



**Warrumbungle Shire  
Council**

**Quarterly Budget Review  
Statement**

**Second Quarter  
(December 2013/14)**



# Index:

<b>1. Introduction.....</b>	<b>3</b>
<b>2. Statement by the Responsible Accounting Officer.....</b>	<b>4</b>
<b>3. Income Statement.....</b>	<b>5</b>
<b>4. Summary of Results &amp; Suggested Supplementary Votes.....</b>	<b>9</b>
<b>5. Revenue - Function View (Includes Variance Analysis).....</b>	<b>14</b>
<b>6. Recurrent Expenditure - Function View (Includes VA).....</b>	<b>18</b>
<b>7. Capital Expenditure - Function View.....</b>	<b>22</b>
<b>8. Capital Expenditure Report (detailed).....</b>	<b>24</b>
<b>9. Balance Sheet.....</b>	<b>30</b>
<b>10. Cashflow Statement (cash and investments report).....</b>	<b>31</b>
<b>11. Loans Schedule.....</b>	<b>32</b>
<b>12. KPIs.....</b>	<b>33</b>
<b>13. Contracts and Other Expenses.....</b>	<b>35</b>

## 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 December 2013 **(Part 9 of this report)**;
- Summary of Results that links the function view of Council's activities back to Council's Income Statement and Cashflow Statement **(Part 4 of this report)**;
- Summary of Loan 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 enable the Responsible Accounting Officer (RAO) to indicate if Council will be in a satisfactory financial position at the end of the financial year.

It is my opinion that the Quarterly Budget Review Statement for Warrumbungle Shire Council for the quarter ended 31 December 2013 indicates that Council's projected financial position as at 30 June 2014 will be satisfactory at year end, having regard to the projected estimates of income and

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

**Date:** 7 February 2014

### Part 3: Income Statement

	<b>Original Budget \$'000</b>	<b>Approved Changes \$'000</b>	<b>Revised Budget \$'000</b>	<b>Actuals 31-Dec-13 \$'000</b>	<b>Variance %</b>	
<b>Income from Continuing Operations</b>						
Rates and Annual Charges	11,122	-	11,122	10,456	94%	a
User Charges and Fees	6,278	6	6,284	2,122	34%	b
Interest & Investment Revenue	1,139	-	1,139	279	24%	c
Other Revenues	872	21	893	463	52%	d
Grants & Contributions	15,173	338	15,511	5,446	35%	e
Gains/(Losses) from Disposal of Assets	59	-	59	160	271%	
Net Share of Interest in Joint Ventures	-	-	-	-	0%	f
<b>Total Income From Continuing Operations</b>	<b>34,643</b>	<b>365</b>	<b>35,008</b>	<b>18,926</b>	<b>54%</b>	
<b>Expenses from Continuing Operations</b>						
Employee Benefits & On-Costs	13,080	19	13,099	6,713	51%	g
Borrowing Costs	504	-	504	110	22%	h
Materials & Contracts	8,631	277	8,908	4,069	46%	i
Depreciation & Impairment	10,275	-	10,275	5,138	50%	j
Other Expenses	5,022	-	5,022	2,308	46%	k
Net Share of Interest in Joint Ventures	37	-	37	-	0%	l
<b>Total Expenses From Continuing Operations</b>	<b>37,549</b>	<b>296</b>	<b>37,845</b>	<b>18,338</b>	<b>48%</b>	
<b>Operating Result from Continuing Operations</b>	<b>(2,906)</b>	<b>69</b>	<b>(2,837)</b>	<b>588</b>		

### Part 3: Income Statement (Continued)

#### Notes: Revenue

- (a) Rates and Annual Charges are currently at 94% of the budget as at 31st December 2013. This is due to the fact that all rates and annual charges are raised at the beginning of the year, with the exclusion of sewer access charges which are billed four times during the year. Rates, water access and waste charges are all per budget (within \$10k of the final year end budget).

Sewerage access charges are currently trending slightly below budget. Sewerage access charges have currently generated revenue of \$560k compared to a budget of \$1.167m which equates to a \$23k shortfall as at 31 December. Although sewer access charges are difficult to forecast, the final result at year end is expected to be a roughly \$40k shortfall for this line item.

- (b) User charges and fees are currently at 34% of the budget (16% under the pro-rata budget - \$1.017m) due to:
- \* RMS works 30% under the pro rata budget (\$648k). This shortfall is due predominantly to timing differences between expenditure and the receipt of monies from RMS for works completed. Given current expenditure levels, this item should trend back towards budget by EOFY.
  - \* Private works \$43k under the pro-rata budget. As with RMS works this item varies throughout the year and can be quite difficult to predict.
  - \* Quarry sales \$280k (30%) under the pro-rata budget. Blasting activities were recently completed, although crushing is still in progress. It is expected that external quarry sales will pick up post employment of a quarry manager, and that Council use of quarry product will increase once Council starts working on reseals.
  - \* Yuluwirri Kids Preschool and long day care user charges roughly \$74k (10%) under the pro-rata budget.
  - \* It should be noted that water consumption revenue is per the pro-rata budget, although sewer consumption is slightly below budget.
- (c) Interest and investment revenue is currently at 24% of the budget (26% under pro-rata budget - \$291k) due to:
- \* The Reserve bank's decision to reduce interest rates impacting Council's investments (\$99k under budget as at 31 December). It should be noted that \$35k of the \$99k shortfall is due to the reversal of accrued interest revenue from the previous financial year.
  - \* Interest on outstanding rates 25% (\$25k) under the pro-rata budget.
  - \* Southern phone dividend not yet received as at 31 December (under budget by \$6k as at 31 December).
  - \* Reversal of prior year impairment not recognised until year end (\$131k as at 31 December);
  - \* LIRS refund for LRIS 2 not yet recognised as the loan has not been entered into (\$43k);
- (d) Other revenue is currently at 54% of the budget (4% over pro-rata budget - \$27k) due to:
- \* Diesel fuel rebates 25% above the pro-rata budget (\$22k) due to improvements in the way Council captures information for the return;
  - \* Recycling Income 13% above the pro-rata budget (\$12k).
- (e) Grants and contributions are currently at 35% of the budget (15% under pro-rata budget - \$2.304m) due to:
- \* FAGS grants - \$1.55m received year to date (\$1.32m under the pro-rata budget);
  - \* RFS EOFY grant adjustment not actioned until EOFY (\$1.3m under pro-rata budget);
  - \* BDN Flood Plain Management Plan Grant \$50k under pro-rata budget (0% of \$100k received ytd);
  - \* \$300k grant for the water and sewer best practice report yet to be received (\$150k under pro-rata budget);
  - \* Block Grants (\$65k under pro-rata budget).

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

- \* Library grants (\$25k over pro-rata budget);
- \* IPSIP Indigenous support grant (\$84k over budget);
- \* Pensioner rebate grants from the state government (\$101k over pro-rata budget);
- \* Roads to recovery grant (\$247k over pro-rata budget);
- \* TNSW Recurrent Grants (\$57 over pro-rata budget);
- \* Docs Grant and YDO Operating Grant (\$57k over pro-rata budget).

Please note: 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, although it is expected that Council's employee related expenditure will trend slightly over budget at year end.
- (h)** Borrowing costs are currently at 22% of the budget (28% under pro rata budget - \$142k) due to:
  - \* Lower than budgeted borrowing costs associated with the LIRS 2 loan which Council is still to enter into (\$88k);
  - \* Other loans currently under budget due to timing of repayments (\$42k). These items are expected to be per budget at year end;
  - \* Quarry remediation costs only calculated at year end (\$13k as at first quarter).
- (i)** Per budget
- (j)** Per budget
- (k)** Other expenses are per budget, however it should be noted that the fire levy is only recognised at the end of the financial year. Other expenses are therefore likely to come in over budget at year end, predominantly due to an overly optimistic budget for insurance expenditure and quarry product cost of goods sold.
- (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
<b>Income from Continuing Operations</b>											
Rates and Annual Charges	6,971	1,239	560	1,686	-	-	-	-	-	-	10,456
User Charges and Fees	721	656	45	18	322	73	65	180	42	-	2,122
Interest & Investment Revenue	243	20	49	7	-	-	-	-	-	(40)	279
Other Revenues	272	6	2	57	-	1	-	-	2,334	(2,209)	463
Grants & Contributions	4,131	44	12	51	346	376	486	-	-	-	5,446
Gains/(Losses) from Disposal of Assets	-	-	-	-	-	38	-	-	122	-	160
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income From Continuing Operations</b>	<b>12,338</b>	<b>1,965</b>	<b>668</b>	<b>1,819</b>	<b>668</b>	<b>488</b>	<b>551</b>	<b>180</b>	<b>2,498</b>	<b>(2,249)</b>	<b>18,926</b>
<b>Expenses from Continuing Operations</b>											
Employee Benefits & On-Costs	4,235	444	261	489	534	262	223	44	221	-	6,713
Borrowing Costs	136	14	-	-	-	-	-	-	-	(40)	110
Materials & Contracts	3,558	423	255	517	46	159	278	41	1,001	(2,209)	4,069
Depreciation & Impairment	3,525	361	192	-	-	-	-	-	1,060	-	5,138
Other Expenses	1,779	128	44	8	8	24	9	169	139	-	2,308
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses From Continuing Operations</b>	<b>13,233</b>	<b>1,370</b>	<b>752</b>	<b>1,014</b>	<b>588</b>	<b>445</b>	<b>510</b>	<b>254</b>	<b>2,421</b>	<b>(2,249)</b>	<b>18,338</b>
<b>Operating Result from Continuing Operations</b>	<b>(895)</b>	<b>595</b>	<b>(84)</b>	<b>805</b>	<b>80</b>	<b>43</b>	<b>41</b>	<b>(74)</b>	<b>77</b>	<b>-</b>	<b>588</b>

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

Note: Internal charges relating to plant revenue is highlighted purple



## Part 4: Summary of Results

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Actuals as at 31/12/2013 \$'000
<b>Income Statement</b>				
<b>Income from Continuing Operations</b>				
Rates and Annual Charges	11,122	-	11,122	10,456
User Charges and Fees	6,278	6	6,284	2,122
Interest & Investment Revenue	1,139	-	1,139	279
Other Revenues	872	21	893	463
Grants & Contributions	15,173	338	15,511	5,446
Gains/(Losses) from Disposal of Assets	59	-	59	160
<b>Total Income From Continuing Operations</b>	<b>34,643</b>	<b>365</b>	<b>35,008</b>	<b>18,926</b>
<b>Expenses from Continuing Operations</b>				
Employee Benefits & On-Costs	13,080	19	13,099	6,713
Borrowing Costs	504	-	504	110
Materials & Contracts	8,631	277	8,908	4,069
Depreciation & Impairment	10,275	-	10,275	5,138
Other Expenses	5,022	-	5,022	2,308
Net Share of Interest in Joint Ventures	37	-	37	-
<b>Total Expenses From Continuing Operations</b>	<b>37,549</b>	<b>296</b>	<b>37,845</b>	<b>18,338</b>
<b>Operating Result from P&amp;L</b>	<b>(2,906)</b>	<b>69</b>	<b>(2,837)</b>	<b>588</b>

<b>Reconciliation to Cash Surplus/(Deficit)</b>				
<b>Operating Result from P&amp;L</b>	<b>(2,906)</b>	<b>69</b>	<b>(2,837)</b>	<b>588</b>
<i>Add/(less):</i>				
Capital Expenditure	(10,204)	(3,549)	(13,753)	(4,252)
Movements in Loans and Finance Leases	2,466	-	2,466	(197)
Mvmnts fr Restricted Assets + Rounding	(23)	-	(23)	-
Depreciation Expense	10,275	-	10,275	5,138
Non-cash items included in Adjusted Operating Result above	599	-	599	191
<b>Cash Surplus/(Deficit) Function View</b>	<b>207</b>	<b>(3,480)</b>	<b>(3,273)</b>	<b>1,468</b>

<b>Reconciliation to Cash at Bank &amp; Investments per Balance Sheet and Cash Flow Statement</b>				
<b>Cash Surplus/Deficit Function View</b>	<b>207</b>	<b>(3,480)</b>	<b>(3,273)</b>	<b>1,468</b>
<i>Add/(less):</i>				
Balance sheet movements	-	-	-	(4,721)
Investments sold during the year	-	-	-	-
Backout Restricted Assets	23	-	23	-
<b>Cash Movement for the year</b>	<b>230</b>	<b>(3,480)</b>	<b>(3,250)</b>	<b>(3,253)</b>
<b>Cash Opening Balance</b>	<b>10,234</b>	<b>3,937</b>	<b>14,171</b>	<b>14,171</b>
<i>Add:</i>				
Cash Movement for the year	230	(3,480)	(3,250)	(3,253)
Investments at 30 June 2014	2,821	-	2,821	2,760
<b>Cash &amp; Investments Closing Balance</b>	<b>13,285</b>	<b>457</b>	<b>13,742</b>	<b>13,678</b>

## Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
<b>Source of Funds</b>				
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
<b>Total:</b>	<b>39,136,139</b>	<b>2,931,432</b>	<b>1,567,685</b>	<b>43,635,256</b>
<b>Application of Funds</b>				
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
<b>Total:</b>	<b>39,740,755</b>	<b>2,581,592</b>	<b>1,106,493</b>	<b>43,428,840</b>
<b>Cash Surplus/(deficit) from Original budget</b>	<b>(604,616)</b>	<b>349,840</b>	<b>461,192</b>	<b>206,416</b>
<b>Revenue</b>				
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
<b>Revenue Total:</b>	<b>314,270</b>	<b>-</b>	<b>-</b>	<b>314,270</b>
<b>Expenditure</b>				
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)
<b>Expenditure Total:</b>	<b>(236,948)</b>	<b>-</b>	<b>-</b>	<b>(236,948)</b>
<b>Capital</b>				
<b>Revoted capital works</b>				
Administration Building Final Construction Works	(3,091,086)	(153,862)	(2,500)	(3,247,448)
Nandi Park / Hickey's Fall Ammenities Block	(145,753)	-	-	(145,753)
Bowen Oval Redevelopment	(60,000)	-	-	(60,000)
Footpath - Edwards Street	(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)
<b>Capital Total:</b>	<b>(3,365,156)</b>	<b>(162,862)</b>	<b>(2,500)</b>	<b>(3,530,518)</b>
<b>Loans</b>				
N/a	-	-	-	-
<b>Loans Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Movements in Restricted Assets</b>				
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
<b>Movements in Restricted Assets Total:</b>	<b>3,091,086</b>	<b>153,862</b>	<b>2,500</b>	<b>3,247,448</b>
<b>Total Approved Supplementary Votes - Quarter 1:</b>	<b>(196,748)</b>	<b>(9,000)</b>	<b>-</b>	<b>(205,748)</b>
<b>Revenue</b>				
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
<b>Revenue Total:</b>	<b>(46,444)</b>	<b>-</b>	<b>-</b>	<b>(46,444)</b>

