



# **Warrumbungle Shire Council**

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

**June Quarter  
(2013/14 Financial Year)**

# Executive Summary - Warrumbungle Shire Council 2013/14 Financial year

## Summary of Performance for the 2013/14 Financial year

### 1 A significant accrual deficit as a result of the Federal Government's decision to not bring forward 50% of Council's FAGs grants

Council posted an accrual deficit (including depreciation and other non-cash items) of **\$5.859m** for the 2013/14 Financial Year.

This significant deficit was the result of:

- The Federal government not bringing forward two quarters of FAGs grants as was done in previous years (**total impact \$3.1m**);
- The quantum of depreciation expense incurred by Council on its **\$443m** worth of infrastructure assets. It should be noted that current depreciation figures are more than likely overly conservative and roads depreciation will be reviewed in 2014/15 as part of Council's upcoming roads re-valuation.

### 2 A roughly per budget/forecast accrual result if the impact of the FAGs grants decision is removed

Assuming the FAGs grants were brought forward Council would have recorded an accrual deficit of **\$2.759m** which is **\$137k** less than budget. Council's accrual result although still a deficit would have been better than budget if it was not for the Federal Government's decision to hold back the payment of the FAGs grants.

### 3 A net positive cash result against budget for recurrent revenue and expenditure if the FAGs grants were brought forward

Assuming the FAGs grants were brought forward Council's recurrent cash revenue would have been **\$43.236m (\$1.271m, 3% over budget)** Council's recurrent cash expenditure was **\$34.941m (\$953k, 3% over budget)**. This means that Council's net recurrent revenue and expenditure cash result would have been **\$318k** under budget.

Unfortunately, the Federal Government held back the FAGs grants meaning Council's final recurrent revenue/expenditure was **\$2.782m** worse than budgeted.

### 4 Completion of nearly \$11m worth of Capital works, and the catching up of a significant portion of Council's revoted CAPEX

For many years Council has had a significant cash at bank balance due to natural disasters and floods meaning that Council is unable to complete its capital program. These uncompleted works are generally revoted until the next year and the funding for these works held as restricted assets.

In the 2013/14 Financial Year Council caught up on **\$2.7m** (\$1.7m worth of infrastructure and land and buildings expenditure and \$1.066m worth of plant purchases) worth of capital expenditure held back from prior years. This expenditure was funded by restricted assets and resulted in Council finally completing **\$2.7m** worth of delayed works with the use of these restricted assets.

Significant achievements from Council's capital program for the 2013/14 financial year include:

- Completion of the majority of the new Saltwater Creek bridge meaning all Council's regional roads are now sealed (\$1.227m in 2013/14);
- Finalisation of final upgrades to the Administration Building in Coonabarabran (\$93k in 2013/14 - \$50k under budget);
- Construction of four bridges under LIRS 1 (Baby Creek, Tongy Lane, Bugaldie Creek & Grandchester Bridge) - \$629k in 2013/14;
- Completion of close to \$1.4m (est. 48km) worth of resealing, including bringing forward \$360k worth of resealing from 2014/15;
- Completion of \$770k of re-sheeting (roughly 43km);
- Replacement of \$3.7m worth of fleet equipment, including catching up on \$1.066m worth of delayed purchases from prior years;
- Completion of the majority of the MR55 Widening and Rehabilitation project (\$640k in 2013/14);
- Commencement of the Dunedoo backup bore project (\$224k in 2013/14);
- Completion of the rehabilitation of pavement on MR129 Coonabarabran - Baradine (\$193k);
- Completion of pavement rehabilitation on Coolah Creek Road (\$168k);
- Completion of the Newell Highway Cycleway (\$131k);
- Upgrade of Council's finance system to Civica Authority (\$130k).

### 5 A reduction in Council's cash balance due to the non-payment of the FAGs grants (\$3.1m) and the use of restricted assets to catch up on Council's revoted capital works

Assuming the FAGs grants were brought forward, and Council had not brought forward \$359k worth of reseals, Council would have reported a small surplus in unrestricted cash of **\$43k** (water, sewer and general fund combined). Unfortunately the FAGs grants weren't brought forward and Council's cash and investments balance actually decreased by **\$5.919m** (of which \$3.1m was the reduction in FAGs grants):

The reduction in Council's cash balance was due to:

- The Federal Government's decision not to bring forward the FAGs grants (**\$3.1m**);
  - Council's use of restricted assets to catch up on its capital backlog/revoted capital works (**\$2.7m**);
  - Council bringing forward **\$359k** worth of reseals from the 2014/15 Financial Year;
- These items were offset by a positive recurrent cash result of **\$318k**.

It should be noted that the cash balance of the water and sewer fund increased by roughly \$900k due to underspends in water/sewer related capital, while the General Fund cash balance declined by roughly the same amount, partially due to the delay in LIRS loan which was to fund capital works in the 2013/14 financial year.

### 6 Delay in the drawing down of the LIRS \$3.1m loan in order to seek alternative funding under recently announced Federal and State Government Bridges and Roads funding

As a result of the Federal and State Budget announcements of further funding for infrastructure, Council delayed the draw down of its \$3.1m LIRS 2 loan in order to seek grant funding for the construction of the LIRS 2 bridges, possibly in conjunction with the LIRS loan as the majority of these funding opportunities are 50/50 funding. This has resulted in some savings in loan repayments and interest, but meant that Council has spent some monies that should have been funded by loan funding with the loan not being drawn down.

## FAGs Grants and Council's Financial Performance in 2013/14 and into the future

The Financial Assistance Grants (FAGs grants) are federal untied grants that form roughly 17 to 20% of Council's funding. They are also one of the two major source of unrestricted funding for Council's operations (the other being rates).

In the 2008/09 financial year the Federal government brought forward one quarter of FAGs grants resulting in a roughly \$1.55m increase in revenue and cash at bank for that financial year. Another quarter was brought forward in 2010/11 resulting in a further increase of roughly \$1.55m in the 2011/12 financial year (note: figures are in 2013/14 dollars).

These brought forward funds improved Council's financial performance in these two years and also propped up Council's cash balance by \$3.1m post the 2011/12 financial year. It was inevitable that the FAGs grants would eventually not be brought forward, resulting in the previous improved financial performance being reversed out in one year. Unfortunately, that year was the 2013/14 financial year, and Council has reported a deficit that is \$3.1m higher than it should be due to the Federal Government's decision to not bring forward these grants. Although the grants brought forward were for the following year the accounting standards require that contributions such as the FAGs grants be recognised on a cash basis when they are received.

A table showing Council's performance since 2006/07 adjusting for the prepayment of the FAGs grants has been provided below:

<b>Income Statement Adjusted for FAGs Grants Prepaymen</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>Income from Continuing Operations</b>								
Rates and Annual Charges	7,653	8,060	8,269	9,103	9,659	10,040	10,420	11,002
User Charges and Fees	3,730	3,476	4,296	4,959	4,462	5,715	5,994	7,413
Interest & Investment Revenue	1,190	893	342	1,808	1,328	780	1,067	838
Other Revenues	841	1,179	776	657	800	774	2,339	1,024
Grants & Contributions	10,843	13,557	17,441	14,293	17,283	17,001	16,075	12,815
Gains/(Losses) from Disposal of Assets	152	426	41	315	211	- 285	- 600	93
Share of interest in JV gains	50	48	-	-	-	-	10	26
<b>Total Income From Continuing Operations</b>	<b>24,459</b>	<b>27,639</b>	<b>31,165</b>	<b>31,135</b>	<b>33,743</b>	<b>34,025</b>	<b>35,305</b>	<b>33,211</b>
<b>Expenses from Continuing Operations</b>								
Employee Benefits & On-Costs	8,425	10,962	9,607	11,856	13,500	12,561	12,994	13,662
Borrowing Costs	103	117	151	219	153	200	255	371
Materials & Contracts	7,347	6,963	5,944	5,846	7,671	8,154	7,906	7,878
Depreciation & Impairment	6,250	6,933	7,872	9,081	10,503	9,478	9,525	10,061
Other Expenses	2,619	2,217	3,148	2,756	5,019	5,965	5,554	7,098
Interest and Investment Losses	-	2,212	460	-	-	-	-	-
Net Share of Interest in JV&Assoc Entities - equity mthd	-	-	16	6	34	24	-	-
<b>Total Income From Continuing Operations</b>	<b>24,744</b>	<b>29,404</b>	<b>27,198</b>	<b>29,764</b>	<b>36,880</b>	<b>36,382</b>	<b>36,234</b>	<b>39,070</b>
<b>Operating Result from Continuing Operations</b>	<b>(285)</b>	<b>(1,765)</b>	<b>3,967</b>	<b>1,371</b>	<b>(3,137)</b>	<b>(2,357)</b>	<b>(929)</b>	<b>(5,859)</b>
Back out FAGs grants prepayment	-	-	(1,550)	-	-	(1,550)	-	3,100
<b>Operating Result from Continuing Operations</b>	<b>(285)</b>	<b>(1,765)</b>	<b>2,417</b>	<b>1,371</b>	<b>(3,137)</b>	<b>(3,907)</b>	<b>(929)</b>	<b>(2,759)</b>

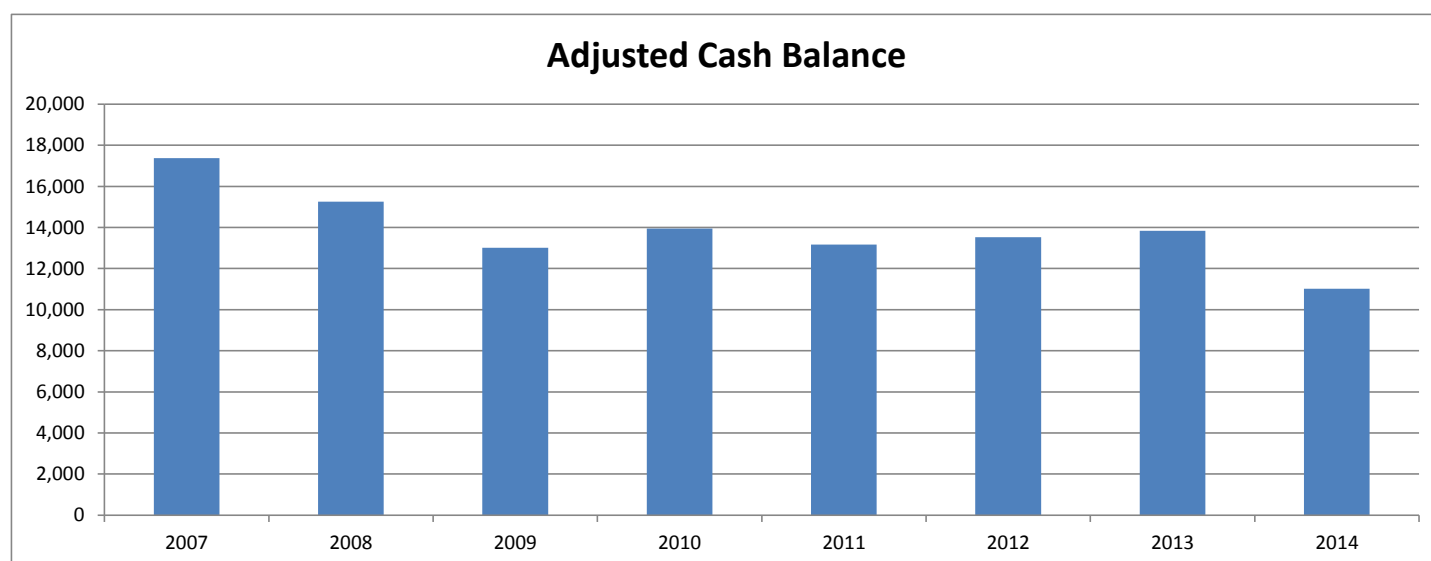
In regard to Council's cash balance, the bringing forward of the FAGs grants propped up Council's cash at bank by the \$3.1m prepaid amount. Technically Council has not been short changed of funds as the only issue is the actual timing of the grant, and Council instead of getting \$3.1m on 30 June, will get the \$3.1m post July 2014.

However, from a cash basis, the grants were actually already paid to Council back in 2009 and 2012, and unless the Federal Government decides to bring forward another two quarters, Council's cash at bank balance will not recover to the previous balance, as the \$3.1m has already been committed to other expenditure in the 2014/15 financial year (unless Council decides to ammend the current 2014/15 budget).

A table showing Council's cash balance since 2006/07 adjusting for the prepayment of the FAGs grants has been provided below:

Cash Balance	2007	2008	2009	2010	2011	2012	2013	2014
<b>Cash and Investments</b>								
Cash and Cash Equivalents	2,877	1,962	2,238	6,318	8,468	10,796	14,171	8,017
Investments (Current)	500	500	-	3,181	-	3,317	-	1,551
Investments (Non-Current)	14,000	12,788	12,328	5,993	6,247	2,520	2,760	1,444
<b>Cash Balance Post FAGS impact</b>	<b>17,377</b>	<b>15,250</b>	<b>14,566</b>	<b>15,492</b>	<b>14,715</b>	<b>16,633</b>	<b>16,931</b>	<b>11,012</b>
Back out FAGs grants prepayment	-	-	(1,550)	(1,550)	(1,550)	(3,100)	(3,100)	-
<b>Cash Balance assuming no prepayment</b>	<b>17,377</b>	<b>15,250</b>	<b>13,016</b>	<b>13,942</b>	<b>13,165</b>	<b>13,533</b>	<b>13,831</b>	<b>11,012</b>

### Adjusted Cash Balance - Graph

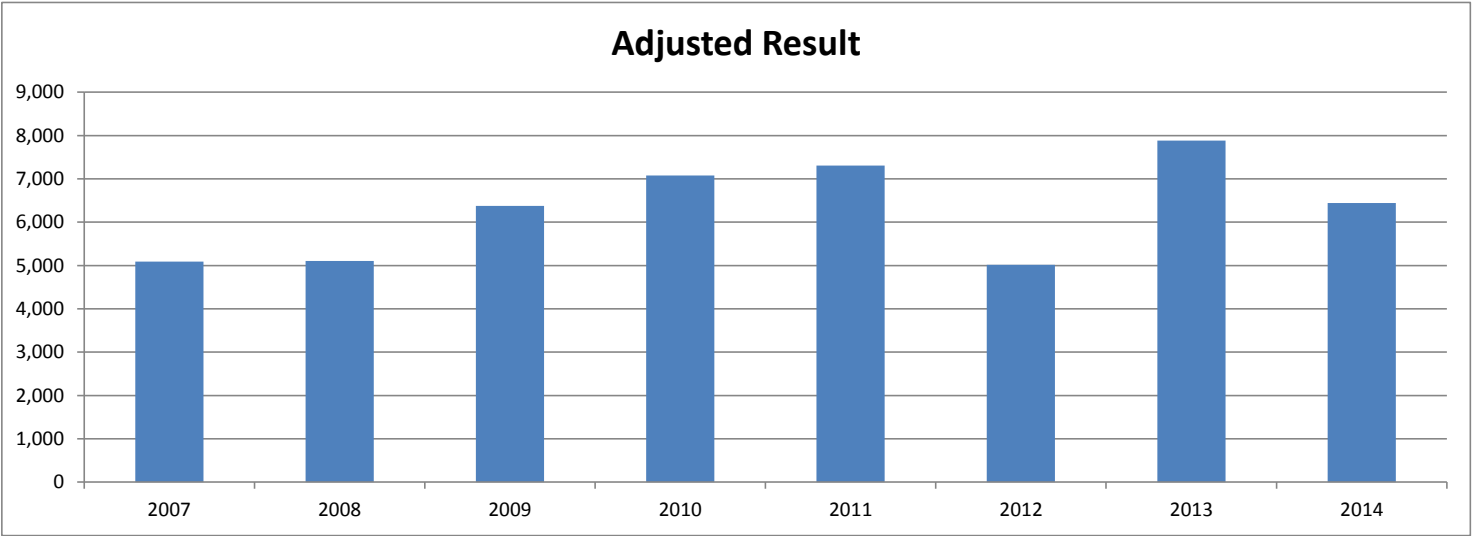


### Adjusted Earnings Before Interest, Taxes, Depreciation and Ammortisation (EBITDA) Analysis

A table showing Council's performance using an adjusted EBITDA measure which shows underlying performance that excludes depreciation, and borrowing costs as well as backing out non-cash investment impairment/impairment reversals and capital grants has been provided below. This table shows that Council's underlying financial performance has steadily improved over the last 8 years, with an exceptionally good result in the 2012/13 financial year due to the impact of the fire diverting staff from their day to day work to work on fire related works that were in many cases partially or fully funded by other levels of government. Similar disaster events also occurred in the 2010 and 2011 financial years (floods).

