-	872	-	100%	Water Supply Network	Expansion	Water Fund	No	Survey commenced.
Coonabarabran Water Mains Replacement: Dalgarno Street	Coonabarabran Water Mains Replacement: Dalgarno Street, between Charles Street and Horsley Street.				60,000	-	60,000	35,284	-	59%	Water Supply Network	Expansion	Water Fund	No	In progress
Coonabarabran New Mains Project 09/10	Cowper Street, between Dalgarno Street and Timor Street (110m)	50,000	-	-	34,609	-	15,391	15,391	-	100%	Water Supply Network	Expansion	Water Fund	Yes	Complete
Coonabarabran W Telemetry Software	Telemetry - Timor Dam Mixer	-	-	10,000	-	6,810	3,190	3,190	-	100%	Water Supply Network	Expansion	Water Fund	Yes	Complete
Coonabarabran Water Fluoridation - Cap	Completion of the water fluoridation program funded by NSW health.	-	-	-	5,000	820	4,180	4,180	-	100%	Water Supply Network	Expansion	Grant	Yes	Complete
Coonabarabran W-Rising Main-200M Section-Cap	Rising Mains Rehabilitation - 200m Section from Timor Dam	-	-	10,000	-	7,670	2,330	2,330	-	100%	Water Supply Network	Renewal	Water Fund	Yes	Complete

Description	Project Details	Original Budget	Revote	Supp Vote Quarter 1	Supp Vote Quarter 2	Supp Vote Quarter 3	Revised Budget	Actuals	Potential Revote	% Spent	Asset being created	Expansion / Renewal	Source of Funds	Complete (Y/N)	Current Status
Coonabarabran W Reservoir Fence-Cap	Work on Reservoir fence	-	-	-	5,000	-	5,000	556	4,444	11%	Structure	Renewal	Water Fund	No	In progress - Revote difference
Coolah Water Mains Replacements	Replacement of water mains on Martin St. Coolah	-	-	-	10,000	-	10,000	4,175	-	42%	Water Supply Network	Renewal	Water Fund	No	In progress
Coolah Water Mains Replacements	Replacement of water mains on Gilmore St. Coolah	-	-	-	-	73,406	73,406	-	-	0%	Water Supply Network	Renewal	Water Fund	No	Planning stage
Coolah Water Reservoirs Capital	Telemetry Installation	40,000	-	-	-	40,000	-	-	-	0%	Water Supply Network	Expansion	Water Fund	No	In progress - Revote difference
Wentworth St Reservoir Lining	Lining of Reservoir in Wentworth st. to repair leak.	-	-	12,785	-	-	12,785	558	12,227	4%	Water Supply Network	Renewal	Water Fund	No	In progress
Coolah Water Fluoridation - Cap	Completion of the water fluoridation program funded by NSW health.	-	-	-	6,000	189	5,811	5,811	-	100%	Water Supply Network	Expansion	Grant	Yes	Complete
Coolah W Chlorine Room Imps-Cap	Coolah Water Pump (Chlorine Room)	-	-	5,000	-	5,000	-	-	-	0%	Water Supply Network	Expansion	Water Fund	No	Delay project
Dunedoo W Mains Replacements	Mains Replacement - Rising Main between Pump Station and Railway Line (100m)	-	-	20,132	-	-	20,132	878	-	4%	Water Supply Network	Renewal	Water Fund	No	In progress
Dunedoo Reservoir Rehabilitation	Reservoir Rehab - Dunedoo	30,000	-	-	-	30,000	-	-	-	0%	Water Supply Network	Renewal	Water Fund	No	Delay project
Dunedoo W Backup Bore & Dev /Imp	Back Up Bore Development & Implementation	50,000	-	-	-	170,000	220,000	1,624	-	1%	Water Supply Network	Expansion	Water Fund	No	Planning and implementation in progress
Dunedoo W Minor Plant & Equip	Minor Plant & Equipment	3,000	-	-	-	3,000	-	-	-	0%	Plant and Equipment	Renewal	Water Fund	No	Delay project
Mendooran Reservoir Rehab	Rehabilitation of Mendooran Reservoir	20,000	-	-	-	7,191	27,191	26,923	-	99%	Water Supply Network	Renewal	Water Fund	Yes	Complete
Mendooran Water Fluoridation - Cap	Completion of the water fluoridation program funded by NSW health.	-	-	-	6,000	702	5,298	5,298	-	100%	Water Supply Network	Expansion	Grant	Yes	Complete
WARRUMBUNGLE SEWER															
Baradine Sewer Treatment Plant Capital	Baradine Sewerage treatment plant renewals	10,000	-	-	-	10,000	-	-	-	0%	Sewerage Network	Renewal	Sewerage Fund	No	Delay project
Coonabarabran Sewer Minor Equipment	Replacement of steel sewer rods (Coonabarabran)	3,000	-	-	-	3,000	-	-	-	0%	Sewerage Network	Renewal	Sewerage Fund	No	Delay project
Coonabarabran Sewer Access Dump Points	Dump points for RVs (all towns)	2,500	-	-	-	-	2,500	-	-	0%	Sewerage Network	Expansion	Sewerage Fund	No	In progress
Coonabarabran Sewer Pump No.2 Replacement	Purchase of new pump	-	-	-	20,000	-	20,000	19,453	-	97%	Sewerage Network	Expansion	Sewerage Fund	No	In progress
Binnaway Sewer - Investigation	Preliminary investigation of costing and options for the proposed Binnaway Sewer network	50,000	-	-	-	-	50,000	-	50,000	0%	Sewerage Network	Expansion	Sewerage Fund	No	This will be completed by June 2013. It is currently being worked on by Contractor Owen Johns - will be revoted
Total:		9,226,085	5,657,934	1,641,020	(96,717)	(557,075)	15,871,247	9,586,913	769,721	60%					

