



Warrumbungle Shire Council

Quarterly Budget Review Statement

**First Quarter
(September 2013/14)**



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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 12 of this report**); and,
- Budget Review Contracts and Other Expenses (**Part 13 of this report**).

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

- Balance Sheet as at 30 September 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**)
- Summary of Loan and Restricted Asset Movements (**Part 11 of this report**)

In the first QBRs of the 2013/14 financial year, Council has made several changes to sections of the QBRs report. Details of these changes can be found below:

- Details of the performance of Council's recently created plant fund are now included in the Business arms of Council Income Statement;
- A new look summary of results that reconciles the Income Statement to Council's Function View and the Cash Flow Statement has been included in the Summary of Results Section;
- A result by activity report (cash basis) has also been included in the Summary of Results Section (actuals only);
- A new report on loan movements has been added to the QBRs (Part 11).

Part 2: Statement by the Responsible Accounting Officer

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

It is my opinion that the Quarterly Budget Review Statement for Warrumbungle Shire Council for the quarter ended 30 September 2013 indicates that Council's projected financial position as at 30 June 2014 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: 1 November 2013

Part 3: Income Statement

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals 30-Sep-13 \$'000	Variance %	
Income from Continuing Operations						
Rates and Annual Charges	11,122	-	11,122	10,189	92%	a
User Charges and Fees	6,278	-	6,278	988	16%	b
Interest & Investment Revenue	1,139	-	1,139	169	15%	c
Other Revenues	872	(14)	858	150	17%	d
Grants & Contributions	15,173	328	15,501	2,303	15%	e
Gains/(Losses) from Disposal of Assets	59	-	59	176	298%	f
Net Share of Interest in Joint Ventures	-	-	-	-	0%	l
Total Income From Continuing Operations	34,643	314	34,957	13,975	40%	
Expenses from Continuing Operations						
Employee Benefits & On-Costs	13,080	-	13,080	3,385	26%	g
Borrowing Costs	504	-	504	79	16%	h
Materials & Contracts	8,631	237	8,868	1,530	17%	i
Depreciation & Impairment	10,275	-	10,275	2,569	25%	j
Other Expenses	5,022	-	5,022	1,473	29%	k
Net Share of Interest in Joint Ventures	37	-	37	-	0%	l
Total Expenses From Continuing Operations	37,549	237	37,786	9,036	24%	
Operating Result from Continuing Operations	(2,906)	77	(2,829)	4,939		

Part 3: Income Statement (Continued)

Notes: Revenue

- (a) Rates and Annual Charges are currently at 92% of the budget as at 30 September 2013. This is due to the fact that all rates and annual charges are raised at the beginning of the year, with the exclusion of sewer access charges which are billed four times during the year. Council has currently raised a total of \$289k in sewer access charges. It is expected that sewer access charges may come in under budget by around \$40k at year end, although it is hard to forecast the final variance this early in the year.
- Council's rates revenue was within \$1k of the budget, water access charges were \$7k above budget and actuals for waste charges were \$10k below the original budget.
- (b) User charges and fees are currently at 16% of the budget (9% under the pro-rata budget - \$582k) due to:
- * RMS works \$298 under budget. The quantity of works varies during the year, and this item is likely to catch up later in the year;
 - * Water usage charges roughly \$100k under budget, due to water consumption occurring mostly in the hotter months;
 - * Private works \$37k under pro-rata budget;
 - * Swimming pools \$22k under pro-rata budget due to pools only opening in October;
 - * Quarry sales \$67k under pro-rata budget due to recent completion of blasting activities. Crushing now in progress, and it is expected that Shire use of product will increase post crushing.
 - * Other variances including child care user charges (\$58k).
- (c) Interest and investment revenue is currently at 15% of the budget (10% under pro-rata budget - \$116k) due to:
- * Reversal of prior year impairment not recognised until year end (\$66k for first quarter);
 - * LIRS refund for LRIS 1 and 2 not yet recognised (\$44k for first quarter);
 - * Southern phone dividend not yet received as at 30 September (\$3k for first quarter).
- (d) Other revenue is currently at 17% of the budget (8% under pro-rata budget - \$64k) due to:
- * Insurance claim revenue under pro-rata budget (\$18k) due to non-receipt of claims. This item varies throughout the year;
 - * Rental income roughly \$12k under budget due to rental on vodaphone tower not being receipted as a 30 September and one Council property currently vacant;
 - * Other minor variances (\$34k).
- (e) Grants and contributions are currently at 15% of the budget (10% under pro-rata budget - \$1.572m) due to:
- * FAGS grants under pro-rata budget as at 30 September (\$489k). Note: once again, there is a chance that the two quarters of pre-paid FAGS grants from next year may not be brought forward;
 - * Pensioner concession grant still not received (\$24k for the first quarter);
 - * R2R \$97k under pro-rata budget. Amount received is based on claim pattern and will change as the year continues;
 - * RFS EOFY grant adjustment not actioned (\$652k as at first quarter);
 - * Connect 5 grant not received as at 30 September (\$46k as at first quarter);
 - * Repair program grant not received as at 30 September (\$100k as at first quarter);
 - * Yuluwirri Kids preschool grant under budget (\$69k) due to timing differences;
 - * Other grant receipt timing differences (\$95k).
- (f) Net share of interest in Macquarie Regional Library Joint Venture is only calculated at year end when the final position of the entity is provided to Council.

Part 3: Income Statement (Continued)

Notes: Expenditure

(g) Per budget

(h) Borrowing costs are currently at 16% of the budget (9% under pro rata budget - \$47k) due to:

- * Lower than budgeted borrowing costs associated with the LIRS 2 loan which Council is still to enter into (\$42k)
- * Quarry remediation costs only calculated at year end (\$7k as at first quarter).

(i) Materials and contracts costs are currently at 17% of the budget (8% under pro rata budget - \$687k) due to:

- * Quarries contracts under budget (\$186k) due to contract expenditure in budget for blasting etc. being treated as costs associated with inventory.
- * Contract costs associated with RMCC works under budget due to variability of work (\$247k as at first quarter)
- * Other (\$254k).

(j) Per budget

(k) Per budget

(l) Net share of interest in Macquarie Regional Library Joint Venture is only calculated at year end when the final position of the entity is provided to Council.

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

	General	Water	Sewer	Waste	Yuluwirri Kids	Warrumbungle Community Care	Family Support Services	Warrumbungle Quarry	Plant Fund	Internal Charges to Back Out	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income from Continuing Operations											
Rates and Annual Charges	6,975	1,243	256	1,715	-	-	-	-	-	-	10,189
User Charges and Fees	341	212	17	10	158	35	31	163	21	-	988
Interest & Investment Revenue	150	10	25	4	-	-	-	-	-	(20)	169
Other Revenues	88	6	-	30	-	-	-	-	1,193	(1,167)	150
Grants & Contributions	1,774	-	-	-	149	200	180	-	-	-	2,303
Gains/(Losses) from Disposal of Assets	-	-	-	-	-	3	-	-	173	-	176
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
Total Income From Continuing Operations	9,328	1,471	298	1,759	307	238	211	163	1,387	(1,187)	13,975
Expenses from Continuing Operations											
Employee Benefits & On-Costs	2,163	220	135	243	262	122	112	17	111	-	3,385
Borrowing Costs	88	11	-	-	-	-	-	-	-	(20)	79
Materials & Contracts	1,481	132	56	230	15	67	130	18	568	(1,167)	1,530
Depreciation & Impairment	1,762	181	96	-	-	-	-	-	530	-	2,569
Other Expenses	1,202	44	18	2	3	13	5	108	78	-	1,473
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
Total Expenses From Continuing Operations	6,696	588	305	475	280	202	247	143	1,287	(1,187)	9,036
Operating Result from Continuing Operations	2,632	883	(7)	1,284	27	36	(36)	20	100	-	4,939

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

Note: Internal charges relating to plant revenue is highlighted purple

Part 4: Summary of Results

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals as at 30/09/2013 \$'000
Income Statement				
Income from Continuing Operations				
Rates and Annual Charges	11,122	-	11,122	10,189
User Charges and Fees	6,278	-	6,278	988
Interest & Investment Revenue	1,139	-	1,139	169
Other Revenues	872	(14)	858	150
Grants & Contributions	15,173	328	15,501	2,303
Gains/(Losses) from Disposal of Assets	59	-	59	176
Total Income From Continuing Operations	34,643	314	34,957	13,975
Expenses from Continuing Operations				
Employee Benefits & On-Costs	13,080	-	13,080	3,385
Borrowing Costs	504	-	504	79
Materials & Contracts	8,631	237	8,868	1,530
Depreciation & Impairment	10,275	-	10,275	2,569
Other Expenses	5,022	-	5,022	1,473
Net Share of Interest in Joint Ventures	37	-	37	-
Total Expenses From Continuing Operations	37,549	237	37,786	9,036
Operating Result from P&L	(2,906)	77	(2,829)	4,939

Reconciliation to Cash Surplus/(Deficit)				
Operating Result from P&L	(2,906)	77	(2,829)	4,939
Add/(less):				
Capital Expenditure	(10,204)	(3,531)	(13,735)	(2,292)
Movements in Loans and Finance Leases	2,466	-	2,466	(101)
Mvmnts fr Restricted Assets + Rounding	(23)	-	(23)	-
Depreciation Expense	10,275	-	10,275	2,569
Non-cash items included in Adjusted Operating Result above	599	-	599	73
Cash Surplus/(Deficit) Function View	207	(3,454)	(3,247)	5,188

Reconciliation to Cash at Bank & Investments per Balance Sheet and Cash Flow Statement				
Cash Surplus/Deficit Function View	207	(3,454)	(3,247)	5,188
Add/(less):				
Balance sheet movements	-	-	-	(7,367)
Investments sold during the year	-	-	-	-
Backout Restricted Assets	23	-	23	-
Cash Movement for the year	230	(3,454)	(3,224)	(2,179)
Cash Opening Balance	10,234	3,937	14,171	14,171
Add:				
Cash Movement for the year	230	(3,454)	(3,224)	(2,179)
Investments at 30 June 2014	2,821	-	2,821	2,760
Cash & Investments Closing Balance	13,285	483	13,768	14,752

Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
Source of Funds				
Revenue (Original Budget)	36,777,229	2,969,046	1,446,726	41,193,001
Movement from Reserves	(23,429)	-	-	(23,429)
Net Financing (loan receipts less repayments)	2,382,339	(37,614)	120,959	2,465,684
Total:	39,136,139	2,931,432	1,567,685	43,635,256
Application of Funds				
Recurrent Expenditure	30,450,997	1,860,592	913,493	33,225,082
Capital Expenditure	9,289,758	721,000	193,000	10,203,758
Total:	39,740,755	2,581,592	1,106,493	43,428,840
Cash Surplus/(deficit) from Original budget	(604,616)	349,840	461,192	206,416
Revenue				
Community Builders program grant - Baradine Hall	20,000	-	-	20,000
Nandi Park & Hickey's falls toilets Grant	50,000	-	-	50,000
Adjustment for non-purchase of Coolah Med Centre	(15,900)	-	-	(15,900)
Bowen Oval Grant (\$28k) plus restricted assets	37,553	-	-	37,553
Local Roads Flood Damage grant outstanding	210,617	-	-	210,617
LGNSW Constitutional Recognition refund	2,000	-	-	2,000
Roadside vegetation project grant	10,000	-	-	10,000
Revenue Total:	314,270	-	-	314,270
Expenditure				
Community Builders program grant - Baradine Hall	(20,000)	-	-	(20,000)
Adjustment for non-purchase of Coolah Med Centre	18,811	-	-	18,811
Mid western RC legal costs	(2,780)	-	-	(2,780)
Ulamambri opex costs for transfer station	(12,362)	-	-	(12,362)
Local Roads Flood Damage Expenditure outstanding	(210,617)	-	-	(210,617)
Roadside vegetation project expenditure	(10,000)	-	-	(10,000)
Expenditure Total:	(236,948)	-	-	(236,948)
Capital				
Revoted capital works	(3,091,086)	(153,862)	(2,500)	(3,247,448)
Administration Building Final Construction Works	(145,753)	-	-	(145,753)
Nandi Park / Hickey's Fall Ammenities Block	(60,000)	-	-	(60,000)
Bowen Oval Redevelopment	(37,553)	-	-	(37,553)
Footpath - Edwards Street	(18,126)	-	-	(18,126)
Dunedoo Depot Capital - Underground Storage	(25,000)	-	-	(25,000)
Binnaway water treatment plant road seal	-	(6,000)	-	(6,000)
Mains extension Yeulba St.	-	(26,000)	-	(26,000)
Mains Replacement – Napier St, 420m	-	23,000	-	23,000
Sewage Treatment Plant-rehabilitation/upgrades	-	-	15,000	15,000
Water Jet	-	-	(55,000)	(55,000)
Mains-Relining various sections	-	-	30,000	30,000
Sewage Treatment Plant-upgrade and renewal	-	-	10,000	10,000
Expansion of Coonabarabran Waste Landfill Site	30,352	-	-	30,352
Upgrade of Ulamambri Transfer Station	(17,990)	-	-	(17,990)
Capital Total:	(3,365,156)	(162,862)	(2,500)	(3,530,518)
Loans				
N/a	-	-	-	-
Loans Total:	-	-	-	-
Movements in Restricted Assets				
Revoted capital works in unexpended capital RA	2,125,638	153,862	2,500	2,282,000
Revoted capital works (plant fund)	965,448	-	-	965,448
Loans Total:	3,091,086	153,862	2,500	3,247,448
Total Approved Supplementary Votes - Quarter 1:	(196,748)	(9,000)	-	(205,748)
Cash Surplus/(deficit) Post Approval	(801,364)	340,840	461,192	668

Capital revotes were included in the previous year's budget and a restricted asset was created to capture this amount.