EBITDA	2007	2008	2009	2010	2011	2012	2013	2014
<b>Operating Result</b>	<b>(285)</b>	<b>(1,765)</b>	<b>2,417</b>	<b>1,371</b>	<b>(3,137)</b>	<b>(3,907)</b>	<b>(929)</b>	<b>(2,759)</b>
Impairment	-	-	-	-	831	-	-	-
Investment imp	-	2,212	460	(1,391)	(254)	(90)	(424)	(234)
Grant cap	(2,339)	(3,800)	(6,040)	(3,750)	(2,410)	(1,166)	(970)	(1,173)
<b>Revised Operating Result</b>	<b>(2,624)</b>	<b>(3,353)</b>	<b>(3,163)</b>	<b>(3,770)</b>	<b>(4,970)</b>	<b>(5,163)</b>	<b>(2,323)</b>	<b>(4,166)</b>
Add:								
Depreciation expense	6,250	6,933	7,872	9,081	10,503	9,478	9,525	10,061
Borrowing costs	103	117	151	219	153	200	255	371
Net share of JV	(50)	(48)	16	6	34	24	(10)	(26)
<b>EBITDA</b>	<b>3,679</b>	<b>3,649</b>	<b>4,876</b>	<b>5,536</b>	<b>5,720</b>	<b>4,539</b>	<b>7,447</b>	<b>6,240</b>
Infrastructure disposals	-	-	-	-	-	477	437	203
Capitalisation changes	1,412	1,454	1,498	1,543	1,589	-	-	-
<b>Adjusted Result</b>	<b>5,091</b>	<b>5,103</b>	<b>6,374</b>	<b>7,079</b>	<b>7,309</b>	<b>5,016</b>	<b>7,884</b>	<b>6,443</b>
				Flood	Flood		Fire	

The data from the table above is graphed below. Council's 2013/14 result if adjusted to exclude the impact of the Federal Government FAGs grants decision is slightly improved from the historical trend.



**FAGs Grants going forward**

Another impact of the Federal Budget was the reduction going forward in FAGs grants due to the pause in indexation of these grants. The final impact of this decision will be a roughly \$8m reduction in revenue to Council over the following 10 years. Council will report at the first QBRS meeting in the 2014/15 financial year on the projected impact, as well as possible measures to ensure Council's financial sustainability into the future.



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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 the 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 June 2014 (**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 Movements (**Part 11 of this report**).

In the first QBRs of the 2013/14 financial year, Council 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 enables 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 June 2014 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:** 11 August 2014



## Part 3: Income Statement

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals 30-Jun-14 \$'000	Variance %	
<b>Income from Continuing Operations</b>						
Rates and Annual Charges	11,122	-	11,122	11,002	99%	a
User Charges and Fees	6,278	16	6,294	7,413	118%	b
Interest & Investment Revenue	1,139	15	1,154	838	73%	c
Other Revenues	872	62	934	1,024	110%	d
Grants & Contributions	15,173	367	15,540	12,815	82%	e
Gains/(Losses) from Disposal of Assets	59	-	59	93	158%	
Net Share of Interest in Joint Ventures	-	-	-	26.00	0%	f
<b>Total Income From Continuing Operations</b>	<b>34,643</b>	<b>460</b>	<b>35,103</b>	<b>33,211</b>	<b>95%</b>	
<b>Expenses from Continuing Operations</b>						
Employee Benefits & On-Costs	13,080	637	13,717	13,662	100%	g
Borrowing Costs	504	-	504	371	74%	h
Materials & Contracts	8,631	(189)	8,442	7,878	93%	i
Depreciation & Impairment	10,275	-	10,275	10,061	98%	j
Other Expenses	5,022	2	5,024	7,098	141%	k
Net Share of Interest in Joint Ventures	37	-	37		0%	l
<b>Total Expenses From Continuing Operations</b>	<b>37,549</b>	<b>450</b>	<b>37,999</b>	<b>39,070</b>	<b>103%</b>	
<b>Operating Result from Continuing Operations</b>	<b>(2,906)</b>	<b>10</b>	<b>(2,896)</b>	<b>(5,859)</b>	<b>202%</b>	
Add:						
FAGs grants not brought forward			-	3,100	-	
<b>Total if FAGs Grants brought forward</b>			<b>(2,896)</b>	<b>(2,759)</b>	<b>95%</b>	

## Part 3: Income Statement (Continued)

### Notes: Revenue

- (a) Rates and Annual Charges are 1% (\$120k) under budget due to:
- \* Lower than budgeted general rates income of \$31k due to higher than budgeted pensioner subsidies of \$9k, lower than budgeted initial levy (\$6.4k) and higher than budgeted write off of interest and other items \$15k;
  - \* Lower than budgeted waste charges (down by \$4.8k);
  - \* Lower than budgeted water access charges (down by roughly \$5k) due to interest written off of \$8k offset by lower than budgeted pensioner rebates (\$4k);
  - \* Sewer access charges were \$63k under budget. The use of discharge factors in sewer forecasts means that the forecasting of sewer access is inherently difficult.
- (b) User charges were 18% (\$1.119m) over budget at year end due predominantly to:
- \* Higher than budgeted quarry sales (\$642k) due to major sales of quarry product to RMS, with Council significantly exceeding its forecast sales volume;
  - \* Higher than budgeted RMS works (\$500k) due to higher than forecast works for RMS on State Roads. It should be noted that the higher than budgeted revenue also resulted in higher than budgeted expenditure for this line item, although Council still covered expenses from RMS works in the 2013/14 financial year;
  - \* Higher than budgeted water sales (\$158k) due to the relatively dry and hot summer in the 2013/14 financial year;

These positive results were partially offset by:

- \* Lower than budgeted child care user charges (\$40k under budget) due to reduced enrolments;
- \* Lower than budgeted private works \$48k;
- \* Lower than budgeted cemeteries income \$20k.

- (c) Interest revenue was 73% of the budget (\$316k under budget) at year end due to:
- \* Lower than budgeted interest revenue (\$185k) due to the RBA's record low cash rate, and a declining cash balance due to non-receipt of \$3.1m of FAGs monies from the Federal Government;
  - \* Lower than budgeted LIRS refund (\$88k) due to Council delaying the draw down of the LIRS 2 loan until the 2014/15 financial year;
  - \* Lower than budgeted reversal of prior year impairment (\$28k);
  - \* Lower than budgeted interest on overdue rates and charges due to a reduced outstanding rates balance (\$14k);
- (d) Other revenue was 10% over budget at year end (\$90k higher than budget) due to higher than budgeted recycling income (\$128k over budget) offset by lease rentals income of \$24k that was budgeted for in other revenue but re-classified to user charges.
- (e) Grants and contributions were \$2.725m under budget at year end due to the Federal Government's decision to cease the prepayment of the first two quarters of FAGs grants - total impact to Council \$3.1m reduction in revenue for 2013/14.

This significant reduction in grants income was offset by:

- \* Higher than budgeted Block Grants - \$40k;
- \* Higher than budgeted aged care grants - \$82k as a result of funding for best practice work to be done by Council;
- \* Higher than budgeted employee & training grants - \$86k predominantly relating to work for the dole rebates;
- \* Higher than budgeted child care grants - \$25k.

- (f) Final MRL result was a \$26k profit

### Part 3: Income Statement (Continued)

#### Notes: Expenditure

(g) Per budget

(h) Borrowing costs are at 71% of the budget (\$133k under budget) due to Council delaying the draw down of the LIRS 2 loan (\$175k).

This underspend is offset by higher than budgeted remediation expenses (\$44k over budget) due partially to the first time recognition of remediation expenses for tip assets, and post a review of quarry/pits remediation calculations.

(i) Materials and Contracts expenditure was 7% (\$564k) under budget. This was due predominantly to:

- \* The cost of quarry product and royalties (\$809k). This item was originally budgeted to come out of materials and contracts, but was reclassified to other expenditure, with the budget remaining in materials and contracts;

- \*The above item was offset by higher than budgeted RMS expenditure for State Roads. Materials and contracts portion of the overspend was \$372k. It should be noted that Council covered expenses on its RMS works in the 2013/14 financial year.

(j) Depreciation and impairment expenditure are currently \$ 214k (2%) under budget due to lower than forecast depreciation as a result of revisions to buildings residual values, offset by higher than budgeted plant and equipment depreciation expenditure.

(k) Other expenditure is \$2.064m over budget due predominantly to:

- \* Higher than budgeted cost of quarry product and royalties (\$1.118m). \$809k of this item was originally budgeted to come out of materials and contracts, with the remainder being the higher than budgeted spend due to considerably better than forecast quarry product sales volumes to RMS. It should be noted that the profit on the quarry operations does not include costs savings to Council for using its own product;

- \* Higher than budgeted RFS levy (\$441k);

- \* Higher than budgeted bad and doubtful debts (\$157k) due to the write off of tools in use per audit recommendations, as well as the write off of some fire related receivables which are no longer recoverable (\$40k).

- \* Higher than budgeted energy costs \$66k.

(l) Final MRL result was a \$26k profit

### 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
<b>Income from Continuing Operations</b>											
Rates and Annual Charges	6,958	1,231	1,104	1,709	-	-	-	-	-	-	11,002
User Charges and Fees	3,202	1,433	91	40	724	175	118	1,549	81	-	7,413
Interest & Investment Revenue	562	114	223	16	-	-	-	-	-	(77)	838
Other Revenues	538	47	10	219	-	-	-	12	4,547	(4,349)	1,024
Grants & Contributions	10,394	368	12	51	512	702	776	-	-	-	12,815
Gains/(Losses) from Disposal of Assets	(203)	-	-	-	-	(23)	-	-	319	-	93
Net Share of Interest in Joint Ventures	26	-	-	-	-	-	-	-	-	-	26
<b>Total Income From Continuing Operations</b>	<b>21,477</b>	<b>3,193</b>	<b>1,440</b>	<b>2,035</b>	<b>1,236</b>	<b>854</b>	<b>894</b>	<b>1,561</b>	<b>4,947</b>	<b>(4,426)</b>	<b>33,211</b>
<b>Expenses from Continuing Operations</b>											
Employee Benefits & On-Costs	8,725	878	525	981	1,000	534	427	135	457	-	13,662
Borrowing Costs	393	42	-	13	-	-	-	-	-	(77)	371
Materials & Contracts	7,130	860	433	958	104	254	439	214	1,835	(4,349)	7,878
Depreciation & Impairment	6,539	829	396	11	-	-	-	-	2,286	-	10,061
Other Expenses	5,158	314	95	18	153	60	17	1,128	155	-	7,098
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses From Continuing Operations</b>	<b>27,945</b>	<b>2,923</b>	<b>1,449</b>	<b>1,981</b>	<b>1,257</b>	<b>848</b>	<b>883</b>	<b>1,477</b>	<b>4,733</b>	<b>(4,426)</b>	<b>39,070</b>
<b>Operating Result from Continuing Operations</b>	<b>(6,468)</b>	<b>270</b>	<b>(9)</b>	<b>54</b>	<b>(21)</b>	<b>6</b>	<b>11</b>	<b>84</b>	<b>214</b>	<b>-</b>	<b>(5,859)</b>

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 30/06/2014 \$'000
<b>Income Statement</b>				
<b>Income from Continuing Operations</b>				
Rates and Annual Charges	11,122	-	11,122	11,002
User Charges and Fees	6,278	16	6,294	7,413
Interest & Investment Revenue	1,139	15	1,154	838
Other Revenues	872	62	934	1,024
Grants & Contributions	15,173	367	15,540	12,815
Gains/(Losses) from Disposal of Assets	59	-	59	93
Net Share of Interest in Joint Ventures	-	-	-	26
<b>Total Income From Continuing Operations</b>	<b>34,643</b>	<b>460</b>	<b>35,103</b>	<b>33,211</b>
<b>Expenses from Continuing Operations</b>				
Employee Benefits & On-Costs	13,080	637	13,717	13,662
Borrowing Costs	504	-	504	371
Materials & Contracts	8,631	(189)	8,442	7,878
Depreciation & Impairment	10,275	-	10,275	10,061
Other Expenses	5,022	2	5,024	7,098
Net Share of Interest in Joint Ventures	37	-	37	-
<b>Total Expenses From Continuing Operations</b>	<b>37,549</b>	<b>450</b>	<b>37,999</b>	<b>39,070</b>
<b>Operating Result from P&amp;L</b>	<b>(2,906)</b>	<b>10</b>	<b>(2,896)</b>	<b>(5,859)</b>

<b>Reconciliation to Cash Surplus/(Deficit)</b>				
<b>Operating Result from P&amp;L</b>	<b>(2,906)</b>	<b>10</b>	<b>(2,896)</b>	<b>(5,859)</b>
<b>Add/(less):</b>				
Capital Expenditure	(10,204)	(3,624)	(13,828)	(10,928)
Movements in Loans and Finance Leases	2,466	-	2,466	(395)
Mvmnts fr Restricted Assets + Rounding	(23)	3,511	3,488	2,711
Depreciation Expense	10,275	-	10,275	10,061
Non-cash items included in Adjusted Operating Result above	599	-	599	994
<b>Cash Surplus/(Deficit) Function View</b>	<b>207</b>	<b>(103)</b>	<b>104</b>	<b>(3,416)</b>

<b>Reconciliation to Cash at Bank &amp; Investments per Balance Sheet and Cash Flow Statement</b>				
<b>Cash Surplus/Deficit Function View</b>	<b>207</b>	<b>(103)</b>	<b>104</b>	<b>(3,416)</b>
<b>Add/(less):</b>				
Balance sheet movements	-	-	-	(27)
Investments sold during the year	-	-	-	-
Backout Restricted Assets	23	(3,511)	(3,488)	(2,711)
<b>Cash Movement for the year</b>	<b>230</b>	<b>(3,614)</b>	<b>(3,384)</b>	<b>(6,154)</b>
<b>Cash Opening Balance</b>	<b>10,234</b>	<b>3,937</b>	<b>14,171</b>	<b>14,171</b>
<b>Add:</b>				
Cash Movement for the year	230	(3,614)	(3,384)	(6,154)
Investments at 30 June 2014	2,821	-	2,821	2,995
<b>Cash &amp; Investments Closing Balance</b>	<b>13,285</b>	<b>323</b>	<b>13,608</b>	<b>11,012</b>

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

Description	Cost of Council Activities				Funding of Activities		
	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or Payments	Movement in Restricted Assets	(Surplus) / Deficit
General Revenue							
Rates Revenue	(7,078,543)	-	-	(7,078,543)	-	-	(7,078,543)
Interest Revenue	(262,738)	-	-	(262,738)	-	-	(262,738)
General Grants	(2,074,594)	-	-	(2,074,594)	-	-	(2,074,594)
Total General Revenue	(9,415,875)	-	-	(9,415,875)	-	-	(9,415,875)
Executive							
General Manager							
Management & Leadership	-	626,949	115,741	742,690	-	(23,176)	719,514
Governance	(2,103)	445,484	-	443,381	-	-	443,381
Total General Manager	(2,103)	1,072,433	115,741	1,186,071	-	(23,176)	1,162,895
Human Resources							
HR Management	(83,026)	340,985	-	257,959	-	-	257,959
Payroll Services	-	(98,273)	-	(98,273)	-	-	(98,273)
WH&S and Risk Management	(94,987)	86,955	-	(8,032)	-	-	(8,032)
Learning & Development Services	(38,450)	361,616	-	323,166	-	4,214	327,380
Total Human Resources	(216,463)	691,283	-	474,820	-	4,214	479,034
Total Executive	(218,566)	1,763,716	115,741	1,660,891	-	(18,962)	1,641,929
Technical Services							
Technical Services Management	-	125,493	-	125,493	-	-	125,493
Total Technical Services Management	-	125,493	-	125,493	-	-	125,493
Design Services							
Design Services Management	(3,617)	74,922	19,415	90,720	-	(2,144)	88,576
Emergency Services Management	(10,463)	81,139	10,463	81,139	-	-	81,139
Survey Investigation & Design	-	242,094	-	242,094	-	-	242,094
Asset Management	-	5,900	-	5,900	-	-	5,900
NSW Fire Brigade	-	42,364	-	42,364	-	-	42,364
Road Safety Officer	(54,704)	92,464	-	37,760	-	-	37,760
Total Design Services	(68,784)	538,883	29,878	499,977	-	(2,144)	497,833
Road Operations							
Road Operations Management	-	170,537	-	170,537	-	-	170,537
Regional Roads M&R	(2,507,900)	1,394,864	2,060,066	947,030	60,000	(1,007,030)	-
Local Roads M&R	(1,349,646)	2,522,896	1,830,781	3,004,031	180,251	(685,691)	2,498,591
Aerodromes	(4,589)	107,794	-	103,205	-	-	103,205
Streets Rural	-	18,124	-	18,124	-	-	18,124
Private Works	(104,396)	127,276	-	22,880	-	-	22,880
Total Road Operations	(3,966,531)	4,341,491	3,890,847	4,265,807	240,251	(1,692,721)	2,813,337
Road Contracts & Private Works							
Contract Management	(82,023)	168,910	-	86,887	-	(46,610)	40,277
RMCC & Other Road Contracts	(2,665,128)	2,348,952	-	(316,176)	-	-	(316,176)
Reseals	(1,029,500)	-	1,388,803	359,303	-	(91,328)	267,975
Total Road Contracts & Private Works	(3,776,651)	2,517,862	1,388,803	130,014	-	(137,938)	(7,924)
Fleet Services							
Fleet Services Management	-	123,827	-	123,827	-	(123,827)	-
Plant And Equipment	(5,616,115)	2,272,067	3,682,631	338,583	-	(338,583)	-
Workshops	-	52,067	-	52,067	-	(52,067)	-
Total Fleet Services	(5,616,115)	2,447,961	3,682,631	514,477	-	(514,477)	-
Urban Services							
Urban Services Management	(57,631)	206,172	-	148,541	-	-	148,541
Horticulture	(7,040)	867,704	99,302	959,966	-	(10,832)	949,134
Street Cleaning	-	251,790	-	251,790	-	-	251,790
Public Amenities	(50,000)	216,652	5,990	172,642	-	50,000	222,642
Ovals	(40,682)	345,657	165,627	470,602	-	(43,137)	427,465
Streets - Urban	(422,619)	518,881	498,230	594,492	-	(77,156)	517,336
Public Swimming Pools	(114,675)	649,406	68,139	602,870	-	(25,000)	577,870
Total Urban Services	(692,647)	3,056,262	837,288	3,200,903	-	(106,124)	3,094,779
Total Tech Services (Excluding Water/Sewer)	(14,120,728)	13,027,952	9,829,447	8,736,671	240,251	(2,453,404)	6,523,518
Environment & Community Services							
E&C Services Management							
E&C Services Management	(67,551)	266,604	-	199,053	-	-	199,053
Building Control	(58,556)	160,229	-	101,673	-	-	101,673
Environmental Health Services	(28,711)	113,695	-	84,984	-	3,347	88,331
Libraries	(54,532)	549,813	30,378	525,659	-	(30,378)	495,281
Town Planning	(103,481)	110,731	-	7,250	-	34,257	41,507
Total E&C Services Management	(312,831)	1,201,072	30,378	918,619	-	7,225	925,844
Family Support Services							
Connect 5	(192,075)	196,959	-	4,884	-	(4,884)	-
Family Day Care	(539,325)	529,262	-	(10,063)	-	10,063	-
Youth Development & Activities	(114,072)	112,229	-	(1,843)	-	1,843	-
OOSH & Vacation Care	(48,326)	44,566	-	(3,760)	-	3,760	-
Total Family Support Services	(893,798)	883,016	-	(10,782)	-	10,782	-
Regulatory Services							
Compliance Services	(43,338)	190,233	-	146,895	-	-	146,895
Noxious Weeds	-	95,000	-	95,000	-	-	95,000
Total Regulatory Services	(43,338)	285,233	-	241,895	-	-	241,895

