



**Warrumbungle Shire
Council**

**Quarterly Budget Review
Statement**

**Third Quarter
(March 2013/14)**



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Part 1: Introduction

The Quarterly Budget Review Statement (QBR) 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 QBR 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 QBR 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 QBR **(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 QBR reporting framework:

- Balance Sheet as at 31 March 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 QBR of the 2013/14 financial year, Council made several changes to sections of the QBR 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 QBR (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 31 March 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: 1 May 2014

Part 3: Income Statement

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals 31-Mar-14 \$'000	Variance %	
Income from Continuing Operations						
Rates and Annual Charges	11,122	-	11,122	10,738	97%	a
User Charges and Fees	6,278	16	6,294	4,682	74%	b
Interest & Investment Revenue	1,139	15	1,154	400	35%	c
Other Revenues	872	62	934	766	82%	d
Grants & Contributions	15,173	367	15,540	7,829	50%	e
Gains/(Losses) from Disposal of Assets	59	-	59	316	536%	
Net Share of Interest in Joint Ventures	-	-	-		0%	f
Total Income From Continuing Operations	34,643	460	35,103	24,731	70%	
Expenses from Continuing Operations						
Employee Benefits & On-Costs	13,080	637	13,717	10,425	76%	g
Borrowing Costs	504	-	504	206	41%	h
Materials & Contracts	8,631	(189)	8,442	5,812	69%	i
Depreciation & Impairment	10,275	-	10,275	7,707	75%	j
Other Expenses	5,022	2	5,024	3,120	62%	k
Net Share of Interest in Joint Ventures	37	-	37		0%	l
Total Expenses From Continuing Operations	37,549	450	37,999	27,270	72%	
Operating Result from Continuing Operations	(2,906)	10	(2,896)	(2,539)		

Part 3: Income Statement (Continued)

Notes: Revenue

(a) Rates and Annual Charges are currently at 97% of the budget as at 31st March 2014. This is due to Council recognising all rates and annual charges at the beginning of the year, with the exclusion of sewer access charges which are billed four times during the year. Rates, water access and waste charges are all per budget (within \$10k of the final budget).

Sewerage access charges are currently trending slightly below the pro-rata budget (2%). Sewerage access charges have currently generated revenue of \$848k compared to a budget of \$1.167m which equates to a \$27k shortfall as at 31 March. Although sewer access charges are difficult to forecast, the final result at year end is expected to be roughly a \$36k shortfall for this line item.

(b) User charges and fees are currently at 74% of the budget (under the pro-rata budget by \$38k) due to:

* Private works are \$73k under the pro-rata budget. As with RMS works this item varies throughout the year and can be quite difficult to predict. Private works are expected to pick up post Council filling the Projects Manager position;

* Quarry sales are \$88k (10%) under the pro-rata budget. Blasting activities and the majority of crushing activities were recently completed. It is expected that external quarry sales will pick up post employment of a Quarry Manager (now completed) and Project Manager;

* Yuluwirri Kids Preschool and long day care user charges roughly \$162k under the pro-rata budget;

These items are offset by the following:

* Water usage is \$220k (18%) over the pro-rata budget due to a hotter than normal summer;

* Swimming pool revenue is \$27k (37%) over the pro-rata budget due to income being generated during the 6 months the pools are open (ending EOM March), and has exceeded the full year budget by \$12k due to the hot summer;

* RMS works are 2% over the pro-rata budget (\$48k);

(c) Interest and investment revenue is currently at 35% of the budget (40% under pro-rata budget - \$465k) due to:

* The Reserve Bank's decision to reduce interest rates impacting Council's investments (\$166k under the pro-rata budget as at 31 March). It should be noted that \$35k of the \$166k shortfall is due to the reversal of accrued interest revenue from the previous financial year, and a large portion of the shortfall is also due to lower cash holdings during the year due to non-receipt of key grant funding;

* Reversal of prior year impairment not recognised until year end (\$197k as at 31 March);

* LIRS refund for LIRS 2 not yet recognised as the loan has not been entered into (\$87k);

(d) Other revenue is currently at 82% of the budget (7% over pro-rata budget - \$66k) due to:

* Diesel fuel rebates \$25k above the pro-rata budget due to improvements in the way Council captures information for the return;

* Public halls revenue \$3k over the pro-rata budget (3%) due to greater advertisement and improvements made to the buildings making them more attractive for functions;

* Legal fees recovered \$14k (11%) over the pro-rata budget;

* Tourist centre sales \$5k over the pro-rata budget (13%), and sewer other income \$5k over budget;

* Recycling Income 20% above the pro-rata budget (\$18k);

* WH&S workers compensation Incentive rebate received \$10k over pro-rata budget;

(e) Grants and contributions are currently at 50% of the budget (25% under pro-rata budget - \$3.826 million) due to:

* FAGs grants - \$2.328m received year to date (\$1.975m under the pro-rata budget);

* RFS EOFY grant adjustment not actioned until EOFY (\$1.633m under pro-rata budget);

* BDN Flood Plain Management Plan Grant \$75k under pro-rata budget (0% of \$100k received ytd);

* \$300k water and sewer best practice grant yet to be received (\$225k under pro-rata budget);

* Block Grants and repair program (\$159k under pro-rata budget) due to timing differences;

* Preschool grants (\$72k under pro-rata budget).

These items were offset by grant line items where the majority of the grant has already been received:

* IESIP Indigenous support grant (\$102k over pro-rata budget);

* Roads to recovery grant (\$198k over pro-rata budget);

* TNSW Recurrent Grants (\$60k over pro-rata budget);

Differences are largely due to timing differences in receipts and the fact that Council was prepaid the first two quarters of the FAGS grants last year. Once again, there is a chance that the two quarters of pre-paid FAGS grants from next year may not be brought forward.

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

Part 3: Income Statement (Continued)

Notes: Expenditure

- (g) Per budget (post third quarter adjustment between employee related expenditure and materials & contracts).
- (h) Borrowing costs are currently at 41% of the budget (34% under pro rata budget - \$172k) due to:
 - * Lower than budgeted borrowing costs associated with the LIRS 2 loan which Council is still yet to enter into (\$131k);
 - * The remaining variance is due to other loans that are currently under budget due to timing of repayments. These items are expected to be per budget at year end;
- (i) Materials and contracts are currently at 69% of the budget (6% under pro rata budget - \$519k) due predominantly to the forecast contract expenditure for quarries in the budget now being treated as inventory (\$479k impact on pro-rata budget).
- (j) Per budget
- (k) Other expenses are 13% (\$647k) below the pro-rata budget due to the fire levy only being recognised at the end of the financial year (\$1.3m impact on pro-rata budget). This was offset by:
 - * Over budget cost of goods sold expenditure for the quarry (\$358k over pro-rata budget as this expenditure was originally supposed to be captured as part of the quarries materials and contracts expense);
 - * Over budget insurance costs (\$306k over pro-rata budget). Insurance is recognised at the beginning of the year, and the original insurance estimate was low.
- (l) Net share of interest in Macquarie Regional Library Joint Venture is only calculated at year end when the final position of the entity is provided to Council.

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

	General	Water	Sewer	Waste	Yuluwirri Kids	Warrumbungle Community Care	Family Support Services	Warrumbungle Quarry	Plant Fund	Internal Charges to Back Out	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income from Continuing Operations											
Rates and Annual Charges	6,969	1,239	848	1,682	-	-	-	-	-	-	10,738
User Charges and Fees	2,088	1,172	72	32	433	132	91	601	61	-	4,682
Interest & Investment Revenue	343	31	73	12	-	-	-	-	-	(59)	400
Other Revenues	481	30	8	86	-	1	-	-	3,412	(3,252)	766
Grants & Contributions	6,223	44	12	51	361	541	597	-	-	-	7,829
Gains/(Losses) from Disposal of Assets	-	-	-	-	-	8	-	-	308	-	316
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
Total Income From Continuing Operations	16,104	2,516	1,013	1,863	794	682	688	601	3,781	(3,311)	24,731
Expenses from Continuing Operations											
Employee Benefits & On-Costs	6,727	687	390	737	752	393	320	81	338	-	10,425
Borrowing Costs	240	25	-	-	-	-	-	-	-	(59)	206
Materials & Contracts	5,202	628	324	751	67	194	362	166	1,370	(3,252)	5,812
Depreciation & Impairment	5,288	541	288	-	-	-	-	-	1,590	-	7,707
Other Expenses	2,263	207	64	12	11	41	12	367	143	-	3,120
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
Total Expenses From Continuing Operations	19,720	2,088	1,066	1,500	830	628	694	614	3,441	(3,311)	27,270
Operating Result from Continuing Operations	(3,616)	428	(53)	363	(36)	54	(6)	(13)	340	-	(2,539)

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 31/12/2013 \$'000
Income Statement				
Income from Continuing Operations				
Rates and Annual Charges	11,122	-	11,122	10,738
User Charges and Fees	6,278	16	6,294	4,682
Interest & Investment Revenue	1,139	15	1,154	400
Other Revenues	872	62	934	766
Grants & Contributions	15,173	367	15,540	7,829
Gains/(Losses) from Disposal of Assets	59	-	59	316
Total Income From Continuing Operations	34,643	460	35,103	24,731
Expenses from Continuing Operations				
Employee Benefits & On-Costs	13,080	637	13,717	10,425
Borrowing Costs	504	-	504	206
Materials & Contracts	8,631	(189)	8,442	5,812
Depreciation & Impairment	10,275	-	10,275	7,707
Other Expenses	5,022	2	5,024	3,120
Net Share of Interest in Joint Ventures	37	-	37	-
Total Expenses From Continuing Operations	37,549	450	37,999	27,270
Operating Result from P&L	(2,906)	10	(2,896)	(2,539)

Reconciliation to Cash Surplus/(Deficit)				
Operating Result from P&L	(2,906)	10	(2,896)	(2,539)
<i>Add/(less):</i>				
Capital Expenditure	(10,204)	(3,624)	(13,828)	(7,404)
Movements in Loans and Finance Leases	2,466	-	2,466	(316)
Mvmnts fr Restricted Assets + Rounding	(23)	3,511	3,488	-
Depreciation Expense	10,275	-	10,275	7,707
Non-cash items included in Adjusted Operating Result above	599	-	599	572
Cash Surplus/(Deficit) Function View	207	(103)	104	(1,980)

Reconciliation to Cash at Bank & Investments per Balance Sheet and Cash Flow Statement				
Cash Surplus/Deficit Function View	207	(103)	104	(1,980)
<i>Add/(less):</i>				
Balance sheet movements	-	-	-	(2,822)
Investments sold during the year	-	-	-	-
Backout Restricted Assets	23	(3,511)	(3,488)	-
Cash Movement for the year	230	(3,614)	(3,384)	(4,802)
Cash Opening Balance	10,234	3,937	14,171	14,171
<i>Add:</i>				
Cash Movement for the year	230	(3,614)	(3,384)	(4,802)
Investments at 30 June 2014	2,821	-	2,821	2,760
Cash & Investments Closing Balance	13,285	323	13,608	12,129

Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
Source of Funds				
Revenue (Original Budget)	36,777,229	2,969,046	1,446,726	41,193,001
Movement from Reserves	(23,429)	-	-	(23,429)
Net Financing (loan receipts less repayments)	2,382,339	(37,614)	120,959	2,465,684
Total:	39,136,139	2,931,432	1,567,685	43,635,256

Application of Funds

Recurrent Expenditure	30,450,997	1,860,592	913,493	33,225,082
Capital Expenditure	9,289,758	721,000	193,000	10,203,758
Total:	39,740,755	2,581,592	1,106,493	43,428,840

Cash Surplus/(deficit) from Original budget	(604,616)	349,840	461,192	206,416
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QUARTER 1

Revenue

Community Builders program grant - Baradine Hall	20,000	-	-	20,000
Nandi Park & Hickey's falls toilets Grant	50,000	-	-	50,000
Adjustment for non-purchase of Coolah Med Centre	(15,900)	-	-	(15,900)
Bowen Oval Grant (\$28k) plus restricted assets	37,553	-	-	37,553
Local Roads Flood Damage grant outstanding	210,617	-	-	210,617
LGNSW Constitutional Recognition refund	2,000	-	-	2,000
Roadside vegetation project grant	10,000	-	-	10,000
Revenue Total:	314,270	-	-	314,270

Expenditure

Community Builders program grant - Baradine Hall	(20,000)	-	-	(20,000)
Adjustment for non-purchase of Coolah Med Centre	18,811	-	-	18,811
Mid western RC legal costs	(2,780)	-	-	(2,780)
Ulamambri opex costs for transfer station	(12,362)	-	-	(12,362)
Local Roads Flood Damage Expenditure outstanding	(210,617)	-	-	(210,617)
Roadside vegetation project expenditure	(10,000)	-	-	(10,000)
Expenditure Total:	(236,948)	-	-	(236,948)