Note: There are also several opening balance adjustments for the balance sheet budget (see balance sheet for details)

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

	Cost of Council Activities				Funding of Activities	
Description	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or Payments	Surplus / (Deficit)
General Revenue						
Rates Revenue	(7,001,818)	-	-	(7,001,818)	-	(7,001,818)
Interest Revenue	(133,610)	-	-	(133,610)	-	(133,610)
General Grants	(493,287)	-	-	(493,287)	-	(493,287)
Total General Revenue	(7,628,715)	-	-	(7,628,715)	-	(7,628,715)
Executive						
General Manager						
Management & Leadership	-	134,202	-	134,202	-	134,202
Governance	(1,798)	133,516	44,498	176,216	-	176,216
Total General Manager	(1,798)	267,718	44,498	310,418	-	310,418
Human Resources						
HR Management	-	51,842	-	51,842	-	51,842
Payroll Services	-	(36,065)	-	(36,065)	-	(36,065)
WH&S and Risk Management	-	9,214	-	9,214	-	9,214
Learning & Development Services	(13,000)	64,044	-	51,044	-	51,044
Total Human Resources	(13,000)	89,035	-	76,035	-	76,035
Total Executive	(14,798)	356,753	44,498	386,453	-	386,453
Technical Services						
Technical Services Management	-	24,939	-	24,939	-	24,939
Total Technical Services Management	-	24,939	-	24,939	-	24,939
Design Services						
Design Services Management	-	5,626	3,071	8,697	-	8,697
Emergency Services Management	-	17,485	-	17,485	-	17,485
Survey Investigation & Design	-	64,186	-	64,186	-	64,186
Asset Management	-	-	-	-	-	-
NSW Fire Brigade	-	10,365	-	10,365	-	10,365
Road Safety Officer	(11,459)	20,083	-	8,624	-	8,624
Total Design Services	(11,459)	117,745	3,071	109,357	-	109,357
Road Operations						
Road Operations Management	-	13,475	-	13,475	-	13,475
Regional Roads M&R	(635,500)	409,889	112,650	(112,961)	15,000	(97,961)
Local Roads M&R	(449,182)	802,841	529,636	883,295	43,832	927,127
Aerodromes	(2,294)	11,873	-	9,579	-	9,579
Streets Rural	-	2,040	-	2,040	-	2,040
Private Works	(10,451)	30,833	-	20,382	-	20,382
Total Road Operations	(1,097,427)	1,270,951	642,286	815,810	58,832	874,642
Road Contracts & Private Works						
Contract Management	(1,925)	25,485	-	23,560	-	23,560
RMCC & Other Road Contracts	(243,450)	245,123	-	1,673	-	1,673
Reseals	-	-	-	-	-	-
Total Road Contracts & Private Works	(245,375)	270,608	-	25,233	-	25,233
Fleet Services						
Fleet Services Management	-	27,824	-	27,824	-	27,824
Plant And Equipment	(1,445,585)	722,336	1,378,581	655,332	-	655,332
Workshops	-	6,496	299	6,795	-	6,795
Total Fleet Services	(1,445,585)	756,656	1,378,880	689,951	-	689,951
Urban Services						
Urban Services Management	997	52,641	-	53,638	-	53,638
Horticulture	-	194,219	5,000	199,219	-	199,219
Street Cleaning	-	49,779	-	49,779	-	49,779
Public Amenities	(50,000)	50,343	-	343	-	343
Ovals	(32,682)	81,358	3,670	52,346	-	52,346
Streets - Urban	(2,200)	135,823	84,345	217,968	-	217,968
Public Swimming Pools	(2,181)	75,059	27,508	100,386	-	100,386
Total Urban Services	(86,066)	639,222	120,523	673,679	-	673,679
Total Tech Services (Excluding Water/Sewer)	(2,885,912)	3,080,121	2,144,760	2,338,969	58,832	2,397,801
Environment & Community Services						
E&C Services Management						
E&C Services Management	(60,000)	65,882	-	5,882	-	5,882
Building Control	(15,025)	35,366	-	20,341	-	20,341
Environmental Health Services	(2,089)	28,952	-	26,863	-	26,863
Libraries	-	101,006	-	101,006	-	101,006
Town Planning	(22,663)	30,218	-	7,555	-	7,555
Total E&C Services Management	(99,777)	261,424	-	161,647	-	161,647
Family Support Services						
Connect 5	(5,265)	52,572	-	47,307	-	47,307
Family Day Care	(168,454)	154,942	-	(13,512)	-	(13,512)
Youth Development & Activities	(24,024)	29,676	-	5,652	-	5,652
OOSH & Vacation Care	(12,848)	9,839	-	(3,009)	-	(3,009)
Total Family Support Services	(210,591)	247,029	-	36,438	-	36,438
Regulatory Services						
Compliance Services	(5,768)	36,013	-	30,245	-	30,245
Noxious Weeds	-	95,000	-	95,000	-	95,000
Total Regulatory Services	(5,768)	131,013	-	125,245	-	125,245

	Cost of Council Activities				Funding of Activities	
Description	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or Payments	Surplus / (Deficit)
Warrumbungle Community Care						
Centrelink	(8,460)	6,659	-	(1,801)	-	(1,801)
Community Transport	(104,500)	48,431	-	(56,069)	-	(56,069)
Multiservice Outlet	(124,461)	147,013	-	22,552	-	22,552
Total Warrumbungle Community Care	(237,421)	202,103	-	(35,318)	-	(35,318)
Yuluwirri Kids	(307,805)	279,380	-	(28,425)	-	(28,425)
Total Yuluwirri Kids	(307,805)	279,380	-	(28,425)	-	(28,425)
Total E&C Services	(861,362)	1,120,949	-	259,587	-	259,587
Corporate Services						
Corporate Services Management	-	50,293		50,293	-	50,293
Total Corporate Services Management	-	50,293	-	50,293	-	50,293
Administration & Customer Services						
Administration Services	(5,577)	133,714	-	128,137	-	128,137
Community Banking Agency	(20,608)	20,970	-	362	-	362
Total Administration & Customer Services	(26,185)	154,684	-	128,499	-	128,499
Bushfire & Emergency Services	(200)	226,400	2,585	228,785	-	228,785
Total Bushfire & Emergency Services	(200)	226,400	2,585	228,785	-	228,785
Finance	(41,487)	229,317	-	187,830	-	187,830
Total Finance	(41,487)	229,317	-	187,830	-	187,830
Communications & IT	-	210,978	-	210,978	-	210,978
Total Communications & IT	-	210,978	-	210,978	-	210,978
Property & Risk						
Property & Risk	(12,238)	670,540	-	658,302	28,241	686,543
Cemetery Services	(22,136)	27,689	-	5,553	-	5,553
Medical Facilities	(12,423)	13,636	-	1,213	-	1,213
Public Halls	(29,103)	63,571	-	34,468	-	34,468
Total Property & Risk	(75,900)	775,436	-	699,536	28,241	727,777
Development & Tourism						
Tourism & Development Services	(11,739)	92,580	-	80,841	-	80,841
Community Development	-	12,000	-	12,000	-	12,000
Tourism & Economic Promotion	-	24,981	-	24,981	-	24,981
Total Development & Tourism	(11,739)	129,561	-	117,822	-	117,822
Supply Services	-	85,761	-	85,761	-	85,761
Total Supply Services	-	85,761	-	85,761	-	85,761
Total Corporate Services	(155,511)	1,862,430	2,585	1,709,504	28,241	1,737,745
Total General Fund	(11,546,298)	6,420,253	2,191,843	(2,934,202)	87,073	(2,847,129)
Warrumbungle Water	(1,470,910)	407,472	89,501	(973,937)	9,253	(964,684)
Warrumbungle Sewer	(297,601)	208,439	11,083	(78,079)	-	(78,079)
Warrumbungle Waste	(1,757,442)	474,402	-	(1,283,040)	4,655	(1,278,385)
Warrumbungle Quarry	(162,606)	143,260	-	(19,346)	-	(19,346)
Total Warrumbungle Shire Council	(15,234,857)	7,653,826	2,292,427	(5,288,604)	100,981	(5,187,623)
	2	3	-		-	
Total Cash Rev/Exp (per above)	(15,234,857)	7,653,826				
Add/(Less):						
<u>Non Cash Items</u>						
Depreciation	-	2,569,000				
Net share of JV not budgeted for (non-cash)	-	-				
Remediation expenses not budgeted for (non cash)	-	-				
Reversal of py impairment not included above (non cash)	-	-				
WDV of assets disposed not included above (non cash)	73,000	-				
<u>Internal Charges (to back out)</u>						
Plant income internal charge	1,167,170	(1,167,170)				
IT internal Charge	-	-				
Other internal charges (Water, Sewer and Waste)	-	-				
Internal rent	-	-				
Other internal charges (built into on-costs)	-	-				
Sewer Loan (internal)	20,094	(20,094)				
Insurance Charges (internal)	-	-				
<u>Other</u>						
Rounding	(407)	438				
Total	(13,975,000)	9,036,000				
Total Rev / Exp (accrual) per P&L	13,975,000	9,036,000				
Variance	-	-				

Part 5: Revenue

Description	Original Budget	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
General Revenue							
Rates Revenue	(7,094,184)	-	-	-	(7,094,184)	(7,001,818)	99%
Interest Revenue	(415,292)	-	-	-	(415,292)	(133,610)	32%
General Grants	(3,655,117)	-	-	-	(3,655,117)	(493,287)	13%
Total General Revenue	(11,164,593)	-	-	-	(11,164,593)	(7,628,715)	68%
Executive							
General Manager							
Management & Leadership	-	-	-	-	-	-	-
Governance	-	(2,000)	-	-	(2,000)	(1,798)	90%
Total General Manager	-	(2,000)	-	-	(2,000)	(1,798)	90%
Human Resources							
HR Management	-	-	-	-	-	-	-
Payroll Services	(97,375)	-	-	-	(97,375)	-	0%
WH&S and Risk Management	(20,000)	-	-	-	(20,000)	-	0%
Learning & Development Services	(20,000)	-	-	-	(20,000)	(13,000)	65%
Total Human Resources	(137,375)	-	-	-	(137,375)	(13,000)	9%
Total Executive	(137,375)	(2,000)	-	-	(139,375)	(14,798)	11%
Technical Services							
Technical Services Management	-	-	-	-	-	-	-
Total Technical Services Management	-	-	-	-	-	-	-
Design Services							
Design Services Management	(3,600)	-	-	-	(3,600)	-	0%
Emergency Services Management	-	-	-	-	-	-	-
Survey Investigation & Design	-	-	-	-	-	-	-
Asset Management	-	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-	-
Road Safety Officer	(52,104)	-	-	-	(52,104)	(11,459)	22%
Total Design Services	(55,704)	-	-	-	(55,704)	(11,459)	21%
Road Operations							
Road Operations Management	-	-	-	-	-	-	-
Regional Roads M&R	(2,471,500)	-	-	-	(2,471,500)	(635,500)	26%
Local Roads M&R	(2,514,149)	(210,617)	-	-	(2,724,766)	(449,182)	16%
Aerodromes	(7,000)	-	-	-	(7,000)	(2,294)	33%
Streets Rural	-	-	-	-	-	-	-
Private Works	(191,000)	-	-	-	(191,000)	(10,451)	5%
Total Road Operations	(5,183,649)	(210,617)	-	-	(5,394,266)	(1,097,427)	20%
Road Contracts & Private Works							
Contract Management	(10,000)	-	-	-	(10,000)	(1,925)	19%
RMCC & Other Road Contracts	(2,165,000)	-	-	-	(2,165,000)	(243,450)	11%
Reseals	(1,029,500)	-	-	-	(1,029,500)	-	0%
Total Road Contracts & Private Works	(3,204,500)	-	-	-	(3,204,500)	(245,375)	8%
Fleet Services							
Fleet Services Management	(81,700)	81,700	-	-	-	-	-
Plant And Equipment	(5,135,000)	(81,700)	-	-	(5,216,700)	(1,445,585)	28%
Workshops	-	-	-	-	-	-	-
Total Fleet Services	(5,216,700)	-	-	-	(5,216,700)	(1,445,585)	28%
Urban Services							
Urban Services Management	-	-	-	-	-	997	NB
Horticulture	(4,531)	-	-	-	(4,531)	-	0%
Street Cleaning	-	-	-	-	-	-	-
Public Amenities	-	(50,000)	-	-	(50,000)	(50,000)	100%
Ovals	(12,950)	(37,553)	-	-	(50,503)	(32,682)	65%
Streets - Urban	(508,000)	-	-	-	(508,000)	(2,200)	0%
Public Swimming Pools	(95,900)	-	-	-	(95,900)	(2,181)	2%
Total Urban Services	(621,381)	(87,553)	-	-	(708,934)	(86,066)	12%
Total Tech Services (Excl Water/Sewer)	(14,281,934)	(298,170)	-	-	(14,580,104)	(2,885,912)	20%
Environment & Community Services							
E&C Services Management							
E&C Services Management	(1,000)	(60,000)	-	-	(61,000)	(60,000)	98%
Building Control	(54,500)	-	-	-	(54,500)	(15,025)	28%
Environmental Health Services	(10,000)	(10,000)	-	-	(20,000)	(2,089)	10%
Libraries	(60,041)	-	-	-	(60,041)	-	0%
Town Planning	(164,000)	60,000	-	-	(104,000)	(22,663)	22%
Total E&C Services Management	(289,541)	(10,000)	-	-	(299,541)	(99,777)	33%
Family Support Services							
Connect 5	(189,387)	-	-	-	(189,387)	(5,265)	3%
Family Day Care	(671,214)	-	-	-	(671,214)	(168,454)	25%
Youth Development & Activities	(112,550)	-	-	-	(112,550)	(24,024)	21%
OOSH & Vacation Care	(50,140)	-	-	-	(50,140)	(12,848)	26%
Total Family Support Services	(1,023,291)	-	-	-	(1,023,291)	(210,591)	21%
Regulatory Services							
Compliance Services	(31,400)	-	-	-	(31,400)	(5,768)	18%
Noxious Weeds	-	-	-	-	-	-	-
Total Regulatory Services	(31,400)	-	-	-	(31,400)	(5,768)	18%