## Part 4: Summary of Results (Continued)

	General	Water	Sewer	Total
<b>Expenditure</b>				
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)
<b>Expenditure Total:</b>	<b>38,779</b>	<b>-</b>	<b>-</b>	<b>38,779</b>
<b>Capital</b>				
Emergency Operations Equipment	(10,463)	-	-	(10,463)
Coolah Creek Road Rehabilitation	(25,000)	-	-	(25,000)
Premier 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)
<b>Capital Total:</b>	<b>(18,818)</b>	<b>475</b>	<b>(475)</b>	<b>(18,818)</b>
<b>Loans</b>				
N/a	-	-	-	-
<b>Loans Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Movements in Restricted Assets</b>				
Cleaning of Solar Signs (funded from restricted assets)	14,184	-	-	14,184
<b>Movements in Restricted Assets Total:</b>	<b>14,184</b>	<b>-</b>	<b>-</b>	<b>14,184</b>
<b>Total Approved Supplementary Votes - Quarter 2:</b>	<b>(12,299)</b>	<b>475</b>	<b>(475)</b>	<b>(12,299)</b>
<b>Cash Surplus/(deficit) Post Approval</b>	<b>(813,663)</b>	<b>341,315</b>	<b>460,717</b>	<b>(11,631)</b>

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)
<b>General Revenue</b>						
Rates Revenue	(7,035,104)	-	-	(7,035,104)	-	(7,035,104)
Interest Revenue	(172,380)	-	-	(172,380)	-	(172,380)
General Grants	(1,088,021)	-	-	(1,088,021)	-	(1,088,021)
<b>Total General Revenue</b>	<b>(8,295,505)</b>	<b>-</b>	<b>-</b>	<b>(8,295,505)</b>	<b>-</b>	<b>(8,295,505)</b>
<b>Executive</b>						
<b>General Manager</b>						
Management & Leadership	-	318,168	-	318,168	-	318,168
Governance	(2,603)	219,486	100,075	316,958	-	316,958
<b>Total General Manager</b>	<b>(2,603)</b>	<b>537,654</b>	<b>100,075</b>	<b>635,126</b>	<b>-</b>	<b>635,126</b>
<b>Human Resources</b>						
HR Management	-	128,096	-	128,096	-	128,096
Payroll Services	-	31,160	-	31,160	-	31,160
WH&S and Risk Management	-	21,806	-	21,806	-	21,806
Learning & Development Services	(18,000)	215,740	-	197,740	-	197,740
<b>Total Human Resources</b>	<b>(18,000)</b>	<b>396,802</b>	<b>-</b>	<b>378,802</b>	<b>-</b>	<b>378,802</b>
<b>Total Executive</b>	<b>(20,603)</b>	<b>934,456</b>	<b>100,075</b>	<b>1,013,928</b>	<b>-</b>	<b>1,013,928</b>
<b>Technical Services</b>						
<b>Technical Services Management</b>	<b>-</b>	<b>57,510</b>	<b>-</b>	<b>57,510</b>	<b>-</b>	<b>57,510</b>
<b>Total Technical Services Management</b>	<b>-</b>	<b>57,510</b>	<b>-</b>	<b>57,510</b>	<b>-</b>	<b>57,510</b>
<b>Design Services</b>						
Design Services Management	-	25,861	4,505	30,366	-	30,366
Emergency Services Management	(10,463)	48,161	10,463	48,161	-	48,161
Survey Investigation & Design	-	138,781	-	138,781	-	138,781
Asset Management	-	5,900.00	-	5,900	-	5,900
NSW Fire Brigade	-	31,547	-	31,547	-	31,547
Road Safety Officer	(23,518)	46,389	-	22,871	-	22,871
<b>Total Design Services</b>	<b>(33,981)</b>	<b>296,639</b>	<b>14,968</b>	<b>277,626</b>	<b>-</b>	<b>277,626</b>
<b>Road Operations</b>						
Road Operations Management	-	79,069	-	79,069	-	79,069
Regional Roads M&R	(1,361,000)	675,728	439,765	(245,507)	30,000	(215,507)
Local Roads M&R	(1,384,057)	1,569,123	1,389,710	1,574,776	88,650	1,663,426
Aerodromes	(2,294)	36,611	-	34,317	-	34,317
Streets Rural	-	7,966	-	7,966	-	7,966
Private Works	(52,047)	83,063	-	31,016	-	31,016
<b>Total Road Operations</b>	<b>(2,799,398)</b>	<b>2,451,560</b>	<b>1,829,475</b>	<b>1,481,637</b>	<b>118,650</b>	<b>1,600,287</b>
<b>Road Contracts &amp; Private Works</b>						
Contract Management	(3,757)	47,909	-	44,152	-	44,152
RMCC & Other Road Contracts	(434,634)	1,274,396	-	839,762	-	839,762
Reseals	-	-	11,324	11,324	-	11,324
<b>Total Road Contracts &amp; Private Works</b>	<b>(438,391)</b>	<b>1,322,305</b>	<b>11,324</b>	<b>895,238</b>	<b>-</b>	<b>895,238</b>
<b>Fleet Services</b>						
Fleet Services Management	-	66,130	-	66,130	-	66,130
Plant And Equipment	(2,689,991)	1,272,074	1,626,363	208,446	-	208,446
Workshops	-	22,948	2,814	25,762	-	25,762
<b>Total Fleet Services</b>	<b>(2,689,991)</b>	<b>1,361,152</b>	<b>1,629,177</b>	<b>300,338</b>	<b>-</b>	<b>300,338</b>
<b>Urban Services</b>						
Urban Services Management	(17,284)	140,420	-	123,136	-	123,136
Horticulture	-	411,424	7,298	418,722	-	418,722
Street Cleaning	-	97,731	-	97,731	-	97,731
Public Amenities	(50,000)	106,784	3,334	60,118	-	60,118
Ovals	(32,682)	158,156	88,966	214,440	-	214,440
Streets - Urban	(23,000)	275,248	200,201	452,449	-	452,449
Public Swimming Pools	(72,144)	321,812	46,500	296,168	-	296,168
<b>Total Urban Services</b>	<b>(195,110)</b>	<b>1,511,575</b>	<b>346,299</b>	<b>1,662,764</b>	<b>-</b>	<b>1,662,764</b>
<b>Total Tech Services (Excluding Water/Sewer)</b>	<b>(6,156,871)</b>	<b>7,000,741</b>	<b>3,831,243</b>	<b>4,675,113</b>	<b>118,650</b>	<b>4,793,763</b>
<b>Environment &amp; Community Services</b>						
<b>E&amp;C Services Management</b>						
E&C Services Management	(60,000)	98,299	-	38,299	-	38,299
Building Control	(27,830)	83,243	-	55,413	-	55,413
Environmental Health Services	(21,776)	60,183	-	38,407	-	38,407
Libraries	(54,532)	241,480	-	186,948	-	186,948
Town Planning	(41,647)	51,553	-	9,906	-	9,906
<b>Total E&amp;C Services Management</b>	<b>(205,785)</b>	<b>534,758</b>	<b>-</b>	<b>328,973</b>	<b>-</b>	<b>328,973</b>
<b>Family Support Services</b>						
Connect 5	(126,824)	113,545	-	(13,279)	-	(13,279)
Family Day Care	(325,538)	319,197	-	(6,341)	-	(6,341)
Youth Development & Activities	(73,263)	55,221	-	(18,042)	-	(18,042)
OOSH & Vacation Care	(25,229)	21,037	-	(4,192)	-	(4,192)
<b>Total Family Support Services</b>	<b>(550,854)</b>	<b>509,000</b>	<b>-</b>	<b>(41,854)</b>	<b>-</b>	<b>(41,854)</b>
<b>Regulatory Services</b>						
Compliance Services	(15,433)	86,115	-	70,682	-	70,682
Noxious Weeds	-	95,000	-	95,000	-	95,000
<b>Total Regulatory Services</b>	<b>(15,433)</b>	<b>181,115</b>	<b>-</b>	<b>165,682</b>	<b>-</b>	<b>165,682</b>

Description	Cost of Council Activities				Funding of Activities	
	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or Payments	Surplus / (Deficit)
<b>Warrumbungle Community Care</b>						
Centrelink	(16,989)	15,291	-	(1,698)	-	(1,698)
Community Transport	(219,090)	105,624	100,183	(13,283)	-	(13,283)
Multiservice Outlet	(251,702)	325,220	-	73,518	-	73,518
<b>Total Warrumbungle Community Care</b>	<b>(487,781)</b>	<b>446,135</b>	<b>100,183</b>	<b>58,537</b>	-	<b>58,537</b>
<b>Yuluwirri Kids</b>	(668,410)	588,345	-	(80,065)	-	(80,065)
<b>Total Yuluwirri Kids</b>	<b>(668,410)</b>	<b>588,345</b>	-	<b>(80,065)</b>	-	<b>(80,065)</b>
<b>Total E&amp;C Services</b>	<b>(1,928,263)</b>	<b>2,259,353</b>	<b>100,183</b>	<b>431,273</b>	-	<b>431,273</b>
<b>Corporate Services</b>						
<b>Corporate Services Management</b>	-	106,884	-	106,884	-	106,884
<b>Total Corporate Services Management</b>	-	106,884	-	106,884	-	106,884
<b>Administration &amp; Customer Services</b>						
Administration Services	(85,020)	383,241	-	298,221	-	298,221
Community Banking Agency	(39,087)	53,332	-	14,245	-	14,245
<b>Total Administration &amp; Customer Services</b>	<b>(124,107)</b>	<b>436,573</b>	-	<b>312,466</b>	-	<b>312,466</b>
<b>Bushfire &amp; Emergency Services</b>	(200)	402,013	10,648	412,461	-	412,461
<b>Total Bushfire &amp; Emergency Services</b>	<b>(200)</b>	<b>402,013</b>	<b>10,648</b>	<b>412,461</b>	-	<b>412,461</b>
<b>Finance</b>	(534,739)	732,307	-	197,568	-	197,568
<b>Total Finance</b>	<b>(534,739)</b>	<b>732,307</b>	-	<b>197,568</b>	-	<b>197,568</b>
<b>Communications &amp; IT</b>	(736,840)	538,487	-	(198,353)	-	(198,353)
<b>Total Communications &amp; IT</b>	<b>(736,840)</b>	<b>538,487</b>	-	<b>(198,353)</b>	-	<b>(198,353)</b>
<b>Property &amp; Risk</b>						
Property & Risk	(116,833)	730,117	-	613,284	56,447	669,731
Cemetery Services	(37,451)	55,052	-	17,601	-	17,601
Medical Facilities	(25,446)	30,952	-	5,506	-	5,506
Public Halls	(57,101)	169,603	3,171	115,673	-	115,673
<b>Total Property &amp; Risk</b>	<b>(236,831)</b>	<b>985,724</b>	<b>3,171</b>	<b>752,064</b>	<b>56,447</b>	<b>808,511</b>
<b>Development &amp; Tourism</b>						
Tourism & Development Services	(22,995)	222,603	8,355	207,963	-	207,963
Community Development	-	56,100	-	56,100	-	56,100
Tourism & Economic Promotion	-	69,899	-	69,899	-	69,899
<b>Total Development &amp; Tourism</b>	<b>(22,995)</b>	<b>348,602</b>	<b>8,355</b>	<b>333,962</b>	-	<b>333,962</b>
<b>Supply Services</b>	(9,001)	200,458	-	191,457	-	191,457
<b>Total Supply Services</b>	<b>(9,001)</b>	<b>200,458</b>	-	<b>191,457</b>	-	<b>191,457</b>
<b>Total Corporate Services</b>	<b>(1,664,713)</b>	<b>3,751,048</b>	<b>22,174</b>	<b>2,108,509</b>	<b>56,447</b>	<b>2,164,956</b>
<b>Total General Fund</b>	<b>(18,065,955)</b>	<b>13,945,598</b>	<b>4,053,675</b>	<b>(66,682)</b>	<b>175,097</b>	<b>108,415</b>
<b>Warrumbungle Water</b>	(1,964,918)	1,008,299	187,064	(769,555)	18,505	(751,050)
<b>Warrumbungle Sewer</b>	(667,478)	560,521	11,426	(95,531)	-	(95,531)
<b>Warrumbungle Waste</b>	(1,819,242)	1,014,162	-	(805,080)	4,655	(800,425)
<b>Warrumbungle Quarry</b>	(180,046)	253,515	-	73,469	-	73,469
<b>Total Warrumbungle Shire Council</b>	<b>(22,697,639)</b>	<b>16,782,095</b>	<b>4,252,165</b>	<b>(1,663,379)</b>	<b>198,257</b>	<b>(1,465,122)</b>
	1 -	1 -	3.00		-	1.00
<b>Total Cash Rev/Exp (per above)</b>	<b>(22,697,639)</b>	<b>16,782,095</b>				
<i>Add/(Less):</i>						
<b>Non Cash Items</b>						
Depreciation	-	5,138,000				
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)	190,741	-				
<b>Internal Charges (to back out)</b>						
Plant income internal charge	2,209,835	(2,209,835)				
IT internal Charge	736,840	(736,840)				
Other internal charges (Water, Sewer and Waste)	306,846	(306,846)				
Internal rent	37,200	(37,200)				
Other internal charges (built into on-costs)	250,825	(250,825)				
Sewer Loan (internal)	39,759	(39,759)				
Insurance Charges (internal)	-	-				
<b>Other</b>						
Rounding	(407)	(790)				
<b>Total</b>	<b>(18,926,000)</b>	<b>18,338,000</b>				
<b>Total Rev / Exp (accrual) per P&amp;L</b>	<b>18,926,000</b>	<b>18,338,000</b>				
<b>Variance</b>	-	-				