Capital

Revoted capital works	(3,091,086)	(153,862)	(2,500)	(3,247,448)
Administration Building Final Construction Works	(145,753)	-	-	(145,753)
Nandi Park / Hickey's Fall Ammenities Block	(60,000)	-	-	(60,000)
Bowen Oval Redevelopment	(37,553)	-	-	(37,553)
Footpath - Edwards Street	(18,126)	-	-	(18,126)
Dunedoo Depot Capital - Underground Storage	(25,000)	-	-	(25,000)
Binnaway water treatment plant road seal	-	(6,000)	-	(6,000)
Mains extension Yeulba St.	-	(26,000)	-	(26,000)
Mains Replacement – Napier St, 420m	-	23,000	-	23,000
Sewage Treatment Plant-rehabilitation/upgrades	-	-	15,000	15,000
Water Jet	-	-	(55,000)	(55,000)
Mains-Relining various sections	-	-	30,000	30,000
Sewage Treatment Plant-upgrade and renewal	-	-	10,000	10,000
Expansion of Coonabarabran Waste Landfill Site	30,352	-	-	30,352
Upgrade of Ulamambri Transfer Station	(17,990)	-	-	(17,990)
Capital Total:	(3,365,156)	(162,862)	(2,500)	(3,530,518)

Loans

N/a	-	-	-	-
Loans Total:	-	-	-	-

Movements in Restricted Assets

Revoted capital works in unexpended capital RA	2,125,638	153,862	2,500	2,282,000
Revoted capital works (plant fund)	965,448	-	-	965,448
Movements in Restricted Assets Total:	3,091,086	153,862	2,500	3,247,448
Total Approved Supplementary Votes - Quarter 1:	(196,748)	(9,000)	-	(205,748)

QUARTER 2

Revenue

Payroll Recovery re-allocated to expenditure	(97,375)	-	-	(97,375)
Insurance claim refund Signs	34,468	-	-	34,468
ESM capital grant	10,463	-	-	10,463
Urban Services private works	6,000	-	-	6,000
Revenue Total:	(46,444)	-	-	(46,444)

Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
Expenditure				
Dunedoo streets M&R	(4,224)	-	-	(4,224)
Payroll Recovery re-allocated to expenditure	97,375	-	-	97,375
Cleaning of Solar Signs (funded from restricted assets)	(14,184)	-	-	(14,184)
Increase for cost of insurance for signs	(40,188)	-	-	(40,188)
Expenditure Total:	38,779	-	-	38,779
Capital				
Emergency Operations Equipment	(10,463)	-	-	(10,463)
Coolah Creek Road Rehabilitation	(25,000)	-	-	(25,000)
Premer Estate Rd Causeway	1,500	-	-	1,500
Oval Grandstand Rehabilitation - Baradine	13,000	-	-	13,000
Oval Grandstand Rehabilitation - Binnaway	10,000	-	-	10,000
Mendooran Oval Project	5,690	-	-	5,690
Robertson Oval Capital Projects	(20,000)	-	-	(20,000)
Concrete repairs - Coonabarabran Pool	5,000	-	-	5,000
Rehabilitation of footpath sections	5,000	-	-	5,000
Baradine Streets - Streetlighting	(420)	-	-	(420)
Tech Serv-Clh-Cycleway Project-Cap	(1,232)	-	-	(1,232)
Dalgarno Street west of John, K&G rehabilitation	70,000	-	-	70,000
John St. K&G Rehabilitation	(70,000)	-	-	(70,000)
Dalgarno Street Drainage	6,000	-	-	6,000
Footpath - Edwards Street	(12,000)	-	-	(12,000)
Cassilis Street Footpath - Admin building	12,781	-	-	12,781
Dish drain, Tucklan Street at Wallaroo, west side	4,224	-	-	4,224
Footpath Rehabilitation - various locations	2,427	-	-	2,427
Footpath Rehabilitation	(6,970)	-	-	(6,970)
Disaster Recovery Centre	126,513	-	-	126,513
Upgrade of Finance System	(126,513)	-	-	(126,513)
Purchase of POS system for VIC	(8,355)	-	-	(8,355)
Disabled access Coolah Office	20,000	-	-	20,000
Security Audit	50,000	-	-	50,000
Coolah Air Conditioning	(70,000)	-	-	(70,000)
Baradine Creek Bridge	86,090	-	-	86,090
Local Roads Bridges – LIRS 2012/13	(86,090)	-	-	(86,090)
Mains-Relining various sections	-	-	3,320	3,320
Replace Steel sewer rods	-	-	(3,795)	(3,795)
Binnaway water treatment plant road seal	-	3,855	-	3,855
Mains extension Yeulba St.	-	13,357	-	13,357
Mains Replacement – Napier St, 420m	-	(13,357)	-	(13,357)
Coolah Water Mains Replacements	-	(3,380)	-	(3,380)
Capital Total:	(18,818)	475	(475)	(18,818)
Loans				
N/a	-	-	-	-
Loans Total:	-	-	-	-
Movements in Restricted Assets				
Cleaning of Solar Signs (funded from restricted assets)	14,184	-	-	14,184
Movements in Restricted Assets Total:	14,184	-	-	14,184
Total Approved Supplementary Votes - Quarter 2:	(12,299)	475	(475)	(12,299)

QUARTER 3

Revenue				
IT revenue from sale of surplus equipment	5,000	-	-	5,000
Internal charge adjustment - Admin	102,500	-	-	102,500
Internal charge adjustment - HR	41,000	-	-	41,000
Internal charge adjustment - WHS	61,500	-	-	61,500
Internal charge adjustment - Property	102,500	-	-	102,500
Internal charge adjustment - Finance	102,500	-	-	102,500
Higher than budgeted OH&S rebate	20,000	-	-	20,000
Higher than budgeted Southern Phone Dividend	15,000	-	-	15,000
Higher than budgeted Diesel fuel rebate	15,000	-	-	15,000
Intersection Cunningham & Campbell RMS grant	9,000	-	-	9,000
Insurance for Timor Rock toilet	20,570	-	-	20,570
Swimming pools revenue	10,000	-	-	10,000
Revenue Total:	504,570	-	-	504,570

Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
Expenditure				
Higher than budgeted legal fees	(35,000)	-	-	(35,000)
Cobbora Coal Transition Fund Expenses	(60,000)	-	-	(60,000)
Renovation costs 17 Cole St	(20,850)	-	-	(20,850)
Renovation costs 143 Martin St	(6,000)	-	-	(6,000)
Legal assistance Canterbury Council (res 285/1314)	(295)	-	-	(295)
Financial Assistance Requests (res 253/1314)	(1,796)	-	-	(1,796)
Liquid trade waste implementation (res 228/1314)	-	(30,000)	-	(30,000)
Internal charge adjustment - water	-	(170,000)	-	(170,000)
Internal charge adjustment - sewer	-	-	(80,000)	(80,000)
Internal charge adjustment - waste	(160,000)	-	-	(160,000)
Movement of expenditure fr Contracts to Employee related	(618,000)	-	-	(618,000)
Movement of expenditure fr Contracts to Employee related	618,000	-	-	618,000
Expenditure Total:	(283,941)	(200,000)	(80,000)	(563,941)
Capital				
New tar tank	(25,000)	-	-	(25,000)
Regional Netball Courts - Coonabarabran (res 291/1314)	(7,000)	-	-	(7,000)
Baradine Creek Bridge	89,513	-	-	89,513
Coolah Creek Road Rehabilitation	90	-	-	90
Local Roads Bridges – LIRS 2012/13	(89,513)	-	-	(89,513)
Premer Estate Rd Causeway	310	-	-	310
Mr129 Saltwater Creek Bridge	(250,000)	-	-	(250,000)
Nandi Park / Timor Rock Park Ammenities Block	(10,570)	-	-	(10,570)
Robertson Oval Capital Projects	(1,372)	-	-	(1,372)
Booyamurra Street, east of Binnia, rehabilitation	9,000	-	-	9,000
Intersection Cunningham & Campbell	(18,000)	-	-	(18,000)
Cycleway - Newell Highway	(3,226)	-	-	(3,226)
Footpath - Edwards Street	3,226	-	-	3,226
Dish drain, Tucklan Street at Wallaroo, west side	546	-	-	546
Replacement of Library Shelves (OH&S requirement)	(7,280)	-	-	(7,280)
Replacement of freezers - Meals on Whels	(20,000)	-	-	(20,000)
Meter Replacements	-	5,000	-	5,000
Water Treatment Plant- Building Renovation	-	48,000	-	48,000
Namoi St	-	(67,287)	-	(67,287)
Water Treatment Plant -Rehabilitation of Clarifier	-	95,000	-	95,000
Meter Replacements	-	5,000	-	5,000
Binnaway water treatment plant road seal	-	(934)	-	(934)
Mains Extension - removal of dead ends	-	50,000	-	50,000
Meter Replacement	-	4,800	-	4,800
Mains Extensions -Jubilee St, btwn Newell Hwy and Gunnedah Hill	-	50,000	-	50,000
Meter Replacements	-	9,500	-	9,500
Coonabarabran W Reservoir Fence-Cap	-	5,000	-	5,000
Mains Extension-Evans St, btwn Sullivan and Bullinda St (660m)	-	50,000	-	50,000
Mains Replacement - Bolaro St, Tallawang St to Merrygoen St (210m)	-	55,000	-	55,000
Dunedoo W Backup Bore & Dev /Imp	-	(100,000)	-	(100,000)
Meter Replacements	-	5,000	-	5,000
Water Jet	-	-	(6,113)	(6,113)
Mains-Relining various sections	-	-	46,680	46,680
Capital Total:	(329,276)	214,079	40,567	(74,630)
Loans				
N/a	-	-	-	-
Loans Total:	-	-	-	-
Movements in Restricted Assets				
RMS funding for Saltwater Creek Bridge	250,000	-	-	250,000
Movements in Restricted Assets Total:	250,000	-	-	250,000
Total Approved Supplementary Votes - Quarter 3:	141,353	14,079	(39,433)	115,999
Cash Surplus/(deficit) Post Approval	(672,310)	355,394	421,284	104,368

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

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

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

Description	Cost of Council Activities				Funding of Activities	
	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or Payments	(Surplus) / Deficit
General Revenue						
Rates Revenue	(7,070,451)	-	-	(7,070,451)	-	(7,070,451)
Interest Revenue	(231,293)	-	-	(231,293)	-	(231,293)
General Grants	(1,581,827)	-	-	(1,581,827)	-	(1,581,827)
Total General Revenue	(8,883,571)	-	-	(8,883,571)	-	(8,883,571)
Executive						
General Manager						
Management & Leadership	-	481,554	104,148	585,702	-	585,702
Governance	(2,103)	322,837	-	320,734	-	320,734
Total General Manager	(2,103)	804,391	104,148	906,436	-	906,436
Human Resources						
HR Management	(78,141)	258,732	-	180,591	-	180,591
Payroll Services	-	64,732	-	64,732	-	64,732
WH&S and Risk Management	(91,732)	70,959	-	(20,773)	-	(20,773)
Learning & Development Services	(23,950)	260,316	-	236,366	-	236,366
Total Human Resources	(193,823)	654,739	-	460,916	-	460,916
Total Executive	(195,926)	1,459,130	104,148	1,367,352	-	1,367,352
Technical Services						
Technical Services Management						
Technical Services Management	-	96,426	-	96,426	-	96,426
Total Technical Services Management	-	96,426	-	96,426	-	96,426
Design Services						
Design Services Management	-	37,961	9,935	47,896	-	47,896
Emergency Services Management	(10,463)	60,578	10,463	60,578	-	60,578
Survey Investigation & Design	-	187,454	-	187,454	-	187,454
Asset Management	-	5,900	-	5,900	-	5,900
NSW Fire Brigade	-	31,547	-	31,547	-	31,547
Road Safety Officer	(39,831)	71,670	-	31,839	-	31,839
Total Design Services	(50,294)	395,110	20,398	365,214	-	365,214
Road Operations						
Road Operations Management	-	110,656	-	110,656	-	110,656
Regional Roads M&R	(2,016,500)	999,697	763,085	(253,718)	45,000	(208,718)
Local Roads M&R	(1,881,678)	2,069,063	1,563,833	1,751,218	134,453	1,885,671
Aerodromes	(4,589)	74,661	-	70,072	-	70,072
Streets Rural	-	10,809	-	10,809	-	10,809
Private Works	(70,486)	104,737	-	34,251	-	34,251
Total Road Operations	(3,973,253)	3,369,623	2,326,918	1,723,288	179,453	1,902,741
Road Contracts & Private Works						
Contract Management	(66,897)	105,751	-	38,854	-	38,854
RMCC & Other Road Contracts	(1,671,699)	2,098,830	-	427,131	-	427,131
Reseals	-	-	710,233	710,233	-	710,233
Total Road Contracts & Private Works	(1,738,596)	2,204,581	710,233	1,176,218	-	1,176,218
Fleet Services						
Fleet Services Management	-	94,644	-	94,644	-	94,644
Plant And Equipment	(4,324,218)	1,739,886	3,112,747	528,415	-	528,415
Workshops	-	37,037	236	37,273	-	37,273
Total Fleet Services	(4,324,218)	1,871,567	3,112,983	660,332	-	660,332
Urban Services						
Urban Services Management	(38,804)	184,171	-	145,367	-	145,367
Horticulture	(2,641)	642,087	7,298	646,744	-	646,744
Street Cleaning	-	161,963	-	161,963	-	161,963
Public Amenities	(50,000)	161,002	-	111,002	-	111,002
Ovals	(32,682)	245,601	101,015	313,934	-	313,934
Streets - Urban	(54,000)	390,636	315,296	651,932	-	651,932
Public Swimming Pools	(108,751)	567,756	68,139	527,144	-	527,144
Total Urban Services	(286,878)	2,353,216	491,748	2,558,086	-	2,558,086
Total Tech Services (Excluding Water/Sewer)	(10,373,239)	10,290,523	6,662,280	6,579,564	179,453	6,759,017
Environment & Community Services						
E&C Services Management						
E&C Services Management	(60,000)	159,087	-	99,087	-	99,087
Building Control	(43,863)	119,144	-	75,281	-	75,281
Environmental Health Services	(22,576)	83,617	-	61,041	-	61,041
Libraries	(54,532)	421,276	-	366,744	-	366,744
Town Planning	(69,165)	77,489	-	8,324	-	8,324
Total E&C Services Management	(250,136)	860,613	-	610,477	-	610,477
Family Support Services						
Connect 5	(127,951)	149,069	-	21,118	-	21,118
Family Day Care	(437,213)	427,589	-	(9,624)	-	(9,624)
Youth Development & Activities	(86,966)	86,234	-	(732)	-	(732)
OOSH & Vacation Care	(35,419)	30,809	-	(4,610)	-	(4,610)
Total Family Support Services	(687,549)	693,701	-	6,152	-	6,152
Regulatory Services						
Compliance Services	(19,095)	140,966	-	121,871	-	121,871
Noxious Weeds	-	95,000	-	95,000	-	95,000
Total Regulatory Services	(19,095)	235,966	-	216,871	-	216,871