Part 5: Revenue

Description	Original Budget	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
Warrumbungle Community Care							
Centrelink	(34,114)	-	-	-	(34,114)	(8,460)	25%
Community Transport	(308,745)	-	-	-	(308,745)	(104,500)	34%
Multiservice Outlet	(505,008)	-	-	-	(505,008)	(124,461)	25%
Total Warrumbungle Community Care	(847,867)	-	-	-	(847,867)	(237,421)	28%
Yuluwirri Kids	(1,212,366)	-	-	-	(1,212,366)	(307,805)	25%
Total Yuluwirri Kids	(1,212,366)	-	-	-	(1,212,366)	(307,805)	25%
Total E&C Services	(3,404,465)	(10,000)	-	-	(3,414,465)	(861,362)	25%
Corporate Services							
Corporate Services Management	-	-	-	-	-	-	-
Total Corporate Services Management	-	-	-	-	-	-	-
Administration & Customer Services							
Administration Services	(55,266)	-	-	-	(55,266)	(5,577)	10%
Community Banking Agency	(88,000)	-	-	-	(88,000)	(20,608)	23%
Total Administration & Customer Services	(143,266)	-	-	-	(143,266)	(26,185)	18%
Bushfire & Emergency Services	(2,609,246)	-	-	-	(2,609,246)	(200)	0%
Total Bushfire & Emergency Services	(2,609,246)	-	-	-	(2,609,246)	(200)	0%
Finance	(724,250)	-	-	-	(724,250)	(41,487)	6%
Total Finance	(724,250)	-	-	-	(724,250)	(41,487)	6%
Communications & IT	(736,840)	-	-	-	(736,840)	-	0%
Total Communications & IT	(736,840)	-	-	-	(736,840)	-	0%
Property & Risk							
Property & Risk	(417,585)	-	-	-	(417,585)	(12,238)	3%
Cemetery Services	(85,000)	-	-	-	(85,000)	(22,136)	26%
Medical Facilities	(73,597)	15,900	-	-	(57,697)	(12,423)	22%
Public Halls	(55,350)	(20,000)	-	-	(75,350)	(29,103)	39%
Total Property & Risk	(631,532)	(4,100)	-	-	(635,632)	(75,900)	12%
Development & Tourism							
Tourism & Development Services	(82,750)	-	-	-	(82,750)	(11,739)	14%
Community Development	-	-	-	-	-	-	-
Tourism & Economic Promotion	-	-	-	-	-	-	-
Total Development & Tourism	(82,750)	-	-	-	(82,750)	(11,739)	14%
Supply Services	(26,315)	-	-	-	(26,315)	-	0%
Total Supply Services	(26,315)	-	-	-	(26,315)	-	0%
Total Corporate Services	(4,954,199)	(4,100)	-	-	(4,958,299)	(155,511)	3%
Total General Fund	(33,942,566)	(314,270)	-	-	(34,256,836)	(11,546,298)	34%
Warrumbungle Water	(2,969,046)	-	-	-	(2,969,046)	(1,470,910)	50%
Warrumbungle Sewer	(1,446,726)	-	-	-	(1,446,726)	(297,601)	21%
Warrumbungle Waste	(1,915,463)	-	-	-	(1,915,463)	(1,757,442)	92%
Warrumbungle Quarry	(919,200)	-	-	-	(919,200)	(162,606)	18%
Total Warrumbungle Shire Council	(41,193,001)	(314,270)	-	-	(41,507,271)	(15,234,857)	37%

Reconciliation to P&L Revenue Figure

Total Cash Revenue (per above)	(41,193,001)	(41,507,271)	(15,234,857)
Add/(Less):			
Non Cash Items			
Reversal of py impairment not incl above (non cash)	(263,000)	(263,000)	-
WDV of assets disposed not incl above (non cash)	800,000	800,000	73,000
Internal Charges (to back out)			
Plant income internal charge	4,250,000	4,250,000	1,167,160
IT internal Charge	736,840	736,840	-
Other internal charges (Water, Sewer and Waste)	333,611	333,611	-
Internal rent	37,200	37,200	-
Other internal charges (built into on-costs)	348,631	348,631	-
Sewer Loan (internal)	77,778	77,778	20,094
Insurance Charges (internal)	228,516	228,516	-
Other			
Rounding	425	695	(397)
Total	(34,643,000)	(34,957,000)	(13,975,000)
Total Revenue (accrual) per P&L	34,643,000	34,957,000	13,975,000
Variance	-	-	-

Part 5: Revenue (Continued)

	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
Description				
General Revenue				
General Revenue	(11,164,593)	(7,628,715)	68%	General revenue significantly over pro-rata budget due to rates being raised at the beginning of the year. Rates are at 99% of budget, and will reach 100% by year end as further interest on outstanding rates comes in. Interest revenue is currently slightly over the pro-rata budget (32% year to date) as there is one accrual left to reverse, while general grants (predominantly FAGS grants) is considerably under budget due to timing differences in receipts, and the fact that Council was prepaid the first two quarters last year.
Total General Revenue	(11,164,593)	(7,628,715)	68%	
Executive				
General Manager	(2,000)	(1,798)	90%	Receipt of refund in September. Possibly more monies to come but unlikely.
Human Resources	(137,375)	(13,000)	9%	Oncost budget of \$97k is currently being treated as an offset against expenditure. This treatment is being reviewed for the next QBRs.
Total Executive	(139,375)	(14,798)	11%	
Technical Services				
Technical Services Management	-	-	NB	N/A
Design Services	(55,704)	(11,459)	21%	Per budget
Road Operations	(5,394,266)	(1,097,427)	20%	Per budget
Road Contracts & Private Works	(3,204,500)	(245,375)	8%	Road Contracts & Private Works \$556k under the pro-rata budget due to: * Grant Funding from Block Grant and FAGs grants have not yet been distributed (\$257k); * RMS works \$298 under budget. The quantity of works varies during the year, and this item is likely to catch up later in the year.
Fleet Services	(5,216,700)	(1,445,585)	28%	Per budget
Urban Services	(708,934)	(86,066)	12%	Urban Services \$91k under pro-rata budget due to: * FAGS grants yet to be distributed to town streets (\$124k); * Public pools not opening until October (\$22k); offset by * Public ammenities budget already 100% received (grant funding for toilet construction) - over pro-rata budget by \$37k. * Ovals budget already over pro-rata budget by \$20k due to receipt of Bowen Oval grant.
Total Tech Services (Excl Water/Sewer)	(14,580,104)	(2,885,912)	20%	
Environment & Community Services				
E&C Services Management	(299,541)	(99,777)	33%	E&C Services Management \$24k over pro-rata budget due to early receipt of the \$60k LEP grant.
Family Support Services	(1,023,291)	(210,591)	21%	Per budget
Regulatory Services	(31,400)	(5,768)	18%	Regulatory services \$2k under pro rata budget due to water monitoring income of \$13k only being recognised at year end (\$3k per quarter).
Warrumbungle Community Care	(847,867)	(237,421)	28%	Per budget
Yuluwirri Kids	(1,212,366)	(307,805)	25%	Per budget
Total E&C Services	(3,414,465)	(861,362)	25%	
Corporate Services				
Corporate Services Management	-	-	NB	N/A
Administration & Customer Services	(143,266)	(26,185)	18%	Oncost budget of \$46k is currently being treated as an offset against expenditure. This treatment is being reviewed for the next QBRs. Once this item is removed revenue is roughly per budget.
Bushfire & Emergency Services	(2,609,246)	(200)	0%	Journals to recognise grossed up contribution to RFS only actioned at year end.
Finance	(724,250)	(41,487)	6%	Finance branch is currently \$140k under the pro-rata budget due to: * Internal charges totaling \$200k (\$50k per quarter) treated as revenue in the budget currently being treated as an offset against expenditure in the actuals; * Journals actioned at year end totalling \$306k (\$76k for the first quarter) not included in the actuals; * Legal fees debt recovery under pro-rata budget \$19k.
Communications & IT	(736,840)	-	0%	Revenue item relates to IT internal charge that is distributed in December.
Property & Risk	(635,632)	(75,900)	12%	Property & Risk is currently \$83k under the pro-rata budget due to: * Insurance distribution not actioned yet \$229k (\$57k for the quarter); * Insurance claim revenue under pro-rata budget (\$18k) due to non-receipt of claims. This item varies throughout the year; * Rental income roughly \$12k under budget due to rental on vodaphone tower not being receipted as a 30 September and one Council property currently vacant;
Development & Tourism	(82,750)	(11,739)	14%	Variance of \$9k against pro-rata budget due to brochure advertising sales actuals of zero vs budget of \$40k.
Supply Services	(26,315)	-	0%	Oncost budget of \$26k is currently being treated as an offset against expenditure. This treatment is being reviewed for the next QBRs.
Total Corporate Services	(4,958,299)	(155,511)	3%	

Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
Total General Fund	(34,256,836)	(11,546,298)	34%	
Warrumbungle Water	(2,969,046)	(1,470,910)	50%	The water access charge is raised at the beginning of the year and actuals are slightly above budget by \$7k (this represents \$1.236m of total water revenue). User charges are currently trending under budget due to water consumption occurring mostly during the summer months. Assuming that Council receives the \$300k grant and final consumption hits 720,000kl water revenue should be roughly per budget at year end.
Warrumbungle Sewer	(1,446,726)	(297,601)	21%	Sewer charges (both access and consumption) are billed each quarter, and Sewer revenue is currently tracking 4% under the pro-rata budget. It is expected that sewer access charges may come in under budget by around \$40k at year end, and sewer consumption charges may also come in under budget although it is hard to forecast the final variance this early in the year.
Warrumbungle Waste	(1,915,463)	(1,757,442)	92%	Waste charged is raised at the beginning of the year and actuals are roughly \$10k under budget. The remaining variance between budget and actuals relates to user charges such as tip fees, and recyclables as well as the pensioner rebate grant which is yet to be received. It is expected that waste revenue will come in slightly over budget at year end.
Warrumbungle Quarry	(919,200)	(162,606)	18%	Quarry sales \$67k under pro-rata budget due to recent completion of blasting activities. Crushing now in progress, and it is expected that Shire use of product will increase post crushing.
Total Warrumbungle Shire Council	(41,507,271)	(15,234,857)	37%	