## Part 5: Revenue

Description	Original Budget	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
<b>General Revenue</b>							
Rates Revenue	(7,094,184)	-	-	-	(7,094,184)	(7,035,104)	99%
Interest Revenue	(415,292)	-	-	-	(415,292)	(172,380)	42%
General Grants	(3,655,117)	-	-	-	(3,655,117)	(1,088,021)	30%
<b>Total General Revenue</b>	<b>(11,164,593)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,164,593)</b>	<b>(8,295,505)</b>	<b>74%</b>
<b>Executive</b>							
<b>General Manager</b>							
Management & Leadership	-	-	-	-	-	-	-
Governance	-	(2,000)	-	-	(2,000)	(2,603)	130%
<b>Total General Manager</b>	<b>-</b>	<b>(2,000)</b>	<b>-</b>	<b>-</b>	<b>(2,000)</b>	<b>(2,603)</b>	<b>130%</b>
<b>Human Resources</b>							
HR Management	-	-	-	-	-	-	-
Payroll Services	(97,375)	-	97,375	-	-	-	-
WH&S and Risk Management	(20,000)	-	-	-	(20,000)	-	0%
Learning & Development Services	(20,000)	-	-	-	(20,000)	(18,000)	90%
<b>Total Human Resources</b>	<b>(137,375)</b>	<b>-</b>	<b>97,375</b>	<b>-</b>	<b>(40,000)</b>	<b>(18,000)</b>	<b>45%</b>
<b>Total Executive</b>	<b>(137,375)</b>	<b>(2,000)</b>	<b>97,375</b>	<b>-</b>	<b>(42,000)</b>	<b>(20,603)</b>	<b>49%</b>
<b>Technical Services</b>							
<b>Technical Services Management</b>							
<b>Total Technical Services Management</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Design Services</b>							
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)	(23,518)	45%
<b>Total Design Services</b>	<b>(55,704)</b>	<b>-</b>	<b>(10,463)</b>	<b>-</b>	<b>(66,167)</b>	<b>(33,981)</b>	<b>51%</b>
<b>Road Operations</b>							
Road Operations Management	-	-	-	-	-	-	-
Regional Roads M&R	(2,471,500)	-	-	-	(2,471,500)	(1,361,000)	55%
Local Roads M&R	(2,514,149)	(210,617)	-	-	(2,724,766)	(1,384,057)	51%
Aerodromes	(7,000)	-	-	-	(7,000)	(2,294)	33%
Streets Rural	-	-	-	-	-	-	-
Private Works	(191,000)	-	-	-	(191,000)	(52,047)	27%
<b>Total Road Operations</b>	<b>(5,183,649)</b>	<b>(210,617)</b>	<b>-</b>	<b>-</b>	<b>(5,394,266)</b>	<b>(2,799,398)</b>	<b>52%</b>
<b>Road Contracts &amp; Private Works</b>							
Contract Management	(10,000)	-	-	-	(10,000)	(3,757)	38%
RMCC & Other Road Contracts	(2,165,000)	-	-	-	(2,165,000)	(434,634)	20%
Reseals	(1,029,500)	-	-	-	(1,029,500)	-	0%
<b>Total Road Contracts &amp; Private Works</b>	<b>(3,204,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,204,500)</b>	<b>(438,391)</b>	<b>14%</b>
<b>Fleet Services</b>							
Fleet Services Management	(81,700)	81,700	-	-	-	-	-
Plant And Equipment	(5,135,000)	(81,700)	-	-	(5,216,700)	(2,689,991)	52%
Workshops	-	-	-	-	-	-	-
<b>Total Fleet Services</b>	<b>(5,216,700)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,216,700)</b>	<b>(2,689,991)</b>	<b>52%</b>
<b>Urban Services</b>							
Urban Services Management	-	-	(6,000)	-	(6,000)	(17,284)	288%
Horticulture	(4,531)	-	-	-	(4,531)	-	0%
Street Cleaning	-	-	-	-	-	-	-
Public Amenities	-	(50,000)	-	-	(50,000)	(50,000)	100%
Ovals	(12,950)	(37,553)	-	-	(50,503)	(32,682)	65%
Streets - Urban	(508,000)	-	-	-	(508,000)	(23,000)	5%
Public Swimming Pools	(95,900)	-	-	-	(95,900)	(72,144)	75%
<b>Total Urban Services</b>	<b>(621,381)</b>	<b>(87,553)</b>	<b>(6,000)</b>	<b>-</b>	<b>(714,934)</b>	<b>(195,110)</b>	<b>27%</b>
<b>Total Tech Services (Excl Water/Sewer)</b>	<b>(14,281,934)</b>	<b>(298,170)</b>	<b>(16,463)</b>	<b>-</b>	<b>(14,596,567)</b>	<b>(6,156,871)</b>	<b>42%</b>
<b>Environment &amp; Community Services</b>							
<b>E&amp;C Services Management</b>							
E&C Services Management	(1,000)	(60,000)	-	-	(61,000)	(60,000)	98%
Building Control	(54,500)	-	-	-	(54,500)	(27,830)	51%
Environmental Health Services	(10,000)	(10,000)	-	-	(20,000)	(21,776)	109%
Libraries	(60,041)	-	-	-	(60,041)	(54,532)	91%
Town Planning	(164,000)	60,000	-	-	(104,000)	(41,647)	40%
<b>Total E&amp;C Services Management</b>	<b>(289,541)</b>	<b>(10,000)</b>	<b>-</b>	<b>-</b>	<b>(299,541)</b>	<b>(205,785)</b>	<b>69%</b>
<b>Family Support Services</b>							
Connect 5	(189,387)	-	-	-	(189,387)	(126,824)	67%
Family Day Care	(671,214)	-	-	-	(671,214)	(325,538)	48%
Youth Development & Activities	(112,550)	-	-	-	(112,550)	(73,263)	65%
OOSH & Vacation Care	(50,140)	-	-	-	(50,140)	(25,229)	50%
<b>Total Family Support Services</b>	<b>(1,023,291)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,023,291)</b>	<b>(550,854)</b>	<b>54%</b>
<b>Regulatory Services</b>							
Compliance Services	(31,400)	-	-	-	(31,400)	(15,433)	49%
Noxious Weeds	-	-	-	-	-	-	-
<b>Total Regulatory Services</b>	<b>(31,400)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(31,400)</b>	<b>(15,433)</b>	<b>49%</b>

## Part 5: Revenue

Description	Original Budget	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
<b>Warrumbungle Community Care</b>							
Centrelink	(34,114)	-	-	-	(34,114)	(16,989)	50%
Community Transport	(308,745)	-	-	-	(308,745)	(219,090)	71%
Multiservice Outlet	(505,008)	-	-	-	(505,008)	(251,702)	50%
<b>Total Warrumbungle Community Care</b>	<b>(847,867)</b>	-	-	-	<b>(847,867)</b>	<b>(487,781)</b>	<b>58%</b>
Yuluwirri Kids	(1,212,366)	-	-	-	(1,212,366)	(668,410)	55%
<b>Total Yuluwirri Kids</b>	<b>(1,212,366)</b>	-	-	-	<b>(1,212,366)</b>	<b>(668,410)</b>	<b>55%</b>
<b>Total E&amp;C Services</b>	<b>(3,404,465)</b>	<b>(10,000)</b>	-	-	<b>(3,414,465)</b>	<b>(1,928,263)</b>	<b>56%</b>
<b>Corporate Services</b>							
Corporate Services Management	-	-	-	-	-	-	-
<b>Total Corporate Services Management</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administration &amp; Customer Services</b>							
Administration Services	(55,266)	-	-	-	(55,266)	(85,020)	154%
Community Banking Agency	(88,000)	-	-	-	(88,000)	(39,087)	44%
<b>Total Administration &amp; Customer Services</b>	<b>(143,266)</b>	-	-	-	<b>(143,266)</b>	<b>(124,107)</b>	<b>87%</b>
Bushfire & Emergency Services	(2,609,246)	-	-	-	(2,609,246)	(200)	0%
<b>Total Bushfire &amp; Emergency Services</b>	<b>(2,609,246)</b>	-	-	-	<b>(2,609,246)</b>	<b>(200)</b>	<b>0%</b>
Finance	(724,250)	-	-	-	(724,250)	(534,739)	74%
<b>Total Finance</b>	<b>(724,250)</b>	-	-	-	<b>(724,250)</b>	<b>(534,739)</b>	<b>74%</b>
Communications & IT	(736,840)	-	-	-	(736,840)	(736,840)	100%
<b>Total Communications &amp; IT</b>	<b>(736,840)</b>	-	-	-	<b>(736,840)</b>	<b>(736,840)</b>	<b>100%</b>
<b>Property &amp; Risk</b>							
Property & Risk	(417,585)	-	-	-	(417,585)	(116,833)	28%
Cemetery Services	(85,000)	-	-	-	(85,000)	(37,451)	44%
Medical Facilities	(73,597)	15,900	-	-	(57,697)	(25,446)	44%
Public Halls	(55,350)	(20,000)	-	-	(75,350)	(57,101)	76%
<b>Total Property &amp; Risk</b>	<b>(631,532)</b>	<b>(4,100)</b>	-	-	<b>(635,632)</b>	<b>(236,831)</b>	<b>37%</b>
<b>Development &amp; Tourism</b>							
Tourism & Development Services	(82,750)	-	(34,468)	-	(117,218)	(22,995)	20%
Community Development	-	-	-	-	-	-	-
Tourism & Economic Promotion	-	-	-	-	-	-	-
<b>Total Development &amp; Tourism</b>	<b>(82,750)</b>	-	<b>(34,468)</b>	-	<b>(117,218)</b>	<b>(22,995)</b>	<b>20%</b>
<b>Supply Services</b>	<b>(26,315)</b>	-	-	-	<b>(26,315)</b>	<b>(9,001)</b>	<b>34%</b>
<b>Total Supply Services</b>	<b>(26,315)</b>	-	-	-	<b>(26,315)</b>	<b>(9,001)</b>	<b>34%</b>
<b>Total Corporate Services</b>	<b>(4,954,199)</b>	<b>(4,100)</b>	<b>(34,468)</b>	-	<b>(4,992,767)</b>	<b>(1,664,713)</b>	<b>33%</b>
<b>Total General Fund</b>	<b>(33,942,566)</b>	<b>(314,270)</b>	<b>46,444</b>	-	<b>(34,210,392)</b>	<b>(18,065,955)</b>	<b>53%</b>
Warrumbungle Water	(2,969,046)	-	-	-	(2,969,046)	(1,964,918)	66%
Warrumbungle Sewer	(1,446,726)	-	-	-	(1,446,726)	(667,478)	46%
Warrumbungle Waste	(1,915,463)	-	-	-	(1,915,463)	(1,819,242)	95%
Warrumbungle Quarry	(919,200)	-	-	-	(919,200)	(180,046)	20%
<b>Total Warrumbungle Shire Council</b>	<b>(41,193,001)</b>	<b>(314,270)</b>	<b>46,444</b>	-	<b>(41,460,827)</b>	<b>(22,697,639)</b>	<b>55%</b>

### Reconciliation to P&L Revenue Figure

<b>Total Cash Revenue (per above)</b>	<b>(41,193,001)</b>	<b>(41,460,827)</b>	<b>(22,697,639)</b>
<i>Add/(Less):</i>			
<b>Non Cash Items</b>			
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	190,741
<b>Internal Charges (to back out)</b>			
Plant income internal charge	4,250,000	4,250,000	2,209,835
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	37,200
Other internal charges (built into on-costs)	348,631	348,631	250,825
Payroll Recoveries (adjusted in QBRs 2)	-	(97,375)	-
Sewer Loan (internal)	77,778	77,778	39,759
Insurance Charges (internal)	228,516	228,516	-
<b>Other</b>			
Rounding	425	626	(407)
<b>Total</b>	<b>(34,643,000)</b>	<b>(35,008,000)</b>	<b>(18,926,000)</b>
<b>Total Revenue (accrual) per P&amp;L</b>	<b>34,643,000</b>	<b>35,008,000</b>	<b>18,926,000</b>
<b>Variance</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Revenue (Continued)**

Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
<b>General Revenue</b>				
General Revenue	(11,164,593)	(8,295,505)	74%	General revenue is significantly (24%, \$2.7m) over the pro-rata budget due to rates being raised at the beginning of the year. * Rates revenue is at 99% of budget, and will reach 100% by year end as further interest on outstanding rates comes in. * Interest revenue is currently slightly under the pro-rata budget (42% year to date) which can be largely attributed to the Reserve Bank's decision to reduce the Cash Rate. Furthermore, the budgeted Southern Phone dividend is yet to be received. * General grants (predominantly FAGS grants) are \$740k under the pro-rata 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.
<b>Total General Revenue</b>	<b>(11,164,593)</b>	<b>(8,295,505)</b>	<b>74%</b>	
<b>Executive</b>				
General Manager	(2,000)	(2,603)	130%	Receipt of refund in September.
Human Resources	(40,000)	(18,000)	45%	Per budget
<b>Total Executive</b>	<b>(42,000)</b>	<b>(20,603)</b>	<b>49%</b>	
<b>Technical Services</b>				
Technical Services Management	-	-	NB	N/A
Design Services	(66,167)	(33,981)	51%	Per budget
Road Operations	(5,394,266)	(2,799,398)	52%	Per budget
Road Contracts & Private Works	(3,204,500)	(438,391)	14%	Road Contracts & Private Works are \$1.163m under the pro-rata budget due to: * Grant Funding from Block Grants and FAGs grants have not yet been distributed (\$515k under pro-rata budget); * RMCC contract works under the pro-rata budget by 30% (\$647). This shortfall is predominantly due to timing differences between expenditure by Council and subsequent receipt of monies from RMS.
Fleet Services	(5,216,700)	(2,689,991)	52%	Per budget
Urban Services	(714,934)	(195,110)	27%	Urban Services 22% (\$159k) 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 \$204k); This shortfall has been offset by the following: * Public pools revenue is currently at 75% of the total budget due to increased usage as a result of the hotter than normal conditions this year (\$24k over pro-rata budget); * Public amenities budget already 100% received (grant funding for toilet construction - \$30k over pro-rata budget). * Ovals budget already over pro-rata budget by \$9k due to receipt of the Bowen Oval grant.
<b>Total Tech Services (Excl Water/Sewer)</b>	<b>(14,596,567)</b>	<b>(6,156,871)</b>	<b>42%</b>	
<b>Environment &amp; Community Services</b>				
E&C Services Management	(299,541)	(205,785)	69%	E&C Services Management \$56k over pro-rata budget due to early receipt of the \$60k LEP grant and library grants worth \$54k.
Family Support Services	(1,023,291)	(550,854)	54%	Per budget
Regulatory Services	(31,400)	(15,433)	49%	Regulatory services revenue is currently per budget 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)	(487,781)	58%	Warrumbungle Community Care is currently 8% over the pro-rata budget (\$64k) due to the early receipt of TNSW recurrent grants relating to the Community Transport activity (\$56k positive impact against budget).
Yuluwirri Kids	(1,212,366)	(668,410)	55%	Per budget
<b>Total E&amp;C Services</b>	<b>(3,414,465)</b>	<b>(1,928,263)</b>	<b>56%</b>	
<b>Corporate Services</b>				
Corporate Services Management	-	-	NB	N/A
Administration & Customer Services	(143,266)	(124,107)	87%	Administration & customer services are over pro-rata budget due to revenue of \$74k relating to internal charges not included in the budget.
Bushfire & Emergency Services	(2,609,246)	(200)	0%	Journals to recognise grossed up contribution to RFS only actioned at year end.
Finance	(724,250)	(534,739)	74%	Finance branch is currently \$172k over the pro-rata budget due to the processing of internal charges worth \$307k at EOM December (\$154k impact on pro-rata budget).
Communications & IT	(736,840)	(736,840)	100%	Revenue item relates to IT internal charges that are distributed in December. This item should not change between now and EOFY.
Property & Risk	(635,632)	(236,831)	37%	Property & Risk revenue is currently 13% (\$81k) under the pro-rata budget due to insurance internal income being coded as a reduction in expenditure (\$114k negative impact vs budget), offset by revenue of \$74k relating to internal charges not included in the budget (\$37k positive impact vs budget).



Description	Revenue Revised Budget	Revenue Actuals	Var %	Reason for Variance
Development & Tourism	(117,218)	(22,995)	20%	Variance of \$18k against pro-rata budget due to brochure advertising sales actuals of zero vs budget of \$40k and Billboard contributions actuals of zero compared to budget of \$6k
Supply Services	(26,315)	(9,001)	34%	Forecast supply services on-cost recoup was overly aggressive.
<b>Total Corporate Services</b>	<b>(4,992,767)</b>	<b>(1,664,713)</b>	<b>33%</b>	
<b>Total General Fund</b>	<b>(34,210,392)</b>	<b>(18,065,955)</b>	<b>53%</b>	
<b>Warrumbungle Water</b>	<b>(2,969,046)</b>	<b>(1,964,918)</b>	<b>66%</b>	<p>Warrumbungle water revenue is currently 16% (\$480k) over the pro-rata budget due to water access charges which are \$658k 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 \$1.316m (\$3k over the annual budget); This item was offset by the non-receipt of the water and sewer best practice report grant as at 31 December (\$150k impact on pro-rata budget);</p> <p>It should be noted that although water usage charges are currently trending per budget (1.7% over pro-rata budget at \$633k) current water restrictions may reduce the final water usage for the year.</p>
<b>Warrumbungle Sewer</b>	<b>(1,446,726)</b>	<b>(667,478)</b>	<b>46%</b>	Sewer charges (both access and consumption) are billed each quarter, and Sewer revenue is currently tracking 4% under the pro-rata budget. It is expected that sewer access charges may come in under budget by around \$40k at year end, and sewer consumption charges may also come in under budget although it is hard to forecast the final variance this early in the year.
<b>Warrumbungle Waste</b>	<b>(1,915,463)</b>	<b>(1,819,242)</b>	<b>95%</b>	Warrumbungle Waste revenue is currently at 95% 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 above budget.
<b>Warrumbungle Quarry</b>	<b>(919,200)</b>	<b>(180,046)</b>	<b>20%</b>	Quarry sales \$280k (30%) under the pro-rata budget. Blasting activities were recently completed, although crushing is still in progress. It is expected that external quarry sales will pick up post employment of a quarry manager, and that Council use of quarry product will increase once Council starts working on reseals.
<b>Total Warrumbungle Shire Council</b>	<b>(41,460,827)</b>	<b>(22,697,639)</b>	<b>55%</b>	

## Part 6: Recurrent Expenditure

Description	Original Budget	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
<b>General Revenue</b>							
Rates Revenue	-	-	-	-	-	-	-
Interest Revenue (General Fund)	-	-	-	-	-	-	-
General Grants	-	-	-	-	-	-	-
<b>Total General Revenue</b>	-	-	-	-	-	-	-
<b>Executive</b>							
<b>General Manager</b>							
Management & Leadership	555,127	-	-	-	555,127	318,168	57%
Governance	360,001	2,780	-	-	362,781	219,486	61%
<b>Total General Manager</b>	<b>915,128</b>	<b>2,780</b>	<b>-</b>	<b>-</b>	<b>917,908</b>	<b>537,654</b>	<b>59%</b>
<b>Human Resources</b>							
HR Management	362,093	-	-	-	362,093	128,096	35%
Payroll Services	193,849	-	(97,375)	-	96,474	31,160	32%
WH&S and Risk Management	118,553	-	-	-	118,553	21,806	18%
Learning & Development Services	374,936	-	-	-	374,936	215,740	58%
<b>Total Human Resources</b>	<b>1,049,431</b>	<b>-</b>	<b>(97,375)</b>	<b>-</b>	<b>952,056</b>	<b>396,802</b>	<b>42%</b>
<b>Total Executive</b>	<b>1,964,559</b>	<b>2,780</b>	<b>(97,375)</b>	<b>-</b>	<b>1,869,964</b>	<b>934,456</b>	<b>50%</b>
<b>Technical Services</b>							
<b>Technical Services Management</b>	109,919	-	-	-	109,919	57,510	52%
<b>Total Technical Services Management</b>	<b>109,919</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>109,919.00</b>	<b>57,510</b>	<b>52%</b>
<b>Design Services</b>							
Design Services Management	154,435	-	-	-	154,435	25,861	17%
Emergency Services Management	86,476	-	-	-	86,476	48,161	56%
Survey Investigation & Design	152,074	-	-	-	152,074	138,781	91%
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	46,389	47%
<b>Total Design Services</b>	<b>592,814</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>592,814</b>	<b>296,639</b>	<b>50%</b>
<b>Road Operations</b>							
Road Operations Management	202,418	-	-	-	202,418	79,069	39%
Regional Roads M&R	1,442,500	-	-	-	1,442,500	675,728	47%
Local Roads M&R	2,488,942	210,617	-	-	2,699,559	1,569,123	58%
Aerodromes	92,405	-	-	-	92,405	36,611	40%
Streets Rural	25,564	-	-	-	25,564	7,966	31%
Private Works	120,000	-	-	-	120,000	83,063	69%
<b>Total Road Operations</b>	<b>4,371,829</b>	<b>210,617</b>	<b>-</b>	<b>-</b>	<b>4,582,446</b>	<b>2,451,560</b>	<b>53%</b>
<b>Road Contracts &amp; Private Works</b>							
Contract Management	50,000	-	-	-	50,000	47,909	96%
RMCC & Other Road Contracts	1,975,000	-	-	-	1,975,000	1,274,396	65%
Reseals	-	-	-	-	-	-	-
<b>Total Road Contracts &amp; Private Works</b>	<b>2,025,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,025,000</b>	<b>1,322,305</b>	<b>65%</b>
<b>Fleet Services</b>							
Fleet Services Management	121,442	5,000	-	-	126,442	66,130	52%
Plant And Equipment	2,700,849	-	-	-	2,700,849	1,272,074	47%
Workshops	45,850	-	-	-	45,850	22,948	50%
<b>Total Fleet Services</b>	<b>2,868,141</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>2,873,141</b>	<b>1,361,152</b>	<b>47%</b>
<b>Urban Services</b>							
Urban Services Management	162,991	-	-	-	162,991	140,420	86%
Horticulture	828,148	-	-	-	828,148	411,424	50%
Street Cleaning	240,713	-	-	-	240,713	97,731	41%
Public Amenities	197,991	-	-	-	197,991	106,784	54%
Ovals	303,593	-	-	-	303,593	158,156	52%
Streets - Urban	531,726	-	4,224	-	535,950	275,248	51%
Public Swimming Pools	607,076	-	-	-	607,076	321,812	53%
<b>Total Urban Services</b>	<b>2,872,238</b>	<b>-</b>	<b>4,224</b>	<b>-</b>	<b>2,876,462</b>	<b>1,511,575</b>	<b>53%</b>
<b>Total Tech Services (Excl Water/Sewer)</b>	<b>12,839,941</b>	<b>215,617</b>	<b>4,224</b>	<b>-</b>	<b>13,059,782</b>	<b>7,000,741</b>	<b>54%</b>
<b>Environment &amp; Community Services</b>							
<b>E&amp;C Services Management</b>							
E&C Services Management	314,810	-	-	-	314,810	98,299	31%
Building Control	225,565	-	-	-	225,565	83,243	37%
Environmental Health Services	91,030	10,000	-	-	101,030	60,183	60%
Libraries	575,499	-	-	-	575,499	241,480	42%
Town Planning	114,252	-	-	-	114,252	51,553	45%
<b>Total E&amp;C Services Management</b>	<b>1,321,156</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>1,331,156</b>	<b>534,758</b>	<b>40%</b>
<b>Family Support Services</b>							
Connect 5	192,062	-	-	-	192,062	113,545	59%
Family Day Care	662,100	-	-	-	662,100	319,197	48%
Youth Development & Activities	116,320	-	-	-	116,320	55,221	47%
OOSH & Vacation Care	39,447	-	-	-	39,447	21,037	53%
<b>Total Family Support Services</b>	<b>1,009,929</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,009,929</b>	<b>509,000</b>	<b>50%</b>
<b>Regulatory Services</b>							
Compliance Services	162,328	-	-	-	162,328	86,115	53%
Noxious Weeds	98,123	-	-	-	98,123	95,000	97%
<b>Total Regulatory Services</b>	<b>260,451</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>260,451</b>	<b>181,115</b>	<b>70%</b>

## Part 6: Recurrent Expenditure

Description	Original Budget	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% Rec to date
<b>Warrumbungle Community Care</b>							
Centrelink	34,114	-	-	-	34,114	15,291	45%
Community Transport	216,471	-	-	-	216,471	105,624	49%
Multiservice Outlet	493,884	-	-	-	493,884	325,220	66%
<b>Total Warrumbungle Community Care</b>	<b>744,469</b>	-	-	-	<b>744,469</b>	<b>446,135</b>	<b>60%</b>
Yuluwirri Kids	1,229,467	-	-	-	1,229,467	588,345	48%
<b>Total Yuluwirri Kids</b>	<b>1,229,467</b>	-	-	-	<b>1,229,467</b>	<b>588,345</b>	<b>48%</b>
<b>Total E&amp;C Services</b>	<b>4,565,472</b>	<b>10,000</b>	-	-	<b>4,575,472</b>	<b>2,259,353</b>	<b>49%</b>
<b>Corporate Services</b>							
Corporate Services Management	193,023	-	-	-	193,023	106,884	55%
<b>Total Corporate Services Management</b>	<b>193,023</b>	-	-	-	<b>193,023</b>	<b>106,884</b>	<b>55%</b>
<b>Administration &amp; Customer Services</b>							
Administration Services	701,050	-	-	-	701,050	383,241	55%
Community Banking Agency	87,104	-	-	-	87,104	53,332	61%
<b>Total Administration &amp; Customer Services</b>	<b>788,154</b>	-	-	-	<b>788,154</b>	<b>436,573</b>	<b>55%</b>
<b>Bushfire &amp; Emergency Services</b>							
Bushfire & Emergency Services	2,506,936	-	-	-	2,506,936	402,013	16%
<b>Total Bushfire &amp; Emergency Services</b>	<b>2,506,936</b>	-	-	-	<b>2,506,936</b>	<b>402,013</b>	<b>16%</b>
<b>Finance</b>							
Finance	1,387,101	-	-	-	1,387,101	732,307	53%
<b>Total Finance</b>	<b>1,387,101</b>	-	-	-	<b>1,387,101</b>	<b>732,307</b>	<b>53%</b>
<b>Communications &amp; IT</b>							
Communications & IT	1,086,920	(5,000)	-	-	1,081,920	538,487	50%
<b>Total Communications &amp; IT</b>	<b>1,086,920</b>	<b>(5,000)</b>	-	-	<b>1,081,920</b>	<b>538,487</b>	<b>50%</b>
<b>Property &amp; Risk</b>							
Property & Risk	1,127,292	-	-	-	1,127,292	730,117	65%
Cemetery Services	134,645	-	-	-	134,645	55,052	41%
Medical Facilities	100,051	(18,811)	-	-	81,240	30,952	38%
Public Halls	262,448	20,000	-	-	282,448	169,603	60%
<b>Total Property &amp; Risk</b>	<b>1,624,436</b>	<b>1,189</b>	-	-	<b>1,625,625</b>	<b>985,724</b>	<b>61%</b>
<b>Development &amp; Tourism</b>							
Tourism & Development Services	353,169	-	40,188	-	393,357	222,603	57%
Community Development	80,000	-	-	-	80,000	56,100	70%
Tourism & Economic Promotion	50,075	-	14,184	-	64,259	69,899	109%
<b>Total Development &amp; Tourism</b>	<b>483,244</b>	-	<b>54,372</b>	-	<b>537,616</b>	<b>348,602</b>	<b>65%</b>
<b>Supply Services</b>							
Supply Services	378,108	-	-	-	378,108	200,458	53%
<b>Total Supply Services</b>	<b>378,108</b>	-	-	-	<b>378,108</b>	<b>200,458</b>	<b>53%</b>
<b>Total Corporate Services</b>	<b>8,447,922</b>	<b>(3,811)</b>	<b>54,372</b>	-	<b>8,498,483</b>	<b>3,751,048</b>	<b>44%</b>
<b>Total General Fund</b>	<b>27,817,894</b>	<b>224,586</b>	<b>(38,779)</b>	-	<b>28,003,701</b>	<b>13,945,598</b>	<b>50%</b>
<b>Warrumbungle Water</b>							
Warrumbungle Water	1,860,592	-	-	-	1,860,592	1,008,299	54%
Warrumbungle Sewer	913,493	-	-	-	913,493	560,521	61%
Warrumbungle Waste	1,763,557	12,362	-	-	1,775,919	1,014,162	57%
Warrumbungle Quarry	869,546	-	-	-	869,546	253,515	29%
<b>Total Warrumbungle Shire Council</b>	<b>33,225,082</b>	<b>236,948</b>	<b>(38,779)</b>	-	<b>33,423,251</b>	<b>16,782,095</b>	<b>50%</b>