Description	Cost of Council Activities				Funding of Activities	
	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or Payments	(Surplus) / Deficit
Warrumbungle Community Care						
Centrelink	(28,361)	22,582	-	(5,779)	-	(5,779)
Community Transport	(285,534)	161,200	72,769	(51,565)	-	(51,565)
Multiservice Outlet	(398,055)	446,226	17,453	65,624	-	65,624
Total Warrumbungle Community Care	(711,950)	630,008	90,222	8,280	-	8,280
Yuluwirri Kids	(793,457)	830,907	-	37,450	-	37,450
Total Yuluwirri Kids	(793,457)	830,907	-	37,450	-	37,450
Total E&C Services	(2,462,187)	3,251,195	90,222	879,230	-	879,230
Corporate Services						
Corporate Services Management	-	159,016	-	159,016	-	159,016
Total Corporate Services Management	-	159,016	-	159,016	-	159,016
Administration & Customer Services						
Administration Services	(146,615)	536,814	-	390,199	-	390,199
Community Banking Agency	(62,389)	74,952	-	12,563	-	12,563
Total Administration & Customer Services	(209,004)	611,766	-	402,762	-	402,762
Bushfire & Emergency Services	(323,910)	579,602	28,220	283,912	-	283,912
Total Bushfire & Emergency Services	(323,910)	579,602	28,220	283,912	-	283,912
Finance	(694,085)	1,010,924	105,586	422,425	-	422,425
Total Finance	(694,085)	1,010,924	105,586	422,425	-	422,425
Communications & IT	(741,840)	761,471	12,916	32,547	-	32,547
Total Communications & IT	(741,840)	761,471	12,916	32,547	-	32,547
Property & Risk						
Property & Risk	(221,363)	972,393	-	751,030	204,517	955,547
Cemetery Services	(51,126)	80,449	-	29,323	-	29,323
Medical Facilities	(39,694)	34,526	-	(5,168)	-	(5,168)
Public Halls	(59,085)	205,792	13,066	159,773	-	159,773
Total Property & Risk	(371,268)	1,293,160	13,066	934,958	204,517	1,139,475
Development & Tourism						
Tourism & Development Services	(67,391)	295,896	8,355	236,860	-	236,860
Community Development	-	80,000	-	80,000	-	80,000
Tourism & Economic Promotion	-	74,955	-	74,955	-	74,955
Total Development & Tourism	(67,391)	450,851	8,355	391,815	-	391,815
Supply Services	(11,115)	286,670	-	275,555	-	275,555
Total Supply Services	(11,115)	286,670	-	275,555	-	275,555
Total Corporate Services	(2,418,613)	5,153,460	168,143	2,902,990	204,517	3,107,507
Total General Fund	(24,333,536)	20,154,308	7,024,793	2,845,565	383,970	3,229,535
Warrumbungle Water	(2,516,068)	1,547,506	296,390	(672,172)	18,505	(653,667)
Warrumbungle Sewer	(1,013,641)	778,725	82,391	(152,525)	(90,063)	(242,588)
Warrumbungle Waste	(1,862,383)	1,499,600	-	(362,783)	4,655	(358,128)
Warrumbungle Quarry	(600,920)	613,125	-	12,205	-	12,205
Total Warrumbungle Shire Council	(30,326,548)	24,593,264	7,403,574	1,670,290	317,067	1,987,357

	1	-	2	-	1
Total Cash Rev/Exp (per above)	(30,326,548)	24,593,264			
<i>Add/(Less):</i>					
Non Cash Items					
Depreciation	-	7,707,000			
Net share of JV not budgeted for (non-cash)	-	-			
Remediation expenses not budgeted for (non cash)	-	-			
Reversal of py impairment not included above (non cash)	-	-			
WDV of assets disposed not included above (non cash)	572,000	-			
Internal Charges (to back out)					
Plant income internal charge	3,252,000	(3,252,000)			
IT internal Charge	736,840	(736,840)			
Other internal charges (Water, Sewer and Waste)	306,846	(306,846)			
Internal rent	31,800	(31,800)			
Other internal charges (built into on-costs)	636,341	(636,341)			
Sewer Loan (internal)	58,989	(58,989)			
Payroll recoveries	5,400	(5,400)			
Other					
Rounding	(4,668)	(2,048)			
Total	(24,731,000)	27,270,000			
Total Rev / Exp (accrual) per P&L	24,731,000	27,270,000			
Variance	-	-			

Part 5: Revenue

Description	Original Budget	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
General Revenue							
Rates Revenue	(7,094,184)	-	-	-	(7,094,184)	(7,070,451)	100%
Interest Revenue	(415,292)	-	-	-	(415,292)	(231,293)	56%
General Grants	(3,655,117)	-	-	-	(3,655,117)	(1,581,827)	43%
Total General Revenue	(11,164,593)	-	-	-	(11,164,593)	(8,883,571)	80%
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)	(78,141)	191%
Payroll Services	(97,375)	-	97,375	-	-	-	-
WH&S and Risk Management	(20,000)	-	-	(81,500)	(101,500)	(91,732)	90%
Learning & Development Services	(20,000)	-	-	-	(20,000)	(23,950)	120%
Total Human Resources	(137,375)	-	97,375	(122,500)	(162,500)	(193,823)	119%
Total Executive	(137,375)	(2,000)	97,375	(122,500)	(164,500)	(195,926)	119%
Technical Services							
Technical Services Management							
Total Technical Services Management							
Design Services							
Design Services Management	(3,600)	-	-	-	(3,600)	-	0%
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)	(39,831)	76%
Total Design Services	(55,704)	-	(10,463)	-	(66,167)	(50,294)	76%
Road Operations							
Road Operations Management	-	-	-	-	-	-	-
Regional Roads M&R	(2,471,500)	-	-	-	(2,471,500)	(2,016,500)	82%
Local Roads M&R	(2,514,149)	(210,617)	-	-	(2,724,766)	(1,881,678)	69%
Aerodromes	(7,000)	-	-	-	(7,000)	(4,589)	66%
Streets Rural	-	-	-	-	-	-	-
Private Works	(191,000)	-	-	-	(191,000)	(70,486)	37%
Total Road Operations	(5,183,649)	(210,617)	-	-	(5,394,266)	(3,973,253)	74%
Road Contracts & Private Works							
Contract Management	(10,000)	-	-	-	(10,000)	(66,897)	669%
RMCC & Other Road Contracts	(2,165,000)	-	-	-	(2,165,000)	(1,671,699)	77%
Reseals	(1,029,500)	-	-	-	(1,029,500)	-	0%
Total Road Contracts & Private Works	(3,204,500)	-	-	-	(3,204,500)	(1,738,596)	54%
Fleet Services							
Fleet Services Management	(81,700)	81,700	-	-	-	-	-
Plant And Equipment	(5,135,000)	(81,700)	-	(15,000)	(5,231,700)	(4,324,218)	83%
Workshops	-	-	-	-	-	-	-
Total Fleet Services	(5,216,700)	-	-	(15,000)	(5,231,700)	(4,324,218)	83%
Urban Services							
Urban Services Management	-	-	(6,000)	-	(6,000)	(38,804)	647%
Horticulture	(4,531)	-	-	-	(4,531)	(2,641)	58%
Street Cleaning	-	-	-	-	-	-	-
Public Amenities	-	(50,000)	-	(20,570)	(70,570)	(50,000)	71%
Ovals	(12,950)	(37,553)	-	-	(50,503)	(32,682)	65%
Streets - Urban	(508,000)	-	-	(9,000)	(517,000)	(54,000)	10%
Public Swimming Pools	(95,900)	-	-	(10,000)	(105,900)	(108,751)	103%
Total Urban Services	(621,381)	(87,553)	(6,000)	(39,570)	(754,504)	(286,878)	38%
Total Tech Services (Excl Water/Sewer)	(14,281,934)	(298,170)	(16,463)	(54,570)	(14,651,137)	(10,373,239)	71%
Environment & Community Services							
E&C Services Management							
E&C Services Management	(1,000)	(60,000)	-	-	(61,000)	(60,000)	98%
Building Control	(54,500)	-	-	-	(54,500)	(43,863)	80%
Environmental Health Services	(10,000)	(10,000)	-	-	(20,000)	(22,576)	113%
Libraries	(60,041)	-	-	-	(60,041)	(54,532)	91%
Town Planning	(164,000)	60,000	-	-	(104,000)	(69,165)	67%
Total E&C Services Management	(289,541)	(10,000)	-	-	(299,541)	(250,136)	84%
Family Support Services							
Connect 5	(189,387)	-	-	-	(189,387)	(127,951)	68%
Family Day Care	(671,214)	-	-	-	(671,214)	(437,213)	65%
Youth Development & Activities	(112,550)	-	-	-	(112,550)	(86,966)	77%
OOSH & Vacation Care	(50,140)	-	-	-	(50,140)	(35,419)	71%
Total Family Support Services	(1,023,291)	-	-	-	(1,023,291)	(687,549)	67%
Regulatory Services							
Compliance Services	(31,400)	-	-	-	(31,400)	(19,095)	61%
Noxious Weeds	-	-	-	-	-	-	-
Total Regulatory Services	(31,400)	-	-	-	(31,400)	(19,095)	61%

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)	(28,361)	83%
Community Transport	(308,745)	-	-	-	(308,745)	(285,534)	92%
Multiservice Outlet	(505,008)	-	-	-	(505,008)	(398,055)	79%
Total Warrumbungle Community Care	(847,867)	-	-	-	(847,867)	(711,950)	84%
Yuluwirri Kids	(1,212,366)	-	-	-	(1,212,366)	(793,457)	65%
Total Yuluwirri Kids	(1,212,366)	-	-	-	(1,212,366)	(793,457)	65%
Total E&C Services	(3,404,465)	(10,000)	-	-	(3,414,465)	(2,462,187)	72%
Corporate Services							
Corporate Services Management	-	-	-	-	-	-	-
Total Corporate Services Management	-	-	-	-	-	-	-
Administration & Customer Services							
Administration Services	(55,266)	-	-	(102,500)	(157,766)	(146,615)	93%
Community Banking Agency	(88,000)	-	-	-	(88,000)	(62,389)	71%
Total Administration & Customer Services	(143,266)	-	-	(102,500)	(245,766)	(209,004)	85%
Bushfire & Emergency Services	(2,609,246)	-	-	-	(2,609,246)	(323,910)	12%
Total Bushfire & Emergency Services	(2,609,246)	-	-	-	(2,609,246)	(323,910)	12%
Finance	(724,250)	-	-	(117,500)	(841,750)	(694,085)	82%
Total Finance	(724,250)	-	-	(117,500)	(841,750)	(694,085)	82%
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)	(221,363)	43%
Cemetery Services	(85,000)	-	-	-	(85,000)	(51,126)	60%
Medical Facilities	(73,597)	15,900	-	-	(57,697)	(39,694)	69%
Public Halls	(55,350)	(20,000)	-	-	(75,350)	(59,085)	78%
Total Property & Risk	(631,532)	(4,100)	-	(102,500)	(738,132)	(371,268)	50%
Development & Tourism							
Tourism & Development Services	(82,750)	-	(34,468)	-	(117,218)	(67,391)	57%
Community Development	-	-	-	-	-	-	-
Tourism & Economic Promotion	-	-	-	-	-	-	-
Total Development & Tourism	(82,750)	-	(34,468)	-	(117,218)	(67,391)	57%
Supply Services	(26,315)	-	-	-	(26,315)	(11,115)	42%
Total Supply Services	(26,315)	-	-	-	(26,315)	(11,115)	42%
Total Corporate Services	(4,954,199)	(4,100)	(34,468)	(327,500)	(5,320,267)	(2,418,613)	45%
Total General Fund	(33,942,566)	(314,270)	46,444	(504,570)	(34,714,962)	(24,333,536)	70%
Warrumbungle Water	(2,969,046)	-	-	-	(2,969,046)	(2,516,068)	85%
Warrumbungle Sewer	(1,446,726)	-	-	-	(1,446,726)	(1,013,641)	70%
Warrumbungle Waste	(1,915,463)	-	-	-	(1,915,463)	(1,862,383)	97%
Warrumbungle Quarry	(919,200)	-	-	-	(919,200)	(600,920)	65%
Total Warrumbungle Shire Council	(41,193,001)	(314,270)	46,444	(504,570)	(41,965,397)	(30,326,548)	72%