Part 6: Recurrent Expenditure

Description	Original Budget	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
General Revenue							
Rates Revenue	-	-	-	-	-	-	-
Interest Revenue (General Fund)	-	-	-	-	-	-	-
General Grants	-	-	-	-	-	-	-
Total General Revenue	-	-	-	-	-	-	-
Executive							
General Manager							
Management & Leadership	555,127	-	-	-	555,127	134,202	24%
Governance	360,001	2,780	-	-	362,781	133,516	37%
Total General Manager	915,128	2,780	-	-	917,908	267,718	29%
Human Resources							
HR Management	362,093	-	-	-	362,093	51,842	14%
Payroll Services	193,849	-	-	-	193,849	(36,065)	-19%
WH&S and Risk Management	118,553	-	-	-	118,553	9,214	8%
Learning & Development Services	374,936	-	-	-	374,936	64,044	17%
Total Human Resources	1,049,431	-	-	-	1,049,431	89,035	8%
Total Executive	1,964,559	2,780	-	-	1,967,339	356,753	18%
Technical Services							
Technical Services Management	109,919	-	-	-	109,919	24,939	23%
Total Technical Services Management	109,919	-	-	-	109,919.00	24,939	23%
Design Services							
Design Services Management	154,435	-	-	-	154,435	5,626	4%
Emergency Services Management	86,476	-	-	-	86,476	17,485	20%
Survey Investigation & Design	152,074	-	-	-	152,074	64,186	42%
Asset Management	59,559	-	-	-	59,559	-	0%
NSW Fire Brigade	42,287	-	-	-	42,287	10,365	25%
Road Safety Officer	97,983	-	-	-	97,983	20,083	20%
Total Design Services	592,814	-	-	-	592,814	117,745	20%
Road Operations							
Road Operations Management	202,418	-	-	-	202,418	13,475	7%
Regional Roads M&R	1,442,500	-	-	-	1,442,500	409,889	28%
Local Roads M&R	2,488,942	210,617	-	-	2,699,559	802,841	30%
Aerodromes	92,405	-	-	-	92,405	11,873	13%
Streets Rural	25,564	-	-	-	25,564	2,040	8%
Private Works	120,000	-	-	-	120,000	30,833	26%
Total Road Operations	4,371,829	210,617	-	-	4,582,446	1,270,951	28%
Road Contracts & Private Works							
Contract Management	50,000	-	-	-	50,000	25,485	51%
RMCC & Other Road Contracts	1,975,000	-	-	-	1,975,000	245,123	12%
Reseals	-	-	-	-	-	-	-
Total Road Contracts & Private Works	2,025,000	-	-	-	2,025,000	270,608	13%
Fleet Services							
Fleet Services Management	121,442	5,000	-	-	126,442	27,824	22%
Plant And Equipment	2,700,849	-	-	-	2,700,849	722,336	27%
Workshops	45,850	-	-	-	45,850	6,496	14%
Total Fleet Services	2,868,141	5,000	-	-	2,873,141	756,656	26%
Urban Services							
Urban Services Management	162,991	-	-	-	162,991	52,641	32%
Horticulture	828,148	-	-	-	828,148	194,219	23%
Street Cleaning	240,713	-	-	-	240,713	49,779	21%
Public Amenities	197,991	-	-	-	197,991	50,343	25%
Ovals	303,593	-	-	-	303,593	81,358	27%
Streets - Urban	531,726	-	-	-	531,726	135,823	26%
Public Swimming Pools	607,076	-	-	-	607,076	75,059	12%
Total Urban Services	2,872,238	-	-	-	2,872,238	639,222	22%
Total Tech Services (Excl Water/Sewer)	12,839,941	215,617	-	-	13,055,558	3,080,121	24%
Environment & Community Services							
E&C Services Management							
E&C Services Management	314,810	-	-	-	314,810	65,882	21%
Building Control	225,565	-	-	-	225,565	35,366	16%
Environmental Health Services	91,030	10,000	-	-	101,030	28,952	29%
Libraries	575,499	-	-	-	575,499	101,006	18%
Town Planning	114,252	-	-	-	114,252	30,218	26%
Total E&C Services Management	1,321,156	10,000	-	-	1,331,156	261,424	20%
Family Support Services							
Connect 5	192,062	-	-	-	192,062	52,572	27%
Family Day Care	662,100	-	-	-	662,100	154,942	23%
Youth Development & Activities	116,320	-	-	-	116,320	29,676	26%
OOSH & Vacation Care	39,447	-	-	-	39,447	9,839	25%
Total Family Support Services	1,009,929	-	-	-	1,009,929	247,029	24%
Regulatory Services							
Compliance Services	162,328	-	-	-	162,328	36,013	22%
Noxious Weeds	98,123	-	-	-	98,123	95,000	97%
Total Regulatory Services	260,451	-	-	-	260,451	131,013	50%

Part 6: Recurrent Expenditure

Description	Original Budget	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
Warrumbungle Community Care							
Centrelink	34,114	-	-	-	34,114	6,659	20%
Community Transport	216,471	-	-	-	216,471	48,431	22%
Multiservice Outlet	493,884	-	-	-	493,884	147,013	30%
Total Warrumbungle Community Care	744,469	-	-	-	744,469	202,103	27%
Yuluwirri Kids	1,229,467	-	-	-	1,229,467	279,380	23%
Total Yuluwirri Kids	1,229,467	-	-	-	1,229,467	279,380	23%
Total E&C Services	4,565,472	10,000	-	-	4,575,472	1,120,949	24%
Corporate Services							
Corporate Services Management	193,023	-	-	-	193,023	50,293	26%
Total Corporate Services Management	193,023	-	-	-	193,023	50,293	26%
Administration & Customer Services							
Administration Services	701,050	-	-	-	701,050	133,714	19%
Community Banking Agency	87,104	-	-	-	87,104	20,970	24%
Total Administration & Customer Services	788,154	-	-	-	788,154	154,684	20%
Bushfire & Emergency Services	2,506,936	-	-	-	2,506,936	226,400	9%
Total Bushfire & Emergency Services	2,506,936	-	-	-	2,506,936	226,400	9%
Finance	1,387,101	-	-	-	1,387,101	229,317	17%
Total Finance	1,387,101	-	-	-	1,387,101	229,317	17%
Communications & IT	1,086,920	(5,000)	-	-	1,081,920	210,978	20%
Total Communications & IT	1,086,920	(5,000)	-	-	1,081,920	210,978	20%
Property & Risk							
Property & Risk	1,127,292	-	-	-	1,127,292	670,540	59%
Cemetery Services	134,645	-	-	-	134,645	27,689	21%
Medical Facilities	100,051	(18,811)	-	-	81,240	13,636	17%
Public Halls	262,448	20,000	-	-	282,448	63,571	23%
Total Property & Risk	1,624,436	1,189	-	-	1,625,625	775,436	48%
Development & Tourism							
Tourism & Development Services	353,169	-	-	-	353,169	92,580	26%
Community Development	80,000	-	-	-	80,000	12,000	15%
Tourism & Economic Promotion	50,075	-	-	-	50,075	24,981	50%
Total Development & Tourism	483,244	-	-	-	483,244	129,561	27%
Supply Services	378,108	-	-	-	378,108	85,761	23%
Total Supply Services	378,108	-	-	-	378,108	85,761	23%
Total Corporate Services	8,447,922	(3,811)	-	-	8,444,111	1,862,430	22%
Total General Fund	27,817,894	224,586	-	-	28,042,480	6,420,253	23%
Warrumbungle Water	1,860,592	-	-	-	1,860,592	407,472	22%
Warrumbungle Sewer	913,493	-	-	-	913,493	208,439	23%
Warrumbungle Waste	1,763,557	12,362	-	-	1,775,919	474,402	27%
Warrumbungle Quarry	869,546	-	-	-	869,546	143,260	16%
Total Warrumbungle Shire Council	33,225,082	236,948	-	-	33,462,030	7,653,826	23%

Reconciliation to P&L Expenditure Figure

Total Cash Expenditure (per above)	33,225,082	33,462,030	7,653,826
Add/(Less):			
Non Cash Items			
Depreciation	10,275,000	10,275,000	2,569,000
Net share of JV not budgeted for (non-cash)	37,000	37,000	-
Remediation expenses not budgeted for (non cash)	25,000	25,000	-
Internal Charges (to back out)			
Plant income internal charge	(4,250,000)	(4,250,000)	(1,167,160)
IT internal Charge	(736,840)	(736,840)	-
Other internal charges (Water, Sewer and Waste)	(333,611)	(333,611)	-
Internal rent	(37,200)	(37,200)	-
Other internal charges (built into on-costs)	(348,631)	(348,631)	-
Sewer Loan (internal)	(77,778)	(77,778)	(20,094)
Insurance Charges (internal)	(228,516)	(228,516)	-
Other			
Rounding	(506)	(454)	428
Total	37,549,000	37,786,000	9,036,000
Total Expenditure (accrual) per P&L	37,549,000	37,786,000	9,036,000
Variance	-	-	-

Part 6: Recurrent Expenditure (Continued)

Description	Expenditure Revised Budget	Expenditure Actuals	Var %	Reason for Variance
General Revenue				
General Revenue	-	-	NB	N/A
Total General Revenue	-	-	NB	
Executive				
General Manager	917,908	267,718	29%	Per budget
Human Resources	1,049,431	89,035	8%	HR services is currently \$173k under the pro-rata budget due to: * Lower than budget training expenditure (\$30k for the first quarter) due to the timing of training courses; * Lower than budget payroll costs (\$84k) due to internal charges for employee benefits exceeding the amount of benefits taken year to date. It should be noted that most leave is taken around Christmas and Easter, while the recoup of these costs happens on a linear basis throughout the year. * Internal charge recoups budgeted as revenue captured as a reduction in expenditure in the actuals.
Total Executive	1,967,339	356,753	52%	
Technical Services				
Technical Services Management	109,919	24,939	23%	Per budget
Design Services	592,814	117,745	20%	Per budget, although it should be noted that the Manager Asset Management & Design Services is currently engaged predominantly in design work and thus the Asset Management and Design Services management line items are considerably under budget. The remaining slight variance against budget (under budget) is due to internal charges of \$41k not being included in year to date actuals as the journal for these items is carried out in December.
Road Operations	4,582,446	1,270,951	28%	Year to date local and regional roads M&R expenditure both over budget (30% and 28% respectively) due to current focus on maintenance works. These overspends were offset by aerodromes, rural streets and Road Ops Management all coming in considerably under budget (13%, 8% and 7% respectively). It is expected that these underspent activities will pick up later in the year as admin overheads of \$30k are distributed to Road Ops Management, and seasonal factors affecting expenditure come into play.
Road Contracts & Private Works	2,025,000	270,608	13%	RMS works \$235k under pro-rata budget. The quantity of works varies during the year, and this item is likely to catch up later in the year as Council commences reseals, heavy patching and work orders for RMS.
Fleet Services	2,873,141	756,656	26%	Per budget
Urban Services	2,872,238	639,222	22%	Horticulture, public amenities, ovals and urban streets expenditure all per budget (within 1% variance). Pools expenditure significantly under budget (12% ytd) due to pools opening in October. Urban Services Management over budget (32% ytd) due to salaries to be allocated elsewhere in the budget being allocated against Urban Services Management.
Total Tech Services (Excl Water/Sewer)	13,055,558	3,080,121	24%	
Environment & Community Services				
E&C Services Management	1,331,156	261,424	20%	Per budget
Family Support Services	1,009,929	247,029	24%	Per budget
Regulatory Services	260,451	131,013	50%	Compliance services per budget (22%), noxious weeds over budget 97% ytd due to payment of the noxious weeds contribution in the first quarter.
Warrumbungle Community Care	744,469	202,103	27%	Per budget
Yuluwirri Kids	1,229,467	279,380	23%	Per budget
Total E&C Services	4,575,472	1,120,949	24%	
Corporate Services				
Corporate Services Management	193,023	50,293	26%	Per budget
Administration & Customer Services	788,154	154,684	20%	Administration & Customer services is currently \$42k under the pro rata budget due to: * IT Internal charges to be actioned in December not included in YTD actuals \$88k (\$22k per quarter); * Oncost budget of \$46k is currently being treated as an offset against expenditure. This treatment is being reviewed for the next QBRS (\$12k per quarter). * Other underspends (\$8k);
Bushfire & Emergency Services	2,506,936	226,400	9%	RFS expenditure under budget as journals to recognise grossed up contribution to RFS only actioned at year end.

Description	Expenditure Revised Budget	Expenditure Actuals	Var %	Reason for Variance
Finance	1,387,101	229,317	17%	Finance branch is currently \$117k under the pro-rata budget due to: * Internal charges totaling \$200k (\$50k per quarter) treated as revenue in the budget currently being treated as an offset against expenditure in the actuals; * IT Internal charges to be actioned in December not included in YTD actuals \$88k (\$22k per quarter); * Practical licence and VGs valuation fees not included in September actuals \$88k (\$22k per quarter); * Salaries associated with vacant position (previously project accountant) not incurred (\$15k)
Communications & IT	1,081,920	210,978	20%	IT & Communications is currently \$41k under the pro rata budget due to: * IT Internal charges to be actioned in December not included in YTD actuals \$47k (\$12k per quarter); * Delays in payments for certain contracts such as the inter-office link offset by higher than budget expenditure on GIS works, and printing.
Property & Risk	1,625,625	775,436	48%	Property & Risk \$369k over pro-rata budget due to payment of insurance in the first quarter (\$380k). It should be noted that both public halls and cemetery services are trending per budget, while expenditure on medical centres is below budget due to staff allocation issues.
Development & Tourism	483,244	129,561	27%	Per budget
Supply Services	378,108	85,761	23%	Per budget. It should be noted that the oncost revenue budget of \$26k is currently being treated as an offset against expenditure (\$6k ytd impact).
Total Corporate Services	8,444,111	1,862,430	22%	
Total General Fund	28,042,480	6,420,253	23%	
Warrumbungle Water	1,860,592	407,472	22%	Per budget
Warrumbungle Sewer	913,493	208,439	23%	Per budget
Warrumbungle Waste	1,775,919	474,402	27%	Per budget
Warrumbungle Quarry	869,546	143,260	16%	Quarries under pro-rata budget due to contract expenditure in budget for blasting etc. being treated as costs associated with inventory.
Total Warrumbungle Shire Council	33,462,030	7,653,826	23%	