	Cost of Council Activities				Funding of Activities		
Description	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or Payments	Movement in Restricted Assets	(Surplus) / Deficit
<b>Warrumbungle Community Care</b>							
Centrelink	(37,175)	39,041	-	1,866	-	(1,866)	-
Community Transport	(398,075)	225,205	110,534	(62,336)	-	62,336	-
Multiservice Outlet	(506,292)	583,328	17,453	94,489	-	(94,489)	-
<b>Total Warrumbungle Community Care</b>	<b>(941,542)</b>	<b>847,574</b>	<b>127,987</b>	<b>34,019</b>	-	<b>(34,019)</b>	-
<b>Yuluwirri Kids</b>	<b>(1,236,032)</b>	<b>1,257,049</b>	-	<b>21,017</b>	-	<b>(21,017)</b>	-
<b>Total Yuluwirri Kids</b>	<b>(1,236,032)</b>	<b>1,257,049</b>	-	<b>21,017</b>	-	<b>(21,017)</b>	-
<b>Total E&amp;C Services</b>	<b>(3,427,541)</b>	<b>4,473,944</b>	<b>158,365</b>	<b>1,204,768</b>	-	<b>(37,029)</b>	<b>1,167,739</b>
<b>Corporate Services</b>							
Corporate Services Management	(11,057)	223,701	-	212,644	-	-	212,644
<b>Total Corporate Services Management</b>	<b>(11,057)</b>	<b>223,701</b>	-	<b>212,644</b>	-	-	<b>212,644</b>
<b>Administration &amp; Customer Services</b>							
Administration Services	(159,929)	706,959	-	547,030	-	-	547,030
Community Banking Agency	(81,119)	96,382	-	15,263	-	-	15,263
<b>Total Administration &amp; Customer Services</b>	<b>(241,048)</b>	<b>803,341</b>	-	<b>562,293</b>	-	-	<b>562,293</b>
<b>Bushfire &amp; Emergency Services</b>	<b>(2,609,246)</b>	<b>2,955,937</b>	<b>83,265</b>	<b>429,956</b>	-	-	<b>429,956</b>
<b>Total Bushfire &amp; Emergency Services</b>	<b>(2,609,246)</b>	<b>2,955,937</b>	<b>83,265</b>	<b>429,956</b>	-	-	<b>429,956</b>
<b>Finance</b>	<b>(708,815)</b>	<b>1,443,792</b>	<b>130,251</b>	<b>865,228</b>	-	<b>(124,822)</b>	<b>740,406</b>
<b>Total Finance</b>	<b>(708,815)</b>	<b>1,443,792</b>	<b>130,251</b>	<b>865,228</b>	-	<b>(124,822)</b>	<b>740,406</b>
<b>Communications &amp; IT</b>	<b>(741,840)</b>	<b>1,105,578</b>	<b>37,452</b>	<b>401,190</b>	-	<b>(19,742)</b>	<b>381,448</b>
<b>Total Communications &amp; IT</b>	<b>(741,840)</b>	<b>1,105,578</b>	<b>37,452</b>	<b>401,190</b>	-	<b>(19,742)</b>	<b>381,448</b>
<b>Property &amp; Risk</b>							
Property & Risk	(261,645)	1,160,526	51,671	950,552	235,413	(6,660)	1,179,305
Cemetery Services	(64,543)	117,459	-	52,916	-	-	52,916
Medical Facilities	(53,739)	67,391	-	13,652	-	-	13,652
Public Halls	(62,457)	254,143	35,116	226,802	-	(35,703)	191,099
<b>Total Property &amp; Risk</b>	<b>(442,384)</b>	<b>1,599,519</b>	<b>86,787</b>	<b>1,243,922</b>	<b>235,413</b>	<b>(42,363)</b>	<b>1,436,972</b>
<b>Development &amp; Tourism</b>							
Tourism & Development Services	(80,792)	398,528	26,193	343,929	-	-	343,929
Community Development	-	80,000	-	80,000	-	-	80,000
Tourism & Economic Promotion	-	67,815	-	67,815	-	(14,184)	53,631
<b>Total Development &amp; Tourism</b>	<b>(80,792)</b>	<b>546,343</b>	<b>26,193</b>	<b>491,744</b>	-	<b>(14,184)</b>	<b>477,560</b>
<b>Supply Services</b>	<b>(13,557)</b>	<b>380,703</b>	-	<b>367,146</b>	-	-	<b>367,146</b>
<b>Total Supply Services</b>	<b>(13,557)</b>	<b>380,703</b>	-	<b>367,146</b>	-	-	<b>367,146</b>
<b>Total Corporate Services</b>	<b>(4,848,739)</b>	<b>9,058,914</b>	<b>363,948</b>	<b>4,574,123</b>	<b>235,413</b>	<b>(201,112)</b>	<b>4,608,425</b>
<b>Total General Fund</b>	<b>(32,031,449)</b>	<b>28,324,526</b>	<b>10,467,501</b>	<b>6,760,578</b>	<b>475,664</b>	<b>(2,710,507)</b>	<b>4,525,735</b>
<b>Warrumbungle Water</b>	<b>(3,161,058)</b>	<b>2,134,212</b>	<b>359,512</b>	<b>(667,334)</b>	<b>35,040</b>		<b>(632,294)</b>
<b>Warrumbungle Sewer</b>	<b>(1,349,191)</b>	<b>1,048,021</b>	<b>101,184</b>	<b>(199,986)</b>	<b>(120,959)</b>		<b>(320,945)</b>
<b>Warrumbungle Waste</b>	<b>(2,033,774)</b>	<b>1,956,943</b>	-	<b>(76,831)</b>	<b>4,655</b>		<b>(72,176)</b>
<b>Warrumbungle Quarry</b>	<b>(1,560,819)</b>	<b>1,476,871</b>	-	<b>(83,948)</b>	-		<b>(83,948)</b>
<b>Total Warrumbungle Shire Council</b>	<b>(40,136,291)</b>	<b>34,940,573</b>	<b>10,928,197</b>	<b>5,732,479</b>	<b>394,400</b>	<b>(2,710,507)</b>	<b>3,416,372</b>
	1	-	2		1		
<b>Total Cash Rev/Exp (per above)</b>	<b>(40,136,291)</b>	<b>34,940,573</b>			Add:		
Add/(Less):					FAGs grants not brought forward		<b>(3,100,000)</b>
<b><u>Non Cash Items</u></b>					<b>Final (Surplus)/Deficit if FAGs grants brought forward</b>		<b>316,372</b>
Depreciation	-	10,061,000					
Write off of tools in use and S44 debtors		113,797					
Net share of JV (non-cash)	(26,000)	-			Works brought forward (reseals)		<b>(359,303)</b>
Remediation expenses (non cash)	-	68,550					
Movements in provisions (Employee Benefits)		114,035			<b>Revised Surplus/Deficit</b>		<b>(42,931)</b>
Reversal of py impairment (non cash)	(234,900)	-					
WDV of assets disposed (non cash)	958,129	-					
<b><u>Internal Charges (to back out)</u></b>							
Plant income internal charge	4,349,052	(4,349,052)					
IT internal Charge	736,840	(736,840)					
Other internal charges (Water, Sewer & Waste)	320,864	(320,864)					
Internal rent	37,200	(37,200)					
Other internal charges (built into on-costs)	707,892	(707,892)					
Sewer Loan (internal)	77,777	(77,777)					
<b><u>Other</u></b>							
Rounding	(1,563)	1,670					
<b>Total</b>	<b>(33,211,000)</b>	<b>39,070,000</b>					
<b>Total Rev / Exp (accrual) per P&amp;L</b>	<b>33,211,000</b>	<b>39,070,000</b>					
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)	(7,078,543)	100%
Interest Revenue	(415,292)	-	-	-	(415,292)	(262,738)	63%
General Grants	(3,655,117)	-	-	-	(3,655,117)	(2,074,594)	57%
Total General Revenue	(11,164,593)	-	-	-	(11,164,593)	(9,415,875)	84%
Executive							
General Manager							
Management & Leadership	-	-	-	-	-	-	-
Governance	-	(2,000)	-	-	(2,000)	(2,103)	105%
Total General Manager	-	(2,000)	-	-	(2,000)	(2,103)	105%
Human Resources							
HR Management	-	-	-	(41,000)	(41,000)	(83,026)	203%
Payroll Services	(97,375)	-	97,375	-	-	-	-
WH&S and Risk Management	(20,000)	-	-	(81,500)	(101,500)	(94,987)	94%
Learning & Development Services	(20,000)	-	-	-	(20,000)	(38,450)	192%
Total Human Resources	(137,375)	-	97,375	(122,500)	(162,500)	(216,463)	133%
Total Executive	(137,375)	(2,000)	97,375	(122,500)	(164,500)	(218,566)	133%
Technical Services							
Technical Services Management	-	-	-	-	-	-	-
Total Technical Services Management	-	-	-	-	-	-	-
Design Services							
Design Services Management	(3,600)	-	-	-	(3,600)	(3,617)	100%
Emergency Services Management	-	-	(10,463)	-	(10,463)	(10,463)	100%
Survey Investigation & Design	-	-	-	-	-	-	-
Asset Management	-	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-	-
Road Safety Officer	(52,104)	-	-	-	(52,104)	(54,704)	105%
Total Design Services	(55,704)	-	(10,463)	-	(66,167)	(68,784)	104%
Road Operations							
Road Operations Management	-	-	-	-	-	-	-
Regional Roads M&R	(2,471,500)	-	-	-	(2,471,500)	(2,507,900)	101%
Local Roads M&R	(2,514,149)	(210,617)	-	-	(2,724,766)	(1,349,646)	50%
Aerodromes	(7,000)	-	-	-	(7,000)	(4,589)	66%
Streets Rural	-	-	-	-	-	-	-
Private Works	(191,000)	-	-	-	(191,000)	(104,396)	55%
Total Road Operations	(5,183,649)	(210,617)	-	-	(5,394,266)	(3,966,531)	74%
Road Contracts & Private Works							
Contract Management	(10,000)	-	-	-	(10,000)	(82,023)	820%
RMCC & Other Road Contracts	(2,165,000)	-	-	-	(2,165,000)	(2,665,128)	123%
Reseals	(1,029,500)	-	-	-	(1,029,500)	(1,029,500)	100%
Total Road Contracts & Private Works	(3,204,500)	-	-	-	(3,204,500)	(3,776,651)	118%
Fleet Services							
Fleet Services Management	(81,700)	81,700	-	-	-	-	-
Plant And Equipment	(5,135,000)	(81,700)	-	(15,000)	(5,231,700)	(5,616,115)	107%
Workshops	-	-	-	-	-	-	-
Total Fleet Services	(5,216,700)	-	-	(15,000)	(5,231,700)	(5,616,115)	107%
Urban Services							
Urban Services Management	-	-	(6,000)	-	(6,000)	(57,631)	961%
Horticulture	(4,531)	-	-	-	(4,531)	(7,040)	155%
Street Cleaning	-	-	-	-	-	-	-
Public Amenities	-	(50,000)	-	(20,570)	(70,570)	(50,000)	71%
Ovals	(12,950)	(37,553)	-	-	(50,503)	(40,682)	81%
Streets - Urban	(508,000)	-	-	(9,000)	(517,000)	(422,619)	82%
Public Swimming Pools	(95,900)	-	-	(10,000)	(105,900)	(114,675)	108%
Total Urban Services	(621,381)	(87,553)	(6,000)	(39,570)	(754,504)	(692,647)	92%
Total Tech Services (Excl Water/Sewer)	(14,281,934)	(298,170)	(16,463)	(54,570)	(14,651,137)	(14,120,728)	96%
Environment & Community Services							
E&C Services Management							
E&C Services Management	(1,000)	(60,000)	-	-	(61,000)	(67,551)	111%
Building Control	(54,500)	-	-	-	(54,500)	(58,556)	107%
Environmental Health Services	(10,000)	(10,000)	-	-	(20,000)	(28,711)	144%
Libraries	(60,041)	-	-	-	(60,041)	(54,532)	91%
Town Planning	(164,000)	60,000	-	-	(104,000)	(103,481)	100%
Total E&C Services Management	(289,541)	(10,000)	-	-	(299,541)	(312,831)	104%
Family Support Services							
Connect 5	(189,387)	-	-	-	(189,387)	(192,075)	101%
Family Day Care	(671,214)	-	-	-	(671,214)	(539,325)	80%
Youth Development & Activities	(112,550)	-	-	-	(112,550)	(114,072)	101%
OOSH & Vacation Care	(50,140)	-	-	-	(50,140)	(48,326)	96%
Total Family Support Services	(1,023,291)	-	-	-	(1,023,291)	(893,798)	87%
Regulatory Services							
Compliance Services	(31,400)	-	-	-	(31,400)	(43,338)	138%
Noxious Weeds	-	-	-	-	-	-	-
Total Regulatory Services	(31,400)	-	-	-	(31,400)	(43,338)	138%



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)	(37,175)	109%
Community Transport	(308,745)	-	-	-	(308,745)	(398,075)	129%
Multiservice Outlet	(505,008)	-	-	-	(505,008)	(506,292)	100%
Total Warrumbungle Community Care	(847,867)	-	-	-	(847,867)	(941,542)	111%
Yuluwirri Kids	(1,212,366)	-	-	-	(1,212,366)	(1,236,032)	102%
Total Yuluwirri Kids	(1,212,366)	-	-	-	(1,212,366)	(1,236,032)	102%
Total E&C Services	(3,404,465)	(10,000)	-	-	(3,414,465)	(3,427,541)	100%
Corporate Services							
Corporate Services Management	-	-	-	-	-	(11,057)	-
Total Corporate Services Management	-	-	-	-	-	(11,057)	-
Administration & Customer Services							
Administration Services	(55,266)	-	-	(102,500)	(157,766)	(159,929)	101%
Community Banking Agency	(88,000)	-	-	-	(88,000)	(81,119)	92%
Total Administration & Customer Services	(143,266)	-	-	(102,500)	(245,766)	(241,048)	98%
Bushfire & Emergency Services	(2,609,246)	-	-	-	(2,609,246)	(2,609,246)	100%
Total Bushfire & Emergency Services	(2,609,246)	-	-	-	(2,609,246)	(2,609,246)	100%
Finance	(724,250)	-	-	(117,500)	(841,750)	(708,815)	84%
Total Finance	(724,250)	-	-	(117,500)	(841,750)	(708,815)	84%
Communications & IT	(736,840)	-	-	(5,000)	(741,840)	(741,840)	100%
Total Communications & IT	(736,840)	-	-	(5,000)	(741,840)	(741,840)	100%
Property & Risk							
Property & Risk	(417,585)	-	-	(102,500)	(520,085)	(261,645)	50%
Cemetery Services	(85,000)	-	-	-	(85,000)	(64,543)	76%
Medical Facilities	(73,597)	15,900	-	-	(57,697)	(53,739)	93%
Public Halls	(55,350)	(20,000)	-	-	(75,350)	(62,457)	83%
Total Property & Risk	(631,532)	(4,100)	-	(102,500)	(738,132)	(442,384)	60%
Development & Tourism							
Tourism & Development Services	(82,750)	-	(34,468)	-	(117,218)	(80,792)	69%
Community Development	-	-	-	-	-	-	-
Tourism & Economic Promotion	-	-	-	-	-	-	-
Total Development & Tourism	(82,750)	-	(34,468)	-	(117,218)	(80,792)	69%
Supply Services	(26,315)	-	-	-	(26,315)	(13,557)	52%
Total Supply Services	(26,315)	-	-	-	(26,315)	(13,557)	52%
Total Corporate Services	(4,954,199)	(4,100)	(34,468)	(327,500)	(5,320,267)	(4,848,739)	91%
Total General Fund	(33,942,566)	(314,270)	46,444	(504,570)	(34,714,962)	(32,031,449)	92%
Warrumbungle Water	(2,969,046)	-	-	-	(2,969,046)	(3,161,058)	106%
Warrumbungle Sewer	(1,446,726)	-	-	-	(1,446,726)	(1,349,191)	93%
Warrumbungle Waste	(1,915,463)	-	-	-	(1,915,463)	(2,033,774)	106%
Warrumbungle Quarry	(919,200)	-	-	-	(919,200)	(1,560,819)	170%
Total Warrumbungle Shire Council	(41,193,001)	(314,270)	46,444	(504,570)	(41,965,397)	(40,136,291)	96%