Reconciliation to P&L Revenue Figure

Total Cash Revenue (per above)	(41,193,001)			(41,965,397)	(30,326,548)
<i>Add/(Less):</i>					
Non Cash Items					
Reversal of py impairment not incl above (non cash)	(263,000)			(263,000)	
WDV of assets disposed not incl above (non cash)	800,000			800,000	572,000
Internal Charges (to back out)					
Plant income internal charge	4,250,000			4,250,000	3,252,000
IT internal Charge	736,840			736,840	736,840
Other internal charges (Water, Sewer and Waste)	333,611			333,611	306,846
Internal rent	37,200			37,200	31,800
Other internal charges (built into on-costs)	348,631		410,000	758,631	636,341
Payroll Recoveries (adjusted in QBRS 2)	-	(97,375)		(97,375)	5,400
Sewer Loan (internal)	77,778			77,778	58,989
Insurance Charges (internal)	228,516			228,516	
Other					
Rounding	425			196	(4,668)
Total	(34,643,000)			(35,103,000)	(24,731,000)
Total Revenue (accrual) per P&L	34,643,000			35,103,000	24,731,000
Variance	-			-	-

Part 5: Revenue (Continued)

Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
General Revenue				
General Revenue	(11,164,593)	(8,883,571)	80%	General revenue is 5% (\$510k) over the pro-rata budget. Significant points to note include: * Rates revenue is \$24k below the final budget (although at 100% of the final budget - \$1.75m over the pro-rata budget), and will reach the budget figure by year end as further interest on outstanding rates comes in. * Interest revenue is currently under the pro-rata budget by \$80k (56% year to date) which can be largely attributed to the Reserve Bank's decision to reduce the Cash Rate. * General grants (predominantly FAGS grants) are at 43% of the budget (\$1.16m below the pro-rate budget) due to timing differences in receipts, and the fact that Council was prepaid the first two quarters last year. This arrangement will hopefully continue this financial year.
Total General Revenue	(11,164,593)	(8,883,571)	80%	
Executive				
General Manager	(2,000)	(2,103)	105%	Receipt of refund in September.
Human Resources	(162,500)	(193,823)	119%	HR revenue is \$72k over the pro-rata budget due to: * Higher than budgeted oncost recoveries for \$53k; * Higher than budgeted OH&S rebate and training subsidy (\$36k).
Total Executive	(164,500)	(195,926)	119%	
Technical Services				
Technical Services Management	-	-	NB	N/A
Design Services	(66,167)	(50,294)	76%	Per budget
Road Operations	(5,394,266)	(3,973,253)	74%	Per budget
Road Contracts & Private Works	(3,204,500)	(1,738,596)	54%	Road Contracts & Private Works are \$664k (21%) under the pro-rata budget due to: * Grant Funding from Block Grants and FAGs grants have not yet been distributed (\$772k under pro-rata budget); * RMCC contract works over the pro-rata budget by 7% (\$107k).
Fleet Services	(5,231,700)	(4,324,218)	83%	Fleet services revenue is \$400k over the pro-rata budget predominantly due to higher than estimated fleet trade in revenue against pro-rata budget of \$312k. Fleet internal charges are roughly per the pro-rata budget (76%) while Diesel fuel rebates are \$25k above the pro-rata budget due to improvements in the way Council captures information for the return
Urban Services	(754,504)	(286,878)	38%	Urban Services 37% (\$279k) under the pro-rata budget due to: * FAGS grants (\$308k) yet to be distributed to town streets and the BDN Flood Plain Management Plan Grant (\$100k) not yet received (total impact on pro-rata budget \$297k); This shortfall has been offset by the following: * Public pools revenue is currently at 103% of the total budget due to increased usage as a result of the hotter than normal conditions this year (\$25k over the pro-rata budget). Note there should be no more pools revenue post this quarter; * Public amenities budget already 100% received (grant funding for toilet construction - \$12.5k over pro-rata budget).
Total Tech Services (Excl Water/Sewer)	(14,651,137)	(10,373,239)	71%	
Environment & Community Services				
E&C Services Management	(299,541)	(250,136)	84%	E&C Services Management \$25k over pro-rata budget due to early receipt of the \$60k LEP grant (\$15k impact on pro-rata budget) and library grants worth \$54k (\$9.5k impact on pro-rata budget).
Family Support Services	(1,023,291)	(687,549)	67%	FSS revenue is currently \$80k (8%) below the pro-rata budget, predominantly due to: * Lower than budgeted child care rebates for FDC (\$48k) * Lower than budgeted Docs grant for Connect 5 (\$15k) * Lower than budgeted DEEWR grant for FDC (\$14k) * Lower than budgeted FCD admin levy (\$5k). FDC items due to reduced numbers taking up the service. Connect 5 variance possibly due to timing differences in the receipt of the grant.
Regulatory Services	(31,400)	(19,095)	61%	Regulatory Services revenue is currently under the pro-rata budget by \$4.4k but is expected to come in over budget at year end as nearly half of the revenue for this item is recognised at year end (water monitoring income).
Warrumbungle Community Care	(847,867)	(711,950)	84%	Warrumbungle Community Care is currently 9% (\$76k) over the pro-rata budget predominantly due to the early receipt of TNSW recurrent grants relating to the Community Transport activity (\$60k positive impact against budget), and higher than budgeted MSO client contributions (\$13k over pro-rata budget).
Yuluwirri Kids	(1,212,366)	(793,457)	65%	Yuluwirri Kids revenue is \$116k under the pro-rata budget due to lower than budgeted user charges of \$162k offset by higher grants revenue, particularly IESIP revenue.
Total E&C Services	(3,414,465)	(2,462,187)	72%	

Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
Corporate Services				
Corporate Services Management	-	-	NB	N/A
Administration & Customer Services	(245,766)	(209,004)	85%	Administration & customer services are over pro-rata budget by \$25k due to higher than budgeted internal charges revenue.
Bushfire & Emergency Services	(2,609,246)	(323,910)	12%	Journals to recognise grossed up contribution to RFS only actioned at year end.
Finance	(841,750)	(694,085)	82%	Finance branch is currently \$63k over the pro-rata budget due to the processing of internal charges worth \$307k at EOM December (\$77k impact on pro-rata budget).
Communications & IT	(741,840)	(741,840)	100%	Revenue item relates predominantly to IT internal charges that are distributed in December. This item should not change between now and EOFY.
Property & Risk	(738,132)	(371,268)	50%	Property & Risk revenue is currently 17% (\$182k) under the pro-rata budget due to insurance internal income being coded as a reduction in expenditure (\$171k negative impact vs budget), as well as lower than budgeted insurance rebate revenue (\$56k impact on pro-rata budget). These items were offset by higher than budget internal charges revenue.
Development & Tourism	(117,218)	(67,391)	57%	Variance of \$21k against pro-rata budget due predominantly to brochure advertising sales actuals of zero vs budget of \$40k. Income still to be received.
Supply Services	(26,315)	(11,115)	42%	Forecast supply services on-cost recoup was overly aggressive.
Total Corporate Services	(5,320,267)	(2,418,613)	45%	
Total General Fund	(34,714,962)	(24,333,536)	70%	
Warrumbungle Water	(2,969,046)	(2,516,068)	85%	<p>Warrumbungle water revenue is currently 10% (\$289k) over the pro-rata budget due to:</p> <ul style="list-style-type: none"> * Water access charges which are \$311k over the pro-rata budget. Water access charges are raised at the beginning of the year, and Council recognised these charges at 1 July - total recognised \$1.238m excl pensioner discount (\$3k over the annual budget); * Higher than budget water usage charges (\$220k over the pro-rata budget) due to the hot summer conditions; * Higher than budget private works (\$18k over pro-rata budget). <p>These items were offset by the non-receipt of the water and sewer best practice report grant as at 31 March (\$225k impact on pro-rata budget) and water related investment earnings (\$72k under pro rata budget) as final amount for distribution not recognised until year end)</p>
Warrumbungle Sewer	(1,446,726)	(1,013,641)	70%	Sewer charges (both access and consumption) are billed each quarter, and Sewer revenue is currently tracking 5% (\$71k) under the pro-rata budget. It is expected that sewer access charges may come in under budget by around \$36k at year end, and sewer consumption charges may also come in under budget although it is hard to forecast the final variance at this time.
Warrumbungle Waste	(1,915,463)	(1,862,383)	97%	Warrumbungle Waste revenue is currently at 97% of the budget, and should be per budget at year end. Although waste charges are raised at the beginning of the year (and are per budget), Council does receive waste related user charges and other revenues such as recycling revenue and tip fees during the year. These two items are both trending per budget.
Warrumbungle Quarry	(919,200)	(600,920)	65%	Quarry sales \$88k (10%) under the pro-rata budget. Blasting activities were recently completed, although crushing is still in progress. It is expected that external quarry sales will increase further post employment of a Quarry Supervisor and Project Manager.
Total Warrumbungle Shire Council	(41,965,397)	(30,326,548)	72%	

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	481,554	82%
Governance	360,001	2,780	-	61,796	424,577	322,837	76%
Total General Manager	915,128	2,780	-	97,091	1,014,999	804,391	79%
Human Resources							
HR Management	362,093	-	-	-	362,093	258,732	71%
Payroll Services	193,849	-	(97,375)	-	96,474	64,732	67%
WH&S and Risk Management	118,553	-	-	-	118,553	70,959	60%
Learning & Development Services	374,936	-	-	-	374,936	260,316	69%
Total Human Resources	1,049,431	-	(97,375)	-	952,056	654,739	69%
Total Executive	1,964,559	2,780	(97,375)	97,091	1,967,055	1,459,130	74%
Technical Services							
Technical Services Management							
Technical Services Management	109,919	-	-	-	109,919	96,426	88%
Total Technical Services Management	109,919	-	-	-	109,919	96,426	88%
Design Services							
Design Services Management	154,435	-	-	-	154,435	37,961	25%
Emergency Services Management	86,476	-	-	-	86,476	60,578	70%
Survey Investigation & Design	152,074	-	-	-	152,074	187,454	123%
Asset Management	59,559	-	-	-	59,559	5,900	10%
NSW Fire Brigade	42,287	-	-	-	42,287	31,547	75%
Road Safety Officer	97,983	-	-	-	97,983	71,670	73%
Total Design Services	592,814	-	-	-	592,814	395,110	67%
Road Operations							
Road Operations Management	202,418	-	-	-	202,418	110,656	55%
Regional Roads M&R	1,442,500	-	-	-	1,442,500	999,697	69%
Local Roads M&R	2,488,942	210,617	-	-	2,699,559	2,069,063	77%
Aerodromes	92,405	-	-	-	92,405	74,661	81%
Streets Rural	25,564	-	-	-	25,564	10,809	42%
Private Works	120,000	-	-	-	120,000	104,737	87%
Total Road Operations	4,371,829	210,617	-	-	4,582,446	3,369,623	74%
Road Contracts & Private Works							
Contract Management	50,000	-	-	-	50,000	105,751	212%
RMCC & Other Road Contracts	1,975,000	-	-	-	1,975,000	2,098,830	106%
Reseals	-	-	-	-	-	-	-
Total Road Contracts & Private Works	2,025,000	-	-	-	2,025,000	2,204,581	109%
Fleet Services							
Fleet Services Management	121,442	5,000	-	-	126,442	94,644	75%
Plant And Equipment	2,700,849	-	-	-	2,700,849	1,739,886	64%
Workshops	45,850	-	-	-	45,850	37,037	81%
Total Fleet Services	2,868,141	5,000	-	-	2,873,141	1,871,567	65%
Urban Services							
Urban Services Management	162,991	-	-	-	162,991	184,171	113%
Horticulture	828,148	-	-	-	828,148	642,087	78%
Street Cleaning	240,713	-	-	-	240,713	161,963	67%
Public Amenities	197,991	-	-	-	197,991	161,002	81%
Ovals	303,593	-	-	-	303,593	245,601	81%
Streets - Urban	531,726	-	4,224	-	535,950	390,636	73%
Public Swimming Pools	607,076	-	-	-	607,076	567,756	94%
Total Urban Services	2,872,238	-	4,224	-	2,876,462	2,353,216	82%
Total Tech Services (Excl Water/Sewer)	12,839,941	215,617	4,224	-	13,059,782	10,290,523	79%
Environment & Community Services							
E&C Services Management							
E&C Services Management	314,810	-	-	-	314,810	159,087	51%
Building Control	225,565	-	-	-	225,565	119,144	53%
Environmental Health Services	91,030	10,000	-	-	101,030	83,617	83%
Libraries	575,499	-	-	-	575,499	421,276	73%
Town Planning	114,252	-	-	-	114,252	77,489	68%
Total E&C Services Management	1,321,156	10,000	-	-	1,331,156	860,613	65%
Family Support Services							
Connect 5	192,062	-	-	-	192,062	149,069	78%
Family Day Care	662,100	-	-	-	662,100	427,589	65%
Youth Development & Activities	116,320	-	-	-	116,320	86,234	74%
OOSH & Vacation Care	39,447	-	-	-	39,447	30,809	78%
Total Family Support Services	1,009,929	-	-	-	1,009,929	693,701	69%
Regulatory Services							
Compliance Services	162,328	-	-	-	162,328	140,966	87%
Noxious Weeds	98,123	-	-	-	98,123	95,000	97%
Total Regulatory Services	260,451	-	-	-	260,451	235,966	91%