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% spent to date
Executive								
General Manager								
Management & Leadership	-	44,811	145,753	-	-	190,564	-	0%
Governance	-	-	-	-	-	-	44,498	-
Total GM	-	44,811	145,753	-	-	190,564	44,498	23%
Human Resources								
HR Management	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-	-	-
WH&S and Risk Management	-	-	-	-	-	-	-	-
Learning & Development Services	-	-	-	-	-	-	-	-
Total HR	-	-	-	-	-	-	-	-
Total Executive	-	44,811	145,753	-	-	190,564	44,498	23%
Technical Services								
Technical Services Management		-	-	-	-	-	-	-
Total Technical Services Management	-	-	-	-	-	-	-	-
Design Services								
Design Services Management	30,000	5,478	-	-	-	35,478	3,071	9%
Emergency Services Management	-	-	-	-	-	-	-	-
Survey Investigation & Design	-	-	-	-	-	-	-	-
Asset Management	-	-	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-	-	-
Road Safety Officer	-	-	-	-	-	-	-	-
Total Design Services	30,000	5,478	-	-	-	35,478	3,071	9%
Road Operations								
Road Operations Management	-	-	-	-	-	-	-	-
Regional Roads M&R	969,000	743,538	-	-	-	1,712,538	112,650	7%
Local Roads M&R	3,250,000	470,827	-	-	-	3,720,827	529,636	14%
Aerodromes	-	-	-	-	-	-	-	-
Streets Rural	-	-	-	-	-	-	-	-
Private Works	-	-	-	-	-	-	-	-
Total Road Operations	4,219,000	1,214,365	-	-	-	5,433,365	642,286	12%
Road Contracts & Private Works								
Contract Management	-	-	-	-	-	-	-	-
RMCC & Other Road Contracts		-	-	-	-	-	-	-
Reseals	1,029,500	-	-	-	-	1,029,500	-	0%
Total Road Contracts & Private Works	1,029,500	-	-	-	-	1,029,500	-	0%
Fleet Services								
Fleet Services Management	-	-	-	-	-	-	-	-
Plant And Equipment	2,265,000	1,092,085	-	-	-	3,357,085	1,378,581	41%
Workshops	-	-	-	-	-	-	299	-
Total Fleet Services	2,265,000	1,092,085	-	-	-	3,357,085	1,378,880	41%
Urban Services								
Urban Services Management	-	-	-	-	-	-	-	-
Horticulture	160,000	13,666	-	-	-	173,666	5,000	3%
Street Cleaning	-	-	-	-	-	-	-	-
Public Amenities	-	-	-	-	-	-	-	-
Ovals	95,000	42,285	97,553	-	-	234,838	3,670	2%
Streets - Urban	688,300	265,878	18,126	-	-	972,304	84,345	9%
Public Swimming Pools	72,000	25,000	-	-	-	97,000	27,508	28%
Total Urban Services	1,015,300	346,829	115,679	-	-	1,477,808	120,523	8%
Total Tech Services (ExclWater/Sewer)	8,558,800	2,658,757	115,679	-	-	11,333,236	2,144,760	19%
Environment & Community Services								
E&C Services Management		-	-	-	-	-	-	-
E&C Services Management	-	-	-	-	-	-	-	-
Building Control	-	-	-	-	-	-	-	-
Environmental Health Services	-	-	-	-	-	-	-	-
Libraries	-	34,315	-	-	-	34,315	-	0%
Town Planning	-	-	-	-	-	-	-	-
Total E&C Services Management	-	34,315	-	-	-	34,315	-	0%
Family Support Services								
Connect 5	-	-	-	-	-	-	-	-
Family Day Care	-	-	-	-	-	-	-	-
Youth Development & Activities	-	-	-	-	-	-	-	-
OOSH & Vacation Care	-	-	-	-	-	-	-	-
Total Family Support Services	-	-	-	-	-	-	-	-
Regulatory Services								
Compliance Services	-	-	-	-	-	-	-	-
Noxious Weeds	-	-	-	-	-	-	-	-
Total Regulatory Services	-	-	-	-	-	-	-	-
Warrumbungle Community Care								
Centrelink	-	-	-	-	-	-	-	-
Community Transport	75,000	-	-	-	-	75,000	-	0%

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% spent to date
Multiservice Outlet	5,000	-	-	-	-	5,000	-	0%
Total Warrumbungle Community Care	80,000	-	-	-	-	80,000	-	0%
Yuluwirri Kids	-	-	-	-	-	-	-	-
Total Yuluwirri Kids	-	-	-	-	-	-	-	-
Total E&C Services	80,000	34,315	-	-	-	114,315	-	0%
Corporate Services								
Corporate Services Management	-	-	-	-	-	-	-	-
Total Corporate Services Management	-	-	-	-	-	-	-	-
Administration & Customer Services								
Administration Services	-	-	-	-	-	-	-	-
Community Banking Agency	-	-	-	-	-	-	-	-
Total Admin Services	-	-	-	-	-	-	-	-
Bushfire & Emergency Services	448,042	-	-	-	-	448,042	2,585	1%
Total Bushfire & Emergency Services	448,042	-	-	-	-	448,042	2,585	1%
Finance	-	-	-	-	-	-	-	-
Total Finance	-	-	-	-	-	-	-	-
Communications & IT	12,916	144,564	-	-	-	157,480	-	0%
Total Communications & IT	12,916	144,564	-	-	-	157,480	-	0%
Property & Risk								
Property & Risk	70,000	65,912	25,000	-	-	160,912	-	0%
Cemetery Services	-	-	-	-	-	-	-	-
Medical Facilities	-	-	-	-	-	-	-	-
Public Halls	100,000	15,727	-	-	-	115,727	-	0%
Total Property & Risk	170,000	81,639	25,000	-	-	276,639	-	0%
Development & Tourism		-	-	-	-			
Tourism & Development Services	20,000	-	-	-	-	20,000	-	0%
Community Development	-	-	-	-	-	-	-	-
Tourism & Economic Promotion	-	-	-	-	-	-	-	-
Total Development & Tourism	20,000	-	-	-	-	20,000	-	0%
Supply Services	-	-	-	-	-	-	-	-
Total Supply Services	-	-	-	-	-	-	-	-
Total Corporate Services	650,958	226,203	25,000	-	-	902,161	2,585	0%
Total General Fund	9,289,758	2,964,086	286,432	-	-	12,540,276	2,191,843	17%
Warrumbungle Water	721,000	153,862	9,000	-	-	883,862	89,501	10%
Warrumbungle Sewer	193,000	2,500	-	-	-	195,500	11,083	6%
Warrumbungle Waste	-	127,000	(12,362)	-	-	114,638	-	0%
Warrumbungle Quarries	-	-	-	-	-	-	-	-
Total Warrumbungle Shire Council	10,203,758	3,247,448	283,070	-	-	13,734,276	2,292,427	17%

Description	Project Details	Orig Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	Var%	Asset	Expansion / Renewal	Finished?	Current Status
Executive Services							-						
General Manager							-						
Management & Leadership								-					
Administration Building Final Construction Works	Completion of fitout for the new Coonabarabran office building.	-	-	145,753	-	-	145,753	30,963	21%	Building	Expansion	No	80% completed by November Council Meeting
New Office Fittings - Admin Building	Purchase of furniture, fixtures & fittings for new Admin building	-	44,811	-	-	-	44,811	13,535	30%	Furniture fixtures and fittings	Expansion	No	Project complete, bills still outstanding.
Executive Services Total		-	44,811	145,753	-	-	190,564	44,498	23%				
Technical Services							-						
Asset Design Services							-						
Design Services Management							-	-					
Design Projects Survey Equip-Cap	Survey equipment	12,000	-	-	-	-	12,000	411	3%	Plant and equipment	Renewal	No	Not yet commenced
Design Services Software Upgrade	Software upgrade costs for design software	18,000	5,478	-	-	-	23,478	2,660	11%	Software	Renewal	No	Not yet commenced
Fleet Services							-						
Plant and Equipment							-	-					
Minor Plant Purchases	Replacement of small plant and upgrading of pool equipment.	15,000	6,510	-	-	-	21,510	4,452	21%	Plant and equipment	Renewal	No	Purchased on a needs basis
Plant and Equipment Purchases	Replacement of Plant as per plant replacement program.	2,250,000	1,066,257	-	-	-	3,316,257	1,374,130	41%	Plant and equipment	Renewal	No	As per plant replacement schedule
Coona & Coolah Workshop Capital	Purchase of plant and equipment for the Coolah and Coonabarabran Workshops	-	4,318	-	-	-	4,318	299	7%	Plant and equipment	Renewal	No	Purchased on a needs basis
Radio Network Capital	Upgrade radio links and coverage.	-	15,000	-	-	-	15,000	-	0%	Plant and equipment	Renewal	No	Waiting on Polce to install new Radio Hut at Coolabah Estate to take advantage of better reception in the area
Road Contracts							-						
Reseals							-	-					
Baradine Streets Reseals	Reseals	17,200	-	-	-	-	17,200	-	0%	Road	Renewal	No	Works commence in summer months
Binnaway Streets Reseals	Reseals	15,400	-	-	-	-	15,400	-	0%	Road	Renewal	No	Works commence in summer months
Coolah Streets Reseals	Reseals	25,600	-	-	-	-	25,600	-	0%	Road	Renewal	No	Works commence in summer months
Coonabarabran Streets Reseals	Reseals	82,000	-	-	-	-	82,000	-	0%	Road	Renewal	No	Works commence in summer months
Dunedoo Streets Reseals	Reseals	23,100	-	-	-	-	23,100	-	0%	Road	Renewal	No	Works commence in summer months
Local Roads Reseals	Reseals	420,300	-	-	-	-	420,300	-	0%	Road	Renewal	No	Works commence in summer months
Mendooran Streets Reseals	Reseals	15,400	-	-	-	-	15,400	-	0%	Road	Renewal	No	Works commence in summer months
Regional Roads Reseals	Reseals	430,500	-	-	-	-	430,500	-	0%	Road	Renewal	No	Works commence in summer months
Road Operations							-						
Local Roads								-					
Aerodrome Bridge Baradine	Replacement of timber bridge with concrete structure under the LIRS program (LIRS 2 - 2013/14)	250,000	-	-	-	-	250,000	-	0%	Bridge	Renewal	No	Project at Planning stage
Baradine Creek Bridge	Replacement of timber bridge with concrete structure under the LIRS program (LIRS 2 - 2013/14)	1,500,000	-	-	-	-	1,500,000	-	0%	Bridge	Renewal	No	Project at Planning stage
Borambitty Road - Crest	Improving vertical alignment through the lowering of the crest on Borambitty road.	25,000	-	-	-	-	25,000	16,149	65%	Road	Expansion	No	Work complete, bills still coming in as at 30 September.
Coolah Creek Road Rehabilitation	Pavement rehabilitation of Coolah Creek Road	110,000	-	-	-	-	110,000	-	0%	Road	Renewal	No	Works in progress as at EOM October.
Kenebri Bridge	Replacement of timber bridge with concrete structure under the LIRS program (LIRS 2 - 2013/14)	600,000	-	-	-	-	600,000	-	0%	Bridge	Renewal	No	Project at Planning stage . Geo Tech investigation in progress.
Local Roads Re-sheeting	Gravel re-sheeting program for 2013/14:Tothills Rd, Salacks Rd, Narrawa Rd, Borambitty Rd, Guinema Rd, Keerrawah Rd, Goolma Rd, Gollan Rd, Round Mountain Rd, Collier Rd, Wyuna Rd & Box Ridge Rd.	765,000	-	-	-	-	765,000	237,795	31%	Road	Renewal	No	Works in progress and on target with schedule
Local Roads Bridges – LIRS 2012/13	Replacement of Baby Creek Bridge in the village of Ulamambri, Tongy Creek Bridge on Tongy Lane, Bugaldie Creek Bridge and Grandchester Bridge – Replaced as under the LIRS program	-	432,527	-	-	-	432,527	254,424	59%	Bridge	Renewal	No	Baby Creek Bridge, Tongy Bridge and Bugaldie Creek all almost complete, however installation of guardrail is still outstanding. Grandchester bridge is in progress in collaboration with Gilgandra Shire.
Premier Estate Rd Causeway	Construction of causeway to better control flood flows across Premier Estate road	-	38,300	-	-	-	38,300	21,268	56%	Road	Expansion	No	In Progress