## Part 9: Balance Sheet

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Changes fr Approval \$'000	Projections 30-Jun-13 \$'000	YTD Actuals \$'000
<b>Assets</b>						
<b>Current Assets</b>						
Cash and Cash Equivalents	10,621	(1,635)	8,986	1,248	10,234	9,331
Investments (Current)	-	-	-	-	-	1,465
Receivables (Current)	1,781	304	2,085	-	2,085	5,032
Inventories (Current)	554	33	587	-	587	554
<b>Total Current Assets</b>	<b>12,956</b>	<b>(1,298)</b>	<b>11,658</b>	<b>1,248</b>	<b>12,906</b>	<b>16,382</b>
<b>Non-Current Assets</b>						
Investments (Non-Current)	2,503	55	2,558	-	2,558	2,682
Inventories (Non-Current)	474	(11)	463	-	463	451
Property, Plant & Equipment	377,705	73,892	451,597	(557)	451,040	442,571
Investments - Equity Method	310	(24)	286	-	286	286
<b>Total Non-Current Assets</b>	<b>380,992</b>	<b>73,912</b>	<b>454,904</b>	<b>(557)</b>	<b>454,347</b>	<b>445,990</b>
<b>Total Assets</b>	<b>393,948</b>	<b>72,614</b>	<b>466,562</b>	<b>691</b>	<b>467,253</b>	<b>462,372</b>
<b>Current Liabilities</b>						
Payables	1,173	986	2,159	-	2,159	1,461
Borrowings	275	(2)	273	116	389	281
Provisions	3,051	395	3,446	-	3,446	3,430
<b>Total Current Liabilities</b>	<b>4,499</b>	<b>1,379</b>	<b>5,878</b>	<b>116</b>	<b>5,994</b>	<b>5,172</b>
<b>Non-Current Liabilities</b>						
Borrowings	2,376	1,134	3,510	1,372	4,882	3,590
Provisions	1,174	142	1,316	-	1,316	1,292
<b>Total Non-Current Liabilities</b>	<b>3,550</b>	<b>1,276</b>	<b>4,826</b>	<b>1,372</b>	<b>6,198</b>	<b>4,882</b>
<b>Total Liabilities</b>	<b>8,049</b>	<b>2,655</b>	<b>10,704</b>	<b>1,488</b>	<b>12,192</b>	<b>10,054</b>
<b>Net Assets</b>	<b>385,899</b>	<b>69,959</b>	<b>455,858</b>	<b>(797)</b>	<b>455,061</b>	<b>452,318</b>
Retained Earnings	334,519	21,969	356,488	(797)	355,691	356,726
Revaluation Reserves	51,380	47,990	99,370	-	99,370	95,592
<b>Total Equity</b>	<b>385,899</b>	<b>69,959</b>	<b>455,858</b>	<b>(797)</b>	<b>455,061</b>	<b>452,318</b>
	-	-	-	-	-	-