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	22,582	66%
Community Transport	216,471	-	-	-	216,471	161,200	74%
Multiservice Outlet	493,884	-	-	-	493,884	446,226	90%
Total Warrumbungle Community Care	744,469	-	-	-	744,469	630,008	85%
Yuluwirri Kids	1,229,467	-	-	-	1,229,467	830,907	68%
Total Yuluwirri Kids	1,229,467	-	-	-	1,229,467	830,907	68%
Total E&C Services	4,565,472	10,000	-	-	4,575,472	3,251,195	71%
Corporate Services							
Corporate Services Management	193,023	-	-	-	193,023	159,016	82%
Total Corporate Services Management	193,023	-	-	-	193,023	159,016	82%
Administration & Customer Services							
Administration Services	701,050	-	-	-	701,050	536,814	77%
Community Banking Agency	87,104	-	-	-	87,104	74,952	86%
Total Administration & Customer Services	788,154	-	-	-	788,154	611,766	78%
Bushfire & Emergency Services	2,506,936	-	-	-	2,506,936	579,602	23%
Total Bushfire & Emergency Services	2,506,936	-	-	-	2,506,936	579,602	23%
Finance	1,387,101	-	-	-	1,387,101	1,010,924	73%
Total Finance	1,387,101	-	-	-	1,387,101	1,010,924	73%
Communications & IT	1,086,920	(5,000)	-	-	1,081,920	761,471	70%
Total Communications & IT	1,086,920	(5,000)	-	-	1,081,920	761,471	70%
Property & Risk							
Property & Risk	1,127,292	-	-	26,850	1,154,142	972,393	84%
Cemetery Services	134,645	-	-	-	134,645	80,449	60%
Medical Facilities	100,051	(18,811)	-	-	81,240	34,526	42%
Public Halls	262,448	20,000	-	-	282,448	205,792	73%
Total Property & Risk	1,624,436	1,189	-	26,850	1,652,475	1,293,160	78%
Development & Tourism							
Tourism & Development Services	353,169	-	40,188	-	393,357	295,896	75%
Community Development	80,000	-	-	-	80,000	80,000	100%
Tourism & Economic Promotion	50,075	-	14,184	-	64,259	74,955	117%
Total Development & Tourism	483,244	-	54,372	-	537,616	450,851	84%
Supply Services	378,108	-	-	-	378,108	286,670	76%
Total Supply Services	378,108	-	-	-	378,108	286,670	76%
Total Corporate Services	8,447,922	(3,811)	54,372	26,850	8,525,333	5,153,460	60%
Total General Fund	27,817,894	224,586	(38,779)	123,941	28,127,642	20,154,308	72%
Warrumbungle Water	1,860,592	-	-	170,000	2,030,592	1,547,506	76%
Warrumbungle Sewer	913,493	-	-	110,000	1,023,493	778,725	76%
Warrumbungle Waste	1,763,557	12,362	-	160,000	1,935,919	1,499,600	77%
Warrumbungle Quarry	869,546	-	-	-	869,546	613,125	71%
Total Warrumbungle Shire Council	33,225,082	236,948	(38,779)	563,941	33,987,192	24,593,264	72%

Reconciliation to P&L Expenditure Figure

Total Cash Expenditure (per above)	33,225,082			33,987,192	24,593,264
<i>Add/(Less):</i>					
Non Cash Items					
Depreciation	10,275,000			10,275,000	7,707,000
Net share of JV not budgeted for (non-cash)	37,000			37,000	-
Remediation expenses not budgeted for (non cash)	25,000			25,000	-
Internal Charges (to back out)					
Plant income internal charge	(4,250,000)			(4,250,000)	(3,252,000)
IT internal Charge	(736,840)			(736,840)	(736,840)
Other internal charges (Water, Sewer and Waste)	(333,611)			(333,611)	(306,846)
Internal rent	(37,200)			(37,200)	(31,800)
Other internal charges (built into on-costs)	(348,631)		(410,000)	(758,631)	(641,741)
Payroll Recoveries (adjusted in QBR5 2)	-		97,375	97,375	-
Sewer Loan (internal)	(77,778)			(77,778)	(58,989)
Insurance Charges (internal)	(228,516)			(228,516)	-
Other					
Rounding	(506)			9	(2,048)
Total	37,549,000			37,999,000	27,270,000
Total Expenditure (accrual) per P&L	37,549,000			37,999,000	27,270,000
Variance	-			-	-

Part 6: Recurrent Expenditure (Continued)

Description	Expenditure Revised Budget	Expenditure Actuals	Var %	Reason for Variance
General Revenue				
General Revenue	-	-	NB	N/A
Total General Revenue	-	-	NB	
Executive				
General Manager	1,014,999	804,391	79%	General Manager and Governance expenditure is currently over the pro-rata budget by 4% (\$43k) due to: * Higher than pro-rata budget donations (\$13k) as donations have all been paid as at EOM February; * Internal charges distributed in December (\$10k); * Other overspends relating predominantly to legal fees, and the Cobbara transition fund.
Human Resources	952,056	654,739	69%	HR expenditure is currently under the pro-rata budget by 6% (\$59k) due to: * Lower than pro-rata budget learning and development expenditure (\$20k). Training is seasonal and could return to budget by year end. * Lower than pro-rata budget recruitment expenditure (\$15k); * Lower than pro-rata budget WH&S expenditure (\$18k). Monies to be used for health program yet to commence.
Total Executive	1,967,055	1,459,130	52%	
Technical Services				
Technical Services Management	109,919	96,426	88%	Slightly over budget as journals have not been allocated to other areas of Technical Services.
Design Services	592,814	395,110	67%	Underspend due to vacant position.
Road Operations	4,582,446	3,369,623	74%	Road operations expenditure is 1% (\$67k) under the pro-rata budget due predominantly to: * Lower than pro-rata budget loan repayments (\$139k) as Council has not entered into the LIRS 2 loan; * Local roads bridges (\$39k - 88% under pro-rata budget); * Regional roads maintenance (\$82k - 8% under pro-rata budget); * Road Operations management (\$41k - 27% under pro-rata budget). These underspends were offset by the following overspends: * Local roads unsealed M&R (\$75k - 6% over pro-rata budget); * Local roads sealed M&R (\$51k - 16% over pro-rata budget); * Flood damage works now complete (\$95k - 61% over pro rata budget). The final budget for the year has also been exceeded by \$43k.
Road Contracts & Private Works	2,025,000	2,204,581	109%	Road contracts and Private works expenditure is currently over the pro-rata budget by 34% (\$685k). The quantity of works varies during the year, and work orders on the State roads have increased in the December and March quarters due to work on reseals.
Fleet Services	2,873,141	1,871,567	65%	Plant and equipment M&R is trending below budget.
Urban Services	2,876,462	2,353,216	82%	Urban Services year to date expenditure is over the pro-rata budget (7% - \$195k) due to: * Swimming pools \$112k over pro-rata budget due to the majority of expenditure happening in the months the pools are open. Swimming pools expected to trend per budget at year end. * Other activities in Urban Services \$85k over pro-rata budget (in total), partially due to the allocation of insurances and internal charges in December, but also due to the seasonal allocation of work, between capital and operational works during the year.
Total Tech Services (Excl Water/Sewer)	13,059,782	10,290,523	79%	
Environment & Community Services				
E&C Services Management	1,331,156	860,613	65%	Year to date E&C Service Management expenditure is 10% under the pro-rata budget (\$138k). This is largely due to: * Lower than pro-rata budget Building Control expenditure (\$50k) due to staff shortages; * Roughly \$40k worth of E&C Services Management salaries being coded against MSO. Journal to be completed by year end; * Local heritage payment still outstanding (\$7.5k);
Family Support Services	1,009,929	693,701	69%	Roughly per budget, although there is a slight underspend due to reduced children numbers in FDC. This is also repeated in revenue.
Regulatory Services	260,451	235,966	91%	Compliance Services expenditure is over the pro-rata budget by \$19k (87%). Noxious Weeds are over budget (97% ytd) as the payment of the noxious weeds contribution is made in the first quarter.

Description	Expenditure Revised Budget	Expenditure Actuals	Var %	Reason for Variance
Warrumbungle Community Care	744,469	630,008	85%	Warrumbungle Community Care is slightly over the pro-rata budget (\$72k) due to the multi-service outlet where 90% of their annual budget has been spent as at 31 March 2014. This is due to: * Roughly \$40k worth of salaries being miscoded against MSO; * Employment of a contractor to undertake work in relation to transition funding (\$20k);
Yuluwirri Kids	1,229,467	830,907	68%	Underspend matches lower revenue receipts.
Total E&C Services	4,575,472	3,251,195	71%	
Corporate Services				
Corporate Services Management	193,023	159,016	82%	Roughly per budget
Administration & Customer Services	788,154	611,766	78%	Per budget
Bushfire & Emergency Services	2,506,936	579,602	23%	RFS expenditure under pro-rata budget as journals to recognise grossed up contribution to RFS only actioned at year end.
Finance	1,387,101	1,010,924	73%	Per budget
Communications & IT	1,081,920	761,471	70%	Per budget
Property & Risk	1,652,475	1,293,160	78%	Property and Risk branch is 3% over the pro-rata budget (\$54k) due to: * Property and risk \$107k over pro rata budget (9%) due predominantly to insurances being recognised at the beginning of the year (\$80k over pro-rata expenditure budget) and a low original insurance expenditure estimate; * Cemetery services expenditure \$21k (15%) below pro-rata budget due to dry conditions reducing mowing requirements; * Medical centres \$26k (33%) under pro-rata budget due to timing of maintenance work. Plumbing issues at Coona medical centre will use all budget in the coming months. Painting programed for Medical centre in Dunedoo. General maintenance also programed when required staff are available; * Public halls roughly per budget.
Development & Tourism	537,616	450,851	84%	Development & Tourism expenditure is currently 9% (\$48k) over the pro-rata budget due to: * Payment of Community Development grants (\$20k overspent against pro-rata budget). This item will be per budget at year end. * Maintenance of solar signs not fully funded by restricted assets \$20k; * Internal charges for the year recognised in December (\$6k);
Supply Services	378,108	286,670	76%	Per budget.
Total Corporate Services	8,525,333	5,153,460	60%	
Total General Fund	28,127,642	20,154,308	72%	
Warrumbungle Water	2,030,592	1,547,506	76%	Per budget.
Warrumbungle Sewer	1,023,493	778,725	76%	Per budget.
Warrumbungle Waste	1,935,919	1,499,600	77%	Per budget.
Warrumbungle Quarry	869,546	613,125	71%	Quarries under pro-rata budget due to contract expenditure in budget for blasting etc. being originally treated as costs associated with inventory. As the inventory is consumed, it is expensed. Inventory usage currently lower than forecast due to lower than forecast sales of product to date.
Total Warrumbungle Shire Council	33,987,192	24,593,264	72%	