Add:  
FAGs grants not brought forward (3,100,000)

Reconciliation to P&L Revenue Figure

Total Cash Revenue (per above)	(41,193,001)	(41,965,397)	(40,136,291)
Add/(Less):			
Non Cash Items			
Reversal of py impairment not incl above (non cash)	(263,000)	(263,000)	(234,900)
Net share of JV (non-cash)	-	-	(26,000)
WDV of assets disposed not incl above (non cash)	800,000	800,000	958,129
Internal Charges (to back out)			
Plant income internal charge	4,250,000	4,250,000	4,349,052
IT internal Charge	736,840	736,840	736,840
Other internal charges (Water, Sewer and Waste)	333,611	333,611	320,864
Internal rent	37,200	37,200	37,200
Other internal charges (built into on-costs)	348,631	758,631	707,892
Payroll Recoveries (adjusted in QBRS 2)	-	(97,375)	-
Sewer Loan (internal)	77,778	77,778	77,777
Insurance Charges (internal)	228,516	228,516	-
Other			
Rounding	425	196	(1,563)
Total	(34,643,000)	(35,103,000)	(33,211,000)
Total Revenue (accrual) per P&L	34,643,000	35,103,000	33,211,000
Variance	-	-	-

Part 5: Revenue (Continued)

Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
General Revenue				
General Revenue	(11,164,593)	(9,415,875)	84%	General revenue is under budget by 16% (\$1.749m) which is predominately due to the Federal Governments decision not to prepay the FAGS grants (\$1.584m) and an overall reduction in interest revenue which can largely be attributed to the Reserve Bank's decision to reduce the Cash Rate.
Total General Revenue	(11,164,593)	(9,415,875)	84%	
Executive				
General Manager	(2,000)	(2,103)	105%	Per budget
Human Resources	(162,500)	(216,463)	133%	HR revenue is over the end of year budget by 33% (\$54k) due to the following: * Higher than budgeted training subsidy (\$18k); *Higher than budgeted oncost recoveries (\$22k); and * Higher than budgeted WH&S and Risk Management receipts (\$14k).
Total Executive	(164,500)	(218,566)	133%	
Technical Services				
Technical Services Management	-	-	NB	N/A
Design Services	(66,167)	(68,784)	104%	Per Budget
Road Operations	(5,394,266)	(3,966,531)	74%	Road operations are 26% (\$1.427m) under budget due to: * Aerodromes are 34% under budget (\$2.5k); * Local roads are 50% (\$1.375m) under budget largely attributed to not receiving the FAG grants (\$1.049m), under budgeted LIRS refund due to Council's decision not to enter into the second LIRS loan (\$89k), a shortfall in Roads to Recovery grants of \$27k (3%) and the early receipt in the previous financial year of LRFD funding (\$211k). *Private works is \$87k (45%) under budget.  These underspends were offset by Regional Road block grants which came in <u>over budget by \$37k (1%)</u> .
Road Contracts & Private Works	(3,204,500)	(3,776,651)	118%	Roads Contracts and Private Works are 8% (\$572k) over budget predominantly due to higher than forecast works for RMS on State Roads. It should be noted that the higher than budgeted revenue also resulted in higher than budgeted expenditure for this line item, although Council covered costs from RMS works in the 2013/14 financial year;
Fleet Services	(5,231,700)	(5,616,115)	107%	Fleet services is 7% (\$384k) over budget predominately due to higher than estimated fleet trade in revenue (\$245k) as a result of higher than budgeted trade in of vehicles resulting from Fleet catching up on \$1.066m worth of delayed purchases from prior years.  Council's Diesel fuel rebate also came in \$42k over budget as a result of improvements in the way Council captures information for the return. Plant hire income is also over budget by \$99k.
Urban Services	(754,504)	(692,647)	92%	Urban services is \$62k under budget (8%) due to: * A number of urban street grants and contributions coming in under budget such as the Baradine flood plain management grant (\$67k under budget due to a less than budgeted amount of work being done on this project) and Baradine kerb and guttering contributions; *Ovals fees and charges also came in under budget by \$10k (19%); * Lower than budgeted other grants and contributions including K&G contributions (\$32k); * Rest area toilet block funding (insurance recoup) yet to be received \$21k.  However, these items have been offset by the following: *Public swimming pools came in 8% (\$8k) over budget due to increased usage as a result of hotter than normal conditions this year; *The receival of an OEC work for the dole rebate of \$39k (offset by expenditure); *Over budget private works of \$13k; * Over budget parks lease income \$3k.
Total Tech Services (Excl Water/Sewer)	(14,651,137)	(14,120,728)	96%	
Environment & Community Services				
E&C Services Management	(299,541)	(312,831)	104%	Per Budget
Family Support Services	(1,023,291)	(893,798)	87%	Family Support services income is 13% under budget (\$129k) largely due to the following: *Under estimated DEEWR grant \$21k (21%); *A reduction in registration fee, levies and consequently reimbursements for FDC (\$109k). This is largely due to a reduction in numbers taking up the service.
Regulatory Services	(31,400)	(43,338)	138%	Regulatory services are \$12k (38%) over budget predomiantely due to an increase in companion animal income of \$11k.

Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
Warrumbungle Community Care	(847,867)	(941,542)	111%	Warrumbungle Community Care income is 11% over budget (\$94k) due to: *Centrelink operating grant (\$3k); *Community Transport (\$73k) due to over budgeted TNSW grant (\$63k) and client contributions (\$3k). Council also received additional monies for the sale of one of their motor vehicle (\$7k); * Revenue received for the Multiservice Outlet is also 3% over budget (\$18k).
Yuluwirri Kids	(1,212,366)	(1,236,032)	102%	Per Budget
Total E&C Services	(3,414,465)	(3,427,541)	100%	
Corporate Services				
Corporate Services Management	-	(11,057)	NB	N/A
Administration & Customer Services	(245,766)	(241,048)	98%	Per Budget
Bushfire & Emergency Services	(2,609,246)	(2,609,246)	100%	Per Budget
Finance	(841,750)	(708,815)	84%	Finance is under budget by 16% (\$133k) largely due to: *Reimbursement of legal fees for debt recovery being under budget by \$55k (30%); *Oncost recoups were originally budgeted for out of Finance but were later distributed across various branches of Council (\$114k).
Communications & IT	(741,840)	(741,840)	100%	Per Budget
Property & Risk	(738,132)	(442,384)	60%	Property and Risk is 40% (\$296k) under budget due to insurance internal income being coded as a reduction in expenditure (\$221k negative impact on budget), as well as lower than budgeted insurance rebate revenue. Public halls, cemetery services and some of the rental premises also recorded lower than budgeted income.
Development & Tourism	(117,218)	(80,792)	69%	Development and Tourism is 31% under budget (\$36k) due to not receiving monies for the VIC billboard contributions (\$6k) and Brochure Advertisement sales (\$40k). However, this has been offset by over budgeted revenue for tourism promotion sales and tourist centre sales (\$10k).
Supply Services	(26,315)	(13,557)	52%	Forecast supply services on-cost recoup was too high.
Total Corporate Services	(5,320,267)	(4,848,739)	91%	
Total General Fund	(34,714,962)	(32,031,449)	92%	
Warrumbungle Water	(2,969,046)	(3,161,058)	106%	Warrumbungle Water was \$192k (5%) over budget due predominantly to higher than budgeted water sales (\$158k) resulting from the relatively dry and hot summer in the 2013/14 financial year;
Warrumbungle Sewer	(1,446,726)	(1,349,191)	93%	Warrumbungle Sewer was \$97k (7%) under budget due predominantly to an overly conservative budget for water access and usage charges. The use of discharge factors in sewer forecasts means that the forecasting of sewer access is inherently difficult.
Warrumbungle Waste	(1,915,463)	(2,033,774)	106%	Warrumbungle Waste was \$118k (6%) over budget due to higher than budgeted recycling income (\$128k over budget), offset by slightly lower than budgeted tip fees and waste charges.
Warrumbungle Quarry	(919,200)	(1,560,819)	170%	Warrumbungle Quarry revenue was \$642k (70%) over budget due to higher than budgeted quarry sales (\$642k) due to major sales of quarry product to RMS, with Council significantly exceeding its forecast sales volume.
Total Warrumbungle Shire Council	(41,965,397)	(40,136,291)	96%	

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	-	-	35,295	590,422	626,949	106%
Governance	360,001	2,780	-	61,796	424,577	445,484	105%
Total General Manager	915,128	2,780	-	97,091	1,014,999	1,072,433	106%
Human Resources							
HR Management	362,093	-	-	-	362,093	340,985	94%
Payroll Services	193,849	-	(97,375)	-	96,474	(98,273)	-102%
WH&S and Risk Management	118,553	-	-	-	118,553	86,955	73%
Learning & Development Services	374,936	-	-	-	374,936	361,616	96%
Total Human Resources	1,049,431	-	(97,375)	-	952,056	691,283	73%
Total Executive	1,964,559	2,780	(97,375)	97,091	1,967,055	1,763,716	90%
Technical Services							
Technical Services Management	109,919	-	-	-	109,919	125,493	114%
Total Technical Services Management	109,919	-	-	-	109,919	125,493	114%
Design Services							
Design Services Management	154,435	-	-	-	154,435	74,922	49%
Emergency Services Management	86,476	-	-	-	86,476	81,139	94%
Survey Investigation & Design	152,074	-	-	-	152,074	242,094	159%
Asset Management	59,559	-	-	-	59,559	5,900	10%
NSW Fire Brigade	42,287	-	-	-	42,287	42,364	100%
Road Safety Officer	97,983	-	-	-	97,983	92,464	94%
Total Design Services	592,814	-	-	-	592,814	538,883	91%
Road Operations							
Road Operations Management	202,418	-	-	-	202,418	170,537	84%
Regional Roads M&R	1,442,500	-	-	-	1,442,500	1,394,864	97%
Local Roads M&R	2,488,942	210,617	-	-	2,699,559	2,522,896	93%
Aerodromes	92,405	-	-	-	92,405	107,794	117%
Streets Rural	25,564	-	-	-	25,564	18,124	71%
Private Works	120,000	-	-	-	120,000	127,276	106%
Total Road Operations	4,371,829	210,617	-	-	4,582,446	4,341,491	95%
Road Contracts & Private Works							
Contract Management	50,000	-	-	-	50,000	168,910	338%
RMCC & Other Road Contracts	1,975,000	-	-	-	1,975,000	2,348,952	119%
Reseals	-	-	-	-	-	-	-
Total Road Contracts & Private Works	2,025,000	-	-	-	2,025,000	2,517,862	124%
Fleet Services							
Fleet Services Management	121,442	5,000	-	-	126,442	123,827	98%
Plant And Equipment	2,700,849	-	-	-	2,700,849	2,272,067	84%
Workshops	45,850	-	-	-	45,850	52,067	114%
Total Fleet Services	2,868,141	5,000	-	-	2,873,141	2,447,961	85%
Urban Services							
Urban Services Management	162,991	-	-	-	162,991	206,172	126%
Horticulture	828,148	-	-	-	828,148	867,704	105%
Street Cleaning	240,713	-	-	-	240,713	251,790	105%
Public Amenities	197,991	-	-	-	197,991	216,652	109%
Ovals	303,593	-	-	-	303,593	345,657	114%
Streets - Urban	531,726	-	4,224	-	535,950	518,881	97%
Public Swimming Pools	607,076	-	-	-	607,076	649,406	107%
Total Urban Services	2,872,238	-	4,224	-	2,876,462	3,056,262	106%
Total Tech Services (Excl Water/Sewer)	12,839,941	215,617	4,224	-	13,059,782	13,027,952	100%
Environment & Community Services							
E&C Services Management							
E&C Services Management	314,810	-	-	-	314,810	266,604	85%
Building Control	225,565	-	-	-	225,565	160,229	71%
Environmental Health Services	91,030	10,000	-	-	101,030	113,695	113%
Libraries	575,499	-	-	-	575,499	549,813	96%
Town Planning	114,252	-	-	-	114,252	110,731	97%
Total E&C Services Management	1,321,156	10,000	-	-	1,331,156	1,201,072	90%
Family Support Services							
Connect 5	192,062	-	-	-	192,062	196,959	103%
Family Day Care	662,100	-	-	-	662,100	529,262	80%
Youth Development & Activities	116,320	-	-	-	116,320	112,229	96%
OOSH & Vacation Care	39,447	-	-	-	39,447	44,566	113%
Total Family Support Services	1,009,929	-	-	-	1,009,929	883,016	87%
Regulatory Services							
Compliance Services	162,328	-	-	-	162,328	190,233	117%
Noxious Weeds	98,123	-	-	-	98,123	95,000	97%
Total Regulatory Services	260,451	-	-	-	260,451	285,233	110%

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	39,041	114%
Community Transport	216,471	-	-	-	216,471	225,205	104%
Multiservice Outlet	493,884	-	-	-	493,884	583,328	118%
Total Warrumbungle Community Care	744,469	-	-	-	744,469	847,574	114%
Yuluwirri Kids	1,229,467	-	-	-	1,229,467	1,257,049	102%
Total Yuluwirri Kids	1,229,467	-	-	-	1,229,467	1,257,049	102%
Total E&C Services	4,565,472	10,000	-	-	4,575,472	4,473,944	98%
Corporate Services							
Corporate Services Management	193,023	-	-	-	193,023	223,701	116%
Total Corporate Services Management	193,023	-	-	-	193,023	223,701	116%
Administration & Customer Services							
Administration Services	701,050	-	-	-	701,050	706,959	101%
Community Banking Agency	87,104	-	-	-	87,104	96,382	111%
Total Administration & Customer Services	788,154	-	-	-	788,154	803,341	102%
Bushfire & Emergency Services	2,506,936	-	-	-	2,506,936	2,955,937	118%
Total Bushfire & Emergency Services	2,506,936	-	-	-	2,506,936	2,955,937	118%
Finance	1,387,101	-	-	-	1,387,101	1,443,792	104%
Total Finance	1,387,101	-	-	-	1,387,101	1,443,792	104%
Communications & IT	1,086,920	(5,000)	-	-	1,081,920	1,105,578	102%
Total Communications & IT	1,086,920	(5,000)	-	-	1,081,920	1,105,578	102%
Property & Risk							
Property & Risk	1,127,292	-	-	26,850	1,154,142	1,160,526	101%
Cemetery Services	134,645	-	-	-	134,645	117,459	87%
Medical Facilities	100,051	(18,811)	-	-	81,240	67,391	83%
Public Halls	262,448	20,000	-	-	282,448	254,143	90%
Total Property & Risk	1,624,436	1,189	-	26,850	1,652,475	1,599,519	97%
Development & Tourism							
Tourism & Development Services	353,169	-	40,188	-	393,357	398,528	101%
Community Development	80,000	-	-	-	80,000	80,000	100%
Tourism & Economic Promotion	50,075	-	14,184	-	64,259	67,815	106%
Total Development & Tourism	483,244	-	54,372	-	537,616	546,343	102%
Supply Services	378,108	-	-	-	378,108	380,703	101%
Total Supply Services	378,108	-	-	-	378,108	380,703	101%
Total Corporate Services	8,447,922	(3,811)	54,372	26,850	8,525,333	9,058,914	106%
Total General Fund	27,817,894	224,586	(38,779)	123,941	28,127,642	28,324,526	101%
Warrumbungle Water	1,860,592	-	-	170,000	2,030,592	2,134,212	105%
Warrumbungle Sewer	913,493	-	-	110,000	1,023,493	1,048,021	102%
Warrumbungle Waste	1,763,557	12,362	-	160,000	1,935,919	1,956,943	101%
Warrumbungle Quarry	869,546	-	-	-	869,546	1,476,871	170%
Total Warrumbungle Shire Council	33,225,082	236,948	(38,779)	563,941	33,987,192	34,940,573	103%