### Reconciliation to P&L Expenditure Figure

<b>Total Cash Expenditure (per above)</b>	<b>33,225,082</b>	<b>33,423,251</b>	<b>16,782,095</b>
<i>Add/(Less):</i>			
<b>Non Cash Items</b>			
Depreciation	10,275,000	10,275,000	5,138,000
Net share of JV not budgeted for (non-cash)	37,000	37,000	-
Remediation expenses not budgeted for (non cash)	25,000	25,000	-
<b>Internal Charges (to back out)</b>			
Plant income internal charge	(4,250,000)	(4,250,000)	(2,209,835)
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)	(37,200)
Other internal charges (built into on-costs)	(348,631)	(348,631)	(250,825)
Payroll Recoveries (adjusted in QBRs 2)	-	97,375	-
Sewer Loan (internal)	(77,778)	(77,778)	(39,759)
Insurance Charges (internal)	(228,516)	(228,516)	-
<b>Other</b>			
Rounding	(506)	(50)	(790)
<b>Total</b>	<b>37,549,000</b>	<b>37,845,000</b>	<b>18,338,000</b>
<b>Total Expenditure (accrual) per P&amp;L</b>	<b>37,549,000</b>	<b>37,845,000</b>	<b>18,338,000</b>
<b>Variance</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Description	Expenditure Revised Budget	Expenditure Actuals	Var %	Reason for Variance
<b>General Revenue</b>				
General Revenue	-	-	NB	N/A
<b>Total General Revenue</b>	-	-	<b>NB</b>	
<b>Executive</b>				
General Manager	917,908	537,654	59%	General Manager and Governance expenditure is currently over the pro-rata budget by 9% (\$79k) due to: * Higher than pro-rate budget donations (\$13k); * Distribution of internal charges for the year in December (\$20k); * Higher than budgeted Cobbora Coal mine related expenditure; * Higher than budgeted conferences and other expenditure line items.
Human Resources	952,056	396,802	42%	HR expenditure is currently under the pro-rata budget by 8% (\$79k) due to: * Cost recoveries (internal charges not budgeted for) of \$75k; * Lower than pro-rata budget payroll costs (\$17k) due to internal charges for employee benefits exceeding the amount of employee benefits taken. These amounts are roughly on par due to the high staff leave in December;  These underspends were offset by a \$28k overspend in Training due predominantly to the recognition of IT internal charges for the year in December.
<b>Total Executive</b>	<b>1,869,964</b>	<b>934,456</b>	<b>52%</b>	
<b>Technical Services</b>				
Technical Services Management	109,919	57,510	52%	Per budget
Design Services	592,814	296,639	50%	Per budget
Road Operations	4,582,446	2,451,560	53%	Road operations expenditure is 3% (\$160k) over the pro-rata budget due predominantly to an 8% (\$219k) overspend in local roads maintenance against the pro-rata budget. This overspend reduced in January and is expected to reduce further if the current dry spell continues. Private works is also currently \$23k overspent against the pro-rata budget.  These overspends were offset by the following underspends: * Regional Roads M&R (\$46k). *Road Ops Management (\$22k). *Streets Rural (\$5k).
Road Contracts & Private Works	2,025,000	1,322,305	65%	Road contracts and Private works expenditure is currently over the pro-rata budget by 15% (\$703k). The quantity of works varies during the year, and work orders on the State roads have increased in the December quarter due to work on reseals.
Fleet Services	2,873,141	1,361,152	47%	Per budget
Urban Services	2,876,462	1,511,575	53%	Urban Services year to date expenditure is slightly over the pro-rata budget (3% - \$76k) due to Urban Services Management, which is over budget by 36% (\$58k) due to the allocation of IT and Insurance internal charges for the year in December.  Horticulture, public amenities, public swimming pools, ovals and urban streets expenditure are all roughly per budget, and street cleaning is slightly under the pro-rata budget (\$23k).
<b>Total Tech Services (Excl Water/Sewer)</b>	<b>13,059,782</b>	<b>7,000,741</b>	<b>54%</b>	
<b>Environment &amp; Community Services</b>				
E&C Services Management	1,331,156	534,758	40%	Year to date E&C Service Management expenditure is 10% under the pro-rata budget (\$130k). This is largely due to: * Only 24% of the Environmental Services Management budget spent (\$51k under the pro-rata budget). This is predominantly due to miscoding of salaries against MSO of roughly \$40k; *The local heritage project has not yet commenced (\$5k under pro-rata budget); * Libraries expenditure is under the pro-rata budget by \$47k due to the timing of payments; *A number of events not scheduled until the second half of the year such as International Women's Day, NAIDOC Week and Seniors week have incurred zero expenditure to date (\$4k under pro-rata budget).
Family Support Services	1,009,929	509,000	50%	Per budget
Regulatory Services	260,451	181,115	70%	Compliance Services expenditure is per budget (53%) whereas 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	446,135	60%	Warrumbungle Community Care is slightly over the pro-rata budget (\$74k) due to the multi-service outlet where 66% of their annual budget has been spent as at 31st December 2013. 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	588,345	48%	Per budget
<b>Total E&amp;C Services</b>	<b>4,575,472</b>	<b>2,259,353</b>	<b>49%</b>	
<b>Corporate Services</b>				
Corporate Services Management	193,023	106,884	55%	Per budget
Administration & Customer Services	788,154	436,573	55%	Administration & Customer services expenditure is currently 5% (\$43k) over the pro-rata budget. This overspend is predominantly due to the recognition of internal IT charges for the year at 31 December (\$44k impact on the budget).
Bushfire & Emergency Services	2,506,936	402,013	16%	RFS expenditure under pro-rata budget as journals to recognise grossed up contribution to RFS only actioned at year end.
Finance	1,387,101	732,307	53%	Finance expenditure is currently 3% (\$38k) over the pro-rata budget. This overspend is due predominantly to the recognition of internal IT charges for the year at 31 December (\$44k impact on the budget).
Communications & IT	1,081,920	538,487	50%	Per budget
Property & Risk	1,625,625	985,724	61%	Property & Risk expenditure is currently 11% (\$174k) over the pro-rata budget due to: * Incorrect forecast for insurance expenditure \$140k; * Slight year to date overspends on public halls (\$28k) and other Council properties (\$30k) offset by underspends on Cemetery Services (\$13k) and Medical Facilities (\$12k).
Development & Tourism	537,616	348,602	65%	Development & Tourism expenditure is currently 15% (\$80k) over the pro-rata budget due to: * Payment of Community Development grants (\$16k 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 (\$12k); * Various other overspends \$30k.
Supply Services	378,108	200,458	53%	Per budget.
<b>Total Corporate Services</b>	<b>8,498,483</b>	<b>3,751,048</b>	<b>44%</b>	
<b>Total General Fund</b>	<b>28,003,701</b>	<b>13,945,598</b>	<b>50%</b>	
Warrumbungle Water	1,860,592	1,008,299	54%	Per budget.
Warrumbungle Sewer	913,493	560,521	61%	Warrumbungle Sewer expenditure is 11% (\$103k) over the pro-rata budget due to: * The processing of internal charges worth \$132k at EOM December (\$66k impact on the pro-rata budget); * Other overspends.
Warrumbungle Waste	1,775,919	1,014,162	57%	Roughly per budget.
Warrumbungle Quarry	869,546	253,515	29%	Quarries under pro-rata budget due to contract expenditure in budget for blasting etc. being treated as costs associated with inventory.
<b>Total Warrumbungle Shire Council</b>	<b>33,423,251</b>	<b>16,782,095</b>	<b>50%</b>	

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% spent to date
<b>Executive</b>								
<b>General Manager</b>								
Management & Leadership	-	44,811	145,753	-	-	190,564	-	0%
Governance	-	-	-	-	-	-	100,075	-
<b>Total GM</b>	-	<b>44,811</b>	<b>145,753</b>	-	-	<b>190,564</b>	<b>100,075</b>	<b>53%</b>
<b>Human Resources</b>								
HR Management	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-	-	-
WH&S and Risk Management	-	-	-	-	-	-	-	-
Learning & Development Services	-	-	-	-	-	-	-	-
<b>Total HR</b>	-	-	-	-	-	-	-	-
<b>Total Executive</b>	-	<b>44,811</b>	<b>145,753</b>	-	-	<b>190,564</b>	<b>100,075</b>	<b>53%</b>
<b>Technical Services</b>								
<b>Technical Services Management</b>								
<b>Total Technical Services Management</b>	-	-	-	-	-	-	-	-
<b>Design Services</b>								
Design Services Management	30,000	5,478	-	-	-	35,478	4,505	13%
Emergency Services Management	-	-	-	10,463	-	10,463	10,463	100%
Survey Investigation & Design	-	-	-	-	-	-	-	-
Asset Management	-	-	-	-	-	-	-	-
NSW Fire Brigade	-	-	-	-	-	-	-	-
Road Safety Officer	-	-	-	-	-	-	-	-
<b>Total Design Services</b>	<b>30,000</b>	<b>5,478</b>	-	<b>10,463</b>	-	<b>45,941</b>	<b>14,968</b>	<b>33%</b>
<b>Road Operations</b>								
Road Operations Management	-	-	-	-	-	-	-	-
Regional Roads M&R	969,000	743,538	-	-	-	1,712,538	439,765	26%
Local Roads M&R	3,250,000	470,827	-	23,500	-	3,744,327	1,389,710	37%
Aerodromes	-	-	-	-	-	-	-	-
Streets Rural	-	-	-	-	-	-	-	-
Private Works	-	-	-	-	-	-	-	-
<b>Total Road Operations</b>	<b>4,219,000</b>	<b>1,214,365</b>	-	<b>23,500</b>	-	<b>5,456,865</b>	<b>1,829,475</b>	<b>34%</b>
<b>Road Contracts &amp; Private Works</b>								
Contract Management	-	-	-	-	-	-	-	-
RMCC & Other Road Contracts	-	-	-	-	-	-	-	-
Reseals	1,029,500	-	-	-	-	1,029,500	11,324	1%
<b>Total Road Contracts &amp; Private Works</b>	<b>1,029,500</b>	-	-	-	-	<b>1,029,500</b>	<b>11,324.00</b>	<b>1%</b>
<b>Fleet Services</b>								
Fleet Services Management	-	-	-	-	-	-	-	-
Plant And Equipment	2,265,000	1,092,085	-	-	-	3,357,085	1,626,363	48%
Workshops	-	-	-	-	-	-	2,814	-
<b>Total Fleet Services</b>	<b>2,265,000</b>	<b>1,092,085</b>	-	-	-	<b>3,357,085</b>	<b>1,629,177</b>	<b>49%</b>
<b>Urban Services</b>								
Urban Services Management	-	-	-	-	-	-	-	-
Horticulture	160,000	13,666	-	-	-	173,666	7,298	4%
Street Cleaning	-	-	-	-	-	-	-	-
Public Amenities	-	-	-	-	-	-	3,334	-
Ovals	95,000	42,285	97,553	(8,690)	-	226,148	88,966	39%
Streets - Urban	688,300	265,878	18,126	(9,810)	-	962,494	200,201	21%
Public Swimming Pools	72,000	25,000	-	(5,000)	-	92,000	46,500	51%
<b>Total Urban Services</b>	<b>1,015,300</b>	<b>346,829</b>	<b>115,679</b>	<b>(23,500)</b>	-	<b>1,454,308</b>	<b>346,299</b>	<b>24%</b>
<b>Total Tech Services (ExclWater/Sewer)</b>	<b>8,558,800</b>	<b>2,658,757</b>	<b>115,679</b>	<b>10,463</b>	-	<b>11,343,699</b>	<b>3,831,243</b>	<b>34%</b>
<b>Environment &amp; Community Services</b>								
<b>E&amp;C Services Management</b>								
E&C Services Management	-	-	-	-	-	-	-	-
Building Control	-	-	-	-	-	-	-	-
Environmental Health Services	-	-	-	-	-	-	-	-
Libraries	-	34,315	-	-	-	34,315	-	0%
Town Planning	-	-	-	-	-	-	-	-
<b>Total E&amp;C Services Management</b>	-	<b>34,315</b>	-	-	-	<b>34,315</b>	-	<b>0%</b>
<b>Family Support Services</b>								
Connect 5	-	-	-	-	-	-	-	-
Family Day Care	-	-	-	-	-	-	-	-
Youth Development & Activities	-	-	-	-	-	-	-	-
OOSH & Vacation Care	-	-	-	-	-	-	-	-
<b>Total Family Support Services</b>	-	-	-	-	-	-	-	-
<b>Regulatory Services</b>								
Compliance Services	-	-	-	-	-	-	-	-
Noxious Weeds	-	-	-	-	-	-	-	-
<b>Total Regulatory Services</b>	-	-	-	-	-	-	-	-
<b>Warrumbungle Community Care</b>								
Centrelink	-	-	-	-	-	-	-	-
Community Transport	75,000	-	-	-	-	75,000	100,183	134%