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	104,148	55%
Governance	-	-	-	-	-	-	-	-
Total GM	-	44,811	145,753	-	-	190,564	104,148	55%
Human Resources								
HR Management	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-	-	-
WH&S and Risk Management	-	-	-	-	-	-	-	-
Learning & Development Services	-	-	-	-	-	-	-	-
Total HR	-	-	-	-	-	-	-	-
Total Executive	-	44,811	145,753	-	-	190,564	104,148	55%
Technical Services								
Technical Services Management								
Total Technical Services Management	-	-	-	-	-	-	-	-
Design Services								
Design Services Management	30,000	5,478	-	-	-	35,478	9,935	28%
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	20,398	44%
Road Operations								
Road Operations Management	-	-	-	-	-	-	-	-
Regional Roads M&R	969,000	743,538	-	-	250,000	1,962,538	763,085	39%
Local Roads M&R	3,250,000	470,827	-	23,500	(400)	3,743,927	1,563,833	42%
Aerodromes	-	-	-	-	-	-	-	-
Streets Rural	-	-	-	-	-	-	-	-
Private Works	-	-	-	-	-	-	-	-
Total Road Operations	4,219,000	1,214,365	-	23,500	249,600	5,706,465	2,326,918	41%
Road Contracts & Private Works								
Contract Management	-	-	-	-	-	-	-	-
RMCC & Other Road Contracts	-	-	-	-	-	-	-	-
Reseals	1,029,500	-	-	-	-	1,029,500	710,233	69%
Total Road Contracts & Private Works	1,029,500	-	-	-	-	1,029,500	710,233	69%
Fleet Services								
Fleet Services Management	-	-	-	-	-	-	-	-
Plant And Equipment	2,265,000	1,092,085	-	-	-	3,357,085	3,112,747	93%
Workshops	-	-	-	-	-	-	236	-
Total Fleet Services	2,265,000	1,092,085	-	-	-	3,357,085	3,112,983	93%
Urban Services								
Urban Services Management	-	-	-	-	-	-	-	-
Horticulture	160,000	13,666	-	-	-	173,666	7,298	4%
Street Cleaning	-	-	-	-	-	-	-	-
Public Amenities	-	-	-	-	-	-	0	-
Ovals	95,000	42,285	97,553	(8,690)	18,942	245,090	101,015	41%
Streets - Urban	688,300	265,878	18,126	(9,810)	8,454	970,948	315,296	32%
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	491,748	33%
Total Tech Services (ExclWater/Sewer)	8,558,800	2,658,757	115,679	10,463	276,996	11,620,695	6,662,280	57%
Environment & Community Services								
E&C Services Management								
E&C Services Management	-	-	-	-	-	-	-	-
Building Control	-	-	-	-	-	-	-	-
Environmental Health Services	-	-	-	-	-	-	-	-
Libraries	-	34,315	-	-	7,280	41,595	-	0%
Town Planning	-	-	-	-	-	-	-	-
Total E&C Services Management	-	34,315	-	-	7,280	41,595	-	0%
Family Support Services								
Connect 5	-	-	-	-	-	-	-	-
Family Day Care	-	-	-	-	-	-	-	-
Youth Development & Activities	-	-	-	-	-	-	-	-
OOSH & Vacation Care	-	-	-	-	-	-	-	-
Total Family Support Services	-	-	-	-	-	-	-	-
Regulatory Services								
Compliance Services	-	-	-	-	-	-	-	-
Noxious Weeds	-	-	-	-	-	-	-	-
Total Regulatory Services	-	-	-	-	-	-	-	-
Warrumbungle Community Care								
Centrelink	-	-	-	-	-	-	-	-
Community Transport	75,000	-	-	-	20,000	95,000	72,769	77%
Multiservice Outlet	5,000	-	-	-	-	5,000	17,453	349%

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
Total Warrumbungle Community Care	80,000	-	-	-	20,000	100,000	90,222	90%
Yuluwirri Kids	-	-	-	-	-	-	-	-
Total Yuluwirri Kids	-	-	-	-	-	-	-	-
Total E&C Services	80,000	34,315	-	-	27,280	141,595	90,222	64%
Corporate Services								
Corporate Services Management	-	-	-	-	-	-	-	-
Total Corporate Services Management	-	-	-	-	-	-	-	-
Administration & Customer Services								
Administration Services	-	-	-	-	-	-	-	-
Community Banking Agency	-	-	-	-	-	-	-	-
Total Admin Services	-	-	-	-	-	-	-	-
Bushfire & Emergency Services	448,042	-	-	-	-	448,042	28,220	6%
Total Bushfire & Emergency Services	448,042	-	-	-	-	448,042	28,220	6%
Finance								
Finance	-	-	-	126,513	-	126,513	105,586	83%
Total Finance	-	-	-	126,513	-	126,513	105,586	83%
Communications & IT	12,916	144,564	-	(126,513)	-	30,967	12,916	42%
Total Communications & IT	12,916	144,564	-	(126,513)	-	30,967	12,916	42%
Property & Risk								
Property & Risk	70,000	65,912	25,000	-	25,000	185,912	-	0%
Cemetery Services	-	-	-	-	-	-	-	-
Medical Facilities	-	-	-	-	-	-	-	-
Public Halls	100,000	15,727	-	-	-	115,727	13,066	11%
Total Property & Risk	170,000	81,639	25,000	-	25,000	301,639	13,066	4%
Development & Tourism								
Tourism & Development Services	20,000	-	-	8,355	-	28,355	8,355	29%
Community Development	-	-	-	-	-	-	-	-
Tourism & Economic Promotion	-	-	-	-	-	-	-	-
Total Development & Tourism	20,000	-	-	8,355	-	28,355	8,355	29%
Supply Services								
Total Supply Services	-	-	-	-	-	-	-	-
Total Corporate Services	650,958	226,203	25,000	8,355	25,000	935,516	168,143	18%
Total General Fund	9,289,758	2,964,086	286,432	18,818	329,276	12,888,370	7,024,793	55%
Warrumbungle Water	721,000	153,862	9,000	(475)	(214,079)	669,308	296,390	44%
Warrumbungle Sewer	193,000	2,500	-	475	(40,567)	155,408	82,391	53%
Warrumbungle Waste	-	127,000	(12,362)	-	-	114,638	-	0%
Warrumbungle Quarry	-	-	-	-	-	-	-	-
Total Warrumbungle Shire Council	10,203,758	3,247,448	283,070	18,818	74,630	13,827,724	7,403,574	54%

Description	Project Details	Orig Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	Var%	Asset	Expansion / Renewal	Finished?	Current Status
Executive Services													
General Manager													
Management & Leadership													
Administration Building Final Construction Works	Completion of fitout for the new Coonabarabran office building.	-	-	145,753	-	-	145,753	80,972	56%	Building	Expansion	No	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	-	-	-	44,811	23,176	52%	Furniture fixtures and fittings	Expansion	No	Project mostly complete, some furniture outstanding for Tech Services and bills still coming in.
Executive Services Total													
Technical Services													
Asset Design Services													
Design Services Management													
Design Projects Survey Equip-Cap	Survey equipment	12,000	-	-	-	-	12,000	1,303	11%	Plant and equipment	Renewal	No	Project commenced.
Design Services Software Upgrade	Software upgrade costs for design software	18,000	5,478	-	-	-	23,478	8,632	37%	Software	Renewal	No	Project commenced.
Emergency Services Management													
Emergency Operations Equipment	Emergency Operations Equipment - Camera	-	-	-	10,463	-	10,463	10,463	100%	Plant and equipment	Renewal	Yes	Purchase of camera complete. Funded through grant from third part.
Fleet Services													
Plant and Equipment													
Minor Plant Purchases	Replacement of small plant and upgrading of pool equipment.	15,000	6,510	-	-	-	21,510	16,781	78%	Plant and equipment	Renewal	No	Purchased on a needs basis
Plant and Equipment Purchases	Replacement of Plant as per plant replacement program.	2,250,000	1,066,257	-	-	-	3,316,257	3,095,966	93%	Plant and equipment	Renewal	No	As per plant replacement schedule
Coona & Coolah Workshop Capital	Purchase of plant and equipment for the Coolah and Coonabarabran Workshops	-	4,318	-	-	-	4,318	236	5%	Plant and equipment	Renewal	No	Purchased on a needs basis
Radio Network Capital	Upgrade radio links and coverage.	-	15,000	-	-	-	15,000	-	0%	Plant and equipment	Renewal	No	Waiting on Police to install new Radio Hut at Coolabah Estate to take advantage of better reception in the area.
Road Contracts													
Reseals													
Baradine Streets Reseals	Reseals	17,200	-	-	-	-	17,200	1,424	8%	Road	Renewal	No	Works completed in April.
Binnaway Streets Reseals	Reseals	15,400	-	-	-	-	15,400	263	2%	Road	Renewal	No	Works completed in April.
Coolah Streets Reseals	Reseals	25,600	-	-	-	-	25,600	34,571	135%	Road	Renewal	No	Works completed in April.
Coonabarabran Streets Reseals	Reseals	82,000	-	-	-	-	82,000	36,144	44%	Road	Renewal	No	Works completed in April.
Dunedoo Streets Reseals	Reseals	23,100	-	-	-	-	23,100	39,522	171%	Road	Renewal	No	Works completed in April.
Local Roads Reseals	Reseals	420,300	-	-	-	-	420,300	302,625	72%	Road	Renewal	No	Works completed in April.
Mendooran Streets Reseals	Reseals	15,400	-	-	-	-	15,400	14,311	93%	Road	Renewal	No	Works completed in April.
Regional Roads Reseals	Reseals	430,500	-	-	-	-	430,500	281,375	65%	Road	Renewal	No	Works completed in April.
Road Operations													
Local Roads													
Aerodrome Bridge Baradine	Replacement of timber bridge with concrete structure under the LIRS program (LIRS 2 - 2013/14)	250,000	-	-	-	-	250,000	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	-	-	(86,090)	(89,513)	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	16,306	65%	Road	Expansion	No	Work complete, however, some rehabilitation work still required.
Coolah Creek Road Rehabilitation	Pavement rehabilitation of Coolah Creek Road	110,000	-	-	25,000	(90)	134,910	134,910	100%	Road	Renewal	Yes	Works complete.
Kenebri Bridge	Replacement of timber bridge with concrete structure under the LIRS program (LIRS 2 - 2013/14)	600,000	-	-	-	-	600,000	69,381	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	685,931	90%	Road	Renewal	No	Works to be completed in April/May.
Local Roads Bridges – LIRS 2012/13	Replacement of Baby Creek Bridge in the village of Ulamambri, Tongy Creek Bridge on Tongy Lane, Bugaldie Creek Bridge and Grandchester Bridge – Replaced as under the LIRS program	-	432,527	-	86,090	89,513	608,130	608,130	100%	Bridge	Renewal	Yes	Complete

Description	Project Details	Orig Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	Var%	Asset	Expansion / Renewal	Finished?	Current Status
Premer Estate Rd Causeway	Construction of causeway to better control flood flows across Premer Estate road	-	38,300	-	(1,500)	(310)	36,490	36,490	100%	Road	Expansion	Yes	Complete
Regional Roads													
MR55 Pavement widening and rehabilitation	Pavement widening and rehab various areas north of Coolah	800,000	-	-	-	-	800,000	248,463	31%	Road	Renewal	No	Works commenced. First of three sections complete as at end of January. Works recommenced in April.
MR129 Pavement Rehabilitation	Rehabilitation of pavement on MR129 Coonabarabran Baradine	169,000	-	-	-	-	169,000	74,764	44%	Road	Renewal	No	Works completed in April.
Mr7519 Capital Works	Various minor works on regional roads	-	169,000	(169,000)	-	-	-	-	0%	Road	Renewal	No	Budget re-allocated to Saltwater Creek
Mr129 Saltwater Creek Bridge	Construction of bridge over Saltwater creek and 1km plus of associated road works	-	574,538	169,000	-	250,000	993,538	439,858	44%	Bridge	Expansion	No	In progress. Bridge construction 95% complete. Roadworks commenced in April.
Urban Services													
Horticulture													
Binnaway Progress Association	Maintenance of Garden around the town of Binnaway	5,000	-	-	-	-	5,000	5,000	100%	Land Improvement	Renewal	Yes	Grant provided to Progress Association to commence work.
Milling Park Playground equipment upgrade	Purchase and installation of New Playground Equipment	70,000	-	-	-	-	70,000	67	0%	Structure	Renewal	No	Works completed in April.
Mendooran Park Toilets	Refurbishment of existing Toilet block	35,000	-	-	-	-	35,000	2,231	6%	Building	Expansion	No	Assessment of quotes in progress. Expect to award work in May.
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. Current budget is not adequate and will be discussed as part of the 2014/15 budget deliberations.
Streets Trees General Capital	Identification of street trees for inclusion in electronic maps, includes risk assessment.	-	13,666				13,666	-	0%	Other	Expansion	No	In progress. Works to be completed in May/June.
Ovals													
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	-	-	(13,000)	-	27,000	12,600	47%	Structure	Renewal	No	Outstanding painting works to be completed in May.
Oval Grandstand Rehabilitation - Binnaway	Refurbishment of existing grandstand	47,000	-	-	(10,000)	-	37,000	15,830	43%	Structure	Renewal	No	Outstanding painting works to be completed in May.
Nandi Park / Timor Rock Park Amenities Block	Construction of new amenities blocks at Nandi Park & Timor Rock Park	-	-	60,000		10,570	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	-	5,690	-	(5,690)	-	-	-	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	-	36,595	-	20,000	1,372	57,967	57,967	100%	Structure	Renewal	Yes	Works completed.
Regional Netball Courts Coonabarabran	Regional Netball Courts Coonabarabran - Survey investigation and design (per res 291/1314)	-	-	-	-	7,000	7,000	-	0%	Structure	Expansion	No	Not yet commenced.
Bowen Oval Redevelopment	Development of a Mini Oval	-	-	37,553			37,553	14,618	39%	Land Improvement	Expansion	No	Ongoing.
Swimming Pools													
Concrete repairs - Coonabarabran Pool	Repairs to Coonabarabran Pool	20,000	25,000	-	(5,000)	-	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	No	Scope of project being reviewed. Project also includes purchase of shade cover.
Town Streets - Baradine													
Flood Plain Management	Baradine flood plain management levy design	120,000	-	-	-	-	120,000	38,635	32%	Other	Expansion	No	Works in progress.
Rehabilitation of footpath sections	Rehabilitation of various sections of footpath in Baradine.	10,300	-	-	(5,000)	-	5,300	-	0%	Footpath	Renewal	No	To commence in May.
Walker Street, West of Narren new K&G	Construction of new Kerb and Guttering (Walker St)	30,000	-	-	-	-	30,000	-	0%	Kerb and Guttering	Expansion	No	To commence in May.
Baradine Streets - Streetlighting	Street lighting program		4,632	-	420	-	5,052	5,052	100%	Structure	Expansion	Yes	Completed
Town Streets - Binnaway													
David Street, new K&G	Construction of new Kerb and Guttering David St)	60,000	-	-	-	-	60,000	4,250	7%	Kerb and Guttering	Expansion	No	To commence in June. Expenditure to date includes purchase of two bins.
Town Streets - Coolah													