## Part 10: Statement of Cash Flows

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Changes for Approval \$'000	Projections 30-Jun-13 \$'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	-	10,733	7,538
User Charges and Fees	6,515	5	6,520	-	6,520	4,575
Interest & Investment Revenue	777	(1)	776	-	776	678
Bonds and Deposits Received	-	-	-	-	-	609
Other Revenues	1,598	3	1,601	-	1,601	1,768
Grants & Contributions - Capital	16,601	653	17,254	(920)	16,334	7,989
<b><u>Payments</u></b>						
Employee Benefits & On-Costs	(13,918)	-	(13,918)	-	(13,918)	(9,553)
Materials & Contracts	(7,214)	(486)	(7,700)	(22)	(7,722)	(6,332)
Borrowing Costs	(203)	(20)	(223)	145	(78)	(115)
Other Expenses	(5,948)	(8)	(5,956)	-	(5,956)	(3,910)
<b>Net Cash provided (or used in) Operating Activities</b>	<b>9,441</b>	<b>(354)</b>	<b>9,087</b>	<b>(797)</b>	<b>8,290</b>	<b>3,247</b>
<b>Cash Flows from Investing Activities</b>						
<b><u>Receipts</u></b>						
Sale of Investment Securities	3,500	-	3,500	-	3,500	2,000
Sale of Real Estate Assets	43	-	43	-	43	-
Sale of Infrastructure, Property, Plant and Equipment	1,271	-	1,271	-	1,271	737
Deferred Debtors Receipts	-	-	-	-	-	5
<b><u>Payments</u></b>						
Purchase of Investment Securities	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant and Equipment	(11,498)	(6,202)	(17,700)	557	(17,143)	(9,587)
Purchase of Real Estate Assets	(55)	-	(55)	-	(55)	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	<b>(6,739)</b>	<b>(6,202)</b>	<b>(12,941)</b>	<b>557</b>	<b>(12,384)</b>	<b>(6,845)</b>
<b>Cash Flows from Financing Activities</b>						
<b><u>Receipts</u></b>						
Proceeds from Borrowings & Advances	1,150	1,150	2,300	1,488	3,788	2,300
<b><u>Payments</u></b>						
Repayment of Borrowings & Advances	(180)	(17)	(197)	-	(197)	(115)
Repayment of Finance Lease Liabilities	(59)	-	(59)	-	(59)	(52)
<b>Net Cash provided (or used in) Financing Activities</b>	<b>911</b>	<b>1,133</b>	<b>2,044</b>	<b>1,488</b>	<b>3,532</b>	<b>2,133</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>3,613</b>	<b>(5,423)</b>	<b>(1,810)</b>	<b>1,248</b>	<b>(562)</b>	<b>(1,465)</b>
<b>Cash &amp; Cash Equivalents – Opening balance</b>	<b>7,008</b>	<b>3,788</b>	<b>10,796</b>	<b>-</b>	<b>10,796</b>	<b>10,796</b>
<b>Cash &amp; Cash Equivalents – Closing balance</b>	<b>10,621</b>	<b>(1,635)</b>	<b>8,986</b>	<b>1,248</b>	<b>10,234</b>	<b>9,331</b>