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Q1	Supp Votes Q2	Supp Votes Q3	Revised Budget	Actuals YTD	% spent to date
Multiservice Outlet	5,000	-	-	-	-	5,000	-	0%
<b>Total Warrumbungle Community Care</b>	<b>80,000</b>	-	-	-	-	<b>80,000</b>	<b>100,183</b>	<b>125%</b>
Yuluwirri Kids	-	-	-	-	-	-	-	-
<b>Total Yuluwirri Kids</b>	-	-	-	-	-	-	-	-
<b>Total E&amp;C Services</b>	<b>80,000</b>	<b>34,315</b>	-	-	-	<b>114,315</b>	<b>100,183</b>	<b>88%</b>
<b>Corporate Services</b>								
Corporate Services Management	-	-	-	-	-	-	-	-
<b>Total Corporate Services Management</b>	-	-	-	-	-	-	-	-
<b>Administration &amp; Customer Services</b>								
Administration Services	-	-	-	-	-	-	-	-
Community Banking Agency	-	-	-	-	-	-	-	-
<b>Total Admin Services</b>	-	-	-	-	-	-	-	-
<b>Bushfire &amp; Emergency Services</b>	<b>448,042</b>	-	-	-	-	<b>448,042</b>	<b>10,648</b>	<b>2%</b>
<b>Total Bushfire &amp; Emergency Services</b>	<b>448,042</b>	-	-	-	-	<b>448,042</b>	<b>10,648</b>	<b>2%</b>
<b>Finance</b>								
Finance	-	-	-	126,513	-	126,513	-	0%
<b>Total Finance</b>	-	-	-	<b>126,513</b>	-	<b>126,513</b>	-	<b>0%</b>
<b>Communications &amp; IT</b>	<b>12,916</b>	<b>144,564</b>	-	(126,513)	-	<b>30,967</b>	-	<b>0%</b>
<b>Total Communications &amp; IT</b>	<b>12,916</b>	<b>144,564</b>	-	<b>(126,513)</b>	-	<b>30,967</b>	-	<b>0%</b>
<b>Property &amp; Risk</b>								
Property & Risk	70,000	65,912	25,000	-	-	160,912	-	0%
Cemetery Services	-	-	-	-	-	-	-	-
Medical Facilities	-	-	-	-	-	-	-	-
Public Halls	100,000	15,727	-	-	-	115,727	3,171	3%
<b>Total Property &amp; Risk</b>	<b>170,000</b>	<b>81,639</b>	<b>25,000</b>	-	-	<b>276,639</b>	<b>3,171</b>	<b>1%</b>
<b>Development &amp; Tourism</b>								
Tourism & Development Services	20,000	-	-	8,355	-	28,355	8,355	29%
Community Development	-	-	-	-	-	-	-	-
Tourism & Economic Promotion	-	-	-	-	-	-	-	-
<b>Total Development &amp; Tourism</b>	<b>20,000</b>	-	-	<b>8,355</b>	-	<b>28,355</b>	<b>8,355</b>	<b>29%</b>
<b>Supply Services</b>								
<b>Total Supply Services</b>	-	-	-	-	-	-	-	-
<b>Total Corporate Services</b>	<b>650,958</b>	<b>226,203</b>	<b>25,000</b>	<b>8,355</b>	-	<b>910,516</b>	<b>22,174</b>	<b>2%</b>
<b>Total General Fund</b>	<b>9,289,758</b>	<b>2,964,086</b>	<b>286,432</b>	<b>18,818</b>	-	<b>12,559,094</b>	<b>4,053,675</b>	<b>32%</b>
<b>Warrumbungle Water</b>	<b>721,000</b>	<b>153,862</b>	<b>9,000</b>	<b>(475)</b>	-	<b>883,387</b>	<b>187,064</b>	<b>21%</b>
<b>Warrumbungle Sewer</b>	<b>193,000</b>	<b>2,500</b>	-	<b>475</b>	-	<b>195,975</b>	<b>11,426</b>	<b>6%</b>
<b>Warrumbungle Waste</b>	-	<b>127,000</b>	<b>(12,362)</b>	-	-	<b>114,638</b>	-	<b>0%</b>
<b>Warrumbungle Quarries</b>	-	-	-	-	-	-	-	-
<b>Total Warrumbungle Shire Council</b>	<b>10,203,758</b>	<b>3,247,448</b>	<b>283,070</b>	<b>18,818</b>	-	<b>13,753,094</b>	<b>4,252,165</b>	<b>31%</b>

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
<b>Executive Services</b>													
<b>General Manager</b>													
<b>Management &amp; Leadership</b>													
Administration Building Final Construction Works	Completion of fitout for the new Coonabarabran office building.	-	-	145,753	-	-	145,753	76,899	53%	Building	Expansion	No	95% completed by EOM December. Project likely to come in under budget.
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.
<b>Executive Services Total</b>													
<b>Technical Services</b>													
<b>Asset Design Services</b>													
<b>Design Services Management</b>													
Design Projects Survey Equip-Cap	Survey equipment	12,000	-	-	-	-	12,000	454	4%	Plant and equipment	Renewal	No	Project commenced.
Design Services Software Upgrade	Software upgrade costs for design software	18,000	5,478	-	-	-	23,478	4,052	17%	Software	Renewal	No	Project commenced.
<b>Emergency Services Management</b>													
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.
<b>Fleet Services</b>													
<b>Plant and Equipment</b>													
Minor Plant Purchases	Replacement of small plant and upgrading of pool equipment.	15,000	6,510	-	-	-	21,510	12,924	60%	Plant and equipment	Renewal	No	Purchased on a needs basis
Plant and Equipment Purchases	Replacement of Plant as per plant replacement program.	2,250,000	1,066,257	-	-	-	3,316,257	1,613,438	49%	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	2,814	65%	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.
<b>Road Contracts</b>													
<b>Reseals</b>													
Baradine Streets Reseals	Reseals	17,200	-	-	-	-	17,200	-	0%	Road	Renewal	No	Works commencing early Feb.
Binnaway Streets Reseals	Reseals	15,400	-	-	-	-	15,400	-	0%	Road	Renewal	No	Works commencing early Feb.
Coolah Streets Reseals	Reseals	25,600	-	-	-	-	25,600	-	0%	Road	Renewal	No	Works commencing early Feb.
Coonabarabran Streets Reseals	Reseals	82,000	-	-	-	-	82,000	-	0%	Road	Renewal	No	Works commencing early Feb.
Dunedoo Streets Reseals	Reseals	23,100	-	-	-	-	23,100	-	0%	Road	Renewal	No	Works commencing early Feb.
Local Roads Reseals	Reseals	420,300	-	-	-	-	420,300	7,168	2%	Road	Renewal	No	Works commencing early Feb.
Mendooran Streets Reseals	Reseals	15,400	-	-	-	-	15,400	4,157	27%	Road	Renewal	No	Works commencing early Feb.
Regional Roads Reseals	Reseals	430,500	-	-	-	-	430,500	-	0%	Road	Renewal	No	Works commencing early Feb.
<b>Road Operations</b>													
<b>Local Roads</b>													
Aerodrome Bridge Baradine	Replacement of timber bridge with concrete structure under the LIRS program (LIRS 2 - 2013/14)	250,000	-	-	-	-	250,000	-	0%	Bridge	Renewal	No	Project at Planning stage
Baradine Creek Bridge	Replacement of timber bridge with concrete structure under the LIRS program (LIRS 2 - 2013/14)	1,500,000	-	-	(86,090)	-	1,413,910	-	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	-	135,000	134,884	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	16,526	3%	Bridge	Renewal	No	Project at Planning stage.
Local Roads Re-sheeting	Gravel re-sheeting program for 2013/14:Tohills 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	666,887	87%	Road	Renewal	No	Works in progress and on target with schedule



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
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	-	518,617	518,617	100%	Bridge	Renewal	No	Baby Creek Bridge, Tongy Bridge and Bugaldie Creek all almost complete, however installation of guardrail is still outstanding. Grandchester bridge construction in progress in collaboration with Gilgandra Shire.
Premier Estate Rd Causeway	Construction of causeway to better control flood flows across Premier Estate road	-	38,300	-	(1,500)	-	36,800	36,490	99%	Road	Expansion	Yes	Complete
<b>Regional Roads</b>													
MR55 Pavement widening and rehabilitation	Pavement widening and rehab various areas north of Coolah	800,000	-	-	-	-	800,000	151,198	19%	Road	Renewal	No	Works commenced. First of three sections complete as at end of January.
MR129 Pavement Rehabilitation	Rehabilitation of pavement on MR129 Coonabarabran - Baradine	169,000	-	-	-	-	169,000	5,689	3%	Road	Renewal	No	At Planning stage. Having an issue sourcing material
Mr7519 Capital Works	Various minor works on regional roads	-	169,000	(169,000)	-	-	-	-	0%	Road	Renewal	No	Budget re-allocated to Saltwater Creek
Mr129 Saltwater Creek Bridge	Construction of bridge over Saltwater creek and 1km plus of associated road works	-	574,538	169,000	-	-	743,538	282,877	38%	Bridge	Expansion	No	In progress. Bridge construction not yet complete. Cannot complete roadworks until completion of bridge and supply of water.
<b>Urban Services</b>													
<b>Horticulture</b>													
Binnaway Progress Association	Maintenance of Garden around the town of Binnaway	5,000	-	-	-	-	5,000	5,000	100%	Land Improvement	Renewal	Yes	Grant provided to Progress Association to commence work.
Milling Park Playground equipment upgrade	Purchase and installation of New Playground Equipment	70,000	-	-	-	-	70,000	67	0%	Structure	Renewal	No	Contract awarded. Work to commence in February.
Mendooran Park Toilets	Refurbishment of existing Toilet block	35,000	-	-	-	-	35,000	2,231	6%	Building	Expansion	No	Waiting on one more quote
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. GIS Officer currently working on a program
<b>Ovals</b>													
Bowen Oval - Turf wicket	New Turf Wicket	8,000	-	-	-	-	8,000	-	0%	Land Improvement	Renewal	Yes	Complete. Expenditure coded under Bowen oval re-development project.
Oval Grandstand Rehabilitation - Baradine	Refurbishment of existing grandstand	40,000	-	-	(13,000)	-	27,000	12,600	47%	Structure	Renewal	No	Work completed by contractor - few finishing touches Waiting for account. Painting to commence
Oval Grandstand Rehabilitation - Binnaway	Refurbishment of existing grandstand	47,000	-	-	(10,000)	-	37,000	15,830	43%	Structure	Renewal	No	Works in progress. Waiting for pricing from painters.
Nandi Park / Hickey's Fall Amenities Block	Construction of new amenities blocks at Nandi Park & Hickey's Falls rest area	-	-	60,000			60,000	3,334	6%	Building	Expansion	No	Not yet commenced. Expenditure relates to Dumpezy project and will be adjusted.
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	-	56,595	47,950	85%	Structure	Renewal	No	Project ongoing.
Bowen Oval Redevelopment	Development of a Mini Oval	-	-	37,553			37,553	12,585	34%	Land Improvement	Expansion	No	Ongoing.
<b>Swimming Pools</b>													
Concrete repairs - Coonabarabran Pool	Repairs to Coonabarabran Pool	20,000	25,000	-	(5,000)	-	40,000	40,000	100%	Structure	Renewal	No	Work completed as at EOM October.
Pool Cover – Coolah Pool	Purchase and installation of pool cover at Coolah pool	12,000	-	-	-	-	12,000	-	0%	Plant and equipment	Expansion	No	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	6,500	16%	Structure	Renewal	No	Scope of project being reviewed.
<b>Town Streets - Baradine</b>													
Flood Plain Management	Baradine flood plain management levy design	120,000	-	-	-	-	120,000	12,035	10%	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 3rd Quarter
Walker Street, West of Narren new K&G	Construction of new Kerb and Guttering (Walker St)	30,000	-	-	-	-	30,000	-	0%	Kerb and Guttering	Expansion	No	Waiting on survey to be completed

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
Baradine Streets - Streetlighting	Street lighting program		4,632	-	420	-	5,052	5,052	100%	Structure	Expansion	No	Completed
<b>Town Streets - Binnaway</b>							-	-					
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	Waiting on survey to be completed.
<b>Town Streets - Coolah</b>							-	-					
Binnia Street, new kerb blisters and K&G rehab	Streetscape improvements in Binnia Street including kerb blisters on corner of Martin St and Binnia St, and drainage and road pavement improvements.	46,000	44,286	-	-	-	90,286	-	0%	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	-	-	-	-	110,000	-	0%	Culverts and Drainage	Expansion	No	Waiting on Survey to be completed . And Geo Tech investigation
Footpath Rehabilitation - various locations	Rehabilitation of various sections of footpath in Coolah.	20,000	-	-	-	-	20,000	-	0%	Footpath	Renewal	No	Works commenced to be completed before end of calendar year
Tech Serv-Clh-Cycleway Project-Cap	Continuation of the Coolah Cycleway	-	9,247	-	1,232	-	10,479	10,479	100%	Footpath	Expansion	Yes	Completed
<b>Town Streets - Coonabarabran</b>							-	-					
Dalgarno Street east of John, footpath rehabilitation	Rehabilitation of footpath in Dalgarno St. Coonabarabran.	45,000	-	-	-	-	45,000	10,773	24%	Footpath	Renewal	No	In planning.
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	-	0%	Kerb and Guttering	Renewal	No	Works expected to commence in March.
Cycleway - Newell Highway	Development of cycleway from High School	120,000	-	-	-	-	120,000	55,114	46%	Footpath	Expansion	No	Works in progress.
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	46,172	89%	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	-	12,000	-	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
<b>Town Streets - Dunedoo</b>							-	-					
Dish drain, Tucklan Street at Wallaroo, west side	Installation of new dish drain	22,000	-	-	(4,224)	-	17,776	17,776	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	8,918	51%	Footpath	Renewal	No	Works to commence 2nd to 3rd quarter
Wallaroo Street Construction	Reconstruction and bitumen sealing.	-	150,000	-	-	-	150,000	2,318	2%	Culverts and Drainage	Expansion	No	Works currently at planning stage
<b>Town Streets - Mendooran</b>							-	-					
Footpath Rehabilitation	Rehabilitation of various sections of footpath in Mendooran.	15,000	-	-	6,970	-	21,970	21,970	100%	Footpath	Renewal	Yes	Completed
<b>Technical Services Total</b>		<b>8,558,800</b>	<b>2,658,757</b>	<b>115,679</b>	<b>10,463</b>	<b>-</b>	<b>11,343,699</b>	<b>3,831,241</b>	<b>34%</b>				
<b>Environmental and Community Services</b>													
<b>Environmental and Community Services Management</b>													
<b>Libraries</b>													
Replacement of Library Shelves (OH&S requirement)	Replacement of Library Shelves (OH&S requirement)	-	34,315	-	-	-	34,315	-	0%	Furniture fixtures and fittings	Renewal	No	Project pending.
<b>Warrumbungle Community Care</b>													
<b>Community Transport</b>													
Community Transport Capital	Purchase of vehicles for WCC	75,000	-	-	-	-	75,000	100,183	134%	Plant and equipment	Renewal	No	Vehicles purchased.
MSO Capital Replacements	Purchase of minor plant and equipment for WCC	5,000	-	-	-	-	5,000	-	0%	Plant and equipment	Renewal	No	Not yet commenced
<b>Environmental and Community Services Total</b>		<b>80,000</b>	<b>34,315</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114,315</b>	<b>100,183</b>	<b>88%</b>				
<b>Corporate Services</b>													
<b>Bushfire and Emergency Services</b>													
RFS - Enhancements	RFS Capital Expenditure (non-vehicles)	22,500	-	-	-	-	22,500	4,885	22%	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	5,764	2%	Plant and equipment	Renewal	No	In progress
<b>Communications &amp; IT</b>													