Reconciliation to P&L Expenditure Figure

Total Cash Expenditure (per above)	33,225,082	33,987,192	34,940,573
Add/(Less):			
Non Cash Items			
Depreciation	10,275,000	10,275,000	10,061,000
Write off of tools in use and S44 debtors			113,797
Net share of JV not budgeted for (non-cash)	37,000	37,000	-
Remediation expenses not budgeted for (non cash)	25,000	25,000	68,550
Movements in provisions (Employee Benefits)			114,035
Internal Charges (to back out)			
Plant income internal charge	(4,250,000)	(4,250,000)	(4,349,052)
IT internal Charge	(736,840)	(736,840)	(736,840)
Other internal charges (Water, Sewer and Waste)	(333,611)	(333,611)	(320,864)
Internal rent	(37,200)	(37,200)	(37,200)
Other internal charges (built into on-costs)	(348,631)	(758,631)	(707,892)
Payroll Recoveries (adjusted in QBRs 2)	-	97,375	-
Sewer Loan (internal)	(77,778)	(77,778)	(77,778)
Insurance Charges (internal)	(228,516)	(228,516)	-
Other			
Rounding	(506)	9	1,670
Total	37,549,000	37,999,000	39,070,000
Total Expenditure (accrual) per P&L	37,549,000	37,999,000	39,070,000
Variance	-	-	-

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

Description	Expenditure Revised Budget	Expenditure Actuals	Var %	Reason for Variance
<b>General Revenue</b>				
General Revenue	-	-	NB	N/A
<b>Total General Revenue</b>	-	-	NB	
<b>Executive</b>				
General Manager	1,014,999	1,072,433	106%	General Manager and Governance expenditure is overspent by 6% (\$58k) predominately due to higher than budgeted legal fees, and other costs associated with the Cobbora Transition fund. Council has recently been awarded significant funding for work done as part of the Cobbora Transition fund application process.
Human Resources	952,056	691,283	73%	HR expenditure is 27% (\$261k) under budget due to: * Lower expenditure on staff recruitment services (\$22k); * Lower expenditure on learning and development (\$13k); *Lower expenditure on risk management and workers compensation reimbursements (\$32k); * Higher then budgeted recoup of payroll oncosts (\$194k).
<b>Total Executive</b>	<b>1,967,055</b>	<b>1,763,716</b>	<b>52%</b>	
<b>Technical Services</b>				
Technical Services Management	109,919	125,493	114%	TSM expenditure is 14% (\$16k) over budget due to a decision to not distribute a portion of TSM salaries to other areas of the Technical Services Directorate.
Design Services	592,814	538,883	91%	Design services is under budget by 9% (\$54k) due predominantly to a vacant position in the Branch.
Road Operations	4,582,446	4,341,491	95%	Road operations is 5% under budget (\$241k) due to: * Local Roads M&R is 7% (\$177k) under budget predominately due to the decision to not draw down the second LIRS loan. Note: grading was \$120k over budget due to increased grading works, while a portion of the local roads flood damage monies was under budget due to the reversal of prior year impairment being captured as capital expenditure; *Regional Roads M&R 3% (\$48k) under budget due to a concentration in the 2013/14 financial year on Regional Roads capital works; *Road operations management 16% (\$32k) under budget; *Rural Streets M&R 29% (\$7k) under budget.  However, it should be noted that the aforementioned savings have been slightly offset by the following overspends: *17% (\$15k) overspend in aerodromes; *6% (\$7k) overspend in private works.
Road Contracts & Private Works	2,025,000	2,517,862	124%	Road contracts and Private works expenditure is over budget by 24% (\$493k). It should be noted that the higher than budgeted expenditure was as a result of higher than budgeted revenue for this line item. Council covered costs from RMS works in the 2013/14 financial year.
Fleet Services	2,873,141	2,447,961	85%	Fleet services expenditure is under budget by 15% (\$425k) which is predominately due to lower than expected plant and equipment maintenance and repairs.
Urban Services	2,876,462	3,056,262	106%	Urban services is over budget by 6% (\$180k) due to increased maintenance on various areas within urban services including: * Parks, camping areas and street trees (\$40k); *Ovals (\$42k), Public Amenities (\$19k) and Swimming pools (\$42k); *Street Cleaning (\$11k); and *Tennis Courts (\$43k).  However, this has been offset by savings in expenditure for urban streets (i.e. street lights, drainage and Street M&R) of \$17k.
<b>Total Tech Services (Excl Water/Sewer)</b>	<b>13,059,782</b>	<b>13,027,952</b>	<b>100%</b>	
<b>Environment &amp; Community Services</b>				
E&C Services Management	1,331,156	1,201,072	90%	E&C Services management is underspent by 10% (\$130k) as a result of the following: *Building Control (\$65k) and Town Planing (\$4k) are under budget due to staff vacancies during the year; *E & C Services management under budget by \$48k, also due to staff vacancies during the year, and issues with the allocation of salaries between E&C services and Regulatory Services; *Libraries is under budget by \$26k;  However, Council has overspent in environmental health services by \$13k.
Family Support Services	1,009,929	883,016	87%	Family Support Services is underspent by 13% (\$127k) due to reduced children numbers in FDC. This is also repeated in revenue.
Regulatory Services	260,451	285,233	110%	Regulatory services has overspent by \$25k (10%) due partially to issues with the allocation of salaries between E&C services and Regulatory Services;

Description	Expenditure Revised Budget	Expenditure Actuals	Var %	Reason for Variance
Warrumbungle Community Care	744,469	847,574	114%	Warrumbungle Community care has overspent by 14% (\$103k) due to increased expenditure within community transport (\$9k) and the multiservice outlet (\$100k) due to monies spent on the best practice grant, as well as staff redundancies.
Yuluwirri Kids	1,229,467	1,257,049	102%	Per Budget
<b>Total E&amp;C Services</b>	<b>4,575,472</b>	<b>4,473,944</b>	<b>98%</b>	
<b>Corporate Services</b>				
Corporate Services Management	193,023	223,701	116%	Corporate Services Management is 16% (\$31k) over budget due to staff acting in the DCS role coding their salaries to this cost centre.
Administration & Customer Services	788,154	803,341	102%	Per Budget
Bushfire & Emergency Services	2,506,936	2,955,937	118%	Bushfire & Emergency Services is \$18% over budget due to higher than budgeted expenditure relating to the S44 incident and other fire control (\$158k). Total RFS expenditure is roughly per budget once capital refunds and refund of M&R and fire control is taken into account.
Finance	1,387,101	1,443,792	104%	Finance Branch is \$57k (4%) over budget due to higher than budgeted legal fee payments for rates \$43k which are recovered via income.
Communications & IT	1,081,920	1,105,578	102%	Per Budget
Property & Risk	1,652,475	1,599,519	97%	Per Budget
Development & Tourism	537,616	546,343	102%	Per Budget
Supply Services	378,108	380,703	101%	Per Budget
<b>Total Corporate Services</b>	<b>8,525,333</b>	<b>9,058,914</b>	<b>106%</b>	
<b>Total General Fund</b>	<b>28,127,642</b>	<b>28,324,526</b>	<b>101%</b>	
Warrumbungle Water	2,030,592	2,134,212	105%	Warrumbungle water's expenditure is 5% (\$104k) over budget due largely to extra costs associated with higher than budget water consumption, as well as higher than forecast oncosts.
Warrumbungle Sewer	1,023,493	1,048,021	102%	Per Budget
Warrumbungle Waste	1,935,919	1,956,943	101%	Per Budget
Warrumbungle Quarry	869,546	1,476,871	170%	Quarry is overspent by 70% (\$607k) due to considerably better than forecast sales volumes to RMS. The quarry turned a profit of \$84k in the 2013/14 financial year. It should be noted that the profit on the quarry operations does not include costs savings to Council for using its own product.
<b>Total Warrumbungle Shire Council</b>	<b>33,987,192</b>	<b>34,940,573</b>	<b>103%</b>	



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	115,741	61%
Governance	-	-	-	-	-	-	-	-
Total GM	-	44,811	145,753	-	-	190,564	115,741	61%
Human Resources								
HR Management	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-	-	-
WH&S and Risk Management	-	-	-	-	-	-	-	-
Learning & Development Services	-	-	-	-	-	-	-	-
Total HR	-	-	-	-	-	-	-	-
Total Executive	-	44,811	145,753	-	-	190,564	115,741	61%
Technical Services								
Technical Services Management		-	-	-	-	-	-	-
Total Technical Services Management	-	-	-	-	-	-	-	-
Design Services								
Design Services Management	30,000	5,478	-	-	-	35,478	19,415	55%
Emergency Services Management	-	-	-	10,463	-	10,463	10,463	100%
Survey Investigation & Design	-	-	-	-	-	-	-	-
Asset Management	-	-	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-	-	-
Road Safety Officer	-	-	-	-	-	-	-	-
Total Design Services	30,000	5,478	-	10,463	-	45,941	29,878	65%
Road Operations								
Road Operations Management	-	-	-	-	-	-	-	-
Regional Roads M&R	969,000	743,538	-	-	250,000	1,962,538	2,060,066	105%
Local Roads M&R	3,250,000	470,827	-	23,500	(400)	3,743,927	1,830,781	49%
Aerodromes	-	-	-	-	-	-	-	-
Streets Rural	-	-	-	-	-	-	-	-
Private Works	-	-	-	-	-	-	-	-
Total Road Operations	4,219,000	1,214,365	-	23,500	249,600	5,706,465	3,890,847	68%
Road Contracts & Private Works								
Contract Management	-	-	-	-	-	-	-	-
RMCC & Other Road Contracts		-	-	-	-	-	-	-
Reseals	1,029,500	-	-	-	-	1,029,500	1,388,803	135%
Total Road Contracts & Private Works	1,029,500	-	-	-	-	1,029,500	1,388,803	135%
Fleet Services								
Fleet Services Management	-	-	-	-	-	-	-	-
Plant And Equipment	2,265,000	1,092,085	-	-	-	3,357,085	3,682,631	110%
Workshops	-	-	-	-	-	-	-	-
Total Fleet Services	2,265,000	1,092,085	-	-	-	3,357,085	3,682,631	110%
Urban Services								
Urban Services Management	-	-	-	-	-	-	-	-
Horticulture	160,000	13,666	-	-	-	173,666	99,302	57%
Street Cleaning	-	-	-	-	-	-	-	-
Public Amenities	-	-	-	-	-	-	5,990	-
Ovals	95,000	42,285	97,553	(8,690)	18,942	245,090	165,627	68%
Streets - Urban	688,300	265,878	18,126	(9,810)	8,454	970,948	498,230	51%
Public Swimming Pools	72,000	25,000	-	(5,000)	-	92,000	68,139	74%
Total Urban Services	1,015,300	346,829	115,679	(23,500)	27,396	1,481,704	837,288	57%
Total Tech Services (ExclWater/Sewer)	8,558,800	2,658,757	115,679	10,463	276,996	11,620,695	9,829,447	85%
Environment & Community Services								
E&C Services Management		-	-	-	-	-	-	-
E&C Services Management	-	-	-	-	-	-	-	-
Building Control	-	-	-	-	-	-	-	-
Environmental Health Services	-	-	-	-	-	-	-	-
Libraries	-	34,315	-	-	7,280	41,595	30,378	73%
Town Planning	-	-	-	-	-	-	-	-
Total E&C Services Management	-	34,315	-	-	7,280	41,595	30,378	73%
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	-	-	-	20,000	95,000	110,534	116%



## 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	17,453	349%
<b>Total Warrumbungle Community Care</b>	<b>80,000</b>	-	-	-	<b>20,000</b>	<b>100,000</b>	<b>127,987</b>	<b>128%</b>
Yuluwirri Kids	-	-	-	-	-	-	-	-
<b>Total Yuluwirri Kids</b>	-	-	-	-	-	-	-	-
<b>Total E&amp;C Services</b>	<b>80,000</b>	<b>34,315</b>	-	-	<b>27,280</b>	<b>141,595</b>	<b>158,365</b>	<b>112%</b>
<b>Corporate Services</b>								
Corporate Services Management	-	-	-	-	-	-	-	-
<b>Total Corporate Services Management</b>	-	-	-	-	-	-	-	-
<b>Administration &amp; Customer Services</b>								
Administration Services	-	-	-	-	-	-	-	-
Community Banking Agency	-	-	-	-	-	-	-	-
<b>Total Admin Services</b>	-	-	-	-	-	-	-	-
<b>Bushfire &amp; Emergency Services</b>	<b>448,042</b>	-	-	-	-	<b>448,042</b>	<b>83,265</b>	<b>19%</b>
<b>Total Bushfire &amp; Emergency Services</b>	<b>448,042</b>	-	-	-	-	<b>448,042</b>	<b>83,265</b>	<b>19%</b>
<b>Finance</b>	-	-	-	126,513	-	126,513	130,251	103%
<b>Total Finance</b>	-	-	-	<b>126,513</b>	-	<b>126,513</b>	<b>130,251</b>	<b>103%</b>
<b>Communications &amp; IT</b>	<b>12,916</b>	<b>144,564</b>	-	(126,513)	-	30,967	37,452	121%
<b>Total Communications &amp; IT</b>	<b>12,916</b>	<b>144,564</b>	-	<b>(126,513)</b>	-	<b>30,967</b>	<b>37,452</b>	<b>121%</b>
<b>Property &amp; Risk</b>								
Property & Risk	70,000	65,912	25,000	-	25,000	185,912	51,671	28%
Cemetery Services	-	-	-	-	-	-	-	-
Medical Facilities	-	-	-	-	-	-	-	-
Public Halls	100,000	15,727	-	-	-	115,727	35,116	30%
<b>Total Property &amp; Risk</b>	<b>170,000</b>	<b>81,639</b>	<b>25,000</b>	-	<b>25,000</b>	<b>301,639</b>	<b>86,787</b>	<b>29%</b>
<b>Development &amp; Tourism</b>								
Tourism & Development Services	20,000	-	-	8,355	-	28,355	26,193	92%
Community Development	-	-	-	-	-	-	-	-
Tourism & Economic Promotion	-	-	-	-	-	-	-	-
<b>Total Development &amp; Tourism</b>	<b>20,000</b>	-	-	<b>8,355</b>	-	<b>28,355</b>	<b>26,193</b>	<b>92%</b>
<b>Supply Services</b>	-	-	-	-	-	-	-	-
<b>Total Supply Services</b>	-	-	-	-	-	-	-	-
<b>Total Corporate Services</b>	<b>650,958</b>	<b>226,203</b>	<b>25,000</b>	<b>8,355</b>	<b>25,000</b>	<b>935,516</b>	<b>363,948</b>	<b>39%</b>
<b>Total General Fund</b>	<b>9,289,758</b>	<b>2,964,086</b>	<b>286,432</b>	<b>18,818</b>	<b>329,276</b>	<b>12,888,370</b>	<b>10,467,501</b>	<b>81%</b>
<b>Warrumbungle Water</b>	<b>721,000</b>	<b>153,862</b>	<b>9,000</b>	<b>(475)</b>	<b>(214,079)</b>	<b>669,308</b>	<b>359,512</b>	<b>54%</b>
<b>Warrumbungle Sewer</b>	<b>193,000</b>	<b>2,500</b>	-	<b>475</b>	<b>(40,567)</b>	<b>155,408</b>	<b>101,184</b>	<b>65%</b>
<b>Warrumbungle Waste</b>	-	<b>127,000</b>	<b>(12,362)</b>	-	-	<b>114,638</b>	-	<b>0%</b>
<b>Warrumbungle Quarry</b>	-	-	-	-	-	-	-	-
<b>Total Warrumbungle Shire Council</b>	<b>10,203,758</b>	<b>3,247,448</b>	<b>283,070</b>	<b>18,818</b>	<b>74,630</b>	<b>13,827,724</b>	<b>10,928,197</b>	<b>79%</b>