Description	Project Details	Orig Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	Var%	Asset	Expansion / Renewal	Finished?	Current Status
Regional Roads													
MR55 Pavement widening and rehabilitation	Pavement widening and rehab various areas north of Coolah	800,000	-	-	-	-	800,000	196	0%	Road	Renewal	No	Works ready to commence in 2nd Quarter
MR129 Pavement Rehabilitation	Rehabilitation of pavement on MR129 Coonabarabran - Baradine	169,000	-	-	-	-	169,000	-	0%	Road	Renewal	No	At Planning stage. Having an issue sourcing material
Mr7519 Capital Works	Various minor works on regional roads	-	169,000	(169,000)	-	-	-	-	0%	Road	Renewal	No	Budget re-allocated to Saltwater Creek
Mr129 Saltwater Creek Bridge	Construction of bridge over Saltwater creek and 1km plus of associated road works	-	574,538	169,000	-	-	743,538	112,454	15%	Bridge	Expansion	No	In progress. Some payments for work done still outstanding.
Urban Services							-						
Horticulture							-	-					
Binnaway Progress Association	Maintenance of Garden around the town of Binnaway	5,000	-	-	-	-	5,000	5,000	100%	Land Improvement	Renewal	Yes	Grant provided to Progress Association to commence work.
Milling Park Playground equipment upgrade	Purchase and installation of New Playground Equipment	70,000	-	-	-	-	70,000	-	0%	Structure	Renewal	No	Waiting on one quote to come in .
Mendooran Park Toilets	Refurbishment of existing Toilet block	35,000	-	-	-	-	35,000	-	0%	Building	Expansion	No	Waiting on two quotes
Dunedoo Milling Park – Toilet Block	New Toilet Block Western End of Dunedoo	50,000	-	-	-	-	50,000	-	0%	Building	Expansion	No	Consultation with Councillors and staff - A report will go to Council requesting to move this budget to next financial year and request for a further \$50k due to the Sewer access issue that currently exists
Streets Trees General Capital	Identification of street trees for inclusion in electronic maps, includes risk assessment.	-	13,666				13,666	-	0%	Other	Expansion	No	In progress. GIS Officer currently working on a program
Ovals													
Bowen Oval - Turf wicket	New Turf Wicket	8,000	-	-	-	-	8,000	-	0%	Land Improvement	Renewal	No	Work to commence within the fortnight.
Oval Grandstand Rehabilitation - Baradine	Refurbishment of existing grandstand	40,000	-	-	-	-	40,000	-	0%	Structure	Renewal	No	Work completed by contractor - few finishing touches Waiting for account. Painting to commence
Oval Grandstand Rehabilitation - Binnaway	Refurbishment of existing grandstand	47,000	-	-	-	-	47,000	-	0%	Structure	Renewal	No	Works in progress
Nandi Park / Hickey's Fall Amenities Block	Construction of new amenities blocks at Nandi Park & Hickey's Falls rest area	-	-	60,000			60,000	-	0%	Building	Expansion	No	Not yet commenced
Mendooran Oval Project	Involves continuing work on the amenities block, connection of water supply, and interior plumbing at Mendooran oval	-	5,690	-	-	-	5,690	-	0%	Building	Expansion	No	Works completed as at EOM October
Robertson Oval Capital Projects	Repair of bore, tank, pump, pressure unit and pipes on Robertson Oval in Dunedoo; Also includes repair of amenities on Robertson oval	-	36,595	-	-	-	36,595	2,408	7%	Structure	Renewal	No	Works to commence once tank has arrived - ordered. Pump ordered and received
Bowen Oval Redevelopment	Development of a Mini Oval	-	-	37,553			37,553	1,262	3%	Land Improvement	Expansion	No	Currently at consultation stage. Pegging out to commence this week.
Swimming Pools							-	-					
Concrete repairs - Coonabarabran Pool	Repairs to Coonabarabran Pool	20,000	25,000	-	-	-	45,000	27,508	61%	Structure	Renewal	No	Work completed as at EOM October- waiting on account from Contractor
Pool Cover – Coolah Pool	Purchase and installation of pool cover at Coolah pool	12,000	-	-	-	-	12,000	-	0%	Plant and equipment	Expansion	No	Pool cover has been ordered
Leak prevention and general painting - Baradine Pool	Capital renewal work on pool structure to prevent leakage	40,000	-	-	-	-	40,000	-	0%	Structure	Renewal	No	Works completed as at EOM October- waiting on account from contractor
Town Streets - Baradine							-	-					
Flood Plain Management	Baradine flood plain management levy design	120,000	-	-	-	-	120,000	60	0%	Other	Expansion	No	Works in progress, Flood Plain Management Committee meeting on 5 November.
Rehabilitation of footpath sections	Rehabilitation of various sections of footpath in Baradine.	10,300	-	-	-	-	10,300	-	0%	Footpath	Renewal	No	To commence in 2nd to 3rd Quarter
Walker Street, West of Narren new K&G	Construction of new Kerb and Guttering (Walker St)	30,000	-	-	-	-	30,000	-	0%	Kerb and Guttering	Expansion	No	Waiting on survey to be completed
Baradine Streets - Streetlighting	Street lighting program		4,632	-	-	-	4,632	5,052	109%	Structure	Expansion	No	Completed
Town Streets - Binnaway							-	-					
David Street, new K&G	Construction of new Kerb and Guttering David St)	60,000	-	-	-	-	60,000	-	0%	Kerb and Guttering	Expansion	No	Waiting on survey to be completed
Town Streets - Coolah							-	-					
Binnia Street, new kerb blisters and K&G rehab	Streetscape improvements in Binnia Street including kerb blisters on corner of Martin St and Binnia St, and drainage and road pavement improvements.	46,000	44,286	-	-	-	90,286	-	0%	Kerb and Guttering	Expansion	No	Waiting on Survey to be completed

Description	Project Details	Orig Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	Var%	Asset	Expansion / Renewal	Finished?	Current Status
Booyamurra Street, east of Binnia, rehabilitation	Installation of new drainage and rehabilitation of existing road	110,000	-	-	-	-	110,000	-	0%	Culverts and Drainage	Expansion	No	Waiting on Survey to be completed . And Geo Tech investigation
Footpath Rehabilitation - various locations	Rehabilitation of various sections of footpath in Coolah.	20,000	-	-	-	-	20,000	-	0%	Footpath	Renewal	No	Works commenced to be completed before end of calendar year
Tech Serv-Clh-Cycleway Project-Cap	Continuation of the Coolah Cycleway	-	9,247	-	-	-	9,247	10,479	113%	Footpath	Expansion	No	Completed
Town Streets - Coonabarabran							-	-					
Dalgarno Street east of John, footpath rehabilitation	Rehabilitation of footpath in Dalgarno St. Coonabarabran.	45,000	-	-	-	-	45,000	-	0%	Footpath	Renewal	No	Waiting on survey to be completed
Dalgarno Street west of John, K&G rehabilitation	Rehabilitation of K&G in Dalgarno St. Coonabarabran.	70,000	-	-	-	-	70,000	-	0%	Kerb and Guttering	Renewal	No	Waiting on survey to be completed
Cycleway - Newell Highway	Development of cycleway from High School	120,000	-	-	-	-	120,000	67	0%	Footpath	Expansion	No	Works have commenced
Dalgarno Street Drainage	Major street Improvement project in Dalgarno to extend concrete culvert, construct Kerbing and Guttering and new earth footpath.	-	57,713	-	-	-	57,713	42,689	74%	Culverts and Drainage	Expansion	No	Completed
Footpath - Edwards Street	Improvement project to construct concrete footpath in Edwards Street, Coonabarabran near swimming pool.	-	(18,126)	18,126	-	-	-	-	0%	N/A	N/A	Yes	Underspend from prior year carried over as part of revotes - backout in first QBRs.
Cassilis Street Footpath - Admin building	Construction of footpath around the new Admin building in Cassilis St. Coonabarabran	-	18,126	-	-	-	18,126	5,343	29%	Footpath	Expansion		Completed
Town Streets - Dunedoo							-	-					
Dish drain, Tucklan Street at Wallaroo, west side	Installation of new dish drain	22,000	-	-	-	-	22,000	-	0%	Kerb and Guttering	Expansion	No	Works completed in October.
Footpath Rehabilitation - various locations	Rehabilitation of various sections of footpath in Dunedoo.	20,000	-	-	-	-	20,000	-	0%	Footpath	Renewal	No	Works to commence 2nd to 3rd quarter
Wallaroo Street Construction	Reconstruction and bitumen sealing.	-	150,000	-	-	-	150,000	-	0%	Culverts and Drainage	Expansion	No	Works currently at planning stage
Town Streets - Mendooran							-	-					
Footpath Rehabilitation	Rehabilitation of various sections of footpath in Mendooran.	15,000	-	-	-	-	15,000	20,656	138%	Footpath	Renewal	No	Completed
Technical Services Total		8,558,800	2,658,757	115,679	-	-	11,333,236	2,144,760	19%				
Environmental and Community Services							-						
Environmental and Community Services Management							-						
Libraries							-	-					
Replacement of Library Shelves (OH&S requirement)	Replacement of Library Shelves (OH&S requirement)	-	34,315	-	-	-	34,315	-	0%	Furniture fixtures and fittings	Renewal	No	Project pending finalisation of lease. Lease recently finalised, project to proceed.
Warrumbungle Community Care							-						
Community Transport							-	-					
Community Transport Capital	Purchase of vehicles for WCC	75,000	-	-	-	-	75,000	-	0%	Plant and equipment	Renewal	No	Finalising quotes for the purchase of 3 vehicles
MSO Capital Replacements	Purchase of minor plant and equipment for WCC	5,000	-	-	-	-	5,000	-	0%	Plant and equipment	Renewal	No	Not yet commenced
Environmental and Community Services Total		80,000	34,315	-	-	-	114,315	-	0%				
Corporate Services													
Bushfire and Emergency Services													
RFS - Enhancements	RFS Capital Expenditure (non-vehicles)	22,500	-	-	-	-	22,500	-	0%	Building	Renewal	No	Note yet commenced
RFS – Fire Control Centre Coonabarabran	Capital works relating to the FCC in Coonabarabran	140,000	-	-	-	-	140,000	-	0%	Building	Expansion	No	Note yet commenced
RFS - Vehicles	Payment for purchase of RFS Vehicles	285,542	-	-	-	-	285,542	2,585	1%	Plant and equipment	Renewal	No	In progress
Communications & IT							-						
Increase in storage capacity SAN	Purchase of extra data storage capability (hardware)	12,916	-	-	-	-	12,916	-	0%	Plant and equipment	Expansion	No	Works to commence in 3rd quarter - January
Disaster Recovery Centre	Capital expenditure related to the set up of a disaster recovery centre for Council's IT platform	-	144,564	-	-	-	144,564	-	0%	Plant and equipment	Expansion	No	Quotes have been called - work to be completed ASAP
Tourism and Development Services							-						
Shire Entrance Signs	Purchase and installation of shire entrance signs.	20,000	-	-	-	-	20,000	-	0%	Plant and equipment	Expansion	No	Pending scoping report for TED Committee approval/endorsement.
Property & Risk							-						
Council Offices & Other Property							-	-					

Description	Project Details	Orig Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	Var%	Asset	Expansion / Renewal	Finished?	Current Status
Disabled access Coolah Office	Investigation and construction of disabled access for the Coolah office.	20,000	-	-	-	-	20,000	-	0%	Plant and equipment	Expansion	No	Budget to be spent on New Air Conditioning and apply for budget for disabled access next year
Security Audit	Review of security access to Council facilities and re-keying/improvement of security facilities at Council buildings	50,000	-	-	-	-	50,000	-	0%	Plant and equipment	Renewal	No	In progress
Depots							-	-					
Coonabarabran Depot (ex RTA) - Facilities Upgrade	Upgrade to depot facilities	-	19,496	-	-	-	19,496	-	0%	Furniture fixtures and fittings	Expansion	No	Currently on hold - waiting for tech services to confirm office space for Fleet manager
Dunedoo Depot Capital - Underground Storage	Completion of storage bunkers	-	43,478	25,000	-	-	68,478	-	0%	Building	Expansion	No	Works can not commence until tanker is replaced
Baradine Depot Capital	Upgrade to staff amenities	-	2,938	-	-	-	2,938	-	0%	Furniture fixtures and fittings	Expansion	No	Not yet commenced due to issues around tradesman availability
Public Halls							-	-					
Hall Baradine – Refurbishment of Toilets	Replacement of existing toilet facilities with new facilities that include disabled access.	75,000	-	-	-	-	75,000	-	0%	Plant and equipment	Renewal	No	In progress - Currently at planning stage
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.	-	15,727	-	-	-	15,727	-	0%	Building	Renewal	No	Contractor to commence in November
Powerhouse Museum arts funding	Conversion of existing building into a useable space for gallery/art or community use.	25,000	-	-	-	-	25,000	-	0%	Furniture fixtures and fittings	Expansion	No	In progress. Hygienist already engaged.
Corporate Services Total		650,958	226,203	25,000	-	-	902,161	2,585	0%				
Warrumbungle Water							-						
Water - Baradine													
Meter Replacements	Replacement of water meters	5,000	-	-	-	-	5,000	-	0%	Meters	Renewal	No	None replaced yet.
Water Treatment Plant- Building Renovation	Removal of old backwash tank and pipework from top of building, corroded walkway/structure on first floor (due to H2S in bore water) needs replacement (WHS issue); Whole building needs to be vermin proofed to protect clear water in underground tank.	50,000	-	-	-	-	50,000	1,417	3%	Building	Expansion	No	Not commenced; scheduled for December 2013 - June 2014.
Water Treatment Plant -Rehabilitation of Clarifier	Clarifier (essential part of the WTP) shows signs of decay (is pitted) and needs either to be relined or replaced. Issue: temporary stand-by clarifier needed while works are performed, otherwise the water cannot be treated.	95,000	-	-	-	-	95,000	-	0%	Treatment Plant	Renewal	No	Not commenced; scheduled for June 2014.
Water - Binnaway													
Meter Replacements	Replacement of water meters	5,000	-	-	-	-	5,000	-	0%	Meters	Renewal	No	None replaced yet.
Binnaway water treatment plant road seal	Sealing of unsealed road within the Binnaway water treatment plant to address access issues and WHS risks	-	-	6,000	-	-	6,000	-	0%	Treatment Plant	Expansion	No	Sup vote submitted, not approved yet.
Mains extension Yeulba St.	Extension of mains to lot 1 Yeulba St Binnaway (per Council resolution 79/1314)	-	-	26,000	-	-	26,000	-	0%	Mains	Expansion	No	Work completed 21/10/13.
Mains Replacement – Napier St, 420m	Council has still a number of asbestos pipes that are scheduled for replacement (developing cracks, end of useful life reached/approaching), Napier St BWY is one of them.	60,000	-	(23,000)	-	-	37,000	27	0%	Mains	Renewal	No	Not commenced; schedule for February - March 2014.
Water - Coolah													
Mains Extension - removal of dead ends	Removal of water main dead ends necessary to improve drinking water quality - no particular dead end(s) selected yet.	50,000	-	-	-	-	50,000	-	0%	Mains	Expansion	No	Not commenced. Project scheduled for November - December 2013.
Meter Replacement	Replacement of water meters	5,000	-	-	-	-	5,000	-	0%	Meters	Renewal	No	None replaced yet.
Coolah Water Mains Replacements	Replacement of water mains on Gilmore St. Coolah	-	7,793	-	-	-	7,793	11,173	143%	Mains	Renewal	No	Work complete.
Water - Coonabarabran													
Mains Extensions - Robertson and John st (230m)	Removal of two dead ends in John St and Robertson St.	60,000	-	-	-	-	60,000	-	0%	Mains	Expansion	No	Preparation done/work planned/material ordered, waiting for aerial crossing design for the creek (Technical Services internal).
Mains Extensions -Jubilee St, btwn Newell Hwy and Gunnedah Hill	Removal of two dead ends at Newell Hwy/Arnold St and Oxley Hwy/Gordon St.	100,000	-	-	-	-	100,000	170	0%	Mains	Expansion	No	Preparation in progress; scheduled for October - November 2013.