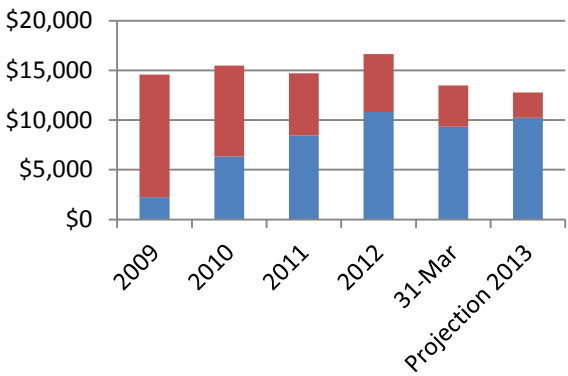
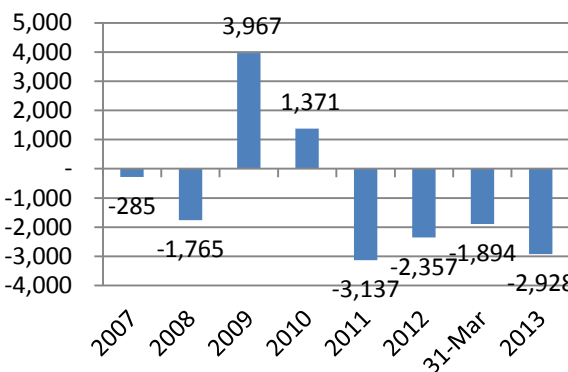
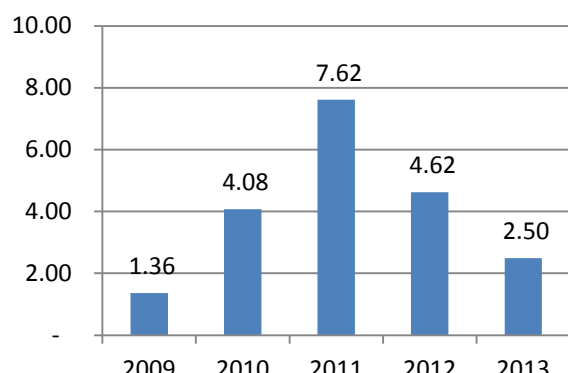
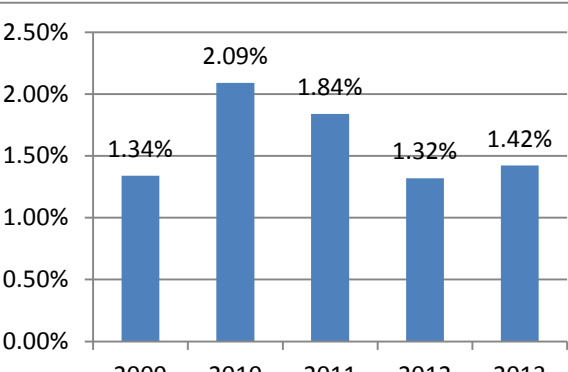
### A) Unrestricted Cash Reconciliation

Cash and Cash Equivalents	10,621	-	8,986	-	10,234	9,331
<i>Add:</i>						
Investments	2,503	55	2,558	-	2,558	4,147
<b>Total: Cash and Investments</b>	<b>13,124</b>	<b>55</b>	<b>11,544</b>	<b>-</b>	<b>12,792</b>	<b>13,478</b>
<i>Less:</i>						
Internally Restricted Cash	946	-	946	-	946	946
Externally Restricted Cash	5,938	(1,943)	3,995	(111)	3,884	4,494
<b>Total: Unrestricted Cash</b>	<b>6,240</b>	<b>-</b>	<b>6,603</b>	<b>-</b>	<b>7,962</b>	<b>8,038</b>

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

**Note 2:** Restricted cash balances are as per 30 June 2012.

## Part 11: KPIs

Ratio	Purpose	Notes																												
Cash Balance																														
 <table border="1"><caption>Cash Balance Data (Estimated)</caption><thead><tr><th>Year</th><th>Cash and cash equivalents (\$)</th><th>Investments (\$)</th><th>Total (\$)</th></tr></thead><tbody><tr><td>2009</td><td>~2,500</td><td>~12,500</td><td>~15,000</td></tr><tr><td>2010</td><td>~6,500</td><td>~9,000</td><td>~15,500</td></tr><tr><td>2011</td><td>~8,500</td><td>~6,500</td><td>~15,000</td></tr><tr><td>2012</td><td>~10,500</td><td>~6,000</td><td>~16,500</td></tr><tr><td>31-Mar</td><td>~9,500</td><td>~4,000</td><td>~13,500</td></tr><tr><td>Projection 2013</td><td>~10,000</td><td>~2,792</td><td>~12,792</td></tr></tbody></table>	Year	Cash and cash equivalents (\$)	Investments (\$)	Total (\$)	2009	~2,500	~12,500	~15,000	2010	~6,500	~9,000	~15,500	2011	~8,500	~6,500	~15,000	2012	~10,500	~6,000	~16,500	31-Mar	~9,500	~4,000	~13,500	Projection 2013	~10,000	~2,792	~12,792	<p>The blue section of the bar represents cash and cash equivalents, and the red section represents investments (currently all CFNs).</p>	<p>Council's cash and investments balance is expected to deteriorate from \$16.63m to \$12.792m during the year assuming Council completes its capital program. Roughly \$3.5m worth of investments will also mature during the year.</p>
Year	Cash and cash equivalents (\$)	Investments (\$)	Total (\$)																											
2009	~2,500	~12,500	~15,000																											
2010	~6,500	~9,000	~15,500																											
2011	~8,500	~6,500	~15,000																											
2012	~10,500	~6,000	~16,500																											
31-Mar	~9,500	~4,000	~13,500																											
Projection 2013	~10,000	~2,792	~12,792																											
Operating Deficit																														
 <table border="1"><caption>Operating Deficit Data</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>31-Mar</td><td>-1,894</td></tr><tr><td>2013</td><td>-2,928</td></tr></tbody></table>	Year	Operating Deficit (\$)	2007	-285	2008	-1,765	2009	3,967	2010	1,371	2011	-3,137	2012	-2,357	31-Mar	-1,894	2013	-2,928	<p>To measure Council’s operating surplus or deficit. A negative number indicates a deficit.</p>	<p>Council's final operating deficit is predicted to be higher than the forecast deficit from December 2012 due to an \$870k capital grant which we now do not expect to receive</p>										
Year	Operating Deficit (\$)																													
2007	-285																													
2008	-1,765																													
2009	3,967																													
2010	1,371																													
2011	-3,137																													
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31-Mar	-1,894																													
2013	-2,928																													
Unrestricted Current Ratio																														
 <table border="1"><caption>Unrestricted Current Ratio Data</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>2.50</td></tr></tbody></table>	Year	Ratio	2009	1.36	2010	4.08	2011	7.62	2012	4.62	2013	2.50	<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>Reduction due to forecast reduction in receivables and declining unrestricted cash balance</p>																
Year	Ratio																													
2009	1.36																													
2010	4.08																													
2011	7.62																													
2012	4.62																													
2013	2.50																													
Debt Service Ratio																														
 <table border="1"><caption>Debt Service Ratio Data</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>1.42%</td></tr></tbody></table>	Year	Ratio (%)	2009	1.34%	2010	2.09%	2011	1.84%	2012	1.32%	2013	1.42%	<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>Despite LIRS loan commencing this financial year Council's projected debt service ratio is still very low at 1.42% and well below DLG guideline limits for this ratio</p>																
Year	Ratio (%)																													
2009	1.34%																													
2010	2.09%																													
2011	1.84%																													
2012	1.32%																													
2013	1.42%																													