Description	Project Details	Orig Budget	Revised Budget	Actuals	Var%	Asset	Expansion / Renewal	Finished?	Current Status
<b>Executive Services</b>									
<b>General Manager</b>									
<b>Management &amp; Leadership</b>									
Administration Building Final Construction Works	Completion of fitout for the new Coonabarabran office building.	-	145,753	92,565	64%	Building	Expansion	Yes	Project mostly complete. \$11k allocated to staining project. Remaining minor items to be finished by 30 June.
New Office Fittings - Admin Building	Purchase of furniture, fixtures & fittings for new Admin building	-	44,811	23,176	52%	Furniture fixtures and fittings	Expansion	Yes	Project mostly complete, some furniture outstanding for Tech Services and bills still coming in.
<b>Executive Services Total</b>		-	<b>190,564</b>	<b>115,741</b>	<b>61%</b>				
<b>Technical Services</b>									
<b>Asset Design Services</b>									
<b>Design Services Management</b>			-						
Design Projects Survey Equip-Cap	Survey equipment	12,000	12,000	6,675	56%	Plant and equipment	Renewal	Yes	Complete
Design Services Software Upgrade	Software upgrade costs for design software	18,000	23,478	12,740	54%	Software	Renewal	Yes	Complete
<b>Emergency Services Management</b>			-						
Emergency Operations Equipment	Emergency Operations Equipment - Camera	-	10,463	10,463	100%	Plant and equipment	Renewal	Yes	Complete
<b>Fleet Services</b>									
<b>Plant and Equipment</b>			-						
Minor Plant Purchases	Replacement of small plant and upgrading of pool equipment.	15,000	21,510	18,673	87%	Plant and equipment	Renewal	Yes	Complete
Plant and Equipment Purchases	Replacement of Plant as per plant replacement program.	2,250,000	3,316,257	3,663,959	110%	Plant and equipment	Renewal	Yes	Complete except for one item to be revoted.
Coona & Coolah Workshop Capital	Purchase of plant and equipment for the Coolah and Coonabarabran Workshops	-	4,318	-	0%	Plant and equipment	Renewal	N/A	Purchased on a needs basis.
Radio Network Capital	Upgrade radio links and coverage.	-	15,000	-	0%	Plant and equipment	Renewal	No	Waiting on Police to install new Radio Hut at Coolabah Estate to take advantage of of better reception in the area. Revote outstanding amount.
<b>Road Contracts</b>									
<b>Reseals</b>			-						
Baradine Streets Reseals	Reseals	17,200	17,200	22,488	131%	Road	Renewal	Yes	Works completed in April.
Binnaway Streets Reseals	Reseals	15,400	15,400	18,701	121%	Road	Renewal	Yes	Works completed in April.
Coolah Streets Reseals	Reseals	25,600	25,600	34,571	135%	Road	Renewal	Yes	Works completed in April.
Coonabarabran Streets Reseals	Reseals	82,000	82,000	74,394	91%	Road	Renewal	Yes	Works completed in April.
Dunedoo Streets Reseals	Reseals	23,100	23,100	39,522	171%	Road	Renewal	Yes	Works completed in April.
Local Roads Reseals	Reseals	420,300	420,300	662,989	158%	Road	Renewal	Yes	Works completed in April.
Mendooran Streets Reseals	Reseals	15,400	15,400	14,311	93%	Road	Renewal	Yes	Works completed in April.
Regional Roads Reseals	Reseals	430,500	430,500	521,828	121%	Road	Renewal	Yes	Works completed in April.
<b>Road Operations</b>									
<b>Local Roads</b>			-						

Description	Project Details	Orig Budget	Revised Budget	Actuals	Var%	Asset	Expansion / Renewal	Finished?	Current Status
Aerodrome Bridge Baradine	Replacement of timber bridge with concrete structure under the LIRS program (LIRS 2 - 2013/14)	250,000	250,000	12,685	5%	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	1,324,397	-	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	22,140	89%	Road	Expansion	Yes	Complete
Coolah Creek Road Rehabilitation	Pavement rehabilitation of Coolah Creek Road	110,000	134,910	167,783	124%	Road	Renewal	Yes	Complete
Kenebri Bridge	Replacement of timber bridge with concrete structure under the LIRS program (LIRS 2 - 2013/14)	600,000	600,000	72,577	12%	Bridge	Renewal	No	Project at Planning stage. Note: includes planning costs for other LIRS bridges too.
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	767,850	100%	Road	Renewal	Yes	Complete
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	-	608,130	629,197	103%	Bridge	Renewal	Yes	Complete
Premier Estate Rd Causeway	Construction of causeway to better control flood flows across Premier Estate road	-	36,490	36,490	100%	Road	Expansion	Yes	Complete
<b>Regional Roads</b>			-						
MR55 Pavement widening and rehabilitation	Pavement widening and rehab various areas north of Coolah	800,000	800,000	640,368	80%	Road	Renewal	No	Works mostly complete. Final coat of bitumen seal to be applied in November.
MR129 Pavement Rehabilitation	Rehabilitation of pavement on MR129 Coonabarabran - Baradine	169,000	169,000	192,755	114%	Road	Renewal	Yes	Complete
Mr7519 Capital Works	Various minor works on regional roads	-	-	-	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	-	993,538	1,226,943	123%	Bridge	Expansion	No	Works complete, except for final coat of bitumen seal, guardrail and removal of old concrete causeway.
<b>Urban Services</b>									
<b>Horticulture</b>			-						
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.
Milling Park Playground equipment upgrade	Purchase and installation of New Playground Equipment	70,000	70,000	70,067	100%	Structure	Renewal	Yes	Complete
Mendooran Park Toilets	Refurbishment of exsisting Toilet block	35,000	35,000	2,369	7%	Building	Expansion	No	Contract awarded, works expected to be completed in October.

Description	Project Details	Orig Budget	Revised Budget	Actuals	Var%	Asset	Expansion / Renewal	Finished?	Current Status
Dunedoo Milling Park – Toilet Block	New Toilet Block Western End of Dunedoo	50,000	50,000	-	0%	Building	Expansion	No	Work to be delayed until following financial year, and budget to be re-voted at year end. This forms part of the projects funded under the Cobbora Transition Fund
Castlereagh River CMA Project - Robertson St Rain Garden	Setup of rain Garden in Robertson St Coonabarabran.	-	-	3,433	NB	Land Improvement	Expansion	No	Completed as at end of July
Neilson Park Fitness Equipment	Installation of fitness equipment in Neilson Park	-	-	14,590	NB	Structure	Expansion	No	Completed as at early August.
Streets Trees General Capital	Identification of street trees for inclusion in electronic maps, includes risk assessment.	-	13,666	3,843	28%	Other	Expansion	Yes	Complete
<b>Ovals</b>			-						
Bowen Oval - Turf wicket	New Turf Wicket	8,000	8,000	-	0%	Land Improvement	Renewal	Yes	Complete. Expenditure coded under Bowen oval re-development project.
Oval Grandstand Rehabilitation - Baradine	Refurbishment of existing grandstand	40,000	27,000	19,450	72%	Structure	Renewal	No	To be completed mid August 2014.
Oval Grandstand Rehabilitation - Binnaway	Refurbishment of existing grandstand	47,000	37,000	22,680	61%	Structure	Renewal	No	To be completed mid August 2014.
Nandi Park / Timor Rock Park Amenities Block	Construction of new amenities blocks at Nandi Park & Timor Rock Park	-	70,570	-	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	-	-	-	0%	Building	Expansion	Yes	Works completed last financial year.
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	-	57,967	75,077	130%	Structure	Renewal	Yes	Complete
Regional Netball Courts Coonabarabran	Regional Netball Courts Coonabarabran - Survey investigation and design (per res 291/1314)	-	7,000	5,750	82%	Structure	Expansion	No	Investigation complete.
Bowen Oval Redevelopment	Development of a Mini Oval	-	37,553	42,671	114%	Land Improvement	Expansion	No	Complete, however some minor bills outstanding.
<b>Swimming Pools</b>			-	-					
Concrete repairs - Coonabarabran Pool	Repairs to Coonabrabran Pool	20,000	40,000	40,000	100%	Structure	Renewal	Yes	Work completed as at EOM October.
Pool Cover – Coolah Pool	Purchase and installation of pool cover at Coolah pool	12,000	12,000	17,275	144%	Plant and equipment	Expansion	Yes	Project complete as at EOM January.
Leak prevention and general painting - Baradine Pool	Capital renewal work on pool structure to prevent leakage	40,000	40,000	10,863	27%	Structure	Renewal	Yes	Complete except for shade sail over the play equipment to be completed in July 2014/15.
Shade Sails Coonabarabran Pools	Repair of Shade Sails Coona Pool	-	-	5,990	NB	Structure	Renewal	NB	Complete
<b>Town Streets - Baradine</b>			-	-					
Flood Plain Management	Baradine flood plain management levy design	120,000	120,000	55,308	46%	Other	Expansion	No	Works in progress.

Description	Project Details	Orig Budget
Rehabilitation of footpath sections	Rehabilitation of various sections of footpath in Baradine.	10,300
Walker Street, West of Narren new K&G	Construction of new Kerb and Guttering (Walker St)	30,000
Baradine Streets - Streetlighting	Street lighting program	
<b>Town Streets - Binnaway</b>		
David Street, new K&G	Construction of new Kerb and Guttering (David St)	60,000
<b>Town Streets - Coolah</b>		
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
Booyamurra Street, east of Binnia, rehabilitation	Installation of new drainage and rehabilitation of existing road	110,000
Intersection Cunningham & Campbell	Intersection Cunningham & Campbell - Traffic Management facility	-
Footpath Rehabilitation - various locations	Rehabilitation of various sections of footpath in Coolah.	20,000
Tech Serv-Clh-Cycleway Project-Cap	Continuation of the Coolah Cycleway	-
<b>Town Streets - Coonabarabran</b>		
Dalgarno Street east of John, footpath rehabilitation	Rehabilitation of footpath in Dalgarno St. Coonabarabran.	45,000
Dalgarno Street west of John, K&G rehabilitation	Rehabilitation of K&G in Dalgarno St. Coonabarabran.	70,000
John St. K&G Rehabilitation	John St. K&G Rehabilitation in front of town hall	-
Cycleway - Newell Highway	Development of cycleway from High School	120,000
Dalgarno Street Drainage	Major street Improvement project in Dalgarno to extend concrete culvert, construct Kerbing and Guttering and new earth footpath.	-
Footpath - Edwards Street	Improvement project to construct concrete footpath in Edwards Street, Coonabarabran near swimming pool.	-
Cassilis Street Footpath - Admin building	Construction of footpath around the new Admin building in Cassilis St. Coonabarabran	-
<b>Town Streets - Dunedoo</b>		
Dish drain, Tucklan Street at Wallaroo, west side	Installation of new dish drain	22,000
Footpath Rehabilitation - various locations	Rehabilitation of various sections of footpath in Dunedoo.	20,000
Wallaroo Street Construction	Reconstruction and bitumen sealing.	-

Revised Budget
5,300
30,000
5,052
-
60,000
-
90,286
101,000
18,000
20,000
10,479
-
45,000
-
70,000
123,226
51,713
8,774
5,345
-
17,230
17,573
150,000

Actuals	Var%
-	0%
27,197	91%
5,052	100%
-	
4,250	7%
-	
59,359	66%
2,544	3%
20,011	111%
13,403	67%
10,479	100%
-	
4,686	10%
-	0%
53,969	77%
130,562	106%
49,936	97%
-	0%
5,345	100%
-	
17,122	99%
16,959	97%
81	0%

Asset	Expansion / Renewal	Finished?	Current Status
Footpath	Renewal	N/A	Budget not used
Kerb and Guttering	Expansion	No	Completed as at early August.
Structure	Expansion	Yes	Completed
Kerb and Guttering	Expansion	No	To commence in June. Revote into 2014/15.
Kerb and Guttering	Expansion	No	In progress.
Culverts and Drainage	Expansion	No	Waiting on Survey to be completed . And Geo Tech investigation
Kerb and Guttering	Expansion	No	Complete as at end of July
Footpath	Renewal	Yes	Complete
Footpath	Expansion	Yes	Complete
Footpath	Renewal	No	Complete as at early August.
Kerb and Guttering	Renewal	N/a	Budget transferred to John St. K&G Rehab
Kerb and Guttering	Renewal	No	First stage complete end of July.
Footpath	Expansion	Yes	Complete
Culverts and Drainage	Expansion	Yes	Complete
Footpath	Expansion	No	Budget not used
Footpath	Expansion	Yes	Complete
Kerb and Guttering	Expansion	Yes	Complete
Footpath	Renewal	Yes	Complete
Culverts and Drainage	Expansion	No	Budget not used. To be reviewed in 2014/15 Financial Year

Description	Project Details	Orig Budget
<b>Town Streets - Mendooran</b>		
Footpath Rehabilitation	Rehabilitation of various sections of footpath in Mendooran.	15,000
<b>Technical Services Total</b>		<b>8,558,800</b>
<b>Environmental and Community Services</b>		
<b>Environmental and Community Services Management</b>		
<b>Libraries</b>		
Replacement of Library Shelves (OH&S requirement)	Replacement of Library Shelves (OH&S requirement)	-
<b>Warrumbungle Community Care</b>		
<b>Community Transport</b>		
Community Transport Capital	Purchase of vehicles for WCC	75,000
MSO Capital Replacements	Purchase of minor plant and equipment for WCC	5,000
<b>Environmental and Community Services Total</b>		<b>80,000</b>
<b>Corporate Services</b>		
<b>Bushfire and Emergency Services</b>		
RFS - Enhancements	RFS Capital Expenditure (non-vehicles)	22,500
RFS – Fire Control Centre Coonabarabran	Capital works relating to the FCC in Coonabarabran	140,000
RFS - Vehicles	Payment for purchase of RFS Vehicles	285,542
<b>Communications &amp; IT</b>		
Increase in storage capacity SAN	Purchase of extra data storage capability (hardware)	12,916
Disaster Recovery Centre	Capital expenditure related to the set up of a disaster recovery centre for Council's IT platform	-
<b>Finance</b>		
Upgrade of Finance System	Replacement of current finance system (Practical) with Civica Authority	-
<b>Tourism and Development Services</b>		
Purchase of POS system for VIC	Purchase of POS system for VIC	-
Shire Entrance Signs	Purchase and installation of shire entrance signs.	20,000
<b>Property &amp; Risk</b>		

Revised Budget
-
21,970
<b>11,620,695</b>
-
41,595
-
75,000
25,000
<b>141,595</b>
22,500
140,000
285,542
12,916
18,051
126,513
8,355
20,000

Actuals	Var%
-	
21,970	100%
<b>9,707,388</b>	<b>84%</b>
30,378	73%
110,534	147%
17,453	70%
<b>158,366</b>	<b>112%</b>
20,356	90%
57,793	41%
5,116	2%
17,710	137%
19,742	109%
130,251	103%
8,355	100%
17,838	89%

Asset	Expansion / Renewal	Finished?	Current Status
Footpath	Renewal	Yes	Complete
Furniture fixtures and fittings	Renewal	No	Project pending. Shelving already ordered.
Plant and equipment	Renewal	No	Vehicles purchased.
Plant and equipment	Renewal	No	Plant purchased
Building	Renewal	No	In progress
Building	Expansion	No	Note yet commenced
Plant and equipment	Renewal	No	In progress
Plant and equipment	Expansion	Yes	Completed.
Plant and equipment	Expansion	No	Final project scope still under discussion. A large portion of funding to be re-diverted to the Finance Systems upgrade project.
Software	Renewal	No	Project planning stage has commenced. Go live date set for 1 July 2014.
Plant and equipment	Expansion	Yes	Complete
Plant and equipment	Expansion	No	Awaiting approval for D/A's for installation of signs

Description	Project Details	Orig Budget	Revised Budget	Actuals	Var%	Asset	Expansion / Renewal	Finished?	Current Status
<b>Council Offices &amp; Other Property</b>			-						
Disabled access Coolah Office	Investigation and construction of disabled access for the Coolah office.	20,000	-	-	0%	Plant and equipment	Expansion	N/A	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	-	-	0%	Plant and equipment	Renewal	N/A	Budget to be spent on New Air Conditioning.
Coolah Air Conditioning	Complete refurbishment of aircoditioning in Coolah office. Current system is terminal.	-	70,000	43,481	0%	Building	Renewal	No	Majority of the airconditioning has now been complete. Awaiting bills.
<b>Depots</b>			-	-					
Coonabarabran Depot (ex RTA) - Facilities Upgrade	Upgrade to depot facilities	-	19,496	3,722	19%	Furniture fixtures and fittings	Expansion	No	Currently on hold. Monies to be spent on refurbishment post termite damage
Dunedoo Depot Capital - Underground Storage	Completion of storage bunkers	-	68,478	-	0%	Building	Expansion	No	Work is underway. To be completed by EOFY.
New Tar Tank - Coolah Depot	New Tar Tank - Coolah Depot	-	25,000	-	0%	Furniture fixtures and fittings	Renewal	No	Not yet commenced
Baradine Depot Capital	Upgrade to staff amenities	-	2,938	4,468	152%	Furniture fixtures and fittings	Expansion	No	Work has been requested. Currently awaiting staff availability.
<b>Public Halls</b>			-						
Hall Baradine – Refurbishment of Toilets	Replacement of existing toilet facilities with new facilities that include disabled access.	75,000	75,000	3,760	5%	Building	Renewal	No	Plans complete. Awaiting committee approval.
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	100%	Building	Renewal	No	Complete. Some expenditure still coming through.
Powerhouse Museum arts funding	Conversion of existing building into a useable space for gallery/art or community use.	25,000	25,000	15,629	63%	Furniture fixtures and fittings	Expansion	No	Currently on hold due to asbestos. Awaiting contractor for cleanup of affected areas.
<b>Corporate Services Total</b>		<b>650,958</b>	<b>935,516</b>	<b>363,948</b>	<b>39%</b>				
<b>Warrumbungle Water</b>									
<b>Water - Baradine</b>			-						
Meter Replacements	Replacement of water meters	5,000	-	-	0%	Meters	Renewal	N/A	Delayed until 2014/15 - in 2014/15 budget
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 replacment (WHS issue); Whole building needs to be vermin proofed to protect clear water in underground tank.	50,000	2,000	1,850	92%	Building	Expansion	Yes	Delayed until 2014/15 - in 2014/15 budget