Description	Project Details	Orig Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	Var%	Asset	Expansion / Renewal	Finished?	Current Status
Mains Replacement	Replacement of old cast iron mains that create complaints due to dirty water (like Delgarno St last FY); exact location not decided yet, suggested is e.g. Camp St	70,000	-	-	-	-	70,000	6,605	9%	Mains	Renewal	No	Not commenced.
Meter Replacements	Replacement of water meters	10,000	-	-	-	-	10,000	1,348	13%	Meters	Renewal	No	Three meters replaced so far.
Coonabarabran W Reservoir Fence-Cap	Work on Reservoir fence	-	5,000	-	-	-	5,000	162	3%	Structure	Renewal	No	Project scope being reviewed.
Water - Dunedoo													
Mains Extension-Evans St, btwn Sullivan and Bullinda St (660m)	Removal of a dead end.	50,000	-	-	-	-	50,000	-	0%	Mains	Expansion	No	Scheduled for April - May 2014.
Meter Replacements	Replacement of water meters	5,000	-	-	-	-	5,000	-	0%	Meters	Renewal	No	None replaced yet.
Reservoirs-Rehabilitation	Reservoir lid not bird proof and made from asbestos sheets where the paint starts to peel off at some places. --> the old lid needs to be removed and a new one constructed and put on under consideration of current structures on top of the reservoir.	61,000	-	-	-	-	61,000	-	0%	Reservoirs	Renewal	No	Not commenced. Scheduled for December 2013 - January 2014
Mains Replacement - Bolaro St, Tallawang St to Merrygoen St (210m)	Old asbestos pipe that has been frequently cracking needs to be replaced in the main street. Work will have to be performed after hours as businesses rely on water supply during the day.	60,000	-	-	-	-	60,000	-	0%	Mains	Renewal	No	Schedule for February - March 2014.
Wentworth St Reservoir Lining	Lining of Reservoir in Wentworth st. to repair leak.	-	12,785	-	-	-	12,785	-	0%	Reservoirs	Renewal	No	Scope of project being reviewed
Dunedoo W Backup Bore & Dev /Imp	Back Up Bore Development & Implementation	-	128,284	-	-	-	128,284	67,978	53%	Pumping Station	Expansion	No	Project carried over from last FY. New pump delivery delayed due to recent bush fires, electrician unavailable due to medical issues, recent main break delays further due to flooded area.
Water - Mendooran													
Meter Replacements	Replacement of water meters	5,000	-	-	-	-	5,000	-	0%	Meters	Renewal	No	None replaced yet.
Water Pressure Project	Investigate and rectify Mendooran reticulated water pressure issue, particularly when using the town reservoir (installation of a pressure pump at that reservoir may be necessary).	30,000	-	-	-	-	30,000	621	2%	Pumping Station	Expansion	No	A device has been built for measuring pressure & flow; project was schedule for September - October 2013 but investigation has not commenced yet.
Warrumbungle Water Total		721,000	153,862	9,000	-	-	883,862	89,501	10%				
Warrumbungle Sewer							-						
Sewer - Baradine							-	-					
Sewage Treatment Plant-Disinfection Plant-renewal	Some of the components of the vacuum system (pods) are wearing out and need replacement. Also the head of works at the oxydation ponds out of town are heavily corroded (from H2S in the sewerage) and need refurbishing.	10,000	-	-	-	-	10,000	-	0%	Treatment Plant	Renewal	No	Not commenced; schedule for October 2013 - May 2014
Sewer - Coolah													
Sewage Treatment Plant-rehabilitation/upgrades	Installation of an eye-wash station (WHS), trial run of a product to help improve the treatment process and meet EPA thresholds.	25,000	-	(15,000)	-	-	10,000	3,624	36%	Treatment Plant	Renewal	No	Eyewash installed, trial in preparation; project scheduled to be completed in June 2014.
Water Jet	Purchase of new water jet for sewer maintenance in Coolah and Dunedoo	-	-	55,000	-	-	55,000	-	0%	Plant and Equipment	Renewal	No	Not commenced
Sewer - Coonabarabran													
Mains-Relining various sections	Relining of old sewer mains refurbishes them (root damage) and reduces sewer chokes and infiltration (higher loads for STP during/after rain periods). The appropriate sections to be relined need to be identified (frequent chokes, sewer camera) and a contractor engaged for relining	130,000	-	(30,000)	-	-	100,000	-	0%	Mains	Renewal	No	Not commenced; scheduled for February - March 2014
Replace Steel sewer rods	Replace tools and tool components for sewer mains maintenance.	3,000	-	-	-	-	3,000	6,795	227%	Plant and Equipment	Renewal	No	Complete
Coonabarabran Sewer Access Dump Points	Dump points for RVs (all towns)	-	2,500	-	-	-	2,500	-	0%	Mains	Expansion	No	Scope of project being reviewed
Sewer - Dunedoo													
Sewage Treatment Plant-upgrade and renewal	Installation of an eye-wash station (WHS), repair floats on aearator to optimise submersion depth, re-equip lab with proper analysisequipment.	25,000	-	(10,000)	-	-	15,000	664	4%	Treatment Plant	Renewal	No	Eye wash installed; project scheduled to be completed in June 2014.
Warrumbungle Sewer Total		193,000	2,500	-	-	-	195,500	11,083	6%				

Description	Project Details	Orig Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	Var%	Asset	Expansion / Renewal	Finished?	Current Status
Warrumbungle Waste							-						
Expansion of Coonabarabran Waste Landfill Site	Expansion of existing landfill site	-	127,000	(30,352)	-	-	96,648	-	0%	Land Improvement	Expansion		Planning stage only
Upgrade of Ulamambri Transfer Station	Upgrade of Ulamambri Transfer Station so as to be operated by Council staff	-	-	17,990	-	-	17,990	-	0%	Land Improvement	Expansion		Planning stage only
Warrumbungle Waste Total		-	127,000	(12,362)	-	-	114,638	-	0%				
Grand Total:		10,203,758	3,247,448	283,070	-	-	13,734,276	2,292,426					

Part 9: Balance Sheet

	Original Budget \$'000	Open Bal Adjstmnts \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
Assets					
Current Assets					
Cash and Cash Equivalents	10,464	3,937	(3,454)	10,947	11,992
Investments (Current)	1,334	-	-	1,334	-
Receivables (Current)	2,085	1,928	-	4,013	10,056
Inventories (Current)	587	(51)	-	536	782
Total Current Assets	14,470	5,814	(3,454)	16,830	22,830
Non-Current Assets					
Investments (Non-Current)	1,487	-	-	1,487	2,760
Receivables (Non-Current)	-	1	-	1	1
Inventories (Non-Current)	463	(144)	-	319	319
Property, Plant & Equipment	461,445	(22,150)	3,531	442,826	428,540
Investments - Equity Method	249	10	-	259	296
Total Non-Current Assets	463,644	(22,283)	3,531	444,892	431,916
Total Assets	478,114	(16,469)	77	461,722	454,746
Current Liabilities					
Payables	2,159	236	-	2,395	1,323
Borrowings	663	8	-	671	392
Provisions	3,446	196	-	3,642	3,637
Total Current Liabilities	6,268	440	-	6,708	5,352
Non-Current Liabilities					
Borrowings	7,073	19	-	7,092	4,805
Provisions	1,341	(119)	-	1,222	1,197
Total Non-Current Liabilities	8,414	(100)	-	8,314	6,002
Total Liabilities	14,682	340	-	15,022	11,354
Net Assets	463,432	(16,809)	77	446,700	443,392
Retained Earnings	352,786	1,796	77	354,659	362,627
Revaluation Reserves	110,646	(18,605)	-	92,041	80,765
Total Equity	463,432	(16,809)	77	446,700	443,392
	-		-	-	-

Part 10: Statement of Cash Flows

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
Cash Flows from Operating Activities				
<u>Receipts</u>				
Rates and Annual Charges	11,122	-	11,122	3,753
User Charges and Fees	6,278	-	6,278	855
Interest & Investment Revenue	876	-	876	438
Bonds and Deposits Received	-	-	-	(76)
Other Revenues	1,805	(14)	1,791	1,341
Grants & Contributions - Capital	15,173	328	15,501	2,303
<u>Payments</u>				
Employee Benefits & On-Costs	(13,080)	-	(13,080)	(3,433)
Materials & Contracts	(8,629)	(237)	(8,866)	(2,600)
Borrowing Costs	(504)	-	(504)	(79)
Other Expenses	(5,931)	-	(5,931)	(2,537)
Net Cash provided (or used in) Operating Activities	7,110	77	7,187	(35)
Cash Flows from Investing Activities				
<u>Receipts</u>				
Sale of Investment Securities	-	-	-	-
Sale of Real Estate Assets	-	-	-	-
Sale of Infrastructure, Property, Plant and Equipment	859	-	859	249
Deferred Debtors Receipts	-	-	-	-
<u>Payments</u>				
Purchase of Investment Securities	-	-	-	-
Purchase of Infrastructure, Property, Plant and Equipment	(10,204)	(3,531)	(13,735)	(2,292)
Purchase of Real Estate Assets	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-
Net Cash provided (or used in) Investing Activities	(9,345)	(3,531)	(12,876)	(2,043)
Cash Flows from Financing Activities				
<u>Receipts</u>				
Proceeds from Borrowings & Advances	3,100	-	3,100	-
<u>Payments</u>				
Repayment of Borrowings & Advances	(630)	-	(630)	(96)
Repayment of Finance Lease Liabilities	(5)	-	(5)	(5)
Net Cash provided (or used in) Financing Activities	2,465	-	2,465	(101)
Net Increase/(Decrease) in Cash & Cash Equivalents	230	(3,454)	(3,224)	(2,179)
Cash & Cash Equivalents – Opening balance	10,234	3,937	14,171	14,171
Cash & Cash Equivalents – Closing balance	10,464	483	10,947	11,992

A) Unrestricted Cash Reconciliation

Cash and Cash Equivalents	10,464	483	10,947	11,992
<i>Add:</i>				
Investments	2,821	-	2,821	2,760
Total: Cash and Investments	13,285	483	13,768	14,752
<i>Less:</i>				
Restricted Assets				12,622
Total: Unrestricted Cash & Investments				2,130

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

Part 11: Loan Movement Table

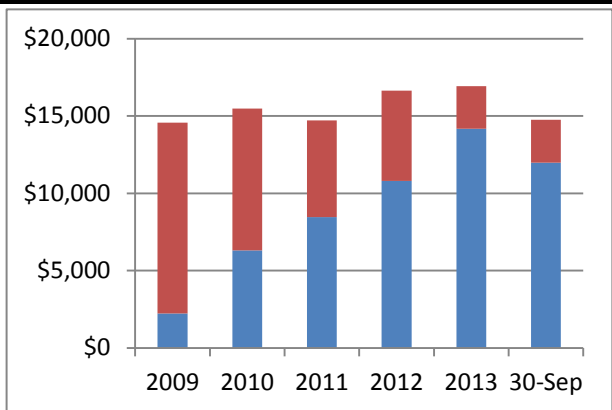
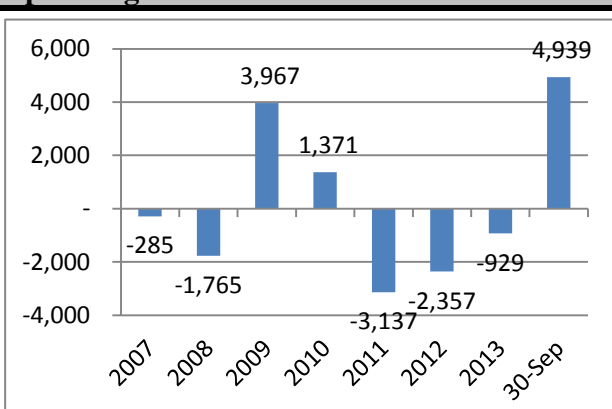
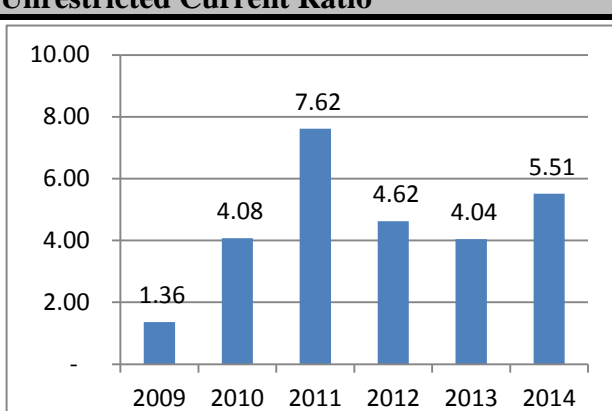
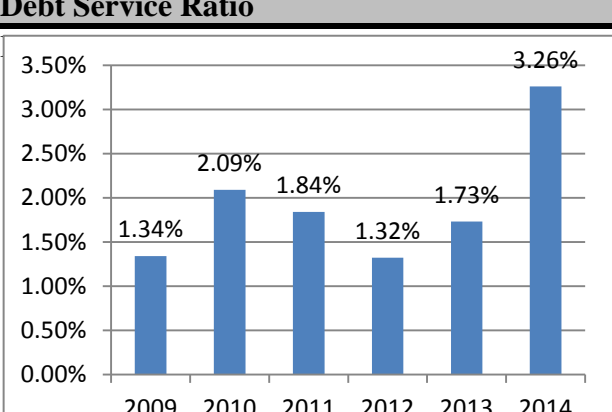
(A) External Loans