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
Increase in storage capacity SAN	Purchase of extra data storage capability (hardware)	12,916	-	-	-	-	12,916	-	0%	Plant and equipment	Expansion	No	Works to commence in 3rd quarter - January
Disaster Recovery Centre	Capital expenditure related to the set up of a disaster recovery centre for Council's IT platform	-	144,564	-	(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.
<b>Finance</b>													
Upgrade of Finance System	Replacement of current finance system (Practical) with Civica Authority	-	-	-	126,513	-	126,513	-	0%	Plant and equipment	Renewal	No	Project planning stage has commenced. Go live date set for 1 July 2014.
<b>Tourism and Development Services</b>													
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.
<b>Property &amp; Risk</b>													
<b>Council Offices &amp; Other Property</b>													
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	Currently seeking quotes
<b>Depots</b>													
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.
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.
<b>Public Halls</b>													
Hall Baradine – Refurbishment of Toilets	Replacement of existing toilet facilities with new facilities that include disabled access.	75,000	-	-	-	-	75,000	-	0%	Plant and equipment	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	3,171	20%	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.
<b>Corporate Services Total</b>		<b>650,958</b>	<b>226,203</b>	<b>25,000</b>	<b>8,355</b>	<b>-</b>	<b>910,516</b>	<b>22,174</b>	<b>2%</b>				
<b>Warrumbungle Water</b>													
<b>Water - Baradine</b>													
Meter Replacements	Replacement of water meters	5,000	-	-	-	-	5,000	-	0%	Meters	Renewal	No	None replaced yet.
Water Treatment Plant- Building Renovation	Removal of old backwash tank and pipework from top of building, corroded walkway/structure on first floor (due to H2S in bore water) needs replacment (WHS issue); Whole building needs to be vermin proofed to protect clear water in underground tank.	50,000	-	-	-	-	50,000	1,850	4%	Building	Expansion	No	Scheduled for December 2013 - June 2014.
Water Treatment Plant -Rehabilitation of Clarifier	Clarifier (essential part of the WTP) shows signs of decay (is pitted) and needs either to be relined or replaced. Issue: temporary stand-by clarifier needed while works are performed, otherwise the water cannot be treated.	95,000	-	-	-	-	95,000	-	0%	Treatment Plant	Renewal	No	Ultrasonic measurement of thickness completed, rehabilitation method needs to be identified; scheduled for June 2014.
<b>Water - Binnaway</b>													
Meter Replacements	Replacement of water meters	5,000	-	-	-	-	5,000	-	0%	Meters	Renewal	No	None replaced yet.
Binnaway water treatment plant road seal	Sealing of unsealed road within the Binnaway water treatment plant to address access issues and WHS risks	-	-	6,000	(3,855)	-	2,145	2,145	100%	Treatment Plant	Expansion	Yes	Work 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
Mains extension Yeulba St.	Extension of mains to lot 1 Yeulba St Binnaway (per Council resolution 79/1314)	-	-	26,000	(13,357)	-	12,643	-	0%	Mains	Expansion	Yes	Work completed.
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	13,357	27%	Mains	Renewal	No	Not commenced; scheduled for February - March 2014.
<b>Water - Coolah</b>													
Mains Extension - removal of dead ends	Removal of water main dead ends necessary to improve drinking water quality - no particular dead end(s) selected yet.	50,000	-	-	-	-	50,000	-	0%	Mains	Expansion	No	Not commenced.
Meter Replacement	Replacement of water meters	5,000	-	-	-	-	5,000	199	4%	Meters	Renewal	No	None replaced yet.
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.
<b>Water - Coonabarabran</b>													
Mains Extensions – Robertson and John st (230m)	Removal of two dead ends in John St and Robertson St.	60,000	-	-	-	-	60,000	22,809	38%	Mains	Expansion	No	Creek crossing construction outstanding to complete work.
Mains Extensions -Jubilee St, btwn Newell Hwy and Gunnedah Hill	Removal of two dead ends at Newell Hwy/Arnold St and Oxley Hwy/Gordon St.	100,000	-	-	-	-	100,000	170	0%	Mains	Expansion	No	Preparation in progress.
Mains Replacement	Replacement of old cast iron mains that create complaints due to dirty water (like Delgarno St last FY); exact location not decided yet, suggested is e.g. Camp St	70,000	-	-	-	-	70,000	15,733	22%	Mains	Renewal	No	Material ordered for Cassilis St mains replacement.
Meter Replacements	Replacement of water meters	10,000	-	-	-	-	10,000	2,191	22%	Meters	Renewal	No	Several meters replaced.
Coonabarabran W Reservoir Fence-Cap	Work on Reservoir fence	-	5,000	-	-	-	5,000	1,135	23%	Structure	Renewal	No	Project scope being reviewed.
<b>Water - Dunedoo</b>													
Mains Extension-Evans St, btwn Sullivan and Bullinda St (660m)	Removal of a dead end.	50,000	-	-	-	-	50,000	-	0%	Mains	Expansion	No	Scheduled for April - May 2014.
Meter Replacements	Replacement of water meters	5,000	-	-	-	-	5,000	-	0%	Meters	Renewal	No	None replaced yet.
Reservoirs-Rehabilitation	Reservoir lid not bird proof and made from asbestos sheets where the paint starts to peel off at some places. -> the old lid needs to be removed and a new one constructed and put on under consideration of current structures on top of the reservoir.	61,000	-	-	-	-	61,000	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	-	-	-	-	60,000	2,394	4%	Mains	Renewal	No	Partially replaced due to occurring mains break; remainder schedule for February - March 2014.
Wentworth St Reservoir Lining	Lining of Reservoir in Wentworth st. to repair leak.	-	12,785	-	-	-	12,785	-	0%	Reservoirs	Renewal	No	Preparation in progress.
Dunedoo W Backup Bore & Dev /Imp	Back Up Bore Development & Implementation	-	128,284	-	-	-	128,284	112,494	88%	Pumping Station	Expansion	No	In progress.
<b>Water - Mendooran</b>													
Meter Replacements	Replacement of water meters	5,000	-	-	-	-	5,000	-	0%	Meters	Renewal	No	None replaced yet.
Water Pressure Project	Investigate and rectify Mendooran reticulated water pressure issue, particularly when using the town reservoir (installation of a pressure pump at that reservoir may be necessary).	30,000	-	-	-	-	30,000	1,177	4%	Pumping Station	Expansion	No	Town reservoir taken back online. Pressure investigation program planning in progress.
<b>Warrumbungle Water Total</b>		<b>721,000</b>	<b>153,862</b>	<b>9,000</b>	<b>(475)</b>	<b>-</b>	<b>883,387</b>	<b>187,064</b>	<b>21%</b>				
<b>Warrumbungle Sewer</b>													
<b>Sewer - Baradine</b>													
Sewage Treatment Plant-Disinfection Plant-renewal	Some of the components of the vacuum system (pods) are wearing out and need replacement. Also the head of works at the oxydation ponds out of town are heavily corroded (from H2S in the sewerage) and need refurbishing.	10,000	-	-	-	-	10,000	-	0%	Treatment Plant	Renewal	No	Not commenced; schedule for October 2013 - May 2014
<b>Sewer - Coolah</b>													
Sewage Treatment Plant-rehabilitation/upgrades	Installation of an eye-wash station (WHS), trial run of a product to help improve the treatment process and meet EPA thresholds.	25,000	-	(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	-	-	55,000	-	0%	Plant and Equipment	Renewal	No	Plant ordered & delivered, awaiting invoice.
<b>Sewer - Coonabarabran</b>													

Description	Project Details	Orig Budget	Revotes	Sup Vote 1	Sup Vote 2	Sup Vote 3	Revised Budget	Actuals	Var%	Asset	Expansion / Renewal	Finished?	Current Status
Mains-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)	-	96,680	-	0%	Mains	Renewal	No	Not commenced; scheduled for February - March 2014
Replace Steel sewer rods	Replace tools and tool components for sewer mains maintenance.	3,000	-	-	3,795	-	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	-	0%	Mains	Expansion	No	Scope of project being reviewed
<b>Sewer - Dunedoo</b>													
Sewage Treatment Plant-upgrade and renewal	Installation of an eye-wash station (WHS), repair floats on aearator to optimise submersion depth, re-equip lab with proper analysisequipment.	25,000	-	(10,000)	-	-	15,000	664	4%	Treatment Plant	Renewal	No	Eye wash installed; project scheduled to be completed in June 2014.
<b>Warrumbungle Sewer Total</b>		<b>193,000</b>	<b>2,500</b>	<b>-</b>	<b>475</b>	<b>-</b>	<b>195,975</b>	<b>11,426</b>	<b>6%</b>				
<b>Warrumbungle Waste</b>													
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
<b>Warrumbungle Waste Total</b>		<b>-</b>	<b>127,000</b>	<b>(12,362)</b>	<b>-</b>	<b>-</b>	<b>114,638</b>	<b>-</b>	<b>0%</b>				
<b>Grand Total:</b>		<b>10,203,758</b>	<b>3,247,448</b>	<b>283,070</b>	<b>18,818</b>	<b>-</b>	<b>13,753,094</b>	<b>4,252,162</b>					

## Part 9: Balance Sheet

	Original Budget \$'000	Open Bal Adjstmnts \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
<b>Assets</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	10,464	3,937	(3,480)	10,921	10,918
Investments (Current)	1,334	-	-	1,334	-
Receivables (Current)	2,085	1,928	-	4,013	6,941
Inventories (Current)	587	(51)	-	536	972
<b>Total Current Assets</b>	<b>14,470</b>	<b>5,814</b>	<b>(3,480)</b>	<b>16,804</b>	<b>18,831</b>
<b>Non-Current Assets</b>					
Investments (Non-Current)	1,487	-	-	1,487	2,760
Receivables (Non-Current)	-	1	-	1	1
Inventories (Non-Current)	463	(144)	-	319	319
Property, Plant & Equipment	461,445	(22,150)	3,549	442,844	427,813
Investments - Equity Method	249	10	-	259	296
<b>Total Non-Current Assets</b>	<b>463,644</b>	<b>(22,283)</b>	<b>3,549</b>	<b>444,910</b>	<b>431,189</b>
<b>Total Assets</b>	<b>478,114</b>	<b>(16,469)</b>	<b>69</b>	<b>461,714</b>	<b>450,020</b>
<b>Current Liabilities</b>					
Payables	2,159	236	-	2,395	1,042
Borrowings	663	8	-	671	412
Provisions	3,446	196	-	3,642	3,639
<b>Total Current Liabilities</b>	<b>6,268</b>	<b>440</b>	<b>-</b>	<b>6,708</b>	<b>5,093</b>
<b>Non-Current Liabilities</b>					
Borrowings	7,073	19	-	7,092	4,689
Provisions	1,341	(119)	-	1,222	1,197
<b>Total Non-Current Liabilities</b>	<b>8,414</b>	<b>(100)</b>	<b>-</b>	<b>8,314</b>	<b>5,886</b>
<b>Total Liabilities</b>	<b>14,682</b>	<b>340</b>	<b>-</b>	<b>15,022</b>	<b>10,979</b>
<b>Net Assets</b>	<b>463,432</b>	<b>(16,809)</b>	<b>69</b>	<b>446,692</b>	<b>439,041</b>
Retained Earnings	352,786	1,796	69	354,651	358,276
Revaluation Reserves	110,646	(18,605)	-	92,041	80,765
<b>Total Equity</b>	<b>463,432</b>	<b>(16,809)</b>	<b>69</b>	<b>446,692</b>	<b>439,041</b>

-

-

-

-

## Part 10: Statement of Cash Flows

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	YTD Actuals \$'000
<b>Cash Flows from Operating Activities</b>				
<b>Receipts</b>				
Rates and Annual Charges	11,122	-	11,122	5,998
User Charges and Fees	6,278	6	6,284	3,127
Interest & Investment Revenue	876	-	876	582
Bonds and Deposits Received	-	-	-	(88)
Other Revenues	1,805	21	1,826	1,618
Grants & Contributions - Capital	15,173	338	15,511	5,446
<b>Payments</b>				
Employee Benefits & On-Costs	(13,080)	(19)	(13,099)	(6,994)
Materials & Contracts	(8,629)	(277)	(8,906)	(5,078)
Borrowing Costs	(504)	-	(504)	(157)
Other Expenses	(5,931)	-	(5,931)	(3,610)
<b>Net Cash provided (or used in) Operating Activities</b>	<b>7,110</b>	<b>69</b>	<b>7,179</b>	<b>844</b>
<b>Cash Flows from Investing Activities</b>				
<b>Receipts</b>				
Sale of Investment Securities	-	-	-	-
Sale of Real Estate Assets	-	-	-	-
Sale of Infrastructure, Property, Plant and Equipment	859	-	859	351
Deferred Debtors Receipts	-	-	-	1
<b>Payments</b>				
Purchase of Investment Securities	-	-	-	-
Purchase of Infrastructure, Property, Plant and Equipment	(10,204)	(3,549)	(13,753)	(4,252)
Purchase of Real Estate Assets	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	<b>(9,345)</b>	<b>(3,549)</b>	<b>(12,894)</b>	<b>(3,900)</b>
<b>Cash Flows from Financing Activities</b>				
<b>Receipts</b>				
Proceeds from Borrowings & Advances	3,100	-	3,100	-
<b>Payments</b>				
Repayment of Borrowings & Advances	(630)	-	(630)	(192)
Repayment of Finance Lease Liabilities	(5)	-	(5)	(5)
<b>Net Cash provided (or used in) Financing Activities</b>	<b>2,465</b>	<b>-</b>	<b>2,465</b>	<b>(197)</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>230</b>	<b>(3,480)</b>	<b>(3,250)</b>	<b>(3,253)</b>
<b>Cash &amp; Cash Equivalents – Opening balance</b>	<b>10,234</b>	<b>3,937</b>	<b>14,171</b>	<b>14,171</b>
<b>Cash &amp; Cash Equivalents – Closing balance</b>	<b>10,464</b>	<b>457</b>	<b>10,921</b>	<b>10,918</b>