Description	Project Details	Orig Budget	Revised Budget	Actuals	Var%	Asset	Expansion / Renewal	Finished?	Current Status
Namoi St	Water main extension Namoi St. Baradine.	-	67,287	31,874	0%	Mains	Expansion	No	Works complete early August 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	-	-	0%	Treatment Plant	Renewal	N/A	Inviting quotations for preparation of an options report. Delayed until 2014/15 - in 2014/15 budget
<b>Water - Binnaway</b>			-						
Meter Replacements	Replacement of water meters	5,000	-	-	0%	Meters	Renewal	N/A	Delayed until 2014/15 - in 2014/15 budget
Binnaway water treatment plant road seal	Sealing of unsealed road within the Binnaway water treatment plant to address access issues and WHS risks	-	3,079	3,079	100%	Treatment Plant	Expansion	Yes	Complete
Mains extension Yeulba St.	Extension of mains to lot 1 Yeulba St Binnaway (per Council resolution 79/1314)	-	12,643	13,199	104%	Mains	Expansion	Yes	Complete
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	50,357	131	0%	Mains	Renewal	No	Not commenced. To be revoted.
<b>Water - Coolah</b>			-						
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	-	-	0%	Mains	Expansion	N/A	Delayed until 2014/15 - in 2014/15 budget
Wentworth St Reservoir Lining	Lining of Reservoir in Wentworth st. to repair leak.	-	12,785	1,597	12%	Reservoirs	Renewal	No	Preparation in progress. To be revoted
Meter Replacement	Replacement of water meters	5,000	200	199	99%	Meters	Renewal	Yes	Several meters replaced. Remainder delayed until 2014/15 - in 2014/15 budget
Coolah Water Mains Replacements	Replacement of water mains on Gilmore St. Coolah	-	11,173	11,173	100%	Mains	Renewal	Yes	Complete
<b>Water - Coonabarabran</b>			-						
Mains Extensions - Robertson and John st (230m)	Removal of two dead ends in John St and Robertson St.	60,000	60,000	43,460	72%	Mains	Expansion	No	Complete except for corrosion proofing of exposed pipe at creek crossing.
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	50,000	5	0%	Mains	Expansion	No	Delayed until 2014/15 - in 2014/15 budget. Revote remaining amount.
Mains Replacement	Replacement of old cast iron mains that create complaints due to dirty water (like Dalgarno St last FY); exact location not decided yet, suggested is e.g. Camp St	70,000	70,000	17,711	25%	Mains	Renewal	No	In progress revote remaining amount.



Description	Project Details	Orig Budget	Revised Budget	Actuals	Var%	Asset	Expansion / Renewal	Finished?	Current Status
Meter Replacements	Replacement of water meters	10,000	500	203	41%	Meters	Renewal	Yes	Several meters replaced. Remainder delayed until 2014/15 - in 2014/15 budget
Coonabarabran W Reservoir Fence-Cap	Work on Reservoir fence	-	-	-	0%	Structure	Renewal	N/A	Delayed until 2014/15 - in 2014/15 budget
<b>Water - Dunedoo</b>			-						
Mains Extension-Evans St, btwn Sullivan and Bullinda St (660m)	Removal of a dead end.	50,000	-	-	0%	Mains	Expansion	N/A	Delayed until 2014/15 - in 2014/15 budget
Meter Replacements	Replacement of water meters	5,000	5,000	-	0%	Meters	Renewal	N/A	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	237	0%	Reservoirs	Renewal	No	Delayed until 2014/15 - in 2014/15 budget
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	5,000	2,394	48%	Mains	Renewal	Yes	Partially replaced due to occurring mains break. Remaining work delayed until 2014/15 - in 2014/15 budget.
Dunedoo W Backup Bore & Dev /Imp	Back Up Bore Development & Implementation	-	228,284	223,781	98%	Pumping Station	Expansion	No	In progress.
<b>Water - Mendooran</b>			-						
Meter Replacements	Replacement of water meters	5,000	-	-	0%	Meters	Renewal	N/A	Delayed until 2014/15 - in 2014/15 budget
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	8,619	29%	Pumping Station	Expansion	No	Town reservoir taken back online. Pressure investigation program planning in progress.
<b>Warrumbungle Water Total</b>		<b>721,000</b>	<b>669,308</b>	<b>359,512</b>	<b>54%</b>				
<b>Warrumbungle Sewer</b>									
<b>Sewer - Baradine</b>			-						
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	7,872	79%	Treatment Plant	Renewal	Yes	Current year work complete. There is a further budget for component replacement in the 2014/15 budget.
<b>Sewer - Coolah</b>			-						
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	10,000	14,637	146%	Treatment Plant	Renewal	Yes	Complete. Further budget in the 2014/15 financial year.

Description	Project Details	Orig Budget	Revised Budget	Actuals	Var%	Asset	Expansion / Renewal	Finished?	Current Status
Water Jet	Purchase of new water jet for sewer maintenance in Coolah and Dunedoo	-	61,113	61,002	100%	Plant and Equipment	Renewal	Yes	Complete
<b>Sewer - Coonabarabran</b>			-						
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	50,000	2,433	5%	Mains	Renewal	No	Delayed until 2014/15 - in 2014/15 budget
Replace Steel sewer rods	Replace tools and tool components for sewer mains maintenance.	3,000	6,795	6,795	100%	Plant and Equipment	Renewal	Yes	Complete
Coonabarabran Sewer Access Dump Points	Dump points for RVs (all towns)	-	2,500	7,780	311%	Mains	Expansion	Yes	Complete
<b>Sewer - Dunedoo</b>			-						
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	15,000	664	4%	Treatment Plant	Renewal	No	Eye wash installed; project scheduled to be completed in 2014/15 year
<b>Warrumbungle Sewer Total</b>		<b>193,000</b>	<b>155,408</b>	<b>101,184</b>	<b>65%</b>				
<b>Warrumbungle Waste</b>									
Expansion of Coonabarabran Waste Landfill Site	Expansion of existing landfill site	-	96,648	-	0%	Land Improvement	Expansion	No	Planning stage only
Upgrade of Ulamambri Transfer Station	Upgrade of Ulamambri Transfer Station so as to be operated by Council staff	-	17,990	-	0%	Land Improvement	Expansion	No	-
<b>Warrumbungle Waste Total</b>		<b>-</b>	<b>114,638</b>	<b>-</b>	<b>0%</b>				
<b>Warrumbungle Quarry</b>									
LRFD	Capitalisation of LRFD impairment reversal	-	-	122,060					
<b>Grand Total:</b>		<b>10,203,758</b>	<b>13,827,724</b>	<b>10,928,198</b>					

0.52

## Part 9: Balance Sheet

	Original Budget \$'000	Open Bal Adjstmnts \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
<b>Assets</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	10,464	3,937	(3,614)	10,787	8,017
Investments (Current)	1,334	-	-	1,334	1,551
Receivables (Current)	2,085	1,928	-	4,013	3,530
Inventories (Current)	587	(51)	-	536	618
<b>Total Current Assets</b>	<b>14,470</b>	<b>5,814</b>	<b>(3,614)</b>	<b>16,670</b>	<b>13,716</b>
<b>Non-Current Assets</b>					
Investments (Non-Current)	1,487	-	-	1,487	1,444
Receivables (Non-Current)	-	1	-	1	50
Inventories (Non-Current)	463	(144)	-	319	344
Property, Plant & Equipment	461,445	(22,150)	3,624	442,919	442,871
Intangibles	-	-	-	-	283
Investments - Equity Method	249	10	-	259	291
<b>Total Non-Current Assets</b>	<b>463,644</b>	<b>(22,283)</b>	<b>3,624</b>	<b>444,985</b>	<b>445,283</b>
<b>Total Assets</b>	<b>478,114</b>	<b>(16,469)</b>	<b>10</b>	<b>461,655</b>	<b>458,999</b>
<b>Current Liabilities</b>					
Payables	2,159	236	-	2,395	2,160
Borrowings	663	8	-	671	440
Provisions	3,446	196	-	3,642	3,650
<b>Total Current Liabilities</b>	<b>6,268</b>	<b>440</b>	<b>-</b>	<b>6,708</b>	<b>6,250</b>
<b>Non-Current Liabilities</b>					
Borrowings	7,073	19	-	7,092	4,464
Provisions	1,341	(119)	-	1,222	1,777
<b>Total Non-Current Liabilities</b>	<b>8,414</b>	<b>(100)</b>	<b>-</b>	<b>8,314</b>	<b>6,241</b>
<b>Total Liabilities</b>	<b>14,682</b>	<b>340</b>	<b>-</b>	<b>15,022</b>	<b>12,491</b>
<b>Net Assets</b>	<b>463,432</b>	<b>(16,809)</b>	<b>10</b>	<b>446,633</b>	<b>446,508</b>
Retained Earnings	352,786	1,796	10	354,592	351,799
Revaluation Reserves	110,646	(18,605)	-	92,041	94,709
<b>Total Equity</b>	<b>463,432</b>	<b>(16,809)</b>	<b>10</b>	<b>446,633</b>	<b>446,508</b>
	-		-	-	-

## Part 10: Statement of Cash Flows

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
<b>Cash Flows from Operating Activities</b>				
<b><u>Receipts</u></b>				
Rates and Annual Charges	11,122	-	11,122	10,883
User Charges and Fees	6,278	16	6,294	8,266
Interest & Investment Revenue	876	15	891	906
Bonds and Deposits Received	-	-	-	(94)
Other Revenues	1,805	62	1,867	1,387
Grants & Contributions - Capital	15,173	367	15,540	12,815
<b><u>Payments</u></b>				
Employee Benefits & On-Costs	(13,080)	(637)	(13,717)	(13,534)
Materials & Contracts	(8,629)	189	(8,440)	(8,010)
Borrowing Costs	(504)	-	(504)	(375)
Other Expenses	(5,931)	(2)	(5,933)	(8,083)
<b>Net Cash provided (or used in) Operating Activities</b>	<b>7,110</b>	<b>10</b>	<b>7,120</b>	<b>4,161</b>
<b>Cash Flows from Investing Activities</b>				
<b><u>Receipts</u></b>				
Sale of Investment Securities	-	-	-	-
Sale of Real Estate Assets	-	-	-	-
Sale of Infrastructure, Property, Plant and Equipment	859	-	859	1,052
Deferred Debtors Receipts	-	-	-	(44)
<b><u>Payments</u></b>				
Purchase of Investment Securities	-	-	-	-
Purchase of Infrastructure, Property, Plant and Equipment	(10,204)	(3,624)	(13,828)	(10,928)
Purchase of Real Estate Assets	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	<b>(9,345)</b>	<b>(3,624)</b>	<b>(12,969)</b>	<b>(9,920)</b>
<b>Cash Flows from Financing Activities</b>				
<b><u>Receipts</u></b>				
Proceeds from Borrowings & Advances	3,100	-	3,100	-
<b><u>Payments</u></b>				
Repayment of Borrowings & Advances	(630)	-	(630)	(390)
Repayment of Finance Lease Liabilities	(5)	-	(5)	(5)
<b>Net Cash provided (or used in) Financing Activities</b>	<b>2,465</b>	<b>-</b>	<b>2,465</b>	<b>(395)</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>230</b>	<b>(3,614)</b>	<b>(3,384)</b>	<b>(6,154)</b>
<b>Cash &amp; Cash Equivalents – Opening balance</b>	<b>10,234</b>	<b>3,937</b>	<b>14,171</b>	<b>14,171</b>
<b>Cash &amp; Cash Equivalents – Closing balance</b>	<b>10,464</b>	<b>323</b>	<b>10,787</b>	<b>8,017</b>

### A) Unrestricted Cash Reconciliation

Cash and Cash Equivalents	10,464	323	10,787	8,017
<i>Add:</i>				
Investments	2,821	-	2,821	2,995
<b>Total: Cash and Investments</b>	<b>13,285</b>	<b>323</b>	<b>13,608</b>	<b>11,012</b>
<i>Less:</i>				
Restricted Assets				9,119
<b>Total: Unrestricted Cash &amp; Investments</b>				<b>1,893</b>

**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	53,360	60,000	660,000
Mendooran Water Loan	Warrumbungle Water	860,178	42,094	35,040	825,139
Admin Building Loan	Property & Risk	1,500,000	83,032	114,454	1,385,546
LIRS Round 1 Loan	Local Roads M&R	2,213,501	123,771	180,251	2,033,251
LIRS Round 2 Loan	Local Roads M&R	-	-	-	-
Compactor - Finance Lease	Warrumbungle Waste	4,655	43	4,655	-
<b>Total:</b>		<b>5,298,334</b>	<b>302,301</b>	<b>394,399</b>	<b>4,903,935</b>

### ( 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	77,778	120,959	1,264,850
<b>Total:</b>		<b>1,385,809</b>	<b>77,778</b>	<b>120,959</b>	<b>1,264,850</b>

Information on Council's internal loan can be found in the Income Statement Split by Council Business Area and the Results by Activity Cash Basis (Part 4) of Council's QBRs

## Part 11: Restricted Assets

### ( C ) Restricted Asset Movements Table (as at 30 June 2014)

Restricted Asset Details	Opening Balance (01/07/2013)	Revenue	Recurrent Exp	Capital Exp	Loan repayments	Balance Sheet Mvmnts / Adjustmnt	Closing Balance (30/06/2014)	RA Movements
<b>External Restrictions</b>								
<b>External Restrictions included in liabilities</b>								
Trust Fund	645,000	-	(93,944)	-	-		551,056	(93,944)
<b>External Restrictions Other (Excl Grant)</b>								
Warrumbungle Water	1,270,511	3,158,456	(2,134,212)	(359,512)	(35,040)	142,495	2,042,698	772,187
Warrumbungle Sewer	2,124,906	1,348,391	(1,048,021)	(101,184)	120,959	61,855	2,506,906	382,000
Warrumbungle Waste	-	2,033,774	(1,956,943)	-	(4,655)		72,176	72,176
Developer Contributions (General)	184,069	34,257	-	-	-	-	218,325	34,257
Developer Contributions (Water)	86,730	2,602	-	-	-	-	89,332	2,602
Developer Contributions (Sewer)	26,667	800	-	-	-	-	27,467	800
<b>Specific Purpose Unexpended Grants</b>								
<b>Grant Funded Programs</b>								
Youth Development & Activities	52,673	114,072	(112,229)	-	-	-	54,516	1,843
Family Day Care	35,326	539,325	(529,262)	-	-	-	45,389	10,063
OOSH & Vacation Care	-	48,326	(44,566)	-	-	-	3,760	3,760
Yuluwirri Kids	61,155	1,236,032	(1,257,049)	-	-	-	40,138	(21,017)
Connect 5	37,032	192,075	(196,959)	-	-	-	32,148	(4,884)
Centrelink	1,789	37,175	(39,041)	-	-	-	(77)	(1,866)
Multiservice Outlet	235,011	506,292	(583,328)	(17,453)	-	-	140,522	(94,489)
Community Transport	160,477	398,075	(225,205)	(110,534)	-	-	222,813	62,336
<b>RMS Grants</b>								
Traffic Facilities	70,210	109,000	(103,215)	-	-	-	75,995	5,785
Local Roads Flood Damage	210,617	-	(253,805)	-	-	43,188	-	(210,617)
Block Grant re-allocated to Design Services	-	3,600	(266)				3,334	3,334
Block grant	639,052	1,829,900	(1,291,650)	(192,755)	(60,000)	1	924,548	285,496
Block grant (reseals)	-	430,500	-	(521,828)		-	(91,328)	(91,328)
3x4 grant	-	169,000	-	-	-	-	169,000	169,000
RTA Cycleway Coolah	4,247	5,000	-	(10,479)	-	1,232	-	(4,247)
RTA Cycleway Coona	-	60,000	-	(130,562)	-	70,562	-	-
Repair Program (MR55)	-	400,000	-	(640,368)	-	-	(240,368)	(240,368)
Repair Program (Saltwater Creek)	343,538	-	-	(1,226,943)	-	-	(883,405)	(1,226,943)
<b>Individual Grants</b>								
Home Power Grant	3,122	-	-	-	-	-	3,122	-
Civil Construction Training Grant	97,373	38,450	(34,236)	-	-	-	101,587	4,214
Mendooran Trust	5,690	-	-	-	-	-	5,690	-
Castlereagh River Project	400	-	-	-	-	(400)	-	(400)
Worlds Largest Solar System	14,184	-	(40,188)	-	-	26,004	-	(14,184)
Kerb & Gutter Contributions	4,300	-	-	-	-	(4,300)	-	(4,300)
Community Theatre Grant Flix in Stix	19,976	-	(19,976)	-	-	-	-	(19,976)
Rest Area Toilet Project (Nandi Park & Hickey's falls)	-	50,000	-	-	-	-	50,000	50,000
Wood Smoke Reduction Grant	-	3,409	(3,364)	-	-	(45)	-	-