Description	Project Details	Orig Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	Var%	Asset	Expansion / Renewal	Finished?	Current Status
Binnia Street, new kerb blisters and K&G rehab	Streetscape improvements in Binnia Street including kerb blisters on corner of Martin St and Binnia St, and drainage and road pavement improvements.	46,000	44,286	-	-	-	90,286	12,493	14%	Kerb and Guttering	Expansion	No	Works expected to commence february.
Booyamurra Street, east of Binnia, rehabilitation	Installation of new drainage and rehabilitation of existing road	110,000	-	-	-	(9,000)	101,000	-	0%	Culverts and Drainage	Expansion	No	Waiting on Survey to be completed . And Geo Tech investigation
Intersection Cunningham & Campbell	Intersection Cunningham & Campbell - Traffic Management facility	-	-	-	-	18,000	18,000	-	0%	Kerb and Guttering	Expansion	No	Works in progress.
Footpath Rehabilitation - various locations	Rehabilitation of various sections of footpath in Coolah.	20,000	-	-	-	-	20,000	8,824	44%	Footpath	Renewal	No	Works commenced to be completed before end of calendar year
Tech Serv-Clh-Cycleway Project-Cap	Continuation of the Coolah Cycleway	-	9,247	-	1,232	-	10,479	10,479	100%	Footpath	Expansion	Yes	Completed.
Town Streets - Coonabarabran							-	-					
Dalgarno Street east of John, footpath rehabilitation	Rehabilitation of footpath in Dalgarno St. Coonabarabran.	45,000	-	-	-	-	45,000	4,686	10%	Footpath	Renewal	No	Design yet to be completed. Project to commence July.
Dalgarno Street west of John, K&G rehabilitation	Rehabilitation of K&G in Dalgarno St. Coonabarabran.	70,000	-	-	(70,000)	-	-	-	0%	Kerb and Guttering	Renewal	No	Budget transferred to John St. K&G Rehab
John St. K&G Rehabilitation	John St. K&G Rehabilitation in front of town hall	-	-	-	70,000	-	70,000	415	1%	Kerb and Guttering	Renewal	No	Works commenced in April.
Cycleway - Newell Highway	Development of cycleway from High School	120,000	-	-	-	3,226	123,226	123,226	100%	Footpath	Expansion	Yes	Completed.
Dalgarno Street Drainage	Major street Improvement project in Dalgarno to extend concrete culvert, construct Kerbing and Guttering and new earth footpath.	-	57,713	-	(6,000)	-	51,713	49,936	97%	Culverts and Drainage	Expansion	No	Completed. Finalising easement.
Footpath - Edwards Street	Improvement project to construct concrete footpath in Edwards Street, Coonabarabran near swimming pool.	-	(18,126)	18,126	12,000	(3,226)	8,774	-	0%	Footpath	Expansion	No	Works expected to be completed in May.
Cassilis Street Footpath - Admin building	Construction of footpath around the new Admin building in Cassilis St. Coonabarabran	-	18,126	-	(12,781)	-	5,345	5,345	100%	Footpath	Expansion	Yes	Completed
Town Streets - Dunedoo							-	-					
Dish drain, Tucklan Street at Wallaroo, west side	Installation of new dish drain	22,000	-	-	(4,224)	(546)	17,230	17,230	100%	Kerb and Guttering	Expansion	Yes	Works completed in October.
Footpath Rehabilitation - various locations	Rehabilitation of various sections of footpath in Dunedoo.	20,000	-	-	(2,427)	-	17,573	9,334	53%	Footpath	Renewal	No	Works to commence 4th quarter
Wallaroo Street Construction	Reconstruction and bitumen sealing.	-	150,000	-	-	-	150,000	3,422	2%	Culverts and Drainage	Expansion	No	Works currently at planning stage
Town Streets - Mendooran							-	-					
Footpath Rehabilitation	Rehabilitation of various sections of footpath in Mendooran.	15,000	-	-	6,970	-	21,970	21,970	100%	Footpath	Renewal	Yes	Completed
Technical Services Total		8,558,800	2,658,757	115,679	10,463	276,996	11,620,695	6,662,278	57%				
Environmental and Community Services													
Environmental and Community Services Management													
Libraries													
Replacement of Library Shelves (OH&S requirement)	Replacement of Library Shelves (OH&S requirement)	-	34,315	-	-	7,280	41,595	-	0%	Furniture fixtures and fittings	Renewal	No	Project pending. Shelving already ordered.
Warrumbungle Community Care													
Community Transport													
Community Transport Capital	Purchase of vehicles for WCC	75,000	-	-	-	-	75,000	72,769	97%	Plant and equipment	Renewal	No	Vehicles purchased.
MSO Capital Replacements	Purchase of minor plant and equipment for WCC	5,000	-	-	-	20,000	25,000	17,453	70%	Plant and equipment	Renewal	No	Commenced
Environmental and Community Services Total		80,000	34,315	-	-	27,280	141,595	90,223	64%				
Corporate Services													
Bushfire and Emergency Services													
RFS - Enhancements	RFS Capital Expenditure (non-vehicles)	22,500	-	-	-	-	22,500	10,516	47%	Building	Renewal	No	In progress
RFS – Fire Control Centre Coonabarabran	Capital works relating to the FCC in Coonabarabran	140,000	-	-	-	-	140,000	-	0%	Building	Expansion	No	Note yet commenced
RFS - Vehicles	Payment for purchase of RFS Vehicles	285,542	-	-	-	-	285,542	17,704	6%	Plant and equipment	Renewal	No	In progress
Communications & IT													
Increase in storage capacity SAN	Purchase of extra data storage capability (hardware)	12,916	-	-	-	-	12,916	12,916	100%	Plant and equipment	Expansion	Yes	Completed.

Description	Project Details	Orig Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	Var%	Asset	Expansion / Renewal	Finished?	Current Status
Disaster Recovery Centre	Capital expenditure related to the set up of a disaster recovery centre for Council's IT platform	-	144,564	-	(126,513)	-	18,051	-	0%	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.
Finance													
Upgrade of Finance System	Replacement of current finance system (Practical) with Civica Authority	-	-	-	126,513	-	126,513	105,586	83%	Software	Renewal	No	Project planning stage has commenced. Go live date set for 1 July 2014.
Tourism and Development Services													
Purchase of POS system for VIC	Purchase of POS system for VIC	-	-	-	8,355	-	8,355	8,355	100%	Plant and equipment	Expansion	Yes	Complete
Shire Entrance Signs	Purchase and installation of shire entrance signs.	20,000	-	-	-	-	20,000	-	0%	Plant and equipment	Expansion	No	Pending scoping report for TED Committee approval/endorsement.
Property & Risk													
Council Offices & Other Property													
Disabled access Coolah Office	Investigation and construction of disabled access for the Coolah office.	20,000	-	-	(20,000)	-	-	-	0%	Plant and equipment	Expansion	No	Budget to be spent on New Air Conditioning and apply for budget for disabled access next year
Security Audit	Review of security access to Council facilities and re-keying/improvement of security facilities at Council buildings	50,000	-	-	(50,000)	-	-	-	0%	Plant and equipment	Renewal	No	Budget to be spent on New Air Conditioning.
Coolah Air Conditioning	Complete refurbishment of airconditioning in Coolah office. Current system is terminal.	-	-	-	70,000	-	70,000	-	0%	Building	Renewal	No	Majority of the airconditioning has now been complete. Awaiting bills.
Depots													
Coonabarabran Depot (ex RTA) - Facilities Upgrade	Upgrade to depot facilities	-	19,496	-	-	-	19,496	-	0%	Furniture fixtures and fittings	Expansion	No	Currently on hold. Monies to be spent on refurbishment post termite damage
Dunedoo Depot Capital - Underground Storage	Completion of storage bunkers	-	43,478	25,000	-	-	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	25,000	-	0%	Furniture fixtures and fittings	Renewal	No	Not yet commenced
Baradine Depot Capital	Upgrade to staff amenities	-	2,938	-	-	-	2,938	-	0%	Furniture fixtures and fittings	Expansion	No	Work has been requested. Currently awaiting staff availability.
Public Halls													
Hall Baradine – Refurbishment of Toilets	Replacement of existing toilet facilities with new facilities that include disabled access.	75,000	-	-	-	-	75,000	942	1%	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	12,125	77%	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	-	0%	Furniture fixtures and fittings	Expansion	No	Currently on hold due to asbestos. Awaiting contractor for cleanup of affected areas.
Corporate Services Total		650,958	226,203	25,000	8,355	25,000	935,516	168,143	18%				
Warrumbungle Water													
Water - Baradine													
Meter Replacements	Replacement of water meters	5,000	-	-	-	(5,000)	-	-	0%	Meters	Renewal	No	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	-	-	-	(48,000)	2,000	1,850	92%	Building	Expansion	No	Delayed until 2014/15 - in 2014/15 budget
Namoi St	Water main extension Namoi St. Baradine.	-	-	-	-	67,287	67,287	-	0%	Mains	Expansion	No	Works to commence in May.
Water Treatment Plant -Rehabilitation of Clarifier	Clarifier (essential part of the WTP) shows signs of decay (is pitted) and needs either to be relined or replaced. Issue: temporary stand-by clarifier needed while works are performed, otherwise the water cannot be treated.	95,000	-	-	-	(95,000)	-	1,038	0%	Treatment Plant	Renewal	No	Inviting quotations for preparation of an options report. Delayed until 2014/15 - in 2014/15 budget
Water - Binnaway													
Meter Replacements	Replacement of water meters	5,000	-	-	-	(5,000)	-	-	0%	Meters	Renewal	No	Delayed until 2014/15 - in 2014/15 budget

Description	Project Details	Orig Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	Var%	Asset	Expansion / Renewal	Finished?	Current Status
Binnaway water treatment plant road seal	Sealing of unsealed road within the Binnaway water treatment plant to address access issues and WHS risks	-	-	6,000	(3,855)	934	3,079	3,079	100%	Treatment Plant	Expansion	Yes	Work completed.
Mains extension Yeulba St.	Extension of mains to lot 1 Yeulba St Binnaway (per Council resolution 79/1314)	-	-	26,000	(13,357)	-	12,643	12,635	100%	Mains	Expansion	Yes	Work completed. Costs yet to be allocated.
Mains Replacement – Napier St, 420m	Council has still a number of asbestos pipes that are scheduled for replacement (developing cracks, end of useful life reached/approaching), Napier St BWY is one of them.	60,000	-	(23,000)	13,357	-	50,357	131	0%	Mains	Renewal	No	Not commenced. To be revoted.
Water - Coolah													
Mains Extension - removal of dead ends	Removal of water main dead ends necessary to improve drinking water quality - no particular dead end(s) selected yet.	50,000	-	-	-	(50,000)	-	-	0%	Mains	Expansion	No	Delayed until 2014/15 - in 2014/15 budget
Wentworth St Reservoir Lining	Lining of Reservoir in Wentworth st. to repair leak.	-	12,785	-	-	-	12,785	-	0%	Reservoirs	Renewal	No	Preparation in progress.
Meter Replacement	Replacement of water meters	5,000	-	-	-	(4,800)	200	199	99%	Meters	Renewal	No	Several meters replaced. Remainder delayed until 2014/15 - in 2014/15 budget
Coolah Water Mains Replacements	Replacement of water mains on Gilmore St. Coolah	-	7,793	-	3,380	-	11,173	11,173	100%	Mains	Renewal	Yes	Work completed.
Water - Coonabarabran													
Mains Extensions - Robertson and John st (230m)	Removal of two dead ends in John St and Robertson St.	60,000	-	-	-	-	60,000	39,096	65%	Mains	Expansion	No	Works completed in April.
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)	50,000	5	0%	Mains	Expansion	No	Delayed until 2014/15 - in 2014/15 budget
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	18,275	26%	Mains	Renewal	No	Material ordered for Cassilis St mains replacement.
Meter Replacements	Replacement of water meters	10,000	-	-	-	(9,500)	500	203	41%	Meters	Renewal	No	Several meters replaced. Remainder delayed until 2014/15 - in 2014/15 budget
Coonabarabran W Reservoir Fence-Cap	Work on Reservoir fence	-	5,000	-	-	(5,000)	-	-	0%	Structure	Renewal	No	Delayed until 2014/15 - in 2014/15 budget
Water - Dunedoo													
Mains Extension-Evans St, btwn Sullivan and Bullinda St (660m)	Removal of a dead end.	50,000	-	-	-	(50,000)	-	-	0%	Mains	Expansion	No	Delayed until 2014/15 - in 2014/15 budget
Meter Replacements	Replacement of water meters	5,000	-	-	-	-	5,000	-	0%	Meters	Renewal	No	None replaced yet.
Reservoirs-Rehabilitation	Reservoir lid not bird proof and made from asbestos sheets where the paint starts to peel off at some places. --> the old lid needs to be removed and a new one constructed and put on under consideration of current structures on top of the reservoir.	61,000	-	-	-	-	61,000	237	0%	Reservoirs	Renewal	No	Asbestos inspection complete.
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	-	-	-	(55,000)	5,000	2,394	48%	Mains	Renewal	No	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	-	128,284	-	-	100,000	228,284	198,645	87%	Pumping Station	Expansion	No	In progress.
Water - Mendooran													
Meter Replacements	Replacement of water meters	5,000	-	-	-	(5,000)	-	-	0%	Meters	Renewal	No	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	7,431	25%	Pumping Station	Expansion	No	Town reservoir taken back online. Pressure investigation program planning in progress.
Warrumbungle Water Total		721,000	153,862	9,000	(475)	(214,079)	669,308	296,390	44%				
Warrumbungle Sewer													
Sewer - Baradine													
Sewage Treatment Plant-Disinfection Plant-renewal	Some of the components of the vacuum system (pods) are wearing out and need replacement. Also the head of works at the oxydation ponds out of town are heavily corroded (from H2S in the sewerage) and need refurbishing.	10,000	-	-	-	-	10,000	-	0%	Treatment Plant	Renewal	No	Not commenced; schedule for October 2013 - May 2014
Sewer - Coolah													