## Part 11: KPIs (continued)

Ratio	Purpose	Notes														
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>31.06%</td></tr></table>	Year	Ratio	2009	26.83%	2010	29.24%	2011	28.63%	2012	29.26%	2013	31.06%	To assess the degree of Council's dependence upon revenue from rates and annual charges and to assess the security of Council's income.	Rates and annual charges ratio expected to increase slightly over previous year however increase is immaterial.		
Year	Ratio															
2009	26.83%															
2010	29.24%															
2011	28.63%															
2012	29.26%															
2013	31.06%															
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>31-Dec</td><td>15.06%</td></tr></table>	Year	Ratio	2009	9.03%	2010	11.09%	2011	15.13%	2012	13.62%	31-Dec	15.06%	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.	Ratio varies throughout the year depending on pattern of quarterly rate installments coming due.		
Year	Ratio															
2009	9.03%															
2010	11.09%															
2011	15.13%															
2012	13.62%															
31-Dec	15.06%															
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>65.19%</td></tr></table>	Year	Ratio	2009	155.51%	2010	18.11%	2011	41.41%	2012	44.99%	2013	65.19%	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.	The higher than average renewal ratio forecast is due to the quantum of revotes from prior years.		
Year	Ratio															
2009	155.51%															
2010	18.11%															
2011	41.41%															
2012	44.99%															
2013	65.19%															
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>31-Mar</td><td>3,871</td></tr><tr><td>2013</td><td>5,271</td></tr></table>	Year	Total Borrowings	2009	2,641	2010	2,341	2011	1,908	2012	1,738	31-Mar	3,871	2013	5,271	Total level of borrowings, including loans and finance leases both current and non-current	Loan balance has increased considerably in December due to Council entering into the \$2.3m LIRS loan
Year	Total Borrowings															
2009	2,641															
2010	2,341															
2011	1,908															
2012	1,738															
31-Mar	3,871															
2013	5,271															

## Part 12: Contracts and Other Expenses

### A) Contracts Budget Review Statement

Contracts entered into during the quarter include:

Contractor	Contract Details & Purpose	Value	Start Date	Duration	Budgeted (Y/N)
CONPLANT AMMANN AUSTRALIA	Rollers	87,725.00	24/01/2013	-	Y
CHESTERFIELD	3 Tractors	250,854.17	30/01/2013	-	Y

#### Notes:

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

### B) Consultancy and Legal Expenses Budget Review Statement

Consultancy and Legal Expenses incurred year date are detailed below:

Expense Type	Expenditure YTD (\$)	Budgeted (Y/N)
Consultancies	N/A	N/A
Legal Fees	\$121,937.00	Yes

#### Definition of Consultant

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