Restricted Asset Details	Opening Balance (01/07/2013)	Revenue	Recurrent Exp	Capital Exp	Loan repayments	Balance Sheet Mvmnts / Adjustmnt	Closing Balance (30/06/2014)	RA Movements
Neilson park fitness equip	-	14,000	-	(14,590)	-	590	-	-
Coonabarabran Driver Reviver Site Improvement (rest area vic)	-	4,399	-	-	-	-	4,399	4,399
Roadside Vegetation program	-	10,000	(6,653)	-	-	-	3,347	3,347
CW CMA Salinity & Water quality project	-	6,667	-	(3,433)	-	-	3,234	3,234
Coolah pool contribution	-	4,796	-	(17,275)	-	12,480	-	-
ESM project	-	10,463	-	(10,463)	-	-	-	-
Coona youth hall	-	4,655	(4,655)	-	-	-	-	-
Baradine Hall Community Builders (rewiring of hall)	-	20,000	(20,000)	-	-	-	-	-
Roads to Recovery Grant	-	1,026,936	-	(1,026,936)	-	-	-	-
Bowen Oval Redevelopment	9,424	36,129	-	(42,671)	-	-	2,883	(6,542)
Tourism Contributions	3,000	-	-	-	-	-	3,000	-
<b>Total External Restrictions</b>	<b>6,346,478</b>	<b>13,886,556</b>	<b>(9,998,766)</b>	<b>(4,426,987)</b>	<b>21,264</b>	<b>353,661</b>	<b>6,182,206</b>	<b>(164,273)</b>

Note: 2012/13 closing balance understated by the developer contribution amount of \$297k

Internal Restrictions								RA Movements
ELE	1,096,000	-	25,000	-	-	-	1,121,000	25,000
Carry Over Capex	2,155,000	-	-	(1,749,226)	-	-	405,774	(1,749,226)
BIO Solid	200,000	-	-	-	-	-	200,000	-
LEP	20,000	-	-	-	-	-	20,000	-
Quarry Remediation	119,000	-	(46,610)	-	-	-	72,390	(46,610)
Plant Fund	1,632,000	5,616,115	(2,447,961)	(3,682,631)	-	-	1,117,523	(514,477)
<b>Total:</b>	<b>5,222,000</b>	<b>5,616,115</b>	<b>(2,469,571)</b>	<b>(5,431,857)</b>	<b>-</b>	<b>-</b>	<b>2,936,687</b>	<b>(2,285,313)</b>
<b>Total Restricted Assets</b>	<b>11,568,478</b>	<b>19,502,671</b>	<b>(12,468,337)</b>	<b>(9,858,844)</b>	<b>21,264</b>	<b>353,661</b>	<b>9,118,893</b>	<b>(2,449,586)</b>

#### Rec to figure in Summary Tab

Movement per RA movements above	<u>(2,449,586)</u>	Total Cash and Investments per Balance Sheet	<u>11,012,000</u>
Less:		Total Unrestricted Cash and Investments	<u>1,893,107</u>
Water items	(772,187)		
Sewer items	(382,000)		
Waste items	(72,176)		
Developer Contributions (Water)	(2,602)		
Developer Contributions (Sewer)	(800)		
Regional Roads portion of capital captured in RR	743,538		
Water capital	156,362		
Mvmnts in ELE	(25,000)		
Trust fund	93,944		
	<u>(2,710,507)</u>	-	

Capital Revotes from Prior Year - Status

Description	Activity	Revotes	Actuals	Adjustments		Closing RA	Amount used
New Office Fittings - Admin Building	Management & Leadership	44,811	23,176		Relinquish	21,635	- 23,176
Design Services Software Upgrade	Design Services Management	5,478	12,740			-	- 5,478
Local Roads Bridges – LIRS 2012/13	Local Roads M&R	432,527	629,197			-	- 432,527
Premier Estate Rd Causeway	Local Roads M&R	38,300	36,490	(1,810)		-	- 38,300
Mr7519 Capital Works	Regional Roads M&R	169,000	-	(169,000)		-	- 169,000
Mr129 Saltwater Creek Bridge	Regional Roads M&R	574,538	1,226,943	169,000		-	- 574,538
Streets Trees General Capital	Horticulture	13,666	3,843	(9,823)	Relinquish	-	- 13,666
Mendooran Oval Project	Ovals	5,690	-			5,690	-
Robertson Oval Capital Projects	Ovals	36,595	75,077			-	- 36,595
Concrete repairs - Coonabarabran Pool	Public Swimming Pools	25,000	40,000			-	- 25,000
Baradine Streets - Streetlighting	Streets - Urban	4,632	5,052			-	- 4,632
Binnia Street, new kerb blisters and K&G rehab	Streets - Urban	44,286	6,194	(7,165)	Revote	30,927	- 13,359
Tech Serv-Clh-Cycleway Project-Cap	Streets - Urban	9,247	10,479		Relinquish	-	- 9,247
Dalgarno Street Drainage	Streets - Urban	57,713	49,936			7,777	- 49,936
Footpath - Edwards Street	Streets - Urban	(18,126)	-			-	- 18,126
Cassilis Street Footpath - Admin building	Streets - Urban	18,126	5,345	(12,781)		-	- 18,126
Wallaroo Street Construction	Streets - Urban	150,000	81		Relinquish	149,919	- 81
Replacement of Library Shelves (OH&S requirement)	Libraries	34,315	30,378		Revote	3,937	- 30,378
Civica project	Finance			124,822	Rel (in fleet)	-	- 124,822
Disaster Recovery Centre	Communications & IT	144,564	19,742	(124,822)		-	- 19,742
Coonabarabran Depot (ex RTA) - Facilities Upgrade	Property & Risk	19,496	3,722			15,774	- 3,722
Dunedoo Depot Capital - Underground Storage	Property & Risk	43,478	-			43,478	-
Baradine Depot Capital	Property & Risk	2,938	4,468			-	- 2,938
Coonabarabran Community Services Building Capital	Public Halls	15,727	15,727			-	- 15,727
Wentworth St Reservoir Lining	Warrumbungle Water	12,785	1,597	(11,188)	Rel bar \$15k	-	- 12,785
Coolah Water Mains Replacements	Warrumbungle Water	7,793	11,173			-	- 7,793
Coonabarabran W Reservoir Fence-Cap	Warrumbungle Water	5,000	-	(5,000)		-	- 5,000
Dunedoo W Backup Bore & Dev /Imp	Warrumbungle Water	128,284	223,781			-	- 128,284
Coonabarabran Sewer Access Dump Points	Warrumbungle Sewer	2,500	7,780			-	- 2,500
Expansion of Coonabarabran Waste Landfill Site	Warrumbungle Waste	127,000	-			127,000	-
Total		2,155,363	2,442,921	(47,766)		406,137	- 1,749,226

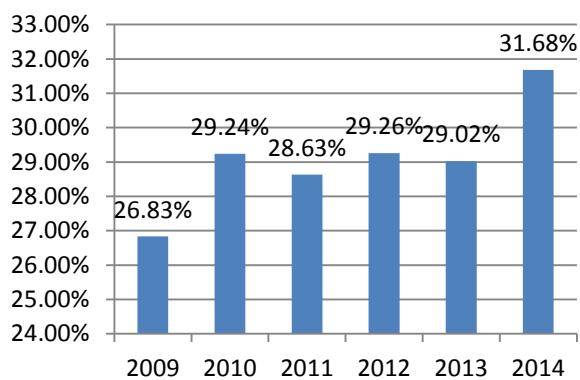
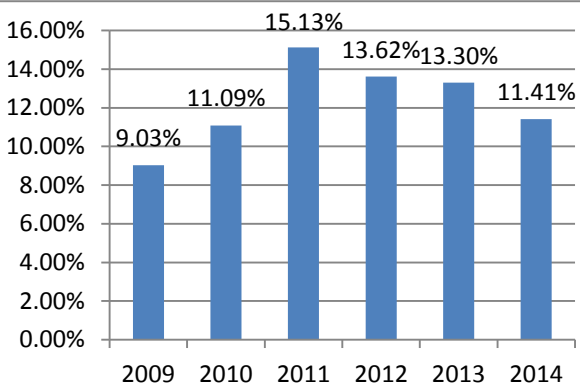
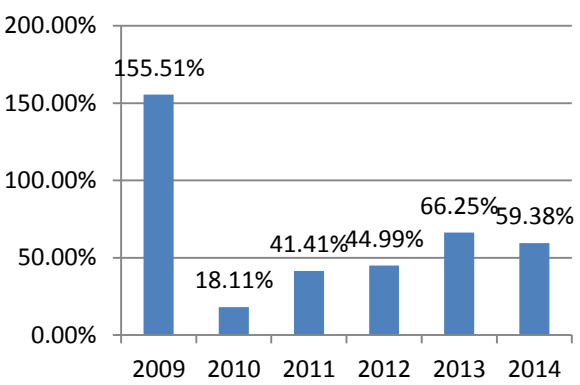
Total RA to be revoted	49,864
Total Capital RA to relinquish	356,273
	-



## Part 12: KPIs

Ratio	Purpose	Notes																												
Cash Balance																														
<table border="1"><caption>Cash Balance Data (2009-2014)</caption><thead><tr><th>Year</th><th>Cash and cash equivalents</th><th>Investments (CFNs)</th><th>Total</th></tr></thead><tbody><tr><td>2009</td><td>~\$2,000</td><td>~\$13,000</td><td>~\$15,000</td></tr><tr><td>2010</td><td>~\$6,000</td><td>~\$9,000</td><td>~\$15,000</td></tr><tr><td>2011</td><td>~\$8,000</td><td>~\$6,000</td><td>~\$14,000</td></tr><tr><td>2012</td><td>~\$11,000</td><td>~\$5,000</td><td>~\$16,000</td></tr><tr><td>2013</td><td>~\$14,000</td><td>~\$2,000</td><td>~\$16,000</td></tr><tr><td>2014</td><td>~\$8,000</td><td>~\$3,000</td><td>~\$11,000</td></tr></tbody></table>	Year	Cash and cash equivalents	Investments (CFNs)	Total	2009	~\$2,000	~\$13,000	~\$15,000	2010	~\$6,000	~\$9,000	~\$15,000	2011	~\$8,000	~\$6,000	~\$14,000	2012	~\$11,000	~\$5,000	~\$16,000	2013	~\$14,000	~\$2,000	~\$16,000	2014	~\$8,000	~\$3,000	~\$11,000	<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> <p>Decrease due predominantly to the Federal Government's decision to not bring forward \$3.1m worth of FAGs grants. Final figure would have been \$14.2m if grants were brought forward.</p>
Year	Cash and cash equivalents	Investments (CFNs)	Total																											
2009	~\$2,000	~\$13,000	~\$15,000																											
2010	~\$6,000	~\$9,000	~\$15,000																											
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Operating Deficit																														
<table border="1"><caption>Operating Deficit Data (2007-2014)</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>2014</td><td>-5,859</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	2014	-5,859	<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> <p>Decrease due predominantly to the Federal Government's decision to not bring forward \$3.1m worth of FAGs grants. Final deficit would have been \$2.759m if grants were brought forward.</p>										
Year	Operating Deficit																													
2007	-285																													
2008	-1,765																													
2009	3,967																													
2010	1,371																													
2011	-3,137																													
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2013	-929																													
2014	-5,859																													
Unrestricted Current Ratio																														
<table border="1"><caption>Unrestricted Current Ratio Data (2009-2014)</caption><thead><tr><th>Year</th><th>Ratio</th></tr></thead><tbody><tr><td>2009</td><td>1.36</td></tr><tr><td>2010</td><td>4.08</td></tr><tr><td>2011</td><td>7.62</td></tr><tr><td>2012</td><td>4.62</td></tr><tr><td>2013</td><td>4.04</td></tr><tr><td>2014</td><td>2.42</td></tr></tbody></table>	Year	Ratio	2009	1.36	2010	4.08	2011	7.62	2012	4.62	2013	4.04	2014	2.42	<p>To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council. DLG considers a ratio of less than 1.5 as unsatisfactory, and &gt; 2 as good</p>	<p>Decrease due predominantly to the Federal Government's decision to not bring forward \$3.1m worth of FAGs grants, affecting Council's unrestricted current assets. If these grants were brought forward the final figure would have been 3.4.</p>														
Year	Ratio																													
2009	1.36																													
2010	4.08																													
2011	7.62																													
2012	4.62																													
2013	4.04																													
2014	2.42																													
Debt Service Ratio																														
<table border="1"><caption>Debt Service Ratio Data (2009-2014)</caption><thead><tr><th>Year</th><th>Ratio</th></tr></thead><tbody><tr><td>2009</td><td>1.34%</td></tr><tr><td>2010</td><td>2.09%</td></tr><tr><td>2011</td><td>1.84%</td></tr><tr><td>2012</td><td>1.32%</td></tr><tr><td>2013</td><td>1.73%</td></tr><tr><td>2014</td><td>2.32%</td></tr></tbody></table>	Year	Ratio	2009	1.34%	2010	2.09%	2011	1.84%	2012	1.32%	2013	1.73%	2014	2.32%	<p>To assess the impact of loan principal &amp; interest repayments on the discretionary revenue of council. The DLG considers a ratio of less than 10% as satisfactory.</p>	<p>This ratio has increased slightly due to a higher average loan balance over the year than in prior years.</p>														
Year	Ratio																													
2009	1.34%																													
2010	2.09%																													
2011	1.84%																													
2012	1.32%																													
2013	1.73%																													
2014	2.32%																													

## Part 12: KPIs (continued)

Ratio	Purpose															
Rates & Annual Charges Coverage Ratio																
 <table><tr><th>Year</th><th>Ratio</th></tr><tr><td>2009</td><td>26.83%</td></tr><tr><td>2010</td><td>29.24%</td></tr><tr><td>2011</td><td>28.63%</td></tr><tr><td>2012</td><td>29.26%</td></tr><tr><td>2013</td><td>29.02%</td></tr><tr><td>2014</td><td>31.68%</td></tr></table>	Year	Ratio	2009	26.83%	2010	29.24%	2011	28.63%	2012	29.26%	2013	29.02%	2014	31.68%	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 due to the reduction n Council's total revenue as a result of the non-payment of the 2 quarters FAGs grants.
Year	Ratio															
2009	26.83%															
2010	29.24%															
2011	28.63%															
2012	29.26%															
2013	29.02%															
2014	31.68%															
Rates & Annual Charges Outstanding Ratio																
 <table><tr><th>Year</th><th>Ratio</th></tr><tr><td>2009</td><td>9.03%</td></tr><tr><td>2010</td><td>11.09%</td></tr><tr><td>2011</td><td>15.13%</td></tr><tr><td>2012</td><td>13.62%</td></tr><tr><td>2013</td><td>13.30%</td></tr><tr><td>2014</td><td>11.41%</td></tr></table>	Year	Ratio	2009	9.03%	2010	11.09%	2011	15.13%	2012	13.62%	2013	13.30%	2014	11.41%	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.	The ratio has improved due to improved debt collection efforts by Council staff.
Year	Ratio															
2009	9.03%															
2010	11.09%															
2011	15.13%															
2012	13.62%															
2013	13.30%															
2014	11.41%															
Building and Infrastructure Renewals Ratio																
 <table><tr><th>Year</th><th>Ratio</th></tr><tr><td>2009</td><td>155.51%</td></tr><tr><td>2010</td><td>18.11%</td></tr><tr><td>2011</td><td>41.41%</td></tr><tr><td>2012</td><td>44.99%</td></tr><tr><td>2013</td><td>66.25%</td></tr><tr><td>2014</td><td>59.38%</td></tr></table>	Year	Ratio	2009	155.51%	2010	18.11%	2011	41.41%	2012	44.99%	2013	66.25%	2014	59.38%	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 roughly per prior year, but quite low given the quantum of total capital expenditure. The reason for the lower figure was due to Council spending a significant amount on capital expansion projects (\$2.2m) and plant (\$4m) which do not form part of this ratio.
Year	Ratio															
2009	155.51%															
2010	18.11%															
2011	41.41%															
2012	44.99%															
2013	66.25%															
2014	59.38%															
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>2014</td><td>4,904</td></tr></table>	Year	Total Borrowings	2009	2,641	2010	2,341	2011	1,908	2012	1,738	2013	5,298	2014	4,904	Total level of borrowings, including loans and finance leases both current and non-current	Borrowings have reduced slightly as Council repays principal, and due to Council's decision not to draw down the second LIRS loan in the 2013/14 financial year.
Year	Total Borrowings															
2009	2,641															
2010	2,341															
2011	1,908															
2012	1,738															
2013	5,298															
2014	4,904															

## 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)
N/A					

#### Notes:

1. Minimum reporting level is 1% of estimated income from continuing operations or \$50,000 whichever is less.
2. Contracts to be listed are those entered into during the quarter and have yet to be fully performed, excluding contractors that are on
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	\$75,000.00	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 specialist