Description	Project Details	Orig Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	Var%	Asset	Expansion / Renewal	Finished?	Current Status
Sewage Treatment Plant-rehabilitation/upgrades	Installation of an eye-wash station (WHS), trial run of a product to help improve the treatment process and meet EPA thresholds.	25,000	-	(15,000)	-	-	10,000	3,967	40%	Treatment Plant	Renewal	No	Eyewash installed, gas detector purchased, pond 1 & 2 sludge survey complete, desludging quote at hand; project scheduled to be completed in June 2014.
Water Jet	Purchase of new water jet for sewer maintenance in Coolah and Dunedoo	-	-	55,000	-	6,113	61,113	61,113	100%	Plant and Equipment	Renewal	Yes	Complete
Sewer - Coonabarabran													
Mains-Relining various sections	Relining of old sewer mains refurbishes them (root damage) and reduces sewer chokes and infiltration (higher loads for STP during/after rain periods). The appropriate sections to be relined need to be identified (frequent chokes, sewer camera) and a contractor engaged for relining	130,000	-	(30,000)	(3,320)	(46,680)	50,000	2,433	5%	Mains	Renewal	No	Not commenced; scheduled for February - March 2014
Replace Steel sewer rods	Replace tools and tool components for sewer mains maintenance.	3,000	-	-	3,795	-	6,795	6,795	100%	Plant and Equipment	Renewal	Yes	Complete
Coonabarabran Sewer Access Dump Points	Dump points for RVs (all towns)	-	2,500	-	-	-	2,500	7,419	297%	Mains	Expansion	Yes	Complete
Sewer - Dunedoo													
Sewage Treatment Plant-upgrade and renewal	Installation of an eye-wash station (WHS), repair floats on aerator to optimise submersion depth, re-equip lab with proper analysis equipment.	25,000	-	(10,000)	-	-	15,000	664	4%	Treatment Plant	Renewal	No	Eye wash installed; project scheduled to be completed in June 2014.
Warrumbungle Sewer Total		193,000	2,500	-	475	(40,567)	155,408	82,391	53%				
Warrumbungle Waste													
Expansion of Coonabarabran Waste Landfill Site	Expansion of existing landfill site	-	127,000	(30,352)	-	-	96,648	-	0%	Land Improvement	Expansion		Planning stage only
Upgrade of Ulamambri Transfer Station	Upgrade of Ulamambri Transfer Station so as to be operated by Council staff	-	-	17,990	-	-	17,990	-	0%	Land Improvement	Expansion		Planning stage only
Warrumbungle Waste Total		-	127,000	(12,362)	-	-	114,638	-	0%				
Warrumbungle Quarry													
Grand Total:		10,203,758	3,247,448	283,070	18,818	74,630	13,827,724	7,403,572					

Part 9: Balance Sheet

	Original Budget \$'000	Open Bal Adjstmnts \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
Assets					
Current Assets					
Cash and Cash Equivalents	10,464	3,937	(3,614)	10,787	9,369
Investments (Current)	1,334	-	-	1,334	-
Receivables (Current)	2,085	1,928	-	4,013	5,301
Inventories (Current)	587	(51)	-	536	858
Total Current Assets	14,470	5,814	(3,614)	16,670	15,528
Non-Current Assets					
Investments (Non-Current)	1,487	-	-	1,487	2,760
Receivables (Non-Current)	-	1	-	1	-
Inventories (Non-Current)	463	(144)	-	319	319
Property, Plant & Equipment	461,445	(22,150)	3,624	442,919	427,756
Investments - Equity Method	249	10	-	259	296
Total Non-Current Assets	463,644	(22,283)	3,624	444,985	431,131
Total Assets	478,114	(16,469)	10	461,655	446,659
Current Liabilities					
Payables	2,159	236	-	2,395	1,224
Borrowings	663	8	-	671	440
Provisions	3,446	196	-	3,642	3,600
Total Current Liabilities	6,268	440	-	6,708	5,264
Non-Current Liabilities					
Borrowings	7,073	19	-	7,092	4,542
Provisions	1,341	(119)	-	1,222	1,197
Total Non-Current Liabilities	8,414	(100)	-	8,314	5,739
Total Liabilities	14,682	340	-	15,022	11,003
Net Assets	463,432	(16,809)	10	446,633	435,656
Retained Earnings	352,786	1,796	10	354,592	354,891
Revaluation Reserves	110,646	(18,605)	-	92,041	80,765
Total Equity	463,432	(16,809)	10	446,633	435,656
	-	-	-	-	-

Part 10: Statement of Cash Flows

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
Cash Flows from Operating Activities				
<u>Receipts</u>				
Rates and Annual Charges	11,122	-	11,122	8,323
User Charges and Fees	6,278	16	6,294	5,282
Interest & Investment Revenue	876	15	891	703
Bonds and Deposits Received	-	-	-	(61)
Other Revenues	1,805	62	1,867	1,924
Grants & Contributions - Capital	15,173	367	15,540	7,829
<u>Payments</u>				
Employee Benefits & On-Costs	(13,080)	(637)	(13,717)	(10,745)
Materials & Contracts	(8,629)	189	(8,440)	(6,787)
Borrowing Costs	(504)	-	(504)	(253)
Other Expenses	(5,931)	(2)	(5,933)	(4,187)
Net Cash provided (or used in) Operating Activities	7,110	10	7,120	2,028
Cash Flows from Investing Activities				
<u>Receipts</u>				
Sale of Investment Securities	-	-	-	-
Sale of Real Estate Assets	-	-	-	-
Sale of Infrastructure, Property, Plant and Equipment	859	-	859	888
Deferred Debtors Receipts	-	-	-	1
<u>Payments</u>				
Purchase of Investment Securities	-	-	-	-
Purchase of Infrastructure, Property, Plant and Equipment	(10,204)	(3,624)	(13,828)	(7,403)
Purchase of Real Estate Assets	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-
Net Cash provided (or used in) Investing Activities	(9,345)	(3,624)	(12,969)	(6,514)
Cash Flows from Financing Activities				
<u>Receipts</u>				
Proceeds from Borrowings & Advances	3,100	-	3,100	-
<u>Payments</u>				
Repayment of Borrowings & Advances	(630)	-	(630)	(311)
Repayment of Finance Lease Liabilities	(5)	-	(5)	(5)
Net Cash provided (or used in) Financing Activities	2,465	-	2,465	(316)
Net Increase/(Decrease) in Cash & Cash Equivalents	230	(3,614)	(3,384)	(4,802)
Cash & Cash Equivalents – Opening balance	10,234	3,937	14,171	14,171
Cash & Cash Equivalents – Closing balance	10,464	323	10,787	9,369

A) Unrestricted Cash Reconciliation

Cash and Cash Equivalents	10,464	323	10,787	9,369
<i>Add:</i>				
Investments	2,821	-	2,821	2,760
Total: Cash and Investments	13,285	323	13,608	12,129
<i>Less:</i>				
Restricted Assets				10,525
Total: Unrestricted Cash & Investments				1,604

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	32,757	45,000	675,000
Mendooran Water Loan	Warrumbungle Water	860,178	24,976	18,505	841,673
Admin Building Loan	Property & Risk	1,500,000	63,217	114,454	1,385,546
LIRS Round 1 Loan	Local Roads M&R	2,213,501	84,977	134,453	2,079,048
LIRS Round 2 Loan	Local Roads M&R	-	-	-	-
Compactor - Finance Lease	Warrumbungle Waste	4,655	43	4,655	-
Total:		5,298,334	205,970	317,067	4,981,267

(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	58,989	90,063	1,295,746
Total:		1,385,809	58,989	90,063	1,295,746

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 12: KPIs

Ratio	Purpose	Notes																					
Cash Balance																							
<table border="1"> <caption>Cash Balance Data</caption> <thead> <tr> <th>Year</th> <th>Cash and Cash Equivalents</th> <th>Investments (CFNs)</th> </tr> </thead> <tbody> <tr> <td>2009</td> <td>~\$2,000</td> <td>~\$13,000</td> </tr> <tr> <td>2010</td> <td>~\$6,000</td> <td>~\$9,000</td> </tr> <tr> <td>2011</td> <td>~\$8,000</td> <td>~\$6,000</td> </tr> <tr> <td>2012</td> <td>~\$10,000</td> <td>~\$6,000</td> </tr> <tr> <td>2013</td> <td>~\$14,000</td> <td>~\$3,000</td> </tr> <tr> <td>31-Mar</td> <td>~\$9,000</td> <td>~\$3,000</td> </tr> </tbody> </table>	Year	Cash and Cash Equivalents	Investments (CFNs)	2009	~\$2,000	~\$13,000	2010	~\$6,000	~\$9,000	2011	~\$8,000	~\$6,000	2012	~\$10,000	~\$6,000	2013	~\$14,000	~\$3,000	31-Mar	~\$9,000	~\$3,000	<p>The blue section of the bar represents cash and cash equivalents, and the red section represents investments (currently all CFNs).</p>	<p>See cashflow statement for details.</p>
Year	Cash and Cash Equivalents	Investments (CFNs)																					
2009	~\$2,000	~\$13,000																					
2010	~\$6,000	~\$9,000																					
2011	~\$8,000	~\$6,000																					
2012	~\$10,000	~\$6,000																					
2013	~\$14,000	~\$3,000																					
31-Mar	~\$9,000	~\$3,000																					
Operating Deficit																							
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Year	Operating Deficit																						
2007	-285																						
2008	-1,765																						
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Unrestricted Current Ratio																							
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Year	Ratio																						
2009	1.36																						
2010	4.08																						
2011	7.62																						
2012	4.62																						
2013	4.04																						
2014	3.25																						
Debt Service Ratio																							
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Year	Ratio																						
2009	1.34%																						
2010	2.09%																						
2011	1.84%																						
2012	1.32%																						
2013	1.73%																						
2014	3.24%																						

Part 12: KPIs (continued)

Ratio	Purpose															
Rates & Annual Charges Coverage Ratio																
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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 border="1"> <caption>Rates & Annual Charges Outstanding Ratio</caption> <thead> <tr> <th>Year</th> <th>Ratio</th> </tr> </thead> <tbody> <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>31-Mar</td> <td>13.32%</td> </tr> </tbody> </table>	Year	Ratio	2009	9.03%	2010	11.09%	2011	15.13%	2012	13.62%	2013	13.30%	31-Mar	13.32%	<p>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.</p>	<p>This ratio fluctuates through the year depending on the timing of rates and water notices. The March figure is slightly improved on the same time last year.</p>
Year	Ratio															
2009	9.03%															
2010	11.09%															
2011	15.13%															
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<table border="1"> <caption>Building and Infrastructure Renewals Ratio</caption> <thead> <tr> <th>Year</th> <th>Ratio</th> </tr> </thead> <tbody> <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>31-Mar</td> <td>45.71%</td> </tr> </tbody> </table>	Year	Ratio	2009	155.51%	2010	18.11%	2011	41.41%	2012	44.99%	2013	66.25%	31-Mar	45.71%	<p>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.</p>	<p>Ratio is lower than at EOFY 2012/13 due to a significant portion of renewal works not yet commenced this financial year.</p>
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2009	155.51%															
2010	18.11%															
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Year	Total Borrowings															
2009	2,641															
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31-Mar	4,982															

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)
JAC Pump Services	Dunedoo Water bore pump	\$72,640.00	22/11/2013	Completed NB: Order not done until 9/01/14	Y
Conplant Ammann Aust	Plant 111 - Drum Roller (incl Trade in)	\$69,750.00	24/03/2014	Completed 24/03/14	Y
Conplant Ammann Aust	Plant 113 - Drum Roller (incl Trade in)	\$84,750.00	24/03/2014	Completed 24/03/14	Y
Conplant Ammann Aust	Plant 2116 - Drum Roller (incl Trade in)	\$121,750.00	28/03/2014	Completed 28/03/14	Y

Notes:

1. Minimum reporting level is 1% of estimated income from continuing operations or \$50,000 whichever is less.
2. Contracts to be listed are those entered into during the quarter and have yet to be fully performed, excluding contractors that are on
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	\$56,372.00	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