### A) Unrestricted Cash Reconciliation

Cash and Cash Equivalents	10,464	457	10,921	10,918
<i>Add:</i>				
Investments	2,821	-	2,821	2,760
<b>Total: Cash and Investments</b>	<b>13,285</b>	<b>457</b>	<b>13,742</b>	<b>13,678</b>
<i>Less:</i>				
Restricted Assets				12,424
<b>Total: Unrestricted Cash &amp; Investments</b>				<b>1,254</b>

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

**Part 11: Loan Movement Table**

**( A ) External Loans**

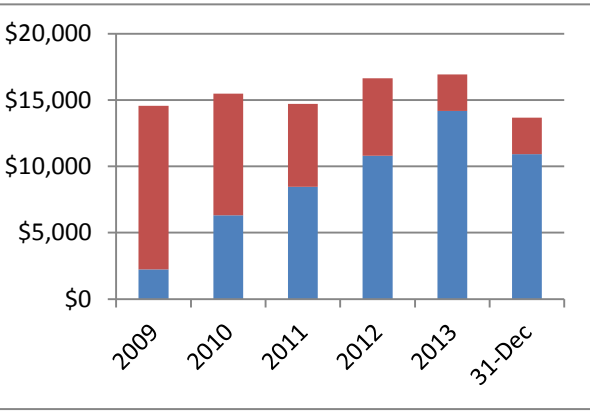
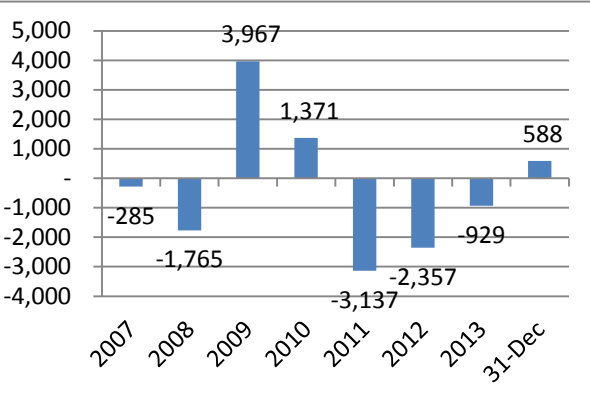
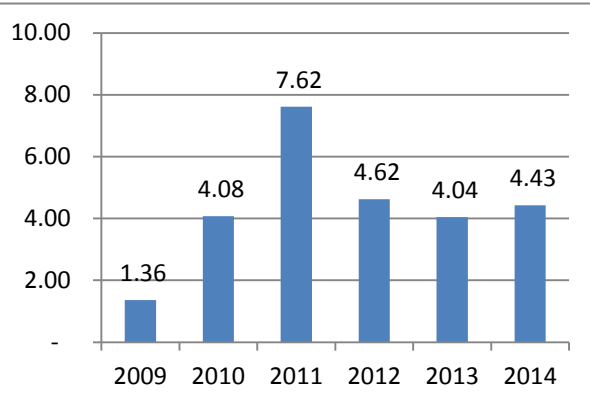
<b>Loan Details</b>	<b>Responsible Area</b>	<b>Opening Balance</b>	<b>Interest to date</b>	<b>Payments to date</b>	<b>Closing Balance</b>
Bridges Loan	Regional Roads M&R	720,000	19,278	30,000	690,000
Mendooran Water Loan	Warrumbungle Water	860,178	13,902	18,505	841,673
Admin Building Loan	Property & Risk	1,500,000	21,869	56,447	1,443,553
LIRS Round 1 Loan	Local Roads M&R	2,213,501	54,588	88,650	2,124,851
LIRS Round 2 Loan	Local Roads M&R	-	-	-	-
Compactor - Finance Lease	Warrumbungle Waste	4,655	43	4,655	-
<b>Total:</b>		<b>5,298,334</b>	<b>109,681</b>	<b>198,257</b>	<b>5,100,077</b>

**( B ) Internal Loans**

<b>Loan Details</b>	<b>Responsible Area</b>	<b>Opening Balance</b>	<b>Interest to date</b>	<b>Payments to date</b>	<b>Closing Balance</b>
Administration Building Internal Loan	Loan is from the Sewer fund to Property & Risk	1,385,809	39,759	59,609	1,326,200
<b>Total:</b>		<b>1,385,809</b>	<b>39,759</b>	<b>59,609</b>	<b>1,326,200</b>



## Part 12: KPIs

Ratio	Purpose	Notes																					
<b>Cash Balance</b>  <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-Dec</td> <td>~\$11,000</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-Dec	~\$11,000	~\$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-Dec	~\$11,000	~\$3,000																					
<b>Operating Deficit</b>  <table border="1"> <caption>Operating Deficit Data</caption> <thead> <tr> <th>Year</th> <th>Operating Deficit</th> </tr> </thead> <tbody> <tr> <td>2007</td> <td>-285</td> </tr> <tr> <td>2008</td> <td>-1,765</td> </tr> <tr> <td>2009</td> <td>3,967</td> </tr> <tr> <td>2010</td> <td>1,371</td> </tr> <tr> <td>2011</td> <td>-3,137</td> </tr> <tr> <td>2012</td> <td>-2,357</td> </tr> <tr> <td>2013</td> <td>-929</td> </tr> <tr> <td>31-Dec</td> <td>588</td> </tr> </tbody> </table>	Year	Operating Deficit	2007	-285	2008	-1,765	2009	3,967	2010	1,371	2011	-3,137	2012	-2,357	2013	-929	31-Dec	588	<p>To measure Council's operating surplus or deficit. A negative number indicates a deficit.</p>	<p>See Income Statement variance analysis for details</p>			
Year	Operating Deficit																						
2007	-285																						
2008	-1,765																						
2009	3,967																						
2010	1,371																						
2011	-3,137																						
2012	-2,357																						
2013	-929																						
31-Dec	588																						
<b>Unrestricted Current Ratio</b>  <table border="1"> <caption>Unrestricted Current Ratio Data</caption> <thead> <tr> <th>Year</th> <th>Unrestricted Current Ratio</th> </tr> </thead> <tbody> <tr> <td>2009</td> <td>1.36</td> </tr> <tr> <td>2010</td> <td>4.08</td> </tr> <tr> <td>2011</td> <td>7.62</td> </tr> <tr> <td>2012</td> <td>4.62</td> </tr> <tr> <td>2013</td> <td>4.04</td> </tr> <tr> <td>2014</td> <td>4.43</td> </tr> </tbody> </table>	Year	Unrestricted Current Ratio	2009	1.36	2010	4.08	2011	7.62	2012	4.62	2013	4.04	2014	4.43	<p>To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council. DLG considers a ratio of less than 1.5 as unsatisfactory, and &gt; 2 as good</p>	<p>Increase due predominantly to increased receivables (\$3.256m) and a \$0.825m decrease in payables.</p>							
Year	Unrestricted Current Ratio																						
2009	1.36																						
2010	4.08																						
2011	7.62																						
2012	4.62																						
2013	4.04																						
2014	4.43																						
<b>Debt Service Ratio</b>  <table border="1"> <caption>Debt Service Ratio Data</caption> <thead> <tr> <th>Year</th> <th>Debt Service Ratio</th> </tr> </thead> <tbody> <tr> <td>2009</td> <td>1.34%</td> </tr> <tr> <td>2010</td> <td>2.09%</td> </tr> <tr> <td>2011</td> <td>1.84%</td> </tr> <tr> <td>2012</td> <td>1.32%</td> </tr> <tr> <td>2013</td> <td>1.73%</td> </tr> <tr> <td>2014</td> <td>3.25%</td> </tr> </tbody> </table>	Year	Debt Service Ratio	2009	1.34%	2010	2.09%	2011	1.84%	2012	1.32%	2013	1.73%	2014	3.25%	<p>To assess the impact of loan principal &amp; interest repayments on the discretionary revenue of council. The DLG considers a ratio of less than 10% as satisfactory.</p>	<p>Debt service ratio is considerably higher than last financial year as the 2014 figure is based on the budget amount which assumes Council will enter into a further \$3.1m loan under LIRS 2</p>							
Year	Debt Service Ratio																						
2009	1.34%																						
2010	2.09%																						
2011	1.84%																						
2012	1.32%																						
2013	1.73%																						
2014	3.25%																						

## Part 12: KPIs (continued)

Ratio	Purpose															
<b>Rates &amp; Annual Charges Coverage Ratio</b>																
<table border="1"> <caption>Rates &amp; Annual Charges Coverage Ratio</caption> <thead> <tr> <th>Year</th> <th>Ratio</th> </tr> </thead> <tbody> <tr> <td>2009</td> <td>26.83%</td> </tr> <tr> <td>2010</td> <td>29.24%</td> </tr> <tr> <td>2011</td> <td>28.63%</td> </tr> <tr> <td>2012</td> <td>29.26%</td> </tr> <tr> <td>2013</td> <td>29.02%</td> </tr> <tr> <td>2014</td> <td>31.77%</td> </tr> </tbody> </table>	Year	Ratio	2009	26.83%	2010	29.24%	2011	28.63%	2012	29.26%	2013	29.02%	2014	31.77%	<p>To assess the degree of Council's dependence upon revenue from rates and annual charges and to assess the security of Council's income.</p>	<p>The coverage ratio has improved slightly over the previous financial year due to a lower than average forecast grants revenue figure for the 2013/14 financial year</p>
Year	Ratio															
2009	26.83%															
2010	29.24%															
2011	28.63%															
2012	29.26%															
2013	29.02%															
2014	31.77%															
<b>Rates &amp; Annual Charges Outstanding Ratio</b>																
<table border="1"> <caption>Rates &amp; 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-Dec</td> <td>13.59%</td> </tr> </tbody> </table>	Year	Ratio	2009	9.03%	2010	11.09%	2011	15.13%	2012	13.62%	2013	13.30%	31-Dec	13.59%	<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 December figure is slightly improved on the same time last year.</p>
Year	Ratio															
2009	9.03%															
2010	11.09%															
2011	15.13%															
2012	13.62%															
2013	13.30%															
31-Dec	13.59%															
<b>Building and Infrastructure Renewals Ratio</b>																
<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-Dec</td> <td>56.18%</td> </tr> </tbody> </table>	Year	Ratio	2009	155.51%	2010	18.11%	2011	41.41%	2012	44.99%	2013	66.25%	31-Dec	56.18%	<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% &amp; 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 (e.g. re-seals, replacement of timber bridges etc).</p>
Year	Ratio															
2009	155.51%															
2010	18.11%															
2011	41.41%															
2012	44.99%															
2013	66.25%															
31-Dec	56.18%															
<b>Total Borrowings</b>																
<table border="1"> <caption>Total Borrowings</caption> <thead> <tr> <th>Year</th> <th>Total Borrowings</th> </tr> </thead> <tbody> <tr> <td>2009</td> <td>2,641</td> </tr> <tr> <td>2010</td> <td>2,341</td> </tr> <tr> <td>2011</td> <td>1,908</td> </tr> <tr> <td>2012</td> <td>1,738</td> </tr> <tr> <td>2013</td> <td>5,298</td> </tr> <tr> <td>31-Dec</td> <td>5,101</td> </tr> </tbody> </table>	Year	Total Borrowings	2009	2,641	2010	2,341	2011	1,908	2012	1,738	2013	5,298	31-Dec	5,101	<p>Total level of borrowings, including loans and finance leases both current and non-current</p>	<p>Borrowings have reduced slightly as Council repays principal, and Council has still not entered into the second LIRS loan as at 31 December 2013.</p>
Year	Total Borrowings															
2009	2,641															
2010	2,341															
2011	1,908															
2012	1,738															
2013	5,298															
31-Dec	5,101															

## 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)
Austek Play Pty Ltd	Playground Equipment	\$63,636.36	25/11/2013		Y
JT Fossey	Plant: Volvo FM13-500 \$299,687.75 - Trade In Plant 151 \$74,545.45	\$225,142.29	25/11/2013		Y
Peel Valley Machinery	Plant 191: John Deere tractor \$112,118.18 - Trade In Plant 9191 \$51,500	\$60,618.18	25/11/2013	Completed 16/01/14	Y
Peel Valley Machinery	Plant 192: John Deere tractor \$112,118.18 - Trade In Plant 9192 \$51,501	\$60,618.18	25/11/2013	Completed 16/01/14	Y
Tracserv Pty Ltd	Plant 149: Isuzu FRR500 long diesel	\$61,021.82	25/11/2013	Completed 19/12/13	Y
Westrac	Plant 97: Caterpillar 928HZ wheel loader - Quarry	\$211,336.00	26/11/2013	Completed 12/12/13	Y
Sewer Equipment Company (Aust)	High Pressure Drain Cleaning Unit	\$54,957.00	19/10/2013		Y

#### Notes:

1. Minimum reporting level is 1% of estimated income from continuing operations or \$50,000 whichever is less.
2. Contracts to be listed are those entered into during the quarter and have yet to be fully performed, excluding contractors that
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	\$13,854.87	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