Loan Details	Responsible Area	Opening Balance	Interest to date	Payments to date	Closing Balance
Bridges Loan	Regional Roads M&R	720,000	14,065	15,000	705,000
Mendooran Water Loan	Warrumbungle Water	860,178	11,195	9,253	850,925
Admin Building Loan	Property & Risk	1,500,000	21,452	28,241	1,471,759
LIRS Round 1 Loan	Local Roads M&R	2,213,501	32,360	43,832	2,169,669
LIRS Round 2 Loan	Local Roads M&R	-	-	-	-
Compactor - Finance Lease	Warrumbungle Waste	4,655	43	4,655	-
Total:		5,298,334	79,114	100,981	5,197,354

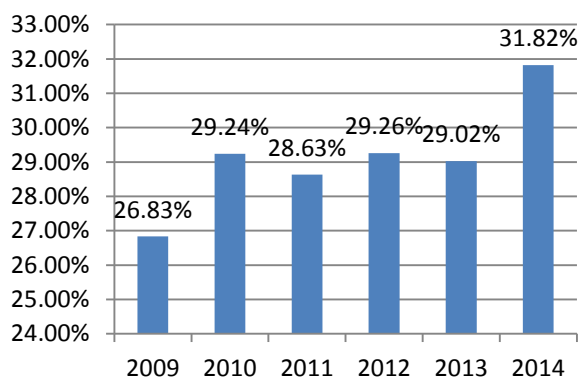
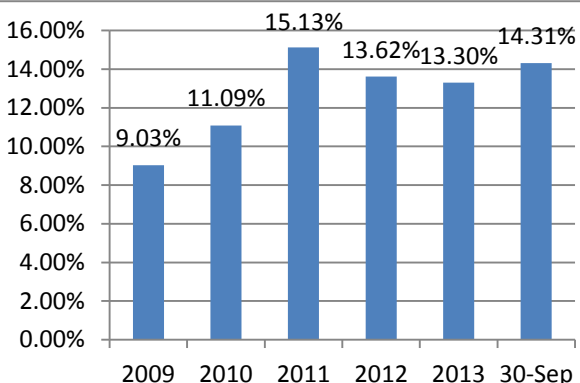
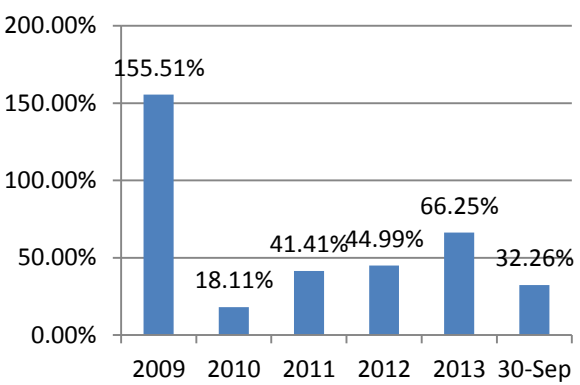
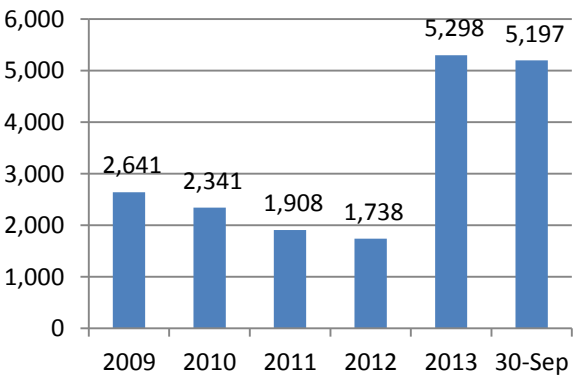
(B) Internal Loans

Loan Details	Responsible Area	Opening Balance	Interest to date	Payments to date	Closing Balance
Administration Building Internal Loan	Loan is from the Sewer fund to Property & Risk	1,385,809	20,094	29,590	1,356,219
Total:		1,385,809	20,094	29,590	1,356,219

Part 12: KPIs

Ratio	Purpose	Notes																					
Cash Balance																							
 <table border="1"><caption>Cash Balance Data</caption><thead><tr><th>Year</th><th>Cash and cash equivalents</th><th>Investments</th></tr></thead><tbody><tr><td>2009</td><td>~\$2,000</td><td>~\$13,000</td></tr><tr><td>2010</td><td>~\$6,000</td><td>~\$9,000</td></tr><tr><td>2011</td><td>~\$8,000</td><td>~\$7,000</td></tr><tr><td>2012</td><td>~\$11,000</td><td>~\$6,000</td></tr><tr><td>2013</td><td>~\$14,000</td><td>~\$3,000</td></tr><tr><td>30-Sep</td><td>~\$12,000</td><td>~\$3,000</td></tr></tbody></table>	Year	Cash and cash equivalents	Investments	2009	~\$2,000	~\$13,000	2010	~\$6,000	~\$9,000	2011	~\$8,000	~\$7,000	2012	~\$11,000	~\$6,000	2013	~\$14,000	~\$3,000	30-Sep	~\$12,000	~\$3,000	<p>The blue section of the bar represents cash and cash equivalents, and the red section represents investments (currently all CFNs).</p>	<p>See cashflow statement for details.</p>
Year	Cash and cash equivalents	Investments																					
2009	~\$2,000	~\$13,000																					
2010	~\$6,000	~\$9,000																					
2011	~\$8,000	~\$7,000																					
2012	~\$11,000	~\$6,000																					
2013	~\$14,000	~\$3,000																					
30-Sep	~\$12,000	~\$3,000																					
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>2013</td><td>-929</td></tr><tr><td>30-Sep</td><td>4,939</td></tr></tbody></table>	Year	Operating Deficit	2007	-285	2008	-1,765	2009	3,967	2010	1,371	2011	-3,137	2012	-2,357	2013	-929	30-Sep	4,939	<p>To measure Council’s operating surplus or deficit. A negative number indicates a deficit.</p>	<p>See Income Statement variance analysis for details</p>			
Year	Operating Deficit																						
2007	-285																						
2008	-1,765																						
2009	3,967																						
2010	1,371																						
2011	-3,137																						
2012	-2,357																						
2013	-929																						
30-Sep	4,939																						
Unrestricted Current Ratio																							
 <table border="1"><caption>Unrestricted Current Ratio Data</caption><thead><tr><th>Year</th><th>Unrestricted Current 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>4.04</td></tr><tr><td>2014</td><td>5.51</td></tr></tbody></table>	Year	Unrestricted Current Ratio	2009	1.36	2010	4.08	2011	7.62	2012	4.62	2013	4.04	2014	5.51	<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 > 2 as good</p>	<p>Increase due predominantly to a significant increase in receivables (\$6.043m) and a \$1.072m decrease in payables.</p>							
Year	Unrestricted Current Ratio																						
2009	1.36																						
2010	4.08																						
2011	7.62																						
2012	4.62																						
2013	4.04																						
2014	5.51																						
Debt Service Ratio																							
 <table border="1"><caption>Debt Service Ratio Data</caption><thead><tr><th>Year</th><th>Debt Service Ratio</th></tr></thead><tbody><tr><td>2009</td><td>1.34%</td></tr><tr><td>2010</td><td>2.09%</td></tr><tr><td>2011</td><td>1.84%</td></tr><tr><td>2012</td><td>1.32%</td></tr><tr><td>2013</td><td>1.73%</td></tr><tr><td>2014</td><td>3.26%</td></tr></tbody></table>	Year	Debt Service Ratio	2009	1.34%	2010	2.09%	2011	1.84%	2012	1.32%	2013	1.73%	2014	3.26%	<p>To assess the impact of loan principal & interest repayments on the discretionary revenue of council. The DLG considers a ratio of less than 10% as satisfactory.</p>	<p>Debt service ratio is considerably higher than last financial year as the 2014 figure is based on the budget amount which assumes Council will enter into a further \$3.1m loan under LIRS 2</p>							
Year	Debt Service Ratio																						
2009	1.34%																						
2010	2.09%																						
2011	1.84%																						
2012	1.32%																						
2013	1.73%																						
2014	3.26%																						

Part 12: KPIs (continued)

Ratio	Purpose															
Rates & Annual Charges Coverage Ratio																
 <table><tr><th>Year</th><th>Coverage Ratio</th></tr><tr><td>2009</td><td>26.83%</td></tr><tr><td>2010</td><td>29.24%</td></tr><tr><td>2011</td><td>28.63%</td></tr><tr><td>2012</td><td>29.26%</td></tr><tr><td>2013</td><td>29.02%</td></tr><tr><td>2014</td><td>31.82%</td></tr></table>	Year	Coverage Ratio	2009	26.83%	2010	29.24%	2011	28.63%	2012	29.26%	2013	29.02%	2014	31.82%	To assess the degree of Council's dependence upon revenue from rates and annual charges and to assess the security of Council's income.	The coverage ratio has improved slightly over the previous financial year due to a lower than average forecast grants revenue figure for the 2013/14 financial year
Year	Coverage Ratio															
2009	26.83%															
2010	29.24%															
2011	28.63%															
2012	29.26%															
2013	29.02%															
2014	31.82%															
Rates & Annual Charges Outstanding Ratio																
 <table><tr><th>Year</th><th>Outstanding Ratio</th></tr><tr><td>2009</td><td>9.03%</td></tr><tr><td>2010</td><td>11.09%</td></tr><tr><td>2011</td><td>15.13%</td></tr><tr><td>2012</td><td>13.62%</td></tr><tr><td>2013</td><td>13.30%</td></tr><tr><td>30-Sep</td><td>14.31%</td></tr></table>	Year	Outstanding Ratio	2009	9.03%	2010	11.09%	2011	15.13%	2012	13.62%	2013	13.30%	30-Sep	14.31%	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.	This ratio fluctuates through the year depending on the timing of rates and water notices. The September figure is slightly improved on the same time last year.
Year	Outstanding Ratio															
2009	9.03%															
2010	11.09%															
2011	15.13%															
2012	13.62%															
2013	13.30%															
30-Sep	14.31%															
Building and Infrastructure Renewals Ratio																
 <table><tr><th>Year</th><th>Renewals Ratio</th></tr><tr><td>2009</td><td>155.51%</td></tr><tr><td>2010</td><td>18.11%</td></tr><tr><td>2011</td><td>41.41%</td></tr><tr><td>2012</td><td>44.99%</td></tr><tr><td>2013</td><td>66.25%</td></tr><tr><td>30-Sep</td><td>32.26%</td></tr></table>	Year	Renewals Ratio	2009	155.51%	2010	18.11%	2011	41.41%	2012	44.99%	2013	66.25%	30-Sep	32.26%	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.	Ratio is significantly lower than at EOFY 2012/13 due to a significant portion of renewal works not yet commenced this financial year (e.g. re-seals, replacement of timber bridges etc).
Year	Renewals Ratio															
2009	155.51%															
2010	18.11%															
2011	41.41%															
2012	44.99%															
2013	66.25%															
30-Sep	32.26%															
Total Borrowings																
 <table><tr><th>Year</th><th>Total Borrowings</th></tr><tr><td>2009</td><td>2,641</td></tr><tr><td>2010</td><td>2,341</td></tr><tr><td>2011</td><td>1,908</td></tr><tr><td>2012</td><td>1,738</td></tr><tr><td>2013</td><td>5,298</td></tr><tr><td>30-Sep</td><td>5,197</td></tr></table>	Year	Total Borrowings	2009	2,641	2010	2,341	2011	1,908	2012	1,738	2013	5,298	30-Sep	5,197	Total level of borrowings, including loans and finance leases both current and non-current	Borrowings have reduced slightly as Council repays principal, and Council has still not entered into the second LIRS loan as at 30 September 2013.
Year	Total Borrowings															
2009	2,641															
2010	2,341															
2011	1,908															
2012	1,738															
2013	5,298															
30-Sep	5,197															

Part 13: Contracts and Other Expenses

A) Contracts Budget Review Statement

Contracts entered into during the quarter include:

Contractor	Contract Details & Purpose	Value	Start Date	Duration	Budgeted (Y/N)
WIDELAND MACHINERY	Plant 146: Hino \$140,492 - Trade In Plant 146 \$49,000	\$83,174.55	8/07/2013	Completed	Y
WARRUMBUNGL STEEL BUILDINGS	RFS - Construction of Dunedoo Shed	\$85,590.91	11/07/2013	Completed	Y
BMR QUARRIES	Drill & Blasting Services re Quarry	\$119,437.00	12/07/2013	Completed	Y
BMR QUARRIES	Drill & Blasting Services re Quarry	\$15,000.00	29/07/2013	Completed	Y
BMR QUARRIES	Product	\$1,031,887.73	29/07/2013	This financial year	Partially
MACDONALD JOHNSTON ENGINEERING	Plant 186: Road Sweeper	\$305,076.36	25/09/2013	This financial year	Y
CJD EQUIPMENT PTY LTD	Plant 96: Wheel Loader \$346,500.00 - Trade In Plant 96 \$145,500.00	\$183,000.00	25/09/2013	This financial year	Y
WESTRAC	Plant 104: Caterpillar Grader \$368,616 - Trade in Plant 105 \$110,000	\$234,469.10	19/08/2013	Completed	Y
WESTRAC	Plant 330: Caterpillar Track Loader \$429,000 - Trade in Plant 330 \$66,000	\$330,000.00	19/08/2013	Completed	Y
WESTRAC	Plant 105: Caterpillar Grader	\$368,968.18	20/08/2013	Completed	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
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)
Legal Expenses	\$5,519.69	Y
Consultancies	\$0.00	N/A

Definition of Consultant

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level